



AGENDA

18700 Ward St.
Fountain Valley, CA 92708
(714) 378-3200

ADMINISTRATION/FINANCE ISSUES COMMITTEE
MEETING WITH BOARD OF DIRECTORS*
ORANGE COUNTY WATER DISTRICT
Thursday, October 10 2024, 12:00 p.m. – Conference Room C-2

*The OCWD Administration and Finance Issues Committee meeting is noticed as a joint meeting with the Board of Directors for the purpose of strict compliance with the Brown Act and it provides an opportunity for all Directors to hear presentations and participate in discussions. Directors receive no additional compensation or stipend as a result of simultaneously convening this meeting. Items recommended for approval at this meeting will be placed on the **October 16** Board meeting Agenda for approval.

This meeting will be held in person. As a convenience for the public, the meeting may also be accessed by Zoom Webinar and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting and the Zoom component is not required, but rather is being offered as a convenience, if there are any technical issues during the meeting, this meeting will continue and will not be suspended.

Computer Audio: Join the Zoom meeting by clicking on the following link:

<https://ocwd.zoom.us/j/84653737407>

Meeting ID: 846 5373 7407

Telephone Audio: (213) 338 8477

Teleconference Site:
10382 Bonnie Drive, Garden Grove
20 Civic Center, Santa Ana
19 Cannery, Buena Park
1502 North Broadway, Santa Ana
1454 Madison Street, Tustin

* Members of the public may attend and participate at all locations.

ROLL CALL

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

RECOMMENDATION: Adopt resolution determining need to take immediate action on item(s) and that the need for action came to the attention of the District subsequent to the posting of the Agenda (requires two-thirds vote of the Board members present, or, if less than two-thirds of the members are present, a unanimous vote of those members present.)

VISITOR PARTICIPATION

Time has been reserved at this point in the agenda for persons wishing to comment for up to three minutes to the Board of Directors on any item that is not listed on the agenda, but within the subject matter jurisdiction of the District. By law, the Board of Directors is prohibited from taking action on such public comments. As appropriate, matters raised in these public comments will be referred to District staff or placed on the agenda of an upcoming Board meeting.

At this time, members of the public may also offer public comment for up to three minutes on any item on the Consent Calendar. While members of the public may not remove an item from the Consent Calendar for separate discussion, a Director may do so at the request of a member of the public.

CONSENT CALENDAR (ITEMS NO. 1 – 7)

All matters on the Consent Calendar are to be approved by one motion, without separate discussion on these items, unless a Board member or District staff request that specific items be removed from the Consent Calendar for separate consideration.

1. MINUTES OF ADMINISTRATION/FINANCE COMMITTEE MEETING HELD SEPTEMBER 12, 2024

RECOMMENDATION: Approve minutes as presented
2. MONTHLY CASH CONTROL REPORTS

RECOMMENDATION: Agendize for October 16 Board Meeting: Receive and file Summary Cash and Cash Equivalents Control Reports dated September 30, 2024
3. INVESTMENT PORTFOLIO HOLDINGS REPORTS

RECOMMENDATION: Agendize for October 16 Board meeting: Receive and file the Investment Portfolio Holdings Reports dated September 30, 2024
4. ISSUANCE OF SERVICES AGREEMENT TO WEST COAST ARBORIST, INC. TO PROVIDE TREE TRIMMING SERVICES FOR THE RECHARGE FACILITIES

RECOMMENDATION: Agendize for October 18 Board meeting: Authorize issuance of a Services Agreement to West Coast Arborist, Inc. for a three-year term for an amount not to exceed \$60,000 per year to provide tree trimming services for the District's Recharge Facilities
5. SURPLUS OF LAB EQUIPMENT, TOOLS, OBSOLETE PARTS, AND COMPUTER EQUIPMENT

RECOMMENDATION: Agendize for October 16 Board meeting: Declare items on Surplus List as of September 10, 2024, surplus and authorize the sale and disposal thereof
6. ESTABLISH PRADO ACCESS CONTROL PROJECT BUDGET AND AUTHORIZE PURCHASE ORDER TO ASSI

RECOMMENDATION: Agendize for October 16 Board meeting:
 1. Establish a project budget for Prado Access Control in the amount of \$20,000 funded by the District's Replacement and Refurbishment Fund; and,
 2. Authorize issuance of a Purchase Order to ASSI for \$16,442 to procure, install, and integrate the Prado Access Control
7. DISTRICT TRAVEL / EXPENSE REPORTS – FY 2023–24

RECOMMENDATION: Agendize for October 16 Board meeting: Receive and file District Travel and Expense reports for FY 2023-24

MATTER FOR CONSIDERATION

8. INDEPENDENT AUDITORS REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

RECOMMENDATION: Agendize for October 16 Board meeting: Receive and file Audit Reports prepared by Lance, Soll & Lunghard, LLP for the period ended June 30, 2024

END OF CONSENT CALENDAR

INFORMATIONAL ITEM

9. MONTHLY CASH DISBURSEMENT REPORT

CHAIR DIRECTION AS TO ITEMS IF ANY TO BE AGENDIZED AS MATTERS FOR CONSIDERATION AT THE OCTOBER 16 BOARD MEETING

DIRECTORS' ANNOUNCEMENTS/REPORTS

GENERAL MANAGER'S ANNOUNCEMENTS/REPORTS

ADJOURNMENT

ADMINISTRATION AND FINANCE ISSUES COMMITTEE MEMBERS

Committee Members

Roger Yoh - Chair
Dina Nguyen – Vice Chair
Valerie
Amezcuca
Natalie Meeks
Bruce
Whitaker

Alternates

Erik
Weigand
Denis
Bilodeau
Steve
Sheldon Van
Tran
Cathy Green

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted at the guard shack entrance and in the main lobby of the Orange County Water District, 18700 Ward Street, Fountain Valley, CA and on the OCWD website not less than 72 hours prior to the meeting date and time above. All written materials relating to each agenda item are available for public inspection in the office of the District Secretary. Backup material for the Agenda is available at the District offices for public review and can be viewed online at the District's website: www.ocwd.com

MINUTES OF BOARD OF DIRECTORS MEETING
ADMINISTRATION AND FINANCE ISSUES COMMITTEE
ORANGE COUNTY WATER DISTRICT
Thursday, September 12, 2024 @ 12:00 p.m.

Director Whitaker called the Administration and Finance Issues Committee meeting to order at 12:00 p.m. in Conference Room C-2 in Fountain Valley, CA. Public access was also provided via Zoom webinar. The Secretary called the roll and reported a quorum as follows:

Committee Members

Roger Yoh
Dina Nguyen (absent)
Valerie Amezcua (absent)
Natalie Meeks (absent)
Bruce Whitaker

Alternates

Erik Weigand
Denis Bilodeau
Steve Sheldon
Van Tran
Cathy Green (absent)

OCWD staff

Randy Fick – Treasurer/CFO
John Kennedy – General Manager
Melissa Ochoa – Controller
Chris Olsen – Executive Director of Engineering
Mehul Patel – Executive Director of Operations
Gina Ayala – Director of Public Affairs
Pat Versluis – Director of Water Quality
Lisa Haney – Executive Director of Planning
Ben Smith – Director of Recharge & Wetland Operations
Sheryl Parsons – Natural Resources Director
Ryan Bouley – Director of Engineering
Jeremy Jungreis – General Counsel
Leticia Villarreal – Assistant District Secretary

CONSENT CALENDAR

The Consent Calendar was approved upon motion by Director Weigand, seconded by Director Yoh and carried [5-0] as follows:

Ayes: Yoh, Whitaker, Weigand, Bilodeau, Sheldon

1. Minutes of Previous Meeting

The minutes of the Administration/Finance Issues Committee meeting held August 15, 2024, were approved as presented.

2. Monthly Cash Control Report

Recommended by Committee for approval at September 18 Board meeting: Receive and file Summary Cash, and Cash Equivalents Control Report dated August 31, 2024.

3. Investment Portfolio Holdings Reports

Recommended by Committee for approval at September 18 Board meeting: Receive and File the Investment Portfolio Holdings Reports dated August 31, 2024.

4. Purchase Reverse Osmosis Membrane Cleaning Chemicals from American Water Chemicals

Recommended by Committee for approval at September 18 Board meeting: Authorize issuance of Purchase Orders to purchase 36,400 pounds of AWC C-227 RO membrane cleaning chemical from American Water Chemicals, Inc. for \$135,777.

5. OCWD Weed Abatement and Trail Maintenance Service RFQ

Recommended by Committee for approval at September 18 Board meeting: Authorize issuance of Request for Qualifications (RFQ) for on-call weed abatement and trail maintenance services at Prado Basin and other District facilities.

6. NJBSoft Sams Water Quality Scheduling and Sampling Management Software Pilot

Recommended by Committee for approval at September 18 Board meeting: Approve and authorize execution of an Agreement with NJBSoft for an amount not to exceed \$65,000 for a pilot study of SAMS software for the Water Quality department commencing on September 30, 2024 through September 30, 2025.

7. Request for Proposals for Utility Bill Audit and Cost Reduction Services

Recommended by Committee for approval at September 18 Board meeting: Authorize issuance of Request for Proposals (RFP) for Utility Bill Audit and Cost Reduction Services for OCWD.

8. Authorize Purchase Order to Bender/CCP for Repair of Microfiltration Backwash Waste Pump B03

Recommended by Committee for approval at September 18 Board meeting: Authorize issuance of a purchase order to Bender/CCP in the amount of \$79,946 for repair of microfiltration backwash waste pump B03.

9. Authorize Purchase Order to DXP Enterprises for Repair of Microfiltration Backwash Waste Pump A02

Recommended by Committee for approval at September 18 Board meeting: Authorize issuance of a purchase order to DXP Enterprises, Inc. in the amount of \$88,989 for repair of microfiltration backwash waste pump A02.

10. Purchase Three Goulds Heavy Duty Slurry Pumps for GWRS Post Treatment System from Charles P. Crowley Company

Recommended by Committee for approval at September 18 Board meeting: Authorize a purchase order to Charles P. Crowley Company for three Goulds Model JC1J heavy duty slurry pumps for the GWRS post treatment system for an amount not to exceed \$119,440.

MATTERS FOR CONSIDERATION

11. Budget to Actual Report for the Fourth Quarter FY 2023-24

Controller Melissa Ochoa reported that total General Fund costs were \$7 million lower than budgeted due to lower than planned expenses in the Water Production, Forebay, IS, R&D and Hydrogeology departments for the fiscal year ending June 30, 2024. Replacement and Refurbishment expenses are \$6 million lower than planned, due to \$1.5 million for the replacement of PVC piping system in the RO Clean in Place System did not begin work this fiscal year. She stated that for the Fiscal Year ending June 30, 2024, the District received \$4.4 million more than planned Basin Equity Assessments due to various pumpers given a lower BEA to incentivize additional pumping. In addition, the District received \$3.5 million more than planned in property tax revenues and \$7.4 million in investment revenues as a result of the increase in short-term investment rates.

Upon motion by Director Bilodeau, seconded by Director Whitaker, and carrier [5-0], the Committee recommended that the Board at its September 18 Board meeting: Receive and file the Budget to Actual Report for the Fourth Quarter of Fiscal Year 2023-24 ending June 30, 2024

AYES: Yoh, Whitaker, Weigand, Bilodeau, Sheldon

12. Producers Well Construction Loan Program

Executive Director of Engineering and Water Resources Chris Olsen recalled that at the July Admin Finance Committee meeting, staff presented a possible Producer Well Construction Loan program with Board direction to proceed with Producer discussions. He shared Staff polled the Producers and several expressed interest in the program. He stated a District loan program would benefit Producers by being less expensive, and the cost would be spread over 30-years, and the loan would be quicker to obtain versus issuing debt or seeking grants. He presented that next steps would involve legal counsel developing an agreement that would contain the loan program terms and conditions.

Upon motion by Director Bilodeau, seconded by Director Whitaker, and carrier [5-0], the Committee recommended that the Board at its September 18 Board meeting: Authorize legal counsel to prepare and execute an Agreement for a Producer Well Construction Loan Program

AYES: Yoh, Whitaker, Weigand, Bilodeau, Sheldon

INFORMATIONAL ITEMS

13. Monthly Cash Disbursements Report

No discussion on this item

CHAIR DIRECTION AS TO WHICH ITEMS, IF ANY TO BE AGENDIZED AS MATTERS FOR CONSIDERATION AT SEPTEMBER 18 BOARD MEETING

It was agreed to place all items on the Consent Calendar for the September 18 Board meeting.

ADJOURNMENT

There being no further business, the meeting was adjourned at 12:34 p.m.

Bruce Whitaker, Director

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024
To: Administration/Finance Issues Cte.
Board of Directors

From: John Kennedy

Staff Contact: R. Fick/D. Swanson

Budgeted: N/A
Budgeted Amount: N/A
Cost Estimate: N/A
Funding Source: N/A
Program/Line-Item No.: N/A
General Counsel Approval: N/A
Engineers Report: N/A
CEQA Compliance: N/A

Subject: MONTHLY CASH CONTROL REPORTS

SUMMARY

The following monthly financial information is provided in the staff report.

Attachments:

- Summary Cash and Cash Equivalent Control Reports
- Summary of Reserves
- Summary Sources and Disbursements
- Sources of Funds
- Disbursement of Funds

RECOMMENDATION

Agendize for October 16 Board meeting: Receive and file Summary Cash and Cash Equivalents Control Reports dated September 30, 2024.

PRIOR RELEVANT BOARD ACTIONS

Monthly

**ORANGE COUNTY WATER DISTRICT
SUMMARY OF CASH AND CASH EQUIVALENTS CONTROL REPORT
FOR THE PERIOD ENDED
September 30, 2024**

TAB NO.	CASH AND CASH EQUIVALENTS	UNRESTRICTED	RESTRICTED	TOTAL
A	CASH ON HAND	2,700	-	2,700
B	CASH IN BANKS			
	Wells Fargo Checking	3,213,664	-	3,213,664
	US Bank Sweep	96,260	-	96,260
C	LAIF (Local Agency Investment Fund)	24,730,223	518,545	25,248,768
	Orange County Investment Pool	18,562,287	1,357,116	19,919,403
	Raymond James - Enhanced Savings Program	5,298,131	-	5,298,131
D	Revenue COP's - Payment/Interest Funds	-	1,544	1,544
	2019A GWRSFE Project Fund	-	127	127
	2021A PFAS Project Fund	-	873,322	873,322
E	INVESTMENTS			
	US Bank Investments (USBI)	253,599,436	-	253,599,436
	USBI GWRSFE Project Fund	-	-	-
	Swap Value Collateral (CITI Bank)	-	-	-
GRAND TOTALS →		305,502,701	2,750,654	308,253,355

- A Petty Cash - held at the following District offices: Fountain Valley (\$1,700) and FHQ (\$1,000)
- B District's Checking Accounts
- C District's Money Market Accounts
- D Trust Debt Service Accounts
- E Custodial Investment Accounts - Managed in house

ORANGE COUNTY WATER DISTRICT

RESERVES

For the Year to Date Period Ended September 30, 2024

(Unaudited/Preliminary)

	Beginning Year Balance	Ending Balance As of 09/30/24	Reserve Policy
Operating Reserves			
Replacement and Refurbishment Fund	109,958,556	109,958,556	135,113,000 (1)
Emergency Response Fund (formerly Toxic Clean Up Reserve)	4,000,000	4,000,000	4,000,000 (2)
G.W. Contamination Clean-up Funds (*)	18,364,716	18,364,716	18,364,716
Contingency Reserve	3,000,000	3,000,000	3,000,000 (3)
Water Reserve Fund	5,885,793	10,046,256	0 (4)
Paygo Fund	36,347,545	33,677,002	33,677,002 (5)
SRF Loan Reserve	2,037,351	2,037,351	2,037,351 (6)
Operating Reserve (15% of Op. Budget)	25,255,333	28,249,368	28,249,368 (8)
Operating Fund	77,885,110	96,169,452	75,861,692 (9)
Total - Operating Reserves	282,734,404	305,502,701	300,303,129
Restricted Reserves			
SWAP - Collateral Pledged	0	0	0 (10)
G.W. Contamination Clean-up Funds (*)	1,357,116	1,357,116	1,357,116
Environmental Remediation Fund	486,950	518,545	3,528,000 (7)
GWRSFE Project Fund	260	127	127 (11)
2021A PFAS Project Fund	2,728,316	873,322	873,322 (12)
Debt Payment Fund	944	1,544	1,544
Total Restricted Reserves	4,573,586	2,750,654	5,760,109
Total Reserves	287,307,990	308,253,355	306,063,238

- (1) Per Reserve Policy, projected Replacement & Refurbishment (R&R) cost as defined by District's R&R model.
- (2) Ensure adequate funds are available to contain and clean up catastrophic releases of chemicals or other substances that may contaminate the surface water or groundwater of the basin.
- (3) Set by the District Act to provide for expenditures that have not been anticipated in the annual budget.
- (4) The maximum upper limit is enough funds to purchase 50% of water needed to have an accumulated basin overdraft of 175,000 a.f. currently projected at \$0 (\$1,015/a.f. x 50% x (168,000/a.f. projected overdraft as of June 30, 2024 - 175,000/a.f. optimum overdraft)
- (5) Per Paygo budget transfer and drawdown from GWRSFE WIFIA short-term note.
- (6) Debt service reserve of \$2,037,351 or one years payment a requirement for the Fletcher Basin, La Palma Basin, Mid Basin and Alamitos SRF loans.
- (7) The Environmental Remediation Fund, for Prado shooting range, includes remediation and funding plans with a 30-year term expiring on April 30, 2047 initially set-up with an amount of \$4,000 per month and increasing \$400 per month annually.
- (8) The Operating Reserve Fund is established by the District Act and set at 15% of the operating budget.
- (9) Per the Reserve Policy, the District shall maintain a minimum of six months of annual General Fund and Debt Service budgeted appropriations currently \$105,197,500 General Fund and \$46,525,883 Debt Service.
- (10) The District is required to post collateral should the Swap value exceed the \$15 million threshold.
- (11) The District issued short-term debt of \$135 million to fund GWRSFE project which will be paid off by WIFIA loan.
- (12) The District issued short-term debt of \$104 million to fund PFAS project which will be paid off by WIFIA loan.

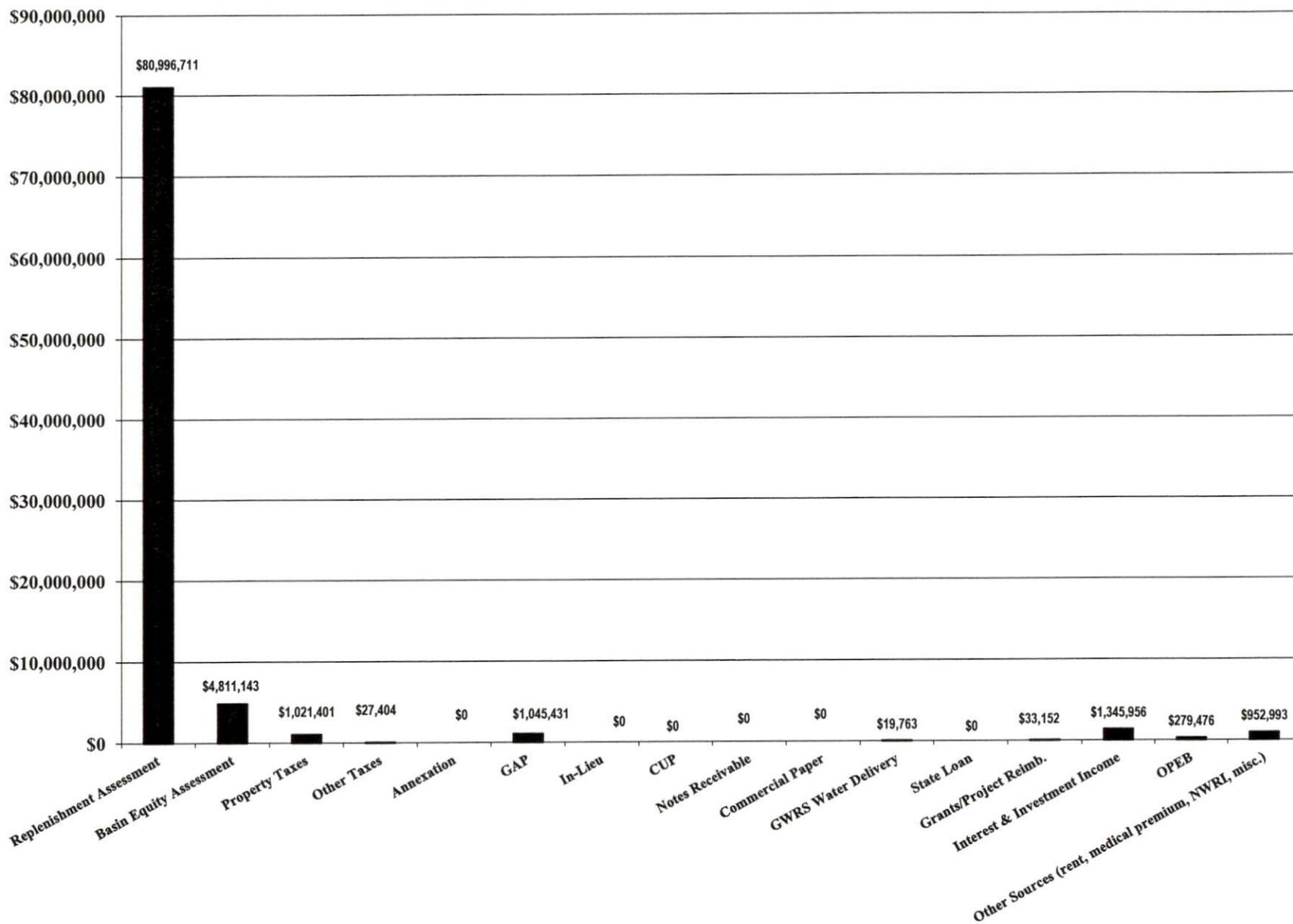
(*) Detail available with Finance Department.

ORANGE COUNTY WATER DISTRICT
SUMMARY SOURCES AND DISBURSEMENTS
YEAR TO DATE AS OF SEPTEMBER 30, 2024

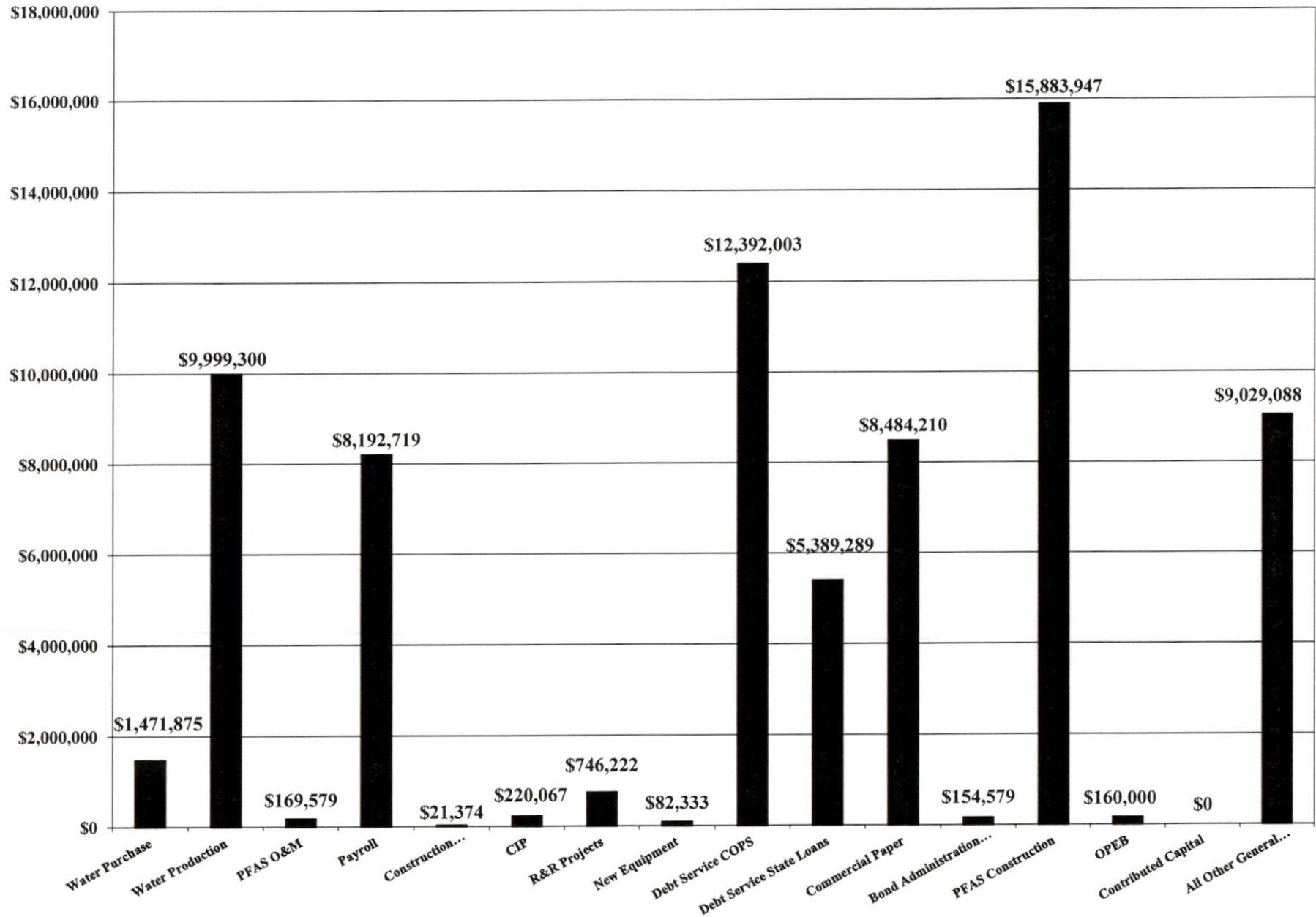
F	Sources (Cash basis)	July	August	September	October	November	December	January	February	March	April	May	June	YTD
	Replenishment Assessment	80,505,203	495,812	(4,303)										80,996,711
	Basin Equity Assessment	-	453,431	4,357,713										4,811,143
	Property Taxes	385,735	43,617	592,048										1,021,401
	Other Taxes	-	27,404	-										27,404
	Annexation	-	-	-										-
	GAP	161,490	312,158	571,782										1,045,431
	In-Lieu	-	-	-										-
	CUP	-	-	-										-
	Notes Receivable	-	-	-										-
	Commercial Paper	-	-	-										-
	GWRS Water Delivery	2,720	3,244	13,798										19,763
	State Loan	-	-	-										-
	Grants/Project Reimb.	-	25,000	8,152										33,152
	Interest & Investment Income	629,460	219,729	496,767										1,345,956
	OPEB	279,476	-	-										279,476
	Other Sources (rent, medical premium, NWRI, misc.)	397,577	357,161	198,255										952,993
	Total Sources	82,361,661	1,937,556	6,234,211	-	90,533,428								
F-1	Disbursements (Cash basis)													
	Water Purchase	598,406	450,477	422,992										1,471,875
	Water Production	2,165,081	4,905,919	2,928,300										9,999,300
	PFAS O&M	-	-	169,579										169,579
	Payroll	2,694,433	2,745,084	2,753,203										8,192,719
	Construction (GWRSFE)	-	21,374	-										21,374
	CIP	90,239	51,458	78,370										220,067
	R&R Projects	206,012	227,750	312,460										746,222
	New Equipment	1,414	80,919	-										82,333
	Debt Service COPS	262,572	11,890,806	238,625										12,392,003
	Debt Service State Loans	-	5,180,516	208,773										5,389,289
	Commercial Paper	8,484,210	-	-										8,484,210
	Bond Administration Cost	109,914	(31,543)	76,208										154,579
	PFAS Construction	6,300,598	8,066,014	1,517,335										15,883,947
	OPEB	-	-	160,000										160,000
	Contributed Capital	-	-	-										-
	All Other General Fund Disbursements	3,242,027	2,918,526	2,868,535										9,029,088
	Total Disbursements	24,154,905	36,507,300	11,734,379	-	72,396,584								

Note: Sources and Uses of district funds reflect both operating and capital funds. Operating funds consist of annual operating revenues or cash reserves.

**Orange County Water District
Sources of Funds
for the Year to Date Period Ended September 30, 2024**



**Orange County Water District
Disbursement of Funds
for the Year to Date Period Ended September 30, 2024**



AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Administration/Finance Issues Cte.
Board of Directors

From: John Kennedy

Staff Contact: R. Fick/D. Swanson

Budgeted: N/A

Budgeted Amount: N/A

Cost Estimate: N/A

Funding Source: N/A

Program/Line Item No: N/A

General Counsel Approval: N/A

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

Subject: INVESTMENT PORTFOLIO HOLDINGS REPORTS

SUMMARY

The District's monthly Investment Portfolio Holdings Report is provided for Committee review.

Attachment: Investment Portfolio Holdings Reports dated September 30, 2024.

RECOMMENDATION

Agendize for October 16 Board meeting: Receive and file the Investment Portfolio Holdings Reports dated September 30, 2024.

BACKGROUND/ANALYSIS

The Investment Portfolio Holdings Report is a list of each of the District's fixed income investments and provides the market value at the end of each month. All securities within the District's Investment Portfolio are in compliance with the District's Statement of Investment Policy. The District's portfolio maturities provide cash liquidity sufficient to meet the District's projected six-month expenditures (as required by Government Code Section 53646).

Highlights of the current and previous report:

Description	Prior Month	Current Month
SWAP Value (in Citi's favor)	\$5,431,858	\$5,779,644
Required Collateral	None	None
Duration/Maturity	265 Days or 0.73 years	261 Days or 0.72 years
Rate of Return/Yield	3.499%	3.428%

- The yield on the one-year Treasury note as of the month end is at 3.98%; two-year at 3.66% and the five-year at 3.58%. The last Federal Open Market committee (FOMC) meeting was held on September 17-18, 2024. The FOMC slashed the Federal fund benchmark interest rate by 50 basis points (bps) or (1/2) half a percentage point to 4.75% to 5.00%. This is the rate prime banks lend to each other.

**Orange County Water District
Investment Portfolio Holdings Report**

09/30/24

TRADE DATE	PURCHASE DATE	NEXT CALL	MATURITY DATE	RATING	INVESTMENT TYPE	INSTITUTION OR ISSUER	PAR AMOUNT	DISC RATE or COUPON	YIELD TO MATURITY	ORIGINAL COST	MARKET VALUE 9/30/2024	PORTFOLIO %	CUSIP NUMBER	
<u>Investment Pools</u>														
					Local Agency Investment Fund (LAIF)	State of California Treasury	\$25,248,768	(AUG rate)	4.579%	(1)	\$25,248,768	\$25,248,768	8.30%	
					Orange County Treasurer's Pool (OCTP)	County of Orange	\$19,919,403	(AUG rate)	4.332%	(1)	\$19,919,403	\$19,919,403	6.55%	
<u>Enhanced Savings Program</u>														
					Enhanced Savings Program	Raymond James	\$5,298,131	5.000%	5.000%		\$5,298,131	\$5,298,131	1.74%	
<u>Federal Agencies / SWEEP Treasury</u>														
04/25/24	04/25/24	02/20/25	02/20/25	AA+/Aaa	Treasury Bill	United States Government	\$3,129,000	4.945%	5.191%		\$2,999,629	\$3,075,306		912797KA4
06/05/24	06/05/24	05/15/25	05/15/25	AA+/Aaa	Treasury Bill	United States Government	\$3,302,000	4.830%	5.074%		\$3,149,002	\$3,220,209		912797LB1
07/15/24	07/15/24	10/08/24	10/08/24	AA+/Aaa	Treasury Bill	United States Government	\$12,350,000	5.160%	5.298%		\$12,199,536	\$12,338,762		912797LS4
09/10/24	09/10/24	06/12/25	06/12/25	AA+/Aaa	Treasury Bill	United States Government	\$10,523,000	4.015%	4.170%		\$10,200,258	\$10,235,406		912797LN5
09/16/24	09/16/24	09/04/25	09/04/25	AA+/Aaa	Treasury Bill	United States Government	\$5,400,000	3.770%	3.932%		\$5,200,379	\$5,204,628		912797MH7
					First American Treasury Obligations Sweep	Sweep	\$96,260	4.160%	4.160%		\$96,260	\$96,260	11.23%	31846V807
11/10 & 11/17/20	11/24/20	11/24/24	11/24/25	AA+/Aaa	FHLB - qtrly call on/after 11/24/24	Federal Home Loan Bank - Step	\$6,000,000	0.750%	0.706%		\$6,000,000	\$5,876,400		3130AKFY7
11/18/20	12/17/20	12/17/24	12/17/25	AA+/Aaa	FHLB - qtrly call on/after 12/17/24	Federal Home Loan Bank - Step	\$3,000,000	1.000%	0.918%		\$3,000,000	\$2,958,120		3130AKGT7
01/19/21	01/28/21	12/15/25	12/15/25	AA+/Aaa	FHLB - qtrly call on/after 11/11/24	Federal Home Loan Bank - Bullet	\$3,000,000	0.700%	0.596%		\$3,000,000	\$2,894,220		3130AKTL0
01/11/21	01/13/21	12/30/24	12/30/25	AA+/Aaa	FHLB - qtrly call on/after 12/30/24	Federal Home Loan Bank - Step	\$3,000,000	1.000%	0.806%		\$3,000,000	\$2,942,280		3130AKLV6
01/11/21	01/27/21	10/27/24	10/27/26	AA+/Aaa	FHLB - qtrly call on/after 10/27/24	Federal Home Loan Bank - Step	\$4,000,000	0.800%	0.618%		\$3,996,000	\$3,853,560		3130AKP42
01/11/21	01/28/21	01/28/26	01/28/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$5,000,000	0.700%	0.609%		\$5,000,000	\$4,808,000		3130AKQA7
02/19/21	02/22/21	02/17/26	02/17/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$3,000,000	0.650%	0.581%		\$2,989,500	\$2,878,290		3130AL4V3
02/09/21	02/26/21	11/26/24	02/26/26	AA+/Aaa	FHLB - qtrly call on/after 11/26/24	Federal Home Loan Bank - Step	\$3,000,000	0.750%	0.624%		\$3,000,000	\$2,880,150		3130AL6L3
03/15/21	03/16/21	11/11/24	02/11/26	AA+/Aaa	FHLB - qtrly call on/after 11/11/24	Federal Home Loan Bank - Bullet	\$6,000,000	0.580%	0.872%		\$5,916,000	\$5,737,140		3130AKXB7
03/02/21	03/23/21	03/23/26	03/23/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$6,000,000	1.000%	0.893%		\$6,000,000	\$5,769,340		3130ALJK1
04/14/21	04/30/21	10/30/24	04/30/26	AA+/Aaa	FHLB - qtrly call on/after 10/30/24	Federal Home Loan Bank - Step	\$1,536,364	1.750%	1.242%		\$1,636,364	\$1,587,813		3130AM4K5
04/27 & 05/05/21	04/30 & 05/07/21	04/28/26	04/28/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$11,900,000	1.150%	1.022%		\$11,900,000	\$11,438,042		3130AMCWO
05/11/21	05/17/21	11/15/24	05/15/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$12,000,000	1.220%	0.963%		\$12,000,000	\$11,535,480		3130AMJ78
05/12/21	05/27/21	11/27/24	05/27/26	AA+/Aaa	FHLB - qtrly call on/after 11/27/24	Federal Home Loan Bank - Step	\$3,000,000	1.250%	1.093%		\$3,000,000	\$2,896,770		3130AMG22
05/13/21	05/27/21	05/27/26	05/27/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$3,000,000	1.300%	1.036%		\$3,000,000	\$2,885,370		3130AMKCS
05/17/21	05/27/21	11/27/24	05/27/26	AA+/Aaa	FHLB - qtrly call on/after 11/27/24	Federal Home Loan Bank - Step	\$3,000,000	1.500%	1.119%		\$3,000,000	\$2,894,910		3130AML34
05/18/21	05/27/21	11/27/24	05/27/26	AA+/Aaa	FHLB - qtrly call on/after 11/27/24	Federal Home Loan Bank - Step	\$3,000,000	1.750%	1.113%		\$3,000,000	\$2,906,850		3130AML91
05/19/21	06/03/21	06/03/26	06/03/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$5,000,000	1.100%	1.013%		\$5,000,000	\$4,790,950		3130AMNS7
05/19/21	06/03/21	06/03/26	06/03/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$5,000,000	1.150%	1.031%		\$5,000,000	\$4,794,200		3130AMN24
05/19/21	06/03/21	06/03/26	06/03/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Step	\$5,000,000	1.125%	0.987%		\$5,000,000	\$4,792,950		3130AMN40
05/20/21	06/16/21	12/16/24	AA+/Aaa	FHLB - qtrly call on/after 12/16/24	Federal Home Loan Bank - Step	\$5,000,000	1.500%	0.659%		\$5,000,000	\$4,966,800		3130AMNJ2	
06/28/21	07/21/21	10/21/24	07/21/26	AA+/Aaa	FHLB - qtrly call on/after 10/21/24	Federal Home Loan Bank - Step	\$4,000,000	1.400%	1.115%		\$4,000,000	\$3,840,520		3130ANX36
07/12/21	07/28/21	07/28/26	07/28/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$3,000,000	1.000%	0.898%		\$3,000,000	\$2,858,160		3130ANA75
07/26/21	07/28/21	07/28/26	07/28/26	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$10,000,000	1.000%	0.920%		\$10,000,000	\$9,527,200		3130ANGD6
05/23/24	05/23/24	02/20/25	02/20/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Bullet	\$5,320,000	4.875%	5.279%		\$5,304,146	\$5,325,586		3130B02L2
01/31/24	01/31/24	10/07/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$10,000,000	4.650%	4.854%		\$9,677,083	\$9,991,000		313384J75	
03/05 & 07/30/24	03/05 & 07/30/24	11/06/24	11/06/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$6,935,000	5.105%	5.264%		\$6,800,779	\$6,902,752		313384NS4
03/19/24	03/19/24	11/25/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$10,968,000	4.970%	5.198%		\$10,199,868	\$10,491,721		313384Q85	
04/01/24	04/01/24	12/26/24	12/26/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$10,488,000	4.950%	5.183%		\$10,100,075	\$10,375,254		313384U72
04/22/24	04/22/24	12/12/24	12/12/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$3,929,000	5.050%	5.278%		\$3,800,031	\$3,893,560		313384S91
04/23/24	04/23/24	03/04/25	03/04/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$2,404,000	4.950%	5.189%		\$2,299,877	\$2,361,257		313385CO7
05/02/24	05/02/24	03/13/25	03/13/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$9,202,000	5.000%	5.244%		\$8,799,413	\$9,028,910		313385CZ7
06/06/24	06/06/24	12/17/24	12/17/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$12,235,000	5.080%	5.302%		\$11,990,060	\$12,117,055		313384T66
07/09/24	07/09/24	01/14/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$11,503,000	5.020%	5.237%		\$11,199,838	\$11,355,186		313385AP1	
07/30/24	07/30/24	04/29/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$10,350,000	4.690%	4.891%		\$9,981,894	\$10,105,223		313385Y8	
07/30/24	07/30/24	06/10/25	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$5,200,000	4.605%	4.816%		\$4,990,473	\$5,059,652		313385G59	
08/01/24	08/01/24	10/10/24	10/10/24	AA+/Aaa	FHLB	Federal Home Loan Bank - Disc	\$2,021,000	5.180%	5.320%		\$2,000,644	\$2,018,393	69.48%	313384K24
05/09/24	05/09/24	11/09/24	05/09/25	AA+/Aaa	FFCB	Federal Farm Credit Bank - Bullet	\$3,110,000	5.125%	5.147%		\$3,109,338	\$3,124,151		3133ERDY4
07/30/24	07/30/24	11/18/24	11/18/24	AA+/Aaa	FFCB	Federal Farm Credit Bank - Bullet	\$5,066,000	4.500%	5.262%		\$5,053,892	\$5,062,910	2.69%	3133ENZ94

Total Federal Agencies

\$259,665,623 \$255,500,937 \$253,695,696 83.41%

Sub Totals \$310,131,926 3.428% \$305,967,239 \$304,161,998 100%

Restricted / Debt Service Funds:

Certificate Payment Fund	Series 2003A/2005B/2013A/2017AB	\$0.21	0.010%	\$0.21
PFAS Project Fund	Series 2021A	\$873,322	0.000%	\$873,322
Interest Fund	Series 2019CD	\$1,161	0.000%	\$1,161
Interest Fund/Redemption Fund	Series 2003A/2013A/2017A/2017B	\$382	0.010%	\$382
GWRSF Project Fund	Series 2019AB	\$127	0.010%	\$127
		<u>\$311,006,918</u>		<u>\$305,036,991</u>

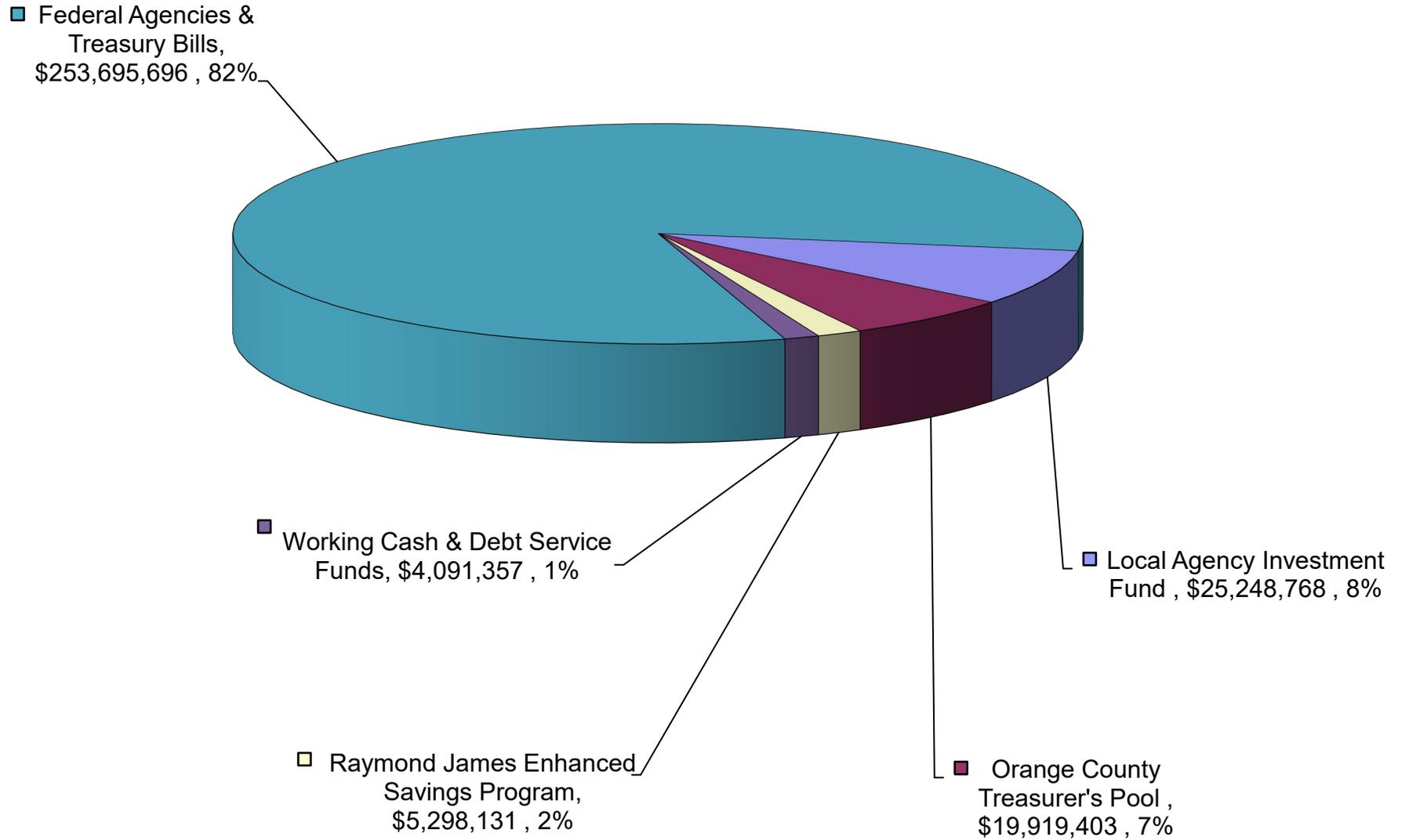
OCWD - Petty Cash				\$2,700
Bank Balance (unreconciled)	Wells Fargo - Checking		0.000%	\$3,213,664

Total \$308,253,355

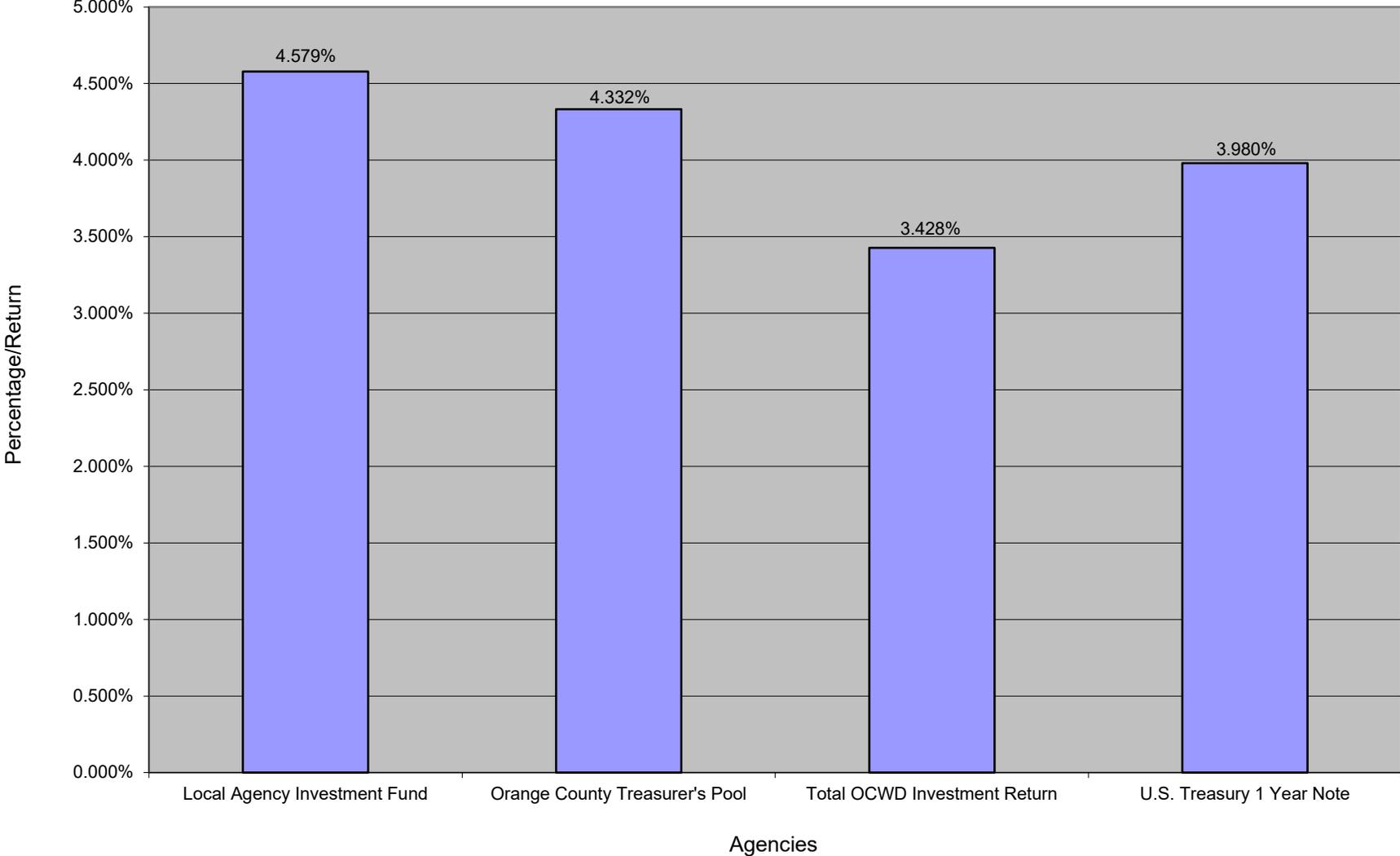
Investment Revenue	
FYTD	
Fair Market Value Adj.	
Unrestricted	3,995,003
Restricted	-
Investment Income	
Unrestricted	2,891,013
Restricted	35,073
Total per G/L	6,921,089

(1) Market value is as of the most recent quarter-end/month-end as reported by LAIF/OCIP/FCB. Security values are provided by Bloomberg Financial Markets and/or US Bank Investment Services.
Note: This Investment Summary Report is in conformity with OCWD's Investment Policy and provides sufficient liquidity to meet the next six months estimated expenditures.

OCWD - Investment Portfolio as of September 30, 2024

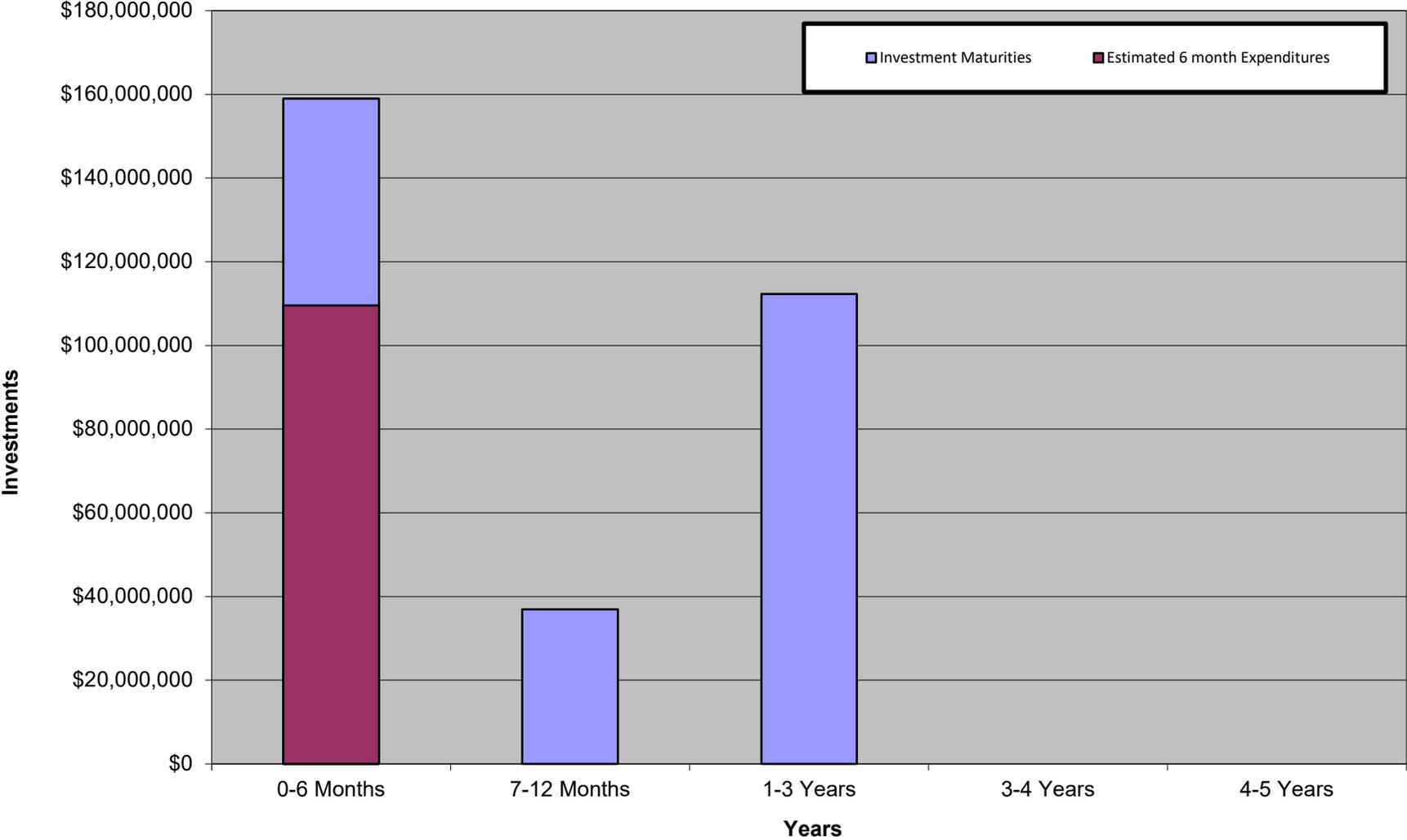


OCWD - Investment Return Comparison for the Month Ended 09/30/24



Note: Orange County Pool and LAIF rates are as of August 31, 2024.

**OCWD - Investment Maturities
as of September 30, 2024**



AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Admin/Finance Committee
Board of Directors

From: John Kennedy

Staff Contact: B. Smith / M. Patel

Budgeted: Yes

Budgeted Amount: \$60,000

Cost Estimate: \$60,000

Funding Source: General Fund

Program/ Line Item No. 1060.57011.9920

General Counsel Approval: Yes

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

Subject: ISSUANCE OF SERVICES AGREEMENT TO WEST COAST ARBORIST, INC. TO PROVIDE TREE TRIMMING SERVICES FOR THE RECHARGE FACILITIES

SUMMARY

OCWD currently owns more than 800 trees in and around its recharge facilities. To keep the trees healthy and safe, a regular schedule of trimming is required. Additionally, fallen, diseased, or problematic trees must be removed upon occasion.

Attachment: West Coast Arborist 2024 Rate Sheet

RECOMMENDATION

Agendize for October 16 Board meeting: Authorize issuance of a Services Agreement to West Coast Arborist, Inc. for a three-year term for an amount not to exceed \$60,000 per year to provide tree trimming services for the District's Recharge Facilities.

DISCUSSION/ANALYSIS

OCWD's recharge facilities contain more than 800 trees, all of which require regular maintenance and trimming. Ideally, a mature tree should be trimmed every three to five years. OCWD grounds maintenance staff can maintain and trim the smaller trees, but the majority of the trees require the services of a professional tree trimmer. The District has traditionally outsourced this service because it requires specialized equipment, skill, unique safety requirements, and the volume of work does not justify an in-house capability. To improve efficiency of operations, reduce the overall cost, and manage liability, staff recommends continuing this approach of performing these services under an agreement with an outside firm. Staff developed a Request for Proposals (RFP) for tree trimming services that was advertised on the District's website on July 31, 2024, including direct invitation to a list of qualified companies specializing in tree trimming services. The District received four proposals and evaluated them with an evaluation committee consisting of three District staff members. Table 1 summarizes the proposals and their evaluation results.

Table 1: Evaluation of Tree Trimming Proposals

Firm	Ranking
West Coast Arborists	1
United Pacific Services	2
Great Scott Tree Service	3
Mariposa Tree Management	4

Based on the results from the proposal evaluations, West Coast Arborist, Inc. was ranked as the highest firm. It was determined to offer the best services at low costs. West Coast Arborist, Inc. was established in Southern California in 1972. They are located in Anaheim and currently serve a wide variety of public agencies, including the County of Orange, City of Anaheim, City of Santa Ana, City of Huntington Beach, and many other cities. Additionally, West Coast Arborist satisfactorily performed these services for the District in the past.

Staff budgeted \$60,000 in the current fiscal year for tree trimming services as part of its recharge facilities maintenance budget. One of the first deliverables from the tree maintenance firm retained will be an update to the tree inventory and status database which is contained in a GIS file. The size, condition, and recommended maintenance action for each tree will be documented.

The proposed agreement is in the form of a unit cost agreement where the contract administration, insurance documentation, and unit costs are agreed to in advance while the field work is assigned throughout the year at the discretion of OCWD staff. The expenditures during this fiscal year are not expected to exceed the \$60,000 currently budgeted. Staff anticipates a similar level of effort and expense for the following two years, \$60,000 per year.

Staff recommends award of a Services Agreement to West Coast Arborist, Inc. for tree trimming services for the District's recharge facilities for a period of three years at an amount of \$60,000 per year.

PRIOR RELEVANT BOARD ACTION(S)

10/19/22 R22-10-147 – Authorize issuance of Agreement to Great Scott Tree Service for an amount not to exceed \$60,000 to provide tree trimming services for the District Recharge Facilities for a period of one year with an option for an additional two years under the same terms and conditions.

8/19/20 R20-8-113 – Authorize Amendment No. 2 to Agreement with West Coast Arborist for tree trimming services at District Recharge Facilities for a period of an additional two years for an amount not to exceed \$60,000 per year.

8/15/18 R18-8-114 – Authorize Amendment to Agreement with West Coast Arborist for tree trimming services at District Recharge Facilities for a period of two years, for an amount not to exceed \$60,000 per year.

7/19/17 R17-7-104 – Authorize issuance of Agreement to West Coast Arborist for an amount not to exceed \$60,000 to provide tree trimming services for the District Recharge Facilities for

period of one year with an option to renew two additional years under the same terms and conditions.

12/18/13 R13-12-153 – Authorize issuance of Agreement to Great Scott Tree Service for an amount not to exceed \$60,000 for tree trimming services at the District's Recharge facilities for FY 2013-14, with an option to renew the contract for one year with the same terms and conditions.

10/17/12 R12-10-128 – Authorize issuance of Agreement to Great Scott Tree Service for an amount not to exceed \$50,000 for tree trimming services at the District's Recharge facilities for FY 2012-13, with an option to renew the contract for one year under the same terms and conditions.

8/17/11 R11-8-120 – Authorize renewal of Agreement with Great Scott Tree Service, Inc., for an amount not to exceed \$50,000 to provide tree trimming services for the District's Recharge Facilities for FY 2011-12.

12/16/09 - R09-12-183 – Authorize issuance of Agreement to Great Scott Tree Service for an amount not to exceed \$50,000 to provide tree trimming services for the District's Recharge Facilities for Fiscal Year 2009-10, with an option to renew these services under the same terms and conditions on an annual basis for FY 2010-11 and FY 2011-12

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Administration/Finance Issues Cte
Board of Directors

From: John Kennedy

Staff Contact: R. Fick/B. Velasco/T. Arocho

Budgeted: N/A

Budgeted Amount: N/A

Cost Estimate: N/A

Funding Source: N/A

Program/ Line-Item No. N/A

General Counsel Approval: N/A

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

Subject: SURPLUS OF LAB EQUIPMENT, TOOLS, OBSOLETE PARTS, AND COMPUTER EQUIPMENT

SUMMARY

Staff have determined that certain lab equipment, computer equipment, and miscellaneous tools are irreparable or too costly to repair and no longer necessary for use in District operations. The items listed below were removed from service and placed in temporary storage in the warehouse until approved for disposal.

RECOMMENDATION

Agendize for October 16 Board meeting: Declare items on Surplus List as of September 10, 2024, surplus and authorize the sale and disposal thereof.

BACKGROUND/ANALYSIS

Below is a list of items recommended for surplus. The items listed are either outdated, parts are no longer available and cannot be serviced or are inoperable.

The computer equipment and hardware have either been replaced or have become obsolete or beyond economical repair.

Disposal of the electronic equipment, furniture, tractors, and boats will be accomplished by selling them through an auction company, to private companies or sold for scrap.

Below is a list of the surplus items as of September 10th, 2024.

Surplus List as of September 10th, 2024

LOCATION	DESCRIPTION	QTY	Status	ASSET#
Warehouse	Varian 4000 GC/MS 3800/3380	2	Operable	30440,30461
Warehouse	Teledyne Tekmar Purge & Trap 14-9800-100	2	Operable	N/A
Warehouse	Varian 450 GC 240 MS	3	Operable	30687, 30562, 30560
Warehouse	Varian Autosampler ARCHON MS1005W017	2	Operable	N/A

Warehouse	Bruker Scion Instrument SQB 456-GC	1	Operable	30684
Warehouse	Microplex F34 Solid Printer	1	Operable	30688
Warehouse	Denver Instrument DA Series Scale	1	Operable	N/A
Warehouse	GE Sievers TOC Analyzer 5310C	1	Operable	N/A
Warehouse	Fisher Scientific Oven 3510FS	1	Operable	N/A
Warehouse	Waters HPLC3 Alliance E2695	1	Operable	50535
Warehouse	Agilent Technologies HPLC 1200 Series	2	Operable	30448,30655
Warehouse	Corner Desk With Attachment Filong Cabinet	1	Operable	N/A
Warehouse	Bruker Scion GCMS 436 GC SQ	1	Operable	N/A
Warehouse	Monitors Keyboards Cables	4	Operable	N/A
Warehouse	Computer Keypads	3	Operable	N/A
Switch Gear	New Dimension Power Roll Machine	1	Operable	N/A
Warehouse	Frigidaire Freezer Model No. FGCH25M8LW1	1	Operable	N/A
Warehouse	Parker 450 Filter Cartridge	569	Obsolete	N/A
Warehouse	000-000-10606 Submersible Wilo Mixer (2017)	1	Obsolete	N/A
Warehouse	Bizhub Konica C Series Printers	4	Obsolete	N/A
Warehouse	Magic Chef Fridge	1	Inoperable	N/A
Warehouse	Jouan Centrifuge C412 29111019	1	Inoperable	N/A
Warehouse	Gast Vacuum Pump BFB0523101QG588NDX	5	Inoperable	N/A
Warehouse	Corning Hot Plate PC-500	1	Inoperable	N/A
Warehouse	APC Surge Protection ES750	1	Inoperable	N/A
Warehouse	HP Laser Jet Printer P2035	1	Inoperable	N/A
Warehouse	Agilent Technologies Dry Scroll Vacuum Pump IDP3	1	Inoperable	N/A
Warehouse	Agilent Technologies Vacuum Prod. DS102	1	Inoperable	N/A
Warehouse	Horizon Technology XCEL/VAP	2	Inoperable	30664
Warehouse	Sartorius Extraction Balance	1	Inoperable	08282
Warehouse	Hach Turbidimeter 2100 AN	1	Inoperable	N/A

LOCATION	DESCRIPTION	QTY	Status	ASSET#
Warehouse	Varian 3400 Gas Chromatograph	1	Inoperable	N/A
Warehouse	Honda EM 5000SX Gas Fuel Generator	1	Inoperable	N/A
Warehouse	Computer Monitors	3	Inoperable	N/A
Warehouse	Dell Computer	1	Inoperable	N/A
Warehouse	Dell Computer	2	Inoperable	30566, 30480

Warehouse	HP Laserjet 500 M551 Printer	1	Inoperable	N/A
Warehouse	Sony Cassette Radio CFS5000 & CFD-SF50	2	Inoperable	N/A
Warehouse	HP Printer P2055DN	1	Inoperable	N/A
Field HQ	Baxter FSR164ABA Refrigerator	1	Inoperable	N/A
Warehouse	Thermo Microscopes Auto Probe CP0469	1	Inoperable	N/A

PRIOR RELEVANT BOARD ACTION(S)

None

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Administration/Finance Issues Cte.
Board of Directors

From: John Kennedy

Staff Contact: M. Patel/B. Smith

Budgeted: No

Budgeted Amount: N/A

Cost Estimate: \$20,000

Funding Source: R&R

Program/ Line Item No. R24***

General Counsel Approval: N/A

Engineers/Feasibility Report: N/A

**Subject: ESTABLISH PRADO ACCESS CONTROL PROJECT BUDGET AND
AUTHORIZE PURCHASE ORDER TO ASSI**

Many of the District's facilities have access control that limits entry to authorized persons via their District issued badges. The Prado field office does not currently have an access control system, which is considered a security vulnerability. Staff has received a quotation for installation of access control measures and recommends proceeding with the installation.

Attachment: Quote from ASSI to install access control at the Prado office

RECOMMENDATION

Agendize for October 16 Board meeting:

1. Establish a project budget for Prado Access Control in the amount of \$20,000 funded by the District's Replacement and Refurbishment Fund; and,
2. Authorize issuance of a Purchase Order to ASSI for \$16,442 to procure, install, and integrate the Prado Access Control.

BACKGROUND/ANALYSIS

The District utilizes an access control system in order to proactively manage entry to many of its offices, gates, treatment plant structures, and other facilities. The system generally consists of card readers adjacent to doors and gates, infrastructure to connect the readers to a server, and individual badges that are issued to authorized persons. The Human Resources department administers the access levels for each individual badge. When an authorized person swipes their badge at a reader, the system checks if that badge is authorized access at that time and location, then the system allows operation of the door or gate. This system helps prevent unauthorized persons from entering District facilities, as they may pose a security threat and/or may not be trained to enter the area. Additionally, the access control system keeps a record of badge access times, locations, and persons.

The Prado office is not currently integrated into the District's access control system. This reduces the security protocols for the facility, as staff generally need to leave the doors unlocked in order to allow normal business operations. There are approximately 10 authorized persons accessing the office throughout each day. The office is remote

and located in a rural area. The district leases land adjacent to the office to a business whose patrons are regularly transporting firearms.

The District retains the firm ASSI to service its existing access control system. ASSI is uniquely authorized to perform service and additions to the system, thus competitive proposals are not applicable. Staff has received a quotation from ASSI to add three additional access control points at the Prado office doors, associated hardware for door operation, and integration into the existing access control system. Review of the quotation indicates pricing in-line with similar scopes of service.

Staff recommends establishing a project budget in the amount of \$20,000 funded by the Replacement and Refurbishment (R&R) Fund. Additionally, staff recommends issuance of a purchase order to ASSI in the amount of \$16,442 to create the Prado access control. The remaining project budget funds, \$3,558, would be used as a contingency fund for possible changes of the scope of work during construction.

PRIOR RELEVANT BOARD ACTION(S)

None



Proposal: 13266-1-0-2

Orange County Water District
OCWD Additions

Prepared For:

PROJECT DESCRIPTION & INVESTMENT

Client Information

Site:
14980 River Rd.

Corona, CA 92880

Contact:

Scope of Work

ASSI to provide and install (3) Card Readers at OCWD Prado Corona Facility

Optional Video Scope

Add 3 Interior camera to monitor 3 Card Reader Entrance Doors.

Project Investment

Access Control				\$16,441.32
QTY	Manufacturer	Part #	Description	
9.00	GENETEC.	ADV-RDR-P-1Y	Genetec™ Advantage for 1 Synergis™ Pro Reader – 1 year	
1.00	GENETEC.	SY-LP4502	Mercury Intelligent Controller, Linux Based, 8In/4Out/2Rd, 3rd Party Application Support (2 reader licence connections included)	
1.00	GENETEC.	SY-MR52-S3	Mercury MR52 2-reader interface module Series 3 (8 inputs, 6 relays, PCB only, 2 reader licence connections included). Add GSC-SY-X-1RE if more reader connections are needed.	
1.00	GENETEC.	SY-DV4RD-E2M	LifeSafety Power - Genetec enclosure - 12V & 24VDC 75W 110V 60HZ 4 Reader 2 Mercury or 2 Mercury and Cloudlink E2M - Requires double stacking (2) Mercury boards with hinged standoffs to maint	
3.00	HID	40NKS-00-000000	Signo40, Wall mount, 13.56mHz & 125kHz, OSDP/Wiegand, Pigtail, Mobile Ready	
3.00	GRI	GRI-180-12-BR	GRI, 3/4 Inch Recessed Contacts Brown	
1.00	N/A	N/A	Misc. Materials	
1.00	BELDEN	6504FE	CABLE, 22/6 Shielded Plenum	
1.00	BELDEN	6502UE	CABLE, 22/4 Unshielded Plenum	
1.00	BELDEN	6300UE	CABLE, 18/2 Unshielded Plenum	
1.00	HES	9400-630	HES, RIM STRIKE	
2.00	Schlage	L9080PEU-06A-626-12/24V	Mortise Lockset with REX built-in -AE	

Optional - Video				\$5,484.64
QTY	Manufacturer	Part #	Description	
3.00	GENETEC.	GSC-Om-P-1C	1 camera connection	
9.00	GENETEC.	ADV-CAM-P-1Y	Genetec™ Advantage for 1 Omnicast™ Pro Camera – 1 year	
3.00	AXIS	02327-001	P3265-LV High-performance fixed dome camera with Deep Learning Processing Unit (DLPU). Forensic WDR, Lightfinder 2.0 and Optimized IR. Discreet, dust- and IK10 vandal-resistant indoor casing. Varifocal 3.4-8.9 mm P-Iris lens with remote zoom and focus. Multiple, individually configurable streams, H.264/H.265 with Zipstream and Motion JPEG. HDTV 1080p stream up to 60 fps, 30fps with WDR. Object Analytics, Video motion detection and tampering alarm. Two-way audio and audio detection. Supervised di	
1.00	BELDEN	2413	CABLE, CAT6 Plenum, Natural	

Financial Summary

Total Proposal Investment: \$21,925.96

General Terms and Conditions

1. Pricing is based upon the assumption that all work will be performed during ASSI's normal business hours. If after hours work is requested, an additional charge will be incurred.
2. ASSI carries the following insurance coverage:
 - General Liability: \$1 mil. per occurrence;
 - \$2 mil. gen. aggregate;
 - W/C: \$1 mil. per occurrence
 - \$5 mil. excess umbrella
 - Auto: \$2 mil. combined single limit
 - Customer shall pay premiums for any additional coverage required.
3. All materials and labor are subject to a preliminary notice and subsequent filing of mechanic's lien in the event of payment default. Customer must provide preliminary information prior to commencement of work.
4. All canceled orders and/or returned materials are subject to a 25% restocking fee.
5. A deposit is due upon acceptance of proposal. Balance will be due in progressive net 30 day payments thereafter. Deposit amount is based upon a percentage of the project total. Percentage is determined based upon the size of the project (i.e. Proposals and change orders under \$10k each require a 50% deposit; Those between \$10,001-50,000 require a 35% deposit; and proposals in excess of \$50,000 require a 25% deposit).
6. All new equipment is covered under warranty against defects for a period of one year from date of substantial completion of ASSI's work. Associated labor is also covered during normal business hours.

Performance Items

Include / Exclude

- System Meets Plans/Specifications
- System is Design Build
- Mounting/Termination of Proposed Devices
- System Programming
- Customer Database Input/Programming
- Training
- Project Management
- Engineering and Drawings
- Record Documentation (As Builts)
- Electrified Door Hardware
- Door Coring/Certification/Recertification
- Servers/Workstations
- POE Switches
- Software Install on Servers/Workstation
- Installation of Wire and Cable
- Installation of Cable Suspension
- Regular Business Hours Installation
- After Hours Installation (excl. Sunday/Holidays)
- One Year Warranty Parts/Labor
- Prevailing Wage

Include / Exclude

- Elevator Subcontractor
- Conduit
- JBoxes/Specialty Back Boxes
- 110/120VAC Power
- Access Control Cards/Tags/Transponders
- Patching and Painting
- Ceiling Tiles/Ceiling Grid Repairs
- Vertical/Horizontal Core Drilling
- Lift Rental
- Camera Poles
- 24 HR Central Station Monitoring
- Phone Lines
- Static IP Address
- Network Connection
- Payment Performance Bonds
- Method B License/Permits
- Alarm Monitoring License/Permits
- Low Voltage License/Permits
- Fire/Life Safety Integration

Proposal Acceptance:

I have read the **General Terms and Conditions and payment terms** of the sale, understand them fully, and agree to abide by them.

I hereby certify that I am authorized by my company to sign this agreement. ASSI Security is hereby authorized to perform the work as specified.

Accepted By: ASSI Security
Name: Larry Picone

Signature: _____

Title: _____

Date: _____

Accepted By: Orange County Water District
Name:

Signature: _____

Title: _____

Date: _____

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Administration/Finance Issues Cte.
Board of Directors

From: John Kennedy

Staff Contact: R. Fick/M. Ochoa

Budgeted: Yes

Budgeted Amount: \$192,900

Cost Estimate: \$194,825

Funding Source: General Fund

Program/Line Item No. N/A

General Counsel Approval: N/A

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

Subject: DISTRICT TRAVEL / EXPENSE REPORTS – FY 2023–24

SUMMARY

Attached for Board review is the District Travel – Expense Reports for fiscal year 2023-24.

Attachments:

- District Travel – Expense Report –Board of Directors
- District Travel – Expense Report –General Manager
- District Travel – Expense Report –Staff
- District Travel – Expense Report –Cash Reimbursements

RECOMMENDATION

Agendize for October 16 Board meeting: Receive and file District Travel and Expense reports for FY 2023-24.

DISCUSSION / ANALYSIS

The actual travel expenses for the District in fiscal year 2023-24 were \$194,825 versus a budget of \$192,900. The detail of these expenditures for fiscal year 2023-24 can be found in the table below and the attachments to this staff report:

	Budgeted	Actuals	Variance
Board	45,000	40,375	4,625
General Manager	30,800	16,017	14,783
Staff	117,100	138,432	(21,332)
Total	192,900	194,825	(1,925)

Cash reimbursements paid to employees and Directors during the year are also attached. The California Government Code requires that cash reimbursements in excess of \$50 paid to employees and Directors be reported annually.

PRIOR RELEVANT BOARD ACTION(S)

09/16/2009 M09-114 - Authorize staff to present travel and reimbursement reports on an annual basis in accordance with California Government Code, Section 53065.5.

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Amezcuca, Valerie	7/5 Fountain Valley Board	7.86						
	10/18 Fountain Valley Board	7.86						
	11/1 Fountain Valley Board	7.86						
	11/3 Fountain Valley Special Board	7.86						
	11/15 Fountain Valley Board	7.86						
	12/20 Fountain Valley Board	7.86						
	1/3 Fountain Valley Board	8.04						
	1/17 Fountain Valley Board	8.04						
	2/7 Fountain Valley Board	8.04						
	2/21 Fountain Valley Board	8.04						
	3/6 Fountain Valley Board	8.04						
	5/31 Costa Mesa Water Infrastructure Summit	6.70						
\$								94.06
Bilodeau, Denis	7/5 Fountain Valley Board	22.92						
	7/12 Fountain Valley Water Issues	22.92						
	7/19 Fountain Valley Board	22.92						
	7/26 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	22.92						
	7/28 Fountain Valley Property Management	22.92						
	8/2 Fountain Valley Board	22.92						
	8/9 Fountain Valley Water Issues	22.92						
	8/10 Fountain Valley Admin/Fin	22.92						
	8/16 Fountain Valley Board	22.92						
	8/21 Irvine Meeting w/Moulton Niguel Water District	20.96						
	8/22 Fountain Valley Retirement	22.92						
	8/25 Fountain Valley Property Management	22.92						
	9/6 Fountain Valley Board	22.92						
	9/7 Fountain Valley Legislative/Communications	22.92						
	9/8 Fountain Valley WACO	22.92						
	9/14 Fountain Valley Admin/Fin	22.92						
	9/20 Fountain Valley Board	22.92						
	9/22 Fountain Valley PFAS Litigation Meeting	22.92						
	9/27 Anaheim Future World Water Conference	14.41			20.00			
	9/28 Fountain Valley Independent Special Districts of Orange County Quarterly Meeting	22.92						
	10/3 Riverside Prado Dam Tour	29.96						
	10/4 Fountain Valley Board	22.92						
	10/9 Fountain Valley GWRS Steering	22.92						
10/12 Fountain Valley Admin/Fin	22.92							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Bilodeau, Denis	10/12-13 Costa Mesa Orange County Water Summit	34.06						
	10/18 Fountain Valley Board	22.92						
	11/1 Fountain Valley Board	22.92						
	11/2 Fountain Valley Legislative/Communications	22.92						
	11/3 Fountain Valley General Manager Interview	22.92						
	11/8 Fountain Valley Special Board	22.92						
	11/15 Fountain Valley Board	22.92						
	11/16 Riverside Santa Ana River Flood Protection Agency Meeting	22.92						
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	133.62					520.44	815.00
	12/1 Fountain Valley Special Board	22.92						
	12/6 Fountain Valley Board	22.92						
	1/3 Fountain Valley Board	23.45						
	1/4 Fountain Valley Legislative/Communications	23.45						
	1/8 Fountain Valley GWRS Steering	23.45						
	1/11 Fountain Valley Admin/Fin	23.45						
	1/17 Fountain Valley Board	23.45						
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner	17.42						not required
	2/7 Fountain Valley Board	23.45						
	2/8 Fountain Valley Legislative/Communications	23.45						
	2/14 Fountain Valley Water Issues	23.45						
	2/21 Fountain Valley Board	23.45						
	2/27 Fountain Valley Retirement	23.45						
	2/27-29 Washington, D.C. ACWA 2024 DC Conference (canceled)							825.00
	3/6 Fountain Valley Board	23.45						
	3/13 Fountain Valley Water Issues	23.45						
	3/14 Fountain Valley Admin/Fin	23.45						
	3/20 Fountain Valley Board	23.45						
	4/3 Fountain Valley Board	23.45						
	4/17 Fountain Valley Board	23.45						
	4/26 Fountain Valley Property Management	23.45						
	4/30 Fountain Valley Steve Garvey Briefing	23.45						
	5/1 Fountain Valley Board	23.45						
	5/15 Fountain Valley Board	23.45						
5/17 Fountain Valley Property Management	23.45							
5/22 Fountain Valley Orange County Sanitation District Open House	23.45							
6/13 Fountain Valley Admin/Fin	23.45							
6/19 Fountain Valley Board	23.45							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Bilodeau, Denis	6/28 Fountain Valley Property Management	23.45						
								\$ 3,704.72
Green, Catherine	7/5 Fountain Valley Board	8.52						
	7/6 Fountain Valley Legislative/Communications	8.52						
	7/10 Fountain Valley GWRS Steering	8.52						
	7/12 Fountain Valley Water Issues	8.52						
	7/14 Fountain Valley Association of California Water Agencies Headwaters	8.52						
	7/18 Brea Meeting w/Assemblyman Chen	32.75						
	7/19 Fountain Valley Board	8.52						
	7/21 Association of California Water Agencies Board Meeting	3.93						
	8/2 Fountain Valley Board	8.52						
	8/3 Fountain Valley Legislative/Communications	8.52						
	8/8 Fountain Valley Los Angeles District Corps Colonel Baker Meeting	8.52						
	8/9 Fountain Valley Water Issues	8.52						
	8/16 Fountain Valley Board	8.52						
	8/17 Anaheim Meeting w/Congresswoman Kim	8.52						
	8/18 Santa Margarita Santa Margarita Water District Board Meeting	39.96						
	8/18 Santa Ana Meeting w/Congressman L.Correa	8.52						
	8/21 Irvine Moulton Niguel Water District Officer's Dinner	8.52						
	8/25 Fountain Valley Property Management	8.52						
	8/23-25 San Diego Urban Water 2023 Conference	132.97		90.00		1,001.22	595.00	
	8/31 Laguna Hills BIASC Governing Board Reception & BIA Orange County Board						45.00	
	9/5 Fountain Valley Grand Jury Tour & National Water Research Institute Officers Meeting	8.52						
	9/6 Fountain Valley Board	8.52						
	9/11 Fountain Valley Water Replenishment District of Southern California Tour	8.52						
	9/12 Huntington Beach Kiwanis Talk	4.58						
	9/13 Fountain Valley Water Issues	8.52						
	9/14 Fountain Valley Admin/Fin	8.53						
	9/22 Fountain Valley PFAS Litigation Meeting	8.53						
	9/17-20 Washington, D.C. Legislative Meeting		716.45	113.41	132.57	1,509.66		
	10/3 Riverside Prado Dam Tour	47.16						
	10/3 Fountain Valley National Water Research Institute Officers Meeting	8.52						
	10/4 Fountain Valley Board	8.52						
	10/5 Fountain Valley Legislative/Communications	8.52						
	10/9 Fountain Valley GWRS Steering	8.52						
	10/11 Fountain Valley Water Issues	8.52						

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Green, Catherine	10/12 Fountain Valley Admin/Fin	8.52						
	10/12-13 Costa Mesa Orange County Water Summit	26.20						
	10/14 Huntington Beach Boys & Girls Club Dinner	11.79						
	10/18 Fountain Valley Board	8.52						
	10/21 Irvine Clark Prize Dinner	17.03						
	10/27 Fountain Valley Groundwater Adventure Tour	8.52						
	11/1 Fountain Valley Board	8.52						
	11/2 Carson Pure Water Dedication	8.52						
	11/2 Newport Beach The Southern California Water Coalition Annual Dinner	20.96						
	11/3 Fountain Valley Special Board	8.52						
	11/8 Fountain Valley Special Board	8.52						
	11/9 Fountain Valley Admin/Fin	8.52						
	11/15 Fountain Valley Board	8.52						
	11/22 Fountain Valley Special Board	8.52						
	11/14 Tucson, AZ One Water Summit Conference	15.72	583.99	74.82	21.84	497.02		
	11/28 Indian Wells Association of California Water Agencies Federal Retirement Meeting							25.00
	12/1 Fountain Valley Special Board	8.52						
	12/5 Las Vegas, NV National Ground Water Association Groundwater Week 2023	15.07	437.96	28.00	24.07	150.79		
	12/7 Anaheim Hills PFAS Breakfast	31.44						
	12/7 Fountain Valley Legislative/Communications	8.52						
	12/8 Fountain Valley Property Management	8.52						
	12/13 Fountain Valley Water Issues	8.52						
	12/14 Fountain Valley Admin/Fin	8.52						
	12/20 Fountain Valley Board	8.52						
	12/29 Fountain Valley Executive	8.52						
	1/3 Fountain Valley Board	8.71						
	1/4 Fountain Valley Legislative/Communications	8.71						
	1/8 Fountain Valley GWRS Steering	8.71						
	1/10 Fountain Valley Water Issues	8.71						
	1/11 Fountain Valley Executive	8.71						
	1/24 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	8.71						
	1/25 Sacramento Meeting w/J.Esquivel of the Water Boards	24.12	545.96	20.00				
1/26 Fountain Valley Property Management	8.71							
1/26 Irvine Meeting w/Assemblymember Norris	16.08							
1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner	13.40						130.00	
2/7 Fountain Valley Board	8.71							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Green, Catherine	2/14 Fountain Valley Water Issues	8.71						
	2/15 Fountain Valley Admin/Fin	8.71						
	2/21 Fountain Valley Board	8.71						
	2/23 Fountain Valley Property Management	8.71						
	3/6 Fountain Valley Board	8.71						
	3/7 Fountain Valley Legislative/Communications	8.71						
	3/8 Anaheim ASM Valencia Briefing	18.76						
	3/13 Fountain Valley Water Issues	8.71						
	3/14 Fountain Valley Admin/Fin	8.71						
	3/15 Westminster ASM Ta Briefing	4.02						
	3/20 Fountain Valley Board	8.71						
	3/26 Newport Beach ASM Dixon Briefing	16.75						
	3/28 Irvine Water Festival	17.42						
	3/28 Fountain Valley Santa Ana Rier Flood Protection Agency Meeting	8.71						
	4/3 Fountain Valley Board	8.71						
	4/4 Santa Ana Lou Correa Meeting	17.42						
	4/8 Fountain Valley GWRS Steering	8.71						
	4/10 Fountain Valley Water Issues	8.71						
	4/11 Fountain Valley Admin/Fin	8.71						
	4/16 Placentia J.Wayne Miller dedication ceremony	8.71						
	4/17 Fountain Valley Board	8.71						
	4/24 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	8.71						
	4/26 Fountain Valley Property Management	8.71						
	4/26 Huntington Beach Greentree Neighbors Meeting	5.36						
	4/30 Fountain Valley Steve Garvey Briefing	8.71						
	4/30 Laguna Hills Association of California Water Agencies Reception	37.52						
	5/1 Fountain Valley Board	8.71						
	5/2 Fountain Valley Legislative/Communications	8.71						
	5/3 San Bernardino East Valley Water District Meeting	95.14						
	5/15 Fountain Valley Board	8.71						
	5/17 Fountain Valley Property Management	8.71						
	5/20-23 Washington, D.C. Legislative Meeting			1,201.95	120.00		1,492.29	
	5/31 Costa Mesa Water Infrastructure Summit	13.40						
6/ 5 Fountain Valley Board	8.71							
6/10 Anaheim Environmental Protection Agency Briefing & Tour	26.80							
6/12 Fountain Valley Water Issues	8.71							
6/ 19 Fountain Valley Board	8.71							
6/27 Fountain Valley Santa Ana Rier Flood Protection Agency Meeting	8.71							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Green, Catherine	6/28 Fountain Valley Property Management	8.71						
								\$ 10,942.69
Meeks, Natalie	7/19 Fountain Valley Board	23.58						
	8/16 Fountain Valley Board	23.58						
	8/25 Fountain Valley Property Management	23.58						
	9/6 Fountain Valley Board	23.58						
	9/20 Fountain Valley Board	23.58						
	10/4 Fountain Valley Board	23.58						
	10/27 Fountain Valley Property Management	23.58						
	11/3 Fountain Valley Special Board	23.58						
	11/15 Fountain Valley Board	23.58						
	12/20 Fountain Valley Board	23.58						
	1/17 Fountain Valley Board	24.12						
	2/7 Fountain Valley Board	24.12						
	2/21 Fountain Valley Board	24.12						
	3/6 Fountain Valley Board	24.12						
	4/3 Fountain Valley Board	24.12						
	4/17 Fountain Valley Board	24.12						
	4/26 Fountain Valley Property Management	24.12						
	5/1 Fountain Valley Board	24.12						
5/15 Fountain Valley Board	24.12							
6/10 Anaheim Environmental Protection Agency Briefing & Tour	8.04							
6/19 Fountain Valley Board	24.12							
								\$ 485.04
Nguyen, Dina	8/10 Los Alamitos Los Alamitos Army Base ribbon cutting	13.75						
	10/18 Fountain Valley Board	9.17						
	10/27 Fountain Valley Groundwater Tour	9.17						
	11/3 Fountain Valley Special Board and General Manager Interview	9.17						
	2/10 Westminster Tet Parade	4.69						
	4/17 Fountain Valley Board	9.38						
								\$ 55.33
Rowe, Kelly	7/5 Fountain Valley Board	3.93						
	7/6 Fountain Valley Legislative/Communications	3.93						
	7/7 Fountain Valley WACO	3.93						
	7/10 Fountain Valley GWRS Steering	3.93						
	7/12 Fountain Valley Water Issues	3.93						
	7/13 Fountain Valley Admin/Fin	3.93						
	7/19 Fountain Valley Board	3.93						

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Rowe, Kelly	7/25 Fountain Valley Retirement	3.93						
	7/26 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	3.93						
	7/28 Carlsbad The Southern California Water Coalition Watershed Moments Event	79.91						
	8/3 Pico Rivera American Water Works Association Drought Through Desalination	39.30					100.00	
	8/8 Anaheim ARTIC USDOT visit	19.65						
	8/9 Fountain Valley Water issues	3.93						
	8/10 Fountain Valley Admin/Fin	3.93						
	8/11 Ontario Southern California Water Coalition BIA Water Conference	57.64						
	8/16 Fountain Valley Board	3.93						
	8/17 Trabuco Canyon WateReuse luncheon	36.68						
	8/22 Fountain Valley Retirement	3.93						
	8/23-25 San Diego Urban Water 2023 Conference (canceled)						695.00	
	8/25 Fountain Valley Property Management	3.93						
	8/28-31 Monterey California Special Districts Association 2023 Annual Conference & Exhibitor Showcase			217.96	328.18		673.86	675.00
	9/6 Fountain Valley Board	3.93						
	9/7 Fountain Valley Legislative/Communications	3.93						
	9/13 Fountain Valley Water Issues	3.93						
	9/14 Fountain Valley Admin/Fin	3.93						
	9/20 Fountain Valley Board	3.93						
	9/28 Fountain Valley Independent Special Districts of Orange County Quarterly Meeting	3.93						25.00
	9/30 Fountain Valley Ducks unlimited fund raisers	7.86						
	10/3 Riverside Prado Dam Tour	39.30						
	10/4 Fountain Valley Board	3.93						
	10/5 Fountain Valley Legislative/Communications	3.93						
	10/9 Fountain Valley GWRS Steering	3.93						
	11/1 Fountain Valley Board	3.93						
	11/2 Fountain Valley Legislative/Communications	3.93						
	11/2 Newport Beach The Southern California Water Coalition Annual Dinner	9.17						
	11/3 Fountain Valley Special Board	3.93						
	11/8 Fountain Valley Special Board	3.93						
11/9 Fountain Valley Admin/Fin	3.93							
11/15 Fountain Valley Board	3.93							
11/5-7 Indian Wells 2023 WateReuse California Annual Conference	153.27					767.98	575.00	

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Rowe, Kelly	11/28 Indian Wells Association of California Water Agencies Fall Conference & Expo (canceled)						815.00	
								\$ 5,429.73
Sheldon, Stephen	7/5 Fountain Valley Board	9.17						
	7/12 Fountain Valley Water Issues	9.17						
	7/13 Fountain Valley Admin/Fin	9.17						
	7/26 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	9.17						
	7/28 Fountain Valley Property Management	9.17						
	8/2 Fountain Valley Board	9.17						
	8/3 Fountain Valley Legislative/Communications	9.17						
	8/25 Fountain Valley Executive	9.17						
	8/23-25 San Diego Urban Water 2023 Conference	110.70				685.58	595.00	
	9/6 Fountain Valley Board	9.17						
	9/7 Fountain Valley Legislative/Communications	9.17						
	9/13 Fountain Valley Water Issues	9.17						
	9/20 Fountain Valley Board	9.17						
	9/22 Fountain Valley PFAS Litigation Meeting	9.17						
	10/4 Fountain Valley Board	9.17						
	10/5 Fountain Valley Legislative/Communications	9.17						
	10/12-13 Costa Mesa Orange County Water Summit Dinner	17.02						
	10/18 Fountain Valley Board	9.17						
	11/1 Fountain Valley Board	9.17						
	11/2 Newport Beach The Southern California Water Coalition Annual Dinner	13.75						
	11/3 Fountain Valley General Manager Interview	9.17						
	11/9 Fountain Valley Admin/Fin	9.17						
	11/15 Fountain Valley Board	9.17						
	12/7 Fountain Valley Legislative/Communications	9.17						
	12/8 Fountain Valley Property Management	9.17						
	12/13 Fountain Valley Water Issues	9.17						
	1/3 Fountain Valley Board	9.38						
	1/17 Fountain Valley Board	9.38						
	2/10 Westminster Tet Parade	18.76						
	2/28 Westminster Certificate of recognition	18.76						
	3/22 Fountain Valley Property Management	9.38						
	5/31 Costa Mesa Water Infrastructure Summit	7.37						
	6/19 Fountain Valley Board	9.38						

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Sheldon, Stephen	6/28 Fountain Valley Property Management	9.38						
								\$ 1,724.75
Tran, Van	7/6 Fountain Valley Legislative/Communications	7.85						
	7/10 Fountain Valley GWRS Steering	7.86						
	7/13 Fountain Valley Admin/Fin	7.86						
	7/19 Fountain Valley Board	7.85						
	7/25 Fountain Valley Retirement	7.85						
	7/28 Fountain Valley Property Management	7.85						
	8/2 Fountain Valley Board	7.85						
	8/3 Fountain Valley Legislative/Communications	7.86						
	8/21 Irvine Meeting w/Moulton Niguel Water District	23.58						
	8/23-25 San Diego Urban Water 2023 Conference	119.87					595.00	
	9/14 Fountain Valley Admin/Fin	7.85						
	9/20 Fountain Valley Board	7.85						
	9/22 Fountain Valley PFAS Litigation Meeting	7.85						
	9/23 Westminster Westminster Fall Festival	2.62						
	9/28 Fountain Valley Independent Special Districts of Orange County Quarterly Meeting	7.85					25.00	
	10/3 Riverside Prado Dam Tour	37.99						
	10/11 Westminster City of Westminster Briefing	2.62						
	10/12 Fountain Valley Admin/Fin	7.86						
	10/18 Fountain Valley Board	7.86						
	10/25 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	7.86						
	10/27 Fountain Valley Property Management	7.86						
	11/1 Fountain Valley Board	7.86						
	11/2 Newport Beach The Southern California Water Coalition Annual Dinner	18.34						
	11/3 Fountain Valley General Manager Interview	7.86						
	11/9 Fountain Valley Admin/Fin	7.86						
	11/15 Fountain Valley Board	7.85						
	11/22 Fountain Valley Special Board	7.85						
	12/14 Fountain Valley Admin/Fin	7.86						
	12/20 Fountain Valley Board	7.86						
	1/3 Fountain Valley Board	8.04						
	1/4 Fountain Valley Legislative-Communications	8.04						
	1/6 Anaheim Tet parade Fundraiser	7.37						
	1/8 Fountain Valley GWRS Steering	8.04						
	1/11 Fountain Valley Admin/Fin	8.04						
	1/17 Fountain Valley Board	8.04						

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Tran, Van	1/17 Santa Ana Meeting w/Mesa Water District	11.39						
	1/19 Sacramento Association of California Water Agencies State Legislative Committee Meeting	13.40	603.97	20.00				
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner	12.06					130.00	
	2/7 Fountain Valley Board	8.04						
	2/10 Westminster Tet parade	4.02						
	2/15 Fountain Valley Admin/Fin	8.04						
	3/14 Fountain Valley Admin/Fin	8.04						
	4/15 Los Alamitos City Council presentation	13.40						
	4/17 Fountain Valley Board	8.04						
	4/25 Fountain Valley Independent Special Districts of Orange County Quarterly Luncheon							30.00
	4/26 Fountain Valley Property Management	8.04						
	5/6-9 Sacramento Association of California Water Agencies 2024 Spring Conference	14.07	712.95	207.30		525.68	854.95	
	5/15 Fountain Valley Board	8.04						
	5/22 Fountain Valley Orange County Sanitation District Open House	8.04						
	6/5 Fountain Valley Board	8.04						
	6/19 Fountain Valley Board	8.04						
	6/27 Fountain Valley Santa Ana River Flood Protection Agency Meeting	8.04						
\$ 4,286.85								
Whitaker, Bruce	7/5 Fountain Valley Board	28.16						
	7/6 Fountain Valley Legislative/Communications	28.16						
	7/10 Fountain Valley GWRS Steering	28.16						
	7/12 Fountain Valley Water Issues	28.16						
	7/19 Fountain Valley Board	28.16						
	7/26 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	28.16						
	7/28 Fountain Valley Property Management	28.16						
	8/16 Fountain Valley Board	28.16						
	8/25 Fountain Valley Property Management	28.16						
	8/25 Huntington Beach Barefoot Ball	28.16						
	9/6 Fountain Valley Board	28.16						
	9/7 Fountain Valley Legislative/Communications	28.16						
	9/11 Fountain Valley Water Replenishment District of Southern California Tour	28.16						
	9/13 Fountain Valley Water Issues	28.16						
	9/14 Fountain Valley Admin/Fin	28.16						
9/20 Fountain Valley Board	28.16							
9/28 Fountain Valley Santa Ana River Flood Protection Agency Meeting	28.16							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Whitaker, Bruce	9/28 Fountain Valley Independent Special Districts of Orange County Quarterly Meeting	28.16					25.00	
	10/3 Riverside Prado Dam Tour	30.13						
	10/4 Fountain Valley Board	28.16						
	10/5 Fountain Valley Legislative/Communications	28.16						
	10/9 Fountain Valley GWRS Steering	28.16						
	10/12 Fountain Valley Admin/Fin	28.16						
	10/12-13 Costa Mesa Orange County Water Summit Dinner	44.54						
	10/25 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	28.16						
	10/27 Fountain Valley Property Management	28.16						
	11/1 Fountain Valley Board	28.16						
	11/2 Fountain Valley Legislative/Communications	28.16						
	11/2 Newport Beach The Southern California Water Coalition Annual Dinner	33.41						
	11/3 Fountain Valley General Manager Interview	28.16						
	11/8 Fountain Valley Special Board	28.16						
	11/9 Fountain Valley Admin/Fin	28.16						
	11/15 Fountain Valley Board	28.16						
	11/16 Fountain Valley Santa Ana River Flood Protection Agency Meeting	28.16						
	11/22 Fountain Valley Special Board	28.16						
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	142.79					780.66	815.00
	12/5 Fountain Valley Retirement	28.16						
	12/6 Fountain Valley Board	28.16						
	12/7 Fountain Valley Legislative/Communications	28.16						
	12/8 Fountain Valley Property Management	28.16						
	12/11 Yorba Linda Yorba Linda Well 22 dedication	7.86						
	12/13 Fountain Valley Water Issues	28.16						
	12/14 Fountain Valley Admin/Fin	28.16						
	12/20 Fountain Valley Board	28.16						
	1/3 Fountain Valley Board	28.81						
	1/4 Fountain Valley Legislative/Communications	28.81						
	1/8 Fountain Valley GWRS Steering	28.81						
	1/10 Fountain Valley Water Issues	28.81						
	1/11 Fountain Valley Admin/Fin	28.81						
1/17 Fountain Valley Board	28.81							
1/24 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	28.81							
1/25 Fountain Valley Independent Special Districts of Orange County Meeting	28.81							
1/26 Fountain Valley Property Management	28.81							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Whitaker, Bruce	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner	22.78					130.00	
	2/7 Fountain Valley Board	28.81						
	2/8 Fountain Valley Legislative/Communications	28.81						
	2/14 Fountain Valley Water Issues	28.81						
	2/15 Fountain Valley Admin/Fin	28.81						
	2/21-23 Palm Springs Urban Water Institute Spring 2024 Conference	123.28				498.63	595.00	
	2/23 Fountain Valley Property Management	28.81						
	2/27 Fountain Valley Retirement	28.81						
	3/6 Fountain Valley Board	28.81						
	3/7 Fountain Valley Legislative/Communications	28.81						
	3/13 Fountain Valley Water Issues	28.81						
	3/14 Fountain Valley Admin/Fin	28.81						
	3/20 Fountain Valley Board	28.81						
	3/22 Fountain Valley Property Management	28.81						
	3/28 Fountain Valley SARFPA	28.81						
	4/3 Fountain Valley Board	28.81						
	4/8 Fountain Valley GWRS Steering	28.81						
	4/10 Fountain Valley Water Issues	28.81						
	4/11 Fountain Valley Admin/Fin	28.81						
	4/17 Fountain Valley Board	28.81						
	4/23 Fountain Valley Retirement	28.81						
	4/24 Fountain Valley Orange County Water District-Municipal Water District of Orange County Joint Planning	28.81						
	4/25 Fountain Valley Independent Special Districts of Orange County Quarterly Luncheon	28.81						30.00
	4/26 Fountain Valley Property Management	28.81						
	4/30 Laguna Hills Association of California Water Agencies Reception	34.84						
	5/1 Fountain Valley Board	28.81						
	5/2 Fountain Valley Legislative/Communications	28.81						
	5/15 Fountain Valley Board	28.81						
	5/17 Fountain Valley Property Management	28.81						
	5/22 Fountain Valley Orange County Sanitation District Open House	28.81						
	5/23 Fountain Valley Santa Ana River Flood Protection Agency Meeting	28.81						
5/31 Costa Mesa Water Infrastructure summit	28.14							
5/6-9 Sacramento Association of California Water Agencies 2024 Conference	26.80		319.97	50.25		788.52	840.00	
6/5 Fountain Valley Board	28.81							
6/6 Fountain Valley Legislative/Communications	28.81							
6/12 Fountain Valley Water Issues	28.81							
6/13 Fountain Valley Admin/Fin	28.81							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Whitaker, Bruce	6/19 Fountain Valley Board	28.81						
	6/27 Fountain Valley Santa Ana River Flood Protection Agency Meeting	28.81						
	4/28 Fountain Valley Property Management	28.81						
								\$ 7,733.48
Wiegand, Erik	1/17 Fountain Valley Board	12.73						
	1/26 Fountain Valley Property Management	12.73						
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner	7.37					free	
	2/7 Fountain Valley Board	12.73						
	2/8 Fountain Valley Legislative/Communications	12.73						
	2/14 Fountain Valley Water Issues	12.73						
	2/15 Fountain Valley Admin/Fin	12.73						
	2/27 Fountain Valley Retirement	12.73						
	3/6 Fountain Valley Board	12.73						
	3/7 Fountain Valley Legislative/Communications	12.73						
	3/13 Fountain Valley Water Issues	12.73						
	3/14 Fountain Valley Admin/Fin	12.73						
	3/20 Fountain Valley Board	12.73						
	3/22 Fountain Valley Property Management	12.73						
	3/28 Fountain Valley Santa Ana River Flood Protection Agency Meeting	12.73						
	3/28 Irvine Water Festival	4.02						
	4/1 Irvine Meeting w/Irvine Ranch Water District staff	4.02						
	4/3 Fountain Valley Board	12.73						
	4/4 Fountain Valley Legislative/Communications	12.73						
	4/5 Laguna Niguel water supply issues meeting w/Metropolitan Water District	26.80						
	4/17 Fountain Valley Board	12.73						
	4/23 Fountain Valley Retirement	12.73						
	4/30 Fountain Valley Steve Garvey Briefing	12.73						
	5/1 Fountain Valley Board	12.73						
	5/2 Fountain Valley Legislative/Communications	12.73						
	5/15 Fountain Valley Board	12.73						
	5/20 Irvine Meeting w/Whittingham of Municipal Water District of Orange County	18.09						
	5/22 Laguna Hills Meeting w/State of the 5th District	24.12						
	5/23 Fountain Valley Santa Ana River Flood Protection Agency Meeting	12.73						
	6/12 Fountain Valley Water Issues	12.73						
6/13 Fountain Valley Admin/Fin	12.73							
6/17 Costa Mesa Meeting w/Podolski, Director of Moulton Niguel Water District	4.69							

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total	
Wiegand, Erik	6/19 Fountain Valley Board	12.73							
	6/26 Irvine Meeting w/General Counsel	8.04							
	6/27 Fountain Valley Santa Ana River Flood Protection Agency Meeting	12.73							
\$								440.86	
Yoh, Roger	7/28 Fountain Valley Property Management	18.34							
	8/2 Fountain Valley Board	18.34							
	8/9 Fountain Valley Water Issues	18.34							
	8/16 Fountain Valley Board	18.34							
	8/23-25 San Diego Urban Water 2023 Conference	133.62		117.03		684.40	695.00		
	9/6 Fountain Valley Board	18.34							
	9/28 Fountain Valley Independent Special Districts of Orange County Quarterly Meeting	18.34					25.00		
	10/3 Riverside Prado Dam Tour	36.68							
	10/4 Fountain Valley Board	18.34							
	10/9 Fountain Valley GWRS Steering	18.34							
	10/10 Buena Park Buena Park City Council Meeting	5.24							
	10/13 Costa Mesa Orange County Water Summit Dinner	22.27							
	11/3 Fountain Valley Special Board	18.34							
	11/7 Yorba Linda Presentation to Yorba Linda City Council	20.96							
	11/15 Fountain Valley Board	18.34							
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	149.34			64.12		484.94	815.00	
	12/5 Placentia City Briefing	17.03							
	1/17 Fountain Valley Board	18.76							
	1/25 Fountain Valley Independent Special Districts of Orange County Meeting	18.76							
	2/7 Fountain Valley Board	18.76							
	3/18 Fountain Valley YLWD Tour	18.76							
	3/20 Fountain Valley Board	18.76							
	3/22 Fountain Valley Property Management	18.76							
	4/16 Yorba Linda YLWD Dedication	20.10							
	4/17 Fountain Valley Board	18.76							
	5/6-9 Sacramento Association of California Water Agencies 2024 Conference	10.72		324.97	98.67		522.88	840.00	
	5/22 Fountain Valley Orange County Sanitation District Open House	18.76							
	6/5 Fountain Valley Board	18.76							
6/19 Fountain Valley Board	18.76								
6/28 Fountain Valley Property Management	18.76								
\$								5,477.73	

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - BOARD OF DIRECTORS
JULY 1, 2023 THROUGH JUNE 30, 2024**

Director	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Director Total
Column Total		\$ 9,234.35	\$ 5,666.13	\$ 1,351.78	\$ 178.48	\$ 11,584.55	\$ 12,359.95	\$ 40,375.24

Board Total 40,375.24

Budget 45,000.00

Variance 4,624.76

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - GENERAL MANAGER MICHAEL MARKUS - JOHN KENNEDY
JULY 1, 2023 THROUGH JUNE 31, 2024**

General Manager	Date - Event	Airfare	Car,taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Markus, Michael	8/9 Santa Ana Local Agency Formation Commission Meeting		9.00				9.00
	9/17-20 D.C. Legislative Meetings	458.30	298.23	307.87	1,509.66		2,574.06
	10/22-25 Coronado Association of Metropolitan Water Agencies 2023 Executive Man		141.00	93.08	804.45	1,100.00	2,138.53
	11/5-7 Indian Wells 2023 WateReuse California Annual Conference		96.18		1,210.87		1,307.05
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo				520.44	not required	520.44
	1/25 Sacramento Meeting w/J.Esquivel of State Water Boards	405.97	64.50				470.47
							7,019.55
Kennedy, John	1/25 Sacramento Meeting w/J.Esquivel of State Water Boards	405.97	55.68	62.12			523.77
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner		19.25				19.25
	4/17 Sacramento Orange County Legislative Delegation meeting	688.96	98.31		405.52		1,192.79
	5/1 Huntington Beach Basin Management meeting w/Shoenberger			61.17			61.17
	5/6-9 Sacramento Association of California Water Agencies 2024 Spring Conference	309.97	33.56	289.36	788.51	14.96	1,436.36
	5/20-23 Washington, D.C Legislative meeting	1,104.53	192.15	156.78	1,492.29		2,945.75
	6/18-22 Singapore International Water (note: airfare sponsorship \$1,898.70 is received in August 2024 which will be included in FY24-25 travel report)	2,398.70		420.00			2,818.70
							8,997.79
		5,772.40	1,007.86	1,390.38	6,731.74	1,114.96	16,017.34

GM Total 16,017.34
Budget 30,800.00
Variance 14,782.66

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Awad, Christina	1/21-25 Columbus, OH The Nelac 2024 Forum on Environmental Accreditation		745.05	101.53	81.79	573.40	835.00	
\$2,336.77								
Ayala, Gina	5/9-11/23 Monterey Association of California Water Agencies Spring Conference (Note: airfare was reimbursed in October. The other expenses were included in FY22-23 travel)		535.80					
	11/1-3 Chicago, IL American Water Works Association PFAS Navigating Legal, Financial & Technological Meeting		417.80	247.68	81.15	531.62		
	11/4-8 Indian Wells WaterReuse 2023 California Annual Conference	144.76		13.00	108.07	349.79	525.00	
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	138.86			10.78	520.44	0.00	
	1/10 Anaheim Water Festival Meeting w/Disney and OCWD staffs				82.75			
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Dinner			20.00			130.00	
	6/10-13 Anaheim American Water Works Association 143rd Annual Conference & Expo24 "Transforming the Future of Water"			20.00	87.92		1,025.00	
\$4,990.42								
Bouley, Ryan	4/3-6 Tucson, AZ Arizona Hydrological Society Biennial Symposium on Managed Aquifer Recharge		301.36	56.37		133.40	225.00	
\$716.13								
Bouyounes, Pauline	7/18 Anaheim Meeting w/Recharge Staff	12.45						
	8/10 Anaheim Meeting w/Recharge Staff	12.45						
	9/12 Anaheim Meeting w/Recharge Staff	12.45						
	10/12 Cerritos Public Agency Safety Management Association 2023 Safety Conference	28.82					187.00	
	10/12 Cerritos Public Agency Safety Management Association Conference							
	11/1-22 Anaheim Meetings w/Recharge Staff	37.35						
	12/12-20 Anaheim Meetings w/Recharge Staff	24.90						
	1/23 Anaheim Meeting w/Recharge Staff	12.73						
	2/14-29 Anaheim Training Meetings w/Recharge Staff	38.19						
	3/13 & 3/25 Anaheim Meetings & training w/Recharge Staff	40.74						
	3/14 La Palma Public Agency Safety Management Association Meeting	19.70						
	4/3 Anaheim Meeting w/Recharge Staff	12.73						
	4/17 Long Beach California Workplace Safety Summit	32.16						
	4/26 Anaheim Safety audit meeting w/Recharge Staff	12.73						
	5/23 Anaheim Meeting & training w/Recharge Staff	28.01						
\$512.41								
Carpenter, Jenna	10/25-28 California Invasive Plant Council 2023 Symposium online						125.00	
\$125.00								
Cornell, Ryan	8/7-10 Las Vegas, NV Tri State Conference	370.54			169.90	467.31	125.00	
\$1,132.75								
Dadakis, Jason	10/23 San Diego Association of Metropolitan Water Agencies 2023 Executive Management Conference					836.65	1,100.00	
	11/5-7 Indian Wells 2023 WaterReuse 2023 California Annual Conference			54.00	12.34	771.28	free	
	11/28-30 Indian Wells Association of California Water Association Fall Conference & Expo				30.72	1,070.48	815.00	
	3/11-14 Denver, CO WaterReuse 2024 Symposium		514.10	106.86	48.32	760.47	1,150.00	
	5/4 Santa Ana Metropolitan Water District CRA inspection tour			60.00				

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Dadakis, Jason	6/4 Irvine 2024 California Association of Sanitation Agencies California Water Environment Association Partnering for Impact						190.00	
								\$7,520.22
Dosier, Stephanie	11/14-17 Monterey California Public Employers Labor Relations Association 48th Annual Conference						755.00	
								\$755.00
Harasty, Alicia	9/17-20 Washington, D.C. Legislative Meeting		694.46		132.56	1,532.85		
	10/20 Sacramento Association of California Water Agencies State Legislative Meeting		517.96	88.60	72.02			
	11/2 Newport Beach Southern California Water Coalition Meeting	10.48					275.00	
	11/20 Irvine Senator Min Water Policy Meeting	9.69						
	11/28 Indian Wells Association of California Water Agencies Federal Retirement Meeting						25.00	
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	151.96			190.69	408.70	815.00	
	1/16 Sacramento California State Legislature advocacy day		603.97	109.92	35.53			
	1/25 Fountain Valley Meeting w/Senator Butler staff				25.19			
	1/26 Riverside Southern California Water Coalition Quarterly Luncheon						125.00	
	2/5-6 Sacramento California Municipal Utilities Association 2024 Capitol Day		469.96			219.81	325.00	
	2/9 Sacramento Association of California Water Agencies State Legislative Meeting		551.96	72.87	22.14			
	2/25-3/1 Washington, D.C. Association of California Water Agencies DC Water		763.95		447.79	2,155.51	825.00	
	3/5 Sacramento California Groundwater Coalition Lobby Day		499.06	77.50	23.23			
	3/22 Sacramento Association of California Water Agencies State Legislative Meeting		469.96	38.42	49.15			
	4/10 Sacramento Association of California Water Agencies Legislative Symposium		469.96	60.16	31.10	393.90	335.00	
	4/16 Santa Ana Meeting w/Orange County Supervisor Chaffee & Director Green & JCK				37.11			
	4/17 Fountain Valley Association of California Water Agencies Meeting w/Association of California Water Agencies Staff Hodge & GMA				68.67			
	5/6 Sacramento Association of California Water Agencies Spring Conference		653.96	82.50	84.85	1,008.33	0.00	
	5/20 Washington, D.C. Legislative Meeting	21.44	1,201.95	42.78	416.49	1,492.29		
	6/10 Anaheim Environmental Protection Agency PFAS plant visit				27.80			
								\$19,264.18
Erquiaga, Kira	7/20 Anaheim Groundwater Adventure Tour	25.68						
	8/3 Anaheim Groundwater Adventure Tour	25.68						
	9/6 Anaheim Groundwater Adventure Tour	23.97						
	12/11 Anaheim Public Affairs Group Meeting	23.58						
								\$98.91
Eversole, Ron	11/7-8 Irvine Southwest Membrane Operator Association 2023 Conference						480.00	
								\$480.00
Ewing, Michael	11/7-8 Irvine Southwest Membrane Operator Association 2023 Conference			36.00			480.00	
								\$516.00
Flahive, Tom	3/9-15 Palm Springs Environmental Systems Research Institute Dev Summit	127.30				853.12	1,450.00	
								\$2,430.42
Garcia, James	10/3-5 Anaheim Emerson Exchange Delta V Technology Conference			60.00			1,450.00	
								\$1,510.00
Gu, Han	11/5-7 Indian Wells WaterReuse California Annual 2023 Conference	150.00		26.00	79.15	725.58	525.00	
								\$1,505.73

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Haney, Lisa	8/1-3 La Jolla Forecast Informed Reservoir Operations Workshop			103.96	201.39	869.92		
	9/12-14 Burbank Groundwater Resources Association 6th Annual Western Groundwater Congress			77.98	32.51	697.20	930.00	
	11/5-7 Indian Wells 2023 WaterReuse California Annual Conference					1,108.11	free	
	11/28-30 Indian Wells Association of California Water Association Fall Conference & Expo				57.77	482.56	815.00	
	12/7-9 Buford, GA The Water Tower Institute Resolve "Women in Water" Workshop		687.80	567.28	180.88	847.64	250.00	
	1/31 Costa Mesa Municipal Water District of Orange County Water Policy Forum & Dinner						130.00	
	2/7 Irvine Orange County Water Association Event						30.00	
	2/28-3/1 Las Vegas, NV Multi-State Salinity Coalition 2024 Annual Salinity Summit			227.97		26.77	179.14	365.00
	4/3-6 Tucson, AZ Arizona Hydrological Society Biennial Symposium on Managed Aquifer Recharge			412.19		11.76	400.20	0.00
5/6-9 Sacramento Association of California Water Agencies 2024 Spring Conference			269.97			788.51	0.00	
								\$10,751.51
Henderson, Zachary	7/11-14 San Diego Environmental Systems Research Institute User Conference	121.84		190.00	61.21	946.68		
	2/28 Riverside Meeting w/Prado Wetland Staff	49.58						
	2/29 Anaheim Meeting w/Recharge Staff	24.79						
								\$1,394.10
Henry, David	10/3-5 Anaheim Emerson Exchange Delta V Technology Conference						1,450.00	
								\$1,450.00
Herndon, Roy	11/5-9 Dallas, TX American Water Works Association Water Quality Technology Conference 2023		494.95	115.12	107.66	688.83	415.00	
	2/6 Ontario American Ground Water Trust-Association of Ground Water Agencies 25th Annual California Groundwater Conference						270.00	
	6/10-13 Anaheim American Water Works Association 143rd Annual Conference & Expo24 "Transforming the Future of Water"			20.00				
Hutchinson, Adam	8/1-3 La Jolla Forecast Informed Reservoir Operations Workshop			125.13	64.64	734.68		
	9/5-8 Los Angeles Floodplain Management Association 2023 Annual Conference			49.00			525.00	
	9/12-14 Burbank Groundwater Resources Association 6th Annual Western Groundwater Congress						300.00	
	11/7-8 Sacramento Flood Mar Forum		345.96	35.61	15.89	180.32		
	4/3-5 Tucson, AZ Arizona Hydrological Society Biennial Symposium on Managed Aquifer Recharge		286.31	52.00		266.80	225.00	
	5/7 Sacramento Association of California Water Agencies Spring Conference		269.97	119.49	11.40			
								3,607.20
Johnson, Claire	11/5-7 Indian Wells 2023 WaterReuse California Annual Conference	149.34		54.10		771.18	free	
	3/1 American Water Works Association Cross-Connection Control Policy Handbook At A Glance webinar						50.00	
	6/10 Sacramento WaterReuse recycled water fee stakeholder meeting		299.96					
								\$1,324.58
Kennedy, John	11/28-30 Indian Wells Association of California Water Association Fall Conference & Expo			64.12		515.09	815.00	
	12/21 Huntington Beach Meeting w/P. Shoenberger				42.75			
								\$1,436.96
Koki, Linda	7/10-14 San Diego Environmental Systems Research Institute User Conference	121.84			143.84	1,182.16	free	
								\$1,447.84

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Lane, Kenny	8/7-11 Las Vegas, NV Tri State Conference	272.48			237.90	613.08	125.00	
								\$1,248.46
Liebzeit, Craig	11/7-8 Irvine Southwest Membrane Operator Association 2023 Conference			60.00			400.00	
								\$460.00
Lomeli, Ben	10/12 Cerritos Public Agency Safety Management Association 2023 Safety Conference						187.00	
								\$187.00
Macbeth, Cameron	10/25-28 California Invasive Plant Council 2023 Symposium online 10/19-11/3 IGIS drone						125.00 410.00	
								\$535.00
Mang, Alex	10/25-28 California Invasive Plant Council 2023 Symposium online						125.00	
								\$125.00
Manning, Brian	8/7-11 Las Vegas, NV Tri State Conference	331.44			250.24	613.08	125.00	
								\$1,319.76
Mansell, Derrick	11/7-8 Irvine Southwest Membrane Operator Association 2023 Conference 6/18-30 Singapore International Water Week		1,550.60			4,049.52	400.00 2,057.43	
								\$8,057.55
Marshall, Erin	7/31-8/3 Minneapolis, MN Environmental Measurement Symposium		697.80	28.99	196.95	843.80	545.00	
								\$2,312.54
McMichael, David	10/25-28 California Invasive Plant Council 2023 Symposium online						125.00	
								\$125.00
Nettles, Crystal	5/12-17 Indian Wells California Public Information Officials Association Spring Conference 2024 5/23 Hollywood Park CANVA Create 2024	119.80 64.45			35.49 40.79	779.31	675.00 175.00	
								\$1,889.84
Nevill, Shawn	8/1-2 La Jolla Forecast Informed Reservoir Operations Workshop					434.96	free	
								\$434.96
Noguera, Ricardo	11/7-8 Irvine Southwest Membrane Operator Association 2023 Conference			18.00			free	
								\$18.00
O'Toole, Kevin	8/1-2 La Jolla Forecast Informed Reservoir Operations Workshop 9/12-14 Burbank Groundwater Resources Association 6th Annual Western Groundwater Congress 2/28-3/1 Las Vegas, NV Multi-State Salinity Coalition 2024 Annual Salinity Summit	103.50 62.48		35.00		331.36	600.00	
			235.97	93.48		179.14	445.00	
								\$2,085.93
Olsen, Chris	5/4 Nevada Hoover Dam Tour			60.00				
								\$60.00
Paliwal, Medha	1/17 Tustin Chamber of Commerce Networking Event 2/13-16 Portland, OR Water Environment Federation-American Water Works Association Utility Management Conference 2024 3/12 Anaheim Media training w/Recharge Staff 4/9 Corona Meeting w/Prado Staff 4/30 Downey SoCal Gas Tour 5/12-17 Indian Wells California Public Information Officials Association Spring Conference 2024			377.80	86.10	31.11	415.30	30.00 715.00
		13.13						
		38.26						
		21.44						
		133.53			69.59	779.34	675.00	

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Paliwal, Medha	5/23 Hollywood Park CANVA Create 2024	45.69					175.00	
	6/8 Anaheim Orange County Green Expo	14.94						
\$3,621.23								
Pannu, Meeta	9/12-14 Burbank Western Groundwater Congress	69.44			76.03	424.76	450.00	
	10/21 Irvine Clarke Prize	24.89						
	4/3-6 Tucson, AZ Arizona Hydrological Society Biennial Symposium on Managed Aquifer Recharge		331.20	287.99	197.27	266.80	270.00	
	6/10-13 Anaheim American Water Works Association 143rd Annual Conference & Expo24 "Transforming the Future of Water"	14.74		20.00	18.50		30.00	
\$2,481.62								
Parmar, Prem	7/31-8/3 Minneapolis, MN Environmental Measurement 2023 Symposium		697.80	177.91	178.27	675.04	545.00	
	2/26-27 San Diego Pittcon Conference & Exposition 75 Anniversary	113.23		36.00	44.41	218.63		
\$2,686.29								
Parsons, Sheryl	4/1 Orange Meeting w/Orange County Public Works Department	22.11						
	4/2 Chino Meeting w/Prado Staff	28.27						
	4/10 Riverside Sunnyslope Creek restoration meeting w/Staff	64.05						
	4/28-5/3 Pittsburgh, PA Environmental Markets 2024 Conference		614.52	76.14	125.77	1,248.30	999.00	
	5/7 Riverside Meeting w/Riverside-Corona Resource Conservation District	27.74						
	5/8 San Bernadino Meeting w/Prado Basin Habitat Sustainability Committee	21.44						
	5/29 Riverside Meeting w/Prado staff	25.53						
5/31 Irvine University of California, Irvine Environmental Collaboratory Workshop				15.00				
\$3,267.87								
Patel, Mehul	7/23-25 Flagstaff, AZ WateReuse Arizona		262.95	957.42	32.24	375.80	free	
	8/2 Pomona California Adaptation Forum Conference			10.00			50.00	
	8/30-9/1 Vancouver, WA American Membrane Technology Association - Northwest Membrane Operator Association Workshop		428.00	82.00	53.37	406.95	300.00	
	9/30-10/4 Chicago, IL Water Environmental Federation Wastewater Federation Technical Exhibition 2023 Conference		901.30	214.98	60.44	1,123.44	815.00	
	10/5 Los Angeles Meeting w/American Architects-Engineers Association			37.50				
	10/13 Anaheim Orange County Water Summit Meeting			20.00				
	11/2 Newport Beach Southern California Water Coalition Annual Meeting			143.15				
	11/5-7 Indian Wells 2023 WateReuse California Annual Conference			38.00	48.49	725.58		
	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo			33.26	53.07	520.44	free	
	3/4-7 West Palm Springs, FL American Membrane Technology Association-American Water Works Association 2024 Membrane Technology Conference & Expo		681.19	164.15	1,118.22	326.57	865.00	
	3/11-14 Denver, CO WateReuse 2024 Symposium		435.55	245.09	60.73	781.32	850.00	
	4/19-20 Sacramento Metropolitan Water District of Southern California State Water Project inspection meeting			40.00				
	5/7-8 Racine, WI American Membrane Technology Association "Beyond the surface: exploring membrane water treatment & solving PFAS Workshop		659.71	141.40	17.85	168.37	150.00	
\$14,398.53								
Perry, Audrey	7/24 Santa Ana Well visit w/Stantec & Santa Ana City Staff	14.02						
\$14.02								

**ORANGE COUNTY WATER DISTRICT
ANNUAL TRAVEL SUMMARY REPORT - STAFF
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Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
Pham, Christina	9/12-14 Burbank Western Groundwater Congress					424.76	450.00	
	4/3-6 Tucson, AZ Arizona Hydrological Society Biennial Symposium on Managed Aquifer Recharge (canceled, partial registration refund. Air ticket will be applied on future travel)		(see note)				222.50	
								\$1,097.26
Plumlee, Megan	8/13-27 San Francisco American Chemical Society Fall 2023 Conference		167.81				399.00	
	9/7-8 Palo Alto California Water Data 8th Annual Summit		183.97	112.96	22.68	711.48	375.32	
	9/30-10/4 Chicago, IL Water Environmental Federation Wastewater Federation Technical Exhibition 2023 Conference		222.81	154.43	71.74	1,813.22	815.00	
	10/24-26 El Paso, NM Brackist Groundwater National Desalination Research Facility 6th Annual Water Innovations & Networking Workshop		284.96	452.68	44.44	452.25		
	11/5-7 Indian Wells WaterReuse California Annual 2023 Conference			26.00		725.58	675.00	
	3/11-14 Denver, CO WaterReuse 2024 Symposium			353.68	143.79	55.14	535.92	950.00
	4/12 Pasadena Caltech Workshop	56.95		9.00				
	4/13-22 London, UK Global Water Summit	23.45	805.90	90.89	54.64			
6/10-13 Anaheim American Water Works Association 143rd Annual Conference & Expo24 "Transforming the Future of Water"							950.00	
6/23-28 Holderness, NH 2024 Environmental Sciences: Water Grodon Research Conference (note: airfare was reimbursed in September, will be included in FY24-25 travel reporting)			702.20	0.00				
								\$12,442.89
Polanco, Julio	1/18-19 Laguna Beach Microbes in Wastewater Symposium						300.00	
								\$300.00
Raley, Robert	10/3-5 Anaheim Emerson Exchange Delta V Technology Conference			75.17			1,450.00	
								\$1,525.17
Safarik, Jana	11/5-7 Indian Wells WaterReuse California Annual Conference	164.54		14.99		751.58	525.00	
	1/18-19 Laguna Beach Microbes in Wastewater Symposium						300.00	
	3/11-14 Denver, CO WaterReuse 2024 Symposium		504.12	197.09	95.65	1,013.96	850.00	
								\$4,416.93
Sanchez, Lily	11/5-9 Dallas, TX American Water Works Association Water Quality Technology Conference 2023		434.81	210.97	162.95	1,148.05	695.00	
								\$2,651.78
Smith, Benjamin	8/7 Irvine Groundwater Resources Association of California Aquifer storage & recovery in California lunch						25.00	
	10/30 Irvine Orange County Water Association "The Promise and Risk of AI"						30.00	
	12/7 Irvine Environmental & Water Resources Congress re East Garden Grove-Wintersburg Project						40.00	
	12/19 Irvine Orange County Water Association "Improved Forecasts of Atmospheric Rivers"						30.00	
	3/20 Irvine Orange County Water Association "Potable Water Quality Analyzer"						30.00	
	4/4 Irvine Environmental & Water Resources Congress "Innovating Potable Reuse: Pure Water Southern California"						45.00	
	4/17 Irvine Orange County Water Association "Clearwater Project Clears theWay to Protect Waterways"						30.00	
	6/6 Irvine Environmental & Water Resources Congress "El Toro Regional Reservoir Floating Cover & Liner Replacement"						45.00	
6/18 Costa Mesa Orange County Public Works T&DI luncheon						35.00		

**ORANGE COUNTY WATER DISTRICT
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JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff	Date - Event	Mileage	Airfare	Car, taxi, shuttle, parking	Meals	Lodging	Registration & other	Total
								\$310.00
Tan, Lo	7/18 Orange-Fullerton Davis-Bacon labor compliance for East Orange County Water District, City of Fullerton & City of Tustin PFAS Project	31.44						
	7/27 Orange-Fullerton-Tustin Davis-Bacon labor compliance for Irvine Ranch Water District, City of Fullerton & City of Tustin PFAS Project	32.75						
	8/4 Orange-Fullerton Davis-Bacon labor compliance for City of Fullerton & East Orange County Water District PFAS Project	31.44						
	8/8 Orange-Tustin Davis-Bacon labor compliance for City of Tustin & Irvine Ranch Water District PFAS Project	24.89						
	10/23-26 Las Vegas, NV American Water Works Association Conference		198.96		152.40	154.31	516.12	free
								\$1,142.31
Versluis, Patrick	11/28-30 Indian Wells Association of California Water Agencies Fall Conference & Expo	163.75					free	
	5/7-9 Sacramento Association of California Water Agencies 2024 Spring Conference		269.97			525.68	840.00	
								\$1,799.40
Column Total		\$ 4,192.55	\$ 24,709.92	\$ 7,709.91	\$ 7,023.96	\$ 50,383.44	\$ 44,412.25	\$138,432.03

Staff Total 138,432.03
Budget 117,100.00
Variance (21,332.03)

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff / Director	Non Travel Related	Total
Almario, Fernando	12/20/22-1/19/24 phone stipend	511.63
Ayala, Gina	12/12 cable for District Christmas party	78.15
Ayala, Gina	3/26 Water Festival lunch for staff	129.54
Banuelos, Alex	8/24-12/23/23 phone stipend	160.00
Barker, Zachary	1/18/23-6/17/24 phone stipend	680.00
Berch, Dani	3/1/23-11/30/23 phone stipend	360.00
Bilodeau, Denis	9/19/23 reimb/on-line Board Agenda - laptop reimbursement	702.00
Bonsangue, John	9/29 supplies for maintenance	8.06
Bonsangue, John	10/4 meal for special project meeting	82.52
Boudreau, Jeffrey	6/23/22-6/22/23 phone stipend	480.00
Bouley, Ryan	6/11-12/10/23 phone stipend	240.00
Bouley, Ryan	10/5 encroachment permit for PFAS Fullerton Main Plant	308.99
Bouyounes, Pauline	6/7 safety device	114.99
Boyd, Michelle	6/4/22-9/3/23 phone stipend	600.00
Brandon, Scott	12/22/22-10/21/23 phone stipend	400.00
Brandon, Scott	10/1 laptop charger	48.48
Brandon, Scott	10/25 gas for T-164	50.01
Brandon, Scott	10/26 resistors for FHQ	36.75
Brandon, Scott	10/31 adapter	11.84
Carpenter, Jenna	2/2-12/2/23 phone stipend	400.00
Cervantes, Alex	8/12/23 fuel	175.00
Cervantes, Alex	9/21 beverage for operators	40.90
Cervantes, Alex	9/21 safety vest	60.29
Cervantes, Alex	5/3 asphalt disposal	640.00
Dadakis, Jason	1/19 sims card for phone	10.88
Davidson, Ely	7/12/23-6/11/24 phone stipend	440.00
Davidson, Scott	1/17/23-1/16/24 phone stipend	480.00
Davis, Jeremy	1/4 ACS dues	160.00
Doplito, Pete	6/9 air quick exhaust valve for T-135	26.04
Doplito, Pete	6/13 drivershaft for RT-45	67.83
Doplito, Pete	6/28 air quick exhaust valve for T-135	64.92
Doplito, Pete	7/20 toner	56.16
Doplito, Pete	7/26 heater	42.17
Doplito, Pete	8/9 plug	91.05
Doplito, Pete	8/10 couplings	73.61
Doplito, Pete	8/23 fishing chest waders for Recharge	86.15
Doplito, Pete	8/28 loctite gasket maker	53.86
Doplito, Pete	9/5 wading boots for Recharge	96.96

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
JULY 1, 2023 THROUGH JUNE 30, 2024**

Staff / Director	Non Travel Related	Total
Doplito, Pete	9/8 exhaust valve for water truck	37.87
Doplito, Pete	9/11 binoculars for Recharge	22.40
Doplito, Pete	9/19 T-103 driver side armrest	55.16
Doplito, Pete	9/19 boat bailer drain plugs	34.50
Doplito, Pete	9/20 bug repellent for operators	21.52
Doplito, Pete	10/11 flagpole solar light	89.64
Doplito, Pete	10/12 battery adapter	19.93
Doplito, Pete	10/16 City of Placentia transportation permit	180.00
Doplito, Pete	10/18 car inverter	29.94
Doplito, Pete	10/18 injector	93.00
Doplito, Pete	10/19 T-84 door handle	12.92
Doplito, Pete	10/19 F450 shock and T-104 front support	202.88
Doplito, Pete	10/26 City of Villa Park transportation permit	17.00
Doplito, Pete	11/1 5-Coves radiator flush	15.06
Doplito, Pete	11/14 maintenance tool	10.76
Doplito, Pete	11/20 T-132 differential repair	23.53
Doplito, Pete	11/30 TR-59 pump starter	159.86
Doplito, Pete	12/3 T-124 conductor/connector	18.31
Doplito, Pete	12/4 SCADA communications cable	56.01
Doplito, Pete	12/18 tires patches	61.40
Doplito, Pete	12/18 shop tools	14.99
Doplito, Pete	12/20 wading boots for Recharge staff	96.94
Doplito, Pete	12/27 fence ties	34.48
Doplito, Pete	1/4 base radio	28.00
Doplito, Pete	1/8 RT-45 air intake tube	67.53
Doplito, Pete	11/20 lighting upgrade @Recharge shop	5.17
Doplito, Pete	1/15 welding torch holder & flagging tape	176.69
Doplito, Pete	1/15 vehicle lamps	11.52
Doplito, Pete	1/22 vacuum cleaner cord	32.31
Doplito, Pete	1/23 ant baits	193.70
Doplito, Pete	2/2 concrete repair mortar	46.09
Doplito, Pete	2/16 City of Lake Forest transportation permit	92.96
Doplito, Pete	2/20 City of Fountain Valley transportation permit	90.00
Doplito, Pete	2/20 laths	107.64
Doplito, Pete	2/20 air brakes	96.70
Doplito, Pete	2/21 lift pump controller	126.02
Doplito, Pete	2/21 worklight and battery	58.79
Doplito, Pete	2/22 weather proof connector kit	150.84

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
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Staff / Director	Non Travel Related	Total
Doplito, Pete	3/4 connector for laptop	17.02
Doplito, Pete	4/9 battery adapter	19.93
Doplito, Pete	4/11 leak detector for automotive smoke	75.41
Doplito, Pete	4/11 TR-15 control valve	75.43
Doplito, Pete	4/25 tire repair plugs	29.00
Doplito, Pete	4/29 liftgate socket for trailer	31.78
Doplito, Pete	5/6 lath	53.82
Doplito, Pete	5/9 torque	23.77
Doplito, Pete	5/9 dust seal kit for trucks	74.27
Doplito, Pete	5/14 transmission reverse band	16.14
Doplito, Pete	5/15 patch kit for chest waders	19.80
Doplito, Pete	5/20 pipes (includes sales tax)	392.99
Doplito, Pete	5/20 test cells	45.18
Doplito, Pete	5/21 sand bags	129.29
Dosier, Bruce	6/10/23-2/9/24 phone stipend	320.00
Dosier, Stephanie	12/10/22-1/9/24 phone stipend	480.00
Drain, Matthew	12/27/22-6/26/24 phone stipend	720.00
Erquiaga, Kira	3/27-11/26/23 phone stipend	320.00
Erquiaga, Kira	11/23 photo book for Mike	38.94
Esparza, Jahaziel	7/18/22-11/17/23 phone stipend	640.00
Evans, Jeremy	10/26 T-188 injection rocker	150.00
Fick, Randy	5/3/23-5/2/24 phone stipend	480.00
Field, David	6/14/23-6/13/24 phone stipend	480.00
Field, David	11/7 plugs for well sampling	50.34
Field, David	2/21 geologist license renewal	180.00
Furtado, Jon	5/7/23-3/6/24 phone stipend	400.00
Garcia, Jaime	10/6 Mid Basin fiber optic jumper	9.69
Gautier, Eric	11/20 SWRCB certificate renewal	150.00
Gautier, Eric	1/26 tools	48.90
Greening, Mark	12/5/22-6/4/24 phone stipend	720.00
Gu, Han	12/11/22-12/10/23 phone stipend	480.00
Haney, Lisa	lunch for staff meeting	64.64
Haney, Lisa	6/30-12/29/23 phone stipend	240.00
Hernandez, Josue	1/17-9/16/23 phone stipend	320.00
Hernandez, Josue	1/29-2/2 Emerson Delta V training @ Austin, TX - car rental & gas, meals, parking	1,042.70
Hollinden, Pat	8/26-9/25/23 phone stipend	520.00
Huang, Andrew	1/24/23-1/23/24 phone stipend	480.00
Hutchinson, Adam	3/1/23-2/28/24 phone stipend	464.94

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
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Staff / Director	Non Travel Related	Total
Hutchinson, Adam	11/11-15 Steering Committee food	111.11
Hutchinson, Adam	1/9 Planning Workshop food	72.99
Issak, Natasha	2023-2024-04 Education Reimbursement	5,000.00
Johnson, Claire	2/27 professional license renewal	180.00
Kennedy, John	12/23/22-5/22/24 phone stipend	680.00
Kovacevic, Janice	7/6 computer loan	1,032.10
Kovacevic, Janice	8/6 operations' kitchen supplies	115.25
Kovacevic, Janice	11/7-11 District Christmas centerpieces	305.81
Lam, Thuy	2023-2024-01 Education Reimbursement	1,161.20
Lam, Thuy	2023-2024-08 Education Reimbursement	2,322.40
Lam, Thuy	2023-2024-10 Education Reimbursement	1,491.32
Langarica, Julio	5/11/22-1/10/24 phone stipend	760.00
Li, Li	11/20 geologist license renewal	180.00
Liebzeit, Craig	2/15/23-1/14/24 phone stipends	369.95
Liebzeit, Craig	5/30 AWWA water treatment operator exam	250.00
Macbeth, Cameron	2/12-12/11/23 phone stipend	400.00
Macbeth, Cameron	5/8 A-7 car wash	9.00
Macbeth, Cameron	6/9 snake foods	60.84
Macbeth, Cameron	6/9 T-163 car wash	21.99
Macbeth, Cameron	6/12 T-159 car wash	9.00
Macbeth, Cameron	6/23 tether for radio	22.67
Macbeth, Cameron	7/5 coffee pods for office	22.99
Macbeth, Cameron	8/15 T-163 car wash	10.00
Macbeth, Cameron	9/21 T-163 car wash	11.99
Macbeth, Cameron	8/30 coffee pods for office	22.99
Macbeth, Cameron	9/18 coffee pods for office	27.99
Macbeth, Cameron	9/7 mice for snake	32.30
Macbeth, Cameron	9/13 electric ring for electroshocker	206.61
Macbeth, Cameron	9/25 usb docking station	48.93
Macbeth, Cameron	10/12 FAA drone registration	5.00
Macbeth, Cameron	11/21 memory card for drone	26.09
Macbeth, Cameron	9/28 snake foods	28.00
Macbeth, Cameron	11/22 snake foods	32.30
Macbeth, Cameron	10/2 car wash T-163	10.00
Macbeth, Cameron	12/11 car wash T-163	10.00
Macbeth, Cameron	10/5 coffee for Prado office	35.99
Macbeth, Cameron	11/15 coffee for Prado office	4.99
Mansell, Derrick	6/24/22-1/23/24 phone stipend	760.00
Markus, Michael	5/27-12/26/23 phone stipend	280.00
McMichael, David	7/20 ant bait	24.97
McMichael, David	7/20 ice towel	25.00

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
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Staff / Director	Non Travel Related	Total
McMichael, David	7/20 mosquito wipes	29.52
McMichael, David	7/20 ropes	50.56
McMichael, David	4/27 snake gaiter	86.96
McMichael, David	5/1 insect repellent, mirros	58.46
McMichael, David	4/8/23-1/7/24 phone stipend	360.00
Merlo, John	1/24-7/23/23 phone stipend	154.15
Miller, Liam	1/21/23-6/20/24 phone stipend	680.00
Nettles, Crystal	3/6 award submission	140.00
Nguyen, Tuan	2023-2024-03 Education Reimbursement	2,948.17
Nguyen, Tuan	2023-2024-09 Education Reimbursement	2,051.83
Nguyen, Vickie	June 2023-May 2024 internet reimbursement	959.88
Noguera, Ricardo	2/26 AWWA Water Treatment Operator III certification exam	350.00
Ochoa, Melissa	1/14/23-1/13/24 phone stipend	480.00
Okey, Brian	1/6/23-6/5/24 phone stipend	330.00
O'Toole, Kevin	6/13/23-6/12/24 phone stipend	480.00
Paliwal, Medha	1/27/23-1/26/24 phone stipend	370.00
Paliwal, Medha	12/11 department meeting - mileage	13.17
Pannu, Marmmeet	Jan23-Jun24 phone stipends	720.00
Pannu, Marmmeet	3/27-28 CWF / YES mileage	50.92
Pannu, Marmmeet	7/25 Water Environment Federation 2023 membership	361.00
Park, Daniel	6/2/22-7/1/23 phone stipend	520.00
Parmar, Prem	1/29/23-1/28/24 phone stipend	480.00
Patel, Mehul	4/23/23-3/22/24 phone stipend	440.00
Perry, Audrey	6/4/22-7/3/23 phone stipend	520.00
Plumlee, Megan	11/5/22-12/27/23 phone stipend	436.53
Plumlee, Megan	10/18-23 Singapore PUB tour - food	116.26
Polanco, Julio	12/23/22-12/22/23 phone stipend	480.00
Price, Rebecca	1/9/23-6/8/24 phone stipend	667.70
Raley, Robert	1/2/23-1/1/24 phone stipend	422.79
Ramirez, Adrian	3/26 CWF - meal	39.90
Ramirez, Adrian	4/9 eagle banding - mileage	64.99
Ramirez, Adrian	4/16 headshot supplies	21.04
Reynoso, Octavio	1/14/23-1/28/24 phone stipend	480.00
Reynoso, Octavio	9/20 landscape expo training @Anaheim = registration and parking	180.00
Safarik, Jana	1/31-12/31/23 phone stipend	480.00
Sarmiento, Sydney	2023-2024-07 education reimbursement	5,000.00
Scott-Roberts, Sandy	6/29/22-6/28/23 phone stipend	474.50
Scott-Roberts, Sandy	5/15 engineers license renewal	180.00

**ORANGE COUNTY WATER DISTRICT
ANNUAL SUMMARY REPORT - REIMBURSEMENTS PAID TO EMPLOYEES
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Staff / Director	Non Travel Related	Total
Simala, Danny	11/17 work boots	179.43
Simala, Danny	12/15 truck training fee	4,412.50
Simala, Danny	2/9/23-3/8/24 phone stipend	490.67
Souza, John	3/11 Grade IV Wastewater Treatment Plant Operator certification	150.00
Spade, Charles	12/29 Grade II Wastewater Treatment Plant Operator certification	150.00
Spolar-Nino, Yadira	9/30 office supplies	381.84
Torres, Luis	10/24 Grade III Wastewater Treatment Plant Operator certification	110.00
Uribe, Esmer	12/7 District Christmas supplies - mileage	3.75
Uribe, Esmer	1/4/23 meeting supplies -mileage	7.86
Uribe, Esmer	8/14 grill	146.90
Uribe, Esmer	9/27 confined space training	294.12
Uribe, Esmer	10/2 tv for training	273.22
Uribe, Esmer	2/7 TV for Prado	449.68
Valdez, Noe	11/2 plug	16.53
Versluis, Patrick	7/10/22-6/9/24 phone stipend	915.54
Villalobos, Marcus	2023-2024-02 education reimbursement	585.00
Villalobos, Marcus	2023-2024-05 education reimbursement	1,231.71
Vu, Chris	Grade III Wastewater Treatment Plant Operator certification	150.00
Wang, Betty	CWEA certificate FY23-24	302.00
Yoshiba, Gary	12/27 geologist license renewal	180.00

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

Budgeted: N/A

To: Administration/Finance Issues Cte.
Board of Directors

Budgeted Amount: N/A

Cost Estimate: N/A

From: John Kennedy

Funding Source: N/A

Program/Line Item No.: N/A

General Counsel Approval: N/A

Staff Contact: R. Fick/M. Ochoa

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

**Subject: INDEPENDENT AUDITORS REPORT FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

SUMMARY

The Independent Auditors Report on the District's Comprehensive Annual Financial report for the fiscal year ended June 30, 2024 is complete. Ryan Domino from Lance, Soll & Lunghard, LLP, our auditor, will present the report to the Committee and answer any questions.

Attachments:

- A) Lance, Soll & Lunghard, LLP LP Audit Summary letter
- B) Report on Internal Control over Financial Reporting, compliance and other matters
- C) The Districts Annual Comprehensive Financial Report for the years ended June 30, 2024
- D) Single Audit for the year ended June 30, 2024
- E) Ratios for financial analysis

RECOMMENDATION

Agendize for October 16 Board meeting: Receive and file Audit Reports prepared by Lance, Soll & Lunghard, LLP for the period ended June 30, 2024.

BACKGROUND/ANALYSIS

The Audit Report is prepared for the OCWD Board of Directors to provide a detailed analysis of District financial management's performance, the adequacy of corporate policies, procedures, internal controls, and financial reporting systems. The Independent Auditor's Report concludes that the financial statements attached present a fair representation of the results of operations for the fiscal year.

The auditors have no recommendations that should be pursued by management to strengthen controls and improve reporting. No further issues requiring improvement were discovered and, consequently, no management letter with recommendations is included this year.

PRIOR RELEVANT BOARD ACTION(S) Annual



[Date]

To the Board of Directors
Orange County Water District
Fountain Valley, California

We have audited the financial statements of the Orange County Water District, (the "District") for the years ended June 30, 2024 and June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023-2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

Management's estimates of the net other postemployment benefits liability (OPEB) are based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We are pleased to report that no such misstatements were identified during the course of our audit.



To the Board of Directors
Orange County Water District
Fountain Valley, California

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated [Date of Management Representation Letter].

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the required other postemployment benefits schedules, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Future GASB Pronouncements

The following Government Accounting Standards Board (GASB) pronouncements will be effective for the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal Year 2024-2025

GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 102, *Certain Risk Disclosures*.

Fiscal Year 2025-2026

GASB Statement No. 103, *Financial Reporting Model Improvements*.



To the Board of Directors
Orange County Water District
Fountain Valley, California

Future Projects

Comprehensive Project, *Revenue and Expense Recognition*.

Major Project, *Going Concern Uncertainties and Severe Financial Stress*.

Major Project, *Infrastructure Assets*.

Practice Issue, *Classification of Nonfinancial Assets*.

Practice Issue, *Risks and Uncertainties Disclosures*.

Practice Issue, *Subsequent Events*.

Restriction on Use

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

Very truly yours,

Lance, Soll & Lunghard, LLP

Lance, Soll & Lunghard, LLP

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Orange County Water District
Fountain Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Orange County Water District (the "District"), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 15, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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



To the Board of Directors
Orange County Water District
Fountain Valley, California

Purpose of This Report

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

Lance, Soll & Lughard, LLP

Brea, California
August 15, 20X1

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ORANGE COUNTY WATER DISTRICT

FOUNTAIN VALLEY, CALIFORNIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Years Ended June 30, 2024 and 2023

ORANGE COUNTY WATER DISTRICT
FOUNTAIN VALLEY, CALIFORNIA

Annual Comprehensive Financial Report
With Report on Audit By
Independent Certified Public Accountants

For the Years Ended June 30, 2024 and June 30, 2023

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ORANGE COUNTY WATER DISTRICT
FOUNTAIN VALLEY, CALIFORNIA

Annual Comprehensive Financial Report
With Report on Audit By
Independent Certified Public Accountants

For the Years Ended June 30, 2024 and June 30, 2023

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ORANGE COUNTY WATER DISTRICT
FOUNTAIN VALLEY, CALIFORNIA

Annual Comprehensive Financial Report
With Report on Audit By
Independent Certified Public Accountants

For the Years Ended June 30, 2024 and June 30, 2023

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INTRODUCTORY SECTION

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LETTER OF TRANSMITTAL

October xx, 2024

To the Board of Directors and the customers of the Orange County Water District:

We are pleased to submit the Annual Comprehensive Financial Report of the Orange County Water District (District or OCWD) for the fiscal year ended June 30, 2024. District staff worked collectively and followed guidelines set forth by the Governmental Accounting Standards Board to prepare this report. This document, which contains a complete set of basic financial statements, is presented in conformity with generally accepted accounting principles (GAAP) and audited by Lance, Soll & Lunghard, LLP (LSL), a firm of licensed certified public accountants, in accordance with generally accepted auditing standards. State law requires that all special-purpose local governments publish these basic financial statements within six months of the close of the agency's fiscal year.

Management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, the District has established a comprehensive framework of internal controls. The District's internal controls are designed to provide appropriate assurance that the basic financial statements will be free from material misstatements.

The goal of the independent audit was to provide reasonable assurance and not absolute assurance that the basic financial statements of the District for the fiscal year ended June 30, 2024, were free of material misstatement. The independent audit involved examining the District's records on a test basis, disclosures in the basic financial statements, assessing the accounting principles used, estimates made by management, and evaluating the overall financial statement presentation. The independent auditors rendered an unmodified opinion that the District's basic financial statements for the fiscal year ended June 30, 2024, are presented fairly in conformity with GAAP.

The Management Discussion and Analysis (MD&A), which follows the Independent Auditor's Report, provides an overview and analysis of the basic financial statements, and should be read in conjunction with the financial statements.

AGENCY PROFILE

The District was formed in 1933 by a special act of the California State Legislature to protect Orange County's rights to water in the Santa Ana River. The District's primary responsibility is managing the vast groundwater basin under northern and central Orange County that supplies water to 19 cities and water districts (Producers), serving more than 2.5 million Orange County residents. The District gives highest priority to the protection, safety, and enhancement of groundwater.

A ten-member Board of Directors (Board), seven of whom are elected at large by division within the District service area, govern the District. The other three Directors are appointed by their representative city councils of Anaheim, Fullerton, and Santa Ana. The District currently has 226.5 full time equivalent employees overseeing day-to-day activities at the direction of the General Manager.

The District Act provides for local financing of the District's operations by a combination of ad valorem taxes and water replenishment assessments. It empowers the District to levy and collect a replenishment assessment (RA) and an additional replenishment assessment (ARA) on water extracted from the groundwater basin. These monies are used to purchase supplemental water for groundwater recharge, to construct, operate and maintain water production facilities, and to acquire water rights and spreading facilities to replenish and protect the groundwater supply of the District and for administrative purposes.

The Board also sets an annual basin equity assessment (BEA) that generally represents the difference between the cost of pumping groundwater and purchasing supplemental water. Producers annually pay the BEA on each acre-foot pumped in excess of the basin production percentage (BPP) established by the Board.

The District primarily recharges the groundwater basin with Santa Ana River (SAR) flows, Groundwater Replenishment System (GWRS) water, and untreated water purchased from the Metropolitan Water District (MWD) of Southern California. The Santa Ana River flows valued at approximately \$180 million a year are essentially free to the District, less the expense to capture and percolate the water, resulting in groundwater that costs about half of the cost of MWD water imported from Northern California and the Colorado River. The Santa Ana River flows, Groundwater Replenishment System water, and untreated MWD water are percolated into deep groundwater aquifers through spreading basins in Anaheim and Orange. By naturally filtering the SAR flows and MWD untreated water through the ground, the District saves ratepayers millions of dollars each year in water treatment costs.

The groundwater basin provides about 85% of all water used within the District's service area. With one of the most sophisticated groundwater protection programs in the country, the District uses more than 733 (owned and non-owned) wells providing more than 1,331 sampling points from which the District takes more than 18,743 water samples and conducts approximately 405,832 laboratory analyses every year.

The District's monitoring program looks for more than 583 possible contaminants, which is more than the 161 target contaminants required by health agencies.

The District currently holds rights to all Santa Ana River flows reaching Prado Dam in Riverside County (the dam is owned by the U.S. Army Corps of Engineers for flood prevention). The District owns 2,150 acres behind the dam that is used for water conservation, water quality improvement and environmental enhancement. The District saves approximately \$37.39 million a year by collecting storm water behind Prado Dam, which is recharged into the basin instead of being lost to the ocean.

The District operates the world's largest wastewater purification facility of its kind, called the Groundwater Replenishment System (GWRS). The GWRS takes highly treated sewer water destined for the ocean, purifies it to near-distilled quality, and puts it back into the groundwater basin and the District's seawater intrusion barrier. The GWRS, a joint project of the District and the Orange County Sanitation District (OCSD), produces high-quality water for approximately half of the cost of MWD water, and uses less energy than is required to import water from Northern California and the Colorado River.

Additional efforts to increase local water supplies include expanding the capacity of the existing percolation facilities, treating poor quality water to make it useable, studying methods to extend the life of water treatment filtration membranes, improving advanced purification technologies, and studying the quality of Santa Ana River water and other water-related issues. Other District activities focus on expanding the Prado wetlands, groundwater treatment at wellheads, computer modeling of the groundwater basin and conservation of endangered or threatened species.

The District continues to adopt strategies to ensure that sufficient water supplies will be available in the future to replenish, protect and maximize the use of the groundwater basin. Ensuring water quality continues to be a top priority for the District; extra effort is extended in the area of monitoring water quality and improving coastal conditions, along with sound financial choices to minimize the costs of projects. Those extra efforts are summarized in the items listed below:

Maintaining and Improving Water Quality

Drinking water in California is among the most highly regulated and safest in the world. Operating for more than sixteen years now, the GWRS brings Orange County's water quality to a higher level. The District conducts monitoring programs on behalf of the local water retailers to meet monitoring requirements implemented by the California Department of Health Services and the U.S. Environmental Protection Agency.

The District also implements additional monitoring programs for groundwater management. These programs are designed to give the District a warning of potential problems so corrective action can be taken to protect northern and central Orange County's water supply before there is a problem.

The District's organic and inorganic laboratory provides real value to local water retailers by testing all groundwater to ensure public health. The District has always maintained a proactive policy toward maintaining water quality.

Improving Coastal Conditions

Production from the basin requires coastal mitigation measures. The District has implemented various capital projects to improve coastal conditions. The District's two main objectives are to ensure high quality coastal groundwater supplies and to protect the coastal aquifer subunits from seawater intrusion through expansion of the seawater barrier.

Using the Safest and Most Cost-Effective Financing Option

The District has traditionally and successfully used long-term debt financing in the form of Certificates of Participation, Revenue refunding bonds, and low-cost State and Federal loans to pay for capital projects that have increased water production, removed pockets of contamination, increased producer pumping capacity, increased the capture of Santa Ana River flows, and prevented seawater intrusion. The District is always seeking ways to minimize capital project costs. The District was successful in securing a low-rate Water Infrastructure Finance and Innovation Act (WIFIA) loan for the partial funding of the GWRS Final Expansion project and State Revolving Fund (SRF) loan for the balance of the project and a WIFIA loan for the partial funding of the per- and polyfluoroalkyl substances (PFAS) Treatment Facilities project.

ECONOMIC CONDITION AND OUTLOOK

The District's service boundary covers virtually the entire northern half of Orange County. About 2.5 million Orange County residents rely on the groundwater basin for about 85% of their water needs. Orange County is one of the major metropolitan areas in California and the nation representing the third most populous county in the state, and fifth in the nation. Population growth is approximately 0.5% annually.

Orange County's economic growth is expected to slow but will remain above the national average. The growth of inflation was up 0.1% over the past month and up 2.9% from a year ago. Local, statewide, and national unemployment has gone up compared to last year. The local unemployment rate in June 2024 was 4.0% versus 5.2% for California and 4.1% for the nation. The California State Budget has passed. Although the precise implications of the state budget are unclear at this time, the District is expecting no cuts in the ad valorem property tax revenues for the upcoming fiscal year (FY) 2024-25.

During the water year 2023-24, the District replenished 336,400 acre-feet (af) of water. This includes 199,402 af of Santa Ana River flows, 106,600 af of GWRS water, and of 2,160 af of imported water. Other water sources include natural replenishment from rainfall that provided an additional 28,300 af of water.

Groundwater use in Orange County in water year 2023-24 was approximately 280,480 af or 91.5 billion gallons during the water year. Groundwater met 84.1% of the water demand within District boundaries. There are challenges ahead in meeting future water demand, but with continued investment in cost-effective capital improvement projects, the District is confident that the groundwater basin can stay ahead of demand and continue to provide a reliable, high-quality water supply.

MAJOR INITIATIVES FOR THE FUTURE

The District is Planning the Following Projects for Fiscal Year 2024-2025:

The District's combined projects will provide regional, statewide and national benefits. All these projects are an effective response to meeting the federal mandate to decrease California's dependency on imported waters from the Colorado River and the Sacramento-San Joaquin River Delta (the "Delta"). The current method of moving water through the Delta to the pumps of the California State Water Project is in jeopardy due to recent environmental rulings. OCWD's projects help to diminish the region's reliance on uncertain imported water supplies.

PFAS Treatment Systems

This project provides the design and construction of PFAS (per- and polyfluoroalkyl substances) treatment systems to eleven impacted Producers to remove PFAS from the water prior to serving to customers. Twenty-five PFAS treatment systems have already been constructed and are in operation. Construction activities for nine treatment systems and design work for twenty treatment systems is currently underway. Design and construction of PFAS treatment systems will continue over the next few years.

Santiago Floating Pump Station

The Santiago Basin Floating Pump Station controls will be modified with new pump drives and new piping to accommodate pumping in Santiago above 240' MSL. Conduits and floats will be repaired. Wires to pumps will be replaced and new wire anchors installed to prevent wire slumping in the conduits during low-water conditions. Design of the repairs and modifications has been completed. The first phase of construction has started which includes accessing, inspecting and testing the wiring and conduits and replacement as needed to get one of the pumps operational. Replacement of pump electrical drives and new wiring for the second pump will occur in the spring of 2025.

Water Education and Outreach Programs

The District is dedicated to the creation, promotion, and management of water education and outreach programs for the communities it serves and beyond. The goal of these programs is to educate the public about where our water comes from, highlight OCWD's groundwater management and water supply initiatives, and discuss the importance of this precious resource. OCWD has continued to build upon the success of its virtual and in-person programs, offering the flexibility of both options so people and organizations can participate at their convenience and in the method they prefer.

The components that comprise OCWD's water education and outreach programs are:

Children's Water Education Festival

In March 2024, OCWD celebrated the 27th anniversary of the Children's Water Education Festival – the nation's largest event of its kind – facilitating water education and stewardship presentations to third, fourth and fifth graders throughout Orange County. More than 5,100 students attended this year's event. Forty-eight organizations participated in the 2024 Festival, offering 60 educational and interactive presentations to students, including nine from OCWD staff. Since its inception in 1997, more than 152,000 students have experienced this award-winning water education program.

Middle & High School Program (formerly Next Generation Water Leaders)

In response to feedback from teachers and schools regarding the Next Generation Water Leaders virtual program, and the desire to return to in-person field trips, OCWD has begun redesigning the educational program for this age group. The Next Generation Water Leaders Program was not made available during the 2023-2024 school year. While designing the program to be launched in the fall of 2024, OCWD welcomed back middle and high school students for in-person tours of the Groundwater Replenishment System during the 2023-2024 school year. 17 schools toured the Groundwater Replenishment System, reaching 672 students and their teachers.

Prado Wetlands Traveling Scientist Program

During the 2023-2024 school year, Inside the Outdoors (ITO), administered by the Orange County Department of Education, developed and piloted a new Traveling Scientist program for third grade. This new one-hour, Next Generation Science Standards-aligned program brings the *Prado Constructed Wetlands* Virtual Field Trip to life for students as they explore a traveling nature center.

As part of the program, students take on the role of an OCWD environmental scientist and use their five senses to explore how the Prado Constructed Wetlands help enhance water quality and reliability for Orange County, as well as provide a healthy habitat for the Least Bell's Vireo. Various investigations are conducted designed to resemble a nature center, allowing students to learn more about the abiotic conditions, animals, and plants that inhabit the wetlands.

Inside the Outdoors piloted the program during the 2023-2024 school year at 27 Orange County schools, reaching 903 students.

O.C. Water Summit

Since 2008, the annual O.C. Water Summit has brought together individuals, business, community, and civic leaders to hear discussions about local water supply and water reliability challenges. The premier regional water event educates elected officials, water industry professionals and the public on what measures are in place to address these issues as well as possible solutions to future challenges. OCWD staff worked with presenters and sponsors to host the Summit on October 13, 2023, where approximately 350 people attended. The 2023 Summit featured three sessions and 29 sponsors. District staff is actively planning the next Summit on September 27, 2024.

Water Advisory Committee of Orange County

The Water Advisory Committee of Orange County (WACO) was formed in 1983 to facilitate the discussion of current and emerging water issues among Orange County policymakers and water professionals. Monthly meetings are typically held on the first Friday of each month and provide attendees with an opportunity for professional networking and to receive informative presentations from water industry professionals, academics, economists, engineers, political officials, and others about key water issues affecting Orange County.

OCWD.com

As a public agency, the District's website includes extensive documents, forms for tour reservations and public records requests, audio clips of meetings, educational materials, and information that addresses how OCWD performs its duties. The website contains information that reflects OCWD's core values of transparency, sound planning, investment and financial management, high-quality water, environmental stewardship, and securing a highly reliable water supply. Over the last year, the website was updated with new design elements based on best practices. Webpages were frequently updated to address priority programs and water issues such as PFAS and the Groundwater Replenishment System.

Social Media

The District manages a robust social media program utilizing Facebook, X, LinkedIn, Instagram, Threads, TikTok, and YouTube to further promote OCWD's projects, programs, and mission. The combined social media platforms engage more than 18,000 followers who learn about the District and local water supply. OCWD staff shares information on its platforms multiple times per week to ensure a consistent and frequent flow of communication.

Hydrospectives Newsletter

The monthly Hydrospectives newsletter provides the latest information about water quality and reliability, water reuse and supply, the watershed, and groundwater management to nearly 3,500 subscribers. Each month the newsletter directs subscribers to various OCWD links.

Speakers Bureau

Through its active speaker's bureau program, OCWD receives requests for representatives to go out to the community and speak to numerous organizations and schools, as well as at local, national, and international conferences. In FY 2023-24, staff and board members gave approximately 95 virtual and in-person presentations to community organizations, city councils and conferences.

Facility Tours

As a leader in water reuse and groundwater management, OCWD provides on-site and virtual tours and briefings for visitors from local colleges, water agencies, the surrounding community, and international organizations. More than 135 onsite and virtual tours were given to OCWD visitors during FY 2023-24, hosting more than 2,541 guests. Additionally, for those unable to attend a scheduled virtual or in-person tour, OCWD's on-demand tour videos are available to view on the District's YouTube channel. To date, nearly 15,000 views have been garnered for the on-demand tour videos.

Water Webinars

OCWD has continued to build upon the success of its webinar program, first launched in May 2020, to bring water education to a broad range of stakeholders including a global audience. The District's Water Webinar series features emerging and newsworthy topics related to various aspects of water management and highlights important OCWD programs and projects that impact local water supply. Four webinars were completed in FY 2023-24. To date, OCWD has produced 32 live webinars, which have garnered approximately 19,000 views.

Media Outreach

Through its comprehensive programs spanning groundwater management, water quality, water recycling, research and development, and much more, OCWD continues to be recognized positively as a local, regional, statewide, national, and international water leader. OCWD actively writes and distributes press releases, participates in media interviews, and has been featured in thousands of print and broadcast stories such as *Orange County Register*, *Los Angeles Times*, *CBS News*, *CalMatters*, *The Epoch Times*, *ABC7*, *The Associated Press*, *The Washington Post*, *KPCC*, *MSN*, and many more. In FY 2023-24, media stories that featured OCWD had a combined reach of over 2.6 billion.

Legislative Outreach

OCWD, with the assistance of experienced consultants, maintains an active presence in the government arena to forge and maintain long-term, positive and proactive relationships with legislative offices to expand water reuse, advocate for the development of new water supplies, expand the use of new technologies, increase stormwater capture, among other topics. Decisions and actions are guided by two documents: 2023-24 Legislative Policies and State and Federal Legislative Goals and Strategy.

Awards & Accomplishments

OCWD is recognized globally for its leadership and innovation on water quality, water supply and reliability, groundwater management, the environment, and sound financial management. Its work has been recognized by local and international organizations and the District has received numerous awards over the years.

The following list of awards is representative of the acclaim and recognition bestowed on the District in FY 2023-24.

- Best in Show Award | GWRS Final Completion Dedication | California Association of Public Information Officials
- EPIC Award | GWRS Final Completion Dedication | California Association of Public Information Officials
- Beacon Award, Honorable Mention | OCWD & OC San for its partnership on the GWRS | Institute for Local Government

- Innovative Project of the Year | OCWD & OC San for GWRS Final Expansion | California Special Districts Association
- Outstanding Capital Project Award | GWRS Final Expansion | California Association of Sanitation Agencies
- Utility of the Future Today | OCWD | Water Environment Federation, National Association of Clean Water Agencies, the Water Research Foundation, WaterReuse Association, and the U.S. Water Alliance
- Project Excellence | OCWD & GWRS Final Expansion | Water Environment Federation
- Harriett M. Wieder Water Leadership Award | General Manager Mike Markus | Southern California Water Coalition
- Recycled Water Agency of the Year, Large | OCWD & OC San for GWRS Final Expansion | WaterReuse California
- Lifetime Achievement Award | General Manager Mike Markus | WaterReuse California
- Operator of the Year | Derrick Mansell, GWRS operations manager | Southwest Membrane Operator Association
- Plant of the Year | GWRS | Southwest Membrane Operator Association
- U.S. Water Prize, Outstanding Public Sector Organization | OCWD & OC San | U.S. Water Alliance
- Water Project of the Year Pubby Award | GWRS | American Infrastructure Magazine
- Outstanding Groundwater Supply Project | GWRS | National Ground Water Association

A complete list of awards dating back to 2003 can be found on the District's [awards webpage](#).

RELEVANT FINANCIAL POLICIES

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures that the assets of the District are protected from loss, theft, or misuse. The internal control structure also ensures that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District's internal control structure is designed to provide reasonable assurance that these objectives are met.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management.

Accounting and Budgetary Policies

The District maintains its accounting records on an accrual basis. A great deal of consideration is given to the adequacy of internal accounting controls in developing and evaluating the District's accounting system. Internal accounting controls are designed to provide reasonable assurance regarding: (1) the safeguarding of District assets against theft or unauthorized use and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets.

The District's Board of Directors approves operating and capital budgets annually and allocates required funding accordingly prior to June 30 each fiscal year. The budget includes proposed expenses by department (function) and the means of financing them. Budgetary controls and evaluation are affected by comparisons of actual revenue and expenses with planned revenues and expenses for the period. The Board approves total budgeted appropriations and any amendments to the appropriations throughout the year. The District has adopted a Uniform Purchasing Policy that identifies agreed-upon purchasing standards.

Debt Management

The District's debt mainly consists of Certificates of Participation (COP), Refunding Revenue Bond (RRB), state loans, WIFIA loans, and commercial paper. The District has executed 18 issuances since 1989. Only four COP and RRB issuances are outstanding (2003A, 2017A&B, 2019A&B, C&D and 2021A) as of June 30, 2024. Other issuances are either advanced refunded, defeased, or refinanced with the help of the state loans and Refunding Revenue Bonds.

During FY 2023-24, the District has drawn \$18.5 million from the WIFIA loan agreement with the Environmental Protection Agency (EPA) for the construction of the final expansion of the GWRS project.

During FY 2022-23, the District has drawn down \$1.72 million from the State Water Resource Control Board loans and \$115.36 million from the WIFIA loan agreement with the Environmental Protection Agency (EPA) for the construction of the final expansion of the GWRS project.

During FY 2021-22, the District issued \$94.42 million of 2021A debt to partially support the PFAS project. The District entered into a low rate WIFIA loan agreement with the Environmental Protection Agency (EPA) for the partial funding of the PFAS project, which was used to retire the 2021A debt.

During FY 2020-21, the District entered into \$181.2 million construction installment sale agreements with the State Water Board. As of the year end June 30, 2022, the District has drawn \$124.3 million funds against these agreements. These construction loan agreements will fund part of the final expansion of the GWRS project.

During FY 2019-20, the District issued \$158.2 million of 2019C&D debt to refinance 2013A refunding revenue bonds and GWRSIE state loan debt that resulted in significant debt service savings.

During FY 2018-19, the District issued \$141.505 million of 2019A&B debt to partially support the final expansion of the GWRS project and partially refunded \$7.8 million of 2017B Certificate of Participation debt that resulted in debt service savings. The District entered into low rate WIFIA loan agreement with the Environmental Protection Agency (EPA) for the partial funding of the GWRS Final Expansion project.

During FY 2016-17, the District advance refunded \$125.985 million of 2009A Certificate of Participation debt with series 2017 A&B debt that resulted in approximately twenty million dollars in debt service savings.

During FY 2014-15, the District cash defeased \$26.8 million of 2005B Certificate of Participation debt. This resulted in a reduction of senior debt service by an average of \$3.4 million per year between FY 2015-16 and FY 2024-25 and reduced the FY 2015-16 Replenishment Assessment (RA) by \$10 per acre-foot.

During fiscal year 2013-14, the District used \$28.4 million of commercial paper debt to purchase land for the creation of La Palma basin. The District has \$12.9 million tax-exempt commercial paper debt currently outstanding from this purchase.

The District has a letter of credit and reimbursement agreement supporting a commercial paper program with Sumitomo Mitsui Banking Corporation. The District has a credit capacity of \$70.0 million less \$12.9 million outstanding commercial paper debt to meet its future financing needs through the commercial paper program. For FY 2024-25, the District has budgeted \$8.4 million of principal payment of commercial paper debt.

The District's rated debt obligations have received an AAA rating from Fitch Ratings and Standard & Poor's and an Aa1 rating from Moody's based on the District's long-term credit quality. The ratings mean the District is one of the highest rated water agencies in the State of California. Maintaining a high rating saves the District and local water ratepayers millions of dollars by allowing the District to borrow money more easily and at lower rates.

The high ratings reflect great confidence in the District's general and fiscal management and its leadership in the water industry. It bears truth to the District's competitive replenishment assessment rates, particularly in comparison to alternative water supply options, strong debt service coverage, and the District's ability to address Southern California's long-term water supply problems with new water projects like the GWRS.

OTHER INFORMATION

Independent Audit: The District's policy, as well as sound financial practice, requires an annual audit of financial records and transactions of all operations of the District by independent certified public accountants selected by the Board of Directors. The accounting firm of LSL CPAs was selected to perform the (FY 2023-24) audit. The auditor's opinion is included in this report.

Awards: The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Orange County Water District for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for one year. We believe our current ACFR continues to meet the Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate of achievement.

The preparation of a comprehensive annual financial report on a timely basis is a large task, made possible only by the combined efforts of many staff members. Employees of the Finance Department deserve special recognition. Without their efforts, the completion of this report would not have been possible.

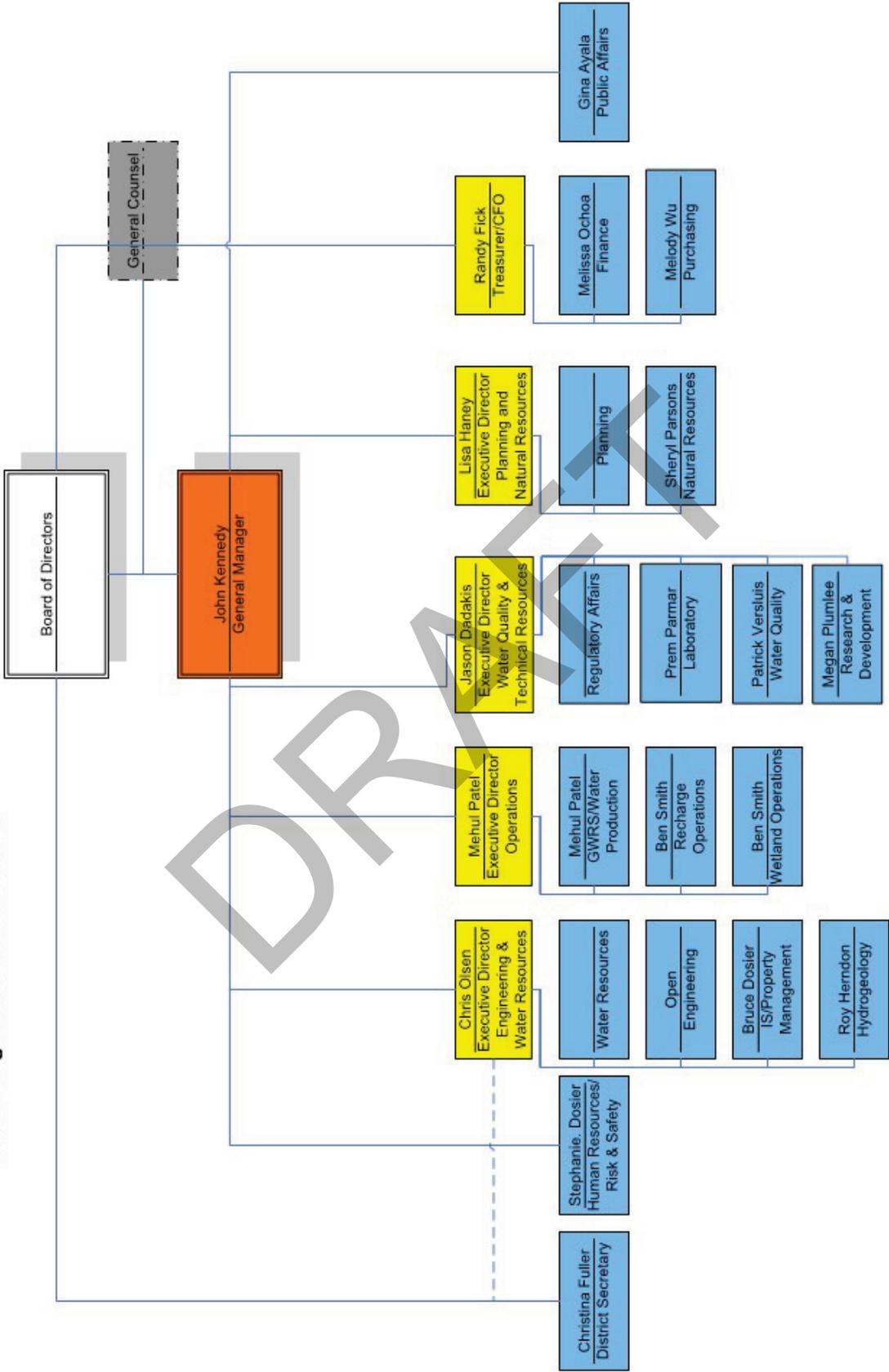
We would also like to thank and recognize the members of the Board of Directors and especially the Administration and Finance Committee members for their continued support in the planning and implementation of the District's fiscal policies.

Respectfully submitted,

John Kennedy
General Manager

Randy Fick
Chief Financial Officer/Treasurer

OCWD Organizational Structure





**Orange County Water District
Comprehensive Annual Financial Report
Fiscal Year 2023-24**

Board of Directors

Dina Nguyen, Esq., Division 1

Denis Bilodeau, P.E., 1st Vice President, Division 2

Roger Yoh, P.E., Division 3

Van Tran, Esq., 2nd Vice President, Division 4

Stephen Sheldon, Division 5

Cathy Green, President, Division 6

Erik K. Weigand, Division 7

Valerie Amezcua, Division 8

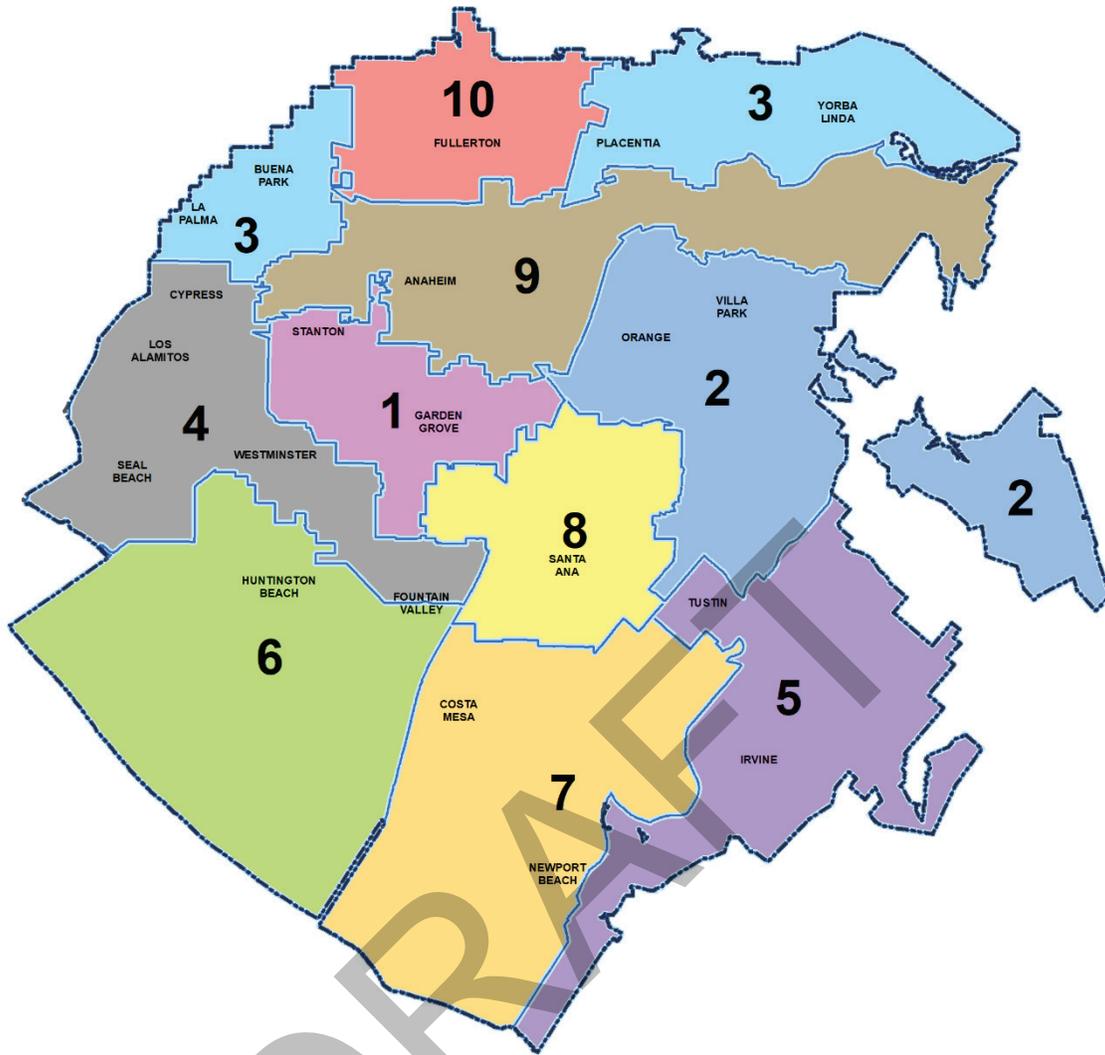
Natalie Meeks, Division 9

Bruce Whitaker, Division 10



John C. Kennedy, P.E.
General Manager

ORANGE COUNTY WATER DISTRICT



DISTRICT VITAL STATISTICS

Date of Enactment: 1933
 Form of Government: Special District of the State of California
 Area (square miles): 381
 Employees (full-time): 226.5

Major Groundwater Producing Agencies:

- | | |
|-----------------------------------|----------------------------|
| Anaheim, City of | Mesa Water District |
| Buena Park, City of | Newport Beach, City of |
| East Orange County Water District | Orange, City of |
| Fountain Valley, City of | Santa Ana, City of |
| Fullerton, City of | Seal Beach, City of |
| Garden Grove, City of | Serrano Water District |
| Golden State Water Company | Tustin, City of |
| Huntington Beach, City of | Westminster, City of |
| Irvine Ranch Water District | Yorba Linda Water District |
| La Palma, City of | |



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Orange County Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Orange County Water District
Fountain Valley, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Orange County Water District, (the "District"), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2024 and 2023, and the respective changes in financial position, and cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *State Controller's Minimum Audit Standards for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards and the State Controller's Minimum Audit Standards for California Special Districts* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher



To the Board of Directors
Orange County Water District
Fountain Valley, California

than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards and the State Controller's Minimum Audit Standards for California Special Districts*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required other postemployment benefits schedules, as listed on the table of contents, presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Board of Directors
Orange County Water District
Fountain Valley, California

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Lance, Solt & Lughard, LLP

Brea, California
[REDACTED], 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Highlights for the Years Ended June 30, 2024 and June 30, 2023

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BASIC FINANCIAL STATEMENTS

Statement of Net Position
Statement of Revenues, Expense, and Changes in Net Position
Statement of Cash Flows
Notes to Basic Financial Statements

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ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023

The following summary analysis is a brief discussion of the Orange County Water District's (District) performance that provides an overview of the District's financial activities for the year ended June 30, 2024. This section should be read in conjunction with the basic financial statements and the notes to the financial statements, which follows this analysis.

Financial Highlights

- Total assets and deferred outflows of resources exceed total liabilities and deferred inflows of resources by \$529.59 million (net position), representing \$200.29 million in net investment in capital assets, \$1,204 restricted for debt service, \$2.16 million restricted for custodial costs and \$327.15 million unrestricted for operations. Net position increased \$56.91 million or 12.04%, in 2024 over the prior year.
- In 2024, total operating revenues increased 25.06%, or \$36.25 million, from the prior year, primarily due to a \$38.25 million increase in revenues for replenishment assessments, offset with a \$2.20 million decrease in basin equity assessments and a \$0.20 million increase in reclaimed water revenues. The Board approved the replenishment assessment rate of \$624 per acre-foot and pumping increased 14.68% from 244,930 acre-feet to 280,877 acre-feet due to increased water demands.
- Total operating expenses decreased \$11.86 million or 7.64% in 2024 due to the net effect of a \$19.58 million decrease in water purchases, an increase in water production of \$3.79 million, and a \$1.34 million increase in PFAS treatment systems operations and maintenance expenses. The District did not purchase untreated imported water from the Metropolitan Water District in 2024, since the basin were in good condition with high water storage levels.
- The District's non-operating revenues, net of expenses increased \$11.36 million, or 35.28%, from prior year due to an increase in investment income of \$2.75 million and a \$6.78 million increase in the market-to-market adjustment of the District's investments in 2024.
- Total short-term debt is \$12.9 million in 2024, as compared to \$27.4 million in the prior year. The decrease of \$14.5 million or 52.92% is due to a voluntary principal payment.
- Total long-term debt is \$819.44 million in 2024, as compared to \$842.43 million in the prior year. The decrease of \$22.98 million or 2.73% is primarily due to scheduled principal payments.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

Overview of the Financial Statements

The District operates as a utility enterprise and presents its basic financial statements using the full accrual basis of accounting. The basic financial statements of the District consist of the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows.

The Statement of Net Position includes all District's assets, deferred outflows of resources, liabilities and deferred inflows of resources and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing the rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

The Statement of Revenues, Expenses, and Changes in Net Position provide information on the District's operations and can be used to determine whether the District has recovered its costs through its rates and other charges. This statement can also be used to determine the District credit worthiness and profitability.

The Statement of Cash Flows provides information regarding the District's cash receipts and cash payments and changes in cash resulting from operations, non-capital financing, capital and related financing, and investment activities and provides information on the sources and uses of the District's cash.

Notes to the basic financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 27 to 65 of this report.

Other information includes *required supplementary information* concerning the District's progress in funding its obligations to provide Other Post-Employment Benefits to its employees. Required supplementary information can be found on pages 68 to 71 of this report.

Financial Analysis of the District

The following Condensed Statements of Net Position and Condensed Statements of Revenues, Expenses and Changes in Net Position provide summary financial information which was extracted from the basic financial statements to assist readers in evaluating the District's overall financial position and results of operations as described in this analysis.

Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, other external factors should be considered in this analysis such as changes in economic conditions, new or changed government legislation or accounting standards, population growth, and zoning.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

Financial Position Summary

Table 1 - Condensed Statements of Net Position					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Assets:					
Current assets	\$ 389,772,647	\$ 392,000,104	\$ (2,227,457)	\$ 494,793,774	\$ (102,793,670)
Capital assets	1,025,079,158	999,829,618	25,249,540	967,326,441	32,503,177
Other non-current assets	16,130,956	17,574,703	(1,443,747)	22,238,514	(4,663,811)
Total assets	1,430,982,761	1,409,404,425	21,578,336	1,484,358,729	(74,954,304)
Deferred outflows of resources	15,831,572	18,027,650	(2,196,078)	20,803,178	(2,775,528)
Liabilities:					
Current liabilities	179,437,218	111,912,375	67,524,843	141,298,066	(29,385,691)
Long-term debt	706,424,125	807,033,007	(100,608,882)	812,978,152	(5,945,145)
Other long-term liabilities	10,612,306	12,849,648	(2,237,342)	15,863,318	(3,013,670)
Total liabilities	896,473,649	931,795,030	(35,321,381)	970,139,536	(38,344,506)
Deferred inflows of resources	20,746,974	22,961,577	(2,214,603)	29,300,800	(6,339,223)
Net position:					
Net investment in capital assets	200,286,418	151,262,495	49,023,923	192,992,630	(41,730,135)
Restricted for construction of capital assets	-	2,894,945	(2,894,945)	75,757,045	(72,862,100)
Restricted for debt service	1,204	14,435	(13,231)	234	14,201
Restricted for custodial costs	2,157,788	1,974,922	182,866	9,238,327	(7,263,405)
Unrestricted	327,148,300	316,528,671	10,619,629	227,733,335	88,795,336
Total net position	\$ 529,593,710	\$ 472,675,468	\$ 56,918,242	\$ 505,721,571	\$ (33,046,103)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$529.59 million on June 30, 2024, compared with \$472.68 million on June 30, 2023. The District's net position increased by \$56.91 million for the year.

A portion of the District's net position (37.64% and 32.00% as of June 30, 2024, and 2023, respectively) reflects the District's net investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that are still outstanding. The District uses the capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of the fiscal year 2024, the District reflects a balance of \$1,204 restricted for debt service payments.

An additional portion of the District's net position of \$2.16 million and \$1.97 million as of June 30, 2024, and 2023, respectively, are for custodial costs, which represent resources that are subject to external restrictions on how they may be used.

At the end of fiscal years 2024 and 2023, the District reflects a positive balance in its unrestricted net position of \$327.15 million and \$316.53 million, respectively, which may be utilized in future years.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

Activities and Changes in Net Position

Table 2 - Condensed Statements of Revenues, Expenses and Changes in Net Position					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Operating revenues	\$ 180,903,569	\$ 144,651,494	\$ 36,252,075	\$ 138,402,212	\$ 6,249,282
Operating expenses	143,437,543	155,295,626	(11,858,083)	141,847,855	13,447,771
Operating income(loss)	37,466,026	(10,644,132)	48,110,158	(3,445,643)	(7,198,489)
Non-operating revenues, net of expenses	43,559,431	32,198,800	11,360,631	15,063,530	17,135,270
Net income before capital contributions	81,025,457	21,554,668	59,470,789	11,617,887	9,936,781
Capital contributions from other parties	534,200	641,683	(107,483)	11,063,991	(10,422,308)
Capital contributions to other parties	(24,641,415)	(55,381,034)	30,739,619	-	(55,381,034)
Changes in net position	56,918,242	(33,184,683)	90,102,925	22,681,878	(55,866,561)
Net position, beginning of year	472,675,468	505,721,571	(33,046,103)	482,739,443	22,982,128
Prior period adjustment	-	138,580	(138,580)	300,250	(161,670)
Net position, beginning of year restated	472,675,468	505,860,151	(33,184,683)	483,039,693	22,820,458
Net position, end of year	\$ 529,593,710	\$ 472,675,468	\$ 56,918,242	\$ 505,721,571	\$ (33,046,103)

The statements of revenues, expenses, and changes in net position indicate how the District's net position changed during the fiscal year. The current year changes are noted below.

Total operating revenues increased \$36.25 million or 25.06% from the prior year due to the following:

- Replenishment assessments increased \$38.25 million. Total pumping increased 14.68% from 244,930 acre-feet to 280,877 acre-feet and the Board approved replenishment assessment rate increased from \$558 to \$624 per acre-foot. The increase in groundwater pumping is primarily due various producers were given a lower BEA rate to incentivize groundwater pumping this year and more PFAS treatment systems coming online in 2024.
- Basin Equity Assessments (BEA) apply to groundwater pumping in excess of the Basin Production Percentage (BPP), which is set and approved by the Board. Basin Equity Assessments decreased by \$2.20 million due to less pumping above the BPP.
- Reclaimed water revenues decreased \$0.20 million from the prior year due to decreased demand for recycled water due to wet weather.

Total operating expenses decreased 7.64% or \$11.86 million from prior year due to the following:

- Water purchases decreased by \$19.58 million, due to the basin being in good condition with high water storage levels. The District did not purchase untreated imported Metropolitan Water this fiscal year.
- Water production expenses increased by \$3.79 million, which is the result of increased usage of electrical power and chemicals used by the Groundwater Replenishment System. For the year ending June 30, 2024, the Groundwater Replenishment System production increased from 101,950 acre-feet to 106,620 acre-feet of water.
- General and administrative expenses decreased by \$0.046 million for daily administration of the District.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

The District's non-operating revenues, net of expenses, increased \$11.36 million or 35.28%, which is primarily due to a \$6.78 million increase in market-to-market adjustments in the District's investments and a \$2.75 million increase in investment income.

In 2024, the District's capital contributions from other parties decreased by \$0.11 million from the prior year and capital contributions to other parties decreased by \$30.74 million for PFAS treatment facilities.

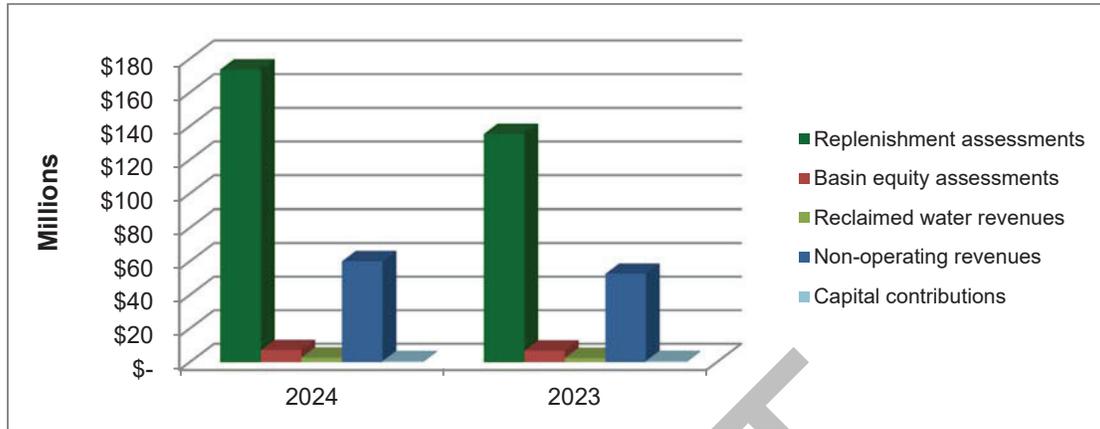
Revenues

Table 3 - Total Revenues					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Operating revenues:					
Replenishment assessments	\$ 173,617,162	\$ 135,370,694	\$ 38,246,468	\$ 129,244,848	\$ 6,125,846
Basin equity assessments	4,649,499	6,851,209	(2,201,710)	6,136,462	714,747
Reclaimed water revenues	2,636,908	2,429,591	207,317	3,020,902	(591,311)
Total operating revenues	180,903,569	144,651,494	36,252,075	138,402,212	6,249,282
Non-operating revenues:					
Property taxes	37,701,909	35,807,406	1,894,503	33,535,212	2,272,194
Investment income	10,537,047	7,782,227	2,754,820	1,026,960	6,755,267
Net increase in fair market value of investments	5,434,793	-	5,434,793	-	-
Rental income, net of expenses	1,821,857	1,729,446	92,411	1,642,856	86,590
Legal settlements, net of expenses	-	2,939,851	(2,939,851)	713,765	2,226,086
Other non-operating revenues	3,886,734	3,659,100	227,634	3,560,332	98,768
Operating grants	344,521	716,741	(372,220)	1,242,800	(526,059)
Gain on sale of capital assets	324,572	-	324,572	-	-
Total non-operating revenues	60,051,433	52,634,771	7,416,662	41,721,925	10,912,846
Capital contributions from other parties	534,200	641,683	(107,483)	11,063,991	(10,422,308)
Total revenues	\$ 241,489,202	\$ 197,927,948	\$ 43,561,254	\$ 191,188,128	\$ 6,739,820

In 2024, the District's total revenues increased by \$43.56 million or 22.01%, primarily due to a \$38.25 million increase in replenishment assessments, a \$2.20 million decrease in basin equity assessments, a \$0.21 million increase in reclaimed water revenues, a \$7.42 million increase in non-operating revenues, and a \$0.11 million decrease in capital contributions.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

**Total Revenues
(Fiscal Year 2024 and 2023)**



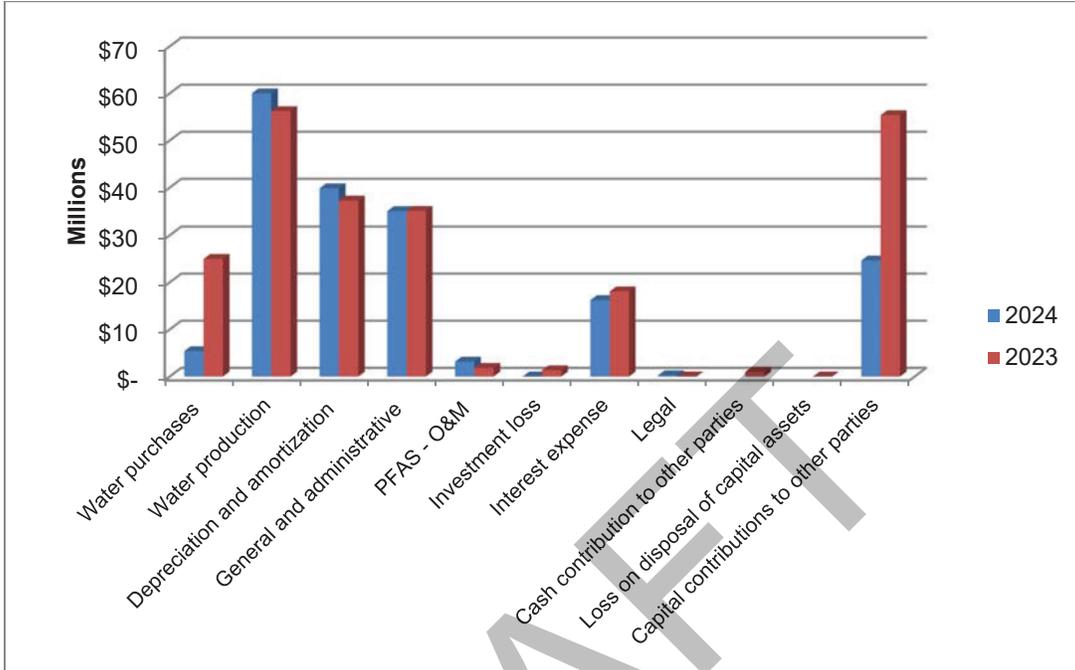
Expenses

Table 4 - Total Expenses					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Operating expenses:					
Water purchases	\$ 5,398,965	\$ 24,975,628	\$ (19,576,663)	\$ 26,478,304	\$ (1,502,676)
Water production	60,020,715	56,223,843	3,796,872	45,687,660	10,536,183
Depreciation and amortization	39,852,607	37,228,667	2,623,940	36,374,752	853,915
General and administrative	35,001,257	35,047,648	(46,391)	33,118,167	1,929,481
PFAS - operations and maintenance	3,163,999	1,819,840	1,344,159	188,972	1,630,868
Total operating expenses	143,437,543	155,295,626	(11,858,083)	141,847,855	13,447,771
Non-operating expenses:					
Net decrease in fair market value of investments	-	1,344,265	(1,344,265)	9,622,761	(8,278,496)
Interest expense	16,229,395	18,089,978	(1,860,583)	15,985,087	2,104,891
Legal settlements, net of expenses	262,607	-	-	-	-
Cash contribution to City of Santa Ana	-	1,000,000	(1,000,000)	-	1,000,000
Loss on disposal of capital assets	-	1,728	(1,728)	1,050,547	(1,048,819)
Total non-operating expenses	16,492,002	20,435,971	(3,943,969)	26,658,395	(6,222,424)
Capital contributions to other parties	24,641,415	55,381,034	(30,739,619)	-	55,381,034
Total expenses	\$ 184,570,960	\$ 231,112,631	\$ (46,541,671)	\$ 168,506,250	\$ 62,606,381

In 2024, the District's total expenses decreased by \$46.54 million or 20.14%, mainly due to the net effect of a decrease in water purchases of \$19.58, an increase in water production of \$3.80 million and a \$30.74 million decrease in capital contributions to other parties.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

**Total Expenses
(Fiscal Year 2024 and 2023)**



Capital Assets

As of the fiscal year ended June 30, 2024, the District had invested \$1,729.39 million in capital assets, including land, water rights, structures and improvements, infrastructure, equipment, construction in progress, leased equipment, and subscription-based assets. Capital additions, net of transfers and retirements totaled \$65.10 million and \$69.23 million were made during the fiscal years ended June 30, 2024, and 2023, respectively.

In 2024, net capital assets increased by \$25.25 million or 2.53%, primarily due to the construction of the Groundwater Replenishment System Final Expansion project and the construction of the PFAS Treatment Facilities. The main reasons for these capital additions were construction in progress, equipment, structure, and infrastructure improvements on various water basin/water recycling projects in the fiscal year ended 2024.

The District added \$52,706 in the subscription-based assets, in accordance with GASB Statement No. 96.

Net capital assets retired were \$7.51 million and \$10,010 during the fiscal years ended June 30, 2024, and 2023, respectively.

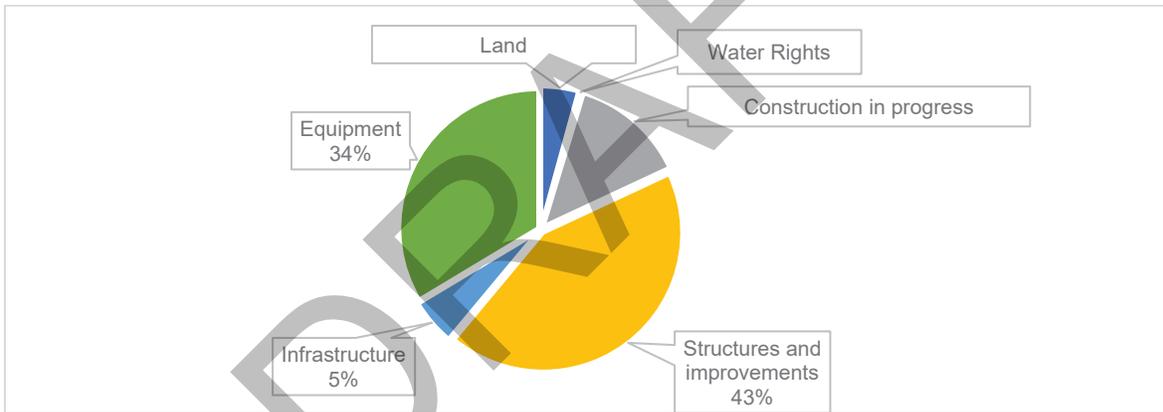
**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

The following is a summary of the capital assets on June 30, 2024, and June 30, 2023:

Table 5 - Capital Assets					
	Fiscal Year			Fiscal Year 2022	
	Fiscal Year 2024	2023	\$ Change		\$ Change
Land	\$ 74,146,171	\$ 74,146,171	\$ -	\$ 74,146,171	\$ -
Water Rights	6,823,570	6,823,570	-	6,823,570	-
Construction in progress	231,162,014	177,194,655	53,967,359	371,083,459	(193,888,804)
Structures and improvements	743,496,131	742,711,001	785,130	737,574,183	5,136,818
Infrastructure	92,064,968	92,064,968	-	92,064,968	-
Equipment	581,208,873	578,233,642	2,975,231	320,247,855	257,985,787
Right-to-use lease equipment	20,413	76,688	(56,275)	20,413	56,275
Subscription based assets	464,025	541,631	(77,606)	-	541,631
Subtotal	1,729,386,165	1,671,792,326	57,593,839	1,601,960,619	69,831,707
Less: accumulated depreciation/amortization	(704,307,007)	(671,962,708)	(32,344,299)	(634,634,178)	(37,328,530)
Total capital assets, net	\$ 1,025,079,158	\$ 999,829,618	\$ 25,249,540	\$ 967,326,441	\$ 32,503,177

Additional information can be found in Note 4 for Capital Assets of the notes to financial statements.

Capital Assets



Debt Administration

On June 30, 2024, the District had \$12.9 million of commercial paper short-term debt outstanding. This amount represents a decrease of \$14.5 million in a voluntary principal payment made during the year 2024.

On June 30, 2024, the District had \$819.44 million in long-term debt outstanding compared to \$842.43 million at the fiscal year ended June 30, 2023. It includes loans from the State of California, USEPA WIFIA loan, revenue refunding bonds, and installment purchase agreements associated with certificates of participation. This amount represents a net decrease of \$22.98 million or 2.73% from the prior year, primarily due to the construction of the Groundwater Replenishment System Final Expansion project, which consists of \$18.49 million increase in WIFIA loan proceeds reduced by \$26.38 million for principal payments in certificates of participation and \$9.0 million of principal payments to the State Water Resource Control Board during the fiscal year.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

The following is a summary of total debt on June 30, 2024 and June 30, 2023, respectively:

Table 6 - Short-Term Debt					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Commercial paper	12,900,000	27,400,000	(14,500,000)	33,476,000	(6,076,000)

Table 7 - Long-Term Debt					
	Fiscal Year 2024	Fiscal Year 2023	\$ Change	Fiscal Year 2022	\$ Change
Certificates-of-Participation	\$ 232,504,235	\$ 257,021,531	\$ (24,517,296)	\$ 376,168,826	\$ (119,147,295)
Revenue refunding bonds	265,029,646	273,201,785	(8,172,139)	281,163,924	(7,962,139)
State of California loans	188,058,912	196,845,121	(8,786,209)	203,966,837	(7,121,716)
WIFIA loan	133,851,077	115,360,165	18,490,912	-	115,360,165
Total	\$ 819,443,870	\$ 842,428,602	\$ (22,984,732)	\$ 861,299,587	\$ (18,870,985)

The District's rated debt obligations have received the following ratings from the three major credit rating agencies:

Fitch Ratings: AAA
Moody's: Aa1
Standard & Poor's: AAA

Additional information can be found in Note 8 for Long-Term Debt and Note 9 for Short-Term debt of the notes to financial statements.

Next Year's Budget and Rates

The Board of Directors approved the budget for the fiscal year 2024-25. The budget included \$105.2 million for operations, \$5.4 million for PFAS O&M expenditure, \$59.4 million for capital projects, \$0.9 million for new equipment, \$6.0 million for water purchases, \$46.5 million for debt service, \$0.6 million for retiree health expenditures and \$23.6 million for Replacement and Refurbishment (R&R) fund expenditure.

The Board approved a Replenishment Assessment rate of \$688 per acre-foot or a 10.2% increase and the basin production percentage remain at 85%.

A multi-year construction-in-progress (CIP) budget of \$59.38 million projected in FY2024-25 was adopted. These CIP projects will be funded through long-term debt, grants, and the District will be funding \$54.38 million pay-as-you-go from the general fund.

**ORANGE COUNTY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Years Ended June 30, 2024 and 2023**

Contacting the District's Financial Management

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance department, at the Orange County Water District, 18700 Ward Street, Fountain Valley, California, 92708.

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ORANGE COUNTY WATER DISTRICT

Statement of Net Position

June 30, 2024 and June 30, 2023

	<u>2024</u>	<u>2023</u>
CURRENT ASSETS		
Unrestricted assets:		
Cash and Investments	\$ 53,730,536	\$ 61,245,251
Investments	228,832,422	228,281,053
Accounts Receivable	88,309,768	72,663,787
Accrued interest receivable	2,499,566	1,404,759
Inventory	5,357,115	4,819,812
Prepaid Expenses	1,727,203	810,495
Grants receivables	1,248,659	1,405,582
Current portion of notes receivable	305,640	305,640
Lease Receivable, Current	1,517,316	1,378,042
Total unrestricted assets	<u>383,528,225</u>	<u>372,314,421</u>
Restricted assets:		
Cash and Cash Equivalents, Restricted	1,845,270	2,094,523
Cash with fiscal agent	2,728,316	16,016,885
Custodial escrow retention	1,670,837	1,574,275
Total restricted assets	<u>6,244,423</u>	<u>19,685,683</u>
Total current assets	<u>389,772,648</u>	<u>392,000,104</u>
NONCURRENT ASSETS:		
Capital assets:		
Capital Assets, not depreciated	312,131,755	258,164,396
Capital Assets, Net	712,947,403	741,665,222
Total capital assets	<u>1,025,079,158</u>	<u>999,829,618</u>
Other noncurrent assets:		
Loans and Notes Receivable, Long-term	3,973,324	4,278,964
Leases Receivable, Noncurrent	12,157,632	13,295,739
Total noncurrent assets	<u>1,041,210,114</u>	<u>1,017,404,321</u>
Total assets	<u>1,430,982,762</u>	<u>1,409,404,425</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Deferred on Refunding	7,283,533	7,706,668
Deferred Outflows - OPEB Related	4,589,508	4,818,115
Deferred Outflows - Interest Rate Swap	3,958,531	5,502,867
Total deferred outflows of resources	<u>15,831,572</u>	<u>18,027,650</u>
CURRENT LIABILITIES		
Payable from unrestricted current assets:		
Accounts payable and accrued expenses	40,810,245	37,632,998
Accrued Interest	7,726,984	6,413,670
Grants payable	2,577,462	2,577,462
Deposits	100	82,829
Retainage Payable	206,648	120,022
Accrued Employee Benefits	462,691	557,136
Short-term commercial paper	12,900,000	27,400,000
Leases Liabilities, Current	4,128	17,280
SBITA Lease Liabilities - Current	58,378	143,425
Current portion of long-term debt	113,019,745	35,393,278
Total payable from unrestricted current assets	<u>177,766,381</u>	<u>110,338,100</u>
Payable from restricted assets:		
Retainage Payable	1,670,837	1,574,275
Total payable from restricted assets	<u>1,670,837</u>	<u>1,574,275</u>
Total current liabilities	<u>179,437,218</u>	<u>111,912,375</u>

ORANGE COUNTY WATER DISTRICT

Statement of Net Position

June 30, 2024 and June 30, 2023

	<u>2024</u>	<u>2023</u>
NONCURRENT LIABILITIES:		
Long-term debt:		
Certificates of participation	232,504,235	257,021,531
Revenue refunding bonds	265,029,646	273,201,785
State of California loans payable	188,058,912	196,845,121
WIFIA loan	133,851,077	115,357,848
Subtotal	<u>819,443,870</u>	<u>842,426,285</u>
Less: current portion above	113,019,745	35,393,278
Total long-term debt	<u>706,424,125</u>	<u>807,033,007</u>
Other noncurrent liabilities:		
Net Other Post Employment Benefits (OPEB) Liability	406,472	920,921
Accrued Employee-Related Liabilities	6,231,664	6,376,661
Derivatives or Other Instrument	3,958,531	5,502,867
Leases Liabilities, Noncurrent	-	4,152
SBITA Lease Liabilities - Non-Current	15,639	45,047
Total other noncurrent liabilities:	<u>10,612,306</u>	<u>12,849,648</u>
Total noncurrent liabilities	<u>717,036,431</u>	<u>819,882,655</u>
Total liabilities	<u>896,473,649</u>	<u>931,795,030</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Deferred on Refunding	505,089	560,190
Deferred Inflows - OPEB Related	7,260,955	8,335,517
Deferred Inflows - Leases	12,980,930	14,065,870
Total deferred inflows of resources	<u>20,746,974</u>	<u>22,961,577</u>
NET POSITION		
Net Investment in Capital Assets	200,286,418	151,262,495
Restricted for the construction of capital assets	-	2,894,945
Restricted for debt service	1,204	14,435
Restricted for custodial costs	2,157,788	1,974,922
Net Position, Unrestricted	<u>327,148,301</u>	<u>316,528,671</u>
Total net position	<u>\$ 529,593,711</u>	<u>\$ 472,675,468</u>

ORANGE COUNTY WATER DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2024 and June 30, 2023

	2024	2023
OPERATING REVENUES		
Replenishment assessments	\$ 173,617,162	\$ 135,370,694
Basin equity assessment	4,649,500	6,851,209
Reclaimed water revenue	2,636,908	2,429,591
Total operating revenues	180,903,570	144,651,494
OPERATING EXPENSES		
Water Purchases	5,398,965	24,975,628
Water Production	60,020,715	56,223,843
Depreciation and amortization	39,852,607	37,228,667
General and administrative	35,001,257	35,047,648
PFAS - operations and maintenance	3,163,999	1,819,840
Total operating expenses	143,437,543	155,295,626
Operating income (loss)	37,466,027	(10,644,132)
NONOPERATING REVENUES (EXPENSES)		
Property Taxes	37,701,909	35,807,406
Investment income	10,537,047	7,782,227
Net increase (decrease) in investment fair value	5,434,793	(1,344,265)
Rental income, net of expenses	1,821,857	1,729,446
Legal settlements (expenses)	(262,607)	2,939,851
Other nonoperating revenues, net of expenses	3,886,734	3,659,100
Operating grants	344,521	716,741
Interest expense	(16,229,395)	(18,089,978)
Cash contribution to the City of Santa Ana	-	(1,000,000)
Gains (losses) on sale of capital asset	324,572	(1,728)
Total nonoperating revenues (expenses)	43,559,431	32,198,800
Income (loss) before capital contributions	81,025,458	21,554,668
Capital contributions from other parties	534,200	641,683
Capital contributions to other parties	(24,641,415)	(55,381,034)
Change in net position	56,918,243	(33,184,683)
Net position-beginning, as restated	472,675,468	505,860,151
Net position-ending	\$ 529,593,711	\$ 472,675,468

ORANGE COUNTY WATER DISTRICT
Statement of Cash Flows
For the Years Ended June 30, 2024 and June 30, 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 169,328,788	\$ 158,773,717
Payments to suppliers and service providers	(78,546,744)	(103,439,431)
Payments to employees for salaries and benefits	(24,814,343)	(29,100,267)
Rental income, net of expenses	1,821,857	1,729,446
Legal settlements (expenses)	(262,607)	2,939,851
Payments received from operating grants	501,444	1,989,886
Net cash provided by (used for) operating activities	68,028,395	32,893,202
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash received from property taxes	37,701,909	35,807,406
Cash contributions to other agencies	-	(1,000,000)
Net cash provided by (used for) noncapital financing activities	37,701,909	34,807,406
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital contributions	534,200	641,683
Acquisition and construction of capital assets	(89,639,049)	(124,624,845)
Proceeds from sale of assets	324,572	2,446
Principal paid on long-term debt	(15,203,275)	(14,842,437)
Refunding on long-term debt	(20,190,000)	(114,810,000)
Proceeds from loans payable	18,493,229	117,083,569
Principal paid on commercial paper	(14,500,000)	(6,076,000)
Interest paid on long-term debt	(19,254,757)	(22,503,071)
Payments on lease and subscription-related payables	(184,465)	(154,949)
Other capital related activities	1,461,949	(2,627,007)
Net cash provided by (used for) capital and related financing activities	(138,157,596)	(167,910,611)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment purchases	(551,369)	(32,050,616)
Interest on investments	10,232,419	6,760,221
Proceeds from lease receivables	1,484,627	1,259,949
Repayments from notes receivables	305,640	305,640
Net cash provided by (used for) investing activities	11,471,317	(23,724,806)
Net increase (decrease) in cash and cash equivalents	(20,955,975)	(123,934,809)
Cash and cash equivalents-beginning	80,930,934	204,865,743
Cash and cash equivalents-ending	\$ 59,974,959	\$ 80,930,934

ORANGE COUNTY WATER DISTRICT
Statement of Cash Flows
For the Years Ended June 30, 2024 and June 30, 2023

	<u>2024</u>	<u>2023</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and investments	\$ 53,730,536	\$ 61,245,251
Restricted cash and investments	1,845,270	2,094,523
Cash with fiscal agent	2,728,316	16,016,885
Custodial escrow retention	1,670,837	1,574,275
Total cash and cash equivalents	<u>\$ 59,974,959</u>	<u>\$ 80,930,934</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Net	<u>\$ 37,466,027</u>	<u>\$ (10,644,132)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation/amortization expense	39,852,607	37,228,667
Other nonoperating revenues	4,071,199	2,554,100
Operating grants	501,444	1,989,886
Rental income, net of expenses	1,821,857	1,729,446
Legal settlements, net of expenses	(262,607)	2,939,851
(Increase) decrease in accounts receivable	(15,645,981)	11,854,644
(Increase) decrease in inventories	(537,303)	152,570
(Increase) decrease in prepaid items	(916,708)	46,880
Increase (decrease) in deferred outflow of resources		
deferred amounts from OPEB	228,607	(1,784,544)
Increase (decrease) in other post-employment benefits (OPEB) asset	-	4,213,841
Increase (decrease) in accounts payable	3,281,991	(5,119,301)
Increase (decrease) in accrued liabilities	(104,744)	-
Increase (decrease) in retentions payable	183,188	(7,339,851)
Increase (decrease) in deposits payable	(82,729)	(88,635)
Increase (decrease) in compensated absences	(239,442)	59,452
Increase (decrease) in deferred inflows of resources		
deferred amounts from OPEB	(1,074,562)	(4,899,672)
Increase (decrease) in net OPEB liability	(514,449)	-
Total adjustments	<u>30,562,368</u>	<u>43,537,334</u>
Net cash provided by (used for) operating activities	<u>\$ 68,028,395</u>	<u>\$ 32,893,202</u>
SCHEDULE OF NON-CASH NONCAPITAL, CAPITAL, AND INVESTING ACTIVITIES		
Amortization on bond discount/(premium) and deferred and deferred amounts on refunding	\$ (6,326,477)	\$ (18,461,643)
Net increase (decrease) in the fair value of investments	(5,434,793)	9,622,761
Gain/Loss on disposal of capital assets	-	(1,728)
Capital contributions to other agencies	(24,641,415)	(55,381,034)
Capital contributions from other agencies	534,200	641,683
Addition to subscriptions	52,706	-

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NOTES TO BASIC FINANCIAL STATEMENTS

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ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Description of the District

The Orange County Water District (the District) was formed by a special act of the California State Legislature in 1933. The District was formed because of the heavy overdraft of the Orange County groundwater supply and excessive diversion of the Santa Ana River by users upstream from the County of Orange. The major functions of the District are the management of the Orange County groundwater basin, the conservation of the basin groundwater and the protection of Orange County's water rights in the natural flows of the Santa Ana River. The legal boundaries of the District lie wholly within the County of Orange, California. Administration and operation of the District is conducted through a Board of Directors representing ten divisions, with seven being duly elected at large and three appointed.

The District is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the District appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the District.

The District's reporting entity includes the Orange County Water District Public Facilities Corporation (the Public Facilities Corporation). Although the District and the Public Facilities Corporation are legally separate entities, the District's Board of Directors is financially responsible for the Public Facilities Corporation and, therefore, the accompanying financial statements include the accounts and records of the Public Facilities Corporation using the blending method a required by accounting principles generally accepted in the United States of America. There are no separate financial statements for the Public Facilities Corporation.

B. Basic Financial Statements

The basic financial statements are comprised of the statement of net position, the statement of revenues, expenses, and changes in net position, the statement of cash flows, and the notes to the basic financial statements.

C. Measurement Focus and Basis of Accounting

Proprietary Fund

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. The proprietary fund financial statements are reported using the economic resources measurement focus, and the accrual basis of accounting. Under the economic resources measurement focus all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with these activities are included on the statement of net position. The statement of revenues, expenses, and changes in net position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Enterprise Fund

An enterprise fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to producers for replenishment assessments, basin equity assessments, and water sales. Operating expenses for the District include water purchases, water production, general and administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Nonoperating revenues consist of property taxes, rental income, investment income, and other miscellaneous revenues.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Net Position

In the statement of net position, net position is classified in the following categories:

- Net Investment in Capital Assets – This amount is the District’s net investment in its various capital assets and includes capital assets net of accumulated depreciation/amortization and capital-related deferred outflows of resources and reduced by capital-related borrowings, payables, and deferred inflows of resources.
- Restricted – These amounts are restricted for custodial costs due to third parties, debt service, and construction of capital assets.
- Unrestricted – This amount is all net position that does not meet the definition of “net investment in capital assets” or “restricted.”

E. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the District’s financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to consider restricted net position to have been depleted before unrestricted – net position is applied.

F. Property Taxes and Assessments

Property taxes and assessments are billed by the County of Orange to property owners. The amount apportioned to the District each year is based upon the District’s tax receipts for the three year period ended June 30, 1978, in relation to total County tax receipts and is adjusted annually for area growth. The District’s property tax calendar for the fiscal year ended June 30, 2024, were as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	First Installment - November 1 Second Installment - February 1
Delinquent Date:	First Installment - December 10 Second Installment - April 10

The County collects the taxes from the property owners and remits the funds to the District periodically during the year.

G. Inventory

Inventory consists primarily of supplies and parts and is valued at weighted-average cost under the consumption method.

H. Investments

Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets

Capital assets purchased or acquired are reported at historical cost. Contributed assets are reported at the acquisition value as of the date received. During the fiscal years ended June 30, 2024 and June 30, 2023, the District received capital contributions of \$534,200 and \$641,683 respectively. Capital outlays that cost \$5,000 or more and that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation/amortization is calculated on the straight-line method over the following estimated useful lives:

Structures and improvements	3 to 50 years
Infrastructure	3 to 75 years
Equipment	3 to 30 years

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. The District has four items that qualify for reporting in this category. The first item is the deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to the derivative instruments' interest rate swap agreements reported at fair value. The third item is related to the OPEB equal to the employer's contributions made after the measurement date of the net OPEB liability. The fourth item is related to the OPEB resulting from the difference in projected and actual earnings on plan investments of the OPEB plan's fiduciary net position. This amount is amortized over five years.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. Two items are related to the OPEB equal to the differences between actual and expected experience and changes in assumptions. These amounts are amortized over the expected remaining service lives of all employees that are provided with retiree health care benefits through the plan. The third item is related to the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

K. Classification of Liabilities

Certain liabilities which are currently payable have been classified as "payable from restricted assets" because they will be funded from restricted assets.

L. Compensated Absences

Vested or accumulated vacation and sick leave are expensed as benefits accrue to employees.

M. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all investment instruments purchased with a maturity of three months or less to be cash equivalents.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position has been determined on the same basis as they are reported by the plan. For this purpose, the District's OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Use of Estimates

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America and, accordingly, include amounts that are based on management's best estimates and judgments. Accordingly, actual results could differ from the estimates.

P. Leases

Lessee: The District is a lessee for a noncancellable lease of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The District is a lessor for noncancellable leases of land. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Q. Subscription-Based Information Technology Arrangements

The District is a subscriber for a noncancellable subscription of information technology services. The District recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the financial statements. The District recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a subscription, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- The District uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS

Cash and investments held by the District were comprised of the following at June 30, 2024 and June 30, 2023:

Financial Statements Classifications	2024	2023
Current:		
Cash and Investments	\$ 53,730,536	\$ 61,245,251
Investments:		
U.S. Government Sponsored Agency Securities	228,832,422	228,281,053
Restricted:		
Cash and Cash Equivalents	1,845,270	2,094,523
Cash with fiscal agent	2,728,316	16,016,885
Custodial Escrow Retention	1,670,837	1,574,275
Total Cash and Investments	\$ 288,807,381	\$ 309,211,987

Cash and investments as of June 30, 2024 and June 30, 2023 consisted of the following:

	2024	2023
Cash on Hand	\$ 2,700	\$ 2,700
Deposits with Financial Institutions	2,194,797	12,172,719
Investments	283,881,568	281,019,683
Cash with fiscal agent	2,728,316	16,016,885
Total Cash and Investments	\$ 288,807,381	\$ 309,211,987

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Maximum Investments in One Issuer
United States Treasury Obligation	5 years	No limitation	No limitation
United States Government			
Sponsored Agency Securities	5 years	No limitation	No limitation
Banker's Acceptances	180 days	15%	5%
Commercial paper	180 days	15%	5%
Collateralized Certificates of Deposit	5 years	15%	No limitation
Negotiable Certificates of Deposit	5 years	15%	No limitation
Fully Insured Deposits	5 years	15%	No limitation
Repurchase Agreements	30 days	10%	No limitation
Medium Term Notes	5 years	15%	5%
Mutual Funds	N/A	15%	10%
Asset-Backed Securities	5 years	15%	No limitation
Local Agency Investment Fund	N/A	No limitation	\$75 Million
Orange County Treasurer's Pool	N/A	No limitation	\$20 Million
High Grade State Municipal Bonds	N/A	15%	5%

N/A - Not Applicable

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations are provided by the following tables that show the distribution of the District's investments by maturity as of June 30, 2024 and June 30, 2023.

June 30, 2024

Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months
United States Government Sponsored				
Agency Securities	\$ 192,144,204	\$ 87,631,260	\$ 88,757,704	\$ 15,755,240
United States Treasury Notes	31,454,094	31,454,094	-	-
Local Agency Investment Fund	35,388,143	35,388,143	-	-
Orange County Treasurer's Pool	19,661,003	19,661,003	-	-
Raymond James - Enhanced Savings Program	5,234,124	5,234,124	-	-
Total	\$ 283,881,568	\$ 179,368,624	\$ 88,757,704	\$ 15,755,240

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

June 30, 2023

Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months
United States Government Sponsored				
Agency Securities	\$ 125,003,194	\$ 19,434,074	\$ 4,692,750	\$ 100,876,370
United States Treasury Notes	103,277,862	103,277,862	-	-
Orange County Treasurer's Pool	33,360,070	33,360,070	-	-
Orange County Pooled Investment Fund	19,378,557	19,378,557	-	-
Total	\$ 281,019,683	\$ 175,450,563	\$ 4,692,750	\$ 100,876,370

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the following tables are the Standard and Poor's credit ratings for the District's investments as of June 30, 2024 and June 30, 2023.

June 30, 2024

Investment Type	Total	Minimum Legal Rating	AAA	Exempt or Not Rated
United States Government Sponsored				
Agency Securities	\$ 192,144,204	N/A	\$ -	\$ 192,144,204
United States Treasury Notes	31,454,094	N/A	-	31,454,094
Local Agency Investment Fund	35,388,143	N/A	-	35,388,143
Orange County Treasurer's Pool	19,661,003	N/A	19,661,003	-
Raymond James - Enhanced Savings Program	5,234,124	Not Rated	-	5,234,124
Total	\$ 283,881,568		\$ 19,661,003	\$ 264,220,565

June 30, 2023

Investment Type	Total	Minimum Legal Rating	AAA	Exempt or Not Rated
United States Government Sponsored				
Agency Securities	\$ 125,003,194	N/A	\$ -	\$ 125,003,194
United States Treasury Notes	103,277,862	N/A	-	103,277,862
Orange County Treasurer's Pool	33,360,070	N/A	-	33,360,070
Orange County Pooled Investment Fund	19,378,557	N/A	19,378,557	-
Total	\$ 281,019,683		\$ 19,378,557	\$ 261,641,126

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

Investments in any one issuer that represent 5% or more of total District investments as of June 30, 2024 and June 30, 2023, are as follows:

<u>June 30, 2024</u>			
<u>Issuer</u>	<u>Investment Type</u>	<u>Amount</u>	<u>Percent of Investments</u>
United States Treasury	United States Treasury Notes	\$ 31,454,094	11.08%
Federal Home Loan Bank	United States Government Sponsored Agency Securities	189,036,754	66.59%
<u>June 30, 2023</u>			
<u>Issuer</u>	<u>Investment Type</u>	<u>Amount</u>	<u>Percent of Investments</u>
United States Treasury	United States Treasury Notes	\$ 103,277,862	36.75%
Federal Home Loan Bank	United States Government Sponsored Agency Securities	115,126,254	40.97%

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Local Agency Investment Fund (LAIF) and Orange County Pooled Investment Fund).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

As of June 30, 2024 and June 30, 2023, all of the District's deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

Investment in State Investment Pool and County Investment Pool

The District is a voluntary participant in LAIF that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District is also a voluntary participant in the Orange County Treasurer's Pool (OCTP) that is a pooled investment fund program governed by the Orange County Board of Supervisors, and is administered by the Orange County Treasurer and Tax Collector. Investments in OCTP and LAIF are highly liquid as deposits and withdrawals can be made at any time without penalty. The fair value of the District's investment in these pools are reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF and OCPIF for each respective portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF and OCTP, which are recorded on an amortized cost basis.

Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Deposits and securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. United States Government Sponsored Agency Securities and United States Treasury Notes classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The District has the following recurring fair value measurements as of June 30, 2024 and June 30, 2023:

<u>June 30, 2024</u>			
Investment Type	Total	Quoted Prices Level 1	Observable Inputs Level 2
United States Government Sponsored Agency Securities	\$ 192,144,204	\$ -	\$ 192,144,204
United States Treasury Notes	31,454,094	31,398,571	55,523
Total Levelled Investments	223,598,298	<u>\$ 31,398,571</u>	<u>\$ 192,199,727</u>
Local Agency Investment Fund*	35,388,143		
Orange County Treasurer's Pool*	19,661,003		
Raymond James - Enhanced Savings Program	5,234,124		
	<u>\$ 283,881,568</u>		

*Not subject to fair value measurement hierarchy.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

June 30, 2023

Investment Type	Total	Quoted Prices Level 1	Observable Inputs Level 2
United States Government Sponsored Agency Securities	\$ 125,003,194	\$ -	\$ 125,003,194
United States Treasury Notes	103,277,862	103,220,654	57,208
Total Levelled Investments	228,281,056	<u>\$ 103,220,654</u>	<u>\$ 125,060,402</u>
Local Agency Investment Fund*	33,360,070		
Orange County Treasurer's Pool*	19,378,557		
	<u>\$ 281,019,683</u>		

*Not subject to fair value measurement hierarchy.

NOTE 3: RESTRICTED ASSETS

Restricted assets were provided by, and are to be used for, the following at June 30, 2024:

Funding Source	Use	Amount
Certificates of Participation:		
Proceeds and Interest Earned	Construction of GWRFE PFAS Projects	\$ 4,086,636
Custodial Receipts	Custodial Costs	2,157,787
		<u>\$ 6,244,423</u>

Restricted assets were provided by, and are to be used for, the following at June 30, 2023:

Funding Source	Use	Amount
Certificates of Participation:		
Proceeds and Interest Earned	Construction of GWRSFE and PFAS Projects	\$ 17,710,761
Custodial Receipts	Custodial Costs	1,974,922
		<u>\$ 19,685,683</u>

When both restricted and unrestricted resources are available for capital projects, the District's policy is to use restricted resources first and then use unrestricted resources, as necessary.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 4: CAPITAL ASSETS

A summary of the changes in capital assets for the fiscal year ended June 30, 2024, were as follows:

	Balance June 30, 2023	Additions	Deletions*	Transfers	Balance June 30, 2024
Capital assets, not being depreciated/amortized					
Land	\$ 74,146,171	\$ -	\$ -	\$ -	\$ 74,146,171
Water rights	6,823,570	-	-	-	6,823,570
Construction-in-progress	177,194,655	89,639,049	(24,589,609)	(11,082,081)	231,162,014
Total capital assets, not being depreciated/amortized	258,164,396	89,639,049	(24,589,609)	(11,082,081)	312,131,755
Capital assets, being depreciated/amortized					
Structures and improvements	742,711,001	-	-	785,130	743,496,131
Infrastructure	92,064,968	-	-	-	92,064,968
Equipment	578,233,642	-	(7,321,720)	10,296,951	581,208,873
Lease assets	76,688	-	(56,275)	-	20,413
Subscription assets	541,631	52,706	(130,312)	-	464,025
Total capital assets, being depreciated/amortized	1,413,627,930	52,706	(7,508,307)	11,082,081	1,417,254,410
Less accumulated depreciation/amortization					
Structures and improvements	(444,706,145)	(13,677,278)	-	-	(458,383,423)
Infrastructure	(29,983,261)	(2,859,125)	-	-	(32,842,386)
Equipment	(196,953,558)	(23,100,652)	7,321,720	-	(212,732,490)
Lease assets	(54,229)	(18,331)	56,275	-	(16,285)
Subscription assets	(265,514)	(197,221)	130,312	-	(332,423)
Total accumulated depreciation/amortization	(671,962,708)	(39,852,607)	7,508,307	-	(704,307,007)
Total capital assets, being depreciated/amortized, net	741,665,222	(39,799,901)	-	11,082,081	712,947,403
Total capital assets	\$ 999,829,618	\$ 49,839,148	\$ (24,589,609)	\$ -	\$ 1,025,079,158

*Deletion to construction-in-progress this year is related to a capital contribution to other agencies.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 4: CAPITAL ASSETS (CONTINUED)

A summary of the changes in capital assets for the fiscal year ended June 30, 2023, were as follows:

	Balance June 30, 2022	Additions	Deletions*	Transfers	Balance June 30, 2023
Capital assets, not being depreciated/amortized					
Land	\$ 74,146,171	\$ -	\$ -	\$ -	\$ 74,146,171
Water rights	6,823,570	-	-	-	6,823,570
Construction-in-progress	371,083,459	124,624,845	(55,381,034)	(263,132,615)	177,194,655
Total capital assets, not being depreciated/amortized	<u>452,053,200</u>	<u>124,624,845</u>	<u>(55,381,034)</u>	<u>(263,132,615)</u>	<u>258,164,396</u>
Capital assets, being depreciated/amortized					
Structures and improvements	737,574,183	-	-	5,136,818	742,711,001
Infrastructure	92,064,968	-	-	-	92,064,968
Equipment	320,247,855	-	(10,010)	257,995,797	578,233,642
Lease assets	76,688	-	-	-	76,688
Subscription assets	541,631	-	-	-	541,631
Total capital assets, being depreciated/amortized	<u>1,150,505,325</u>	<u>-</u>	<u>(10,010)</u>	<u>263,132,615</u>	<u>1,413,627,930</u>
Less accumulated depreciation/amortization					
Structures and improvements	(431,172,825)	(13,533,320)	-	-	(444,706,145)
Infrastructure	(27,047,323)	(2,935,938)	-	-	(29,983,261)
Equipment	(176,405,911)	(20,553,481)	5,839	-	(196,953,559)
Lease assets	(35,778)	(18,451)	-	-	(54,229)
Subscription assets	(78,037)	(187,477)	-	-	(265,514)
Total accumulated depreciation/amortization	<u>(634,739,874)</u>	<u>(37,228,667)</u>	<u>5,839</u>	<u>-</u>	<u>(671,962,708)</u>
Total capital assets, being depreciated/amortized, net	<u>515,765,451</u>	<u>(37,228,667)</u>	<u>(4,171)</u>	<u>263,132,615</u>	<u>741,665,222</u>
Total capital assets	<u>\$ 967,818,651</u>	<u>\$ 87,396,178</u>	<u>\$ (55,385,205)</u>	<u>\$ -</u>	<u>\$ 999,829,618</u>

*Deletion to construction-in-progress this year is related to a capital contribution to other agencies.

NOTE 5: LEASES

Leases Payable

June 30, 2024	Balance as of June 30, 2023	Additions	Deletions	Balance as of June 30, 2024	Due within one year
Lease liability					
Copier Lease	\$ 13,199	\$ -	\$ 13,199	\$ -	\$ -
Postage Machine	8,233	-	4,105	4,128	4,128
Total lease liability	<u>\$ 21,432</u>	<u>\$ -</u>	<u>\$ 17,304</u>	<u>\$ 4,128</u>	<u>\$ 4,128</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 5: LEASES (CONTINUED)

June 30, 2023					
Lease liability	Balance as of June 30, 2022	Additions	Deletions	Balance as of June 30, 2023	Due within one year
Copier Lease	\$ 27,536	\$ -	\$ 14,337	\$ 13,199	\$ 13,199
Postage Machine	12,314	-	4,081	8,233	4,081
Total lease liability	<u>\$ 39,850</u>	<u>\$ -</u>	<u>\$ 18,418</u>	<u>\$ 21,432</u>	<u>\$ 17,280</u>

As of June 30, 2024, the District had 2 active leases. The leases have payments that range from \$4,142 to \$13,228 and interest rates that range from 0.450% to 0.585%. As of June 30, 2024, the total combined value of the lease liability is \$4,128, the total combined value of the short-term lease liability is \$4,128. The combined value of the lease asset, as of June 30, 2024 of \$20,413 with accumulated amortization of \$16,285.

As of June 30, 2023, the District had 2 active leases. The leases have payments that range from \$4,142 to \$13,228 and interest rates that range from 0.450% to 0.585%. As of June 30, 2023, the total combined value of the lease liability is \$17,280, the total combined value of the short-term lease liability is \$21,432. The combined value of the lease asset, as of June 30, 2024 of \$76,688 with accumulated amortization of \$54,229.

Payment requirements on the leases subsequent of June 30, 2024, are follows:

June 30, 2024			
Fiscal Year	Principal	Interest	Total
2025	\$ 4,128	\$ 13	\$ 4,141
Total	<u>\$ 4,128</u>	<u>\$ 13</u>	<u>\$ 4,141</u>

Payment requirements on the leases subsequent of June 30, 2023, are follows:

June 30, 2023			
Fiscal Year	Principal	Interest	Total
2024	\$ 17,280	\$ 67	\$ 17,347
2025	4,152	13	4,165
Total	<u>\$ 21,432</u>	<u>\$ 80</u>	<u>\$ 21,512</u>

Deferred Inflows Related to Leases

June 30, 2024				Balance as of June 30, 2024
	Balance as of July 1, 2023	Additions	Reductions	
Deferred Inflow of related to leases	<u>\$ 14,065,870</u>	<u>\$ 485,794</u>	<u>\$ 1,570,734</u>	<u>\$ 12,980,930</u>
June 30, 2023				Balance as of June 30, 2023
	Balance as of July 1, 2022	Additions	Reductions	
Deferred Inflow of related to leases	<u>\$ 15,450,320</u>	<u>\$ 186,435</u>	<u>\$ 1,570,885</u>	<u>\$ 14,065,870</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 5: LEASES (CONTINUED)

Leases Receivable

<u>June 30, 2024</u>					
	Balance as of	Additions	Reductions	Balance as of	Due within
Leases Receivable	June 30, 2023			June 30, 2024	one year
Land Leases Receivable	<u>\$ 14,673,781</u>	<u>\$ 485,794</u>	<u>\$ 1,484,627</u>	<u>\$ 13,674,948</u>	<u>\$ 1,517,316</u>

<u>June 30, 2023</u>					
	Balance as of	Additions	Reductions	Balance as of	Due within
Leases Receivable	June 30, 2022			June 30, 2023	one year
Land Leases Receivable	<u>\$ 15,933,730</u>	<u>\$ -</u>	<u>\$ 1,259,949</u>	<u>\$ 14,673,781</u>	<u>\$ 1,378,042</u>

As of June 30, 2024, the District had 13 active leases. The leases have receipts that range from \$2,490 to \$928,157 and interest rates that range from 0.8060% to 3.7740%. As of June 30, 2024, the total combined value of the lease receivable is \$13,674,948, the total combined value of the short-term lease receivable is \$1,517,317, and the combined value of the deferred inflow of resources is \$12,980,930. The leases had \$0 of Variable Receipts and \$145,498 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

As of June 30, 2023, the District had 13 active leases. The leases have receipts that range from \$2,490 to \$928,157 and interest rates that range from 0.8060% to 3.7740%. As of June 30, 2023, the total combined value of the lease receivable is \$14,673,781, the total combined value of the short-term lease receivable is \$1,378,042, and the combined value of the deferred inflow of resources is \$14,065,870.

Total Leases Receivable at June 30, 2024 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,517,316	\$ 196,675	\$ 1,713,991
2026	1,343,640	175,702	1,519,342
2027	1,284,626	156,843	1,441,469
2028	1,250,843	140,922	1,391,765
2029	1,261,791	125,039	1,386,830
2030 - 2034	3,978,048	412,565	4,390,613
2035 - 2039	1,205,216	252,239	1,457,455
2040 - 2044	1,069,487	135,296	1,204,783
2045 - 2049	648,141	32,683	680,824
2050 - 2054	31,008	10,809	41,817
2055 - 2059	39,237	7,258	46,495
2060 - 2064	40,765	2,785	43,550
2065 - 2067	4,830	151	4,981
Total	<u>\$ 13,674,948</u>	<u>\$ 1,648,967</u>	<u>\$ 15,323,915</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 5: LEASES (CONTINUED)

Total Leases Receivable at June 30, 2023 are as follows:

Fiscal Year	Principal	Interest	Total
2024	\$ 1,378,042	\$ 203,831	\$ 1,581,873
2025	1,290,708	187,670	1,478,378
2026	1,222,111	172,210	1,394,321
2027	1,253,557	156,657	1,410,214
2028	1,250,843	140,922	1,391,765
2029 - 2033	5,013,222	473,053	5,486,275
2034 - 2038	1,180,835	276,071	1,456,906
2039 - 2043	1,104,756	157,665	1,262,421
2044 - 2048	858,527	48,516	907,043
2049 - 2053	29,539	11,423	40,962
2054 - 2058	37,467	8,037	45,504
2059 - 2063	47,006	3,762	50,768
2064 - 2067	7,168	300	7,468
Total	<u>\$ 14,673,781</u>	<u>\$ 1,840,117</u>	<u>\$ 16,513,898</u>

NOTE 6: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

June 30, 2024

Subscription liability	Balance as of June 30, 2023	Additions	Reductions	Balance as of June 30, 2024	Due within one year
Caltrol - Software	\$ 24,447	\$ -	\$ 24,447	\$ -	\$ -
Debtbook - Software	-	41,470	12,500	28,970	13,331
Geographic Information System Software	49,083	-	49,083	-	-
Insight Public Sector	-	11,236	11,236	-	-
KnowBe4 - Software	9,990	-	-	9,990	9,990
Oracle - Software	104,952	-	69,895	35,057	35,057
Total Software Subscription Assets	<u>\$ 188,472</u>	<u>\$ 52,706</u>	<u>\$ 167,161</u>	<u>\$ 74,017</u>	<u>\$ 58,378</u>

June 30, 2023

Subscription Liability	Balance as of June 30, 2022	Additions	Reductions	Balance as of June 30, 2023	Due within one year
Caltrol - Software	\$ 43,192	\$ -	\$ 18,745	\$ 24,447	\$ 24,447
Geographic Information System Software	97,266	-	48,183	49,083	49,083
KnowBe4 - Software	9,990	-	-	9,990	-
Oracle - Software	174,555	-	69,603	104,952	69,895
Total Software Subscription Assets	<u>\$ 325,003</u>	<u>\$ -</u>	<u>\$ 136,531</u>	<u>\$ 188,472</u>	<u>\$ 143,425</u>

As of June 30, 2024, the District had 6 active subscriptions. The subscriptions have payments that range from \$0 to \$70,223 and interest rates that range from 0.3960% to 2.8480%. As of June 30, 2024, the total combined value of the subscription liability is \$74,017. The combined value of the right to use asset, as of June 30, 2024 of \$464,025 with accumulated amortization of \$332,423 is included within the Subscription Class activities table found below. The subscriptions had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 6: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

As of June 30, 2023, the District had 4 active subscriptions. The subscriptions have payments that range from \$0 to \$70,223 and interest rates that range from 0.3960% to 2.8480%. As of June 30, 2023, the total combined value of the subscription liability is \$188,472. The combined value of the right to use asset, as of June 30, 2023 of \$541,631 with accumulated amortization of \$265,514 is included within the Subscription Class activities table found below. The subscriptions had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

Principal and Interest Requirements to Maturity

<u>2024</u>			
<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 58,378	\$ 842	\$ 59,220
2026	15,639	361	16,000
Total	<u>\$ 74,017</u>	<u>\$ 1,203</u>	<u>\$ 75,220</u>

<u>2023</u>			
<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$ 143,425	\$ 1,679	\$ 145,103
2025	45,047	173	45,220
Total	<u>\$ 188,472</u>	<u>\$ 1,852</u>	<u>\$ 190,323</u>

NOTE 7: NOTES RECEIVABLE

In February 2018, the District entered into an agreement to provide the City of Buena Park a 0% interest loan of up to \$6,000,000 to construct the Rosecrans Booster Pump Station that will allow the City to increase groundwater utilization and give the City the ability to meet its water demands by pumping groundwater. The principal balance shall be repaid over 20 years in 20 equal installments commencing June 30, 2019. As of June 30, 2024, \$6,000,000 has been paid to the City for this loan. Notes receivable consist of the following at June 30, 2024 and June 30, 2023:

	<u>2024</u>	<u>2023</u>
Balances at June 30	\$ 4,584,604	\$ 4,890,244
Less Payments Received	<u>(305,640)</u>	<u>(305,640)</u>
Subtotal	4,278,964	4,584,604
Less Current Portion	<u>(305,640)</u>	<u>(305,640)</u>
Total Noncurrent Notes Receivable	<u>\$ 3,973,324</u>	<u>\$ 4,278,964</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 7: NOTES RECEIVABLE (CONTINUED)

Payment requirements on the notes receivable subsequent to June 30, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 305,640	\$ -	\$ 305,640
2026	305,640	-	305,640
2027	305,640	-	305,640
2028	305,640	-	305,640
Thereafter	3,056,404	-	3,056,404
Total	<u>\$ 4,278,964</u>	<u>\$ -</u>	<u>\$4,278,964</u>

Payment requirements on the notes receivable subsequent to June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 305,640	\$ -	\$ 305,640
2025	305,640	-	305,640
2026	305,640	-	305,640
2027	305,640	-	305,640
2028	305,640	-	305,640
Thereafter	3,056,404	-	3,056,404
Total	<u>\$ 4,584,604</u>	<u>\$ -</u>	<u>\$4,584,604</u>

NOTE 8: LONG TERM DEBT

Certificates of Participation and Refunding Revenue Bonds - Other Debt

2003A Certificates of Participation

In June 2003, the Public Facilities Corporation issued \$129,815,000 of Certificates of Participation, Series A, to assist the District in refunding the remaining portion of the 1993 Fixed Rate Revenue Certificates of Participation and to finance the cost of certain capital improvements. The certificates are obligations of the Public Facilities Corporation payable solely from payments received from the District pursuant to the Installment Purchase Agreement by and between the District and the Public Facilities Corporation.

The District has a letter of credit to support these certificates in the amount of \$131,900,000. The District is contingently liable for any amounts outstanding if drawn upon by third parties. As of June 30, 2024, there were no amounts outstanding on the letter of credit.

The 2003 Series A Certificates of Participation are due in annual installments of \$13,755,000 to \$18,535,000 from August 2035 to August 2042 with interest at an adjustable rate calculated weekly and payable monthly. The 2003A Certificates of Participation outstanding totaled \$129,815,000 as of June 30, 2024 and 2023. The interest rate at June 30, 2024, was 2.95%.

2017A&B Refunding Revenue Bonds

In February 2017, the District issued \$115,000,000 of 2017A&B Refunding Revenue Bonds to defease the remaining \$125,985,000 of 2009A Certificates of Participation.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

The 2017A & B Refunding Revenue Bonds consist of \$89,735,000 nontaxable and \$17,580,000 taxable (\$25,265,000 original amount less \$7,685,000 defeased by the 2019B Bonds), respectively, of serial bonds. The bonds accrue interest at rates between 0.82% and 5.00%, payable semiannually on August 15 and February 15, commencing August 15, 2017, and maturing on August 15, 2041, in amounts ranging from \$385,000 to \$17,845,000.

The 2017A & B Refunding Revenue Bonds outstanding totaled \$103,735,000 and \$104,195,000 as of June 30, 2024 and 2023, respectively.

2019A Interim Obligations and 2019B Certificates of Participation

In June 2019, the District issued \$135,000,000 of 2019A Interim Obligation Revenue Bonds and \$6,505,000 of 2019B Certificates of Participation.

The 2019A Interim Obligations were issued to finance the GWRS Final Expansion Project, which will expand the Groundwater Replenishment System (recycled water facility) by 31,000 acre-feet. In July 2018, the District entered into the WIFIA Loan to provide financing for the GWRS Final Expansion Project and can draw up to \$135,000,000. Upon substantial completion of the GWRS Final Expansion Project, the District currently expects to draw on the WIFIA Loan to repay the 2019A Interim Obligations at or prior to maturity. If the WIFIA Loan proceeds are not received by the District at or prior to the maturity date of the 2019A Interim Obligations, the District would have to issue and sell refunding obligations prior to the maturity of the 2019A Interim Obligations to pay all or a portion of the 2019A Interim Obligations.

The 2019B Interim Obligations, including an original premium of \$1,813,394, were issued to refund \$7,685,000 of the 2017B Refunding Revenue Bonds. The 2019B interim obligations outstanding totaled \$5,935,000 and \$6,085,000, as of June 30, 2024 and 2023, respectively.

The 2019A Certificates of Participation accrue interest at a rate of 2%, payable semiannually on August 15 and February 15, commencing February 15, 2020 and maturing on August 15, 2023, with a principal balance of \$20,190,000 due on the maturity date. In February 2023, the District drew down on the WIFIA loan \$114,810,000 and refunded a portion of the 2019A interim obligations. The 2019B Certificates of Participation accrue interest at rates between 4% and 5%, payable semiannually on August 15 and February 15, commencing February 15, 2020 and maturing on August 15, 2031, in amounts ranging from \$125,000 to \$2,690,000. The 2019A Certificate of Participation outstanding totaled \$0 and \$20,190,000, as of June 30, 2024 and 2023, respectively.

2019C&D Refunding Revenue Bonds

In December 2019, the District issued \$99,065,000 of 2019C Refunding Revenue Bonds and \$59,135,000 of 2019D Refunding Revenue Bonds.

The 2019C Refunding Revenue Bonds, including an original premium of \$23,047,727, were issued to refund the GWRS Initial Expansion loan with the State Water Resources Control Board. The issuance proceeds were paid to the State Water Resources Control Board and, as a result, the loan is considered to be fully repaid and the related liability has been removed from the District's financial statements. The 2019C current refunding of GWRS Initial Expansion loan did not result in a difference between the reacquisition price and the net carrying amount.

The 2019D Refunding Revenue Bonds were issued to refund the 2013A Refunding Revenue Bonds.

The 2019C Refunding Revenue Bonds accrue interest at rates between 4% and 5%, payable semiannually on August 15 and February 15, commencing August 15, 2020 and maturing on August 15, 2035. The 2019D Refunding Revenue Bonds accrue interest at rates between 1.718% and 2.861%, payable semiannually on August 15 and February 15, commencing August 15, 2020 and maturing on August 15, 2033, in amounts ranging from \$420,000 to \$13,605,000. The 2019C&D Certificates of Participation outstanding totaled \$138,400,000 and \$143,985,000 as of June 30, 2024 and 2023, respectively.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

2021A Certificates of Participation

In October 2021, the Public Facilities Corporation issued \$94,420,000 of Certificates of Participation, Series A, to assist the District in acquisition of certain groundwater treatment facilities and pay capitalized interest with respect to the 2021 WIFIA Loan obligation. The certificates are interim obligations of the Public Facilities Corporation payable solely from payments received from the District on August 15, 2024. The 2021 COP outstanding totaled \$94,420,000 as of June 30, 2024 and 2023.

The District is expected to pay the interim obligations upon substantial completion of the project. At this time the District expects to draw on the 2021 WIFIA Loan to repay the interim obligations. Interest on the obligations is payable semi-annually at 4%.

Covenants and Reserve Requirements

The 2003A, 2017A&B, 2019B, 2019C&D, and 2021A Installment Purchase Agreements require the District to prescribe, assess, and collect replenishment assessments and additional replenishment assessments which, together with other revenues of the District, are reasonably expected to be at least sufficient to yield net revenues during such fiscal year equal to 125% of debt service payable in such fiscal year. The District's ratio of net revenues to debt service for the fiscal year ended June 30, 2024 and 2023 was 177% and 246%, respectively.

Other Defeased Certificates of Participation

In prior years, the District defeased certain certificates of participation, including the 1999A, 2003B, 2005B, and 2013A Certificates, by placing the proceeds of the new bonds or cash with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2024 and 2023, \$51,465,000 and \$110,180,000 of bonds outstanding to be paid by the escrow agent, respectively, are considered defeased.

Summary of Changes

The following is a summary of the changes in Certificates of Participation and Refunding Revenue Bonds for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024	Due Within One Year
Certificates of Participation (COP) and Refunding Revenue Bonds:					
2003A COP	\$ 129,815,000	\$ -	\$ -	\$ 129,815,000	\$ -
2017AB Refunding Revenue Bonds	104,195,000	-	(460,000)	103,735,000	485,000
2019AB COP	26,275,000	-	(20,340,000)	5,935,000	160,000
2019CD Refunding Revenue Bonds	143,985,000	-	(5,585,000)	138,400,000	5,850,000
2021A COP	94,420,000	-	-	94,420,000	94,420,000
	<u>498,690,000</u>	-	<u>(26,385,000)</u>	<u>472,305,000</u>	<u>\$ 100,915,000</u>
Add:					
Unamortized (Discount) Premium	31,533,316		(6,304,435)	25,228,881	
Total Long-Term Liabilities	<u>\$ 530,223,316</u>	<u>\$ -</u>	<u>\$ (32,689,435)</u>	<u>\$ 497,533,881</u>	

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

Summary of Changes

The following is a summary of the changes in Certificates of Participation and Refunding Revenue Bonds for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One year
Certificates of Participation (COP) and Refunding Revenue Bonds:					
2003A COP	\$ 129,815,000	\$ -	\$ -	\$ 129,815,000	\$ -
2017AB Refunding Revenue Bonds	104,700,000	-	(505,000)	104,195,000	460,000
2019AB COP	141,245,000	-	(114,970,000)	26,275,000	20,340,000
2019CD Refunding Revenue Bonds	149,315,000	-	(5,330,000)	143,985,000	5,585,000
2021A COP	94,420,000	-	-	94,420,000	-
	<u>619,495,000</u>	<u>-</u>	<u>(120,805,000)</u>	<u>498,690,000</u>	<u>\$ 26,385,000</u>
Add:					
Unamortized (Discount) Premium	37,837,750		(6,304,434)	31,533,316	
Total Long-Term Liabilities	<u>\$ 657,332,750</u>	<u>\$ -</u>	<u>\$ (127,109,434)</u>	<u>\$ 530,223,316</u>	

Aggregate maturities of the Certificates of Participation, Refunding Revenue Bonds, and interest payments (using 2.95% on the 2003A variable rate debt) subsequent to June 30, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total Payment
2025	\$ 100,915,000	\$ 17,538,444	\$ 118,453,444
2026	9,785,000	13,420,079	23,205,079
2027	10,175,000	13,028,121	23,203,121
2028	11,555,000	12,589,565	24,144,565
2029	20,045,000	11,858,440	31,903,440
2030-2034	107,175,000	46,468,494	153,643,494
2035-2039	114,600,000	25,094,453	139,694,453
2040-2043	98,055,000	7,238,438	105,293,438
Total	<u>\$ 472,305,000</u>	<u>\$ 147,236,034</u>	<u>\$ 619,541,034</u>

Aggregate maturities of the Certificates of Participation, Refunding Revenue Bonds, and interest payments (using 2.85% on the 2003A variable rate debt) subsequent to June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total Payment
2024	\$ 26,385,000	\$ 18,035,167	\$ 44,420,167
2025	100,915,000	17,538,444	118,453,444
2026	9,785,000	13,420,079	23,205,079
2027	10,175,000	13,028,121	23,203,121
2028	11,555,000	12,589,565	24,144,565
2029-2033	103,945,000	50,793,370	154,738,370
2034-2038	116,805,000	28,951,307	145,756,307
2039-2043	119,125,000	10,915,148	130,040,148
Total	<u>\$ 498,690,000</u>	<u>\$ 165,271,201</u>	<u>\$ 663,961,201</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

Federal and State of California Loans Payable - Direct Borrowing

Groundwater Replenishment System

In May 2006, the District entered into an agreement with the State Water Resources Control Board for the construction of the Groundwater Replenishment System (GWRS) project. The District may borrow up to \$8,659,470 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$7,216,196 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2024. The outstanding balance totaled \$0 and \$471,615 as of June 30, 2024 and 2023, respectively.

GWRS Barrier Facilities

In May 2006, the District entered into an agreement with the State Water Resources Control Board for construction of the new injection wells. The District may borrow up to \$4,491,018 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$3,479,837 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2026. The outstanding balance totaled \$427,342 and \$365,056 as of June 30, 2024 and 2023, respectively.

GWRS Pipeline Unit 1

In May 2006, the District entered into an agreement with the State Water Resources Control Board for construction of the first portion of the GWRS pipeline. The District may borrow up to \$5,310,891 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$4,425,725 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2026. The outstanding balance totaled \$543,466 and \$807,604 as of June 30, 2024 and 2023, respectively.

GWRS Pipeline Unit 2

In May 2006, the District entered into an agreement with the State Water Resources Control Board for construction of the second portion of the GWRS pipeline. The District may borrow up to \$3,452,552 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$2,877,115 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2026. The outstanding balance totaled \$353,251 and \$524,916 as of June 30, 2024 and 2023, respectively.

GWRS Pipeline Unit 3

In May 2006, the District entered into an agreement with the State Water Resources Control Board for construction of the third portion of the GWRS pipeline. The District may borrow up to \$4,137,559 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$3,429,338 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2026. The outstanding balance totaled \$399,665 and \$593,720 as of June 30, 2024 and 2023, respectively.

GWRS Advanced Water Treatment Facility

In June 2006, the District entered into an agreement with the State Water Resources Control Board for construction of the new advanced wastewater treatment facility for the District's GWRS. The District may borrow up to \$136,802,193 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$114,000,776 under the loan contract. The loan has an interest rate of 1.8% with maturities through 2028. The outstanding balance totaled \$26,170,138 and \$32,425,579 as of June 30, 2024 and 2023, respectively.

Fletcher Basin

In November 2013, the District entered into an agreement with the State Water Resources Control Board for the construction of the Fletcher Basin Improvement project. The District may borrow up to \$2,879,342 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$14,386,762 under the loan contract. The loan has an interest rate of 1.9% with a repayment period of 20 years after project completion. The outstanding balance totaled \$1,869,194 and \$2,006,733 as of June 30, 2024 and 2023, respectively.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

Alamitos Barrier

In November 2013, the District entered into an agreement with the State Water Resources Control Board for expansion of the Alamitos Seawater Intrusion Barrier. The District may borrow up to \$14,485,000 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$14,386,762 under the loan contract. The loan has an interest rate of 1.9% with a repayment period of 20 years after project completion. The outstanding balance totaled \$11,304,985 and \$11,951,160 as of June 30, 2024 and 2023, respectively.

La Palma Basin

In February 2016, the District entered into an agreement with the State Water Resources Control Board for construction of a groundwater recharge basin. The District may borrow up to \$8,570,970 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$5,446,635 under the loan contract. The loan has an interest rate of 1.0% with a repayment period of 30 years after project completion. The outstanding balance totaled \$4,321,650 and \$4,488,037 as of June 30, 2024 and 2023 respectively.

Mid-Basin Centennial Park Injection

In November 2017, the District entered into an agreement with the State Water Resources Control Board for construction of four injection wells and one nested monitoring well in Centennial Park. The District may borrow up to \$18,394,813 or the eligible costs of the project, whichever is less. At June 30, 2024, the State Water Resources Control Board had disbursed \$18,394,813 under the loan contract. The loan has an interest rate of 1.8% with a repayment period of 30 years after project completion. The outstanding balance totaled \$16,473,136 and \$16,966,682 as of June 30, 2024 and 2023, respectively.

WIFIA Loan Agreements

On August 6, 2020, the District re-executed the WIFIA Loan agreement with the United States Environmental Protection Agency (US EPA) to provide financing for the GWRS Final Expansion Project and can draw up to \$135,000,000. Upon substantial completion of the GWRS Final Expansion Project, the District currently expect to draw on the WIFIA Loan to repay the 2019A Interim Obligations prior to maturity. Upon completion of the project, principal and interest payments will commence. The loan requires net revenue equal to at least 125% of debt service payable in such fiscal year. As of June 30, 2024 and 2023, total loan proceeds received were \$133,851,077 and \$115,357,848, respectively.

On August 18, 2021, the District executed the WIFIA loan agreement with the United States Environmental Protection Agency (US EPA) to provide financing for the PFAS Treatment facilities project and can draw up to \$130,647,383. Upon substantial completion of the PFAS Treatment Facilities Project, the District currently expect to draw on the WIFIA loan to pay the 2021A interim obligation prior to maturity. Upon completion of the project, principal and interest payments will commence. The loan requires net revenue equal to at least 125% of debt service payable in such fiscal year. As of June 30, 2024 and 2023, no loan proceeds have been drawn down.

GWRS Final Expansion

The District has entered into two agreements with the State Water Resources Control Board for construction of the final expansion of the GWRS project. The District may borrow up to \$186,207,421 or the eligible costs of the project, whichever is less. The loan has an interest rate of 1.4%. The outstanding balance totaled \$126,196,086 and \$125,974,019 as of June 30, 2024 and 2023, respectively.

Covenants and Reserve Requirements

The Groundwater Replenishment System, GWRS Barrier Facilities, GWRS Pipeline Unit 1, GWRS Pipeline Unit 2, GWRS Pipeline Unit 3, and GWRS Advanced Water Treatment Facility loans payable require the District to prescribe, assess, and collect replenishment assessments and additional replenishment assessments which, together with other revenues of the District, are reasonably expected to be at least sufficient to yield net revenues during such fiscal year equal to 110% of debt service payable in such fiscal year.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

The Fletcher Basin, Alamitos Barrier, La Palma Basin, and Mid-Basin Centennial Park Injection loans payable require the District to prescribe, assess, and collect replenishment assessments and additional replenishment assessments which, together with other revenues of the District, are reasonably expected to be at least sufficient to yield net revenues during such fiscal year equal to 125% of debt service payable in such fiscal year.

The District's ratio of net revenues to debt service for the fiscal year ended June 30, 2024 and 2023 was 660% and 246%, respectively.

The Fletcher Basin, Alamitos Barrier, La Palma Basin, and Mid-Basin Centennial Park Injection loans payable require the District to have a reserve of one year's debt service. The District's reserve of \$2,037,351 as of June 30, 2024 and 2023, that is included in statement of net position as Cash and Cash Equivalents and Investments, meets this requirement.

Summary of Changes

The following is a summary of the changes in loans payable to the US EPA and state of California for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Repayments	Balance June 30, 2024	Due Within One Year
GWRS	\$ 471,615	\$ -	\$ (471,615)	\$ -	\$ -
GWRS Barrier Facilities	635,056	-	(207,714)	427,342	211,660
GWRS Pipeline Unit 1	807,604	-	(264,138)	543,466	269,169
GWRS Pipeline Unit 2	524,916	-	(171,665)	353,251	174,951
GWRS Pipeline Unit 3	593,720	-	(194,055)	399,665	197,882
GWRS Advanced Water Treatment Facility	32,425,579	-	(6,255,441)	26,170,138	6,368,226
Fletcher Basin	2,006,733	-	(137,539)	1,869,194	140,152
Alamitos Barrier	11,951,160	-	(646,175)	11,304,985	658,453
La Palma Basin	4,488,037	-	(166,387)	4,321,650	168,051
Mid-Basin Injection	16,966,682	-	(493,546)	16,473,136	502,430
GWRS FE1	60,908,388	113,579	-	61,021,967	1,650,725
GWRS FE2	65,065,631	108,487	-	65,174,118	1,763,046
GWRSFE	115,357,848	18,493,229	-	133,851,077	-
Total	<u>\$ 312,202,969</u>	<u>\$ 18,715,295</u>	<u>\$ (9,008,275)</u>	<u>\$ 321,909,989</u>	<u>\$ 12,104,745</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

Summary of Changes

The following is a summary of the changes in loans payable to the US EPA and state of California for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Repayments	Balance June 30, 2023	Due Within One Year
GWRS	\$ 933,951	\$ -	\$ (462,336)	\$ 471,615	\$ 471,615
GWRS Barrier Facilities	838,897	-	(203,841)	635,056	207,714
GWRS Pipeline Unit 1	1,066,806	-	(259,202)	807,604	264,139
GWRS Pipeline Unit 2	693,357	-	(168,441)	524,916	171,665
GWRS Pipeline Unit 3	784,024	-	(190,304)	593,720	194,056
GWRS Advanced Water Treatment Facility	38,570,232	-	(6,144,653)	32,425,579	6,255,442
Fletcher Basin	2,141,707	-	(134,974)	2,006,733	137,539
Alamitos Barrier	12,585,287	-	(634,127)	11,951,160	646,175
La Palma Basin	4,652,777	-	(164,740)	4,488,037	166,387
Mid-Basin Injection	17,451,501	-	(484,819)	16,966,682	493,546
GWRS FE1	60,071,560	836,828	-	60,908,388	-
GWRS FE2	64,176,738	888,893	-	65,065,631	-
GWRSFE	-	115,357,848	-	115,357,848	-
Total	<u>\$ 203,966,837</u>	<u>\$ 117,083,569</u>	<u>\$ (8,847,437)</u>	<u>\$ 312,202,969</u>	<u>\$ 9,008,278</u>

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ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 8: LONG TERM DEBT (CONTINUED)

Debt service requirements on the loans payable to the US EPA and state of California subsequent to June 30, 2024, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025	\$ 12,104,745	\$ 3,557,774	\$ 15,662,519
2026	12,309,652	4,057,767	16,367,419
2027	7,993,656	3,987,107	11,980,763
2028	15,723,853	3,537,679	19,261,532
2029	9,000,312	3,421,146	12,421,458
2030-2034	46,806,441	15,300,849	62,107,290
2035-2039	49,433,107	12,147,184	61,580,291
2040-2044	47,858,039	9,004,682	56,862,721
2045-2049	50,520,727	5,919,459	56,440,186
2050-2054	49,856,414	2,754,185	52,610,599
2055-2057	20,303,043	424,215	20,727,258
Total	<u>\$ 321,909,989</u>	<u>\$ 64,112,047</u>	<u>\$ 386,022,036</u>

Debt service requirements on the loans payable to the US EPA and state of California subsequent to June 30, 2023, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2024	\$ 9,008,278	\$ 1,258,781	\$ 10,267,059
2025	9,820,039	1,680,908	11,500,947
2026	12,267,054	2,663,833	14,930,887
2027	14,761,147	3,760,883	18,522,030
2028	15,232,543	3,289,487	18,522,030
2029-2033	43,668,519	14,741,263	58,409,782
2034-2038	46,306,459	11,751,991	58,058,450
2039-2043	45,327,965	8,710,497	54,038,462
2044-2048	47,166,689	5,787,258	52,953,947
2049-2053	46,952,864	2,759,175	49,712,039
2054-2057	21,691,412	317,192	22,008,604
Total	<u>\$ 312,202,969</u>	<u>\$ 56,721,268</u>	<u>\$ 368,924,237</u>

NOTE 9: SHORT TERM DEBT

Commercial Paper - Other Debt

The Public Facilities Corporation issued commercial paper from which the proceeds were used to provide capital funds for the District to purchase land and for water purchases. The commercial paper has a maximum maturity of 270 days. The District issues, annually, Tax and Revenue Anticipation Notes (TRANs), which are additionally secured by revenue to service the commercial paper. On July 1, 2022, the District issued 2022-2023 TRANs amounting to \$130.425 million to the Public Facilities Corporation, \$21 million of this TRAN is taxable and \$109.425 million tax exempt. The outstanding balance for the commercial paper totaled \$12,900,000 and \$27,400,000 as of June 30, 2024 and 2023, respectively.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 9: SHORT TERM DEBT (CONTINUED)

The District has a letter of credit and reimbursement agreement in the amount of \$76,300,000 supporting the commercial paper program with Sumitomo Mitsui Banking Corporation. The District is contingently liable for any amounts outstanding if drawn upon by third parties. As of June 30, 2024 and 2023, there were no amounts outstanding on the letter of credit.

The following is a summary of the changes in commercial paper for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Repayments	Balance June 30, 2024	Due Within One Year
Commercial Paper - Taxable	\$ 14,500,000	\$ -	\$ (14,500,000)	\$ -	\$ -
Commercial Paper - Tax Exempt	12,900,000	-	-	12,900,000	12,900,000
Total	<u>\$ 27,400,000</u>	<u>\$ -</u>	<u>\$ (14,500,000)</u>	<u>\$ 12,900,000</u>	<u>\$ 12,900,000</u>

The following is a summary of the changes in commercial paper for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Repayments	Balance June 30, 2023	Due Within One Year
Commercial Paper - Taxable	\$ 20,563,000	\$ -	\$ (6,063,000)	\$ 14,500,000	\$ 14,500,000
Commercial Paper - Tax Exempt	12,913,000	-	(13,000)	12,900,000	12,900,000
Total	<u>\$ 33,476,000</u>	<u>\$ -</u>	<u>\$ (6,076,000)</u>	<u>\$ 27,400,000</u>	<u>\$ 27,400,000</u>

NOTE 10: COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Compensated Absences	\$ 6,933,797	\$ 3,391,716	\$ 3,631,158	\$ 6,694,355	\$ 462,691

The following is a summary of the changes in compensated absences for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year
Compensated Absences	\$ 6,874,345	\$ 3,552,968	\$ 3,493,516	\$ 6,933,797	\$ 557,136

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 11: DERIVATIVE INSTRUMENTS – INTEREST RATE SWAP AGREEMENTS

Objective

The District executed two interest rate swap agreements on February 5, 2007 (the swaps) with swap provider Citibank, N.A. (counterparty), which were subsequently amended and restated as of April 1, 2008, to hedge debt service cost on a portion of the District's 2003A Adjustable Rate Refunding Certificates of Participation by achieving a synthetic fixed rate.

Details on the SWAP Agreements

Notional Amount	Fixed Rate	Original/ Refunding COP Issue	Termination Date	Initial Effective Date
\$ 58,800,000	3.314%	2003A/2005A	7/25/2037	2/7/2007
23,750,000	3.314%	2003A/2007B	8/1/2029	5/16/2007
<u>\$ 82,550,000</u>				

Terms

Under the swap agreements, the District will make a fixed rate payment to the swap counterparty at a rate of 3.314%, and then receive a variable rate payment of 56% of the monthly SOFR rate, plus 23 basis points from the swap counterparty that would effectively offset the payment on the underlying variable rate certificates. The swaps are for a total notional amount of \$82,550,000 and terminate on various dates.

A portion of the 2003A Certificates maturity dates matches the maturity of the related swap agreements. The swaps' notional amount is equal to a portion of the principal amounts of the 2003A Certificates issued and will decline as the principal amount of the associated proportion debt declines.

Summary of Activities in Cash Flow Hedging Derivative Instruments

Notional Amount	Fair Value at June 30, 2022	Changes in Fair Value	Fair Value at June 30, 2023	Changes in Fair Value	Fair Value at June 30, 2024
\$ 58,800,000	\$ (7,540,365)	\$ 3,019,672	\$ (4,520,693)	\$ 1,250,854	\$ (3,269,839)
23,750,000	(2,089,792)	1,107,618	(982,174)	293,482	(688,692)
<u>\$ 82,550,000</u>	<u>\$ (9,630,157)</u>	<u>\$ 4,127,290</u>	<u>\$ (5,502,867)</u>	<u>\$ 1,544,336</u>	<u>\$ (3,958,531)</u>

As of June 30, 2024 and 2023, the fair value of (\$3,958,531) and (\$5,502,867), respectively, is reported as a deferred outflow of resources and other noncurrent liability in the statement of net position.

Credit Risk

As of June 30, 2024 and 2023, the District was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap becomes positive, the District would be exposed to credit risk in the amount of the derivative's fair value.

The swaps counterparty, Citibank N.A., have the following credit ratings:

	Standard & Poor's	Moody's
Citibank, N.A.	A+	Aa3

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 11: DERIVATIVE INSTRUMENTS – INTEREST RATE SWAP AGREEMENTS (CONTINUED)

Basis Risk

The swaps do expose the District to basis risk, which refers to a mismatch between the interest rate received from the swap contract and the interest paid on the variable rate payments to be made on the debt. The District pays the counterparty a fixed rate and receives a variable rate based on 56% of the one-month fallback rate (SOFR) plus a spread of .23%, which may be different than the variable rate payments to be made on the debt. There is a risk for the District that the variable interest rate payments received from the counterparty will be less than the variable rate payments owed on the debt.

Termination Risk

The swaps may be terminated by the District or the counterparty if the other party fails to perform under the terms of the swap agreements. In addition, the District has the option to terminate the swaps upon proper notification to the counterparty. If the swaps are terminated, the District would prospectively pay the variable rates on the portion of 2003A Certificates of Participation related to the swap agreements rather than a fixed rate. The termination of the swap agreements could therefore increase the District’s total debt service. Also, if at the time of the termination, the swaps have a negative fair value, the District would be liable to the counterparty for a payment equal to such negative fair value, or be paid an amount equal to a positive fair value. As of June 30, 2024 and 2023, the swaps had a fair value of (\$3,958,531) and (\$5,502,867).

Swap Payments and Associated Debt

Using a variable rate of 2.95% for the 2003A COP as of June 30, 2024, debt service requirements of the certificates and the swap payments, assuming current interest rates remain the same for their term are as follows.

As rates vary, the variable rate interest payments and net swap payments will vary.

Year Ending June 30,	Variable rate Debt			Interest Rate Swap, Net	Fixed Debt Service
	Principal	Interest	Total Payment		
2025	\$ -	\$ 2,352,675	\$ 2,352,675	\$ 1,753,892	\$ 4,106,567
2026	1,625,000	2,306,363	3,931,363	3,344,366	5,650,729
2027	4,275,000	2,184,525	6,459,525	5,903,538	8,088,063
2028	5,325,000	2,032,763	7,357,763	6,840,401	8,873,163
2029	17,425,000	1,536,150	18,961,150	18,570,182	20,106,332
2030-2034	19,775,000	5,496,938	25,271,938	23,872,902	29,369,840
2035-2038	34,125,000	983,963	35,108,963	40,408,886	41,392,849
Total	\$ 82,550,000	\$ 16,893,376	\$ 99,443,376	\$ 100,694,166	\$ 117,587,542

Swap Payments and Associated Debt

Using a variable rate of 2.85% for the 2003A COP as of June 30, 2023, debt service requirements of the certificates and the swap payments, assuming current interest rates remain the same for their term are as follows.

As rates vary, the variable rate interest payments and net swap payments will vary.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 11: DERIVATIVE INSTRUMENTS – INTEREST RATE SWAP AGREEMENTS (CONTINUED)

Year Ending June 30,	Variable rate Debt			Interest Rate Swap, Net	Fixed Debt Service
	Principal	Interest	Total Payment		
2024	\$ -	\$ 2,352,675	\$ 2,352,675	\$ 1,753,892	\$ 4,106,567
2025	-	2,352,675	2,352,675	1,753,892	4,106,567
2026	1,625,000	2,306,363	3,931,363	3,344,366	5,650,729
2027	4,275,000	2,184,525	6,459,525	5,903,538	8,088,063
2028	5,325,000	2,032,763	7,357,763	6,840,401	8,873,163
2029-2033	34,900,000	6,060,525	40,960,525	39,418,050	45,478,575
2034-2038	36,425,000	1,956,525	38,381,525	37,883,567	39,840,092
Total	<u>\$ 82,550,000</u>	<u>\$ 19,246,050</u>	<u>\$ 101,796,050</u>	<u>\$ 96,897,705</u>	<u>\$ 116,143,755</u>

Fair Value Measurement

The model used to value the interest rate swaps is based upon well recognized financial principles, and interest rate yield curves can be validated through readily observable data by external sources. Although readily observable data is used in the valuation of the interest rate swaps, methodologies could have an effect on the estimated fair value. Accordingly, the interest rate swaps are categorized as Level 2.

NOTE 12: JOINT VENTURES

The District is a participant in the Santa Ana Watershed Project Authority (SAWPA). SAWPA is a joint venture of five water districts that provide for the construction, ownership, operation, and maintenance of facilities involved in the collection, transmission, treatment, disposal, and reclamation of sewage, wastewater, groundwater, and storm-water in the Santa Ana River Watershed area. Each participating district appoints two commissioners to SAWPA to form a governing Board of Authority. Equal contributions are made by each member district for administration and contributions are based on capacity use rights for project agreements under which capital construction is accomplished. Special projects or studies are funded by equal contributions from each district.

As of June 30, 2024 and 2023, SAWPA has total assets of \$175,741,121 and \$171,671,241 and total net position of \$86,871,126 and \$77,762,763. The District does not have a measurable equity interest in SAWPA. The District is also a participant in other joint ventures in which the District does not have a material equity interest or material ongoing financial interest or responsibility. Separate financial statements of SAWPA can be obtained at 11615 Sterling Avenue, Riverside, California 92503.

NOTE 13: DEFINED CONTRIBUTION PENSION PLAN

The Money Purchase Plan for employees of Orange County Water District (Money Purchase Plan) is a defined contribution pension plan administered by a committee of the Board of Directors and District employees. The Money Purchase Plan covers all employees, except part-time or temporary employees, immediately upon date of hire. For the first layer, the Money Purchase Plan requires each employee, upon date of hire, to contribute monthly to a mandatory contributions account, by payroll deduction, an amount equal to the current FICA rate not limited to the FICA wage cap. The District is required to make a contribution in an amount equal to the then current Social Security contribution requirement (7.65% for the years ended December 31, 2024, and 2023) for the employer contribution. In addition, the District may elect in any year to contribute any portion, or all of the participants first layer contribution and the participant's first layer contribution shall be reduced by the amount so contributed by the District. The District elected to contribute 3% for the years ended December 31, 2024 and 2023, of the participant's mandatory contribution.

Each eligible employee becomes a participant in the second layer of contribution as of the first day of the month following the completion of 12 months of covered service. The District is required to contribute 6% of the participant's total monthly compensation each month.

NOTE 13: DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

Employees may elect to contribute to a voluntary contribution account in the Money Purchase Plan. Voluntary contributions may be an amount not less than 2% of compensation, nor more than an amount that would cause all contributions to exceed the lesser of (a) \$69,000 for 2024 or \$66,000 for 2023 or (b) 25.00% of his or her paid compensation for the year. In addition, the District may elect in any year to contribute any portion or all of each employee’s Money Purchase Plan contribution, thereby reducing the employee’s Money Purchase Plan contribution by the amount contributed by the District.

The Money Purchase Plan may be amended by resolution of the Board of Directors, subject to limitations obtained in the Money Purchase Plan document. Total employer contributions to the Money Purchase Plan for the year ended June 30, 2024 and 2023, were \$4,772,474 and \$4,615,752.

Separate audited financial statements of the Money Purchase Plan can be obtained from the District offices at 18700 Ward Street, Fountain Valley, California 92708.

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS

A. General Information about the OPEB Plan

Plan Description and Benefits Provided

The District contributes to an agent multiple-employer defined benefit plan to provide postemployment health care benefits, which is administered by the District. Specifically, the District provides health insurance for its retired employees and eligible directors, their dependent spouses (if married and covered on the District’s plan at the time of retirement), or survivors in accordance with Board resolutions. The plan benefits are established and may be amended by the District, the District’s Board of Directors, and/or the employee associations. Medical coverage is provided for retired employees who are age 55 or over and who have a minimum of 12 years of service with the District. The District pays a flat dollar cap toward the premium for the retiree and the dependent coverage. Medical coverage is provided for the surviving spouse of retired employees and the surviving spouse of active employees who upon death had attained age 55 and who had a minimum of 12 years of service with the District. The District will pay the flat- dollar amount premium cap until the surviving spouse remarries, becomes enrolled under another group health plan, or cancels coverage. Employees who qualify for post- retirement health coverage must designate Medicare as their primary insurance coverage provider at the time they become eligible for Medicare (the District’s coverage will then become secondary). Retiree and survivor medical coverage for employees hired on or after July 1, 2009, will terminate upon eligibility for Medicare. The plan does not provide a publicly available financial report.

The District also elected to join the Public Agency Retirement System OPEB Trust (PARS OPEB Trust) as a means to fund the Annual Determined Contribution (ADC). The District makes quarterly contributions to the PARS OPEB Trust and pays benefits directly to the insurance provider. The PARS OPEB Trust issues a publicly available financial report for the fiduciary net position that is available upon request. The PARS OPEB Trust is reported as a fiduciary fund. The plan itself does not issue a separate financial report.

Employees Covered

The following current and former employees were covered by the benefit terms under the plan as of years ended June 30:

	<u>2024</u>	<u>2023</u>
Inactive Plan Members Currently Receiving Benefit Payments	102	101
Inactive Plan Members Entitled to But Not Yet Receiving Benefit Payments	0	0
Active Plan Members	<u>216</u>	<u>218</u>
Total Plan Participants	<u><u>318</u></u>	<u><u>319</u></u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Accounting for the Plan

The OPEB trust is prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan.

Method Used to Value Investments

Investments are reported at fair value, which is determined by the means of the most recent bid and asked prices as obtained from dealers that make markets in such securities. Securities for which market quotations are not readily available are valued at their fair value as determined by the custodian with the assistance of a valuation service.

Contributions

The contribution requirements of plan members and the District are established and may be amended by the District, District's Board of Directors, and/or the employee associations. Currently, contributions are not required from plan members. Administrative costs of the OPEB plan are financed through investment earnings. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2024, the District's cash contributions were \$640,000 in payments to the trust, administrative expenses of \$96,249, and the estimated implied subsidy was \$193,000, resulting in total payments of \$929,249. For the fiscal year ended June 30, 2023, the District's cash contributions were \$1,598,000 in payments to the trust, administrative expenses of \$103,313, and the estimated implied subsidy was \$139,000, resulting in total payments of \$1,840,313.

Fiduciary Net Position with PARS Trust

The PARS OPEB Trust (Trust) contains assets of 318 member agencies as of June 30, 2023. The Trust invests in various investment securities including U.S. Treasury Obligations, U.S. Government Agency Issues, Corporate Debt Issues, Foreign Debt Issues, Municipal Debt Issues, Money Market Mutual Funds, Equity Mutual Funds, Fixed Income Mutual Funds, Domestic Common Stocks, and Foreign Stocks.

Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trust manages exposure to interest rate risk by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing over time as necessary to provide the cash flows and liquidity needed for operations. Investments in the Trust mature as of June 30, 2023, as follows: 1% in two years or less, 6% in two to five years, 26% in five to ten years, 10% in more than 10 years.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Trust investments are rated by Standard and Poor's or Moody's as of June 30, 2023, as follows: 4% are rated AAA; 1% are AA; 2% are A; 2% are BBB; 4% are exempt from ratings, and 90% are not rated.

Concentration of credit risk is the heightened risk of potential loss when investments are concentrated in one issuer. At June 30, 2023, the Trust had no investments concentrated in one issuer (other than mutual funds and U.S. Treasury obligations) that exceeded 5% of the Trust's investments.

All of the Trust's cash deposits as of June 30, 2023 of \$52,504,003, which includes the balances of all 164 member agencies, are federally insured for up to \$250,000 by the Federal Deposit Insurance Corporation. Deposits in excess of the federally insured amount are subject to custodial credit risk, which is the risk that, in the event of the failure of a depository financial institution, the Trust will not be able to recover its deposits.

Total OPEB Liability/(Asset)

The District's net OPEB liability/(asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation dated June 30, 2023.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions

The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age, level percentage of payroll
Actuarial Amortization	
Discount Rate	5.75%
Long-Term Expected	
Rate of Return on Investments	5.75%, net of investment expenses
General Inflation	2.5% annually
Payroll Increases	Aggregate increase - 2.75% annually
Medical Trend	Merit increase - CalPERS 2000-2019 experience
	Non-Medicare: 8.5% for 2025, decreasing to 3.45% in 2076
	Medicare (Non-Kaiser): 7.5% for 2023, decreasing to 3.45% in 2076
	Medicare (Kaiser): 6.25% for 2025, decreasing to 3.45% in 2076
Mortality, Disability, Termination, Retirement	CalPERS 2000-2019 experience study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

The actuarial assumptions used in the June 30, 2023, valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District.

The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless other specified:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age, level percentage of payroll
Actuarial Amortization	
Discount Rate	5.75%
Long-Term Expected	
Rate of Return on Investments	5.75%, net of investment expenses
General Inflation	2.5% annually
Payroll Increases	Aggregate increase - 2.75% annually
Medical Trend	Merit increase - CalPERS 2000-2019 experience
	Non-Medicare: 6.5% for 2025, decreasing to 3.75% in 2076
	Medicare (Non-Kaiser): 5.65% for 2023, decreasing to 3.75% in 2076
	Medicare (Kaiser): 4.6% for 2025, decreasing to 3.75% in 2076
Mortality, Disability, Termination, Retirement	CalPERS 2000-2019 experience study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The long-term expected rates of return are Bartel Associates estimates and are presented as geometric means developed over a 20-year period. The long-term expected real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2023 and June 30, 2022, are summarized in the following table:

Asset Class	Target Allocation for PARS Balanced Fund	Long-Term Expected Real Rate of Return
PARS OPEB Trust		
Global Equality	60%	4.56%
Fixed Income	35%	0.78%
Cash	5%	-0.50%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on the PARS OPEB Trust investments was applied to all periods of the projected benefit payments to determine the total OPEB liability.

A. Changes in the Net OPEB Liability/(Asset)

The changes in the net OPEB liability/(asset) are as follows:

	Total OPEB Liability	Increase (Decrease) Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2022 (measurement date)	\$ 25,265,176	\$ 24,344,255	\$ 920,921
Changes in the Year:			
Service Cost	688,353	-	688,353
Interest on the total OPEB liability	1,465,661	-	1,465,661
Changes of benefit terms	40,000	-	40,000
Actual vs. expected experience	(1,002,290)	-	(1,002,290)
Changes in assumptions	2,227,000	-	2,227,000
Contributions - Employer	-	1,860,712	(1,860,712)
Net investment income	-	2,226,009	(2,226,009)
Benefit payments	(927,565)	(927,565)	-
Administrative Expenses	-	(153,548)	153,548
Net changes	<u>2,491,159</u>	<u>3,005,608</u>	<u>(514,449)</u>
Balance at June 30, 2023 (measurement date)	<u>\$ 27,756,335</u>	<u>\$ 27,349,863</u>	<u>\$ 406,472</u>

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Change of Assumptions

Noted a \$2,227,000 change of assumptions for the June 30, 2023 measurement date.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021 (measurement date)	\$ 24,167,444	\$ 27,460,364	\$ (3,292,920)
Changes in the Year:			
Service Cost	669,930	-	669,930
Interest on the total OPEB liability	1,400,193	-	1,400,193
Contributions - Employer	-	1,812,276	(1,812,276)
Net investment income	-	(3,792,072)	3,792,072
Benefit payments	(972,391)	(972,391)	-
Administrative Expenses	-	(163,922)	163,922
Net changes	1,097,732	(3,116,109)	4,213,841
Balance at June 30, 2022 (measurement date)	\$ 25,265,176	\$ 24,344,255	\$ 920,921

Change of Assumptions

Noted no change of assumptions for the June 30, 2021 measurement date.

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate.

The following presents the net OPEB liability/(asset) of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.75%) or one percentage point higher (6.75%) than the current discount rate (5.75%):

Fiscal Year Ended June 30, 2024

	1% Decrease (4.75%)	Discount Rate (5.75%)	1% Increase (6.75%)
Net OPEB Liability/(Asset)	\$ 3,936,055	\$ 406,472	\$ (2,550,301)

Fiscal Year Ended June 30, 2023

	1% Decrease (4.75%)	Discount Rate (5.75%)	1% Increase (6.75%)
Net OPEB Liability/(Asset)	\$ 4,284,779	\$ 920,921	\$ (1,878,140)

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability/(asset) of the District as well as what the District's net OPEB liability would be if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current discount rate:

Fiscal Year Ended June 30, 2024

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
Net OPEB Liability/(Asset)	\$ (2,905,877)	\$ 406,472	\$ 4,434,886

Fiscal Year Ended June 30, 2023

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
Net OPEB Liability/(Asset)	\$ (2,383,026)	\$ 920,921	\$ 4,869,082

B. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized an OPEB income of \$410,756. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to the OPEB from the following sources:

Fiscal Year Ended June 30, 2024

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to Measurement Date	\$ 929,249	\$ -
Differences Between Actual Expected Experience	-	6,954,382
Changes of assumptions	2,669,557	306,573
Net Differences Between Projected and Actual Earnings	990,702	-
Total	\$ 4,589,508	\$ 7,260,955

Fiscal Year Ended June 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to Measurement Date	\$ 1,840,313	\$ -
Differences Between Actual Expected Experience	-	7,913,556
Changes of assumptions	986,498	421,961
Net Differences Between Projected and Actual Earnings	1,991,304	-
Total	\$ 4,818,115	\$ 8,335,517

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 14: OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

An amount of \$929,249 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30:	2023	2024
2024	\$ (1,374,326)	\$ -
2025	(1,368,156)	(1,343,139)
2026	(1,505,657)	(1,480,640)
2027	(110,463)	(85,446)
2028	(999,113)	(974,096)
2029	-	188,417
Thereafter	-	94,208

C. Payable to the OPEB Plan

At June 30, 2024, the District had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2024.

NOTE 15: RISK MANAGEMENT

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk pooling self insurance authority, created under the provisions of California Government Code Sections 6500 et. seq. The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self insured losses and to purchase excess insurance coverage.

At June 30, 2024 and 2023, the District participated in the self insurance programs of the Insurance Authority as follows:

Property Loss – The Insurance Authority has pooled self-insurance up to \$143,000 per occurrence and has purchased excess insurance coverage up to \$500,000,000 (total insurable value of \$515,830,668). The District has a \$25,000 deductible for real and personal property, mobile equipment, licensed vehicles and trailers. Boiler and machinery is \$25,000 or \$50,000 depending on type of equipment.

General Liability – The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage up to \$55,000,000.

Auto Liability – The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage up to \$55,000,000.

Public Officials' Liability – The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage up to \$55,000,000.

Crime – The Insurance Authority has excess insurance coverage up to \$5,000,000. The District has a \$100,000 deductible.

Cyber Liability – The Insurance Authority has excess insurance coverage up to \$3,000,000 per member and \$5,000,000 in the aggregate and \$1,000,000 self-service retention.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 15: RISK MANAGEMENT (CONTINUED)

Workers' Compensation – Insured up to the statutory limit; the Insurance Authority is self-insured up to \$2,000,000 and excess insurance coverage has been purchased up to the statutory limit.

Fiduciary Liability – Purchased coverage up to \$1,000,000 with a \$10,000 retention each claim.

Underground Storage Tank Coverage – The Insurance Authority has excess insurance coverage up to \$3,000,000. The District has a \$10,000 deductible.

The District pays annual premiums for coverage. There were no instances in the past four years when a settlement exceeded the District's coverage.

NOTE 16: COMMITMENTS AND CONTINGENCIES

Contracts and Projects

The District has entered into various contracts for the purchase of material and construction of the GWRS Final Expansion and the PFAS Treatment Facilities Projects. The amounts contracted for are based on the contractor's estimated cost of construction. At June 30, 2024 and 2023, the total unpaid amount on these contracts is approximately \$58,834,918 and \$102,087,531, respectively. During fiscal years ended June 30, 2023 and 2024, the District has entered into various contracts for the construction and rehabilitation of various wells and basins throughout the region. At June 30, 2024 and 2023, the total unpaid amount on these contracts was approximately \$1,210,061 and \$54,062,177, respectively.

Regulations

In September 2024, the state Office of Environmental Health Hazard Assessment (OEHHA) issued a formal recommendation for a drinking water Notification Level (NL) for perfluorohexanoic acid (PFHxA) in response to a standing request from the Division of Drinking Water; the recommended NL is 1 part per billion (ppb) or 1000 ppt. Given the recommended PFHxA NL is based upon a non-cancer health endpoint (decreased thyroid hormone levels), the Division of Drinking Water is likely to also establish a corresponding Response Level at 10 ppb or 10,000 ppt when it formally adopts the NL. Based on monitoring results collected to date in the Orange County Groundwater Basin, it is not anticipated that the pending PFHxA NL or RL will cause additional Producer wells to be taken out of service or otherwise require treatment.

In April 2024, the United States Environmental Protection Agency (USEPA) finalized its National Primary Drinking Water Regulation (NPDWR) for per and polyfluoroalkyl substances (PFAS). The NPDWR features Maximum Contaminant Levels (MCLs) set at 4 ppt for PFOA; 4 ppt for PFOS, 10 ppt for PFHxS; 10 ppt for perfluorononanoic acid (PFNA); 10 ppt for GenX; and a combined Hazard Index (HI) that includes PFHxS, PFNA, GenX, and perfluorobutane sulfonate (PFBS). Formal compliance with the USEPA NPDWR MCLs is required by April 2029 by public water systems (i.e., the Producers). A number of additional Producer wells are affected by the USEPA MCLs and treatment is currently being pursued for them.

Legal Claims and Lawsuits

Legal claims and lawsuits arise from time to time in the normal course of business which, in the opinion of management, will have no material effect on the District's financial position.

NOTE 17: PRIOR PERIOD ADJUSTMENTS

A. Change in Accounting Principle

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Technology Arrangements. Under this Statement, SBITA results in a right-to-use subscription asset and a subscription liability as well as provides capitalization criteria which includes implementation costs of a SBITA. As a result, the District recorded a prior period adjustment for \$138,580 in the statement of revenues, expenses and changes in net position.

ORANGE COUNTY WATER DISTRICT
Notes to the Financial Statements
For the Years Ended June 30, 2024 and June 30, 2023

NOTE 17: PRIOR PERIOD ADJUSTMENTS (CONTINUED)

B. Adjustments to and Restatements of Beginning Balances

During fiscal year 2023, changes to or within the financial reporting entity, an error correction, and the change in accounting principle resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

June 30, 2022 As Previously Reported	Changes in Accounting Principle	June 30, 2022 As Restated
\$ 505,721,571	\$ 138,580	\$ 505,860,151

NOTE 18: SUBSEQUENT EVENTS

The District evaluated subsequent events for recognition and disclosure through [date of the auditors' report], the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024, that required recognition or disclosure in these financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION
Other Postemployment Benefits (OPEB)
Schedule of Changes in the Net OPEB Liability and Related Ratios
Schedule of Contributions – OPEB

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ORANGE COUNTY WATER DISTRICT
Other Postemployment Benefits
Schedule of Changes in the Net OPEB Liability/(Asset) and Related Ratios
As of June 30, for the Last Ten Fiscal Years¹

Fiscal Year-End Measurement Date	<u>2024</u> 6/30/2023	<u>2023</u> 6/30/2022	<u>2022</u> 6/30/2021
Total OPEB Liability:			
Service cost	\$ 688,353	\$ 669,930	\$ 700,469
Interest	1,465,661	1,400,193	1,973,024
Changes of benefit terms	40,000	-	-
Differences between expected and actual experience	(1,002,290)	-	(9,049,031)
Changes in assumptions	2,227,000	-	1,389,150
Benefit payments, Including Refunds and the Implied Subsidy	(927,565)	(972,391)	(999,865)
Net Change in Total OPEB Liability	2,491,159	1,097,732	(5,986,253)
Total OPEB Liability - Beginning of Year	25,265,176	24,167,444	30,153,697
Total OPEB liability - End of Year	<u>27,756,335</u>	<u>25,265,176</u>	<u>24,167,444</u>
Plan Fiduciary Net Position			
Contribution - employer	1,860,712	1,812,276	1,694,236
Net investment income	2,226,009	(3,792,072)	5,684,052
Benefit payments, Including Refunds and the Implied Subsidy	(927,565)	(972,391)	(999,865)
Administrative expense	(153,548)	(163,922)	(149,022)
Net change in plan fiduciary net position	<u>3,005,608</u>	<u>(3,116,109)</u>	<u>6,229,401</u>
Plan fiduciary net position - beginning	<u>24,344,255</u>	<u>27,460,364</u>	<u>21,230,963</u>
Plan fiduciary net position - ending (b)	<u>27,349,863</u>	<u>24,344,255</u>	<u>27,460,364</u>
Net OPEB Liability/(Asset) - ending (a) - (b)	<u>\$ 406,472</u>	<u>\$ 920,921</u>	<u>\$ (3,292,920)</u>
Plan fiduciary net position as a percentage of the total OPEB liability/asset	98.5%	96.4%	113.6%
Covered-employee payroll	\$ 26,548,918	\$ 24,989,751	\$ 25,320,721
Net OPEB liability/(asset) as a percentage of covered-employee payroll	1.5%	3.7%	-13.0%

Notes to Schedule of Changes in the Net OPEB Liability/(Asset) and Related Ratios:

Changes in Assumptions:

Fiscal year June 30, 2022 to June 30, 2023: None

Fiscal year June 30, 2023 to June 30, 2024: Updated medical

¹ Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

2021	2020	2019	2018
<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>
\$ 726,650	\$ 892,384	\$ 866,392	\$ 841,157
1,905,660	2,026,260	1,897,438	1,770,648
-	-	-	-
-	(3,470,681)	-	-
(581,102)	(218,193)	-	-
<u>(977,417)</u>	<u>(861,415)</u>	<u>(754,508)</u>	<u>(618,306)</u>
1,073,791	(1,631,645)	2,009,322	1,993,499
29,079,906	30,711,551	28,702,229	26,708,730
<u>30,153,697</u>	<u>29,079,906</u>	<u>30,711,551</u>	<u>28,702,229</u>
3,223,388	\$ 7,444,619	\$ 1,784,375	\$ 1,381,609
616,176	809,641	360,155	575,402
(977,417)	(28,935)	(26,015)	(22,777)
(131,376)	(861,415)	(754,508)	(618,306)
<u>2,730,771</u>	<u>7,363,910</u>	<u>1,364,007</u>	<u>1,315,928</u>
<u>18,500,192</u>	<u>11,136,282</u>	<u>9,772,275</u>	<u>8,456,347</u>
<u>21,230,963</u>	<u>18,500,192</u>	<u>11,136,282</u>	<u>9,772,275</u>
<u>\$ 8,922,734</u>	<u>\$ 10,579,714</u>	<u>\$ 19,575,269</u>	<u>\$ 18,929,954</u>
70.4%	63.6%	36.3%	34.0%
\$ 24,822,309	\$ 24,456,567	\$ 25,040,896	\$ 23,452,614
35.9%	43.3%	78.2%	80.7%

ORANGE COUNTY WATER DISTRICT
Other Postemployment Benefits
Schedule of Contributions
As of June 30, for the Last Ten Fiscal Years¹

	<u>2023</u>	<u>2023</u>	<u>2022</u>
Actuarially Determined Contribution	\$ 640,000	\$ 644,000	\$ 1,598,000
Contribution in Relation to the Actuarially Determined Contributions	<u>(929,249)</u>	<u>(1,840,313)</u>	<u>(1,845,746)</u>
Contribution Deficiency (Excess)	<u>\$ (289,249)</u>	<u>\$ (1,196,313)</u>	<u>\$ (247,746)</u>
Covered-Employee Payroll	<u>\$ 27,814,403</u>	<u>\$ 26,548,918</u>	<u>\$ 24,989,751</u>
Contributions as a percentage of Covered-Employee Payroll	3.34%	6.93%	7.39%

Notes to Schedule of Plan Contributions:

Valuation Date	6/30/2023
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial Cost Method	Entry Age Normal, level percentage of payroll
Amortization Method	Level percentage of pay over closed 19-year period
Asset Valuation Method	Investment gains/losses spread over 5-year rolling period
Discount Rate	5.75%
General Inflation	2.50%
Mortality, Disability, Termination, Retirement	CalPERS 2000-2019 Experience study
Medical Trend	Non-Medicare: 6.50% for 2023, decreasing to an ultimate rate of 3.75% in 2076
	Medicare (Non-Kaiser): 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076
	Medicare (Kaiser): 4.60% for 2023, decreasing to an ultimate rate of 3.75% in 2076

¹ Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

2021	2020	2019	2018
\$ 1,600,000	\$ 1,706,000	\$ 1,303,932	\$ 1,300,000
(1,688,504)	(3,223,388)	(7,432,482)	(1,739,964)
\$ (88,504)	\$ (1,517,388)	\$ (6,128,550)	\$ (439,964)
\$ 25,320,721	\$ 24,822,309	\$ 24,456,567	\$ 25,040,896
6.67%	12.99%	30.39%	6.95%

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STATISTICAL SECTION
Financial Trends
Revenue Capacity
Debt Capacity
Demographic and Economic Information
Operating Information

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**ORANGE COUNTY WATER DISTRICT
DESCRIPTION OF STATISTICAL SECTION CONTENTS**

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements and the note disclosures say about the government's overall financial health.

Contents:	<u>Pages</u>
Financial Trends these schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.....	76-79
Revenue Capacity these schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	80-82
Debt Capacity these schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	83-87
Demographic and Economic Information these schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	88-89
Operating Information these schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	90-92

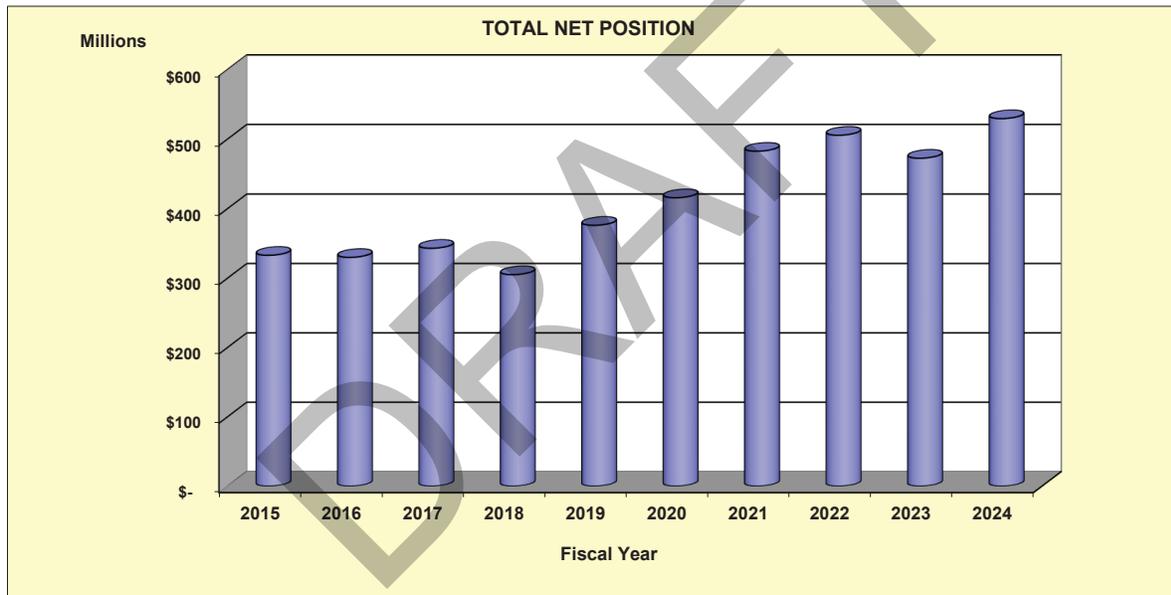
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Orange County Water District

Net Position by Component Last Ten Fiscal Years

Fiscal Year	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2015	\$ 122,056,713	\$ 22,760,913	\$ 188,235,624	\$ 333,053,250
2016	135,271,635	21,404,577	173,374,582	330,050,794
2017	150,961,053	5,370,190	186,797,840	343,129,083
2018	151,082,728	66,579	154,064,265	305,213,572 (1)
2019	149,157,213	2,684,482	224,358,603	376,200,298
2020	143,502,901	11,597,226	260,734,070	415,834,197
2021	186,429,591	4,300,009	292,009,843	482,739,443
2022	192,992,630	84,995,606	227,733,335	505,721,571
2023	151,262,495	4,884,302	316,528,671	472,675,468
2024	200,286,418	2,158,992	327,148,300	529,593,710



(1) Implementation of GASB Statement 75 resulted in a net prior period adjustment of \$16,776,446. See Note 13 in Notes to Basic Financial Statements.

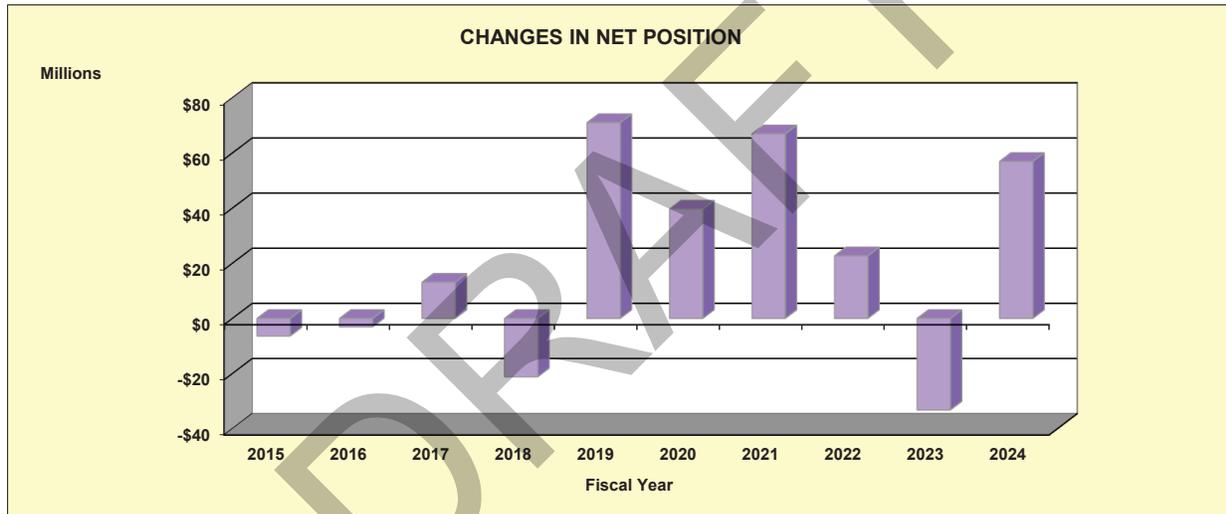
Source: OCWD Finance Department



Orange County Water District

Changes in Net Position Last Ten Fiscal Years

Fiscal Year	Operating Revenues	Operating Expenses	Operating Income (Loss)	Total Non-Operating Revenues (Expenses)	Net Income (Loss) Before Capital Contributions	Capital Contributions/Special Item	Change in Net Position
2015	\$103,318,416	\$125,845,408	\$(22,526,992)	\$15,521,237	\$ (7,005,755)	\$ 668,928	\$ (6,336,827)
2016	105,016,764	128,327,208	(23,310,444)	14,200,225	(9,110,219)	6,107,763	(3,002,456)
2017	137,601,758	139,491,432	(1,889,674)	13,185,798	11,296,124	1,782,165	13,078,289
2018	147,869,984	154,691,739	(6,821,755)	19,198,889	12,377,134	(33,516,199) (1)	(21,139,065)
2019	155,374,357	156,644,282	(1,269,925)	70,357,913	69,087,988	1,898,738	70,986,726
2020	146,718,494	137,094,164	9,624,330	27,098,114	36,722,444	2,911,455	39,633,899
2021	148,729,292	119,713,128	29,016,164	37,258,473	66,274,637	630,609	66,905,246
2022	138,402,212	141,847,855	(3,445,643)	15,063,530	11,617,887	11,063,991	22,681,878
2023	144,651,494	155,295,626	(10,644,132)	32,198,800	21,554,668	(54,739,351) (2)	(33,184,683)
2024	180,903,569	143,437,543	37,466,026	43,559,431	81,025,457	(24,107,215) (2)	56,918,242



- (1) In-lieu water was purchased with debt financing.
 (2) Capital Contributions to/from Other Parties: PFAS Treatment Facilities Projects to Yorba Linda Water District and Serrano Water District, GWRSE Headworks Project to Orange County Sanitation District, offset by Capital Contribution from FEMA grant.

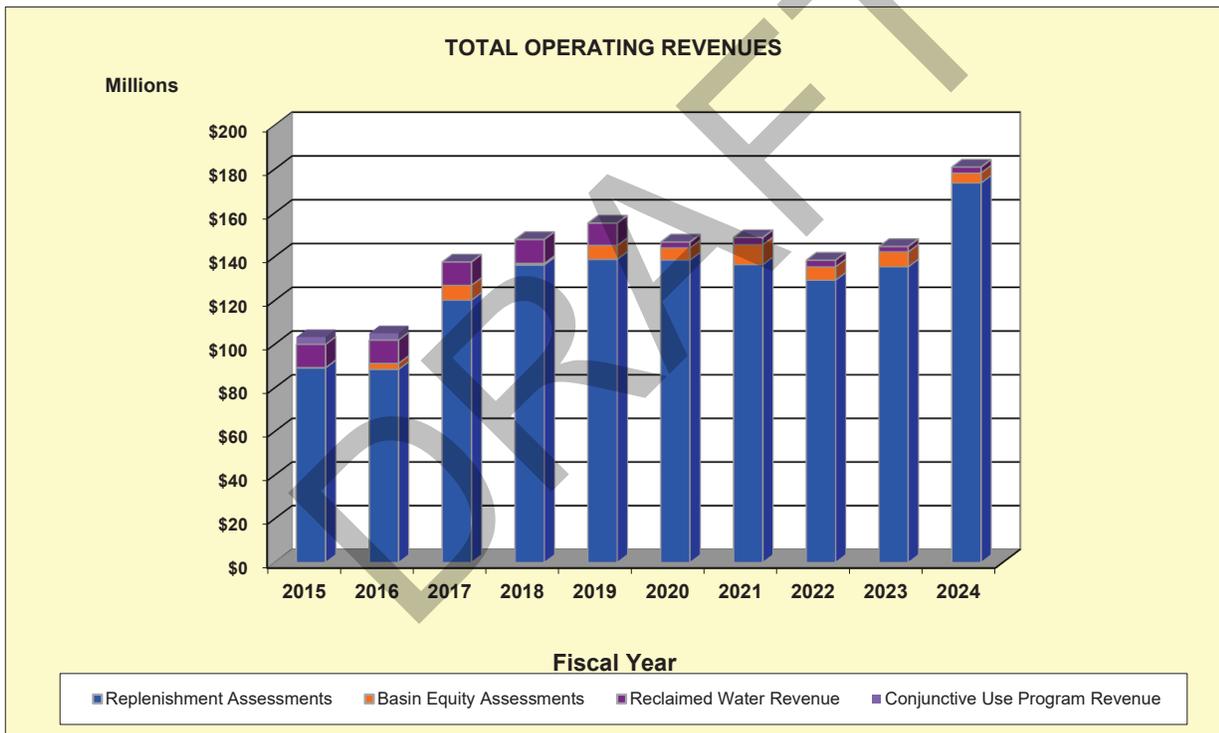
Source: OCWD Finance Department



Orange County Water District

Operating Revenues By Source Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Replenishment Assessments</u>	<u>Basin Equity Assessments</u>	<u>Reclaimed Water Revenue</u>	<u>Conjunctive Use Program Revenue</u>	<u>Total</u>	<u>Percent Change</u>
2015	\$ 89,137,337	\$ 184,679	\$ 10,656,130	\$ 3,340,270	\$ 103,318,416	-
2016	88,464,251	2,767,818	10,699,469	3,085,226	105,016,764	1.6%
2017	120,120,803	6,833,449	10,606,006	41,500	137,601,758	31.0%
2018	136,212,805	723,321	10,933,858	-	147,869,984	7.5%
2019	138,779,385	6,384,640	10,210,332	-	155,374,357	5.1%
2020	138,444,750	5,617,151	2,656,593	-	146,718,494	-5.6%
2021	136,357,405	9,143,494	3,228,393	-	148,729,292	1.4%
2022	129,244,848	6,136,462	3,020,902	-	138,402,212	-6.9%
2023	135,370,694	6,851,209	2,429,591	-	144,651,494	4.5%
2024	173,617,162	4,649,499	2,636,908	-	180,903,569	25.1%



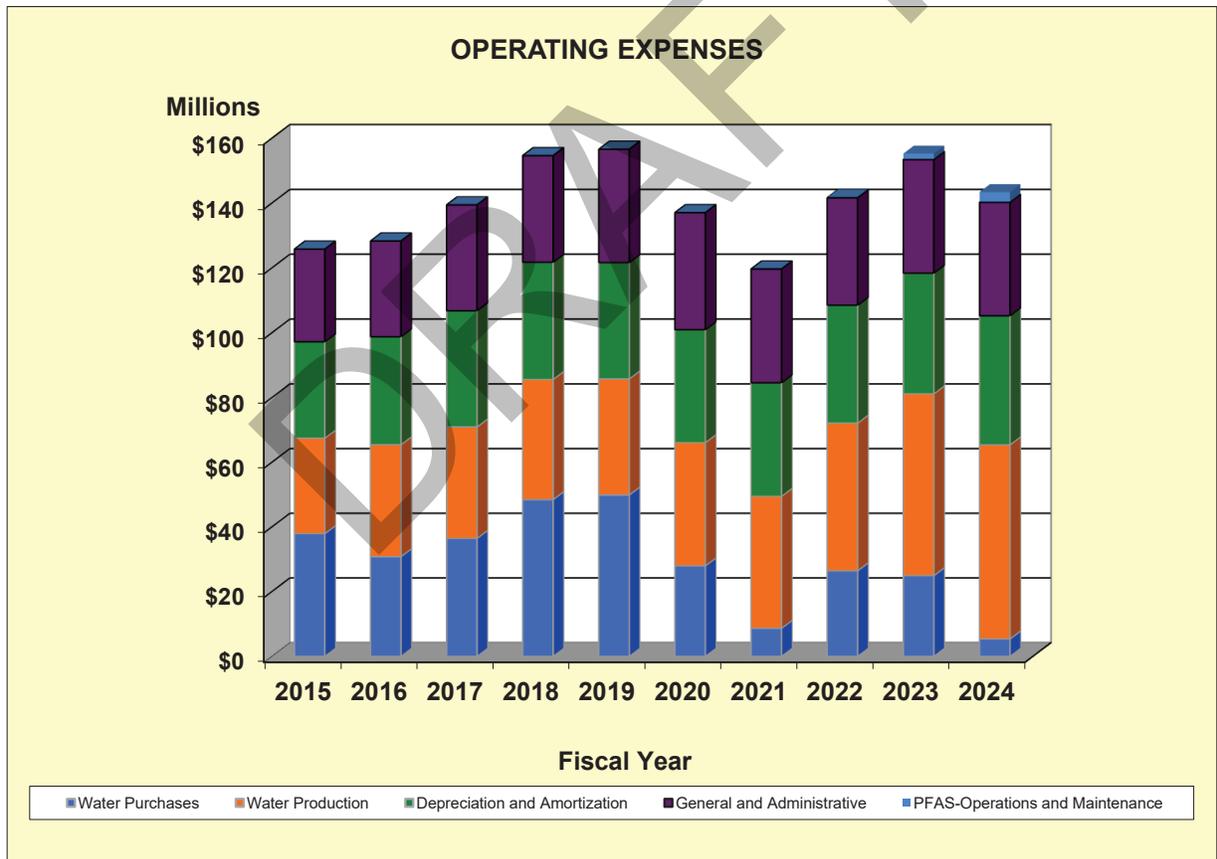
Source: OCWD Finance Department



Orange County Water District

Operating Expenses by Function Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Water Purchases</u>	<u>Water Production</u>	<u>Depreciation and Amortization</u>	<u>General and Administrative</u>	<u>PFAS - Operations and Maintenance</u>	<u>Total</u>	<u>Percent Change</u>
2015	\$ 37,973,313	\$ 29,532,369	\$ 29,760,297	\$ 28,579,429	\$ -	\$125,845,408	-
2016	30,831,126	34,630,579	33,362,509	29,502,994	-	128,327,208	2.0%
2017	36,507,292	34,461,866	35,862,620	32,659,654	-	139,491,432	8.7%
2018	48,504,350	37,141,781	36,123,555	32,922,053	-	154,691,739	10.9%
2019	49,920,482	35,891,184	35,865,015	34,967,601	-	156,644,282	1.3%
2020	28,001,365	38,116,757	34,849,637	36,126,405	-	137,094,164	-12.5%
2021	8,679,073	40,829,932	35,112,462	35,091,661	-	119,713,128	-12.7%
2022	26,478,304	45,687,660	36,374,752	33,118,167	188,972	141,847,855	18.5%
2023	24,975,628	56,223,843	37,228,667	35,047,648	1,819,840	155,295,626	9.5%
2024	5,398,965	60,020,716	39,852,607	35,001,260	3,164,000	143,437,548	-7.6%



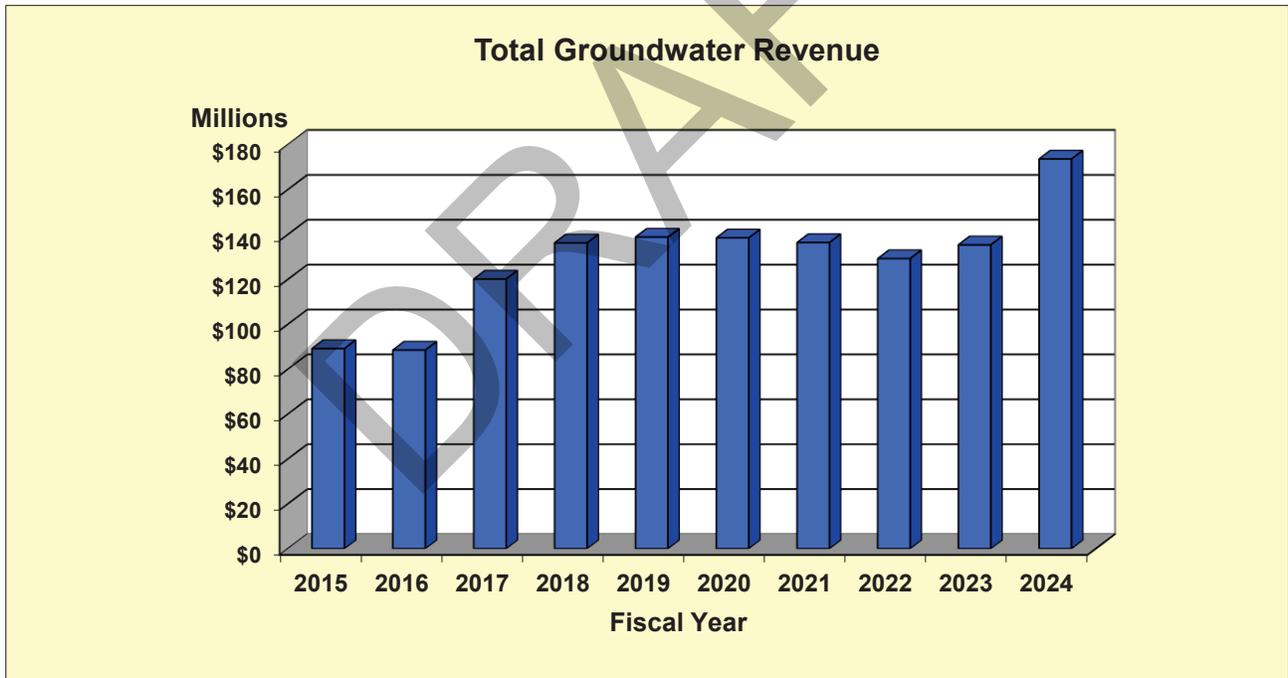
Source: OCWD Finance Department



Orange County Water District

Total Sales by Acre-Feet and Revenue by Water Type Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Irrigation (Acre-Feet)</u>	<u>Domestic (Acre-Feet)</u>	<u>In-Lieu Delivery (Acre-Feet)</u>	<u>Replenishment Assessment Revenue</u>
2015	2,624.6	302,634.5	0.0	89,137,337
2016	2,047.8	275,042.2	0.0	88,464,251
2017	1,589.6	300,047.8	0.0	120,120,803
2018	1,771.2	235,145.2	73,108.6	136,212,805
2019	740.1	302,756.4	0.0	138,779,385
2020	750.0	276,444.9	9,303.4	138,444,750
2021	749.4	281,043.1	0.0	136,357,405
2022	756.5	256,164.4	0.0	129,244,848
2023	535.5	244,674.5	0.0	135,370,694
2024	611.4	280,266.3	0.0	173,617,162



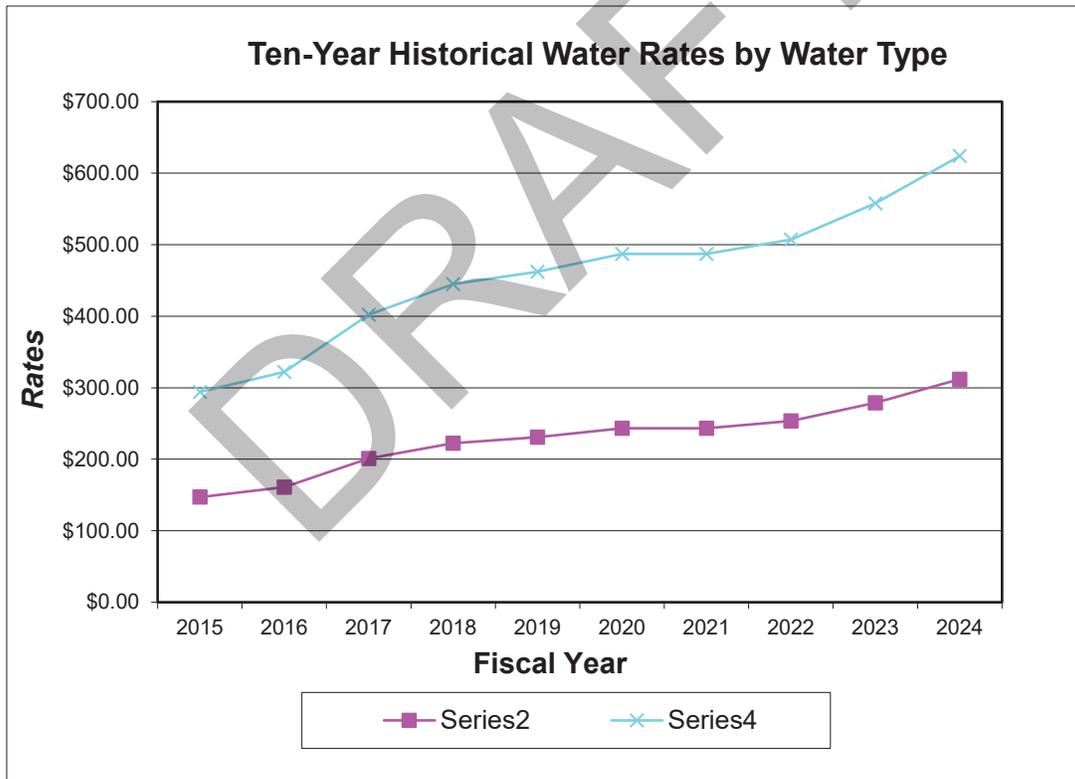
Source: OCWD Engineer's Report



Orange County Water District

**Water Rates by Water Type
Last Ten Fiscal Years
(\$ per Acre-Foot)**

Fiscal Year	Irrigation	Domestic
2015	147.00	294.00
2016	161.00	322.00
2017	201.00	402.00
2018	222.50	445.00
2019	231.00	462.00
2020	243.50	487.00
2021	243.50	487.00
2022	253.50	507.00
2023	279.00	558.00
2024	312.00	624.00



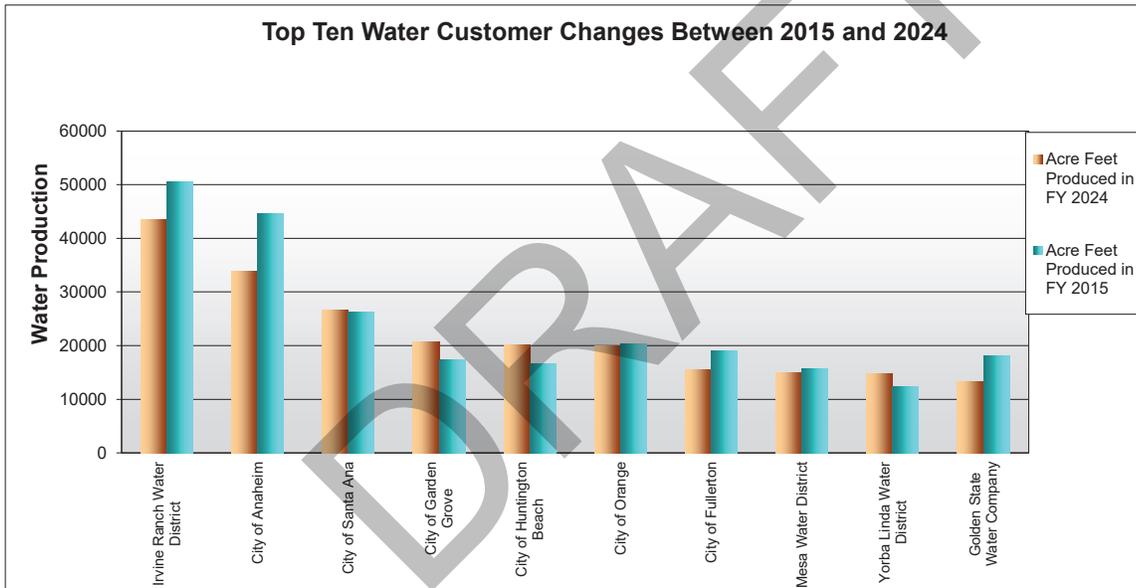
Source: OCWD Engineer's Report



Orange County Water District

Changes In Top Ten Customers' Groundwater Production Current Fiscal Year and Ten Years Ago

Member Cities & Agencies	Acre Feet Produced in FY 2024	% of Water Produced in FY 2024	Acre Feet Produced in FY 2015	% of Water Produced in FY 2015
Irvine Ranch Water District	43,497.3	19.50%	50,495.8	20.97%
City of Anaheim	33,806.5	15.15%	44,689.5	18.55%
City of Santa Ana	26,674.8	11.96%	26,343.0	10.94%
City of Garden Grove	20,646.9	9.25%	17,421.4	7.23%
City of Huntington Beach	20,216.9	9.06%	16,603.9	6.89%
City of Orange	19,934.1	8.93%	20,372.9	8.46%
City of Fullerton	15,470.3	6.93%	18,950.2	7.87%
Mesa Water District	14,860.1	6.66%	15,653.1	6.50%
Yorba Linda Water District	14,765.7	6.62%	12,317.7	5.11%
Golden State Water Company	13,237.3	5.93%	18,027.5	7.48%
Totals	223,109.9	100%	240,875.0	100%



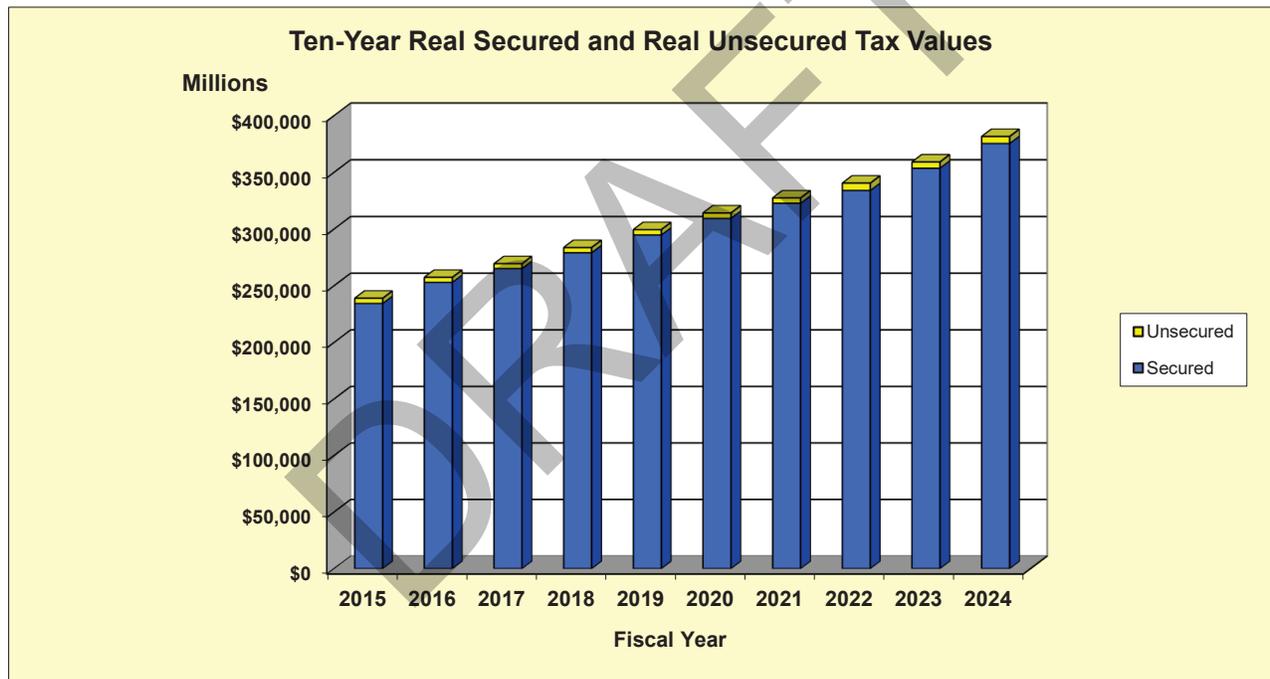
Source: OCWD Finance Department



Orange County Water District

Ten-Year Real Secured and Real Unsecured Assessed Tax Values Last Ten Fiscal Years

Fiscal Year	Real Secured	Real Unsecured	Total	Total Direct Tax Rate Percent (1)
2015	234,453,148,467	4,557,572,558	239,010,721,025	1.00
2016	253,073,090,395	4,339,622,163	257,412,712,558	1.00
2017	265,209,156,713	4,287,352,070	269,496,508,783	1.00
2018	279,177,420,172	4,576,957,093	283,754,377,265	1.00
2019	294,837,523,641	4,690,290,747	299,527,814,388	1.00
2020	309,504,719,273	4,732,621,485	314,237,340,758	1.00
2021	322,834,240,610	4,637,553,818	327,471,794,428	1.00
2022	334,079,374,016	6,450,394,897	340,529,768,913	1.00
2023	353,809,054,304	5,354,956,903	359,164,011,207	1.00
2024	375,490,750,634	6,162,604,562	381,653,355,196	1.00



(1) In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of the property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold.

Source: County of Orange Office of Auditor/Controller-Property Tax Unit



Orange County Water District

Ten-Year Computation of Legal Debt Margin Fiscal Year 2015 Through 2024

Fiscal Year	Total Real Secured & Real Unsecured Assessed Value (1)	Legal Debt Limit (2)	Net Bonded Debt (3)	Legal Debt Margin (4)
2015	239,010,721,025	11,950,536,051	0	11,950,536,051
2016	257,412,712,558	12,870,635,628	0	12,870,635,628
2017	269,496,508,783	13,474,825,439	0	13,474,825,439
2018	283,754,377,265	14,187,718,863	0	14,187,718,863
2019	299,527,814,388	14,976,390,719	0	14,976,390,719
2020	314,237,340,758	15,711,867,038	0	15,711,867,038
2021	327,471,794,428	16,373,589,721	0	16,373,589,721
2022	340,529,768,913	17,026,488,446	0	17,026,488,446
2023	359,164,011,207	17,958,200,560	0	17,958,200,560
2024	381,653,355,196	19,082,667,760	0	19,082,667,760



- (1) Assessed Value is stated at taxable full cash value.
- (2) The Legal Debt Limit is 5% of the Assessed Value.
- (3) Net Bonded Debt is zero for the District.
- (4) Legal Debt Margin is computed by subtracting Net Bonded Debt from the Legal Debt Limit.

Source: County of Orange Office of Auditor/Controller-Property Tax Unit



Orange County Water District

Pledged-Revenue Coverage
One Fiscal Year
Debt Service

Fiscal Year	Revenue (1)	Less Operating & Maintenance Expenses (2)	Net Revenue	Senior Debt Service	Senior Debt Coverage	Net Revenues Available for Junior Debt Service	Junior Debt Service	Junior Debt Coverage	Total Debt Service (3)	Total Coverage
2024	230,546,139	98,448,578	132,097,561	26,251,244	5.03	105,846,317	8,206,788	12.90	34,458,032	3.83

- (1) Revenues include replenishment assessment, reclaimed water revenues, conjunctive use program revenues, property tax revenue, investment income (excluding fair market value adjustment), rental income, operating income and other revenues.
- (2) Expenses exclude depreciation, amortization, water purchases, and interest expenses.
- (3) The District has executed, in total, sixteen Certificates of Participation and Revenue Refunding Bonds issuances since 1989. Only four debt issuances are outstanding (2003A, 2017A&B, 2019B, 2019C&D and 2021A) as of June 30, 2024. Other COP's are either advanced refunded, defeased, or refinanced with the help of the State loans, current COP's and Revenue Refunding Bonds.
- (4) Commercial paper principal payment of \$10,000,000 was made in July 2023 and a payment of \$4,500,000 in August 2023. These principal payments were not included in total principal payments because these were not scheduled District debt service payments.
- (5) The District has elected to show only one year of data for its pledged-revenue coverage.

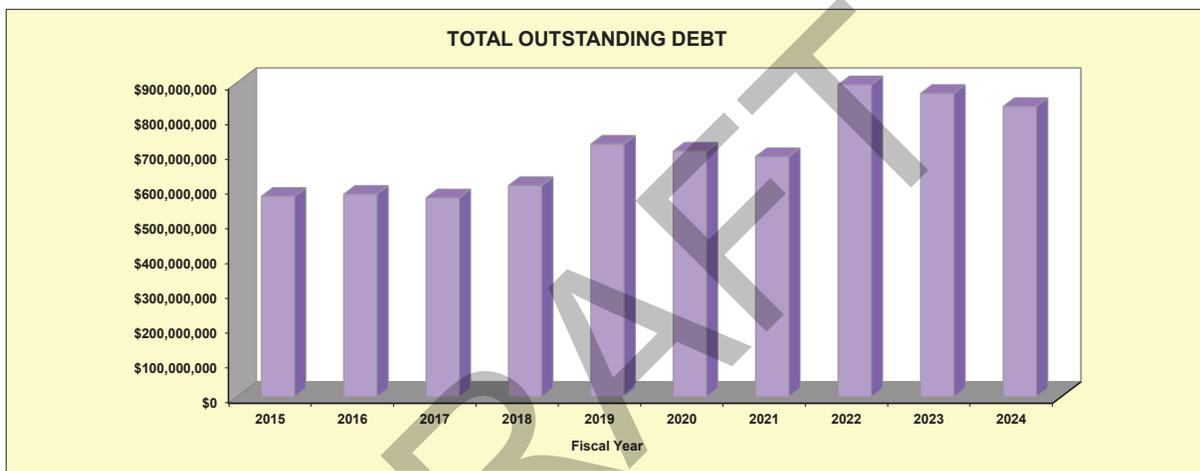
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Orange County Water District

Ratios of Outstanding Debt Last Ten Fiscal Years

Fiscal Year	COP Debt (2)	Revenue Refunding Bonds (2)	Commercial Paper (2)	State of California Loans (2)	WIFIA Loan (2)	Subscription-based Liabilities (SBITA) (2)	Total Outstanding Debt (2)	Per Capita (1) (3)	Percentage of Personal Income (1) (3)
2015	268,478,377	53,000,000	24,613,000	228,473,759	-	-	574,565,136	182	0.307%
2016	267,280,690	53,000,000	20,723,000	239,600,805	-	-	580,604,495	183	0.299%
2017	129,815,000	188,418,466	16,813,000	235,163,138	-	-	570,209,604	179	0.282%
2018	129,815,000	186,765,413	52,913,000	235,978,713	-	-	605,472,126	190	0.287%
2019	276,523,244	176,749,315	40,713,000	230,354,520	-	-	724,340,079	227	0.327%
2020	275,551,903	295,103,202	36,713,000	97,089,680	-	-	704,457,785	221	0.293%
2021	274,455,563	288,801,064	36,713,000	88,375,897	-	-	688,345,524	217	0.267%
2022	376,168,826	281,163,924	33,476,000	203,966,837	-	-	894,775,587	283	0.340%
2023	257,021,531	273,201,785	27,400,000	196,845,121	115,357,848	188,472	870,014,757	277	0.327%
2024	232,504,235	265,029,646	12,900,000	188,058,914	133,851,077	74,017	832,417,888	264	0.310%



- (1) Data Source: Demographic Research Unit, California Department of Finance. Data is for the entire County of Orange. The Orange County Water District services 381 square miles or 48% of the total 799 square miles that make up the boundaries of the County of Orange.
- (2) Data Source: Orange County Water District - Finance Department.
- (3) Data Source: Refer to Orange County Water District, ACFR Schedule - Demographic Statistics.

Source: OCWD Finance Department



Orange County Water District

Demographic Statistics
Covering The Entire County of Orange (1)
Last Ten Fiscal Years

Fiscal Year	Population Estimates (2)	Total Personal Income (in Thousands)	Per Capita Personal Income	Median Family Income (4)	Unemployment Rate (5)
2015	3,148,491	187,042,532 (3)	59,407	87,942	4.7%
2016	3,165,028	194,223,700 (3)	61,366	92,063	4.3%
2017	3,185,541	202,337,241 (3)	63,517	97,012	3.8%
2018	3,192,479	210,648,610 (3)	65,983	102,047	3.2%
2019	3,192,408	221,692,307 (3)	69,444	107,171	3.0%
2020	3,188,326	240,734,263 (3)	75,505	108,243 (6)	13.4%
2021	3,172,352	257,834,298 (3)	81,275	113,908	6.9%
2022	3,158,071	263,290,135 (3)	83,371	121,553	2.9%
2023	3,141,065	265,923,036 (6)	84,660	122,769 (6)	3.7%
2024	3,150,835	268,582,267 (6)	85,242	123,996 (6)	4.0%

Notes and Data Sources

- (1) The Orange County Water District services 381 square miles or 48% of the total 799 square miles that make up the boundaries of the County.
- (2) Data Source: Demographic Research Unit, California Department of Finance.
- (3) Data Source: Bureau of Economic Analysis, U.S. Department of Commerce.
- (4) Data Source: Center for Demographic Research, California State University, Fullerton.
- (5) Data Source: State of California, Employment Development Department as of June 30 of each fiscal year.
- (6) Forecasted number based on 1% growth.

Source: OCWD Finance Department

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Orange County Water District

Principal Employers Last Year and Nine Years Ago

2023

Employer	Number of Employees	Rank	Percentage of Total County Employment
Disneyland Resort	34,000	1	2.22%
University of California, Irvine	26,072	2	1.70%
Providence South Division (California)	23,632	3	1.54%
County of Orange	18,000	4	1.17%
Kaiser Permanente	10,293	5	0.67%
Hoag Memorial Hospital Presbyterian	8,081	6	0.53%
Albertsons Southern California Division	7,222	7	0.47%
Allied Universal	6,145	8	0.40%
MemorialCare	5,800	9	0.38%
CHOC Hospital	5,462	10	0.36%

2015

Employer	Number of Employees	Rank	Percentage of Total County Employment
Walt Disney Company	29,000	1	1.92%
University of California, Irvine	23,102	2	1.53%
County of Orange	18,053	3	1.19%
St. Joseph Health	11,925	4	0.79%
Kaiser Permanente	7,348	5	0.49%
Boeing Co.	6,470	6	0.43%
Wal-Mart Stores Inc.	6,000	7	0.40%
California State University, Fullerton	5,750	8	0.38%
Bank of America Corp.	5,500	9	0.36%
Universal Services of America	5,500	10	0.36%

Source: Orange County Business Journal, Book of Lists 2023 and 2015, County of Orange Annual Budget FY2014-15, Position Summary

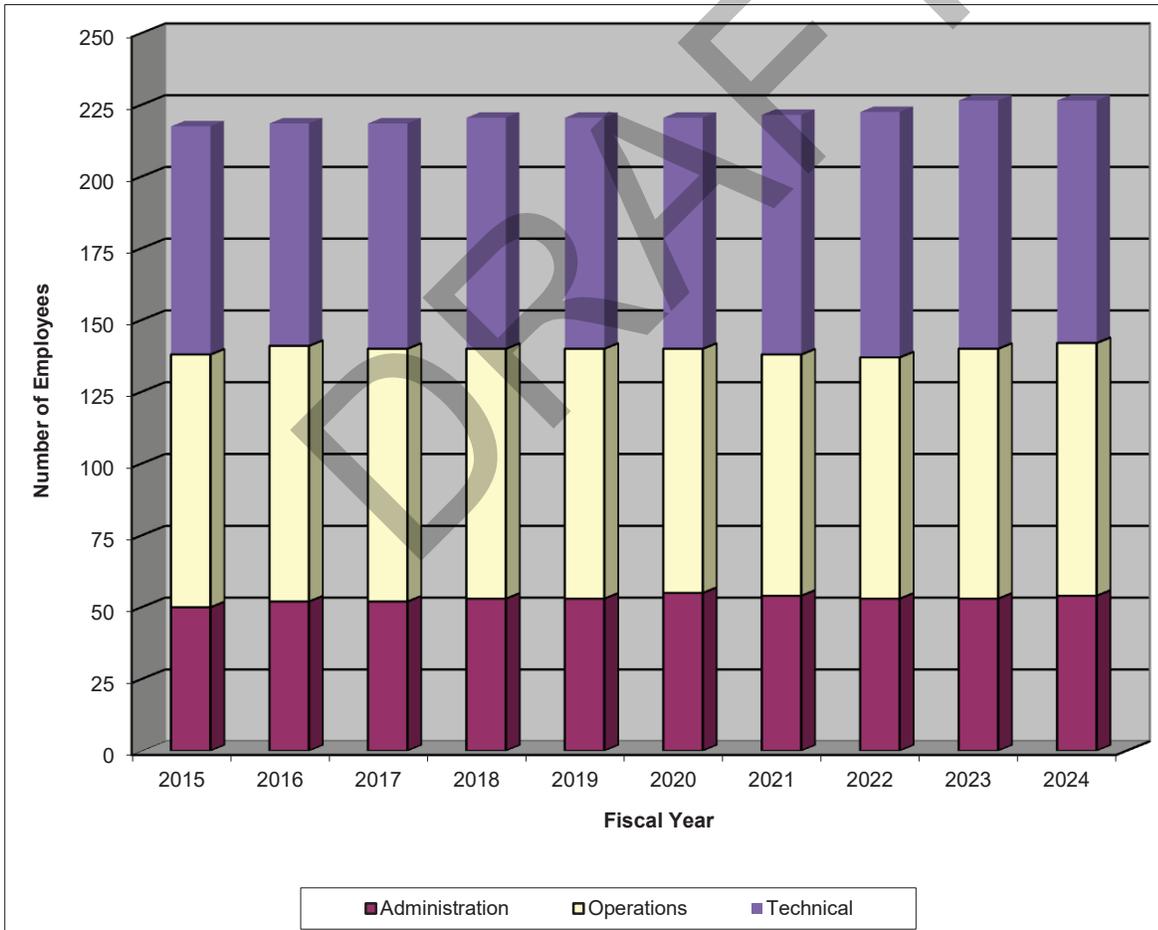


Orange County Water District

Personnel Trends Last Ten Fiscal Years

FUNCTIONS

<u>Fiscal Year</u>	<u>Administration</u>	<u>Operations</u>	<u>Technical</u>	<u>Total</u>
2015	50.0	88.0	79.5	217.5
2016	52.0	89.0	77.5	218.5
2017	52.0	88.0	78.5	218.5
2018	53.0	87.0	80.5	220.5
2019	53.0	87.0	80.5	220.5
2020	55.0	85.0	80.5	220.5
2021	54.0	84.0	83.5	221.5
2022	53.0	84.0	85.5	222.5
2023	53.0	87.0	86.5	226.5
2024	54.0	88.0	84.5	226.5



Source: OCWD Finance Department



Orange County Water District

**Fiscal Year 2023-24 Groundwater Production
By Agency
(Acre-Feet)**

City/Agency	Irrigation	Domestic	Total	% of water sold
Anaheim, City of		33,806.5	33,806.5	12.03%
Buena Park, City of		11,114.4	11,114.4	3.96%
East Orange County Water District		62.2	62.2	0.02%
County of Orange		102.7	102.7	0.04%
Fountain Valley, City of		8,126.1	8,126.1	2.89%
Fullerton, City of		15,470.3	15,470.3	5.51%
Garden Grove, City of		20,646.9	20,646.9	7.35%
Golden State Water Company		13,237.3	13,237.3	4.71%
Huntington Beach, City of		20,216.9	20,216.9	7.20%
Irvine Ranch Water District		43,497.3	43,497.3	15.49%
La Palma, City of		1,590.6	1,590.6	0.57%
Mesa Water District		14,860.1	14,860.1	5.29%
Newport Beach, City of		9,828.4	9,828.4	3.50%
Orange, City of		19,934.1	19,934.1	7.10%
Orange County Water District*		1,628.5	1,628.5	0.58%
Santa Ana, City of		26,674.8	26,674.8	9.50%
Seal Beach, City of		2,341.2	2,341.2	0.83%
Serrano Water District		1,278.6	1,278.6	0.46%
Tustin, City of		6,899.6	6,899.6	2.46%
Westminster, City of		9,844.4	9,844.4	3.50%
Yorba Linda Water District		14,765.7	14,765.7	5.26%
All Operations Other Than Above	611.4	4,339.7	4,951.1	1.76%
Totals	611.4	280,266.3	280,877.7	100%

Source: OCWD Finance Department

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Orange County Water District

Demographic and Production Indicators
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Demographics										
Service Area (Square Miles)	381	381	381	381	381	381	381	381	381	381
Population Estimate (1), (2)	3,150,835	3,141,065	3,158,071	3,172,352	3,188,326	3,192,408	3,192,479	3,185,541	3,165,028	3,148,491
Median Family Income (1), (3)	\$ 123,996 (6)	\$ 122,769	\$ 121,553	\$ 113,908	\$ 108,243	\$ 107,171	\$ 102,047	\$ 97,012	\$ 92,063	\$ 87,942
Production Data (A.F.) (4)										
Groundwater										
Non-Irrigation Pumping	280,266.3 (6)	244,674.5	256,164.4	281,043.1	276,444.9	302,756.4	235,145.2	300,047.8	275,042.2	302,634.5
In-lieu Delivery	-	-	-	-	9,303.4	-	73,108.6	-	-	-
Irrigation Pumping	611.4 (6)	535.5	756.5	749.4	750.0	740.1	1,771.2	1,589.6	2,047.8	2,624.6
Supplemental Water										
Non-Irrigation Delivery	53,423.7 (6)	88,441.5	121,730.4	102,523.8	90,198.3	70,872.8	87,019.2	68,580.9	70,624.9	98,501.9
Conservation Credit	-	-	-	-	-	-	2,460.7	2,613.7	2,007.1	1,731.8
Irrigation Delivery	-	-	-	-	-	-	242.2	-	-	-
Non-Local Water Purchased by OCWD (A.F.) (5)										
Western Municipal Water District	-	-	-	-	-	-	-	-	-	-
Alamitos Barrier	2,191.6 (6)	2,993.9	2,704.0	2,617.6	2,100.0	2,015.2	912.2	1,166.1	2,398.9	2,236.3
Talbert Barrier - Fountain Valley	-	-	-	1.3	-	-	-	-	-	-
Talbert Barrier - Mesa Water District	-	3.6	14.1	15.7	2.0	20.1	18.4	7.8	7.0	17.7
Forebay Recharge	0 (6)	16,865.0	22,982.1	-	18,098.2	40,344.9	66,113.5	48,918.1	45,118.0	48,616.8
In-lieu Program	-	-	-	-	9,354.7	-	73,108.6	-	-	-
Basin Water Supply Management Program	-	-	-	-	-	-	-	-	-	-
Arlington Desalter	-	-	-	-	-	-	-	-	-	-
SARCCUP Water Bank	-	-	-	2,000.0	-	-	-	-	-	-

Notes and Data Sources:

- (1) The Orange County Water District services 381 square miles or 48% of the total 799 square miles that make up the boundaries of the County of Orange.
- (2) Data Source: Demographic Research Unit, California Department of Finance.
- (3) Data Source: Bureau of Economic Analysis, U.S. Department of Commerce.
- (4) Data Source: Appendix I, OCWD Engineer's Reports, from WY 2015 to WY 2024.
- (5) Data Source: Appendix 4, OCWD Engineer's Reports, from WY 2005 to WY 2024.
- (6) Preliminary data for WY 2024

Source: OCWD Finance Department

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Orange County Water District

Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2024	2023	2022	2021	2020
Water Treatment					
Facilities (million gallons per day)					
Groundwater Replenishment System (GWRS)	130	130	100	100	100
Pipeline (miles)					
Green Acre Project Pipeline	33	33	33	33	33
GWRS Pipeline	18	18	15	15	15
Recharge					
Recharge Facilities	27	27	27	27	27
Recharge System Storage (acre-feet)	26,402	26,402	26,402	26,402	26,402
Basin Management					
Groundwater Monitoring Wells	531	523	522	497	482
Injection Wells	109	109	78	78	78
Soil Gas Monitoring Wells	10	10	10	10	10
Other Wells	16	16	16	16	16
Function	2019	2018	2017	2016	2015
Water Treatment					
Facility (million gallons per day)					
Groundwater Replenishment System (GWRS)	100	100	100	100	100
Pipeline (miles)					
Green Acre Project Pipeline	33	33	33	33	33
GWRS Pipeline	15	15	15	15	15
Recharge					
Recharge Facilities	28	28	28	26	26
Recharge System Storage (acre-feet)	26,402	26,402	26,402	26,278	26,278
Basin Management					
Groundwater Monitoring Wells	478	467	430	424	397
Injection Wells	78	79	81	64	60
Soil Gas Monitoring Wells	10	10	10	10	10
Other Wells	16	16	16	16	16

Orange County Water District Finance Department

P.O. Box 8300
Fountain Valley, CA 92728

Phone: 714-378-3200
Fax: 714-378-3373

www.ocwd.com

ORANGE COUNTY WATER DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2024

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Unique Entity Identifier</i>	<i>Total Federal Expenditures</i>
Environmental Protection Direct Program:			
Water Infrastructure Finance and Innovation (WIFIA)*	66.498	N/A	\$ 18,149,070
Total Environmental Protection Agency Direct Program			<u>18,149,070</u>
Bureau of Reclamation Direct Programs:			
Secure Water Act - 2020 - Assessment of a Multi-Metals Continuous Water Analyzer Based on ED-XRF to Monitor Reverse Osmosis in Potable Water Reuse	15.560	N/A	54,344
Secure Water Act - 2005 - In-Situ Gravity Driven Removal of PFAS During Groundwater Recharge to Protect Drinking Water	15.560	N/A	<u>205,072</u>
Total Bureau of Reclamation Direct Programs			<u>259,416</u>
Department of Energy Direct Program:			
Secure Water Act - 2021 - Pipe Parity Potable Reuse	15.560	N/A	<u>44,124</u>
Total Department of Energy Direct Program			<u>44,124</u>
Total Expenditures of Federal Awards			<u>\$ 18,452,610</u>

* Major Program

¹ There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

² The amount provided to subrecipients during the year was \$0.

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INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Orange County Water District
City of Fountain Valley, California

We have performed the procedures enumerated below on the accompanying ratios of the Orange County Water District (the District) for the years ended June 30, 2020, through June 30, 2024. The Orange County Water District is responsible for the ratios.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing ratios for financial analysis for the years ended June 30, 2020, through June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We calculated the District's leverage ratio, day's cash ratio, and all-in ADS coverage ratio. We included comparison information for Fitch medians from the 2024 U.S. Water and Sewer: Peer review published September 24, 2024, by rating category for the day's cash ratio and all-in ADS coverage ratio.

We were engaged by the Orange County Water District's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying ratios. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Lance, Soll & Luyhard, LLP

Brea, California
October __, 2024

ORANGE COUNTY WATER DISTRICT
RATIOS FOR FINANCIAL ANALYSIS
JUNE 30, 2020 THROUGH JUNE 30, 2024

	Orange County Water District					Fitch Medians relative to Rating Category **		
	2024	2023	2022	2021	2020	AAA	AA	A
RATIO # 1								
TOTAL LONG-TERM DEBT	\$ 833,855,219	\$ 869,826,285	\$ 894,775,587	\$ 680,443,684	\$ 696,178,263			
TOTAL UNRESTRICTED NET POSITION	282,562,957	289,526,304	227,733,335	260,570,286	260,570,286			
NET REVENUES	131,881,993	97,343,725	94,992,876	115,762,687	110,100,421			
LEVERAGE RATIO	4.2	6.0	7.0	3.6	4.0	2.34	6.55	9.02

Total amount of utility long-term debt, net of deferred charges on refunding, less unrestricted net position and divided by net revenues. Indicates existing debt leverage relative to system equity.

RATIO # 2								
Total cash and investments (unrestricted)	282,562,958	289,526,304	287,260,396	274,974,408	249,590,630			
Total operating expenses and debt service from below	132,909,866	130,996,990	113,231,286	114,643,845	108,281,707			
Days Cash Ratio	776	807	926	875	841	651	471	678

Current unrestricted cash and investments plus any restricted cash and investments (if available for general system purposes), divided by operating expenditures minus depreciation.

RATIO # 3								
Replenishment assessments	\$ 173,617,162	\$ 135,370,694	\$ 129,244,848	\$ 136,357,405	\$ 138,444,750			
Property tax	37,701,909	35,807,406	33,535,212	31,883,652	29,988,171			
Legal settlement revenue	-	3,500,000	1,800,000	18,950,000	3,679,500			
Reclaimed water revenue	2,636,908	2,429,591	3,020,902	3,228,393	2,656,593			
Rental income, net of expenses	1,825,108	1,729,446	1,642,856	1,711,390	1,610,943			
Interest earnings	10,537,047	7,782,227	1,026,960	2,525,091	6,347,215			
Operating grants	-	716,741	1,242,800	-	-			
Other revenues	4,015,692	3,659,100	3,560,332	3,631,344	3,564,442			
Total Revenues	230,333,826	190,995,205	175,073,910	198,287,275	186,291,614			
Operating Expenses Less Depreciation*	98,451,833	93,651,480	79,892,062	82,524,588	76,191,193			
Total Expenditures	98,451,833	93,651,480	79,892,062	82,524,588	76,191,193			
Net Revenues	131,881,993	97,343,725	95,181,848	115,762,687	110,100,421			
Interest Expense	19,254,757	22,503,073	18,813,933	19,287,505	17,501,813			
Principal Expense	15,203,276	14,842,437	14,336,319	12,831,752	14,588,701			
Annual Debt Service	34,458,033	37,345,510	33,150,252	32,119,257	32,090,514			
All-in ADS Coverage Ratio	3.8	2.6	2.9	3.6	3.4	2.4	1.5	1.8

*Operating expenses less depreciation consists of water production, general and administrative, PFAS and legal expenses.

Current year revenues available for debt service divided by current-year total debt service. Indicates the financial margin to meet current total ADS with current revenues available for debt service.

**Fitch medians for wholesale were obtained from the 2024 Water and Sewer: Peer Review published September 24, 2024.

AGENDA ITEM SUBMITTAL

Meeting Date: October 10, 2024

To: Administration/Finance Issues Cte.
Board of Directors

From: John Kennedy

Staff Contact: R. Fick/M. Ochoa

Budgeted: Yes

Budgeted Amount: N/A

Cost Estimate: N/A

Funding Source: All

Program/Line Item No. N/A

General Counsel Approval: N/A

Engineers/Feasibility Report: N/A

CEQA Compliance: N/A

Subject: MONTHLY CASH DISBURSEMENTS REPORT

SUMMARY

The Committee requested that staff provide information related to the District's cash disbursements and that it be included for review at Administration/Finance Issues Committee meetings.

Attachments: Cash Disbursements Reports for the period August 29, 2024 – September 25, 2024

RECOMMENDATION

Informational

BACKGROUND/ANALYSIS

At the request of the Committee, the Cash Disbursements reports are included in detail for review at Administration/Finance Issues Committee meeting. They are also included in the Board packet to be ratified. Checks numbered with a series beginning with an 8 represent normal automated system vendor check payments, checks numbered with an 80 represent vendor payments via single use account, and checks numbered with a series beginning with a 9 are manual checks or wire transfer disbursements.

PRIOR RELEVANT BOARD ACTION(S)

Monthly

Orange County Water District

Check Register

Begin Date: 2024-08-29

End Date: 2024-09-04

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0772358-00		(\$1.75)		
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0772358-00	BPO TIRE SERVICE	(\$189.49)		
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0772358-00	BPO TIRE SERVICE	(\$215.50)		
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0772364-00	BPO TIRE SERVICE	(\$697.14)		
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0773593-00	BPO TIRE SERVICE	(\$8.62)		
119340	2024-08-07	PETE'S ROAD SERVICE, INC.	Inv# 24-0773593-00		(\$192.00)		
Total for Check: 119340						(\$1,304.50)	\$1,002.45
119682	2024-09-04	ACCO ENGINEERED SYSTEMS	Inv# 20577521	Replace Filters at Lab Air Han	\$12,364.59		
119682	2024-09-04	ACCO ENGINEERED SYSTEMS	Inv# 20577521	Replace Filters at Lab Air Han	\$2,380.00		
119682	2024-09-04	ACCO ENGINEERED SYSTEMS	Inv# 20577521	Replace Filters at Lab Air Han	\$106.00		
Total for Check: 119682						\$14,850.59	\$37,220.40
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009699	SUPPLIES	\$217.50		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009699	Shipping	\$109.73		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009699	Packaging fee + Handling	\$16.32		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009701	Supplies	\$848.25		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009701	Shipping	\$116.98		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009701	Packaging fee and Handling	\$16.32		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009712	Supplies	\$848.25		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009712	Shipping	\$127.26		
119683	2024-09-04	ACCUSTANDARD, INC.	Inv# 1009712	Handling and packaging fee	\$16.32		
Total for Check: 119683						\$2,316.93	\$4,104.38
119684	2024-09-04	AECOM TECHNICAL SERVICES, INC.	Inv# 2000919747	6/22-8/2 Prado Range Planning	\$11,331.14		
Total for Check: 119684						\$11,331.14	\$33,294.16
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128367807	Supplies	\$1,109.25		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128367807	Supplies	\$214.24		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128367807	Shipping and Handling	\$8.70		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128376660	Supplies	\$999.41		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128376660	Shipping and Handling	\$8.70		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128384414	Supplies	\$466.54		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128384414	Shipping and Handling	\$0.01		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128384416	Supplies	\$2,494.73		
119685	2024-09-04	AGILENT TECHNOLOGIES, INC.	Inv# 128384416	Shipping and Handling	\$8.70		

Orange County Water District

Check Register

Begin Date: 2024-08-29

End Date: 2024-09-04

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
Total for Check:		119685				\$5,310.28	\$35,282.31
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 14K9-QYF7-7TDQ	Badge Supplies	\$105.25		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1CXJ-61WD-XHRC BUILDING	ADMIN KITCHEN/ RO	\$738.40		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1CXJ-61WD-XHRC BUILDING	ADMIN KITCHEN/ RO	\$162.04		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$252.22		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$125.23		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$119.37		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$78.26		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$52.18		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$36.43		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$32.62		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$19.91		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1GYD-3HTD-PDHJ	WATER QUALITY	\$16.30		
119687	2024-09-04	AMAZON CAPITAL SERVICES, INC	Inv# 1L7J-CGTC-CH4V		\$172.42		
Total for Check:		119687				\$1,910.63	\$8,879.62
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0110200001_20240819	07/15/2024 to 08/15/2024	\$28.63		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0110202302_20240819	07/15/2024 to 08/14/2024	\$19.65		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0110452300_20240820	07/16/2024 to 08/15/2024	\$448.19		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0110561300_20240820	07/16/2024 to 08/15/2024	\$83.74		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0110562000_20240820	07/17/2024 to 08/16/2024	\$2,608.69		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0111128000_20240820	07/17/2024 to 08/16/2024	\$315.29		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 011860200_20240820	07/17/2024 to 08/16/2024	\$25.17		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0137310300_20240820	07/16/2024 to 08/15/2024	\$34.68		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0140776000_20240820	07/17/2024 to 08/16/2024	\$97.40		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0145085300_20240820	07/16/2024 to 08/15/2024	\$78.05		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0145086300_20240820	07/16/2024 to 08/15/2024	\$27.45		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 014709200_20240820	07/17/2024 to 08/16/2024	\$123.18		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0151869000_20240819	07/16/2024 to 08/15/2024	\$57.91		
119689	2024-09-04	ANAHEIM, CITY OF	Inv# 0151942300_20240819	07/15/2024 to 08/14/2024	\$50.50		
Total for Check:		119689				\$3,998.53	\$79,970.37
119690	2024-09-04	ASSI SECURITY	Inv# SD21090		\$450.00		

Orange County Water District

Check Register

Begin Date: 2024-08-29

End Date: 2024-09-04

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
		Total for Check:	119690			\$450.00	\$3,020.00
119691	2024-09-04	B&K VALVES & EQUIPMENT INC	Inv# 3735.1-1	Center levy valve operator spa	\$2,409.29		
119691	2024-09-04	B&K VALVES & EQUIPMENT INC	Inv# 3735.1-1	Center levy valve operator spa	\$262.91		
119691	2024-09-04	B&K VALVES & EQUIPMENT INC	Inv# 3735.1-1	Center levy valve operator spa	\$243.52		
119691	2024-09-04	B&K VALVES & EQUIPMENT INC	Inv# 3735.1-1	freight	\$85.66		
		Total for Check:	119691			\$3,001.38	\$3,001.38
119692	2024-09-04	BANK OF AMERICA, N.A.	Inv# 681759180099PAY		\$295.00		
		Total for Check:	119692			\$295.00	\$97,284.62
119693	2024-09-04	BAY ALARM COMPANY	Inv# 21619803	1529	\$369.87		
		Total for Check:	119693			\$369.87	\$2,357.88
119694	2024-09-04	BENDER CCP INC.	Inv# 224-0822-2	REPAIR RO FEED PUMPS	\$93,350.59		
		Total for Check:	119694			\$93,350.59	\$93,350.59
119695	2024-09-04	BIOTAGE LLC	Inv# 201941	supplies	\$106.58		
119695	2024-09-04	BIOTAGE LLC	Inv# 201941	shipping	\$21.59		
		Total for Check:	119695			\$128.17	\$1,182.89
119696	2024-09-04	BPS SUPPLY GROUP	Inv# S3156551.001	Generated by reorder 8/13/24 8	\$176.18		
119696	2024-09-04	BPS SUPPLY GROUP	Inv# S3156551.001	Generated by reorder 8/13/24 8	\$69.92		
119696	2024-09-04	BPS SUPPLY GROUP	Inv# S3156551.001	Shipping	\$12.49		
119696	2024-09-04	BPS SUPPLY GROUP	Inv# S3156551.001	Handling	\$4.35		
119696	2024-09-04	BPS SUPPLY GROUP	Inv# S3156551.001	Discount	(\$4.53)		
		Total for Check:	119696			\$258.41	\$3,721.46
119697	2024-09-04	BRENNTAG PACIFIC INC.	Inv# BPI457227	8/29 21.83 ton H.Peroxide	\$10,915.00		
119697	2024-09-04	BRENNTAG PACIFIC INC.	Inv# BPI457227	discount	(\$218.30)		
119697	2024-09-04	BRENNTAG PACIFIC INC.	Inv# BPI457638	8/30 21.755 ton citric acid	\$28,721.50		
119697	2024-09-04	BRENNTAG PACIFIC INC.	Inv# BPI457638	discount	(\$574.43)		
		Total for Check:	119697			\$38,843.77	\$311,521.44
119698	2024-09-04	BUTIER ENGINEERING, INC.	Inv# OCWD 1558 008	Jul24 TUS-2022-1 const.mgmt	\$96,168.75		
		Total for Check:	119698			\$96,168.75	\$261,724.82
119699	2024-09-04	CAL BUILDING SYSTEMS INC.	Inv# SC22673	Central Station Annual Monitor	\$1,200.00		
		Total for Check:	119699			\$1,200.00	\$1,200.00
119700	2024-09-04	CALTROL INC.	Inv# CD99208536	Generated by reorder 3/28/24 7	\$6,568.50		
119700	2024-09-04	CALTROL INC.	Inv# CD99208536	Shipping and Handling	\$13.15		
		Total for Check:	119700			\$6,581.65	\$36,314.05

Orange County Water District

Check Register

Begin Date: 2024-08-29

End Date: 2024-09-04

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119701	2024-09-04	CAMBRIDGE ISOTOPE LABORATORIES	Inv# SI-00020014	lab supplies	\$1,233.23		
119701	2024-09-04	CAMBRIDGE ISOTOPE LABORATORIES	Inv# SI-00020014	Shipping and Handling	\$37.97		
Total for Check: 119701						\$1,271.20	\$1,271.20
119702	2024-09-04	CITY OF ORANGE	Inv# 00030145-00_20240827	06/25/2024 - 08/26/2024	\$168.43		
119702	2024-09-04	CITY OF ORANGE	Inv# 00038354-00_20240827	06/25/2024 - 08/26/2024	\$626.27		
Total for Check: 119702						\$794.70	\$2,115.17
119703	2024-09-04	COUNTY OF ORANGE	Inv# Z2553765		\$90.00		
Total for Check: 119703						\$90.00	\$7,270.46
119704	2024-09-04	CPI	Inv# 1005602	07/01/2024-07/31/2024	\$231.00		
Total for Check: 119704						\$231.00	\$660.20
119705	2024-09-04	DIAMOND ENVIRONMENTAL SERVICES	Inv# 0005596702	PORTA POTTY	\$246.55		
119705	2024-09-04	DIAMOND ENVIRONMENTAL SERVICES	Inv# 0005596702	PORTA POTTY	\$90.86		
Total for Check: 119705						\$337.41	\$1,012.23
119706	2024-09-04	EMERSON PROCESS MANAGEMENT LLLP	Inv# 30783238	Generated by reorder 7/25/24 7	\$3,976.03		
119706	2024-09-04	EMERSON PROCESS MANAGEMENT LLLP	Inv# 30783238	Freight and Handling	\$11.17		
Total for Check: 119706						\$3,987.20	\$3,987.20
119707	2024-09-04	ENGEO INCORPORATED	Inv# 294112	Thru 8/4 Bond Basin slope	\$9,840.75		
Total for Check: 119707						\$9,840.75	\$23,764.50
119708	2024-09-04	EUROFINS EATON ANALYTICAL	Inv# 3800059634	BPO WATER ANALYSIS	\$210.00		
Total for Check: 119708						\$210.00	\$1,365.00
119709	2024-09-04	EVANS, JEREMY	Inv# OCT23-JUL24	PHONE STIPEND 10/15/23-7/14/24	\$326.25		
Total for Check: 119709						\$326.25	\$326.25
119710	2024-09-04	EXCELSIOR ELEVATOR	Inv# 35386	BPO ELEVATOR SERVICE	\$583.33		
119710	2024-09-04	EXCELSIOR ELEVATOR	Inv# 35386	Discount	(\$17.50)		
Total for Check: 119710						\$565.83	\$1,896.34
119711	2024-09-04	FACTORY MOTOR PARTS	Inv# 164-350417	BPO AUTO PARTS	\$38.50		
Total for Check: 119711						\$38.50	\$2,193.37
119712	2024-09-04	FERGUSON WATERWORKS #1083	Inv# 0031874	#3030 Drain Cover SPJ303 JHAMM	\$3,280.88		

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119712	2024-09-04	FERGUSON WATERWORKS #1083	Inv# 0031874	Freight	\$55.59		
		Total for Check:	119712			\$3,336.47	\$6,617.35
119713	2024-09-04	FILMTEC CORP	Inv# 951718182	ROmembranes USBR PROJ- HAN GU	\$3,708.37		
119713	2024-09-04	FILMTEC CORP	Inv# 951754633	ROmembranes USBR PROJ- HAN GU	\$505.69		
		Total for Check:	119713			\$4,214.06	\$12,370.31
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 3980686		\$76.04		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4018022	supplies	\$10,500.90		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4018023		\$874.92		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4056320		\$1,581.88		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4056321		\$844.96		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092932		\$414.57		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092933	supplies	\$1,179.39		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092933	supplies	\$1,076.10		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092933	supplies	\$409.92		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092933	supplies	\$409.92		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092934		\$3,325.31		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092935		\$93.36		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4092936		\$1,704.33		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4126688		\$3,327.75		
119715	2024-09-04	FISHER SCIENTIFIC CO.	Inv# 4126689	supplies	\$40.95		
		Total for Check:	119715			\$25,860.30	\$65,364.77
119716	2024-09-04	FRONTIER COMMUNICATIONS	Inv# 209-150-2229_20240816	08/16/2024 to	\$80.57		
			09/15/2024				
		Total for Check:	119716			\$80.57	\$12,013.39
119717	2024-09-04	GRAINGER INC.	Inv# 9205506539	Generated by reorder 7/31/24 4	\$59.57		
119717	2024-09-04	GRAINGER INC.	Inv# 9205690333		\$88.21		
119717	2024-09-04	GRAINGER INC.	Inv# 9207150641	BPO INDUSTRIAL SUPPLIES	\$196.11		
119717	2024-09-04	GRAINGER INC.	Inv# 9208052937	BPO INDUSTRIAL SUPPLIES	\$112.27		
119717	2024-09-04	GRAINGER INC.	Inv# 9208052945	BPO INDUSTRIAL SUPPLIES	\$151.97		
119717	2024-09-04	GRAINGER INC.	Inv# 9209309914	BPO INDUSTRIAL SUPPLIES	\$22.70		
119717	2024-09-04	GRAINGER INC.	Inv# 9209659946		\$2,302.32		
119717	2024-09-04	GRAINGER INC.	Inv# 9210867256	Generated by reorder 7/25/24 7	\$371.01		
119717	2024-09-04	GRAINGER INC.	Inv# 9210867256	Generated by reorder 7/25/24 7	\$372.58		

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Total for Check:		119717				\$3,676.74	\$41,202.33
119718	2024-09-04	HENDERSON, ZACHARY	Inv# JULY 16-19, 2024 TRAVEL ESRI	7/16-19 San Diego	\$873.29		
Total for Check:		119718				\$873.29	\$873.29
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 1531397	BPO INDUSTRIAL SUPPLIES	\$45.16		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 3121981	BPO INDUSTRIAL SUPPLIES	\$193.37		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 4010394	BPO INDUSTRIAL SUPPLIES	\$128.14		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 4010412	BPO INDUSTRIAL SUPPLIES	\$57.34		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 4112239	BPO INDUSTRIAL SUPPLIES	\$79.27		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 4524028	BPO INDUSTRIAL SUPPLIES	\$7.66		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 5031443	BPO INDUSTRIAL SUPPLIES	\$83.27		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 5512928	BPO INDUSTRIAL SUPPLIES	\$41.89		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 5512957	BPO INDUSTRIAL SUPPLIES	\$41.63		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 5903518	Drain Eqp Rental Deposit	\$100.00		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 5903605	Credit from Rental Deposit	(\$0.57)		
119720	2024-09-04	HOME DEPOT CREDIT SERVICES	Inv# 8616312	BPO INDUSTRIAL SUPPLIES	\$122.61		
Total for Check:		119720				\$899.77	\$8,547.26
119721	2024-09-04	Harasty, Alicia	Inv# AUGUST 13, 2024 TRAVEL Region 9	8/13 Temecula ACWA	\$160.74		
Total for Check:		119721				\$160.74	\$804.70
119722	2024-09-04	ICEPROS LLC	Inv# 1281	FHQ Warehouse ice maker mainte	\$598.68		
Total for Check:		119722				\$598.68	\$598.68
119723	2024-09-04	INDUSTRIAL METAL SUPPLY CO.	Inv# 2601501	Material for Memclean Ramp	\$682.19		
119723	2024-09-04	INDUSTRIAL METAL SUPPLY CO.	Inv# 2601501	Discount	(\$6.27)		
119723	2024-09-04	INDUSTRIAL METAL SUPPLY CO.	Inv# 2606527	Material for Memclean Ramp	\$1,917.34		
119723	2024-09-04	INDUSTRIAL METAL SUPPLY CO.	Inv# 2606527		(\$17.63)		
Total for Check:		119723				\$2,575.63	\$3,277.93
119724	2024-09-04	IXOM WATERCARE INC	Inv# 6845747	Controller Comp Board JHAMM	\$2,111.48		
119724	2024-09-04	IXOM WATERCARE INC	Inv# 6845747	Controller Comp Board JHAMM	\$898.09		
119724	2024-09-04	IXOM WATERCARE INC	Inv# 6845747	Freight	\$32.00		
Total for Check:		119724				\$3,041.57	\$3,041.57
119725	2024-09-04	KDC SYSTEMS	Inv# 35524	KDC-Andover Controls Support a	\$3,240.00		
Total for Check:		119725				\$3,240.00	\$27,729.83

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119726	2024-09-04	KENNEDY/JENKS CONSULTANTS, INC.	Inv# 173739	Thru 7/26 PFAS Orange wo#2	\$58,780.25		
		Total for Check:	119726			\$58,780.25	\$150,547.25
119727	2024-09-04	Kennedy, John C.	Inv# JULY-AUGUST 2024 TRAVEL	July-August 2024 travel	\$78.92		
		Total for Check:	119727			\$78.92	\$2,897.62
119728	2024-09-04	Kirkwood, Jeffrey	Inv# AUG 5-9, 2024 TRAVEL	8/5-9 Las Vegas, NV Tri-State	\$596.24		
		Total for Check:	119728			\$596.24	\$596.24
119729	2024-09-04	LHOIST NORTH AMERICA	Inv# 1102416829	8/8 lime (2) 24.83 & 24.76 ton	\$22,224.27		
		Total for Check:	119729			\$22,224.27	\$307,805.33
119730	2024-09-04	LIFE TECHNOLOGIES CORP	Inv# NUMBER85603901	Handling	\$64.16		
119730	2024-09-04	LIFE TECHNOLOGIES CORP	Inv# NUMBER85603901	Supplies	\$38.27		
119730	2024-09-04	LIFE TECHNOLOGIES CORP	Inv# NUMBER85612537	Supplies	\$263.18		
119730	2024-09-04	LIFE TECHNOLOGIES CORP	Inv# NUMBER85612537		\$64.16		
119730	2024-09-04	LIFE TECHNOLOGIES CORP	Inv# NUMBER85610778	Supplies	\$344.42		
		Total for Check:	119730			\$774.19	\$1,245.08
119731	2024-09-04	MCFADDEN-DALE HARDWARE CO.	Inv# 3289495	BPO INDUSTRIAL SUPPLIES	\$149.13		
		Total for Check:	119731			\$149.13	\$1,421.90
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 31559370	(R24025) TL-37 Undercarriage (\$389.81		
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 31559370	Shipping	\$32.25		
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 31559370	Discount	(\$7.80)		
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 32382351	BPO INDUSTRIAL SUPPLIES	\$331.04		
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 32382351	Shipping	\$8.89		
119732	2024-09-04	MCMaster-CARR SUPPLY COMPANY	Inv# 32382351	Discount	(\$6.62)		
		Total for Check:	119732			\$747.57	\$3,349.14
119733	2024-09-04	MUNICIPAL MAINTENANCE EQUIP	Inv# 025297	RT-56 Tiger mower repair	\$458.31		
119733	2024-09-04	MUNICIPAL MAINTENANCE EQUIP	Inv# 025297		\$59.37		
		Total for Check:	119733			\$517.68	\$3,529.93

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119734	2024-09-04	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 723049	BPO AUTO PARTS	\$65.24		
119734	2024-09-04	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 723049		(\$1.31)		
119734	2024-09-04	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 723053	BPO AUTO PARTS	\$107.34		
119734	2024-09-04	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 723053		(\$2.15)		
Total for Check: 119734						\$169.12	\$707.69
119735	2024-09-04	ONESOURCE DISTRIBUTORS INC.	Inv# S007607772.001	Generated by reorder 8/20/24 1	\$339.39		
119735	2024-09-04	ONESOURCE DISTRIBUTORS INC.	Inv# S007607772.001	S&H	\$13.62		
119735	2024-09-04	ONESOURCE DISTRIBUTORS INC.	Inv# S007607772.001	Discount	(\$3.12)		
Total for Check: 119735						\$349.89	\$15,867.56
119736	2024-09-04	PACIFIC COACHWAYS CHARTER SERVICES, INC.	Inv# 42427	BUS FOR GRAND JURY TOUR	\$820.38		
Total for Check: 119736						\$820.38	\$820.38
119737	2024-09-04	PACIFIC OFFICE AUTOMATION	Inv# 460672	BPO KONICA SERVICE	\$72.29		
Total for Check: 119737						\$72.29	\$242.14
119738	2024-09-04	PAPE MATERIAL HANDLING INC	Inv# 9053702	RO: E-12 ELECTRIC CART MOTOR	\$1,355.06		
119738	2024-09-04	PAPE MATERIAL HANDLING INC	Inv# 9053702	Frnt Incoming	\$38.33		
Total for Check: 119738						\$1,393.39	\$4,041.60
119739	2024-09-04	PAPER RECYCLING & SHREDDING SPECIALIST	Inv# 580438	ON-SITE SHREDDING	\$288.00		
Total for Check: 119739						\$288.00	\$288.00
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284302	RT-16, RT-31, RT-56, RT-135	\$2,456.19		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284302	RT-16, RT-31, RT-56, RT-135	\$1,655.74		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284302	RT-16, RT-31, RT-56, RT-135	\$3.50		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284302	RT-16, RT-31, RT-56, RT-135	\$3.50		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284654	Heavy equipment tires installa	\$715.00		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284654	Heavy equipment tires installa	\$236.46		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 1020284654	Fuel Surcharge	\$20.00		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 2050088289	(R24027)FHQ RT-14,RT-46, T-124	\$14,046.72		
119740	2024-09-04	PARKHOUSE TIRE, INC.	Inv# 2050088289	(R24027)FHQ RT-14,RT-46, T-124	\$7.00		
Total for Check: 119740						\$19,144.11	\$88,097.48

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119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0772352-00 CM	Excise Credit	(\$18.71)		
119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0772362-00 CM	Excise Credit	(\$37.27)		
119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0773593-00		\$192.00		
119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0773593-00	BPO TIRE SERVICE	\$8.62		
119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0775118-00	BPO TIRE SERVICE	\$53.54		
119741	2024-09-04	PETE'S ROAD SERVICE, INC.	Inv# 24-0776168-00 CM	Recycle Fee Credit	(\$1.75)		
Total for Check: 119741						\$196.43	\$1,002.45
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Supplies	\$4,350.00		
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Supplies	\$2,670.90		
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Shipping	\$41.33		
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Supplies	\$0.01		
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Supplies	\$0.01		
119742	2024-09-04	PHENOMENEX INC.	Inv# CIUS 24051881	Discount	(\$129.88)		
Total for Check: 119742						\$6,932.37	\$29,485.47
119743	2024-09-04	PHENOVA INC	Inv# 207633	SUPPLIES	\$107.44		
119743	2024-09-04	PHENOVA INC	Inv# 207633	SUPPLIES	\$94.73		
119743	2024-09-04	PHENOVA INC	Inv# 207633		\$39.10		
Total for Check: 119743						\$241.27	\$4,023.40
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$717.40		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$611.90		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$290.12		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$79.13		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$62.76		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$52.76		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$27.96		
119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$26.38		

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119744	2024-09-04	PROMOCHROM TECHNOLOGIES LTD	Inv# 1625	supplies	\$8.97		
Total for Check: 119744						\$1,877.38	\$13,233.65
119745	2024-09-04	PURCOR PEST SOLUTIONS	Inv# 11739972	BPO RODENT CONTROL	\$185.00		
Total for Check: 119745						\$185.00	\$1,605.00
119746	2024-09-04	RAINBOW DISPOSAL CO INC	Inv# 0605-001106350	BPO TRASH SERVICE	\$6,763.19		
Total for Check: 119746						\$6,763.19	\$13,366.96
119747	2024-09-04	RED WING SHOE CO. INC.	Inv# 855-1-47985	BPO WORK BOOTS	\$184.24		
Total for Check: 119747						\$184.24	\$2,500.13
119748	2024-09-04	RESTEK CORPORATION	Inv# CD50468479	Supplies	\$530.17		
119748	2024-09-04	RESTEK CORPORATION	Inv# CD50468479	discount	(\$10.60)		
Total for Check: 119748						\$519.57	\$4,720.33
119749	2024-09-04	SANTA FE WATER SYSTEMS	Inv# 091661	Rotork MOD20H IQT O/C L/S JHAM	\$696.00		
119749	2024-09-04	SANTA FE WATER SYSTEMS	Inv# 091661	discount	(\$19.20)		
Total for Check: 119749						\$676.80	\$676.80
119750	2024-09-04	SHI INTERNATIONAL CORP P.O	Inv# B18668783	renewal Cradlepoint service	\$1,236.64		
119750	2024-09-04	SHI INTERNATIONAL CORP P.O	Inv# B18668783		(\$1,236.64)		
119750	2024-09-04	SHI INTERNATIONAL CORP P.O	Inv# B18668783		\$103.05		
119750	2024-09-04	SHI INTERNATIONAL CORP P.O	Inv# B18668783		\$1,133.59		
Total for Check: 119750						\$1,236.64	\$7,925.14
119751	2024-09-04	SIDEPATH INC.	Inv# 22259	ALEX VUE SCADA rugged laptop	\$3,682.71		
119751	2024-09-04	SIDEPATH INC.	Inv# 22259	ALEX VUE SCADA rugged laptop	\$4.00		
Total for Check: 119751						\$3,686.71	\$58,371.64
119752	2024-09-04	SOURCEVM	Inv# 23754	Barracuda Networks Renewal Fir	\$1,036.50		
Total for Check: 119752						\$1,036.50	\$1,036.50
119753	2024-09-04	SPARKLETTS DS WATER OF AMERICA LP	Inv# 4076005081524	BPO WATER DELIVERY	\$353.61		
119753	2024-09-04	SPARKLETTS DS WATER OF AMERICA LP	Inv# 4076005081524	BPO WATER DELIVERY	\$224.60		
119753	2024-09-04	SPARKLETTS DS WATER OF AMERICA LP	Inv# 4076005081524	BPO WATER DELIVERY	\$26.94		
Total for Check: 119753						\$605.15	\$2,310.55
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$191.29		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$183.88		

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119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$132.72		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$105.57		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$52.07		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$37.00		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008765963	Generated by reorder 7/31/24 4	\$28.67		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008818851	Generated by reorder 7/31/24 4	\$49.46		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008818852	Generated by reorder 7/31/24 4	\$24.66		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6008818853	Generated by reorder 7/31/24 4	\$159.99		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6009012673	Generated by reorder 7/25/24 8	\$174.66		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6009012673	Generated by reorder 7/25/24 8	\$172.80		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6009012673	Generated by reorder 7/25/24 8	\$104.33		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6009012673	Generated by reorder 7/25/24 8	\$55.20		
119755	2024-09-04	STAPLES ADVANTAGE	Inv# 6009012673	Generated by reorder 7/25/24 8	\$48.48		
Total for Check: 119755						\$1,520.78	\$3,340.18
119756	2024-09-04	SUNSET INDUSTRIAL PARTS	Inv# INV73390	Generated by reorder 8/27/24 1	\$379.54		
119756	2024-09-04	SUNSET INDUSTRIAL PARTS	Inv# INV73390	Discount	(\$3.49)		
Total for Check: 119756						\$376.05	\$1,518.55
119757	2024-09-04	TAB ANSWER NETWORK CALL CENTER	Inv# 1505408222024		\$81.08		
Total for Check: 119757						\$81.08	\$242.48
119758	2024-09-04	TAIT ENVIRONMENTAL	Inv# 958544	RESET SHEAR VALVE DISPENSER	\$569.55		
119758	2024-09-04	TAIT ENVIRONMENTAL	Inv# 958941	Monthly underground storage ta	\$315.00		
Total for Check: 119758						\$884.55	\$884.55
119759	2024-09-04	TETRA TECH, INC.	Inv# 52283857	Thru 7/26 PFAS F.Kim 1A wo#2	\$1,575.00		
Total for Check: 119759						\$1,575.00	\$224,505.72
119760	2024-09-04	TIREHUB, LLC.	Inv# 38728720	Generated by reorder 10/18/23	\$856.62		
119760	2024-09-04	TIREHUB, LLC.	Inv# 41665400	BPO TIRES	\$696.79		
119760	2024-09-04	TIREHUB, LLC.	Inv# 41665400		\$7.00		
119760	2024-09-04	TIREHUB, LLC.	Inv# 38728720	CA Tire fee	\$8.75		
Total for Check: 119760						\$1,569.16	\$1,569.16
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$816.00		
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$661.00		
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$568.00		

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$106.00		
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$64.00		
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Calibration Service	\$64.00		
119761	2024-09-04	TROEMNER, LLC	Inv# 735359677	Freight	\$39.73		
		Total for Check:	119761			\$2,318.73	\$2,318.73
119762	2024-09-04	U-LINE	Inv# 181485096	EYEWASH SAFETY REFILL	\$28.28		
119762	2024-09-04	U-LINE	Inv# 181485096	Handling	\$13.00		
119762	2024-09-04	U-LINE	Inv# 181485096	freight	\$1.63		
119762	2024-09-04	U-LINE	Inv# 181609268	ANDREW HUANG	\$97.87		
119762	2024-09-04	U-LINE	Inv# 181609268	ANDREW HUANG	\$63.08		
119762	2024-09-04	U-LINE	Inv# 181609268	ANDREW HUANG	\$47.85		
119762	2024-09-04	U-LINE	Inv# 181609268	ANDREW HUANG	\$1.63		
		Total for Check:	119762			\$253.34	\$3,198.66
119763	2024-09-04	UCT LLC	Inv# INL109893		\$704.70		
		Total for Check:	119763			\$704.70	\$4,785.55
119764	2024-09-04	UNIFIRST CORPORATION	Inv# 2190212854	1557	\$51.15		
119764	2024-09-04	UNIFIRST CORPORATION	Inv# 2190212855	1557	\$16.77		
119764	2024-09-04	UNIFIRST CORPORATION	Inv# 2190212857	1557	\$10.78		
119764	2024-09-04	UNIFIRST CORPORATION	Inv# 2190212859	1557	\$118.80		
119764	2024-09-04	UNIFIRST CORPORATION	Inv# 2200165587	1557	\$44.69		
		Total for Check:	119764			\$242.19	\$6,206.97
119765	2024-09-04	UNITED PARCEL SERVICE	Inv# 0000X81601354_20240831		\$138.42		
		Total for Check:	119765			\$138.42	\$1,569.20
119766	2024-09-04	UNIVAR SOLUTIONS USA	Inv# 52373429	8/29 23.022 ton sulfuric acid	\$5,202.97		
119766	2024-09-04	UNIVAR SOLUTIONS USA	Inv# 52373429	discount	(\$104.06)		
119766	2024-09-04	UNIVAR SOLUTIONS USA	Inv# 52373432	8/28 22.985 ton sulfuric acid	\$5,194.61		
119766	2024-09-04	UNIVAR SOLUTIONS USA	Inv# 52373432	discount	(\$103.89)		
		Total for Check:	119766			\$10,189.63	\$88,187.67
119767	2024-09-04	UTILIQUEST LLC	Inv# 336269-Q	7/28-8/3 screen/mark pipes	\$1,014.82		
119767	2024-09-04	UTILIQUEST LLC	Inv# 336269-Q	7/28-8/3 screen/mark pipes	\$591.98		
119767	2024-09-04	UTILIQUEST LLC	Inv# 336269-Q	7/28-8/3 screen/mark pipes	\$72.56		
119767	2024-09-04	UTILIQUEST LLC	Inv# 336269-Q	7/28-8/3 screen/mark pipes	\$12.01		

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Total for Check:		119767				\$1,691.37	\$18,762.18
119768	2024-09-04	VEOLIA WTS SERVICES USA INC	Inv# 902813031	BPO DI WATER SERVICE	\$548.10		
119768	2024-09-04	VEOLIA WTS SERVICES USA INC	Inv# 902827473	BPO DI WATER SERVICE	\$229.71		
Total for Check:		119768				\$777.81	\$66,939.53
119769	2024-09-04	VERIZON WIRELESS	Inv# 9971671886	07/17/2024 - 08/16/2024	\$2,702.38		
Total for Check:		119769				\$2,702.38	\$7,757.15
119770	2024-09-04	VWR INTERNATIONAL LLC	Inv# 8816777087	lab supplies	\$48.19		
Total for Check:		119770				\$48.19	\$8,973.18
119771	2024-09-04	WASTE MANAGEMENT CORPORATE SERVICES INC	Inv# 1106954-4946-9	09/01/2024 - 09/30/2024	\$324.03		
Total for Check:		119771				\$324.03	\$972.09
119772	2024-09-04	WESCO DISTRIBUTION, INC.	Inv# 952816	Generated by reorder 7/1/24 8:	\$753.42		
119772	2024-09-04	WESCO DISTRIBUTION, INC.	Inv# 952816	transp	\$47.79		
Total for Check:		119772				\$801.21	\$801.21
978512	2024-08-29	HUANG MARSH, MORGAN	Inv# CK#2368	Final PR CK#2368	\$1,079.05		
Total for Check:		978512				\$1,079.05	\$1,079.05
978513	2024-08-29	MORA, JAYNELL	Inv# CK#2369	Final PR CK#2369	\$1,079.04		
Total for Check:		978513				\$1,079.04	\$1,079.04
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948621	8/19 4857 gal s.hypochlorite	\$8,363.27		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948621	CA mill	\$204.90		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948621	discount	(\$167.27)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948622	8/19 4836 gal s.hypochlorite	\$8,327.11		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948622	CA mill	\$204.01		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948622	discount	(\$166.54)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948623	8/19 4707 gal s.hypochlorite	\$8,104.98		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948623	CA mill	\$198.57		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948623	discount	(\$162.10)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948624	8/19 4820 gal s.hypochlorite	\$8,299.56		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948624	CA mill	\$203.34		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948624	discount	(\$165.99)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948732	8/20 5005 gal s.hypochlorite	\$8,618.11		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948732	CA mill	\$211.14		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948732	discount	(\$172.36)		

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978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948733	8/20 5057 gal s.hypochlorite	\$8,707.65		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948733	CA mill	\$213.34		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948733	discount	(\$174.15)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948734	8/20 4853 gal s.hypochlorite	\$8,356.38		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948734	CA mill	\$204.73		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948734	discount	(\$167.13)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948735	8/20 4838 gal s.hypochlorite	\$8,330.55		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948735	CA mill	\$204.10		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948735	discount	(\$166.61)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948992	8/22 4968 gal s.hypochlorite	\$8,554.40		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948992	CA mill	\$209.58		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948992	discount	(\$171.09)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948993	8/22 4859 gal s.hypochlorite	\$8,366.71		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948993	CA mill	\$204.98		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948993	discount	(\$167.33)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948994	8/22 4869 gal s.hypochlorite	\$8,383.93		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948994	CA mill	\$205.41		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948994	discount	(\$167.68)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948995	8/22 4911 gal s.hypochlorite	\$8,456.25		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948995	CA mill	\$207.18		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 948995	discount	(\$169.12)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949114	8/23 4904 gal s.hypochlorite	\$8,444.20		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949114	CA mill	\$206.88		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949114	discount	(\$168.88)		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949115	8/23 4814 gal s.hypochlorite	\$8,289.23		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949115	CA mill	\$203.09		
978514	2024-08-29	JCI JONES CHEMICAL, INC	Inv# 949115	discount	(\$165.78)		
Total for Check: 978514						\$118,131.55	\$946,301.80
978515	2024-09-03	FIDELITY INVESTMENTS	Inv# SEPTEMBER 3, 24 401A	Fidelity Plan 89137 401a	\$7,112.11		
Total for Check: 978515						\$7,112.11	\$1,264,134.31
978516	2024-09-03	FIDELITY INVESTMENTS	Inv# SEPTEMBER 3, 24 457B	Fidelity Plan 89148 457b	\$6,528.39		
Total for Check: 978516						\$6,528.39	\$531,041.92

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978517	2024-08-30	WELLS FARGO BANK	Inv# SEPT 3, 2024 6911	Sept 3, 2024 DPR#09 6911	\$19,201.74		
Total for Check: 978517						\$19,201.74	\$5,010,279.26
978518	2024-09-03	WELLS FARGO BANK	Inv# SEPT 4, 2024 PR#18 6911	Sept 4, 2024 PR#18	\$967,955.15		
Total for Check: 978518						\$967,955.15	\$5,010,279.26
978519	2024-09-03	WELLS FARGO BANK	Inv# SEPT 4, 2024 PR#18 6527	Sept 4, 2024 PR#18	\$35,605.87		
Total for Check: 978519						\$35,605.87	\$5,010,279.26
978520	2024-09-03	WELLS FARGO BANK	Inv# SEPT 4,24 PR#18 GARN ABF	Sept 4,24 PR#18	\$1,790.30		
Total for Check: 978520						\$1,790.30	\$5,010,279.26
978521	2024-09-03	WELLS FARGO BANK	Inv# SEPT 4,24 PR#18 GARN C-RE	Sept 4,24 PR#18	\$359.38		
Total for Check: 978521						\$359.38	\$5,010,279.26
978522	2024-09-03	U.S. BANK NA	Inv# 2003A INT 08/07-09/03/24		\$240,334.02		
Total for Check: 978522						\$240,334.02	\$12,391,834.22
978523	2024-09-04	FIDELITY INVESTMENTS	Inv# SEPTEMBER 4, 2024 PR#18	Sept 4, 2024 PR#18	\$250,636.23		
Total for Check: 978523						\$250,636.23	\$1,264,134.31
978524	2024-09-04	FIDELITY INVESTMENTS	Inv# SEPT 4,24 PR#18 457B 8914	Sept 4, 2024 89148	\$103,624.70		
Total for Check: 978524						\$103,624.70	\$531,041.92
Run Date: 9/4/2024					\$2,255,194.68	\$2,255,194.68	

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119773	2024-09-11	CWEA	Inv# MEMB DUES R. VALDEZ 2024	CWEA for Valdez	\$239.00		
Total for Check: 119773						\$239.00	\$1,860.00
119774	2024-09-11	CWEA	Inv# MEMB DUES P. BARERRA 2024	CWEA Barerra	\$111.00		
Total for Check: 119774						\$111.00	\$1,860.00
119775	2024-09-11	ACCUSTANDARD, INC.	Inv# 1009995	supplies	\$570.94		
119775	2024-09-11	ACCUSTANDARD, INC.	Inv# 1009995	Shipping	\$19.34		
119775	2024-09-11	ACCUSTANDARD, INC.	Inv# 1009995	handling	\$10.88		
Total for Check: 119775						\$601.16	\$4,705.54
119776	2024-09-11	ACE CRANE SERVICE, INC.	Inv# 32327	Crane Inspection - 2nd Quarter	\$3,356.00		
Total for Check: 119776						\$3,356.00	\$3,356.00
119777	2024-09-11	ACWA JPIA	Inv# LE019274	Employee Training - Leadership	\$1,695.00		
Total for Check: 119777						\$1,695.00	\$1,900,514.70
119778	2024-09-11	AECOM TECHNICAL SERVICES, INC.	Inv# 2000923429	6/22-7/26 PFAS IRWD OPA-1	\$3,470.00		
Total for Check: 119778						\$3,470.00	\$36,764.16
119779	2024-09-11	AGILENT TECHNOLOGIES, INC.	Inv# 128417447		\$2,251.13		
119779	2024-09-11	AGILENT TECHNOLOGIES, INC.	Inv# 128424106	Supplies	\$1,082.06		
119779	2024-09-11	AGILENT TECHNOLOGIES, INC.	Inv# 128424106	Supplies	\$285.47		
Total for Check: 119779						\$3,618.66	\$38,900.97
119780	2024-09-11	AKESO OCCUPATIONAL HEALTH	Inv# EM006735	DOT PHYSICALS BPO	\$645.00		
119780	2024-09-11	AKESO OCCUPATIONAL HEALTH	Inv# EM006799	DOT	\$105.00		
Total for Check: 119780						\$750.00	\$1,935.00
119781	2024-09-11	ALLISON MECHANICAL, INC.	Inv# 86635	Prado A/C repair	\$2,237.00		
Total for Check: 119781						\$2,237.00	\$9,046.98
119782	2024-09-11	AMAZON CAPITAL SERVICES, INC	Inv# 17PG-CL4L-3TLF		\$286.96		
119782	2024-09-11	AMAZON CAPITAL SERVICES, INC	Inv# 1F3L-9TYC-L9PX		\$97.66		
119782	2024-09-11	AMAZON CAPITAL SERVICES, INC	Inv# 1F3L-9TYC-L9PX		\$10.86		
119782	2024-09-11	AMAZON CAPITAL SERVICES, INC	Inv# 1M3V-VXV4-LTDM	AMAZON PARTS	\$288.33		
Total for Check: 119782						\$683.81	\$9,563.43
119783	2024-09-11	AMERICAN TRAFFIC SAFETY SERVICES ASSOC.	Inv# INV-121656-K5L9G6	Training	\$8,500.00		
Total for Check: 119783						\$8,500.00	\$8,500.00
119784	2024-09-11	AMERICAN WATER CHEMICAL, INC	Inv# 52238471	8/14 41160 lb antiscalant	\$50,215.20		

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		Total for Check:	119784			\$50,215.20	\$294,889.55
119785	2024-09-11	APEX ENVIRONMENTAL & WATER RESOURCES	Inv# 2408104	1605	\$23,980.00		
		Total for Check:	119785			\$23,980.00	\$23,980.00
119786	2024-09-11	AT & T	Inv# 000027155133		\$434.87		
		Total for Check:	119786			\$434.87	\$735.67
119787	2024-09-11	B & M LAWN & GARDEN CENTER	Inv# 650726	BPO Landscaping	\$242.28		
		Total for Check:	119787			\$242.28	\$1,957.94
119788	2024-09-11	BEARCOM	Inv# 5769300	Radio replacement batteries	\$641.06		
119788	2024-09-11	BEARCOM	Inv# 5769300	Shipping and Handling	\$26.94		
		Total for Check:	119788			\$668.00	\$668.00
119789	2024-09-11	BESST, INC.	Inv# OCWD081624	1595	\$8,750.00		
		Total for Check:	119789			\$8,750.00	\$38,840.00
119790	2024-09-11	BIOTAGE LLC	Inv# 202243	supplies	\$53.29		
119790	2024-09-11	BIOTAGE LLC	Inv# 202243	Shipping	\$21.59		
		Total for Check:	119790			\$74.88	\$1,257.77
119791	2024-09-11	BLUESPACE INTERIORS	Inv# 50945419	Generated by reorder 7/25/24 8	\$1,226.70		
119791	2024-09-11	BLUESPACE INTERIORS	Inv# 50945419	Fuel Surcharge	\$2.99		
119791	2024-09-11	BLUESPACE INTERIORS	Inv# I-02245691	Keyboard Tray	\$264.58		
119791	2024-09-11	BLUESPACE INTERIORS	Inv# I-02245691	Keyboard Tray	\$92.44		
		Total for Check:	119791			\$1,586.71	\$2,860.07
119792	2024-09-11	BOOT BARN INC.	Inv# INV00393812	BPO BOOTS	\$188.56		
119792	2024-09-11	BOOT BARN INC.	Inv# INV00393813	BPO BOOTS	\$193.94		
119792	2024-09-11	BOOT BARN INC.	Inv# INV00393814	BPO BOOTS	\$200.00		
119792	2024-09-11	BOOT BARN INC.	Inv# INV00393815	BPO BOOTS	\$150.00		
		Total for Check:	119792			\$732.50	\$1,526.44
119793	2024-09-11	BRENNTAG PACIFIC INC.	Inv# BPI458212	9/4 21.82 ton H.Peroxide	\$10,910.00		
119793	2024-09-11	BRENNTAG PACIFIC INC.	Inv# BPI458212	discount	(\$218.20)		
		Total for Check:	119793			\$10,691.80	\$322,213.24
119794	2024-09-11	Bonsangue, John	Inv# AUGUST 10-13, 2024 TRAVEL	8/10-13 Durango, CO AIPG	\$1,331.32		
		Total for Check:	119794			\$1,331.32	\$1,331.32
119795	2024-09-11	Brandon, Scott	Inv# AUGUST 20, 2024	8/20 tarp, cords	\$147.95		

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		Total for Check:	119795			\$147.95	\$564.41
119796	2024-09-11	CA-NV- AWWA	Inv# 5076	Training	\$161.00		
119796	2024-09-11	CA-NV- AWWA	Inv# 5076	Training	\$161.00		
119796	2024-09-11	CA-NV- AWWA	Inv# 5076	Training	\$161.00		
119796	2024-09-11	CA-NV- AWWA	Inv# 5076	Training	\$161.00		
		Total for Check:	119796			\$644.00	\$644.00
119797	2024-09-11	CITY OF HUNTINGTON BEACH	Inv# 5386189_20240826	07/24/2024 - 08/26/2024	\$53.03		
		Total for Check:	119797			\$53.03	\$145.16
119798	2024-09-11	COMMERCIAL DOOR OF ORANGE CO.	Inv# 28087	BPO DOOR REPAIR	\$765.00		
119798	2024-09-11	COMMERCIAL DOOR OF ORANGE CO.	Inv# 28092	Repair Pump Station Entry Door	\$2,528.00		
		Total for Check:	119798			\$3,293.00	\$3,293.00
119799	2024-09-11	COMPLETE PAPERLESS SOLUTIONS, LLC	Inv# 4216	SCANNER	\$1,095.00		
		Total for Check:	119799			\$1,095.00	\$2,190.00
119800	2024-09-11	CORE & MAIN LP	Inv# V430209	24" Corrugated Plastic Pipe an	\$3,462.16		
119800	2024-09-11	CORE & MAIN LP	Inv# V430209	24" Corrugated Plastic Pipe an	\$1,216.69		
119800	2024-09-11	CORE & MAIN LP	Inv# V430209	Delivery	\$350.00		
		Total for Check:	119800			\$5,028.85	\$13,819.64
119801	2024-09-11	COUNTY OF ORANGE	Inv# E01-706.1 SEPT2024	OCFCD Lease MidBsn Proj	\$2,420.25		
		Total for Check:	119801			\$2,420.25	\$9,690.71
119802	2024-09-11	CPI INTERNATIONAL	Inv# 20066146	lab supplies	\$65.25		
119802	2024-09-11	CPI INTERNATIONAL	Inv# 20066146	Shipping	\$23.53		
119802	2024-09-11	CPI INTERNATIONAL	Inv# 20066146	Discount	(\$1.20)		
		Total for Check:	119802			\$87.58	\$2,692.28
119803	2024-09-11	CUTTING EDGE SUPPLY CO.	Inv# 047308		\$1,135.17		
119803	2024-09-11	CUTTING EDGE SUPPLY CO.	Inv# 047308		\$918.11		
		Total for Check:	119803			\$2,053.28	\$25,231.66
119804	2024-09-11	Camacho, Ramon	Inv# AUGUST 5-9, 2024 TRAVEL Tri-State	8/5-9 Las Vegas, NV	\$186.27		
		Total for Check:	119804			\$186.27	\$186.27
119805	2024-09-11	DELTA MOTORS CO., INC.	Inv# 24834	Repair & Recondition GE VSS 10	\$15,007.50		
119805	2024-09-11	DELTA MOTORS CO., INC.	Inv# 24834	Repair & Recondition GE VSS 10	\$9,600.00		

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119805	2024-09-11	DELTA MOTORS CO., INC.	Inv# 24834	Repair & Recondition GE VSS 10	\$4,000.00		
119805	2024-09-11	DELTA MOTORS CO., INC.	Inv# 24834	Repair & Recondition GE VSS 10	\$3,915.00		
Total for Check: 119805						\$32,522.50	\$32,522.50
119806	2024-09-11	Dadakis, Jason	Inv# AUG 29-SEPT 7, 2024 TRAV presentation	8/29-9/7 Munich	\$864.32		
Total for Check: 119806						\$864.32	\$864.32
119807	2024-09-11	ENVIRONMENTAL SCIENCE ASSOCIATES	Inv# 199069	Jul24 South Basin CEQA/EIR	\$7,111.00		
Total for Check: 119807						\$7,111.00	\$69,723.25
119808	2024-09-11	EUROFINS EATON ANALYTICAL	Inv# 3800059960	BPO WATER ANALYSIS	\$210.00		
Total for Check: 119808						\$210.00	\$1,575.00
119809	2024-09-11	EVOQUA WATER TECHNOLOGIES, LLC	Inv# 906611241	BPO TANK RENTAL SYSTEM	\$327.00		
119809	2024-09-11	EVOQUA WATER TECHNOLOGIES, LLC	Inv# 906611242	BPO TANK RENTAL SYSTEM	\$164.00		
119809	2024-09-11	EVOQUA WATER TECHNOLOGIES, LLC	Inv# 906611243	BPO TANK RENTAL SYSTEM	\$351.00		
Total for Check: 119809						\$842.00	\$451,155.25
119810	2024-09-11	FACTORY MOTOR PARTS	Inv# 12-6085240	Generated by reorder 8/7/24 10	\$73.49		
119810	2024-09-11	FACTORY MOTOR PARTS	Inv# 12-6085240	Generated by reorder 8/7/24 10	\$28.44		
119810	2024-09-11	FACTORY MOTOR PARTS	Inv# 12-6085240	Generated by reorder 8/7/24 10	\$18.98		
119810	2024-09-11	FACTORY MOTOR PARTS	Inv# 12-6089652	BPO AUTO PARTS	\$549.46		
Total for Check: 119810						\$670.37	\$2,863.74
119811	2024-09-11	FEDERAL EXPRESS CORPORATION	Inv# 2-308-43709	Package Delivery	\$124.56		
119811	2024-09-11	FEDERAL EXPRESS CORPORATION	Inv# 8-612-97596	Package Delivery	\$100.11		
Total for Check: 119811						\$224.67	\$3,462.44
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4198361	Generated by reorder 7/24/24 1	\$221.69		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4198362		\$317.67		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4236369	Supplies	\$52.34		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4236369	Supplies	\$15.99		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4236369	Supplies	\$13.47		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4236370	SUPPLIES	\$480.30		
119812	2024-09-11	FISHER SCIENTIFIC CO.	Inv# 4236370		\$6.45		

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		Total for Check:	119812			\$1,107.91	\$66,472.68
119813	2024-09-11	FRONTIER COMMUNICATIONS	Inv# 714-378-3200_20240828 09/27/2024	08/28/2024 to	\$2,465.13		
		Total for Check:	119813			\$2,465.13	\$15,331.98
119814	2024-09-11	FRONTIER COMMUNICATIONS	Inv# 714-965-1308_20240822 09/21/2024	08/22/2024 to	\$237.19		
		Total for Check:	119814			\$237.19	\$15,331.98
119815	2024-09-11	FRONTIER COMMUNICATIONS	Inv# 323-171-0001_20240826 09/25/2024	08/26/2024 to	\$555.00		
		Total for Check:	119815			\$555.00	\$15,331.98
119816	2024-09-11	FRONTIER COMMUNICATIONS	Inv# 714-964-1492_20240828 09/27/2024	08/28/2024 to	\$61.27		
		Total for Check:	119816			\$61.27	\$15,331.98
119817	2024-09-11	FRUIT GROWERS LABORATORY INC	Inv# 411924A	BPO RADIOACTIVITY ANAYLSIS	\$103.00		
		Total for Check:	119817			\$103.00	\$8,564.00
119818	2024-09-11	GRAINGER INC.	Inv# 9213262562	BPO INDUSTRIAL SUPPLIES	\$393.55		
119818	2024-09-11	GRAINGER INC.	Inv# 9214821598		\$106.33		
119818	2024-09-11	GRAINGER INC.	Inv# 9214821598		\$105.64		
119818	2024-09-11	GRAINGER INC.	Inv# 9214821598		\$81.88		
119818	2024-09-11	GRAINGER INC.	Inv# 9217831602	BPO INDUSTRIAL SUPPLIES	\$30.65		
119818	2024-09-11	GRAINGER INC.	Inv# 9219041879	BPO INDUSTRIAL SUPPLIES	\$189.91		
		Total for Check:	119818			\$907.96	\$42,110.29
119819	2024-09-11	GRAYBAR ELECTRIC COMPANY, INC.	Inv# 9338823793	Digital Input, Output Module,	\$4,913.32		
119819	2024-09-11	GRAYBAR ELECTRIC COMPANY, INC.	Inv# 9338823793	Digital Input, Output Module,	\$1,041.74		
119819	2024-09-11	GRAYBAR ELECTRIC COMPANY, INC.	Inv# 9338823793		(\$54.76)		
		Total for Check:	119819			\$5,900.30	\$26,696.94
119820	2024-09-11	HACH COMPANY	Inv# 14151967	Freight	\$18.70		
119820	2024-09-11	HACH COMPANY	Inv# 14151967	Reagent Kit EZ1022 H202 JHAMM	\$545.93		
		Total for Check:	119820			\$564.63	\$9,835.47
119821	2024-09-11	HAZEN AND SAWYER	Inv# 0000009	Jul24 Sunset GAP intru F.S.	\$13,041.50		
		Total for Check:	119821			\$13,041.50	\$109,125.69

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119822	2024-09-11	HOME DEPOT CREDIT SERVICES	Inv# 8023788	BPO INDUSTRIAL SUPPLIES	\$27.27		
Total for Check: 119822						\$27.27	\$8,574.53
119823	2024-09-11	Huang, Andrew	Inv# AUG 15-16, 2024 TRAVEL Water Sum	8/15-16 San Diego CA	\$237.18		
Total for Check: 119823						\$237.18	\$477.18
119824	2024-09-11	INTL ASSN OF HYDROGEOLOGIST SOUTH AFRICA	Inv# ISMAR002	Badge & Lanyard Sponsorship	\$1,650.00		
Total for Check: 119824						\$1,650.00	\$1,650.00
119825	2024-09-11	DXP ENTERPRISES, INC.	Inv# 54604359	Generated by reorder 7/25/24 6	\$1,931.40		
119825	2024-09-11	DXP ENTERPRISES, INC.	Inv# 54604359	Freight	\$43.88		
119825	2024-09-11	DXP ENTERPRISES, INC.	Inv# 54604359	Generated by reorder 7/25/24 6	\$19.31		
Total for Check: 119825						\$1,994.59	\$23,811.00
119826	2024-09-11	JON'S FLAG & POLES	Inv# F90059	Replacement flagpole flags	\$387.90		
119826	2024-09-11	JON'S FLAG & POLES	Inv# F90059	S&H	\$32.33		
Total for Check: 119826						\$420.23	\$420.23
119827	2024-09-11	LANCE, SOLL & LUNGHARD, LLP	Inv# 64255	2024 audits	\$25,770.00		
119827	2024-09-11	LANCE, SOLL & LUNGHARD, LLP	Inv# 64255	2023 MPP state controller	\$723.00		
Total for Check: 119827						\$26,493.00	\$26,493.00
119828	2024-09-11	LARSON O'BRIEN LLP	Inv# 19876	Jul24 legal/South Basin	\$935.00		
Total for Check: 119828						\$935.00	\$1,650.00
119829	2024-09-11	LHOIST NORTH AMERICA	Inv# 1102417095	8/11 lime (2) 26.74 & 25.28 to	\$23,313.29		
119829	2024-09-11	LHOIST NORTH AMERICA	Inv# 1102417320	8/14 25.98 ton lime	\$11,643.19		
119829	2024-09-11	LHOIST NORTH AMERICA	Inv# 1102417390	8/14 24.84 ton lime	\$11,132.29		
Total for Check: 119829						\$46,088.77	\$353,894.10
119830	2024-09-11	LIFECOM	Inv# 2104145-IN	Replace Cylinder Retention Cli	\$229.79		
119830	2024-09-11	LIFECOM	Inv# 2104145-IN	Replace Cylinder Retention Cli	\$135.00		
119830	2024-09-11	LIFECOM	Inv# 2104145-IN	Replace Cylinder Retention Cli	\$95.00		
Total for Check: 119830						\$459.79	\$459.79
119831	2024-09-11	LONG BEACH WATER DEPARTMENT	Inv# 38180	Jul24 Alamitos 44 af	\$61,732.00		
Total for Check: 119831						\$61,732.00	\$250,869.15
119832	2024-09-11	MCCROMETER INC.	Inv# 598474	For well pumping & rehab work	\$1,464.86		
119832	2024-09-11	MCCROMETER INC.	Inv# 598474	Frt&Handling	\$48.65		

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		Total for Check:	119832			\$1,513.51	\$1,513.51
119833	2024-09-11	MCFADDEN-DALE HARDWARE CO.	Inv# 555358/5	BPO INDUSTRIAL SUPPLIES	\$51.02		
119833	2024-09-11	MCFADDEN-DALE HARDWARE CO.	Inv# 555358/5		(\$1.42)		
		Total for Check:	119833			\$49.60	\$1,471.50
119834	2024-09-11	MCMaster-CARR SUPPLY COMPANY	Inv# 32754418	BPO INDUSTRIAL SUPPLIES	\$56.25		
119834	2024-09-11	MCMaster-CARR SUPPLY COMPANY	Inv# 32754418		\$8.35		
119834	2024-09-11	MCMaster-CARR SUPPLY COMPANY	Inv# 32754418		(\$1.13)		
		Total for Check:	119834			\$63.47	\$3,412.61
119835	2024-09-11	METTLER-TOLEDO	Inv# 655323592	Service Contract (Lab, JMD)	\$5,358.66		
		Total for Check:	119835			\$5,358.66	\$5,358.66
119836	2024-09-11	MUNICIPAL WATER DISTRICT OF OC	Inv# 11549		\$110,753.06		
		Total for Check:	119836			\$110,753.06	\$1,019,222.19
119837	2024-09-11	MYTHICS	Inv# 211183	Renew Oracle iAS - 30 NUPs	\$1,092.96		
119837	2024-09-11	MYTHICS	Inv# 211308	Renew Oracle Support Contract	\$4,521.34		
119837	2024-09-11	MYTHICS	Inv# 216176	Renew Oracle JDE CSI# 21069598	\$166.50		
		Total for Check:	119837			\$5,780.80	\$5,780.80
119838	2024-09-11	NAPA AUTO PARTS	Inv# 133451	BPO TRUCK PARTS	\$200.46		
		Total for Check:	119838			\$200.46	\$3,673.70
119839	2024-09-11	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724301	BPO AUTO PARTS	\$239.33		
119839	2024-09-11	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724301	Discount	(\$4.79)		
119839	2024-09-11	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724321	BPO AUTO PARTS	\$85.75		
119839	2024-09-11	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724321	Discount	(\$1.72)		
		Total for Check:	119839			\$318.57	\$1,026.26
119840	2024-09-11	NEW LINE FIRE	Inv# 08152024-01	Labor Program New Devices RO E	\$510.00		
		Total for Check:	119840			\$510.00	\$765.00
119841	2024-09-11	NOGUERA, RICARDO	Inv# JULY 2024 SWRCB	7/23/24 SWRCB certification	\$190.00		
		Total for Check:	119841			\$190.00	\$190.00

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119842	2024-09-11	ONESOURCE DISTRIBUTORS INC.	Inv# S007618831.001	BPO ELECTRICAL SUPPLIES	\$63.04		
119842	2024-09-11	ONESOURCE DISTRIBUTORS INC.	Inv# S007618831.001	Discount	(\$0.58)		
Total for Check: 119842						\$62.46	\$15,930.02
119843	2024-09-11	ORANGE COAST AUTO BODY/RV	Inv# 09477	RO: A-72 MINOR COLLISION REPAI	\$2,051.00		
119843	2024-09-11	ORANGE COAST AUTO BODY/RV	Inv# 09477	RO: A-72 MINOR COLLISION REPAI	\$776.48		
Total for Check: 119843						\$2,827.48	\$2,827.48
119844	2024-09-11	ORANGE COUNTY HEALTH CARE AGENCY	Inv# IN2709311	Haz Matl Tank Chemicals 24-25	\$1,385.00		
Total for Check: 119844						\$1,385.00	\$3,223.00
119845	2024-09-11	ORANGE COUNTY SANITATION DISTRICT	Inv# 63704	GWRS Lease Agrmt 2023-24	\$10.00		
119845	2024-09-11	ORANGE COUNTY SANITATION DISTRICT	Inv# 63705	GWRS Lease Agrmnt 2024-25	\$10.00		
Total for Check: 119845						\$20.00	\$15,898.75
119846	2024-09-11	ORR PROTECTION SYSTEMS	Inv# IN-0044489	BPO FOR IS	\$2,500.00		
Total for Check: 119846						\$2,500.00	\$2,500.00
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501710	BPO WATER QUALITY ANALYSES	\$300.00		
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501710	Environmental Impact Fee	\$30.00		
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501710	Sample Disposal Fee	\$7.00		
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501797	BPO WATER QUALITY ANALYSES	\$300.00		
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501797	Environmental Impact Fee	\$30.00		
119847	2024-09-11	PACE ANALYTICAL	Inv# 2427B501797	Sample Disposal Fee	\$7.00		
Total for Check: 119847						\$674.00	\$1,311.00
119848	2024-09-11	PAGE AVE, MUTUAL WATER CO.	Inv# RA JAN-JUN24 OVERPMT	RA Jan0Jun24 dupl.pmt	\$7,737.60		
Total for Check: 119848						\$7,737.60	\$7,737.60
119849	2024-09-11	PARSONS, SHERYL	Inv# JULY 2024 TRAVELS		\$65.92		
Total for Check: 119849						\$65.92	\$65.92
119850	2024-09-11	PENDERGRAFT, REX	Inv# SEPTEMBER 2024	Retiree Cash Medical	\$412.45		
Total for Check: 119850						\$412.45	\$1,237.35
119851	2024-09-11	QUINN COMPANY	Inv# PC830424922	BPO EQUIPMENT & SUPPLIES	\$225.92		
119851	2024-09-11	QUINN COMPANY	Inv# PC830424923	BPO EQUIPMENT & SUPPLIES	\$131.99		
119851	2024-09-11	QUINN COMPANY	Inv# PC830424924	BPO EQUIPMENT & SUPPLIES	\$42.09		
119851	2024-09-11	QUINN COMPANY	Inv# PC830424990	BPO EQUIPMENT & SUPPLIES	\$451.58		

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Total for Check:		119851				\$851.58	\$15,256.89
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$3,272.98		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$1,630.26		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$550.32		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$142.25		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$98.98		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$40.15		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$30.45		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	Delivery	\$16.16		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$13.19		
119852	2024-09-11	POWERPLAN OIB	Inv# P7709835	(R24025) RT-31 Repair - part 1	\$142.25		
Total for Check:		119852				\$5,936.99	\$8,191.96
119853	2024-09-11	RESILIENT COMMUNICATIONS INC	Inv# 803096	Cisco Flex licensing renewal	\$18,067.50		
119853	2024-09-11	RESILIENT COMMUNICATIONS INC	Inv# 803096	Sep 2024 - Aug 2025	\$16,561.87		
119853	2024-09-11	RESILIENT COMMUNICATIONS INC	Inv# 803096	Aug 2024	\$1,505.63		
119853	2024-09-11	RESILIENT COMMUNICATIONS INC	Inv# 803096		(\$18,067.50)		
Total for Check:		119853				\$18,067.50	\$18,067.50
119854	2024-09-11	RESTEK CORPORATION	Inv# CD50469496	Supplies	\$799.32		
119854	2024-09-11	RESTEK CORPORATION	Inv# CD50469496	Discount	(\$15.99)		
Total for Check:		119854				\$783.33	\$5,503.66
119855	2024-09-11	RIVERA, ANTHONY	Inv# AUGUST 5-9, 2024 TRAVEL Tri-State	8/5-9 Las Vegas, NV	\$209.82		
Total for Check:		119855				\$209.82	\$209.82
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$2,005.45		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$976.06		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$467.05		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$464.07		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$395.33		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$316.34		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$209.21		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$178.90		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$172.07		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$117.32		

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119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$111.64		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$75.52		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$50.11		
119857	2024-09-11	SC FUELS	Inv# 0921494	BPO UNLEADED FUEL	\$34.51		
		Total for Check:	119857			\$5,573.58	\$20,839.93
119858	2024-09-11	SEAL ANALYTICAL	Inv# 63603	service contract	\$9,760.00		
119858	2024-09-11	SEAL ANALYTICAL	Inv# 63603	Sep 2024 - Aug 2025	\$8,946.67		
119858	2024-09-11	SEAL ANALYTICAL	Inv# 63603	Aug 2024	\$813.33		
119858	2024-09-11	SEAL ANALYTICAL	Inv# 63603		(\$9,760.00)		
		Total for Check:	119858			\$9,760.00	\$12,767.60
119859	2024-09-11	SOLTIS AND COMPANY, INC.	Inv# SD1579	SANTIAGO BIKE TRAIL MAINT.	\$3,000.00		
119859	2024-09-11	SOLTIS AND COMPANY, INC.	Inv# 9040	1258	\$4,503.58		
		Total for Check:	119859			\$7,503.58	\$24,948.24
119860	2024-09-11	SOUTH COAST AIR QUALITY	Inv# 4407340		\$165.96		
		Total for Check:	119860			\$165.96	\$165.96
119861	2024-09-11	TEVORA BUSINESS SOLUTIONS, INC.	Inv# SIN014328	ARC Renewal Service Agreement	\$59,430.77		
119861	2024-09-11	TEVORA BUSINESS SOLUTIONS, INC.	Inv# SIN014328		\$54,478.21		
119861	2024-09-11	TEVORA BUSINESS SOLUTIONS, INC.	Inv# SIN014328		\$4,952.56		
119861	2024-09-11	TEVORA BUSINESS SOLUTIONS, INC.	Inv# SIN014328		(\$59,430.77)		
		Total for Check:	119861			\$59,430.77	\$59,430.77
119862	2024-09-11	SoCalGas	Inv# 04440929000_20240904	07/31/2024 - 08/30/2024	\$215.63		
119862	2024-09-11	SoCalGas	Inv# 05070929004_20240904	07/31/2024 - 08/30/2024	\$91.48		
119862	2024-09-11	SoCalGas	Inv# 11375833040_20240904	07/31/2024 - 08/30/2024	\$4,335.13		
		Total for Check:	119862			\$4,642.24	\$15,000.37
119863	2024-09-11	THE REGENTS OF THE UNIVERSITY OF CA	Inv# 8782CA0064	1286	\$12,744.83		
		Total for Check:	119863			\$12,744.83	\$22,358.08
119864	2024-09-11	TRAJAN SCIENTIFIC AMERICAS INC.	Inv# 10119686		\$676.95		
119864	2024-09-11	TRAJAN SCIENTIFIC AMERICAS INC.	Inv# 10119738	Supplies	\$640.54		

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119864	2024-09-11	TRAJAN SCIENTIFIC AMERICAS INC.	Inv# 10119738	Shipping	\$22.94		
119864	2024-09-11	TRAJAN SCIENTIFIC AMERICAS INC.	Inv# 3580		(\$676.95)		
Total for Check:		119864				\$663.48	\$1,022.96
119865	2024-09-11	U-LINE	Inv# 181937835	SHIPPING SAMPLES TO LABS	\$185.47		
119865	2024-09-11	U-LINE	Inv# 181937835	Freight	\$60.37		
119865	2024-09-11	U-LINE	Inv# 181937835	SHIPPING	\$1.63		
Total for Check:		119865				\$247.47	\$3,446.13
119866	2024-09-11	U.S. BANK	Inv# 14403734	07.01.24-07.31.24	\$1,205.67		
Total for Check:		119866				\$1,205.67	\$9,666.21
119867	2024-09-11	U.S. BANK CORPORATE PAYMENT SYSTEM	Inv# CMF AUGUST 2024 CC		\$312.32		
119867	2024-09-11	U.S. BANK CORPORATE PAYMENT SYSTEM	Inv# JLK AUGUST 2024 CC		\$6,735.79		
119867	2024-09-11	U.S. BANK CORPORATE PAYMENT SYSTEM	Inv# LAV AUGUST 2024 CC		\$1,723.87		
119867	2024-09-11	U.S. BANK CORPORATE PAYMENT SYSTEM	Inv# MW AUGUST 2024 CC		\$31,852.22		
Total for Check:		119867				\$40,624.20	\$126,614.01
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190211913	1557	\$294.54		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190211913	1557	\$8.32		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190212856	1557	\$288.33		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190212858	1557	\$429.88		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190212860	1557	\$22.95		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190215317	1557	\$294.54		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190215317	1557	\$8.32		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216028	1557	\$51.15		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216029	1557	\$16.77		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216030	1557	\$288.33		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216031	1557	\$10.78		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216034	1557	\$28.05		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2200168288	1557	\$44.69		
119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216033	1557	\$118.80		

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119869	2024-09-11	UNIFIRST CORPORATION	Inv# 2190216032	1557	\$430.39		
		Total for Check:	119869			\$2,335.84	\$8,542.81
119870	2024-09-11	UNITED PARCEL SERVICE	Inv# 0000X81601364_20240907		\$22.42		
		Total for Check:	119870			\$22.42	\$1,591.62
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52389869	9/4 23.186 ton sulfuric acid	\$5,240.04		
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52389869	discount	(\$104.80)		
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52389870	9/4 22.521 ton sulfuric acid	\$5,089.75		
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52389870	discount	(\$101.80)		
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52392384	9/5 650 gal s.bisulfite	\$1,335.99		
119871	2024-09-11	UNIVAR SOLUTIONS USA	Inv# 52392384	discount	(\$26.72)		
		Total for Check:	119871			\$11,432.46	\$99,620.13
119872	2024-09-11	UNIVERSAL BACKGROUND SCREENING INC	Inv# 202408008258	BPO BACKGROUND CHECK	\$1,030.66		
		Total for Check:	119872			\$1,030.66	\$2,180.92
119873	2024-09-11	UTILIQUEST LLC	Inv# 336414-Q	8/4-10 screen/mark pipes	\$1,031.75		
119873	2024-09-11	UTILIQUEST LLC	Inv# 336414-Q	8/4-10 screen/mark pipes	\$601.86		
119873	2024-09-11	UTILIQUEST LLC	Inv# 336414-Q	8/4-10 screen/mark pipes	\$73.77		
119873	2024-09-11	UTILIQUEST LLC	Inv# 336414-Q	8/4-10 screen/mark pipes	\$12.21		
		Total for Check:	119873			\$1,719.59	\$20,481.77
119874	2024-09-11	VWR INTERNATIONAL LLC	Inv# 8816829162		\$204.75		
		Total for Check:	119874			\$204.75	\$9,177.93
119875	2024-09-11	W. A. RASIC CONSTRUCTION COMPANY, INC.	Inv# 345253	7/25-29 wo#8 GAP main leak	\$14,229.49		
		Total for Check:	119875			\$14,229.49	\$15,268.35
119876	2024-09-11	WARDEN & SONS, GUY L.	Inv# 0305850-IN	Solenoid- Burkert Fluid JSMITH	\$843.90		
119876	2024-09-11	WARDEN & SONS, GUY L.	Inv# 0305850-IN	freight	\$42.72		
		Total for Check:	119876			\$886.62	\$886.62
119877	2024-09-11	WESTERN WATER WORKS SUPPLY COMPANY	Inv# 1257573-00		\$298.85		
119877	2024-09-11	WESTERN WATER WORKS SUPPLY COMPANY	Inv# 1257573-00		\$49.59		
119877	2024-09-11	WESTERN WATER WORKS SUPPLY COMPANY	Inv# 1257573-00		\$10.44		
		Total for Check:	119877			\$358.88	\$358.88

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978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949239	8/26 4873 gal s.hypochlorite	\$8,390.82		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949239	CA mill	\$205.58		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949239	discount	(\$167.82)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949240	8/26 5032 gal s.hypochlorite	\$8,664.60		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949240	CA mill	\$212.28		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949240	discount	(\$173.29)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949241	8/26 4842 gal s.hypochlorite	\$8,337.44		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949241	CA mill	\$204.27		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949241	discount	(\$166.75)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949249	8/26 4808 gal s.hypochlorite	\$8,278.90		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949249	CA mill	\$202.83		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949351	8/27 4972 gal s.hypochlorite	\$8,561.29		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949351	CA mill	\$209.75		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949351	discount	(\$171.23)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949352	8/27 4824 gal s.hypochlorite	\$8,306.45		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949352	CA mill	\$203.51		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949352	discount	(\$166.13)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949353	8/27 4820 gal s.hypochlorite	\$8,299.56		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949353	CA mill	\$203.34		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949353	discount	(\$165.99)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949354	8/27 4861 gal s.hypochlorite	\$8,370.16		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949354	CA mill	\$205.07		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949354	discount	(\$167.40)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949614	8/29 4865 gal s.hypochlorite	\$8,377.04		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949614	CA mill	\$205.24		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949614	discount	(\$167.54)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949615	8/29 4881 gal s.hypochlorite	\$8,404.59		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949615	CA mill	\$205.91		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949615	discount	(\$168.09)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949616	8/29 4849 gal s.hypochlorite	\$8,349.49		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949616	CA mill	\$204.56		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949616	discount	(\$166.99)		

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978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949617	8/29 4857 gal s.hypochlorite	\$8,363.27		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949617	CA mill	\$204.90		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949617	discount	(\$167.27)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949777	8/30 4879 gal s.hypochlorite	\$8,401.15		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949777	CA mill	\$205.83		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949777	discount	(\$168.02)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949778	8/30 4842 gal s.hypochlorite	\$8,337.44		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949778	CA mill	\$204.27		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949778	discount	(\$166.75)		
978525	2024-09-05	JCI JONES CHEMICAL, INC	Inv# 949249	discount	(\$165.58)		
Total for Check: 978525						\$117,970.69	\$1,064,272.49
Run Date:	9/11/2024				\$805,430.42	\$805,430.42	

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119124	2024-07-24	NAPA AUTO PARTS	Inv# 128420	BPO TRUCK PARTS	(\$37.21)		
119124	2024-07-24	NAPA AUTO PARTS	Inv# 128508	BPO TRUCK PARTS	(\$113.89)		
119124	2024-07-24	NAPA AUTO PARTS	Inv# 129535	BPO TRUCK PARTS	(\$142.67)		
Total for Check: 119124						(\$293.77)	\$4,522.64
119878	2024-09-18	ACWA JPIA	Inv# 703718	October 2024	\$500,907.85		
Total for Check: 119878						\$500,907.85	\$2,401,422.55
119879	2024-09-18	AGILENT TECHNOLOGIES, INC.	Inv# 9100924471	SERVICE CONTRACT - 1649	\$82,665.27		
119879	2024-09-18	AGILENT TECHNOLOGIES, INC.	Inv# 9100924471	Oct 2024 - July 2025	\$68,887.72		
119879	2024-09-18	AGILENT TECHNOLOGIES, INC.	Inv# 9100924471	Aug - Sep 2024	\$13,777.55		
119879	2024-09-18	AGILENT TECHNOLOGIES, INC.	Inv# 9100924471		(\$82,665.27)		
Total for Check: 119879						\$82,665.27	\$121,566.24
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 11CR-GWRR-MKHD	Amazon - Natural Resources	\$183.10		
			Ant				
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 1J4K-7TTW-HG9N	AMAZON PARTS	\$40.28		
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 1MP1-MHM1-1NMG	Generated by reorder 6/27/24	\$144.01		
			8				
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 1MP1-MHM1-1NMG	1QQG-FWQH-CNH4 CM	\$95.99		
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 1NQ3-7D9P-DVCC	CHRISTINE PHAM	\$47.40		
119880	2024-09-18	AMAZON CAPITAL SERVICES, INC	Inv# 1QQG-FWQH-CNH4		(\$192.00)		
Total for Check: 119880						\$318.78	\$9,882.21
119881	2024-09-18	ANAHEIM, CITY OF	Inv# 0128280300_20240814	07/10/2024 to 08/09/2024	\$90.75		
Total for Check: 119881						\$90.75	\$80,061.12
119882	2024-09-18	ARC IMAGING RESOURCES	Inv# B58571	ARC Renewal Serv. Agreement	\$1,128.00		
119882	2024-09-18	ARC IMAGING RESOURCES	Inv# B58571		\$1,034.00		
119882	2024-09-18	ARC IMAGING RESOURCES	Inv# B58571		\$94.00		
119882	2024-09-18	ARC IMAGING RESOURCES	Inv# B58571		(\$1,128.00)		
Total for Check: 119882						\$1,128.00	\$1,128.00
119883	2024-09-18	ASCE MEMBERSHIP	Inv# 1046685018	MEMBERSHIP RENEWAL	\$321.00		
Total for Check: 119883						\$321.00	\$321.00
119884	2024-09-18	BAY ALARM COMPANY	Inv# 21285757	1529	\$375.00		
Total for Check: 119884						\$375.00	\$2,732.88
119885	2024-09-18	BRENNER FIEDLER & ASSOC., INC.	Inv# 1404832	supplies	\$303.72		

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119885	2024-09-18	BRENNER FIEDLER & ASSOC., INC.	Inv# 1404832	freight	\$18.98		
		Total for Check:	119885			\$322.70	\$322.70
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459978	9/11 21.76 ton H.Peroxide	\$10,880.00		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459978	discount	(\$217.60)		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459979	9/9 11.7645 ton caustic soda	\$8,648.67		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459979	discount	(\$172.97)		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459980	9/12 21.895 ton citric acid	\$28,906.33		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI459980	discount	(\$578.13)		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI460767	9/16 21.80 ton H.peroxide	\$10,900.00		
119886	2024-09-18	BRENNTAG PACIFIC INC.	Inv# BPI460767	discount	(\$218.00)		
		Total for Check:	119886			\$58,148.30	\$380,361.54
119887	2024-09-18	BRI COMMUNICATIONS	Inv# 1	SIGN FOR SA RIVER	\$1,000.00		
		Total for Check:	119887			\$1,000.00	\$1,000.00
119888	2024-09-18	CAL-OSHA REPORTER	Inv# 51522-2024	Invoice	\$497.00		
		Total for Check:	119888			\$497.00	\$497.00
119889	2024-09-18	CALTROL INC.	Inv# CD99209264	Annual vibration testing - Bur	\$1,500.00		
119889	2024-09-18	CALTROL INC.	Inv# CD99209392	Generated by reorder 5/13/24 1	\$9,095.85		
119889	2024-09-18	CALTROL INC.	Inv# CD99209392	Shipping and Handling	\$466.78		
		Total for Check:	119889			\$11,062.63	\$47,376.68
119890	2024-09-18	CCS FACILITY SERVICES-ORANGE COUNTY INC.	Inv# 654809	1602	\$13,449.00		
119890	2024-09-18	CCS FACILITY SERVICES-ORANGE COUNTY INC.	Inv# 654809	1602	\$1,582.00		
119890	2024-09-18	CCS FACILITY SERVICES-ORANGE COUNTY INC.	Inv# 654809	1602	\$501.00		
		Total for Check:	119890			\$15,532.00	\$31,514.00
119891	2024-09-18	CITY OF TUSTIN	Inv# PROP 84 SARRCUP INV 26-28		\$511,819.02		
		Total for Check:	119891			\$511,819.02	\$511,819.02
119892	2024-09-18	CONSTELLATION NEWENERGY INC.	Inv# 69146703401	08/05/2024 to 09/04/2024	\$2,111,103.11		
		Total for Check:	119892			\$2,111,103.11	\$5,444,049.22
119893	2024-09-18	CULLIGAN OF SANTA ANA	Inv# 1955029	WATER SOFTNER SERVICE	\$203.12		
		Total for Check:	119893			\$203.12	\$832.48

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119894	2024-09-18	DAYFORCE US, INC.	Inv# IN1282988	Sept24 payroll service	\$4,412.97		
119894	2024-09-18	DAYFORCE US, INC.	Inv# IN1282988	Sept24 payroll service	\$1,506.75		
Total for Check: 119894						\$5,919.72	\$17,599.98
119895	2024-09-18	DEPARTMENT OF TOXIC SUBSTANCES	Inv# 23SM6136		\$637.32		
Total for Check: 119895						\$637.32	\$1,896.40
119896	2024-09-18	DKM SAFETY SERVICES	Inv# OCWD-004	Confined Space Training	\$800.00		
Total for Check: 119896						\$800.00	\$800.00
119897	2024-09-18	DURA-WEAR GLOVE & SAFETY CO., INC.	Inv# 324306	Oldham ReplacementOxygen JHAMM	\$1,140.00		
119897	2024-09-18	DURA-WEAR GLOVE & SAFETY CO., INC.	Inv# 324306	freight	\$18.20		
Total for Check: 119897						\$1,158.20	\$2,606.60
119898	2024-09-18	EAST ORANGE COUNTY WATER DISTRICT	Inv# PROP 84 SARRCUP INV 20-28		\$517,382.26		
Total for Check: 119898						\$517,382.26	\$517,382.26
119899	2024-09-18	E.S.R.I. INC.	Inv# 94785820	Drone subscription	\$875.00		
Total for Check: 119899						\$875.00	\$875.00
119900	2024-09-18	EVOQUA WATER TECHNOLOGIES, LLC	Inv# 906621174	8/23 PFAS YLWD O&M	\$169,578.69		
Total for Check: 119900						\$169,578.69	\$620,733.94
119901	2024-09-18	FACTORY MOTOR PARTS	Inv# 12-6096559	BPO AUTO PARTS	\$74.28		
Total for Check: 119901						\$74.28	\$2,938.02
119902	2024-09-18	FEDERAL EXPRESS CORPORATION	Inv# 8-619-71010	Package Delivery	\$13.76		
119902	2024-09-18	FEDERAL EXPRESS CORPORATION	Inv# 8-619-71011	Package Delivery	\$272.00		
Total for Check: 119902						\$285.76	\$3,748.20
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4341130	Supplies	\$929.29		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4341130	Supplies	\$464.65		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4341130	Supplies	\$110.27		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4341130	Supplies	\$90.48		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4378357	lab supplies	\$234.39		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4378357	lab supplies	\$83.62		
119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4415998	Supplies	\$415.03		

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119903	2024-09-18	FISHER SCIENTIFIC CO.	Inv# 4452638		\$4,517.90		
		Total for Check:	119903			\$6,845.63	\$73,318.31
119904	2024-09-18	FOSTER & FOSTER, INC.	Inv# 32571	GASB 75 & Valuation Reports	\$14,300.00		
119904	2024-09-18	FOSTER & FOSTER, INC.	Inv# 32571	GASB 75 & Valuation Reports	\$2,700.00		
		Total for Check:	119904			\$17,000.00	\$20,000.00
119905	2024-09-18	FRUIT GROWERS LABORATORY INC	Inv# 412449A	BPO RADIOACTIVITY ANAYLSIS	\$103.00		
119905	2024-09-18	FRUIT GROWERS LABORATORY INC	Inv# 412450A	BPO RADIOACTIVITY ANAYLSIS	\$299.00		
119905	2024-09-18	FRUIT GROWERS LABORATORY INC	Inv# 412455A	BPO RADIOACTIVITY ANAYLSIS	\$103.00		
119905	2024-09-18	FRUIT GROWERS LABORATORY INC	Inv# 412632A	BPO RADIOACTIVITY ANAYLSIS	\$201.00		
		Total for Check:	119905			\$706.00	\$9,270.00
119906	2024-09-18	GANAHL LUMBER COMPANY	Inv# 030801478	BPO LUMBER SUPPLIES	\$149.64		
119906	2024-09-18	GANAHL LUMBER COMPANY	Inv# 030801478	Lumber tax	\$1.38		
		Total for Check:	119906			\$151.02	\$233.65
119907	2024-09-18	GLOBAL TEST SUPPLY	Inv# 476423-00	Generated by reorder 3/28/24 7	\$62.84		
119907	2024-09-18	GLOBAL TEST SUPPLY	Inv# 476423-00		\$14.60		
		Total for Check:	119907			\$77.44	\$77.44
119908	2024-09-18	GRAINGER INC.	Inv# 9221371876		\$447.33		
119908	2024-09-18	GRAINGER INC.	Inv# 9222106347	BPO INDUSTRIAL SUPPLIES	\$13.08		
119908	2024-09-18	GRAINGER INC.	Inv# 9225559724	BPO INDUSTRIAL SUPPLIES	\$64.86		
119908	2024-09-18	GRAINGER INC.	Inv# 9227211597		\$227.99		
		Total for Check:	119908			\$753.26	\$42,863.55
119909	2024-09-18	HACH COMPANY	Inv# 14155751	lab supplies CRISTHIAN ALVAREZ	\$211.17		
119909	2024-09-18	HACH COMPANY	Inv# 14155751	Freight	\$16.37		
119909	2024-09-18	HACH COMPANY	Inv# 14158981	Supplies	\$1,513.80		
119909	2024-09-18	HACH COMPANY	Inv# 14158981	Supplies	\$158.79		
119909	2024-09-18	HACH COMPANY	Inv# 14158981	Freight	\$32.73		
		Total for Check:	119909			\$1,932.86	\$11,768.33
119910	2024-09-18	HARRINGTON INDUSTRIAL PLASTICS	Inv# 002S1306	REPAIR MAIN LINE	\$894.70		

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119910	2024-09-18	HARRINGTON INDUSTRIAL PLASTICS	Inv# 002S1306	REPAIR MAIN LINE	\$738.49		
119910	2024-09-18	HARRINGTON INDUSTRIAL PLASTICS	Inv# 002S1306	REPAIR MAIN LINE	\$589.74		
119910	2024-09-18	HARRINGTON INDUSTRIAL PLASTICS	Inv# 002S1306	REPAIR MAIN LINE	\$581.40		
119910	2024-09-18	HARRINGTON INDUSTRIAL PLASTICS	Inv# 002S1306	REPAIR MAIN LINE	\$440.98		
Total for Check: 119910						\$3,245.31	\$5,782.41
119911	2024-09-18	HB DIGITAL ARTS & BLUEPRINT	Inv# INV-127007	PRINT UPDATED MISSION STMNT	\$172.40		
Total for Check: 119911						\$172.40	\$172.40
119912	2024-09-18	HOME DEPOT CREDIT SERVICES	Inv# 0272286	BPO INDUSTRIAL SUPPLIES	\$171.53		
119912	2024-09-18	HOME DEPOT CREDIT SERVICES	Inv# 9010684	BPO INDUSTRIAL SUPPLIES	\$110.87		
119912	2024-09-18	HOME DEPOT CREDIT SERVICES	Inv# 9532495	BPO INDUSTRIAL SUPPLIES	\$250.39		
Total for Check: 119912						\$532.79	\$9,107.32
119913	2024-09-18	Hutchinson, Adam	Inv# FEB-AUG 2024 PHONE STIPEN	2/29-8/28/24 phone stipends (6)	\$240.00		
Total for Check: 119913						\$240.00	\$240.00
119914	2024-09-18	IDEXX LABORATORIES, INC.	Inv# 3158650737	Generated by reorder 8/20/24 1	\$864.56		
119914	2024-09-18	IDEXX LABORATORIES, INC.	Inv# 3158650737	Shipping	\$123.93		
Total for Check: 119914						\$988.49	\$2,924.26
119915	2024-09-18	INDUSTRIAL METAL SUPPLY CO.	Inv# 2619821	Metal for IE Cart Rack JSMITH	\$212.72		
119915	2024-09-18	INDUSTRIAL METAL SUPPLY CO.	Inv# 2619821	Metal for IE Cart Rack JSMITH	\$127.23		
119915	2024-09-18	INDUSTRIAL METAL SUPPLY CO.	Inv# 2619821	Discount	(\$3.13)		
Total for Check: 119915						\$336.82	\$3,614.75
119916	2024-09-18	INNOVAPREP LLC	Inv# 18899	JULIO POLANCO	\$828.00		
119916	2024-09-18	INNOVAPREP LLC	Inv# 18899	JULIO POLANCO	\$32.54		
Total for Check: 119916						\$860.54	\$2,578.59
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118562521.002		(\$1,440.86)		
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118683814.001		\$1,473.49		
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118862489.001	S&H Credit S118683814	(\$32.63)		
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118936062.001	BPO PIPE SUPPLIES	\$244.44		
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118936062.001	Discount	(\$4.48)		
119917	2024-09-18	IRVINE PIPE & SUPPLY CO	Inv# S118943819.001	Credit INV#S118936062.001	(\$170.95)		

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		Total for Check:	119917			\$69.01	\$25,159.10
119918	2024-09-18	JACOBS ENGINEERING GROUP, INC.	Inv# EBXG9500 3	PFAS evaluation-final invoice	\$2,000.00		
		Total for Check:	119918			\$2,000.00	\$34,366.42
119919	2024-09-18	LHOIST NORTH AMERICA	Inv# 1102417683	8/18 lime(2) 25.23 & 25.09 ton	\$22,551.42		
		Total for Check:	119919			\$22,551.42	\$376,445.52
119920	2024-09-18	LILLESTRAND LEADERSHIP CONSULTING	Inv# 8037	7/9-10 leadership consulting	\$1,125.00		
119920	2024-09-18	LILLESTRAND LEADERSHIP CONSULTING	Inv# 8046	7/23-25 leadership consulting	\$3,150.00		
		Total for Check:	119920			\$4,275.00	\$5,150.00
119921	2024-09-18	LONG BEACH COMPRESSOR INC	Inv# 13595	Replacement Belts KAESER JSMIT	\$390.00		
119921	2024-09-18	LONG BEACH COMPRESSOR INC	Inv# 13595	Replacement Belts KAESER JSMIT	\$157.25		
119921	2024-09-18	LONG BEACH COMPRESSOR INC	Inv# 13595	Replacement Belts KAESER JSMIT	\$82.65		
119921	2024-09-18	LONG BEACH COMPRESSOR INC	Inv# 13595	Frnt Incoming	\$18.62		
		Total for Check:	119921			\$648.52	\$648.52
119922	2024-09-18	MAIL DELIVERY SERVICE CO.	Inv# 22480	BPO MAIL DELIVERY	\$337.16		
119922	2024-09-18	MAIL DELIVERY SERVICE CO.	Inv# 22480	BPO MAIL DELIVERY	\$55.34		
119922	2024-09-18	MAIL DELIVERY SERVICE CO.	Inv# 22480	Fuel Surcharge	\$20.19		
119922	2024-09-18	MAIL DELIVERY SERVICE CO.	Inv# 22480	Fuel Surcharge	\$3.31		
		Total for Check:	119922			\$416.00	\$1,221.50
119923	2024-09-18	MENDOCINO FARMS LLC	Inv# 28918765819330560	CATERING FOR DDW & DWQ MEETING	\$233.87		
		Total for Check:	119923			\$233.87	\$874.98
119924	2024-09-18	MILLER & AXLINE	Inv# 11516	8/30/24 legal/Sabic-South Basi	\$3,818.25		
		Total for Check:	119924			\$3,818.25	\$23,241.85
119925	2024-09-18	NAPA AUTO PARTS	Inv# 128420	BPO TRUCK PARTS	\$37.21		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 128508	BPO TRUCK PARTS	\$113.89		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 129535	BPO TRUCK PARTS	\$142.67		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 133723	BPO TRUCK PARTS	\$330.73		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 133723	BPO TRUCK PARTS	\$263.85		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 134563	BPO TRUCK PARTS	\$253.19		
119925	2024-09-18	NAPA AUTO PARTS	Inv# 134563	Discount	(\$5.06)		
119925	2024-09-18	NAPA AUTO PARTS	Inv# OC-2313395	Finance Charge	\$6.23		

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Total for Check:		119925				\$1,142.71	\$4,522.64
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724615	BPO AUTO PARTS	\$16.40		
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724615	Discount	(\$0.33)		
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724628	BPO AUTO PARTS	\$22.72		
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724628	Discount	(\$0.45)		
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724805	BPO AUTO PARTS	\$11.59		
119926	2024-09-18	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724805		(\$0.23)		
Total for Check:		119926				\$49.70	\$1,075.96
119927	2024-09-18	ODP BUSINESS SOLUTIONS LLC	Inv# 384367716001		\$15.80		
119927	2024-09-18	ODP BUSINESS SOLUTIONS LLC	Inv# 384367716001		\$7.01		
119927	2024-09-18	ODP BUSINESS SOLUTIONS LLC	Inv# 384367716001		\$6.26		
Total for Check:		119927				\$29.07	\$271.01
119928	2024-09-18	ONESOURCE DISTRIBUTORS INC.	Inv# S007612486.001 3-Pole	ABB Molded Case 60 Amp	\$422.46		
119928	2024-09-18	ONESOURCE DISTRIBUTORS INC.	Inv# S007612486.001		\$13.63		
119928	2024-09-18	ONESOURCE DISTRIBUTORS INC.	Inv# S007612486.001	Discount	(\$3.88)		
Total for Check:		119928				\$432.21	\$16,362.23
119929	2024-09-18	ORANGE COUNTY EMPLOYEE ASSOCIATION	Inv# OCEASEPT2024	September 2024 OCEA Dues	\$2,910.60		
Total for Check:		119929				\$2,910.60	\$11,261.25
119930	2024-09-18	ORANGE COUNTY HEALTH CARE AGENCY	Inv# IN2708952	Haz Matl Tanks Jul24-Jun25	\$388.00		
Total for Check:		119930				\$388.00	\$388.00
119931	2024-09-18	ORANGE COUNTY TRANSPORTATION AUTHORITY	Inv# AR146410	AM42,AM42A	\$240.00		
Total for Check:		119931				\$240.00	\$240.00
119932	2024-09-18	PACIFIC MECHANICAL SUPPLY	Inv# 5380823	Cage Stock Items - Maintenance	\$191.19		
119932	2024-09-18	PACIFIC MECHANICAL SUPPLY	Inv# 5380823		(\$1.76)		
Total for Check:		119932				\$189.43	\$6,817.16
119933	2024-09-18	PARKHOUSE TIRE, INC.	Inv# 1020284300	(R24027)FHQ RT-14,RT-46, T-124	\$5,269.43		

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119933	2024-09-18	PARKHOUSE TIRE, INC.	Inv# 1020284300	(R24027)FHQ RT-14,RT-46, T-124	\$10.50		
Total for Check: 119933						\$5,279.93	\$93,377.41
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$521.46		
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$419.23		
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$413.52		
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$319.56		
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$275.68		
119934	2024-09-18	PLATINUM COMPUTER SUPPORT	Inv# 25625		\$275.68		
Total for Check: 119934						\$2,225.13	\$8,237.69
119935	2024-09-18	PURCOR PEST SOLUTIONS	Inv# 11739974	BPO RODENT CONTROL	\$525.00		
Total for Check: 119935						\$525.00	\$2,130.00
119936	2024-09-18	QUINN COMPANY	Inv# PC830425077	BPO EQUIPMENT & SUPPLIES	\$54.11		
119936	2024-09-18	QUINN COMPANY	Inv# PC830425146	BPO EQUIPMENT & SUPPLIES	\$363.56		
119936	2024-09-18	QUINN COMPANY	Inv# PC830425147	BPO EQUIPMENT & SUPPLIES	\$387.03		
119936	2024-09-18	QUINN COMPANY	Inv# PC830425194	Generated by reorder 8/14/24 1	\$741.15		
119936	2024-09-18	QUINN COMPANY	Inv# PC830425194	Generated by reorder 8/14/24 1	\$112.56		
119936	2024-09-18	QUINN COMPANY	Inv# PC830425194	Generated by reorder 8/14/24 1	\$103.33		
Total for Check: 119936						\$1,761.74	\$17,018.63
119937	2024-09-18	RADWELL INTERNATIONAL INC.	Inv# 34700790	Hammond 1.5 KVA Transfor JHAMM	\$370.85		
119937	2024-09-18	RADWELL INTERNATIONAL INC.	Inv# 34700790	Hammond 1.5 KVA Transfor JHAMM	\$16.31		
119937	2024-09-18	RADWELL INTERNATIONAL INC.	Inv# 34700790		\$43.11		
Total for Check: 119937						\$430.27	\$1,516.29
119938	2024-09-18	RAINBOW DISPOSAL CO INC	Inv# 0605-001115019	BPO TRASH SERVICE	\$6,804.27		
Total for Check: 119938						\$6,804.27	\$20,171.23
119939	2024-09-18	RESTEK CORPORATION	Inv# CD50472246	Supplies	\$78.89		
119939	2024-09-18	RESTEK CORPORATION	Inv# CD50472246	Supplies	\$70.80		
119939	2024-09-18	RESTEK CORPORATION	Inv# CD50472246	Freight	\$19.00		
119939	2024-09-18	RESTEK CORPORATION	Inv# CD50472246	Discount	(\$3.37)		
Total for Check: 119939						\$165.32	\$5,668.98
119940	2024-09-18	ROYAL WHOLESALE ELECTRIC	Inv# 7693-1014819	Lithonia Lighting LED- JHAMM	\$734.07		
119940	2024-09-18	ROYAL WHOLESALE ELECTRIC	Inv# 7693-1014819	Lithonia Lighting LED- JHAMM	\$473.06		
119940	2024-09-18	ROYAL WHOLESALE ELECTRIC	Inv# 7693-1014819	Lithonia Lighting LED- JHAMM	\$402.38		

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119940	2024-09-18	ROYAL WHOLESALE ELECTRIC	Inv# 7693-1014819	Lithonia Lighting LED- JHAMM	\$315.37		
119940	2024-09-18	ROYAL WHOLESALE ELECTRIC	Inv# 7693-1014819	Shipping	\$25.00		
Total for Check: 119940						\$1,949.88	\$3,429.79
119941	2024-09-18	SAN JOAQUIN TRACTOR CO.	Inv# 83582W	RT-31 Mower attachment repair	\$1,235.62		
119941	2024-09-18	SAN JOAQUIN TRACTOR CO.	Inv# 83582W	Incoming freight	\$314.91		
Total for Check: 119941						\$1,550.53	\$1,550.53
119942	2024-09-18	SC FUELS	Inv# 2724643-IN	BPO RED DIESEL	\$3,237.67		
119942	2024-09-18	SC FUELS	Inv# 2724643-IN	Discount	(\$29.77)		
Total for Check: 119942						\$3,207.90	\$34,070.28
119943	2024-09-18	SIDEPATH INC.	Inv# 22357	COMPUTER EQUIPMENT YADI- OPS	\$2,285.93		
119943	2024-09-18	SIDEPATH INC.	Inv# 22357	COMPUTER EQUIPMENT YADI- OPS	\$891.14		
119943	2024-09-18	SIDEPATH INC.	Inv# 22357	COMPUTER EQUIPMENT YADI- OPS	\$222.78		
119943	2024-09-18	SIDEPATH INC.	Inv# 22357	Ca ewaste	\$25.00		
Total for Check: 119943						\$3,424.85	\$61,796.49
119944	2024-09-18	SKORHEIM & ASSOCIATES	Inv# OCWD7312024	Jul24 PFAS consulting	\$704.00		
Total for Check: 119944						\$704.00	\$704.00
119945	2024-09-18	SOUTH COAST A.Q.M.D.	Inv# 4406193	RENEWAL FEE	\$9,476.93		
Total for Check: 119945						\$9,476.93	\$10,183.93
119946	2024-09-18	SOUTHERN CALIFORNIA EDISON CO.	Inv# 700306425771_20240903		\$16,651.58		
119946	2024-09-18	SOUTHERN CALIFORNIA EDISON CO.	Inv# 700546365072_20240903		\$35,857.17		
119946	2024-09-18	SOUTHERN CALIFORNIA EDISON CO.	Inv# 7701246492	Operating rent 10/01-09/30/25	\$14,276.83		
Total for Check: 119946						\$66,785.58	\$1,629,795.29
119947	2024-09-18	SPARKLETTS DS WATER OF AMERICA LP	Inv# 20367056090624	BPO WATER DELIVERY	\$134.98		
119947	2024-09-18	SPARKLETTS DS WATER OF AMERICA LP	Inv# 6144555 083024	BPO WATER DELIVERY	\$49.96		
119947	2024-09-18	SPARKLETTS DS WATER OF AMERICA LP	Inv# 6144555 083024	BPO WATER DELIVERY	\$9.00		
Total for Check: 119947						\$193.94	\$2,504.49
119948	2024-09-18	CHARTER COMMUNICATIONS	Inv# 187906301090724	09/13/2024 - 10/12/2024	\$3,486.31		
Total for Check: 119948						\$3,486.31	\$11,901.02

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119949	2024-09-18	STANTEC CONSULTING INC. (SCI)	Inv# 2273465	Thru 8/2 PFAS S.Ana 27,28	\$551.50		
119949	2024-09-18	STANTEC CONSULTING INC. (SCI)	Inv# 2274307	Thru 8/2 PFAS S.Ana 38	\$41,868.48		
Total for Check: 119949						\$42,419.98	\$169,569.21
119950	2024-09-18	STAPLES ADVANTAGE	Inv# 6009749329	freight/other	\$8.69		
119950	2024-09-18	STAPLES ADVANTAGE	Inv# 6010463803		(\$16.68)		
119950	2024-09-18	STAPLES ADVANTAGE	Inv# 6009749329	Generated by reorder 8/13/24 8	\$54.27		
Total for Check: 119950						\$46.28	\$3,386.46
119951	2024-09-18	STATE WATER RESOURCES CONTROL BOARD	Inv# C-06-8101-110	CLEA WATER	\$211,267.50		
Total for Check: 119951						\$211,267.50	\$5,391,783.73
119952	2024-09-18	SUNSET INDUSTRIAL PARTS	Inv# INV73579	Motor Adapt- 140 Screen JSMITH	\$679.54		
119952	2024-09-18	SUNSET INDUSTRIAL PARTS	Inv# INV73579	Shipping	\$74.61		
119952	2024-09-18	SUNSET INDUSTRIAL PARTS	Inv# INV73579	Discount	(\$6.25)		
Total for Check: 119952						\$747.90	\$2,266.45
119953	2024-09-18	TETRA TECH, INC.	Inv# 52292501	Thru 7/26 PFAS Kimberly wo#5A	\$41,655.00		
119953	2024-09-18	TETRA TECH, INC.	Inv# 52292551	Thru 7/26 PFAS Fullerton wo#1	\$12,538.75		
Total for Check: 119953						\$54,193.75	\$278,699.47
119954	2024-09-18	TROJAN TECHNOLOGIES, INC.	Inv# 200 / 27932	Generated by reorder 8/9/24 6:	\$46,831.75		
119954	2024-09-18	TROJAN TECHNOLOGIES, INC.	Inv# 200 / 27932	Freight	\$675.00		
Total for Check: 119954						\$47,506.75	\$137,824.61
119955	2024-09-18	U.S. SAFETY & SUPPLY COMPANY	Inv# HQ-I455787	Draeger Gas Detector Parts	\$125.06		
119955	2024-09-18	U.S. SAFETY & SUPPLY COMPANY	Inv# HQ-I455787		\$27.19		
119955	2024-09-18	U.S. SAFETY & SUPPLY COMPANY	Inv# HQ-I455787	Draeger Gas Detector Parts	\$8.81		
119955	2024-09-18	U.S. SAFETY & SUPPLY COMPANY	Inv# HQ-I455787		\$8.17		
119955	2024-09-18	U.S. SAFETY & SUPPLY COMPANY	Inv# HQ-I455787		(\$1.48)		
Total for Check: 119955						\$167.75	\$384.55
119956	2024-09-18	UCT LLC	Inv# INL110092	Supplies	\$1,057.05		
119956	2024-09-18	UCT LLC	Inv# INL110092	Shipping	\$45.06		
Total for Check: 119956						\$1,102.11	\$5,887.66
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190218338	1557	\$294.54		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190218338	1557	\$8.32		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219123	1557	\$51.15		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219124	1557	\$16.77		

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119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219125	1557	\$298.20		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219126	1557	\$10.78		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219127	1557	\$539.39		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219128	1557	\$118.80		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2190219129	1557	\$28.05		
119957	2024-09-18	UNIFIRST CORPORATION	Inv# 2200170247	1557	\$44.69		
Total for Check: 119957						\$1,410.69	\$9,953.50
119958	2024-09-18	UNIVAR SOLUTIONS USA	Inv# 52412445	9/11 23.021 ton sulfuric acid	\$5,202.75		
119958	2024-09-18	UNIVAR SOLUTIONS USA	Inv# 52412445	discount	(\$104.06)		
119958	2024-09-18	UNIVAR SOLUTIONS USA	Inv# 52412447	9/11 23.021 ton sulfuric acid	\$5,202.75		
119958	2024-09-18	UNIVAR SOLUTIONS USA	Inv# 52412447	discount	(\$104.06)		
Total for Check: 119958						\$10,197.38	\$109,817.51
119959	2024-09-18	UTILIQUEST LLC	Inv# 336563-Q	8/11-17 screen/mark pipes	\$1,318.04		
119959	2024-09-18	UTILIQUEST LLC	Inv# 336563-Q	8/11-17 screen/mark pipes	\$15.60		
119959	2024-09-18	UTILIQUEST LLC	Inv# 336563-Q	8/11-17 screen/mark pipes	\$94.24		
119959	2024-09-18	UTILIQUEST LLC	Inv# 336563-Q	8/11-17 screen/mark pipes	\$768.86		
Total for Check: 119959						\$2,196.74	\$22,678.51
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816886675		\$449.44		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816890989	lab supplie- CHRIS ALVAREZ	\$254.69		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816890989	lab supplie- CHRIS ALVAREZ	\$53.06		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816895663		\$180.63		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816895663		\$110.00		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816895663		\$66.35		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816895663		\$27.35		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816895663		\$27.35		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816903766	Generated by reorder 8/20/24 1	\$2,331.77		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816903768	Generated by reorder 8/20/24 1	\$1,554.52		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816903768	Generated by reorder 8/20/24 1	\$1,235.27		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816903768	Generated by reorder 8/20/24 1	\$744.81		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816916175	Generated by reorder 8/20/24 9	\$340.47		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816916176		\$113.84		
119961	2024-09-18	VWR INTERNATIONAL LLC	Inv# 8816922543	lab supplie- CHRIS ALVAREZ	\$208.76		

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Total for Check:		119961				\$7,698.31	\$16,876.24
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126331912.001	BPO ELECTRONIC SUPPLIES	\$247.91		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126331912.001	Discount	(\$4.60)		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$575.31		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$375.19		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$252.68		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$244.02		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$28.40		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Camera install - Imperial head	\$22.68		
119962	2024-09-18	WALTERS WHOLESale ELECTRIC CO.	Inv# S126335499.001	Discount	(\$20.32)		
Total for Check:		119962				\$1,721.27	\$8,071.75
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949836	9/3 4956 gal s.hypochlorite	\$8,533.74		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949836	CA mill	\$209.08		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949836	discount	(\$170.67)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949837	9/3 4881 gal s.hypochlorite	\$8,404.59		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949837	CA mill	\$205.91		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949838	9/3 5020 gal s.hypochlorite	\$8,643.94		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949838	CA mill	\$211.78		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949838	discount	(\$172.88)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949850	9/3 4691 gal s.hypochlorite	\$8,077.43		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949850	CA mill	\$197.90		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949850	discount	(\$161.55)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950136	9/5 4954 gal s.hypochlorite	\$8,530.29		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950136	CA mill	\$208.99		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950136	discount	(\$170.61)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950137	9/5 4976 gal s.hypochlorite	\$8,568.17		

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978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950137	CA mill	\$209.92		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950137	discount	(\$171.36)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950138	9/5 4958 gal s.hypochlorite	\$8,537.18		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950138	CA mill	\$209.16		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950138	discount	(\$170.74)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950139	9/5 4820 gal s.hypochlorite	\$8,299.56		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950139	CA mill	\$203.34		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 950139	discount	(\$165.99)		
978526	2024-09-12	JCI JONES CHEMICAL, INC	Inv# 949837	discount	(\$168.09)		
Total for Check: 978526						\$67,899.09	\$1,132,171.58
978527	2024-09-16	BOOKY OREN GLOBAL WATER TECHNOLOGIES LTD	Inv# 010000071	Aug24 operation efficiency	\$7,500.00		
Total for Check: 978527						\$7,500.00	\$22,500.00
978528	2024-09-12	BIODETECTION SYSTEMS BV	Inv# F20240541	GWRS PERMIT REQUIRED ANALYSES	\$8,401.00		
Total for Check: 978528						\$8,401.00	\$15,682.00
978529	2024-09-17	WELLS FARGO BANK	Inv# SEPTEMBER 18, 2024 #6527	Sept.18,24 PR#19	\$33,814.75		
Total for Check: 978529						\$33,814.75	\$6,012,996.75
978530	2024-09-17	WELLS FARGO BANK	Inv# SEPTEMBER 18, 24 #6911	Sept 18, 24 PR#19	\$966,753.06		
Total for Check: 978530						\$966,753.06	\$6,012,996.75
978531	2024-09-17	WELLS FARGO BANK	Inv# SEPTEMBER 18, 24 GARNABF	PR#19 GARNABF	\$1,790.30		
Total for Check: 978531						\$1,790.30	\$6,012,996.75
978532	2024-09-17	WELLS FARGO BANK	Inv# SEPTEMBER 18, 24 GARNCREG	PR#19	\$359.38		
Total for Check: 978532						\$359.38	\$6,012,996.75
978533	2024-09-18	FIDELITY INVESTMENTS	Inv# SEPTEMBER 18, 24 401A	Plan 89137 401a	\$250,363.34		
Total for Check: 978533						\$250,363.34	\$1,514,497.65
978534	2024-09-18	FIDELITY INVESTMENTS	Inv# SEPTEMBER 18, 24 457B	Plan 89148 457b	\$104,244.40		
Total for Check: 978534						\$104,244.40	\$635,286.32
978535	2024-09-18	AN, DIFEL	Inv# CK#2370	Final PR CK#2370	\$730.13		
Total for Check: 978535						\$730.13	\$730.13

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\$5,995,651.78

\$5,995,651.78

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
119963	2024-09-25	ACCO ENGINEERED SYSTEMS	Inv# 20586428	540 AC1 Unit Repairs	\$765.12		
119963	2024-09-25	ACCO ENGINEERED SYSTEMS	Inv# 20586428	540 AC1 Unit Repairs	\$100.00		
119963	2024-09-25	ACCO ENGINEERED SYSTEMS	Inv# 20595099	Sept24 HVAC maintenance	\$8,423.00		
119963	2024-09-25	ACCO ENGINEERED SYSTEMS	Inv# 20586428	540 AC1 Unit Repairs	\$1,062.00		
		Total for Check:	119963			\$10,350.12	\$47,570.52
119964	2024-09-25	ACCUSTANDARD, INC.	Inv# 1010941	Supplies	\$1,065.75		
119964	2024-09-25	ACCUSTANDARD, INC.	Inv# 1010941	Shipping	\$130.16		
119964	2024-09-25	ACCUSTANDARD, INC.	Inv# 1010941	Handling and Cold Packaging	\$16.32		
		Total for Check:	119964			\$1,212.23	\$5,917.77
119965	2024-09-25	AECOM TECHNICAL SERVICES, INC.	Inv# 2000927222	7/27-8/23 North Basin RI & FS	\$5,692.49		
119965	2024-09-25	AECOM TECHNICAL SERVICES, INC.	Inv# 2000927230	8/3-23 Prado Range	\$7,046.22		
		Total for Check:	119965			\$12,738.71	\$49,502.87
119966	2024-09-25	AGILENT TECHNOLOGIES, INC.	Inv# 128486388	supplies	\$572.03		
119966	2024-09-25	AGILENT TECHNOLOGIES, INC.	Inv# 128486388	Shipping and Handling	\$8.70		
		Total for Check:	119966			\$580.73	\$122,146.97
119967	2024-09-25	AMAZON CAPITAL SERVICES, INC	Inv# 1FCL-W661-7FG3	LINE 1- DON S.	\$177.21		
119967	2024-09-25	AMAZON CAPITAL SERVICES, INC	Inv# 1GMN-GH64-7PFN	T-133 Replacement fuel tank	\$766.58		
119967	2024-09-25	AMAZON CAPITAL SERVICES, INC	Inv# 1GMN-GH64-7PFN	T-133 Replacement fuel tank	\$53.86		
119967	2024-09-25	AMAZON CAPITAL SERVICES, INC	Inv# 1JQM-KHK9-7LV9	Ergo/ Office Supplies	\$54.36		
119967	2024-09-25	AMAZON CAPITAL SERVICES, INC	Inv# 1JQM-KHK9-7LV9	Ergo/ Office Supplies	\$35.88		
		Total for Check:	119967			\$1,087.89	\$10,970.10
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0110196000_20240918	08/15/2024 to 09/16/2024	\$26.62		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0110198000_20240918	08/15/2024 to 09/16/2024	\$279.68		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0110199000_20240918	08/15/2024 to 09/16/2024	\$3,147.88		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0110561300_20240919	08/15/2024 to 09/16/2024	\$78.96		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0110562000_20240919	08/16/2024 to 09/17/2024	\$2,625.37		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0111128000_20240919	08/16/2024 to 09/17/2024	\$331.52		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0118602000_20240919	08/16/2024 to 09/17/2024	\$26.62		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0127602300_20240913	08/08/2024 to 09/11/2024	\$101.83		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0127704000_20240913	08/09/2024 to 09/11/2024	\$412.18		

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119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128276000_20240916	08/12/2024 to 09/12/2024	\$116.64		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128277000_20240916	08/12/2024 to 09/12/2024	\$1,511.38		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128279000_20240916	08/12/2024 to 09/12/2024	\$1,929.20		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128280300_20240916	08/09/2024 to 09/10/2024	\$186.59		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128282300_20240916	08/09/2024 to 09/10/2024	\$418.68		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128283000_20240916	08/12/2024 to 09/12/2024	\$1,164.80		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0128660002_20240916	08/12/2024 to 09/12/2024	\$424.22		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0129051000_20240918	08/15/2024 to 09/16/2024	\$26.62		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0131487000_20240916	08/12/2024 to 09/12/2024	\$59.56		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0132538000_20240916	08/12/2024 to 09/12/2024	\$425.66		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0134145000_20240913	08/09/2024 to 09/11/2024	\$109.31		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0134965000_20240913	08/09/2024 to 09/11/2024	\$70.21		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0137310300_20240919	08/15/2024 to 09/16/2024	\$36.51		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0138802000_20240916	08/12/2024 to 09/12/2024	\$25.79		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0139824000_20240916	08/12/2024 to 09/12/2024	\$28.05		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0140776000_20240919	08/16/2024 to 09/17/2024	\$96.98		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0145085300_20240919	08/15/2024 to 09/16/2024	\$76.26		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0145086300_20240919	08/15/2024 to 09/16/2024	\$29.28		
119970	2024-09-25	ANAHEIM, CITY OF	Inv# 0145552000_20240916	08/12/2024 to 09/12/2024	\$93.33		
Total for Check: 119970						\$13,859.73	\$93,920.85
119971	2024-09-25	APPLIED INDUSTRIAL TECHNOLOGIES	Inv# 7030390932		\$3,367.39		
119971	2024-09-25	APPLIED INDUSTRIAL TECHNOLOGIES	Inv# 7030397669	Generated by reorder 7/25/24 7	\$636.83		
119971	2024-09-25	APPLIED INDUSTRIAL TECHNOLOGIES	Inv# 7030397669		\$225.34		
Total for Check: 119971						\$4,229.56	\$4,229.56
119972	2024-09-25	AQUAPHOENIX SCIENTIFIC, LLC	Inv# C124086070	Supplies	\$418.91		
119972	2024-09-25	AQUAPHOENIX SCIENTIFIC, LLC	Inv# C124086070	Shipping and Handling	\$48.71		
Total for Check: 119972						\$467.62	\$467.62
119973	2024-09-25	AT & T	Inv# 339 259-6949_20240907	09/07/2024 to 10/06/2024	\$66.23		
Total for Check: 119973						\$66.23	\$617.66
119974	2024-09-25	AT & T	Inv# 335 253-2206_20240907	09/07/2024 - 10/06/2024	\$82.07		

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		Total for Check:	119974			\$82.07	\$617.66
119975	2024-09-25	BANK OF AMERICA, N.A.	Inv# 681759180107PAY		\$295.00		
119975	2024-09-25	BANK OF AMERICA, N.A.	Inv# 681796790102PAY		\$295.00		
		Total for Check:	119975			\$590.00	\$97,874.62
119976	2024-09-25	BAY ALARM COMPANY	Inv# 21285381	1529	\$372.00		
		Total for Check:	119976			\$372.00	\$3,104.88
119977	2024-09-25	BC WIRE ROPE & RIGGING	Inv# 0385782-IN	BPO RIGGING SUPPLIES	\$160.87		
		Total for Check:	119977			\$160.87	\$2,012.59
119978	2024-09-25	BC2 ENVIRONMENTAL, LLC	Inv# 24-30269	payment #1 GBM-2024-1	\$26,125.00		
		Total for Check:	119978			\$26,125.00	\$59,549.56
119979	2024-09-25	BEAR STATE WATER HEATING	Inv# 792031	Leak at Boiler for Lab (C Buil	\$250.00		
119979	2024-09-25	BEAR STATE WATER HEATING	Inv# 792031	Leak at Boiler for Lab (C Buil	\$25.00		
		Total for Check:	119979			\$275.00	\$961.06
119980	2024-09-25	BIS SAFETY SOFTWARE INC.	Inv# BIS51957AA	SOFTWARE	\$993.84		
		Total for Check:	119980			\$993.84	\$2,981.52
119981	2024-09-25	BLUESPACE INTERIORS	Inv# 1-02249034	Ergo	\$776.74		
119981	2024-09-25	BLUESPACE INTERIORS	Inv# 1-02249034	Ergo	\$108.75		
119981	2024-09-25	BLUESPACE INTERIORS	Inv# 1-02249034	fuel surcharge	\$2.99		
		Total for Check:	119981			\$888.48	\$3,748.55
119982	2024-09-25	BRENNTAG PACIFIC INC.	Inv# BPI461376	9/17 21.84 ton citric acid	\$28,833.72		
119982	2024-09-25	BRENNTAG PACIFIC INC.	Inv# BPI461376	discount	(\$576.67)		
119982	2024-09-25	BRENNTAG PACIFIC INC.	Inv# BPI462499	9/20 21.86 ton H.Peroxide	\$10,930.00		
119982	2024-09-25	BRENNTAG PACIFIC INC.	Inv# BPI462499	discount	(\$218.60)		
		Total for Check:	119982			\$38,968.45	\$419,329.99
119983	2024-09-25	CALIAGUA INC	Inv# PROGRESS BILLING #12	Prog.Pmt#12	\$457,757.50		
			ORA-2022-1				
119983	2024-09-25	CALIAGUA INC	Inv# PROGRESS BILLING #19	Prog.Pmt#19	\$833,245.00		
			TUS-2022-1				
119983	2024-09-25	CALIAGUA INC	Inv# PROGRESS BILLING #19	Prog.Pmt#19	\$71,649.00		
			TUS-2022-1				
119983	2024-09-25	CALIAGUA INC	Inv# PROGRESS BILLING #19	Prog.Pmt#19	\$4,750.00		
			TUS-2022-1				
		Total for Check:	119983			\$1,367,401.50	\$5,263,327.75

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119984	2024-09-25	PACIFIC PREMIER BANK	Inv# ESC 20230117-2773 RET#19 TUS-2022-1	Caliagua ret#19	\$43,855.00		
119984	2024-09-25	PACIFIC PREMIER BANK	Inv# ESC 20230117-2773 RET#19 TUS-2022-1	Caliagua ret#19	\$3,771.00		
119984	2024-09-25	PACIFIC PREMIER BANK	Inv# ESC 20230117-2773 RET#19 TUS-2022-1	Caliagua ret#19	\$250.00		
Total for Check: 119984						\$47,876.00	\$171,446.00
119985	2024-09-25	PACIFIC PREMIER BANK	Inv# ESC 20231011-7499 RET#12 ORA-2022-1	Caliagua ret#12	\$24,092.50		
Total for Check: 119985						\$24,092.50	\$105,571.25
119986	2024-09-25	CHEMCO PRODUCTS COMPANY	Inv# 227486	Monthly Closed Loop Water Serv	\$301.70		
Total for Check: 119986						\$301.70	\$905.10
119987	2024-09-25	CS-AMSCO	Inv# 030072	Air Vac for GAP HPEP Pumps	\$2,107.58		
119987	2024-09-25	CS-AMSCO	Inv# 030072	freight	\$116.86		
Total for Check: 119987						\$2,224.44	\$16,554.75
119988	2024-09-25	CUTTING EDGE SUPPLY CO.	Inv# 048486		\$523.90		
Total for Check: 119988						\$523.90	\$25,755.56
119989	2024-09-25	Calderon, Emily	Inv# SEPT 15-16, 2024 MISC volunteering/WateReuse	9/15-16	\$40.00		
Total for Check: 119989						\$40.00	\$40.00
119990	2024-09-25	DIAMOND ENVIRONMENTAL SERVICES	Inv# 0005675941	PORTA POTTY	\$246.55		
119990	2024-09-25	DIAMOND ENVIRONMENTAL SERVICES	Inv# 0005675941	PORTA POTTY	\$90.86		
Total for Check: 119990						\$337.41	\$1,349.64
119991	2024-09-25	Dadakis, Jason	Inv# SEPT15-17, 2024 TRAVEL WateReuse 2024	9/15-17 G.Grove	\$40.00		
Total for Check: 119991						\$40.00	\$904.32
119992	2024-09-25	EDELSTEIN GILBERT ROBSON AND SMITH	Inv# 1871	Jul24 legis.support/SACTO	\$8,000.00		
119992	2024-09-25	EDELSTEIN GILBERT ROBSON AND SMITH	Inv# 1908	Aug24 legis.support/SACTO	\$8,000.00		
Total for Check: 119992						\$16,000.00	\$24,000.00
119993	2024-09-25	EUROFINS ENVIRONMENT TESTING SW LLC	Inv# 5700192741	BPO WATER ANALYSIS	\$452.50		

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119993	2024-09-25	EUROFINS ENVIRONMENT TESTING SW LLC	Inv# 5700192742	BPO WATER ANALYSIS	\$452.50		
		Total for Check:	119993			\$905.00	\$2,527.50
119994	2024-09-25	FACTORY MOTOR PARTS	Inv# 101-492085	BPO AUTO PARTS	\$185.96		
		Total for Check:	119994			\$185.96	\$3,123.98
119995	2024-09-25	FEDERAL EXPRESS CORPORATION	Inv# 8-627-41302	Package Delivery	\$82.89		
119995	2024-09-25	FEDERAL EXPRESS CORPORATION	Inv# 8-627-41303	Package Delivery	\$349.36		
		Total for Check:	119995			\$432.25	\$4,180.45
119996	2024-09-25	FILMTEC CORP	Inv# 951780119	PLANT CHEMICALS	\$8,156.25		
		Total for Check:	119996			\$8,156.25	\$20,526.56
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4557942		\$63.10		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4557943	SUPPLIES	\$480.30		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4557943		\$6.20		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4596243	Generated by reorder 8/7/24 12	\$8,031.85		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4596244	Lab Supplies	\$1,734.24		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4632542	lab supplies	\$2,011.88		
119997	2024-09-25	FISHER SCIENTIFIC CO.	Inv# 4666380		\$414.57		
		Total for Check:	119997			\$12,742.14	\$86,060.45
119998	2024-09-25	FRONTIER COMMUNICATIONS	Inv# 213-002-8985_20240907 10/06/2024	09/07/2024 to	\$45.47		
		Total for Check:	119998			\$45.47	\$16,862.19
119999	2024-09-25	FRONTIER COMMUNICATIONS	Inv# 714-274-0393_20240907 10/06/2024	09/07/2024 to	\$1,484.74		
		Total for Check:	119999			\$1,484.74	\$16,862.19
120000	2024-09-25	FRUIT GROWERS LABORATORY INC	Inv# 412456A	BPO RADIOACTIVITY ANAYLSES	\$63.00		
		Total for Check:	120000			\$63.00	\$9,333.00
120001	2024-09-25	GAS GENERATOR SOLUTIONS	Inv# GGS-7376-24	Equipment Maintenance	\$2,015.00		
		Total for Check:	120001			\$2,015.00	\$16,297.20
120002	2024-09-25	GEOPHYSICAL IMAGING PARTNERS, INC.	Inv# 24016	Agrmnt# 1609	\$7,250.00		
		Total for Check:	120002			\$7,250.00	\$7,250.00
120004	2024-09-25	GRAINGER INC.	Inv# 9228935574		\$314.03		

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120004	2024-09-25	GRAINGER INC.	Inv# 9229811840	BPO INDUSTRIAL SUPPLIES	\$50.49		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$3,310.35		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$2,467.32		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$521.61		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$372.59		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$371.01		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$338.25		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$270.40		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$261.22		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211162	Generated by reorder 8/26/24 1	\$20.65		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211170	BPO INDUSTRIAL SUPPLIES	\$9.62		
120004	2024-09-25	GRAINGER INC.	Inv# 9230211188	BPO INDUSTRIAL SUPPLIES	\$51.66		
120004	2024-09-25	GRAINGER INC.	Inv# 9231740151	BPO INDUSTRIAL SUPPLIES	\$315.72		
120004	2024-09-25	GRAINGER INC.	Inv# 9232025222	Generated by reorder 8/27/24 1	\$374.21		
120004	2024-09-25	GRAINGER INC.	Inv# 9232968017	BPO INDUSTRIAL SUPPLIES	\$27.65		
120004	2024-09-25	GRAINGER INC.	Inv# 9233382580		\$179.83		
120004	2024-09-25	GRAINGER INC.	Inv# 9233382580		\$77.84		
		Total for Check:	120004			\$9,334.45	\$52,198.00
120005	2024-09-25	GRAYBAR ELECTRIC COMPANY, INC.	Inv# 9338919832	Digital Input, Output Module,	\$1,428.93		
120005	2024-09-25	GRAYBAR ELECTRIC COMPANY, INC.	Inv# 9338919832		(\$13.14)		
		Total for Check:	120005			\$1,415.79	\$28,112.73
120006	2024-09-25	HABITAT WEST	Inv# 91344	Aug24 agmt 1542	\$16,079.76		
		Total for Check:	120006			\$16,079.76	\$80,786.72
120007	2024-09-25	HACH COMPANY	Inv# 14164609	Generated by reorder 8/19/24 9	\$1,344.15		
120007	2024-09-25	HACH COMPANY	Inv# 14164609		\$32.74		
		Total for Check:	120007			\$1,376.89	\$13,145.22
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373051	lab supplies	\$341.65		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373051	Freight	\$26.29		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373054	Supplies	\$59.88		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373054	Freight	\$13.11		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373056	lab supplies	\$73.70		

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120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373056	Freight	\$13.14		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373058	Supplies	\$147.39		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373058	Freight	\$13.17		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373061	Lab Supplies	\$73.70		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373061	Freight	\$13.14		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373063	Lab Supplies	\$341.65		
120009	2024-09-25	HARDY DIAGNOSTICS	Inv# 373063	Freight	\$26.22		
Total for Check: 120009						\$1,143.04	\$1,143.04
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 3614496	BPO INDUSTRIAL SUPPLIES	\$119.99		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 4183332	Credit from INV#7012503	(\$48.90)		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 4614396	BPO INDUSTRIAL SUPPLIES	\$391.12		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 7012503	BPO INDUSTRIAL SUPPLIES	\$96.52		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 7272459	BPO INDUSTRIAL SUPPLIES	\$42.94		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 8021149. (2024)	BPO INDUSTRIAL SUPPLIES	\$99.57		
120010	2024-09-25	HOME DEPOT CREDIT SERVICES	Inv# 8031004	BPO INDUSTRIAL SUPPLIES	\$122.03		
Total for Check: 120010						\$823.27	\$9,930.59
120011	2024-09-25	INTERA INCORPORATED	Inv# 07-24-29	Jul24 Alamitos GAP recalibrate	\$11,950.50		
Total for Check: 120011						\$11,950.50	\$24,703.07
120012	2024-09-25	JOHNSON, CLAIRE	Inv# SEPT 15-17, 2024 TRAVEL	9/15-17 G.Grove	\$70.00		
Total for Check: 120012						\$70.00	\$70.00
120013	2024-09-25	KDC SYSTEMS	Inv# 35536	1551	\$33,807.78		
120013	2024-09-25	KDC SYSTEMS	Inv# 35537	1560	\$74,888.80		
120013	2024-09-25	KDC SYSTEMS	Inv# 35538	SCADA upgrade (alarm acknowledged)	\$7,240.00		
Total for Check: 120013						\$115,936.58	\$143,666.41
120014	2024-09-25	LHOIST NORTH AMERICA	Inv# 1102418259	8/25 lime (2) 25.49, 25.33 ton	\$22,775.50		
120014	2024-09-25	LHOIST NORTH AMERICA	Inv# 1102418377	8/27 lime (2)	\$22,600.71		
Total for Check: 120014						\$45,376.21	\$421,821.73
120015	2024-09-25	LILLESTRAND LEADERSHIP CONSULTING	Inv# 8051	8/8,21,27-28 leadership	\$4,500.00		
Total for Check: 120015						\$4,500.00	\$9,650.00
120016	2024-09-25	M&M PAPER CO.	Inv# IN19800		\$669.90		
120016	2024-09-25	M&M PAPER CO.	Inv# IN19800		\$355.00		

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Total for Check:		120016				\$1,024.90	\$1,024.90
120017	2024-09-25	MCFADDEN-DALE HARDWARE CO.	Inv# 556421/5	BPO INDUSTRIAL SUPPLIES	\$123.65		
120017	2024-09-25	MCFADDEN-DALE HARDWARE CO.	Inv# 556421/5	Discount	(\$3.44)		
Total for Check:		120017				\$120.21	\$1,591.71
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 32832824	BPO INDUSTRIAL SUPPLIES	\$261.46		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 32832824	Shipping	\$8.69		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 32832824	Discount	(\$5.23)		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 32889198	Credit INV#32832824	(\$270.15)		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33115061	BPO INDUSTRIAL SUPPLIES	\$358.11		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33115061	Shipping	\$8.69		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33115061	Discount	(\$7.16)		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33206753	BPO INDUSTRIAL SUPPLIES	\$329.93		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33206753	BPO INDUSTRIAL SUPPLIES	\$47.65		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33206753	Shipping	\$28.48		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33206753	Discount	(\$7.55)		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33354432	BPO INDUSTRIAL SUPPLIES	\$302.06		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33354432	Shipping	\$16.76		
120019	2024-09-25	MCMaster-CARR SUPPLY COMPANY	Inv# 33354432	Discount	(\$6.04)		
Total for Check:		120019				\$1,065.70	\$4,478.31
120020	2024-09-25	NAPA AUTO PARTS	Inv# 134666	BPO TRUCK PARTS	\$309.55		
120020	2024-09-25	NAPA AUTO PARTS	Inv# 134876	BPO TRUCK PARTS	\$97.15		
Total for Check:		120020				\$406.70	\$4,929.34

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120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724905	BPO AUTO PARTS	\$43.15		
120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724905		(\$0.86)		
120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724906	BPO AUTO PARTS	\$21.58		
120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 724906		(\$0.43)		
120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 725301	BPO AUTO PARTS	\$49.43		
120021	2024-09-25	NAPA/ORANGE COUNTY AUTO PARTS	Inv# 725301		(\$0.99)		
Total for Check: 120021						\$111.88	\$1,187.84
120022	2024-09-25	Nguyen, Viethuong T.	Inv# INTERNET REIMB AUG24 VTN	Internet Reimb	\$84.24		
			AUG24 VTN				
120022	2024-09-25	Nguyen, Viethuong T.	Inv# INTERNET REIMB SEP24 VTN	Internet Reimb	\$84.24		
			Sep24 VTN				
Total for Check: 120022						\$168.48	\$328.46
120023	2024-09-25	ORACLE AMERICA, INC	Inv# 100780531	JDE Update, License, Support	\$17,555.78		
Total for Check: 120023						\$17,555.78	\$17,555.78
120024	2024-09-25	ORANGE COUNTY TREASURER-TAX COLLECTOR	Inv# E01-706.1 OCT24 + BAL DUE	Oct24 Rent + Bal	\$16,071.25		
			Due Jul-Sep				
Total for Check: 120024						\$16,071.25	\$16,071.25
120025	2024-09-25	OSCAR'S LOCK & SAFE	Inv# 31091	Door Closer Install at Admin B	\$824.33		
120025	2024-09-25	OSCAR'S LOCK & SAFE	Inv# 31091	Door Closer Install at Admin B	\$100.00		
120025	2024-09-25	OSCAR'S LOCK & SAFE	Inv# 31091	Door Closer Install at Admin B	\$75.00		
Total for Check: 120025						\$999.33	\$1,206.64
120026	2024-09-25	PACIFIC ADVANCED CIVIL ENGINEERING, INC	Inv# 9164	Thru 8/31 PFAS GSWC wo#2	\$63,000.00		
120026	2024-09-25	PACIFIC ADVANCED CIVIL ENGINEERING, INC	Inv# 9165	thru 8/31 PFAS GSWC wo#1	\$32,000.00		
Total for Check: 120026						\$95,000.00	\$122,000.00
120027	2024-09-25	PACIFIC HYDROTECH CORPORATION	Inv# 10 SA-2022-1	Prog.Pmt#10 SA-2022-1	\$63,317.67		
120027	2024-09-25	PACIFIC HYDROTECH CORPORATION	Inv# 10 SA-2022-1	Prog.Pmt#10 SA-2022-1	\$340,596.82		

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		Total for Check:	120027			\$403,914.49	\$706,246.00
120028	2024-09-25	AMERICAN BUSINESS BANK	Inv# ESC 8799804 RET#10	Ret#10 P.Hydro SA-2022-1	\$17,926.15		
120028	2024-09-25	AMERICAN BUSINESS BANK	Inv# ESC 8799804 RET#10	Ret#10 P.Hydro SA-2022-1	\$3,332.51		
		Total for Check:	120028			\$21,258.66	\$37,170.85
120029	2024-09-25	PACWEST SECURITY SERVICES	Inv# OC38002	8/19-25 extra security coverag	\$20.07		
120029	2024-09-25	PACWEST SECURITY SERVICES	Inv# OC38092	Sept24 security service	\$38,149.73		
		Total for Check:	120029			\$38,169.80	\$115,723.30
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284301	RT-16, RT-31, RT-56, RT-135	\$7,685.46		
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284301	RT-16, RT-31, RT-56, RT-135	\$4,250.87		
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284301	RT-16, RT-31, RT-56, RT-135	\$3.50		
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284301	RT-16, RT-31, RT-56, RT-135	\$3.50		
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284653	Heavy equipment tires installa	\$850.00		
120030	2024-09-25	PARKHOUSE TIRE, INC.	Inv# 1020284653	Heavy equipment tires installa	\$12.09		
		Total for Check:	120030			\$12,805.42	\$106,182.83
120031	2024-09-25	PASCAL & LUDWIG CONSTRUCTORS, INC.	Inv# 24011	Prog.Pmt#28 EOCWD-2021-1	\$152,000.00		
		Total for Check:	120031			\$152,000.00	\$215,828.60
120032	2024-09-25	CITIZENS BUSINESS BANK OR PASCAL&LUDWIG	Inv# ESC 131105533 RET#28 Ret328	Pascal EOCWD-2021	\$8,000.00		
		Total for Check:	120032			\$8,000.00	\$11,359.40
120033	2024-09-25	PENDERGRAFT, REX	Inv# OCTOBER 2024	Retiree Cash Medical Oct24	\$404.70		
		Total for Check:	120033			\$404.70	\$1,642.05
120034	2024-09-25	PERFORMANCE RESULTS PLUS, INC.	Inv# 422594	Generated by reorder 8/28/24 1	\$138.75		
120034	2024-09-25	PERFORMANCE RESULTS PLUS, INC.	Inv# 422594	Generated by reorder 8/28/24 1	\$92.50		
120034	2024-09-25	PERFORMANCE RESULTS PLUS, INC.	Inv# 422594	Generated by reorder 8/28/24 1	\$92.50		
120034	2024-09-25	PERFORMANCE RESULTS PLUS, INC.	Inv# 422594	Generated by reorder 8/28/24 1	\$92.50		
120034	2024-09-25	PERFORMANCE RESULTS PLUS, INC.	Inv# 422594		\$49.25		
		Total for Check:	120034			\$465.50	\$465.50
120035	2024-09-25	PLATINUM COMPUTER SUPPORT	Inv# 25629		\$589.69		
120035	2024-09-25	PLATINUM COMPUTER SUPPORT	Inv# 25629		\$455.93		

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120035	2024-09-25	PLATINUM COMPUTER SUPPORT	Inv# 25629		\$303.96		
120035	2024-09-25	PLATINUM COMPUTER SUPPORT	Inv# 25629		\$303.96		
Total for Check: 120035						\$1,653.54	\$9,891.23
120036	2024-09-25	PMC-STC INC	Inv# 117004	VL4513 Pressure Transducer and	\$857.50		
120036	2024-09-25	PMC-STC INC	Inv# 117004	VL4513 Pressure Transducer and	\$100.00		
120036	2024-09-25	PMC-STC INC	Inv# 117004	Freight	\$29.22		
Total for Check: 120036						\$986.72	\$3,128.55
120037	2024-09-25	PROWEST PAINTING & WATERPROOFING	Inv# 24-137	Exterior and Interior Work at	\$4,150.00		
120037	2024-09-25	PROWEST PAINTING & WATERPROOFING	Inv# 24-137	Discount	(\$83.00)		
Total for Check: 120037						\$4,067.00	\$4,067.00
120038	2024-09-25	PRUDENTIAL GROUP INSURANCE	Inv# C#00694,B#252925 SEPT24 Sept2024	Life Insurance	\$37,882.21		
Total for Check: 120038						\$37,882.21	\$113,025.96
120039	2024-09-25	QUINN COMPANY	Inv# PC830425145	(R24025) TL-37 Undercarriage (\$5,709.39		
120039	2024-09-25	QUINN COMPANY	Inv# PC830425145	(R24025) TL-37 Undercarriage (\$37.41		
120039	2024-09-25	QUINN COMPANY	Inv# PC830425312	BPO EQUIPMENT & SUPPLIES	\$120.40		
120039	2024-09-25	QUINN COMPANY	Inv# PC830425368	BPO EQUIPMENT & SUPPLIES	\$1,455.21		
120039	2024-09-25	QUINN COMPANY	Inv# PC830425145	(R24025) TL-37 Undercarriage (\$52.75		
120039	2024-09-25	QUINN COMPANY	Inv# PC830425145	(R24025) TL-37 Undercarriage (\$1,017.12		
Total for Check: 120039						\$8,392.28	\$25,410.91
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$2,223.67		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$877.25		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$554.08		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$275.76		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$274.57		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$244.27		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$232.91		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$208.51		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$81.66		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$62.62		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$39.01		

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Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$37.20		
120041	2024-09-25	SC FUELS	Inv# 0928049	BPO UNLEADED FUEL	\$34.58		
		Total for Check:	120041			\$5,146.09	\$25,986.02
120042	2024-09-25	SMBC C/O CITIBANK, NA NEW YORK	Inv# 6564	7/1-09/30/24 LG/MIS/NY 088214	\$62,696.44		
		Total for Check:	120042			\$62,696.44	\$62,696.44
120043	2024-09-25	SOUTHERN CALIFORNIA NEWS GROUP	Inv# 0000599101		\$3,527.01		
		Total for Check:	120043			\$3,527.01	\$3,527.01
120044	2024-09-25	SOUTHWEST MATERIAL HANDLING INC.	Inv# SPINV-075389	RO: E-42 AND E-43 COLUM RICHIE	\$171.01		
120044	2024-09-25	SOUTHWEST MATERIAL HANDLING INC.	Inv# SPINV-075389	freight	\$35.00		
		Total for Check:	120044			\$206.01	\$2,067.39
120045	2024-09-25	STAPLES ADVANTAGE	Inv# 6010402734	Generated by reorder 8/26/24 1	\$163.74		
120045	2024-09-25	STAPLES ADVANTAGE	Inv# 6010525246	Generated by reorder 8/28/24 1	\$53.17		
		Total for Check:	120045			\$216.91	\$3,603.37
120046	2024-09-25	STATE WATER RESOURCES CONTROL BOARD	Inv# SC-145386	Site cleanup - 06/30/2024	\$2,340.58		
120046	2024-09-25	STATE WATER RESOURCES CONTROL BOARD	Inv# SC-145392	Site cleanup - 06/30/2024	\$1,926.65		
		Total for Check:	120046			\$4,267.23	\$4,267.23
120047	2024-09-25	SUNSET INDUSTRIAL PARTS	Inv# INV73936	Generated by reorder 9/17/24 6	\$120.17		
120047	2024-09-25	SUNSET INDUSTRIAL PARTS	Inv# INV73936		\$29.95		
120047	2024-09-25	SUNSET INDUSTRIAL PARTS	Inv# INV73936		(\$1.11)		
120047	2024-09-25	SUNSET INDUSTRIAL PARTS	Inv# INV73949	Generated by reorder 8/20/24 2	\$3,718.90		
120047	2024-09-25	SUNSET INDUSTRIAL PARTS	Inv# INV73949	Discount	(\$34.20)		
		Total for Check:	120047			\$3,833.71	\$6,100.16
120048	2024-09-25	SUPERIOR SWEEPING LTD.	Inv# 377-0924	BPO STREET SWEEPING	\$450.00		
		Total for Check:	120048			\$450.00	\$1,822.00
120049	2024-09-25	SURF CITY OPTOMETRY	Inv# 116061	RX Glasses	\$289.00		
		Total for Check:	120049			\$289.00	\$578.00
120050	2024-09-25	THE BEE MAN	Inv# 130576	BPO BEE REMOVAL	\$423.00		
		Total for Check:	120050			\$423.00	\$688.00

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120051	2024-09-25	TROJAN TECHNOLOGIES, INC.	Inv# 200 / 28260	Board To Ballast Cable 14 inch	\$380.41		
120051	2024-09-25	TROJAN TECHNOLOGIES, INC.	Inv# 200 / 28260	Board To Ballast Cable 14 inch	\$271.88		
120051	2024-09-25	TROJAN TECHNOLOGIES, INC.	Inv# 200 / 28260	Board To Ballast Cable 14 inch	\$133.00		
Total for Check:		120051				\$785.29	\$138,609.90
120052	2024-09-25	TROPICAL PLAZA NURSERY, INC.	Inv# 2985 1255		\$4,321.83		
Total for Check:		120052				\$4,321.83	\$12,965.49
120053	2024-09-25	TUCKER ELLIS LLP	Inv# 980908	Jul24 legal/PFAS	\$702.07		
120053	2024-09-25	TUCKER ELLIS LLP	Inv# 980908	Jul24 legal/PFAS	\$537.93		
120053	2024-09-25	TUCKER ELLIS LLP	Inv# 980909	Jul24 legal/CEQA 9986	\$7,216.80		
120053	2024-09-25	TUCKER ELLIS LLP	Inv# 980909	Jul24 legal/CEQA 9986	\$63.20		
Total for Check:		120053				\$8,520.00	\$15,891.50
120054	2024-09-25	U-LINE	Inv# 182333950	Sample bags for drill cutting	\$82.78		
120054	2024-09-25	U-LINE	Inv# 182333950		\$21.36		
Total for Check:		120054				\$104.14	\$3,550.27
120055	2024-09-25	UNDERGROUND SERVICE ALERT	Inv# 24-250671	OCW01 09/01/24	\$297.89		
120055	2024-09-25	UNDERGROUND SERVICE ALERT	Inv# 820240493		\$1,118.15		
Total for Check:		120055				\$1,416.04	\$3,846.94
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190221919	1557	\$294.54		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190221919	1557	\$8.32		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222575	1557	\$51.15		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222576	1557	\$16.77		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222577	1557	\$293.50		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222578	1557	\$10.78		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222579	1557	\$591.04		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222580	1557	\$119.41		
120056	2024-09-25	UNIFIRST CORPORATION	Inv# 2190222581	1557	\$28.05		
Total for Check:		120056				\$1,413.56	\$11,367.06
120057	2024-09-25	UNITED PARCEL SERVICE	Inv# 0000X81601384_20240921		\$47.30		
Total for Check:		120057				\$47.30	\$1,638.92
120058	2024-09-25	UNIVAR SOLUTIONS USA	Inv# 52427338	9/18 23.437 ton sulfuric acid	\$5,296.76		
120058	2024-09-25	UNIVAR SOLUTIONS USA	Inv# 52427338	discount	(\$105.94)		
120058	2024-09-25	UNIVAR SOLUTIONS USA	Inv# 52427341	9/18 23.465 ton sulfuric acid	\$5,303.09		

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120058	2024-09-25	UNIVAR SOLUTIONS USA	Inv# 52427341	discount	(\$106.06)		
		Total for Check:	120058			\$10,387.85	\$120,205.36
120059	2024-09-25	UTILIQUEST LLC	Inv# 336709-Q	8/18-24 screen/mark pipes	\$1,305.11		
120059	2024-09-25	UTILIQUEST LLC	Inv# 336709-Q	8/18-24 screen/mark pipes	\$761.32		
120059	2024-09-25	UTILIQUEST LLC	Inv# 336709-Q	8/18-24 screen/mark pipes	\$93.32		
120059	2024-09-25	UTILIQUEST LLC	Inv# 336709-Q	8/18-24 screen/mark pipes	\$15.44		
		Total for Check:	120059			\$2,175.19	\$24,853.70
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816593892	lab supplies	\$257.89		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816928695	Generated by reorder 8/13/24 8	\$1,687.69		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816945951	lab supplies	\$56.51		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816962471		\$300.54		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816971761	Generated by reorder 8/13/24 8	\$3,094.10		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816971762		\$479.72		
120060	2024-09-25	VWR INTERNATIONAL LLC	Inv# 8816971762		\$386.72		
		Total for Check:	120060			\$6,263.17	\$23,139.41
120061	2024-09-25	WALTERS WHOLESALE ELECTRIC CO.	Inv# S126367598.001	BPO ELECTRONIC SUPPLIES	\$352.02		
120061	2024-09-25	WALTERS WHOLESALE ELECTRIC CO.	Inv# S126367598.001	Discount	(\$4.21)		
		Total for Check:	120061			\$347.81	\$8,419.56
120062	2024-09-25	WATER REPLENISHMENT DISTRICT	Inv# 001-2406	Jun24 Alamitos 40.34 ac	\$250,506.88		
		Total for Check:	120062			\$250,506.88	\$757,650.69
120063	2024-09-25	WOOD RODGERS, INC.	Inv# 184343	Thru 8/31 BS29 inspection	\$18,991.41		
		Total for Check:	120063			\$18,991.41	\$61,344.00
120064	2024-09-25	YSI INCORPORATED	Inv# 1097547	FIELD EQUIPMENT REPAIRS	\$43.50		
		Total for Check:	120064			\$43.50	\$19,904.56
120065	2024-09-25	ZARETSKY ENGINEERING SOLUTIONS	Inv# 3682	Phoenix Controls Labor Regular	\$2,250.00		
120065	2024-09-25	ZARETSKY ENGINEERING SOLUTIONS	Inv# 3682	Phoenix Controls Labor Regular	\$465.00		
120065	2024-09-25	ZARETSKY ENGINEERING SOLUTIONS	Inv# 3682	Discount	(\$22.50)		
		Total for Check:	120065			\$2,692.50	\$2,692.50

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978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950426	9/9 4865 gal s.hypochlorite	\$8,377.04		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950426	CA mill	\$205.24		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950426	discount	(\$167.54)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950427	9/9 4863 gal s.hypochlorite	\$8,373.60		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950427	CA mill	\$205.15		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950427	discount	(\$167.47)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950428	9/9 4909 gal s.hypochlorite	\$8,452.81		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950428	CA mill	\$207.09		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950428	discount	(\$169.06)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950547	9/10 5093 gal s.hypochlorite	\$8,769.64		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950547	CA mill	\$214.86		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950547	discount	(\$175.39)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950559	9/10 4921 gal s.hypochlorite	\$8,473.47		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950559	CA mill	\$207.60		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950559	discount	(\$169.47)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950560	9/10 4956 gal s.hypochlorite	\$8,533.74		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950560	CA mill	\$209.08		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950560	discount	(\$170.67)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950561	9/10 4857 gal s.hypochlorite	\$8,363.27		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950964	discount	(\$171.43)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950561	discount	(\$167.27)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950561	CA mill	\$204.90		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950562	9/10 5014 gal s.hypochlorite	\$8,633.61		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950562	CA mill	\$211.52		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950562	discount	(\$172.67)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950691	9/11 4907 gal s.hypochlorite	\$8,449.36		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950691	CA mill	\$207.01		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950691	discount	(\$168.99)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950692	9/11 4801 gal s.hypochlorite	\$8,266.84		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950692	CA mill	\$202.54		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950692	discount	(\$165.34)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950693	9/11 4873 gal s.hypochlorite	\$8,390.82		

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978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950693	CA mill	\$205.58		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950693	discount	(\$167.82)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950694	9/11 4887 gal s.hypochlorite	\$8,414.93		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950694	CA mill	\$206.17		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950694	discount	(\$168.30)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950821	9/12 4842 gal s.hypochlorite	\$8,337.44		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950821	CA mill	\$204.27		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950821	discount	(\$166.75)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950822	9/12 4822 gal s.hypochlorite	\$8,303.00		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950822	CA mill	\$203.42		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950822	discount	(\$166.06)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950823	9/12 4822 gal s.hypochlorite	\$8,303.00		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950823	CA mill	\$203.42		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950823	discount	(\$166.06)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950824	9/12 4832 gal s.hypochlorite	\$8,320.22		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950824	CA mull	\$203.85		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950824	discount	(\$166.40)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950963	9/13 4780 gal s.hypochlorite	\$8,230.68		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950963	CA mill	\$201.65		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950963	discount	(\$164.61)		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950964	9/13 4978 gal s.hypochlorit	\$8,571.62		
978536	2024-09-19	JCI JONES CHEMICAL, INC	Inv# 950964	CA mill	\$210.00		
		Total for Check:	978536			\$152,247.14	\$1,284,418.72
978537	2024-09-19	U.S. BANK N.A. MINNESOTA-PARS	Inv# PARS Q1 JUL-SEPT2024	OPEB Trust Contrib.	\$160,000.00		
		Total for Check:	978537			\$160,000.00	\$160,000.00
978538	2024-09-19	CALIFORNIA DEPARTMENT OF TAX & FEE ADMIN	Inv# 024-792532 Q3 PP#2	Use Tax Q3 PP#2	\$2,111.00		
		Total for Check:	978538			\$2,111.00	\$6,052.00
Run Date: 9/24/2024					\$3,339,126.84	\$3,339,126.84	

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803970	2024-09-04	SIGMA-ALDRICH, INC.	Inv# 563328905	lab Supplies	\$394.76		
803970	2024-09-04	SIGMA-ALDRICH, INC.	Inv# 563328905	trans/ Handling	\$37.39		
Total for Check:		803970				\$432.15	\$4,994.02
803971	2024-09-04	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021476658	3 YR SEVICE CONTRACT	\$74,080.56		
803971	2024-09-04	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021476658		\$66,837.25		
803971	2024-09-04	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021476658		\$7,243.31		
803971	2024-09-04	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021476658		(\$74,080.56)		
Total for Check:		803971				\$74,080.56	\$74,080.56
803972	2024-09-04	WECK LABORATORIES, INC.	Inv# W4H0299	BPO WATER ANALYSIS	\$120.00		
803972	2024-09-04	WECK LABORATORIES, INC.	Inv# W4H0300	BPO WATER ANALYSIS	\$195.00		
803972	2024-09-04	WECK LABORATORIES, INC.	Inv# W4H0305	BPO WATER ANALYSIS	\$130.00		
803972	2024-09-04	WECK LABORATORIES, INC.	Inv# W4H0308	BPO WATER ANALYSIS	\$120.00		
Total for Check:		803972				\$565.00	\$7,475.00
803973	2024-09-04	WESTAIR GASES & EQUIPMENT	Inv# 0011884543	Lab helium,nitrogen	\$1,706.62		
803973	2024-09-04	WESTAIR GASES & EQUIPMENT	Inv# 0011884543	haz.mtl, frt, fuel surcharge	\$59.12		
Total for Check:		803973				\$1,765.74	\$26,166.02
Run Date: 9/4/2024					\$76,843.45	\$76,843.45	

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803974	2024-09-11	IRON MOUNTAIN	Inv# 202907818	BPO ARCHIVAL SERVICES	\$159.54		
803974	2024-09-11	IRON MOUNTAIN	Inv# JTJM143	BPO ARCHIVAL SERVICES	\$4,787.64		
803974	2024-09-11	IRON MOUNTAIN	Inv# JTJM143		\$5.27		
		Total for Check:	803974			\$4,952.45	\$15,374.48
803975	2024-09-11	SIGMA-ALDRICH, INC.	Inv# 563377826	Supplies	\$515.48		
803975	2024-09-11	SIGMA-ALDRICH, INC.	Inv# 563377826	trans/handling	\$19.85		
		Total for Check:	803975			\$535.33	\$5,529.35
803976	2024-09-11	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021477118		\$21.75		
803976	2024-09-11	THERMO ELECTRON NORTH AMERICA LLC	Inv# 9021478713		\$2,172.83		
		Total for Check:	803976			\$2,194.58	\$27,098.36
803977	2024-09-11	WECK LABORATORIES, INC.	Inv# W4H0880	BPO WATER ANALYSIS	\$260.00		
803977	2024-09-11	WECK LABORATORIES, INC.	Inv# W4H0889	BPO WATER ANALYSIS	\$130.00		
803977	2024-09-11	WECK LABORATORIES, INC.	Inv# W4H0895	BPO WATER ANALYSIS	\$520.00		
		Total for Check:	803977			\$910.00	\$8,385.00
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011886035	haz.mtl, frt, fuel surcharge	\$59.12		
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011886035	Water Prod-nitrogen	\$38.76		
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011886497	argon	\$1,224.13		
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011886497	frt,fuel surcharge,haz.mtl	\$59.12		
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011888648	nitrogen	\$121.59		
803978	2024-09-11	WESTAIR GASES & EQUIPMENT	Inv# 0011888648	haz.mtl, frt, fuel surcharge	\$59.12		
		Total for Check:	803978			\$1,561.84	\$27,727.86
Run Date:					\$10,154.20	\$10,154.20	

Orange County Water District

Check Register

Begin Date: 2024-09-12

End Date: 2024-09-18

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
803979	2024-09-18	ALTA FOODCRAFT	Inv# 12440962	BPO FIRST AID SUPPLIES	\$420.63		
803979	2024-09-18	ALTA FOODCRAFT	Inv# 12440962		\$5.95		
Total for Check: 803979						\$426.58	\$3,571.25
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563427652	JULIO POLANCO	\$367.58		
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563427652	Trans/handling	\$21.18		
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563431753	Supplies	\$662.29		
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563431753	Trans/handling	\$23.59		
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563441974	Supplies	\$182.05		
803980	2024-09-18	SIGMA-ALDRICH, INC.	Inv# 563441974	Trans/handling	\$44.22		
Total for Check: 803980						\$1,300.91	\$6,830.26
803981	2024-09-18	WECK LABORATORIES, INC.	Inv# W4H1278	BPO WATER ANALYSIS	\$130.00		
803981	2024-09-18	WECK LABORATORIES, INC.	Inv# W4H1279	BPO WATER ANALYSIS	\$130.00		
803981	2024-09-18	WECK LABORATORIES, INC.	Inv# W4H1280	BPO WATER ANALYSIS	\$130.00		
803981	2024-09-18	WECK LABORATORIES, INC.	Inv# W4H1281	BPO WATER ANALYSIS	\$130.00		
Total for Check: 803981						\$520.00	\$8,905.00
803982	2024-09-18	WESTAIR GASES & EQUIPMENT	Inv# 0011811797	argon & nitrogen	\$62.97		
803982	2024-09-18	WESTAIR GASES & EQUIPMENT	Inv# 0011811797	haz.mtl, product surcharge	\$17.65		
803982	2024-09-18	WESTAIR GASES & EQUIPMENT	Inv# 0011891445	helium,nitrogen	\$1,828.22		
803982	2024-09-18	WESTAIR GASES & EQUIPMENT	Inv# 0011891445	haz.mtl, frt, fuel surcharge	\$59.11		
Total for Check: 803982						\$1,967.95	\$29,695.81
Run Date: 9/17/2024					\$4,215.44	\$4,215.44	

Orange County Water District

Check Register

Begin Date: 2024-09-19

End Date: 2024-09-25

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Accounts Payable Check Register Presented for Board Ratification and/or Approval

Check No.	Date	Vendor Name	Invoice #	Purpose	Invoice Amount	Check Amount	FYTD
803983	2024-09-25	RUTAN & TUCKER, LLP	Inv# 1002983	Jul24 legal/General Matters	\$2,833.60		
803983	2024-09-25	RUTAN & TUCKER, LLP	Inv# 1002984	Jul24 legal/Water Resources	\$1,260.00		
803983	2024-09-25	RUTAN & TUCKER, LLP	Inv# 1002985	Jul24 legal/Admin Matters	\$4,824.00		
803983	2024-09-25	RUTAN & TUCKER, LLP	Inv# 1002986	Jul24 legal/Reclaim.Wtr.BPP	\$14,544.00		
803983	2024-09-25	RUTAN & TUCKER, LLP	Inv# 1002987	Jul24 legal/PFAS	\$3,396.00		
Total for Check: 803983						\$26,857.60	\$81,265.02
803984	2024-09-25	WECK LABORATORIES, INC.	Inv# W4H1929	BPO WATER ANALYSIS	\$300.00		
Total for Check: 803984						\$300.00	\$9,205.00
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0011894430	propane	\$544.53		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0011894430	haz.mtl,COC cylinder maint	\$22.49		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0011894970	helium,nitrogen	\$1,736.53		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0011894970	haz.matl, frt, fuel surcharge	\$59.12		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612143	Aug24 cylinder rental	\$20.82		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612144	Aug24 cylinder rental	\$815.82		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612144	Aug24 cylinder rental	\$314.25		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612144	Aug24 cylinder rental	\$18.41		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612144	Aug24 cylinder rental	\$9.21		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612145	Aug24 cylinder rental	\$168.13		
803986	2024-09-25	WESTAIR GASES & EQUIPMENT	Inv# 0080612146	Aug24 cylinder rental	\$1,049.27		
Total for Check: 803986						\$4,758.58	\$34,454.39
Run Date: 9/24/2024					\$31,916.18	\$31,916.18	