



BOARD OF DIRECTORS REGULAR MEETING

DATE: Wednesday, November 13, 2024

TIME: 5:00 p.m.

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

AGENDA

Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. In the case of an emergency, items may be added to the Agenda by a majority vote of the Board of Directors. Also, items that arise after posting of the Agenda may be added, per Government Code Section 54954.2, by a 2/3 vote of the Board. All agenda materials can be accessed at the District website at <https://www.lwwd.org/agendas/board> and are also available for public inspection in the Administration Office located at 1960 La Costa Avenue, Carlsbad, CA 92009 during normal business hours.

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

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **General Public Comment Period**
5. **Approval of Agenda**
6. **Presentation and Awards**
Achieve Highest Number of Consecutive Work Days Without a Lost Time Injury.
(Page 6)

CONSENT CALENDAR

Items 7-13 will be enacted in one motion in accordance with the recommendation unless removed from the Consent Calendar by the Board of Directors, Staff or Public. If a member of the public wishes to remove an item, they should submit a "Request to Address the LWD Board of Directors" form to the Board Secretary prior to the meeting. Items removed

from the Consent Calendar will be considered in the original agenda order immediately following adoption of the Consent Calendar.

7. Approval of Board and Committee Minutes

Minutes of the following meetings:

October 9, 2024 Regular Board Meeting (Pages 7-11)

November 4, 2024 Engineering Committee Meeting (Pages 12-13)

November 5, 2024 Investment & Finance Committee Meeting (Pages 14-15)

8. Approval of Demands for October/November 2024

This item provides for Board of Directors approval of all demands paid from LWD during a portion of October and a portion of November 2024. (Pages 16-26)

9. Operations Report

This report discloses the year-to-date and monthly flow, rainfall, EDU's and reclaimed water averages; along with MGD flow comparisons from FY24 to FY25, flows by sub-basin, and staff training. (Pages 27-33)

10. Finance Report

This report discloses up-to-date schedule of assets, liabilities, net assets and compares fiscal year-to-date expenditures to the FY25 budget and discloses monthly investments. (Pages 34-41)

11. Quarterly Treasurer's Investment Report

This report discloses investments for the quarter ending September 30, 2024. (Pages 42-43, Enclosure 11)

12. Disclosure of Reimbursements

This report discloses travel expense reimbursements for the month of October 2024. (Pages 44-45)

13. Receive and file the Fiscal Year 2024 (FY24) Audit of the District's 2019 Sewer System Management Plan (SSMP) completed by Dexter Wilson Engineering, Inc.

(Pages 46-55)

EWA REPORTS

14. Encina Wastewater Authority Reports

A. A regular EWA Board Meeting was held on October 23, 2024. (Page 56)

B. An EWA Resiliency Assessment Workshop was held October 23, 2024. (Page 57)

C. An Encina Member Agencies Manager's Meeting was held on November 5, 2024. (Verbal)

COMMITTEE REPORTS

15. Committee Reports

A. Engineering Committee meeting was held on November 4, 2024. (Page 58)

- B. Investment and Finance Committee meeting was held on November 5, 2024.
(Page 59)

ACTION ITEMS

- 16. Receive and file the Fiscal Year 2024 (FY24) Annual Comprehensive Financial Report conducted by Rogers, Anderson, Malody & Scott, LLP**
(Pages 60-71, Enclosure 16)
- 17. Calendar Year 2025 Board of Directors' Meeting Schedule** (Pages 72-75)
- 18. 2024 Batiquitos Lagoon Foundation Board Members Election** (Pages 76-78)

INFORMATION ITEMS

- 19. Project Status Updates and Other Informational Reports**
- A. CSDA Quarterly Dinner Meeting is scheduled for Thursday, November 21, 2024 at The Butcher Shop in San Diego, CA. (Pages 79-81)
 - B. LWD Holiday Dinner is scheduled for Saturday, December 7, 2024 at the Green Dragon Tavern and Museum in Carlsbad, CA. (Verbal)
 - C. 2025 CASA Winter Conference is scheduled for January 29 - 31, 2025 at the Hilton Palm Springs in Palm Springs, CA. (Verbal)
- 20. Directors' Meetings and Conference Reports**
None.
- 21. General Manager's Report**
- 22. General Counsel's Report**
- 23. Board of Directors' Comments**
- 24. Adjournment**

AFFIDAVIT OF POSTING

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

Date: November 7, 2024



Paul J. Bushee, Secretary/General Manager

Board of Directors' Code of Conduct

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

Role of Staff

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

MEMORANDUM

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: **Achieve Highest Number of Consecutive Work Days Without a Lost Time Injury**

I am pleased to report that the Leucadia Wastewater District (LWD) recently achieved an organizational objective under the District's Incentive Program.

Achieve Highest Number of Consecutive Work Days Without a Lost Time Injury

On October 14, 2024 LWD staff completed five years without a lost time injury accident. This achievement represents a significant accomplishment since workplace injuries result in lost productivity, low morale, and increased workers' compensation costs. Consequently, avoiding workplace injuries is one of the most important accomplishments LWD staff can achieve. By reaching this goal, each employee is eligible for a \$1,200 incentive compensation award.

Please join me in congratulating LWD for this accomplishment.

tb:PJB

LEUCADIA WASTEWATER DISTRICT

Minutes of a Regular Board Meeting
 October 9, 2024

A regular meeting of the Board of Directors of the Leucadia Wastewater District was held Wednesday, October 9, 2024 at 5:00 p.m., at the District Administration Office at 1960 La Costa Avenue, Carlsbad, California.

1. Call to Order

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

2. Roll Call

DIRECTORS PRESENT: Roesink, Saldana, Omsted, Pacilio, Sullivan

DIRECTORS ABSENT:

OTHERS PRESENT: General Manager Paul Bushee, General Counsel Wayne Brechtel, Director of Finance and Administration Ryan Green, Administrative Services Supervisor Trisha Hill, Field Services Superintendent Marvin Gonzalez, Executive Assistant Tianne Baity, Project Coordinator Ian Riffel, District Engineer Dexter Wilson, Field Services Supervisor Mauricio Avalos, Field Services Technician Matthew Anderson

3. Pledge of Allegiance

Director Omsted led the pledge of allegiance.

4. General Public Comment Period

None.

5. Approval of Agenda

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

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

6. Presentations and Awards

Achievement of Individual Awards – Professional Achievement Award for Matthew Anderson

GM Bushee introduced Field Services Technician In-Training Matthew Anderson and provided background information on Matthew stating that Matthew recently received his Cross Connection Control Specialist certification from the American Backflow Prevention Association.

He noted that Matthew is eligible for a \$500 incentive award under the District's incentive program.

The Board congratulated Matthew and thanked him for his efforts.

CONSENT CALENDAR

7. Approval of Board and Committee Minutes

Minutes of the following meetings:

September 18, 2024 Regular Board Meeting
October 1, 2024 Engineering Committee Meeting
October 2, 2024 Community Affairs Committee Meeting

8. Approval of Demands for September/October 2024

Payroll Checks numbered 240918-1 – 241002-19; General Checking Checks numbered 26121-26198

9. Operations Report (A copy was included in the original October 9, 2024 Agenda)

10. Finance Report (A copy was included in the original October 9, 2024 Agenda)

11. Disclosure of Reimbursements

This report discloses travel expense reimbursements for the month of September 2024.

12. Status Update on the Fiscal Year 2025 (FY25) LWD Tactics and Action Plan

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

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

EWA and COMMITTEE REPORTS

13. Encina Wastewater Authority (EWA) Reports

A. EWA Board Report – Meeting held on September 25, 2024.

Vice President Saldana reported on EWA's September 25, 2024 Board meeting.

B. An Encina Member Agency Manager's (MAM) Meeting was held on October 1, 2024.

GM Bushee reported on EWA's October 1, 2024 MAM meeting.

14. Committee Reports

A. An Engineering Committee (EC) meeting was held October 1, 2024.

Director Omsted reported that the EC reviewed the following recommendations for the

Batiquitos Pump Station:

- Authorize the General Manager to execute an Agreement with SCW Contracting Corporation for construction services to complete the Batiquitos Pump Station Emergency Basin Rehabilitation Project in an amount not to exceed \$1,279,239;
- Authorize an additional appropriation of \$165K for project construction; and
- Authorize the General Manager to execute an Agreement with Pacific Rim Mechanical for construction services to complete the Batiquitos Pump Station HVAC Equipment Replacement in an amount not to exceed \$94,665.

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

The EC also received an update on the San Marcos Creek Crossing Diversion Project, the L1 Condition Assessment, and an emergency repair of a pipe on the railroad bridge on La Costa Avenue. There was no action taken.

GM Bushee provided a detailed description on the emergency repair on the railroad bridge and thanked PC Riffel for his help in coordinating the repair.

B. Community Affairs Committee (CAC) meeting was held October 2, 2024.

Vice President Saldana reported that the CAC reviewed and commented on the final draft layout of the fall 2024 newsletter. The CAC suggested some minor edits and staff stated they would make the changes.

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

ACTION ITEMS

15. Batiquitos Pump Station Emergency Basin Rehabilitation Project – Award of Construction Contract and Authorize Additional Appropriation

Recommendation 1: Authorize the General Manager to execute an Agreement with SCW Contracting Corporation for construction services to complete the Batiquitos Pump Station Emergency Basin Rehabilitation Project in an amount not to exceed \$1,279,239; and

Recommendation 2: Authorize an additional appropriation of \$165K for project construction.

PC Riffel introduced the item and provided background information noting it is a Fiscal Year 2025 tactical goal.

PC Riffel said that in April 2024, the Board authorized final design services with Water Works. PC Riffel stated that in August 2024, Water Works completed project design and staff advertised the project for bids. PC Riffel continued that the estimated construction cost was \$1.110M. PC Riffel said that the District received one (1) bid by the deadline and SCW Contracting Corporation (SCW) had the only bid of \$1,279,239. He noted that SCW's bid was \$169k more than the cost estimate.

PC Riffel reviewed actions staff took to ensure the bid was competitive. Based on this analysis, the positive project history with SCW, and the risk of delaying the project another year, staff is recommending that the bid be awarded to SCW.

Vice President Saldana asked if the District will have to move money from other projects to cover the additional costs and if that will impact any future projects. GM Bushee stated that the additional costs will not impact other active projects since the additional appropriation will come from the District's reserve account.

Following discussion, upon a motion duly made by Director Sullivan, seconded by Director Pacilio, and unanimously carried, the Board of Directors authorized the General Manager to award the contract for the Batiquitos Pump Station Emergency Basin Rehabilitation Project construction to SCW in an amount not to exceed \$1,279,239 as the lowest responsive and responsible bidder and authorized an additional appropriation of \$165k for project construction by the following vote:

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

16. Construction Contract Award for the Batiquitos Pump Station HVAC Equipment Replacement

Authorize the General Manager to execute an Agreement with Pacific Rim Mechanical for construction services to complete the Batiquitos Pump Station HVAC Equipment Replacement in an amount not to exceed \$94,665.

PC Riffel introduced the item and provided background information noting it is a Fiscal Year 2025 tactical goal.

PC Riffel stated that in July 2024, staff advertised the project for bids. PC Riffel continued that the District received two (2) bids by the deadline and Pac Rim had the lowest bid of \$112,665. He noted that Pac Rim's bid was \$25k more than the FY25 budget amount of \$87.5k and of this amount, \$18K was for the electrical upgrade needed for the new equipment.

PC Riffel mentioned that staff decided to reach out to an electrical contractor familiar with the District, Southern Contracting (Southern), to request a proposal for the electrical upgrade work. Southern's proposal was nearly \$9k lower than Pac Rim's. As a result, staff believes the best approach is for the District to complete the electrical upgrade work with Southern and reduce Pac Rim's bid by \$18k, resulting in a new bid of \$94,665. Therefore, the total project cost is reduced from \$112,665 to \$103,765.

The Board thanked PC Riffel for his presentation.

Following discussion, upon a motion duly made by Vice President Saldana, seconded by Director Omsted, and unanimously carried, the Board of Directors authorized the General Manager to execute an Agreement with Pacific Rim Mechanical for construction services to complete the Batiquitos Pump Station HVAC Equipment Replacement in an amount not to exceed \$94,665 by the following vote:

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

INFORMATION ITEMS

17. Project Status Updates and Other Informational Reports

None.

18. Directors' Meetings and Conference Reports

None.

19. General Manager's Report

GM Bushee reported on the following:

- Student Career Day will be tomorrow, October 10, 2024, and he thanked ADS Hill, AS Torres-Garcia, DFA Green, and Neal Bloom of RTP for their work on the event; and
- He will be on vacation October 10th and 11th and DFA Green will be the acting GM.

Vice President Saldana asked how many students are expected to attend Student Career Day. ADS Hill answered 50 high school students and 60 junior college students.

20. General Counsel's Report

None.

21. Board of Directors' Comments

None.

22. Closed Session

Personnel matters as authorized by Government Code 54957. There was no reportable action.

23. Adjournment

President Roesink adjourned the meeting at approximately 5:58 p.m.

Chris Roesink, President

Paul J. Bushee
Secretary/General Manager
(SEAL)

LEUCADIA WASTEWATER DISTRICT
 Minutes of an Engineering Committee Meeting
 November 4, 2024

A meeting of the Engineering Committee (EC) of Leucadia Wastewater District (LWD or District) was held on Monday, November 4, 2024 at 2:30 p.m., at the LWD Administration Office located at 1960 La Costa Avenue, Carlsbad, California.

1. Call to Order

Chairperson Omsted called the meeting to order at 2:30 p.m.

2. Roll Call

DIRECTORS PRESENT: Omsted, Pacilio

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee; Field Services Superintendent Marvin Gonzalez; Field Services Supervisor Gabe Mendez; Field Services Supervisor Mauricio Avalos; Capital Project Manager Ian Riffel; and Steven Henderson from Dexter Wilson Engineering, Inc.

3. Public Comment

None.

4. 2024 Audit of the District's 2019 Sewer System Management Plan

Receive and file the FY2024 Audit of the District's 2019 Sewer System Management Plan.

FSS Gonzalez and Mr. Steven Henderson from Dexter Wilson Engineering, Inc. (DWEI) presented this item to the EC.

FSS Gonzalez provided a brief background about the State of California (State) issued Waste Discharge Requirements (WDR) and LWD's Sewer System Management Plan (SSMP).

FSS Gonzalez stated that LWD conducts an annual audit which exceeds regulatory requirements. He also stated that the completion of the audit is a tactical goal. He then introduced Mr. Henderson to present the SSMP audit results.

Chairperson Omsted asked how the State regulates and enforces SSMPs. GM Bushee replied that the State regulates the SSMP via spot check audits similar to the Internal Revenue Service audits of taxes.

Mr. Henderson provided background information on the WDR revision, LWD's SSMP, and the audit requirements. He noted that the SSMP and the annual audits are to ensure the proper operation and maintenance of collection systems to reduce the number and volume of sewer spills.

The EC asked several questions regarding the District's Preventative Maintenance Program and staff provided responses.

Mr. Henderson continued that the general audit findings were that the District's activities, programs, and efforts meet or exceed the SSMP requirements and that no changes to the SSMP are needed at this time. He noted a SSMP Update would be required in August 2025.

The EC asked several questions regarding flushable wipes, District wastewater flows, and

reduced water consumption and staff provided responses.

Following discussion, the EC concurred with staff to forward this item to the Board of Directors.

5. Information Items

A. San Marcos Creek Crossing Diversion Project.

CPM Riffel provided an update to the San Marcos Creek Crossing Diversion Project. CPM Riffel provided background information and photos of the project progress.

B. L1 Force Main Bridge Crossing Emergency Repair.

CPM Riffel provided an update to the L1 Force Main Bridge Crossing Emergency Repair. CPM Riffel provided background information and said the emergency repair was completed. Additionally, he stated staff is currently evaluating short and long term repair options for the bridge crossing.

6. Directors' Comments

None.

7. General Manager's Comments

GM Bushee stated that the District Holiday Dinner will be held on December 7, 2024 and Director Omsted will be recognized for his service to the District.

8. Adjournment

Chairperson Omsted adjourned the meeting at approximately 3:29 p.m.

Paul J. Bushee,
Secretary/Manager
(Seal)

LEUCADIA WASTEWATER DISTRICT
 Minutes of an Investment & Finance Committee Meeting
 November 5, 2024

A meeting of the Investment & Finance Committee (IFC) of the Leucadia Wastewater District (LWD) was held Tuesday, November 5, 2024 at 2:00 p.m. via videoconference.

1. Call to Order

Chairperson Pacilio called the meeting to order at 2:01 p.m.

2. Roll Call

DIRECTORS PRESENT: Pacilio and Sullivan

DIRECTORS ABSENT: None

OTHERS PRESENT: General Manager Paul Bushee, Director of Finance and Administration Ryan Green, Executive Assistant Tianne Baity, Accounting Technician Ashley Bobb, and Scott Manno from Rogers, Anderson, Malody & Scott, LLP

3. Public Comment

None.

4. New Business

Receive and file the Fiscal Year 2023 (FY23) Annual Comprehensive Financial Report.

DFA Green introduced Mr. Scott Mano from Rogers, Anderson, Malody & Scott, LLP (RAMS) to provide a summary of the auditor's reports and auditing process.

Mr. Manno reviewed the responsibilities of the auditor and the audit process. He stated that the auditor's internal report indicated that the audit was a clean, unmodified opinion for the year ending FY24. He stated there were no instances of noncompliance with certain provisions of laws, regulations, contracts, and grant agreements that have a material effect on the determination of financial statement amounts.

In conclusion, Mr. Manno stated that staff was prepared for the audit, and the auditors had no recommended material audit adjustments and noted no material weaknesses or significant deficiencies in internal controls.

DFA Green then presented background information on the Annual Comprehensive Financial Report (ACFR). He provided a summary of the ACFR, highlighting the Management's Discussion and Analysis (MD&A). DFA Green also discussed the District's FY24 Revenues and Expenses, Net Position, Unrestricted Reserve Balances, and FY24 Budget to Actual Expenses.

Chairperson Pacilio asked how much money is in the reserves in the event of an emergency. DFA Green answered that the emergency reserve contains \$7.5M and the overall reserves stand at approximately \$25M.

Following discussion, the IFC agreed with staff to recommend that the Board of Directors receive and file the FY24 Annual Comprehensive Financial Report.

5. Information Items

None.

6. Directors' Comments

None.

7. General Manager's Comments

GM Bushee thanked Mr. Manno and staff for their work on the ACFR.

8. Adjournment

Chairperson Pacilio adjourned the meeting at 2:33 p.m.

Paul J. Bushee
Secretary/General Manager
(Seal)

LEUCADIA WASTEWATER DISTRICT
DEMANDS SUMMARY
November 13, 2024

Disbursement Period October 4, 2024 through November 7th, 2024

PAYROLL PAYMENTS	\$	113,872.88
PAYROLL EXPENSE REIMBURSEMENTS	\$	3,570.38
GENERAL CHECKS		
Operating	\$	214,836.99
Capital	\$	341,618.02
TOTAL GENERAL CHECKS	\$	556,455.01
ELECTRONIC PAYMENTS		
Operating	\$	123,990.11
Capital	\$	-
TOTAL ELECTRONIC PAYMENTS	\$	123,990.11
TOTAL DEMANDS	\$	796,648.38

**LEUCADIA WASTEWATER DISTRICT
EMPLOYEE/BOARD PAYROLL CHECKS**

November 13, 2024

Disbursement Period October 4, 2024 through November 7th, 2024

<u>Description</u>	<u>Check Date</u>	<u>Check #'s</u>	<u>Amount</u>
Incentive Payroll	10/9/2024 241009-1	241009-1	\$461.75
Biweekly Payroll	10/16/2024 241016-1	241016-19	\$55,737.75
Biweekly Payroll	10/30/2024 241030-1	241030-19	\$56,118.28
Board Payroll	11/1/2024 241101-1	241101-5	\$1,555.10

TOTAL PAYROLL CHECKS	\$ 113,872.88
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Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 10/4/2024 Through 11/7/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
26199	10/10/2024	BARRETT ENGINEERED PUMP	2,044.06	Goulds WE Series Pump
26200	10/10/2024	Pate and Co. Photographers / DBA Ba...	1,240.00	Signature Headshots and Group Photo
26201	10/10/2024	Brightview Landscape Services Inc	920.00	2024 Tree Reduction on Mountain View
	10/10/2024	Brightview Landscape Services Inc	1,066.00	Landscape Maintenance Services @ Admin
	10/10/2024	Brightview Landscape Services Inc	378.00	Vegetation Cleanup (Line Maintenance)
26202	10/10/2024	CARLSBAD CHAMBER OF COMMERCE	879.00	Membership / Connector Renewal 10/01/24-09/30/25
26203	10/10/2024	CORODATA RECORDS MANAGEMENT ...	152.97	File Archive/Records Storage Services Sept 2024
26204	10/10/2024	CSDA-SAN DIEGO CHAPTER	150.00	CSDA Memebership Dues - FY 2025
26205	10/10/2024	DATA NET SOLUTIONS GROUP	2,685.90	Monthly IT Services Sept 2024
	10/10/2024	DATA NET SOLUTIONS GROUP	2,809.99	Monthly Managed Services Sept 2024
	10/10/2024	DATA NET SOLUTIONS GROUP	320.00	Set up Firewall-New netgate switch
26206	10/10/2024	FIDELITY SECURITY LIFE INSURANCE...	8.83	Vision Insurance COBRA-October 2024
	10/10/2024	FIDELITY SECURITY LIFE INSURANCE...	8.83	Vision Insurance COBRA-September 2024
26207	10/10/2024	HAAKER EQUIPMENT CO	661.02	Hose Basket
	10/10/2024	HAAKER EQUIPMENT CO	4,342.33	Piranna Rodder & Leader Hoses
26208	10/10/2024	INTERSTATE BATTERIES OF SAN DIE...	258.38	Batteries
26209	10/10/2024	IWATER, INC	600.00	GIS Updates and Cleanups
26210	10/10/2024	LA COSTA LOGO, LLC	4,059.42	Tumblers, Sanitizer, Sportpack, Seed paper logo'd
26211	10/10/2024	MITSUBISHI ELECTRIC US INC - MEU...	375.30	Elevator Maintenance 10/01/24-10/31/24
26212	10/10/2024	MSC JANITORIAL SERVICE, INC	2,334.58	Janitorial Services September 2024
26213	10/10/2024	OLIVENHAIN MUNICIPAL WATER DIS...	76.41	Recycled Water @ Traveling
	10/10/2024	OLIVENHAIN MUNICIPAL WATER DIS...	55.70	Water @ Encinitas Estates PS
	10/10/2024	OLIVENHAIN MUNICIPAL WATER DIS...	737.37	Water @ Traveling
	10/10/2024	OLIVENHAIN MUNICIPAL WATER DIS...	644.54	Water @ Traveling 2
	10/10/2024	OLIVENHAIN MUNICIPAL WATER DIS...	61.37	Water @ VP7
26214	10/10/2024	PACIFIC RIM MECHANICAL	337.00	Quarterly HVAC Services AWT
	10/10/2024	PACIFIC RIM MECHANICAL	687.00	Quarterly HVAC Services BPS
	10/10/2024	PACIFIC RIM MECHANICAL	186.50	Quarterly HVAC Services EEPS
	10/10/2024	PACIFIC RIM MECHANICAL	684.00	Quarterly HVAC Services LPS
	10/10/2024	PACIFIC RIM MECHANICAL	2,931.50	Quarterly HVAC Services LWD Admin Building
26215	10/10/2024	PRUDENTIAL OVERALL SUPPLY	173.97	Weekly Uniform/Laundry Service 10/08/24
26216	10/10/2024	REPUBLIC SERVICES #661	412.59	Waste Services- September 2024
26217	10/10/2024	SAN DIEGUITO WATER DISTRICT	53.62	Water @ Tanker 1
	10/10/2024	SAN DIEGUITO WATER DISTRICT	22.98	Water @ Tanker 2
26218	10/10/2024	SAN DIEGO GAS & ELECTRIC	44.06	Electric @ Diana PS
26219	10/10/2024	STAPLES	(23.11)	Credit on Invoice 6010964761
	10/10/2024	STAPLES	527.85	Office Supplies
26220	10/10/2024	SWRCB-DWOCP	55.00	Drinking Water Treatment (D1) Op-Cert Renewal 2025-M Gonzale
26221	10/10/2024	TERMINIX PROCESSING CENTER	102.00	Pest Control 09/03/24
26222	10/10/2024	THE HOME DEPOT CRC/GECF	131.33	Aluminum Unger, grout brush, deck brush
	10/10/2024	THE HOME DEPOT CRC/GECF	44.99	Brass locks, Swivel Snap HK, Split rings

Leucadia Wastewater District

Check/Voucher Register - Demand Summary for Board

1001 - PPB (Opus) General Checking Account

From 10/4/2024 Through 11/7/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	10/10/2024	THE HOME DEPOT CRC/GECF	351.23	Hex Bolts, Cleaner, Screw Kit, Contractor Bags
26223	10/10/2024	THE HOME DEPOT CRC/GECF	37.68	Link Master Tester, Ethernet Cable
	10/10/2024	V&A CONSULTING ENGINEERS	2,960.00	Flow Monitoring Services San Marcos Creek 07/01-09/30/24
26224	10/10/2024	WILLIAMS LLP	960.00	Legal Services - September 2024
26225	10/17/2024	AIRGAS USA LLC	1,786.18	Liquid Oxygen Contract 10/2/24
	10/17/2024	AIRGAS USA LLC	800.00	Liquid Oxygen Contract Monthly Tank Rental Oct 2024
26226	10/17/2024	CITY OF CARLSBAD	428.30	Water for Vactor 1
	10/17/2024	CITY OF CARLSBAD	315.30	Water for Vactor 2
26227	10/17/2024	COSCO FIRE PROTECTION	270.00	Quarterly Fire Sprinkler Inspection
26228	10/17/2024	C W E A	121.00	Certification Renewal-CSM Grade 4-I Riffel
	10/17/2024	C W E A	239.00	CWEA Membership Renewal-FY2025-M Anderson
26229	10/17/2024	DATA NET SOLUTIONS GROUP	1,780.00	Veeam Backup Universal License Renewal
26230	10/17/2024	EASY FLOW LLC	5,600.00	Epoxy Liner install at cleanout Corinthia & Abanto
26231	10/17/2024	ELECTRICAL SALES, INC.	713.11	ENC Toggle Latch
26232	10/17/2024	ENCINA WASTEWATER AUTHORITY	4,858.38	Lab Testing
26233	10/17/2024	HAAKER EQUIPMENT CO	142.27	Nitrogen Canister
26234	10/17/2024	MALLORY SAFETY AND SUPPLY	109.91	Earplugs
	10/17/2024	MALLORY SAFETY AND SUPPLY	332.32	Glasses, Hard Hats, PVC Rubber Boots
	10/17/2024	MALLORY SAFETY AND SUPPLY	72.20	Sweatshirts
26235	10/17/2024	MISSION SQUARE	7,555.09	Deferred Comp for PPE 10/16/24
26236	10/17/2024	NAPA AUTO	104.45	V-Ribbed belt, Fuel filters
26237	10/17/2024	NU LINE TECHNOLOGIES LLC	20,234.00	CIPP Spiral Liner of 8" VCP Gravity Line La Costa Ave Easmt
26238	10/17/2024	PACIFIC PIPELINE SUPPLY	2,929.92	Swing Check Valve Epoxy Coated
26239	10/17/2024	PACIFIC RIM MECHANICAL	332.00	Inspect AC at AWT
26240	10/17/2024	PLUMBERS DEPOT, INC	2,861.88	Federal Signal LED Amber Lights Truck #176
26241	10/17/2024	PRUDENTIAL OVERALL SUPPLY	187.51	Weekly Uniform/Laundry Service 10/15/24
26242	10/17/2024	READY LINE FLEET SERVICE INC	175.00	90 day BIT inspection Vehicle #159
	10/17/2024	READY LINE FLEET SERVICE INC	175.00	90 day BIT inspection Vehicle #161
	10/17/2024	READY LINE FLEET SERVICE INC	175.00	90 day BIT inspection Vehicle #170
26243	10/17/2024	SAN DIEGO GAS & ELECTRIC	1,419.07	Electric @ La Costa PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	90.18	Electric @ RV PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	817.51	Electric @ Saxony PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	309.53	Electric @ VP5 PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	154.66	Electric @ VP7 PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	858.77	Electric/Gas @ E Estates PS
	10/17/2024	SAN DIEGO GAS & ELECTRIC	131.31	Gas @ Admin
26244	10/17/2024	U.S. BANK	6,252.38	Cal Card Purchase on Statement Dated 09/23/24
26245	10/24/2024	ADS CORP DBA ADS ENVIRONMENTA...	1,340.00	Meter Maintenance and Data Delivery -October 2024
26246	10/24/2024	AT&T	217.42	Phone Service-BPS 08/10/24-09/09/24
	10/24/2024	AT&T	217.42	Phone Service-BPS 09/10/24-10/09/24

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 10/4/2024 Through 11/7/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
26247	10/24/2024	AWSS INC	1,725.46	Vehicle Fuels 09/23/24-10/04/24
26248	10/24/2024	C W E A	239.00	CWEA Membership Renewal-FY2025-H Gonzalez
26249	10/24/2024	DEXTER WILSON ENGINEERING	256.00	Development Services-0943 Leucadia Streetscape
	10/24/2024	DEXTER WILSON ENGINEERING	362.50	Development Services-1114-1143 Eolus Avenue Public Sewer
	10/24/2024	DEXTER WILSON ENGINEERING	64.00	Development Services-1207-Banzai Bowls-106 Leucadia Blvd
	10/24/2024	DEXTER WILSON ENGINEERING	320.00	Development Services-1208-The Henry-1935 Calle Barcelona
	10/24/2024	DEXTER WILSON ENGINEERING	128.00	Development Services-1209-Mochichi's-1452 Encinitas Blvd
	10/24/2024	DEXTER WILSON ENGINEERING	128.00	Development Services-1210-7335 Bolero Street-New SFD
26250	10/24/2024	DEXTER WILSON ENGINEERING	4,191.50	General Engineering Services Sept 2024
	10/24/2024	FEDERAL EXPRESS CORPORATION	137.96	Shipping 10/11/24
	10/24/2024	FEDERAL EXPRESS CORPORATION	186.04	Shipping 10/3/24
26251	10/24/2024	HUMANA DENTAL INS.	4,405.83	Dental Insurance-November 2024
26252	10/24/2024	LA COSTA LOGO, LLC	213.95	Award for Director Omsted Retirement
26253	10/24/2024	L&L PRINTERS	4,691.29	Postage for Newsletter Mailing
26254	10/24/2024	OLIVENHAIN MUNICIPAL WATER DIS...	61.37	Water @ VP5 PS
26255	10/24/2024	PINNACLE PRO ROOFING	40,664.00	Replacement of atrium and elevator shaft roofs at DistrictHQ
	10/24/2024	PINNACLE PRO ROOFING	1,000.00	Roof maintenance services at LPS MCC Building
26256	10/24/2024	PLUMBERS DEPOT, INC	1,810.37	Leader hose, Tiger tail, Nozzle Extention
26257	10/24/2024	PRUDENTIAL OVERALL SUPPLY	248.41	Weekly Uniform/Laundry Service 10/22/24
26258	10/24/2024	Quench USA Inc	136.85	Office Drinking Water 10/19/24-11/18/24
26259	10/24/2024	ROGERS ANDERSON MALODY & SCOT...	9,850.00	Audit FYE 2024
26260	10/24/2024	RANCHO SANTA FE SECURITY SYSTEMS	285.00	Headquarters Burglar & Fire Alarm System 11/01/24-01/31/25
	10/24/2024	RANCHO SANTA FE SECURITY SYSTEMS	10.00	System modification -addition G Ortiz
26261	10/24/2024	READY LINE FLEET SERVICE INC	411.53	Vehicle Maintenance-Mini Jetter #911
26262	10/24/2024	SCW CONTRACTING CORP	62,510.00	Rancho Verde PS Rehab of pump station
26263	10/24/2024	SAN DIEGO GAS & ELECTRIC	3,244.49	Electric @ Admin
	10/24/2024	SAN DIEGO GAS & ELECTRIC	30.20	Electric @ Avocado PS
	10/24/2024	SAN DIEGO GAS & ELECTRIC	1,822.62	Electric @ AWT
	10/24/2024	SAN DIEGO GAS & ELECTRIC	14,891.04	Electric @ LPS
26264	10/24/2024	I2B NETWORKS INC DBA SPACELINK	160.00	Webcam @ BPS 10/14/24-11/13/24
26265	10/24/2024	TERMINIX PROCESSING CENTER	77.08	Monthly Pest Control Services 10/07/24
26266	10/24/2024	T.S. INDUSTRIAL SUPPLY	243.84	DJ Fire Hose Coupled Female Camlock
26267	10/24/2024	UNIFIRST FIRST AID CORP	143.65	First Aid Supplies
26268	10/24/2024	VERIZON WIRELESS	1,320.97	Cell Phones 09/08/24-10/07/24 (includes New FST Phones)
26269	10/24/2024	WATER WORKS ENGINEERING LLC	26,337.71	Engineering Services Diana Pump Station Upgrade
	10/24/2024	WATER WORKS ENGINEERING LLC	44,901.31	Engineering Services for lining Batiquitos Emergency Basin

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 10/4/2024 Through 11/7/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
	10/24/2024	WATER WORKS ENGINEERING LLC	15,953.85	Rancho Verde Pump Rehabilitation Project
	10/24/2024	WATER WORKS ENGINEERING LLC	16,903.27	San Marcos Creek Crossing Engineering Services
26270	10/31/2024	ADS CORP DBA ADS ENVIRONMENTA...	4,794.65	Flow Metering and Data Analysis 10/1/24-10/31/24
26271	10/31/2024	AIRGAS USA LLC	1,617.10	Liquid Oxygen Contract-10/15/24
26272	10/31/2024	AT&T	214.09	Phone Service-Elevator 08/25/24-09/24/24
	10/31/2024	AT&T	215.68	Phone Service-Elevator 09/25/24-10/24/24
26273	10/31/2024	BAJA POOL AND SPA SERVICE	615.00	Weekly Maintenance of Water Fountain 11/01/24-11/30/24
26274	10/31/2024	CITY OF CARLSBAD	400.45	Water @ 1900 La Costa Ave
	10/31/2024	CITY OF CARLSBAD	170.60	Water @ 1960 La Costa Ave
	10/31/2024	CITY OF CARLSBAD	28.70	Water @ Fire Line
26275	10/31/2024	COLONIAL LIFE INS	276.24	Accident/Critical Illness Ins 10/2, 10/16, & 10/30/24
26276	10/31/2024	COX COMMUNICATIONS SAN DIEGO	1,567.72	Phone / Internet Services 10/22/24-11/21/24
26277	10/31/2024	DEXTER WILSON ENGINEERING	336.00	Development Services-1198-1465 Neptune Ave-New SFD
	10/31/2024	DEXTER WILSON ENGINEERING	1,530.00	FY25 SSMP Audit-September 2024
26278	10/31/2024	DXP ENTERPRISES INC	16,530.17	Recondition 40HP Vaughn Chopper Pump w add'l repairs
26279	10/31/2024	EVERON LLC	165.00	Security Services 11/17/24-12/16/24
26280	10/31/2024	FEDERAL EXPRESS CORPORATION	57.56	Shipping 10/17/24
26281	10/31/2024	HACH COMPANY	237.21	Pocket Pro+ Sensor
26282	10/31/2024	THE HARTFORD	488.07	Life Insurance-November 2024
	10/31/2024	THE HARTFORD	488.07	Life Insurance-October 2024
26283	10/31/2024	HI-WAY SAFETY, INC	1,689.49	TC Cones
26284	10/31/2024	KEN GRODY FORD	1,928.56	Vehicle # 171 Maintenance
26285	10/31/2024	MISSION SQUARE	7,252.58	Deferred Comp for PPE 10/30/24
26286	10/31/2024	Calif Environmental Consulting LLC DB...	77.58	Manhole Rain Guard
26287	10/31/2024	MUTUAL OF OMAHA	1,356.46	Disability Insurance-November 2024
26288	10/31/2024	NAPA AUTO	162.06	Vehicle cleaning supplies
26289	10/31/2024	PACIFIC RIM MECHANICAL	2,115.00	AWT AC Repair
26290	10/31/2024	PLANT PEOPLE, INC	186.90	Monthly Maintenance of Office Plants-October 2024
26291	10/31/2024	PRUDENTIAL OVERALL SUPPLY	237.05	Orange Nitrile Gloves
	10/31/2024	PRUDENTIAL OVERALL SUPPLY	160.43	Weekly Uniform/Laundry Service 10/29/24
26292	10/31/2024	RISING TIDE PARTNERS	5,659.50	Public Outreach Services FY 2025-September 2024
26293	10/31/2024	SAN DIEGO GAS & ELECTRIC	14,576.52	Electric @ BPS
	10/31/2024	SAN DIEGO GAS & ELECTRIC	396.47	Electric @ Diana PS
26294	10/31/2024	SOUTH BAY FOUNDRY	3,555.75	4" tall" 22 Clear LWD Serer special fit
26295	10/31/2024	SUZI SHATTO	810.00	First Aid/CPR/AED Course
26296	10/31/2024	TOSHIBA AMERICA BUSINESS SOLUTI...	439.67	Copying Machine Lease Agreement 10/15/24-11/15/24
26297	10/31/2024	U.S. BANK	4,908.48	Cal Card Purchase on Statement Dated 10/22/24

Leucadia Wastewater District
 Check/Voucher Register - Demand Summary for Board
 1001 - PPB (Opus) General Checking Account
 From 10/4/2024 Through 11/7/2024

Check Number	Effective Date	Vendor Name	Check Amount	Transaction Description
26298	10/31/2024	OCCUPATIONAL HEALTH CENTERS OF...	118.00	DOT Physical R Rodriguez
26299	11/7/2024	Brightview Landscape Services Inc	1,066.00	Landscape Maintenance Services @ Admin Nov 2024
	11/7/2024	Brightview Landscape Services Inc	378.00	Vegetation Cleanup (Line Maintenance) Nov 2024
26300	11/7/2024	CA ASSOC OF SANITATION AGENCIES	15,175.00	CASA Annual Membership 1/1/25-12/31/25
26301	11/7/2024	CALIFORNIA SPECIAL DISTRICTS ASS...	9,627.00	CSDA Annual Membership Dues 1/1/25-12/31/25
26302	11/7/2024	C & B Air Power	380.00	Fix Oil leak in housing
26303	11/7/2024	CITY OF CARLSBAD	374.06	Water for Vactor 1
	11/7/2024	CITY OF CARLSBAD	437.34	Water for Vactor 2
26304	11/7/2024	DETECTION INSTRUMENTS CORP	142.75	Calibration
26305	11/7/2024	FEDERAL EXPRESS CORPORATION	66.16	Shipping 10/29/24
26306	11/7/2024	GRAINGER, INC	172.48	Inverter 115V AC Output
26307	11/7/2024	MAVTECK	17,400.00	San Marcos Creek Diversion Project Construction Management
26308	11/7/2024	McMASTER-CARR	30.06	Tube brush with loop handle 1/2 " & 5/8"
26309	11/7/2024	MINUTEMAN PRESS	70.04	Business Cards I Riffel
26310	11/7/2024	MITSUBISHI ELECTRIC US INC - MEU...	375.30	Elevator Maintenance 11/01/24-11/30/24
26311	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIS...	76.41	Recycled Water @ Traveling
	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIS...	61.37	Water @ Encinitas Estates PS
	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIS...	462.00	Water @ Traveling
	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIS...	336.33	Water @ Traveling 2
	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIS...	61.37	Water @ VP7
26312	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIST	173.82	Rincon Consultants NSDWRC Grant Admin Prof Serv thru10/31/24
	11/7/2024	OLIVENHAIN MUNICIPAL WATER DIST	1,858.57	Woodard & Curran NSDWRC Prop 1 RD 2 Grant Admin
26313	11/7/2024	PLUMBERS DEPOT, INC	137.92	Manhole Hook
26314	11/7/2024	PRUDENTIAL OVERALL SUPPLY	162.74	Weekly Uniform/Laundry Service 11/05/24
26315	11/7/2024	QUADIENT FINANCE USA INC	200.00	Postage
26316	11/7/2024	REPUBLIC SERVICES #661	412.59	Waste Services- October 2024
26317	11/7/2024	RIGHT-OF-WAY ENGINEERING SERVI...	2,130.00	La Costa Trunk Line Monitoring
26318	11/7/2024	SAN DIEGUITO WATER DISTRICT	283.29	Water @ BPS
26319	11/7/2024	SMITHERS MSE INC	375.00	Sulfur Analysis
26320	11/7/2024	STAPLES	(31.12)	Credit on Invoice 6013086676
	11/7/2024	STAPLES	485.72	Office Supplies
26321	11/7/2024	PROFESSIONAL EXCHANGE	90.00	Answering Services October 2024
26322	11/7/2024	THE HOME DEPOT CRC/GECF	53.85	Grill Cover
	11/7/2024	THE HOME DEPOT CRC/GECF	99.44	Krystal Clear, WD-40, Duster, TBC Tabs, Disposable Ear Plugs
26323	11/7/2024	UNDERGROUND SERVICE ALERTS/C	257.90	Monthly Underground Alarm Service
	11/7/2024	UNDERGROUND SERVICE ALERTS/C	115.97	Monthly Underground State Fee
26324	11/7/2024	WATER WORKS ENGINEERING LLC	30,372.80	Engineering Services District's 2025 PS Condition Assessment
	11/7/2024	WATER WORKS ENGINEERING LLC	32,153.64	FY 2025 Gravity Pipeline Rehab Project
	11/7/2024	WATER WORKS ENGINEERING LLC	<u>3,345.05</u>	FY24 Manhole Rehab Project

Leucadia Wastewater District
Check/Voucher Register - Demand Summary for Board
1001 - PPB (Opus) General Checking Account
From 10/4/2024 Through 11/7/2024

<u>Check Number</u>	<u>Effective Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>
Report Total			556,455.01	

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

Session ID	Document Number	Effective Date	Name	Debit	Transaction Description
CD1234	1002745981	10/4/2024	CALPERS	128.00	PERS Retirement Pay Period 09/1-09/30/24 E Sullivan-EE
		10/4/2024	CALPERS	277.28	PERS Retirement Pay Period 09/1-09/30/24 E Sullivan-ER
Total CD1234				405.28	
CD1237	270468425437105	10/10/2024	United States Treasury	62.00	Incentive Payroll Taxes for Checks dated 10/9/24-FICA
		10/10/2024	United States Treasury	14.50	Incentive Payroll Taxes for Checks dated 10/9/24-Medicare
Total CD1237				76.50	
CD1238	270469123867826	10/17/2024	United States Treasury	9,431.93	Staff Payroll Taxes for Checks dated 10/16/24-Federal W/H
		10/17/2024	United States Treasury	8,328.72	Staff Payroll Taxes for Checks dated 10/16/24-FICA
		10/17/2024	United States Treasury	2,622.40	Staff Payroll Taxes for Checks dated 10/16/24-Medicare
	8052016	10/17/2024	EMPLOYMENT DEVELOPMENT DEPT	3,870.80	Staff Payroll Taxes for Checks dated 10/16/24-State
Total CD1238				24,253.85	
CD1239	1002757375	10/18/2024	CALPERS	3,545.33	PERS Retirement dated for pay period 10.16.2024-Classic-EE
		10/18/2024	CALPERS	7,680.11	PERS Retirement dated for pay period 10.16.2024-Classic-ER
	1002757376	10/18/2024	CALPERS	2,471.46	PERS Retirement dated for pay period 10.16.2024-PEPRA-EE
		10/18/2024	CALPERS	2,509.72	PERS Retirement dated for pay period 10.16.2024-PEPRA-ER
Total CD1239				16,206.62	
CD1240	1002760850	11/1/2024	CALPERS	38,447.24	CalPERS Health for November 2024-Staff

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

Session ID	Document Number	Effective Date	Name	Debit	Transaction Description
		11/1/2024	CALPERS	100.90	CalPERS Health for November 2024-Admin
		11/1/2024	CALPERS	942.00	CalPERS Health for November 2024-Retiree
	1002760851	11/1/2024	CALPERS	2,020.64	CalPERS Health for November 2024-Board
		11/1/2024	CALPERS	4.85	CalPERS Health for November 2024-Admin
Total CD1240				41,515.63	
CD1241	1002765084	10/30/2024	CALPERS	3,602.00	CalPERS Retirement for Payroll on 10/30/24-Classic EE
		10/30/2024	CALPERS	7,802.87	CalPERS Retirement for Payroll on 10/30/24-Classic ER
	1002765085	10/30/2024	CALPERS	2,488.52	CalPERS Retirement for Payroll on 10/30/24-PEPRA EE
		10/30/2024	CALPERS	2,527.04	CalPERS Retirement for Payroll on 10/30/24-PEPRA ER
Total CD1241				16,420.43	
CD1242	270470535785616	10/31/2024	United States Treasury	9,334.27	Payroll Taxes for Check Dated 10/30/24-Federa W/H
		10/31/2024	United States Treasury	8,336.74	Payroll Taxes for Check Dated 10/30/24-FICA
		10/31/2024	United States Treasury	2,624.26	Payroll Taxes for Check Dated 10/30/24-Medicare
	8066493	10/31/2024	EMPLOYMENT DEVELOPMENT DEPT	3,859.70	Payroll Taxes for Check Dated 10/30/24- State
Total CD1242				24,154.97	
CD1243	270470983529893	11/4/2024	United States Treasury	284.70	Board Payroll Taxes for Checks dated 11/01/24-Federal W/H
		11/4/2024	United States Treasury	198.40	Board Payroll Taxes for Checks dated 11/01/24-FICA
		11/4/2024	United States Treasury	58.00	Board Payroll Taxes for Checks dated 11/01/24-Medicare

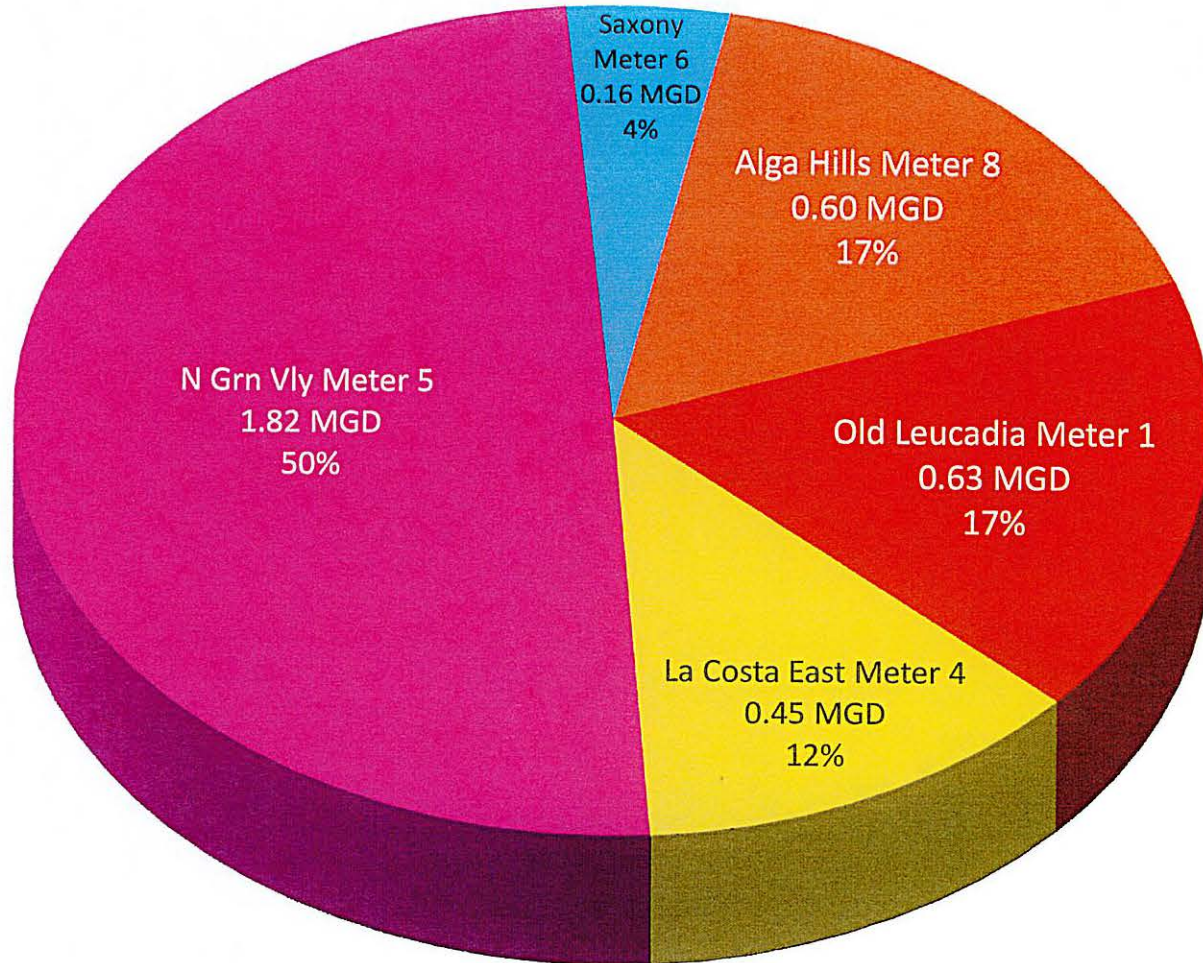
Leucadia Wastewater District
 Posted General Ledger Transactions - CD Transactions for Demands

<u>Session ID</u>	<u>Document Number</u>	<u>Effective Date</u>	<u>Name</u>	<u>Debit</u>	<u>Transaction Description</u>
Total CD1243				541.10	
CD1244	1002767640	11/4/2024	CALPERS	32.00	PERS Retirement Pay Period 10/1 -10/31/202 E. Sullivan-EE
		11/4/2024	CALPERS	69.32	PERS Retirement Pay Period 10/1 -10/31/202 E. Sullivan-ER
Total CD1244				101.32	
CD1245	338335	10/28/2024	IGOE-FLEX BENEFIT	100.00	iGOE Admin Fee - October 2024
Total CD1245				100.00	
CD1247	BankFee101624	10/16/2024	Pacific Premier Bank	214.41	Misc bank fee-analysis activity
Total CD1247				214.41	
Report Total				123,990.11	

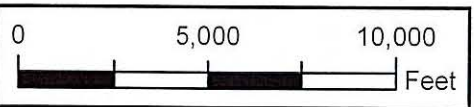
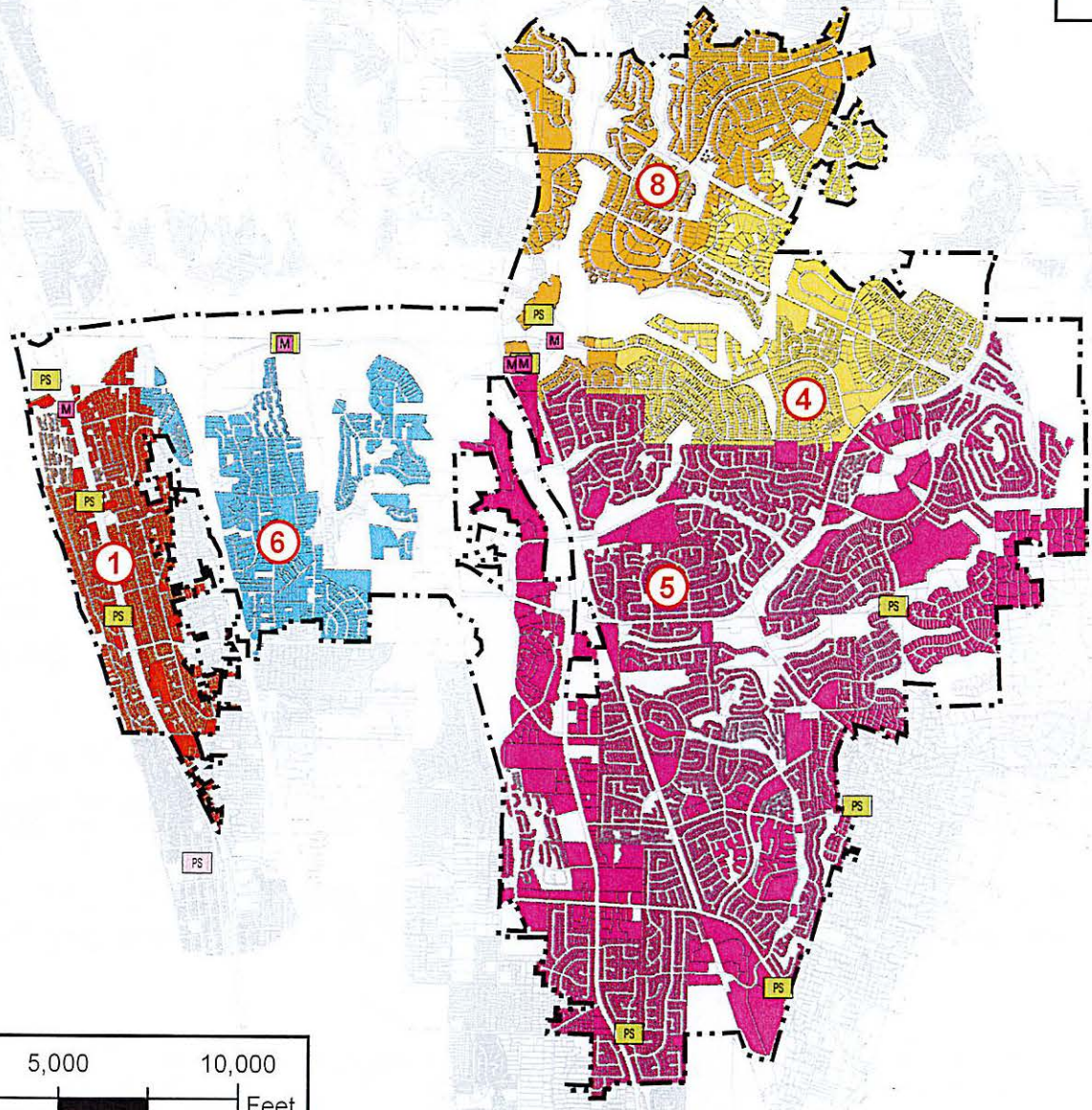
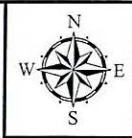
**LEUCADIA WASTEWATER DISTRICT
OPERATIONS REPORT
FISCAL YEAR 2025 (July 2024 - June 2025)**

CURRENT MONTH Oct-24							FY 2024
Period	Total Rain Inches	Total Flow MG	Added EDU's 28,986.78	LWD ADF (MGD)	GPD/EDU	RECLAIMED Total (ac-ft/mo)	LWD ADF (MGD)
JULY	0.00	119.35	2.25	3.85	132.81	42.28	3.76
YTD			28,989.03				
AUGUST	0.00	115.32	2.00	3.75	129.35	42.94	3.83
YTD			28,991.03				
SEPTEMBER	0.00	111.30	2.47	3.70	127.61	33.66	3.68
YTD			28,993.50				
OCTOBER	0.01	113.46	1.75	3.68	126.92	26.14	3.70
YTD			28,995.25				
NOVEMBER							3.68
YTD							
DECEMBER							3.62
YTD							
JANUARY							3.71
YTD							
FEBRUARY							4.12
YTD							
MARCH							3.80
YTD							
APRIL							3.73
YTD							
MAY							3.88
YTD							
JUNE							3.82
YTD							
YTD Totals	0.01	459.43	8.47			145.02	
Mo Average	0.00	114.86	2.12	3.75	129.17	36.26	3.78

**LWD Flows by Sub-Basin
October 2024
Total LWD Flow 3.66 MGD**



LEUCADIA WASTEWATER DISTRICT



LEGEND

- | | |
|-------------------------|------------------------|
| Parcels by Basin | Meter Locations |
| 1 - Old Leucadia | LWD Pump Station |
| 4 - La Costa East | Encinitas Pump Station |
| 5 - North Green Valley | LWD Boundary |
| 6 - Saxony | |
| 8 - Leucadia PS | |

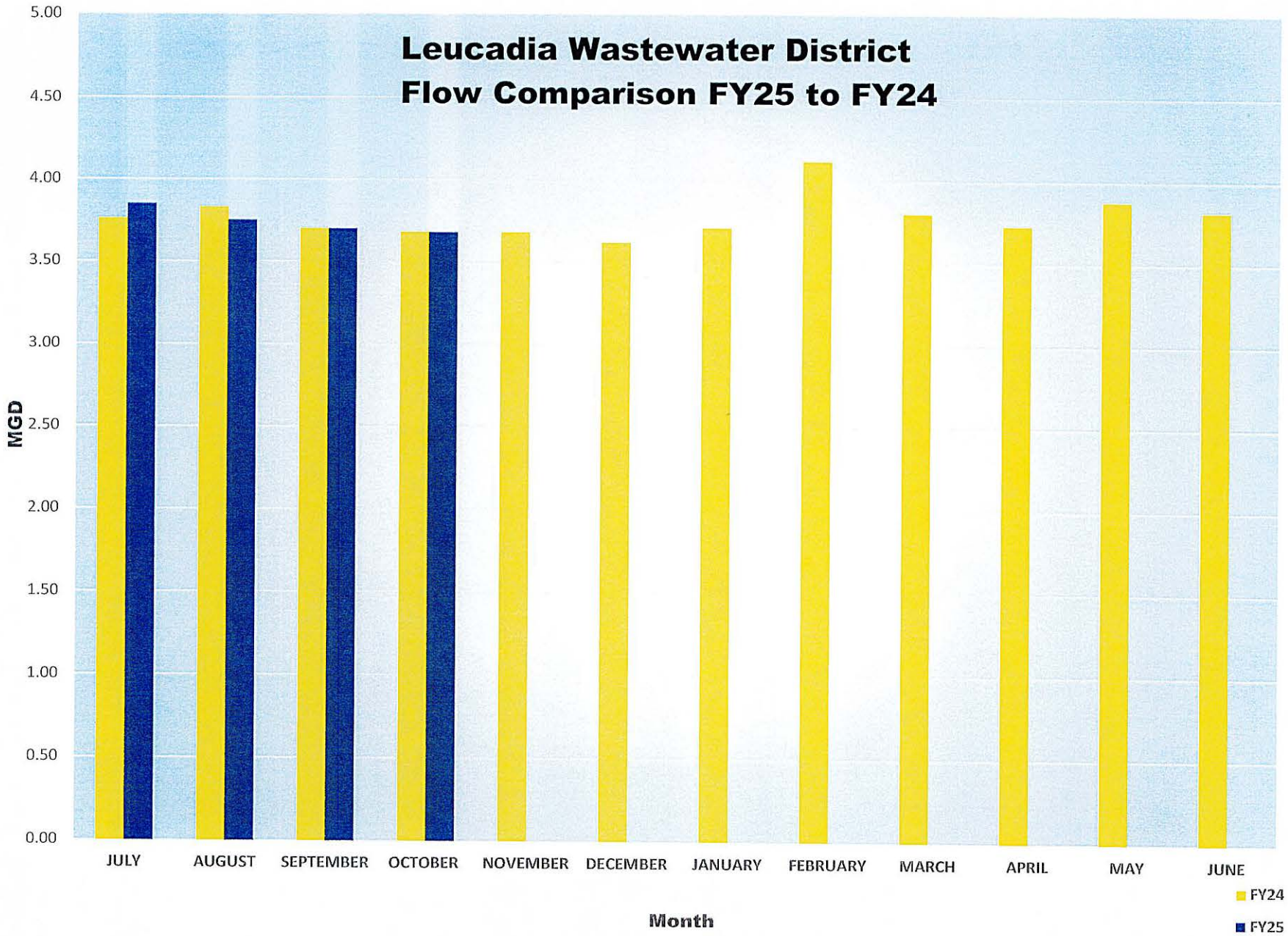


DEXTER WILSON ENGINEERING, INC.
CONSULTING ENGINEERS
(760) 436-4422

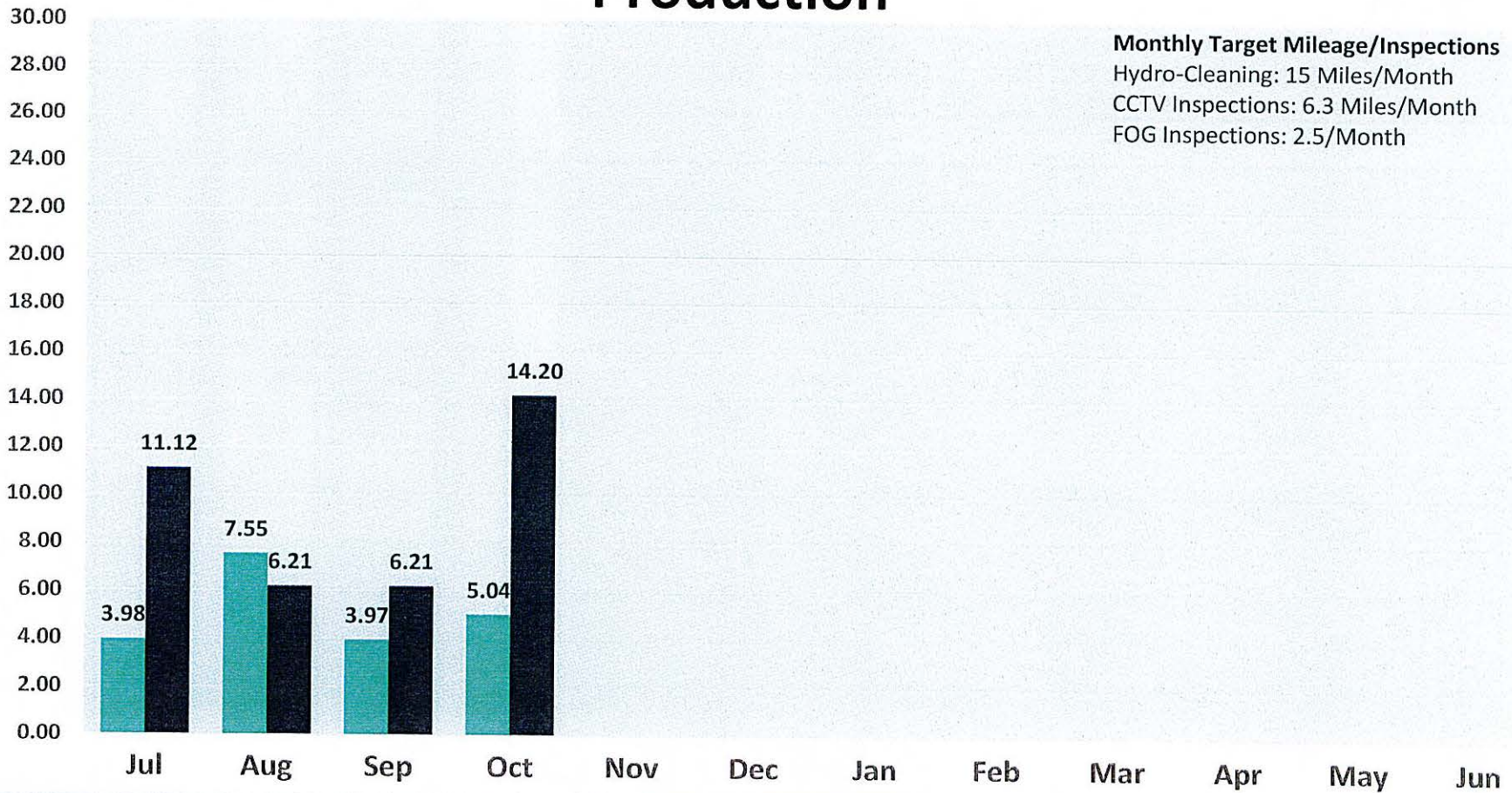
SEWER COLLECTION SYSTEM BY SUB-BASIN

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Leucadia Wastewater District Flow Comparison FY25 to FY24



FY-25 CCTV Inspections & Hydro Cleaning Production



Monthly Target Mileage/Inspections
 Hydro-Cleaning: 15 Miles/Month
 CCTV Inspections: 6.3 Miles/Month
 FOG Inspections: 2.5/Month

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FOG Inspections	1	5	1	1								

FOG (YTD 8) CCTV Inspections (YTD 20.5 Miles) Hydro Cleaning (YTD 37.7 Miles)

**Operations and Administration Training Report
October 2024**

Training & Safety Events for the month October 2024
Hours

Description	Ops	Admin	Total
CPR/First Aid	42.0	21.0	63.0
Evacuation Drill: Earthquake	13.0	5.0	18.0
Pocket Ph Probe Tailgate	5.5	0.0	5.5
SDGE Reliability Request Tailgate	1.5	0.0	1.5
CSRMA 2022 Sewer Nozzle Cleaning Selection	1.0	0.0	1.0
DataNet PCI: Best Practices for Maintaining PCI DSS Compliance	1.0	0.5	1.5
DataNet PHI Physical Security	1.5	1.5	3.0
DataNet Internet Safety and Social Media	1.5	1.5	3.0
DataNet NIST Incident Response Overview	2.5	1.5	4.0
DataNet What is an Insider Threat?	2.5	2.0	4.5
DataNet Phishing Scams: Cryptocurrency, Military and Romance	2.0	2.0	4.0
DataNet Brand Fraud & Spoofing v1	2.0	2.0	4.0
DataNet Bring Your Own Device Policy	1.5	1.0	2.5
Total Training Hours	77.5	38.0	115.5

Conferences/Webinars/Seminars for the month of October 2024
Attendees

Description	Ops	Admin	Total
Pure Water San Diego Update	0	2	2
ILG From Brown Act Basics to New Legislation Webinar	0	1	1
WEFTEC Conference	0	2	2
Total Attended Conferences	0	5	5

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


 LEADERS IN
ENVIRONMENTAL
PROTECTION

Operations and Administration Training Report Summary for Fiscal Year 2025

Training		Hours		
Month	Ops	Admin	Total	
Jul-24	48.0	14.5	62.5	
Aug-24	30.0	12.5	42.5	
Sep-24	24.0	11.0	35.0	
Oct-24	77.5	38.0	115.5	
Nov-24	0.0	0.0	0.0	
Dec-24	0.0	0.0	0.0	
Jan-25	0.0	0.0	0.0	
Feb-25	0.0	0.0	0.0	
Mar-25	0.0	0.0	0.0	
Apr-25	0.0	0.0	0.0	
May-25	0.0	0.0	0.0	
Jun-25	0.0	0.0	0.0	
YTD Totals	179.5	76.0	255.5	

Conferences		Attendees		
Month	Ops	Admin	Total	
Jul-24	1.0	2.0	3.0	
Aug-24	3.0	4.0	7.0	
Sep-24	3.0	6.0	9.0	
Oct-24	0.0	5.0	5.0	
Nov-24	0.0	0.0	0.0	
Dec-24	0.0	0.0	0.0	
Jan-25	0.0	0.0	0.0	
Feb-25	0.0	0.0	0.0	
Mar-25	0.0	0.0	0.0	
Apr-25	0.0	0.0	0.0	
May-25	0.0	0.0	0.0	
Jun-25	0.0	0.0	0.0	
YTD Totals	7.0	17.0	24.0	

Notes:

Trainings include web-based, classroom, and tailgates

Conferences include CASA, CWEA, CSDA, CSRMA, CSFMO

Leucadia Wastewater District

Balance Sheet

As of 10/31/2024

(In Whole Numbers)

	Amount
Assets	
Cash & Investments	23,225,667
Accounts Receivables	149,998
Net OPEB Asset	37,776
Prepaid Expense	417,063
Funds held with Encina Wastewater Authority	445,200
Capital Assets	195,381,273
Less Accumulated Depreciation	(70,024,112)
Total Assets	149,632,865
Deferred Outflows	
PERS Pension Deferred Outflows	2,342,470
OPEB Health Deferred Outflows	279,439
Total Deferred Outflows	2,621,909
Total Assets & Deferred Outflows	152,254,774
Liabilities	
Accounts Payable & Accrued Expenses	409,958
Developer Deposits	159,097
Lease Liability	528
Net Pension Liability	4,922,025
Total Liabilities	5,491,608
Deferred Inflows	
PERS Pension Deferred Inflows	253,714
OPEB Health Deferred Inflows	154,946
Total Deferred Inflows	408,660
Net Position	
Beginning Net Position (as of June 30, 2023)	
Investment in Capital Assets	125,356,434
Reserves	26,314,700
Total Beginning Net Position (as of June 30, 2023)	151,671,134
Current Change In Net Position	
Other	(5,316,628)
Total Current Change In Net Position	(5,316,628)
Total Net Position	146,354,506
Total Liabilities, Deferred Inflows & Net Position	152,254,774

Leucadia Wastewater District

Summary Budget Comparison - Revenues and Operating Expenses

From 7/1/2024 Through 10/31/2024

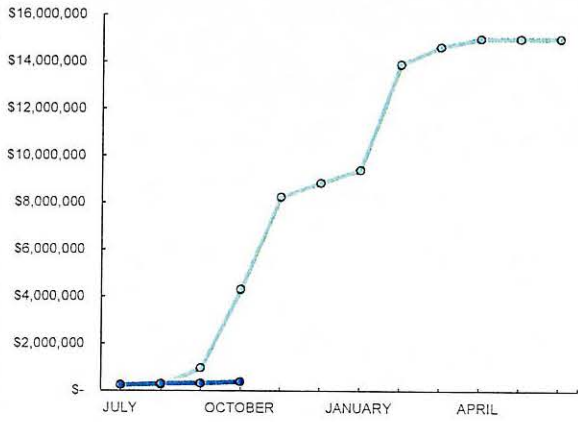
Account Title	YTD Actual	Total Annual Budget	Remaining Budget	Percentage Total Budget Used
OPERATING REVENUES				
3110 Sewer Service Fees	\$ 373,262	\$ 14,979,950	\$ 14,606,688	2.5%
3150 Recycled Water Sales	223,725	399,000	175,275	56.1%
3100 Misc. Operating Revenue	-	193,323	193,323	0.0%
TOTAL OPERATING REVENUES	\$ 596,986	\$ 15,572,273	\$ 14,975,287	3.8%
OPERATING EXPENSES				
4100 Salaries	\$ 730,200	\$ 2,277,968	\$ 1,547,768	32.1%
4200 Employee Benefits	529,279	1,758,571	1,229,292	30.1%
4300 Directors Expense	34,074	128,990	94,916	26.4%
4400 Election Expense	-	55,000	55,000	0.0%
4600 Gas, Oil & Fuel	12,540	66,000	53,460	19.0%
4700 Insurance Expense	157,203	264,000	106,797	59.5%
4800 Memberships	18,812	41,370	22,558	45.5%
4900 Office Expense	72,172	192,890	120,718	37.4%
5000 Operating Supplies	40,181	158,000	117,819	25.4%
5200 Professional Services	91,142	423,200	332,058	21.5%
5300 Printing & Publishing	7,752	33,000	25,248	23.5%
5400 Rents & Leases	8,211	20,600	12,389	39.9%
5500 Repairs & Maintenance	188,253	566,800	378,547	33.2%
5600 Monitoring & Permits	16,678	103,100	86,422	16.2%
5700 Training & Development	20,487	52,000	31,513	39.4%
5900 Utilities	184,131	623,200	439,069	29.5%
6100 LAFCO Operations	7,983	8,500	517	93.9%
6200 Encina Operating Expense	1,686,850	3,040,000	1,353,150	55.5%
6900 Admin O/H alloc to Capital	(18,922)	(224,007)	(205,085)	8.4%
TOTAL OPERATING EXPENSES	\$ 3,787,026	\$ 9,589,182	\$ 5,802,156	39.5%
NON-OPERATING REVENUES				
3130 Capacity Fees	\$ 48,360	\$ 187,200	\$ 138,840	25.8%
3220 Property Taxes	48,573	2,321,600	2,273,027	2.1%
3250 Investment Income	265,591	795,000	529,409	33.4%
3290 Misc. Non Op Revenue	9,220	589,700	580,480	1.6%
TOTAL NON-OPERATING REVENUES	\$ 371,745	\$ 3,893,500	\$ 3,521,755	9.5%

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

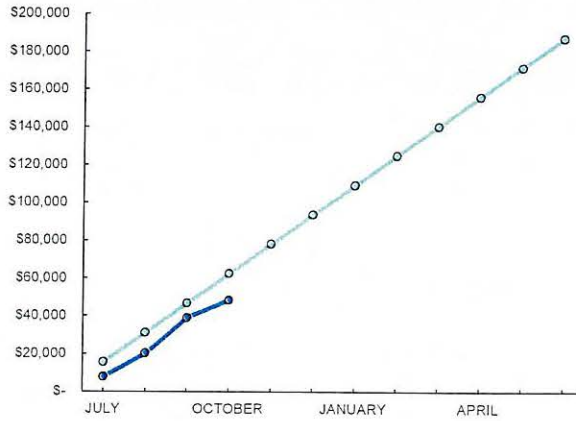
Leucadia Wastewater District Revenue FY2025

YTD through October 31, 2024

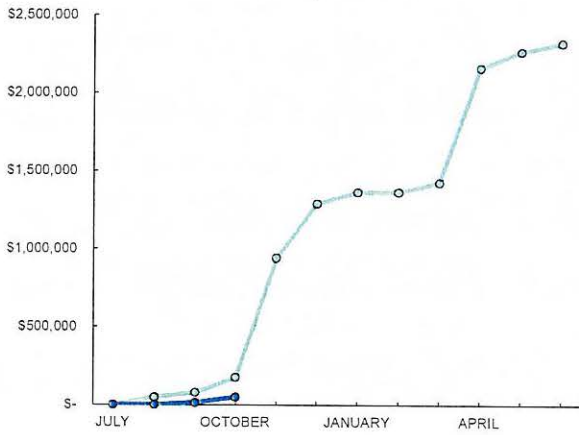
Sewer Service Fees



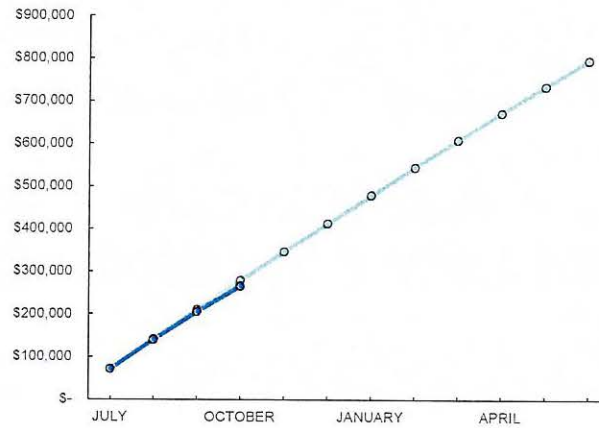
Capacity Charges



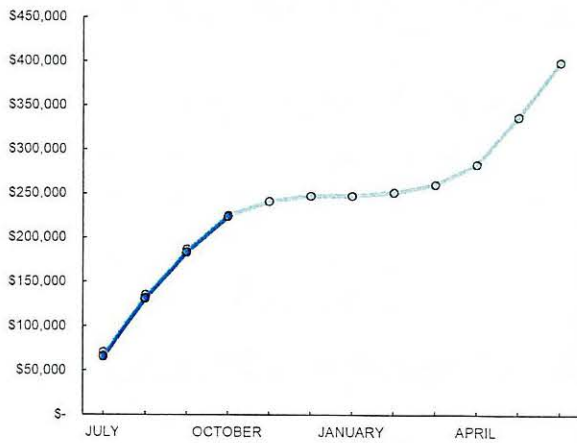
Property Taxes



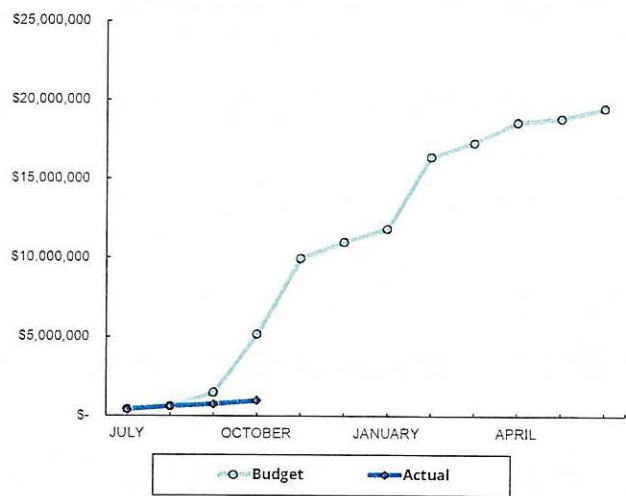
Investment Income



Recycled Wastewater Sales



Total Revenue



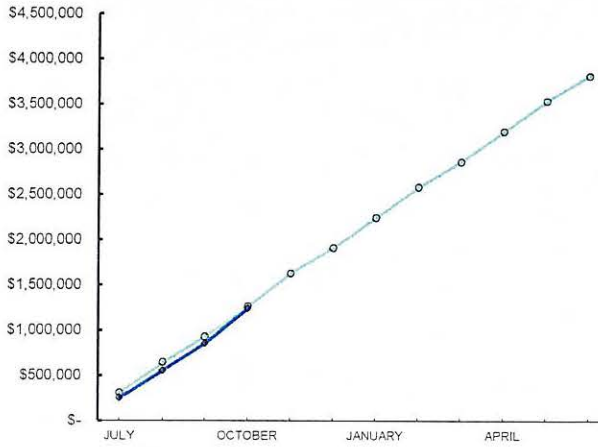
○ Budget ● Actual

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

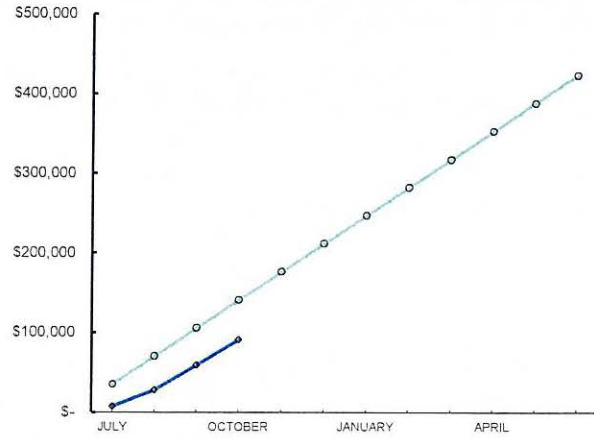
Leucadia Wastewater District Operating Expenses FY2025

YTD through October 31, 2024

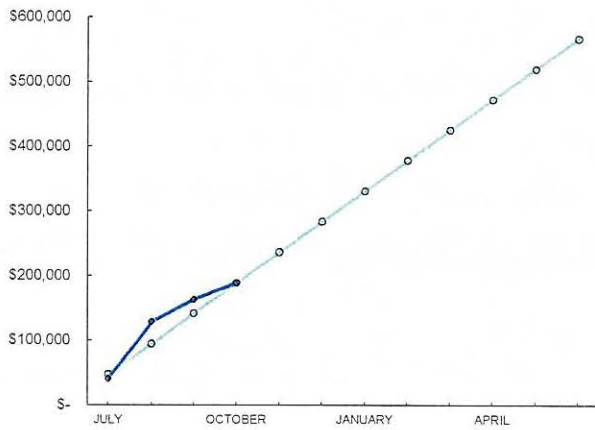
Salaries and Benefits



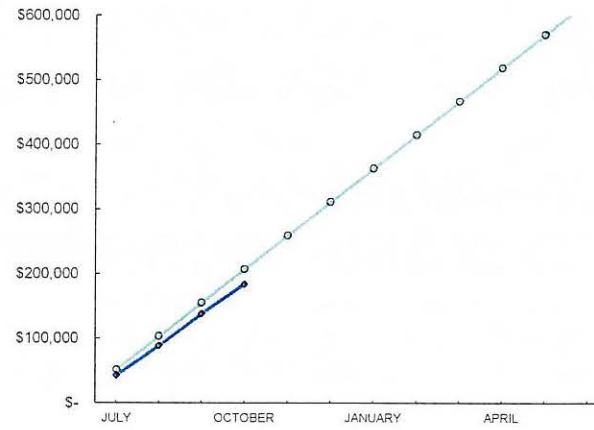
Professional Services



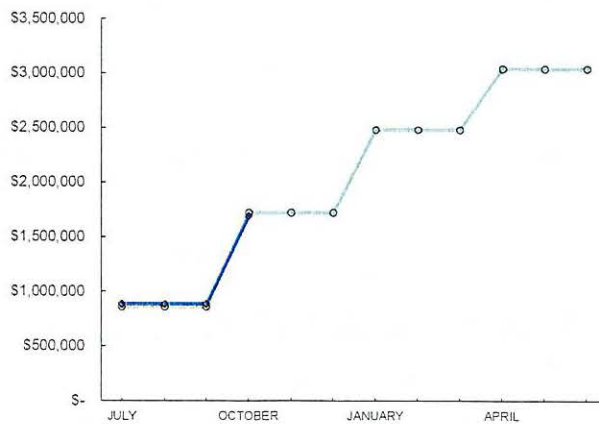
Repairs & Maintenance



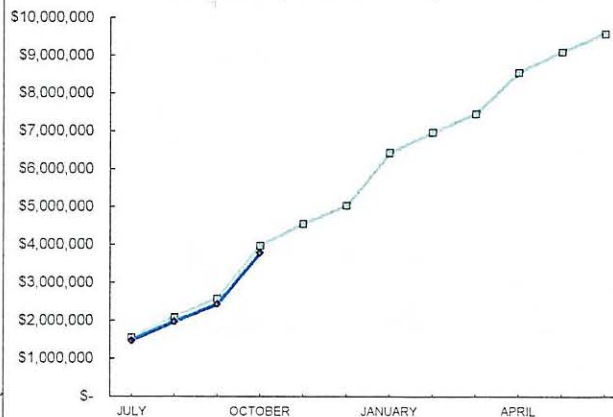
Utilities



Encina M&O



Total Operating Expenses -
Before Depreciation & Replacement



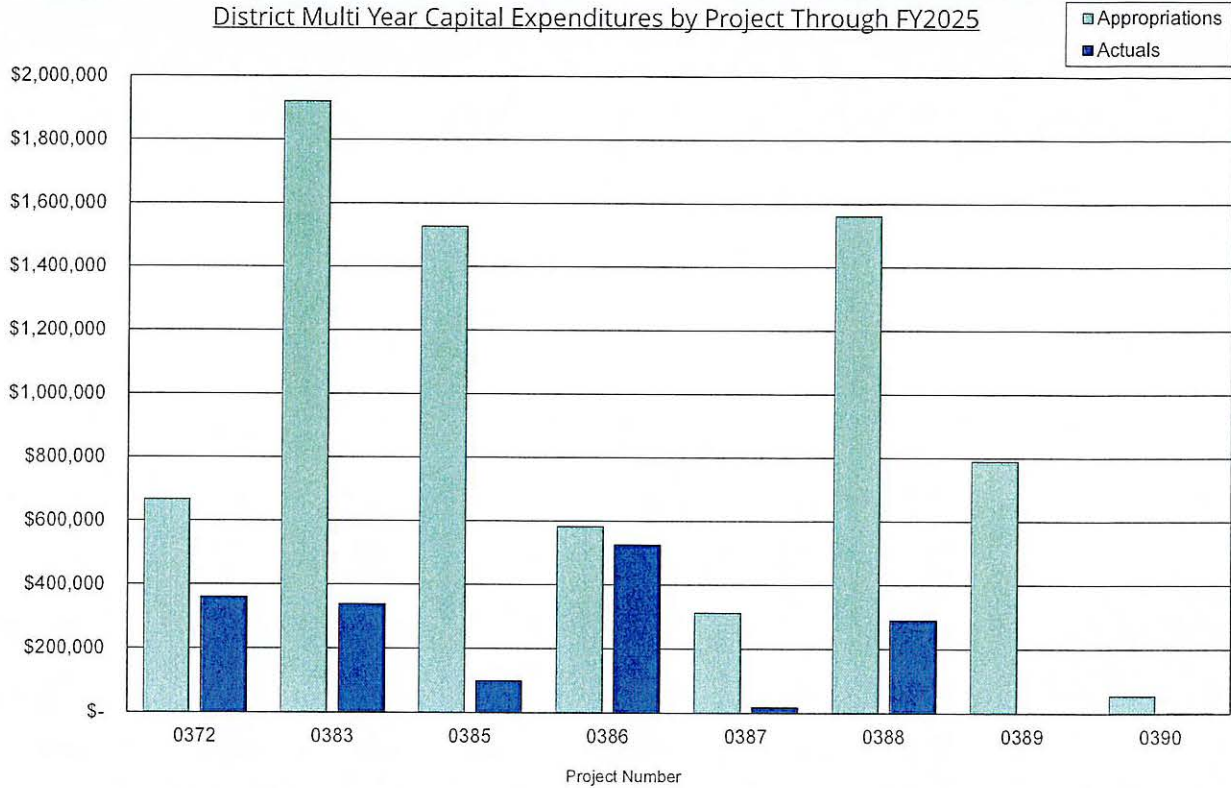
□ Budget ◆ Actual

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

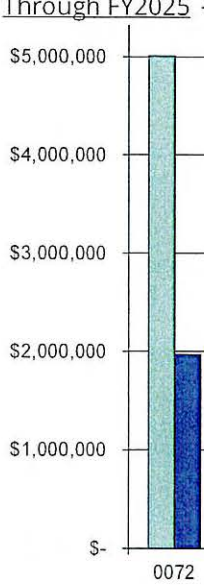
Leucadia Wastewater District Capital Expenditures

As of October 31, 2024

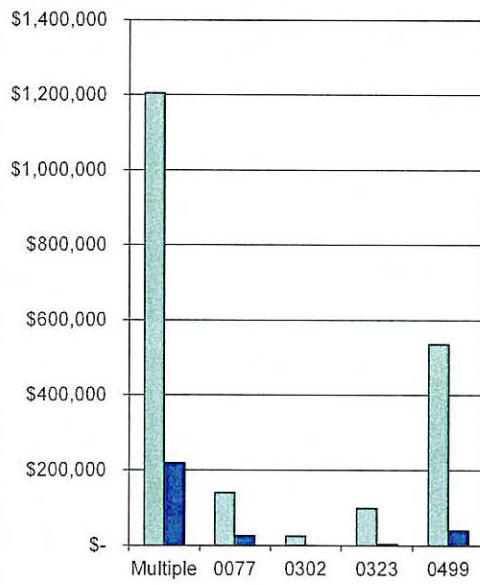
District Multi Year Capital Expenditures by Project Through FY2025



District's Share of Encina WPCF Capital Exp Through FY2025



Single Year Capital Expenditures by Project FY2025



Project Legend

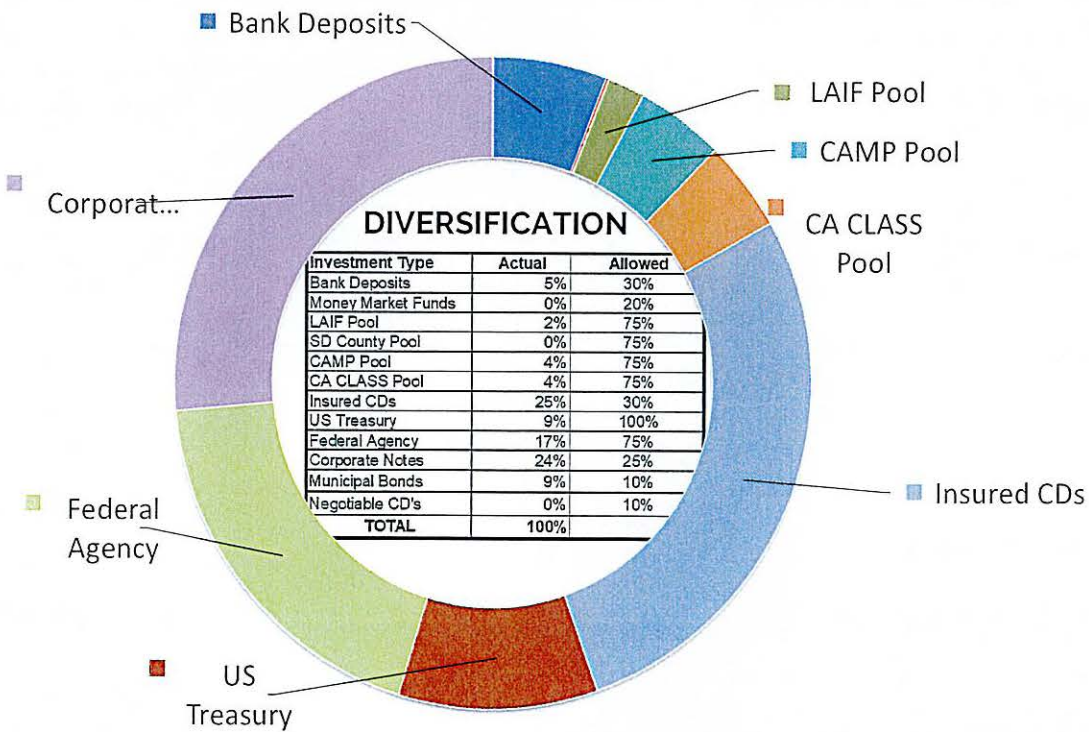
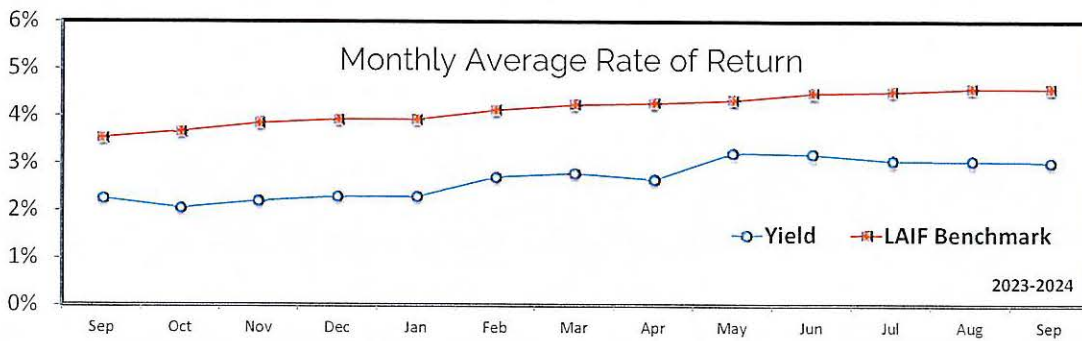
Multi-Year Capital Project	No.
Encina Capital	0072
Diana Pump Station Upgrade	0372
Rancho Verde Pump Station	0383
Batiquitos Emergency Basin Project	0385
FY2024 Gravity Pipeline Rehabilitation	0386
L1 Condition Assessment	0387
San Marcos Creek Crossing Repair	0388
FY2025 Gravity Pipeline Project	0389
Pump Station Condition Assessment	0390

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

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

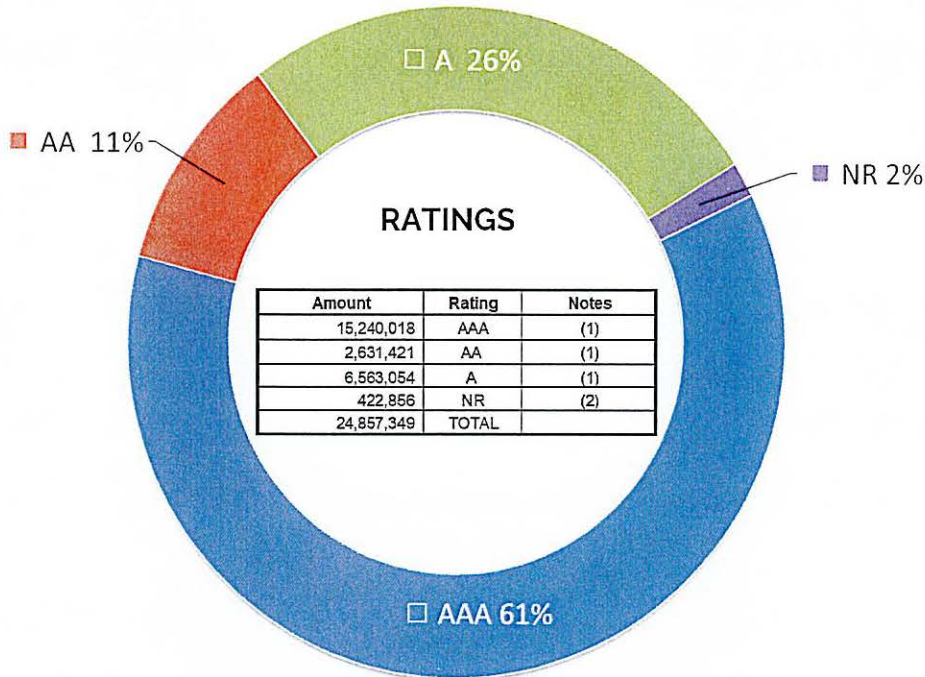
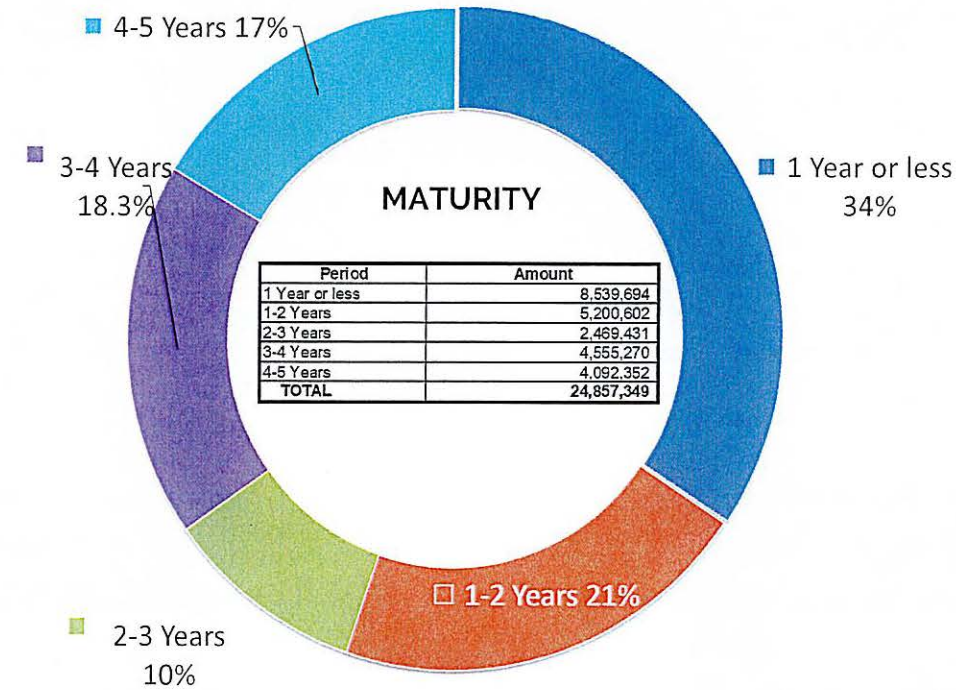
LEUCADIA WASTEWATER DISTRICT
Monthly Investment Summary
September 30, 2024

Cash Equivalents & Investments	Principal (Original Cost)		September Interest	Average Rate
	Aug 31, 2024	Sep 30, 2024		
Pacific Premier Bank Reserves	\$ 1,713,641	\$ 1,311,222	\$ 4,324	3.431%
TVI Dreyfus Money Market	30,709	33,226	121	4.550%
LAIF Pool	422,856	422,856	1,612	4.575%
SD County Pool	136	135	0	3.610%
CAMP Pool	2,019,667	1,027,071	6,716	5.290%
CA CLASS Pool	2,020,141	1,026,564	6,677	5.260%
Certificates of Deposit - Insured	6,315,000	6,313,000	14,859	2.854%
US Treasury Notes	2,301,958	2,301,958	5,141	3.027%
Federal Agency Notes	4,293,064	4,293,064	8,460	2.473%
Municipal Bonds	2,113,204	2,113,204	1,529	0.857%
Corporate Bonds/Notes	5,591,196	6,015,049	15,690	3.166%
Totals	\$ 26,821,572	\$ 24,857,349	\$ 65,129	3.025%



LEUCADIA WASTEWATER DISTRICT
 Monthly Investment Summary
 September 30, 2024

(Continued)

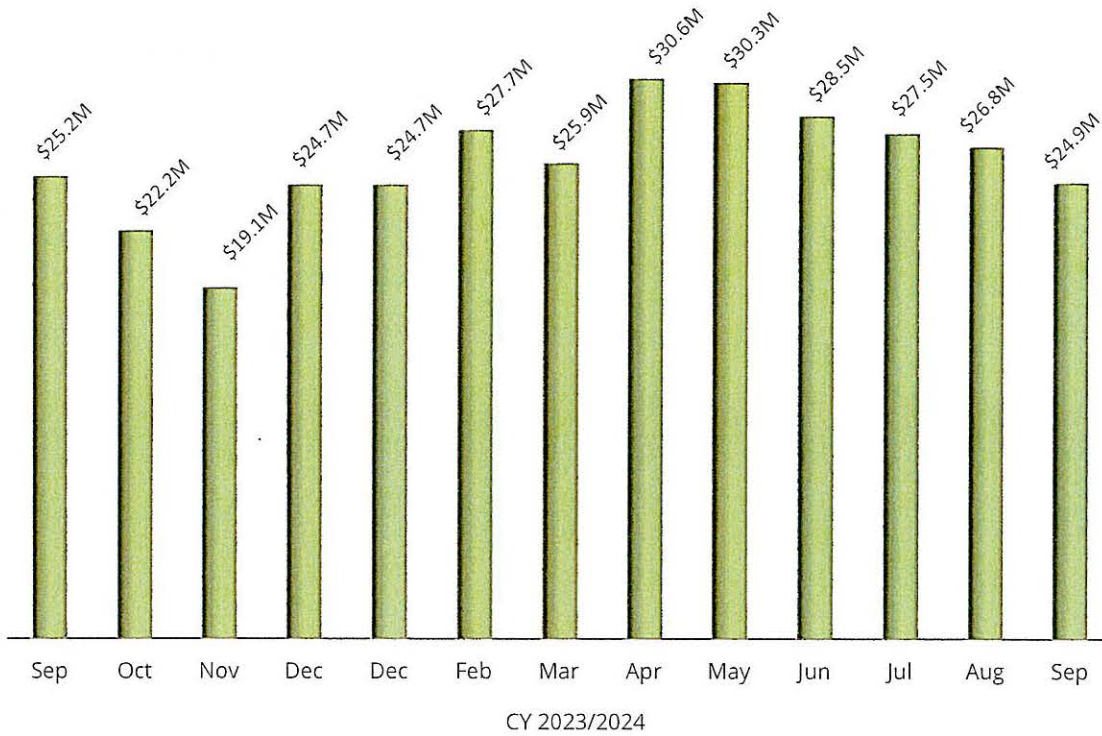


(1) CAMP Pool, CA CLASS & SD County Pool are rated by Standard & Poors. Investments are rated by Moody's or another rating agency.
 (2) LAIF is not rated.

LEUCADIA WASTEWATER DISTRICT
Monthly Investment Summary
 September 30, 2024

(Continued)

CASH & INVESTMENT FUNDS BY MONTH




INVESTMENT TRANSACTIONS

Investment	Purchases	Sales & Maturities	Maturity Date	CUSIP	YTM at Cost	Notes
Sallie Mae CD		247,000	9/25/2024	7954504F9	1.95%	
Goldman Sachs Group Inc.	423,853		8/29/2029	38151F6W8	4.48%	
American Express Natl Bank	245,000		9/25/2029	02589AFJ6	3.60%	
TOTAL	\$ 668,853	\$ 431,501				

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

MEMORANDUM

Ref: 25-8939

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: LWD QUARTERLY TREASURER'S INVESTMENT REPORT

RECOMMENDATION:

Staff requests that the Board of Directors:

1. Receive and file LWD's Quarterly Treasurer's Investment Report

DISCUSSION:

In accordance with California Government Code §53646 LWD is encouraged to render the Quarterly Treasurer's Investment Report to the Board of Directors for its consideration. For your convenience, staff has developed a one-page summary of LWD's investments for the quarter ending September 30, 2024 (see attached). A copy of the full Quarterly Treasurer's Investment Report has been enclosed for your review.

reg:PJB

Attachment

LEUCADIA WASTEWATER DISTRICT

QUARTERLY TREASURER'S REPORT SUMMARY

09-30-24

SUMMARY OF CASH & INVESTMENTS at September 30, 2024

SEE QUARTERLY TREASURER'S REPORT FOR DETAILS

ASSETS	PAR VALUE 9/30/2024	AMORTIZED COST 9/30/2024	% OF TOTAL		MARKET VALUE 9/30/2024
			Actual	Allowed	
CASH IN BANK (Checking/Reserve Accts)	\$ 1,310,227	\$ 1,310,227	5%	30%	\$ 1,310,227
MONEY MARKET FUNDS	\$ 33,226	\$ 33,226	0%	20%	\$ 33,226
LAIF - STATE INVESTMENT POOL	\$ 422,856	\$ 422,856	2%	75%	\$ 423,727
SAN DIEGO COUNTY INVESTMENT POOL	\$ 135	\$ 135	0%	75%	\$ -
CAMP - JPA INVESTMENT POOL	\$ 1,027,071	\$ 1,027,071	4%	75%	\$ 1,027,071
CA CLASS - JPA INVESTMENT POOL	\$ 1,026,564	\$ 1,026,564	4%	75%	\$ 1,026,564
FEDERAL AGENCY SECURITIES	\$ 4,295,000	\$ 4,293,064	17%	75%	\$ 4,237,084
US TREASURY BONDS/NOTES	\$ 2,380,000	\$ 2,282,573	9%	100%	\$ 2,314,496
CORPORATE NOTES	\$ 6,040,000	\$ 6,015,049	24%	25%	\$ 5,932,227
MUNICIPAL BONDS	\$ 1,880,000	\$ 2,113,204	9%	10%	\$ 1,843,594
INSURED CERTIFICATES OF DEPOSIT	\$ 6,313,000	\$ 6,313,000	25%	30%	\$ 6,313,308
TOTAL CASH & INVESTMENTS	\$ 24,728,079	\$ 24,836,970	100%		\$ 24,461,524

As of September 30, 2024

QUARTERLY RESULTS



Cash & Investments

\$24.5M



Avg Days to Maturity

760



Change in Cash & Inv



Interest Earned

\$205K



Average Return


3.0%



LAIF Benchmark

4.6%

MEMORANDUM

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: **October 2024 Board Disclosure of Reimbursements Report**

RECOMMENDATION:

Staff requests that the Board of Directors:

1. Receive and file the Board Disclosure of Reimbursement Report for the month ending October 2024.

DISCUSSION:

Government Code Section §53065 stipulates that Special Districts must disclose reimbursements of \$100 or more on at least an annual basis. Leucadia Wastewater District (LWD) prepares the Disclosure Report every month in accordance with Resolution No. 2405 – The Integrated Travel Authorization and Expense Reimbursement Policy, which is above and beyond the requirements of Government Code Section §53065.

Attached please find the Board Disclosure of Reimbursements report for October 2024 for your review.

tb:PJB

Attachment

Leucadia Wastewater District
Disclosure of Reimbursements Report
October 2024

Conference Date	Description	GM	Director	Director	Director	Director	Director	DFA	CPM	FSS
		P. Bushee	E. Sullivan	D. Omsted	C. Roesink	R. Saldana	R. Pacilio	R. Green	I. Riffel	M. Gonzalez
2024 WEFTEC October 6-9, 2024 New Orleans, LA	Registration								1,235.00	1,235.00
	Hotel								815.25	815.25
	Airfare								1,190.96	392.96
	Meals								124.96	156.64
	Parking								84.00	84.00
	Rental Car									
	Tips/ Baggage								6.00	
	Fuel/mileage/taxi/uber								176.45	117.37
	Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,632.62
	Registration									
	Hotel									
	Airfare									
	Meals									
	Parking									
	Rental Car									
	Tips									
	Fuel/mileage/taxi/uber									
	Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Registration									
	Hotel									
	Airfare									
	Meals									
	Parking									
	Rental Car									
	Tips/ Baggage									
	Fuel/mileage/taxi/uber									
	Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Registration									
	Hotel									
	Airfare									
	Meals									
	Parking									
	Rental Car									
	Tips/ Baggage									
	Fuel/mileage/taxi/uber									
	Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes: IR was a last minute replacement for GM for WEFTEC

MEMORANDUM

Ref: 25-8945

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: Fiscal Year 2024 Audit of the Leucadia Wastewater District's 2019 Sewer System Management Plan

RECOMMENDATION:

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

1. Receive and file the Fiscal Year 2024 Audit of the Leucadia Wastewater District's 2019 Sewer System Management Plan completed by Dexter Wilson Engineering, Incorporated.
2. Discuss and take other action as appropriate.

DISCUSSION:

Tactical Goal: Services / SSMP Audit

This item was reviewed by the EC at its November 4th meeting and the EC concurred with staff to present this item to the Board.

The Statewide Sanitary Sewer Systems Waste Discharge Requirements (WDR), adopted in May 2006, imposed several regulations on all California agencies that operate Sewage Collection Systems. The Statewide WDR required sewer agencies to develop and implement a system-specific Sewer System Management Plan (SSMP). The Leucadia Wastewater District (District) complied with all prescribed WDR provisions, including having a written SSMP that was originally adopted by the District's Board of Directors in 2009 and most recently updated in June 2019. In December 2022, the State Water Resources Control Board adopted and reissued the WDR that changed the requirement for the SSMP update from a five-year cycle to a six-year cycle. Additionally, the reissued WDR changed the SSMP audit requirement from every two years to every three years. However, staff has elected to continue to conduct the SSMP audits annually which exceeds regulatory requirements.

The District retained Dexter Wilson Engineering, Incorporated (DWEI) to conduct the Fiscal Year 2024 (FY2024) SSMP Audit. DWEI completed its audit and has concluded that the District's activities, programs, and efforts meet or exceed the requirements of the SSMP. Additionally, changes in District organization, practices, or regulations were not significant enough to require an update and re-adoption of the SSMP prior to the scheduled August 2, 2025 revision, the deadline of the reissued WDR required six-year update cycle.

The letter report of the FY2024 Audit is attached for your review. A copy of the complete report, including enclosures, is available upon request.

mg:PJB

Attachment



DEXTER S. WILSON, P.E.
ANDREW M. OVEN, P.E.
NATALIE J. FRASCHETTI, P.E.
STEVEN J. HENDERSON, P.E.
FERNANDO FREGOSO, P.E.
KATHLEEN H. NOEL, P.E.
WILLIAM W. TODD, P.E.

October 31, 2024

103-019/8

Leucadia Wastewater District
1960 La Costa Avenue
Carlsbad, CA 92009

Attention: Paul Bushee, General Manager

Subject: Leucadia Wastewater District Sewer System Management Plan Fiscal Year
2024 Audit

The Leucadia Wastewater District's (District) Sewer System Management Plan (SSMP) was adopted by the District Board and certified by the General Manager in June 2019. The purpose of the SSMP is to memorialize and publicly present in a central document the programs and activities utilized by the District to effectively manage its wastewater collection system. The SSMP requires audits at least every three years. The District has decided to conduct annual audits.

The purpose of this letter-report is to present the Fiscal Year 2024 (FY24) Audit (the fifth audit of the 2019 readoption of the District's SSMP) in fulfillment of the District's SSMP requirements. The Audit consists of completing the Section IX SSMP Evaluation Checklist and Section X SSMP Audit Checklist. These checklists are accompanied by summaries of the SSMP activities for the year.

Section IX SSMP Evaluation Checklist

The Statewide Waste Discharge Requirements (WDR) governing sanitary sewers specify that each Wastewater Collection Agency shall:

- evaluate the implementation and effectiveness of the Enrollee's SSMP in preventing spills,
- evaluate the Enrollee's compliance with the WDR,
- identify SSMP deficiencies in addressing ongoing spills and discharges to waters of the State; and
- identify necessary modifications to the SSMP to correct deficiencies.

Maintaining the applicability of the SSMP to District activities necessitates ongoing evaluation of the activities the District performs, their success, and improvement, if necessary. The Section IX SSMP Evaluation Checklist (Evaluation Checklist) is used on an annual basis to evaluate the applicability and effectiveness of the District's SSMP.

In completing the Evaluation Checklist (found in Attachment A), we find that, in general, the District's activities, programs, and efforts meet or exceed the requirements of the WDR and SSMP. Minor changes have been made to the SSMP to reflect the overall WDR update. However, the changes do not necessitate a re-adoption of the SSMP prior to the scheduled August 2, 2025 revision, per the required six year cycle. In completing the Evaluation Checklist, there are several items to note, as discussed in the Audit Discussion section below.

Section X SSMP Audit Checklist

The Statewide WDRs governing sanitary sewers specify that the District shall conduct periodic internal audits, appropriate to the size of the system and the number of spills. These audits must occur, at a minimum, every three years and a report must be prepared and kept on file. The audit shall focus on evaluating the effectiveness of the SSMP and the District's compliance with the WDR and SSMP requirements, including the identification of any deficiencies in the SSMP and the steps taken to correct them.

The District has chosen to conduct their SSMP audit on an annual basis. In completing the Audit Checklist, we find all requirements of the checklist to be current and implemented. The completed Audit Checklist for FY24 can be found in Attachment B.

Audit Discussion

The following paragraphs highlight notable elements of the FY24 Audit organized by the relevant SSMP Section. Additional notes can be found on the Evaluation Checklist in Attachment A.

Sections I, II, and III (District Goals, Organization, and Legal Authority). No appreciable changes have occurred to the District's Goals, Organization, or Legal Authority since the 2019 SSMP. The statewide WDR which governs the SSMP was revised/updated and became effective on June 5, 2023. District staff took an active role in this process in 2023 regarding reissuance of the WDR including attending virtual State Water Board workshops and updating pertinent SOPs. There was one new field services staff hired in FY24.

Section IV (Preventative Maintenance Program). General statistics regarding the District's preventative maintenance activities are provided in Attachment C. Also in Attachment C, Exhibit C-1 graphically illustrates those areas within the District which are readily accessible for hydrocleaning and closed circuit television (CCTV) inspection and those areas which have additional needs or requirements in order to hydroclean or CCTV, such as the need for significant traffic control procedures or night work due to day time traffic volume or wastewater flows.

Exhibit C-2 tracks the general progress of CCTV inspections in the District. Per the District's SSMP, the District strives to CCTV their entire system every three years. The District is on track to meet its goal of CCTV inspecting its 200 mile gravity sewer system within a three-year timeframe.

The District has decided to reduce the CCTV inspection frequency of select gravity sewer lines with additional requirements (El Camino Real and the Batiquitos influent) to five year intervals similar to the Lanikai sewer line. These will be further assessed and a determination of CCTV inspection frequency will be made at the overall SSMP update.

In FY16, the District began introducing foam treatments in pipelines and manholes for the treatment of roots. The initial results were favorable and the District has incorporated foam treatment into the regular schedule of preventative maintenance activities. Additional line segments and manholes utilized foam treatment for root control in FY24.

In FY20, the District's portable flow meters (Echo meters) were relocated to strategic gravity sewer locations which are difficult to clean and CCTV inspect. In addition to monitoring capacity, the meters have assisted in determining whether the frequency of the resource intensive cleaning and CCTV activities of these locations can be extended. These locations are also being further evaluated in terms of inflow and infiltration.

In FY21, a mutual maintenance services and equipment agreement between the District and Olivenhain Municipal Water District (OMWD) was prepared. The agreement enables the District to have access to OMWD's hydraulic valve turning equipment services. These services will be utilized to exercise three large valves every six months at the major District pump stations. In return, the District will provide services to clean two of OMWD's pump station wet wells.

The District's Asset Management Plan (AMP) was revised in April 2023. Progress throughout FY24 with respect to the AMP (and other asset planning efforts) is summarized in the Attachment I letter-report at the end of the audit. The District's revised AMP is summarized as well in Attachment I.

The FY24 SOP training schedule can be found in Attachment D and all updated SOPs are included on a CD in Attachment E.

Section VI (Spill Emergency Response Plan). An overall update to the District's Spill Emergency Response Plan (SERP), previously titled Overflow Emergency Response Plan (OERP), was completed in FY23. The OERP had been reviewed and revised (as needed) on

an annual basis since the original SSMP adoption in 2009 by the District. Per the new Statewide WDR update, the OERP was required to be updated and implemented as the SERP per the Order's guidance.

Section VII (Sewer Pipe Blockage Control Program). There have been no public spills attributable to fats, oils, grease (FOG), rags, and debris sewer pipe blockage since FY11, continuing the District's SSMP determination that a formal FOG control program is not warranted at this time. The District continues to require BMP agreements for all new FSEs as well as further continuing its outreach via newsletters, door hangers, inspections, etc. Additionally, the District is training field staff and conducting inspection of grease interceptors/traps in shopping plazas that show significant corrosion of manholes (30 inspections completed in FY24). District FSE inspections have included notification of sufficient grease cleaning as well as ensuring that certified grease haulers are being utilized by the FSEs.

Section VIII (System Evaluation and Capacity Assurance). The District continues to monitor (and address as necessary) the presence of scale in the Alga Hills area. The area was most recently CCTV inspected in FY22 and is hydrocleaned as deemed necessary. Any defects discovered during the CCTV inspections are incorporated into the District's Repair Priority List.

Inflow domes have been installed in 2,816 of the District's 5,103 manholes to aid in reducing inflow. The District will continue to repair/replace inflow domes as it becomes necessary.

Smoke testing was performed in the Leucadia area in FY24. A majority of the defects were found along private laterals and cleanouts. Subsequently, the District ensured necessary repairs were completed to the private lateral and cleanout defects which reduces the amount of inflow in the District's sewer system.

Flow analyses of the District were conducted as part of the District's 2008, 2013, 2018, and 2023 AMPs. All four documents concluded that estimates of average and peak ultimate flows are within the design values of the District and less than the flows utilized in the District's detailed capacity analyses conducted as part of the 1999 Wastewater Master Plan. There are no capacity-driven replacement projects currently identified for the District. For reference,

the current buildout flows for the District are projected to be 4.7 mgd in comparison to the 1999 Master Plan where buildout flows were projected at 6.5 mgd.

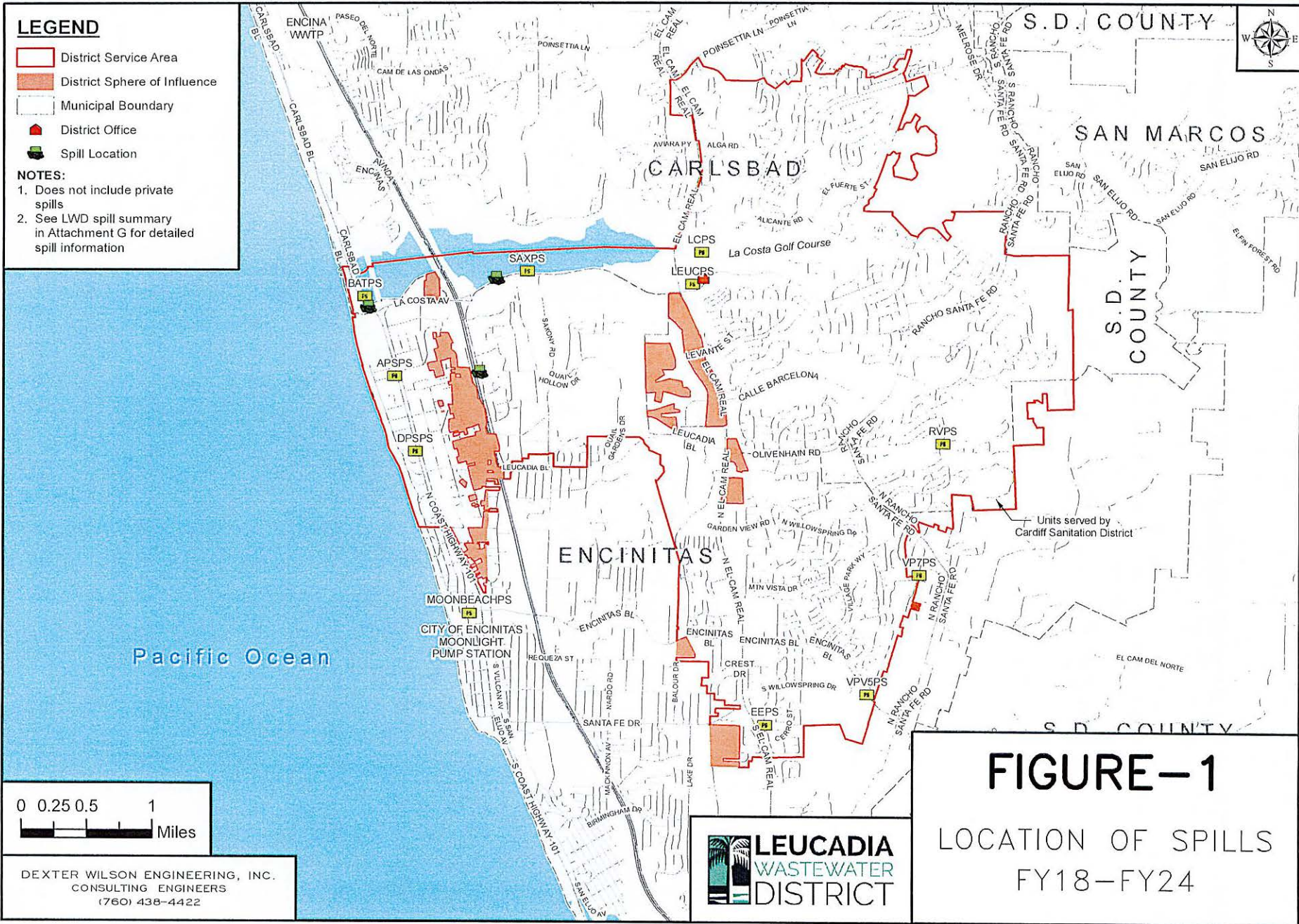
The District's monthly flow comparison for FY23 and FY24 can be found in Attachment F. In comparison to FY23, average daily flows have slightly decreased in FY24.

Other FY24 system evaluation activities included the continuance of converting the Inframap data transfer to a cloud-based system.

Section IX (Monitoring, Measurement, and Program Modifications). The District's Spill Summary from the most recent SSMP update in 2018 through June 30, 2024 can be found in Attachment G. No public spills occurred in FY24.

Spill review checklists for each spill event are on file at the District office. Figure 1 identifies the location of each spill in a public line or manhole since the most recent SSMP update. There was one private lateral spill in FY24 totaling 126 gallons which was all captured and vacuumed up. The District does not own, operate, or maintain laterals that connect into its collection system. The District responds to and assists with the clean-up of private lateral spills as a courtesy to residents. Spill occurrence, volume, and lateral reimbursement continues to decline which demonstrates the District's successful preventative maintenance programs.

Section XI (Communication Program). The District has made the 2019 SSMP and subsequent audits available on its website. The District also actively posts to Facebook to communicate generally with the public. Examples of Facebook posts by the District in FY24 included reminders about the problems that wipes and grease cause in the sewer system, tips on how customers can better maintain their private sewer plumbing, keeping easements clear, and information on District activities such as smoke testing, routine maintenance work/traffic control, etc. Additionally, SSMP updates and SSMP Audits are formally presented to the Engineering Committee and Board of Directors.



Recommended SSMP Edits

Attachment H to this audit document is a place holder for specific edits to the 2019 SSMP; there are no edits/changes recommended to the SSMP based on the FY24 Audit. The revisions stemming from the SERP update are included for reference. Future edits, if necessary, will be documented in the SSMP change log (Appendix B of the SSMP and Attachment H of subsequent audits). Future edits/revisions to the SSMP will be evaluated to determine whether or not they are significant enough to warrant re-adoption of the District's SSMP prior to the scheduled August 2, 2025 revision.

Summary of Recommendations

The following section summarizes recommended items as a result of the FY24 Audit:

- Ensure that La Costa Golf Course and La Costa Avenue, Alga Road, and Rancho Santa Fe Road sewers, which all require additional measures (e.g. traffic control, easements, etc.), maintain cleaning/CCTV cycles (See Attachment C). The Rancho Santa Fe Road and Alga Road/El Camino Real gravity sewers are recommended to be scheduled for CCTV inspection next.
- Ensure that the planned O&M activities (e.g. hydroclean and CCTV inspect every 5 years) for the Lanikai and Occidental sewer lines are on track (see AMPI memorandum Attachment A). The Occidental sewer line was hydrocleaned by Carlsbad in FY22. The Lanikai sewer line was hydrocleaned by the District in FY23.
- Complete all applicable scheduled SOP trainings in FY24/FY25 (see Attachment D for reference).
- Ensure that revised SERP is implemented and integrated into District training.
- Re-adoption of the District's SSMP is required by August 2, 2025 per the WDR. We recommend kickoff of this process during the 2nd quarter of 2025.

Next Steps

This SSMP FY24 Audit should be received and filed by the District Board as well as retained for inclusion in the current District's 2019 SSMP. Please be sure to post this FY24 Audit on the District's website and include a hardcopy in the District's 2019 SSMP counter copy. We appreciate the opportunity to have worked with the District on this project. Should you have any questions please do not hesitate to contact us.

Dexter Wilson Engineering, Inc.




Steven Henderson, P.E.

NF:SH:ah

Attachment(s)

This audit was conducted in collaboration with, and the audit recommendations have been reviewed by the Field Services Department.



Marvin Gonzalez
Field Services Superintendent

Encina Wastewater Authority Report
Regular Board Meeting
October 23, 2024

EWA Board of Directors – Vice President Saldana Reporting

1. Tactical Plan Status Report

The Board of Directors received and filed the October 2024 Tactical Plan Status Report.

Encina Wastewater Authority Report
Special Board Meeting
October 23, 2024

EWA Board of Directors – Vice President Saldana Reporting

1. Energy Resilience Assessment Workshop

The Board of Directors reviewed EWA's Energy Resilience Assessment.

The Board of Directors authorized staff to pursue a low emissions hybrid power generation platform to address air emissions permit requirements.

Engineering Committee Meeting Report

Presented by Director Omsted

Meeting held November 4, 2024

The EC reviewed the following recommendation:

1. 2024 Audit of the District's 2019 Sewer System Management Plan

- Receive and file the FY2024 Audit of the District's 2019 Sanitary Sewer Management Plan (SSMP) completed by Dexter Wilson Engineering, Inc.

The EC concurred with staff to receive and file the audit and it was included in tonight's Consent Calendar.

- ### **2. The EC also received updates on the San Marcos Creek Crossing Diversion Project and the L1 Force Main Bridge Crossing Emergency Repair.**

There was no action taken.

Investment & Finance Committee Meeting Report

Presented by Director Pacilio

Meeting held November 5, 2024

The Investment & Finance Committee (IFC) reviewed the following recommendation:

- 1. Receive and file the Fiscal Year 2024 Annual Comprehensive Financial Report.**

The IFC concurred with staff to present this recommendation to the Board of Directors and it will be discussed later in the agenda.

MEMORANDUM

Ref: 25-8926

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: Fiscal Year 2024 (FY24) Annual Comprehensive Financial Report

RECOMMENDATION:

Staff and the Investment and Finance Committee (IFC) recommend that the Board of Directors:

1. Receive and file the FY24 Annual Comprehensive Financial Report.
2. Discuss and take other action, as appropriate.

DISCUSSION:

Tactical Goal: Financial / FY24 Audit

This item was reviewed by the IFC at its November 5th meeting and the IFC concurred with staff to present this item to the Board.

State law requires the Leucadia Wastewater District (LWD) to prepare a complete set of financial statements in conformance with generally accepted accounting principles (GAAP). The law also requires that the financial statements be audited in accordance with generally accepted auditing standards. For LWD, these documents collectively take the form of LWD's annual financial audit.

LWD prepares a more comprehensive financial report, formally referred to as the Annual Comprehensive Financial Report, or ACFR. This year's Annual Comprehensive Financial Report includes the following sections:

- Introductory section which is comprised of the Letter of Transmittal, Organizational Chart, List of Principal Officials, and award for outstanding financial reporting in FY23.
- Financial section that is made up of the Independent Auditor's Report, Management's Discussion and Analysis, Basic Financial Statements with notes, and Supplementary Information.
- Statistical section that includes cost and revenue comparisons and other LWD statistics for the past 10 years.

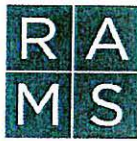
The accounting firm of Rogers, Anderson, Malody & Scott, LLP has completed its audit of LWD's FY24 ACFR. Staff is pleased to report that the auditors found that the financial statements present fairly, in all material respects, LWD's financial position and is in conformance with GAAP.

Attached for the Board's review is the Auditor's information letter which reports on any significant audit findings as a result of their audit, and the Auditor's Report on Internal Controls, Compliance, and Other Matters. Also provided is a copy of the full Annual Comprehensive Financial Report for your review.

Staff along with Demi Hite, CPA of Rogers, Anderson, Malody & Scott, LLP, will present an overview of the Annual Comprehensive Financial Report at the upcoming meeting.

reg:PJB

Enclosure



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October 31, 2024

PARTNERS

Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

The Board of Directors
Leucadia Wastewater District
Carlsbad, California

We have audited the financial statements of Leucadia Wastewater District (the entity) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 31, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 5, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the entity solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

MEMBERS

American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants



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Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

Significant Risks Identified

We have identified the possibility of the following significant risks:

Management's override of internal controls over financial reporting: Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

Revenue recognition: Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. There have been no initial selection of accounting policies or their application. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital asset depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability/net OPEB asset and related deferred inflows and deferred outflows is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

The disclosure of fair value of investments in Note 3 to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of accumulated depreciation and depreciation expense in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and deferred outflows in Note 11 to the financial statements is based on actuarial assumptions. Actual future liabilities and deferrals may vary from disclosed estimates.

The disclosure of the net OPEB asset and related deferred inflows and deferred outflows in Note 12 to the financial statements is based on actuarial assumptions. Actual future liabilities/assets may vary from disclosed estimates.

Significant Difficulties Encountered during the Audit

We did not encounter any significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected material misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no misstatements identified by us as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 31, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other additional information in documents containing the entity's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Read the transmittal letter and statistical section (or "other information") and considered whether a material inconsistency existed between the other the information and the basic financial statements, or the other information otherwise appears to be materially misstated. Our opinion(s) on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

October 31, 2024



LEADERS IN
ENVIRONMENTAL
PROTECTION

BOARD OF DIRECTORS
Ellaine Sullivan, President
Chris Roesink, Vice President
Donald F. Omsted, Director
Robert Pacilio, Director
Rolando A. Saldana, Director
Paul Bushee, General Manager.

October 31, 2024

Rogers, Anderson, Malody & Scott, LLP
735 Carnegie Drive Ste. 100
San Bernardino, CA 92408

Ref: 25-8937

This representation letter is provided in connection with your audit of the basic financial statements of Leucadia Wastewater District (the entity) as of June 30, 2024 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, of the entity in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 31, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 5, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All components of net position, net investment in capital assets, restricted, and unrestricted are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly classified and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, Leases and GASB Statement No. 96, Subscription Based Information Technology Arrangements.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including a process to monitor the system of internal controls.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Use of a Specialist

- We agree with the findings of specialists in evaluating the entity's net pension and net other post-employment benefit liabilities and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances

Cybersecurity

- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Supplementary Information in Relation to the Financial Statements as a Whole

- With respect to the supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
 - We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

- With respect to the various required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content is measured and fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Signature:



Paul Bushee, General Manager

Signature:



Ryan Green, Director of Finance and Administration



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San Bernardino, CA 92408
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

PARTNERS

Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

Independent Auditor's Report

To the Board of Directors
Leucadia Wastewater District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*) and the State Controller's *Minimum Audit Requirements for California Special Districts*, the financial statements of the business-type activities of the Leucadia Wastewater District (the entity), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and have issued our report thereon dated October 31, 2024.

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

MEMBERS

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Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
October 31, 2024

MEMORANDUM

Ref: 24-8923

DATE: November 7, 2024
 TO: Board of Directors
 FROM: Paul J. Bushee, General Manager 
 SUBJECT: Calendar Year 2025 Board of Directors' Meeting Schedule

RECOMMENDATION:

Staff requests that the Board of Directors:

1. Approve the calendar year 2025 Board of Directors' meeting schedule.
2. Discuss and take other action, as appropriate.

DISCUSSION:

During November 2009, the Board of Directors adopted Resolution No. 2205 establishing the date, time and place for regular meetings of the Board.

The proposed Board of Directors' Meeting Schedule for calendar year 2025 can be found in the table below. Also attached is the updated 2025 conference schedule that staff has prepared for coordinating with the proposed Board meeting dates. There are currently no scheduled conferences in 2025 that will conflict with 2025 Board of Directors' Meeting Schedule.

2025 Board of Directors' Meeting Schedule	
January 8, 2025	July 9, 2025
February 12, 2025	August 13, 2025
March 12, 2025	September 10, 2025
April 9, 2025	October 8, 2025
May 14, 2025	November 12, 2025
June 11, 2025	December 10, 2025

In accordance with the Resolution, staff requests that the Board of Directors approve the calendar year 2025 Board of Directors' meeting schedule (above) and take other action, as appropriate.

tb:PJB

Attachments

Board of Directors

2025 Calendar Year Board Meeting Schedule	
January 8, 2025	July 9, 2025
February 12, 2025	August 13, 2025
March 12, 2025	September 10, 2025
April 9, 2025	October 8, 2025
May 14, 2025	November 12, 2025
June 11, 2025	December 10, 2025

APPROVED NOVEMBER 13, 2024

UPCOMING 2025 CONFERENCES

CASA Conferences

CASA Winter Conference

Date: **January 29 - 31, 2025**

LWD Board Meeting: January 8, 2025

Location: Hilton Palm Springs, Palm Springs, CA

Conference website: <https://casaweb.org/calendar/>

CASA Annual Conference

Date: **July 30 – August 1, 2025**

LWD Board Meeting: August 13, 2025

Location: Marriott Marquis San Diego, CA

Conference website: <https://casaweb.org/calendar/>

CWEA Conferences

CWEA Annual Conference

Date: **April 22 - 25, 2025**

LWD Board Meeting: April 9, 2025

Location: Palm Springs, CA

Conference website: <https://www.cwea.org/conferences/cwea-annual-conference/>

CSDA Conferences

CSDA Legislative Days

Date: **May 20 - 21, 2025**

LWD Board Meeting: May 14, 2025

Location: Sacramento Convention Center, Sacramento, CA

Conference website: <https://legislatedays.csda.net/home>

CSDA Annual Conference

Date: **August 25 – 28, 2025**

LWD Board Meeting: August 20, 2025

Location: Monterey, CA

Conference website: <https://www.csda.net/annualconference/home>

WaterReuse Conference

2025 WaterReuse California Annual Conference

Date: **September 7 - 9, 2025**

LWD Board Meeting: **September 10, 2025**

Location: San Diego, CA

Conference website: <https://watereuse.org/news-events/conferences/>

WEF TEC Conference

98th Annual Water Environment Federation Conference


Date: **September 27 – October 1, 2025**

LWD Board Meeting: **October 8, 2025**

Location: McCormick Place, Chicago, IL

Conference website: <http://www.weftec.org>

MEMORANDUM

DATE: November 7, 2024
TO: Board of Directors
FROM: Paul J. Bushee, General Manager 
SUBJECT: 2024 Batiquitos Lagoon Foundation Board Members Election

RECOMMENDATION:

1. Discuss and take action as appropriate.

DISCUSSION:

LWD received the Batiquitos Lagoon Foundation (BLF) ballot for their 2024 election. There are three seats available. The candidates are the following:

- Kevin Kienast (Incumbent);
- Jeff Regan (Incumbent);
- Craig Rossell (Incumbent); and
- Robert Rossi

Attached for your review are the candidate's statements and a copy of the BLF election ballot. The ballot is due at the BLF by noon, Tuesday, November 19, 2024.

Staff has no recommendation on this matter. The ballot will be forwarded to the BLF by the due date with the Board's recommendation.

tb:PJB

Attachment



**2024 Annual Meeting
of the
Batiquitos Lagoon Foundation (BLF)**

Tuesday, November 19, 2024 at 4:30 p.m.
Batiquitos Lagoon Foundation Nature Center
7380 Gabbiano Lane, Carlsbad CA 92011

~ Agenda ~

- Meeting of Batiquitos Lagoon Foundation Members
 - Meet board candidates
 - Election of three board members
 - Regular board meeting

Ballot

Eligible voters: All BLF members current on their dues as of October 20, 2024.

Board seats: BLF has nine Directors serving 3-year terms. Each year, three Directors are elected.

Voting: Complete this page, insert it into the enclosed envelope, then drop it in the mail or put it in the designated ballot box at the BLF Nature Center, which is usually open daily between 9am-3pm.

All ballots must be received by noon on November 19, 2024 to be counted.

Vote for no more than three

Kevin Kienast

Jeffrey Regan

Craig Rossell

Robert Rossi

Signature

Print name

Date

Please be sure to sign your ballot! - Unsigned ballots will not be counted

Kevin Kienast

BLF Membership Tenure: 14 years

BLF Roles: BLF Board Member, BLF Treasurer

Candidate Statement:

Why I want to serve: I have served as BLF Treasurer for the past 12 years and have seen the financial stability and sustainability of the Foundation greatly improve over those years.

What I bring: As the Golf Course Superintendent at the neighboring Park Hyatt Resort, I want to continue to contribute to the maintenance and stewardship of the Batiquitos Lagoon and Trail.

What I love most about the BL: Seeing the joy it brings to the many visitors that walk the trail.

Jeffrey Regan

BLF Membership Tenure: 9 years

BLF Roles: BLF Board Member, BLF Secretary, Member of Trail Maintenance, Trail Extensions & Education Committees

Candidate Statement:

Why I want to serve: As stewards of the Batiquitos Lagoon Ecological Reserve and adjacent trail/habitat, the BLF plays a critical role in its protection, and I am committed to supporting this important role.

What I bring: I play an active/hands-on role as a current/past Board Member, serve as an effective BLF representative to the Aviara Management Association, and effectively lead volunteers in maintaining the highly used North Shore Trail.

What I love most about the BL: Batiquitos Lagoon is my "backyard" and serves as a wonderful habit for native plants and birds – a magical place to "breathe in" but not touch!

Craig Rossell

BLF Membership Tenure: 4 years

BLF Roles: BLF Board Member, Member of BLF Trail Extensions Committee

Candidate Statement:

Why I want to serve: Through BLF, I want to continue to serve the communities that enjoy Batiquitos Lagoon. More can and should be done to carry out BLF's mission to preserve, protect and enhance the Lagoon.

What I bring: Now that I have a good idea about how the Foundation functions, I will continue to promote trails expansion and marine life, sometimes from a legal perspective, at a more lively pace.

What I love most about the BL: Batiquitos Lagoon offers an idyllic natural environment despite being surrounded by urban life.

Robert Rossi

BLF Membership Tenure: 2 years

BLF Roles: Nature Center Host, Member of BLF Communications Committee, Scope Procurement

Candidate Statement:

Why I want to serve: I am very interested in environmental conservation and, of course, community engagement.

What I bring: Operational experience running a company as well as planning and organizing functions.

What I love most about the BL: The biodiversity and tranquility it offers to the wildlife as well as the visitors. I feel very strongly about preserving the lagoon for future generations. It is also essential that we engage our community to assist us to achieve these goals.



San Diego Chapter

California Special Districts Association

November 6, 2024

To: San Diego Chapter CSDA Member Agencies
 From: Jack Bebee, San Diego Chapter President
 Subject: San Diego Chapter CSDA Quarterly Dinner Meeting
 Event Date: **Thursday, November 21, 2024**
 Time: **6:00 pm to 9:00 pm – Dinner served at 6:45 pm**
 Location: **The Butcher Shop Steakhouse – Kearny Mesa**
 5255 Kearny Villa Road, San Diego - (858) 565-2272
<http://www.butchershopsd.signonsandiego.com>

Board of Directors

President
Jack Bebee
 Fallbrook Public Utility
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First Vice-President
Jose Martinez
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Elaine Sullivan
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 Sweetwater Authority

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 Santa Fe Irrigation District

State CSDA Director
Jo MacKenzie
 Vista Irrigation District

Join us for a dynamic, interactive and educational evening as SDCSDA presents:

***Weathering Change: San Diego Region's Past Extremes, Recent
 Patterns, and Climate Future***
(Speaker bio included on page 4.)

Be sure to read your Fall San Diego Chapter CSDA Newsletter for more great information!

Dinner Menu Selections – \$80 per person (\$90 non-member)

Public is invited to attend the dinner at the \$90 non-member price

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

Grilled Tofino River Salmon with Saffron Cream Sauce, Parmesan Risotto,
 Seasonable Vegetables

Fettuccini Alfredo

Registration deadline is: Thursday, November 14, 2024

We look forward to seeing all agencies and guests attending this event. If you have any questions or need further information, please call Lauren Eckert, Chapter Administrator, at (760) 999-2704, leckert@fpud.com, or Rich Stevenson at (619) 409-6711; rstenenson@sweetwater.org

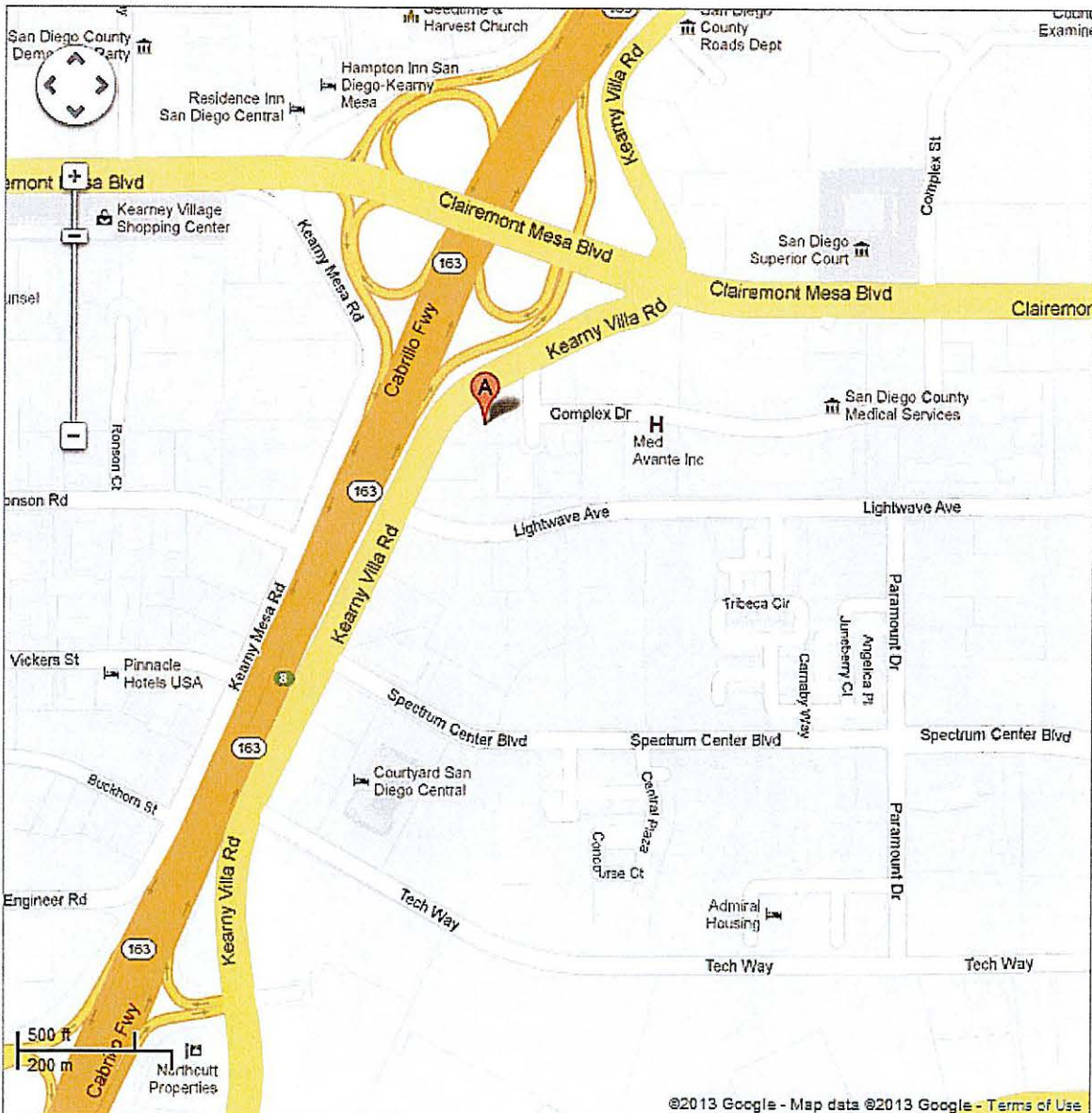
Cancellation/Refund Policy: San Diego Chapter CSDA is obligated by contract to pay for the number of attendees registered by the Friday prior to the event, hence the Thursday deadline. Cancellations made after the deadline are not refundable. Agencies and individuals are responsible for paying any reservation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

Directions to: The Butcher Shop Steakhouse – Kearny Mesa
5255 Kearny Villa Road, San Diego - (858) 565-2272
<http://www.butchershopsd.signonsandiego.com>

Located just off HWY 163 & Clairemont Mesa Blvd.

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

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



Alex Tardy, Warning Coordination Meteorologist, NOAA NWS

Alex Tardy brings 30 years of diverse climate and weather experience to his work with NOAA's National Weather Service. Over his career, he has served in six different Weather Forecast Offices (WFO), taking on key roles such as Science Operations Officer in Corpus Christi, Texas, and currently as the Warning Coordination Meteorologist in San Diego. His time in California has deepened his expertise in climate and fire weather, focusing on drought, post-wildfire impacts, and heat-related health concerns. Alex earned his degree in atmospheric science from the State University of New York at Albany in 1992. Originally from Vermont, he spent 25 years there, where his parents still reside.

