LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT
MEETING AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS

DATE: **June 25, 2024**
TIME: **5:30 p.m.**

POSTING: This agenda was posted prior to 5:00 p.m. on June 20, 2024, at the District Board Room, District Office, and the District Website.

Meeting Location
LACSD Blue Jay Board Room
27307 State Highway 189, Suite 104
Blue Jay, CA 92317

The Board meeting is an in-person meeting, and the telephone and video options are being provided solely for the convenience of the public. If there is a disruption of the telephone or video capabilities during the Board meeting, the meeting will continue in person without interruption. In addition, please be advised that the telephone and video option will end and not be available after the Board goes into Closed Session, if there is a closed session item on the agenda.

Participants will have the opportunity to speak during the Public Comment period (for topics not on the agenda) and during each of the items on the agenda.

Any person wishing to submit written public comments via email, please do so by Monday, June 24, 2024, by 4:30 p.m. to administration@lakearrowheadcsd.com.

Video Access
To join the meeting using a computer, tablet, or smartphone, use the link listed below:
https://us02web.zoom.us/j/9093367117?pwd=eDh5Rng4aXc4MEp2V0NPcm5udlhMQT09
To comment by video, use the **Raise Hand** feature to request to speak during the Public Comment period (for topics not on the agenda) or during each item on the agenda. If there is more than one raised hand, you will be identified and called on one at a time. When recognized by the Board President, use the unmute audio button and mute the audio when finished speaking.

Telephone Access
To join the meeting using a telephone, call the phone number listed below:
+1 (669) 900-6833 enter the **Meeting ID: 909 336 7117** and **Passcode: 7117**
If you wish to speak on an item, please wait for the Board President to call for public comment on the item you wish to comment. Callers can press ***9** to activate the **Raise Hand** feature. If there is more than one caller you will be identified and called on one at a time. Please press ***6** to unmute then ***6** to self-mute when finished speaking.

If you experience issues calling into the meeting or during the meeting, please send an email to administration@lakearrowheadcsd.com.

1. **CALL TO ORDER –** John Wurm, President
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **AGENDA POSTING CERTIFICATION**
4. **ROLL CALL**
5. **APPROVAL OF AGENDA (Additions and/or Deletions)**

PUBLIC COMMENT

This portion of the agenda is reserved for the public to speak to the Board of Directors on matters within the jurisdiction of the Lake Arrowhead Community Services District that are not on the agenda. The Board, except to refer the matter to staff and/or place it on a future agenda, may take no action. It is in the best interest of the person speaking to the Board to be concise and to the point. **A time limit of five minutes, per individual, will be allowed.**

Any person attending in person wishing to comment on an item that is on the agenda is requested to complete a **Request to Speak** form prior to the item being called for consideration. The form is submitted to the Clerk of the Board.

CONSENT CALENDAR

The following consent items are expected to be routine and non-controversial and will be acted on at one time without discussion unless an item is withdrawn by a Board member for questions or discussion. Any person wishing to speak on the Consent or Open agenda may do so by announcing their name and being recognized by the President.

6. **Approval of Minutes** Page 6
   May 28, 2024 Regular Board Meeting Minutes

7. **Consider Adopting Resolution No. 2024-03 Establishing Appropriation Limits for the Fiscal Year 2024-25** Page 13

8. **Consider Adoption of Resolution No. 2024-04 Approving an Exemption Under the California Environmental Quality Act for an Increase in the Supplemental Water Buy-In Capacity Fee for Residential, Commercial, and Institutional Customers for the** Page 19

Fiscal Year 2024-25; Approving the Capacity Fee and Directing Staff to File a Notice of Exemption

9. Consider Approving the 2025 Water Year United States Geological Survey (USGS) Joint Funding Agreements Page 26

INFORMATION AND DISCUSSION ITEMS

10. Departmental Reports

a. Operations Manager's Report Page 28
This is an information item
(Presenter: Matt Brooks, Operations Manager)

11. PFAS Update Page 32
This is an information item
(Presenter: Matt Brooks, Operations Manager)

12. General Manager's Report Page 43
This is an information item
(Presenter: Catherine Cerri, General Manager)

ACTION ITEMS

13. Public Hearing and Consideration to Adopt Resolution No. 2024-06 Adopting the Report of the Annual Wastewater Service (Sewer) Fees and Directing the General Manager to File Said Report with the San Bernardino County Auditor Controller/Treasurer/Tax Collector and Request the Auditor Controller/Treasurer/Tax Collector to Place the Fiscal Year 2024- 25 Wastewater Service (Sewer) Fees on the Tax Roll Page 47
(Presenter: John O'Brien, Finance Manager)

14. Consider Adopting Resolution No. 2024-05 Approving the Budget for Fiscal Years 2024-25 and 2025-26 Page 113
(Presenter: John O'Brien, Finance Manager)

15. Consider a Contract with BlueScope Construction to Replace the Operations Building at the Willow Creek Wastewater Treatment Plant and Find that the Project is Exempt from the California Environmental Quality Act (CEQA) Page 227
(Presenter: Scott Schroder, Engineering Manager)

16. **Consider Approving a Contract with N2W Engineering for Design and Construction Support for a PFAS Removal System** Page 231
(Presenter: Scott Schroder, Engineering Manager)

17. **Consider Awarding a Contract for Installation of Electrical for the Corporation Yard Project No. 177** Page 278
(Presenter: Scott Schroder, Engineering Manager)

18. **Consider Rebates for In-Home Water Filters** Page 279
(Presenter: Catherine Cerri, General Manager)

BOARD MEMBER MEETINGS

Board members will have the opportunity to seek Board approval for attendance at meetings of other organizations, seminars, conferences, and other meetings not previously planned for and to report on meetings that they have attended.

BOARD MEMBER COMMENTS

CLOSED SESSION

The Board will go into Closed Session to discuss:

19. **Conference with Labor Negotiators**
Pursuant to Government Section 54957.6
Agency Designated Representatives: Catherine Cerri, General Manager and General Counsel
Employee Organization: Managers, Supervisors, and Confidential Employees Unit

OPEN SESSION

The Board will come out of Closed Session and report on any action taken.

ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Marisa Meads, Board Secretary, (909) 336-7117 or email administration@lakearrowheadcsd.com. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II).

All public records relating to an agenda item on this agenda are available for public inspection at the time the records are distributed to all, or a majority of all, members of the Board. Such records shall be available at the District office located at 27307 State Highway 189, Suite 101, Blue Jay, CA 92317, and our website at https://www.lakearrowheadcsd.com.

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT
MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

DATE: May 28, 2024

TIME: 5:30 p.m.

PLACE: LACSD Blue Jay Board Room
7307 State Highway 189, Suite 104
Blue Jay, CA 92317

Via Teleconference
https://us02web.zoom/us/j/9093367117?pwd=eDh5Rng4aXc4MEp2VONPcm5udlhMQT09 +1 (669) 900-6833
Meeting ID: 909 336 7117 and Passcode: 7117

ATTENDANCE:

Board Members Present:
Steve Boydston, Vice President
Robert Morris, Director
Bruce Reynolds, Director
John Wurm, President

Board Members Absent:
Steve Keefe, Director

Others Present:
Catherine Cerri, General Manager
Joseph Byrne, General Counsel
John O'Brien, Finance Manager
Scott Schroder, Engineering Manager
Mike Blackwood, Field Operations Manager
Nathan Porter, Field Operations Supervisor
Matt Brooks, Operations Manager
Marisa Meads, Board Secretary
Dustin Sims, Human Resources Manager
Mary Justine-Lanyon, Alpine Mountaineer
Members of the Public - 32

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POSTING: This agenda was posted prior to 5:00 p.m. on May 23, 2024, at the District Board Room, District Office, and the District Website.

1. CALL TO ORDER
The meeting was called to order at 5:31 p.m. by John Wurm, President.

2. PLEDGE OF ALLEGIANCE TO THE FLAG
President John Wurm led those present in the Pledge of Allegiance to the Flag of the United States of America.

3. AGENDA POSTING CERTIFICATION
Board Secretary Meads certified the agenda was posted prior to 5:00 p.m. on May 23, 2024, at the District Board Room, District Office, and the District website.

4. ROLL CALL
Board Secretary Meads called the roll. All Board Members were present except Director Steve Keefe.

5. APPROVAL OF AGENDA (Additions and/or Deletions)
Agenda Item #17 was removed from the agenda, and the Board, by general consensus, approved the May 28, 2024, Regular Board Meeting agenda with the deletion.

PUBLIC COMMENT

Oral public comment was received.

CONSENT CALENDAR

The following items were listed on the Consent Calendar for approval:

6. Approval of Minutes
April 23, 2024 Regular Board Meeting Minutes

7. Approval of Minutes
May 07, 2024 Special Board Meeting Minutes

8. Consider Approving Fiscal Year 2024-25 Investment Policy

Director Morris **MOVED**, and Vice President Boydston **SECONDED**, to approve Consent Calendar items #6, #7, and #8 as presented.

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CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

INFORMATION AND DISCUSSION ITEMS

9. Departmental Reports

a. Finance Manager's Report – Fiscal Year 2023-24 Financial Statements and Cash and Investment Report for Quarter Ended March 31, 2024

Mr. O'Brien reported that the District's financial picture remains stable. Service revenue continues to be a bit under budget because of reduced consumption and is offset by above budget revenues related to property tax and investment income. On the expenses side, the District continues to be under budget in aggregate. Public comment was taken.

b. Operations Manager's Report

Mr. Brooks presented an update on water delivered in the current calendar year. Consumption is down 9.4%, and the lake draw is similar to what it was in 2023. Wells had slightly less groundwater production. Well #2 was put back online May 2, 2024, and the District estimates Well #5 will be back online during the summer. CLAWA #1 was recently turned on, which is typical this time of year. Recycled water deliveries have commenced as of May 20, 2024.

10. PFAS Update

Mr. Brooks updated the Board on his monthly PFAS report, which included the sample site map and samples taken. Results from the samples can be found online. A final preliminary design draft was received from Dudek, and Mr. Brooks had a phone meeting to discuss the path forward. He also had a phone call with Battelle and during that call, Battelle shared important information on fish that Mr. Brooks provided in the agenda packet. Public comment was received.

11. Preliminary Design Report for PFAS Removal Equipment

Mr. Brooks spoke about the Dudek preliminary design report. Dudek prepared three different cost options. The recommended treatment is ion exchange. Greg Guillen, the engineer from Dudek who was behind the preliminary design report, appeared online and took questions from the Board. Public comment was received.

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12. Review Results from the Water Supply Drought Resiliency Value Planning Study

Ms. Cerri reviewed the presentation from the United States Bureau of Reclamation (USBR) to obtain direction from the Board. The USBR presented many ideas, but the top three were water exchange, indirect potable reuse (IPR) with Silverwood, or to expand groundwater supplies. LACSD is actively working on two options now: water exchange and expanding ground water supplies. President Wurm suggested initiating discussions at the General Manager level with Silverwood as a current no-cost option. Public comment was received.

13. General Manager's Report

Ms. Cerri did not have additional information to add to her report.

ACTION ITEMS

14. Consider Approving the Fiscal Years 2024-25 and 2025-26 Draft Budgets

Mr. O'Brien presented the draft budget to the Board, which is a biannual budget in accordance with California Code and this is the fourth consecutive meeting where the budget has been addressed and on the agenda. The only changes were an increase for water purchases and electricity. The final budget will be voted on for approval at the June meeting. Public comment was received.

Director Morris **MOVED**, and Vice President Boydston **SECONDED**, to approve the Fiscal Years 2024-25 and 2025-26 Draft Budgets.

CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

15. Consider Awarding a Construction Contract for Village Service Lines Replacement Project No. 249 and Determine that the Project is Categorically Exempt from Environmental Review under the California Environmental Quality Act under Title 14 of the California Code of Regulations, Sections 15301 Existing Facilities (Class 1)

Mr. Schroder recommended that the Board approve Pacific West Underground for the Village Service Lines Replacement project. LACSD has ongoing efforts to improve the aging water infrastructure. The plan is to replace infrastructure and relocate meters. The fiscal impact is $260,385.00, which is not included in the budget. District staff would like to complete this project before the Village completes their own upgrades in the area. Funds for the project are from the Water

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Capital Improvement Plan. Four contractors bid, and Pacific West Underground was the lowest, most responsible bidder.

Director Morris **MOVED**, and Vice President Boydston **SECONDED**, to award a construction contract for Village Service Lines Replacement Project No. 249.

CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

16. Consider Awarding a Contract with California Computer Options to Install Internet Technology Hardware at the Corporate Yard Project No. 177

Ms. Cerri presented a contract with California Computer Options to install the necessary infrastructure to connect the Corporation Yard to the LACSD network at a cost of $32,384.00. The District currently contracts with Computer Options for technology needs. Public comment was received.

Director Reynolds **MOVED**, and Vice President Boydston **SECONDED**, to approve a contract with California Computer Options to install internet technology hardware at the Corporate Yard Project No. 177.

CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

17. Agenda item #17 has been removed from the agenda.

18. Consider Approving the Annual Water Supply and Demand Assessment and Direct the General Manager to File the Assessment with the Department of Water Resources

Ms. Cerri stated that this is an annual agenda item to look at our water supply and project one year in the future to determine if there is enough supply to meet demand. The analysis shows a change to the supply mix to purchase more water due to PFAS; however, the analysis shows we have enough supply. Mr. Wurm praised staff for preparing the assessment without consultants, which saves the District money and provides staff with experience.

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Director Morris **MOVED**, and Director Reynolds **SECONDED**, to approve the annual water supply and demand assessment and direct the General Manager to file the assessment with the Department of Water Resources.

CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

19. Consider Rebates for In-Home Water Filters

Ms. Cerri provided the Board with cost scenarios and suggestions on how to manage the reimbursements: the reimbursements will be for residential customers only, will appear as a credit on the customer's water bill, the Board should set a max number of rebates or cap on amount reimbursed, and that the District should end the reimbursement program when PFAS removal equipment has been installed. Funds will come from the Water Operations Fund. A discussion ensued between the Board and it was decided that no action will be taken until further consideration. The item will be placed on the June agenda for a vote. Public comment was received.

BOARD MEMBER MEETINGS

There were no Board Member meetings.

BOARD MEMBER COMMENTS

Vice President Boydston commented that LACSD has a responsibility to deliver clean drinking water to rate payers; however, LACSD does not have any control over the cleanliness of Lake Arrowhead. Vice President Boydston would also like everyone to be addressed by their last name.

CLOSED SESSION

The Board, Ms. Cerri, and Mr. Byrne went into Closed Session at approximately 7:23 p.m. to discuss Closed Session item #20.

20. Conference with Labor Negotiators

Pursuant to Government Section 54957.6
Agency Designated Representatives: Catherine Cerri, General Manager and Joseph Byrne, General Counsel

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Employee Organization: Managers, Supervisors, and Confidential Employees Unit

OPEN SESSION

The Board, Ms. Cerri, and Mr. Byrne came out of Closed Session at approximately 8:00 p.m. and there were no reportable actions taken during the Closed Session.

ADJOURNMENT

Director Morris **MOVED**, and Vice President Boydston **SECONDED**, to adjourn the meeting. The meeting adjourned at approximately 8:02 p.m.

CARRIED: **AYES: Boydston, Morris, Reynolds, Wurm**
NOES: None
ABSTAIN: None
ABSENT: Keefe

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_____
Marisa Meads, Executive Secretary

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **JOHN O'BRIEN, Finance Manager**

CATHERINE CERRI, General Manager

SUBJECT: **RESOLUTION 2024-03 ESTABLISHING APPROPRIATION LIMITS FOR FISCAL YEAR 2024-25**

A. RECOMMENDATION

Approve Resolution 2024-03 establishing the District's appropriation limits for fiscal year 2024-25.

B. REASON FOR RECOMMENDATION

Per Government Code 61113 et seq., the District is required to annually review and adopt a resolution establishing its appropriation limit on or before July 1st, pursuant to the Gann Limit Initiative.

C. BACKGROUND INFORMATION

In November of 1979, voters approved Proposition 4, an initiative that added Article XIII B to the California Constitution. The constitutional amendment, also known as the Gann Initiative, placed limits on the annual growth in appropriations or expenditures made by local government agencies for tax funded services in an effort to control government spending. Article XIII B required that the annual growth in appropriation not exceed the annual growth in population and inflation. California Government Code 61113 et seq. was then put in place requiring local government agencies to annually review and adopt a resolution establishing its annual appropriation limit. The growth calculation is driven by both the percent change in California per capita income and the population change in unincorporated San Bernardino County, both of which are provided by the California Department of Finance.

The District's Wastewater Enterprise receives an annual allocation of the County of San Bernardino's one percent property tax levy and is subject to the requirements

of Article XIII B of the California Constitution as well as Government Code 61113 et seq. The appropriation limit for the Wastewater Enterprise as calculated for fiscal year 2024-25 is $10,777,844 which is well above the District's share of property tax revenue which, for fiscal year 2023-24, was $4,423,620.

D. FISCAL IMPACT

There is no fiscal impact associated with the approval of this item.

E. ENVIRONMENTAL IMPACT

None.

F. ATTACHMENTS

- Exhibit I – Resolution 2024-03 Establishing Appropriation Limit for 2024-25
- Exhibit II – Appropriation Limit Calculation for 2024-25

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-25

WHEREAS, the Lake Arrowhead Community Services District ("District") was formed in 1978 following amendments to the California Constitution which added Article XIII A (the "Jarvis Initiative") and Article XIII B (the "Gann Initiative"), and upon formation the District did not levy a tax or receive any tax revenue and therefore did not have any proceeds of taxes subject to the appropriations limit contemplated by the Gann Initiative; and

WHEREAS, the Community Services District Law was amended to add Government Code Section 61113, which specifically requires a community services district to adopt a resolution establishing its annual appropriations limit, if any, pursuant to the Gann Initiative in certain circumstances; and

WHEREAS, prior to the amendment of the Community Services District Law, the Community Services District Law did not specifically require the District to adopt an annual appropriations limit, and

WHEREAS, in June, 1983, proceedings were completed through the Local Agency Formation Commission of San Bernardino County annexing the area previously served by the Lake Arrowhead Sanitation District ("Sanitation District') to the boundaries of the District, transferring responsibility for providing sewer service in the annexed area to the District, and dissolving the Sanitation District; and

WHEREAS, upon annexing the service area of the Sanitation District and assuming responsibility for providing sewer service in that area, the District began receiving the portion of the County of San Bernardino's annual one percent tax levy which previously had been allocated to the Sanitation District, and thus inherited the appropriations limit applicable to the Sanitation District pursuant to the Gann Initiative prior to its dissolution; and

WHEREAS, the appropriations limit applicable to the District pursuant to Article XIII B of the California Constitution for Fiscal Year 2023-24 was established and determined to be the sum of $10,399,309 by Resolution No. 2023-05; and

WHEREAS, Section 7910 of the California Government Code requires this District to make the documentation used in determining the appropriations limit available to the public 15 days prior to adoption of the resolution establishing the annual appropriations limit; and

WHEREAS, in accordance with Senate Constitutional Amendment No. 1 approved by the voters of the State effective June 6, 1990, beginning with Fiscal Year 1990-91 and for each fiscal year thereafter, this Board of Directors is required to select either the percentage change in the California per capita personal income or the percentage change in the local assessment roll due to the addition of local non-residential construction, and either the population change within

the District or the population change within San Bernardino County, as the two factors to be applied in adjusting the appropriations limit for each fiscal year; and

WHEREAS, beginning with Fiscal Year 1990-91 and for each fiscal year thereafter, the Board of Directors selected, as factors in determining this District's appropriations limit, the percentage change in the California per capita personal income and also the population change within San Bernardino County; and

WHEREAS, this District has documented its calculations of the appropriations limit for the Sanitation District for Fiscal Year 2024-25, and said calculations have been posted on this District's website and have been made available to the public at least 15 days prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Lake Arrowhead Community Services District as follows:

1. The appropriations limit applicable to the Sanitation District pursuant to Article XIII B of the California Constitution for Fiscal Year 2024-25 is hereby established and determined to be the sum of $10,777,844.

ADOPTED by the Board of Directors of the Lake Arrowhead Community Services District at a regular meeting held on June 25, 2024, by the following votes:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

_____
John Wurm, President of the Lake Arrowhead Community Services District Board of Directors

ATTEST:

(SEAL)

_____
Marisa Meads, Secretary of the Lake Arrowhead Community Services District and to the Board of Directors

CERTIFICATION

I, Marisa Meads, Board Secretary of the Lake Arrowhead Community Services District, hereby certify that the foregoing is a full, true, and correct copy of the Resolution No. 2024-03 adopted by the Board of Directors of said Agency at the regular meeting of said Board held on the 25th day of June 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

Marisa Meads, Secretary to the Lake Arrowhead Community Services District and to the Board of Directors

Lake Arrowhead Community Services District

Exhibit II

Appropriations Limit Calculation for FY 2024-25

2023-24 Appropriations Limit			$ 10,399,309
2024-25 Adjustments			
Increase in California personal per capita income		3.62%	
Increase in population, Unincorporated San Bernardino County		0.02%	
(3.62+100)/100		1.0362	
(.02+100)/100		1.0002	
1.0362 X 1.0002	=	1.0364	
2024-25 Appropriations Limit			
$10,399,309 X 1.0364	=		**$ 10,777,844**
2023-24 Property Tax Allocation			$ 4,423,620

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **JOHN O'BRIEN, Finance Manager**

CATHERINE CERRI, General Manager

SUBJECT: **CONSIDERATION OF RESOLUTION NO. 2024-04 ADOPTING SUPPLEMENTAL WATER BUY-IN FEES FOR RESIDENTIAL, COMMERCIAL AND INSTITUTIONAL CUSTOMERS**

A. RECOMMENDATION

Consider public comments and further consider adoption of Resolution No. 2024-04 adopting Supplemental Water Buy-In Fees for Residential, Commercial and Institutional Customers that are new to the system.

B. REASON FOR RECOMMENDATION

The Supplemental Water Buy-In Fee (Buy-In) is charged to a property that is subject to the fixed portion of the Supplemental Water Supply Fee (SWSF) and enters the water system subsequent to the initial levying of the SWSF. Per Ordinance No. 61 and Ordinance No. 77, the SWSF and its various components are required to be calculated and presented to the Board for approval each year.

C. BACKGROUND INFORMATION

On August 7, 2004, the Board of Directors adopted Ordinance No. 61, implementing the SWSF for the purpose of purchasing imported water and funding projects to develop alternate sources of water other than Lake Arrowhead. The SWSF was initially approved for 15 years with an annual two percent (2%) increase and sunsetted in fiscal year 2018-19. Authorized expenditures include the purchase of imported water supplies, water conservation, supplemental water treatment, recycled water and other projects as described in the Lake Arrowhead Community Services District Water Demand and Supply Final Report.

The SWSF had both a fixed and variable component. The fixed component was a per parcel charge based upon the number of meters on the parcel and the funds are used for capital improvement projects and programs that support the objective of developing alternate sources of water other than Lake Arrowhead. The variable component was a commodity fee which was based upon water consumption and funds the costs of imported water.

Each year, the District calculates the Buy-In for customers that are newly entering the water system. This fee is the cumulative annual fixed component of the SWSF plus interest equivalent to interest earnings from the Local Agency Investment Fund (LAIF). The Fee for 2024-25 is $4,194.52.

D. FISCAL IMPACT

The District will receive revenue in the amount of the Buy-In when a customer applies for a new connection. The District has averaged 12 new connections per year for the past three years.

E. ENVIRONMENTAL IMPACT

None.

F. ATTACHMENTS

- Resolution No. 2024-04
- Supplemental Water Buy-In Fee Calculation

RESOLUTION NO. 2024-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, APPROVING AN EXEMPTION UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT FOR AN INCREASE IN THE SUPPLEMENTAL WATER BUY-IN CAPACITY FEE FOR RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS FOR FISCAL YEAR 2024-25; APPROVING THE CAPACITY FEE; AND DIRECTING STAFF TO FILE A NOTICE OF EXEMPTION

WHEREAS, the Lake Arrowhead Community Services District ("District") is organized and operates pursuant to California Government Code Section 61000, *et seq.*; and

WHEREAS, pursuant to California Government Code section 66013, the District is authorized to impose capacity fees for public facilities in existence at the time the charge is imposed or for new facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged ("New Development Connection Fees"), including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the District (the "Supplemental Water Buy-In Fee"); and

WHEREAS, the District has determined that, due to the requirements for obtaining additional water sources for the District's customers, it is necessary to adopt revised rates for the Supplemental Water Buy-In Fee; and

WHEREAS, the revenues derived from the proposed changes to rates for the Supplemental Water Buy-In Fee will not exceed the funds required to provide the services and shall be used exclusively for obtaining additional water sources for the District's customers; and

WHEREAS, the Supplemental Water Buy-In Fee is imposed for a specific government service provided directly to the Supplemental Water Buy-In Fee payers that is not provided to those not charged, and does not exceed the costs to the District of providing the service for which the Supplemental Water Buy-In Fee is imposed; and

WHEREAS, the Supplemental Water Buy-In Fee is equitable to all customer classes; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Lake Arrowhead Community Services District as follows:

1. Incorporation of Recitals: The Recitals set forth above are incorporated herein and made an operative part of this Resolution and made findings of the Board of Directors.

2. CEQA Compliance:

(a) The District, as lead agency under the California Environmental Quality Act ("CEQA"), has evaluated the potential environmental impacts of adopting the Supplemental Water Buy-In Fee. As the decision-making body for the District, the

Board of Directors has reviewed and considered the information contained in the administrative record for the adoption of the Supplemental Water Buy-In Fee.

(b) The Board of Directors finds that the Supplemental Water Buy-In Fee is intended to fund as-yet unknown, future projects, programs, and capital improvement projects related to the District's acquisition and development of supplemental water supplies. The Supplemental Water Buy-In Fee does not commit the District to approve any particular project, program, or capital improvement, but will be placed in a separate fund for potential future projects. The Supplemental Water Buy-In Fee is in response to the District's projected need for additional facilities and infrastructure to provide supplemental water supplies to its existing customers and new development. Any activities, including infrastructure improvements, to be funded by the Supplemental Water Buy-In Fee will be subject to future environmental review under CEQA, as applicable, prior to District approval.

(c) The Board of Directors therefore finds that the Supplemental Water Buy-In Fee is not subject to environmental review under CEQA. First, the Supplemental Water Buy- In Fee, in and of itself, does not have the potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment and therefore is not considered a "project" under CEQA. (Pub. Resources Code, § 21065, 14 Cal. Code Regs.,§ 15378, subd. (a).) Second, the Supplemental Water Buy-In Fee is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment; here, there is no possibility that the Supplemental Water Buy-In Fee, in and of itself, may have a significant effect on the environment. (14 Cal. Code Regs.,§ 15061, subd. (b)(3).) And third, the Supplemental Water Buy-In Fee is considered a government funding mechanism that does not involve any commitment on behalf of the District to any specific project which may result in a potentially significant physical impact on the environment. (14 Cal. Code Regs.,§ 15378, subd. (b)(4).)

(d) The Board of Directors has considered any comments received at the public meeting on June 25, 2024 prior to adoption of this Resolution.

(e) The determination that the Supplemental Water Buy-In Fee is not subject to CEQA review reflects the Board of Directors' independent judgment and analysis.

(f) The documents and materials that constitute the record of proceedings on which these findings have been based are located at 27307 State Highway 189, Blue Jay, CA 92317. The custodian for these records is the Secretary of the Board of Directors of the District.

3. Supplemental Water Buy-In Fee: The Board hereby adopts the Supplemental Water Buy-In Fee at the rate of $4,194.52 for each new water connection. The Supplemental Water Buy-In Fee shall become effective for applications to connect to the District's water system received on or after July 1, 2024.

4. Inconsistency with other Fees: To the extent that the Supplemental Water Buy-In Fee established by this Resolution is inconsistent with Supplemental Water Buy-In Fees previously adopted; it is the explicit intention of the Board of Directors of the Lake Arrowhead Community Services District that the Supplemental Water Buy-In Fee adopted in this Resolution shall prevail.

5. Severability: If any section, subsection, clause or phrase in this Resolution No. 2024-04 or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution No. 2024-04 or the application of such provisions to other persons or circumstances shall not be affected thereby. The Board hereby declares that it would have passed this Resolution No. 2024-04 and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof to any person or circumstance be held invalid.

6. Implementation: The General Manager of the District is hereby authorized and directed to take all actions necessary to implement the new rate for the Fee effective July 1, 2024 and to file a Notice of Exemption for the Fee with the County Clerk for the County of San Bernardino within five (5) working days of the date of the adoption of this Resolution.

ADOPTED by the Board of Directors of the Lake Arrowhead Community Services District, Lake Arrowhead, California, at a regular meeting of the Board of Directors held on June 25, 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

_____
John Wurm, President of the Lake
Arrowhead Community Services District
Board of Directors

ATTEST:

_____
Marisa Meads, Secretary of the Lake
Arrowhead Community Services District and (SEAL)
to the Board of Directors

CERTIFICATION

I, Marisa Meads, Board Secretary of the Lake Arrowhead Community Services District, hereby certify that the foregoing is a full, true and correct copy of the Resolution No. 2024-04 adopted by the Board of Directors of said Agency at the regular meeting of said Board held on the 25th day of June 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

Marisa Meads, Secretary to the Lake Arrowhead Community Services District and to the Board of Directors

Supplemental Water Buy-In Fee Calculation
Fiscal Year 2024-25

	Buy-In Fee	Fixed Fee
2004-05 Fee		215.00
2005-06 Fee		219.30
2006-07 Fee		223.69
2007-08 Fee		228.16
2008-09 Fee	1,200.00	232.72
2009-10 Fee	1,442.44	237.38
2010-11 Fee	1,698.52	242.13
2011-12 Fee	1,962.04	246.97
2012-13 Fee	2,223.18	214.12
2013-14 Fee	2,483.24	251.91
2014-15 Fee	2,741.16	251.91
2015-16 Fee	2,999.09	251.91
2016-17 Fee	3,259.66	251.91
2017-18 Fee	3,527.69	251.91
2018-19 Fee	3,808.26	251.91
2019-20 Fee	3,885.39	-
2020-21 Fee	3,961.61	-
2021-22 Fee	3,986.70	-
2022-23 Fee	3,996.07	-
2023-24 Fee	4,061.86	-
2024-25 Fee	4,194.52	-

2023-24 Buy-In Fee	4,061.86	(includes accumulated interest)
Fixed Fee 2024-25	-	
LAIF Interest	132.66	
Buy-In Fee for 2024-25	4,194.52	

06/30/2023 LAIF Interest	3.17%
9/30/2023 LAIF Interest	3.53%
12/31/2023 LAIF Interest	3.93%
03/31/2024 LAIF Interest	4.23%
Average	3.72%

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **CATHERINE CERRI, General Manager**

SUBJECT: **CONSIDER APPROVING THE 2025 WATER YEAR UNITED STATES GEOLOGICAL SURVEY (USGS) JOINT FUNDING AGREEMENTS**

A. RECOMMENDATION

Authorize the General Manager to execute the renewal of the Joint Funding Agreement between the Lake Arrowhead Community Services District (District) and the United States Geological Survey (USGS) for the continuation of the Cooperative Water Resources Program which funds the operation and maintenance of a stream gaging station and a precipitation monitoring station.

B. REASON FOR RECOMMENDATION

The Lake Arrowhead Community Services District (LACSD) relies on the data provided by the stream gage between Lake Arrowhead and Grass Valley Lake. The precipitation gage provides data for hydrologic and inflow/infiltration analysis.

C. BACKGROUND INFORMATION

The proposed agreement for the period November 1, 2024 to September 30, 2025 will cover maintenance and data storage for one precipitation gage located at the Bernina Water Treatment Plant and one stream flow gage at the tunnel outflow from Grass Valley Lake to Lake Arrowhead. The total cost of the proposed cooperative water-resources program for this period is $25,590, a 7.8% increase from the prior contract due to inflation. If Federal matching funds are not available, the entire cost of $32,930 will be the responsibility of the Lake Arrowhead Community Services District. Since 2009, the matching funds have always been made available.

The proposed costs are as follows:

Program Element	LACSD Funds	USGS Funds	Total
Surface Water Monitoring	19,370	7,340	$26,710
Precipitation Monitoring	6,220	0	6,220
Total	**25,590**	**7,340**	**$32,930**

D. FISCAL IMPACT

This is a budgeted item and the cost will be shared between the Water (100) and Wastewater (200) Operating Funds. If Federal matching funds are approved, the cost to LACSD will be $25,590.

E. ENVIRONMENTAL IMPACT

This does not qualify as a project under the California Environmental Quality Act.

F. ATTACHMENTS

None

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: JUNE 25, 2024

TO: BOARD OF DIRECTORS
Lake Arrowhead Community Services District

FROM: MATT BROOKS, Operations Manager

SUBJECT: OPERATIONS MANAGER'S REPORT

A. RECOMMENDATION

This is an information item.

B. REASON FOR RECOMMENDATION

This is an information item.

C. BACKGROUND INFORMATION

This report is to give an update on water delivered in 2024.

D. FISCAL IMPACT

This is an information item.

E. ENVIRONMENTAL IMPACT

This is an information item.

F. ATTACHMENTS

- 2024 Monthly Report
- 2023 Monthly Report
- 2024 May Water Delivered Annual Analysis

ARROWHEAD WOODS MONTHLY DATA
ACRE FEET

2024 MONTH	(1) TRANSFER TO GV LAKE (b)	(2) WELLS TO SYSTEM (c)	(3) BERNINA PLANT	(4) CEDAR GLEN PLANT	(5) COMBINED PLANT (b) (c)	(6) COMBINED PLANT BACKWASH (c)	(7) BERNINA RECYCLE (c)	(8) ROTW CLAWA PURCHASE (a)	(9) BRENTWOOD CLAWA PURCHASE (a)	(10) COMBINED PURCHASE (a) (c)	(11) LAKE DRAW (b)	(12) DELIVERED TO DISTRIBUTION (c) (d)	(13) METERED WATER (d)	(14) EMERGENCY TRANSFER TO DLP (d)	(15) STORAGE VOLUME (e)	(16) STORAGE VOLUME CHANGE +/- (d)	(17) UN-METERED WATER (d)
JANUARY	0.00	14.42	53.24	0.00	53.24	6.03	2.85	0.00	0.00	0.00	54.54	64.48	54.77	0.00	27.86	-0.39	10.10
FEBRUARY	0.00	10.50	58.47	0.00	58.47	3.72	2.83	0.00	0.00	0.00	58.54	68.08	42.91	0.00	27.47	0.31	24.86
MARCH	0.00	11.27	48.43	0.00	48.43	5.48	3.54	0.00	0.00	0.00	48.43	57.76	42.57	0.00	27.78	-0.35	15.54
1ST QUARTER	0.00	36.19	160.14	0.00	160.14	15.23	9.22	0.00	0.00	0.00	161.51	190.32	140.25	0.00	83.11	-0.43	50.50
APRIL	0.00	10.38	47.78	0.00	47.78	6.21	2.92	0.00	0.00	0.00	50.04	54.87	43.98	0.00	27.43	-0.67	11.56
MAY	0.00	20.07	92.58	0.00	92.58	7.16	2.66	0.00	2.16	2.16	92.58	110.31	91.12	0.23	26.76	1.48	17.48
JUNE	0.00				0.00					0.00	0.00	0.00			28.24	0.00	0.00
2ND QUARTER	0.00	30.45	140.36	0.00	140.36	13.37	5.58	0.00	2.16	2.16	142.62	165.18	135.10	0.23	82.43	0.81	29.04
SEMI-ANNUAL	0.00	66.64	300.50	0.00	300.50	28.60	14.80	0.00	2.16	2.16	304.13	355.50	275.35	0.23	165.54	0.38	79.54
JULY	0.00				0.00					0.00	0.00	0.00				0.00	0.00
AUGUST	0.00				0.00					0.00	0.00	0.00				0.00	0.00
SEPTEMBER	0.00				0.00					0.00	0.00	0.00				0.00	0.00
3RD QUARTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OCTOBER	0.00				0.00					0.00	0.00	0.00				0.00	0.00
NOVEMBER	0.00				0.00					0.00	0.00	0.00				0.00	0.00
DECEMBER	0.00				0.00					0.00	0.00	0.00					0.00
4TH QUARTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ANNUAL TOTAL	0.00	66.64	300.50	0.00	300.50	28.60	14.80	0.00	2.16	2.16	304.13	355.50	275.35	0.23	165.54	0.38	79.54

(a) CLAWA consumption numbers are based upon monthly billing statements provided by CLAWA. CLAWA reads these meters *on or near the 24th of each month* , so the numbers may not be an actual representation of water consumed for said calendar month.
(b) Lake Draw = (1) + (5)
(c) Delivered to Distribution = (2) + (5) - (6) + (7) +(10)
(d) Un-Metered Water = ((12) - (13+14)) - (16)
(e) Storage Volume calculated 8:00 am the 1st of every month.

In January 1.30 AF of the reported 54.54 AF was treated and sent to waste for EPA required sampling.
In February 0.07 AF of the reported 58.54 AF was treated and sent to waste for DDW required sampling.
In March 1.40 AF of the reported 48.43 AF was treated and sent to waste for EPA required sampling.
In April 2.26 AF of the reported 50.04 AF was treated and sent to waste for EPA required sampling.

ARROWHEAD WOODS MONTHLY DATA
ACRE FEET

2023 MONTH	(1) TRANSFER TO GV LAKE (b)	(2) WELLS TO SYSTEM (c)	(3) BERNINA PLANT	(4) CEDAR GLEN PLANT	(5) COMBINED PLANT (b) (c)	(6) COMBINED PLANT BACKWASH (c)	(7) BERNINA RECYCLE (c)	(8) ROTW CLAWA PURCHASE (a)	(9) BRENTWOOD CLAWA PURCHASE (a)	(10) COMBINED PURCHASE (a) (c)	(11) LAKE DRAW (b)	(12) DELIVERED TO DISTRIBUTION (c) (d)	(13) METERED WATER (d)	(14) EMERGENCY TRANSFER TO DLP (d)	(15) STORAGE VOLUME (e)	(16) STORAGE VOLUME CHANGE +/- (d)	(17) UN-METERED WATER (d)
JANUARY	0.00	7.86	64.29	0.00	64.29	5.54	3.50	0.00	0.00	0.00	64.29	70.11	55.40	0.00	28.50	-1.14	15.85
FEBRUARY	0.00	17.71	47.79	0.00	47.79	3.69	2.55	0.00	0.00	0.00	47.79	64.36	45.42	0.00	27.36	-1.00	19.94
MARCH	0.00	16.67	59.44	0.00	59.44	3.60	2.82	0.00	0.00	0.00	59.44	75.33	43.62	0.04	26.36	0.69	30.98
1ST QUARTER	0.00	42.24	171.52	0.00	171.52	12.83	8.87	0.00	0.00	0.00	171.52	209.80	144.44	0.04	82.22	-1.45	66.77
APRIL	0.00	17.50	43.75	0.00	43.75	3.13	2.57	0.00	0.00	0.00	43.75	60.69	46.42	0.00	27.05	-0.73	15.00
MAY	0.00	25.12	40.40	26.52	66.92	4.21	2.04	0.00	0.00	0.00	66.92	89.87	75.20	0.04	26.32	0.61	14.02
JUNE	0.00	24.33	82.45	26.36	108.81	7.45	3.91	0.00	7.96	7.96	108.81	137.56	119.40	0.00	26.93	0.78	17.38
2ND QUARTER	0.00	66.95	166.60	52.88	219.48	14.79	8.52	0.00	7.96	7.96	219.48	288.12	241.02	0.04	80.30	0.66	46.40
SEMI-ANNUAL	0.00	109.19	338.12	52.88	391.00	27.62	17.39	0.00	7.96	7.96	391.00	497.92	385.46	0.08	162.52	-0.79	113.17
JULY	0.00	22.50	98.28	38.31	136.59	8.86	5.13	0.00	17.88	17.88	136.59	173.24	153.80	0.00	27.71	0.70	18.74
AUGUST	0.00	22.03	79.60	43.07	122.67	8.58	6.00	0.00	13.22	13.22	122.67	155.34	135.22	0.00	28.41	-2.45	22.57
SEPTEMBER	0.00	17.76	82.34	38.36	120.70	7.48	3.77	0.00	0.00	0.00	120.70	134.75	116.81	0.00	25.96	2.34	15.60
3RD QUARTER	0.00	62.29	260.22	119.74	379.96	24.92	14.90	0.00	31.10	31.10	379.96	463.33	405.83	0.00	82.08	0.59	56.91
OCTOBER	0.00	23.47	52.63	23.97	76.60	5.23	2.60	0.00	0.00	0.00	76.60	97.44	82.05	0.00	28.30	0.22	15.17
NOVEMBER	0.00	14.36	54.52	1.63	56.15	4.80	2.42	0.00	0.00	0.00	56.15	68.13	55.12	0.00	28.52	-0.03	13.04
DECEMBER	0.00	14.65	56.81	0.00	56.81	4.80	3.96	0.00	0.00	0.00	56.81	70.62	55.80	0.00	28.49	-0.63	15.45
4TH QUARTER	0.00	52.48	163.96	25.60	189.56	14.83	8.98	0.00	0.00	0.00	189.56	236.19	192.97	0.00	85.31	-0.44	43.66
ANNUAL TOTAL	0.00	223.96	762.30	198.22	960.52	67.37	41.27	0.00	39.06	39.06	960.52	1197.44	984.26	0.08	329.91	-0.64	213.74

(a) CLAWA consumption numbers are based upon monthly billing statements provided by CLAWA. CLAWA reads these meters *on or near the 24th of each month* , so the numbers may not be an actual representation of water consumed for said calendar month.

(b) Lake Draw = (1) + (5)

(c) Delivered to Distribution = (2) + (5) - (6) + (7) +(10)

(d) Un-Metered Water = ((12) - (13+14)) - (16)

(e) Storage Volume calculated 8:00 am the 1st of every month.

June 25, 2024

May 2024 Water Delivered Annual Analysis

- In May 2024 (110.31 AF), consumption was up 22.8% when compared to May 2023 (89.87 AF). Through the 1st 5 months of 2024 (355.50 AF), consumption is down 1.4% when compared to the 1st 5 months of 2023 (360.36 AF). These numbers are based off column (12) on the Report, and only counts water delivered to the Distribution System.

- May 2024 Lake Draw = 92.58 AF vs May 2023 = 66.92 AF. Through the 1st 5 months of 2024 Lake Draw = 304.13 AF vs through the 1st 5 months of 2023 = 282.19 AF.

- May 2024 Wells To System = 20.07 AF vs May 2023 = 25.12 AF. Through the 1st 5 months of 2024 Wells to System = 66.71 AF vs through the 1st 5 months of 2023 = 84.86 AF. Well #2 was placed back online on May 2, 2024, after being off March and April 2024.

- Through the 1st 5 months of 2024 total CLAWA purchase = 2.16 AF vs through the 1st 5 months of 2023 = 0 AF.

- Through the 1st 5 months of 2024 total Recycled Water Delivered to the LACC = 17.05 AF vs through the 1st 5 months of 2023 = 0 AF. Recycled water deliveries to the LACC commenced on Monday May 20, 2024, for the current irrigation season.

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: JUNE 25, 2024

TO: BOARD OF DIRECTORS
Lake Arrowhead Community Services District

FROM: MATT BROOKS, Operations Manager

SUBJECT: PFAS UPDATE

A. RECOMMENDATION

This is an information item.

B. REASON FOR RECOMMENDATION

This is an information item.

C. BACKGROUND INFORMATION

This report is to give an update on everything related to PFAS.

D. FISCAL IMPACT

This is an information item.

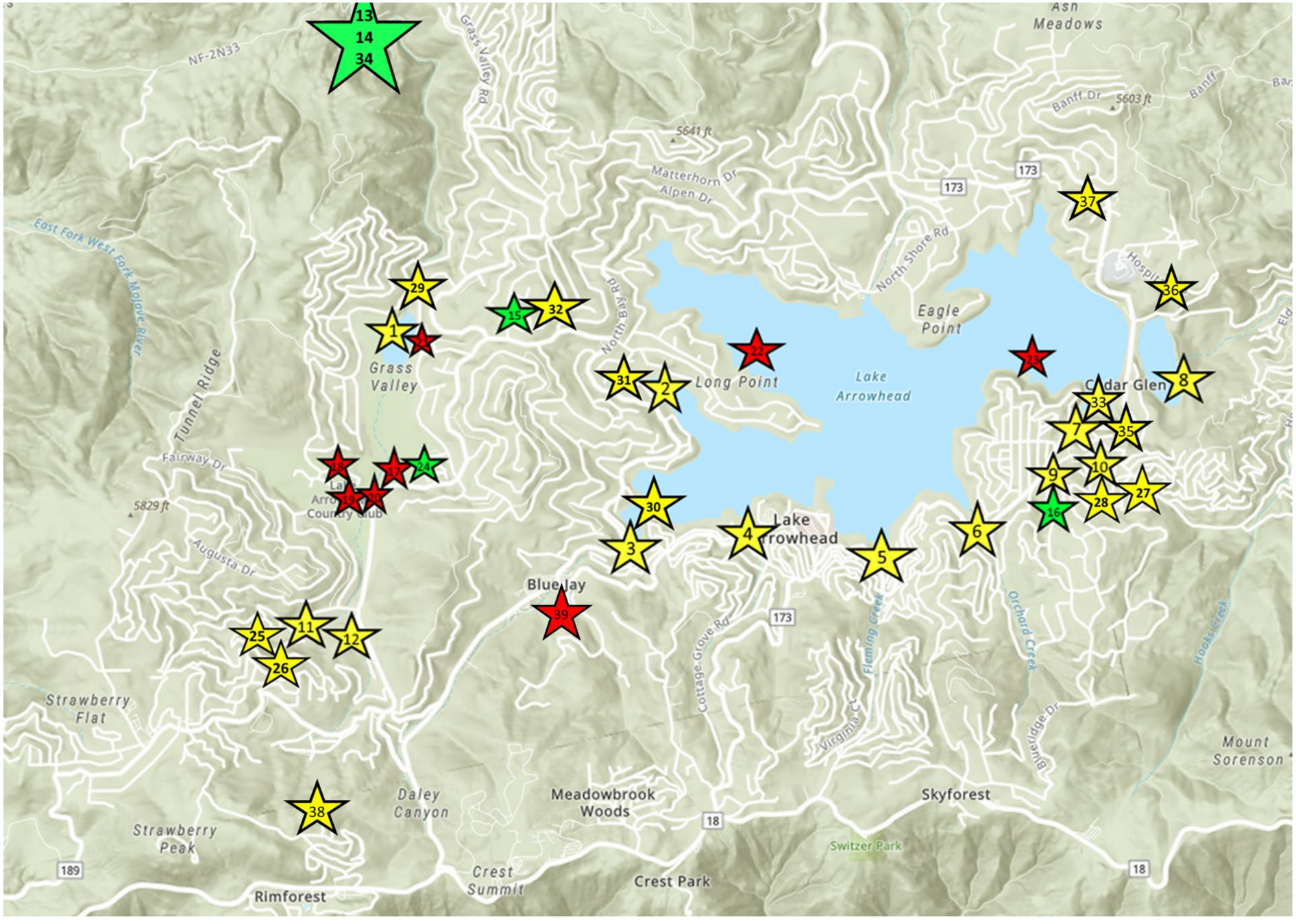
E. ENVIRONMENTAL IMPACT

This is an information item.

F. ATTACHMENTS

- PFAS Sample Site Location Map
- PFAS Sampling, Results, & Information – Includes updates and information since the May Board of Directors Meeting (May 28, 2024)

PFAS ALL SAMPLE SITES



Surface (Raw) Raw (Source) Treated

1. Grass Valley Lake
2. Meadow Bay
3. Little Bear Creek (Blue Jay Creek)
4. Burnt Mill Creek
5. Flemming Creek
6. Orchard Creek
7. Emerald Bay Creek
8. Papoose Lake
9. Cumberland Drainage (Emerald Creek)
10. Cedar Glen Drainage
11. Clubhouse Drainage (Clubhouse Creek)
12. Grass Valley Creek
13. Grass Valley WWTP Effluent
14. Grass Valley WWTP Recycle
15. Bernina WTP Blended (Treated)
16. Cedar Glen TP (Treated)
17. Well #1 (Raw)
18. Well #2 (Raw)
19. Well #5 (Raw)
20. Well #6 (Raw)
21. Well #8 (Raw)
22. Bernina WTP (Raw)
23. Cedar Glen WTP (Raw)
24. IX Plant (Treated)
25. Thunderbird Drainage
26. Camp Drainage
27. Hook Creek Rd Drainage
28. Cedar Terrace Drainage
29. Oakmont (Grass Valley Creek)
30. Blue Jay Bay (Lake)
31. Tunnel (GV to LA)
32. Rain
33. Emerald Bay Siltation Basin
34. Grass Valley WWTP Influent
35. Hook Creek Tunnel
36. MacKay Siltation Basin
37. Station #92
38. Rimforest Tank
39. Blue Jay Well (Raw)

Updated PFAS Sampling, Results, & Information

Sample results available/pending since the Board of Directors Meeting on May 28, 2024

Date	Location	Site # (Map)	Results Available? Y/N
3/6/2024	***Cedar Glen WTP Finished**	**16**	**N**
5/28/2024	Meadow Bay (Batelle)	2	N
5/28/2024	Cedar Glen Drainage (Batelle)	10	N
5/28/2024	Bernina WTP (Raw) (Batelle)	22	N
5/28/2024	Cedar Glen WTP (Raw) (Batelle)	23	N
5/28/2024	Grass Valley WWTP Influent (Batelle)	34	N
6/11/2024	Blue Jay Well	39	N

*** Indicates a Required sample**

5/29/2024

- **District sent out a Request for Proposal (RFP) to five qualified engineering firms for PFAS Treatment Final Design, requesting interested parties submit proposals no later than June 14, 2024.**

Updated 6/13/2024

Drinking Water Results

A year of quarterly samples are required to establish official levels,

Drinking Water Results

Chemical	EPA Advisory	Proposed EPA Limit	CA Response Level	Treatment Plant 1 Test Date 2/7/2023	Treatment Plant 1 Test Date 5/3/2023	Treatment Plant 1 Test Date 11/7/2023	Treatment Plant 2[1] Test Date 5/3/2023	Treatment Plant 2[1] Test Date 8/7/2023	Treatment Plant 2[1] Test Date 1/31/2024	Rimforest Tank Test Date 5/08/2024
PFOA	4.0	4.0	10.0	9.6	8.7	9.8	12.0	14.0	11.0	ND
PFOS	20.0	4.0	40.0	4.5	4.6	4.8	5.9	7.2	5.6	ND
PFHpA	TBD	TBD	TBD	4.1	3.8	4.7	5.6	5.7	4.8	ND
PFHxA	TBD	TBD	TBD	4.7	4.6	5.4	6.6	6.7	5.0	ND
PFPeA	TBD	TBD	TBD	3.5	3.7	3.6	3.9	4.5	3.9	ND
PFDA	TBD	TBD	TBD	ND	ND	ND	3.0	3.9	3.4	ND
PFHxS	TBD	TBD	TBD	ND	ND	ND	ND	3.3	ND	ND
PFNA	TBD	TBD	TBD	ND	ND	ND	ND	4.6	ND	ND

[1]This treatment plant is currently offline

ND = Non Detect, TBD = To Be Determined

All results are parts per trillion

Groundwater PFAS Testing

A portion of LACSD's drinking water comes from five groundwater wells in the Grass Valley area. The following tests were conducted on finished drinking water from the wells and raw water from each individual well. Raw water samples are from water that has not yet been treated. It is important to note that raw water samples are not drinking water results. Water from all of the wells is blended together and treated. What is delivered to our customers is the finished blended water which has lower PFAS concentrations than the California requirements and lower concentrations than the limits proposed by the EPA.

These results indicate that the PFAS levels in our groundwater are much lower than the levels in Lake Arrowhead. Many of these samples did not contain any detectable PFAS. Well #5 is currently offline for maintenance.

Any PFAS chemical not listed was tested for but was not detected.

All amounts are nanograms per liter (ng/L), also referred to as parts per trillion (ppt).
ND = Non-Detect. Any result less than (<) the detectable limit is reported as ND to drinking water regulators.

Chemical	Well #1 Raw LACC	Well #1 Raw LACC	Well #1 Raw LACC	Well #2 Raw LACC	Well #2 Raw LACC	Well #2 Raw LACC	Well #5 Raw LACC
Test Date	12/18/23	1/11/24	5/8/24	10/03/23	1/11/24	5/8/24	10/03/23
PFOA	ND	<4.0	ND	6.2	5.8	4.4	ND
PFOS	ND	<4.0	ND	5.5	5.3	4.8	ND
PFHpA	ND	ND	ND	ND	<3	ND	ND
PFHxA	ND	ND	ND	3.6	3.7	2.3	2.0
PFPeA	ND	ND	ND	2.8	3.1	ND	ND
PFDA	ND	ND	ND	ND		ND	ND
PFBS	ND	<3	2.5	6.5	6.2	4.6	2.1
PFHxS	ND	<3	ND	3.2	2.9	ND	ND
PFNA	ND	ND	ND	ND	ND	ND	ND
PFBA	ND	<5	ND	2.5	<5	ND	ND

Chemical	Well #6 Raw LACC	Well #6 Raw LACC	Well #6 Raw LACC	Well #8 Raw GV Park	Well #8 Raw GV Park	Well #8 Raw GV Park	Finished Blended
Test Date	10/03/23	1/11/24	5/8/24	12/18/23	1/11/24	5/8/24	11/29/23
PFOA	ND	ND	2.3	ND	<4	ND	3.0
PFOS	ND	ND	2.3	ND	<4	ND	ND
PFHpA	ND	ND	ND	ND	ND	ND	ND
PFHxA	ND	ND	ND	ND	ND	ND	2.2
PFPeA	ND	ND	ND	ND	ND	ND	ND
PFDA	ND	ND	ND	ND	ND	ND	ND
PFBS	ND	ND	2.2	ND	<3	ND	2.9
PFHxS	ND	ND	2.4	ND	<3	ND	ND
PFNA	ND	ND	ND	ND	ND	ND	ND
PFBA	ND	ND	ND	ND	<5	ND	ND

We will update our website with additional results as they become available at lakearrowheadcsd.com or call us at (909) 336-7100.

Updated May 30, 2024

Raw Water PFAS Testing

LACSD is conducting extensive testing in the watershed to try to understand where the PFAS is coming from and how it's getting into Lake Arrowhead. We have tested multiple areas under varying conditions to try to determine if PFAS are coming from discharges or from stormwater runoff.

The following samples were taken from water that has not yet been treated. It is important to note that **these are not drinking water results**. There is no regulatory limit applicable to these samples at this time.

Lake Arrowhead

PFOA and PFOS are the most common PFAS chemicals. We are finding that the highest concentrations of PFOA are in Lake Arrowhead while the tributaries contain higher levels of PFOS. Any PFAS chemical not listed here was not detected.

All amounts are nanograms per liter (ng/L), also referred to as parts per trillion (ppt).
ND = Non-Detect

Lake Arrowhead Raw Water Samples

Chemical	North Bay	Emerald Bay	Meadow Bay	Meadow Bay	North Bay	Meadow Bay	Emerald Bay	Blue Jay Bay	Blue Jay Bay	North Bay
Test Date	10/3/2023	10/3/2023	10/23/2023	12/21/2023	1/11/2024	1/24/2024	2/8/2024	2/6/2024	4/17/2024	5/8/2024
PFOA	16	16	16	13	15	12	12	0	7.5	13
PFOS	6.6	6.2	7.5	8	6.7	6.3	5.1	0	5.8	6.2
PFHpA	5.7	6	5.4	4.8	5.6	4.8	0	0	0	5.6
PFHxA	6.1	5.8	5.8	5.2	5.9	5.9	5.1	0	3.4	5.1
PFPeA	5.4	5.4	0	0	6.3	4.4	4.5	0	0	4.9
PFDA	3.6	3.5	4.5	5.2	4	0	2.9	0	0	3.2
PFBS	2.6	2.7	2.5	0	2.9	0	2.8	0	0	2.7
PFHxS	3	3.2	3.4	2.1	3.2	0	2.8	0	0	2.5
PFNA	4.7	5.2	6	5.6	5.5	0	3.9	0	0	4.7
HFPO-DA	0	0	0	0	0	0	4.4	0	0	0
PFTrDA	0	0	2.4	0	0	0	0	0	0	0
PFDoA	0	0	3.3	0	0	0	0	0	0	0
PFBA	6.2	6	0	0	3	0	3.3	0	0	3.2

Lake Arrowhead Tributaries

Samples were taken from the tributaries to Lake Arrowhead. PFOA concentrations are lower in the tributaries than the lake but could be the source of PFOS.

Lake Arrowhead Tributary Raw Water Samples

Chemical	Blue Jay Creek	Blue Jay Creek	Blue Jay Creek	Burnt Mill Creek	Burnt Mill Creek	Burnt Mill Creek
Test Date	10/23/2023	12/21/2023	1/24/2024	10/23/2023	12/21/2023	1/24/2024
PFOA	0	3.0	0	0	2.2	0
PFOS	4.1	3.4	0	3.8	2.8	0
PFHpA	0	0	0	0	0	0
PFHxA	0	2.5	0	0	0	0
PFPeA	0	0	0	0	0	0
PFDA	0	0	0	0	0	0
PFTDA	0	2.5	0	0	0	0
PFBS	0	0	0	0	0	0
PFHxS	0	0	0	0	0	0
PFNA	0	0	0	0	0	0

Chemical	Flemming Creek	Flemming Creek	Orchard Creek	Orchard Creek	Orchard Creek	Fire Station 92
Test Date	10/23/2023	1/24/2024	10/23/2023	12/21/2023	1/24/2024	4/17/2024
PFOA	0	0	0	0	0	4.7
PFOS	3.8	0	0	0	0	9.4
PFHpA	0	0	0	0	0	0
PFHxA	0	0	0	0	0	5.5
PFPeA	0	0	0	0	0	5.6
PFDA	0	0	0	0	0	0
PFTDA	0	0	0	0	0	0
PFBS	2.4	0	0	0	0	4.2
PFHxS	0	0	0	0	0	0
PFNA	0	0	0	0	0	0

Emerald Bay Creek had the highest PFAS concentrations of all the tributaries to Lake Arrowhead. Because of this, additional testing was conducted upstream of the original sampling site. Higher levels of PFOS were detected in the Cedar Glen fork. Concentrations after a rainstorm were lower. District staff also noticed some cloudy water in the Emerald Bay silt basin so samples were taken which revealed the highest concentration of PFOS found to date.

Emerald Bay Creek Raw Water Samples

	Downstream	Upstream	Upstream	Downstream	Upstream	Upstream	Downstream	Upstream	Upstream	
Chemical	Emerald Bay Creek	Cedar Glen	Cumberland	Emerald Bay Creek	Cedar Glen	Cumberland	Silt Basin	Hook Creek Rd	Cedar Terrace	Hook Ck Tunnel
Test Date	10/23/23	12/18/23	12/18/23	1/24/24	1/24/24	1/24/24	1/24/24	2/6/24	2/6/24	4/17/24
PFOA	6.5	7.6	5.6	0	0	0	0	0	0	0
PFOS	12.0	16.0	6.0	7.1	5.4	0	24	0	0	0
PFHpA	0	2.5	0	0	0	0	0	0	0	0
PFHxA	3.3	2.7	2.2	0	0	0	0	0	0	5.3
PFDA	0	6.0	0	0	0	0	0	0	0	5
PFTDA	0	0	0	0	0	0	0	0	0	0
PFBS	11.0	0	2.8	7.2	0	0	6.7	0	0	6.8
PFHxS	3.3	0	2.4	0	0	0	0	0	0	0
PFNA	0	4.8	0	0	0	0	0	0	0	0

Grass Valley Watershed

On an annual average, approximately 527 acre-feet of water flows from the Grass Valley watershed to Lake Arrowhead through a tunnel, equivalent to 1% of the volume of Lake Arrowhead. PFAS sampling shows that Grass Valley Lake has lower levels of PFOA but higher levels of PFOS than Lake Arrowhead, similar to the tributaries.

Grass Valley Lake			Downstream
Chemical	Grass Valley Lake	Grass Valley Lake	Oakmont
Test Date	10/23/23	1/24/24	2/6/24
PFOA	9.3	0	4.1
PFOS	11	6.6	4.7
PFHpA	0	0	0
PFHxA	7.6	4.7	6.7
PFPeA	0	0	0
PFDA	0	0	0
PFTDA	0	0	0
PFBS	6.7	5	0
PFHxS	5.3	0	0
PFNA	2.4	0	0

Testing was conducted on creeks upstream of the Lake Arrowhead Country Club (LACC) to determine the PFAS levels before reaching the golf course which is irrigated with recycled water. Results indicate PFAS levels are higher before the creek reaches LACC. Additional samples were taken at upstream tributaries to try to identify a source.

	Upstream	Upstream	Upstream	Upstream Post-Storm	Upstream Post-Storm	Upstream	Upstream
Chemical	Grass Valley Creek	Grass Valley Creek	Clubhouse	Clubhouse	Clubhouse	Thunderbird	Camp
Test Date	12/18/23	1/24/24	12/18/23	12/21/23	1/24/24	1/24/24	1/24/24
PFOA	0	0	0	5.6	0	0	0
PFOS	0	0	6.8	17	8.4	4.4	7.5
PFHpA	0	0	0	0	0	0	0
PFHxA	0	0	0	2.9	0	0	0
PFPeA	0	0	0	0	0	0	0
PFDA	0	0	0	0	0	0	0
PFTDA	0	0	0	0	0	0	0
PFBS	0	0	0	5.2	0	0	0
PFHxS	0	0	0	10	0	0	4.5
PFNA	0	0	0	0	0	0	0

<u>Papoose Lake</u>

Papoose Lake does not receive any water from Lake Arrowhead. Preliminary results show the levels of PFAS are lower in Papoose than in Lake Arrowhead but are still at measurable levels.

Chemical	Papoose Lake	Papoose Lake	McKay Detention Basin
Test Date	12/21/2023	1/24/2024	4/17/2024
PFOA	6.5	5.6	6.6
PFOS	5.9	4.5	4.6
PFHpA	2.2	0	0
PFHxA	2.6	0	5.7
PFDA	2.1	0	0
PFBS	0	0	0
PFHxS	0	0	0
PFNA	2.9	0	0

Rainwater

Multiple scientific studies have revealed PFAS in rainwater and air particulates. LACSD tested the rainwater on February 5, 2024 and the results were negative for PFAS. Additional samples will be taken in the future.

Additional testing has been conducted for which results have not yet been received. We will continue to update our website with more information as it becomes available at lakearrowheadcsd.com or call us at (909) 336-7100.

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **CATHERINE CERRI, General Manager**

SUBJECT: **GENERAL MANAGER'S REPORT**

A. RECOMMENDATION

This is an information item only.

B. REASON FOR RECOMMENDATION

This is an information item only.

C. BACKGROUND INFORMATION

Groundwater Well Construction Costs

For budgeting purposes, the District estimates that the development of a new well will cost approximately $1,000,000. The actual costs may vary due to specific circumstances of the well site, treatment requirements, and how the well water will connect to the distribution system. Below is an estimate of new well construction based on the Blue Jay Groundwater Well.

Category	**Amount**
Drilling	$320,000
Engineering	200,000
Construction & Treatment	250,000
Geo Tech, Hydro, Survey	100,000
CEQA	65,000
Staff & Other	65,000
Total	**$1,000,000**

Customer Water Usage

Metered water usage by customers was 21.2% higher in May 2024 than the prior year. This was mostly due to increased residential usage. Water delivered to the distribution system was 22.7% higher than the prior year.

Cloud Seeding

The Santa Ana River Watershed Project Authority is conducting a cloud seeding pilot project with the hope of increasing precipitation totals across Southern California by 5%-15%. Cloud seeding is a type of weather modification that releases particles of silver iodide into clouds to increase the chance of droplet condensation. Ground based seeding sites identified in the feasibility study include Strawberry Peak and Arrowhead Springs.

Precipitation totals from three local rain gauges are shown in the table for the dates that cloud seeding activities were conducted. It is not immediately known if the seeding actually increased the amount of precipitation. An analysis of the results will be done on an annual basis to assess its efficacy. More information about the program can be found at https://sawpa.gov/santa-ana-river-watershed-weather-modification/.

Cloud Seeding Activity

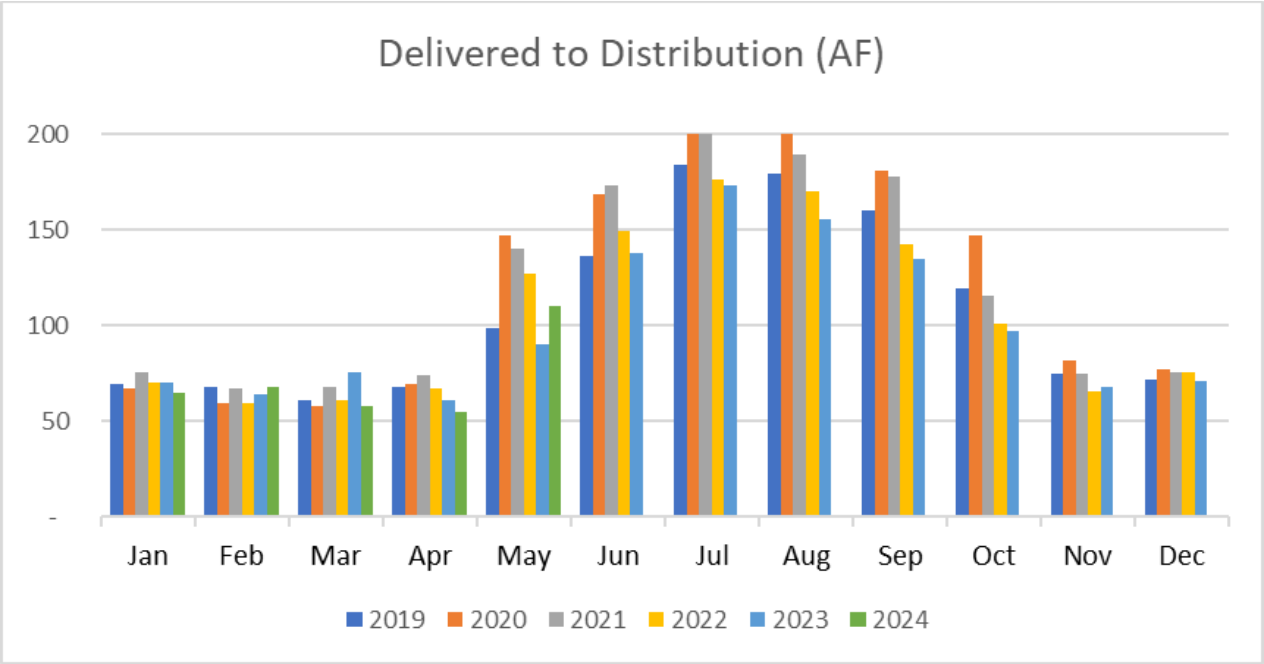
Date	Precipitation
12/21/2023 – 12/22/2023	1.27”
12/29/2023 – 12/30/2023	0.29”
1/3/2024	0.38”
1/20/2024 – 1/22/2024	2.37”
2/1/2024	1.74”
3/06/2024 – 3/07/2024	0.60”
3/23/2024 – 3/24/2024	1.16”
3/30/2024 – 3/31/2024	4.52”
4/5/2024	1.17”
4/13/2024 – 4/14/2024	1.81”

Hydrologic Update

In May 2024, the area received an average of 1.3” of rain. The level of Lake Arrowhead is currently full at 5106.7’ which is slightly lower than the same time last year. This is the second year in a row that the lake has reached full capacity.

Current statewide reservoir storage is at 79% of capacity and 105% of the historical average. This is 9% lower than last year at this time. The initial 2024 allocation for State Water Project (SWP) Contractors’ Table A amounts was 10% but improved hydrologic conditions prompted an increase to 15% in February, 30% in March and 40% in April, 2024. The Department of Water Resources (DWR) forecasts what water supplies will be available if conditions are dry through the remainder of the water year and is subject to change as the water year progresses. The 2024 water year is currently classified as an above normal year but the ability to move water supply south through the SWP system continues to be impacted by the presence of threatened and endangered fish species near SWP

pumping facilities in the south Delta. This reduced pumping is expected to continue into late spring. The SWP is prepared to increase pumping as soon as the fishery conditions and state and federal operating permits allow.



2024 Produced	Jan	Feb	Mar	Apr	May
% vs 2019	-7.2%	+0.3%	-5.6%	-19.6%	+11.6%
% vs 2020	-4.4%	+14.1%	-0.8%	-21.3%	-25.0%
% vs 2021	-15%	+0.9%	-15.3%	-26.2%	-21.1%
% vs 2022	-8.5%	+14.3%	-5.3%	-18.2%	-13.5%
% vs 2023	-8.0%	+5.8%	-23.3%	-9.6%	+22.7%

Water Supply and Demand Summary

	2019	2020	2021	2022	2023	May2024 YTD	Projected	Total 2024
Surface Water	1,106	1,277	1,120	1,052	961	304	536	840
Groundwater	198	180	187	201	224	67	104	170
Imported Water	47	46	169	53	39	2	284	286
Total Supply	1,351	1,503	1,477	1,306	1,224	373	923	1,295
Demand	1,277	1,507	1,507	1,340	1,276	355	967	1,322
Demand Mgmt			(96)	(100)	(80)	-	(80)	(80)
Total	1,277	1,507	1,411	1,240	1,196	355	887	1,242

Hydrologic Assessment

Precipitation Gage (in)	Average Annual	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Projected 2025
Cedar Glen (SE)	33.06	66.26	24.52	35.55	29.43	63.71	41.75	16.08
BJ Admin (SW)	34.26	57.74	23.85	30.39	29.19	69.8	39.39	15.95
Bernina USGS (W)	30.67	51.60	20.86	24.03	25.61	64.85	36.43	17.28
LACC (GV W)	19.72	38.61	14.69	16.42	28.37	42.3	25.23	16.77
EW9934 Hospital (NE)		17.19	12.69	20.16	20.76	45.18	25.64	9.92
Precipitation (in)	**33.32**	**49.62**	**20.99**	**29.48**	**29.08**	**57.79**	**33.69**	**15.20**
SWP Table A	64%	10-75%	10-20%	5%	5%	100%	40%	10%
Lake Level Analysis								
Lake Level (last day of month)	5102	5106	5103	5102	5103	5106	5103	5099
Lake Level vs. full	-4.74	-1.18	-3.56	-4.32	-3.70	-0.44	-3.42	-7.21
Evaporation losses	-4.00	-4.00	-4.00	-4.00	-3.80	-4.00	-4.00	-4.00
Lake withdrawals (feet)	-2.19	-1.41	-1.63	-1.43	-1.34	-1.23	-1.07	-1.06
Precipitation (feet)	2.78	11.99	2.67	3.98	5.08	7.08	2.81	1.27

D. FISCAL IMPACT

This is an information item only.

E. ENVIRONMENTAL IMPACT

This is an information item only.

F. ATTACHMENTS

None

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **JOHN O'BRIEN, Finance Manager**

CATHERINE CERRI, General Manager

SUBJECT: **PUBLIC HEARING AND CONSIDERATION OF RESOLUTION NO. 2024-06 ADOPTING THE REPORT OF THE ANNUAL WASTEWATER SERVICE FEES AND DIRECTING THE GENERAL MANAGER OF THE DISTRICT TO FILE SAID REPORT WITH THE SAN BERNARDINO COUNTY AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR AND REQUEST THE AUDITOR TO PLACE THE FISCAL YEAR 2024-25 WASTEWATER SERVICE FEES ON THE COUNTY TAX ROLL**

A. RECOMMENDATION

Conduct a public hearing to consider public comments and further consider adoption of Resolution No. 2024-06 placing residential sewer only wastewater customers' annual charges on the County property tax rolls for fiscal year 2024-25.

B. REASON FOR RECOMMENDATION

Per Resolution No. 2015-12, the District imposes Wastewater Service Fees on all properties located within the District that receive wastewater services. The District's rate structure uses a flat monthly charge for all residential wastewater customers. The total annual fee for fiscal year 2024-25 for residential wastewater (sewer) only customers will be $723.96 (12 months at $59.81/month, plus 3 months at $2.08/month). Billing this fixed charge on the County tax roll allows the District to reduce the number of bills mailed annually by more than 27,000. If a rate change occurs later in the year, the difference will be added to the next fiscal year's tax roll.

C. BACKGROUND INFORMATION

The District provides water and wastewater services to customers within the District. Those customers who receive water only or both water and wastewater services from the District receive a single bill for said services and billing is processed monthly due to the water fees that are both fixed and variable based on meter size and consumption for the period.

However, some customers receive only wastewater (sewer) services but not water services. The District's rate structure establishes a flat fixed monthly charge for all residential wastewater customers. Given the fixed rate structure of the District's residential wastewater services, the District can utilize the services of the San Bernardino County Auditor-Controller/Treasurer/Tax Collector for the collection of the residential wastewater (sewer) only service fees on the County tax roll. By placing these service fees on the annual County tax roll, the District realizes significant efficiencies including a reduction of approximately 20% in the total number of bills that the District processes annually as well as the associated payments. It also reduces delinquencies on a service that cannot be disconnected for non-payment.

On March 22, 2022, the Board of Directors adopted Resolution No. 2022-01 establishing wastewater and water service fees through 2026. The wastewater service fees include fee schedules for both residential and commercial customers with residential customers being charged a monthly fixed fee. For fiscal year 2024-25, the wastewater service fee for residential customers with one sewer connection will be $60.33 per month or $723.96 per year.

Approval of this item will approve Resolution 2024-06 authorizing the General Manager's Report calculating the Fee to be filed with the Auditor and request placement of the Fee on the County tax roll for fiscal year 2024-25.

D. FISCAL IMPACT

Approval of this item will authorize the collection of Wastewater Service Fees for wastewater (sewer) only customers in the amount of $1,684,630 on the County tax roll for fiscal year 2024-25.

E. ENVIRONMENTAL IMPACT

None.

F. ATTACHMENTS

- Resolution No. 2024-06
- Report of the Annual Wastewater Service Fees

RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ADOPTING THE REPORT OF THE ANNUAL WASTEWATER SERVICE FEES AND DIRECTING THE GENERAL MANAGER OF THE DISTRICT TO FILE SAID REPORT WITH THE SAN BERNARDINO COUNTY AUDITOR-CONTROLLER/TREASURER/TAX-COLLECTOR AND REQUEST THE AUDITOR PLACE THE FISCAL YEAR 2024-25 WASTEWATER SERVICE FEES ON THE TAX ROLL

WHEREAS, pursuant to Resolution No. 2022-01 (Resolution), on March 22, 2022, the Lake Arrowhead Community Services District (District) adopted rates for its Wastewater Service Fees (Fees) pursuant to California Government Code Section 61115 et seq.; and

WHEREAS, the District has determined to impose the Fees on all properties located within the District that receive wastewater services in accordance with the Resolution and California Government Code Section 61115 et seq.; and

WHEREAS, certain properties within the District receive sewer services but do not receive water services; and

WHEREAS, the District has determined that it is appropriate to collect the Fees, delinquencies, and any penalties related thereto for such properties on the County tax roll in the same manner as property taxes in accordance with California Government Code Section 61115(b); and

WHEREAS, the General Manager of the District has prepared and filed a written report (the Report), a copy of which is attached hereto as Exhibit A, and by this reference incorporated herein, with the Board of Directors of the District that describes these certain parcels of real property subject to the Fees, the amount of the Fees, any delinquencies, and any penalties to be imposed thereon for Fiscal Year 2024-25; and

WHEREAS, the General Manager of the District has caused notice of (i) the filing of the Report proposing to have such Fees, any delinquencies, and any penalties to be imposed thereon for Fiscal Year 2024-25 collected on the County tax roll in the same manner as property taxes; and (ii) the time and the date of hearing to consider such Report (a) to be mailed to each affected property owner, and (b) to be published in the newspaper, all in accordance with the California Government Code Section 611 l 5(b); and

WHEREAS, at the time stated in the notice, the Board of Directors conducted the public hearing and heard and considered all objections and protests to the Report; and

WHEREAS, the District has determined to adopt the Report and collect the Fees, any delinquent Fees, and any penalties on the tax roll, which Fees, delinquent Fees, and penalties shall constitute a lien against the parcel or parcels of real property described in the Report in accordance with California Government Code Sections 61115 et seq.;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Board of Directors hereby finds and determines that the Recitals are true and correct and are incorporated herein as findings and determinations of the Board of Directors.

Section 2. The Board of Directors hereby finds and determines that the Fees, the delinquent Fees, and any penalties shall be imposed on and shall constitute a lien against each parcel or parcels of real property as set forth and described in the Report.

Section 3. The Board of Directors of the District hereby adopts the Report. On or before the 10th day of August, 2024, the General Manager is hereby directed to file a copy of the Report with the San Bernardino County Auditor-Controller/Treasurer/Tax-Collector, together with a statement endorsed thereon over his signature that the Report has been adopted by the Board of Directors and shall request that the Fees, any delinquencies, and any penalties be collected on the tax bills for the taxable parcels in the District identified in the Report along with the ordinary ad valorem property taxes to be levied on and collected from the owners of said parcels.

ADOPTED by the Board of Directors of the Lake Arrowhead Community Services District, Lake Arrowhead, California, at a regular meeting of the Board of Directors held on June 25, 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

_____
John Wurm, President of the Lake Arrowhead Community Services District Board of Directors

ATTEST:

_____
Marisa Meads, Secretary to the Lake Arrowhead Community Services District and to the Board of Directors

(SEAL)

CERTIFICATION

I, Marisa Meads, Board Secretary of the Lake Arrowhead Community Services District, hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 2024-06 adopted by the Board of Directors of said Agency at the regular meeting of said Board held on the 25th day of June 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

Marisa Meads, Secretary to the Lake Arrowhead Community Services District and to the Board of Directors

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FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

SEWER FEES FOR SEWER-ONLY CUSTOMERS

May 23, 2024

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LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

Sewer Fees for Sewer-Only Customers

Prepared for:

Lake Arrowhead CSD

P.O. Box 700

Lake Arrowhead, CA 92352

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APPENDICES

APPENDIX A FISCAL YEAR 2024-2025 TAX ROLL

INTRODUCTION

Since Fiscal Year 2009-2010 the Lake Arrowhead Community Services District (the "District") has enrolled the sewer fee for certain customers on the County's tax roll. In order to do so, the general manager is required to file a written "Report" each year pursuant to Section 61115(b) of the California Government Code. Such Report must contain a description of each affected parcel of real property and the amount of the annual charges for each affected parcel for the year. Under Section 61115(b), the District is also authorized to collect prior year delinquent charges, and the delinquencies for each parcel must also be described in the Report. Now, therefore, DTA Municipal Solutions, on behalf of the general manager, does hereby submit this Report.

Prior to Fiscal Year 2009-2010, the District charged the sewer fee to all sewer customers through a regular billing statement sent directly to the property owner. The District determined that it is more cost effective to enroll the sewer fees on the County tax rolls for those residential customers for which the District provides sewer service only. Monthly billing for the residential sewer-only customers ceased following the billing for June 2009. All other sewer customers will continue to pay their sewer charges through monthly billings.

This Report provides a summary of the District's annual sewer fees and prior year delinquent amounts for residential sewer-only customers that are to be enrolled on the County's tax roll for Fiscal Year 2024-2025. This Report is not intended to calculate or justify the amount of the sewer fee, which was approved by the District on March 22, 2022, through a Proposition 218 protest process. This report is organized into the following sections:

- **Section I**: Section I herein analyzes the results of the Fiscal Year 2023-2024 levy; and
- **Section II**: Section II herein summarizes the annual sewer fee and prior year delinquencies to be enrolled on the County tax roll for Fiscal Year 2024-2025.

I FISCAL YEAR 2023-2024 LEVY

The total levy for the annual sewer fee for Fiscal Year 2023-2024 equaled $1,623,271. As of May 23, 2024, the County had collected $1,535,573 for the sewer fee. The remaining $87,698 in sewer fees are delinquent, resulting in a delinquency rate of 5.40%.

II FISCAL YEAR 2024-2025 LEVY

A Annual Sewer Fee

The annual sewer fee is charged as a flat fee per sewer connection to each of the District's residential sewer-only customers. Four new sewer customer accounts have been added for Fiscal Year 2024-2025. All but seven of the District's residential sewer-only customers are each served by one sewer connection. Six of these seven customers are each served by two sewer connections and the remaining customer is served by three sewer connections.

In March 2022, the District approved a schedule of rate increases through April 1, 2026. Effective beginning April 1, 2024, the rate increased from $57.73 per month to $59.81 per month, an increase of $2.08 per month. The amount charged on the tax roll for Fiscal Year 2023-2024 did not include this amount. Therefore, this amount will be added to the Fiscal Year 2024-2025 sewer charge for those parcels for which the sewer charge was collected on the tax roll for Fiscal Year 2023-2024. The annual sewer fee for the twelve month period between July 1, 2024 and June 30, 2025 is equal to $723.96 per connection. Please see below for a summary of the total Fiscal Year 2024-2025 levy:

Table 1: Fiscal Year 2024-2025 Levy

Parcels	Amount Levied	Description	Number of Parcels Levied
Parcels with One Sewer Connection which were levied in FY 2023-2024	$2.08 x 3 months = $6.24 PLUS $59.81 x 12 months = $717.72 Total = $723.96	New rate of $59.81/month effective beginning April 1, 2024 (less prior fee of $57.73/month) for the period from April 1, 2024 through June 30, 2024 PLUS New rate of $59.81/month effective beginning April 1, 2024 for the period from July 1, 2024 through June 30, 2025	2,308 parcels
Parcels with Two Sewer Connections which were levied in FY 2023-2024	Same as Above x Two Sewer Connections = $723.96 x 2 Total = $1,447.92	Same as above x 2 sewer connections.	6 parcels
Parcels with Three Sewer Connections which were levied in FY 2023-2024	Same as Above x Three Sewer Connections = $698.79 x 3 Total = $2,171.88	Same as above x 3 sewer connections.	1 parcel
New Parcels <u>not</u> levied in FY 2023-2024 with one sewer connection	$59.81 x 12 months = $717.72	New rate of $59.81/month effective beginning April 1, 2024 for the period from July 1, 2024 through June 30, 2025	4 parcels

Below is a summary of the Fiscal Year 2024-2025 levy proposed to be enrolled on the Fiscal Year 2024-2025 County tax roll for the District's residential sewer-only customers.

Fixed Charge	FY 2024 2025 Parcels Charged [1]	FY 2024 2025 Levy per Sewer Connection	FY 2024 2025 Levy
Annual Sewer Fee	2,319	$723.96 or $717.72	$1,684,629.96

Note:

1. Includes six parcels that are each assessed for two sewer connections and one parcel assessed for three sewer connections.

The funds raised by the sewer fee are used to pay for wastewater treatment services provided for the property. The amount of the sewer fee proposed to be levied on residential sewer-only customers for Fiscal Year 2024-2025 is calculated as follows: 2,308 parcels charged at $723.96 per parcel, six parcels charged at $1,447.92 per parcel, one parcel charged $2,171.88, and four parcels charged at $717.72 per parcel for a total of $1,684,630.

A list of the amount proposed to be levied against each parcel is included in Appendix A.

B Prior Year Delinquencies

No prior year delinquent amounts will be enrolled on the Fiscal Year 2024-2025 County tax roll.

APPENDIX A

Lake Arrowhead Community Services District
Sewer Fees for Sewer-Only Customers
Fiscal Year 2024-2025 Administration Report



TAX ROLL
FISCAL YEAR 2024-2025

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0331-105-41	$723.96
0331-121-04	$723.96
0331-122-15	$723.96
0331-122-18	$723.96
0331-124-07	$723.96
0331-124-11	$723.96
0331-124-56	$723.96
0331-124-57	$723.96
0331-124-58	$723.96
0331-124-63	$723.96
0331-124-72	$723.96
0331-124-86	$723.96
0331-124-87	$723.96
0331-125-74	$1,447.92
0331-132-37	$723.96
0331-132-42	$723.96
0332-011-19	$723.96
0332-011-24	$723.96
0332-011-26	$723.96
0332-012-05	$723.96
0332-012-08	$723.96
0332-012-09	$723.96
0332-012-10	$723.96
0332-012-11	$723.96
0332-012-12	$723.96
0332-012-13	$723.96
0332-012-30	$723.96
0332-012-31	$723.96
0332-013-02	$723.96
0332-013-12	$723.96
0332-013-15	$723.96
0332-013-17	$723.96
0332-013-18	$723.96
0332-013-21	$723.96
0332-013-22	$723.96
0332-013-25	$723.96
0332-013-26	$723.96
0332-013-29	$723.96
0332-013-30	$723.96
0332-013-31	$723.96
0332-013-32	$723.96
0332-013-33	$723.96
0332-013-37	$723.96
0332-013-38	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-013-39	$723.96
0332-013-41	$723.96
0332-013-42	$723.96
0332-013-43	$723.96
0332-013-44	$723.96
0332-014-04	$723.96
0332-014-08	$723.96
0332-014-15	$723.96
0332-014-25	$723.96
0332-014-27	$723.96
0332-014-29	$723.96
0332-014-30	$723.96
0332-014-31	$723.96
0332-014-32	$723.96
0332-014-33	$723.96
0332-014-37	$723.96
0332-014-38	$723.96
0332-014-39	$723.96
0332-014-40	$723.96
0332-014-49	$723.96
0332-014-50	$723.96
0332-014-51	$723.96
0332-014-59	$723.96
0332-014-60	$723.96
0332-014-61	$723.96
0332-014-62	$723.96
0332-014-70	$723.96
0332-014-78	$723.96
0332-014-79	$723.96
0332-014-81	$723.96
0332-014-82	$723.96
0332-014-83	$723.96
0332-014-84	$723.96
0332-014-86	$723.96
0332-014-87	$723.96
0332-014-88	$723.96
0332-014-89	$723.96
0332-015-03	$723.96
0332-015-09	$723.96
0332-015-15	$723.96
0332-015-16	$723.96
0332-015-17	$723.96
0332-015-18	$723.96
0332-016-02	$723.96
0332-016-03	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-016-04	$723.96
0332-016-05	$723.96
0332-016-06	$723.96
0332-016-07	$723.96
0332-016-09	$723.96
0332-016-15	$723.96
0332-016-17	$723.96
0332-016-18	$723.96
0332-016-20	$723.96
0332-016-30	$723.96
0332-016-31	$723.96
0332-016-32	$723.96
0332-016-45	$723.96
0332-016-46	$723.96
0332-021-02	$723.96
0332-021-03	$723.96
0332-021-04	$723.96
0332-021-05	$723.96
0332-021-08	$723.96
0332-021-09	$723.96
0332-021-20	$723.96
0332-021-21	$723.96
0332-021-38	$723.96
0332-021-39	$723.96
0332-022-01	$723.96
0332-022-22	$723.96
0332-022-30	$723.96
0332-022-33	$723.96
0332-022-35	$723.96
0332-023-17	$723.96
0332-023-24	$723.96
0332-023-25	$723.96
0332-023-30	$723.96
0332-023-31	$723.96
0332-023-33	$723.96
0332-023-37	$723.96
0332-023-40	$723.96
0332-023-41	$723.96
0332-023-42	$723.96
0332-023-43	$723.96
0332-023-46	$723.96
0332-024-01	$723.96
0332-024-02	$723.96
0332-024-05	$723.96
0332-024-06	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-024-08	$723.96
0332-024-09	$723.96
0332-024-11	$723.96
0332-024-14	$723.96
0332-024-16	$723.96
0332-024-17	$723.96
0332-024-25	$723.96
0332-024-28	$723.96
0332-024-29	$723.96
0332-024-30	$723.96
0332-024-31	$723.96
0332-024-32	$723.96
0332-024-34	$723.96
0332-024-35	$723.96
0332-024-37	$723.96
0332-024-38	$723.96
0332-024-39	$723.96
0332-024-40	$723.96
0332-024-41	$723.96
0332-024-42	$723.96
0332-024-44	$723.96
0332-024-46	$723.96
0332-024-47	$723.96
0332-024-48	$723.96
0332-024-50	$723.96
0332-025-01	$723.96
0332-025-02	$723.96
0332-025-03	$723.96
0332-025-04	$723.96
0332-025-07	$723.96
0332-025-08	$723.96
0332-031-04	$723.96
0332-031-05	$723.96
0332-031-07	$723.96
0332-031-15	$723.96
0332-031-16	$723.96
0332-031-17	$723.96
0332-031-18	$723.96
0332-031-22	$723.96
0332-031-25	$723.96
0332-031-38	$723.96
0332-031-39	$723.96
0332-031-40	$723.96
0332-032-07	$723.96
0332-032-08	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-032-11	$723.96
0332-032-23	$723.96
0332-032-24	$723.96
0332-035-01	$723.96
0332-035-34	$723.96
0332-035-41	$723.96
0332-035-42	$723.96
0332-036-01	$723.96
0332-036-06	$723.96
0332-036-09	$723.96
0332-036-14	$723.96
0332-041-07	$723.96
0332-041-09	$723.96
0332-041-10	$723.96
0332-041-14	$723.96
0332-041-19	$723.96
0332-041-20	$723.96
0332-041-21	$723.96
0332-041-24	$723.96
0332-041-25	$723.96
0332-041-29	$723.96
0332-041-31	$723.96
0332-041-32	$723.96
0332-041-36	$723.96
0332-041-37	$723.96
0332-041-38	$723.96
0332-041-39	$723.96
0332-041-41	$723.96
0332-041-43	$723.96
0332-041-44	$723.96
0332-041-48	$723.96
0332-043-10	$723.96
0332-043-11	$723.96
0332-043-12	$723.96
0332-043-15	$723.96
0332-043-25	$723.96
0332-043-26	$723.96
0332-043-29	$723.96
0332-043-30	$723.96
0332-043-31	$723.96
0332-043-32	$723.96
0332-043-33	$723.96
0332-043-34	$723.96
0332-045-02	$723.96
0332-045-03	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-045-05	$723.96
0332-045-07	$723.96
0332-045-11	$723.96
0332-045-15	$723.96
0332-045-17	$723.96
0332-045-18	$723.96
0332-045-19	$723.96
0332-045-20	$723.96
0332-045-21	$723.96
0332-045-22	$723.96
0332-045-23	$723.96
0332-045-24	$723.96
0332-045-25	$723.96
0332-045-27	$723.96
0332-045-28	$723.96
0332-045-29	$723.96
0332-045-30	$723.96
0332-045-31	$723.96
0332-045-32	$723.96
0332-045-33	$723.96
0332-045-34	$723.96
0332-045-37	$723.96
0332-045-38	$723.96
0332-045-39	$723.96
0332-045-40	$723.96
0332-045-41	$723.96
0332-045-42	$723.96
0332-045-43	$723.96
0332-045-49	$723.96
0332-045-50	$723.96
0332-045-52	$723.96
0332-045-53	$723.96
0332-045-55	$723.96
0332-045-56	$723.96
0332-045-58	$723.96
0332-045-59	$723.96
0332-045-60	$723.96
0332-045-61	$723.96
0332-045-63	$723.96
0332-045-64	$723.96
0332-045-67	$723.96
0332-045-68	$723.96
0332-052-01	$723.96
0332-052-02	$723.96
0332-052-03	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-052-04	$723.96
0332-052-05	$723.96
0332-052-06	$723.96
0332-052-07	$723.96
0332-052-08	$723.96
0332-052-09	$723.96
0332-052-12	$723.96
0332-052-19	$723.96
0332-052-20	$723.96
0332-052-29	$723.96
0332-052-43	$723.96
0332-052-44	$723.96
0332-052-46	$723.96
0332-052-47	$723.96
0332-052-48	$723.96
0332-052-49	$723.96
0332-053-03	$723.96
0332-053-04	$723.96
0332-053-05	$723.96
0332-053-06	$723.96
0332-053-09	$723.96
0332-053-10	$723.96
0332-053-11	$723.96
0332-053-12	$723.96
0332-053-13	$723.96
0332-053-14	$723.96
0332-053-23	$723.96
0332-053-25	$723.96
0332-053-26	$723.96
0332-053-28	$723.96
0332-053-29	$723.96
0332-053-30	$723.96
0332-054-03	$723.96
0332-054-04	$723.96
0332-054-10	$723.96
0332-054-16	$723.96
0332-054-17	$723.96
0332-054-20	$723.96
0332-054-36	$723.96
0332-054-41	$723.96
0332-054-42	$723.96
0332-054-43	$723.96
0332-054-45	$723.96
0332-054-52	$723.96
0332-054-54	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-054-55	$723.96
0332-054-57	$723.96
0332-054-58	$723.96
0332-055-05	$723.96
0332-055-08	$723.96
0332-055-11	$723.96
0332-055-12	$723.96
0332-055-13	$723.96
0332-055-14	$723.96
0332-055-15	$723.96
0332-055-16	$723.96
0332-055-20	$723.96
0332-055-21	$723.96
0332-055-22	$723.96
0332-055-24	$723.96
0332-056-02	$723.96
0332-056-03	$723.96
0332-056-06	$723.96
0332-056-08	$723.96
0332-056-09	$723.96
0332-056-10	$723.96
0332-056-11	$723.96
0332-056-13	$723.96
0332-056-16	$723.96
0332-056-18	$723.96
0332-056-19	$723.96
0332-056-20	$723.96
0332-056-21	$723.96
0332-056-24	$723.96
0332-056-25	$723.96
0332-056-26	$723.96
0332-056-28	$723.96
0332-056-30	$723.96
0332-056-34	$723.96
0332-056-43	$723.96
0332-056-46	$723.96
0332-056-54	$723.96
0332-056-55	$723.96
0332-056-61	$723.96
0332-056-62	$723.96
0332-056-63	$723.96
0332-056-65	$723.96
0332-056-66	$723.96
0332-056-69	$723.96
0332-056-71	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-056-72	$723.96
0332-056-73	$723.96
0332-056-76	$723.96
0332-056-77	$723.96
0332-056-78	$723.96
0332-056-79	$723.96
0332-056-80	$723.96
0332-056-82	$723.96
0332-056-88	$723.96
0332-056-91	$723.96
0332-056-92	$723.96
0332-056-93	$723.96
0332-061-22	$723.96
0332-061-23	$723.96
0332-061-28	$723.96
0332-061-29	$723.96
0332-061-31	$723.96
0332-061-32	$723.96
0332-061-33	$723.96
0332-061-34	$723.96
0332-061-35	$723.96
0332-061-36	$723.96
0332-061-38	$723.96
0332-061-40	$723.96
0332-061-42	$723.96
0332-061-43	$723.96
0332-061-44	$723.96
0332-061-45	$723.96
0332-061-49	$723.96
0332-061-54	$723.96
0332-061-55	$723.96
0332-061-56	$723.96
0332-061-57	$723.96
0332-061-58	$723.96
0332-061-59	$723.96
0332-061-61	$723.96
0332-062-12	$723.96
0332-062-20	$723.96
0332-062-21	$723.96
0332-062-22	$723.96
0332-062-28	$723.96
0332-062-31	$723.96
0332-062-32	$723.96
0332-062-34	$723.96
0332-062-35	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-062-37	$723.96
0332-062-38	$723.96
0332-062-39	$723.96
0332-062-40	$723.96
0332-062-41	$723.96
0332-062-42	$723.96
0332-063-01	$723.96
0332-063-03	$723.96
0332-063-05	$723.96
0332-063-06	$723.96
0332-063-07	$723.96
0332-063-09	$723.96
0332-063-10	$723.96
0332-063-21	$723.96
0332-063-22	$723.96
0332-063-27	$723.96
0332-063-31	$723.96
0332-063-33	$723.96
0332-063-40	$723.96
0332-064-06	$723.96
0332-064-08	$723.96
0332-064-10	$723.96
0332-064-15	$723.96
0332-064-18	$723.96
0332-064-19	$723.96
0332-064-20	$723.96
0332-064-21	$723.96
0332-064-22	$723.96
0332-064-23	$723.96
0332-064-27	$723.96
0332-064-28	$723.96
0332-064-29	$723.96
0332-064-34	$723.96
0332-064-35	$723.96
0332-064-36	$723.96
0332-064-37	$723.96
0332-064-40	$723.96
0332-064-42	$723.96
0332-064-51	$723.96
0332-064-56	$723.96
0332-064-57	$723.96
0332-064-60	$723.96
0332-064-61	$723.96
0332-071-02	$723.96
0332-071-11	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-071-14	$723.96
0332-071-19	$723.96
0332-071-29	$723.96
0332-071-30	$723.96
0332-071-33	$723.96
0332-071-36	$723.96
0332-071-37	$723.96
0332-071-38	$723.96
0332-071-42	$723.96
0332-071-50	$723.96
0332-071-52	$723.96
0332-071-53	$723.96
0332-071-56	$723.96
0332-071-57	$723.96
0332-071-58	$723.96
0332-071-59	$723.96
0332-071-60	$723.96
0332-071-61	$723.96
0332-071-62	$723.96
0332-071-64	$723.96
0332-071-65	$723.96
0332-071-66	$723.96
0332-071-67	$723.96
0332-071-69	$723.96
0332-071-70	$723.96
0332-071-72	$723.96
0332-071-74	$723.96
0332-071-75	$723.96
0332-071-78	$723.96
0332-071-79	$723.96
0332-071-82	$723.96
0332-071-83	$723.96
0332-071-84	$723.96
0332-071-86	$723.96
0332-071-89	$723.96
0332-071-91	$723.96
0332-071-92	$723.96
0332-071-93	$723.96
0332-071-94	$723.96
0332-071-95	$723.96
0332-072-01	$723.96
0332-072-02	$723.96
0332-072-03	$723.96
0332-072-10	$723.96
0332-072-14	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-072-17	$723.96
0332-072-18	$723.96
0332-073-01	$723.96
0332-074-01	$723.96
0332-074-04	$723.96
0332-074-09	$723.96
0332-074-10	$723.96
0332-074-11	$723.96
0332-074-16	$723.96
0332-074-24	$723.96
0332-074-26	$723.96
0332-074-28	$723.96
0332-074-29	$723.96
0332-074-34	$723.96
0332-074-42	$723.96
0332-074-49	$723.96
0332-074-50	$723.96
0332-074-55	$723.96
0332-074-56	$723.96
0332-074-58	$723.96
0332-074-59	$723.96
0332-074-60	$723.96
0332-074-61	$723.96
0332-074-63	$723.96
0332-074-64	$723.96
0332-075-01	$723.96
0332-075-08	$723.96
0332-075-09	$723.96
0332-075-10	$723.96
0332-075-11	$723.96
0332-075-12	$723.96
0332-075-13	$723.96
0332-075-14	$723.96
0332-075-17	$723.96
0332-075-18	$723.96
0332-075-20	$723.96
0332-075-21	$723.96
0332-075-22	$723.96
0332-075-23	$723.96
0332-075-24	$723.96
0332-075-25	$723.96
0332-075-26	$723.96
0332-075-27	$723.96
0332-075-29	$723.96
0332-075-30	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-075-31	$723.96
0332-075-33	$723.96
0332-075-34	$723.96
0332-075-36	$723.96
0332-075-37	$723.96
0332-075-41	$723.96
0332-075-68	$723.96
0332-075-72	$723.96
0332-075-73	$723.96
0332-075-74	$723.96
0332-075-76	$723.96
0332-075-78	$723.96
0332-075-79	$723.96
0332-081-05	$723.96
0332-081-09	$723.96
0332-081-10	$723.96
0332-082-03	$723.96
0332-082-04	$723.96
0332-082-05	$723.96
0332-083-04	$723.96
0332-083-05	$723.96
0332-083-08	$723.96
0332-083-09	$723.96
0332-083-12	$723.96
0332-083-23	$723.96
0332-083-26	$723.96
0332-083-32	$723.96
0332-083-33	$723.96
0332-083-34	$723.96
0332-083-35	$723.96
0332-084-02	$723.96
0332-084-06	$723.96
0332-084-12	$723.96
0332-084-13	$723.96
0332-084-20	$723.96
0332-084-21	$723.96
0332-084-25	$723.96
0332-084-26	$723.96
0332-084-27	$723.96
0332-084-28	$723.96
0332-084-29	$723.96
0332-084-30	$723.96
0332-084-31	$723.96
0332-084-32	$723.96
0332-084-33	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-084-36	$723.96
0332-084-38	$723.96
0332-084-40	$723.96
0332-084-41	$723.96
0332-085-01	$723.96
0332-085-02	$723.96
0332-085-04	$723.96
0332-085-06	$723.96
0332-085-10	$723.96
0332-085-15	$723.96
0332-085-18	$723.96
0332-085-19	$723.96
0332-085-20	$723.96
0332-085-27	$723.96
0332-085-30	$723.96
0332-085-31	$723.96
0332-085-33	$723.96
0332-085-34	$723.96
0332-085-35	$723.96
0332-085-37	$723.96
0332-085-38	$723.96
0332-085-39	$723.96
0332-085-40	$723.96
0332-085-41	$723.96
0332-085-44	$723.96
0332-085-47	$723.96
0332-085-48	$723.96
0332-085-51	$723.96
0332-085-52	$723.96
0332-085-53	$723.96
0332-085-57	$723.96
0332-085-62	$723.96
0332-085-63	$723.96
0332-085-64	$723.96
0332-087-01	$723.96
0332-087-02	$723.96
0332-087-03	$723.96
0332-087-04	$723.96
0332-087-05	$723.96
0332-087-06	$723.96
0332-087-08	$723.96
0332-087-15	$723.96
0332-087-17	$723.96
0332-087-18	$723.96
0332-087-22	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-087-23	$723.96
0332-087-26	$723.96
0332-087-33	$723.96
0332-087-34	$723.96
0332-087-35	$723.96
0332-087-38	$723.96
0332-087-39	$723.96
0332-087-40	$723.96
0332-087-41	$723.96
0332-087-42	$723.96
0332-087-44	$723.96
0332-087-45	$723.96
0332-087-46	$723.96
0332-087-48	$723.96
0332-087-49	$723.96
0332-087-50	$723.96
0332-087-51	$723.96
0332-087-52	$723.96
0332-087-53	$723.96
0332-087-55	$723.96
0332-087-56	$723.96
0332-087-64	$723.96
0332-087-65	$723.96
0332-087-66	$723.96
0332-087-67	$723.96
0332-087-68	$723.96
0332-087-69	$723.96
0332-087-70	$723.96
0332-087-71	$723.96
0332-091-13	$723.96
0332-091-14	$723.96
0332-091-18	$723.96
0332-091-19	$723.96
0332-091-20	$723.96
0332-091-22	$723.96
0332-091-25	$723.96
0332-091-30	$723.96
0332-091-32	$723.96
0332-091-33	$723.96
0332-091-34	$723.96
0332-091-35	$723.96
0332-091-37	$723.96
0332-091-38	$723.96
0332-091-39	$723.96
0332-091-40	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-091-41	$723.96
0332-091-42	$723.96
0332-091-45	$723.96
0332-091-47	$723.96
0332-091-49	$723.96
0332-091-51	$723.96
0332-091-54	$723.96
0332-091-55	$723.96
0332-091-56	$723.96
0332-091-60	$723.96
0332-091-61	$723.96
0332-091-62	$723.96
0332-091-63	$723.96
0332-092-01	$723.96
0332-092-02	$723.96
0332-092-03	$723.96
0332-092-04	$723.96
0332-092-06	$723.96
0332-092-12	$723.96
0332-092-14	$723.96
0332-092-23	$723.96
0332-092-24	$723.96
0332-092-26	$723.96
0332-092-28	$723.96
0332-092-29	$723.96
0332-092-30	$723.96
0332-092-31	$723.96
0332-092-34	$723.96
0332-092-40	$723.96
0332-092-41	$723.96
0332-092-44	$723.96
0332-092-45	$723.96
0332-092-46	$723.96
0332-092-47	$723.96
0332-092-48	$723.96
0332-092-50	$723.96
0332-092-51	$723.96
0332-092-52	$723.96
0332-093-04	$723.96
0332-093-08	$723.96
0332-093-09	$723.96
0332-093-10	$723.96
0332-093-13	$723.96
0332-093-14	$723.96
0332-093-26	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-093-27	$723.96
0332-093-29	$723.96
0332-093-33	$723.96
0332-093-35	$723.96
0332-093-36	$723.96
0332-093-37	$723.96
0332-093-38	$723.96
0332-093-39	$723.96
0332-093-40	$723.96
0332-093-41	$723.96
0332-093-42	$723.96
0332-093-43	$723.96
0332-093-44	$723.96
0332-093-45	$723.96
0332-093-48	$723.96
0332-093-49	$723.96
0332-093-50	$723.96
0332-093-51	$723.96
0332-093-52	$723.96
0332-093-53	$723.96
0332-093-54	$723.96
0332-093-60	$723.96
0332-093-62	$723.96
0332-093-64	$723.96
0332-093-66	$723.96
0332-093-67	$723.96
0332-093-68	$723.96
0332-093-69	$723.96
0332-094-05	$723.96
0332-094-14	$723.96
0332-094-19	$723.96
0332-094-23	$723.96
0332-094-26	$723.96
0332-094-27	$723.96
0332-094-28	$723.96
0332-094-30	$723.96
0332-094-31	$723.96
0332-094-33	$723.96
0332-094-34	$723.96
0332-095-02	$723.96
0332-095-03	$723.96
0332-095-04	$723.96
0332-095-05	$723.96
0332-095-07	$723.96
0332-095-08	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-095-09	$723.96
0332-101-01	$723.96
0332-101-02	$723.96
0332-101-05	$723.96
0332-102-03	$723.96
0332-102-04	$723.96
0332-102-05	$723.96
0332-102-06	$723.96
0332-102-07	$723.96
0332-102-08	$723.96
0332-102-09	$723.96
0332-102-10	$723.96
0332-102-11	$723.96
0332-102-12	$723.96
0332-102-16	$723.96
0332-102-17	$723.96
0332-103-04	$723.96
0332-104-01	$723.96
0332-104-02	$723.96
0332-105-03	$723.96
0332-105-05	$723.96
0332-105-06	$723.96
0332-105-12	$723.96
0332-105-18	$723.96
0332-105-19	$723.96
0332-105-21	$723.96
0332-105-28	$723.96
0332-105-30	$723.96
0332-105-31	$723.96
0332-105-33	$723.96
0332-105-35	$723.96
0332-106-01	$723.96
0332-106-02	$723.96
0332-106-03	$723.96
0332-106-04	$723.96
0332-106-06	$723.96
0332-106-09	$723.96
0332-106-10	$723.96
0332-106-18	$723.96
0332-106-23	$723.96
0332-106-24	$723.96
0332-106-27	$723.96
0332-106-28	$723.96
0332-106-29	$723.96
0332-106-31	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0332-106-33	$723.96
0332-106-34	$723.96
0332-106-35	$723.96
0332-106-36	$723.96
0332-106-39	$723.96
0332-106-40	$723.96
0332-107-01	$723.96
0332-107-08	$723.96
0332-107-09	$723.96
0332-111-07	$723.96
0332-111-08	$723.96
0332-111-09	$723.96
0332-111-10	$723.96
0332-121-07	$723.96
0332-121-24	$723.96
0332-121-25	$723.96
0334-011-34	$723.96
0334-011-41	$723.96
0334-011-42	$723.96
0334-011-53	$723.96
0334-011-56	$723.96
0334-021-01	$723.96
0334-021-04	$723.96
0334-021-05	$723.96
0334-021-06	$723.96
0334-022-01	$723.96
0334-022-02	$723.96
0334-022-05	$723.96
0334-022-06	$723.96
0334-022-08	$723.96
0334-022-09	$723.96
0334-022-12	$723.96
0334-022-13	$723.96
0334-022-17	$723.96
0334-022-18	$723.96
0334-023-13	$723.96
0334-023-14	$723.96
0334-023-15	$723.96
0334-023-18	$723.96
0334-023-19	$723.96
0334-023-20	$723.96
0334-023-21	$723.96
0334-023-22	$723.96
0334-023-24	$723.96
0334-023-25	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-023-30	$723.96
0334-023-31	$723.96
0334-023-33	$723.96
0334-023-39	$723.96
0334-023-43	$723.96
0334-023-45	$723.96
0334-023-46	$723.96
0334-023-50	$723.96
0334-023-51	$723.96
0334-023-53	$723.96
0334-024-02	$723.96
0334-024-03	$723.96
0334-024-04	$723.96
0334-024-05	$723.96
0334-024-11	$723.96
0334-024-13	$723.96
0334-024-14	$723.96
0334-024-15	$723.96
0334-024-16	$723.96
0334-024-17	$723.96
0334-024-18	$723.96
0334-024-19	$723.96
0334-024-23	$723.96
0334-024-36	$723.96
0334-024-40	$723.96
0334-024-41	$723.96
0334-024-42	$723.96
0334-024-43	$723.96
0334-024-44	$723.96
0334-025-01	$723.96
0334-025-02	$723.96
0334-025-03	$723.96
0334-025-06	$723.96
0334-025-10	$723.96
0334-031-09	$723.96
0334-031-10	$723.96
0334-031-16	$723.96
0334-032-02	$723.96
0334-032-03	$723.96
0334-032-09	$723.96
0334-032-10	$723.96
0334-032-11	$723.96
0334-033-01	$723.96
0334-033-03	$723.96
0334-033-06	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-033-07	$723.96
0334-033-14	$723.96
0334-033-16	$723.96
0334-033-17	$723.96
0334-033-18	$723.96
0334-033-19	$723.96
0334-033-20	$723.96
0334-033-21	$723.96
0334-033-22	$723.96
0334-033-24	$723.96
0334-033-27	$723.96
0334-033-30	$723.96
0334-033-31	$723.96
0334-033-32	$723.96
0334-033-33	$723.96
0334-033-34	$723.96
0334-034-01	$723.96
0334-034-02	$723.96
0334-034-03	$723.96
0334-035-08	$723.96
0334-035-09	$723.96
0334-035-11	$723.96
0334-035-15	$723.96
0334-035-16	$723.96
0334-035-17	$723.96
0334-035-19	$723.96
0334-035-21	$723.96
0334-035-22	$723.96
0334-035-28	$723.96
0334-035-29	$723.96
0334-035-30	$723.96
0334-035-31	$723.96
0334-035-32	$723.96
0334-035-33	$723.96
0334-035-35	$723.96
0334-035-36	$723.96
0334-035-37	$723.96
0334-035-40	$723.96
0334-035-43	$723.96
0334-035-46	$723.96
0334-035-47	$723.96
0334-035-48	$723.96
0334-035-49	$723.96
0334-035-50	$723.96
0334-041-04	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-041-05	$723.96
0334-041-07	$723.96
0334-041-08	$723.96
0334-041-10	$723.96
0334-041-11	$723.96
0334-041-15	$723.96
0334-041-18	$723.96
0334-041-19	$723.96
0334-041-20	$723.96
0334-041-22	$723.96
0334-041-23	$723.96
0334-041-26	$723.96
0334-041-28	$723.96
0334-041-40	$723.96
0334-041-42	$723.96
0334-041-47	$723.96
0334-041-48	$723.96
0334-041-49	$723.96
0334-041-50	$723.96
0334-041-51	$723.96
0334-041-52	$723.96
0334-042-02	$723.96
0334-042-04	$723.96
0334-042-07	$723.96
0334-042-12	$723.96
0334-042-13	$723.96
0334-043-01	$723.96
0334-043-02	$723.96
0334-043-07	$723.96
0334-043-08	$723.96
0334-043-10	$723.96
0334-043-11	$723.96
0334-043-12	$723.96
0334-043-18	$723.96
0334-043-19	$723.96
0334-043-21	$723.96
0334-043-22	$723.96
0334-043-23	$723.96
0334-043-24	$723.96
0334-043-33	$723.96
0334-043-34	$723.96
0334-043-35	$723.96
0334-043-36	$723.96
0334-043-37	$723.96
0334-043-39	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-043-40	$723.96
0334-043-41	$723.96
0334-043-42	$723.96
0334-043-47	$723.96
0334-043-48	$723.96
0334-043-49	$723.96
0334-043-50	$723.96
0334-043-51	$723.96
0334-051-07	$723.96
0334-051-08	$723.96
0334-051-09	$723.96
0334-051-10	$723.96
0334-051-11	$723.96
0334-051-14	$723.96
0334-051-15	$723.96
0334-051-28	$723.96
0334-051-29	$723.96
0334-051-31	$723.96
0334-051-33	$723.96
0334-051-34	$723.96
0334-051-35	$723.96
0334-051-36	$717.72
0334-051-37	$723.96
0334-051-38	$723.96
0334-051-40	$717.72
0334-051-41	$723.96
0334-052-01	$723.96
0334-052-02	$723.96
0334-052-03	$723.96
0334-052-04	$723.96
0334-052-05	$723.96
0334-052-06	$723.96
0334-052-10	$723.96
0334-052-11	$723.96
0334-052-13	$723.96
0334-052-14	$723.96
0334-052-15	$723.96
0334-052-17	$723.96
0334-052-18	$723.96
0334-052-19	$723.96
0334-052-20	$723.96
0334-052-21	$723.96
0334-052-23	$723.96
0334-052-24	$723.96
0334-052-26	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-052-27	$723.96
0334-052-29	$723.96
0334-052-34	$723.96
0334-052-35	$723.96
0334-053-01	$723.96
0334-053-03	$723.96
0334-053-07	$723.96
0334-053-15	$723.96
0334-053-17	$723.96
0334-053-18	$723.96
0334-053-19	$723.96
0334-053-20	$723.96
0334-053-38	$723.96
0334-053-39	$723.96
0334-053-40	$723.96
0334-053-41	$723.96
0334-053-42	$723.96
0334-053-43	$723.96
0334-061-01	$723.96
0334-061-02	$723.96
0334-061-03	$723.96
0334-061-04	$723.96
0334-061-05	$723.96
0334-061-06	$723.96
0334-061-07	$723.96
0334-061-08	$723.96
0334-061-10	$723.96
0334-061-11	$723.96
0334-061-12	$723.96
0334-062-10	$723.96
0334-062-11	$723.96
0334-062-60	$723.96
0334-062-62	$723.96
0334-062-64	$723.96
0334-062-65	$723.96
0334-071-28	$723.96
0334-101-06	$723.96
0334-101-07	$723.96
0334-102-01	$723.96
0334-102-04	$723.96
0334-102-05	$723.96
0334-102-06	$723.96
0334-102-10	$723.96
0334-102-11	$723.96
0334-102-14	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-102-15	$723.96
0334-102-17	$723.96
0334-102-18	$723.96
0334-102-21	$723.96
0334-102-31	$723.96
0334-102-38	$723.96
0334-102-39	$723.96
0334-102-40	$723.96
0334-102-41	$723.96
0334-102-43	$723.96
0334-102-47	$723.96
0334-102-48	$723.96
0334-102-50	$723.96
0334-102-53	$723.96
0334-102-55	$723.96
0334-102-56	$723.96
0334-102-58	$723.96
0334-102-59	$723.96
0334-102-61	$723.96
0334-102-62	$723.96
0334-104-01	$723.96
0334-104-02	$723.96
0334-104-03	$723.96
0334-104-07	$723.96
0334-104-09	$723.96
0334-104-11	$723.96
0334-104-12	$723.96
0334-104-13	$723.96
0334-104-14	$723.96
0334-104-16	$723.96
0334-104-23	$723.96
0334-104-25	$723.96
0334-104-32	$723.96
0334-104-34	$723.96
0334-104-35	$723.96
0334-104-38	$723.96
0334-104-39	$723.96
0334-104-41	$723.96
0334-104-43	$723.96
0334-104-44	$723.96
0334-104-45	$723.96
0334-105-11	$723.96
0334-105-12	$723.96
0334-105-15	$723.96
0334-105-19	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-105-24	$723.96
0334-105-26	$723.96
0334-105-27	$723.96
0334-105-30	$723.96
0334-105-33	$723.96
0334-105-35	$723.96
0334-105-40	$723.96
0334-105-42	$723.96
0334-105-43	$723.96
0334-105-45	$723.96
0334-105-46	$723.96
0334-105-47	$723.96
0334-105-49	$1,447.92
0334-106-01	$723.96
0334-106-02	$723.96
0334-106-04	$723.96
0334-106-09	$723.96
0334-106-11	$723.96
0334-106-12	$723.96
0334-106-15	$723.96
0334-106-19	$723.96
0334-106-26	$723.96
0334-106-27	$723.96
0334-106-36	$723.96
0334-106-38	$723.96
0334-106-39	$723.96
0334-106-40	$723.96
0334-106-41	$723.96
0334-106-42	$723.96
0334-106-47	$723.96
0334-106-53	$723.96
0334-106-54	$723.96
0334-106-55	$723.96
0334-106-57	$723.96
0334-106-58	$723.96
0334-106-61	$723.96
0334-106-62	$723.96
0334-106-63	$723.96
0334-106-64	$723.96
0334-106-65	$723.96
0334-106-66	$723.96
0334-106-67	$723.96
0334-106-68	$723.96
0334-106-69	$723.96
0334-106-72	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-106-73	$723.96
0334-106-74	$723.96
0334-106-75	$723.96
0334-106-76	$723.96
0334-106-77	$723.96
0334-106-78	$723.96
0334-111-01	$723.96
0334-111-02	$723.96
0334-111-03	$723.96
0334-111-05	$723.96
0334-111-06	$723.96
0334-111-08	$723.96
0334-111-09	$723.96
0334-111-10	$723.96
0334-111-11	$723.96
0334-111-14	$723.96
0334-111-18	$723.96
0334-111-19	$723.96
0334-111-22	$723.96
0334-111-25	$723.96
0334-111-26	$723.96
0334-111-29	$723.96
0334-111-30	$723.96
0334-111-32	$723.96
0334-111-39	$723.96
0334-111-43	$723.96
0334-111-44	$723.96
0334-111-45	$723.96
0334-111-46	$723.96
0334-111-49	$723.96
0334-111-51	$723.96
0334-111-52	$723.96
0334-111-54	$723.96
0334-111-55	$723.96
0334-111-59	$723.96
0334-111-64	$723.96
0334-111-66	$723.96
0334-111-67	$723.96
0334-111-70	$723.96
0334-111-72	$723.96
0334-111-74	$723.96
0334-111-75	$723.96
0334-111-76	$723.96
0334-111-77	$723.96
0334-111-78	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-111-79	$723.96
0334-111-80	$723.96
0334-111-81	$723.96
0334-111-82	$723.96
0334-111-83	$723.96
0334-111-84	$723.96
0334-111-85	$723.96
0334-111-86	$723.96
0334-111-87	$723.96
0334-112-02	$723.96
0334-112-03	$723.96
0334-112-04	$723.96
0334-112-07	$723.96
0334-112-08	$723.96
0334-112-09	$723.96
0334-112-11	$723.96
0334-112-17	$723.96
0334-121-01	$723.96
0334-121-02	$723.96
0334-121-04	$723.96
0334-121-06	$723.96
0334-121-07	$723.96
0334-121-08	$723.96
0334-121-09	$723.96
0334-121-15	$723.96
0334-121-18	$723.96
0334-121-19	$723.96
0334-121-21	$723.96
0334-121-24	$723.96
0334-121-25	$723.96
0334-121-31	$723.96
0334-121-32	$723.96
0334-121-33	$723.96
0334-121-34	$723.96
0334-121-35	$723.96
0334-122-01	$723.96
0334-122-02	$723.96
0334-122-03	$723.96
0334-122-04	$723.96
0334-122-05	$723.96
0334-122-08	$723.96
0334-122-09	$723.96
0334-122-10	$723.96
0334-122-13	$723.96
0334-122-15	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-122-16	$723.96
0334-122-17	$723.96
0334-122-18	$723.96
0334-122-19	$723.96
0334-122-20	$723.96
0334-122-21	$723.96
0334-122-26	$723.96
0334-122-28	$723.96
0334-122-29	$723.96
0334-122-30	$723.96
0334-122-31	$723.96
0334-122-32	$723.96
0334-122-35	$723.96
0334-122-36	$723.96
0334-122-37	$723.96
0334-122-38	$723.96
0334-122-39	$723.96
0334-122-40	$723.96
0334-122-41	$723.96
0334-122-42	$723.96
0334-122-43	$723.96
0334-122-44	$723.96
0334-122-45	$723.96
0334-123-16	$723.96
0334-123-17	$723.96
0334-131-03	$723.96
0334-131-07	$723.96
0334-131-13	$723.96
0334-131-14	$723.96
0334-131-19	$723.96
0334-131-20	$723.96
0334-131-22	$723.96
0334-131-25	$723.96
0334-131-26	$723.96
0334-131-27	$723.96
0334-131-28	$723.96
0334-131-33	$723.96
0334-131-34	$723.96
0334-131-35	$723.96
0334-131-37	$723.96
0334-131-39	$723.96
0334-131-40	$723.96
0334-131-41	$723.96
0334-131-42	$723.96
0334-131-44	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-131-45	$723.96
0334-131-47	$723.96
0334-132-03	$723.96
0334-132-04	$723.96
0334-132-05	$723.96
0334-132-06	$723.96
0334-132-09	$723.96
0334-132-12	$723.96
0334-132-13	$723.96
0334-132-14	$723.96
0334-132-18	$723.96
0334-132-22	$723.96
0334-132-24	$723.96
0334-132-28	$723.96
0334-132-30	$723.96
0334-132-31	$723.96
0334-132-32	$723.96
0334-132-33	$723.96
0334-133-01	$723.96
0334-133-04	$723.96
0334-133-08	$723.96
0334-133-10	$723.96
0334-133-11	$723.96
0334-133-12	$1,447.92
0334-133-13	$723.96
0334-134-01	$723.96
0334-134-02	$723.96
0334-134-03	$723.96
0334-134-08	$723.96
0334-134-14	$723.96
0334-134-15	$723.96
0334-134-18	$723.96
0334-134-21	$723.96
0334-134-22	$723.96
0334-141-10	$723.96
0334-141-11	$723.96
0334-142-01	$723.96
0334-142-02	$723.96
0334-142-03	$723.96
0334-142-04	$723.96
0334-142-05	$723.96
0334-142-06	$723.96
0334-142-07	$723.96
0334-142-09	$723.96
0334-142-12	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-142-16	$723.96
0334-142-17	$723.96
0334-142-18	$723.96
0334-142-19	$723.96
0334-142-20	$723.96
0334-142-24	$723.96
0334-142-27	$723.96
0334-142-28	$723.96
0334-143-02	$723.96
0334-143-03	$723.96
0334-143-04	$723.96
0334-143-05	$723.96
0334-143-06	$723.96
0334-143-11	$723.96
0334-144-01	$723.96
0334-144-02	$723.96
0334-144-03	$723.96
0334-144-04	$723.96
0334-144-09	$723.96
0334-144-12	$723.96
0334-144-13	$723.96
0334-144-16	$723.96
0334-144-17	$723.96
0334-144-18	$723.96
0334-144-19	$723.96
0334-144-20	$723.96
0334-144-25	$723.96
0334-144-26	$723.96
0334-144-27	$723.96
0334-144-28	$723.96
0334-144-29	$723.96
0334-144-30	$723.96
0334-144-31	$723.96
0334-144-32	$723.96
0334-144-39	$723.96
0334-144-40	$723.96
0334-144-41	$723.96
0334-144-42	$723.96
0334-144-46	$723.96
0334-144-47	$723.96
0334-151-44	$723.96
0334-151-45	$723.96
0334-151-46	$723.96
0334-151-50	$723.96
0334-151-51	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-151-52	$723.96
0334-151-53	$723.96
0334-151-54	$723.96
0334-151-62	$723.96
0334-151-63	$723.96
0334-151-64	$723.96
0334-151-66	$723.96
0334-151-67	$723.96
0334-151-68	$723.96
0334-151-69	$723.96
0334-151-72	$723.96
0334-151-73	$723.96
0334-151-74	$723.96
0334-151-75	$723.96
0334-151-76	$723.96
0334-151-77	$723.96
0334-151-78	$723.96
0334-151-85	$723.96
0334-151-90	$723.96
0334-151-91	$723.96
0334-162-03	$723.96
0334-162-04	$723.96
0334-162-11	$723.96
0334-162-12	$723.96
0334-162-17	$723.96
0334-162-18	$723.96
0334-162-19	$723.96
0334-162-20	$723.96
0334-162-28	$723.96
0334-162-29	$723.96
0334-162-30	$723.96
0334-162-35	$723.96
0334-162-36	$723.96
0334-162-38	$723.96
0334-162-39	$723.96
0334-162-41	$723.96
0334-162-47	$723.96
0334-162-48	$723.96
0334-162-49	$723.96
0334-162-50	$723.96
0334-162-56	$723.96
0334-162-57	$723.96
0334-162-63	$723.96
0334-162-64	$723.96
0334-162-66	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-162-68	$723.96
0334-162-69	$723.96
0334-162-73	$723.96
0334-162-74	$723.96
0334-162-75	$723.96
0334-162-77	$723.96
0334-162-78	$723.96
0334-163-01	$723.96
0334-163-02	$723.96
0334-163-05	$723.96
0334-163-06	$723.96
0334-163-07	$723.96
0334-163-10	$723.96
0334-163-14	$723.96
0334-163-15	$723.96
0334-163-16	$723.96
0334-163-17	$723.96
0334-163-18	$723.96
0334-163-19	$723.96
0334-163-20	$723.96
0334-163-22	$723.96
0334-163-23	$723.96
0334-163-28	$723.96
0334-163-29	$723.96
0334-163-30	$723.96
0334-163-37	$723.96
0334-163-38	$723.96
0334-163-39	$723.96
0334-163-40	$723.96
0334-163-41	$723.96
0334-164-25	$723.96
0334-164-28	$723.96
0334-164-31	$723.96
0334-164-35	$723.96
0334-164-37	$723.96
0334-164-38	$723.96
0334-164-40	$723.96
0334-164-46	$723.96
0334-164-47	$723.96
0334-164-48	$723.96
0334-164-49	$723.96
0334-164-50	$723.96
0334-164-51	$723.96
0334-171-01	$723.96
0334-171-08	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-171-10	$723.96
0334-171-11	$723.96
0334-171-12	$723.96
0334-171-19	$723.96
0334-171-21	$723.96
0334-171-24	$723.96
0334-171-33	$723.96
0334-171-37	$723.96
0334-171-39	$723.96
0334-171-40	$723.96
0334-171-41	$723.96
0334-172-12	$723.96
0334-172-13	$723.96
0334-172-16	$723.96
0334-172-17	$723.96
0334-172-18	$723.96
0334-172-26	$723.96
0334-172-27	$723.96
0334-172-37	$723.96
0334-172-41	$723.96
0334-172-42	$723.96
0334-172-43	$723.96
0334-172-44	$723.96
0334-172-45	$723.96
0334-172-49	$723.96
0334-172-51	$723.96
0334-172-52	$723.96
0334-172-53	$723.96
0334-172-54	$723.96
0334-181-01	$723.96
0334-183-04	$1,447.92
0334-183-05	$723.96
0334-183-08	$723.96
0334-183-14	$723.96
0334-183-15	$723.96
0334-183-16	$723.96
0334-183-17	$723.96
0334-191-01	$723.96
0334-191-02	$723.96
0334-191-04	$723.96
0334-191-05	$723.96
0334-191-07	$723.96
0334-191-10	$723.96
0334-191-11	$723.96
0334-191-14	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-192-06	$723.96
0334-192-07	$723.96
0334-192-08	$723.96
0334-192-10	$723.96
0334-192-14	$723.96
0334-192-16	$723.96
0334-192-17	$723.96
0334-192-19	$723.96
0334-192-20	$723.96
0334-192-21	$723.96
0334-192-22	$723.96
0334-192-23	$723.96
0334-192-24	$723.96
0334-192-25	$723.96
0334-192-27	$723.96
0334-192-28	$723.96
0334-192-29	$723.96
0334-192-30	$723.96
0334-192-31	$723.96
0334-192-32	$723.96
0334-192-34	$723.96
0334-192-35	$723.96
0334-192-38	$723.96
0334-192-39	$723.96
0334-192-40	$723.96
0334-192-41	$723.96
0334-192-42	$723.96
0334-192-43	$723.96
0334-192-44	$723.96
0334-192-47	$723.96
0334-192-48	$723.96
0334-192-49	$723.96
0334-192-50	$723.96
0334-192-51	$723.96
0334-192-52	$723.96
0334-192-54	$723.96
0334-192-55	$723.96
0334-192-56	$723.96
0334-192-57	$723.96
0334-192-58	$723.96
0334-192-59	$723.96
0334-192-62	$723.96
0334-192-63	$723.96
0334-192-65	$723.96
0334-192-66	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-192-67	$723.96
0334-192-69	$723.96
0334-192-70	$723.96
0334-192-71	$723.96
0334-192-72	$723.96
0334-192-73	$723.96
0334-193-01	$723.96
0334-193-02	$723.96
0334-193-03	$723.96
0334-193-04	$723.96
0334-193-05	$723.96
0334-201-01	$723.96
0334-201-02	$723.96
0334-201-03	$723.96
0334-201-05	$723.96
0334-201-06	$723.96
0334-201-07	$723.96
0334-201-08	$723.96
0334-201-10	$723.96
0334-201-12	$723.96
0334-201-13	$723.96
0334-202-03	$723.96
0334-202-04	$723.96
0334-202-06	$723.96
0334-202-07	$723.96
0334-202-10	$723.96
0334-202-11	$723.96
0334-202-14	$723.96
0334-202-22	$723.96
0334-202-28	$723.96
0334-202-29	$723.96
0334-202-30	$723.96
0334-211-01	$723.96
0334-211-02	$723.96
0334-211-03	$723.96
0334-211-04	$723.96
0334-211-05	$723.96
0334-211-08	$723.96
0334-211-11	$723.96
0334-211-12	$723.96
0334-212-01	$723.96
0334-212-02	$723.96
0334-212-04	$723.96
0334-212-05	$723.96
0334-212-09	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-212-10	$723.96
0334-212-11	$723.96
0334-212-12	$723.96
0334-212-13	$723.96
0334-212-14	$723.96
0334-212-17	$723.96
0334-212-18	$723.96
0334-212-21	$723.96
0334-212-22	$723.96
0334-212-24	$723.96
0334-212-25	$723.96
0334-212-26	$723.96
0334-212-27	$723.96
0334-212-28	$723.96
0334-212-40	$723.96
0334-212-41	$723.96
0334-212-42	$723.96
0334-212-43	$723.96
0334-213-01	$723.96
0334-213-02	$723.96
0334-213-03	$723.96
0334-213-04	$723.96
0334-213-05	$723.96
0334-213-06	$723.96
0334-213-07	$723.96
0334-213-08	$723.96
0334-213-15	$723.96
0334-213-17	$723.96
0334-213-20	$723.96
0334-213-22	$723.96
0334-213-23	$723.96
0334-213-24	$723.96
0334-213-25	$723.96
0334-221-03	$723.96
0334-221-04	$723.96
0334-221-05	$723.96
0334-221-06	$723.96
0334-221-07	$723.96
0334-221-08	$723.96
0334-221-09	$723.96
0334-221-10	$723.96
0334-221-11	$723.96
0334-221-12	$723.96
0334-221-13	$723.96
0334-221-14	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-221-15	$723.96
0334-221-16	$723.96
0334-221-17	$723.96
0334-221-18	$723.96
0334-221-19	$723.96
0334-221-20	$723.96
0334-221-28	$723.96
0334-221-31	$723.96
0334-222-06	$723.96
0334-222-07	$723.96
0334-222-08	$723.96
0334-222-09	$723.96
0334-222-10	$723.96
0334-222-11	$723.96
0334-222-12	$723.96
0334-222-17	$723.96
0334-222-18	$723.96
0334-222-19	$723.96
0334-222-20	$723.96
0334-222-21	$723.96
0334-222-24	$723.96
0334-222-25	$723.96
0334-222-26	$723.96
0334-222-27	$723.96
0334-222-34	$723.96
0334-222-35	$723.96
0334-222-36	$723.96
0334-222-37	$723.96
0334-222-38	$723.96
0334-222-39	$723.96
0334-222-40	$723.96
0334-222-41	$723.96
0334-222-42	$723.96
0334-222-43	$723.96
0334-222-44	$723.96
0334-222-48	$723.96
0334-222-50	$723.96
0334-223-02	$723.96
0334-223-03	$723.96
0334-223-04	$723.96
0334-223-10	$723.96
0334-231-12	$723.96
0334-231-14	$723.96
0334-231-15	$723.96
0334-231-20	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-231-21	$723.96
0334-231-23	$723.96
0334-231-24	$723.96
0334-231-25	$723.96
0334-231-26	$723.96
0334-231-28	$723.96
0334-231-29	$723.96
0334-231-33	$723.96
0334-231-34	$723.96
0334-231-43	$723.96
0334-231-45	$723.96
0334-231-46	$723.96
0334-231-48	$723.96
0334-231-49	$723.96
0334-231-50	$723.96
0334-231-51	$723.96
0334-231-66	$723.96
0334-231-67	$723.96
0334-231-68	$723.96
0334-232-07	$723.96
0334-261-01	$723.96
0334-261-02	$723.96
0334-261-04	$723.96
0334-261-05	$723.96
0334-261-06	$723.96
0334-261-07	$723.96
0334-261-08	$723.96
0334-261-09	$723.96
0334-261-10	$723.96
0334-261-11	$723.96
0334-261-12	$723.96
0334-261-13	$723.96
0334-261-14	$723.96
0334-261-15	$723.96
0334-261-17	$723.96
0334-262-02	$723.96
0334-262-03	$723.96
0334-262-04	$723.96
0334-262-06	$723.96
0334-262-08	$723.96
0334-262-09	$723.96
0334-262-10	$723.96
0334-262-16	$723.96
0334-262-17	$723.96
0334-262-18	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-262-25	$723.96
0334-262-26	$723.96
0334-271-01	$723.96
0334-271-02	$723.96
0334-271-03	$723.96
0334-271-05	$723.96
0334-271-10	$723.96
0334-271-13	$723.96
0334-271-14	$723.96
0334-271-15	$723.96
0334-271-19	$723.96
0334-271-21	$723.96
0334-271-22	$723.96
0334-271-23	$723.96
0334-271-24	$723.96
0334-271-25	$723.96
0334-271-28	$723.96
0334-271-29	$723.96
0334-271-30	$723.96
0334-271-32	$723.96
0334-271-33	$723.96
0334-271-34	$723.96
0334-271-35	$723.96
0334-271-39	$723.96
0334-271-41	$723.96
0334-271-42	$723.96
0334-272-01	$723.96
0334-272-02	$723.96
0334-272-03	$723.96
0334-272-04	$723.96
0334-272-05	$723.96
0334-272-06	$723.96
0334-272-07	$723.96
0334-272-08	$723.96
0334-272-09	$723.96
0334-272-11	$723.96
0334-272-12	$723.96
0334-281-01	$723.96
0334-281-02	$723.96
0334-281-03	$723.96
0334-281-04	$723.96
0334-281-05	$723.96
0334-281-06	$723.96
0334-281-07	$723.96
0334-281-08	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-281-09	$723.96
0334-281-10	$723.96
0334-281-11	$723.96
0334-281-12	$723.96
0334-281-13	$723.96
0334-281-14	$723.96
0334-281-15	$723.96
0334-281-16	$723.96
0334-281-17	$723.96
0334-281-18	$723.96
0334-281-19	$723.96
0334-281-20	$723.96
0334-281-21	$723.96
0334-281-22	$723.96
0334-281-23	$723.96
0334-281-24	$723.96
0334-281-25	$723.96
0334-281-26	$723.96
0334-281-27	$723.96
0334-281-28	$723.96
0334-281-29	$723.96
0334-281-30	$723.96
0334-281-31	$723.96
0334-281-32	$723.96
0334-281-33	$723.96
0334-281-34	$723.96
0334-281-35	$723.96
0334-294-21	$723.96
0334-295-07	$723.96
0334-353-11	$723.96
0334-353-12	$723.96
0334-353-13	$723.96
0334-353-14	$723.96
0334-362-02	$723.96
0334-362-03	$723.96
0334-362-04	$723.96
0334-362-05	$723.96
0334-362-06	$723.96
0334-362-07	$723.96
0334-362-08	$723.96
0334-362-10	$723.96
0334-362-11	$723.96
0334-362-12	$723.96
0334-362-16	$723.96
0334-393-03	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-393-04	$723.96
0334-393-05	$723.96
0334-393-06	$723.96
0334-393-07	$723.96
0334-393-08	$723.96
0334-401-01	$723.96
0334-401-02	$723.96
0334-401-05	$723.96
0334-401-08	$723.96
0334-401-09	$723.96
0334-401-12	$723.96
0334-401-13	$723.96
0334-401-14	$723.96
0334-401-15	$723.96
0334-401-16	$723.96
0334-401-17	$723.96
0334-401-18	$723.96
0334-401-19	$723.96
0334-401-20	$723.96
0334-401-21	$723.96
0334-401-22	$723.96
0334-401-23	$723.96
0334-401-26	$723.96
0334-401-29	$723.96
0334-401-30	$1,447.92
0334-402-01	$723.96
0334-402-02	$723.96
0334-402-03	$723.96
0334-402-04	$723.96
0334-402-05	$723.96
0334-402-06	$723.96
0334-402-07	$723.96
0334-402-08	$723.96
0334-402-09	$723.96
0334-402-10	$723.96
0334-402-11	$723.96
0334-402-12	$723.96
0334-402-13	$723.96
0334-402-14	$723.96
0334-402-15	$723.96
0334-402-17	$723.96
0334-402-18	$723.96
0334-402-20	$723.96
0334-402-21	$723.96
0334-402-22	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-402-23	$723.96
0334-412-09	$723.96
0334-412-10	$723.96
0334-412-11	$723.96
0334-414-01	$723.96
0334-414-02	$723.96
0334-414-03	$723.96
0334-414-04	$723.96
0334-415-01	$723.96
0334-415-02	$723.96
0334-415-03	$723.96
0334-415-04	$723.96
0334-415-05	$723.96
0334-415-06	$723.96
0334-415-07	$723.96
0334-415-08	$723.96
0334-415-09	$723.96
0334-415-10	$723.96
0334-416-01	$723.96
0334-416-02	$723.96
0334-416-03	$723.96
0334-421-01	$723.96
0334-421-02	$723.96
0334-421-03	$723.96
0334-421-04	$723.96
0334-421-05	$723.96
0334-421-06	$723.96
0334-421-07	$723.96
0334-421-08	$723.96
0334-421-09	$723.96
0334-421-10	$723.96
0334-421-11	$723.96
0334-421-12	$723.96
0334-431-01	$723.96
0334-431-03	$723.96
0334-431-04	$723.96
0334-431-05	$723.96
0334-431-10	$723.96
0334-431-11	$723.96
0334-431-13	$723.96
0334-431-14	$723.96
0334-431-15	$723.96
0334-431-16	$723.96
0334-441-01	$723.96
0334-441-02	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0334-441-03	$723.96
0334-441-04	$723.96
0334-441-05	$723.96
0334-441-06	$723.96
0334-441-07	$723.96
0334-441-08	$723.96
0334-441-09	$723.96
0334-441-10	$723.96
0334-451-01	$723.96
0334-451-03	$723.96
0334-451-04	$723.96
0334-451-05	$723.96
0334-451-06	$723.96
0334-451-08	$723.96
0334-451-09	$723.96
0334-451-11	$723.96
0334-451-15	$723.96
0334-451-16	$723.96
0334-451-17	$723.96
0334-451-19	$723.96
0334-451-20	$723.96
0334-451-21	$723.96
0334-451-23	$723.96
0334-451-25	$723.96
0334-451-29	$723.96
0334-451-30	$723.96
0334-451-31	$723.96
0334-451-32	$723.96
0334-461-01	$723.96
0334-461-02	$723.96
0334-461-03	$723.96
0334-461-04	$723.96
0334-461-05	$723.96
0334-461-06	$723.96
0334-461-07	$723.96
0334-461-08	$723.96
0334-461-09	$723.96
0334-461-10	$723.96
0334-461-12	$723.96
0334-461-13	$723.96
0334-461-14	$723.96
0335-141-06	$2,171.88
0335-182-01	$723.96
0335-182-02	$723.96
0335-182-03	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0335-182-04	$723.96
0335-182-05	$723.96
0335-182-06	$723.96
0335-182-07	$723.96
0335-182-08	$723.96
0335-192-01	$723.96
0335-192-02	$723.96
0335-192-03	$723.96
0335-192-04	$723.96
0335-192-05	$723.96
0335-192-06	$723.96
0335-192-07	$723.96
0335-192-08	$723.96
0335-192-09	$723.96
0335-211-01	$723.96
0335-211-04	$723.96
0335-232-14	$723.96
0335-233-01	$723.96
0335-233-02	$723.96
0335-241-01	$723.96
0335-251-14	$723.96
0335-251-15	$723.96
0335-251-17	$723.96
0335-251-18	$723.96
0335-262-01	$723.96
0335-262-02	$723.96
0335-262-03	$723.96
0335-262-04	$723.96
0335-262-05	$723.96
0335-262-06	$723.96
0335-262-07	$723.96
0335-262-08	$723.96
0335-262-09	$723.96
0335-262-10	$723.96
0335-262-11	$723.96
0335-262-12	$723.96
0335-262-13	$723.96
0335-262-14	$723.96
0335-262-15	$723.96
0335-262-16	$723.96
0335-262-17	$723.96
0335-262-18	$723.96
0335-262-19	$723.96
0335-262-20	$723.96
0335-262-21	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0335-262-22	$723.96
0335-262-23	$723.96
0335-262-24	$723.96
0335-262-25	$723.96
0335-262-26	$723.96
0335-262-27	$723.96
0335-272-01	$723.96
0335-272-02	$723.96
0335-272-03	$723.96
0335-272-04	$723.96
0335-272-05	$723.96
0335-272-06	$723.96
0335-272-07	$723.96
0335-272-08	$723.96
0335-272-09	$723.96
0335-272-10	$723.96
0335-272-11	$723.96
0335-272-12	$723.96
0335-272-13	$723.96
0335-272-14	$723.96
0335-272-15	$723.96
0335-272-16	$723.96
0335-272-17	$723.96
0335-272-18	$723.96
0335-272-19	$723.96
0335-272-20	$723.96
0335-272-21	$723.96
0335-272-22	$723.96
0335-272-23	$723.96
0335-272-24	$723.96
0335-272-25	$723.96
0335-282-01	$723.96
0335-282-02	$723.96
0335-282-03	$723.96
0335-282-04	$723.96
0335-282-05	$723.96
0335-282-06	$723.96
0335-282-07	$723.96
0335-282-08	$723.96
0335-282-09	$723.96
0335-292-01	$723.96
0335-292-02	$723.96
0335-292-03	$723.96
0335-311-01	$723.96
0335-311-02	$723.96

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Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0335-311-03	$723.96
0335-311-04	$723.96
0335-311-05	$723.96
0335-311-06	$723.96
0335-311-07	$723.96
0335-312-01	$723.96
0335-312-02	$723.96
0335-312-03	$723.96
0335-312-04	$723.96
0335-312-05	$723.96
0335-312-06	$723.96
0335-312-07	$723.96
0335-312-08	$723.96
0335-312-09	$723.96
0335-331-11	$723.96
0335-351-01	$723.96
0336-083-23	$723.96
0336-086-16	$723.96
0336-131-03	$723.96
0336-131-06	$723.96
0336-131-07	$723.96
0336-131-08	$723.96
0336-131-09	$723.96
0336-131-10	$723.96
0336-132-01	$723.96
0336-132-02	$723.96
0336-132-03	$723.96
0336-133-03	$723.96
0336-133-04	$723.96
0336-133-08	$723.96
0336-133-09	$723.96
0336-133-10	$723.96
0336-133-11	$723.96
0336-133-14	$723.96
0336-133-23	$723.96
0336-133-26	$723.96
0336-134-03	$723.96
0336-134-05	$723.96
0336-134-08	$723.96
0336-134-09	$723.96
0336-134-10	$723.96
0336-134-17	$723.96
0336-134-21	$723.96
0336-134-22	$723.96
0336-134-24	$723.96

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Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0336-135-01	$723.96
0336-135-02	$717.72
0336-135-04	$723.96
0336-136-02	$723.96
0336-136-03	$723.96
0336-136-04	$723.96
0336-136-05	$723.96
0336-136-07	$723.96
0336-136-08	$723.96
0336-136-09	$723.96
0336-136-10	$723.96
0336-136-11	$723.96
0336-136-12	$723.96
0336-136-13	$723.96
0336-137-01	$723.96
0336-137-03	$723.96
0336-137-04	$723.96
0336-137-05	$723.96
0336-137-06	$723.96
0336-137-07	$723.96
0336-137-08	$717.72
0336-137-09	$723.96
0336-137-10	$723.96
0336-137-11	$723.96
0336-137-12	$723.96
0336-137-13	$723.96
0336-138-01	$723.96
0336-138-02	$723.96
0336-138-03	$723.96
0336-138-06	$723.96
0336-138-07	$723.96
0336-138-08	$723.96
0336-138-09	$723.96
0336-138-11	$723.96
0336-142-05	$723.96
0336-142-06	$723.96
0336-143-18	$723.96
0336-143-23	$723.96
0336-143-27	$723.96
0336-143-30	$723.96
0336-143-38	$723.96
0336-143-40	$723.96
0336-143-43	$723.96
0336-143-45	$723.96
0336-143-47	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0336-143-48	$723.96
0336-143-52	$723.96
0336-144-11	$723.96
0336-144-18	$723.96
0336-144-19	$723.96
0336-144-20	$723.96
0336-144-21	$723.96
0336-144-28	$723.96
0336-144-29	$723.96
0336-144-30	$723.96
0336-145-45	$723.96
0336-145-46	$723.96
0336-145-54	$723.96
0336-145-59	$723.96
0336-145-64	$723.96
0336-145-71	$1,447.92
0336-146-18	$723.96
0336-146-28	$723.96
0336-146-35	$723.96
0336-146-36	$723.96
0336-146-46	$723.96
0336-146-49	$723.96
0336-146-53	$723.96
0336-146-54	$723.96
0336-146-55	$723.96
0336-146-56	$723.96
0336-146-57	$723.96
0336-146-59	$723.96
0336-146-62	$723.96
0336-146-63	$723.96
0336-146-64	$723.96
0336-146-65	$723.96
0336-151-03	$723.96
0336-151-09	$723.96
0336-151-10	$723.96
0336-151-17	$723.96
0336-151-18	$723.96
0336-151-36	$723.96
0336-151-37	$723.96
0336-151-39	$723.96
0336-151-40	$723.96
0336-151-41	$723.96
0336-151-42	$723.96
0336-151-43	$723.96
0336-151-44	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0336-152-02	$723.96
0336-152-03	$723.96
0336-152-11	$723.96
0336-152-13	$723.96
0336-152-17	$723.96
0336-152-18	$723.96
0336-152-25	$723.96
0336-152-33	$723.96
0336-152-34	$723.96
0336-152-37	$723.96
0336-152-41	$723.96
0336-152-44	$723.96
0336-154-22	$723.96
0336-154-23	$723.96
0336-154-24	$723.96
0336-154-25	$723.96
0336-154-29	$723.96
0336-154-30	$723.96
0336-154-35	$723.96
0336-154-38	$723.96
0336-154-40	$723.96
0336-154-41	$723.96
0336-154-43	$723.96
0336-154-44	$723.96
0336-154-45	$723.96
0336-155-03	$723.96
0336-155-06	$723.96
0336-155-07	$723.96
0336-155-08	$723.96
0336-155-10	$723.96
0336-155-11	$723.96
0336-156-04	$723.96
0336-156-14	$723.96
0336-156-17	$723.96
0336-156-18	$723.96
0336-156-25	$723.96
0336-157-03	$723.96
0336-157-07	$723.96
0336-157-11	$723.96
0336-157-19	$723.96
0336-157-20	$723.96
0336-157-22	$723.96
0336-157-24	$723.96
0336-157-25	$723.96
0336-157-27	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0336-157-34	$723.96
0336-157-35	$723.96
0336-157-43	$723.96
0336-157-48	$723.96
0336-157-49	$723.96
0336-157-68	$723.96
0336-157-69	$723.96
0336-157-74	$723.96
0336-157-75	$723.96
0336-157-77	$723.96
0336-157-79	$723.96
0336-157-81	$723.96
0336-157-83	$723.96
0336-157-84	$723.96
0336-157-85	$723.96
0336-157-86	$723.96
0336-157-88	$723.96
0336-157-89	$723.96
0336-157-90	$723.96
0336-157-91	$723.96
0336-157-93	$723.96
0336-157-94	$723.96
0345-284-17	$723.96
0345-284-18	$723.96
0345-284-19	$723.96
0345-304-05	$723.96
0345-492-11	$723.96
0345-492-12	$723.96
0345-492-13	$723.96
0345-492-14	$723.96
0345-492-15	$723.96
0345-492-16	$723.96
0345-492-17	$723.96
0345-493-02	$723.96
0345-493-03	$723.96
0345-493-04	$723.96
0345-493-05	$723.96
0345-493-07	$723.96
0345-493-08	$723.96
0345-493-10	$723.96
0345-493-12	$723.96
0345-493-13	$723.96
0345-494-01	$723.96
0345-494-02	$723.96
0345-494-03	$723.96

Appendix A - Annual Sewer Fee

Lake Arrowhead Community Services District

Assessor's Parcel Number	FY 2024-2025 Annual Sewer Fee
0345-494-04	$723.96
0345-494-05	$723.96
0345-494-07	$723.96
0345-501-01	$723.96
0345-501-02	$723.96
0345-501-03	$723.96
0345-501-04	$723.96
0345-501-05	$723.96
0345-501-06	$723.96
0345-501-07	$723.96
0345-501-08	$723.96
0345-501-09	$723.96
0345-501-10	$723.96
0345-501-11	$723.96
0345-501-13	$723.96
0345-501-14	$723.96
0345-501-15	$723.96
0345-501-16	$723.96
0345-501-17	$723.96
0345-501-18	$723.96
0345-501-19	$723.96
0345-501-20	$723.96
0345-501-21	$723.96
0345-501-23	$723.96
0345-501-24	$723.96
Total FY 2024-2025 Levy	**$1,684,629.96**
Total Number of Parcels Taxed	**2,319**

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LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **JOHN O'BRIEN, Finance Manager**

CATHERINE CERRI, General Manager

SUBJECT: **ADOPT RESOLUTION NO. 2024-05 APPROVING FISCAL YEARS 2024-25 and 2025-26 FINAL BUDGETS**

A. RECOMMENDATION

Adopt Resolution No. 2024-05 approving Final Budget for fiscal years 2024-25 and 2025-26 as detailed in the attached schedules.

B. REASON FOR RECOMMENDATION

In accordance with California government Code 61110(f), the District Board of Directors (Board) is required to adopt a budget prior to September 1st either annually or every other year if on a biennial budget cycle. Notices for the public hearing were published as required.

C. BACKGROUND INFORMATION

The District held a Draft Budget Workshop on April 23, 2024 and the Board approved the Draft Budget on May 28, 2024. The only significant changes included in the Final Budget before the Board today that were not included in the Draft Budget last month are the addition of three generators needed for three lift and pump stations for a total additional amount of $150,000.

The Budget schedules for 2024-25 and 2025-26 include the operating budgets for four separate enterprise funds: Water (fund 100), Wastewater (fund 200), Deer Lodge Park (fund 300), and Rimforest (fund 400) enterprises. In addition to these operating funds, there are subsidiary funds for each enterprise including capital improvement, rate stabilization, and assessment district funds.

The Districtwide 2024-25 draft budget includes total expenses of $20.8 million and total revenues of $23.8 million with a resulting net income of $3.0 million. The 2024-25 draft budget reflects an 8.1% increase in total expenses and a 6.9% increase in total revenues as compared to the 2023-24 budget. The 2025-26 draft budget reflects a 4.4% increase in total expenses and a 3.9% increase in total revenue as compared to the 2024-25 budget. Details are provided below.

Assumptions – At the March 2024 Board meeting, the Board was presented the escalation assumptions used to develop the draft budgets for 2024-25 and 2025-26. The draft budget schedules as presented do not propose any material changes from these assumptions nor does it propose any significant changes to existing operations. Salaries as programmed in the draft budget reflect a 5% cost of living increase from current pay with benefit increases of 11%. Pension funding includes a 15% increase for 2024-25, mainly due to CalPERS recent change in actuarial rates related to the Unfunded Accrued Liability and subpar market performance.

Revenue – The draft budget includes Districtwide total revenue for 2024-25 of $23.8 million which reflects a 6.9% increase as compared to 2023-24 budget. Districtwide total revenue for 2025-26 of $24.7 million reflects an increase of 3.9% as compared to 2024-25 budget.

Revenue Summary

Enterprise	2023-24 Budget	2024-25 Budget	% Chg	2025-26 Budget	% Chg
Water	8,950,856	9,010,826	0.7%	9,432,474	4.7%
Wastewater	12,660,052	14,159,600	11.8%	14,628,685	3.3%
Deer Lodge Park	230,704	234,643	1.7%	243,065	3.6%
Rimforest	415,283	398,018	-4.2%	417,639	4.9%
Total	22,256,895	23,803,087	6.9%	24,721,863	3.9%

The Water enterprise 2024-25 revenue budget of $9.0 million reflects a .7% increase as compared to the 2023-24 budget. The 2025-26 revenue budget of $9.4 million reflects a 4.7% increase over the 2024-25 budget. The budgeted slight increase in overall revenue in the first year of the upcoming budget cycle reflects the District's recent experience of lower water consumption.

The Wastewater enterprise 2024-25 revenue budget of $14.2 million reflects an 11.8% increase as compared to the 2023-24 budget. The 2025-26 revenue budget of $14.6 million reflects a projected 3.3% increase as compared to 2024-25. Revenue from property tax, a subset of the Wastewater enterprise revenue, is budgeted to increase 17% and 3% for the fiscal years 2024-25 and 2025-26, respectively. Property tax continues to bring in greater than expected revenue due to the continued strong county real estate prices.

The Deer Lodge Park enterprise 2024-25 revenue budget of $235,000 reflects a 1.7% increase as compared to the 2023-24 budget. The 2025-26 revenue budget of $243,000 reflects a 3.6% increase as compared to the 2024-25 budget. As with the Water enterprise, the budgeted increase in overall revenue in the first year of the upcoming budget cycle reflects the District's experience of reduced water consumption.

The Rimforest enterprise 2024-25 revenue budget of $398,000 reflects a 4.2% decrease as compared to the 2023-24 budget. The 2025-26 revenue budget of $418,000 reflects a 4.9% increase as compared to the 2024-25 budget. As with the two water enterprises above, the budgeted decrease in overall revenue in the first year of the upcoming budget cycle reflects the District's recent experience of lower water consumption.

Expenditures – The draft budget includes Districtwide total expenses for 2024-25 of $20.8 million which reflects a 8.1% increase as compared to the 2023-24 budget. Districtwide total expenses for 2025-26 of $21.7 million reflects an increase of 4.4% as compared to 2024-25 budget.

Expense Summary

Enterprise	2023-24 Budget	2024-25 Budget	% Chg	2025-26 Budget	% Chg
Water	8,119,412	9,013,644	11.0%	9,357,997	3.8%
Wastewater	10,607,805	11,214,678	5.7%	11,753,581	4.8%
Deer Lodge Park	265,703	291,031	9.5%	303,597	4.3%
Rimforest	274,799	303,958	10.6%	317,701	4.5%
Total	19,267,719	20,823,311	8.1%	21,732,876	4.4%

The Water enterprise 2024-25 expense budget of $9.0 million reflects an 11% increase as compared to the 2023-24 budget. The 2025-26 expense budget of $9.4 million reflects a 3.8% increase as compared to the 2024-25 budget.

The Wastewater enterprise 2024-25 expense budget of $11.2 million reflects a 5.7% increase as compared to the 2023-24 budget. The 2025-26 expense budget of $11.8 million reflects a 4.8% increase as compared to the 2024-25 budget.

The Deer Lodge Park enterprise 2024-25 expense budget of $291,000 reflects a 9.5% increase as compared to the 2023-24 budget. The 2025-26 expense budget of $304,000 reflects an increase of 4.3% as compared to the 2024-25 budget.

The Rimforest enterprise 2024-25 expense budget of $304,000 reflects a 10.6% increase as compared to the 2023-24 budget. The 2025-26 expense budget of $318,000 reflects an increase of 4.5% as compared to the 2024-25 budget.

Staffing – The 2024-25 draft budget includes a total operating personnel expense of $9.2 million which reflects a 14% increase as compared to 2023-24 budget. The 2025-26 draft budget includes a total operating personnel expense of $9.7 million which reflects an increase of 5% as compared to 2024-25 budget. The increases are due to increases in compensation as well as pension costs and insurance.

Personnel Expense	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt		2025-26 Bgt vs 2024-25 Bgt	
Salaries & Wages	5,294,864	6,084,723	6,348,430	789,859	15%	263,707	4%
Certification Pay	31,825	30,300	30,300	(1,525)	-5%	-	0%
Car Allowance	32,100	40,800	36,000	8,700	27%	(4,800)	-12%
Pension Plan	947,264	1,095,104	1,190,400	147,840	16%	95,296	9%
Deferred Compensation	73,832	144,663	150,450	70,831	96%	5,787	4%
FICA	392,647	450,174	467,891	57,527	15%	17,718	4%
Health Insurance	998,165	1,104,154	1,213,130	105,989	11%	108,975	10%
Dental Insurance	57,097	62,339	65,455	5,242	9%	3,117	5%
Life, Long Term Disability	33,680	37,140	37,140	3,460	10%	-	0%
Workers Comp	167,692	141,882	156,071	(25,810)	-15%	14,188	10%
Total Personnel Expense	8,029,166	9,191,279	9,695,267	1,162,113	14%	503,988	5%

Capital Improvement Plan – The 2024-25 and 2025-26 draft budget includes a total capital improvement plan of $28.4 million and $22.7 million, respectively. The capital improvement plans are funded by the enterprise capital funds as well as Supplemental Water Supply Fee funds in the amounts of $1.6 million for 2024-25. Funding is expected to be needed to complete these projects in the 2025-26 year.

Capital Expenditures		
Enterprise	2024-25 Budget	2025-26 Budget
Water	9,522,000	13,211,000
Wastewater	18,425,000	7,809,200
Deer Lodge Park	270,000	-
Rimforest	140,000	1,650,000
Total	28,357,000	22,670,200

Cash – Total cash is expected to decrease in 2024-25 by $20.6 million and decrease by $4.8 million in 2025-26 due to the budgeted capital expenditures and Supplemental Water Supply projects.

D. FISCAL IMPACT

Approval of the 2024-25 and 2025-26 budgets will not have a direct fiscal impact, however, it will establish the financial plans for 2024-25 and 2025-26 if adopted in June 2024.

E. ENVIRONMENTAL IMPACT

None.

F. ATTACHMENTS

- Resolution No. 2024-05 Adopting the Budget for Fiscal Years 2024-25 and 2025-26
- Fiscal Years 2024-25 and 2025-26 Final Budget

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEARS 2024-25 AND 2025-26 BUDGET

WHEREAS, the Lake Arrowhead Community Services District ("District") is organized and operates pursuant to the California Government Code Section 61000, et seq.; and

WHEREAS, the Board of Directors of the Lake Arrowhead Community Services District is required by California Government Code Section 6111 O(f) to annually adopt a budget prior to September 1st of each year; and

WHEREAS, the Board of Directors of the Lake Arrowhead Community Services District has made the Draft Fiscal Years 2024-25 and 2025-26 Budget available to the public, published notice of a public hearing to consider the Draft Fiscal Years 2024-25 and 2025-26 Budget, held a public meeting on April 23, 2024, and a public hearing on June 25, 2024 to receive comments from interested parties regarding the Draft Fiscal Years 2024-25 and 2025-26 Budget; and

WHEREAS, the Board of Directors of the Lake Arrowhead Community Services District believes that the attached Draft Fiscal Years 2024-25 and 2025-26 Budget represents a responsible and balanced financial approach for the reliable operation and maintenance of the infrastructure and programs under its jurisdiction; and

WHEREAS, the General Manager has prepared and published a notice stating the time and place within the District that the proposed Fiscal Years 2024-25 and 2025-26 Budget is available for inspection; and

WHEREAS, the General Manager has prepared and published a notice stating the date, time and place when the Board of Directors will meet to adopt the Fiscal Years 2024-25 and 2025-26 Budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, the notice was published at least two weeks before the hearing in at least one newspaper of general circulation in the District pursuant to Government Code section 6061; and

WHEREAS, the public hearing was held on June 25, 2024; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Lake Arrowhead Community Services District as follows:

1. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.
2. The Draft Fiscal Years 2024-25 and 2025-26 Budget is adopted as the Final Fiscal Years 2024-25 and 2025-26 Budget.

ADOPTED by the Board of Directors of the Lake Arrowhead Community Services District at a regular meeting held on June 25, 2024, by the following votes:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

_____
John Wurm, President of the Lake Arrowhead Community Services District Board of Directors

ATTEST:

(SEAL)

_____
Marisa Meads, Secretary of the Lake Arrowhead Community Services District and to the Board of Directors

CERTIFICATION

I, Marisa Meads, Board Secretary of the Lake Arrowhead Community Services District, hereby certify that the foregoing is a full, true and correct copy of the Resolution No. 2024-05 adopted by the Board of Directors of said Agency at the regular meeting of said Board held on the 25th day of June 2024, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

_____
Marisa Meads, Secretary of the Lake
Arrowhead Community Services District
and to the Board of Directors

Lake Arrowhead Community Services District









Lake Arrowhead Mittry Water Tank Outlet Tower LACSD

Fiscal Years 2024-25 and 2025-26 Budget

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June 25, 2024

Budget Message

On behalf of the Lake Arrowhead Community Services District (District), we are pleased to present our Fiscal Years 2024-25 and 2025-26 Budget. This budget demonstrates a commitment to the District's overall Mission and Strategic Goals as set by the Board of Directors.

The District provides water and wastewater services to the unincorporated area of Lake Arrowhead in the County of San Bernardino, including the communities of Arrowhead Woods, Deer Lodge Park, and Rimforest. The 2024-25 and 2025-26 Budget includes the operating budgets for four separate enterprise funds including the Water, Wastewater, Deer Lodge Park, and Rimforest Enterprises. In addition to these operating funds, there are subsidiary funds for each enterprise including capital improvement, rate stabilization, and assessment district funds.

Revenue

The draft budget includes Districtwide total revenue for 2024-25 of $23.8 million which reflects a 6.9% increase as compared to 2023-24 budget. Districtwide total revenue for 2025-26 of $24.7 million reflects an increase of 3.9% as compared to 2024-25 budget.

Revenue Summary

Enterprise	2023-24 Budget	2024-25 Budget	% Chg	2025-26 Budget	% Chg
Water	8,950,856	9,010,826	0.7%	9,432,474	4.7%
Wastewater	12,660,052	14,159,600	11.8%	14,628,685	3.3%
Deer Lodge Park	230,704	234,643	1.7%	243,065	3.6%
Rimforest	415,283	398,018	-4.2%	417,639	4.9%
Total	22,256,895	23,803,087	6.9%	24,721,863	3.9%

Expenditures

The draft budget includes Districtwide total expenses for 2024-25 of $20.8 million which reflects a 8.1% increase as compared to the 2023-24 budget. Districtwide total expenses for 2025-26 of $21.7 million reflects an increase of 4.4% as compared to 2024-25 budget.

Expense Summary					
Enterprise	2023-24 Budget	2024-25 Budget	% Chg	2025-26 Budget	% Chg
Water	8,119,412	9,013,644	11.0%	9,357,997	3.8%
Wastewater	10,607,805	11,214,678	5.7%	11,753,581	4.8%
Deer Lodge Park	265,703	291,031	9.5%	303,597	4.3%
Rimforest	274,799	303,958	10.6%	317,701	4.5%
Total	19,267,719	20,823,311	8.1%	21,732,876	4.4%

Direct costs are budgeted for each enterprise based upon actual costs and staff time tracked for the previous calendar year and indirect costs are allocated based upon percent of total revenue for the previous fiscal year. Budgeted expenditures for each enterprise reflect anticipated requirements based upon historical trends and changes in the District's overall indirect cost rate plan.

Personnel Expense

The 2024-25 and 2025-26 Budget includes 56 full-time equivalent (FTE) positions, the same as fiscal year 2023-24. The 2024-25 Budget includes a total operating personnel expense of $7.7 million which reflects a 9.2% increase as compared to 2023-24 Budget. The 2025-26 Budget includes a total operating personnel expense of $9.7 million which reflects an increase of 5% as compared to 2024-25 Budget. The increases in the first year of the budget are a result of larger than usual cost of living increases due to an inflationary environment, a negotiated matching of deferred compensation to a larger segment of the workforce and the rising cost of health insurance.

Staffing Summary (FTEs)

Department	Water	Wastewater	Deer Lodge Park	Rimforest	Project	SWF*	2024-25 and 2025-26 Budget
Administration	1.48	2.40	0.04	0.08	0.00	0.00	4.0
Finance	4.71	4.12	0.13	0.23	0.00	1.34	10.5
Engineering	0.74	1.22	0.02	0.04	1.48	0.00	3.5
Operations	7.76	11.56	0.32	0.18	0.00	1.18	21.0
Field Operations	7.20	9.41	0.08	0.29	0.00	0.02	17.0
Total	21.89	28.71	0.59	0.82	1.48	2.54	56.0

*Funded by Supplemental Water Supply Fee

Capital Improvement Plan

The 2024-25 and 2025-26 draft budget includes a total capital improvement plan of $28.3 million and $22.6 million, respectively. The capital improvement plans are funded by the enterprise capital funds as well as Supplemental Water Supply Fee funds in the amounts of $1.6 million for 2024-25.

Capital Expenditures		
Enterprise	2024-25 Budget	2025-26 Budget
Water	9,422,000	13,211,000
Wastewater	18,425,000	7,759,200
Deer Lodge Park	270,000	-
Rimforest	140,000	1,650,000
Total	28,257,000	22,620,200

Conclusion

The 2024-25 and 2025-26 Budget as developed by District staff is balanced and funds the District's costs to maintain services and its capital improvement plan. The budget is consistent with the Board's policy direction and continues to support the District's mission to provide exceptional water and wastewater services while protecting District water resources and preserving the environment.

John O'Brien
Finance Manager

Catherine Cerri
General Manager

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Introduction











Four Season Resort: Winter Spring Summer Fall

Fiscal Years 2024-25 and 2025-26 Budget

District and Community Profile

The Lake Arrowhead Community Services District (District or LACSD) has prepared this budget for fiscal years 2024-25 and 2025-26 in accordance with its mission: *To provide exceptional water and wastewater services as we protect our water resources and preserve our environment*. The District takes pride in its integral part of a unique community and continues its focus on operational efficiency, public health, environmental stewardship and fiscal responsibility. The District has planned for fiscal years 2024-25 and 2025-26 with all of these goals in mind.

Lake Arrowhead is an unincorporated area located at an altitude of 5,100 feet in the San Bernardino Mountains of Southern California. Tourism and outdoor recreation are the primary economic generators for the area, hosting approximately 2.4 million visitor days per year. Beautiful Lake Arrowhead is an alpine lake with a rich history that boasts a four-season resort lifestyle. The lake is also the main source of water for the area, containing approximately 47,000 acre-feet of high quality water with a surface area of approximately 780 acres.

Top Potable Water Customers	CCF
UCLA Conference Center	10,913
Lake Arrowhead Resort	9,681
Lake Arrowhead Village	8,965
Rim of the World School District	5,309
Lakeside Resort, LLC	2,914
Mountains Community Hospital	2,709
Lake Arrowhead Chalets HOA	2,206
Lake Arrowhead Country Club	1,946
Saddleback Inn	1,438
North Bay HOA	1,307

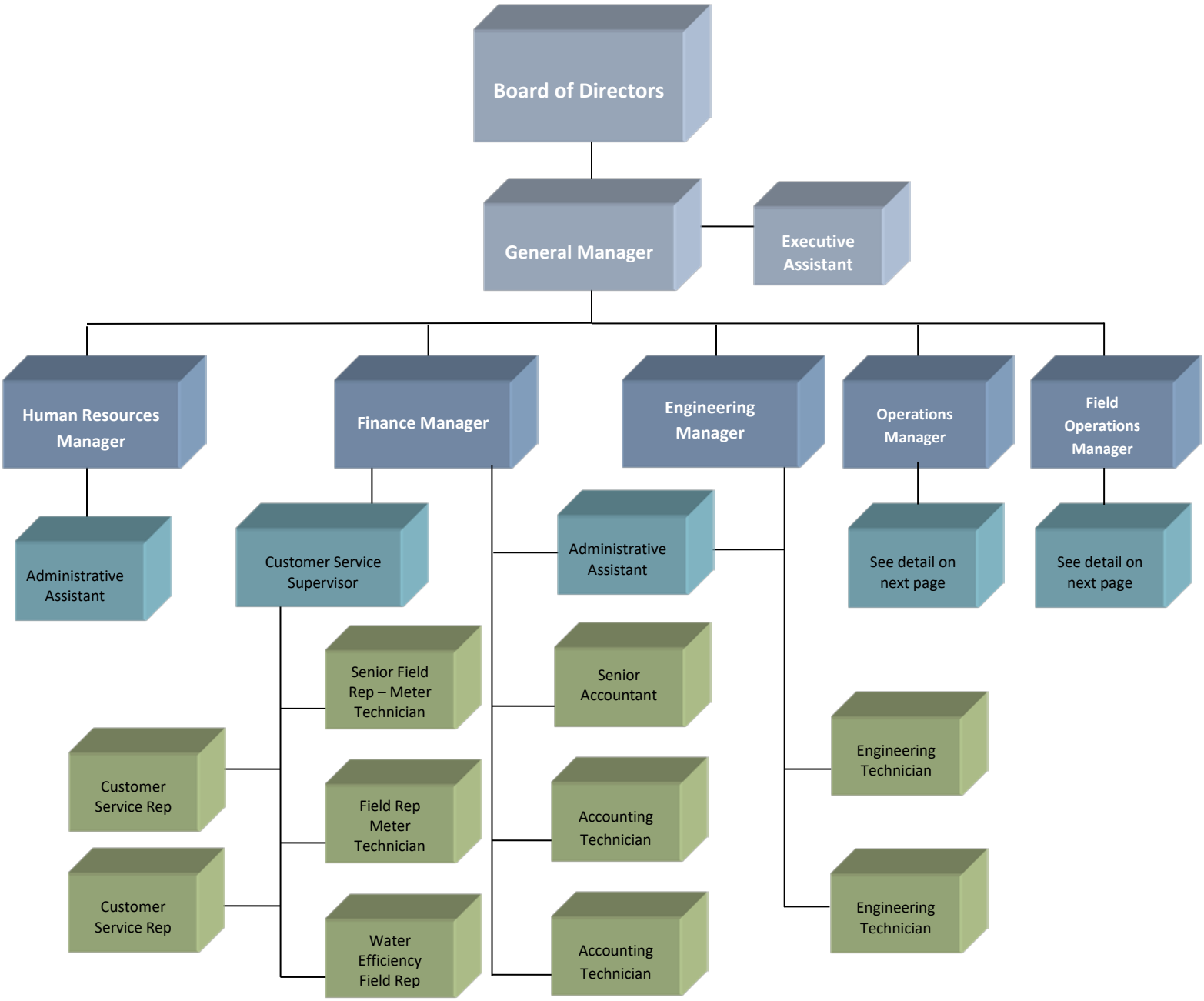
Top 10 Use 10% of all potable water

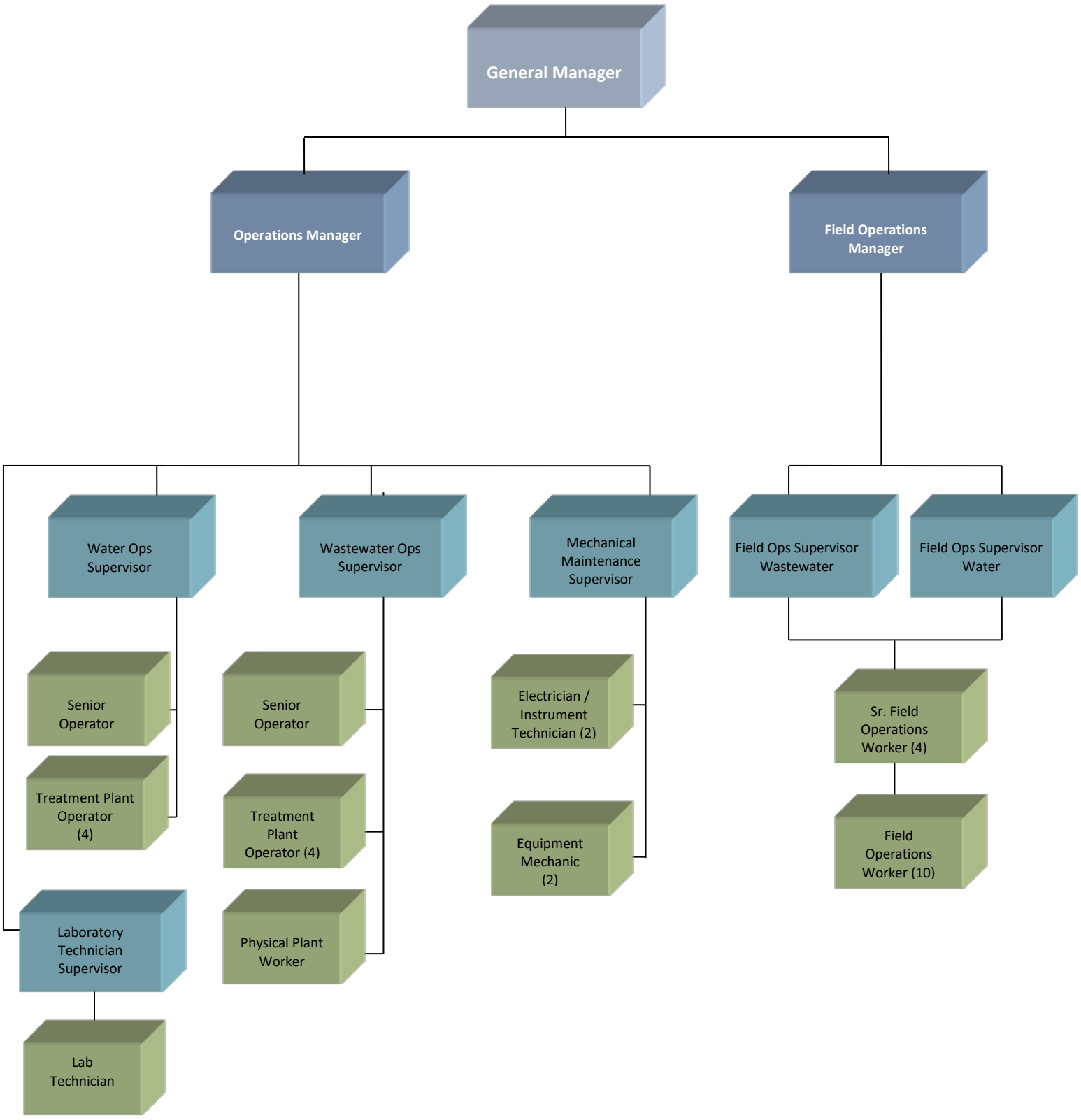
Lake Arrowhead, CA

District Est:	**1978**
Population:	**14,000 full time; 26,000 part time**
Elevation:	**5,100 feet**
County:	**San Bernardino**
Connections:	**9,000 Water; 10,700 Wastewater**
Service Area:	**15 square miles**
Property Value:	**$5,644,000,000**
Days of Sunshine:	**300 per year**






Board of Directors
General Manager
Executive Assistant
Human Resources Manager
Finance Manager
Engineering Manager
Operations Manager
Field Operations Manager
Administrative Assistant
Customer Service Supervisor
Administrative Assistant
See detail on next page
See detail on next page
Senior Field Rep – Meter Technician
Senior Accountant
Customer Service Rep
Field Rep Meter Technician
Accounting Technician
Engineering Technician
Customer Service Rep
Water Efficiency Field Rep
Accounting Technician
Engineering Technician


General Manager
Operations Manager
Field Operations Manager
Water Ops Supervisor
Wastewater Ops Supervisor
Mechanical Maintenance Supervisor
Field Ops Supervisor Wastewater
Field Ops Supervisor Water
Senior Operator
Treatment Plant Operator (4)
Laboratory Technician Supervisor
Lab Technician
Senior Operator
Treatment Plant Operator (4)
Physical Plant Worker
Electrician / Instrument Technician (2)
Equipment Mechanic (2)
Sr. Field Operations Worker (4)
Field Operations Worker (10)

Elected Officials and Staff

Elected Board of Directors

John Wurm, *President*
Thomas S. Boydston, *Vice President*
Steven Keefe, *Director*
Robert Morris, *Director*
Bruce Reynolds, *Director*

General Manager

Catherine Cerri

Secretary to the Board of Directors

Marisa Meads

Management Team

Mike Blackwood, *Field Operations Manager*
Matt Brooks, *Operations Manager*
John O'Brien, *Finance Manager*
Scott Schroder, *Engineering Manager*
Dustin Sims, *Human Resources Manager*

Fiscal Years 2024-25 and 2025-26 Budget Calendar

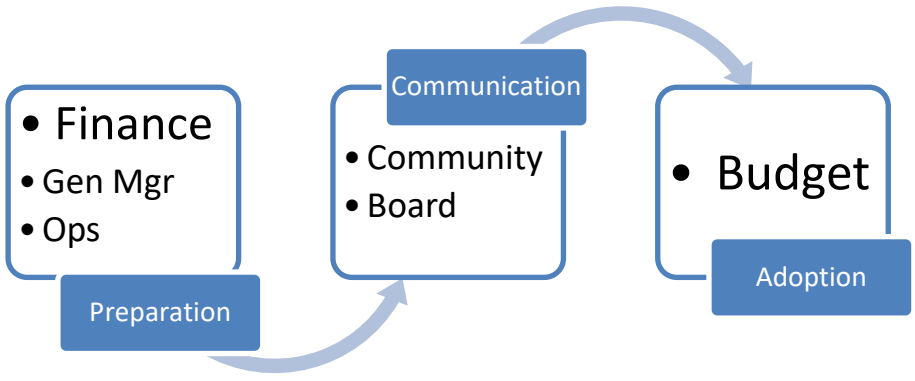
February 12	Department Managers and Supervisors Operating Expense Planning Meeting Distribute Operating Expense Budgeting Tool
February 14	Current FYE Cash Flow Projection completed by Finance
February 16	Department Managers Meeting Discuss operating expenses and personnel needs
February 26	Expense Worksheets due to Finance
March 7	Finance to complete revenue and personnel budget
March 13	Department Managers Meeting Discuss income and expense statements
March 15	Finance to complete cash flow projections to determine availability of funds for capital projects
March 26	Discuss Budget Goals at BOD Meeting
March 29	Capital worksheets completed and returned to Finance
March 29	All revisions due to Finance
April 9	Draft Budget Schedules Complete
April 23	Board Budget Workshop
May 28	Draft Budget to the Board
June 11	Revised Draft Budget to the Board (if necessary)
June 25	Public Hearing & Final Budget presented to the Board

Budget Process

In accordance with California Government Code Section 61110(f), the District's Board of Directors (Board) adopts two one-year budgets every other year. This document is used as the District's primary short-term plan and as a management control tool for each of the District's enterprise funds. Comparison information is presented to the Board monthly to monitor revenues and expenditures and to provide information regarding any major variances from budget. In addition, monthly comparison reports are provided to all department managers to monitor expenditures and to plan the year as it progresses in an effort to stay within the adopted budget in accordance with the District's Purchasing Policy.

The District reports its budget on the full accrual method of accounting which means that revenues are recorded when earned and expenses are recorded when incurred, consistent with the audited annual financial statements. For planning purposes, capital projects are assumed to be completed and paid for by the end of the fiscal year but in actuality this rarely occurs. Because the District charges a fee for services, all of the District's funds are enterprise funds and are reported as such. The District adopted a Budget Policy that considers a budget as balanced if there are sufficient net revenues to cover operations and debt service. A budget is considered fully funded if the budget is balanced and there is sufficient cash from operations to contribute the amounts necessary towards capital improvements as outlined in the District's Cash Reserve Policy.

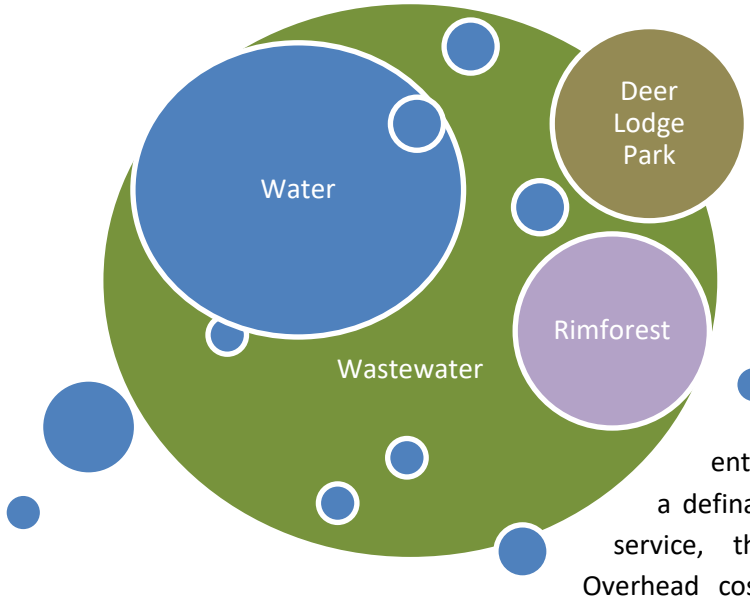
The budget is prepared by staff in the Finance Department with input from District managers and supervisors who submit detailed operational budgets to be analyzed and incorporated into the entire budget. Finance staff determines the cash reserves available and, together with operations and engineering staff, determines priorities for projects and initiatives. In preparation for the budget, information and analysis is presented to the District's Board in phases starting with cash flow projections to determine if service fees are sufficient to cover operations, debt service and infrastructure needs. The Board also holds a budget workshop as necessary to involve the public as much as possible. A Draft Budget is brought before the Board for approval which starts the public inspection period. A hearing date is set for the final adoption of the budget. Please see the Budget Calendar for more detail. Any changes to a specific line item on the Statement of Receipts and Expenditures in the adopted budget must go before the Board at a public meeting. A transfer of funds from one department to another does not require Board approval unless it moves from one operational unit or enterprise to another.



Enterprises

The Lake Arrowhead Community Services District (District or LACSD) maintains four distinct enterprises: Water, Wastewater, Deer Lodge Park and Rimforest. The Water Enterprise provides water services to approximately 8,500 connections located within the area known as Arrowhead Woods. The Wastewater Enterprise provides sewer services to approximately 10,700 customers located within Arrowhead Woods and the outlying communities that are contained within the District's boundaries of approximately 15 square miles. The Deer Lodge Park Enterprise provides water service to approximately 200 customers in that community.

In 2014, LACSD began providing water service to 300 connections in the community of Rimforest. This service was previously provided by the City of Big Bear Lake Department of Water and Power which is 25 miles away. Because Rimforest was within the District's sewer service boundary and roughly contiguous to its water service area, it was determined that the citizens of Rimforest would be better served if the District took control of the water services in that area.



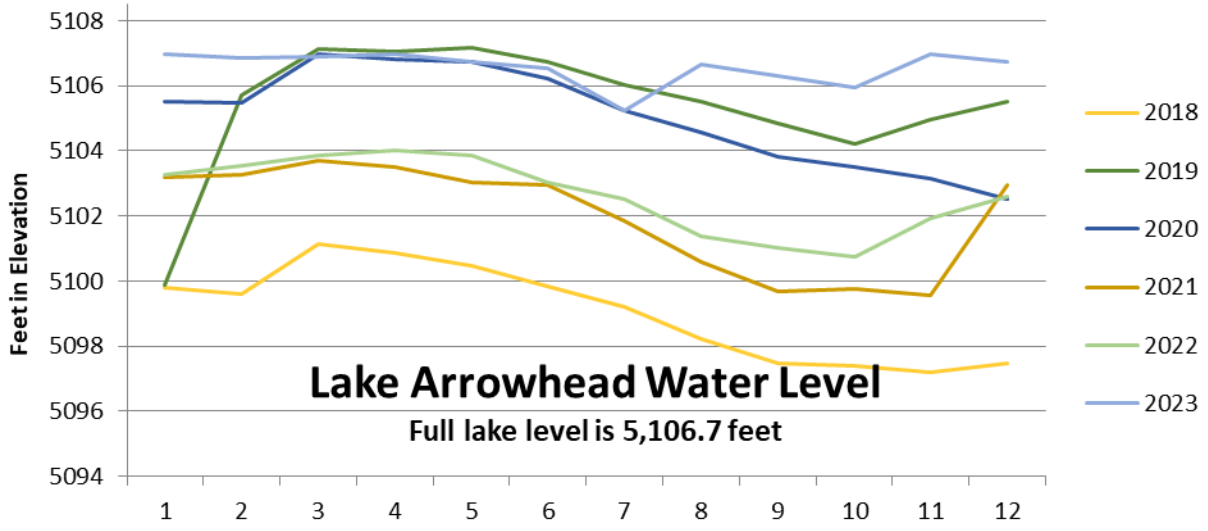
Many of the District's customers overlap between the different enterprises but because each enterprise has a definable customer group, water supply and service, they are accounted for separately. Overhead costs are allocated in accordance with unrestricted revenue ratios of 37% to the Water Enterprise, 60% to the Wastewater Enterprise, 1% to the Deer Lodge Park Enterprise and 2% to the Rimforest Enterprise. Administrative, Engineering, Physical Plant and Maintenance staff members spend time working for all the enterprises and staff time is charged based on actual time spent where possible and allocated otherwise. Wastewater Operations staff are dedicated to that enterprise while Water Operations staff operate the Water Enterprise, the Deer Lodge Park Enterprise and the Rimforest Enterprise. The District's Recycled Water Program benefits both the Water and the Wastewater Enterprise and subsequently the costs for that program are shared but all other operational costs are specific to the enterprise where they are charged or allocated as necessary.

Short Term Factors

During the planning process to create the Fiscal Year 2024-25 and 2025-26 Budgets, the global economies are still dealing with the effects of lingering inflation. Planning during these conditions is challenging as short term outcomes remain unclear. The District has seen a reduction in water consumption over the past few years and while the District's services are rather inelastic in nature, the revenue projections have taken this into consideration.

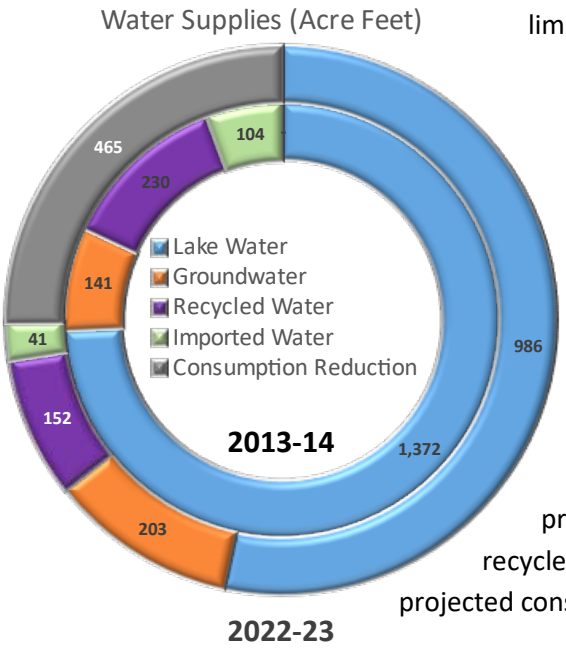
Many agencies across the country are dealing with the realities of PFAS contamination within their water and wastewater operations. While state regulations are new and evolving, the District is currently planning for treatment installations. To help cover the high cost of such capital intensive processes, the District has applied for funding through the State Water Resources Control Board Drinking Water State Revolving Fund with the potential for principal forgiveness. In addition, the District has budgeted for additional related expenses such as additional water purchases, sampling, consultants and ongoing replacement of ion-exchange media.

In planning for continued operations, the District's Strategic Plan has identified multiple initiatives to be accomplished in the next five years. One of these initiatives relates to water supply which has both short term and long-term goals. The heart of the community is Lake Arrowhead. The state of California has seen much of the drought conditions subside in recent years and the level of Lake Arrowhead has reflected that in being full for much of the past two years. However, during times of drought, the level of the lake can decline significantly so efficient water management is critical. The District needs to be prepared for drought and possible increases in population. Included in this budget are related costs for increasing local groundwater supplies and determining the most advantageous use of recycled water.



Long Term Factors

The District has a long-term goal of fiscal responsibility that includes sufficient cash reserves, moderate rate increases, responsible low-cost debt and the highest service levels at the lowest possible operational cost. The District's infrastructure was built over a period of many years, much of which has surpassed its expected useful life. The District is committed to methodically replacing its aging infrastructure and has a goal of contributing the equivalent of annual depreciation plus 10% to its Capital Improvement Funds. Projections suggest that the District will need to explore financing options to complete the proposed Capital Plan. This District also is expecting future regulatory requirements related to the recent focus on microplastics and PFAS in wastewater and recycled water.



In 2006, the State Water Resources Control Board issued an order limiting the District's withdrawal from Lake Arrowhead to 1,566 acre-feet per year (AFY). The District was drawing up to 3,000 AF at the time and had no other water supply. The District implemented a Supplemental Water Supply Fee to pay for imported water and to fund programs that generate alternative sources of water. The District used a portion of those funds to develop groundwater wells and a recycled water system. Since the order, the District has stayed within the constraints of local supply due to alternative supplies, a lower full-time population and by managing demand with the help of a water conservation campaign. With the newly developed supplies, the District produces approximately 2,000 AFY of potable supplies and recycled water. This meets minimum demand but falls short of projected consumption if the full-time population returns to prior levels.

In Southern California, future droughts are inevitable. During wet and average water years, the community will continue to rely on the lake for at least a portion of its water supply because it is the community's lowest cost and most reliable source of water but if drought becomes extreme and lake level is a concern, the District must have a plan in place to manage demand and protect resources. Imported water can bridge the gap for the medium term. Long-term water supply development will focus on a permanent solution. The District's future water supply portfolio must be flexible enough to utilize lower cost supplies when possible but be expandable if the full-time population increases. It also needs to be drought resistant. In order to reduce reliance on Lake Arrowhead during drought and minimize expensive and unreliable imported water purchases, the District needs to develop 800 AFY to meet minimum demand and 2,600 AFY to meet maximum demand in a dry year when the District would like to draw less from the lake. Currently, imported water is priced at $2,600 per AF so development of any water source at a cost less than that is considered feasible. The District is researching supply options and is partnering with several other organizations to study the feasibility of indirect potable reuse through either surface water or groundwater augmentation.

Financial Policies

Budget Policy

In 2014, the District's Board of Directors (Board) adopted a Budget Policy to define and set into policy the best practices most appropriate for the District. In that policy, a budget is balanced if there are sufficient net revenues to cover operations and debt service but the policy's goal is for a budget that is fully funded. This means that the budget is not only balanced but there is also sufficient cash from operations to contribute the amounts necessary towards Capital Improvements and the Rate Stabilization Funds. The necessary amounts are defined in the District's Cash Reserve Policy.

The Water Enterprise and Wastewater Enterprise budgets for fiscal years 2024-25 and 2025-26 are considered to be balanced and fully funded. The Deer Lodge Park Enterprise budget for both years is not expected to generate enough operating revenue to fully cover its expenses. The Rimforest Enterprise is expected in both budget years to be balanced but not fully funded.

The Budget Policy includes guidance to utilize conservative projections for the various assumptions that are used and defines recurring and non-recurring revenues and expenditures. Non-recurring revenues and expenditures are not included in the budget.

Cash Reserve Policy

The District's Budget Policy requires the budget development process to utilize the Cash Reserve Policy for planning purposes. The goal of the Cash Reserve Policy is to fully fund all of the District's enterprises. In this policy, the District's Board of Directors states that maintaining adequate cash balances is an essential part of sound financial management which is critical to ensuring quality, uninterrupted service to the residents that rely on the District for water and wastewater services. This policy also recognizes that adequate fund balances provide reliable financing of long-term capital projects and the availability of emergency funding, should the need arise. The goal of this policy is to maintain a financial structure that provides adequate and predictable revenues at the lowest possible cost to meet the forecasted needs and operational objectives of the District. It defines the various fund types for segregation purposes and directs the priority and funding of each fund, based on the operating and financial plans. It also indicates the appropriate level and separation of cash funds that are necessary for the financial health of the District, but also as required by legal, legislative and contractual obligations.

In the Cash Reserve Policy, the Operating Funds receive the highest priority. After operational costs and debt service are covered, any free cash flow greater than 25% of budgeted operating expenses moves into the Capital Improvement Funds up to an amount equal to annual depreciation plus 10%. Any remainder goes to the Rate Stabilization Funds for a balance not to exceed 20% of annual revenue. Any additional cash remains in the Operating Funds. This policy guides the long-term planning for capital expenditures, allowing projections to suggest whether debt financing may be necessary in the future.

Financial Policies (continued)

Investment Policy

The District annually adopts an Investment Policy which outlines the guidelines and practices for the effective management of the District's available cash and investment portfolio. California Government Code 53600 et seq. provides specific guidance on allowable investments and prioritizes the objectives of these instruments. The District's Investment Policy is in accordance with these laws but in some cases is more restrictive. The policy states that the District's ultimate investment goal is to enhance its financial condition while ensuring the safety of its invested funds. The objective is to maximize return on investment of all idle funds, obtaining the highest yield possible while preserving principle and maintaining liquidity. The primary objectives in priority order are: safety, liquidity and then return on investments. A five-year cash flow analysis is utilized to determine cash requirements for operations, capital expenditures, debt service and investments. The allowable investment securities are defined in the Investment Policy and are listed and compared to the guidance from the California Government Code, including limits related to maturity and percentage allocation of the total portfolio. The District currently utilizes a combination of secure certificates of deposit, marketable securities and the Local Agency Investment Fund for its idle cash.



Financial Policies (continued)

Infrastructure Financing Plans

As part of the budget process, the District reviews and updates its Financial Master Plan and Facilities Master Plan every other year in support of the Strategic Plan. In 2014, the District's Board of Directors approved a Water & Wastewater Infrastructure Plan which set the priorities for the expenditure of capital funds. While this was a five-year plan, additional priorities were identified for the subsequent ten years. This plan has since been updated and is the basis for the capital section of this budget. The Water Infrastructure Plan goal is to provide clean, safe drinking water while meeting public health and fire flow requirements. The Wastewater Infrastructure Plan goals are focused on reducing sewer spills and complying with commitments the District has made to reduce inflow and infiltration.

The District also conducted an independent rate study in 2022 to ensure adequate funding for operations and the Infrastructure Plan without issuing additional debt unless there is an operational necessity or the return on the project justifies it.

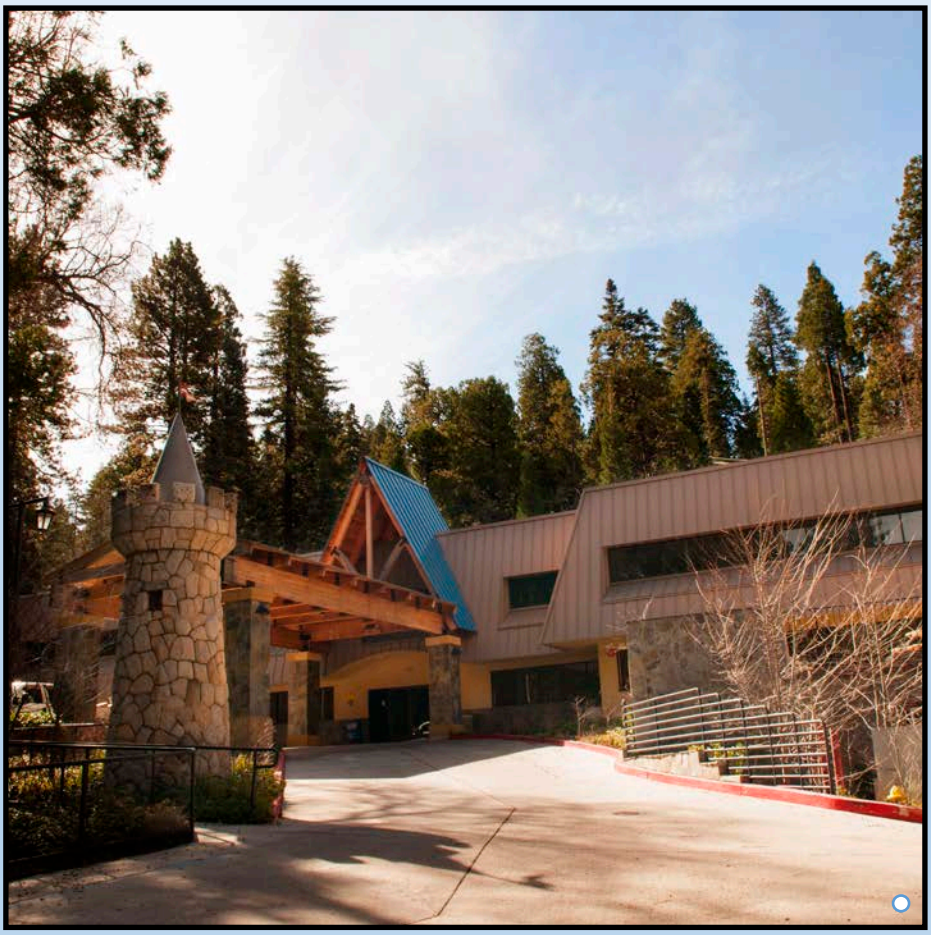


Deer Lodge Park – Arrowhead Woods Waterline Intertie

Purchasing Policy

The District also maintains a Purchasing Policy to assure purchases are accomplished in a manner that provides the greatest value at the minimum price and provides uniform procedures for acquiring services and materials. All purchases of services, materials, equipment or supplies, and the construction and installation of facilities must adhere to the methods, authority, and dollar limits of this policy which is in accordance with current public works law.

Financial Summary











Administration Building Lake Arrowhead Collection System

Fiscal Years 2024-25 and 2025-26 Budget

Fiscal Year 2024-25 Budget
Combined Statement of Receipts and Expenditures

	Water	Wastewater	Deer Lodge Park	Rimforest	District Total
OPERATING REVENUES					
Charges for Services	$ 8,116,414	$ 8,434,493	$ 211,093	$ 388,320	$ 17,150,320
Other Income	196,183	113,951	6,000	6,698	322,832
TOTAL OPERATING REVENUES	$ 8,312,597	$ 8,548,444	$ 217,093	$ 395,018	$ 17,473,152
OPERATING EXPENSES					
Operations	2,589,410	3,688,231	110,066	51,819	6,439,526
Water Purchase	700,000	-	43,947	78,398	822,345
Field Operations	1,139,179	1,720,504	36,245	55,523	2,951,451
Physical Plant Maintenance	246,605	449,113	4,916	4,482	705,116
Administrative Services	1,981,370	2,190,626	49,198	90,300	4,311,494
Engineering	145,560	238,488	3,927	7,336	395,311
Water Conservation	294,492	-	-	-	294,492
TOTAL OPERATING EXPENSES	$ 7,096,616	$ 8,286,962	$ 248,299	$ 287,858	$ 15,919,735
NET OPERATING INCOME	$ 1,215,981	$ 261,482	$ (31,206)	$ 107,160	$ 1,553,417
NON-OPERATING REVENUES					
Property Taxes	-	4,571,037	-	-	4,571,037
Interest Income	647,699	831,750	17,550	3,000	1,499,999
Grant and Other Income	15,530	190,816	-	-	206,346
Capital Contributions - Connection Fees	35,000	17,553	-	-	52,553
TOTAL NON-OPERATING REVENUES	$ 698,229	$ 5,611,156	$ 17,550	$ 3,000	$ 6,329,935
NON-OPERATING EXPENSES					
Depreciation & Amortization	1,629,756	2,427,192	42,732	15,900	4,115,580
Other Expense	1,624	2,452	-	200	4,276
Interest Expense	285,648	498,072	-	-	783,720
TOTAL NON-OPERATING EXPENSES	$ 1,917,028	$ 2,927,716	$ 42,732	$ 16,100	$ 4,903,576
NET INCOME	$ (2,818)	$ 2,944,922	$ (56,388)	$ 94,060	$ 2,979,776
TOTAL REVENUES	$ 9,010,826	$ 14,159,600	$ 234,643	$ 398,018	$ 23,803,087
TOTAL EXPENSES	$ 9,013,644	$ 11,214,678	$ 291,031	$ 303,958	$ 20,823,311
NET INCOME	$ (2,818)	$ 2,944,922	$ (56,388)	$ 94,060	$ 2,979,776
CASH CONSIDERATIONS					
Pension UAL Accelerated Payment	-	-	-	-	-
Non-Cash Expense	1,831,554	2,753,883	48,176	26,986	4,660,599
Change in Prepaid Water Balance	700,000	-	-	-	700,000
Interfund Payable/Receivable, Net	281,701	(281,701)	-	-	-
Principal Payments	(256,700)	(498,300)	-	-	(755,000)
Capital Projects and Fixed Assets	(9,522,000)	(18,425,000)	(270,000)	(140,000)	(28,357,000)
CHANGE IN CASH BALANCE	(6,968,263)	(13,506,196)	(278,212)	(18,954)	(20,771,625)

Fiscal Year 2025-26 Budget
Combined Statement of Receipts and Expenditures

	Water	Wastewater	Deer Lodge Park	Rimforest	District Total
OPERATING REVENUES					
Charges for Services	$ 8,531,492	$ 8,755,811	$ 219,339	$ 407,891	$ 17,914,533
Other Income	196,188	114,293	6,000	6,718	323,199
TOTAL OPERATING REVENUES	$ 8,727,680	$ 8,870,104	$ 225,339	$ 414,609	$ 18,237,732
OPERATING EXPENSES					
Operations	2,711,295	3,852,781	115,276	53,999	6,733,351
Water Purchase	725,000	-	47,023	82,317	854,340
Field Operations	1,200,029	1,816,882	37,981	58,621	3,113,513
Physical Plant Maintenance	255,611	465,855	5,089	4,689	731,244
Administrative Services	2,057,832	2,286,404	51,379	94,299	4,489,914
Engineering	152,607	250,283	4,117	7,676	414,683
Water Conservation	306,927	-	-	-	306,927
TOTAL OPERATING EXPENSES	$ 7,409,301	$ 8,672,205	$ 260,865	$ 301,601	$ 16,643,972
NET OPERATING INCOME	$ 1,318,379	$ 197,899	$ (35,526)	$ 113,008	$ 1,593,760
NON-OPERATING REVENUES					
Property Taxes	-	4,708,168	-	-	4,708,168
Interest Income	654,176	840,068	17,726	3,030	1,515,000
Grant and Other Income	15,618	192,740	-	-	208,358
Capital Contributions - Connection Fees	35,000	17,605	-	-	52,605
TOTAL NON-OPERATING REVENUES	$ 704,794	$ 5,758,581	$ 17,726	$ 3,030	$ 6,484,131
NON-OPERATING EXPENSES					
Depreciation & Amortization	1,667,280	2,596,152	42,732	15,900	4,322,064
Other Expense	1,624	2,452	-	200	4,276
Interest Expense	279,792	482,772	-	-	762,564
TOTAL NON-OPERATING EXPENSES	$ 1,948,696	$ 3,081,376	$ 42,732	$ 16,100	$ 5,088,904
NET INCOME	$ 74,477	$ 2,875,104	$ (60,532)	$ 99,938	$ 2,988,987
TOTAL REVENUES	$ 9,432,474	$ 14,628,685	$ 243,065	$ 417,639	$ 24,721,863
TOTAL EXPENSES	$ 9,357,997	$ 11,753,581	$ 303,597	$ 317,701	$ 21,732,876
NET INCOME	$ 74,477	$ 2,875,104	$ (60,532)	$ 99,938	$ 2,988,987
CASH CONSIDERATIONS					
Pension UAL Accelerated Payment	-	-	-	-	-
Non-Cash Expense	1,896,186	2,966,802	48,908	28,452	4,940,348
Change in Prepaid Water Balance	725,000	-	-	-	725,000
Interfund Payable/Receivable, Net	286,893	(286,893)	-	-	-
Principal Payments	8,149,565	(518,100)	-	1,566,336	9,197,801
Capital Projects and Fixed Assets	(13,211,000)	(7,809,200)	-	(1,650,000)	(22,670,200)
CHANGE IN CASH BALANCE	(2,078,879)	(2,772,287)	(11,624)	44,726	(4,818,064)

Fiscal Years 2024-25 and 2025-26 Budget
Comparative Statement of Receipts and Expenditures

DISTRICT TOTAL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt	2025-26 Bgt vs 2024-25 Bgt
OPERATING REVENUES							
Charges for Services	$ 16,025,202	$ 15,888,958	$ 17,544,722	$ 17,150,320	$ 17,914,533	$ (394,402)	$ 764,213
Other Income	296,969	331,732	322,507	322,832	323,199	325	367
TOTAL OPERATING REVENUES	$ 16,322,171	$ 16,220,690	$ 17,867,229	$ 17,473,152	$ 18,237,732	$ (394,077)	$ 764,580
OPERATING EXPENSES							
Operations	2,892,464	6,919,431	5,608,071	6,439,526	6,733,351	831,455	293,825
Water Purchase	563,004	174,618	637,810	822,345	854,340	184,535	31,995
Field Operations	1,394,774	3,183,836	2,735,247	2,951,451	3,113,513	216,204	162,062
Physical Plant Maintenance	338,950	530,139	591,268	705,116	731,244	113,848	26,128
Administrative Services	2,598,047	4,363,546	4,034,429	4,311,494	4,489,914	277,065	178,420
Engineering	234,794	739,300	350,949	395,311	414,683	44,362	19,372
Water Conservation	161,489	295,866	260,186	294,492	306,927	34,306	12,435
TOTAL OPERATING EXPENSES	$ 8,183,522	$ 16,206,736	$ 14,217,960	$ 15,919,735	$ 16,643,972	$ 1,701,775	$ 724,237
NET OPERATING INCOME	$ 8,138,649	$ 13,954	$ 3,649,269	$ 1,553,417	$ 1,593,760	$ (2,095,852)	$ 40,343
NON-OPERATING REVENUES							
Property Tax	3,996,554	4,353,370	3,907,697	4,571,037	4,708,168	663,340	137,131
Interest Income	(575,047)	784,102	316,662	1,499,999	1,515,000	1,183,337	15,001
Grant & Other Income	193,279	204,859	112,702	206,346	208,358	93,644	2,012
Capital Contributions - Connection Fees	679,224	474,576	52,605	52,553	52,605	(52)	52
TOTAL NON-OPERATING REVENUES	$ 4,294,010	$ 5,816,907	$ 4,389,666	$ 6,329,935	$ 6,484,131	$ 1,940,269	$ 154,196
NON-OPERATING EXPENSES							
Depreciation & Amortization	3,721,288	3,756,561	4,358,376	4,115,580	4,322,064	(242,796)	206,484
Other Expense & Trustee Fees	(39,185)	(22,980)	9,327	4,276	4,276	(5,051)	-
Interest Expense	700,043	743,208	682,056	783,720	762,564	101,664	(21,156)
TOTAL NON-OPERATING EXPENSES	$ 4,382,146	$ 4,476,789	$ 5,049,759	$ 4,903,576	$ 5,088,904	$ (146,183)	$ 185,328
NET INCOME	$ 8,050,514	$ 1,354,076	$ 2,989,176	$ 2,979,776	$ 2,988,987	$ (9,400)	$ 9,211
TOTAL REVENUES	$ 20,616,181	$ 22,037,597	$ 22,256,895	$ 23,803,087	$ 24,721,863	$ 1,546,192	$ 918,776
TOTAL EXPENSES	$ 12,565,668	$ 20,683,525	$ 19,267,719	$ 20,823,311	$ 21,732,876	$ 1,555,592	$ 909,565
NET INCOME	$ 8,050,513	$ 1,354,076	$ 2,989,176	$ 2,979,776	$ 2,988,987	$ (9,400)	$ 9,211
CASH CONSIDERATIONS							
Pension UAL Accelerated Payment	(1,700,000)	-	(1,700,000)	-	-	1,700,000	-
Non-Cash Expense	3,677,328	3,726,694	4,364,451	4,116,280	4,322,764	(248,171)	206,484
Pension Liability Net	(3,243,468)	3,367,264	375,181	544,319	617,584	169,138	73,265
Interfund Payable/Receivable Net	422	-	-	-	-	-	-
Change in Prepaid Water Balance	433,743	-	530,130	700,000	725,000	169,870	25,000
Principal Payments/Grant Funds	(721,037)	(667,332)	(715,000)	(755,000)	9,197,801	(40,000)	9,952,801
Capital Projects & Fixed Assets	(4,361,446)	(5,147,107)	(7,592,200)	(28,357,000)	(22,670,200)	(20,764,800)	5,686,800
Changes in Working Capital	912,116	(57,179)	(249,982)	-	-	249,982	-
CHANGE IN CASH BALANCE	3,048,171	2,576,417	(1,998,244)	(20,771,625)	(4,818,064)	(18,773,381)	15,953,561

Fiscal Years 2024-25 and 2025-26 Budget
Comparative Statement of Receipts and Expenditures

Water Enterprise	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt	2025-26 Bgt vs 2024-25 Bgt
OPERATING REVENUES							
Charges for Services	$ 7,521,768	$ 7,281,654	$ 8,531,492	$ 8,116,414	$ 8,531,492	$ (415,078)	$ 415,078
Other Income	178,437	188,627	196,178	196,183	196,188	5	5
TOTAL WATER OPERATING REVENUES	$ 7,700,205	$ 7,470,281	$ 8,727,670	$ 8,312,597	$ 8,727,680	$ (415,073)	$ 415,083
OPERATING EXPENSES							
Operations	1,379,982	2,765,059	2,171,161	2,589,410	2,711,295	418,249	121,885
Water Purchase	475,152	64,377	530,130	700,000	725,000	169,870	25,000
Field Operations	598,214	1,304,683	1,073,698	1,139,179	1,200,029	65,481	60,850
Physical Plant Maintenance	113,654	188,519	204,742	246,605	255,611	41,863	9,006
Administrative Services	1,126,644	1,910,887	1,815,998	1,981,370	2,057,832	165,372	76,462
Engineering	79,908	251,020	129,141	145,560	152,607	16,419	7,047
Water Conservation	161,489	295,866	260,186	294,492	306,927	34,306	12,435
TOTAL WATER OPERATING EXPENSES	$ 3,935,043	$ 6,780,411	$ 6,185,056	$ 7,096,616	$ 7,409,301	$ 911,560	$ 312,685
NET OPERATING INCOME	$ 3,765,162	$ 689,870	$ 2,542,614	$ 1,215,981	$ 1,318,379	$ (1,326,633)	$ 102,398
NON-OPERATING REVENUES							
Interest Income	(158,427)	457,454	172,568	647,699	654,176	475,131	6,477
Grant & Other Income	12,839	8,720	15,618	15,530	15,618	(88)	88
Capital Contributions - Connection Fees	375,503	200,328	35,000	35,000	35,000	-	-
TOTAL WATER NON-OPERATING REVENUES	$ 229,915	$ 666,502	$ 223,186	$ 698,229	$ 704,794	$ 475,043	$ 6,565
NON-OPERATING EXPENSES							
Depreciation & Amortization	1,598,217	1,576,321	1,695,012	1,629,756	1,667,280	(65,256)	37,524
Other Expense & Trustee Fees	(39,860)	(7,888)	2,104	1,624	1,624	(480)	-
Interest Expense	242,389	265,223	237,240	285,648	279,792	48,408	(5,856)
TOTAL WATER NON-OPERATING EXPENSES	$ 1,800,746	$ 1,833,656	$ 1,934,356	$ 1,917,028	$ 1,948,696	$ (17,328)	$ 31,668
NET INCOME	$ 2,194,332	$ (477,282)	$ 831,444	$ (2,818)	$ 74,477	$ (834,262)	$ 77,295
TOTAL WATER REVENUES	$ 7,930,120	$ 8,136,783	$ 8,950,856	$ 9,010,826	$ 9,432,474	$ 59,970	$ 421,648
TOTAL WATER EXPENSES	$ 5,735,789	$ 8,614,067	$ 8,119,412	$ 9,013,644	$ 9,357,997	$ 894,232	$ 344,353
NET INCOME	$ 2,194,332	$ (477,282)	$ 831,444	$ (2,818)	$ 74,477	$ (834,262)	$ 77,295
CASH CONSIDERATIONS							
Pension UAL Accelerated Payment	(629,000)	-	(629,000)	-	-	629,000	-
Non-Cash Expense	1,587,170	1,571,257	1,696,012	1,630,156	1,667,680	(65,856)	37,524
Change in Prepaid Water Balance	433,743	-	530,130	700,000	725,000	169,870	25,000
Pension Liability Net	(1,600,253)	1,455,865	120,266	201,398	228,506	81,132	27,108
Interfund Payables/Receivables Net	181,422	179,007	206,543	281,701	286,893	75,158	5,192
Principal Payments/Grant Funds	(219,300)	(229,500)	(243,100)	(256,700)	8,149,565	(13,600)	8,406,265
Capital Projects & Fixed Assets	(1,591,234)	(2,275,596)	(1,705,750)	(9,522,000)	(13,211,000)	(7,816,250)	(3,689,000)
Changes in Working Capital	138,455	151,591	(249,982)	-	-	249,982	-
CHANGE IN CASH BALANCE	495,335	375,346	556,563	(6,968,263)	(2,078,879)	(7,524,826)	4,889,384

Fiscal Years 2024-25 and 2025-26 Budget
Comparative Statement of Receipts and Expenditures

Wastewater Enterprise	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt	2025-26 Bgt vs 2024-25 Bgt
OPERATING REVENUES							
Charges for Services	8,042,997	$ 8,082,147	$ 8,386,000	$ 8,434,493	$ 8,755,811	$ 48,493	$ 321,318
Other Income	106,807	121,342	113,611	$ 113,951	$ 114,293	340	342
TOTAL WASTEWATER OPERATING REVENUES	$ 8,149,804	$ 8,203,489	$ 8,499,611	$ 8,548,444	$ 8,870,104	$ 48,833	$ 321,660
OPERATING EXPENSES							
Operations	1,435,350	4,014,011	3,295,561	3,688,231	3,852,781	392,670	164,550
Field Operations	743,362	1,789,660	1,576,523	1,720,504	1,816,882	143,981	96,378
Physical Plant Maintenance	218,356	332,823	379,813	449,113	465,855	69,300	16,742
Administrative Services	1,369,484	2,312,637	2,088,227	2,190,626	2,286,404	102,399	95,778
Engineering	146,507	469,539	211,225	238,488	250,283	27,263	11,795
TOTAL WASTEWATER OPERATING EXPENSES	$ 3,913,059	$ 8,918,670	$ 7,551,349	$ 8,286,962	$ 8,672,205	$ 735,613	$ 385,243
NET OPERATING INCOME	$ 4,236,745	$ (715,181)	$ 948,262	$ 261,482	$ 197,899	$ (686,780)	$ (63,583)
NON-OPERATING REVENUES							
Property Taxes	3,996,554	4,353,370	$ 3,907,697	$ 4,571,037	$ 4,708,168	663,340	137,131
Interest Income	(393,834)	326,121	138,055	$ 831,750	$ 840,068	693,695	8,318
Grant & Other Income	164,861	180,560	97,084	$ 190,816	$ 192,740	93,732	1,924
Capital Contributions - Connection Fees	303,721	274,248	17,605	$ 17,553	$ 17,605	(52)	52
TOTAL WASTEWATER NON-OP REVENUES	$ 4,071,302	$ 5,134,299	$ 4,160,441	$ 5,611,156	$ 5,758,581	$ 1,450,715	$ 147,425
NON-OPERATING EXPENSES							
Depreciation & Amortization	2,064,203	2,121,372	2,604,492	2,427,192	2,596,152	(177,300)	168,960
Other Expense & Trustee Fees	866	(14,445)	7,148	2,452	2,452	(4,696)	-
Interest Expense	456,441	477,985	444,816	498,072	482,772	53,256	(15,300)
TOTAL WASTEWATER NON-OP EXPENSES	$ 2,521,510	$ 2,584,912	$ 3,056,456	$ 2,927,716	$ 3,081,376	$ (128,740)	$ 153,660
NET INCOME	$ 5,786,537	$ 1,834,206	$ 2,052,247	$ 2,944,922	$ 2,875,104	$ 892,675	$ (69,818)
TOTAL WASTEWATER REVENUES	$ 12,221,106	$ 13,337,788	$ 12,660,052	$ 14,159,600	$ 14,628,685	$ 1,499,548	$ 469,085
TOTAL WASTEWATER EXPENSES	$ 6,434,569	$ 11,503,582	$ 10,607,805	$ 11,214,678	$ 11,753,581	$ 606,873	$ 538,903
NET INCOME	$ 5,786,536	$ 1,834,207	$ 2,052,247	$ 2,944,922	$ 2,875,104	$ 892,675	$ (69,818)
CASH CONSIDERATIONS							
Pension UAL Accelerated Payment	(1,020,000)	-	(1,020,000)	-	-	1,020,000	-
Non-Cash Expense	2,031,217	2,096,375	2,609,492	2,427,292	2,596,252	(182,200)	168,960
Pension Liability Net	(1,591,086)	1,821,262	270,244	326,591	370,550	56,347	43,959
Interfund Payable/Receivable, Net	(181,000)	(179,007)	(206,543)	(281,701)	(286,893)	(75,158)	(5,192)
Principal Payments	(459,612)	(437,832)	(471,900)	(498,300)	(518,100)	(26,400)	(19,800)
Capital Projects & Fixed Assets, Net	(2,762,551)	(2,820,146)	(5,886,450)	(18,425,000)	(7,809,200)	(12,538,550)	10,615,800
Changes in Working Capital	769,581	(195,152)	-	-	-	-	-
CHANGE IN CASH BALANCE	2,573,085	2,119,708	(2,652,910)	(13,506,196)	(2,772,287)	(10,853,286)	10,733,909

Fiscal Years 2024-25 and 2025-26 Budget
Comparative Statement of Receipts and Expenditures

Deer Lodge Park Enterprise	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt	2025-26 Bgt vs 2024-25 Bgt
OPERATING REVENUES							
Charges for Services	$ 186,732	$ 187,634	$ 219,339	$ 211,093	$ 219,339	$ (8,246)	$ 8,246
Other Income	7,756	10,772	6,000	6,000	6,000	-	-
TOTAL DLP OPERATING REVENUES	$ 194,488	$ 198,406	$ 225,339	$ 217,093	$ 225,339	$ (8,246)	$ 8,246
OPERATING EXPENSES							
Operations	43,428	91,406	94,458	110,066	115,276	15,608	5,210
Water Purchase	30,087	35,864	41,072	43,947	47,023	2,875	3,076
Field Operations	14,262	34,973	33,823	36,245	37,981	2,422	1,736
Physical Plant Maintenance	2,390	2,988	3,973	4,916	5,089	943	173
Administrative Services	34,794	48,835	45,913	49,198	51,379	3,285	2,181
Engineering	2,439	6,390	3,492	3,927	4,117	435	190
TOTAL DLP OPERATING EXPENSES	$ 127,400	$ 220,456	$ 222,731	$ 248,299	$ 260,865	$ 25,568	$ 12,566
NET OPERATING INCOME	$ 67,088	$ (22,050)	$ 2,608	$ (31,206)	$ (35,526)	$ (33,814)	$ (4,320)
NON-OPERATING REVENUES							
Interest Income	(5,459)	8,965	5,365	17,550	17,726	12,185	176
Capital Contributions and Other Income	15,579	15,579	-	-	-	-	-
TOTAL DLP NON-OPERATING REVENUES	$ 10,120	$ 24,544	$ 5,365	$ 17,550	$ 17,726	$ 12,185	$ 176
NON-OPERATING EXPENSES							
Depreciation & Amortization	42,968	42,968	42,972	42,732	42,732	(240)	-
Other Expense	(64)	(216)	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
TOTAL DLP NON-OPERATING EXPENSES	$ 42,904	$ 42,752	$ 42,972	$ 42,732	$ 42,732	$ (240)	$ -
NET INCOME	$ 34,304	$ (40,258)	$ (34,999)	$ (56,388)	$ (60,532)	$ (21,389)	$ (4,144)
TOTAL DLP REVENUES	$ 204,608	$ 222,950	$ 230,704	$ 234,643	$ 243,065	$ 3,939	$ 8,422
TOTAL DLP EXPENSES	$ 170,304	$ 263,208	$ 265,703	$ 291,031	$ 303,597	$ 25,328	$ 12,566
NET INCOME	$ 34,304	$ (40,258)	$ (34,999)	$ (56,388)	$ (60,532)	$ (21,389)	$ (4,144)
CASH CONSIDERATIONS							
Pension UAL Accelerated Payment	(17,000)	-	(17,000)			17,000	-
Non-Cash Expense	42,968	42,968	42,972	42,732	42,732	(240)	-
Pension Liability Net	(33,515)	41,395	3,752	5,444	6,176	1,692	732
Interfund Payables/Receivables Net	(42,352)	42,352	-	-	-	-	-
Principal Payments	-	-	-	-	-	-	-
Capital Projects & Fixed Assets	-	(51,365)	-	(270,000)	-	(270,000)	270,000
Changes in Working Capital	(73)	(654)	-	-	-	-	-
CHANGE IN CASH BALANCE	(15,667)	34,436	(5,275)	(278,212)	(11,624)	(272,937)	266,588

Fiscal Years 2024-25 and 2025-26 Budget
Comparative Statement of Receipts and Expenditures

Rimforest Enterprise	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt	2025-26 Bgt vs 2024-25 Bgt
OPERATING REVENUES							
Charges for Services	$ 273,705	$ 337,523	$ 407,891	$ 388,320	$ 407,891	$ (19,571)	$ 19,571
Other Income	3,969	10,991	6,718	$ 6,698	$ 6,718	(20)	20
TOTAL RIMFOREST OPERATING REVENUES	$ 277,674	$ 348,514	$ 414,609	$ 395,018	$ 414,609	$ (19,591)	$ 19,591
OPERATING EXPENSES							
Operations	33,704	48,955	46,891	51,819	53,999	4,928	2,180
Water Purchase	57,765	74,377	66,608	78,398	82,317	11,790	3,919
Field Operations	38,936	54,520	51,203	55,523	58,621	4,320	3,098
Physical Plant Maintenance	4,550	5,809	2,740	4,482	4,689	1,742	207
Administrative Services	67,125	91,187	84,291	90,300	94,299	6,009	3,999
Engineering	5,940	12,351	7,091	7,336	7,676	245	340
TOTAL RIMFOREST OPERATING EXPENSES	$ 208,020	$ 287,199	$ 258,824	$ 287,858	$ 301,601	$ 29,034	$ 13,743
NET OPERATING INCOME	$ 69,654	$ 61,315	$ 155,785	$ 107,160	$ 113,008	$ (48,625)	$ 5,848
NON-OPERATING REVENUES							
Interest Income	(17,327)	(8,438)	674	$ 3,000	$ 3,030	2,326	30
Capital Contributions and Other Income	-	-	-	$ -	$ -	-	-
TOTAL RIMFOREST NON-OPERATING REVENUES	$ (17,327)	$ (8,438)	$ 674	$ 3,000	$ 3,030	$ 2,326	$ 30
NON-OPERATING EXPENSES							
Depreciation & Amortization	15,900	15,900	15,900	15,900	15,900	-	-
Other Expense	(127)	(431)	75	200	200	125	-
Interest Expense	1,213	-	-	-	-	-	-
TOTAL RIMFOREST NON-OPERATING EXPENSES	$ 16,986	$ 15,469	$ 15,975	$ 16,100	$ 16,100	$ 125	$ -
NET INCOME	$ 35,341	$ 37,407	$ 140,484	$ 94,060	$ 99,938	$ (46,424)	$ 5,878
TOTAL RIMFOREST REVENUES	$ 260,347	$ 340,076	$ 415,283	$ 398,018	$ 417,639	$ (17,265)	$ 19,621
TOTAL RIMFOREST EXPENSES	$ 225,006	$ 302,668	$ 274,799	$ 303,958	$ 317,701	$ 29,159	$ 13,743
NET INCOME	$ 35,341	$ 37,407	$ 140,484	$ 94,060	$ 99,938	$ (46,424)	$ 5,878
CASH CONSIDERATIONS							
Pension UAL Accelerated Payment	(34,000)	-	(34,000)			34,000	-
Non-Cash Expense	15,973	16,094	15,975	16,100	16,100	125	-
Pension Liability Net	(18,614)	48,742	(19,081)	10,886	12,352	29,967	1,466
Interfund Payable/Receivable	42,352	(42,352)	-	-	-	-	-
Principal Payments/Grant Funds	(42,125)	-	-	-	1,566,336	-	1,566,336
Capital Projects & Fixed Assets	(7,661)	-	-	(140,000)	(1,650,000)	(140,000)	(1,510,000)
Changes in Working Capital	4,153	(12,964)	-	-	-	-	-
CHANGE IN CASH BALANCE	(4,581)	46,927	103,378	(18,954)	44,726	(122,332)	63,680

Operating Projection

The District relies on projections of operating costs and revenues to determine cash availability for capital projects and to determine if reserve goals will be met. These projections also serve as a strategic plan for rate setting.

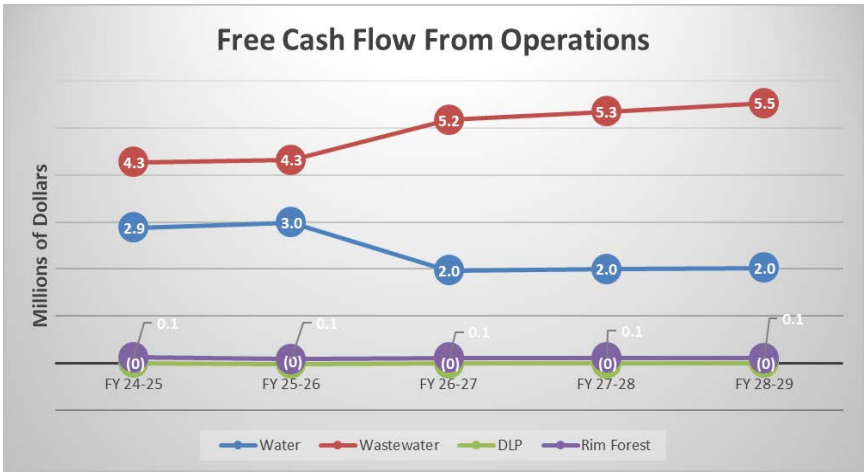
The operating projections included in this budget are for the operating fund for each enterprise and assumes that rate increases will be necessary, resulting in the following change in operating revenue.

Change in Operating Revenue

Enterprise	2026-27	2027-28	2028-29
Water	5.02%	5.02%	5.02%
Wastewater	3.6%	3.6%	3.6%
Deer Lodge Pk	3.5%	3.5%	3.5%
Rimforest	5.0%	5.0%	5.0%

Projections for personnel and other operating costs include maximum anticipated increases as detailed below in accordance with the most recent rate study and other known or anticipated factors. Operating projections suggest that the Water Enterprise will meet its capital funding goal of annual depreciation plus 10% as well as fully funding its Rate Stabilization Fund. The Wastewater Enterprise is also expected to meet all of its cash targets through fiscal year 2025-26. Projections for the Deer Lodge Park Enterprise Operating Fund suggest a continued outflow of cash over the next five years. Accumulated funds in Deer Lodge Park enterprise are available when capital needs arise, but an assessment would be required for this community if there were any significant system failures. The Rimforest Enterprise Operating Fund projections reflect that the fund will cover operations through the 2025-26 budget cycle. Please see the Fund Balance section of this budget for further information.

Escalation Assumptions	2024-25	2025-26	2026-27	2027-28	2028-29
Revenue (Units)	0.1%	0.1%	0.1%	0.1%	0.1%
Interest Income	2.5%	1.0%	0.0%	0.0%	0.0%
Salary	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits	7.0%	2.6%	2.6%	2.6%	2.6%
Medical Benefits	5.5%	2.6%	2.6%	2.6%	2.6%
Supplies	2.5%	2.5%	2.5%	2.5%	2.5%
Equipment	2.5%	2.5%	2.5%	2.5%	2.5%
Miscellaneous	2.6%	2.6%	2.6%	2.6%	2.6%
Utilities	16.0%	4.8%	4.8%	4.8%	4.8%
Insurance	2.6%	2.6%	2.6%	2.6%	2.6%



Operating Projection

Water Operating Fund	Budget 2024-25	Budget 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Operating Revenue	$ 8,312,597	$ 8,727,680	8,945,872	9,169,519	9,398,757
Personnel	3,722,964	3,910,011	4,027,311	4,148,130	4,272,574
Operating Expenditures	$ 3,373,652	$ 3,499,290	3,590,971	3,685,054	3,781,602
Total Operating Expense	7,096,616	7,409,301	7,618,282	7,833,184	8,054,176
Net Operating Revenue	1,215,981	1,318,379	1,327,590	1,336,335	1,344,581
Interest Exp	(285,648)	(279,792)	(271,118)	(262,713)	(254,569)
Depreciation/Amort	(1,629,756)	(1,667,280)	(1,717,298)	(1,768,817)	(1,821,882)
Other Inc(Exp)	696,605	703,170	710,202	717,304	724,477
Non-Op Inc(Exp)	(1,218,799)	(1,243,902)	(1,278,214)	(1,314,226)	(1,351,974)
Net Income	(2,818)	74,477	49,376	22,109	(7,393)
Non-Op Revenue 100	96,824	97,836	100,282	102,789	105,359
Principal Payments	(143,450)	(149,150)	(152,879)	(156,701)	(160,619)
Interfund Payables/Receivables	309,601	242,351	249,622	257,111	264,824
Transfer to 110 Cap Imprv	(2,879,699)	(2,083,700)	(2,146,211)	(2,210,597)	(2,276,915)
Non-Cash Expense	2,619,388	2,722,357	1,717,298	1,768,817	1,821,882
Change in Op Fund Cash	(154)	904,171	(182,512)	(216,472)	(252,862)

Wastewater Operating Fund	Budget 2024-25	Budget 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Operating Revenue	13,119,481	13,578,272	13,985,620	14,405,189	14,837,345
Personnel	4,677,979	4,909,475	5,056,759	5,208,462	5,364,716
Operating Expenditures	3,608,983	3,762,730	3,861,314	3,962,480	4,066,297
Total Operating Expense	8,286,962	8,672,205	8,918,073	9,170,942	9,431,013
Net Operating Revenue	4,832,519	4,906,067	5,067,547	5,234,247	5,406,332
Interest Exp	(498,072)	(482,772)	(467,806)	(453,304)	(439,252)
Depreciation/Amort	(2,427,192)	(2,596,152)	(2,674,037)	(2,754,258)	(2,836,886)
Other Inc(Exp)	1,037,667	1,047,961	1,058,441	1,069,025	1,079,715
Non-Op Inc(Exp)	(1,887,597)	(2,030,963)	(2,083,402)	(2,138,537)	(2,196,423)
Net Income	2,944,922	2,875,104	2,984,145	3,095,710	3,209,909
Non-Op Revenue 200	338,116	341,513	350,051	358,802	367,772
Principal Payments	(498,300)	(518,100)	(531,053)	(544,329)	(557,937)
Interfund Payables/Receivables	(231,312)	(299,686)	(308,677)	(317,937)	(327,475)
Transfer to 210 Cap Imprv	(4,266,931)	(5,269,632)	(5,427,721)	(5,590,553)	(5,758,270)
Non-Cash Expense	1,713,764	1,916,388	2,674,037	2,754,258	2,836,886
Change in Op Fund Cash	259	(954,413)	(259,218)	(244,049)	(229,115)

Operating Projection

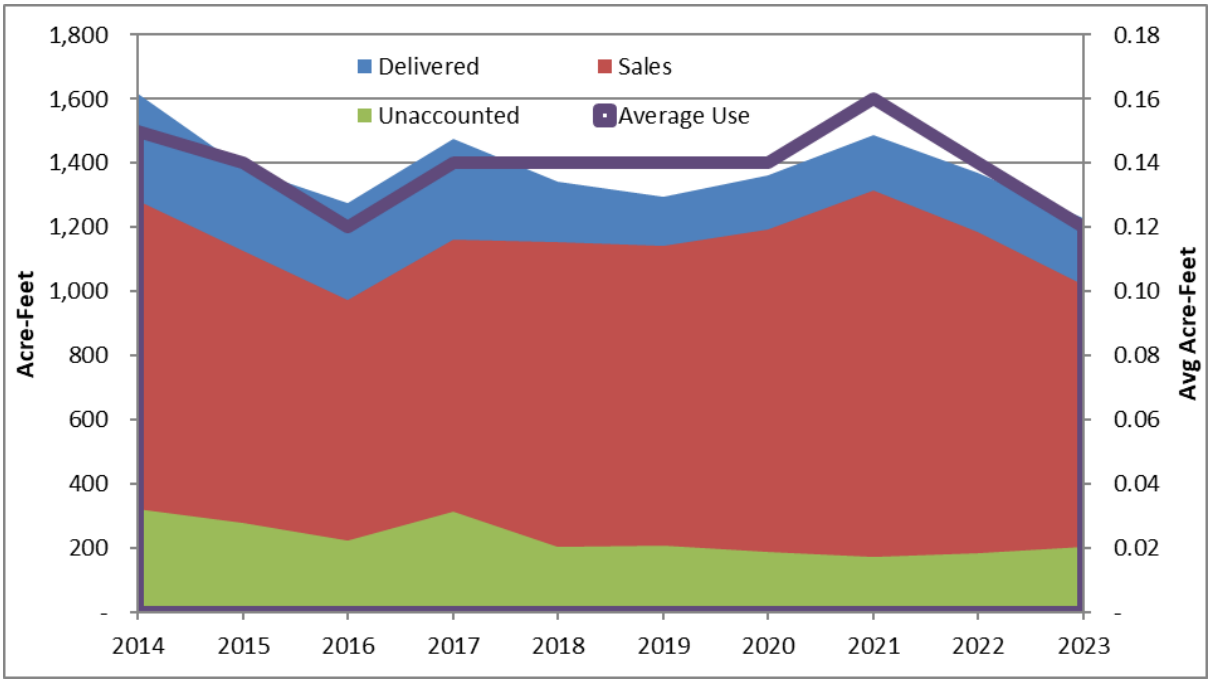
DLP Operating Fund	Budget 2024-25	Budget 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Operating Revenue	217,093	225,339	236,606	248,436	260,858
Personnel	114,134	119,966	123,565	127,272	131,090
Operating Expenditures	134,165	140,899	144,591	148,379	152,267
Total Operating Expense	248,299	260,865	268,156	275,651	283,357
Net Operating Revenue	(31,206)	(35,526)	(31,550)	(27,215)	(22,499)
Interest Exp	-	-	-	-	-
Depreciation/Amort	(42,732)	(42,732)	(44,014)	(45,334)	(46,694)
Other Inc(Exp)	17,550	17,726	17,903	18,082	18,263
Non-Op Inc(Exp)	(25,182)	(25,006)	(26,111)	(27,252)	(28,431)
Net Income	(56,388)	(60,532)	(57,661)	(54,467)	(50,930)
Non-Op Revenue 300	1,650	1,667	1,709	1,752	1,796
Interfund Payables/Receivables	24,037	12,958	-	-	-
Transfer to 310 Cap Imprv	-	-	-	-	-
Non-Cash Expense	30,626	31,182	44,014	45,334	46,694
Change in Op Fund Cash	(75)	(14,725)	(11,938)	(7,381)	(2,440)

Rimforest Operating Fund	Budget 2024-25	Budget 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Operating Revenue	395,018	414,609	416,682	418,765	420,859
Personnel	279,706	138,229	142,376	146,647	151,046
Operating Expenditures	8,152	163,372	167,652	172,044	176,552
Total Operating Expense	287,858	301,601	310,028	318,691	327,598
Net Operating Revenue	107,160	113,008	106,654	100,074	93,261
Interest Exp	-	-	-	-	-
Depreciation/Amort	(15,900)	(15,900)	(15,900)	(15,900)	(15,900)
Other Inc(Exp)	2,800	2,830	2,858	2,887	2,916
Non-Op Inc(Exp)	(13,100)	(13,070)	(13,042)	(13,013)	(12,984)
Net Income	94,060	99,938	93,612	87,061	80,277
Non-Op Revenue 400	3,000	3,030	3,106	3,184	3,264
Interfund Payables/Receivables	-	(44,756)	-	-	-
Transfer to 410 Cap Imprv	(121,011)	(83,664)	-	-	-
Non-Cash Expense	23,986	25,422	15,900	15,900	15,900
Change in Op Fund Cash	35	(30)	112,618	106,145	99,441

Revenue and Other Sources

Water Enterprise

Water Enterprise operations are funded by rates and fees. The District has a large ratio of fixed fees due to the uncertainty of variable revenue. The largest customer class is residential but water revenue also comes from commercial, institutional and irrigation uses. The Water Enterprise has levied the Supplemental Water Supply Fee on the property tax roll to fund alternative sources of water. Because the District believes it has sufficient resources to purchase imported water in the long term, the levy was concluded in fiscal year 2018-19. Consumption rates have been relatively flat as compared to budgeted consumption of prior fiscal years and the District is budgeting at similar usage rates.



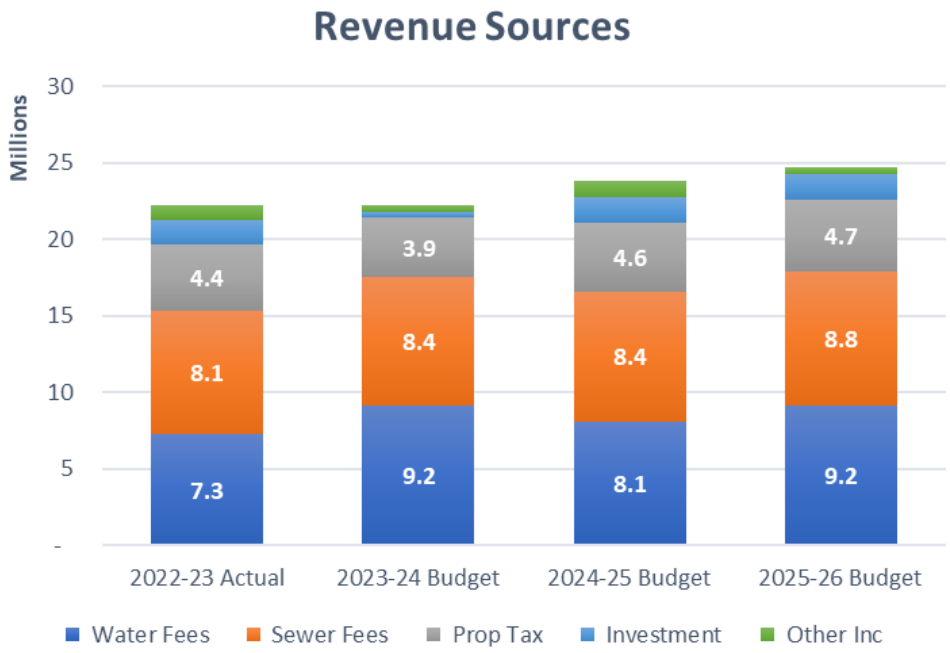
To ensure that demand does not exceed secure supply, the District will continue its water efficiency education programs into the foreseeable future. The District is committed to reducing its reliance on restricted fees and will restructure its rates and operational costs to accomplish this.

Wastewater Enterprise

The Wastewater Enterprise has been fully funded since fiscal year 2018-19. The current rate study suggested nominal increases of 3.6% per year. Wastewater Enterprise operations are funded 67% by fees with property taxes and nonoperating income providing additional revenue in this enterprise. Residential fees are fixed while commercial rates contain a variable component based on water usage which is assumed in this budget to remain flat. Residential sewer customers that are not also Water Enterprise customers are charged annual sewer fees on the tax roll. Major infrastructure improvements have been funded with responsible low-cost debt.

Revenue and Other Sources (continued)

In past years, certain areas of the District were assessed a fee to pay for sewer system upgrades. No assessments are planned at this time. The Wastewater Enterprise also receives potential revenue from selling its free production allowance on property owned in the Hesperia valley. The District anticipates property tax income to increase by 3% per year. Please see the statistical section of this budget for more information on property taxes and valuations.



Deer Lodge Park and Rimforest Enterprises

A significant rate increase was adopted for Deer Lodge Park and Rimforest in April of 2022 as recommended by an outside consultant to help these enterprises maintain positive cash flow and to build reserves for capital improvements. Several years ago, an assessment was charged to all properties in Deer Lodge Park to fund the upgraded water system. An additional assessment may be necessary to improve the groundwater system there. Both of these enterprises receive funding from water rates and fees.

Revenue Budget

Water

Water Operating Revenue	Count	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Residential Units CF		44,591,600	44,729,100	44,689,000	44,729,100	97,400	0%	(40,100)	-0.1%	40,100	0.1%
Commercial Units CF		5,745,100	5,961,500	5,961,500	5,961,500	216,400	4%	-	0.0%	-	0.0%
Irrigation Units CF		1,205,400	1,205,400	1,205,400	1,205,400	-	0%	-	0.0%	-	0.0%
Total CF		51,542,100	51,896,000	51,855,900	51,896,000	313,800	1%	(40,100)	-0.1%	40,100	0.1%
Residential Variable Rev		1,832,883	2,147,483	2,043,059	2,147,483	210,176	11.5%	(104,424)	-4.9%	104,424	5.1%
Residential Fixed Meter Chg	7,738	4,633,836	5,429,198	5,165,556	5,429,198	531,720	11.5%	(263,642)	-4.9%	263,642	5.1%
Comc'l & Inst Variable Rev		254,603	298,304	284,045	298,304	29,442	11.6%	(14,259)	-4.8%	14,259	4.8%
Comc'l & Inst Fixed Charge	142	284,039	332,792	316,884	332,792	32,845	11.6%	(15,908)	-4.8%	15,908	4.8%
Irrigation Variable Revenue		94,142	110,300	105,028	110,300	10,886	11.6%	(5,272)	-4.8%	5,272	4.8%
Irrigation Fixed Charge	72	95,486	111,875	106,528	111,875	11,042	11.6%	(5,348)	-4.8%	5,348	4.8%
Fire Protection	465	86,665	101,540	95,314	101,540	8,650	10.0%	(6,226)	-6.1%	6,226	6.5%
Total Water Sales	8,417	7,281,654	8,531,492	8,116,414	8,531,492	834,760	11.5%	(415,079)	-4.9%	415,078	5.1%

Water Other Operating Income		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Service Availability Fees		2,997	1,682	1,687	1,692	(1,310)	-43.7%	5	0.3%	5	-0.4%
Other Op Income		185,630	194,496	194,496	194,496	8,866	4.8%	-	0.0%	-	0.0%
Total Water Other Op Inc		188,627	196,178	196,183	196,188	7,556	4.0%	5	0.0%	5	0.0%
Total Water Operating Inc		7,470,281	8,727,670	8,312,597	8,727,680	842,316	11.3%	(415,074)	-4.8%	415,083	5.0%

Wastewater

Wastewater Operating Rev	Count	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Service Fees	10,691	8,082,147	8,386,000	8,434,493	8,755,811	352,346	4.4%	48,493	0.6%	321,317	3.8%
Permit & Insp Fees		4,150	1,942	1,953	1,961	(2,197)	-52.9%	11	0.6%	8	0.4%
Property Taxes		4,353,370	3,907,697	4,571,037	4,708,168	217,667	5.0%	663,340	17.0%	137,131	3.0%
Other Inc - Op		108,782	111,669	111,998	112,332	3,216	3.0%	329	0.3%	334	0.3%
Total Wastewtr Op Income		12,548,449	12,407,308	13,119,481	13,578,272	571,032	4.6%	712,173	5.7%	458,790	3.5%

Deer Lodge Park

DLP Operating Revenue	Count	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
DLP Units CF		1,477,526	1,536,500	1,530,900	1,536,500	53,374	3.6%	(5,600)	-0.4%	5,600	0.4%
DLP Variable		64,153	73,549	70,806	73,549	6,653	10.4%	(2,743)	-3.7%	2,743	3.9%
DLP Fixed Meter Charge	186	118,094	140,186	134,873	140,186	16,779	14.2%	(5,314)	-3.8%	5,314	3.9%
DLP Fire Protection	30	5,741	5,599	5,410	5,599	(331)	-5.8%	(189)	-3.4%	189	3.5%
Total DLP Water Sales		187,988	219,334	211,093	219,339	23,101	12.3%	(8,245)	-3.8%	8,246	3.9%
DLP Other Income		9,042	6,000	6,000	6,000	(3,042)	-33.6%	-	0.0%	-	0.0%
Total DLP Operating Income		197,030	225,334	217,093	225,339	20,059	10.2%	(8,245)	-3.7%	8,246	3.8%

Rimforest

Rimforest Operating Revenue	Count	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
RF Units CF		1,695,500	1,590,000	1,589,200	1,590,000	(106,300)	-6.3%	(800)	-0.1%	800	0.1%
RF Variable		83,710	58,865	56,029	58,865	(27,681)	-33.1%	(2,836)	-4.8%	2,836	5.1%
RF Fixed Meter Charge	300	177,207	349,026	332,291	349,026	155,084	87.5%	(16,735)	-4.8%	16,735	5.0%
Total RF Water Sales		267,179	407,891	388,320	407,891	127,403	47.7%	(19,571)	-4.8%	19,571	5.0%
RF Other Income		6,658	6,718	6,698	6,718	40	0.6%	(20)	-0.3%	20	0.3%
Total RF Operating Income		273,837	414,609	395,018	414,609	127,443	46.5%	(19,571)	-4.7%	19,571	5.0%
Total Operating Revenue		**20,489,597**	**21,774,921**	**22,044,189**	**22,945,900**	**1,560,850**	**7.6%**	**269,283**	**1.2%**	**901,690**	**4.1%**

Revenue Budget

Non-Operating Income		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Other Non-Op Income 100		8,720	4,512	4,424	4,512	(4,296)	-49.3%	(88)	-2.0%	88	2.0%
Interest Income 100		(92,127)	25,773	92,400	93,324	184,527	-200.3%	66,627	258.5%	924	1.0%
Interest Income 110		117,886	49,007	182,550	184,376	64,664	54.9%	133,543	272.5%	1,826	1.0%
Interest Income 120		39,745	-	52,050	52,571						
Lease Income 200		180,560	95,405	189,170	191,061	8,610	4.8%	93,765	98.3%	1,892	1.0%
Other Non-Op Income 200		210,633	1,679	1,646	1,679	(208,987)	-99.2%	(33)	-2.0%	33	2.0%
Interest Income 200		108,990	42,563	147,300	148,773	38,310	35.2%	104,737	246.1%	1,473	1.0%
Interest Income 210		415,102	70,256	582,150	587,972	167,048	40.2%	511,894	728.6%	5,822	1.0%
Interest Income 220		39,237	11,783	50,700	51,207	11,463	29.2%	38,917	330.3%	507	1.0%
Interest Income 300		(2,743)	840	1,650	1,667	4,393	-160.1%	810	96.4%	17	1.0%
Other Non-Op Income 300		216	-	-	-	(216)	-100.0%	-	0.0%	-	0.0%
Interest Income 320		674	-	1,350	1,364	676	100.4%	1,350	0.0%	14	0.0%
Interest Income 400		(8,438)	674	3,000	3,030	11,438	-135.6%	2,326	345.1%	30	1.0%
Other Non-Op Income 400		431	-	-	-	(431)	-100.0%	-	0.0%	-	0.0%
Unrestricted Non-Op Income		1,018,886	302,492	1,308,390	1,321,534	277,199	27.2%	953,848	315.3%	12,624	1.0%
Total Unrestricted Revenue		**21,508,483**	**22,077,413**	**23,352,579**	**24,267,434**	**1,838,049**	**8.5%**	**1,223,131**	**5.5%**	**914,314**	**3.9%**

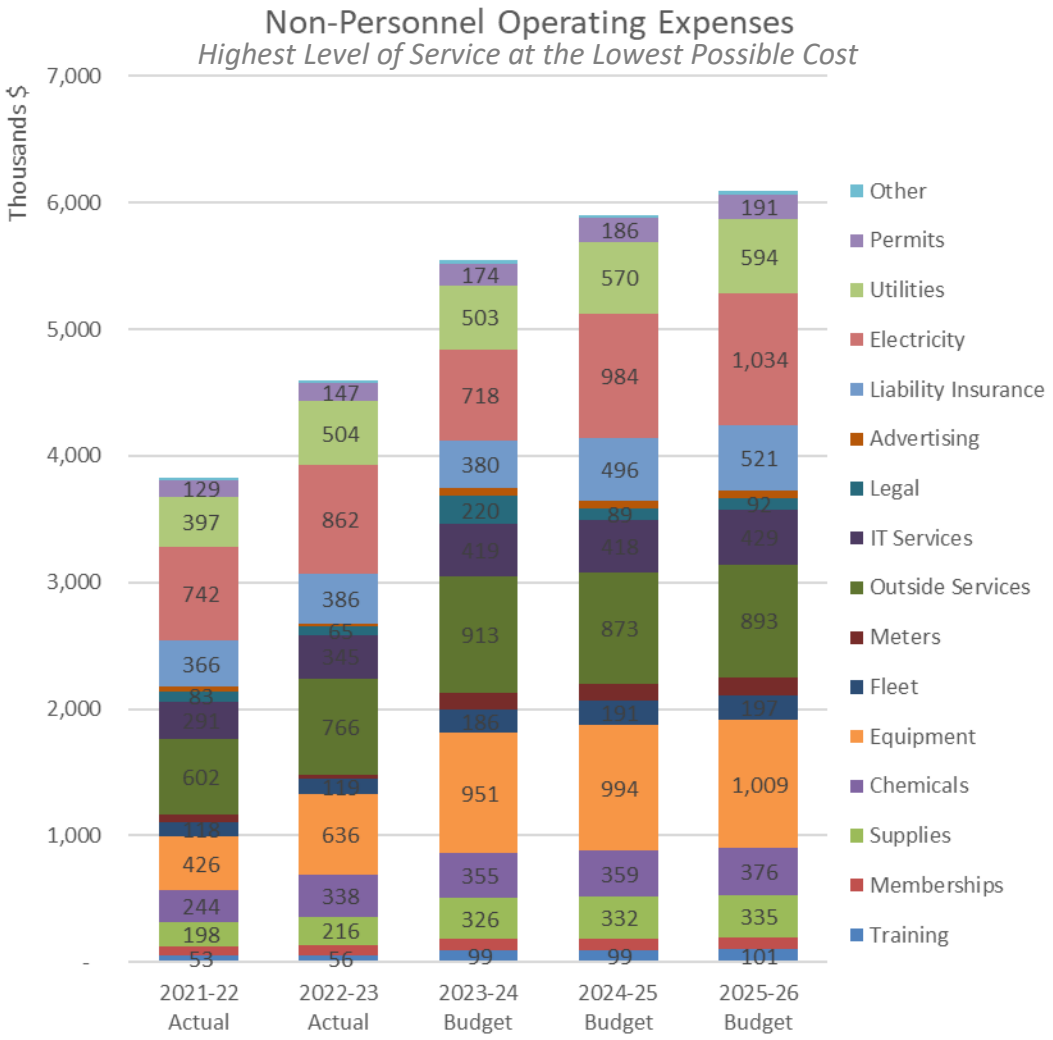
Restricted Funds

Restricted Income		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
160 Supplemental Water Fee		23,976	-	-	-	(23,976)	-100.0%	-	0.0%	-	0.0%
160 Other Operating Income		2,779	11,106	11,106	11,106	8,327	299.7%	-	0.0%	-	0.0%
150 Capacity Fees		176,352	35,000	35,000	35,000	(141,352)	-80.2%	-	0.0%	-	0.0%
250 Capacity Fees		112,164	17,605	17,553	17,605	(94,611)	-84.4%	(52)	-0.3%	52	0.3%
271 Contributed Capital		-	-	-	-	-	0.0%	-	0.0%	-	0.0%
350 Capacity Fees		15,579	-	-	-	(15,579)	0.0%	-	0.0%	-	0.0%
360 Other Operating Income		-	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Restricted Income		330,850	63,711	63,659	63,711	(267,191)	-80.8%	(52)	-0.1%	52	0.1%

Restricted Interest Income		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2022-23 Actual		2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Interest Income 150		5,219	739	4,350	4,394	(869)	-16.7%	3,611	488.6%	44	1.0%
Interest Income 160		386,730	97,049	316,349	319,512	(70,381)	-18.2%	219,300	226.0%	3,163	1.0%
Interest Income 161		-	-	-	-	-	0.0%	-	0.0%	-	0.0%
Interest Income 250		2,533	315	2,850	2,879	317	12.5%	2,535	804.8%	29	1.0%
Interest Income 260		-	-	-	-	-	0.0%	-	0.0%	-	0.0%
Interest Income 261		3,876	1,323	4,950	5,000	1,074	27.7%	3,627	274.1%	50	1.0%
Interest Income 262		5,907	2,048	7,500	7,575	1,593	27.0%	5,452	266.2%	75	1.0%
Interest Income 263		28,788	9,767	36,300	36,663	7,512	26.1%	26,533	271.7%	363	1.0%
Interest Income 270		-	-	-	-	-	0.0%	-	0.0%	-	0.0%
Interest Income 271		4	-	-	-	(4)	-100.0%	-	0.0%	-	0.0%
Interest Income 310		786	1,124	1,800	1,818	1,014	129.1%	676	60.1%	18	1.0%
Interest Income 350		671	96	450	455	(221)	-32.9%	354	368.8%	5	1.0%
Interest Income 360		9,578	3,310	12,300	12,423	2,722	28.4%	8,990	271.6%	123	1.0%
Total Restricted Interest Inc		444,092	115,771	386,849	390,717	(57,243)	-12.9%	271,078	234.2%	3,868	1.0%
Total Restricted Income		**774,942**	**179,482**	**450,508**	**454,428**	**(324,434)**	**-41.9%**	**271,026**	**151.0%**	**3,920**	**0.9%**
Total Revenue Sources		**22,283,425**	**22,256,895**	**23,803,087**	**24,721,863**	**1,513,615**	**6.8%**	**1,494,157**	**6.7%**	**918,235**	**3.9%**
Total Water		**8,099,817**	**8,950,856**	**9,010,826**	**9,432,474**	**911,009**	**11.2%**	**59,970**	**0.7%**	**421,648**	**4.7%**
Total Wastewater		**13,695,987**	**12,660,052**	**14,159,600**	**14,628,685**	**463,613**	**3.4%**	**1,499,548**	**11.8%**	**469,085**	**3.3%**
Total DLP		**221,790**	**230,704**	**234,643**	**243,065**	**12,853**	**5.8%**	**3,938**	**1.7%**	**8,422**	**3.6%**
Total Rimforest		**265,831**	**415,283**	**398,018**	**417,639**	**132,187**	**49.7%**	**(17,265)**	**-4.2%**	**19,621**	**4.9%**
		22,283,425	**22,256,895**	**23,803,087**	**24,721,863**	**1,519,662**	**6.8%**	**1,546,192**	**6.9%**	**918,777**	**3.9%**

Operating Expense

Operating expenses are funded by rates, fees and property taxes. The District's goal is to maintain the highest level of service at the lowest possible cost. Cost control has kept non-personnel operating costs below budget in recent years. Total non-personnel budgeted operating expenses increased by approximately 6.4% for the 2024-25 fiscal year and 3.2% for the 2025-26 fiscal year.



Precipitation received in the past few years, combined with responsible use, has allowed the water level of Lake Arrowhead to remain near or at full capacity. The lake is the heart of the community and has a direct relationship to tourism levels and property values. The District purchased larger amounts of imported water during recent dry years and has a sufficient reserve for this purpose. This budget assumes that water will be available and has planned for the purchase of imported water. The District recognizes water purchase expense when it is delivered.

Fiscal Years 2024-25 and 2025-26 Budgeted Expenses

Water Enterprise

Expense Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Wages	2,163,775	2,217,624	2,283,940	2,608,128	2,722,424	324,188	14%	114,296	4%
Other Compensation	141,273	147,227	36,494	40,170	38,394	3,676	10%	(1,776)	-4%
Health Insurance	469,366	458,916	452,035	502,123	550,487	50,088	11%	48,364	10%
Retirement	(1,146,541)	1,887,190	418,484	499,079	538,088	80,595	19%	39,009	8%
Payroll Taxes	170,878	174,415	170,675	194,451	202,290	23,776	14%	7,839	4%
Employer Insurance	64,247	29,274	86,473	80,421	86,850	(6,052)	-7%	6,429	8%
Training	17,872	20,772	35,821	35,724	36,493	(97)	0%	769	2%
Memberships	25,431	27,598	29,070	48,151	49,326	19,081	66%	1,175	2%
Supplies	70,432	72,731	127,424	133,134	131,032	5,710	4%	(2,102)	-2%
Chemicals	91,783	156,370	143,974	132,454	138,587	(11,520)	-8%	6,133	5%
Equipment	226,970	306,272	390,948	404,876	409,508	13,928	4%	4,632	1%
Fleet	38,823	39,750	66,868	68,941	71,079	2,073	3%	2,138	3%
Meters	53,554	26,243	129,857	133,098	136,426	3,241	2%	3,328	3%
Outside Services	255,655	240,232	334,680	321,424	328,538	(13,256)	-4%	7,114	2%
IT Services	127,350	143,437	178,208	178,310	182,947	102	0%	4,637	3%
Legal	21,615	17,866	80,399	40,721	41,930	(39,678)	-49%	1,209	3%
Advertising	19,014	14,709	45,100	47,033	48,286	1,933	4%	1,253	3%
Liability Insurance	167,206	142,992	140,625	183,569	192,748	42,944	31%	9,179	5%
Electricity	310,491	382,460	309,106	527,822	554,179	218,716	71%	26,357	5%
Utilities	118,562	152,728	118,421	139,968	145,659	21,547	18%	5,691	4%
Rebates	-	-	6,824	7,009	7,191	185	3%	182	3%
Permits	49,579	54,142	63,217	64,863	66,559	1,646	3%	1,696	3%
Other	2,556	3,083	6,283	5,147	5,280	(1,136)	-18%	133	3%
Water Purchase	475,152	64,377	530,130	700,000	725,000	169,870	32%	25,000	4%
Total Water Op Exp	3,935,043	6,780,411	6,185,056	7,096,616	7,409,301	911,560	15%	312,685	4%
Non-Operating Expenses									
Interest Expense	242,389	265,223	237,240	285,648	279,792	48,408	20%	(5,856)	-2%
Depreciation	1,601,921	1,572,617	1,698,720	1,633,464	1,670,988	(65,256)	-4%	37,524	2%
Amortization	(3,704)	(3,704)	(3,708)	(3,708)	(3,708)	-	0%	-	0%
Other Non-Op Exp	(39,861)	(480)	2,104	1,624	1,624	(480)	-23%	-	0%
Total Non-Op Exp	1,800,746	1,833,656	1,934,356	1,917,028	1,948,696	(17,328)	-1%	31,668	2%
Total Water Expenses	**5,735,789**	**8,614,067**	**8,119,412**	**9,013,644**	**9,357,997**	**894,232**	**11%**	**344,353**	**4%**

Fiscal Years 2024-25 and 2025-26 Budgeted Expenses

Wastewater Enterprise

Expense Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Wages	2,429,120	2,836,798	2,840,827	3,282,893	3,424,814	442,066	16%	141,921	4%
Other Compensation	158,366	172,181	44,162	49,109	46,229	4,947	11%	(2,880)	-6%
Health Insurance	483,734	594,338	574,199	631,860	692,462	57,661	10%	60,602	10%
Retirement	(1,567,867)	2,353,092	571,937	704,213	763,291	132,276	23%	59,078	8%
Payroll Taxes	199,548	218,931	210,758	242,915	252,301	32,157	15%	9,386	4%
Employer Insurance	73,508	40,994	109,332	93,566	100,923	(15,766)	-14%	7,357	8%
Training	33,231	34,202	60,051	59,965	61,267	(86)	0%	1,302	2%
Memberships	44,055	53,269	51,316	41,071	41,884	(10,245)	-20%	813	2%
Supplies	121,322	137,081	188,666	189,441	194,230	775	0%	4,789	3%
Chemicals	152,027	180,920	209,260	224,677	235,487	15,417	7%	10,810	5%
Equipment	186,524	313,343	529,181	556,236	566,424	27,055	5%	10,188	2%
Fleet	75,739	76,412	116,525	120,138	123,861	3,613	3%	3,723	3%
Outside Services	330,836	513,208	551,732	527,051	538,780	(24,681)	-4%	11,729	2%
IT Services	154,549	192,385	228,735	227,412	233,324	(1,323)	-1%	5,912	3%
Legal	60,570	46,253	132,757	45,664	47,012	(87,093)	-66%	1,348	3%
Advertising	11,423	9,068	14,059	12,000	12,360	(2,059)	-15%	360	3%
Liability Insurance	189,545	231,635	228,040	297,680	312,564	69,640	31%	14,884	5%
Electricity	415,805	468,046	388,803	428,727	450,109	39,924	10%	21,382	5%
Utilities	271,068	342,868	377,786	421,616	440,185	43,830	12%	18,569	4%
Permits	75,127	87,709	104,668	114,173	117,710	9,505	9%	3,537	3%
Other	14,829	15,937	18,555	16,555	16,988	(2,000)	-11%	433	3%
Total Wastewater	3,913,059	8,918,670	7,551,349	8,286,962	8,672,205	735,613	10%	385,243	5%
Non-Operating Expenses									
Interest Expense	456,441	502,439	444,816	498,072	482,772	53,256	12%	(15,300)	-3%
Depreciation	2,090,999	2,148,169	2,631,288	2,453,988	2,622,948	(177,300)	-7%	168,960	7%
Amortization	(26,796)	(26,796)	(26,796)	(26,796)	(26,796)	-	0%	-	0%
Other Non-Op Exp	867	(38,900)	7,148	2,452	2,452	(4,696)	-66%	-	0%
Total Non-Op Exp	2,521,510	2,584,912	3,056,456	2,927,716	3,081,376	(128,740)	-4%	153,660	5%
Total Wastewater Exp	**6,434,569**	**11,503,582**	**10,607,805**	**11,214,678**	**11,753,581**	**606,873**	**6%**	**538,903**	**5%**

Fiscal Years 2024-25 and 2025-26 Budgeted Expenses

Deer Lodge Park Enterprise

Expense Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Wages	56,135	64,269	69,232	79,388	82,936	10,156	15%	3,548	4%
Other Compensation	4,169	4,607	970	1,319	1,271	349	36%	(48)	-4%
Health Insurance	12,134	13,930	13,880	15,690	17,208	1,810	13%	1,518	10%
Retirement	(21,293)	54,511	12,088	14,795	15,897	2,707	22%	1,102	7%
Payroll Taxes	4,489	5,220	5,188	5,940	6,186	752	14%	246	4%
Employer Insurance	1,644	696	2,847	2,465	2,661	(382)	-13%	196	8%
Training	472	509	1,028	1,017	1,040	(11)	-1%	23	2%
Memberships	745	652	611	425	431	(186)	-30%	6	1%
Supplies	2,263	2,207	4,505	4,590	4,707	85	2%	117	3%
Chemicals	191	664	730	765	802	35	5%	37	5%
Equipment	4,686	7,090	19,649	20,406	20,927	757	4%	521	3%
Fleet	1,136	1,074	1,667	1,719	1,772	52	3%	53	3%
Meters	966	520	1,515	1,552	1,591	37	2%	39	3%
Outside Services	6,609	6,180	14,238	13,745	14,074	(493)	-3%	329	2%
IT Services	4,282	2,994	4,174	4,159	4,268	(15)	0%	109	3%
Legal	406	454	2,531	889	915	(1,642)	-65%	26	3%
Advertising	101	51	167	167	172	-	0%	5	3%
Liability Insurance	3,030	3,946	3,801	4,961	5,209	1,160	31%	248	5%
Electricity	11,112	10,128	17,373	24,279	25,490	6,906	40%	1,211	5%
Utilities	2,282	2,747	2,739	3,324	3,456	585	21%	132	4%
Permits	1,683	2,070	2,542	2,608	2,676	66	3%	68	3%
Other	71	74	184	149	153	(35)	-19%	4	3%
Water Purchase	30,087	35,864	41,072	43,947	47,023	2,875	7%	3,076	7%
Total DLP	127,400	220,456	222,731	248,299	260,865	25,568	11%	12,566	5%
Non-Operating Expenses									
Interest Expense	-	-	-	-	-	-	0%	-	0%
Depreciation	42,968	42,968	42,972	42,732	42,732	(240)	-1%	-	0%
Other Non-Op Exp	(64)	(216)	-	-	-	-	0%	-	0%
Total Non-Op Exp	42,904	42,752	42,972	42,732	42,732	(240)	-1%	-	0%
Total DLP Expenses	**170,304**	**263,208**	**265,703**	**291,031**	**303,597**	**25,328**	**10%**	**12,566**	**4%**

Fiscal Years 2024-25 and 2025-26 Budgeted Expenses

Rimforest Enterprise

Expense Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Wages	73,446	74,021	81,719	93,405	97,350	11,686	14%	3,945	4%
Other Compensation	4,969	5,006	1,225	1,416	1,320	191	16%	(96)	-7%
Health Insurance	15,055	14,128	15,161	16,832	18,445	1,671	11%	1,613	10%
Retirement	(2,692)	63,337	18,605	21,673	23,571	3,068	16%	1,898	9%
Payroll Taxes	5,876	5,914	6,037	6,873	7,125	836	14%	252	4%
Employer Insurance	2,191	781	2,898	2,573	2,775	(325)	-11%	202	8%
Training	945	972	1,872	1,859	1,899	(13)	-1%	40	2%
Memberships	778	1,296	1,221	848	860	(373)	-31%	12	1%
Supplies	4,028	3,962	5,129	5,190	5,324	61	1%	134	3%
Chemicals	22	-	728	763	800	35	5%	37	5%
Equipment	8,057	9,591	11,538	12,122	12,387	584	5%	265	2%
Fleet	2,012	2,149	593	602	621	9	2%	19	3%
Meters	1,933	1,039	1,515	1,552	1,591	37	2%	39	3%
Outside Services	8,513	5,948	12,564	10,998	11,225	(1,566)	-12%	227	2%
IT Services	5,208	5,989	8,095	8,060	8,270	(35)	0%	210	3%
Legal	811	907	4,635	1,717	1,769	(2,918)	-63%	52	3%
Advertising	201	102	316	320	330	4	1%	10	3%
Liability Insurance	6,060	7,892	7,601	9,923	10,419	2,322	31%	496	5%
Electricity	4,887	1,546	2,775	3,656	3,838	881	32%	182	5%
Utilities	5,377	5,317	3,757	4,781	4,956	1,024	27%	175	4%
Permits	2,435	2,780	4,040	4,145	4,252	105	3%	107	3%
Other	142	145	192	152	157	(40)	-21%	5	3%
Water Purchase	57,765	74,377	66,608	78,398	82,317	11,790	18%	3,919	5%
Total Rimforest Op Exp	208,020	287,199	258,824	287,858	301,601	29,034	11%	13,743	5%
Non-Operating Expenses									
Interest Expense	1,213	-	-	-	-	-	0%	-	0%
Depreciation	15,900	15,900	15,900	15,900	15,900	-	0%	-	0%
Other Non-Op Exp	(127)	(431)	75	200	200	125	167%	-	0%
Total Non-Op Exp	16,986	15,469	15,975	16,100	16,100	125	1%	-	0%
Total Rimforest Exp	**225,006**	**302,668**	**274,799**	**303,958**	**317,701**	**29,159**	**11%**	**13,743**	**5%**

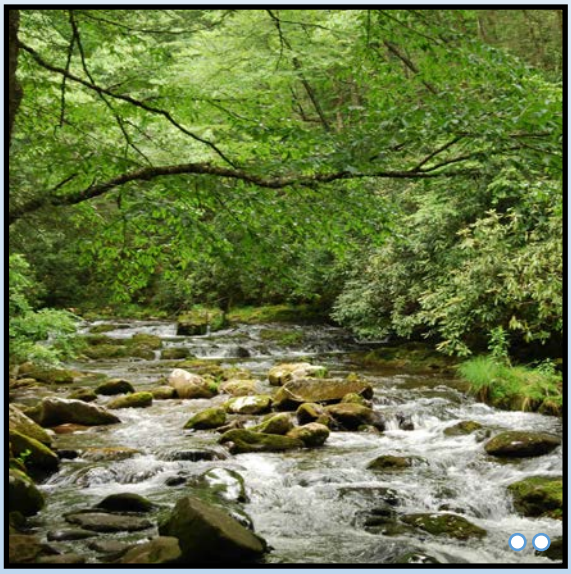
Fiscal Years 2024-25 and 2025-26 Budgeted Expenses

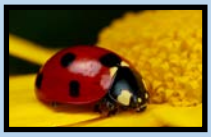
Lake Arrowhead Community Services District Total

Expense Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Budget vs 2023-24 Budget		2025-26 Budget vs 2024-25 Budget	
Wages	4,722,476	5,192,712	5,275,718	6,063,814	6,327,524	788,096	15%	263,710	4%
Other Compensation	308,777	329,021	82,851	92,014	87,214	9,163	11%	(4,800)	-5%
Health Insurance	980,289	1,081,312	1,055,275	1,166,505	1,278,602	111,230	11%	112,097	10%
Retirement	(2,738,393)	4,358,130	1,021,114	1,239,760	1,340,847	218,646	21%	101,087	8%
Payroll Taxes	380,791	404,480	392,658	450,179	467,902	57,521	15%	17,723	4%
Employer Insurance	141,590	71,745	201,550	179,025	193,209	(22,525)	-11%	14,184	8%
Training	52,520	56,455	98,772	98,565	100,699	(207)	0%	2,134	2%
Memberships	71,009	82,815	82,218	90,495	92,501	8,277	10%	2,006	2%
Supplies	198,045	215,981	325,724	332,355	335,293	6,631	2%	2,938	1%
Chemicals	244,023	337,954	354,692	358,659	375,676	3,967	1%	17,017	5%
Equipment	426,237	636,296	951,316	993,640	1,009,246	42,324	4%	15,606	2%
Fleet	117,710	119,385	185,653	191,400	197,333	5,747	3%	5,933	3%
Meters	56,453	27,802	132,887	136,202	139,608	3,315	2%	3,406	3%
Outside Services	601,613	765,568	913,214	873,218	892,617	(39,996)	-4%	19,399	2%
IT Services	291,389	344,805	419,212	417,941	428,809	(1,271)	0%	10,868	3%
Legal	83,402	65,480	220,322	88,991	91,626	(131,331)	-60%	2,635	3%
Advertising	30,739	23,930	59,642	59,520	61,148	(122)	0%	1,628	3%
Liability Insurance	365,841	386,465	380,067	496,133	520,940	116,066	31%	24,807	5%
Electricity	742,295	862,180	718,057	984,484	1,033,616	266,427	37%	49,132	5%
Utilities	397,289	503,660	502,703	569,689	594,256	66,986	13%	24,567	4%
Rebates	-	-	6,824	7,009	7,191	185	3%	182	3%
Permits	128,824	146,701	174,467	185,789	191,197	11,322	6%	5,408	3%
Other	17,598	19,239	25,214	22,003	22,578	(3,211)	-13%	575	3%
Water Purchase	563,004	174,618	637,810	822,345	854,340	184,535	29%	31,995	4%
Total Op Exp	8,183,522	16,206,735	14,217,960	15,919,735	16,643,972	1,701,775	12%	724,237	5%
Non-Operating Expenses									
Interest Expense	700,043	767,662	682,056	783,720	762,564	101,664	15%	(21,156)	-3%
Depreciation	3,751,788	3,779,654	4,388,880	4,146,084	4,352,568	(242,796)	-6%	206,484	5%
Amortization	(30,500)	(30,500)	(30,504)	(30,504)	(30,504)	-	0%	-	0%
Other Non-Op Exp	(39,185)	(40,027)	9,327	4,276	4,276	(5,051)	-54%	-	0%
Total Non-Op Exp	4,382,146	4,476,789	5,049,759	4,903,576	5,088,904	(146,183)	-3%	185,328	4%
Total Expense	**12,565,668**	**20,683,524**	**19,267,719**	**20,823,311**	**21,732,876**	**1,555,592**	**8%**	**909,565**	**4%**

Fund Balances











LACSD at the Village San Bernardino Mountains Arrowhead Queen Daffodil

Fiscal Years 2024-25 and 2025-26 Budget

Fund Balance Analysis

The District carefully manages its fund balances in accordance with its Cash Reserve Policy. This policy defines the funds and their uses. Unrestricted funds include Operating Funds, Capital Improvement Funds and Rate Stabilization Funds. The Operating Funds are used for routine cash flow needs including general operations and debt service and are funded through rates, fees and property taxes. Capital Improvement Funds support capital projects that improve, repair, rehabilitate or replace the capital assets of each of the District's four enterprises: Water, Wastewater, Deer Lodge Park and Rimforest. The Rate Stabilization Funds are utilized to mitigate year-to-year fluctuations in revenues or expenses that might otherwise cause a spike in rates to cover short term funding gaps.

Among the District's unreserved pooled cash funds, the Operating Funds carry the highest priority for funding. After operational costs and debt service are covered, any free cash flow greater than 25% of annual operating expenses is transferred into the Capital Improvement Funds up to an amount equal to budgeted annual depreciation plus 10%. Any remainder is transferred to the Rate Stabilization Funds until a balance equal to 20% of budgeted annual revenue is reached. If the Rate Stabilization Funds are fully funded, the remaining cash stays in the Operating Funds.

Water Enterprise

Projections suggest that the Water Enterprise's unrestricted pooled cash funds will be fully funded at the beginning of fiscal year 2024-25. There will be enough to cover the required Operating Funds and Capital Improvement Funds as well as the Rate Stabilization Fund. This fund was utilized as intended in fiscal year 2010-11 to cover a cash shortfall. The District continues to take measures to sustain its cash reserves with rate reviews and cost controls. Subsequently, the financial stability of the Water Enterprise has improved dramatically over the past years, and the District is confident that improvements will be sustained.

The District has developed a Capital Plan which is included in this budget. The Water Operating Fund is projected to contribute $2,900,000 to the Water Capital Improvement Fund at the end of fiscal year 2024-25 and $2,100,000 at the end of 2025-26. This implies that the District will meet its targeted amounts according to the District's Cash Reserve Policy. Overall, the budget anticipates a decrease in unrestricted pooled cash in the Water Enterprise due to capital expenditures and is expected to end fiscal year 2025-26 with approximately 217 days of operating cash on hand.

In 2004, the District implemented the Supplemental Water Fee for the purpose of purchasing imported water and funding projects to develop alternative sources other than Lake Arrowhead. Cash from the Supplemental Water Fee Fund is transferred into the Water Operating Fund to pay for certain qualified expenditures. Due to the long-term nature of these expenditures, both the Water and Wastewater Operating Funds borrowed from the Supplemental Water Fee Fund in fiscal year 2012-13 to pay off the District's unfunded pension liability balance with CalPERS at the time. The Operating Funds are repaying this inter-fund loan over a period of fifteen years. With sufficient reserves for the long-term purchase of imported water, the Supplemental Water Fee ended in fiscal year 2018-19.

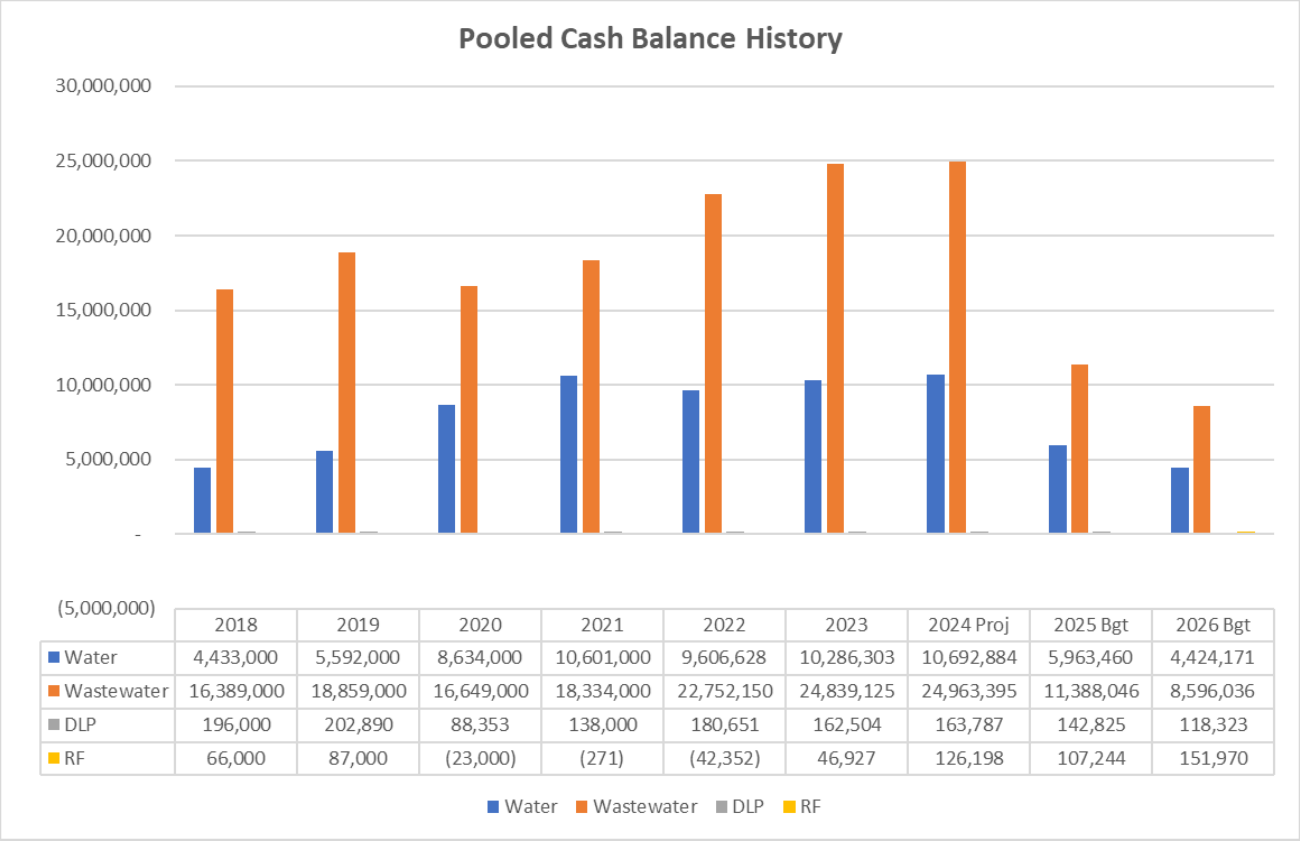
Fund Balance Analysis (continued)

Please see the Supplemental Water Fee Sources and Uses schedule for more detail on the budgeted uses of the Supplemental Water Fee Fund for fiscal years 2024-25 and 2025-26.

The Water New Facilities Fund is funded by new connection fees and can be used for projects that increase capacity and for certain replacement projects. A portion of this fee can also be used for infrastructure replacement.

Wastewater Enterprise

The District's Wastewater Enterprise is expected to cover operational costs and debt service with $4,300,000 and $5,300,000 remaining to fund capital expenditures from the Wastewater Capital Improvement Fund at the end of both fiscal years 2024-25 and 2025-26, respectively. Longer term projections show that the Wastewater Enterprise will continue to be fully funded as long as revenue is aligned with cost changes. The District is focused on meeting its commitments to reduce inflow and infiltration into its sewer system and plans to use a significant portion of the Wastewater Capital Improvement Fund towards these efforts. Overall, pooled cash in the Wastewater Enterprise is projected to decrease over the two budget years by approximately $15.8 million, mostly due to an ambitious capital expenditure plan but is still anticipated to end fiscal year 2025-26 with 361 days of unrestricted operating cash on hand. The Wastewater Rate Stabilization Fund is fully funded and the District does not foresee any changes. The Wastewater New Facilities Fund is funded from new connection fees and can be used for projects that increase capacity and



	2018	2019	2020	2021	2022	2023	2024 Proj	2025 Bgt	2026 Bgt
Water	4,433,000	5,592,000	8,634,000	10,601,000	9,606,628	10,286,303	10,692,884	5,963,460	4,424,171
Wastewater	16,389,000	18,859,000	16,649,000	18,334,000	22,752,150	24,839,125	24,963,395	11,388,046	8,596,036
DLP	196,000	202,890	88,353	138,000	180,651	162,504	163,787	142,825	118,323
RF	66,000	87,000	(23,000)	(271)	(42,352)	46,927	126,198	107,244	151,970

Fund Balance Analysis (continued)

for certain replacement projects. The Assessment District Funds are utilized for sewer system repairs in specific geographies of the District.

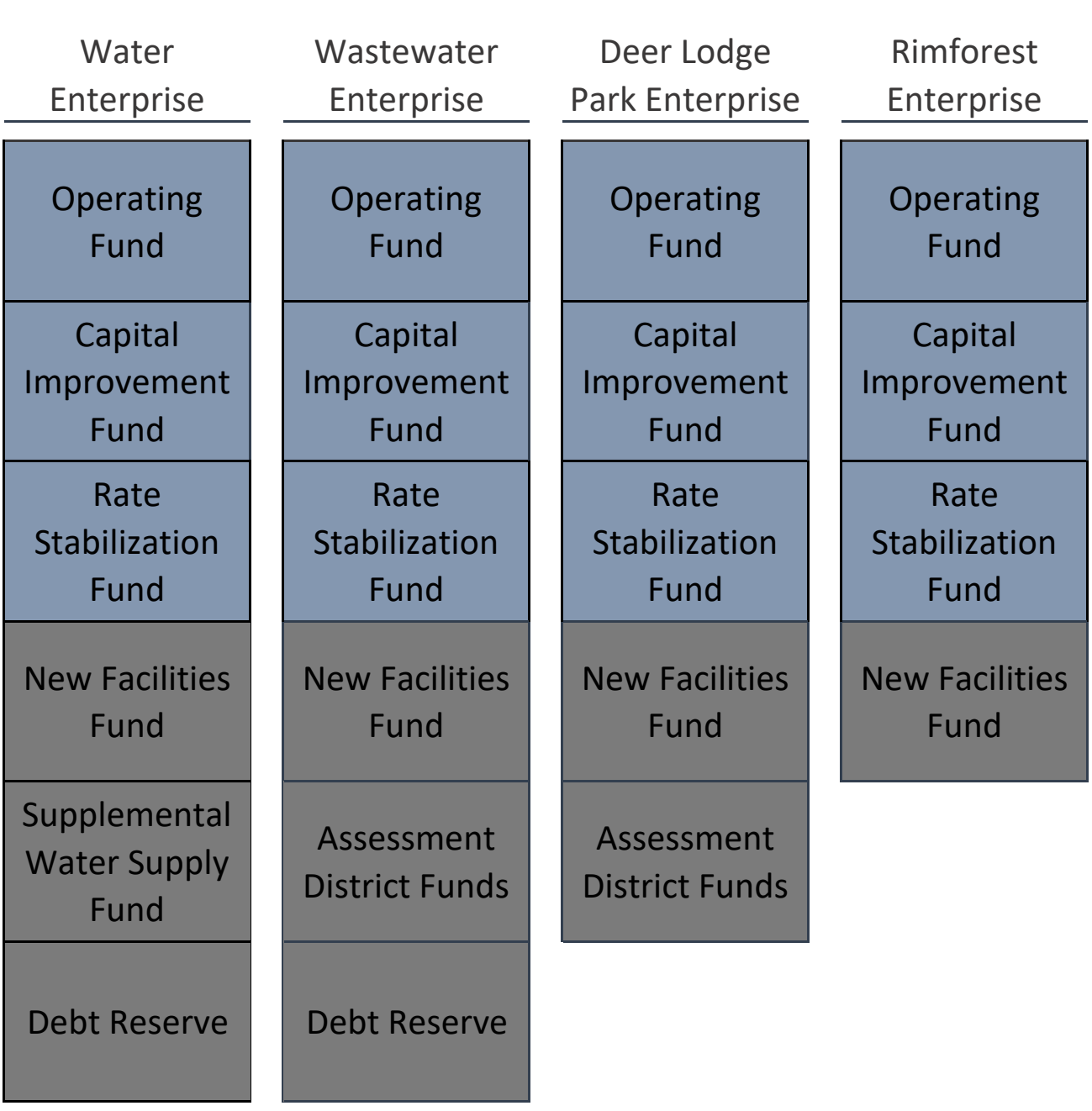
Deer Lodge Park Enterprise

The Deer Lodge Park Enterprise is expected to struggle to generate enough operating revenue to cover its expenses. While sufficient cash is available to cover operating expenses, funding is needed for future capital projects. The District is researching grant opportunities and has recently reassessed the enterprise's rate structure. Cash balances for this enterprise are expected to decrease during the budget years 2024-25 and 2025-26 and are anticipated to end the two-year budget cycle with 165 days of operating cash on hand.

Rimforest Enterprise

The Rimforest Operating Fund is expected to cover its operational costs but will require a loan from the Wastewater enterprise to cover planned capital expenditures. Pooled cash balances are expected to increase over the two-year budget cycle as a newly revised rate schedule continues to improve cash flow will end fiscal year 2025-26 with 183 days of cash on hand.

Enterprise Fund Structure



See glossary for detailed description of each fund

Fiscal Year 2024-25 Budget Fund Balance Analysis

		Projected Balance 06/30/2024	Total Receipts	Total Expenditures	Principal Debt Payments	Total Capital Expenditures	Fund Transfer	Projected Balance 06/30/2025	*Change*
Water Enterprise									
100	Operating Fund	1,774,154	8,409,421	(5,696,027)	(143,450)	-	(2,570,098)	1,774,000	*(154)*
110	Capital Improvement Fund	7,256,211	182,550	-	-	(7,892,000)	2,879,699	2,426,460	*(4,829,751)*
120	Rate Stabilization Fund	1,662,519	52,050	-	-	-	(51,569)	1,663,000	*481*
	Subtotal Pooled Cash	10,692,884	8,644,021	(5,696,027)	(143,450)	(7,892,000)	258,032	5,863,460	*(4,829,424)*
150	New Facilities Fund	163,068	39,350	-	-	-	-	202,418	*39,350*
160	Supplemental Water Fee	10,283,121	327,455	(786,063)	(113,250)	(1,630,000)	23,669	8,104,932	*(2,178,189)*
	Subtotal Restricted Funds	10,446,189	366,805	(786,063)	(113,250)	(1,630,000)	23,669	8,307,350	*(2,138,839)*
	Total Water Funds	21,139,073	9,010,826	(6,482,090)	(256,700)	(9,522,000)	281,701	14,170,810	*(6,968,263)*
Wastewater Enterprise									
200	Operating Fund	2,071,741	13,457,597	(8,460,795)	(498,300)	-	(4,498,243)	2,072,000	*259*
210	Capital Improvement Fund	21,181,965	582,150	-	-	(18,425,000)	4,266,931	7,606,046	*(13,575,919)*
220	Rate Stabilization Fund	1,709,689	50,700	-	-	-	(50,389)	1,710,000	*311*
	Subtotal Pooled Cash	24,963,395	14,090,447	(8,460,795)	(498,300)	(18,425,000)	(281,701)	11,388,046	*(13,575,349)*
250	New Facilities Fund	122,700	20,403	-	-	-	-	143,103	*20,403*
260	Assessment District 4	-	-	-	-	-	-	-	-
261	Assessment District 5	159,340	4,950	-	-	-	-	164,290	*4,950*
262	Assessment District 6	241,908	7,500	-	-	-	-	249,408	*7,500*
263	Assessment District 8	1,252,890	36,300	-	-	-	-	1,289,190	*36,300*
	Subtotal Restricted Funds	1,776,838	69,153	-	-	-	-	1,845,991	*69,153*
	Total Wastewater Funds	26,740,233	14,159,600	(8,460,795)	(498,300)	(18,425,000)	(281,701)	13,234,037	*(13,506,196)*
Deer Lodge Park Enterprise									
300	Operating Fund	62,075	218,743	(242,855)	-	-	24,037	62,000	*(75)*
310	Capital Improvement Fund	58,293	1,800	-	-	-	-	60,093	*1,800*
320	Rate Stabilization Fund	43,419	1,350	-	-	-	(24,037)	20,732	*(22,687)*
	Subtotal Pooled Cash	163,787	221,893	(242,855)	-	-	-	142,825	*(20,962)*
350	New Facilities Fund	15,779	450	-	-	-	-	16,229	*450*
360	Assessment District 94-1	415,968	12,300	-	-	(270,000)	-	158,268	*(257,700)*
	Subtotal Restricted Funds	431,747	12,750	-	-	(270,000)	-	174,497	*(257,250)*
	Total DLP Funds	595,534	234,643	(242,855)	-	(270,000)	-	317,322	*(278,212)*
Rimforest Enterprise									
400	Operating Fund	71,965	398,018	(276,972)	-	-	(121,011)	72,000	*35*
410	Capital Improvement Fund	17,490	-	-	-	(140,000)	122,510	-	*(17,490)*
420	Rate Stabilization Fund	36,743	-	-	-	-	(1,499)	35,244	*(1,499)*
	Subtotal Pooled Cash	126,198	398,018	(276,972)	-	(140,000)	-	107,244	*(18,954)*
450	New Facilities Fund	-	-	-	-	-	-	-	-
	Subtotal Restricted Funds	-	-	-	-	-	-	-	-
	Total Rimforest Funds	126,198	398,018	(276,972)	-	(140,000)	-	107,244	*(18,954)*
	Total District Funds	48,601,038	23,803,087	(15,462,712)	(755,000)	(28,357,000)	-	27,829,413	*(20,771,625)*

Assumes that all working capital balance sheet accounts will have a negligible effect on cash.

Fiscal Year 2025-26 Budget Fund Balance Analysis

	Projected Balance 06/30/2025	Total Receipts	Total Expenditures	Principal Debt Pmts/Grant Funds	Total Capital Expenditures	Fund Transfer	Projected Balance 06/30/2026	*Change*
Water Enterprise								
100 Operating Fund	1,774,000	8,825,515	(5,930,846)	(149,150)	-	(1,841,348)	2,678,171	*904,171*
110 Capital Improvement Fund	2,426,460	184,376	-	8,416,465	(13,211,000)	2,083,699	(100,000)	*(2,526,460)*
120 Rate Stabilization Fund	1,663,000	52,571	-	-	-	30,429	1,746,000	*83,000*
Subtotal Pooled Cash	5,863,460	9,062,462	(5,930,846)	8,267,315	(13,211,000)	272,780	4,324,171	*(1,539,289)*
150 New Facilities Fund	202,418	39,394	-	-	-	-	241,812	*39,394*
160 Supplemental Water Fee	8,104,932	330,618	(805,965)	(117,750)	-	14,113	7,525,948	*(578,984)*
Subtotal Restricted Funds	8,307,350	370,012	(805,965)	(117,750)	-	14,113	7,767,760	*(539,590)*
Total Water Funds	14,170,810	9,432,474	(6,736,811)	8,149,565	(13,211,000)	286,893	12,091,931	*(2,078,879)*
Wastewater Enterprise								
200 Operating Fund	2,072,000	13,919,784	(8,786,780)	(518,100)	-	(5,569,318)	1,117,586	*(954,414)*
210 Capital Improvement Fund	7,606,046	587,972	-	-	(7,809,200)	5,269,632	5,654,450	*(1,951,596)*
220 Rate Stabilization Fund	1,710,000	51,207	-	-	-	12,793	1,774,000	*64,000*
Subtotal Pooled Cash	11,388,046	14,558,963	(8,786,780)	(518,100)	(7,809,200)	(286,893)	8,546,036	*(2,842,010)*
250 New Facilities Fund	143,103	20,484	-	-	-	-	163,587	*20,484*
260 Assessment District 4	-	-	-	-	-	-	-	-
261 Assessment District 5	164,290	5,000	-	-	-	-	169,290	*5,000*
262 Assessment District 6	249,408	7,575	-	-	-	-	256,983	*7,575*
263 Assessment District 8	1,289,190	36,663	-	-	-	-	1,325,853	*36,663*
Subtotal Restricted Funds	1,845,991	69,722	-	-	-	-	1,915,713	*69,722*
Total Wastewater Funds	13,234,037	14,628,685	(8,786,780)	(518,100)	(7,809,200)	(286,893)	10,461,749	*(2,772,287)*
Deer Lodge Park Enterprise								
300 Operating Fund	62,000	227,005	(254,689)	-	-	12,958	47,274	*(14,726)*
310 Capital Improvement Fund	60,093	1,818	-	-	-	-	61,911	*1,818*
320 Rate Stabilization Fund	20,732	1,364	-	-	-	(12,958)	9,138	*(11,594)*
Subtotal Pooled Cash	142,825	230,187	(254,689)	-	-	-	118,323	*(24,502)*
350 New Facilities Fund	16,229	455	-	-	-	-	16,684	*455*
360 Assessment District 94-1	158,268	12,423	-	-	-	-	170,691	*12,423*
Subtotal Restricted Funds	174,497	12,878	-	-	-	-	187,375	*12,878*
Total DLP Funds	317,322	243,065	(254,689)	-	-	-	305,698	*(11,624)*
Rimforest Enterprise								
400 Operating Fund	72,000	417,639	(289,249)	-	-	(128,420)	71,970	*(30)*
410 Capital Improvement Fund	-	-	-	1,566,336	(1,650,000)	83,664	-	-
420 Rate Stabilization Fund	35,244	-	-	-	-	44,756	80,000	*44,756*
Subtotal Pooled Cash	107,244	417,639	(289,249)	1,566,336	(1,650,000)	-	151,970	*44,726*
450 New Facilities Fund	-	-	-	-	-	-	-	-
Subtotal Restricted Funds	-	-	-	-	-	-	-	-
Total Rimforest Funds	107,244	417,639	(289,249)	1,566,336	(1,650,000)	-	151,970	*44,726*
Total District Funds	27,829,413	24,721,863	(16,067,529)	9,197,801	(22,670,200)	-	23,011,348	*(4,818,064)*

Assumes that all working capital balance sheet accounts will have a negligible effect on cash.

Interfund Transfers

Fund	Fund Description	Purpose	FY 24/25 Inflow	FY 24/25 Outflow	FY 25/26 Inflow	FY 25/26 Outflow
100	Water Operating	Reimbursement for Programs	479,368		498,197	
100	Water Operating	Interfund Pension Loan Payment to SWF		221,336		225,417
100	Water Operating	Cash Contribution for Capital Improvements		2,879,699		2,083,699
100	Water Operating	Cash Contribution for Rate Stabilization	51,569			30,429
110	Water Capital Improvement	Cash Contribution for Capital Improvements	2,879,699		2,083,699	
120	Water Rate Stabilization	Cash Contribution for Rate Stabilization		51,569	30,429	
160	Supplemental Water Fee	Reimbursement for Programs		479,368		498,197
160	Supplemental Water Fee	Interfund Pension Loan Payment from Water	221,336		225,417	
160	Supplemental Water Fee	Interfund Pension Loan Payment from WW	281,701		286,893	
200	Wastewater Operating	Interfund Pension Loan Payment to SWF		281,701		286,893
200	Wastewater Operating	Cash Contribution for Capital Improvements		4,266,931		
200	Wastewater Operating	Cash Contribution for Rate Stabilization	50,389			12,793
200	Wastewater Operating	Interfund Loan for RF Capital Improvements				5,269,632
200	Wastewater Operating	Interfund Loan for Rimforest Operating				
210	WW Capital Improvement	Cash Contribution for Capital Improvements	4,266,931		5,269,632	
220	WW Rate Stabilization	Cash Contribution for Rate Stabilization		50,389	12,793	
300	DLP Operating	Cash Contribution for Operations	24,037		12,958	
320	DLP Rate Stabilization	Cash Contribution for Operations		24,037		12,958
400	Rimforest Operating	Interfund Loan from WW				
400	Rimforest Operating	Cash Contribution for Capital Improvements		121,011		83,664
400	Rimforest Operating	Cash Contribution for Rate Stabilization				44,756
410	Rimforest Capital Improv	Cash Contribution for Capital Improvements	122,510		83,664	
420	Rimforest Rate Stabilization	Cash Contribution for Rate Stabilization		1,499	44,756	
			8,377,540	8,377,540	8,548,438	8,548,438



Historic Lake Arrowhead

Supplemental Water Fee Sources and Uses

Budgeted in Operations

Department	Expense	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget
Ops - Supp Wtr Treatment	Groundwater Treatment	(246,405)	(210,139)	(149,153)	(154,730)
Water Conservation	Program Expenditures	(223,073)	(296,751)	(99,241)	(101,846)
Recycled Water	Program Expenditures	(171,411)	(158,576)	(230,974)	(241,621)
Total Expense Reimbursement		(640,889)	(665,466)	(479,368)	(498,197)

Expenditures Budgeted in Fund 160 Supplemental Water Fund

Department	Expense	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget
Operations	Water Purchase	(64,377)	(530,130)	(700,000)	(725,000)
Administration	2016 Bonds Interest Expense	(98,241)	(94,296)	(88,776)	(83,592)
Administration	Noticing & Other Expense	3,474	(25,000)	2,713	2,627
Budgeted Expenses		(159,144)	(649,426)	(786,063)	(805,965)
Total Budgeted Expenditures in 160 SWF Fund		**(800,033)**	**(1,314,892)**	**(1,265,431)**	**(1,304,162)**

Sources of Supplemental Water Fee Fund	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget
Supplemental Water Fee as per Ordinance	-	17,250	11,106	11,106
Interfund Loan Interest Income	386,730	54,436	191,843	205,261
Other Income	26,755	108,155	316,349	319,512
Total Revenue	**413,485**	**179,841**	**519,298**	**535,879**

Other Sources/(Uses) of Supplemental Water Fee	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget
2016 Bonds Principal Pmt	(101,250)	(107,250)	(113,250)	(117,750)
Interfund Loan Principal Receivable	319,655	315,395	311,194	307,049
Capital Expenditures	(94,733)	(40,000)	(1,630,000)	-
Total Other Sources/(Uses) of Supplemental Water Fee	**123,672**	**168,145**	**(1,432,056)**	**189,299**
Total Net Sources/(Uses) Supplemental Water Fee Fund	**(262,876)**	**(966,906)**	**(2,178,189)**	**(578,984)**
Ending Cash Balance Supplemental Water Fee Fund	11,250,027	10,283,121	8,104,932	7,525,948
Ending Prepaid Water Balance	1,880,051	1,349,921	649,921	-



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Rates and Fees











North Bay Pump Station Rim of the World High School Dogwood Grey Squirrel

Fiscal Years 2024-25 and 2025-26 Budget

Water Rates

Residential, Commercial & Irrigation - Arrowhead Woods Water Service Fees

Residential Fixed Fee ($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 51.87	$ 54.47	$ 57.20
1"	$ 103.68	$ 108.88	$ 114.35
1 1/2"	$ 201.09	$ 211.18	$ 221.78
2"	$ 317.98	$ 333.94	$ 350.70
3"	$ 590.74	$ 620.40	$ 651.54
4"	$ 980.38	$ 1,029.60	$ 1,081.29
6"	$ 1,954.50	$ 2,052.62	$ 2,155.66

Residential Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0 - 4 CCF	$ 1.70	$ 1.79	$ 1.88
Tier 2: 5 - 13 CCF	$ 3.06	$ 3.21	$ 3.37
Tier 3: 14 - 30 CCF	$ 9.12	$ 9.58	$ 10.06
Tier 4: 31+ CCF	$ 18.60	$ 19.53	$ 20.51

Irrigation Fixed Fee ($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 58.44	$ 61.37	$ 64.45
1"	$ 106.61	$ 111.96	$ 117.58
1 1/2"	$ 206.95	$ 217.34	$ 228.25
2"	$ 327.37	$ 343.80	$ 361.06
3"	$ 608.33	$ 638.87	$ 670.94
4"	$ 1,009.70	$ 1,060.39	$ 1,113.62
6"	$ 2,013.15	$ 2,114.21	$ 2,220.34

Irrigation Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
All Units	$ 9.19	$ 9.65	$ 10.13

Commercial Fixed Fee($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 55.56	$ 58.35	$ 61.28
1"	$ 106.67	$ 112.02	$ 117.64
1 1/2"	$ 207.08	$ 217.48	$ 228.40
2"	$ 327.56	$ 344.00	$ 361.27
3"	$ 608.70	$ 639.26	$ 671.35
4"	$ 1,010.31	$ 1,061.03	$ 1,114.29
6"	$ 2,014.36	$ 2,115.48	$ 2,221.68

Commercial Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0-40 CCF	$ 5.01	$ 5.26	$ 5.52
Tier 2: 40+ CCF	$ 9.78	$ 10.27	$ 10.79

Water Rates (continued)

Fire Protect. Fixed Fee($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
1"	$ 15.82	$ 16.61	$ 17.44
1 1/2"	$ 25.37	$ 26.64	$ 27.98
2"	$ 36.84	$ 38.69	$ 40.63
3"	$ 63.59	$ 66.78	$ 70.13
4"	$ 101.81	$ 106.92	$ 112.29
6"	$ 197.34	$ 207.25	$ 217.65

Fire Protection Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0 - 4 CCF	$ 1.70	$ 1.79	$ 1.88
Tier 2: 5 - 13 CCF	$ 3.06	$ 3.21	$ 3.37
Tier 3: 14 - 30 CCF	$ 9.12	$ 9.58	$ 10.06
Tier 4: 31+ CCF	$ 18.60	$ 19.53	$ 20.51

[1]One Billing Unit is One Hundred Cubic Feet or 748 gallons.

Water Fees

Capacity Fees	Effective
Meter Size	Jan 1, 2016
3/4" or smaller	$ 15,805
1"	$ 26,341
1 1/2"	$ 52,683
2"	$ 84,292
3"	$ 168,584
4"	$ 263,413
6"	$ 526,836

Physical Connection Fees	Effective	
Meter Size	Jan 1, 2016	
3/4”	$ 3,625	
3/4" w/Fire Meter	$ 3,925	
1”	$ 3,710	
1" w/Fire Meter	$ 4,010	
1" Fire Meter Only	$ 3,710	
1 1/2"	$ 5,060	
2”	$ 5,060	
4”	$ 9,515	estimated
6”	$ 11,720	estimated

Larger meters require a deposit and will be billed at actual installation cost.
The proposed fee is rounded to the nearest five dollars.

	2023-24
Supplemental Water Buy-in Fee:	$ 4,061.86

Other Services

Service Availability Letter	$ 172.00
Reapplication-SA Letter	$ 73.00
Feasability Study - SFR & Small Commercial	$ 625.00
Feasability Study - Large Commercial	$ 1,070.00
Plan Check	$ 625.00
Reconnection	$ 30.00
Fire Flow Test	$ 350.00
Encroachment Permits/Easement Quit Claims	$ 300.00
Hydrant Meter Rental Deposit	$ 1,300.00
Hydrant Meter Daily Rental Rate	$ 2.00
Hydrant Meter Monthly Rental Rate	$ 60.00
Hydrant Meter Annual Rental Rate	$ 720.00
Hydrant Meter Volume Usage Rate per CCF	$ 12.93

Wastewater Rates

Wastewater Service Fees

Wastewater - Residential	Effective	Effective	Effective
Description	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Monthly Fixed Fee	$ 59.81	$ 61.96	$ 64.19

Wastewater - Commercial	Effective	Effective	Effective
Description	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Monthly Fixed Fee	$ 59.81	$ 61.96	$ 64.19
Volume Fee* >5CCF	$ 8.96	$ 9.28	$ 9.61

*Volume Fee applies to water usage over 5 CCFs per month.
One Billing Unit is One Hundred Cubic Feet (CCF) or 748 gallons.

	Effective
Wastewater Capacity Fee	Jan 1, 2016
	$8,628

Deer Lodge Park Rates

Deer Lodge Park Water Service Fees

Monthly Fixed Fee ($/Month)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 48.24	$ 49.93	$ 51.68
1"	$ 113.29	$ 117.26	$ 121.36
1 1/2"	$ 221.70	$ 229.46	$ 237.49
2"	$ 351.79	$ 364.10	$ 376.84

Deer Lodge Park Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0 - 10 CCF	$ 5.22	$ 5.40	$ 5.59
Tier 2: 10+ CCF	$ 6.19	$ 6.41	$ 6.63

Fire Protection Meters - Deer Lodge Park

Monthly Fixed Fee ($/Month)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
1"	$ 15.41	$ 15.95	$ 16.51
1 1/2"	$ 25.94	$ 26.85	$ 27.79
2"	$ 38.56	$ 39.91	$ 41.31
3"	$ 68.04	$ 70.42	$ 72.88
4"	$ 110.13	$ 113.98	$ 117.97
6"	$ 215.39	$ 222.93	$ 230.73

Fire Protection Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0 - 10 CCF	$ 5.22	$ 5.40	$ 5.59
Tier 2: 10+ CCF	$ 6.19	$ 6.41	$ 6.63

[1]One Billing Unit is One Hundred Cubic Feet or 748 gallons.

Physical Connection Fees	Effective	
Meter Size	Jan 1, 2016	
3/4”	$ 3,625	
3/4" w/Fire Meter	$ 3,925	
1”	$ 3,710	
1" w/Fire Meter	$ 4,010	
1" Fire Meter Only	$ 3,710	
1 1/2"	$ 5,060	
2”	$ 5,060	
4”	$ 9,515	estimated
6”	$ 11,720	estimated

Capacity Fees	Effective
Meter Size	Jan 1, 2016
3/4" or smaller	$ 15,579
1"	$ 25,966
1 1/2"	$ 51,931
2"	$ 83,090
3"	$ 166,180
4"	$ 259,657
6"	$ 519,313

Rimforest Rates

Residential Fixed Fee ($/Mo)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 68.95	$ 72.40	$ 76.02
1" w/Fire Meter	$ 110.58	$ 116.11	$ 121.92
1"	$ 110.58	$ 116.11	$ 121.92
1 1/2"	$ 214.66	$ 225.39	$ 236.66
2"	$ 339.55	$ 356.53	$ 374.36
3"	$ 630.97	$ 662.52	$ 695.65
4"	$ 1,047.28	$ 1,099.64	$ 1,154.62
6"	$ 2,088.05	$ 2,192.45	$ 2,302.07

Residential Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0-5 CCF	$ 6.77	$ 7.11	$ 7.47
Tier 2: 5+ CCF	$ 10.42	$ 10.94	$ 11.49

Commercial Fixed Fee($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
3/4" or smaller	$ 79.08	$ 83.03	$ 87.18
1" w/Fire Meter	$ 127.46	$ 133.83	$ 140.52
1"	$ 127.46	$ 133.83	$ 140.52
1 1/2"	$ 248.41	$ 260.83	$ 273.87
2"	$ 393.56	$ 413.24	$ 433.90
3"	$ 732.24	$ 768.85	$ 807.29
4"	$ 1,216.06	$ 1,276.86	$ 1,340.70
6"	$ 2,425.61	$ 2,546.89	$ 2,674.23

Commercial Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0-18 CCF	$ 10.40	$ 10.92	$ 11.47
Tier 2: 18+ CCF	$ 14.07	$ 14.77	$ 15.51

Fire Protect. Fixed Fee($/Mo.)	Effective	Effective	Effective
Meter Size	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
4"	$ 142.60	$ 149.73	$ 157.22
6"	$ 278.69	$ 292.62	$ 307.25
8"	$ 442.00	$ 464.10	$ 487.31

Fire Protect. Volume Charge ($/CCF)

$ per Billing Unit[1]	Effective	Effective	Effective
Tier Volume	Apr 1, 2024	Apr 1, 2025	Apr 1, 2026
Tier 1: 0-5 CCF	$ 6.77	$ 7.11	$ 7.47
Tier 2: 5+ CCF	$ 10.42	$ 10.94	$ 11.49

[1]One Billing Unit is One Hundred Cubic Feet or 748 gallons.

Rimforest Rates (continued)

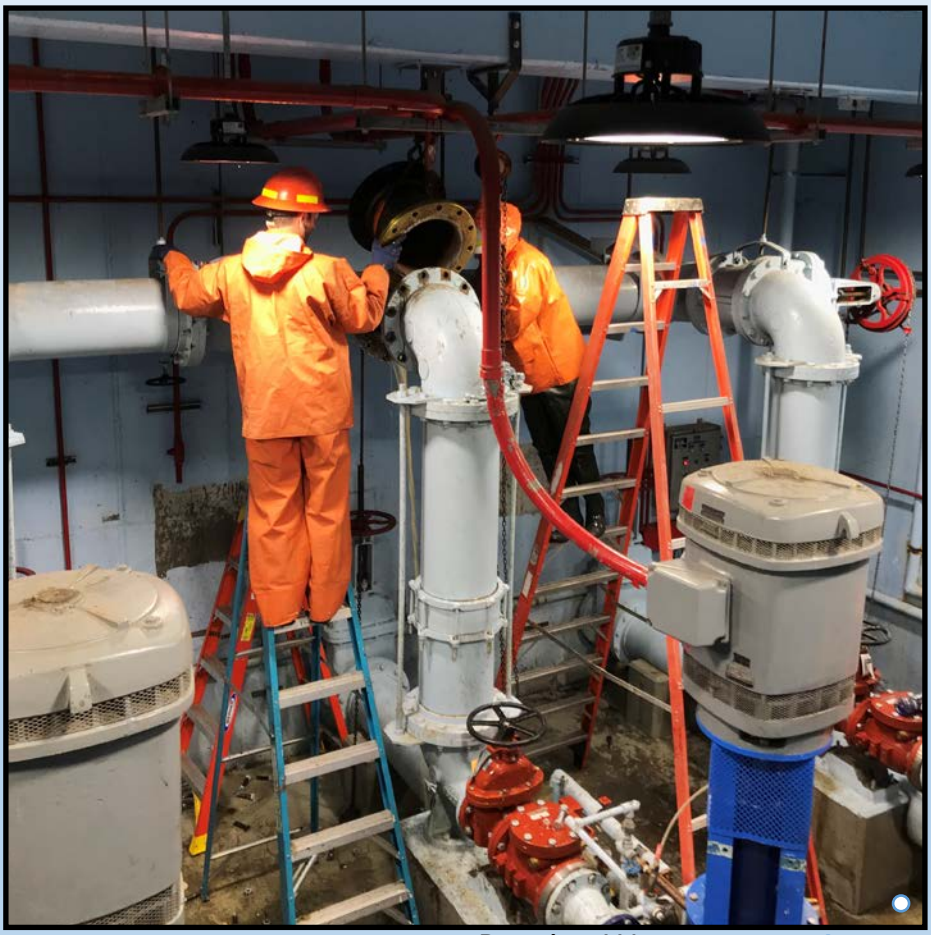
Meter Installation Fee - Short	Effective
METER SIZE	Jul 1, 2015
3/4" or smaller	11,432.84
1"	12,258.75
1 1/2"	21,143.09
2"	22,228.56

Meter Installation Fee - Long	Effective
METER SIZE	Jul 1, 2015
3/4" or smaller	21,980.79
1"	22,818.49
1 1/2"	35,454.79
2"	36,599.26

Capital Facilities Connection Charge (per EDU)

Effective
Jul 1, 2015
5,208.26

Staffing



Mechanical Maintenance







Bernina Water Pump

Western Bluebird



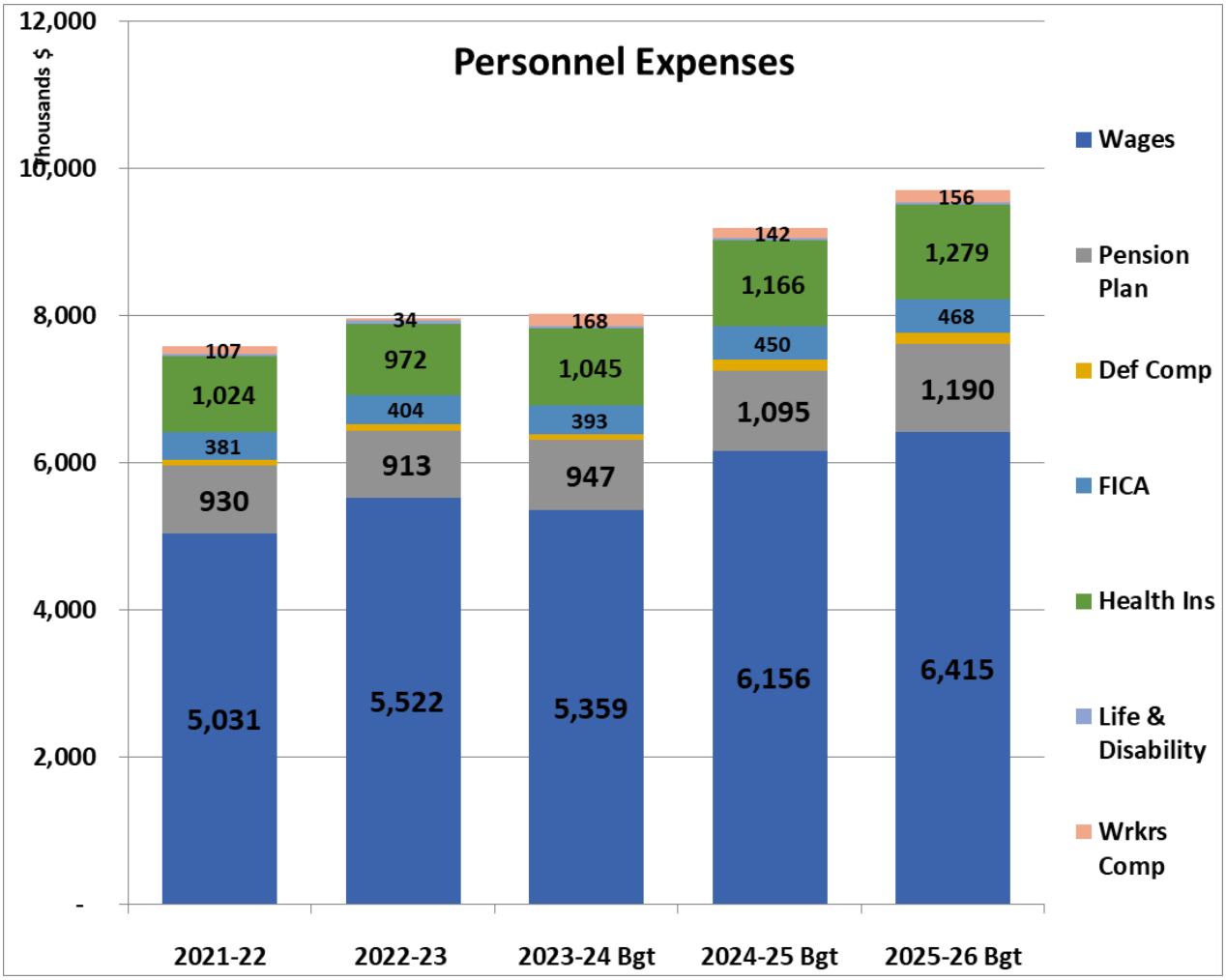
San Bernardino Mtns

Fiscal Years 2024-25 and 2025-26 Budget

Personnel Expense

Overall personnel expenses for fiscal year 2024-25 are expected to increase 14% compared to the fiscal year 2023-24 budget. The largest increases are a result of larger than usual cost of living increases due to an inflationary environment, a negotiated matching of deferred compensation to a larger segment of the workforce and the rising cost of health insurance. All positions are budgeted as filled for the entire year. The District does not plan to change head count during the current budget cycle.

In compliance with union contracts, employees of the District received a cost of living increase of 4.2% in January 2024. This current budget assumes a 5% increase to wages in both fiscal years. Actuarial assumptions combined with mixed investment results have increased the employer cost of the District's three pension plans.



Fiscal Year 2024-25 and 2025-26 Authorized Position Listing

Defined Positions			2024-25 Position Status				2024-25 and 2025-26 Budgeted Positions by Fund						
Department Classification	2023-24 Actual	2023-24 Budget	Filled	Unfilled	Additions/ Deletions	Budget Total	FTE Water	FTE Wastewtr	FTE DLP	FTE RF	FTE Project	FTE SWF	2022-23 Budget
Administration/Board													
General Manager	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Executive Assistant	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Human Resources Manager	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
HR Administrative Assistant	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Total Administration/Board	4	4	4	0	0	4	1.48	2.40	0.04	0.08	0.00	0.00	4.0
Finance/Customer Service													
Finance Manager	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Administrative Assistant	0.5	0.5	0.5	0	0	0.5	0.19	0.30	0.01	0.01	0.00	0.00	0.5
Customer Service Supervisor	1	1	1	0	0	1	0.42	0.22	0.02	0.02	0.00	0.34	1.0
Customer Service Rep	2	2	2	0	0	2	0.74	1.20	0.02	0.04	0.00	0.00	2.0
Sr. Accountant	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Accounting Technician	2	2	2	0	0	2	0.74	1.20	0.02	0.04	0.00	0.00	2.0
Sr. Field Rep - Meter Technician	1	1	1	0	0	1	0.94	0.00	0.02	0.04	0.00	0.00	1.0
Field Rep Meter Technician	1	1	1	0	0	1	0.94	0.00	0.02	0.04	0.00	0.00	1.0
Water Efficiency Field Rep	1	1	1	0	0	1	0.00	0.00	0.00	0.00	0.00	1.00	1.0
Total Finance/Customer Service	10.5	10.5	10.5	0	0	10.5	4.71	4.120	0.125	0.230	0.00	1.34	10.5
Engineering													
Engineering Manager	1	1	1	0	0	1	0.17	0.29	0.00	0.01	0.53	0.00	1.0
Engineering Technician I/II	2	2	2	0	0	2	0.39	0.63	0.01	0.02	0.95	0.00	2.0
Inspector	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Administrative Assistant	0.5	0.5	0.5	0	0	0.5	0.19	0.30	0.01	0.01	0.00	0.00	0.5
Total Engineering	3.5	3.5	3.5	0	0	3.5	0.74	1.22	0.02	0.04	1.48	0.00	3.5
Operations													
Operations Manager	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Water Operations Supervisor	1	1	1	0	0	1	0.92	0.00	0.02	0.04	0.00	0.02	1.0
Wastewater Operations Supervisor	1	1	1	0	0	1	0.00	0.90	0.00	0.00	0.00	0.10	1.0
Water Sr Treatment Plant Operator	1	1	1	0	0	1	0.84	0.00	0.04	0.00	0.00	0.12	1.0
Water Treatment Plant Operator I/II	4	4	4	0	0	4	3.52	0.00	0.11	0.00	0.00	0.37	4.0
WW Sr Treatment Plant Operator	1	1	1	0	0	1	0.00	1.00	0.00	0.00	0.00	0.00	1.0
WW Treatment Plant Operator I/II	4	4	4	0	0	4	0.00	3.59	0.00	0.00	0.00	0.41	4.0
Laboratory Technician Supervisor	1	1	1	0	0	1	0.13	0.74	0.03	0.01	0.00	0.09	1.0
Laboratory Technician	1	1	1	0	0	1	0.06	0.86	0.02	0.00	0.00	0.06	1.0
Mechanical Maintenance Supervisor	1	1	1	0	0	1	0.20	0.68	0.06	0.06	0.00	0.00	1.0
Electrical/Instrument Tech	2	2	2	0	0	2	0.71	1.25	0.02	0.02	0.00	0.00	2.0
Equipment Mechanic I/II	2	2	2	0	0	2	1.01	0.94	0.01	0.03	0.00	0.01	2.0
Physical Plant Worker	1	1	1	0	0	1	0.00	1.00	0.00	0.00	0.00	0.00	1.0
Total Operations	21	21	21	0	0	21	7.76	11.56	0.32	0.18	0.00	1.18	21.0
Field Operations													
Field Operations Manager	1	1	1	0	0	1	0.37	0.60	0.01	0.02	0.00	0.00	1.0
Field Operations Supervisor - WW	1	1	1	0	0	1	0.00	1.00	0.00	0.00	0.00	0.00	1.0
Field Operations Supervisor - Water	1	1	1	0	0	1	0.94	0.00	0.02	0.04	0.00	0.00	1.0
Senior Field Operations Worker	4	4	4	0	0	4	1.65	2.28	0.02	0.05	0.00	0.00	4.0
Field Operations Worker I/II	10	10	10	0	0	10	4.24	5.53	0.03	0.18	0.00	0.02	10.0
Total Field Operations	17	17	17	0	0	17	7.2	9.41	0.08	0.29	0	0.02	17.0
TOTAL DISTRICT	56	56	56	0	0	56	21.89	28.71	0.58	0.82	1.48	2.54	56.0
SUMMARY BY DIVISION													
Administration/Board	4	4	4	0	0	4	1.48	2.40	0.04	0.08	0.00	0.00	4.0
Finance/Customer Service	10.5	10.5	10.5	0	0	10.5	4.71	4.12	0.13	0.23	0.00	1.34	10.5
Engineering	3.5	3.5	3.5	0	0	3.5	0.74	1.22	0.02	0.04	1.48	0.00	3.5
Operations	21	21	21	0	0	21	7.76	11.56	0.32	0.18	0.00	1.18	21.0
Field Operations	17	17	17	0	0	17	7.20	9.41	0.08	0.29	0.00	0.02	17.0
DISTRICT TOTAL	56	56	56	0	0	56	21.89	28.71	0.58	0.82	1.48	2.54	56.0

Personnel Expense Comparison

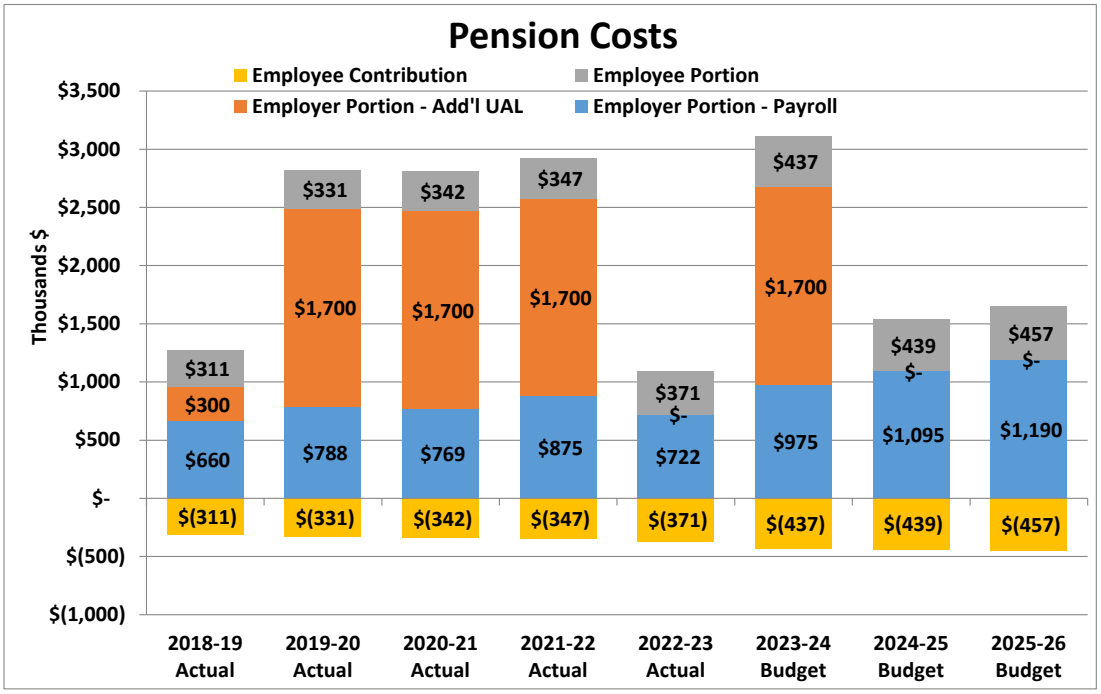
Personnel Expense	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt		2025-26 Bgt vs 2024-25 Bgt	
Salaries & Wages	4,951,402	5,441,091	5,294,864	6,084,723	6,348,430	789,859	15%	263,707	4%
Certification Pay	39,934	42,129	31,825	30,300	30,300	(1,525)	-5%	-	0%
Car Allowance	39,917	38,512	32,100	40,800	36,000	8,700	27%	(4,800)	-12%
Pension Plan	930,227	913,403	947,264	1,095,104	1,190,400	147,840	16%	95,296	9%
Deferred Compensation	74,848	77,463	73,832	144,663	150,450	70,831	96%	5,787	4%
FICA	380,790	404,479	392,647	450,174	467,891	57,527	15%	17,718	4%
Health Insurance	965,346	912,483	998,165	1,104,154	1,213,130	105,989	11%	108,975	10%
Dental Insurance	58,592	59,988	57,097	62,339	65,455	5,242	9%	3,117	5%
Life, Long Term Disability	36,123	39,316	33,680	37,140	37,140	3,460	10%	-	0%
Workers Comp	106,681	34,427	167,692	141,882	156,071	(25,810)	-15%	14,188	10%
Total Personnel Expense	7,583,860	7,963,292	8,029,166	9,191,279	9,695,267	1,162,113	14%	503,988	5%
Reimburse from Restricted	(214,647)	(257,001)	(310,913)	(320,551)	(331,129)	(9,638)	3%	(10,578)	3%
Net Personnel Operating	7,369,213	7,706,291	7,718,253	8,870,728	9,364,138	1,152,475	15%	493,410	6%

Capitalized Personnel	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt		2025-26 Bgt vs 2024-25 Bgt	
	181,688	129,370	171,590	206,357	212,823	34,767	20%	6,466	3%
	37,931	29,498	27,463	34,290	37,046	6,827	25%	2,757	8%
	1,606	1,588	2,144	5,776	6,007	3,632	169%	231	4%
	12,093	12,082	12,799	15,267	15,583	2,468	19%	316	2%
	26,121	27,584	26,436	27,792	30,571	1,356	5%	2,779	10%
	1,833	1,760	996	1,692	1,777	696	70%	85	5%
	2,137	879	764	1,367	1,367	603	N/A	-	0%
Workers Comp	765	757	2,349	1,810	1,991	(539)	-23%	181	10%
Total Capitalized Personnel	264,174	203,518	244,541	294,351	307,166	49,810	20%	12,815	4%

All Personnel Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2024-25 Bgt vs 2023-24 Bgt		2025-26 Bgt vs 2024-25 Bgt	
Salaries & Wages	5,133,090	5,570,461	5,466,454	6,291,080	6,561,253	824,626	15%	270,173	4%
Certification Pay	39,934	42,129	31,825	30,300	30,300	(1,525)	-5%	-	0%
Car Allowance	39,917	38,512	32,100	40,800	36,000	8,700	27%	(4,800)	-12%
Pension Plan	968,158	942,901	974,727	1,129,393	1,227,446	154,666	16%	98,053	9%
Deferred Compensation	76,454	79,051	75,976	150,440	156,457	74,464	98%	6,018	4%
FICA	392,883	416,562	405,446	465,440	483,474	59,994	15%	18,034	4%
Health Insurance	991,467	940,067	1,024,601	1,131,946	1,243,701	107,345	10%	111,755	10%
Dental Insurance	60,425	61,748	58,093	64,031	67,233	5,938	10%	3,202	5%
Life, Long Term Disability	38,260	40,195	34,444	38,508	38,508	4,064	12%	-	0%
Workers Comp	107,446	35,184	170,041	143,692	158,061	(26,349)	-15%	14,369	10%
Total All Personnel	7,848,034	8,166,810	8,273,707	9,485,630	10,002,433	1,211,923	15%	516,803	5%
Reimburse from Restricted	(214,647)	(257,001)	(310,913)	(320,551)	(331,129)	(9,638)	3%	(10,578)	3%
Pension Liability Expense	795,762	565,302	120,266	201,398	228,506	81,132	67%	27,108	13%
Net Op & Non-Op Personnel	8,429,149	8,475,111	8,083,060	9,366,477	9,899,810	1,283,417	16%	533,333	6%

Pension Expense Analysis

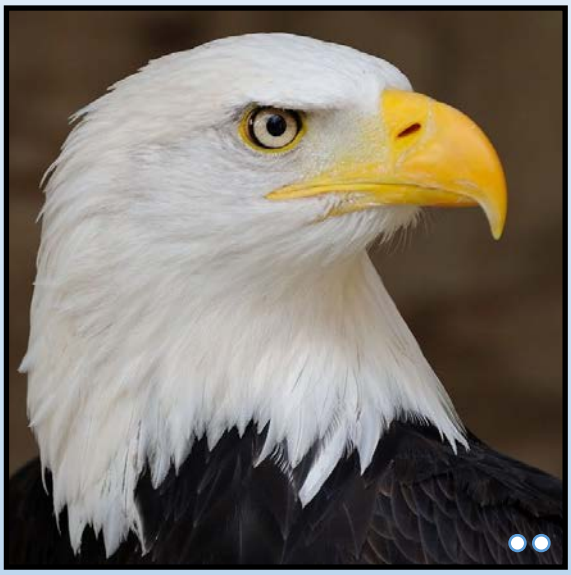
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget
ER Portion Tier 1 Plan	10.02%	10.82%	11.74%	11.70%	11.59%	11.60%	13.41%	13.40%
EE Portion Tier 1 Plan	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Min Unfunded Liab Pmt	$ 470,700	$ 570,962	$ 550,551	$ 652,900	$ 455,792	$ 537,603	$ 541,282	$ 634,200
Unfunded Liab Accelerated Repayment	$ 300,000	$ 1,700,000	$ 1,700,000	$ 1,700,000	$ -	$ 1,700,000	$ -	$ -
ER Portion Tier 2 Plan	8.89%	9.68%	10.48%	10.50%	10.32%	10.30%	11.88%	11.90%
EE Portion Tier 2 Plan	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
ER Portion PEPRA	6.84%	6.99%	7.73%	7.70%	7.47%	7.50%	7.87%	7.90%
EE Portion PEPRA	6.25%	6.75%	6.75%	6.75%	6.75%	6.75%	7.75%	7.75%
Employer Portion - Payroll	$ 660,344	$ 787,608	$ 768,909	$ 875,315	$ 721,813	$ 974,727	$ 1,095,104	$ 1,190,400
Employer Portion - Add'l UAL	$ 300,000	$ 1,700,000	$ 1,700,000	$ 1,700,000	$ -	$ 1,700,000	$ -	$ -
Employee Portion	$ 311,368	$ 330,919	$ 341,669	$ 346,669	$ 370,589	$ 437,124	$ 439,002	$ 456,562
Employee Contribution	$ (311,368)	$ (330,919)	$ (341,669)	$ (346,669)	$ (370,589)	$ (437,124)	$ (439,002)	$ (456,562)
Total Pension Paid	$ 960,344	$ 2,487,608	$ 2,468,909	$ 2,575,315	$ 721,813	$ 2,674,727	$ 1,095,104	$ 1,190,400
Total as % of Payroll	14.8%	12.1%	21.1%	49.8%	12.9%	48.6%	17.3%	18.1%
Unfunded Liability Adj:	594,804	795,762	565,302	(1,600,253)	1,455,865	120,266	201,398	228,506
Net Pension Expense	$ 1,555,148	$ 3,283,370	$ 3,034,211	$ 975,062	$ 2,177,678	$ 2,794,993	$ 1,296,502	$ 1,418,906



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Strategic Goals











- Rim of the World Hwy
- Bald Eagle
- Pine Tree
- Woody Boat

Fiscal Years 2024-25 and 2025-26 Budget

Strategic Goals

The District's Strategic Plan defines the Values, Vision and Priorities and forms the Goals and Initiatives. Each goal of the plan is assigned to a department and is described in the departmental sections of this budget. All of the departmental goals are kept in alignment with the Mission Statement and are combined into a District-wide scorecard. This Scorecard is updated at least annually and illustrates how every department is dedicated to providing exceptional service while protecting the natural resources and beauty of the unique community we serve.



Values

Openness, Integrity, and Respect
Service Excellence and Quality
Continuous Improvement
Reliability
Accountability

Priorities

Public Health & Safety
Regulatory Compliance
Fiscal Management
Resources & Environmental Management
Customer Service
Organization Development

Vision

- Provide high quality water and wastewater services so that the unique character of the communities we serve will not be diminished.
- Become a national model for 1) conservation, 2) community involvement, 3) resources management, 4) the effective use of technology, and 5) cost-effectiveness.
- Ensure our employees are informed, well-trained, and prepared to respond to customers and the changing needs in the community.
- Always provide courteous, prompt, and professional customer service 24 hours a day, every day. Ensure that our customers are well informed about the plans for spending revenues on current operations and future programs. Our policies will be straightforward and easy to understand.
- Actively preserve the environment of the communities we serve. The watershed and the water resources of the Lake Arrowhead communities will always be under the protection of our staff.
- Our water and wastewater services will have long-term operational viability and cost-effectiveness. We shall be continually maintaining and upgrading our facilities.

Goals & Initiatives

Goals were developed to support the achievement of the District's overall Strategic Plan Priorities. At the departmental level, Initiatives and the actions needed to achieve the Goals were developed. Staff revisits these Initiatives as necessary to ensure that they align with the District's Goals.

Public Health and Safety Goals are related to drinking water quality, wastewater containment and fire flow. Regulatory Compliance goals are to ensure compliance with existing orders and regulations from the State Water Resources Control Board (SWRCB). Fiscal Management goals include rates, costs and efficiencies. Resources and Environmental Management goals focus on maximizing water resources which are discussed in more detail below. Customer Service goals are related to public awareness and customer satisfaction. Organization Development goals are critical to ensure a safe, stable workforce that cares about the District and the community we serve.

Water Security Goals

In 2006, the SWRCB issued Order WR 2006-0001 which limited LACSD's diversion right to 1,566 AFY (see Regulatory Compliance Goal #1.) This goal is currently being met by managing demand but supplies will need to be increased to support any population growth. Surface water from Lake Arrowhead is the community's lowest cost, highest quality water but if the full-time population increases or drought becomes extreme and lake level is a concern, the District must have a plan in place to manage demand and protect resources.

Included in the Resource & Environmental Management Priority is the development of additional water sources. Current local water sources provide approximately 2,000 AF per year (AFY) which meets minimum demand but leaves a gap of 1,000 AFY during maximum demand. If the District wants to reduce withdrawals from Lake Arrowhead during drought and minimize expensive and unreliable imported water purchases, we need to develop 800 AFY to meet minimum demand and 2,600 AFY to meet maximum demand. Currently, the District's cost for imported water is priced at $2,600 per AF so development of any water source at a cost less than that would be feasible. Goals include the development of additional groundwater and recycled water uses. This would meet minimum demand in a severe drought without drawing on the lake as long as groundwater production remained constant and maximum conservation measures were in place. At maximum demand we would have a shortage of 1,400 AFY if we didn't want to draw off the lake. In this scenario we would need to manage demand and purchase imported water. The District's Water Conservation program currently costs approximately $150/AF which is roughly equivalent to the cost of surface water treatment. The District is currently recycling approximately 20% of its wastewater on an annual basis for irrigation. Two studies are currently underway to determine the feasibility of both groundwater and surface water augmentation.

Priorities and Goals

A. Public Health & Safety

1. Maintain 100% drinking water compliance.
2. Maintain one-hour response to disasters and system emergencies.
3. Achieve zero wastewater plant spills.
4. Maintain less than 3 Category 1 overflows in the wastewater collection system per year.
5. Ensure 1,500 GPM fire flow for any two-hour duration.

B. Regulatory Compliance

1. Achieve 100% compliance with SWRCB Order WR 2006-0001 (1,566 AF withdrawal limit).
2. Achieve 100% compliance with wastewater effluent quality requirements.
3. Achieve 100% compliance with Regional Water Quality Control Board requirements for I&I, by 2026.

C. Fiscal Management

1. Maintain rates that are equitable and support necessary operations, debt service, and approved capital projects.
2. Ensure that all capital projects do not exceed 15% of CIP budget and 20% of planned duration.
3. Ensure that costs are competitive with those of "like districts" or utilities.
4. Increase workplace efficiencies to reduce costs.
5. Ensure Pension Costs are manageable long-term.
6. Increase non-operating revenue and grant opportunities.
7. Replace aging infrastructure at a 5 year rolling average rate of depreciation +10% to avoid spikes.

D. Resources & Environmental Management

1. Manage water demand and supply in compliance with SWRCB Order WR 2006-0001.
2. Increase groundwater supply to 400 AF/year by 2026.
3. Improve Leak Index to 1.25.
4. Achieve 100% beneficial use of District's treated wastewater, by 2025.
5. Limit average annual increase in water demand to population growth + 1%.
6. Initiate renewable energy projects to reduce costs.

E. Customer Service

1. Achieve and maintain 90% customer satisfaction.
2. Reduce the potential for wastewater system blockages and in-home wastewater spills.
3. Improve customer knowledge of District projects and programs.

F. Organization Development

1. Maintain a positive work environment that results in maximum employee contribution to District Goals.
2. Maintain sufficient talent and expertise to accomplish District work.
3. Achieve zero lost days due to workplace accidents, every quarter.

Departmental Structure

Water Enterprise	Wastewater Enterprise	Deer Lodge Park Enterprise	Rimforest Enterprise
Administration			
General Management Board Administration Personnel & Risk Mgmt Finance Customer Service Public Info & Outreach Information Technology Meter Reading Water Conservation	General Management Board Administration Personnel & Risk Mgmt Finance Customer Service Public Info & Outreach Information Technology Meter Reading	General Management Board Administration Personnel & Risk Mgmt Finance Customer Service Public Info & Outreach Information Technology Meter Reading	General Management Board Administration Personnel & Risk Mgmt Finance Customer Service Public Info & Outreach Information Technology Meter Reading
Engineering			
Engineering Feasibility Studies Construction Management Inspection	Engineering Feasibility Studies Construction Management Inspection	Engineering Feasibility Studies Construction Management Inspection	Engineering Feasibility Studies Construction Management Inspection
Field Operations			
Water Distribution Cross-connection control Service orders Repair & Maintenance Leak Detection Valve/hydrant maint	Sewer Collection System Fats Oils Greases Progrm Service Orders Repair & Maintenance Inflow & Infiltration CCTV sewer inspection	Water Distribution Cross-connection control Service orders Repair & Maintenance Leak Detection Valve/hydrant maint	Water Distribution Cross-connection control Service orders Repair & Maintenance Leak Detection Valve/hydrant maint
Operations			
Water treatment Groundwater Recycled Water Pump stations Physical Plant maint Water purchases	Wastewater treatment Lift Stations Waste disposal Recycled Water	Water treatment Groundwater Pump stations Physical Plant maint Water purchases	Pump stations Physical Plant maint Water purchases



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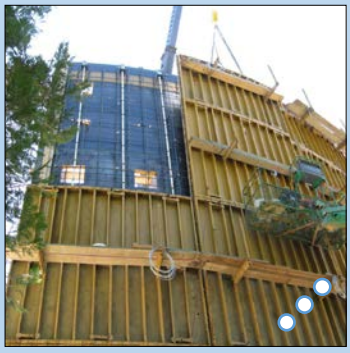
Debt Service









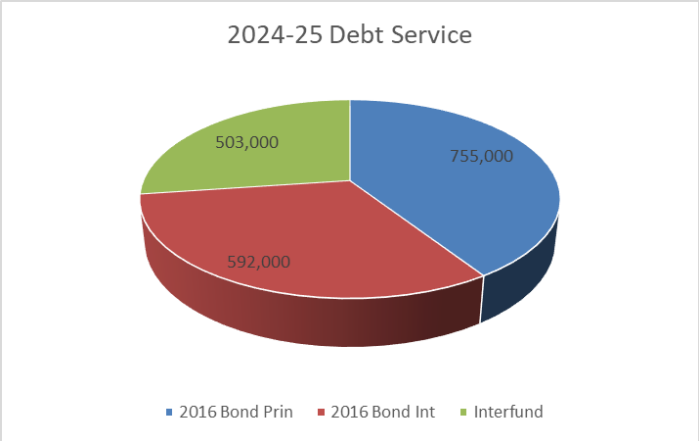


Debt Funded Projects: Recycled Water GVWWTP Mittry Tank

Fiscal Years 2024-25 and 2025-26 Budget

Debt

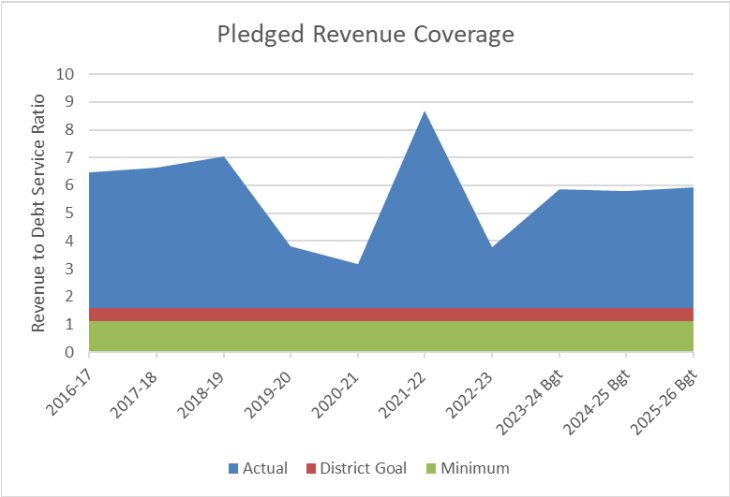
The District takes its commitments to bond holders seriously and is dedicated to maintaining proper cash reserves and sufficient pledged revenue coverage without putting undue pressure on rates. In fiscal year 2024-25, the District will expend a total external debt service of $1,346,875. In 2016, the District refinanced the 2009 Certificates of Participation ("COP's") and the State Revolving Fund loan to reduce long-term interest expense. There are no other plans to issue new debt. The District does not have a formal debt policy but is committed to reducing debt as soon as possible and will only consider responsible, low cost debt in the future.



The District's current external debt obligation consists of the Refunding Revenue Bonds issued in 2016. This funding source carries a low cost of debt. The District maintained net revenues equivalent to 3.78 times its annual debt service in 2022-23. This budget projects net revenues at approximately 5 to 6 times debt service for 2024-25 and 2025-26 and is confident that its credit rating will be confirmed with the next review.

Because the District has revenue bonds and does not have any general obligation bonds, it does not have any debt that is applicable to the legal debt margin. The District tracks its debt as a ratio to assessed value and to service connections. In 2022-23, the District's Debt to Assessed Value ratio was 0.32% with debt of $915 per service connection. Please see the Statistical Section of this budget for historic details on these indicators.

The District has utilized internal sources of cash when possible to cover the needs of specific funds. There are several inter-fund loans in effect. The District will transfer approximately $503,000 between funds to pay these obligations in 2024-25 and $512,000 in 2025-26.



Debt Service Fiscal Year 2024-25

Debt to External Parties	2024-25 Interest Expense	2024-25 Principal Payments	2024-25 Interest Payments	2024-25 Debt Service
Water Enterprise				
2016 Bonds-Fund 100	112,464	$ 143,450	$ 112,456	$ 255,906
2016 Bonds- Fund 160	88,776	113,250	88,781	202,031
Subtotal Water Debt Service	**201,240**	**256,700**	**201,237**	**457,937**
Wastewater Enterprise				
2016 Bonds-Fund 200	390,636	498,300	390,638	888,938
				-
Subtotal WW Debt Service	**390,636**	**498,300**	**390,638**	**888,938**
Total External Debt Service	**$ 591,876**	**$ 755,000**	**$ 591,875**	**$ 1,346,875**

Internal Debt and Other	2024-25 Interest Expense	2024-25 Principal Payments	2024-25 Interest Payments	2024-25 Debt Service
Water Enterprise				
Inter-Fund Loan-Due to Sup Wtr	84,408	136,925	84,411	221,336
Subtotal Water Debt Service	**84,408**	**136,925**	**84,411**	**221,336**
Wastewater Enterprise				
Inter-Fund Loan-Due to Sup Wtr	107,436	174,269	107,432	281,701
Subtotal WW Debt Service	**107,436**	**174,269**	**107,432**	**281,701**
Total Other	**$ 191,844**	**$ 311,194**	**$ 191,843**	**$ 503,037**
Water Enterprise	285,648	393,625	285,648	679,273
Wastewater Enterprise	498,072	672,569	498,070	1,170,639
Deer Lodge Park Enterprise	-	-	-	-
Rimforest Enterprise	-	-	-	-
Grand Total	**$ 783,720**	**$ 1,066,194**	**$ 783,718**	**$ 1,849,912**

Debt Service Fiscal Year 2025-26

Debt to External Parties	2025-26 Interest Expense	2025-26 Principal Payments	2025-26 Interest Payments	2025-26 Debt Service
Water Enterprise				
2016 Bonds-Fund 100	$ 105,888	$ 149,150	$ 105,887	$ 255,037
2016 Bonds- Fund 160	83,592	117,750	$ 83,595	201,345
Subtotal Water Debt Service	**189,480**	**266,900**	**189,482**	**456,382**
Wastewater Enterprise				
2016 Bonds-Fund 200	367,824	$ 518,100	$ 367,818	885,918
				-
Subtotal WW Debt Service	**367,824**	**518,100**	**367,818**	**885,918**
Total External Debt Service	**$ 557,304**	**$ 785,000**	**$ 557,300**	**$ 1,342,300**

Internal Debt and Other	2025-26 Interest Expense	2025-26 Principal Payments	2025-26 Interest Payments	2025-26 Debt Service
Water Enterprise				
Inter-Fund Loan-Due to Sup Wtr	90,312	135,102	90,315	225,417
Subtotal Water Debt Service	**90,312**	**135,102**	**90,315**	**225,417**
Wastewater Enterprise				
Inter-Fund Loan-Due to Sup Wtr	114,948	171,947	114,946	286,893
Subtotal WW Debt Service	**114,948**	**171,947**	**114,946**	**286,893**
Total Other	**$ 205,260**	**$ 307,049**	**$ 205,261**	**$ 512,310**
Water Enterprise	279,792	402,002	279,797	681,799
Wastewater Enterprise	482,772	690,047	482,764	1,172,811
Deer Lodge Park Enterprise	-	-	-	-
Rimforest Enterprise	-	-	-	-
Grand Total	**$ 762,564**	**$ 1,092,049**	**$ 762,561**	**$ 1,854,610**

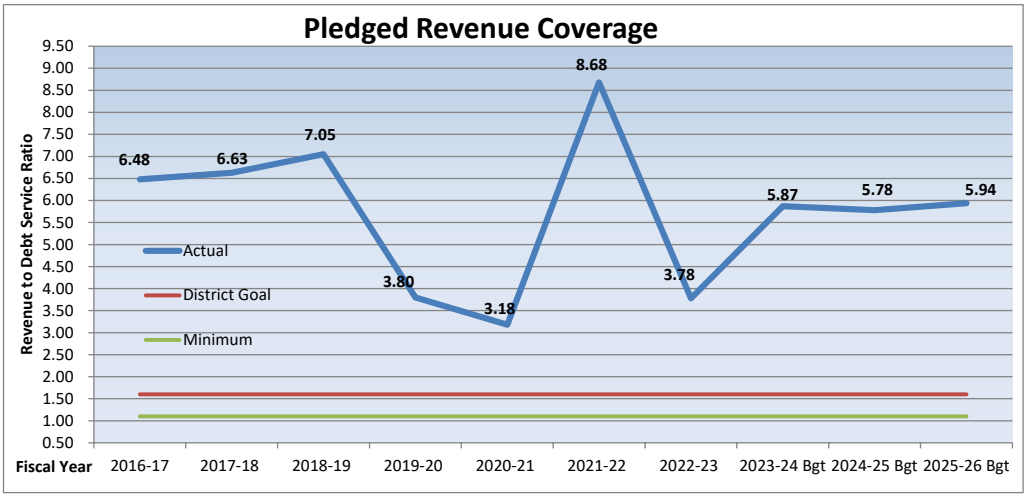
Future Debt Service

Debt to External Parties	Future Principal Payments	Future Interest Payments	Total Future Debt Service	Year of Maturity
Water Enterprise				
2016 Bonds-Fund 100	$ 2,572,600	$ 739,442	$ 3,312,042	2038
2016 Bonds- Fund 160	2,031,000	583,770	$ 2,614,770	2038
Subtotal Water Debt Service	**4,603,600**	**1,323,212**	**5,926,812**	
Wastewater Enterprise				
2016 Bonds-Fund 200	$ 8,936,400	$ 2,568,588	11,504,988	2038
Subtotal WW Debt Service	**8,936,400**	**2,568,588**	**11,504,988**	
Total External Debt Service	**$ 13,540,000**	**$ 3,891,800**	**$ 17,431,800**	

Internal Debt and Other	Future Principal Payments	Future Interest Payments	Total Future Debt Service	Year of Maturity
Water Enterprise				
Inter-Fund Loan-Due to Sup Wtr	133,302	96,140	229,442	2027
Subtotal Water Debt Service	**133,302**	**96,140**	**229,442**	
Wastewater Enterprise				
Inter-Fund Loan-Due to Sup Wtr	169,657	122,360	292,017	2027
Subtotal WW Debt Service	**169,657**	**122,360**	**292,017**	
Total Other	**$ 302,959**	**$ 218,500**	**$ 521,459**	
Water Enterprise	4,736,902	1,419,352	6,156,254	
Wastewater Enterprise	9,106,057	2,690,948	11,797,005	
Deer Lodge Park Enterprise	-	-	-	
Rimforest Enterprise	-	-	-	
Grand Total	**$ 13,842,959**	**$ 4,110,300**	**$ 17,953,259**	

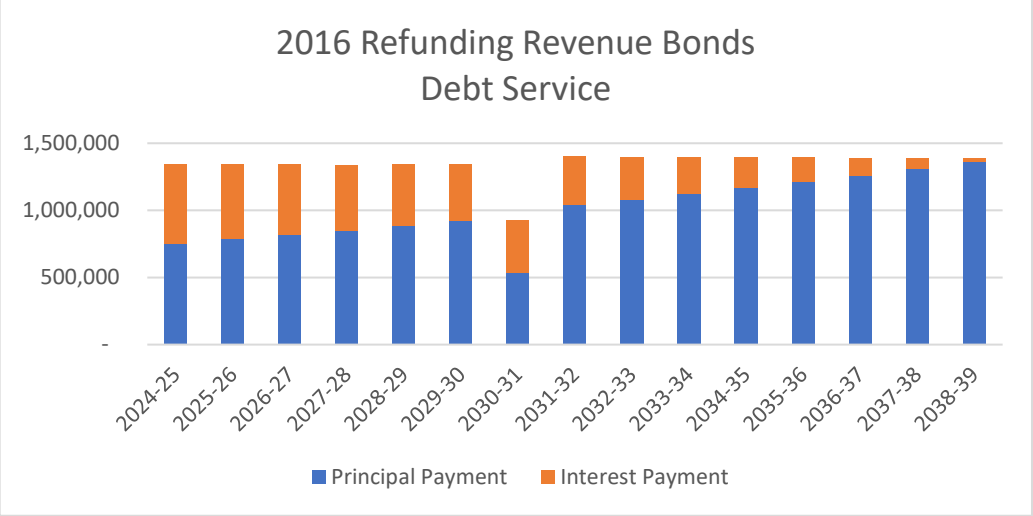
Pledged Revenue Coverage

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
Gross Revenues										
Water Fund	8,558,618	8,826,280	9,047,597	7,872,594	7,787,358	7,971,819	8,144,671	8,950,856	9,010,826	9,432,474
Wastewater Fund	10,838,940	10,752,255	11,884,944	12,291,013	12,008,877	13,042,117	13,365,625	12,660,052	14,159,600	14,628,685
Combined Total	19,397,558	19,578,535	20,932,541	20,163,607	19,796,235	21,013,936	21,510,296	21,610,908	23,170,426	24,061,159
Operating Expenses										
Water Fund	5,627,339	6,403,719	6,654,489	8,433,483	8,555,327	5,777,489	8,621,952	7,876,272	8,726,372	9,076,581
Less: Depreciation	(1,549,375)	(1,574,196)	(1,447,578)	(1,650,008)	(1,609,689)	(1,600,055)	(1,576,321)	(1,695,012)	(1,629,756)	(1,667,280)
Net Water Fund Operating Exp	4,077,964	4,829,523	5,206,911	6,783,475	6,945,638	4,177,434	7,045,631	6,181,260	7,096,616	7,409,301
Wastewater Fund	7,951,734	7,600,894	7,988,295	10,076,907	10,527,169	7,255,579	11,531,419	10,149,685	10,714,154	11,268,357
Less: Depreciation	(1,723,193)	(1,794,011)	(1,777,475)	(1,801,094)	(1,959,231)	(2,065,069)	(2,121,372)	(2,604,492)	(2,427,192)	(2,596,152)
Net Wastewater Fund Op Exp	6,228,541	5,806,883	6,210,820	8,275,813	8,567,938	5,190,510	9,410,047	7,545,193	8,286,962	8,672,205
Combined Total	10,306,505	10,636,406	11,417,731	15,059,288	15,513,576	9,367,944	16,455,678	13,726,453	15,383,578	16,081,506
Net Revenues										
Water Fund	4,480,654	3,996,757	3,840,686	1,089,119	841,720	3,794,385	1,099,040	2,769,596	1,914,210	2,023,173
Wastewater Fund	4,610,399	4,945,372	5,674,124	4,015,200	3,440,939	7,851,607	3,955,578	5,114,859	5,872,638	5,956,480
Combined Total	9,091,053	8,942,129	9,514,810	5,104,319	4,282,659	11,645,992	5,054,618	7,884,455	7,786,848	7,979,653
Senior and Parity Debt Service										
2016 Revenue Bonds	1,403,504	1,348,198	1,349,050	1,343,125	1,348,000	1,341,375	1,338,375	1,343,625	1,346,875	1,342,300
Combined Total	1,403,504	1,348,198	1,349,050	1,343,125	1,348,000	1,341,375	1,338,375	1,343,625	1,346,875	1,342,300
Debt Service Coverage										
Combined Debt	6.48	6.63	7.05	3.80	3.18	8.68	3.78	5.87	5.78	5.94



Lake Arrowhead Community Services District
2016 Refunding Revenue Bonds

Fiscal Year	Principal Payment	Interest Payment	Total Debt Service
2024-25	755,000	591,875	1,346,875
2025-26	785,000	557,300	1,342,300
2026-27	815,000	525,300	1,340,300
2027-28	845,000	492,100	1,337,100
2028-29	885,000	457,500	1,342,500
2029-30	920,000	421,400	1,341,400
2030-31	535,000	392,300	927,300
2031-32	1,040,000	360,800	1,400,800
2032-33	1,080,000	318,400	1,398,400
2033-34	1,120,000	274,400	1,394,400
2034-35	1,165,000	228,700	1,393,700
2035-36	1,210,000	181,200	1,391,200
2036-37	1,255,000	131,900	1,386,900
2037-38	1,310,000	80,600	1,390,600
2038-39	1,360,000	27,200	1,387,200
Total	**15,080,000**	**5,040,975**	**20,120,975**



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Capital Expenditures











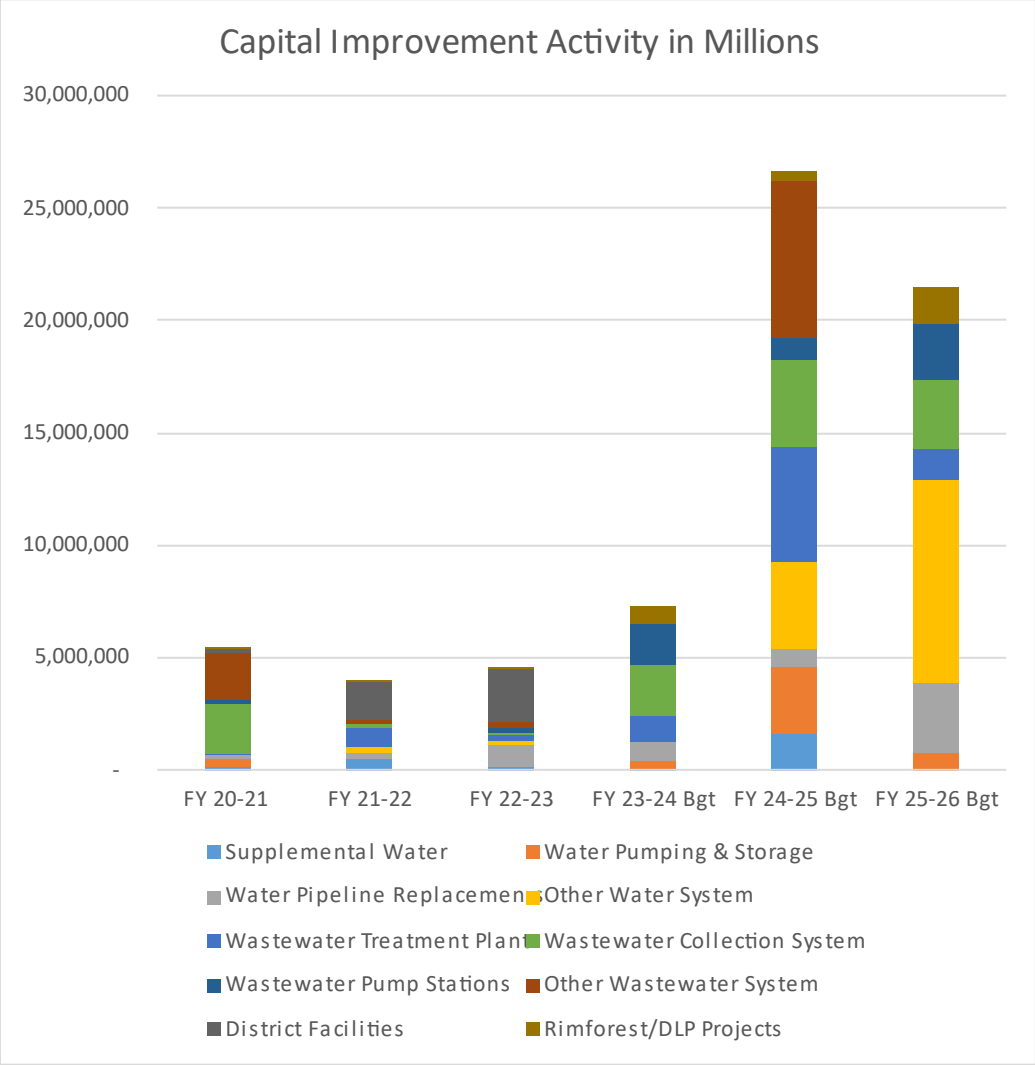
Corporate Yard Grass Valley WWTP Recycled Water Sewer Maintenance

Fiscal Years 2024-25 and 2025-26 Budget

Capital Expenditures

The District's capital plan identifies $28,257,000 in capital expenditures during fiscal year 2024-25 and $22,620,000 in fiscal year 2025-26. The funding sources for these expenditures will come from rates, fees, property taxes and there may be the possibility of receiving state funding related to PFAS solutions. This section contains details regarding significant nonrecurring capital expenditures, the amounts budgeted for these projects and their effect on operating costs.

All District Capital Expenditures are purchased or managed in accordance with the District's Purchasing Policy, Capital Project Approval Policy and Capital Purchase and Vehicle Replacement Policy. Equipment must cost more than $5,000 and have an expected life of more than one year to be capitalized. The District carefully reviews all equipment before determining if a replacement is necessary and does not solely consider age, but also the cost to keep it in service and the anticipated remaining usefulness. To determine the priority of construction projects, the District weighs the needs of all the departments and prioritizes the work to be done with the funding available.



Project Descriptions

Water Enterprise Capital Projects

- The site location for the Spyglass Reservoir is experiencing major soil erosion requiring significant repairs. To address the slope failure and ensure seismic compliance, a recent evaluation determined the best solution would be to replace the existing welded steel storage tank with a pre-stressed concrete tank and retaining wall. There are no anticipated changes to operating costs in this budget, but a concrete tank will reduce future recoating maintenance costs.

- To reduce real water losses and improve water quality, the District is replacing old steel water lines in various areas. Several projects have been identified in this budget. Any reduction in real water loss will save the District over $500/acre-foot in variable production costs.

- The District has budgeted $1.4 million in 2024-25 for the construction of a new drinking water well to be located on the property of the Blue Jay Administration facility owned by the District.

- Lakewood Water Main Replacement – This project will replace 2- and 6-inch steel water mains as well as steel service lines that have experienced many leaks over the years. Additionally, this new water system will provide fire hydrants for fire protection that currently does not exist in this tract.

- One of the top recommendations made in a recently completed analysis of our wastewater facilities is to "construct a new Recycled water storage tank or reservoir and convert the existing Recycled water pond back to secondary effluent equalization." This project will benefit the denitrification, membrane filtration, and UV disinfection processes and will allow for a much more efficient operation.

Deer Lodge Park Enterprise Capital Projects

- The District has budgeted $270,000 for the development of a test well at the location of a water storage tank site already owned by the District. Assuming the test well is a success, monies for the construction of the drinking water well have been allocated for year 2026-27. This project will increase the reliability and efficiency of the Deer Lodge Park water system and could decrease electrical costs if certain facilities at lower elevation can be taken out of operation.

Wastewater Enterprise Capital Projects

- The District has worked with a consultant on a comprehensive analysis of our wastewater system and operations. The goal was to identify any major deficiencies, improve the effluent quality, and seek out any available efficiency opportunities. Up to this point many improvements have been recommended and some have already been addressed or are in the process of being addressed. Some top recommendations include converting the methanol system to a safer alternative, construct a supplemental treatment process, construct a new Recycled water storage tank, just

to name a few. The District has earmarked $750,000 per year to respond to the results of the study.

- In 2017 the District had its monitoring and test wells at the Hesperia Effluent Management Site (EMS) inspected. The inspection report recommended that many of the wells be rehabilitated, with either mechanical and/or chemical cleaning. The report also states that one, if not possibly two wells, be replaced with new monitoring wells. The District has budgeted $300,000 in 2025-26 to address the findings and recommendations within the inspection report.

- The District plans to continue replacing pipeline in the Palisades area where the sewer system is undersized, vulnerable to sanitary sewer overflows and exhibits significant inflow and infiltration during storm events as documented by flow monitors. The project will be completed in multiple phases. There are no significant changes to operating expenses associated with this project.

- The District has been slip lining and rehabilitating the sewer main that surrounds Lake Arrowhead in an effort to decrease the risk of a sanitary sewer overflow into the lake and reduce inflow and infiltration during storm events.

- Wastewater Lift Station #2 is in the Lake Arrowhead Village. Access to the pumps and equipment can be very difficult at times, especially during weekends and holidays. The pumps are located in a parking spot within the Village and maneuvering and setting up to do required work and maintenance can be very time consuming and problematic. Because of the proximity to the lake, there is limited time for response to a problem before an overflow to the lake may occur. Because of these reasons it has been determined that relocating the lift station outside of the parking area would be the best long-term solution. The District has a conceptual idea and has begun preliminary work and discussions with the Village ownership. The District has budgeted $150,000 in 2024-25 for the design and budgeted $2.4 million in 2025-26 for the construction of the new lift station.

Equipment Replacements

- The District conducts an annual review of its fleet and has a systematic approach to replacing vehicles when it becomes cost effective. Vehicles are monitored after they reach 10 years in age or have more than 100,000 miles. For 2024-25, the District has identified three vehicles for replacement and two vehicles for replacement in 2025-26 in the amounts of $675,000 and $215,000, respectively. Each of the vehicles programmed for replacement will be between 10 and 20 years old at the time of replacement. The District also has budgeted for the purchase of various equipment in the amounts of $357,000 for 2024-25 and $555,200 for 2025-26.

Water Capital Improvement Plan (110)	2024-25	2025-26	2026-27	2027-28	2028-29	Total 5-Year Project Cost
Water Treatment Plant Projects						
Insulation for Cedar Glen WTP	150,000					150,000
Tank Mixer	15,000					15,000
Bernina Switchgear Replacement		350,000				350,000
PFAS Treatment - Bernina		8,500,000				8,500,000
PFAS Treatment - Cedar Glen	3,500,000					3,500,000
Bernina Pumphouse Switchgear	100,000					100,000
Water Treatment Plant Projects Subtotal	**3,765,000**	**8,850,000**	**-**	**-**	**-**	**12,615,000**
Water Pumping & Storage Projects						
Spyglass site improvements (179)	2,900,000					2,900,000
Banff Switchgear	100,000					100,000
New Banff tank			3,500,000			3,500,000
Shasta Fireflow				370,000		370,000
New Shasta Tank				1,500,000		1,500,000
Solar Back-ups (5 sites)		750,000				750,000
Water Pumping & Storage Projects Subtotal	**3,000,000**	**750,000**	**3,500,000**	**1,870,000**	**-**	**9,120,000**
Water Pipeline Replacement						
Raw Water Line Replacement					7,500,000	7,500,000
Bald Eagle ACP Replacement	400,000					400,000
Lakewood Tract Replacement/Wabash tank fireflow	350,000	1,250,000	375,000			1,975,000
Golf Course Road, Lane, Way, Tunnel Ct. (6700ft/1yr)x$250		1,750,000				1,750,000
Portillo cross county (600ft/1 year)x$250		165,000				165,000
Yosemite to Sequoia, Yellowstone, Banff, Mammoth, Glacier, Acadia, Bryce, Lassen (15100ft/3 years)x$250				1,258,333	1,258,333	2,516,666
Water Pipeine Replacement Subtotal	**750,000**	**3,165,000**	**375,000**	**1,258,333**	**8,758,333**	**14,306,666**
Supplemental Water Projects (160)						
IX Plant road paving and driveway repair	70,000					70,000
Decant tank retrofit (WIP)	40,000					40,000
Blue Jay Well (187)	1,400,000					1,400,000
New Wells (Blue Jay & Corp Yard)(Hwy173 = proj244)	100,000		2,000,000			2,100,000
LACC Well Meters to SCADA	20,000					20,000
Recycled Water Process Upgrade			10,000,000			10,000,000
Supplemental Water Projects Subtotal	**1,630,000**	**-**	**12,000,000**	**-**	**-**	**13,630,000**
Other Water System Capital Expenditures						
MIU replacement upgrade	100,000	100,000	100,000	100,000	100,000	500,000
Other Water System Capital Expenditures Subtotal	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**
Water Project Type Summary						
Water Treatment Plant Projects Subtotal	3,765,000	8,850,000	-	-	-	12,615,000
Water Pumping & Storage Projects Subtotal	3,000,000	750,000	3,500,000	1,870,000	-	9,120,000
Water Pipeline Replacement Subtotal	750,000	3,165,000	375,000	1,258,333	8,758,333	14,306,666
Supplemental Water Projects Subtotal	1,630,000	-	12,000,000	-	-	13,630,000
Other Water System Expenditures Subtotal	100,000	100,000	100,000	100,000	100,000	500,000
Total Water Capital Projects	**9,245,000**	**12,865,000**	**15,975,000**	**3,228,333**	**8,858,333**	**50,171,666**
Water Equipment Purchases	277,000	346,000	208,750	345,250	214,250	1,391,250
Total Water Capital Expenditures	**9,522,000**	**13,211,000**	**16,183,750**	**3,573,583**	**9,072,583**	**51,562,916**

Deer Lodge Park Capital Improvement Plan (310)	2024-25	2025-26	2026-27	2027-28	2028-29	Total 5-Year Project Cost
Water Treatment & Storage Projects						
Test Well Drilling	270,000					270,000
Well Construction			1,000,000			1,000,000
Water Treatment Projects Subtotal	**270,000**	**-**	**1,000,000**	**-**	**-**	**1,270,000**
Total Deer Lodge Park Capital Projects	**270,000**	**-**	**1,000,000**	**-**	**-**	**1,270,000**

Wastewater Capital Improvement Plan (210)	2024-25	2025-26	2026-27	2027-28	2028-29	Total 5 Year Project Cost
Treatment Plant Improvements						
GVWWTP Thickener Liner					300,000	300,000
GVWWTP SCADA Room (228)	250,000					250,000
GVWWTP Efficiency Upgrades	750,000	750,000	750,000	750,000	750,000	3,750,000
GVWWTP Electrical Upgrades	400,000					400,000
Hesperia Pond Piping Improvements			280,000			280,000
WCWWTP New Water Line	700,000					700,000
Replace Trickling Filters Recirculation Line & Pumps		350,000				350,000
Hesperia Well Rehab		300,000				300,000
GVWWTP Storage Pond	3,000,000					3,000,000
GVWWTP Paving			85000			85,000
GVWWTP New Concrete for Bin Storage/Transfer Area	80,000					80,000
Replace GVWWTP Denite Pumps			100,000			100,000
Wastewater Treatment Plant Projects Subtotal	**5,180,000**	**1,400,000**	**1,215,000**	**750,000**	**1,050,000**	**9,595,000**
Pump Stations						
Lift Station #2 Relocation	150,000	2,350,000				2,500,000
Lift Station #5A Wetwell Inspection, Lining and MH Repair	150,000					150,000
LS #11 Replacement	200,000					200,000
LS #17 Upgrades (AD8)	200,000					200,000
LS #5 New Building	70,000					70,000
LS #7 Switchgear and Improvements	150,000					150,000
LS #6 New Building		80,000				80,000
Pump Station Projects Subtotal	**920,000**	**2,430,000**	**-**	**-**	**-**	**3,350,000**
Pipeline Rehab & Replacement						
Sliplining (Meadow Bay and Blue Jay)	1,500,000	1,500,000				3,000,000
I&I Spot Repairs	150,000	150,000	150,000	150,000	150,000	750,000
MH Inflow Reduction (200/yr)	315,000	315,000	315,000	315,000	315,000	1,575,000
Hospital Road Sewer Replacement	150,000					150,000
Western Sewer Extension (254)	405,000					405,000
Manhole Rehab (20/yr)	125,000	125,000	150,000	150,000	150,000	700,000
Rainbow Sewer Repair	200,000					200,000
Sunset, Alphabets, Fremont, Mittry area, Tr. 63 Summit/CastleGate, Burnt Mill, Rainbow and Lakewood	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Pipeline Rehab & Replacement Projects Subtotal	**3,845,000**	**3,090,000**	**1,615,000**	**1,615,000**	**1,615,000**	**11,780,000**
Other Wastewater System Capital Expenditures						
Field Operations Facility (253)	600,000					600,000
Administration Building - Parking Lot Improvements Ph2 and 3	250,000	250,000				500,000
Willow Creek WWTP New Building	2,500,000					2,500,000
Hesperia Farm Solar Project (142)	3,500,000					3,500,000
Blue Jay Building Roof Access and Recoating	150,000					150,000
Other Wastewater System Capital Expenditures Subtotal	**7,000,000**	**250,000**	**-**	**-**	**-**	**7,250,000**
Project Type Summary						
Wastewater Treatment Plant Projects Subtotal	5,180,000	1,400,000	1,215,000	750,000	1,050,000	9,595,000
Wastewater Pumping Stations Subtotal	920,000	2,430,000	-	-	-	3,350,000
Wastewater Pipeline Rehab & Replacement Subtotal	3,845,000	3,090,000	1,615,000	1,615,000	1,615,000	11,780,000
Other Wastewater System Expenditures Subtotal	7,000,000	250,000	-	-	-	7,250,000
Total Capital Projects	**16,945,000**	**7,170,000**	**2,830,000**	**2,365,000**	**2,665,000**	**31,975,000**
Wastewater Equipment Purchases	1,480,000	639,200	853,250	146,750	107,750	3,226,950
Total Wastewater Capital Expenditures	**18,425,000**	**7,809,200**	**3,683,250**	**2,511,750**	**2,772,750**	**35,201,950**

Rimforest Capital Improvement Plan (410)	2024-25	2025-26	2026-27	2027-28	2028-29	Total 5 Year Project Cost
Water Pumping & Storage Projects						
Recoat existing tank	140,000					140,000
Add 2nd Storage tank		1,500,000				1,500,000
Add New Well(s)					1,500,000	1,500,000
Pave road to tank(s)		150,000				150,000
Water Pumping & Storage Projects Subtotal	**140,000**	**1,650,000**	**-**	**-**	**1,500,000**	**3,290,000**
Total Rimforest Capital Projects	**140,000**	**1,650,000**	**-**	**-**	**1,500,000**	**3,290,000**

Equipment Purchases & Replacements

	Fiscal Year 2024-25			Fiscal Year 2025-26			Fiscal Year		
	Water	WW	Total	Water	WW	Total	2026-27	2027-28	2028-29
Fleet Replacements	-	675,000	675,000	65,000	150,000	215,000	505,000	195,000	135,000
Pump Replacement	20,000	20,000	40,000	20,000	20,000	40,000	40,000	40,000	40,000
SCADA Radios	6,000	6,000	12,000	6,000	6,000	12,000	12,000	12,000	12,000
Ductless Fume Hood		7,000	7,000			-			
BOD Incubator		9,000	9,000			-			
2x GVTP Micro-chlor Cells			-		25,000	25,000			
WCTP Sludge Pump		25,000	25,000			-			
CCTV Small System		18,000	18,000						
2x GVTP Sludge Grinders			-		60,000	60,000			
Power Mole	16,000		16,000			-			
Washer/Dryer			-		3,200	3,200			
2x Caterpillar Backhoes			-	80,000	80,000	160,000			
Caterpillar Skidsteer			-	60,000	60,000	120,000			
Wabash Generator	40,000		40,000			-			
Banff Generator	50,000		50,000			-			
Lift Station #12 Generator			-		50,000	50,000			
Brentwood Generator	50,000		50,000						
Station ATS's	25,000		25,000	25,000		25,000			
Station VFD's	25,000	10,000	35,000	25,000	10,000	35,000			
Blue Jay HVAC/Elevator		25,000	25,000		25,000	25,000			
Facilities Alarm Upgrade	5,000	10,000	15,000			-			
GV Portable Compressor			-			-		50,000	
Alum Tank Recoat	35,000		35,000			-			
Rammer	5,000		5,000			-			
Total	**$ 277,000**	**$ 805,000**	**$ 1,082,000**	**$ 281,000**	**$ 489,200**	**$ 770,200**	**$ 557,000**	**$ 297,000**	**$ 187,000**

Current Fleet Equipment

Estimated Replacement Year

Current Fleet #	Current Make	Current Model	Current Year	Description	2024-25	2025-26	2026-27	2027-28	2028-29
20949	Peterbilt	Dump T	1997	District Dump Truck	350,000				
67	Ford	F-250	2008	WW Ops Truck	75,000				
20952	Mitsu	Fuso	2012	F Ops Rodder	250,000				
81	Ford	F-150	2014	F Ops Service Orders		65,000			
88	Ford	F-350	2016	Field Ops Truck		150,000			
82	Ford	F-550	2015	Field Ops Truck			200,000		
86	Chevrolet	1500	2016	Field Ops WW Supv			75,000		
85	Ford	F-550	2015	Mech Pump Truck			200,000		
-	Yamaha	Viking	2014	WW Operations			30,000		
83	Chevrolet	1500	2015	Engineering Truck				65,000	
84	Chevrolet	1500	2015	F Ops Mgr Truck				65,000	
91	Chevrolet	1500	2017	Meter Reading Truck				65,000	
87	Chevrolet	1500	2016	Water Ops Truck					70,000
99	Jeep	Renegade	2018	Water Con					65,000
				Total	**$ 675,000**	**$ 215,000**	**$ 505,000**	**$ 195,000**	**$ 135,000**

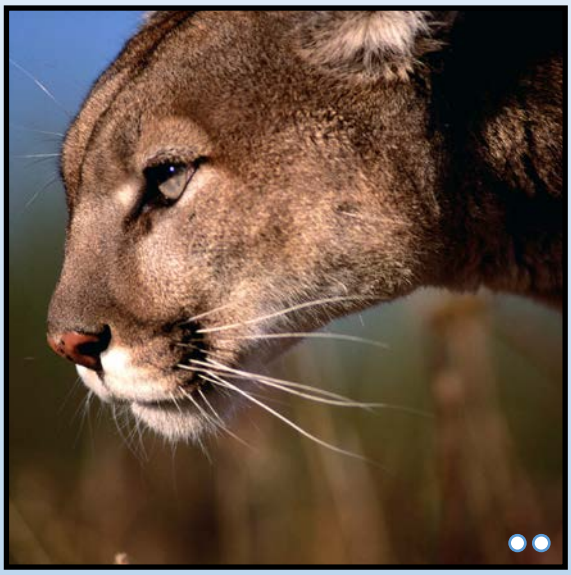


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Statistical Section



UCLA Conference Center









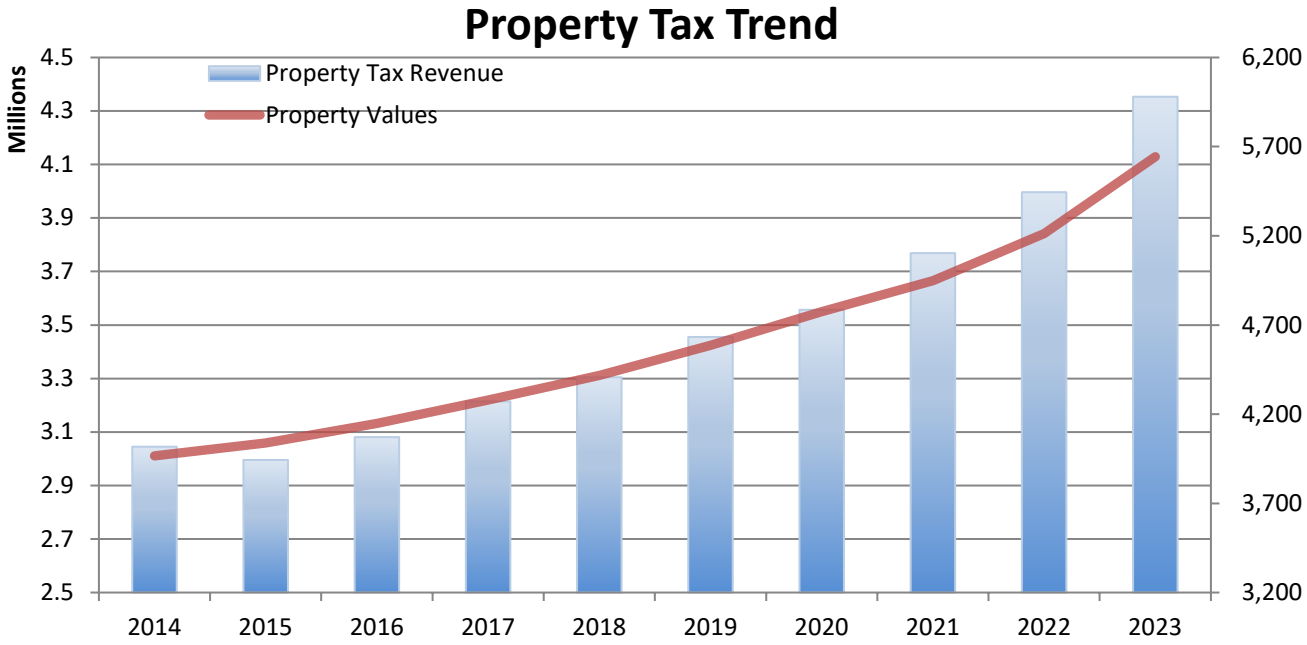
Mountain Lion

Black Bear

Fiscal Years 2024-25 and 2025-26 Budget

Lake Arrowhead Community Services District
Property Tax Revenues
Last Ten Fiscal Years

Fiscal Year Ended	Amount	Annual % Change
2014	3,045,151	4%
2015	2,995,515	-2%
2016	3,080,874	3%
2017	3,214,460	4%
2018	3,304,724	3%
2019	3,455,273	5%
2020	3,556,816	3%
2021	3,768,688	6%
2022	3,996,554	6%
2023	4,353,370	9%



Note: Includes penalties and interest.

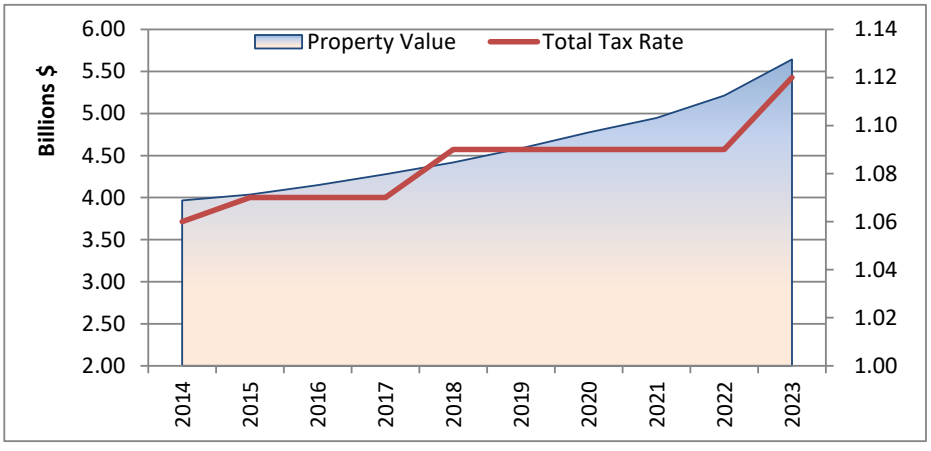
Source: District records

Lake Arrowhead Community Services District
Assessed Value of Property[1]
Last Ten Fiscal Years

Fiscal Year Ended	Secured Property Assessed Value	Unsecured Property Assessed Value	Total Assessed Value	Change in Assessed Value	Tax Rate %
2014	3,955,665,801	10,493,611	3,966,159,412	1%	0.0732
2015	4,027,201,877	11,108,711	4,038,310,588	2%	0.0728
2016	4,136,934,833	10,786,287	4,147,721,120	3%	0.0731
2017	4,268,693,392	9,821,056	4,278,514,448	3%	0.0734
2018	4,408,577,144	9,206,337	4,417,783,481	3%	0.0729
2019	4,577,553,382	8,525,230	4,586,078,612	4%	0.0728
2020	4,766,246,024	8,397,686	4,774,643,710	4%	0.0728
2021	4,941,207,956	7,343,427	4,948,551,383	4%	0.0728
2022	5,204,481,376	8,466,610	5,212,947,986	5%	0.0726
2023	5,634,012,933	9,542,693	5,643,555,626	8%	0.0729

General Tax Rates (Per $100 of assessed valuation)
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year Ended	San Bernardino County General Rate (1)	Lake Arrowhead Community Service District (2)	Crestline-Lake Arrowhead Water Agency Debt Service (3)	Total %
2014	0.927	0.0732	0.0560	1.0562
2015	0.927	0.0728	0.0725	1.0723
2016	0.927	0.0731	0.0728	1.0729
2017	0.927	0.0734	0.0728	1.0732
2018	0.927	0.0729	0.0870	1.0869
2019	0.927	0.0728	0.0870	1.0868
2020	0.927	0.0728	0.0870	1.0868
2021	0.927	0.0728	0.0870	1.0868
2022	0.927	0.0726	0.0870	1.0866
2023	0.927	0.0729	0.1190	1.1189



(1) Source: County of San Bernardino Auditor/Controller's Office

(2) Calculated based on Tax Levy in Table 2-2 and Assessed Values in Table 2-3

(3) Crestline-Lake Arrowhead Water Agency - Applies to approximately 350 LACSD customers

Lake Arrowhead Community Services District
Principal Tax Payers

2022-23

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation	Taxes Assessed
Lake Arrowhead Village Retail Owner	Shopping Center	51,876,714	0.92%	37,818
RLAHI LLC Lake Arrowhead Resort	Hotel	23,429,586	0.42%	17,080
Private	Residence	8,160,000	0.14%	5,949
Private	Residence	7,548,000	0.13%	5,502
Private	Residence	7,328,886	0.13%	5,343
Private	Residence	7,070,090	0.13%	5,154
Private	Residence	6,556,516	0.12%	4,780
Lake Arrowhead Country Club	Country Club	6,464,489	0.11%	4,713
Private	Residence	6,343,147	0.11%	4,624
Private	Residence	5,789,832	0.10%	4,221
		130,567,260	2.31%	95,184

2013-14

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation	Taxes Assessed
Lake Arrowhead Investors LLC	Shopping Center	50,924,125	1.28%	37,175
Blue Jay Village LLC	Shopping Center	22,696,421	0.57%	16,568
CWI-Pacific Lake Arrowhead Resort	Hotel	21,135,524	0.53%	15,429
Private	Residence	7,752,860	0.20%	5,660
Private	Residence	7,406,071	0.19%	5,406
Private	Residence	6,375,254	0.16%	4,654
Lake Arrowhead Country Club	Country Club	6,228,821	0.16%	4,547
Private	Residence	6,146,153	0.15%	4,487
Private	Residence	6,042,771	0.15%	4,411
Private	Residence	6,000,442	0.15%	4,380
		140,708,442	3.54%	102,717

Source: San Bernardino County Assessor

Table 3-1

Lake Arrowhead Community Services District
Ratios on Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended	Revenue Bonds	2016 Revenue Bonds	COP Series 2009 Bonds	DLP Special Assessment Bonds	SRF Loan	Rimforest Acquisition Note	Total Oustanding Debt	Debt to Assessed Value	Debt Per Service Connection
2014			19,597,136		5,665,183		25,262,319	0.64%	1,320
2015			18,566,451		5,375,146	317,394	24,258,991	0.60%	1,266
2016			17,480,765		5,077,569	273,949	22,832,283	0.55%	1,190
2017		22,518,921				233,698	22,752,619	0.53%	1,185
2018		21,838,288				190,598	22,028,886	0.50%	1,146
2019		21,132,655				144,449	21,277,104	0.46%	1,104
2020		20,407,023				95,035	20,502,058	0.43%	1,046
2021		19,646,390				42,125	19,688,515	0.40%	1,003
2022		18,860,757					18,860,757	0.36%	958
2023		18,045,124					18,045,124	0.32%	915

See Table 2-3 Assessed Value of Property and Table 5-2 Service Connection Statistics.

Note: Debt is net of related premiums, discounts and adjustments.

Table 3-2

Lake Arrowhead Community Services District
Computation of Legal Debt Margin
Fiscal Year Ended June 30, 2023

Assessed Valuations:	
Assessed Value	$ 5,643,555,626
Add back: exempt real property	-
Total assessed value	$ 5,643,555,626
Legal debt margin:	
Debt limitation - 10% of total assessed value	$ 564,355,563
Debt applicable to limitation:	-
Legal debt margin	$ 564,355,563

The Legal Debt Margin applies to General Obligation Bonds which are required by law not to exceed 10% of the total assessed valuation. The District has revenue bonds and does not have any debt to which the Legal Debt Margin would apply.

Lake Arrowhead Community Services District
Principal Water Users By Consumption

2022-23

Customer	Type	Recycled Water (CCF)	Potable Water Billed (CCF)	Total Water in Acre Feet	% of Potable Water
Lake Arrowhead Country Club	Country Club/Golf Course	66,403	1,946	156.91	0.4%
UCLA Conference Center	Conference Center		10,913	25.05	2.5%
Lake Arrowhead Resort	Hotel		9,681	22.22	2.2%
Lake Arrowhead Village	Shopping Center		8,965	20.58	2.0%
Rim of the World Unified School District	Education		5,309	12.19	1.2%
Lakeside Resort, LLC	Mobile Home Park		2,914	6.69	0.7%
Mountains Community Hospital	Hospital		2,709	6.22	0.6%
Lake Arrowhead Chalet HOA	Residential		2,206	5.06	0.5%
Saddleback Inn	Hotel		1,438	3.30	0.3%
North Bay HOA	Residential		1,307	3.00	0.3%
Total Principal Water Users		**66,403**	**47,388**	**261.23**	**10.7%**
Other Water Users			395,328	907.55	89.3%
Total Water Used Arrowhead Woods		**66,403**	**442,716**	**1,168.78**	100.0%

2013-14

Customer	Type of Business	Recycled Water (CCF)	Potable Water Billed (CCF)	Total Water in Acre Feet	% of Potable Water
Lake Arrowhead Country Club	Country Club/Golf Course	100,345	3,750	8.61	0.7%
Lake Arrowhead Resort	Hotel		13,416	30.80	2.4%
UCLA Conference Center	Conference Center		13,161	30.21	2.4%
Lake Arrowhead Village	Shopping Center		10,310	23.67	1.8%
Rim of the World School District	Education		7,097	16.29	1.3%
Lake Arrowhead Chalets HOA	Residential		2,984	6.85	0.5%
Arrowhead Lake Association	Membership Prop Mgmt		2,538	5.83	0.5%
Private Owner	Private Residence		2,259	5.19	0.4%
Mountains Community Hospital	Hospital		2,241	5.14	0.4%
Saddleback Inn	Hotel		2,002	4.60	0.4%
Total Principal Water Users		**100,345**	**59,758**	**137.19**	**10.7%**
Other Water Users			500,114	1,148.10	89.3%
Total Water Used Arrowhead Woods		**-**	**559,872**	**1,285.29**	100.0%

Source: District Records

Lake Arrowhead Community Services District Table 4-2
Principal Water Users By Revenue

2022-23

Customer	Type	Water Revenue	% of Op Revenue
UCLA Conference Center	Conference Center	$ 125,557	1.7%
Lake Arrowhead Village	Shopping Center	122,915	1.7%
Lake Arrowhead Resort	Hotel	92,204	1.3%
Lakeside Resort LLC	Mobile Home Park	67,180	0.9%
Rim of the World Unified School District	Education	67,052	0.9%
Lake Arrowhead Chalets HOA	Residential	48,584	0.7%
Mountains Community Hospital	Hospital	41,556	0.6%
Lakeside at the Resort HOA	Residential	36,091	0.5%
North Bay at Lake Arrowhead HOA	Residential	33,254	0.5%
Lake Arrowhead Country Club	Country Club/Golf Course	24,637	0.3%
Total Principal Water Ratepayers		**$ 659,029**	**9.1%**
All Other Water Ratepayers		6,622,535	90.9%
Total Water Sales Arrowhead Woods		**$ 7,281,564**	100.0%

2013-14

Customer	Type	Water Revenue	% of Op Revenue
Lake Arrowhead Village	Shopping Center	$ 90,124	2.0%
UCLA Conference Center	Conference Center	69,341	1.5%
Lake Arrowhead Resort	Hotel	65,557	1.1%
Lake Arrowhead Chalets HOA	Residential	43,490	0.8%
Rim of the World School Dist	Education	41,085	0.8%
Lakeside Resort, LLC	Residential Mobile Home Pk	37,976	0.7%
Lakeside at the Resort HOA	Residential	33,674	0.7%
North Bay at Lake Arrwhead HOA	Residential	32,456	0.7%
Private Owner	Private Residence	30,396	0.6%
Lake Arrowhead Village HOA	Residential	24,242	0.4%
Total Principal Rate Payers		**$ 468,340**	**8.1%**
All Other Rate Payers		5,283,988	91.9%
Total Water Sales Arrowhead Woods		**$ 5,752,328**	100.0%

Source: District Records

Lake Arrowhead Community Services District
Principal Wastewater Users By Revenue

2022-23

Customer	Type of Business	Wastewater Revenue	% of Op Revenue
UCLA Conference Center	Conference Center	$ 90,986	1.1%
Lake Arrowhead Village	Shopping Center	80,531	1.0%
Lake Arrowhead Resort	Hotel	80,305	1.0%
Rim of the World Unified School District	Education	72,458	0.9%
Blue Jay Investors, LLC	Shopping Center	40,222	0.5%
US Forest Service	Campground	37,910	0.5%
Calvary Chapel	Conference Center/School	29,660	0.4%
Lakeside Resort	Mobile Home Park	25,561	0.3%
Mountains Community Hospital	Hospital	23,134	0.3%
Lakeside at the Resort HOA	Residential	22,870	0.3%
Total Principal Customers		**$ 503,638**	**6.2%**
Other Customers		7,578,509	93.8%
Total Wastewater Revenue		**$ 8,082,147**	100.0%

2013-14

Customer	Type of Business	Wastewater Revenue	% of Op Revenue
Rim of the World Unified School Dist	Education	$ 167,760	2.5%
Lake Arrowhead Resort	Hotel	92,321	1.4%
UCLA Conference Center	Conference Center	84,902	1.3%
Lake Arrowhead Village	Shopping Center	66,238	1.0%
Blue Jay Investors, LLC	Shopping Center	65,319	1.0%
Lakeside Resort	Residential Mobile Home Pk	39,904	0.6%
Calvary Chapel of Costa Mesa	Church/Conference Center	28,255	0.4%
Arrowhead Lake Association	Recreational Land Mgmt	22,497	0.3%
Lake Arrowhead Country Club	Country Club/Golf Course	20,109	0.3%
Lakeside at the Resort HOA	Residential	18,843	0.3%
Total Principal Customers		**$ 606,148**	**9.0%**
Other Customers		6,103,890	91.0%
Total Wastewater Revenue		**$ 6,710,038**	100.0%

Source: District Records

Table 4-4

Lake Arrowhead Community Services District
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year Ended	Estimated Population (1)	San Bernardino County Population (in thousands) (2)	San Bernardino County Total Personal Income (in thousands) (3)	San Bernardino County Per Capita Personal Income(3)	School Enrollment (4)	San Bernardino County Unemployment Rate (5)
2014	11,668	2,084	69,488	32,892	3,826	9.0%
2015	11,486	2,104	75,403	35,431	3,587	7.1%
2016	11,307	2,139	78,831	36,835	3,478	6.6%
2017	11,314	2,160	83,217	38,648	3,404	6.1%
2018	11,321	2,175	87,550	40,316	3,348	4.4%
2019	11,328	2,180	91,658	42,043	3,149	4.1%
2020	12,401	2,208	95,938	44,831	3,106	11.4%
2021	12,431	2,180	108,624	49,493	2,844	8.1%
2022	12,478	2,210			2,773	4.0%
2023	12,513	2,182			2,890	5.1%

(1) Estimated full time residents based on 2020 census. Fiscal years 2020 through 2021 have been restated as a result of estimates being provided by the U.S. Census Bureau. Growth for 2021 and forward is based upon an increase in new connections.
Peak holiday weekend population is estimated to be approximately 40,000.

(2) Source: California Department of Finance , E-1: State/County Population Estimates with Annual Percent Change, as of January 1st.

(3) Source: U.S. Department of Commerce, Bureau of Economic Analysis: Regional Economic Accounts for San Bernardino County. Statistics are available through 2021.

(4) Source: Rim of the World Unified School District

(5) Source: www.labormarketinfo.edd.ca.gov - Employment Development Department, Labor Market Information Division. Rates are annual averages.

Table 4-5

Lake Arrowhead Community Services District
Principal Employers

	2023	
Employer	Number of Employees	Percent of Total Employment
Rim of the World School District	435	9.7%
Mountains Community Hospital	239	5.3%
UCLA Conference Center	209	4.6%
Stater Brothers Markets	107	2.4%
Jensen's Markets	89	2.0%
Lake Arrowhead Country Club	88	2.0%
Coldwell Banker Sky Ridge Realty	61	1.4%
Lake Arrowhead Community Services District	55	1.2%
Lake Arrowhead Fire District	41	0.9%
Re/Max Lakeside Realty	34	0.8%
Wheeler Steffen Sotheby's Realty	14	0.3%

Per www.labormarketinfo.edd.ca.gov, the total number of jobs in Lake Arrowhead CDP as of August 2023 is 4,500.

	2014	
Employer	Number of Employees	Percent of Total Employment
Rim of the World School District	368	7.5%
Lake Arrowhead Resort	210	4.3%
Mountains Community Hospital	189	3.9%
UCLA Conference Center	158	3.2%
Stater Brothers Markets	124	2.5%
Alpine Camp & Conference Center	120	2.5%
Lake Arrowhead Country Club	110	2.2%
Jensen's Markets	95	1.9%
Coldwell Banker Sky Ridge Realty	70	1.4%
Lake Arrowhead Community Services District	54	1.1%
Lake Arrowhead Fire District	53	1.1%

Source: Lake Arrowhead Chamber of Commerce

Lake Arrowhead Community Services District
Service Connection Statistics
Last Ten Fiscal Years

Arrowhead Woods (Water)						
Fiscal Year Ended	New Connections	Abandoned Connections	Fire Protection	Total Connections		% Change
2014	5		6	8,302		0.13%
2015	6	(1)	6	8,313		0.13%
2016	8	(1)	7	8,327		0.17%
2017	7	(2)	10	8,342		0.18%
2018	5		9	8,356		0.17%
2019	13		12	8,381		0.30%
2020	8		8	8,397		0.19%
2021	8		12	8,417		0.24%
2022	17	(3)	18	8,449		0.38%
2023	12	(1)	13	8,473		0.28%
Average	**8**	**(2)**	**10**			

Wastewater					
Fiscal Year Ended	New Connections	Abandoned Connections	Total Connections		% Change
2014	5		10,622		0.05%
2015	15		10,637		0.14%
2016	8	(1)	10,644		0.07%
2017	14	(3)	10,655		0.10%
2018	9	(3)	10,661		0.06%
2019	10		10,671		0.09%
2020	15	(5)	10,681		0.09%
2021	10		10,691		0.09%
2022	15		10,706		0.14%
2023	13	(1)	10,718		0.11%
Average	**11**	**(3)**			

Deer Lodge Park						
Fiscal Year Ended	New Connections	Abandoned Connections	Fire Protection	Total Connections		% Change
2014	1		1	210		0.96%
2015				210		0.00%
2016				210		0.00%
2017	1			211		0.48%
2018	1		1	213		0.95%
2019			2	215		0.94%
2020	4		2	221		2.79%
2021	1		1	223		0.90%
2022	1		1	225		0.90%
2023	1		1	227		0.89%
Average	**1**		**1**			

Rimforest						
Fiscal Year Ended	New Connections	Abandoned Connections	Fire Protection	Total Connections		% Change
2014						
2015	298		4	302	[1]	
2016	1	(3)		300		-0.66%
2017				300		0.00%
2018				300		0.00%
2019				300		0.00%
2020				300		0.00%
2021				300		0.00%
2022				300		0.00%
2023				300		0.00%
Average	**1**	**(3)**				

Note: One connection may serve more than one dwelling unit and multiple meters may serve one parcel.
[1]The Rimforest water system was acquired on 10/1/2014.

Lake Arrowhead Community Services District
Operational Activity Analysis

2022-23

Activity	Annual Cost	Acre-Feet	Cost per Acre-Foot
Surface Water Pumping	226,919	1,023	221.82
Surface Water Treatment	88,596	1,023	86.60
Unrecycled Backwash	8,207	37	221.82
Groundwater Pumping	76,919	203	378.91
Groundwater Treatment/Labor/R&M	213,162	203	1,050.06
Groundwater Water Rights	10,101	203	49.76
Water Distribution Pumping	347,287	1,230	282.35
Water Purchase	64,377	41	1,570.17
Water Ops Labor, Expense	1,594,943	1,230	1,296.70
Recycled Water	316,736	152	2,083.79
Distribution Maintenance	1,493,202	1,230	1,213.99
Water Conservation	295,866	1,230	240.54
Overhead & Admin Water	2,178,611	1,230	1,771.23
Sewage Collection	2,790,112	1,565	1,782.82
Sewage Treatment	785,413	1,565	501.86
Effluent Disposal	19,836	1,565	12.67
Wastewater Ops Labor, Expense	2,438,319	1,565	1,558.03
Overhead & Admin Wastewater	2,782,174	1,565	1,777.75

2013-14

Activity	Annual Cost	Acre-Feet	Cost per Acre-Foot
Surface Water Pumping	132,852	1,418	93.69
Surface Water Treatment	51,965	1,418	36.65
Unrecycled Backwash	4,329	46	94.11
Groundwater Pumping	35,116	141	249.05
Groundwater Treatment/Labor/R&M	154,757	141	1,097.57
Groundwater Water Rights	10,101	141	71.64
Water Distribution Pumping	293,934	1,616	181.89
Water Purchase	199,141	103	1,933.41
Water Ops Labor, Expense	839,662	1,616	519.59
Recycled Water	110,933	230	482.32
Distribution Maintenance	873,419	1,616	540.48
Water Conservation	205,321	1,616	127.06
Overhead & Admin Water	1,418,827	1,616	877.99
Sewage Collection	1,976,342	1,084	1,823.19
Sewage Treatment	557,529	1,084	514.33
Effluent Disposal	14,114	1,084	13.02
Wastewater Ops Labor, Exp	1,137,194	1,084	1,049.07
Overhead & Admin Wastewater	1,987,295	1,084	1,833.30

Source: District records

Glossary











Arrowhead Monument Lake Arrowhead Service Area Water Quality

Fiscal Years 2024-25 and 2025-26 Budget

General Budget Terminology

Acre-foot: The volume of one acre of surface area to a depth of one foot, often used to measure water, equivalent to 325,851 gallons.

Assets: Resources owned or controlled by the District with the expectation that it will provide future benefit. District assets include cash, receivables, inventory, water rights and utility infrastructure.

Bonds: A form of debt issued by governments that is repaid, usually with interest, over periods stretching from a few years to a few decades; they are typically issued to finance the acquisition, construction, and rehabilitation of capital assets.

> **Assessment District Bonds:** A bond approved and paid for by the property owners of parcels in a defined geographic area. LACSD has some remaining proceeds from past Assessment District Bonds but does not have any current assessments.
>
> **Certificates of Participation:** A type of financing where the investor purchases a share in the asset or improvements funded by the proceeds.
>
> **Revenue Bonds:** A Municipal Bond supported by and repaid from a specific revenue stream. LACSD issued refunding revenue bonds in 2016. Please see the debt section of this budget for more details.

Capital Assets: Physical assets used in operations that have initial useful lives of more than one year. District capital assets include land, buildings, improvements, vehicles, equipment, and infrastructure.

Capital Contributions: Amounts received that are often restricted for building or purchasing capital assets, or the receipt of an actual capital asset.

Capital Improvement Projects: Projects related to the construction, acquisition, and renovation of capital assets.

Cash: Legal tender held in bank accounts and marketable securities. Cash as reported on the balance sheet may also include assets that can be converted into cash immediately.

CCF: Abbreviation for one hundred cubic feet, a standard measurement of water often used for billing purposes, equivalent to 748 gallons.

CF: Abbreviation for cubic foot or cubic feet. Equivalent to 7.48 gallons.

Change in Fund Balance: The increase or decrease from year to year in cash for a specific fund.

Change in Net Assets: The increase or decrease from year to year in Net Assets which are the sum total of assets less liabilities plus the change in the Statement of Revenues, Expenses and Changes in Net Assets.

Charges for Services: Fees and other charges to the users or recipients of goods and services the District provides, such as water and sewer service.

Cubic Foot: The volume of a cube with sides of one foot in length, often used as a measurement of water equivalent to 7.48 gallons.

Debt Service: The payment of interest and principal on amounts borrowed.

Enterprise Fund: A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has four enterprise funds: the Water Enterprise, the Wastewater Enterprise, the Deer Lodge Park Enterprise and the Rimforest Enterprise.

Expenditures: The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

Expense: The recognition on the Statement of Revenues, Expenses and Changes in Net Assets of a use of resources. Expenses may not match expenditures due to the accrual basis of accounting utilized by the District.

Fiscal Year: The typical period covered by an agency's budget and financial statements. The District operates on the 12-month fiscal year beginning July 1st and ending June 30th of every year.

Fund: A fiscal and accounting entity created by an agency for the purpose of tracking the finances of a particular activity or group of activities.

Fund Balance: Cash remaining after expenditures (including debt payments, capital expenditures and changes in working capital) are subtracted from receipts.

Infrastructure: Especially long-lasting capital assets that are stationary, can be preserved for significantly greater periods than most capital assets and typically are part of a large system of assets, such as water mains and sewers.

Interest Expense: The cost of using borrowed money; it is typically a percentage of principal.

Maintenance: Activities that keep assets in good working order but do not significantly increase the capacity or life of an asset.

Net Change in Cash: The remainder after expenditures (including debt payments, fund transfers, capital expenditures and changes in working capital) are subtracted from receipts; a positive number indicates an increase in cash, while a negative number indicates a decrease in cash.

Net Revenue: Revenue less expenses for the purpose of calculating the District's Pledged Revenue Coverage. This calculation does not include depreciation, amortization or interest expense related to external debt.

Operating Expenses (or Expenditures): The costs of producing and providing goods and services.

Operating Revenues (or Receipts): Fees and charges generated by the production and provision of goods and services to customers of the District.

Pledged Revenue Coverage: The ratio of net revenue to annual debt service. The District's debt obligations required that the District maintain at least a 1.10 ratio.

Principal: The original amount borrowed via bonds, loans, or other debt instrument.

Reserve Balance: Current balance of specific funds that are set aside for future purposes and therefore cannot or should not be appropriated for general uses.

Restricted Funds

Assessment District Funds: Funds set aside for maintenance, repair and replacement projects in specific geographic areas identified by an assessment district. The source of these funds comes from specific assessments levied on the properties in that assessment district. There is no minimum balance target for these funds.

Debt Reserve Fund: Specific funds to be held in reserve as required by certain debt instruments as long as the debt is outstanding. The purpose of a debt reserve is to provide a safeguard for bondholders or other stakeholders in the event that there are insufficient funds to meet annual debt service. The target balance of debt reserves is defined as part of the covenants specific to the debt instrument but is often equivalent to one year of debt service.

New Facilities Fund: Accumulated revenue collected from New Connection Fees. These resources may be spent on projects which expand the system or replace specific assets as identified in the Facilities Master Plan. There is no minimum balance target for this fund.

Supplemental Water Supply Fee: The Supplemental Water Fee was adopted on August 7, 2004 by the Board of Directors and is intended to remain in effect until fiscal year 2018-19. The revenue generated from this fee accumulates in this fund and includes two elements; a fixed and a variable commodity fee. The fixed portion of the fee is restricted in its use to projects, programs and expenditures that will reduce the District's reliance on Lake Arrowhead as its sole water supply. The variable commodity portion of the fee is restricted to the purchase of imported water. This fund was established to track the sources and uses of the fund; there is no minimum target to maintain. This fund is only found in the Water Enterprise Fund.

Unrestricted Funds

Operating Fund: Predominantly funded by rates, service fees and property taxes which are accumulated in this fund. The purpose is to maintain working capital for current operations and to meet routine cash flow needs for the general operations and debt service of the District. This fund will maintain the financial viability of each enterprise's systems despite short-term variability in revenues and expenses.

Capital Improvement Fund: For the purpose of supporting capital projects that improve, repair, rehabilitate or replace the capital assets of each of the enterprise funds. This fund is predominantly funded by rates, service fees and property taxes.

Rate Stabilization Fund: For the purpose of mitigating year-to-year fluctuations in revenues or expenses. The Rate Stabilization Fund should not be used to artificially suppress rates (i.e., to sustain rates at levels below the costs of service), but to enable smooth or level annual increases to rates despite uneven increases in underlying costs or variations in annual revenue received. This fund is predominantly funded by rates and service fees.

Useful Life: Period during which a capital asset is expected to be usable for District operations.

For more information regarding this budget, please contact the Finance Department by phone at (909) 336-7100

Or by mail to:

Lake Arrowhead Community Services District
PO Box 700
Lake Arrowhead, CA 92352

Or visit our website:
lakearrowheadcsd.com

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LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **SCOTT SCHRODER, Engineering Manager**

CATHERINE CERRI, General Manager

SUBJECT: **CONSIDER A CONTRACT WITH BLUESCOPE CONSTRUCTION TO REPLACE THE OPERATIONS BUILDING AT THE WILLOW CREEK WASTEWATER TREATMENET PLANT AND FIND THAT THE PROJECT IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**

A. RECOMMENDATION

It is recommended that the Board of Directors:

1. Award a contract for the construction of the Replacement of the Operations Building at the Willow Creek Wastewater Treatment Plant (Project) to BlueScope Construction (BlueScope), for their low responsive and responsible proposal of $1,992,741.00 and,

2. Authorize the General Manager to execute the contract, and,

3. Authorize the General Manager to approve change orders for the Project as required in the field during contract time for an amount not to exceed 15% of the original contract amount.

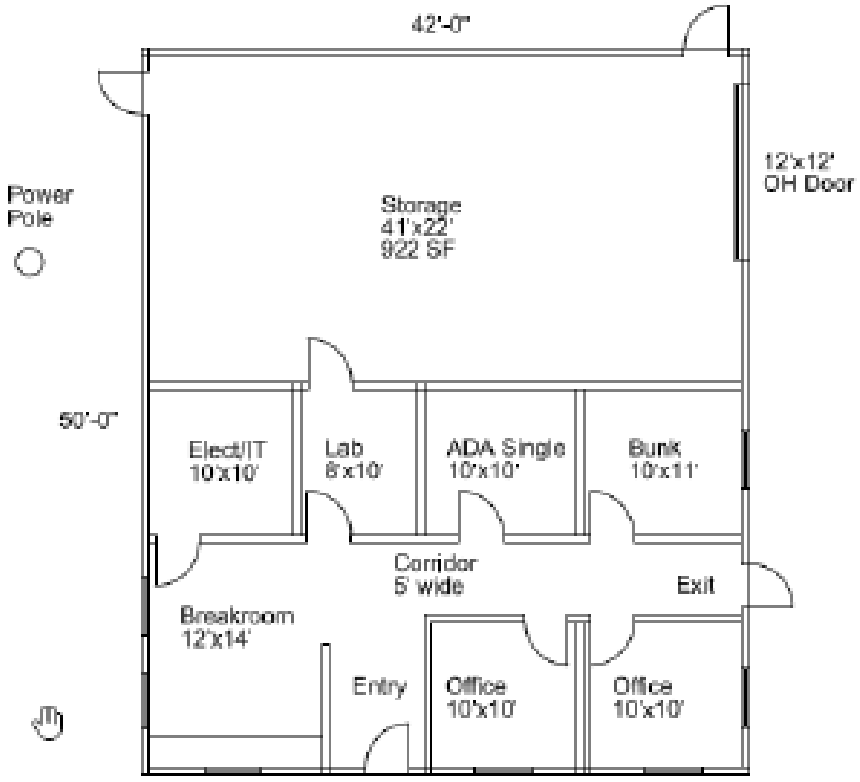
B. REASON FOR RECOMMENDATION

BlueScope provides a design-build process which manages the entire project from start to finish. This will save the District time and money. This contract includes the entire cost of design and engineering as well as construction and the metal building. BlueScope participated in a competitive procurement process with Sourcewell who analyzed multiple proposals and awarded a contract to BlueScope for design-build pre-engineered metal buildings. The District is a participating agency with Sourcewell which is a service cooperative created as a local unit of government for the purpose of collective procurement.

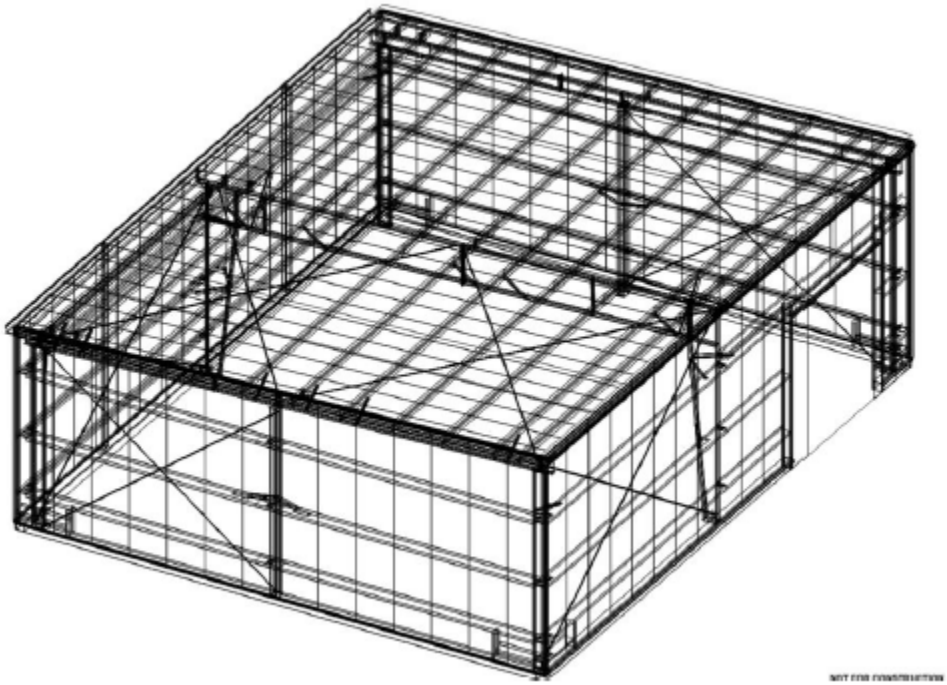
District staff reviewed the initial BlueScope proposal and negotiated for a lower price. District staff also verified the CSLB license and DIR registrations for both BlueScope and their subcontractor, Pence Construction, based out of Redlands. Both contractors specialize in performing this type of work. As the building is being designed, District staff can ensure that the costs as quoted stay firm. The completed building will be approximately 2,100 square feet. It will be fully completed, including all finishes, fixtures and cabinetry. The District will provide office furniture and a new generator. The building replacement cost included in this contract is summarized as follows:

Design & Engineering	$352,490
General Requirements & Bonding	473,809
Foundation & Grading	298,531
Steel Structure & Insulation	197,889
Electrical, Mechanical & Plumbing	293,255
Interior & Exterior Improvements	376,767
Total	**$1,992,741**

Description	Width	Length	Low Eave Height	Structural Type	Roof Slope	Bays	Comments
Storage Bldg	42'-0"	50'-0"	16'-0"	RF	½:12	2 @ 25'-0"	Single Slope



Lake Arrowhead Project Floor Plan- BlueScope Construction 04/02/24



C. BACKGROUND

On December 14, 2021, the operations building at the Willow Creek Wastewater Treatment Plant was destroyed by a fire. The cause was investigated but could not be definitively determined. The District submitted an insurance claim and demolished what was remaining of the structure. The site has been cleared and remediated. The original building was approximately 4,000 square feet.

Before the fire, District staff were conducting studies and pilot projects to develop additional treatment at the Willow Creek Wastewater Treatment Plant. An operations building at this plant is required to house the necessary infrastructure and internet technology to sufficiently operate at this location.

D. FISCAL IMPACT

The cost associated with the approval of this item is $1,992,741 plus 15% contingencies of $298,911 for a total of $2,291,652. The cost of this project is included in the Fiscal Year 2024-25 Budget at $2,500,000 and is mostly offset by funds received from the District's property insurance claim which totaled $2,242,620 after the deductible of $100,000 as detailed below.

Insurance Claim	**Amount**
Structure Loss (Actual Cash Value)	$1,656,536
Restoration & Demolition Costs Reimbursed	416,479
Equipment & Contents	269,605
Deductible	(100,000)
Total Insurance Reimbursement	**$2,242,620**

E. ENVIRONMENTAL IMPACT

This project is categorially exempt from the California Environmental Quality Act (CEQA) under Title 14 of the California Code of Regulations, sections 15302 Replacement or Reconstruction of Existing Facilities (Class 2). The project is exempt from CEQA review under Class 2(c) because it consists of the replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity.

F. ATTACHMENTS

- None

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **SCOTT SCHRODER, Engineering Manager**

CATHERINE CERRI, General Manager

SUBJECT: **CONSIDER APPROVING A CONTRACT WITH N2W ENGINEERING FOR DESIGN AND CONSTRUCTION SUPPORT FOR A PFAS REMOVAL SYSTEM**

A. RECOMMENDATION

It is recommended that the Board of Directors approve a contract with N2W Engineering to prepare final plans and provide construction support for the installation of a PFAS removal treatment system at two surface water treatment plants.

B. REASON FOR RECOMMENDATION

Staff from N2W Engineering and Dudek prepared the Preliminary Design Report for the District that assessed different treatment options and provided recommendations. N2W Engineering acted as a subcontractor to Dudek on that report. For this contract, N2W will be the contracting firm with Dudek as the subcontractor. N2W Engineering is familiar with the District's systems and is poised to produce the required documents to put this project out to bid in the shortest amount of time. A request for funding from the California Drinking Water State Revolving Fund is pending that requires 90% plans before a financial agreement can be finalized. Also, there is a 6-month lead time on the proposed equipment which N2W Engineering can help prepurchase to save additional time.

C. BACKGROUND INFORMATION

Per- and polyfluoroalkyl substances (PFAS) have been detected in the District's drinking water at levels that are higher than recently adopted drinking water standards. It is the District's goal to reduce these chemicals to meet regulatory requirements and preserve public health. N2W Engineering has experience designing PFAS treatment options for other water agencies and is familiar with LACSD's systems. The District would like to fast track this project to install the necessary equipment as soon as possible. A request for

proposals (RFP) was issued and N2W scored the highest based on the criteria as outlined in the RFP.

On December 12, 2023, the District Board of Directors approved a contract with Dudek to prepare a Preliminary Design Report (attached) to assess what PFAS treatment options would be suitable for the District. The staff that prepared that report will complete the design under N2W Engineering and Dudek.

It is the Board of Directors' desire to expeditiously prepare the required documentation to ensure the prescribed equipment is installed as soon as possible for the following reasons:

1. Protect public health by reducing exposure as soon as possible.
2. Ensure funding from federal and state programs with finite funds and growing competition.
3. Secure treatment equipment in advance that is in high demand.

The preliminary design prepared by Dudek and N2W Engineering can easily and expeditiously be continued through to completion. The District has also contracted with Dudek to conduct studies for the California Environmental Quality Act (CEQA) which can be coordinated with the engineering staff to ensure this important step in the process does not cause any undue delays.

D. FISCAL IMPACT

The fiscal impact of this contract will be $749,590 and will be funded by the Water Capital Improvement Fund (110). A request for funding is pending which may offset a large portion of the cost. Additional fees related to Construction Support will be charged as needed according to the pricing schedule as provided.

E. ENVIRONMENTAL IMPACT

This item is an administrative action; therefore, it is not subject to the California Environmental Quality Act ("CEQA").

F. ATTACHMENTS

- N2W Engineering proposal for design and construction support services







RFP PFAS TREATMENT DESIGN

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

June 14, 2024

Cover Letter

June 14, 2024

Scott Schroder
Lake Arrowhead Community Services District
27307 CA-189
Blue Jay, CA 92317

Subject: RFP PFAS Treatment Design

Dear Mr. Schroder:

N2W Engineering is pleased to submit this proposal to the Lake Arrowhead Community Services District (District) for professional engineering services for PFAS treatment systems at Bernina and Cedar Glen Water Treatment Plants, the scope of which includes the preparation of contract documents, development of an Operations Plan, and support during bidding and construction. This proposal presents our understanding of the District's PFAS problem, our approach to executing the proposed scope of work, a preliminary schedule for completion of the bid documents as well as an overall project schedule through construction.

Greg Guillen, PhD, PE, will serve as the Project Manager and Lead Technical Expert on this project. James Wang, PE, will serve as both the Design Manager and Principal-in-Charge for this contract. The location of our principal office is 3240 El Camino Real, Suite 150, Irvine, CA 92602.

We are proud to include Dudek and AQX Engineering into our team as subconsultants to help deliver this project to the District in an expedited timeframe.

We look forward to continuing our engineering support for the District on this important project. If any portion of the scope of work, schedule, or fee requires adjustment, please do not hesitate to reach out to Greg or James for clarifications and revisions.

If you have any questions or wish to discuss our proposal, please contact Greg at 909.557.0852 or James at 949.345.9085.

Respectfully Submitted,

Greg Guillen, PhD, PE
Project Manager

James Wang, PE
Principal-in-Charge

N2W Engineering

Introduction/Information

N2W Engineering will be the primary consultant, with Dudek and AQX Engineering (AQX) as subconsultants. The location of N2W's principal office is **3240 El Camino Real, Suite 150, Irvine, CA 92602**. Our phone number is 714.716.1711. The primary contact will be James Wang, Principal-in-Charge (phone number: 949.345.9085, email address: james.wang@n2weng.com).

Project Understanding

Lake Arrowhead Community Services District (District) provides drinking water from multiple local sources, including surface water from Lake Arrowhead, groundwater from several wells, and purchased treated water from Crestline Lake Arrowhead Water Agency (CLAWA). The District operates three water treatment plants (WTPs): Bernina WTP, Cedar Glen WTP, and the IX Plant. This project focuses on improving the treated water quality with respect to per- and polyfluoroalkyl substances, collectively known as PFAS.

Bernina WTP is supplied raw water from Lake Arrowhead via the North Bay Intakes. Bernina is described as a conventional water treatment plant, with chemical injection, clarification, filtration, and disinfection treatment processes. Typical flow rates vary seasonally from approximately 1,200 gpm in the winter and a peak of 1,500 gpm in the summer. Bernina's design capacity is 3,472 gpm (5 MGD). Water treated at Bernina WTP can be blended with CLAWA and IX Plant water prior to entering the District's distribution system.

Cedar Glen WTP is supplied water from Lake Arrowhead via the Emerald Bay Intakes. Cedar Glen is also described as a conventional water treatment plant, with chemical injection, clarification, filtration, and disinfection treatment processes. Typical peak flow rate is 1,100 gpm, with a design capacity of 1,389 gpm (2 MGD). Water treated at Cedar Glen WTP is not blended with other sources prior to entering the District's distribution system.

The IX Plant treats groundwater from Wells 1, 2, 5, 6, and 8 through an ion exchange process for uranium removal. Treated water is chlorinated prior to being pumped to Bernina WTP where it is blended with combined filter effluent. Typical flow rates range from 110-160 gpm, with a design capacity of 400 gpm (0.576 MGD).

The District has recently found PFAS in its source water (Lake Arrowhead and groundwater) and finished water from Bernina and Cedar Glen WTPs. PFOA and PFOS concentrations in Lake Arrowhead Raw Water, Bernina Finished Water, and Cedar Glen Finished Water all exceed the proposed MCL of 4 ng/l. The HI for each of those waters appears to be less than 1.

The N2W and Dudek team recently completed a preliminary design report (PDR) evaluating PFAS treatment systems at Bernina WTP, Cedar Glen WTP, and the IX Plant. The PDR developed design criteria for each of the three treatment systems and ultimately recommended final design and construction of IX treatment systems at two of the District's three WTPs: Cedar Glen and Bernina. The IX Plant currently produces a blend of treated water that meets MCLs for PFAS and does not require a new PFAS treatment system at this time. This scope of work does not include design services for a new PFAS treatment system at the IX Plant.

N2W understands that the District is seeking a qualified engineering firm to carry out the final design of PFAS IX treatment facilities at Bernina and Cedar Glen WTPs. The District has noted that it intends to construct the treatment facilities in Fiscal Year 23/24. Critical to the success of the project will be intelligent locating of the treatment facilities relative to existing District infrastructure, selection of the highest value treatment system, and creative procurement methods to meet the District's schedule requirements. We are committed to delivering a project outcome for the District that provides cost-effective and reliable equipment, addresses current and future water quality requirements, and is seamlessly integrated into the District's water system and operations with minimal disruption.

Our team has recently performed similar design services for other local water treatment projects, including PFAS-specific treatment systems. Our proposed project and management approaches are borne from these experiences and the lessons learned with other clients. The following sections describe our approaches to providing an excellent solution for the District.

Project Approach

Our proposed approach provides the District with a reliable, flexible, and cost-effective PFAS treatment solution within its water distribution system. Our project team brings with it unmatched, direct experience and detailed understanding of critical project elements. Our project approach focuses on providing the District a fast-paced design without sacrificing quality.

A full scope of services detailing the tasks required for final design, development of an Operations Plan, and support during bidding and construction is provided in **Appendix A: Scope of Services**. Our Cost Proposal and Timeline of Services are included in **Appendix B** and **Appendix C**, respectively.

Maintain Project Momentum with the Most Qualified Design Team

The N2W team has an in-depth understanding of the District's PFAS treatment needs. Our development of the PFAS Treatment Systems PDR positions us as the best possible team to meet the District's quality and schedule requirements. We are ready to continue with the final design immediately upon notice to proceed.

N2W has a proven track record in wellhead treatment. For the City of Arcadia, we successfully designed a treatment system for TCE and PFAS removal at the Live Oak Well and saved the City 20% of their original budget. See the figure to the right for our accomplishments.



Surprise-Free Final Design

The N2W team will maintain its open lines of communication with the District team. We pride ourselves on listening to our clients and incorporating their valuable feedback into our designs. Our scope of services has included several meetings to keep the District team informed of progress, providing ample opportunity to give the design team input on design and operational considerations.

3D renderings of our proposed designs of the Bernina and Cedar Glen WTP treatment systems are included in **Appendix D: 3D Renderings**.

Minimal Project Duration

Our approach focuses on the expedient delivery of Bid Documents so that the District can quickly move ahead with constructing PFAS treatment facilities. We propose to carry the design to the 60% level, at which point N2W will develop a pre-purchase engineering specification (performance based) for the District to pre-purchase major equipment (e.g., IX systems). This will minimize schedule impacts on major equipment items and save the District contractor markup.

We also propose to begin marketing the project to a select list of contractors skilled in similar water treatment facility projects. N2W will pre-qualify up to five contractors to ensure that the District receives competitive, qualified bidders.

Management Approach

We Offer a Technical and Management Approach that Controls Costs, Risks, and Impacts to the Environment Without Sacrificing Reliability

N2W promotes client satisfaction through our commitment to quality service, adherence to project schedules, and production of quality deliverables. N2W is committed to providing goal-focused services developed in close consultation with District staff, including ongoing and as-needed analysis of project costs versus initial expectations. We facilitate this process, so the District does not have to. The process includes initial discussions with the District engineering and operations staff to explore creative opportunities and clearly define District goals. Early and ongoing communication with District staff enables our team to provide high-quality services executed right the first time.

"James's knowledge of cost-saving design and expertise in equipment suppliers and contractor selection was a huge advantage to our project with limited resources. He put this skillset to work to meet the budget and expedite the schedule."

Eddie Chan, P.E.
Principal Engineer, City of Arcadia

We Recognize and Appreciate that the Job is Not Complete When the Plans are Signed

Accountability and responsiveness are hallmarks of all N2W staff, as our success is predicated on the District's success. You can be assured that N2W will be your partner in all phases of the project, from identifying unique solutions to complex problems and value engineering solutions to maximize the value to the District, to addressing issues during planning, design, and construction.

Continuous and Clear Communication

The most effective Project Manager is one who facilitates the continuous flow of information, data, instructions, and guidance. When maintaining this flow, resources are expended efficiently, and wasteful rework is minimized. N2W achieves constant communication through the following:

- Regularly calling or emailing the District key contact staff person to discuss project milestones, activities, and potential issues
- Holding regular project management meetings with key project staff to coordinate work efforts, monitor task completion, and review budget conformance
- Updating, as necessary, the project description, schedule, work progress reports, and inventories of available data so that all team members are aware of information that may affect their work products and schedules
- Meeting with the District staff at design milestones and other strategic junctures
- Diligent documentation of issues, action items, and decisions

Firm Overview

N2W Engineering is an engineering consulting, contract operation, and service corporation founded in 1997. N2W provides service to a diverse group of municipal, agricultural, and industrial clients throughout the United States. We serve critical markers, including biogas, waste to energy, wastewater resource recovery, food and agriculture waste treatment, municipal solid waste, digestate treatment, anaerobic digestion, water and wastewater, and biogas treatment and purification technology.

N2W AT A GLANCE

- *Full-service environmental, water, and wastewater engineering consultant, contractor, and operator*
- *5 offices in Irvine, Fullerton, San Marcos, Vista, and Gilroy*
- *Founded in 1997*
- *10 professional employees*

N2W encompasses design engineering, project construction management, economic analysis and project finance, environmental compliance, contract operation and maintenance, design-build, design-build-operation, design-build-operation-finance, public-private partnership project delivery, and regulatory permitting, etc. in many states.

As a full-service environmental, water, and wastewater engineering consultant, operation and maintenance services, and contractor, it is our objective to provide our clients with the services they require throughout the entire duration of a project. We prioritize close collaboration with our clients to establish ourselves as integral members of their team. This partnership results in quicker engineering assessment and problem solving, while also reducing costs.

Our focus on water resources in California gives our team an in-depth understanding of the solutions to the challenges faced by the District.

Team Organization

Our proposed team combines engineers and technical staff from N2W and our subconsultants, Dudek and AQX. N2W brings to the team expertise on detailed design of water treatment systems, specifically those that remove PFAS. Our experience with preselection of equipment and prequalifying potential contractors is a key strength of our approach to meeting the District's schedule and quality requirements. Dudek offers a wide breadth of services relevant to this project; the depth of their in-house expertise and support staff allows them to offer a wide range of services at a moment's notice, including treatment, linear infrastructure, and biological and cultural surveys. AQX provides structural design expertise, having worked on many similar water treatment plant projects throughout the country. The combined strengths of our team are truly unmatched and will provide the District with the best possible project.

Greg Guillen, PhD, PE, will serve as the Project Manager and Lead Technical Advisor, overseeing the development and execution of the project, tracking budget and schedule, and serving as the main point of contact for the District's project manager/ staff. He has 15 years' experience managing and designing water and wastewater treatment process facilities and has built a reputation for delivering high-quality work on time and within budget. Dr. Guillen understands the importance of good communication, thorough documentation, and being flexible and solution oriented. He will facilitate the flow of information amongst the team and with the District's project manager and staff.

James Wang, PE, will serve as the Design Manager. Over the last 24 years, James has been involved in 100+ design projects in various civil and environmental engineering fields. He will manage the Project's process mechanical design and cost estimating.

Jamal Awad, PhD, PE, will lead the Quality Assurance/Quality Control effort. Mr. Awad has over 30 years of experience in water treatment, regulatory compliance, and water distribution and sewage collection systems. He will ensure the proper flow of all document review prior to submission to the District.

Mr. Charles Greely, a Dudek Principal Engineer, will serve as the Civil Engineer. Mr. Greely has 23 years of experience working with public entities on similar water treatment projects. Mr. Qiang "Chung" Xiao, an AQX Principal Engineer, will serve as the Structural Engineer. Mr. Xiao has over 30 years of experience in structural analysis and design, seismic risk assessment and R&D.

Our team of highly experienced engineers and support staff are highlighted In **Appendix E: Key Personnel**. N2W's team includes complementary team members for technical support in addition to our in-house resources and capabilities. Project references for our team are included in **Appendix F: References**. Resumes for key team members, including sub-consultants, are provided in **Appendix G: Resumes**.

Insurance

N2W will have the following in force at the time of contract execution: professional liability insurance including liability at a minimum of one million per occurrence, worker's compensation, and vehicle coverage including comprehensive and collision insurance naming the District as additional insured.

Appendices

A. Scope of Services

The following tasks are proposed to complete the project.

Task 1 – Project Management

N2W will provide project management as outlined below, as a minimum.

Task 1.1 – Final Design Kick-Off Meeting (in-person)

The Final Design kick-off meeting will be scheduled immediately after receipt of a notice-to-proceed. At this kickoff meeting, project reporting/communication protocols will be re-established. An updated project schedule will be prepared including final design, bidding, construction, and post construction activities. Also, any key technical issues will be discussed to establish the project guidelines. This meeting will include N2W's Project Manager, Design Manager, and Project Engineer.

N2W will prepare an agenda for the District's review prior to the meeting. N2W will draft meeting minutes with action items to be distributed within five working days following the meeting.

This meeting is assumed to be held in-person at the District's office.

Task 1.2 – Quality Assurance / Quality Control (QA/QC)

Submittals will be reviewed by N2W's QA/QC Manager knowledgeable in similar projects and not directly involved with the day-to-day project activities prior to delivery. The QA/QC Manager, as part of their review, will review the process and operation systems of the proposed treatment plants.

Our team has designated Jamal Awad, PhD, PE, as our QA/QC manager.

Task 1.3 – Monthly Invoicing and Billing Reports

This task addresses the management responsibilities associated with proper scheduling, budget control, and invoice preparation by the N2W project team.

Task 1.4 – Monthly Project Updates (Virtual)

Monthly project updated meetings (up to 12) will be held virtually with the appropriate members of N2W's project team.

Task 1.5 – Design Review Meetings (In-Person)

The following meetings will be held at the District Office with the appropriate members of N2W's project team:

- 30%
- 60%
- 90%
- Final Design

- 1 additional meeting as needed

Task 2 – Final Design

Our Final Design scope of work is based on recommendations set forth in the Preliminary Design Report. Two IX treatment systems will be designed: one each at Cedar Glen WTP and Bernina WTP. The IX treatment system at Bernina WTP will be sized to treat up to 5 MGD, and the Cedar Glen IX treatment system will treat up to 2 MGD.

The new treatment facilities will include:

- Insulated CMU building to house IX treatment system at Bernina WTP. IX treatment system will be housed within existing building at Cedar Glen WTP,
- Pre-treatment bag or cartridge filters,
  - 1 duty + 1 standby at Bernina WTP
  - 1 duty at Cedar Glen WTP
- Packaged Ion Exchange (IX) Treatment System,
  - Lead-lag trains,
    - Single, 2 MGD train at Cedar Glen WTP
    - Two, 2.5 MGD trains at Bernina WTP
  - Valve manifold for alternating lead and lag vessels,
  - Industry standard appurtenances, including fill lines, manways, pressure gages, rupture discs, and manual valves,
- Instrumentation limited to flow switch and differential pressure gages,
  - New flow meters, pressure gauges, and pressure transmitters
- Intermediate pumping modifications,
  - Pump and motor upgrades at Bernina WTP
  - New 2 MGD IX feed pump station at Cedar Glen WTP (1 + 1 turbine pump) with wet well modifications
- PLC controls,
- Site work and piping, and
- Electrical and Instrumentation & Control.

The Scope of Work will be based on the following assumptions:

1. N2W will prepare bid documents for **one (1) construction contract**.

2. If any construction takes place within public rights-of-way, review by the District is required,

3. Five copies of project deliverables along with an electronic Microsoft “Word” and PDF will be submitted unless otherwise noted.

4. It is anticipated that the District will need to complete a CEQA Initial Study/Mitigated Negative Declaration.

CEQA services are not included in this scope of services and may be included under a separate contract.

5. The District will pay all outside agency application and permit fees.

6. As-builts are not available for all required areas of Cedar Glen WTP. Our base scope includes time for an engineer to perform field measurements.

   N2W has included as an Optional Task (OT.1) a 3-D building scan and conversion to CAD for Cedar Glen WTP.

Final Design of the facilities will proceed based upon the approval of the final updated PDR. The Final Design will incorporate the design criteria and technical approach presented in the PDR.

The detailed Final Design will produce contract documents for public bidding of the project. The contract documents will include front-end documents, technical specifications, and contract drawings. N2W will prepare the front-end documents using the District's standards which will be reviewed to confirm as it references the technical specifications.

Technical specifications will be prepared using Construction Specifications Institute – CSI format for all equipment, materials and services required for construction of the project. Upon completion of the design, the specifications will be submitted to the District in Microsoft "Word" format.

Contract drawings will be prepared on District standard sheets (24" x 36") using AutoCAD 2018. District standard details will be used, where applicable.

All designs will be in accordance with building, plumbing, electrical, mechanical, and structural design codes current at the time detailed design is started. Plans and profiles shall be shown for all buried pipes 12-inches in diameter and larger.

All drawings will be signed and stamped by the engineer registered in the State of California responsible for their preparation.

Task 2 will be broken into subtasks based on design level. Deliverables will include plans, specifications, and cost estimates.

Task 2.1 – 30% Submittal

The 30% submittal will include preliminary demolition, civil, mechanical, architectural, structural, electrical, and instrumentation drawings; a table of contents for technical specifications will be prepared for this submittal. A preliminary Engineer's construction estimate will be prepared.

Task 2.2 – 60% Submittal

The 60% submittal will include demolition, civil, mechanical, architectural, structural, electrical, and instrumentation drawings; typically, this will include more developed plans, preliminary sections and a first draft of standard details. A detailed 3D CAD/Isometric design of the treatment process will be developed to ensure there are no conflicts with all facility

components and appurtenances. A draft of the front-end specification documents and a table of contents for technical specifications will be prepared for this submittal. A preliminary Engineer's construction estimate will be prepared.

Task 2.3 – 90% Submittal

90% submittal will incorporate the District's comments from the 60% submittal and include substantially completed plans and sections, updated 3D CAD, and substantial completion of the specifications for the District's review and comment. The Engineer's construction cost estimate will be updated based on 90% design level. A preliminary construction schedule will be submitted.

Task 2.4 – Final Submittal

The Final submittal will incorporate the District's comments from the 90% submittal and include complete plans and sections, 3D CAD, and specifications for the District's final review and comments, including an updated Engineer's construction cost estimate, and project schedule.

Our proposed schedule allows the District five (5) working days to review each submittal followed by a Design Review Meeting. This short review period is required to meet the project schedule.

DELIVERABLES

N2W will submit the following documents:

- 30% Submittal: PDFs of the draft plans, construction cost estimate, and project schedule,
- 60% Submittal: PDFs of the draft plans, specifications list, construction cost estimate, and project schedule,
- 90% Submittal: PDFs of the draft plans, specifications, construction cost estimate, and project schedule,
- Final: 5 copies of the final full and half-size drawings, 2 sets of bound specifications, and a PDF of all final documents including an updated construction cost estimate, and project schedule.

Task 3 – Water Treatment Operation Plan

N2W will assist with providing supporting documentation for the District to obtain an Operating Permit Amendment from the State Water Resources Control Board (State Board) Division of Drinking Water (DDW).

Task 3.1 – Operations Plan

N2W will develop one Operations Plan for the Treatment Projects for Cedar Glen and Bernina Water Treatment Plants. The Operations Plans will include the following components:

- Water Quality,
- System & Controls,

- Treatment System
- Chemical Feed Equipment,
- Product Water Discharge and Bypass System,
- Ventilation/Alarm System.

Within these components, the Operations Plan will describe the following:

- Unit processes (pre-filters, ion exchange, chlorination),
- Reliability features,
- Component condition assessment procedures,
- Performance monitoring plan, including sampling plan, and required laboratory procedures,
- Unit process equipment maintenance and inspection program,
- Procedures to determine chemical dose rates,
- Plan and watershed emergency response plan (provided by the District).

N2W recommends that the Water Treatment Operations Plan (WTOP) be developed in parallel with the construction of the treatment facilities to allow for inclusion of most updated equipment and materials resulting from final design and submittals. Five to ten days for District and DDW draft WTOP review have been included in our proposed project schedule. The District will be responsible for submitting the Operating Permit Amendment to the State Board's Division of Drinking Water (DDW) and pay all permit fees.

DELIVERABLES

N2W will provide the following deliverables:

- Draft Operations Plan in PDF format,
- Final Operations Plan, three (3) hard copies and an electronic file in PDF and Microsoft "Word" format.

Task 4 – Bid Documents and Bid Support

N2W will provide engineering services during the bid and award phase as detailed below.

The Scope of Work will be based on the following assumption:

1. District staff will distribute Construction bidding documents through PlanetBids and maintain an active bidder list. N2W will tabulate bids, evaluate bid documents of the top three bidders, confirm the contractor's license, verify references, and make a recommendation for award to the lowest responsible bidder.

As noted in our Project Approach, we recommend that the District pre-qualify potential Contractors. N2W has included as an Optional Task (OT.2) coordination with these Contractors and discussion on constructability, cost, and schedule.

Task 4.1 – Pre-Bid Meeting

N2W's Project Manager and Project Engineer will attend one pre-bid meeting.

Task 4.2 – RFI Response and Addenda

Respond to request for information/request for clarification and issue addenda for bid.

Task 4.3 – Conform Set of Plan and Specification

Bid documents will include the final design drawings submitted on mylar, 24- inch by 36-inch, signed and stamped sheets. Final signed specifications, project construction cost estimate, and project schedule will be included.

DELIVERABLES

N2W will submit the following documents:

- Bid Documents: One set of signed mylars of the plans. A PDF file and Microsoft "Word" file of the project specifications, project cost estimate, and project schedule, will also be provided.

Task 5 – Engineering Services During Construction

N2W will provide engineering services during construction as outlined in the following tasks.

Task 5.1 – Pre-Construction Meeting

N2W's Project Manager and Project Engineer will attend one pre-construction meeting.

Task 5.2 – RFI/RFC Response (up to 12)

Provide written answers to RFIs, including sketches and/or drawing revisions as appropriate.

Task 5.3 – Shop Drawing/Submittal Review (up to 24)

Review shop drawings/submittals, catalog data, and other materials that the Contractor is required to submit.

Task 5.4 – Field Meeting (Up to 4 for Commissioning, Start-up)

Attend up to four field meetings at the construction site to review progress and quality of the project, discuss important areas and items, and lay out commissioning and start-up requirements and procedures with the Contractor.

B. Cost Proposal

N2W's proposed fee is tabulated below and reflects the level of effort associated with the tasks described in the proposed scope of work for completing the PFAS Treatment Design. This fee is valid for up to 90 days upon receipt of this proposal.

Lake Arrowhead Community Services District

PFAS Treatment Systems Final Design

N2W FEE ESTIMATE

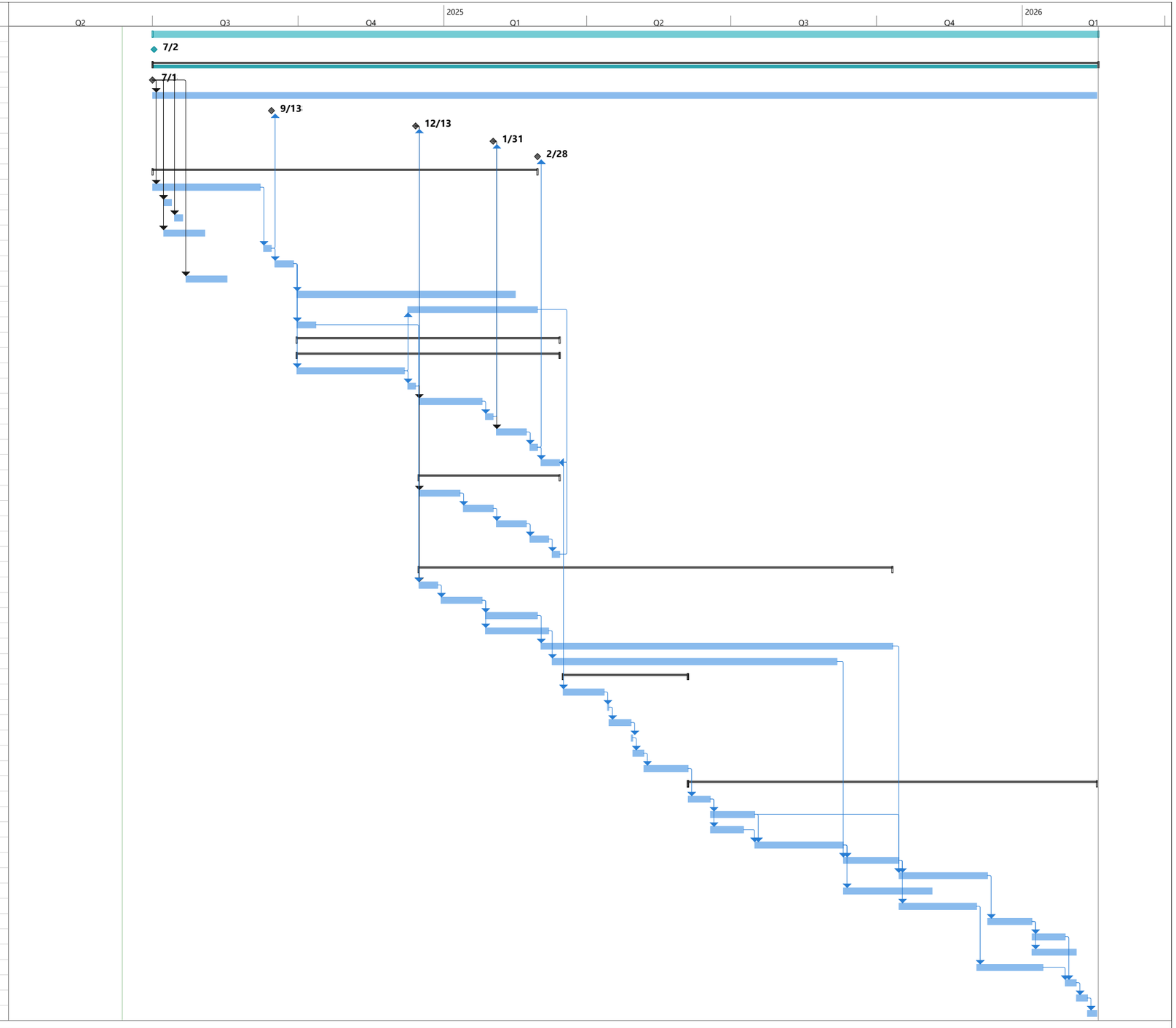
		N2W Labor Hours and Rates							Subconsultant Labor Hour and Rate amd Fees														
	Project Team Role:	QA/QC	Project Manager	Design Manager	Project Engineer	CAD Designer			Dudek Site Civil	Dudek Site Civil CAD	Civil	Dudek Electrical	Dudek Electrical CAD	Electrical	AQX Structural	AQX CAD	Structural	AQX Architectural	AQX CAD	Architectural	Building Scan		
	Team Member:	Awad	Guillen	Wang	Jimenez/ Wharton	Huang	TOTAL N2W	N2W LABOR	Robertson	Hunter	Dudek	Schneider	Hunter	Dudek	Chung	Mike	AQX	Chung	Mike	AQX	ARC	OTHER DIRECT	
	Billable Rate :	$280	$255	$240	$220	$195	HOURS	COSTS	$255	$185	Fee	$290	$185	Fee	$225	$150	Fee	$225	$150	Fee	Fee	COSTS	TOTAL FEE
Design Phase: Engineering Design and Bid Service																							
Task 1	**Project Management**																						
1.1	Final Design Kickoff Meeting (In-Person)		6	6	6	6	24	$5,460	6		$1,530	6		$1,740								$600	$9,3302
1.2	QA/QC	12					12	$3,360															$3,3602
1.3	Monthly Invoicing and Billing Reports		12				12	$3,060															$3,0602
1.4	Monthly Project Updates (Virtual)		12				12	$3,060															$3,0602
1.5	Design Review Meetings (In-Person x5)		30	30	30		90	$21,450	10		$2,550	12		$3,480								$1,200	$28,6802
	Subtotal Task 1	**12**	**60**	**36**	**36**	**6**	**150**	**$36,390**	**16**		**$4,080**	**18**		**$5,220**								**$1,800**	**$47,490**
Task 2	**Final Design**																						
2.1	Contract Docs - 30% PS&E		8	16	48	60	132	$28,140	12	24	$7,500	16	16	$7,600	16	32	$8,400						$51,6402
2.2	Contract Docs - 60% PS&E		32	64	160	320	576	$121,120	24	48	$15,000	84	84	$39,900	32	72	$18,000	12	12	$4,500			$198,5202
2.3	Contract Docs - 90% PS&E		32	64	160	320	576	$121,120	24	48	$15,000	84	84	$39,900	32	72	$18,000	12	12	$4,500			$198,5202
2.4	Contract Docs - Final PS&E		32	64	160	320	576	$121,120	24	48	$15,000	84	84	$39,900	32	72	$18,000	12	12	$4,500			$198,5202
	Subtotal Task 2		**104**	**208**	**528**	**1020**	**1,860**	**$391,500**	**84**	**168**	**$52,500**	**268**	**268**	**$127,300**	**112**	**248**	**$62,400**	**36**	**36**	**$13,500**			**$647,200**
Task 3	**Water Treatment Operation Plan**																						
3.1	Operations Plan	4	8	4	48		64	$14,680				12		$3,480									$18,1602
	Subtotal Task 3	**4**	**8**	**4**	**48**		**64**	**$14,680**				**12**		**$3,480**									**$18,160**
Task 4	**Bid Documents and Bid Support**																						
4.1	Pre-bid Meeting		4		4		8	$1,900														$400	$2,3002
4.2	RFI Response and Addenda	4	4	4	8	8	28	$6,420	4	2	$1,390	4	2	$1,530	2	2	$750	4		$900			$10,9902
4.3	Conform set of Plan and Spefication	2	8	8	16	24	58	$12,720	6	8	$3,010	6	8	$3,220	4	4	$1,500	8	8	$3,000			$23,4502
	Subtotal Task 4	**6**	**16**	**12**	**28**	**32**	**94**	**$21,040**	**10**	**10**	**$4,400**	**10**	**10**	**$4,750**	**6**	**6**	**$2,250**	**12**	**8**	**$3,900**			**$36,740**
Total	**Design Phase: Engineering Design and Bid Service**	**22**	**188**	**260**	**640**	**1,058**	**2,168**	**$463,610**	**110**	**178**	**$60,980**	**308**	**278**	**$140,750**	**118**	**254**	**$64,650**	**48**	**44**	**$17,400**		**$2,000**	**$749,590**
Optional Task	**Optional Cedar Glen 3D Scan/Record Drawing and Pre-qualify Contractor**																						
OT.1	Cedar Glen 3D Building Scan		2	2		8	12	$2,550													$15,000	$400	$17,9502
OT.2	Pre-qualify Contractors		8	8			16	$3,960															$3,9602
	Subtotal Optional Task		**10**	**10**		**8**	**28**	**$6,510**													**$15,000**	**$400**	**$21,910**
Construction Phase: Engineering Service During Construction																							
Task 5	**Engineering Service During Construction**																						
5.1	Pre-construction Meeting		4		4		8	$1,900														$400	$2,3002
5.2	RFI/RFC Response (up to 12)		4	4	8		16	$3,740	4		$1,020	4		$1,160	4		$900	4					$6,8202
5.3	Shop Drawing/Submittal Review (up to 24)		12	12	24		48	$11,220	12		$3,060	12		$3,480	8		$1,800	8		$800			$20,3602
5.4	Field Meeting (Up to 4 for Commissioning, Startup)		24		24		48	$11,400															$11,4002
	Subtotal Task 5		**44**	**16**	**60**		**120**	**$28,260**	**16**		**$4,080**	**16**		**$4,640**	**12**		**$2,700**	**12**		**$800**		**$400**	**$40,880**

C. Timeline of Services

The proposed project schedules for the Bernina and Cedar Glen WTP treatment systems are shown below. Tasks that are included in the scope of work are shown in regular black text. Tasks that are not included in this scope of work are in gray italicized text and are presented to give the District an understanding of the overall project schedule.

Bernina PFAS Treatment

ID	Task Mode	Task Name	Duration	Start	Finish
1		Bernina WTP PFAS Treatment	427 days	Mon 7/1/24	Tue 2/17/26
2		Notice to Proceed	0 days	Tue 7/2/24	Tue 7/2/24
3		**Task 1- Project Management**	**427 days**	**Mon 7/1/24**	**Tue 2/17/26**
4		Project Kick-off Meeting	0 days	Mon 7/1/24	Mon 7/1/24
5		Quality Assurance/Quality Control	426 days	Mon 7/1/24	Mon 2/16/26
6		30% Preliminary Design Review Workshop	0 days	Fri 9/13/24	Fri 9/13/24
7		Design Review Meeting 60%	0 days	Fri 12/13/24	Fri 12/13/24
8		Design Review Meeting 90%	0 days	Fri 1/31/25	Fri 1/31/25
9		Design Review Meeting Final	0 days	Fri 2/28/25	Fri 2/28/25
10		**Task 2 - Preliminary Design and Permit**	**175 days**	**Mon 7/1/24**	**Fri 2/28/25**
11		30% Preliminary Design	50 days	Mon 7/1/24	Fri 9/6/24
12		Topographic Survey	5 days	Mon 7/8/24	Fri 7/12/24
13		Potholing	5 days	Mon 7/15/24	Fri 7/19/24
14		Geotechnical Investigation	20 days	Mon 7/8/24	Fri 8/2/24
15		LACSD review 30% Preliminary Design	5 days	Mon 9/9/24	Fri 9/13/24
16		30% Preliminary Design Submittal	10 days	Mon 9/16/24	Fri 9/27/24
17		Utility Research	20 days	Mon 7/22/24	Fri 8/16/24
18		CEQA	100 days	Mon 9/30/24	Fri 2/14/25
19		Permitting	60 days	Mon 12/9/24	Fri 2/28/25
20		Treatment Equipment Recommendation	10 days	Mon 9/30/24	Fri 10/11/24
21		**Task 3 Final Design**	**120 days**	**Mon 9/30/24**	**Fri 3/14/25**
22		**Task 3.1 - Contract Document**	**120 days**	**Mon 9/30/24**	**Fri 3/14/25**
23		60% Submittal	50 days	Mon 9/30/24	Fri 12/6/24
24		60% LACSD Review	5 days	Mon 12/9/24	Fri 12/13/24
25		90% Submittal	30 days	Mon 12/16/24	Fri 1/24/25
26		90% LACSD Review	5 days	Mon 1/27/25	Fri 1/31/25
27		Final Submittal	15 days	Mon 2/3/25	Fri 2/21/25
28		Final LACSD Review	5 days	Mon 2/24/25	Fri 2/28/25
29		Bid Document	10 days	Mon 3/3/25	Fri 3/14/25
30		**Task 4 Water Treatment Operation's Plan**	**65 days**	**Mon 12/16/24**	**Fri 3/14/25**
31		60% WTOP	20 days	Mon 12/16/24	Fri 1/10/25
32		LACSD and DDW Review	15 days	Mon 1/13/25	Fri 1/31/25
33		90% WTOP	15 days	Mon 2/3/25	Fri 2/21/25
34		LACSD and DDW Review	10 days	Mon 2/24/25	Fri 3/7/25
35		Final WTOP	5 days	Mon 3/10/25	Fri 3/14/25
36		**Prepurchase Equipment (IX+Electrical)**	**215 days**	**Mon 12/16/24**	**Fri 10/10/25**
37		Pre-purchase engineering specification	10 days	Mon 12/16/24	Fri 12/27/24
38		Pre-purchase contract	20 days	Mon 12/30/24	Fri 1/24/25
39		Pre-purchase shop drawing review Electrical	25 days	Mon 1/27/25	Fri 2/28/25
40		Pre-purchase shop drawing review Mechanical	30 days	Mon 1/27/25	Fri 3/7/25
41		Pre-purchase equipment lead time Electrical (may vary	32 wks	Mon 3/3/25	Fri 10/10/25
42		Pre-purchase equipment lead time Mechanical	26 wks	Mon 3/10/25	Fri 9/5/25
43		**Bid Assistance**	**57 days**	**Mon 3/17/25**	**Tue 6/3/25**
44		Construction bid advertisement	20 days	Mon 3/17/25	Fri 4/11/25
45		Pre-bid meeting	1 day	Mon 4/14/25	Mon 4/14/25
46		Bid Addendum	10 days	Tue 4/15/25	Mon 4/28/25
47		Bid opening	1 day	Tue 4/29/25	Tue 4/29/25
48		Evaluation of bid and award	5 days	Wed 4/30/25	Tue 5/6/25
49		Construction contracting	20 days	Wed 5/7/25	Tue 6/3/25
50		**Construction**	**184 days**	**Wed 6/4/25**	**Mon 2/16/26**
51		Mobilization	10 days	Wed 6/4/25	Tue 6/17/25
52		Shop drawing preparation and approval	20 days	Wed 6/18/25	Tue 7/15/25
53		Excavation and site clearing	15 days	Wed 6/18/25	Tue 7/8/25
54		Concrete for IX vessels	40 days	Wed 7/16/25	Tue 9/9/25
55		Mechanical installation	25 days	Wed 9/10/25	Tue 10/14/25
56		Electrical installation	40 days	Wed 10/15/25	Tue 12/9/25
57		Retaining wall and building	40 days	Wed 9/10/25	Tue 11/4/25
58		Yardpiping and grading	35 days	Wed 10/15/25	Tue 12/2/25
59		Commissioning	20 days	Wed 12/10/25	Tue 1/6/26
60		Startup and acceptance	15 days	Wed 1/7/26	Tue 1/27/26
61		DDW approval	20 days	Wed 1/7/26	Tue 2/3/26
62		Record drawing and O&M manual	30 days	Wed 12/3/25	Tue 1/13/26
63		Operator training	5 days	Wed 1/28/26	Tue 2/3/26
64		Demobilization	5 days	Wed 2/4/26	Tue 2/10/26
65		Project Closeout	4 days	Wed 2/11/26	Mon 2/16/26

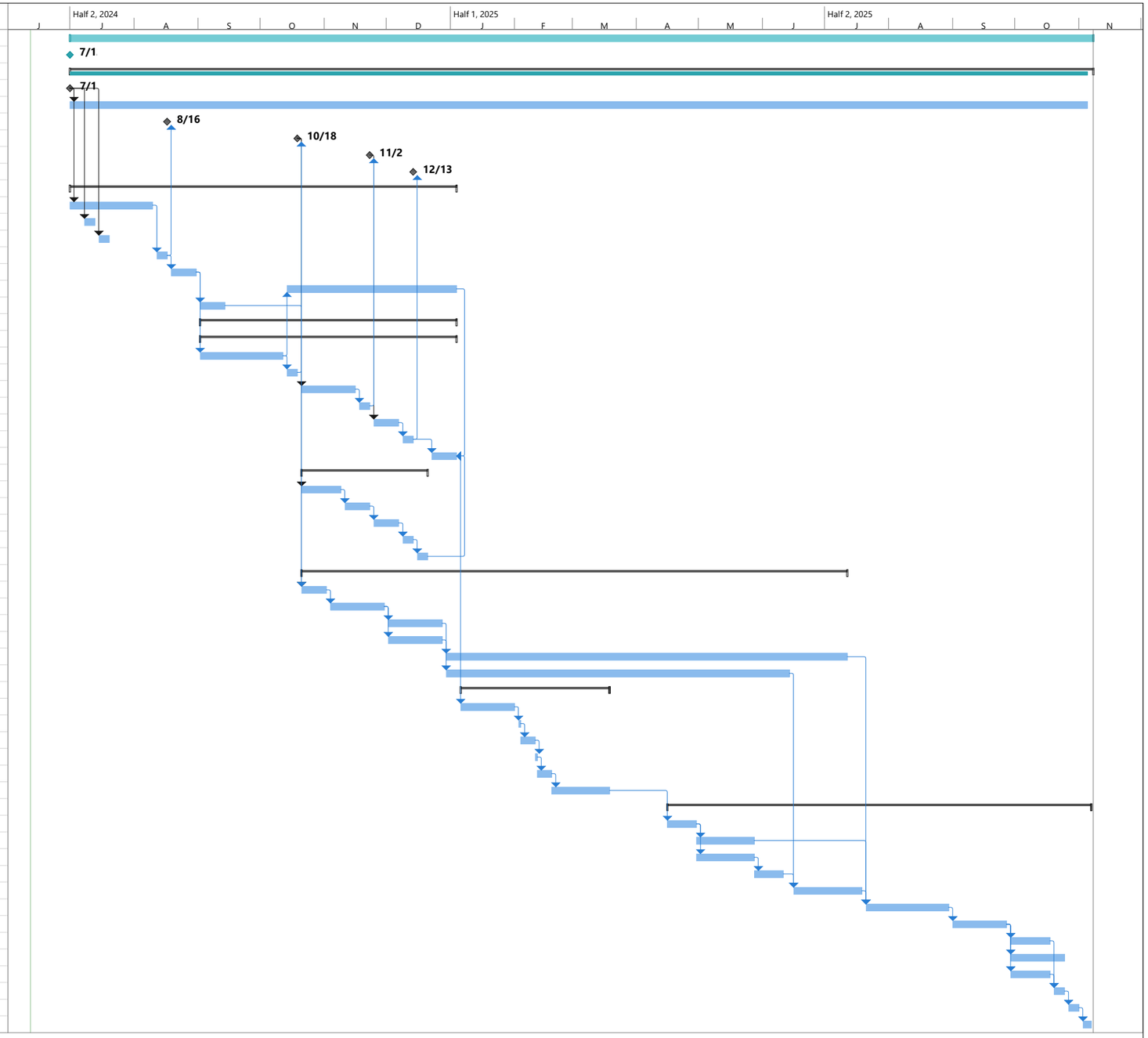


Project: Bernina WTP PFAS Sche
Date: Wed 6/12/24

Task	Summary	Inactive Milestone	Duration-only	Start-only	External Milestone	Manual Progress
Split	Project Summary	Inactive Summary	Manual Summary Rollup	Finish-only	Deadline	
Milestone	Inactive Task	Manual Task	Manual Summary	External Tasks	Progress	

Cedar Glen PFAS Treatment

ID	Task Mode	Task Name	Duration	Start	Finish
1		Cedar Glen WTP PFAS Treatment	355 days	Mon 7/1/24	Fri 11/7/25
2		Notice to Proceed	0 days	Mon 7/1/24	Mon 7/1/24
3		**Task 1- Project Management**	**355 days**	**Mon 7/1/24**	**Fri 11/7/25**
4		Project Kick-off Meeting	0 days	Mon 7/1/24	Mon 7/1/24
5		Quality Assurance/Quality Control	352 days	Mon 7/1/24	Tue 11/4/25
6		30% Preliminary Design Review Workshop	0 days	Fri 8/16/24	Fri 8/16/24
7		Design Review Meeting 60%	0 days	Fri 10/18/24	Fri 10/18/24
8		Design Review Meeting 90%	0 days	Fri 11/22/24	Fri 11/22/24
9		Design Review Meeting Final	0 days	Fri 12/13/24	Fri 12/13/24
10		**Task 2 - Preliminary Design and Permit**	**135 days**	**Mon 7/1/24**	**Fri 1/3/25**
11		30% Preliminary Design	30 days	Mon 7/1/24	Fri 8/9/24
12		System Scan for Record Drawing as Needed	5 days	Mon 7/8/24	Fri 7/12/24
13		Record Drawing Preparation	5 days	Mon 7/15/24	Fri 7/19/24
14		LACSD review 30% Preliminary Design	5 days	Mon 8/12/24	Fri 8/16/24
15		30% Preliminary Design Submittal	10 days	Mon 8/19/24	Fri 8/30/24
16		Permitting	60 days	Mon 10/14/24	Fri 1/3/25
17		Treatment Equipment Recommendation	10 days	Mon 9/2/24	Fri 9/13/24
18		**Task 3 Final Design**	**90 days**	**Mon 9/2/24**	**Fri 1/3/25**
19		**Task 3.1 - Contract Document**	**90 days**	**Mon 9/2/24**	**Fri 1/3/25**
20		60% Submittal	30 days	Mon 9/2/24	Fri 10/11/24
21		60% LACSD Review	5 days	Mon 10/14/24	Fri 10/18/24
22		90% Submittal	20 days	Mon 10/21/24	Fri 11/15/24
23		90% LACSD Review	5 days	Mon 11/18/24	Fri 11/22/24
24		Final Submittal	10 days	Mon 11/25/24	Fri 12/6/24
25		Final LACSD Review	5 days	Mon 12/9/24	Fri 12/13/24
26		Bid Document	10 days	Mon 12/23/24	Fri 1/3/25
27		**Task 4 Water Treatment Operation's Plan**	**45 days**	**Mon 10/21/24**	**Fri 12/20/24**
28		60% WTOP	15 days	Mon 10/21/24	Fri 11/8/24
29		LACSD and DDW Review	10 days	Mon 11/11/24	Fri 11/22/24
30		90% WTOP	10 days	Mon 11/25/24	Fri 12/6/24
31		LACSD and DDW Review	5 days	Mon 12/9/24	Fri 12/13/24
32		Final WTOP	5 days	Mon 12/16/24	Fri 12/20/24
33		**Prepurchase Equipment (IX+Electrical)**	**190 days**	**Mon 10/21/24**	**Fri 7/11/25**
34		Pre-purchase engineering specification	10 days	Mon 10/21/24	Fri 11/1/24
35		Pre-purchase contract	20 days	Mon 11/4/24	Fri 11/29/24
36		Pre-purchase shop drawing review Electrical	20 days	Mon 12/2/24	Fri 12/27/24
37		Pre-purchase shop drawing review Mechanical	20 days	Mon 12/2/24	Fri 12/27/24
38		Pre-purchase equipment lead time Electrical (may vary)	28 wks	Mon 12/30/24	Fri 7/11/25
39		Pre-purchase equipment lead time Mechanical	24 wks	Mon 12/30/24	Fri 6/13/25
40		**Bid Assistance**	**52 days**	**Mon 1/6/25**	**Tue 3/18/25**
41		Construction bid advertisement	20 days	Mon 1/6/25	Fri 1/31/25
42		Pre-bid meeting	1 day	Mon 2/3/25	Mon 2/3/25
43		Bid Addendm	5 days	Tue 2/4/25	Mon 2/10/25
44		Bid opening	1 day	Tue 2/11/25	Tue 2/11/25
45		Evaluation of bid and award	5 days	Wed 2/12/25	Tue 2/18/25
46		Construction contracting	20 days	Wed 2/19/25	Tue 3/18/25
47		**Construction**	**147 days**	**Wed 4/16/25**	**Thu 11/6/25**
48		Mobilization	10 days	Wed 4/16/25	Tue 4/29/25
49		Shop drawing preparation and approval	20 days	Wed 4/30/25	Tue 5/27/25
50		Demolition	20 days	Wed 4/30/25	Tue 5/27/25
51		Mechanical Installation Piping and Support	10 days	Wed 5/28/25	Tue 6/10/25
52		Mechanical installation IX Vessel	25 days	Mon 6/16/25	Fri 7/18/25
53		Electrical installation	30 days	Mon 7/21/25	Fri 8/29/25
54		Commissioning	20 days	Mon 9/1/25	Fri 9/26/25
55		Startup and acceptance	15 days	Mon 9/29/25	Fri 10/17/25
56		DDW approval	20 days	Mon 9/29/25	Fri 10/24/25
57		Record drawing and O&M manual	15 days	Mon 9/29/25	Fri 10/17/25
58		Operator training	5 days	Mon 10/20/25	Fri 10/24/25
59		Demobilization	5 days	Mon 10/27/25	Fri 10/31/25
60		Project Closeout	4 days	Mon 11/3/25	Thu 11/6/25

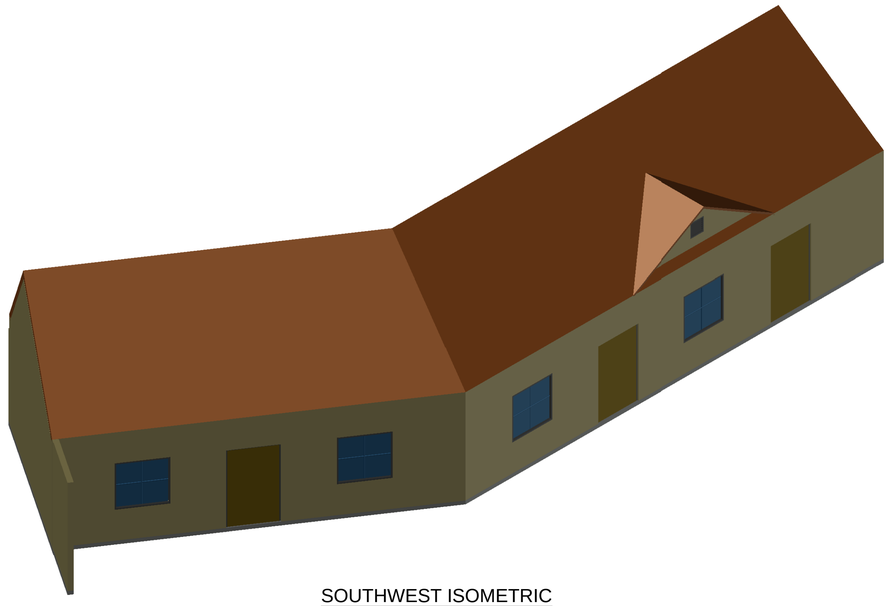


Project: Cedar Glen WTP PFAS S
Date: Wed 6/12/24

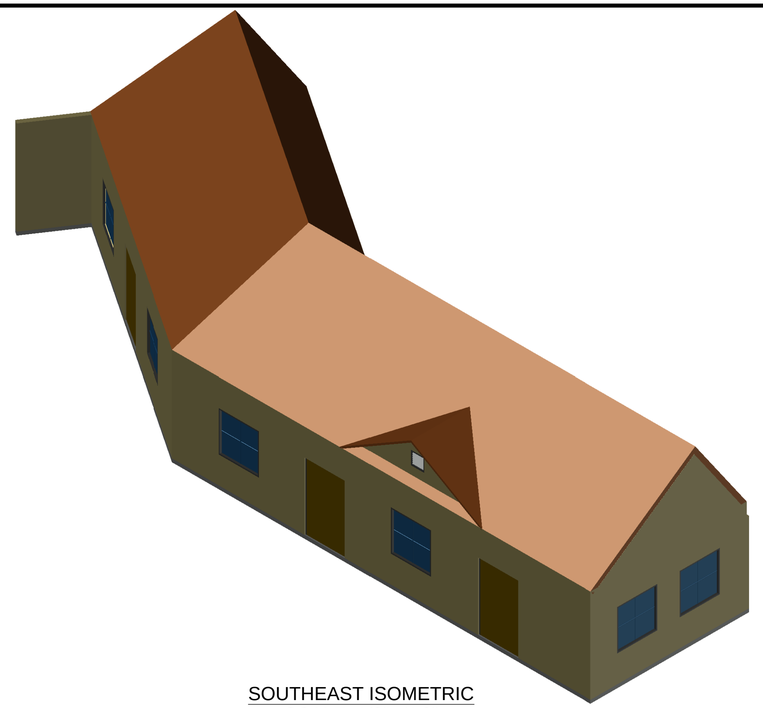
Task	Summary	Inactive Milestone	Duration-only	Start-only	External Milestone	Manual Progress
Split	Project Summary	Inactive Summary	Manual Summary Rollup	Finish-only	Deadline
Milestone	Inactive Task	Manual Task	Manual Summary	External Tasks	Progress

D. 3D Renderings

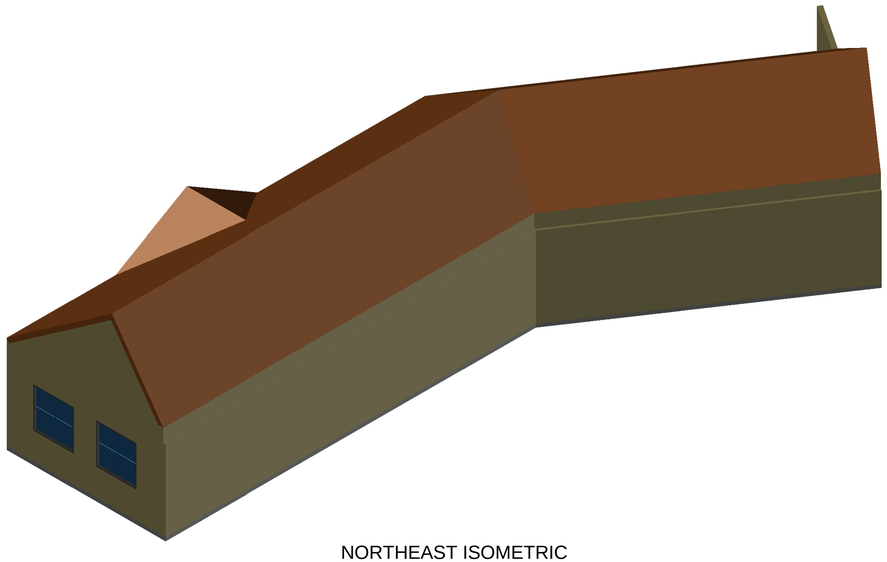
Included below are 3D renderings of the proposed design for the Bernina and Cedar Glen WTP IX facilities.



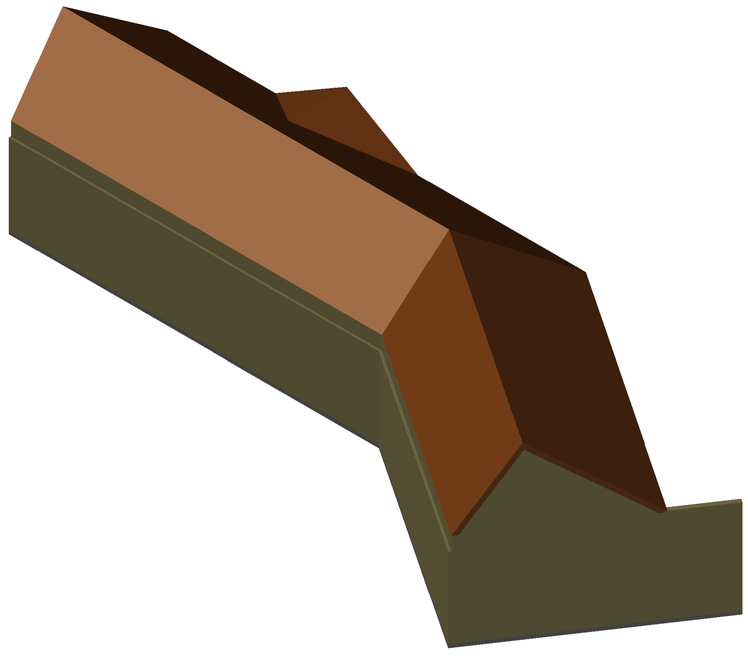
SOUTHWEST ISOMETRIC
SCALE: 1/8"=1'-0"



SOUTHEAST ISOMETRIC
SCALE: 1/8"=1'-0"



NORTHEAST ISOMETRIC
SCALE: 1/8"=1'-0"



NORTHWEST ISOMETRIC
SCALE: 1/8"=1'-0"

Underground Service Alert of Southern California
Call: TOLL FREE
811
TWO WORKING DAYS BEFORE YOU DIG

REV.	DATE	BY	DESCRIPTION

Designed
Drawn
Checked
Date

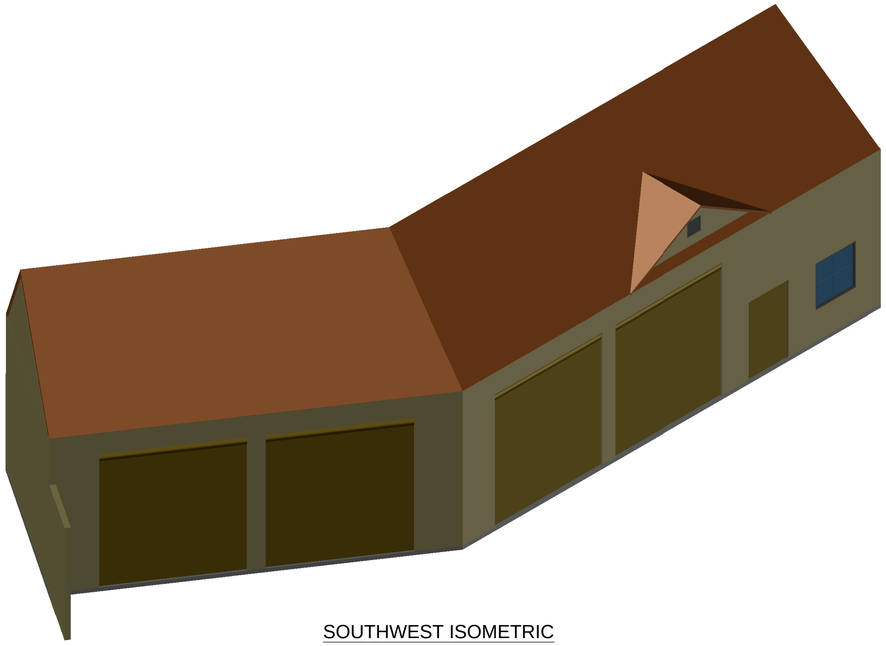
REVIEWED BY:
District Engineer
Date

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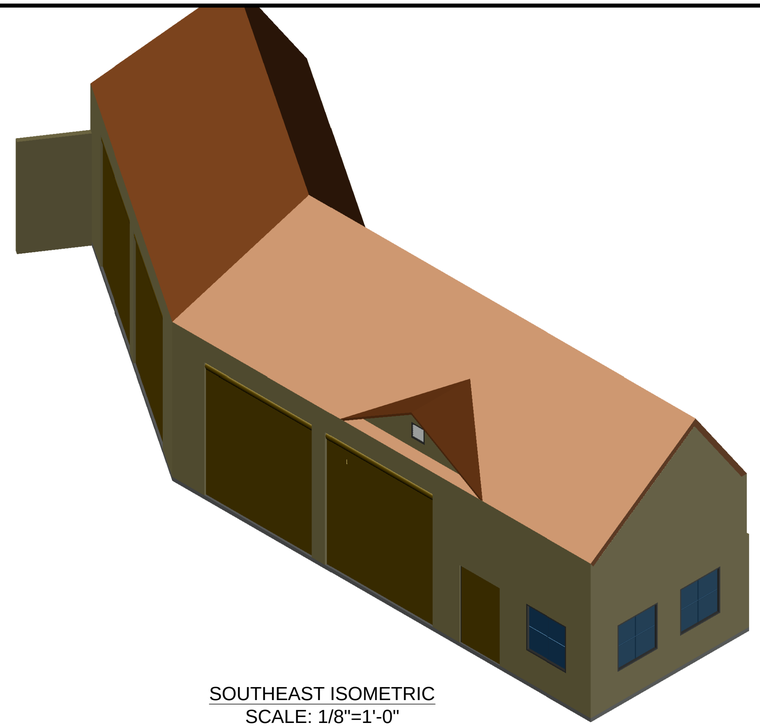
LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT
LACSD
EST 1978
WATER/WASTEWATER SYSTEMS
P.O. BOX 700
LAKE ARROWHEAD, CA 92352
(909) 336-7100

BERNINA WTP PFAS PROJECT
PROJECT NO XXX
BERNINA WTP ARCHITECTURAL PLAN
OPTION 1

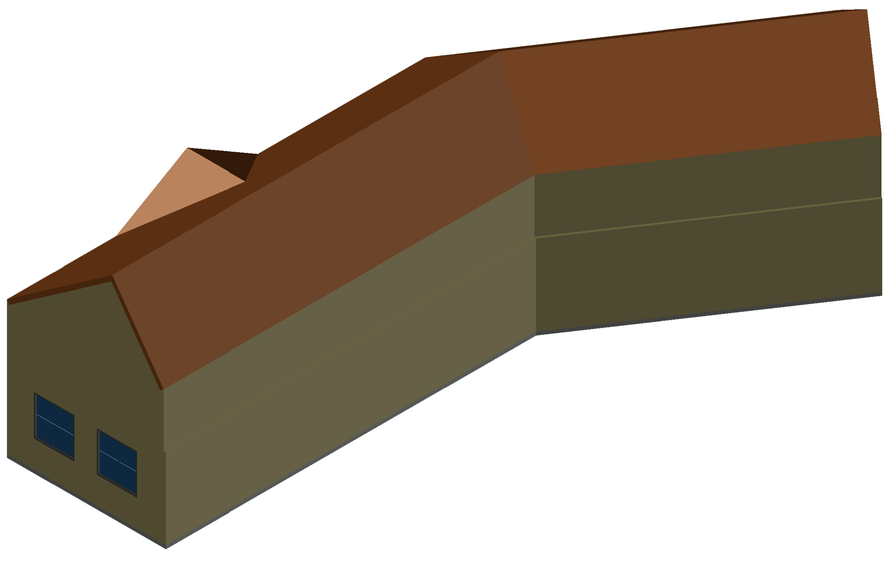
TITLE SHEET
SHEET OF
DWG. NUMBER
AXXX



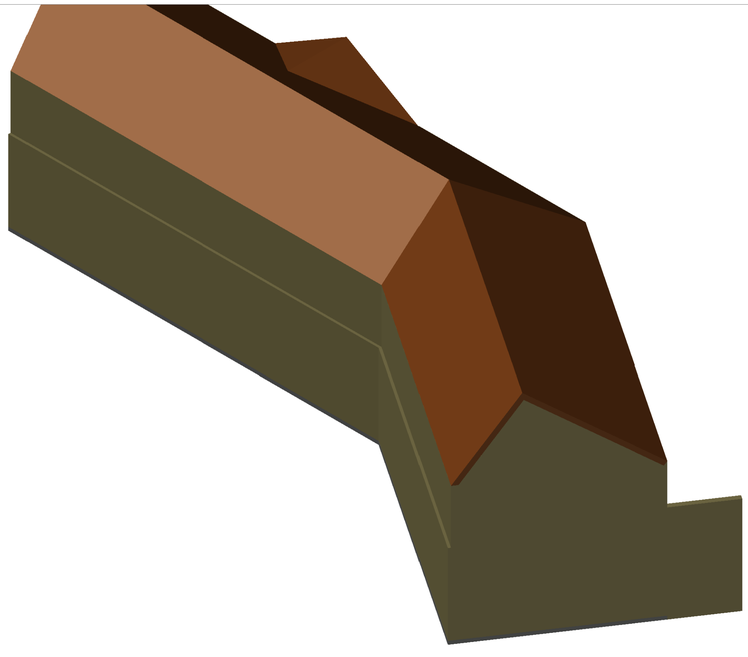
SOUTHWEST ISOMETRIC
SCALE: 1/8"=1'-0"



SOUTHEAST ISOMETRIC
SCALE: 1/8"=1'-0"



NORTHEAST ISOMETRIC
SCALE: 1/8"=1'-0"



NORTHWEST
SCALE: 1/8"=1'-0"

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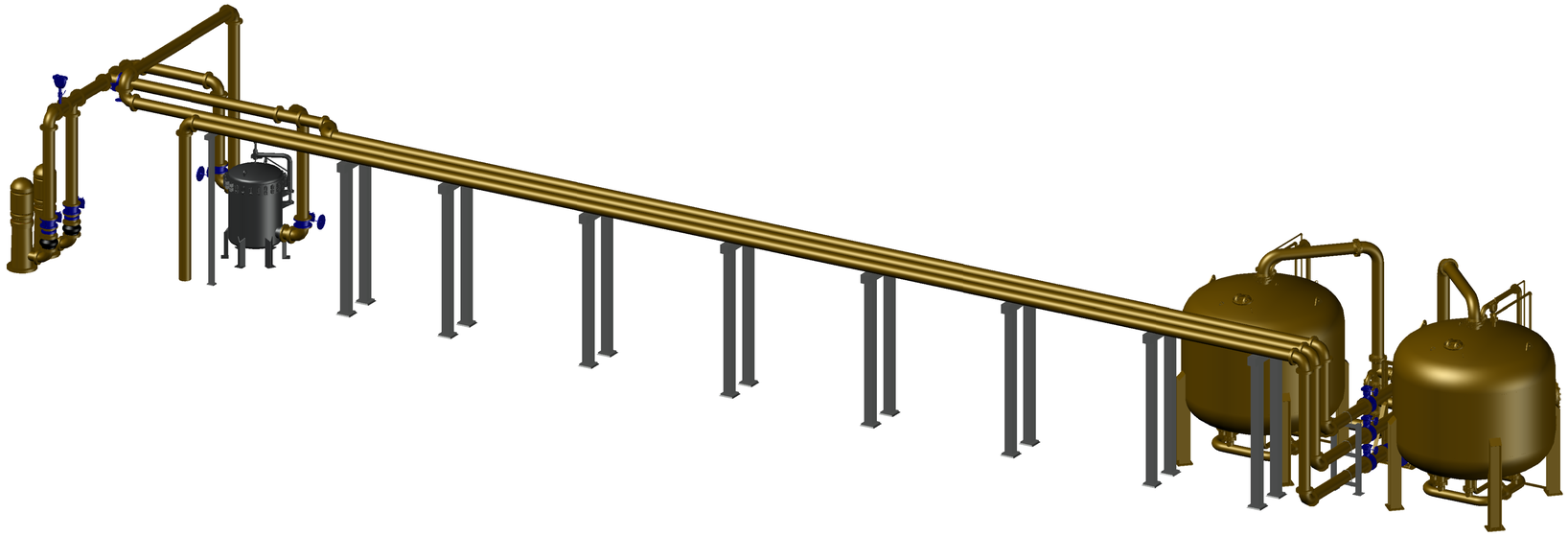
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District Engineer
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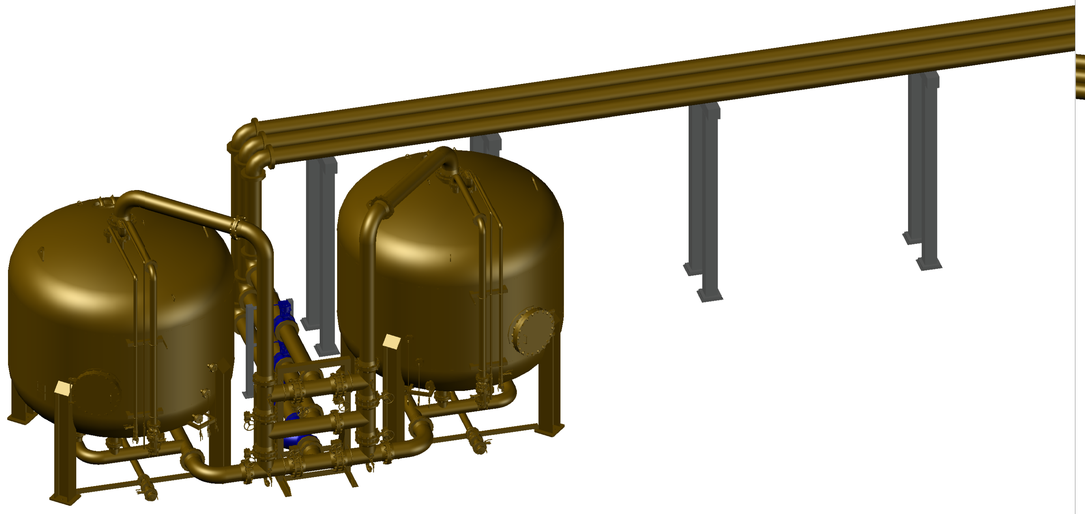
LACSD
LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT
EST. 1978
WATER/WASTEWATER SYSTEMS
P.O. BOX 700
LAKE ARROWHEAD, CA 92352
(909) 336-7100

BERNINA WTP PFAS PROJECT
PROJECT NO XXX
BERNINA WTP ARCHITECTURAL PLAN
OPTION 2

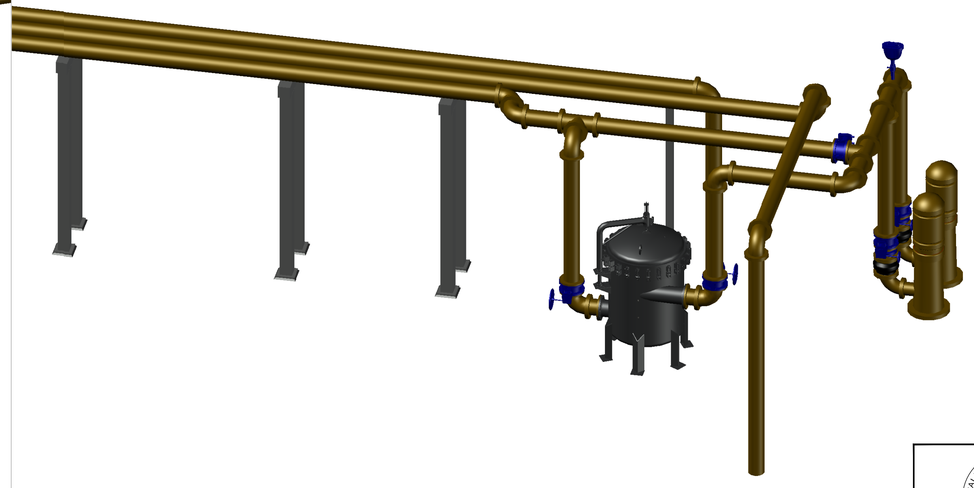
TITLE SHEET
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AXXX



SOUTHEAST ISOMETRIC
SCALE: 3/16"=1'-0"



NORTHEAST ISOMETRIC
SCALE: 1/4"=1'-0"



NORTHWEST ISOMETRIC
SCALE: 1/4"=1'-0"

Underground Service Alert of Southern California
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TWO WORKING DAYS BEFORE YOU DIG

REV.	DATE	BY	DESCRIPTION

Designed
Drawn
Checked
Date

REVIEWED BY:
District Engineer
Date

SCALE
AS SHOWN
Bar Scale shown below is one inch on original drawing. If NOT one inch on this sheet, adjust scales accordingly.
0" 1"

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT LACSD EST. 1978
WATER/WASTEWATER SYSTEMS
P.O. BOX 700
LAKE ARROWHEAD, CA 92352
(909) 336-7100

CEDAR GLEN WTP PFAS PROJECT
PROJECT NO XXX
CEDAR GLEN WTP MECHANICAL PLAN

TITLE SHEET
SHEET OF
DWG. NUMBER
MXXX

E. Key Personnel

Team Qualifications

PROJECT MANAGER

Greg Guillen, PhD, PE

Gregory Guillen is a chemical and environmental engineer focused on water and wastewater treatment. Dr. Guillen has 15 years of experience designing water and wastewater treatment processes as well as odor control systems. Dr. Guillen's education covered the fundamentals of chemical and environmental engineering with an emphasis on water and wastewater treatment. His graduate work focused on advanced membrane materials and processes for separations including those found in water and wastewater treatment. Dr. Guillen has authored several peer-reviewed papers in the field of desalination and membrane filtration, holds multiple patents for membrane formation, and has lectured in the Department of Civil and Environmental Engineering at University of California, Los Angeles.

Education

University of California, Los Angeles
PhD, Civil Engineering
MS, Civil Engineering

University of California, Riverside
BS, Environmental Engineering

License

Professional Civil Engineer
CA No. 83897

- Project Manager, Lake Arrowhead Community Services District, PFAS Treatment Systems PDR (2024)
- Project Manager, Western Municipal Water District, Solids Handling Study (2020-2021)
- Project Manager, Ramona Municipal Water District, Solids Handling Study (2019-Present)
- Process Engineer, Coachella Valley Water District, WRP 7 Biosolids Upgrades (2013-2019)
- Lead Treatment Engineer, Crestline Sanitation District Huston Creek WWTP Dewatering Bldg. (2019-2021)

DESIGN MANAGER

James Wang, PE

James Wang is a principal engineer with N2W Engineering and has 26 years of experience in water, wastewater, and biogas engineering projects throughout the country. His project experience includes wellhead treatment, ion exchange, granular activated carbon, perchlorate removal, TCE removal, PFAS removal, biological treatment, hydraulic analysis, booster pump stations, and pipeline. Mr. Wang's areas of expertise include studies, planning, designing, cost estimating, construction management, and AutoCAD. Mr. Wang has been responsible for providing solutions and recommendations for troubleshooting and evaluating various issues in existing systems such as groundwater contamination, system controls, and upgrades. Mr. Wang

Education

University of Windsor
MS, Civil Engineering

Shandong University
BS, Civil Engineering

License

Professional Civil Engineer, CA PE 81123

is proficient in innovative and cost-effective design and experienced in electrical, process, instrumentation, mechanical, structural, and architectural design.

- Design Manager, Lake Arrowhead Community Services District, PFAS Treatment Systems PDR (2024)
- Design Manager, City of Arcadia, Live Oak Well Treatment System (2019-2020)
- Design Manager, City of Corona, Evaluation of PFAS, 1,2,3-TCP, and Perchlorate Treatment Solutions (2020-2021)
- Design Manager, City of Ontario, Wells 37 & 39 Treatment System (2021-2024)
- Design Manager, City of Ontario, Wells 50 Treatment System (2023-Present)
- Design Manager, City of Redlands, Wells 38 & 39 Treatment System (2023-Present)
- Design Manager/Owner Engineer, West Valley Water District, Oliver P. Roemer WFF Progressive DB Expansion Project (2021-Present)

QA/QC MANAGER

Jamal Awad, PhD, PE

Education

Marquette University
PhD, Civil & Env. Engineering

University of Wisconsin, Madison
MS, Civil & Env. Engineering

Louisiana Tech University
BS, Civil Engineering

License

Professional Civil Engineer, CA No. C50719

With over 30 years of experience with extensive experience in water quality, water treatment planning and engineering, Jamal is sought after nationally to support creative implementation of engineering solutions and innovative technologies assessments. An example of Jamal's leadership and technical skills is his work to establish the GAC skid-mounted parallel vessel treatment requirements for the California DDW. Jamal was the Project Manager for the Riverside Electric Street 5-mgd GAC wellhead treatment facility design and the Garner B Russell C 3,400 gpm GAC wellhead treatment design and construction. Jamal recently guided the preliminary and final designs for OMUC Wells 37 & 39 6,000-gpm IX wellhead treatment facility. Additional highlights include:

- Past Chair of the Water Quality Division, AWWA California-Nevada Section
- Past Water Quality Manager for the Long Beach Water Department (34th largest City in the US)
- Project Manager and Process Lead, City of Ontario, Ion Exchange Treatment Facilities for OMUC Wells 37 and 39 (2021-Present)
- Project Manager/Owner Engineer, West Valley Water District, Oliver P. Roemer WFF Progressive DB Expansion Project (2021-Present)

DESIGN ENGINEER

Iris Jimenez, EIT

Education

University of California, Irvine
BS, Env. Engineering

License

Engineer-in-Training, CA

Ms. Jimenez is a Staff Engineer II with 3 years of experience in water and wastewater asset management, treatment system design and improvements, project coordination, report writing, and drafting using AutoCAD. Her project experience includes pump stations, wellhead treatment with IX, biological treatment, membranes, aeration, sludge thickening, and disinfection. She performs preliminary and detailed design and drafting for various types of project needs including civil and mechanical, process and instrumentation, as-build, draining, and grading plans. In addition, she prepares project and equipment specifications as well as permit applications.

- Design Engineer, City of Redlands, Wells 38 & 39 Perchlorate and PFAS Treatment System (2023-Present)
- Design Engineer, Lake Arrowhead Community Services District, PFAS Treatment Systems PDR (2024)
- Design Engineer, City of Oceanside, Pure Water Life Station (2022-Present)
- Owner's Advisor Servies, City of Banning, Wastewater Treatment Plant and Recycled Water Upgrades (2023-Present)

CIVIL ENGINEER

Charles Greely, PE, LEED AP, QSD

Education

University of Washington
BS, Civil Engineering

License

Professional Civil Engineer, CA No. 69056

Professional Awards

LEED Accredited Professional Certification from USGBC

Qualified SWPPP Developer (QSD) No. 69056

South Coast Air Quality Management – Fugitive Dust Control Certification No. 05-08-3112

Charles Greely is a principal engineer with 24 years' experience working with public and private entities on water and wastewater infrastructure improvement projects throughout California. He provides a diverse skill set, having provided project management and design services on site development, roadway improvements and pavement management, pedestrian accessibility, ADA compliance, security features, environmental mitigation and restoration, storm water management and large grading projects. As a Leadership in Energy and Environmental Design Accredited Professional (LEED AP), Mr. Greely specializes in the application of low-impact development techniques for infrastructure improvement projects. He is experienced in federal, state, and regional permits and requirements for construction work within sensitive environmental settings and can therefore successfully bridge the gap between environmental concerns and cost-efficient, field-tested construction solutions.

- Site/Civil Manager, Woods Valley Ranch Water Reclamation Facility (WRF) Master Plan Update, Valley Center Municipal Water District (2018 – 2020)
- Principal engineer, Wastewater Treatment and Collection System Master Plan, Crestline Sanitation District (2017 – 2020)

- Principal-in-charge, Separate Industrial Water Reclamation Facility, City of Gonzales (2020 – Present)

STRUCTURAL ENGINEER

Qiang "Chung" Xiao, PE

Education

Vanderbilt University
PhD, Structural Engineering

Beijing Jiaotong University
MS, Structural Engineering
BS, Structural Engineering

License

Professional Structural Engineer,
CA No. 5289

Professional Civil Engineer,
CA No. 66510

As the principal of AQX Engineering, Mr. Xiao is responsible for the overall technical design of the firm with fifteen engineers, architects, and designers. Mr. Xiao oversees the development, provides technical input, and is responsible for the quality of all the projects. He is experienced with all phases of design from concepts to construction specifications/documents, including providing engineering service during construction and construction management. He and his team have provided design services for many facility types, including pump stations, water and wastewater treatment structure, auto dealership facilities, business parks, industrial/warehouse facilities, institutional buildings, office buildings, recreational facilities, R&D buildings, residences, retail shopping centers, and post-tension concrete structures.

- Structural Engineer, Marine Corps Base, Camp Pendleton (2023)
- Structural Engineer, Pulmuone Foods WWTP Upgrade, Fullerton, CA (2021)
- Structural Engineer, Biogas Digester Facility, Charlotte, NC (2018)

Staff Workload and Availability

The N2W team specifically chosen for this contract has the availability and capacity to provide services on upcoming District projects. Dr. Greg Guillen has relevant, local project management experience and will make this contract a top priority. In addition, N2W offers the District a team of accessible, committed staff members who are ready to begin work immediately.

The N2W team presented in this proposal is fully committed and available for this contract. Team members can commit substantial effort (up to 100%) to the contract when it is necessary for the success of a project.

N2W has the capacity to attend meetings, advise District staff, prepare, and present reports, and assist with any task as it pertains to the scope of services. Our team consists of subject matter experts with different specialties in mechanical, process, and water/wastewater treatment services to accommodate the specifics of this project.

The table below presents the availability and ability of our key team members to complete the project in the proposed timeline. N2W understands that all key personnel will be available to the extent proposed for the duration of the project, acknowledging that no person designated as "key" to the contract shall be removed or replaced without the prior written concurrence of the District.

Key Personnel Commitment and Resources

Team Member Name	Role	Availability	Commitment to Other Work
Greg Guillen	Project Manager	50%	50%
James Wang	Design Manager	50%	50%
Jamal Awad	QA/QC Manager	25%	75%
Iris Jimenez	Design Engineer	75%	25%
Chuck Greely	Civil Engineer	25%	75%
Qiang “Chung” Xiao	Structural Engineer	25%	75%

F. References

The projects in this section highlight our firm's tradition of problem solving for public agencies, similar to the District's project. We have selected the following projects to demonstrate our team's recent experience with similar challenges faced by other public agencies. These projects were selected to share relevant similarities with the District's project in mechanical dewatering and polymer system, equipment pre-procurement, and site design.



WELLS 37 & 39 PERCHLORATE REMOVAL DESIGN

Client: City of Ontario
Reference: Thom Lambertson, Senior Associate Engineer, Ontario Municipal Utilities Company; Lambertson@ontarioca.gov; 909.395.2774
Project Start and End Date: 2021 – 2024

Relevant Services:

- *Design of new cartridge filters, IX facilities, and sodium hypochlorite generation*
- *Site improvements*
- *Pump and pipeline hydraulics*

N2W, in collaboration with GHD, completed engineering services for the Ion Exchange (IX) Treatment Facilities for Wells 37 and 39 including equipment preselection, preliminary and final design, and permitting of the 8.6-mgd IX facilities for perchlorate groundwater treatment. The one-pass IX system consists of 4 skid-mounted pairs of vessels (8 vessels in total), with flow and control measurement on each skid.

The design includes a small building to house the onsite hypochlorite generators (1+1), salt storage, brine and hypochlorite storage tanks, chemical metering pump skids, and a backup electrical generator with imbedded fuel tank.

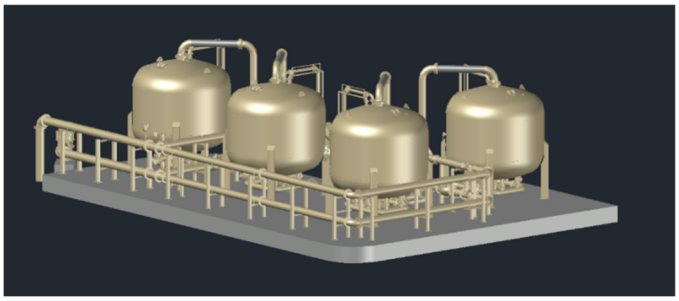
The treatment facilities have significant instrumentation and control, connected to the City SCADA system. The engineering services cover environmental, planning, and water quality permitting for the treatment facilities including CEQA documentation, City Planning Department, and DDW. The project also includes the development of Engineering Design Guidelines for IX treatment facilities to establish water quality performance requirements, material and equipment standardization, and City's O&M knowledge capture. The Guidelines establish the basis of design for future IX treatment systems.

N2W is currently providing bidding and engineering services during construction/resident engineering service for the wellhead treatment facilities and is involved with all aspects of the design and providing support in the following additional areas: drainage and LID options, aesthetic screening and rendering of treatment vessels, preselection of vessel vendors for enhanced

scheduling of purchase process, electrical upgrades and application, asset register, CEQA permitting support, and construction bid support.

WELLS 50 PERCHLORATE REMOVAL DESIGN

Client: City of Ontario
Reference: Chris Bonadurer, Water Production Manager; cbonadurer@ontarioca.gov; 909.376.6151
Project Start and End Date: 2023 – ongoing



N2W, in collaboration with GHD, are currently providing engineering design services for a new Ion Exchange Facility to remove perchlorate from groundwater extracted from Ontario Municipal Utility Company's existing Well 50. The one-pass 4.3 MGD IX system consists of 2 packaged pairs of vessels (4 vessels in total), with flow measurement and control on each system. The design includes upgrading the existing onsite sodium hypochlorite generators (1+1), salt storage, and brine and hypochlorite storage tanks. The project also involves permitting as well as developing the City's Engineering Design Guidelines.

GAC TREATMENT SYSTEM FOR GROUNDWATER WITH TCE CONTAMINATION

Client: City of Arcadia
Reference: Eddie Chan, Principal Civil Engineer, City of Arcadia; echan2@arcadiaCA.gov; 626.254.2713
Project Start and End Date: 2019 – 2020



The Live Oak Well, operated by the City of Arcadia, draws groundwater from the San Gabriel Basin at a capacity of 3,000 gallons per minute and supplies water to the City's potable water supply. Measured Trichloroethylene (TCE) concentrations in the well were observed to be increasing above the maximum contaminant level (MCL). In order to maintain operation of the supply well and meet standards set by DDW, the City retained our team to select and design a treatment system for treatment of TCE at the well site.



Following a review of the available technologies based on technical feasibility and cost, a granular activated carbon (GAC) system was selected over an air stripping system. The design included the layout of pipes and treatment equipment at the project site for optimum arrangement and detailed design of the treatment system, including site modifications.

In addition, our team also provided services related to site improvement design, CEQA application, funding application,

bidding, contractor pre-qualification, and testing. Other innovative aspects of this project delivery include:

- Provided services to the City for pre-procurement of major equipment which aided the City in meeting budgetary and schedule-related goals.
- Utilized a knowledge of the local contracting industry to obtain multiple qualified and competitive bids for construction.

WELLHEAD PERCHLORATE AND PFAS TREATMENT SYSTEM DESIGN

Client: City of Redlands
Reference: John Harris, Municipal Utilities & Engineering Director; jharris@cityofredlands.org; 909.798.7658
Project Start and End Date: 2023 – ongoing



Dudek and N2W are providing engineering design services for the perchlorate and PFAS ion exchange treatment system. The centralized treatment system will treat groundwater from Well Nos. 38 and 39. In addition to the ion exchange system, this design will include well pump improvements, expanded disinfection systems, and emergency backup generators at both well sites.

SAN JACINTO VALLEY ENHANCED RECHARGE & RECOVERY PROGRAM

Client: Eastern Municipal Water District

Reference: John Daverin (retired); Tom Henderson, Senior Engineering Geologist; hendersont@emwd.org; 951.928.3777

Project Start and End Date: 02/2016–7/2017



This Program provided new recharge facilities for groundwater banking and extraction, conveyance, and treatment facilities to maximize water supplies available to EMWD. The SJVERRP water banking program is part of the Santa Ana River Conservation and Conjunctive Use Program (SARCCUP). SARCCUP is a Santa Ana River (SAR) Watershed-wide program that establishes a multi-agency conjunctive use project that includes new recharge, extraction and conveyance infrastructure creating a groundwater bank in the SAR Watershed. Dudek provided comprehensive preliminary engineering and hydrogeologic evaluation services for the project, including:

- Evaluation of groundwater extraction and recovery facilities, including a program for phased

Relevant Services:

- *Preliminary design of three new water recharge facilities*
- *Preliminary design of on-site infrastructure and connecting pipeline*
- *Pump and pipeline hydraulics*
- *Detailed hydrogeologic assessment*

implementation of well sites to reduce iron and manganese and nitrate treatment requirements by blending

- Evaluation of all permitting and property acquisition requirements, detailed groundwater modeling and analysis, pilot program development, options/feasibility for all available water sources
- Preparation of a Preliminary Design Report, including 30% complete construction drawings and a Construction Cost Estimate
- Layout and operational analysis for 3 separate recharge basin sites

G. Key Staff Resumes



GREGORY GUILLEN

YEARS OF EXPEREINECE

15 years

SKILLS

Project Management
Project Controls
Water Treatment
Wastewater Treatment
Regulatory Compliance

EDUCATION

PhD

Civil Engineering
University of California,
Los Angeles

MASTER OF SCIENCE

Civil Engineering
University of California,
Los Angeles

BACHELOR OF SCIENCE

Environmental Engineering
University of California,
Riverside

PROFESSIONAL CERTIFICATIONS

Professional Civil Engineer
CA No. 83897

PROFESSIONAL AFFILIATIONS

California Water
Environment Association
WateReuse Association

PROJECT MANAGER

Gregory Guillen is a chemical and environmental engineer focused on water and wastewater treatment. Dr. Guillen's education covered the fundamentals of chemical and environmental engineering with an emphasis on water and wastewater treatment. His graduate work focused on advanced membrane materials and processes for separations including those found in water and wastewater treatment. Dr. Guillen has authored several peer-reviewed papers in the field of desalination and membrane filtration, holds multiple patents for membrane formation, and has lectured in the Department of Civil and Environmental Engineering at UCLA. Dr. Guillen has over 15 years of experience designing water and wastewater treatment processes as well as odor control systems.

PROJECT EXPERIENCE

PFAS Treatment Systems Preliminary Design Report, Lake Arrowhead Community Services District, Lake Arrowhead, California
Dr. Guillen served as project manager and lead technical advisor on the District's PFAS Treatment Systems PDR. This project included evaluation of different PFAS treatment technologies, development of design criteria for PFAS IX systems at Cedar Glen WTP, Bernina WTP, and the IX Plant. The PDR developed site layouts, cost estimates, and design and construction schedules. Dr. Guillen provided the District a high-quality PDR within a tight budget and schedule.

Perchlorate and PFAS Wellhead Treatment System Design for Well Nos. 38 and 39, City of Redlands, Redlands, California
Dr. Guillen is serving as project manager and lead technical advisor on the City of Redlands' Well Nos. 38 and 39 Ion Exchange (IX) perchlorate and PFAS Treatment Facility. This project includes equipment preselection, preliminary and final design, and permitting of the 3,000 gpm centralized IX facilities for perchlorate and PFAS groundwater treatment. The treatment system includes ion exchange vessels, hypochlorite storage tank, chemical metering pump skid, well pump and motor improvements, and backup electrical generators with imbedded fuel tanks.

Chromium III Reoxidation Pilot Study, Joshua Basin Water District, Joshua Tree, California
Dr. Guillen served as project manager and lead technical advisor on the chromium reoxidation pilot study. The study evaluated the efficacy of hexavalent chromium (Cr(VI)) reduction using stannous chloride. Well water containing Cr(VI) was dosed with stannous chloride to meet total chromium drinking water limits. Those samples were then dosed with chlorine to mimic conditions in the District's water distribution system. Chlorine has the potential to reoxidize chromium to Cr(VI). Samples were monitored for Cr(VI) reformation to understand the effects of chlorination relative to Cr(VI) and total chromium drinking water standards.

GREGORY GUILLEN CONTINUED

REFERENCES

REFERENCE ONE

Paul Mariscal
Water Utility Manager, City of Redlands
35 Cajon St # 200, Redlands, CA 92373
Phone: 909-793-7502 x 4657
Email: pmariscal@cityofredlands.org

REFERENCE TWO

Geoff Poole
General Manager, Borrego Water District
806 Palm Canyon Dr, Borrego Springs, CA 92004
Phone: 760-767-5806
Email: geoff@borregowd.org

REFERENCE THREE

Jeff Pape
General Manager, Temescal Municipal Water District
22646 Temescal Canyon Rd, Corona, CA 92883
Phone: 951-277-1414
Email: jeffp@temescalvwd.com

Preliminary Engineering Report for Proposed Domestic Water Supply Project Manganese Treatment System Water Supply Wells No. 7 and 8, Photovoltaic Solar Array and Pipeline Replacement, Jacumba Community Services
Dr. Guillen developed a preliminary design of a manganese treatment system for Jacumba Community Services District. Dr. Guillen helped write the preliminary design report, which was used to secure USDA grant funding for the procurement and construction of the treatment system, PV solar array, and pipeline replacement.

San Jacinto Valley Enhanced Recharge and Recovery Program, Eastern Municipal Water District, San Jacinto, California
Dr. Guillen created the preliminary design for a centralized iron, manganese, and nitrate treatment system. Several new wells were considered for returning to service, all of which exceeded drinking water quality standards for iron, manganese, and/or nitrate. Dr. Guillen designed a treatment system to bring all of these constituents to below their MCLs without the need for costly ion exchange or reverse osmosis.

Well Rehabilitation Master Plans, Goleta Water District, Goleta, California
Dr. Guillen helped develop Master Plans for the Goleta Water District for the rehabilitation of several drinking water wells. Dr. Guillen led the evaluation of the iron and manganese treatment systems and provided operational and capital improvement recommendations to the District.

Hexavalent Chromium Compliance Program Management, Joshua Basin Water District, Joshua Tree, California
Dr. Guillen is the District-appointed hexavalent chromium compliance program manager. He provides technical oversight of on-going hexavalent chromium treatment pilot studies conducted by the US Bureau of Reclamation. Dr. Guillen is developing a preliminary engineering report in which several treatment technologies are compared based on treatment efficacy and lifecycle cost. Hexavalent chromium drinking water treatment systems must be in service at five JBWD wells by January 1, 2020.

Hill Canyon Treatment Plant Cyanide Investigation, City of Thousand Oaks, California.
Dr. Guillen served as project manager and lead technical advisor for the HCTP cyanide source investigation. HCTP experienced elevated levels of cyanide in its effluent. Dr. Guillen developed a sampling and monitoring plan to determine the source of cyanide. The City is currently sampling multiple process streams within HCTP to locate sources of cyanide and potential interferences on its measurement.

Total Inorganic Nitrogen Reduction, City of Buenaventura, Ventura, California
The City is under mandate to reduce its WRF effluent total inorganic nitrogen (TIN) concentration to below 4 mg/l. Dr. Guillen served as project manager and lead technical coordinator to assist the City in achieving effluent TIN goals. Dr. Guillen produced a nitrogen mass flow model of the treatment plant and outlined for the City multiple approaches to reducing effluent TIN including increased process monitoring, bioaugmentation, process adjustments, and energy saving measures.

Industrial Wastewater Pretreatment System Recommendations Memorandum, BACHEM Americas, Inc., Vista, California.
Dr. Guillen examined industrial wastewater quantity and quality from a peptide manufacturer in Vista, CA. The client had historically not met discharge limits set forth by Encina Wastewater Authority's Source Control Program. As a result, the client was forced to stop discharging its industrial wastewater to the local sewer and begin hauling offsite at a considerable cost. Dr. Guillen made recommendations on a wastewater pretreatment system design that would allow the client to reliably comply with EWA's wastewater quality requirements, restore wastewater discharge to the local sewer, and eliminate all hauling costs.



JAMES WANG

DESIGN MANAGER

Mr. Wang has civil and environmental engineering experience spanning back to 1997, working as project manager, design manager, design lead, and project engineer. He has completed over 100 projects in water and wastewater treatment plant, recycling, and desalination facility, bio-solid and biogas, pump station and pipeline, hydraulic modeling, and SCADA system. Mr. Wang's areas of expertise include studies, planning, design, cost estimate, construction management, operation and maintenance of treatment plant, water distribution and sewage collection system, water quality testing and modeling, and AutoCAD. Mr. Wang is Wang is proficient in innovative and cost-effective design and adept at coordinating project plans with multiple consultants.

YEARS OF EXPEREINECE

27 years

SKILLS

Design-Build
Water Treatment
Wastewater Treatment
Pump Station-Pipeline
Engineering Studies

EDUCATION

MASTER OF SCIENCE

Civil Engineering,
University of Windsor, Canada
2004

BACHELOR OF SCIENCE

Water and Wastewater Engineering,
Shandong University, China
1997

PROFESSIONAL CERTIFICATIONS

Professional Engineer, California

NASSCO Pipeline Assessment and Certification Program

NASSCO Manhole Assessment Certification Program

NASSCO Lateral Assessment Certification Program

PROJECT EXPERIENCE

DESIGN MANAGER // City of Arcadia, CA
California-Live Oak Well Treatment System

Design of a 3,000 GPM Granular Activated Carbon (GAC) treatment system for TCE removal at a potable water supply wellhead. Also assisted in contractor screening, bid evaluation, value engineering, and pre-purchase of treatment system resulting in significant savings to the client.

DESIGN MANAGER // City of Ontario, CA
Wells 37 & 39 Treatment System

Design of a 6,000 GPM Ion Exchange system for perchlorate removal and an On-Site Sodium Hypochlorite Generation System for disinfection. Project included equipment preselection, preliminary and final design, and permitting of the 8.6-mgd IX facilities for perchlorate groundwater treatment. Provided bidding services, engineering services during construction, and resident engineering services.

DESIGN MANAGER // City of Ontario, CA
Wells 50 Treatment System

Engineering services for the Ion Exchange (IX) Treatment Facilities for Ontario Municipal Utilities Company's Well 50. The treatment system includes 3,000 GPM IX vessels for perchlorate removal, onsite hypochlorite generators, salt storage, brine and hypochlorite storage tanks, chemical metering pump skids, and a backup electrical generator with imbedded fuel tank. The project also includes the development of Engineering Design Guidelines.

DESIGN MANAGER // City of Corona, CA
Evaluation of PFAS Treatment Solutions

Analysis of potential treatment solutions for PFAS including consideration of nitrate, perchlorate, and TCP. Project included column testing, preliminary site layouts, costs, and feasibility associated with RO, IX, and GAC at wellheads, an IX facility, a desalter, and a WWTP.

JAMES WANG

CONTINUED

REFERENCES

REFERENCE ONE

Arturo Vela, PE
Director of Public Works
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REFERENCE TWO

Jamal Zughbi, PE
Principal Engineer
Inland Empire Utilities Agency
6075 Kimball Avenue,
Chino, California 91708
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REFERENCE THREE

Eddie Chan, PE
Principal Civil Engineer
City of Arcadia
240 W Huntington Dr,
Arcadia, CA 91007
Phone: 626.254.2713
Email: echan2@arcadiaCA.gov

DESIGN MANAGER // City of Pomona, California
Perchlorate Treatment System

Design Manager for the City of Pomona perchlorate treatment anion exchange plant, AEP bypass booster pumps and bag filter; associated pipelines and valving, appurtenances and interconnections with existing systems, civil site work, structural components, electrical and instrumentation systems, and SCADA integration services. Assisted with obtaining any final regulatory permit approvals for facilities operations; and developed an Operations Plan.

Awarded American Public Works Association (APWA), Southern California Chapter 2012 PROJECT OF THE YEAR – Drainage, Water and Wastewater

TASK LEAD // Inland Empire Utilities Agency
Intermediate Pump Station (IPS) (2022-current)

IEUA's RP-1 conveys 30 MGD of effluent from the primary treatment to the secondary aeration basins. It is comprised of ten pumps divided into three trains. Provided evaluation of the existing pumps relative to required service and hydraulic efficiency and provided recommendations for improvements to extend the facility life 20 years. This included both electrical gears supplying the station, instrumentation, pumps, and related piping. Electrical gear planned for replacement includes transformers, switchgear, and motor control centers, including variable frequency drives. Multiple pumps were evaluated to provide a recommendation to provide the greatest efficiency, while maintaining the full range of required operations. Additional evaluation has been provided to assist IEUA in planning staged project implementation to align with agency financial limitations.

DESIGN MANAGER // City of Oceanside, CA
Oceanside El Corazon Lift Station and Pipeline Progressive Design Build

Design Manager. Designed the new El Corazon Lift Station for the City of Oceanside to convey sewage from the central part of the City to the San Luis Rey Water Reclamation Plant and built in conjunction with the decommissioning of the La Salina Wastewater Treatment Plant. El Corazon is a wet pit-dry pit lift station consisting of four 60 HP pumps that provide 100% redundancy for the peak wet weather flow of 8.34 MGD. The project also includes hydraulic modeling, site grading, a 0.6 MG overflow basin, 17,500 LF of discharge forcemain, a Tier 4 diesel backup generator, architectural services, City permitting, odor control, ventilation, plumbing, electrical, and instrumentation.

PROJECT ENGINEER/DESIGN MANAGER // Victor Valley Wastewater Reclamation Authority, California
Water Reclamation Plant Design

Prepared the preliminary and final design for two water reclamation plants (WRP). The two WRPs have an initial capacity to treat an average flow of 1.0 million gallons per day (MGD) using membrane bioreactor (MBR) technology. It is anticipated that the TOAV facility will be expanded to treat 2.0 MGD and to operate as a scalping facility in the future. The City of Hesperia plant will also be expanded to treat 4.0 MGD.

Wastewater Treatment Plant Phase III

Completed design to expand the West Regional Water Reclamation Plant utilizing a 18 MGD MBR facility to provide high-quality reclaimed water. The expansion used ultraviolet light to achieve disinfection without creating disinfection byproducts.

Effluent Disposal

Town of Apple Valley (TOAV) and the City of Hesperia (Hesperia) Sub-Regional Water Reclamation Plant's (WRP) final design. Work includes: planning, design, and construction of the treated effluent disposal system.



JAMAL AWAD

YEARS OF EXPEREINECE

33 years

SKILLS

Water Treatment
Owner Engineering
Water Quality
Regulatory Compliance

EDUCATION

PhD

Civil & Environmental Eng.
Marquette University,
Milwaukee, WI
1989

MASTER OF SCIENCE

Civil & Environmental Eng.
University of Wisconsin,
Madison, WI
1985

BACHELOR OF SCIENCE

Civil Engineering,
Louisiana Tech University,
Ruston, LA
1983

PROFESSIONAL CERTIFICATIONS

Professional Engineer,
California
CA CE #50719, Exp. 9/30/25

QA/QC MANAGER

Jamal is sought after nationally to support creative implementation of engineering solutions and innovative technologies assessments. An example of Jamal's leadership and technical skills is his work as a member of the Blue-Ribbon Panel that assisted the California Department of Public Health (DDW now) in the development of guidelines for Title 22 UV disinfection. Jamal is currently the OE Services Technical Lead for the WVWD $60M 7.2-mgd Roemer Water Filtration Facility Upgrades and Expansion Project. Jamal had a substantial role in the design definition, evaluating alternatives, and managing the DB Entity procurement.

PROJECT EXPERIENCE

PROJECT MANAGER/TECHNICAL LEAD // West Valley Water District, Rialto California

Oliver P. Roemer WFF Progressive DB Expansion Project (2020-current)

Project Manager/Technical Lead for the WVWD $60M 7.2-mgd Roemer WFF Upgrades and Expansion Project OE Services. The Project is being delivered through Progressive Design- Build utilizing an integrated team to develop the design and construct the facility with a substantial role in setting the design definition, evaluating alternatives, developing the 30% design documents, and managing the PDB process. The Project team is supported by a blue-ribbon panel of experts to guide the treatment technology alternatives evaluation, including membrane filtration. Evaluated multiple expansion alternatives based on cost, reliability, and meeting regulatory requirements including replacing existing Trojan UV reactors with new more efficient units, operating the GAC filtration adsorbers in parallel mode and capacity stress testing of existing Preliminary Treatment process.

OWNER ENGINEER/TECHNICAL LEAD // City of Banning, California

Wastewater Treatment Plant and Recycled Water Upgrades Project (2023-current)

Owner Engineering services Technical Lead for the $70 M 3.6-mgd City of Banning Wastewater Treatment Plant and Recycled Water Upgrades Project. The Project is to be delivered through Design-Build utilizing an integrated team to develop the design and construct the facility with a substantial role in in setting the design definition, evaluating alternatives, developing the 30% design documents, and managing the DB selection process. The project included detailed condition assessment of the existing facilities and trickling filters process optimization. The multicriteria analyses for multiple expansion alternatives based on cost, reliability, schedule, and meeting regulatory requirements resulted in the selection of MBR for the secondary treatment process upgrade and included a TDS reduction plan for the recycled water by adding a partial RO treatment and brine evaporation to meet water quality objectives. The upgrades include additional primary clarification and sludge digestion capacities.

Lead the efforts to prepare a Feasibility Study to support the City in obtaining funding from the US Bureau of Reclamation under Title XVI.

REFERENCES

REFERENCE ONE

Linda Jadeski
Assistant General Manager
West Valley Water District
855 W. Base Line
Rialto, CA 92377
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REFERENCE TWO

Arturo Vela, P.E.
Director of Public Works
City of Banning
99 E. Ramsey Street
Banning, CA 92220
Phone: 951-922-3134
Direct Fax: 951-922-3141
Email: avela@banningca.gov

REFERENCE THREE

Jerry Burke P.E., QSD
Director of Engineering
6075 Kimball Avenue
Chino, California 91708
Phone: 909-993-1548
Email: jburke@ieua.org

DEPUTY PROJECT MANAGER/TECHNICAL LEAD // Water Replenishment District of Southern CA
GRIP AWTF Progressive Design-Build (2015-2019)

Technical Services Lead as the Owner Engineer for the Water Replenishment District of Southern California's (WRD's) Albert Robles Center for Water Recycling and Environmental Learning (formerly GRIP) Advanced Water Treatment Facility (AWTF). The AWTF, with an initial capacity of 15 mgd and a maximum capacity of approximately 30 mgd, treats tertiary effluent from the LACSD using MF/RO followed by ultraviolet advanced oxidation (UVAOP) using chlorine as an oxidant. Effluent from the AWTF is used for groundwater recharge of local drinking water supply. The initial phase of the project will achieve a significant milestone for WRD's water independence. Alternative Project Delivery was used to implement the AWTF with an estimated construction value of $120 millions.

Significant input to all contractual and engineering documents for the selection of the progressive Design-Build (DB) Entity. The documents established the technical and design requirements with enough details for the DB Entity to develop a guaranteed maximum price (GMP) for the proposed project. The requirements covered both the design/construction and the 4-year Transition Operation Period performed by the DB Entity. The landmark project has been in operation since early 2019.Focus on your contributions, not your responsibilities. For example, "Grew digital marketing ROI by 14%" is much better than saying, "Led digital marketing efforts."

CONTRACT MANAGER // Inland Empire Utilities Agency, Chino California
On-Call Engineering Services (2018-2022)

Demonstrated excellent performance records through many attributes including:

- Consistent and effective management approach of scope, fee, and quality of deliverables
- Detailed knowledge of IEUA working environment and working as an extension of IEUA staff
- Commitment of appropriate skilled staff to meet IEUA expectations

The scope of the task orders encompasses the preparation of design, plans, specifications, cost estimates, and contract documents for capital projects including electrical/instrumentation, process controls, structural design, sewer improvements, water & recycled water improvements and wastewater improvements, constructability reviews, as well as Asset Management. Foundational work includes significant updates to IEUA Construction Front-End Documents, Consultant RFP Templates, and Engineering Design Guidelines and Standards. Cost and schedule controls, invoicing and status reporting are being performed on each task order for tracking and QA/QC purposes."

PROJECT MANAGER // San Francisco PUC, California
Alternative Analysis & Conceptual Design for Sunol Valley WTP (2006-2009)

Managed a team of technical specialist to evaluate the expansion of the Sunol Valley WTP from 120 to 160 mgd sustained capacity. Also managed the Conceptual Design of the effluent Chlorine Contact Basin, future UV facility, and Storage reservoir. Assisted the Value Engineering team based on the preliminary design of the proposed facilities and provided significant final design QA/QC reviews. The project included significant chemical feed system modifications of the storage and feed facilities. A new 40-mgd floc/sed module was added, and all existing filters were upgraded and backwash facilities were modified. Completed P&IDs of the new facilities with a preliminary process controls narrative and how the new facilities integrated into the existing SVWTP SCADA system.

The Sedimentation Basin design for the new 40-mgd module is 100 ft (L) x 60 ft (W) x 21 ft (D) equipped with plate settler and two Hydraulically Actuated SuperScraper solids collectors and two screw-type solids cross collection mechanism. The main upgrades of the existing filter include replacement of precast concrete underdrains and gravel with Leopold S-type underdrains with IMS caps, addition of deep-bed, dual-media filter design, addition of combined air/water wash with dedicated backwash air supply blower, piping, and underdrain distribution system, and installation of new troughs at a higher elevation to allow for the deeper media. The upgrade included increasing the depth of anthracite to 48" which could accommodate a future installation of GAC instead of PAC for control of T&O, if needed."



IRIS JIMENEZ

YEARS OF EXPEREINECE

2+ years

SKILLS

Water and Wastewater
Specification Writing
Technical Writing
Regulatory Reporting

EDUCATION

BACHELOR OF SCIENCE

Cum Laude
Environmental Engineering,
University of California,
Irvine
2022

DESIGN ENGINEER

Ms. Jimenez is a Staff Engineer II specializing in water and wastewater. Her project experience includes pump stations, wellhead treatment with IX, biological treatment, membranes, aeration, sludge thickening, and disinfection. Ms. Jimenez performs design, evaluation, specification writing, and technical writing, with additional experience in regulatory reporting, data collection, and drafting using AutoCAD. Additionally, she developed further design software experience in her undergraduate studies working with SUMO to model different wastewater treatment plants.

PROJECT EXPERIENCE

STAFF ENGINEER // Inland Empire Utilities Agency (IEUA)
San Bernadino Lift Station

4 MGD sewer lift station upgrade. Supported the development of the technical memo that proposed alternatives to reduce pump ragging in the lift station.

OWNER ENGINEER // City of Banning, California
Wastewater Treatment Plant and Recycled Water Upgrades Project (2023-current)

Participated as an Owner's Advisor for upgrade of the City wastewater treatment plant to meet effluent and recycled water goals. Developed feasibility study for Federal grant application and assisted with value engineering of the existing equalization basin design. Created CAD drawings of the proposed site layout and completed a detailed cost estimate of the three-phase project. Worked as project coordinator, creating meeting minutes and action items to keep the project on schedule.

STAFF ENGINEER // City of Oceanside, California
Pure Water Lift Station

Sewer lift Station (SLS) using four chopper pumps with a total firm capacity of 3.72 MGD PDWF, 5.12 MGD PWWF, 6.66 MGD Ultimate PDWF, and 8.34 MGD Ultimate PWWF. Additional components include provisions for emergency power generator, chemical facilities, odor control, emergency overflow basin, etc. Assisted with preliminary design report, design of process mechanical, process and instrumentation drawings, sequence of operations, and engineering specifications.

REFERENCES

REFERENCE ONE

Arturo Vela, PE
Director of Public Works, City of Banning
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REFERENCE TWO

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STAFF ENGINEER // City of Redlands, California
Wells 38 & 39 Treatment System

Design of a 2,850 GPM Ion Exchange system for perchlorate and PFAS removal and upgrade of sodium hypochlorite dosing system for disinfection. Helped develop the preliminary design report, including the P&ID and civil drawings.

STAFF ENGINEER // Long Beach Water Department, California
JWJ Chemical Injection

Evaluation of existing chemical systems and design of new ammonia dosing and injection system. Assisted with technical specification writing and process mechanical drawings.

STAFF ENGINEER // PERC
Pala Casino

Prepared preliminary design report and process and instrumentation design for improvements to existing 0.6 MGD wastewater treatment plant. Utilized specifications and condition assessment to evaluate design criteria and design approach. Final design of the wastewater treatment plant upgrade including process mechanical, process and instrumentation, process flow diagram, engineering specification, and control narratives for the wastewater treatment plant upgrade utilizing micro-screen, screw press, and disk filter.

STAFF ENGINEER // Pulmuone Gilroy, CA
Industrial Wastewater Plant

Facility upgrades for operations increase of additional 80,000 GPD wastewater. New components include EQ basin, two 60,000-gallon MBBR tanks, DAF, and screw press. Assisted with permit study, equipment selection, discharge and construction permitting, and preliminary design of process mechanical, process and instrumentation, sequence of operations, and engineering specification.

STAFF ENGINEER // Kimberly Clark Jenks, OK
Paper Mill Wastewater Facility

Upgrade of current treatment system to include clay adsorption for new 2,500 gpd wastewater stream. Conducted engineering calculations and verification on existing facility, including plant hydraulics, water quality, and treatment goals. Developed preliminary design report as well as design of civil site plan, process mechanical, and process and instrumentation.

STAFF ENGINEER // Valley Water, California
Web-AMPT

Continually updated the asset registry in Valley Water's Asset Management Planning Tool (Web-AMPT), developed by Kayuga. Examined condition assessment reports to obtain the status of assets. Kept track of previous and upcoming rehabilitations and replacements of assets from Maximo work orders and Capital project schedules. Integrated all Water Quality Lab and Water Supply Management Systems assets into Web-AMPT. Worked directly with Kayuga software engineers to debug and improve Web-AMPT for ease of use.

Upper Penitencia Creek

Composed level of service document to provide an overview of the history of the creek. Analyzed permits, agreements, and studies to determine the sections of the creek owned by Valley Water and whether these channel segments had been modified for flood control. Utilized as-built drawings to then identify the creek's freeboard and conveyance values, as well as a GIS data viewer for groundwater replenishment information.

Charles Greely, PE, LEED AP, QSD

CIVIL ENGINEER



Charles Greely is a civil engineer with 23 years' experience working with public and private entities on infrastructure improvement projects throughout California. Mr. Greely provides a diverse skill set, having provided project management and design services on water resource, wastewater treatment, environmental mitigation and restoration, stormwater management and quality control, transportation, and site development projects. As a Leadership in Energy and Environmental Design Accredited Professional (LEED AP), he specializes in the application of low-impact development techniques for infrastructure improvement projects. Mr. Greely is experienced in federal, state, and regional permits and requirements for construction work within sensitive environmental settings and can therefore successfully bridge the gap between environmental concerns and cost-efficient, field-tested construction solutions.

Education

University of Washington BS, Civil Engineering, 1998

Certifications

Professional Civil Engineer (PE) CA No. 69056; WA No. 40823

South Coast Air Quality Management District Fugitive Dust Control Certification, No. 05-08-3112

LEED AP

Qualified SWPPP Developer (QSD), No. 69056

Professional Affiliations

California Water Environment Association, State Board of Directors 2013–2019

Project Experience

San Jacinto Valley Enhanced Recharge and Recovery Program, Eastern Municipal Water District, Perris, California. Project Manager for the San Jacinto Valley Enhanced Recharge and Recovery Program providing new recharge facilities for groundwater banking and extraction, conveyance, and treatment facilities to maximize water supplies available to the Eastern Municipal Water District. When local stormwater and/or surplus imported State Water Project water supplies are available during wet weather years, water supply normally lost to the ocean will be captured, conveyed, recharged, and stored or "banked" in the San Jacinto Valley Groundwater Basin. During drought years, this stored water will be extracted, treated, and provided as dry-year water supply to increase the region's water supply reliability. The San Jacinto Valley Recharge and Recovery Program water banking program is part of the Santa Ana River Conservation and Conjunctive Use Program (SARCCUP). SARCCUP is a Santa Ana River (SAR) Watershed-wide program that establishes a multiagency conjunctive use project that includes the construction and integration of new recharge, extraction, and conveyance infrastructure creating a groundwater bank in the SAR Watershed. Dudek provided comprehensive preliminary engineering and hydrogeologic evaluation services for the project, including:

- Detailed groundwater modeling and analysis of short- and long-term impacts from infiltration of significant quantities of imported water;
- Program development, oversight, and analysis of pilot percolation testing;
- Evaluated options and feasibility for available water sources, including imported, stormwater, and recycled water;
- Hydraulic analysis and pump station sizing for a new turnout from the Eastern Municipal Water District's Inland Feeder to supply State Water Project sources to the basins;
- Layout and operational analysis for three separate recharge basin sites;

- Evaluation of groundwater extraction and recovery facilities, including a program for phased implementation of well sites to reduce iron and manganese and nitrate treatment requirements by blending;
- Evaluation of all permitting and property acquisition requirements; and
- Preparation of a Preliminary Design Report, including 30% complete construction drawings and a Construction Cost Estimate.

Mountain Avenue West Basin Final Design, Eastern Municipal Water District, Perris, California. Project Manager for the preparation of construction documents for a 50-acre recharge facility. The facility is located close the residential neighborhoods and a public park and well as critical transportation and utility infrastructure, so reducing operational risks associated with the recharge facility was paramount. The project features three separate basin facilities––one for de-silting and flow distribution and two for recharge operations, capable of recharging up to 37,000 acre-feet per year. Mitigation and safety features for the project included rigid dust control measures, embankment slope lining with soil cement to reduce lateral transmission of recharge water and eliminate slope erosion, a perimeter berm to reduce aesthetic and noise impacts and reduce overflow potential, basin water level monitors tied into the Supervisory Control and Data Acquisition system, and eleven groundwater monitoring wells around the site. Additional project elements included:

- Flow control and metering facilities for up to 43 cubic feet per second (cfs) of raw water;
- Flow control and metering facilities for up to 22 cfs of future water supplies;
- Water pipeline infrastructure for sizes varying from 12 inches to 36 inches in diameter;
- Basin inlet and control hydraulic structures featuring manually operated channel gates with a passive overflow emergency bypass system;
- Grading plans and details for 400,000 cubic yards of excavation and export; and
- Perimeter landscape and trail improvement that will be dedicated to the City at project completion– utilizing native drought-tolerant vegetation and water efficient drip irrigation systems.

Poway Pump Station Access Road, Ramona Municipal Water District, Ramona, San Diego County, California. Provided project management and preliminary engineering design services for the preparation of a preliminary design report and initial study California Environmental Quality Act document preparation for the reconstruction and rehabilitation of the Poway Pump Station Access Road through the Blue Sky Reserve. The access road is an approximately 1.5-mile unpaved route adjacent to Sycamore Creek that serves as the sole point of access for the operation, maintenance, and replacement of equipment at the facility. Emergency repairs to the facility following the Witch Creek Fire were significantly delayed due to physical obstruction and erosion of the road from previous storm events. Improvements included the installation of reinforced concrete pipe box culverts to replace damaged and/or silted existing culverts, and the installation of low water crossing structures with integrated box culverts at several locations without existing drainage structures. Road surface remediation measures included the use of interlocking Armorflex pavers to reduce erosion along stretches of the road subject to inundation of floodwaters from the adjacent creek. Project costs and maintenance provisions were also analyzed and included in the final preliminary design report.

Avenue 58 and Eisenhower Drive Pavement Rehabilitation, City of La Quinta, California. In an effort to rehabilitate and convert older Riverside County streets to conform to current city standards, the City of La Quinta contracted with Dudek to perform field investigation of current street conditions (including sub-grade and structural section analysis). The project areas were found to have an insufficient structural section that required full rehabilitation of the roadways. Prepared full street rehabilitation improvement plans, including design of curb and gutter, sidewalk, and ADA ramps in locations where existing improvements either did not exist or did not meet current city standards.

AQX Engineering, Inc.
1520 Brookhollow Dr., Suite 45
Santa Ana, CA 92705
www.aqxeng.com

"CHUNG" QIANG XIAO, PE, SE, Principal



EDUCATION

Ph.D., Structural Engineering, Vanderbilt University, Nashville, 1993
M.S., Structural Engineering, Beijing Jiaotong University, Beijing, 1986
B.S., Structural Engineering, Beijing Jiaotong University, Beijing, 1983

EXPERIENCE

32 years

REGISTRATIONS

PE (Professional Engineer in CA, NV, AZ, WA, OR, NC, RI, TX, UT, HI, FL)
SE (Structural Engineer) CA

As the principal, Mr. Xiao is responsible for overall technical design of the firm with fifteen engineers, architects, and designers. Mr. Xiao oversees the development, provides technical input, and is responsible for the quality of all the projects. He is experienced with all phases of design from concepts to construction specifications/documents, including providing engineering service during construction and construction management.

Mr. Xiao is an expert in structural engineering. He and his team have provided design services for many facility types, including pump stations, water and wastewater treatment structure, auto dealership facilities, business parks, industrial/warehouse facilities, institutional buildings, office buildings, recreational facilities, R&D buildings, residences, retail shopping centers, and post-tension concrete structures.

RELEVANT PROJECT EXPERIENCE:

Pulmuone Foods TW Tank, Fullerton, CA, 2022
Structural Engineer: Oversees the structural design on a 18" mat foundation with two vessel tanks with caissons and 10' deep underground tank and anchorage for prefab metal frame building. The project also includes steel framing for mezzanine and seismic anchorage for tanks and pipes, as well as providing response to RFI's and reviews of shop drawings.

Live Oak Water Facility, Arcadia, CA, 2018
Structural Engineer: Oversees the structural design on a 18" mat foundation with eight vessel tanks and pipe support for vertical and lateral forces. The project includes footing design and seismic anchorage for tanks and pipes, as well as providing response to RFI's and reviews of shop drawings.

Biogas Digester Facility, Charlotte, NC, 2018
Structural Engineer: Oversees the structural design on a centrifuge building, slurry tank and depacking platform. The project includes footing design and seismic anchorage for a new depacking system, DAF system, and blower container, as well as providing response to RFI's and reviews of shop drawings.

Biogas Digester Facility, Johnston, RI, 2018
Structural Engineer: Oversee structural design of foundations for four new pre-fab metal buildings (dryer, gas scrubber, DAF system and biopulper misc equipment) and new facility (MBR and dewatering system), slurry tank and new depacking platform. Also provides footing design and seismic anchorage for the depacking system, DAF system and blower building, as well as response to RFI's and shop drawing reviews.

Central Ave, Alley, 9500-9600 Block, Montclair, CA, 2018
Civil Engineer: Asphalt replacement for 1535' long L-shape alley. Provided topo and precise grading plans with curbs, ADA ramps, V-ditches and sections of the alley. Provided construction staking.

Towne Park Brew Co. Anaheim, CA, 2017
Project Manager (Structural and MEP consulting): Provided tenant improvement design for a new manufacturing facility in an existing warehouse. Provided seismic anchorage and foundation designs on nine steel tanks for the brewery.

AQX Engineering, Inc.
1520 Brookhollow Dr., Suite 45
Santa Ana, CA 92705
www.aqxeng.com

Geera Residence, Crystal Cove, CA 2016
Structural and Civil Engineer: Provide structural and precise grading plans for an 8000 sf house on 2 acres of a lot. .

Community Park, Summerline Vistas Village 20, Las Vegas, NV, 2015
Structural Engineer: Provided structural plans on two buildings with 9,400 s.f. using masonry walls at perimeters and wood framed interior walls. Provided construction administration, including RFI responses, site visits and shop drawing review.

OtaJoy by Otafuku, Santa Fe Spring, CA, 2013
Structural and Civil Engineer for a new manufacturing facility in an existing warehouse. Strengthened roof framing for heavy machine and exterior walls with steel framing for new dock roll-up doors. Designed equipment anchorage, new mezzanine and ramp for truck dock. Provided drainage design for parking lots and sump pump design at the truck dock ramp.

Boiler replacement, Garden Grove Hospital Medical Center, CA, 2012
Structural Engineer: Prepared footing design and seismic anchorage for two boilers with 12,000lbs for each per OSHPD requirements, which included design of sump pump pad and support for many pipes, hanging from existing roof framing. Addressed all the field questions and revisions under existing conditions.

Bus shelter, Long Beach Transit Mall, Long Beach, CA, 2011
Structural Engineer: Provided cantilevered steel framing design for the shelter with deep foundations. Solutions with caissons were used to avoid existing utility piping. As a subcontractor to KOA Corp, AQX was awarded as "Best 2011 Project" by ENR 2011 California.

Border bridge, General Service Agency, Calexico, CA, 2010
Structural Engineer for the existing one-bay highway bridge with composite steel plate girders, built in 1996, consisting of a 172' long and 159' wide dimension and 9 lanes; Conducted on-site investigation of structural conditions, reviewed original construction documents, and provided structural assessment report of damage and recommendations for maintenance after M7.2 earthquakes in 2010.

Lab and Mirror Coating facility, NASA Armstrong Aircraft Operation Facility, Palmdale, CA, 2009
Structural Engineer: Provided foundation design for a pre-fab 36' tall metal building over existing 9" thick plain concrete mat slab in hanger building 703. Provided seismic anchorage design on vessels and tanks up to 33,000lbs and steel frames for an air handling unit of 2400lbs, hanging from the existing floor framing. Provided structural plans for light gage metal stud framing for walls and ceilings to enclose some spaces and hallways inside building 703.

Imuraya USA, Irvine, 2009
Structural Engineer for a new manufacturing facility in an existing warehouse of about 20,000sf. Strengthened roof framing for heavy machine. Provided equipment seismic anchorage at slab and roof, including foundation and anchorage design on a 25' tall tank. Provided insulated slab on grade for coolers. Provided design of new mezzanine of 1,500 s.f. and two-story tall steel structures with moment frames for a generator outside the warehouse.

Generators, NASA Armstrong Aircraft Operation Facility, Palmdale, 2009
Structural Engineer: Provided design on the foundations and seismic anchorage for generators and steel frame support for pipes.

Power Plants, Multiple Locations, 2007 - 2008
Structural Engineer for the Selective Catalytic Reduction (SCR) System, including applying the STADDPro to model steel structures.

Tesco food distribution center, Riverside, CA, 2006
Project Manager: Prepared structural plans for concrete tilt-up walls and foundations for a warehouse with 400,000sf and steel braced frames the middle of a warehouse, including a thickened slab on grade for heavy rack loads at the bases. Provided RFI responses, site visits, and shop drawing review during construction phase.

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **SCOTT SCHRODER, Engineering Manager**

CATHERINE CERRI, General Manager

SUBJECT: **CONSIDER AWARDING A CONTRACT FOR INSTALLATION OF ELECTRICAL FOR THE CORPORATION YARD PROJECT No. 177**

A. RECOMMENDATION

It is recommended that the Board of Directors consider proposals for electrical services at the Corporation Yard.

B. REASON FOR RECOMMENDATION

The District released an RFP for electrical services at the Corporation Yard but no proposals were received by the deadline. Some vendors expressed interest but needed more time to prepare a quote.

C. BACKGROUND

Certain portions of the electrical installation at the Corporation Yard require a certified electrician.

D. FISCAL IMPACT

The cost associated with the approval of this item is dependent on the proposals.

E. ENVIRONMENTAL IMPACT

The District prepared and filed an Initial Study/Mitigated Negative Declaration for the construction of the Corporate Yard in 2007. In August 2018, the District prepared an Administrative Addendum which explains minor modifications to the Project Description that were made as a result of conceptual re-design.

F. ATTACHMENTS

- None

LAKE ARROWHEAD COMMUNITY SERVICES DISTRICT

MEMORANDUM

DATE: **June 25, 2024**

TO: **BOARD OF DIRECTORS**
Lake Arrowhead Community Services District

FROM: **CATHERINE CERRI, General Manager**

SUBJECT: **CONSIDER REBATES FOR IN-HOME WATER FILTERS**

A. RECOMMENDATION

It is recommended that the Board of Directors (Board) consider offering rebates for residential in-home water filters that are certified to remove per- and polyfluoroalkyl substances (PFAS). If the Board decides to offer a rebate, staff recommends that the rebate be provided for residential only as a credit on the water bill. It is also recommended that the Board place a maximum number of rebates per residence and a cap on the total amount of rebates given. It is also recommended that the rebate should end once the District is in compliance with drinking water regulations.

B. REASON FOR RECOMMENDATION

This item was brought before the District Board at its meeting on May 28, 2024. The Board requested that staff bring this item back for consideration on June 25, 2024.

C. BACKGROUND INFORMATION

The Environmental Protection Agency (EPA) has released a fact sheet for point-of-use water filters that can remove PFAS from drinking water. When choosing a water filter, it should be certified by one of the organizations listed on the EPA fact sheet. Beware of statements such as "rigorously tested against NSF standards" as opposed to "NSF certified." It should also specify NSF/ANSI 53 or 58 for PFAS removal.

Home water filters come in a variety of forms such as pitcher, refrigerator, under sink, faucet-mounted, and whole house. Every home will have different plumbing and fixtures. The cost to replace the filters or maintain the system can range from $20 to hundreds of

dollars, depending on the filter or type of system. The table below calculates the cost of providing a one-time rebate for the 7,775 residential water customers in Arrowhead Woods if the District elects to provide one. It is recommended that customers provide a proof of purchase and a picture of the certification. Purchases could retroactive as of November, 2023.

	Rebate Amount		
Participation Rate	$30	$50	$100
10%	$23,325	$38,875	$77,750
20%	$46,650	$77,750	$155,500
40%	$93,300	$155,500	$311,000
60%	$139,950	$233,250	$466,500
80%	$186,600	$311,000	$622,000
100%	$233,250	$388,750	$777,500

D. FISCAL IMPACT

The fiscal impact will be dependent on direction from the Board.

E. ENVIRONMENTAL IMPACT

This is not a project subject to the California Environmental Quality Act.

F. ATTACHMENTS

- EPA Fact Sheet: Reducing PFAS in Your Drinking Water with a Home Filter
- Sample listing of NSF certified water filters

FACT SHEET

Reducing PFAS in Your Drinking Water with a Home Filter

In April 2024, the U.S. Environmental Protection Agency (EPA) finalized the first-ever national drinking water standards for several PFAS in drinking water. If you learn there are PFAS in your drinking water, then you may consider installing a home filter. A home filter could be an effective way to reduce PFAS levels, and there are a variety of types of filters available at many different price points.

What are PFAS?

PFAS are a category of chemicals that have been used in industry and consumer products since the 1940s. PFAS repel oil and water and resist heat, making them useful in a variety of products, including nonstick cookware and food packaging, waterproof clothing, stain-resistant furniture, and firefighting foam. People can be exposed to PFAS in a variety of ways, and PFAS in drinking water can be a significant portion of a person's total PFAS exposure. Exposure to PFAS may lead to health problems, so reducing your exposure to PFAS lowers your risk for these health problems.

Learn About PFAS in Your Water and Decide if a Filter is Right for You

Many public water systems already have test results for PFAS available. First, contact your local water provider to find out which PFAS, if any, are in your drinking water. You can also search EPA's database of PFAS water system test results or EPA's map-based PFAS Analytic Tools to see if your water system has been tested as part of EPA's monitoring program. If PFAS have not been measured in your water, or if PFAS have been measured but are below federal limits, a filter may not be useful to you.

Your state environmental protection agency or health department may also have more information about PFAS in your drinking water and recommendations for actions you can take.

Types of Filters

There are many water filters on the market, but not all filters address PFAS. If you choose to use a filter, be sure to get one that is certified to remove or reduce PFAS in drinking water. As of April 2024, filter certifications focus on removing the chemicals PFOA and PFOS, which are two specific types of PFAS. A filter can cost as little as $20 or more than $1,000 (not including maintenance costs), with variations between types, brands, and whether they are pitcher filters, installed on your faucet, or for your entire home. There may also be maintenance- and disposal-related costs that also vary between filters. Here are some of the types of filters that are currently available and can be effective at reducing PFAS:

- **Charcoal (Granular Activated Carbon or GAC)**: These filters use carbon to trap chemicals as water passes through them.
- **Reverse Osmosis (RO) Systems**: Reverse osmosis is a process that forces water through an extremely thin barrier that separates chemicals from the water.
- **Ion Exchange Resins**: Resins are tiny beads that act like powerful magnets that attract and hold the contaminated materials from passing through the water system.

Check for Certification

Certification by an independent entity is an assurance that the filter works as the manufacturer says it does. To

find a certified filter, look on the product packaging for a certification by an accredited body. There are currently five American National Standards Institute (ANSI)-accredited third-party certification bodies that evaluate drinking water filters for PFAS reduction capabilities. Each has a registered trademark that is used on certified products. Links to these certification bodies are provided below.

To make sure the filter you select is certified:

- First, check the product packaging for certification to "NSF/ANSI 53" or NSF/ANSI 58" for PFAS reduction.
- If in doubt, check the certification body's product directory website for testing information or to see if the product has been certified to treat PFAS (such as PFOA and PFOS) found in drinking water. The certification body's mark will typically be on the packaging. See the table below for links to a product directory for each certification body.
- If still in doubt, you can contact the certification body directly from their websites.

A filter may list claims for PFAS reduction on its outer packaging, in a performance data sheet within the package, or on the manufacturer's website.

It's important to note that the current certification standards for PFAS filters (as of April 2024) do not yet indicate that a filter will remove PFAS down to the levels EPA has now set for a drinking water standard. EPA is working with standard-setting bodies to update their filter certifications to match EPA's new requirements. In the meantime, remember that reducing levels of PFAS in your water is an effective way to limit your exposure.

Maintenance is Critical

Filters are only effective if they are maintained according to the manufacturer's instructions. Not replacing a filter by the manufacturer's recommend schedule can increase your risk of exposure to PFAS.

For More Information on Certified Filters

Certification Body	Link to Product Listing
CSA Group	https://www.csagroup.org/testing-certification/product-listing/
IAPMO R&T, Inc.	https://pld.iapmo.org/
NSF	https://info.nsf.org/Certified/DWTU/
UL	https://productiq.ulprospector.com/en
WQA	https://find.wqa.org/find-products#/

For more information on the science behind different types of PFAS filters, visit EPA's website here.

Listing of NSF Certified Water Filters that claim to remove PFOA and PFOS

https://info.nsf.org/Certified/DWTU/

Other certifying organizations include: CSA Group, IAPMO R&T, UL, and WQA.

			Service Cycle	Flow Rate	System	Replacement
Manufacturer	Brand Name / Model	Type	(gallons)	(gpm)	Price	Filter
Amway	eSpring Model 100185 (100188)	Counter-Top Connected to Sink Faucet	1320(1)	0.9	$1,179	$168
Amway	eSpring 122940	Counter-Top Connected to Sink Faucet	1320(1)	0.7	$1,299	$249
Amway	eSpring Model 100185 (100189)[3]	Plumbed-In to Separate Tap	1320(1)	0.9	$1,179	$259
Amway	eSpring 122941[Pb]	Plumbed-In to Separate Tap	1320(1)	0.7	$1,299	$249
Amway	eSpring Model 100188CH	Counter-Top Connected to Sink Faucet	1320(1)	0.9	$1,179	$259
Amway	eSpring Model 100189CH	Plumbed-In to Separate Tap	1320(1)	0.9	$1,179	$259
Hydroviv	HYDROVIV-US-SRS-14cZIP[2]	Plumbed-In [Pb]	360	1	$260	$86
Kinetico	KPMF Series[1] [2] [Pb]	Commercial Modular	2000	2.8	$355	$180
Kinetico	KPMF Series[1] [2] [Pb]	Commercial Modular	5700	2.8	$587	$338
LG Electronics	ADQ747937[2] [3]	Refrigerator	200	0.3	$44	$44
Multipure	AQUALUXE[4] [Pb]	Plumbed-In to Separate Tap	500(1)	0.75	$1,300	$40
Multipure	Aquaperform[3] [4] [Pb]	Plumbed-In to Separate Tap	600(1)	1	$700	$40
Omnipure	ELF 1MPF	Plumbed-In	500	1.67	$143	$36
Omnipure	Q5515 PF[2]	Plumbed-In	250	0.5	$29	$29
Samsung	RWP50020BWW[2] [3]	Refrigerator Filter, Aftermarket [Pb]	330	0.45	$35	$35
Zero Tech	ZBD-040 2.5 Gal Glass Dispenser	Pour Through[1]	20	N/A	$75	$18
Zero Tech	ZD-010RP	Pour Through[1]	20	N/A	$63	$18
Zero Tech	ZD-012RP	Pour Through[1]	20	N/A	$40	$18
Zero Tech	ZD-022-RR	Pour Through[1]	20	N/A	$35	$18
Zero Tech	ZD-030RP 30 Cup Ready-Pour Dispenser	Pour Through[1]	20	N/A	$45	$18
Zero Tech	ZD-032-RR	Pour Through[1]	20	N/A	$45	$18
Zero Tech	ZD-052-RR	Pour Through[1]	20	N/A	$65	$18
Zero Tech	ZP-007RP	Pour Through[1]	20	N/A	$25	$18