

**COACHELLA VALLEY WATER DISTRICT
NOTICE OF PUBLIC HEARING
REGARDING PROPOSED ADJUSTMENTS AND INCREASES TO RATES FOR
CANAL WATER SERVICE CHARGES**

NOTICE IS HEREBY GIVEN that the Coachella Valley Water District (the “District”) will reschedule a public hearing originally scheduled for July 22, 2025 at 8:00 a.m., to July 24, 2025 at 1:30 PM or as soon thereafter as practicable, in the Board Chambers of the District offices, located at 51501 Tyler Street, Coachella, CA 92236, to consider adopting adjustments to and increases in the rates of its canal water service charges. Information regarding the proposed Fiscal Year 2026 budget and proposed rates is available online at: <https://cvwd.org/151/Board-Agendas>.

Reasons for the Proposed Water Rate Increases. The District operates the Coachella Canal, a 123-mile aqueduct that conveys Colorado River water (“canal water”) from the All-American Canal to the Coachella Valley to serve more than 1,000 accounts. The District is committed to providing the highest quality canal water services at the lowest possible rates for our customers. While the District continually strives for cost reductions and better utilization of the assets it holds, it also needs to keep pace with inflation, increasing operations and maintenance costs, and other cost increases, many of which it cannot control. To evaluate those costs, the District engaged an independent consultant to evaluate the District’s financial plan and revenue requirements for the next five years. Based on that analysis and the resulting Cost of Service Study Report, the District has determined to adjust the rate structure and increase the rates for the canal water service charges to enable it to: recover current and projected increases in the costs of operating the canal water system, including operations and maintenance, capital infrastructure improvements, drain and lateral replacements (e.g., gate and pumping infrastructure), energy costs, personnel costs, supplies and services, equipment, and quagga mussel mitigation and regulation, costs to comply with State and Federal regulatory requirements, all while avoiding operational deficits and depletion of reserves and continuing to operate the utility in a financially prudent manner.

Basis upon Which the Water Rates are Calculated. The proposed rate structure for the canal water service charges has two customer classes—Class 1 and Class 2—and is comprised of three components—a Gate Charge, an Irrigation Water Commodity Charge, and an Outside of Improvement District 1 Surcharge. Class 1 customers consist of all canal water customers who use canal water for commercial agricultural activities—i.e., customers who use canal water for the purpose of producing an agricultural commodity for commercial purposes, including growing crops and raising animals for the commercial production and/or sale of food, fiber, fuel and other products. Class 2 customers consist of all other canal water customers—i.e., customers who use canal water for: groundwater replenishment, including the District’s Replenishment Funds; drinking water production; landscape irrigation; recreation; and other activities, including, but not limited to, golf courses, and hunting clubs.

Gate Charge. The Gate Charge is a charge designed to recover the District’s costs for the Zanjeros (canal operators) to open, set and monitor irrigation gates that allow Canal water to flow to irrigated properties. The Gate Charge is imposed for each scheduled gate order (i.e., a District visit to open, close, or otherwise modify a gate position) and each unscheduled gate order requested by a property owner or customer.

Irrigation Water Commodity Charge. The Irrigation Water Commodity Charge (IWCC) is a per acre foot charge that recovers the costs for all water purchases, costs to move the water through the Canal system, operating expenses, capital outlays, and administrative costs. The costs include the quagga mussel mitigation costs, which are now incorporated into the IWCC.

Outside of Improvement District 1 Surcharge. The District receives an allocation of the general ad valorem property tax revenue collected by Riverside County within Improvement District 1 (“ID-1”). The ad valorem property tax revenue is used, in part, to defray the costs of providing canal water services to canal water service customers located in ID-1. The District does not receive any allocation of ad valorem property tax revenues collected from properties located outside of ID-1. The Outside of ID-1 Surcharge will be imposed only on customers located outside ID-1 and is designed to recover the District costs incurs to serve these customers and to ensure equitable treatment of customers both inside and outside ID-1. The Outside of ID-1 Surcharge is a

fixed charge based on property acreage and is calculated annually by dividing the ID-1 property tax revenue in a given year by the total acres within ID-1 receiving canal water service.

Proposed Water Rates. The District is proposing to adopt rates for its canal water service charges for five years. If approved, the monthly rates will be effective for canal water services provided on and after August 1, 2025 and will be increased each July 1 thereafter as set forth in the tables on pages 2 and 3 of this notice. The rates that may be implemented are the maximum rates that may be imposed by the District in each of those years. Before adjusting rates each year, however, the Board of Directors will to determine if the full amount of any rate increases is necessary.

RATES FOR CANAL WATER SERVICE CHARGES EFFECTIVE AUGUST 1, 2025
Volumetric Charge (\$/AF)

Customer Class	Irrigation Water Commodity Charge
Class 1	\$ 40.14
Class 2	\$ 87.57
Construction/Industrial	\$ 65.81
Gate Order	Gate Charge (\$/Read)
Scheduled	\$ 35.20
Unscheduled	\$ 70.40

Outside of Improvement District 1 Surcharge (\$/Acre): \$ 4.52

RATES FOR CANAL WATER SERVICE CHARGES EFFECTIVE JULY 1, 2026
Volumetric Charge (\$/AF)

Customer Class	Irrigation Water Commodity Charge
Class 1	\$ 41.86
Class 2	\$ 92.98
Construction/Industrial	\$ 70.67
Gate Order	Gate Charge (\$/Read)
Scheduled	\$ 36.50
Unscheduled	\$ 73.00

Outside of Improvement District 1 Surcharge (\$/Acre): \$ 4.65

RATES FOR CANAL WATER SERVICE CHARGES EFFECTIVE JULY 1, 2027
Volumetric Charge (\$/AF)

Customer Class	Irrigation Water Commodity Charge
Class 1	\$ 43.36
Class 2	\$ 98.03
Construction/Industrial	\$ 77.13
Gate Order	Gate Charge (\$/Read)
Scheduled	\$ 37.35

Unscheduled \$ 74.71

Outside of Improvement District 1 Surcharge (\$/Acre): \$ 4.79

RATES FOR CANAL WATER SERVICE CHARGES EFFECTIVE JULY 1, 2028
Volumetric Charge (\$/AF)

Customer Class	Irrigation Water Commodity Charge
Class 1	\$ 44.72
Class 2	\$ 100.77
Construction/Industrial	\$ 80.21

Gate Order	Gate Charge (\$/Read)
Scheduled	\$ 38.94
Unscheduled	\$ 77.88

Outside of Improvement District 1 Surcharge (\$/Acre): \$ 4.94

RATES FOR CANAL WATER SERVICE CHARGES EFFECTIVE JULY 1, 2029
Volumetric Charge (\$/AF)

Customer Class	Irrigation Water Commodity Charge
Class 1	\$ 49.82
Class 2	\$ 114.82
Construction/Industrial	\$ 89.32

Gate Order	Gate Charge (\$/Read)
Scheduled	\$ 40.60
Unscheduled	\$ 81.20

Outside of Improvement District 1 Surcharge (\$/Acre): \$ 5.09

Public Hearing and Written Protests. Any record owner of a parcel upon which the canal water service charges are proposed to be imposed and any tenant directly liable for the payment of canal water service charges (i.e., a customer of record who is not a property owner) may submit a written protest to the proposed canal water service charges; however, only one protest will be counted per parcel. If your name does not appear as the record owner of a parcel on the last equalized secured property tax assessment roll for the county, then you must submit with your written protest written evidence that you are the current record owner of the parcel or are otherwise obliged to pay the charges.

Written comments or objections must be submitted to the Clerk of the Board by the end of public comment period at the hearing; failure to timely object in writing bars any right to challenge the charges in court, and any such action will be limited to issues identified in such objections. To protest the rate increases, a property owner or customer or record must submit a signed written protest, stating that it protests the rates and identifies a parcel by address, assessor's parcel number, or CVWD account number, and submit it to the Clerk of the Board at the hearing or via email to SBermudez@cvwd.org or via mail at P.O. Box 1058, Coachella, CA 92236.

Oral comments may be made during the meeting before conclusion of the hearing but will not constitute a protest unless a written protest is also submitted. The Board will consider adoption of the following: Ordinance No. 1437.6, Canal Irrigation and Drainage System Rules and Regulations.

For information on how to provide public comment at the meeting, please refer to the July 24, 2025 agenda. The agenda is posted at least 72 hours before the meeting and can be found on the District's website at www.cvwd.org/151/Board-Agendas. You may also contact the Clerk of the Board for additional information at (760) 398-2651 or via email at SBermudez@cvwd.org.

Upon the conclusion of the Public Hearing, the Board of Directors will consider adoption of the proposed rate increases. If written protests against the proposed rates are not presented by a majority of the property owners or tenants of the identified parcels subject to the proposed charges, the Board of Directors can adopt the rate increases. A copy of the Ordinance, as proposed, and the cost of service study which supports it are posted and available for review at the following locations:

Coachella Valley Water District
Steve Robbins Administration Building
75515 Hovley Lane East
Palm Desert, California

Coachella Valley Water District
Coachella Office
51501 Tyler Street
Coachella, California

Additionally, copies are available by calling the District at (760) 398-2651 ext. 2217 or at the District's web site: <https://cvwd.org/544/Public-Notices>.

Optional Protest Form (to be used only if you wish to protest the proposed rate increases)

I, _____ (please print name) am the property owner of record or the customer of record for the property located at _____ (service address, account number, or Assessor's Parcel Number). I oppose the proposed canal water rate charges for the following reasons: _____

Signature _____

Date _____

If you use this form as your written protest, please print and sign your name in ink, and mail the form in a stamped envelope to: Clerk of the Board, Coachella Valley Water District, P.O. Box 1058, Coachella, CA 92236. If mailed, please provide sufficient time for the District to receive your written protest before the close of the Public Hearing to be held on July 24, 2025, at 1:30 PM, in the Board Chambers of the District offices located at 51501 Tyler Street, Coachella, CA 92236. Any written protest received by the District after the close of the Public Hearing will not be tabulated.

Si necessita una copia de este documento en Español por favor contáctenos al la dirección mencionada arriba.

ORDINANCE NO. 1437.~~56~~

AN ORDINANCE OF THE
COACHELLA VALLEY WATER
DISTRICT APPROVING AND
ADOPTING

Canal Irrigation and Drainage System Rules and Regulations

BE IT ORDAINED by the Board of Directors of the Coachella Valley Water District that the following “Canal Irrigation and Drainage System Rules and Regulations” are hereby approved and adopted.

COACHELLA VALLEY WATER DISTRICT



CANAL IRRIGATION AND DRAINAGE SYSTEM RULES AND REGULATIONS

Approved on ~~March~~July 25, 2024, 2025

Table of Contents

	Page
Part 1	Definitions..... 8
1-1	Coachella Valley Water District Definitions 8
Part 2	Authority 15
2-1	General Provisions 15
2-1.1	Board..... 15
2-1.2	General Manager..... 15
2-2	Inspectors 15
2-2.1	Entry to Premises 15
2-2.2	Credentials 15
2-3	Fees, Charges and Services 15
2-4	Policy Exceptions and Exemptions 15
Part 3	Initial Application for Service..... 16
3-1	General Provisions 16
3-1.1	Property Owner Responsibility..... 16
3-1.2	Application for Service Inside ID1 16
3-1.3	Construction Water Deposits 17
3-1.4	Application for Canal Water Service Outside of ID1 17
Part 4	Water Orders 18
4-1	General Provisions 18
4-2	Scheduled Orders 19
4-3	Unscheduled Orders 19
4-4	On-line Ordering Process 19
4-5	Measurement of Water 19
Part 5	Water Use Outside Improvement District No. 1 20
5-1	General Provisions 20
5-2	Eligibility..... 20
5-3	Service Agreement 20
5-3.1	Priority 20
5-3.2	Distribution of Colorado River Water 20
5-3.3	Groundwater Production 20

5-3.4	Irrigation System.....	20
5-3.5	Reporting of Water	21
5-3.6	Water Conservation	21
5-3.7	Canal Water Rate	21
5-3.8	Term, Quantity, and Location.....	21
5-3.9	Five-Year Reviews.....	21
5-3.10	Groundwater Overdraft.....	22
5-3.11	Inspection of Works.....	22
5-3.12	Rights-of-Access.....	22
5-3.13	Books, Records, and Reports.....	22
5-4	Notices.....	23
Part 6	Charges.....	24
6-1	General Provisions	24
6-2	Water Rates.....	24
6-2.1	Class 1 – Agricultural Water Customers	24
6-2.2	Class 2 – All Other Canal Water Customers	24
6-2.3	Construction Water Customers	24
6-2.4	Outside ID1 Customers.....	24
6-3	Volumetric Charges	24
6-3.1	Irrigation Water Commodity Charge	24
6-3.2	Quagga Mussel Mitigation Surcharge	2525
6-3.3	Water Supply Surcharge	2525
6-4	Miscellaneous Charges.....	25
6-4.1	New Account Establishment Fee.....	25
6-4.2	Return Payment Charge	25
6-4.3	Gate Charges.....	25
6-4.4	City of Coachella Utility User Tax (UUT)	25
6-4.5	Outside of ID1 Surcharge	25
6-4.6	Unauthorized Operations Charge.....	2626
6-5	Irrigation Water Availability Assessment.....	2626
6-5.1	Background.....	26
Part 7	Billing, Termination, and Renewal of Service.....	28

7-1	Billing.....	28
7-1.1	General Provisions.....	28
7-1.2	Rendering of Bill.....	28
7-1.3	Canal Water Service Information on Bill.....	28
7-1.4	Person to be Billed.....	28
7-1.5	Payment.....	28
7-1.6	Adjustment of Bill.....	2929
7-2	District Initiated Billing Adjustment.....	29
7-3	Delinquent Account.....	29
7-3.1	Liens and Property Tax Transfer.....	30
7-4	Denial of Canal Water Delivery.....	30
7-4.1	CVWD Initiated.....	30
7-4.2	Denial of Canal Water due to Dangerous or Unsanitary Conditions.....	30
7-4.3	At Customer's Request.....	31
7-5	Restoration of Canal Water Service.....	31
7-5.1	General Provisions.....	31
7-5.2	Unauthorized Restoration.....	31
Part 8	Canal and Irrigation Water Infrastructure.....	32
8-1	General.....	32
8-2	Design and Construction.....	32
8-2.1	Design.....	32
8-2.2	Construction.....	32
8-3	Facility Ownership.....	32
8-4	Infrastructure Location.....	32
8-5	Use of Rights-of-Way, Pipelines, and Structures.....	33
8-5.1	Air-Gap Separation.....	34
8-5.2	Reduced Pressure Principle Backflow Prevention Device (RP).....	34
8-5.3	Existing Connection without an Airgap.....	34
8-5.4	Customer Back Up Water Supply.....	34
8-6	Canal and Irrigation System Operation.....	35
8-7	Procedure for Construction of New Canal Distribution Laterals to Lands within ID1..	35
Part 9	Drainage Water Service Infrastructure.....	36

9-1	General.....	36
9-2	Design and Construction.....	36
9-3	Facility Ownership.....	36
9-4	Infrastructure Location.....	36
9-5	Use of Rights of Way, Pipelines, and Structures.....	36
9-6	Connection to CVWD Drainage System.....	37
9-7	Regulatory Impacts to Drainage System.....	37
Part 10	Beneficial Use of Water.....	38
10-1	Beneficial Use – Waste of Water.....	38
Part 11	Conditions of Canal Water Service.....	39
11-1	General Provisions.....	39
11-1.1	Interruption of Canal Water Service.....	39
11-1.2	Maintenance of Canal Water Service.....	39
11-1.3	Suspension of Canal Water Service.....	39
11-1.4	Responsibility.....	39
11-1.5	Liability.....	40
11-1.6	Quality of Water.....	40
11-2	Change in Water Usage.....	40
11-3	Communication.....	40
11-3.1	To Customer.....	40
11-3.2	To CVWD.....	40
11-4	Resale of Water.....	40
11-5	Unauthorized Operation or Use of Canal Water.....	41
11-6	Unused Connection.....	41
11-7	Damage.....	42
Part 12	Canal Water Shortage Contingency Plan.....	43
12-1	Background.....	43
12-2	Priorities.....	43
Part 13	Golf Course and Other Non-Agricultural Water Service.....	4444
13-1	Background.....	44
13-2	Back-up Supply.....	44
13-3	Primary Source of Water.....	45

13-4	Secondary Source of Water.....	45
13-5	Conservation Charge.....	45
13-6	Canal Water Shortage.....	46
13-7	Water Production Metering Agreement.....	46
13-8	Groundwater Protection.....	46
13-9	Cross-Connection Prevention.....	47
13-10	Construction of Backflow Preventers.....	47
13-10.1	Air-Gap Separation (AG).....	47
13-10.2	Double Check Valve Assembly (DC).....	47
13-10.3	Reduced Pressure Principle Backflow Prevention Device (RP).....	48
13-11	Location of Backflow Preventers.....	48
13-11.1	Air-Gap Separation (AG).....	48
13-11.2	Double Check Valve Assembly (DC).....	48
13-11.3	Reduced Pressure Principle Backflow Prevention Device (RP).....	48
13-12	Type of Protection Required.....	48
Part 14	Enforcement and Appeals.....	5050
14-1	General Provisions.....	5050
14-2	Corrective Action.....	5050
14-3	Appeals.....	5050
14-4	Suspension of Enforcement.....	5151
14-5	Exhaustion of Administrative Remedies.....	5151
Part 15	Validity.....	5252
Part 16	Repeals.....	5353
Appendix A-1	Canal Water Service Rates (as approved by the Board and in April 2016 but adjusted annually as part of the budget process).....	5454
Appendix A-2	Miscellaneous Charges.....	5655
Appendix A-3	Deposit for Canal Water Service Charges for Construction Meters Effective July 1 of Each Fiscal Year.....	5756
Appendix A-4	ID1 Boundary Map.....	5857
Appendix A-5	Groundwater Replenishment Assessment Charge Areas of Benefit.....	5958
Appendix A-6	Code of Federal Regulations 43 Part 417.....	6059

Part 1 Definitions

1-1 Coachella Valley Water District Definitions

Unless the context specifically indicates otherwise, the meaning of words or terms used in these Regulations shall be as follows:

1. ACCOUNT – The meter number and sequence and/or 12-digit account number by which the Coachella Valley Water District holds on behalf of the Customer to record the provision of Canal Irrigation and Drainage Water Service. See terms Customer and Canal Irrigation and Drainage Water Service.
2. ACCOUNT HOLDER – The name under which water is ordered and billed as related to the Meter Number and Sequence Number. See Account.
3. ACREAGE – The amount of land under one Account.
4. AGRICULTURE – Cultivation of crops for commercial purposes, including growing crops and raising animals for the commercial production/sale of food, fiber, fuel, and other products.
5. AIR-GAP SEPARATION (AG) – The physical break between the supply line and a receiving vessel.
6. APPLICANT (PROPOSED CUSTOMER) – Any Person, firm, corporation, association or agency who desires to obtain Canal Irrigation Water Service from Coachella Valley Water District.
7. APPLICATION – Form for applying for water delivery.
8. APPURTENANCES – Meter, valve, vault, over-flow stand, and any other water related device.
9. AREA OF BENEFIT – Specified geographic boundary that benefits from groundwater replenishment. If a Replenishment Assessment Charge (RAC) is levied by the CVWD Board of Directors, Property Owners inside the Area of Benefit may be subject to a RAC on their Groundwater production according to California Water Code sections 31630-31639. See Appendix A-5 for a map of Groundwater Replenishment Assessment Charge Areas of Benefit.
10. ASSESSOR’S PARCEL NUMBER – A number assigned by the County tax assessor in order to identify a particular Property.
11. AUXILIARY WATER SUPPLY – Any water supply on or available to the Property other than the water purveyor’s potable water supply.

12. BENEFICIAL USE – To be determined by the General Manager or an agent of the General Manager. Decisions will be based on: land use, crop types, methods of irrigation, leaching, recreation, preservation of fish & wildlife, storage, increased expense or inconvenience, conservation costs, future uses, reclamation, and physical solutions.
13. BILLING – Monthly statement sent to the Customer, which includes bill detail, bill summary, account information, and water use history. See Account Holder.
14. BOARD – The Board of Directors of the Coachella Valley Water District.
15. CANAL IRRIGATION AND DRAINAGE WATER SERVICE INFRASTRUCTURE (WATER SYSTEM) – The canal, distribution lateral pipelines, pumping stations, reservoirs, drainage pipelines, and appurtenances, constructed by the Bureau of Reclamation for CVWD, or acquired by CVWD, for the purpose of providing Canal Irrigation and Drainage Water Service.
16. CANAL WATER – Colorado River Water delivered via the Coachella Branch of the All American Canal through distribution pipelines to Customers or to the terminal reservoir, Lake Cahuilla.
17. CANAL WATER SERVICE –The delivery of Colorado River Water to Customers for any Beneficial Use. See Beneficial Use.
18. CLASS OF SERVICE – Based on intended and/or actual usage of water as defined in Appendix A-1.
19. COMMODITY CHARGE – A quantitative charge for the amount of water delivered to a Property, either metered or estimated, based on the Rate Code applicable to the Property. Commodity Charges shall be billed monthly based upon a price per acre-foot of water delivered.
20. CONTRACTOR – Any individual, firm, corporation, partnership or association duly licensed by the State of California to perform the type of work to be done under a permit or agreement.
21. CONTRACTED WATER RATE – A volumetric charge between CVWD and its Customer defined by a legally binding agreement.
22. CUSTOMER – Any Person, Property Owner, Tenant, firm, corporation, association or agency who uses or desires to obtain Canal Irrigation and Drainage Water Service from Coachella Valley Water District.
23. CVWD – The Coachella Valley Water District organized and operated pursuant to the provisions of the County Water District law.

24. DEPOSIT – Monies required to be deposited with CVWD for the purpose of constructing a Service Connection or installing a construction meter.
25. DEVELOPMENT – The uses to which the land which is subject to the parcel map shall be put, the buildings to be constructed on it, and all alterations of the land and construction incident thereto.
26. DEVELOPMENT DESIGN MANUAL (DDM) – CVWD’s Development Design Manual provides comprehensive procedural and technical requirements for the planning, design and construction of CVWD service infrastructure required for new development.
27. DISTRIBUTION UNIFORMITY – A term used in irrigation efficiency that measures the consistency of the irrigation event.
28. DOUBLE CHECK VALVE ASSEMBLY (DC) – The assembly of at least two independently acting check valves including tightly closing shut-off valves on each side of the check valve assembly and test cocks available for testing the water tightness of each check valve.
29. DRAINAGE WATER SERVICE – Drainage Water Service shall include all waters that leave the Customer’s property through private-drain tile systems.
30. EASEMENT – A nonpossessory interest held by one Person in land or Right-of-Way of another whereby the first Person is accorded partial use of such land for a specific purpose. An easement restricts but does not abridge the rights of the Owner to the use and enjoyment of the land.
31. GATE CHARGE – The fee to turn on or turn off Canal Water to a Customer.
32. GENERAL MANAGER (GM) – The General Manager of CVWD or his/her appointed representative.
33. GROUNDWATER – Water produced through wells from any aquifer underlying the Coachella Valley.
34. IMPROVEMENT – Refers to any street work and/or utilities to be installed or agreed to be installed, by the Subdivider, public agencies, private utilities or any other entity approved by the local agency or by a combination thereof, and is necessary to ensure consistency with, or implementation of, the general plan or any applicable specific plan.
35. IMPROVEMENT DISTRICT (ID) – An Irrigation Water Improvement District within a portion of CVWD’s Service Area, which is formed for the purpose of constructing or improving Canal Irrigation and Drainage Water Service by selling bonds to fund the needed infrastructure.

36. IRRIGATION WATER AVAILABILITY ASSESSMENT (IWAA) – The yearly charge assessed where irrigation water is available, whether used or not, pursuant to the Uniform Standby Charge Procedures Act commencing at California Government Code Section 54984.
37. LIEN – The process of levying property to recapture unpaid charges for water, other services, and any damages to CVWD properties.
38. METER NUMBER – Number assigned to delivery point for service delivery.
39. MISCELLANEOUS CHARGE – Other fees for water service that are not the base Commodity Charge used to offset the cost of purchased water.
40. NONPOTABLE WATER – Either Recycled Water produced by wastewater reclamation plants, Canal Water or a combination of both.
41. NORMAL WORKING HOURS – The Customer Service Department is open Monday through Friday from 8:00 a.m. to 5:00 p.m. and Saturdays from 8:00 a.m. to 4:00 p.m.
42. ORDINANCE – Specific rules or regulations of the Coachella Valley Water District.
43. OVERFLOW STAND – A vertical pipe normally 36-inches in diameter placed between a CVWD delivery point and the water-user system, to prevent water from flowing back into the CVWD system or overflowing a meter or reservoir; serves the same purpose as a backflow device. This overflow shall be one foot lower than the meter weir.
44. PARCEL – Generally refers to a piece of land that cannot be designated by a lot number.
45. PERMIT – An official document or certificate issued by the authority having jurisdiction, which authorizes the performance of a specified activity.
46. PERSON – Any individual, firm, company, corporation, association, political subdivision, city, county, district, the State of California, the United States of America or any department or agency thereof. The singular in each case shall include the plural.
47. PRIORITY – Preferential consideration for water deliveries when lines are at capacity, water is in temporary limited supply, and/or crops are in jeopardy. The initial decision is made by the Zanjero Supervisor; the final decision is made by the General Manager.
48. PROPERTY – Any real Property, including any lot, Parcel, premises, dwelling unit or building unit or portion thereof that is the subject of a request for service or to which service is being rendered.

49. **PROPERTY OWNER or OWNER** – Any Person, agent, firm or corporation having legal or equitable interest in the Property.
50. **PROPERTY TAX TRANSFER**– The process of levying property, through annual property taxes, to recapture unpaid charges for water and other services.
51. **PRORATE** – When orders on a particular line exceed the capacity of that line, the Zanjero may reduce all deliveries to equal the capacity of the line. If there is a temporary shortage in the main canal, all water orders will be reduced by an equal percentage to equal the available amount of water in the main canal. During a period of temporary shortage, any water order taken will not exceed an amount equal to the average of the previous month’s water orders.
52. **RECYCLED WATER** – Recycled water generated by wastewater reclamation plants meeting the requirements of Section 60301.230 of Title 22 of the California Code of Regulations, including any amendments thereof.
53. **REDUCED PRESSURE PRINCIPLE BACKFLOW PREVENTION DEVICE (RP)** – A backflow preventer incorporating not less than two check valves, an automatically operated differential relief valve located between the two check valves, a tightly closing shut-off valve on each side of the check valve assembly, and equipped with necessary test cocks for testing.
54. **REGULATIONS** – The current edition of, and any amendments or revisions to, CVWD’s Canal Irrigation and Drainage System Rules and Regulations.
55. **RENDERED** – Presented for payment or consideration. A bill is considered rendered when it is delivered to the U.S. Post Office, sent electronically or by other means is presented for payment.
56. **RESTORE** – To reestablish water delivery to a Property or Parcel when water has been terminated.
57. **RIGHT-OF-WAY(ROW)** – Any strip or area of land, including surface, overhead, or underground, granted by deed or easement, for construction and maintenance according to designated use, such as for drainage and irrigation canals and ditches, electric power, telephone lines, gas, oil, water and other pipelines, highways and other roadways, sewers, surface water detention and flow, and tunnels.
58. **SCHEDULED ORDERS** – Canal Water orders placed with CVWD prior to 4:00 p.m. the business day before the water order is to become effective.
59. **SEQUENCE NUMBER** – Number used in conjunction with the Meter Number to distinguish between multiple users on one meter.

60. SERVICE AREA – The area within Improvement District Number 1 (ID1) that currently has irrigation or drainage pipelines underlying it. This also includes areas outside ID1 that benefit the groundwater aquifer per guidelines approved by the CVWD Board of Directors.
61. SERVICE CONNECTION – CVWD’s facilities including pipe, fittings, meter, and valves, extending from CVWD’s irrigation distribution pipeline to the landowner’s field or reservoir.
62. SET UP – The process of adjusting gates and valves on the lateral line, in order to deliver water to the user.
63. STANDARD SPECIFICATIONS – The current edition of CVWD’s Standard Specifications for Construction of Irrigation and Drainage Water Systems.
64. STREET – Any highway, road, street, avenue, alley or way, either public or private.
65. STRUCTURES – Pipe stands, vent stands, angle stands, box stands, meter stands, meters, and valves controlled or maintained by CVWD.
66. SURCHARGE – Any extra fees ~~in addition added on~~ to the water commodity rate for water delivery added treatment of Colorado River Water for irrigation purposes, ~~including, but not limited to, the Quagga Mussel Surcharge for chlorine treatment of the water in the Coachella Canal.~~
67. TAILWATER – The surface water runoff resulting from crop irrigation methods typically found in flood irrigation application.
68. TEMPORARY SERVICE CONNECTION – A Service Connection that is intended to provide Canal Irrigation Water Service during construction or other use of a limited duration as approved by CVWD.
69. TENANT – A Person who rents or leases a Property or portion thereof which he/she does not own.
70. UNAUTHORIZED OPERATIONS/TAMPERING CHARGE– Miscellaneous charge assessed against the user of record for unauthorized adjustment of a CVWD facility or meter.
71. UNAUTHORIZED PERSONS – Persons other than CVWD personnel who adjust, in some manner, any CVWD facility or meter.
72. UNITED STATES BUREAU OF RECLAMATION (USBR) – Federal agency created to design and construct dams, power plants, and irrigation projects. Today, the agency is the largest wholesaler of water in the United States.

73. UNSCHEDULED ORDERS – Water orders placed the same day or after 4:00 p.m. the business day before the water order becomes effective.
74. UTILITY USER TAX – Any tax imposed by a city on a utility, e.g. water, sewer, gas, electricity, etc.
75. VOLUMETRIC CHARGE – The price per acre-foot of water delivered to a Customer based on the Class of Service for the Account.
76. ZANJERO – An individual that manages the irrigation distribution system. Some of his or her tasks include turning valves, reading meters, and monitoring flows to ensure delivery to the Customer. The term Zanjero is Spanish for "ditch rider".
77. ZANJERO SUPERVISOR – The General Manager's representative assigned the responsibility to direct the ordering, transportation, and distribution of irrigation water throughout the irrigation system.

Part 2 Authority

2-1 General Provisions

2-1.1 Board

The Board may change these Regulations as it deems necessary.

2-1.2 General Manager

The General Manager may prescribe and enforce additional actions not in conflict with these Regulations to implement the application, administration, interpretation and enforcement of these Regulations.

2-2 Inspectors

2-2.1 Entry to Premises

The General Manager and other duly authorized employees of CVWD bearing proper credentials and identification shall be permitted to enter upon all Property for any purpose properly connected with CVWD operations.

2-2.2 Credentials

No Person who is not an authorized officer or employee of CVWD shall have, wear, or exhibit any badge or credentials of CVWD.

2-3 Fees, Charges and Services

Fees, charges and services are non-refundable and non-transferable; however, under special circumstances, the General Manager may grant a refund of fees or charges at his/her discretion.

2-4 Policy Exceptions and Exemptions

With the exception of refunds granted under section 2-3, exceptions or exemptions from these Regulations must be approved by the Board of Directors. This provision does not apply to the waiver of one-time charges or fees.

Part 3 Initial Application for Service

3-1 General Provisions

3-1.1 Property Owner Responsibility

Canal Water Service, in all cases, shall be the responsibility of the Property Owner. The Property Owner may authorize, in writing, service to be billed to another party, but the Property Owner shall be held responsible for payment of all amounts due to Canal Water Service. If the Property Owner has authorized a second party to receive billing for service, a completed application form shall be required from the second party. Whenever the Person(s) who have authority to place water orders changes, or whenever ownership or tenancy of a Parcel of land is changed, a written request must be submitted by the Property Owner to CVWD. There is a fee to establish or transfer an account if the District approves the application for service. The fee is listed in Appendix A-2.

The Property Owner shall provide a Right-of-Way for road access to the meter and valves for operational and maintenance purposes. The Property Owner is required to install an adequate overflow or constant head stand approved by CVWD prior to any delivery. Water will be delivered only through CVWD approved Service Connections.

3-1.2 Application for Service Inside Improvement District 1 (ID1)

Each Property Owner must fill out, sign and submit a “Canal Water Service Request Form” with CVWD for each Parcel of land for which water is desired before any water is delivered. This request will indicate the land(s) owned by the Applicant that are to receive water, and will designate the name(s) of those Persons who have authority to place water orders. The request must indicate Class of Service for the water. Once the application has been received, staff will determine if there is an existing meter, capacity in the pipeline and whether or not the lands are located inside ID1. If there is not an existing water distribution pipeline system to the lands requesting water service, CVWD shall consider the application in conjunction with Part 8 of these Regulations.

Please visit www.cvwd.org/194/Start-Stop-Canal-Service for the Canal Water Service Request form for service inside ID1.

3-1.3 Construction Water Deposits

A deposit may be required for a Temporary Service Connection or construction meter. If required, this deposit is due prior to installation. Please see Appendix A-3 for these charges.

3-1.4 Application for Canal Water Service Outside of ID1

The proposed WSA-O-ID1 Customer must submit an application that includes the following information:

1. Applicant (Property Owner) name, address, telephone number and email address; description and location of Property to be served including Assessor's Parcel Numbers (APNs) (the Property may include contiguous APNs).
2. Maps showing the location and area(s) of the Property located outside of the ID1 boundary relative to the East Whitewater River Subbasin Area of Benefit or the West Whitewater River Subbasin Area of Benefit (Area of Benefit).
3. Evidence that the area of the Property outside the ID1 boundary, but within the Area of Benefit is currently utilizing groundwater from a well within the Area of Benefit and that the existing groundwater quantity used is at least 67% of the proposed quantity of Colorado River water. Applicant shall submit the previous 12 months recorded well production data with the application.
4. For any area of the Property that is located outside of the Area of Benefit, but within the CVWD Service Area, the Applicant must provide evidence that the area of the Property outside the Area of Benefit is currently utilizing groundwater from a well within the Area of Benefit and that the existing groundwater quantity used is at least 100% of the proposed quantity of Colorado River water. Applicant shall submit the previous 12 months recorded well production data with the application.
5. Description of the proposed use of Colorado River water (Project) including:
 - a) Acreage to be irrigated;
 - b) Crop types;
 - c) Quantity of Colorado River water (acre-feet), peak day, average day and annual;
 - d) Preliminary Engineering Report describing proposed infrastructure and cost estimate; and
 - e) Project schedule (project must be in service within three (3) years from the effective date).

CVWD shall respond to the application within 60 days. Please visit www.cvwd.org/194/Start-Stop-Canal-Service for the Canal Water Service Application for Lands Outside Improvement District No. 1(ID1).

Part 4 Water Orders

4-1 General Provisions

All water orders, shut-off or changes must be placed with CVWD by an authorized Person and must include the following information:

1. Meter number and sequence;
2. Name of landowner, company or ranch name;
3. Name of authorized Person placing the order and a contact phone number; and
4. The quantity of water and the period of time during which said order is to be effective.

Please refer to Appendix A-2 for Miscellaneous Charges.

On the day upon which the order is to be put into effect, the Zanjero will turn water on or off or make changes at the time when he or she passes the point of delivery on his or her regular scheduled run for that day.

Delivered water as ordered will run continuously day and night until ordered off. Water orders will not be accepted for runs of less than twelve hours (12) and must be in multiples of twelve hours (12). All orders are subject to availability of water in the lateral involved and the ability of CVWD's personnel to perform the additional work.

Where the demand for water exceeds the capacity of the sub-lateral pipeline or pump station, water shall be delivered in sequence to water users pursuant to orders received at the maximum rate of flow available or as much thereof as the water user shall order.

Where the demand for water exceeds the available water supply, water orders may be delayed except under emergency conditions as determined by the district.

4-2 Scheduled Orders

Scheduled water orders are defined as any Canal Water order, shut-off or change placed prior to 4:00 p.m. the business day before a requested delivery and/or change. Please refer to Appendix A-2 for the fee schedule.

4-3 Unscheduled Orders

Unscheduled water orders are defined as any Canal Water order, shut-off or change placed after 4:00 p.m. for the next delivery and/or change on any order placed any time for the current day's delivery.

In the event that a frost is deemed imminent in the weather forecast, then Unscheduled fees will be waived up until 5:00 PM for delivery the current day.

Please reference Appendix A-2 for the fee schedule.

4-4 On-line Ordering Process

All water orders must be placed by 4:00 p.m. the business day before a requested delivery and/or change or they will be delivered the following business day.

4-5 Measurement of Water

All Colorado River water shall be measured at the points of delivery. Totalizing meters shall be required for wells supplying water to the Customer's Service Area. All measuring and controlling devices or automatic gauges shall be furnished, installed, and maintained in a manner satisfactory to and without any expense to CVWD. If for any reason the measuring devices fail to operate satisfactorily, CVWD will determine from the best information available the amount of Colorado River water diverted at each point of delivery. CVWD may inspect the measuring devices to determine the accuracy and the condition of the measuring devices. If the measuring devices are found to be defective or inaccurate, the Customer shall promptly make any and all necessary repairs or replace the measuring devices. If the Customer neglects or fails to make the necessary repairs or replacement, CVWD may cause the repairs to be made and the cost thereof shall be paid by the Customer within thirty (30) days following receipt of a bill.

Part 5 Water Use Outside Improvement District No. 1

5-1 General Provisions

The following provides the background and the Guidelines for Colorado River Water Service Agreements for Use outside ID1 Boundary (WSA-O-ID1). The Guidelines are consistent with previous agreements executed by and between the United States, CVWD, Metropolitan Water District of Southern California (MWD) and the Imperial Irrigation District (IID).

5-2 Eligibility

CVWD shall review the application and determine in its sole and absolute discretion if sufficient Colorado River water is available to service the Project in accordance with Part 3-1.4.

5-3 Service Agreement

After CVWD approval of the application, the Customer shall execute CVWD's current Installation Agreement for the project in accordance with these Regulations as amended and supplemented.

5-3.1 Priority

Colorado River water uses within ID1 have priority for Colorado River water over WSA-O-ID1 Customers.

5-3.2 Distribution of Colorado River Water

The Customer shall not use or permit the use of any Colorado River water outside of the Property and/or the CVWD boundaries. Violation of this Part will result in termination of Colorado River Water service.

5-3.3 Groundwater Production

The Customer shall reduce annual groundwater production or use so that no more than 20% of the water used on the Property is groundwater. Additional groundwater may be utilized to service the Property in the event of water restrictions. The Customer shall take full responsibility for not having a redundant water supply.

5-3.4 Irrigation System

Irrigation systems shall utilize pressurized drip, trickle, or sprinkler with a Distribution Uniformity of >70%. The Customer shall furnish annual proof of enrollment in an irrigation scheduling program under a CVWD prequalified irrigation specialist providing recommended irrigation and leaching schedules.

5-3.5 Reporting of Water

Complete written report showing the amount of Colorado River water diverted and groundwater produced during the previous year, itemized by Parcel or as otherwise determined by CVWD, shall be submitted. The annual report shall be provided by a district-prequalified irrigation specialist certifying the Customer's compliance with recommendations under an irrigation scheduling program. The diversion of any significant amount of Colorado River water not previously scheduled and paid for in accordance with the provisions of the WSA-O-ID1 or the diversion in any calendar year of Colorado River water in excess of the maximum quantity available to the Customer may be deemed a material breach of the WSA-O-ID1. In the event CVWD determines that the actions of the Customer constitute a breach of the WSA-O-ID1, the Customer shall be informed in writing of appropriate actions in accordance with the current CVWD Rules Governing Canal Water and Drainage Service as amended and supplemented.

5-3.6 Water Conservation

Prior to the delivery of Colorado River water provided from or conveyed via the WSA-O-ID1, the Customer shall develop a water conservation plan as required and approved by CVWD.

5-3.7 Canal Water Rate

The Canal Water Rate for Colorado River Water service shall be a Contracted Water Rate included in a Canal Water Service Agreement that is based on the following formula:

$$\text{Canal Water Rate} = 0.85 \times (\text{Power} + \text{RAC}) / \text{Canal Water}$$

In addition, the Contractor shall pay the associated current Outside ID1 Surcharge.

5-3.8 Term, Quantity, and Location

The term of the WSA-O-ID1 shall be a maximum of 10 years. All WSA-O-ID1s shall specify a maximum quantity of water and location.

5-3.9 Five-Year Reviews

CVWD reserves the right to re-examine at five-year intervals, beginning five (5) years after the Effective Date of the WSA-O-ID1, the existing and potential water uses and needs of the Customer for Beneficial Use of the Colorado River water. If CVWD determines that the Customer's entire supply of Colorado River water made available through the WSA-O-ID1 has not been or may not be beneficially used, a revision of the amount of Colorado River water the Customer is entitled to have delivered pursuant to the WSA-O-ID1 may be necessary, and CVWD shall revise the WSA-O-ID1 accordingly. Prior to such revision, a ninety (90) day notice will be given to the

Customer, and the Customer shall be given an opportunity to be heard. In determining the needs or uses of the Customer, CVWD shall consider the factors which include, but are not necessarily limited to, the following:

1. The amount of Colorado River water and groundwater;
2. The average unused portion of the Customer's total available water over the past five (5) years or other appropriate period; and
3. The type and condition of diversion, distribution, and delivery works for Colorado River water and groundwater.

If it is determined by CVWD that Colorado River water has not been or may not be beneficially used, CVWD may reduce the maximum amount of Colorado River water delivered to the Customer to an amount CVWD determines to be reasonably required for Beneficial Use. The Customer will be provided an opportunity to appeal CVWD's decision pursuant to applicable appeal procedures.

5-3.10 Groundwater Overdraft

Customers participating in Projects outside of ID1 recognize and agree to participate in a program designed to help address the groundwater overdraft problem in ID1 consistent with the Quantification Settlement Agreement of October 10, 2003.

5-3.11 Inspection of Works

CVWD, its employees, agents, Contractors, subcontractors, successors, or assignees shall at all times have the right to inspect all works utilized by the Customer and any Person, firm, or corporation representing the Customer in the diversion, processing, storage and distribution of Colorado River water and groundwater.

5-3.12 Rights-of-Access

The Customer grants a right-of-access to the United States and CVWD and their authorized employees, agents, subcontractors, successors, or assignees to enter the Customer's Service Area and rights-of-way for the purpose of inspecting and checking any diversion facilities, including any wells, metering equipment and associated facilities for pumping Colorado River water pursuant to the WSA-O-ID1. The Customer will obtain all necessary rights-of-way required for diversion and conveyance of Colorado River water pursuant to the terms and conditions of the WSA-O-ID1. Where Rights-of-Way across lands of the United States are required by the Customer for diversion and conveyance of Colorado River water, application therefore will be submitted to the United States.

5-3.13 Books, Records, and Reports

The Customer shall establish and maintain accounts and other books and records pertaining to administration of the terms and conditions of the WSA-O-ID1, including the Customer's financial transactions; water supply data; project operation, maintenance, and replacement logs; project land and rights-of-way use agreements; the water users' land-use (crop census), land-ownership, land-leasing, and water-use data; and other matters that CVWD may require. Reports shall be furnished to CVWD in such form and on such date or dates as CVWD may require. Subject to applicable laws and regulations, each party to this WSA-O-ID1 shall have the right during office hours to examine and make copies of the other party's books and records relating to matters covered by this WSA-O-ID1.

5-4 Notices

Any notice, demand, or request authorized or required by the WSA-O-ID1 shall be deemed to have been given, on behalf of the Customer, when mailed, postage prepaid, or delivered to CVWD and on behalf of CVWD, when mailed, postage prepaid, or delivered to the Customer. The designation of the addressee or the address may be changed by notice given in the same manner as provided in this article for other notices.

Part 6 Charges

6-1 General Provisions

All charges for water furnished to Canal Water customers will be made as set forth in the Rate Schedules established from time to time by the Board of Directors of the Coachella Valley Water District. See Appendix A-1 and A-2 for Current Rate Schedules.

6-2 Water Rates

The rate structure for CVWD's monthly Canal Water Service charge has two Customer classes – Class 1 and Class 2 – and is comprised of three components – a Gate Charge; a Volumetric Charge; and an Outside ID1 Surcharge. CVWD also makes Canal Water available upon request to Persons who request water for construction purposes, subject to the payment of Canal Water Service Charges.

6-2.1 Class 1 – Agricultural Water Customers

All Canal Water Customers who use Colorado River (canal) water for direct potable water production or commercial agricultural activities – e.g., Customers who use Canal Water for producing an agricultural commodity for commercial purposes including growing crops and raising animals for the commercial production and/or sale of food, fiber, fuel and other products.

6-2.2 Class 2 – All Other Canal Water Customers

All other Canal Water customers – e.g., Customers who use Canal Water for groundwater replenishment including ~~CVWD's Replenishment Fund~~, landscape irrigation, recreation, and other activities, including, but not limited to, golf courses, and hunting clubs, and ~~CVWD's Nonpotable Water Program~~.

6-2.3 Construction Water Customers

Canal Water Customers who receive Canal Water for temporary construction purposes and pay for the additional cost of delivering that water through the distribution system. Construction water service will be limited to 180 days after which a new application will be required or service may be terminated.

6-2.4 Outside ID1 Customers

Water Rates for Colorado River Water Outside ID1 shall be a Contracted Water Rate calculated in accordance with Part 5.

6-3 Volumetric Charges

See Appendix A-1.

~~6-3.1 Irrigation Water Commodity Charge~~

~~The Commodity Charge is designed to recover costs for basic Canal Water Service, such as operation costs, Customer billings and collections, pumping costs, and water supply costs.~~

~~6-3.2 Quagga Mussel Mitigation Surcharge~~

~~This surcharge is designed to recover CVWD's costs of monitoring and preventing the colonization of Quagga mussels in the Coachella Canal and pipeline distribution system.~~

~~6-3.3 Water Supply Surcharge~~

~~The Water Supply Surcharge funds the cost of Quantitative Settlement Agreement (QSA) water purchases and is charged to Class 2 and Construction Meter Customers.~~

~~6-3.46-3.1 Oasis Surcharge~~

The Oasis Surcharge funds the operating and capital costs for the Oasis system based on expected usage.

6-4 Miscellaneous Charges

See Appendix A-2 for Miscellaneous Charges.

6-4.1 New Account Establishment Fee

The Account Establishment Fee applies to new irrigation water service accounts.

6-4.2 Return Payment Charge

A Return Payment Charge will be assessed for all checks and other forms of payment, or otherwise, that are returned unpaid by a financial institution. See Appendix A-2 for Return Payment Charge.

6-4.3 Gate Charges

These are fixed charges designed to recover CVWD's costs of providing gate services. The Gate Charge is imposed for each scheduled water order (i.e., a CVWD visit to open, close, or otherwise modify a gate position) and each unscheduled water order requested by a Property Owner or Customer.

6-4.4 City of Coachella Utility User Tax (UUT)

A tax imposed by the City of Coachella on Canal Water Customers who reside within the city limits.

6-4.5 Outside of ID1 Surcharge

See Appendix A-1 for Outside ID1 Surcharge.

The Outside of ID1 Surcharge will be imposed only on Customers located outside of the boundaries of ID1. The Outside of ID1 Surcharge is designed to recover costs incurred by CVWD to serve these Customers, but whose costs are not otherwise defrayed by the ad valorem property tax revenues paid by ID1 Customers.

6-4.6 Unauthorized Operations Charge

The Unauthorized Operation, changing, modifying, tampering with or interference by the water user or any of his/her employees or agents with the operation or control of District facilities including the main turnout valve, canal turnouts, valves, or meter shall subject the water user to a -penalty in accordance with Appendix A-2.

6-5 Irrigation Water Availability Assessment

See Appendix A-2 for the IWAA formula and rate.

6-5.1 Background

The purpose of the Irrigation Water Availability Assessment (IWAA) is to fund the ongoing operation and maintenance costs of the Water System. The IWAA is assessed where canal irrigation water is available, whether used or not, pursuant to the Uniform Standby Charge Procedures Act commencing at California Government Code Section 54984. These charges are to be placed only on lands located within ID1 [that have access to canal water](#).

IWAA is subject to all Parcels of land five (5) acres or larger within ID1 at a rate equal to 3.8 times the Irrigation Water Commodity Charge or “canal rate” currently in effect. The said charge as fixed herein shall not apply to any Parcel of land less than five (5) acres in size held in separate beneficial ownership and not constituting a part or portion of another Parcel of land, unless the total or aggregate size of said Parcels equals or exceeds five (5) acres.

The IWAA shall apply whether the irrigation water is actually used or not. The District shall mail to the Owner of each Parcel of land eligible to receive District water, and to which District water is available, a statement covering the IWAA determined by this Part of this Ordinance. Such statement shall be mailed to each such Owner as soon as practical after June 30 and as disclosed by information and records in the possession of the District. In calculating the number of acres owned by any Person, any fraction of an acre in excess of the integral number owned shall be disregarded.

The IWAA shall be paid and/or satisfied as follows:

1. Paying the full amount by any of the District's currently allowable means; or
2. Paying irrigation water service charges for services rendered to any 40-acre Parcel of land or portion thereof, for the fiscal year period of July 1 through June 30, a total sum of money equal to or in excess of said IWAA against the involved land; or

3. In the event the total sum paid to the District as irrigation water service charges, as in subparagraph (2) of this Part provided, is less than the amount of the IWAA applicable to the involved land, by paying to the District that amount of money constituting the difference between the total sum paid as irrigation water service charges and the IWAA. Any sum paid as irrigation water service charges cannot be applied in satisfaction of the IWAA against any land to which water has not been made available, but will be applied only in satisfaction of the IWAA against the land to which water is made available.

If a Property Owner elected to have IWAA removed from their Property, [foregoing irrigation water service](#), they may elect to apply for [renewed](#) irrigation water service and pay the current IWAA as well as the IWAA not paid in arrears.

6-5.2 Irrigation Water Availability Assessment Penalty

Any IWAA remaining unpaid after July 15th shall have a penalty charge per Appendix A-2 added thereon, and the unpaid balance with penalty shall be added to and become a part of the annual tax levied upon the land for which the IWAA is unpaid was available, and the same shall constitute a lien on that land.

Part 7 Billing, Termination, and Renewal of Service

7-1 Billing

7-1.1 General Provisions

The Property Owner is liable for payment of bills, costs, loss, damage, penalties, charges, or fees regardless of user or use for water or other services provided to the Property under the appropriate Class for all Canal Water Service from the acquisition date of the Property until such time as the Property is transferred to new ownership. The Property Owner is responsible to provide CVWD with a notice to stop Canal Water Service in a form and manner determined by the CVWD in accordance with this Part.

7-1.2 Rendering of Bill

The charges may be billed monthly. If CVWD also provides services other than Canal Water Service, a single bill may be rendered for all CVWD services. The bill may also include charges collected for other agencies.

7-1.3 Canal Water Service Information on Bill

The bill may show one or more of the following charges: Irrigation Water Commodity Charge, ~~Quagga Mussel Mitigation Surcharge~~, Scheduled and Unscheduled Gate Charges, ~~Water Supply Surcharge~~, Account Establishment Fee, Returned Check Charges, Miscellaneous Charges, any applicable city taxes due, and Total Amount Due. In addition, the bill will show the Customer's account number, Meter Number, account information and water use history. Information shown on Customer's bill may change at the General Manager's discretion.

7-1.4 Person to be Billed

Charges will be the responsibility of the Property Owner. The Property Owner may authorize in writing that a second party, such as a Tenant, may establish service in their name as provided for in Part 3-1.1. The Property Owner shall be held responsible for payment of all amounts due for Canal Water Service, including all bills, costs, loss, damage, penalties, charges, or fees regardless of user or use. The Property Owner may request for a copy of the bill to be sent to the Owner's mailing address as well. The Property Owner shall notify CVWD of any change in the ownership or tenancy of the Property prior to such change. Any unpaid charges may result in a lien or property tax transfer in accordance with this Part.

7-1.5 Payment

The payment for Canal Water Service is due and payable fifteen (15) days after it is rendered.

7-1.6 Adjustment of Bill

The Customer may request, in a manner deemed acceptable by CVWD, an adjustment to the Canal Water Service charges billed for one of the following reasons:

1. Estimated meter reading – is a bill based upon an estimated meter reading and may be adjusted at the Customer’s request and as approved by CVWD. Billing adjustments related to an estimated meter reading will be limited to the period for which the meter reading was estimated.
2. Water meter accuracy – when a meter is found to be inaccurate or broken, CVWD will replace it with a new accurate meter free of charge.
3. When the meter is broken or plugged, the Zanjero may estimate the flow to the Customer using either a baffle stand weir or a private Overflow Stand weir, if accessible.

7-2 **District Initiated Billing Adjustment**

If CVWD discovers that a billing error has been made related to meter reading against a Customer’s account, CVWD will immediately take all reasonable steps to correct the billing. If the Customer has been under-billed, CVWD reserves the right to go back twelve (12) months to recalculate the amount due and payable and the General Manager may provide for reasonable payment arrangements for the balance due to be paid. If CVWD has over-billed the Customer, CVWD shall go back no longer than twelve (12) months to recalculate the amount of over-billing refund due to the Customer.

7-3 **Delinquent Account**

The bill for Canal Water Service shall be delinquent if not paid within forty (40) days from the date it is rendered.

If charges billed are not paid by the 50th day from the date it is rendered, CVWD may discontinue service until such charges are paid in full.

When delinquency occurs, CVWD will provide to the Customer notice of delinquency and impending denial of Canal Water delivery at least ten (10) days prior to the proposed denial by means of a notice mailed to the Customer to whom Canal Water Service is billed. CVWD will make a reasonable effort to notify Customer and Property Owner of the impending denial of Canal Water delivery. Reasonable effort will include a personal phone call to the company principal listed on the application for service or updated information.

If the manner of payment of the delinquent amount is not accepted by the paying bank for any reason, Canal Water Service may be denied immediately without further notice.

Canal Water Service will not be restored until all outstanding charges are paid in full, including a return payment charge as applicable in Part 6-4.2.

7-3.1 Liens and Property Tax Transfer

CVWD may file Liens and/or initiate a property tax transfer against the Property or any properties owned by the delinquent Customer within the State of California to enforce collection of unpaid water and other services as provided in the California Water Code Section 31701.5.

7-4 Denial of Canal Water Delivery

7-4.1 CVWD Initiated

CVWD has the right to deny Canal Water delivery, in accordance with Part 14, Enforcement and Appeals, for any Property on which the Customer fails to comply with these Regulations. Under such circumstances, CVWD will make a reasonable effort to notify the Customer and Property Owner. Reasonable effort will include a personal phone call to the company principal listed on the application for service or updated information.

- a) Denial of Canal Water delivery may be initiated by CVWD under the following circumstances:
1. When conditions of use have changed materially to the point where new or additional fees or charges are due or other charges in the Canal Water Service are required or appropriate, but the Customer refuses to agree to the additional fees or charges in the Canal Water Service, CVWD may terminate the Canal Water Service; or
 2. Where excessive demands by one Customer may result in inadequate Canal Water Service to others; or
 3. To protect itself against fraud or abusive conduct on the part of the Customer; or
 4. As otherwise provided in these Regulations.

7-4.2 Denial of Canal Water due to Dangerous or Unsanitary Conditions

Prior to denial of Canal Water delivery, notice is not required when the illegal non-compliance, violation or infraction of these Regulations by the Customer results, or is likely to result, in dangerous or unsanitary conditions on the Property or in the Canal System or elsewhere. In such cases, CVWD may order immediate denial of Canal Water delivery for the Property in question.

7-4.3 At Customer's Request

A Customer may have Canal Water Service terminated by notifying CVWD at least forty-eight (48) hours in advance of the desired date of termination and by paying any applicable charges imposed under these Regulations. CVWD may require the notice to be in the form of writing, either electronic or paper. Canal Water Service will only be terminated during CVWD's normal working hours and working days unless approved by CVWD in advance.

7-5 Restoration of Canal Water Service

7-5.1 General Provisions

A Customer who has been denied Canal Water Service may have service restored by completing an application and by paying all charges and fees in whole as provided in Appendix A-1, A-2, A-3.

7-5.2 Unauthorized Restoration

No Unauthorized Person shall turn on water at the meter or valve once service has been denied. No Unauthorized Person shall interfere with, or remove or cut the lock, or remove meter from any Service connection.

If the Customer turns on the meter valve or permits or causes it to be turned on after water has been denied by CVWD, CVWD may lock off the meter. An additional charge, as provided in Appendix A-2, shall be collected before any water is delivered to the Property in question.

Part 8 Canal and Irrigation Water Infrastructure

8-1 General

Canal and Irrigation Water System Infrastructure (Infrastructure) generally includes the Coachella Canal, irrigation distribution system, all pumping stations, reservoirs, and other facilities and/or appurtenances required to provide Colorado River Water to a Customer.

Infrastructure may be designed and constructed by either CVWD or the Customer.

8-2 Design and Construction

All new Infrastructure shall be designed and constructed in accordance with CVWD's Development Design Manual and Standard Specifications.

8-2.1 Design

All plans, designs, and construction drawing(s) must be reviewed and approved by CVWD at the Customer's expense. This includes, but is not limited to, a hydraulic analysis to identify hydraulic impacts associated with the proposed work and available capacity as necessary. Construction inspection will be performed by the District at the Customer's expense.

8-2.2 Construction

A Construction Encroachment Permit is required for each entity/Contractor installing:

1. Any improvement within United States Bureau of Reclamation fee-owned land or easement; or
2. Any improvement within CVWD fee-owned land or easement; or
3. Improvement involving CVWD facilities within CVWD easement if CVWD facilities are at risk.

All construction shall be performed under direct CVWD inspection.

8-3 Facility Ownership

All irrigation Infrastructure was originally constructed by the United States Bureau of Reclamation (USBR) and CVWD operates and maintains the system. The USBR conducts periodic review of the Canal and Irrigation distribution system. All new pipelines shall be paid for by the Customer and turned over to CVWD/USBR once construction is complete and accepted by CVWD.

8-4 Infrastructure Location

All Infrastructure will be located within USBR or CVWD rights-of-way. CVWD rights-of-way shall be in the form of easements provided to CVWD by the Customer, easements obtained by CVWD, or Property deeded in fee to CVWD.

8-5 Use of Rights-of-Way, Pipelines, and Structures

The Coachella Canal, protective works, and distribution system are within USBR rights-of-way, (fee-owned or withdrawn lands and/or easements), according to easements granted by landowners for construction of laterals and turn-out structures on or across their Property. Generally, landowners reserve the right to cultivate, occupy and use said premises for any purpose consistent with the rights and privileges that will not interfere with or endanger any of the structures or equipment of the United States. Landowner's activities or encroachments that do damage USBR or CVWD facilities may be held responsible for all costs to repair or replace the damaged facilities. In addition, the easement of the pipeline shall be confined to lands within five (5) feet of either side of the line and shall not be laid with less than three (3) feet of earth cover over the pipe. No fences or other obstructions should be constructed, which would interfere with normal operation and maintenance of main laterals.

When an Encroachment Permit is requested from CVWD regarding any project (except Agricultural Cultivation) that will or may encroach upon the Canal Water System Facilities (ROW), or any other CVWD facility, in addition to any requirements of USBR when applicable, CVWD's General Manager, or his/her representative, shall evaluate the potential adverse impacts that will or may result from the proposed encroachment and shall determine the mitigation required to reduce the potential impacts to an acceptable level. The implementation of said determination to the satisfaction of the General Manager or his/her representative shall be made a condition of the issuance of the USBR Agreement and/or CVWD Encroachment Permit.

Per California Government Code 4216 all Persons planning to perform excavation work shall contact Dig Alert before they dig. Failure to do so may result in a fine.

When an Agricultural Cultivation encroachment is requested or discovered by CVWD that will or may encroach upon the Canal Water System Facilities (ROW), or any other CVWD facility, in addition to any requirements of USBR when applicable, CVWD's General Manager, or his/her representative, shall evaluate the potential adverse impacts that will or may result from the proposed encroachment and shall determine the mitigation required to reduce the potential impacts to an acceptable level. The implementation of said determination to the satisfaction of the General Manager or his/her representative shall be made a condition of the issuance of the USBR Agreement or CVWD Agricultural Noninterference Review Letter (Ag NIRL) with USBR consent. The Ag NIRL is a letter acknowledging that Agricultural Cultivation encroachments interferes with USBR's easement rights, but that CVWD and USBR are willing to permit the improvements with the condition that if CVWD operation and maintenance activities result in damage or removal of the Agricultural Cultivation Improvements, CVWD and USBR will not be responsible for their repair or replacement or any other damages or injuries.

The General Manager, or his/her representative, is authorized to require the appropriate level of mitigation to protect and preserve CVWD and/or USBR Facilities ranging from the following options:

1. No mitigation;
2. Facility relocation;
3. Facility replacement;
4. Dedication of additional ROW;
5. Other ROW mitigation;
6. No encroachment allowed.

This should not be construed as giving permission to farm, fence or make installations of any kind on the Right-of-Way along the open canal which might interfere with the travel of maintenance equipment along same.

The roads on the main canal are not public roads, but are to be used only for the operation and maintenance of the canal system.

Swimming in any of the Water System facilities is strictly forbidden.

The structures and lines of CVWD system shall not be used for the application of fertilizer or any other uses which might either damage or interfere with the operation of the system. Open irrigation ditches or reservoirs are not to be constructed on top of CVWD pipe lines.

8-5.1 Air-Gap Separation

Per the California Code of Regulations an Air-Gap Separation (AG) shall be at least double the diameter of the supply pipe, measured vertically from the flood rim of the receiving vessel to the supply pipe; however, in no case shall this separation be less than one (1) inch. If the supply line is at ground level, then the back-flow prevention device must be installed.

8-5.2 Reduced Pressure Principle Backflow Prevention Device (RP)

A required Reduced Pressure Principle Backflow Prevention Device (RP) shall as a minimum, conform to the AWWA Standard C506-78 (R83) for Reduced Pressure Principle Type Backflow Prevention Devices which is herein incorporated by reference.

8-5.3 Existing Connection without an Air Gap

If during the regular operation and maintenance of existing delivery points it is determined by CVWD that no air gap or RP Backflow Device exists, CVWD will coordinate with the property owner to have one installed at the owner's expenses to aid with the ability to continue to irrigate during shutdowns for future maintenance.

8-5.4 Customer Back Up Water Supply

Canal Irrigation Service is interruptible. A back-up water supply is recommended for all customers who received Canal Water.

8-6 Canal and Irrigation System Operation

Please refer to the Service Area or ID1 maps and canal and distribution system exhibit found in Appendix A-4.

Colorado River water is delivered to agricultural lands, golf courses, polo grounds, fish farms, duck clubs, and irrigated landscaping. It is also used to replenish the local groundwater aquifer.

8-7 Procedure for Construction of New Canal Distribution Laterals to Lands within ID1

If a land owner within Improvement District 1(ID1) files a written application with CVWD for an extension of a distribution lateral pipeline to their lands, they shall adhere to the following process:

1. CVWD shall first determine if it is feasible to construct the lateral extension; then
2. If CVWD staff determine it is found not feasible, the application will be denied by the Board of Directors; or
3. If the application is found to be feasible and approved by the Board of Directors, then the lateral shall be constructed by CVWD under the following terms and conditions:
 - a. Applicant shall deposit 50% of estimated construction costs with the District within 15 days after construction. The Applicant shall pay the remaining 50% of construction.
 - b. Construction shall include design, construction costs and any right of way.
 - c. No water shall be delivered until the construction costs have been paid in full.
 - d. In lieu of CVWD constructing the said pipeline, the Applicant may secure three bids from local contractors to perform the pipeline construction. The bid shall be presented to the District, who will choose the lowest bid.
 - e. Upon completion of the pipeline title of the pipeline and easement shall be turned over to CVWD through a bill of sale.

All monies paid for CVWD, upon completion CVWD shall pay landowner 50% of water tolls and fees on a bi-annual basis (January and July) for 20 years or until half of the construction cost has been repaid.

Part 9 Drainage Water Service Infrastructure

9-1 General

The CVWD Drainage System includes a system of twenty-one (21) miles of open channel agricultural drains and 166 miles of underground drain pipeline, which convey agricultural subsurface drainage water from on-farm subsurface drainage systems to the Coachella Valley Stormwater Channel and/or the Salton Sea.

9-2 Design and Construction

All new drainage infrastructure shall be designed and constructed in accordance with CVWD's Development Design Manual, Standard Specifications and construction drawing(s) prepared by the Customer. All plans, designs, and drawing(s) must be reviewed and approved by CVWD at the Customer's expense. Construction inspection will be performed by CVWD at the Customer's expense. A construction Encroachment Permit is required for each entity/contractor installing:

1. Any improvement within CVWD fee-owned land; or
2. Improvement involving CVWD facilities within CVWD easement if CVWD facilities are at risk.

9-3 Facility Ownership

All Drainage Water Service Infrastructure was originally designed and constructed by CVWD. CVWD owns all drain structures and easements.

9-4 Infrastructure Location

New Drainage Water Service Infrastructure will be located within CVWD Right-of-Way, easements provided to CVWD by the Customer, easements obtained by CVWD or Property deeded in fee to CVWD.

9-5 Use of Rights of Way, Pipelines, and Structures

According to easements granted by landowners to CVWD for construction of drain collection sumps and drain pipeline structures on or across their Property, landowners generally reserve the right to cultivate, occupy and use said premises for any purpose consistent with the rights and privileges that will not interfere with or endanger any of the structures or equipment of CVWD. In addition, the easement of said pipe shall be confined to lands within twenty-five (25) feet of either side of the line. No fences or other obstructions should be constructed which would interfere with normal operation and maintenance of drainage pipelines.

This should not be construed as giving permission to farm, fence or make installations of any kind on the Right-of-Way along the open channel which might interfere with the travel of maintenance equipment along same.

9-6 Connection to CVWD Drainage System

All connections to the existing drainage facilities will be made by the Customer, developer or the Customer's Contractor under the direction of CVWD. All associated costs of the replacements and connections to existing CVWD facilities shall be at the sole expense of the Customer. CVWD requires a Permanent Encroachment Permit for the operation and maintenance of the tie-in point between the private and CVWD drainage facilities. Concurrently, the Customer's Contractor will be required to apply for and obtain a Construction Encroachment Permit from CVWD to install the tie-in point.

If the Customer is connecting to a federally owned drainage facility (e.g. Avenue 64 Evacuation Channel) then the Customer will be required to obtain a Right-of-Use Permit (ROU) from the United States Bureau of Reclamation (USBR). Once the USBR issues the ROU, the Customer's Contractor will be required to apply for and obtain a Construction Encroachment Permit from CVWD to install the tie-in point.

9-7 Regulatory Impacts to Drainage System

CVWD drainage facilities were designed and constructed to receive subsurface agricultural drainage. CVWD will consider use of these drainage facilities for urban drainage if: (1) the surface and subsurface drainage facilities can physically handle the new urban drainage, (2) the drainage area is incorporated into the National Pollutant Discharge Elimination System permit and Waste Discharge Requirements for the discharge of stormwater in the Whitewater River Watershed, which is known as the Municipal Separate Sanitary Sewer System (MS4) Permit, and (3) the drainage area is annexed into a future district(s) for recovery of capital and operation/maintenance costs associated with the new urban drainage system.

Part 10 Beneficial Use of Water

10-1 Beneficial Use – Waste of Water

Colorado River water is diverted with the express stipulation by the Customer that water delivered will be restricted to an amount that can be beneficially used within the confines of the Property described in the application. Water will be delivered only to lands eligible to receive and use Colorado River Water.

CVWD may refuse or restrict water service in accordance with Part 14, Enforcement and Appeals, to any landowner or water user where wasting of water occurs that is the responsibility of the Property Owner. Waste of water includes, but is not limited to the following:

1. When delivered water flows in an uncontained manner overland from the Property described in the application to another Property, except when CVWD over-delivers;
or
2. When delivered water flows into CVWD facilities or surface water (e.g., Coachella Valley drainage channels, Coachella Valley Stormwater Channel, and Salton Sea) without first percolating through natural sediments to facilities designed to receive subsurface drainage located within the confines of the Property described in the application.

Beneficial Use is the actual or reasonable potential use that may be made of waters including, but not limited to Domestic, Municipal, Agricultural and Industrial Uses.

Part 11 Conditions of Canal Water Service

11-1 General Provisions

11-1.1 Interruption of Canal Water Service

Colorado River Water deliveries may be interrupted at any time due to flood, drought, earthquake, any other act of God or at the discretion of the Colorado River Water Master of the United States Department of the Interior, Bureau of Reclamation (USBR). It is recommended that all Canal Water Customers have a back-up source of water to use in case of an interruption. Water service can be interrupted at any time. CVWD must exercise a shortage contingency plan when supply does not meet demand. Water service may also be interrupted in the case of planned inspection and maintenance or an emergency repair to the canal or distribution system.

11-1.2 Maintenance of Canal Water Service

CVWD will exercise reasonable diligence and care to furnish and deliver a continuous and sufficient supply of water to the Customer and to avoid any shortage or interruption of delivery of same. CVWD is not liable for interruption, shortage, insufficiency of supply or any loss or damage occasioned thereby, if same is caused by accident, act of God, fire, strike, riot, war, emergency maintenance, or any other cause not within its control including decisions made by the USBR.

11-1.3 Suspension of Canal Water Service

CVWD will use all reasonable efforts to complete delivery of Canal Water as soon as practicable, subject however, to Colorado River water availability. CVWD may cause interruptions of Canal Water Service due to scheduled maintenance, equipment malfunctions, and natural disasters creating an emergency condition. CVWD shall use all reasonable efforts to give Customers advance notice of any scheduled maintenance, which would interfere or interrupt Canal Water delivery to Customer, but shall not be liable to Customer for any reason whatsoever for failure to give such notice.

11-1.4 Responsibility

The USBR owns and CVWD operates and maintains the distribution system to the valve past the meter. The Property Owner is responsible for all appurtenances thereafter. Water users are not to adjust any gates or valves on the Canal and Irrigation System Right-of-Way. CVWD is not responsible for the delivery of water through private pipelines or any damage resulting from the operation of same. No Unauthorized Persons shall be on the canal.

The Customer shall, at their own risk and expense, furnish, install and keep in good and safe condition all of the equipment on the Customer's side of the meter that may be

required for receiving, controlling, applying and utilizing water. CVWD is not responsible for any loss or damage caused by improper installation of such equipment, negligence, want of proper care or wrongful act of the Customer or of any of its Tenants, agents, employees, contractors, licensees or permittee in installing or maintaining, using, operating or interfering with such equipment.

11-1.5 Liability

The Customer waives any and all claims of any nature against CVWD, and releases CVWD from any liability for losses or damage to the Customer's system, the Property receiving Canal Water Service and appurtenances from any cause whatsoever except to the extent resulting from negligence or willful misconduct on the part of CVWD.

11-1.6 Quality of Water

CVWD does not warrant the quality of Colorado River water delivered to the Customer and is under no obligation to construct or furnish water treatment facilities to maintain or improve the quality of water. Colorado River water shall be delivered without treatment of any kind and without any warranty whatsoever by CVWD as to the quality or fitness of such water.

11-2 Change in Water Usage

A Customer making any change in a Class of Service to a Property originally described on the Canal Water Service application shall immediately give CVWD a written notice of the nature of the change. Any such changes must then be approved by CVWD and/or modifications must be made at the Owner's expense and in conformance with CVWD requirements. Failure to notify CVWD of such change or failure to comply with these Regulations is considered an unauthorized use of Canal Water and may result in costs and penalties as provided for in Appendix A-2.

11-3 Communication

11-3.1 To Customer

Notifications from CVWD to a Customer will normally be given in writing, outbound phone call, or e-mail to the Person(s) described in the application for service. In cases where the Property Owner has authorized another party, such as a Tenant, to be billed, CVWD will also provide a copy of the notice to the Property Owner upon request.

11-3.2 To CVWD

Any notifications from the Customer to CVWD may be given and accepted by any appropriate means of delivery, including but not limited to, electronically, by phone call, by mail or in Person.

11-4 Resale of Water

No Person shall enter into any contract or agreement to resell Canal Water it receives from CVWD. No Person shall deliver or cause to be delivered Canal Water acquired from CVWD, to any Property other than that described in the Application for Canal Water Service, Irrigation Service Agreement, or Nonpotable Water Agreement. Discovery of such action by CVWD may be cause for immediate termination of service without additional notification.

11-5 Unauthorized Operation or Use of Canal Water

Any action taken by a Person to provide any unauthorized use of water to the Parcel(s) in question will be considered tampering with CVWD equipment. Tampering or unauthorized uses of canal facilities shall include, but are not limited to:

1. Preventing any Canal Water Service meter, or other device used in determining the charge for Canal Water Services, from accurately performing its measuring function by tampering or by any other means;
2. Tampering with any Property owned by or used by CVWD to provide Canal Water Service;
3. Making or causing to be made any connection with or reconnection with Property owned or used by CVWD to provide Canal Water Service without the authorization or consent of CVWD;
4. Using or receiving the direct benefit of all or a portion of Canal Water Service with knowledge or reason to believe that the diversion, tampering, or unauthorized connection existed at the time of that use, or that the use or receipt was otherwise without the authorization or consent of CVWD;
5. Adding any chemicals at the meter stand.

If Unauthorized Operation or use of Canal Water or System or a wrongful or unauthorized act is committed by the Owner, its Tenants, agents, employees, or contractors or if vandalism is determined, CVWD shall not be held responsible for loss or damage to any life, Property, crop, structure, equipment or environment. The Property Owner will be held responsible for all loss and/or damage to surrounding life, Property, crops, structures, equipment, or environment.

In addition to assessing a penalty in accordance with Appendix A-2, CVWD may seek criminal prosecution, as authorized by Section 498 of the California Penal Code for which any Person who, with intent to obtain for himself or herself Canal Water Service without paying the full lawful charge.

11-6 Unused Connection

Unused Canal Water Service meters shall remain intact until the new user applies for water service. The meter cannot be removed due to the fact that it is an integrated part of

the irrigation system. The meter will be tested and valves serviced by CVWD crews upon an application from a new user.

11-7 Damage

Any Person who is determined by CVWD staff to have violated the provisions of this Part shall be subject to a penalty as provided in Appendix A-2, termination of Canal Water Service, removal or locking out of CVWD facilities, and filing of a civil action by CVWD to recover damages as authorized by Water Code Sections 31080 and 31102.

Part 12 Canal Water Shortage Contingency Plan

12-1 Background

The Colorado River is CVWD's most reliable supply of imported water. The Colorado River water supplies consist of the following volumes of water based on allocation from the Law of the River and Transferred Water through various agreements such as the Quantitative Settlement Agreement (QSA).

The various water allocations on an annual basis are:

1. The base Priority 3(a) Allocation is 330,000 acre-feet;
2. The 1988 Metropolitan Water District (MWD) and Imperial Irrigation District (IID) agreement is 20,000 acre feet;
3. The QSA IID to CVWD transfer ramps up from 5,000 acre feet in 2003 to 103,000 acre feet in 2026;
4. Lastly, CVWD can take delivery of 35,000 acre feet annually from MWD at either the Imperial Dam or through the Colorado River Aqueduct to the Whitewater Groundwater Replenishment Facility.

The three main deductions to CVWD water supply:

1. Prior Perfected Rights – 3,000 acre feet annually;
2. San Diego County Water Authority Transfer – 21,500 acre feet annually;
3. San Luis Rey Parties Settlement Transfer – 4,500 acre feet annually.

~~Both All American and Coachella Canal system losses are approximately 17,000 acre feet annually.~~

The US Bureau of Reclamation, Colorado River Water Master, will make determinations as to shortage amounts and duration on the Colorado River. ~~Currently, there is no foreseeable reduction to the delivery of CVWD Customers at this time.~~ The Board of Directors shall make all determinations as to the water shortage to CVWD Customers.

12-2 Priorities

Water reductions to users would be implemented in the following order:

1. Groundwater Replenishment Inside and Outside ID1
2. Non-agricultural and Mid-Valley Pipeline Customers outside ID1
3. Agricultural Customers outside ID1
4. Non-agricultural or Class II Customers inside ID1
5. Commercial Agricultural inside ID1

Part 13 Golf Course and Other Non-Agricultural Water Service

13-1 Background

It is in the best interest of CVWD and the Customer to protect the aquifer in order to ensure the long term economic health of the region. One way to protect the aquifer is to promote the use of Nonpotable Water sources such as Canal Water, Recycled Water produced by wastewater reclamation plants, or a combination of both, in place of groundwater, for golf course and landscape irrigation.

CVWD has embarked upon a long-term water management plan that encourages the use of alternative nonpotable sources of water, thus protecting valuable groundwater resources for potable uses, such as domestic consumption.

CVWD operates the Coachella Branch of the All American Canal and the Mid-Valley Pipeline and associated distribution pipelines, which serve Canal Water to golf courses and other non-agricultural water users, as defined herein. Imported Canal Water may be beneficially used for golf course and/or landscape irrigation in place of groundwater.

California Water Code Section 32600-32603 requires the use of Nonpotable Water source(s), including recycled water, for irrigation of cemeteries, parks, highway landscaped areas, new industrial facilities and golf courses, if a suitable Nonpotable Water source is available and it is of suitable quality, available at a reasonable cost, and meets all conditions of these foregoing Parts and other applicable laws.

Customers desiring to use such Nonpotable Water provided by CVWD for golf course use at its Property, shall sign a Nonpotable Water Agreement. Customer's irrigation water shall be from the following sources in the indicated order of priority and up to the available amounts of each:

1. Recycled Water produced by wastewater reclamation plants;
2. Canal Water; and
3. Groundwater, to the extent available and subject to the terms of the Nonpotable Water Agreement.

13-2 Back-up Supply

The Customer understands that CVWD's Nonpotable Water supply is subject to interruption and at times the Customer may be required to meet its irrigation demands with groundwater, either solely or in conjunction with CVWD's available supply of Nonpotable Water. For that reason, the Customer shall have a back-up supply available (such as groundwater) equal to one-hundred percent (100%) of its peak irrigation water demands in "ready" status, and Customer's irrigation system shall be capable of operating in tandem with CVWD's facilities in order to augment CVWD deliveries as and when required. Customer hereby waives and releases CVWD from

any claim, loss, damage, or action that it may have against CVWD for failure to deliver irrigation water, including, but not limited to, damages, loss of business, loss of profit or inconvenience.

CVWD will use all reasonable efforts to complete delivery of the Nonpotable Water source(s) as soon as practicable, subject, however, to Nonpotable Water availability. CVWD may cause interruptions of Nonpotable Water service due to scheduled maintenance, equipment malfunctions, and natural disasters creating an emergency condition. CVWD shall use all reasonable efforts to give the Customer 48 hours' notice of any scheduled maintenance which would interfere or interrupt Nonpotable Water delivery to the Customer, but shall not be liable to Customer for any reason whatsoever for failure to give such notice. CVWD shall use reasonable efforts to minimize any interruption relating to maintenance and shall, at all times, make a good-faith effort to facilitate the delivery of Nonpotable Water to the Customer. The scheduling and advance notice of any maintenance, which would interfere or interrupt Nonpotable Water delivery to the Customer, shall be determined by CVWD pursuant to the applicable rules and regulations and as said scheduling and notice may be revised from time to time.

13-3 Primary Source of Water

Nonpotable Water shall be the Customer's primary source of irrigation water and shall be used to the maximum extent practical, subject, however, to the requirement that in the irrigation of golf courses and related landscaping, at least eighty percent (80%) of said irrigation in a fiscal year shall be with Nonpotable Water.

The requirement to use eighty percent (80%) Nonpotable Water recognizes that the Customer may use up to twenty percent (20%) potable and/or groundwater for purposes determined necessary by the Customer. If the Customer meets the eighty percent (80%) Nonpotable requirement, CVWD considers this to have met the maximum extent practical condition.

13-4 Secondary Source of Water

Groundwater shall be the secondary source of irrigation water and subject to Part 13-5 below.

13-5 Conservation Charge

There will be a Conservation Charge invoiced to the Customer for any year wherein the gross annual water use of Nonpotable Water for golf course and landscape irrigation does not equal or exceed eighty percent (80%) of the total water for golf course and landscape irrigation. This Conservation Charge revenue will be used by CVWD to fund conservation programs designed to protect the aquifer, in keeping with the intent of the Nonpotable Water Agreement. CVWD will determine the total number of acre-feet of Nonpotable Water used below eighty percent (80%) by the Customer in the fiscal year. The fiscal year shall be from July 1 to June 30. CVWD will provide an

update on the Customer's performance in meeting this eighty percent (80%) requirement. The Conservation Charge will be calculated by multiplying the number of acre-feet below eighty percent (80%) by one-half of the Nonpotable Water Charge. An invoice will be sent to the Customer within sixty (60) days of the end of any fiscal year where the Customer used less than eighty percent (80%) Nonpotable Water.

If CVWD interrupts service of Nonpotable Water as described in Part 13-2 above; for example, such interruption will be considered in the calculation to determine whether or not the requirement to use eighty percent (80%) Nonpotable Water has been met.

13-6 Canal Water Shortage

In the event of a shortage of available Canal Water, irrigation water use shall conform to CVWD's Colorado River Water Shortage Contingency Plan, referenced in Part 12. Only during such periods of shortage, irrigation water for Customer shall be supplied entirely by non-CVWD owned wells.

13-7 Water Production Metering Agreement

Prior to the initiation of water service, Customer shall execute a Well Metering Agreement.

13-8 Groundwater Protection

The California State Water Resources Control Board (SWRCB) adopts statewide requirements to protect State waters. These requirements include the Recycled Water Policy and the Irrigated Lands Regulatory Program.

There are many sources of salts and nutrients in surface and groundwater, including water soluble inorganic and organic constituents in imported water, leaching of naturally occurring salts in soils as a result of irrigation and precipitation, animal wastes, fertilizers and other soil amendments, municipal use including water softeners, industrial wastewater, and oil field wastewater.

SWRCB's Recycled Water Policy requires local water and wastewater entities together with other stakeholders who contribute salt and nutrients to a groundwater basin or sub-basin, to fund and develop Salt and Nutrient Management Plans to comprehensively address all sources of salts and nutrients.

The Salt and Nutrient Management Plan for the Colorado River Basin Regional Water Quality Control Board (RWQCB), when adopted, will determine stakeholder responsibilities in order to protect the Beneficial Uses of groundwater and surface waters in the Coachella Valley. The RWQCB is authorized to adopt Basin Plan amendments to enforce water quality implementation plans to control discharges of salt and nutrients in region. Customer is considered a stakeholder and will participate in

the Salt and Nutrient Management Plan, and be subject to applicable provisions of Basin Plan amendments to control discharges of salt and nutrients as required.

The RWQCB uses conditional prohibitions, conditional waivers, and waste discharge requirements to implement provisions of the State Irrigated Lands Regulatory Program. Discharges of Canal Water may be subject to one or more of the RWQCB requirements governing irrigated lands. Customer shall abide by RWQCB provisions applicable to irrigated lands.

13-9 Cross-Connection Prevention

Customer shall abide by CVWD’s Domestic Water Ordinance 1399 and California Code of Regulations Title 17’s Auxiliary Water Supply requirements to prevent an unprotected actual or potential connection between the potable Water System and the Customer’s Nonpotable Water distribution system as described in the following CA Title 17 Regulations:

Type of Backflow Protection Required:

Degree of Hazard	Minimum Type of Backflow Prevention
(b) Auxiliary Water Supplies	
(1) Premises where there is an unapproved Auxiliary Water Supply which is interconnected with the public Water System. A RP or DC may be provided in lieu of an AG if approved by the health agency and water supplier.	AG
(2) Premises where there is an unapproved Auxiliary Water Supply and there are no interconnections with the public Water System. A DC may be provided in lieu of a RP if approved by the health agency and water supplier.	RP

13-10 Construction of Backflow Preventers

13-10.1 Air-Gap Separation (AG)

Per the California Code of Regulations an Air-Gap Separation (AG) shall be at least double the diameter of the supply pipe, measured vertically from the flood rim of the receiving vessel to the supply pipe; however, in no case shall this separation be less than one (1) inch.

13-10.2 Double Check Valve Assembly (DC)

A required Double Check Valve Assembly (DC) shall, as a minimum, conform to the AWWA Standard C506-78 (R83) adopted on January 28, 1978 for Double Check Valve Type Backflow Preventive Devices which is herein incorporated by reference.

13-10.3 Reduced Pressure Principle Backflow Prevention Device (RP)

A required Reduced Pressure Principle Backflow Prevention Device (RP) shall, as a minimum, conform to the AWWA Standard C506-78 (R83) adopted on January 28, 1978 for Reduced Pressure Principle Type Backflow Prevention Devices which is herein incorporated by reference.

13-11 Location of Backflow Preventers

13-11.1 Air Gap Separation (AG)

An Air Gap Separation shall be located as close as practical to the user's connection and all piping between the user's connection and the receiving tank shall be entirely visible unless otherwise approved in writing by the water supplier and the health agency.

13-11.2 Double Check Valve Assembly (DC)

A Double Check Valve Assembly shall be located as close as practical to the user's connection and shall be installed above grade, if possible, and in a manner where it is readily accessible for testing and maintenance.

13-11.3 Reduced Pressure Principle Backflow Prevention Device (RP)

A Reduced Pressure Principle Backflow Prevention Device shall be located as close as practical to the user's connection and shall be installed a minimum of twelve inches (12") above grade and not more than thirty-six inches (36") above grade measured from the bottom of the device and with a minimum of twelve inches (12") side clearance.

13-12 Type of Protection Required

The type of protection that shall be provided to prevent backflow into the public water supply shall be commensurate with the degree of hazard that exists on the consumer's premises. The type of protective device that may be required (listed in an increasing level of protection) includes: Double Check Valve Assembly (DC), Reduced Pressure Principle Backflow Prevention Device (RP) and an Air-Gap Separation (AG). The water user may choose a higher level of protection than required by the water supplier. The minimum types of backflow protection required to protect the public water supply, at the water user's connection to premises with various degrees of hazard, are given in Part 13-9. Situations not covered in this Part shall be evaluated on a case-by-

case basis and the appropriate backflow protection shall be determined by the water supplier or health agency.

Part 14 Enforcement and Appeals

14-1 General Provisions

Any Person found to be violating any provision of these Regulations or the terms and conditions of the Applicant's service agreement, permit or any and all applicable federal, state, or local statutes, regulations, ordinances or other requirement shall be served by CVWD with written notice that 1) states the nature of the violation, 2) provides a time limit to correct and 3) refers to Part 14-4 of these Regulations as describing the hearing and appeals procedures for Customers wishing to contest a notice of violation.

14-2 Corrective Action

The Customer shall, within the time limit stated in such notice, permanently correct the violation. Failure to do so within the time stated may result in termination of Canal Water Service by CVWD.

CVWD has the right to terminate Canal Water Service immediately if the violation impacts CVWD's obligation to protect public health or safety.

Canal Water Service will not be restored until such conditions or defects are corrected. A charge will be made for the restoration of service as provided for in accordance with Part 11 of these Regulations.

14-3 Appeals

A Customer may appeal a decision, enforcement of a policy or procedure, rate, fee, charge, or penalty by submitting a written appeal to the General Manager of the District. However, the appeal rights set forth in this Part shall not apply to termination of service for non-payment of a Canal Water bill. An appeal must be made in writing and submitted to the General Manager within five (5) business days of the effective date of service termination, or within thirty (30) days of the effective date of any other enforcement action or decision. Any such appeal shall include the specific decision, policy, procedure, rate, charge, or penalty being challenged, a detailed description regarding the nature of the challenge, evidence supporting the challenge, and the remedy requested. The hearing on the Customer's appeal will be conducted by the District's General Manager, or his or her designated representative. The hearing shall be held as soon as reasonably possible. If service has been terminated, reasonable efforts should be made to hold the hearing within five (5) business days of receipt of the written appeal and the Customer shall be promptly notified of the date, time and place of the hearing. At the hearing, the Customer shall be given a reasonable opportunity to present information in support of the Customer's appeal. District staff will be given the opportunity to reply. Absent extenuating circumstances, written notice of the decision by the General Manager, or his or her designated representative, should be given to the Customer within five (5) business days of the close of the hearing. The decision by the General Manager or his or her designated

representative, will be final [as to the District but subject to judicial review under California Code of Civil Procedure section 1094.5](#).

14-4 Suspension of Enforcement

In the event a Customer submits an appeal under the procedures set forth in Part 14-4 above, enforcement of the violation shall be suspended until written notice of the decision by the General Manager or his or her designated representative has been submitted to the Customer. The notice of the decision shall be deemed to be submitted to the Customer upon the District depositing it in the U.S. mail. Termination for non-payment of a water bill is not subject to appeal and as a result, such enforcement will not be suspended.

14-5 Exhaustion of Administrative Remedies

A failure to file a timely appeal in accordance with this Part shall be deemed a waiver of the right to appeal and will be considered a failure to exhaust administrative remedies, [which may impact any attempt by the Customer for any precluding](#) judicial review.

Part 15 Validity

These Regulations are subject to all applicable provisions of the existing contracts, as amended, between CVWD and the United States for delivery of Colorado River water. There shall be no conflict between these Regulations and existing contracts between CVWD and the United States. In the event of any conflict, however, the contracts between CVWD and the United States shall prevail.

If any portion of these Regulations or the application thereof to any Person or circumstance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of these Regulations or the application of such provision to other Persons or circumstances.

The Board hereby declares that in the event that a court of competent jurisdiction determines that any provision of these Regulations to be unconstitutional or otherwise invalid, it would nevertheless have adopted the remaining provisions.

Part 16 Repeals

These Canal Irrigation and Drainage System Rules and Regulations shall be treated and considered as a new original comprehensive ordinance which shall supersede all other Ordinances pertaining to CVWD Canal, Irrigation, and Drainage Systems, including, but not limited to, Ordinance Nos. 860, 865, 868, and 871, as well as any other Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance.

Effective Date: This Ordinance shall become effective on the first day of ~~August~~[April](#) 1, 2025.

Appendix A-1 Canal Water Service Rates

All charges for water furnished and other Miscellaneous Charges to a water user will be made as set forth in the Rate Schedules established from time to time by the Board of Directors of the Coachella Valley Water District.

Volumetric Rates				
Type of User	Description	Irrigation Commodity Water Charge	Water Supply Surcharge	Quagga Mussel Mitigation Surcharge
Class 1	All Canal Water Customers who use Colorado River (canal) water for commercial agricultural activities— i.e., Customers who use Canal Water for the production of agricultural commodities for commercial purposes, including growing crops and raising animals for the commercial production/sale of food, fiber, fuel and other products.	\$34.32	\$0	\$4.22
Class 2	All other canal Customers— i.e., Customers who use Canal Water for: groundwater replenishment, including the District Replenishment Fund; drinking water production; landscape irrigation; recreation; and other activities, including, but not limited to, golf courses, and hunting clubs.	\$34.32	\$67.80	\$4.22
Construction	Temporary use for construction purposes.	\$51.33	\$67.80	\$4.22
Outside ID1		Contracted Water Rate		
<u>Volumetric Water Commodity Rates</u>				
<u>User Type</u>	<u>Description</u>	<u>Rate</u>		
<u>Agricultural Class 1</u>	<u>Customers who use Canal Water for the production of agricultural commodities for commercial purposes, including growing crops and raising animals for the commercial production/sale of food, fiber, fuel, and other products.</u>	<u>\$40.14</u>		
<u>Non-Agricultural Class 2</u>	<u>Customers who use Canal Water for groundwater replenishment, drinking water production, landscape irrigation, recreation, and other activities, including but not limited to, golf courses and hunting clubs.</u>	<u>\$87.57</u>		

<u>Construction/Industrial</u>	<u>Customers who use Canal Water for temporary construction or industrial purposes.</u>	<u>\$65.81</u>
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Appendix A-2 Miscellaneous Charges

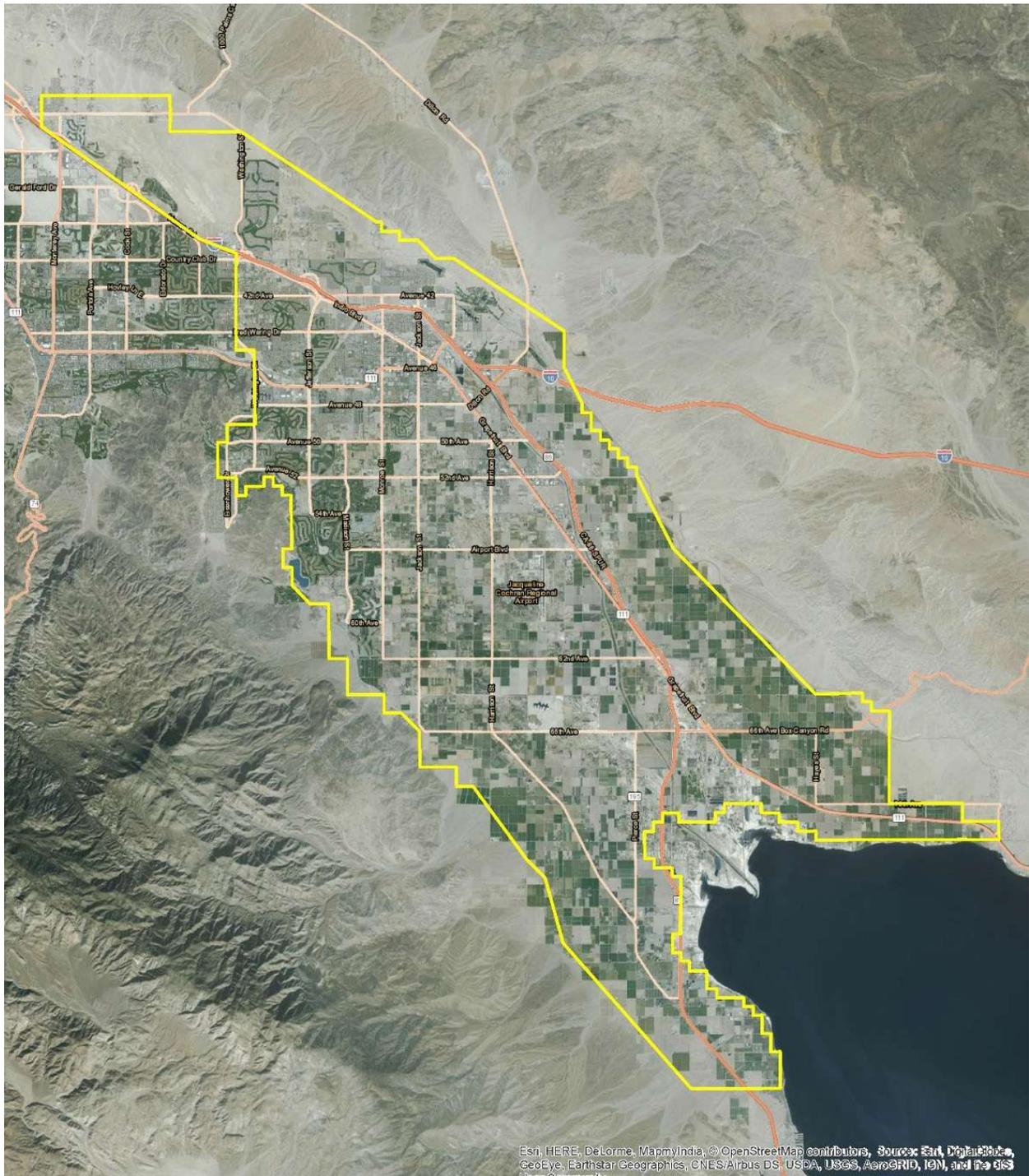
Other Consumptive & Miscellaneous Charges	
Scheduled Gate Charge	\$29.60 <u>35.20</u> per occurrence
Unscheduled Gate Charge	\$59.20 <u>70.40</u> per occurrence
Irrigation Water Availability Charge	3.8 x CWCC Rate per acre times the number of acres in the Parcel
IWAA Penalty Charge	6% of unpaid balance
Account Establishment Fee	\$30
Return Payment Charge	\$25
Unauthorized Operations/Tampering Fee	\$1,000 per incident
Outside ID1 Surcharge	\$4.52 per acre per month
Oasis Surcharge	\$59.26 <u>59.87</u> per acre per month

Appendix A-3 Deposit for Canal Water Service Charges for Construction Meters Effective July 1 of Each Fiscal Year

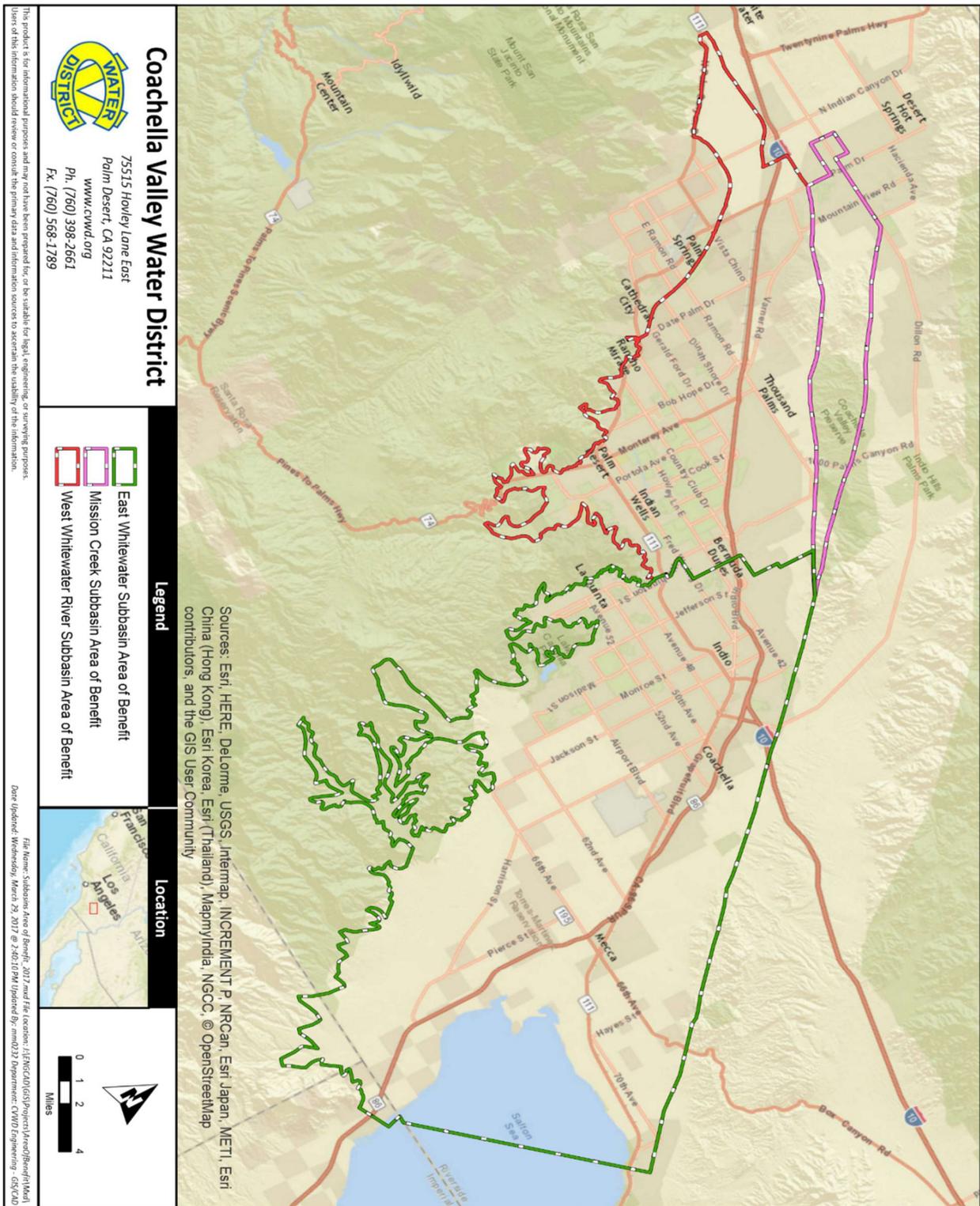
A deposit may be required from a Canal Water Customer requesting to receive Canal Water for temporary construction purposes.

Installation Type	Deposit Required
CVWD Supplied Meter	\$2,500

Appendix A-4 ID1 Boundary Map



Appendix A-5 Groundwater Replenishment Assessment Charge Areas of Benefit



Appendix A-6 Code of Federal Regulations 43 Part 417

Bureau of Reclamation, Interior

Pt. 417

storing entity is a party as of December 31 of the prior calendar year.

(b) *How the Secretary accounts for diverted and stored water.* The Secretary will account for water diverted and stored under Storage and Interstate Release Agreements in the records maintained under Article V of the Decree.

(1) The Secretary will account for the water that is diverted and stored by a storing entity as a consumptive use in the Storing State for the year in which it is stored.

(2) The Secretary will account for the diversion and consumptive use of ICUA by a consuming entity as a consumptive use in the Consuming State of unused apportionment under Article II(B)(6) of the Decree in the year the water is released in the same manner as any other unused apportionment taken by that State.

(3) The Secretary will maintain individual balances of the quantities of water stored under a Storage and Interstate Release Agreement and available to support the development of ICUA. The appropriate balances will be reduced when ICUA is developed by the storing entity and released by the Secretary for use by a consuming entity.

Subpart C—Water Quality and Environmental Compliance

§414.5 Water quality.

(a) *Water Quality is not guaranteed.* The Secretary does not warrant the quality of water released or delivered under Storage and Interstate Release Agreements, and the United States will not be liable for damages of any kind resulting from water quality problems. The United States is not under any obligation to construct or furnish water treatment facilities to maintain or improve water quality except as may otherwise be provided in relevant Federal law.

(b) *Required water quality standards.* All entities, in diverting, using, and returning Colorado River water, must:

(1) Comply with all applicable water pollution laws and regulations of the United States, the Storing State, and the Consuming State; and

(2) Obtain all applicable permits or licenses from the appropriate Federal, State, or local authorities regarding water quality and water pollution matters.

§414.6 Environmental compliance and funding of Federal costs.

(a) *Ensuring environmental compliance.* The Secretary will complete environmental compliance documentation, compliance with the National Environmental Policy Act of 1969, as amended, and the Endangered Species Act of 1973, as amended; and will integrate the requirements of other statutes, laws, and executive orders as required for Federal actions to be taken under this part.

(b) *Responsibility for environmental compliance work.* Authorized entities seeking to enter into a Storage and Interstate Release Agreement under this part may prepare the appropriate documentation and compliance document for a proposed Federal action, such as execution of a proposed Storage and Interstate Release Agreement. The compliance documents must meet the standards set forth in Reclamation's national environmental policy guidance before they can be adopted.

(c) *Responsibility for funding of Federal costs.* All costs incurred by the United States in evaluating, processing, and/or executing a Storage and Interstate Release Agreement under this part must be funded in advance by the authorized entities that are party to that agreement.

PART 417—PROCEDURAL METHODS FOR IMPLEMENTING COLORADO RIVER WATER CONSERVATION MEASURES WITH LOWER BASIN CONTRACTORS AND OTHERS

Sec.

417.1 Scope of part.

417.2 Consultation with contractors.

417.3 Notice of recommendations and determinations.

417.4 Changed conditions, emergency, or hardship modifications.

417.5 Duties of the Commissioner of Indian Affairs with respect to Indian reservations.

417.6 General regulations.

§417.1

Authority: 45 Stat. 1067, 1069; 43 U.S.C. 617; and Supreme Court Decree in "Arizona v. California," 376 U.S. 340.

Source: 37 FR 18076, Sept. 7, 1972, unless otherwise noted.

§417.1 Scope of part.

The procedures established in this part shall apply to every public or private organization (herein termed "Contractor") in Arizona, California, or Nevada which, pursuant to the Boulder Canyon Project Act or to provisions of other Reclamation Laws, has a valid contract for the delivery of Colorado River water, and to Federal establishments other than Indian Reservations enumerated in Article II(D) of the March 9, 1964, Decree of the Supreme Court of the United States in the case of "Arizona v. California et al.", 376 U.S. 340 (for purposes of this part each such Federal establishment is considered as a "Contractor"), except that (a) neither this part nor the term "Contractor" as used herein shall apply to any person or entity which has a contract for the delivery or use of Colorado River water made pursuant to the Warren Act of February 21, 1911 (36 Stat. 925) or the Miscellaneous Purposes Act of February 25, 1920 (41 Stat. 451), (b) Contractors and permittees for small quantities of water, as determined by the Regional Director, Bureau of Reclamation, Boulder City, Nev. (herein termed "Regional Director"), and Contractors for municipal and industrial water may be excluded from the application of these procedures at the discretion of the Regional Director, and (c) procedural methods for implementing Colorado River water conservation measures on Indian Reservations will be in accordance with §417.5 of this part.

§417.2 Consultation with contractors.

The Regional Director or his representative will, prior to the beginning of each calendar year, arrange for and conduct such consultations with each Contractor as the Regional Director may deem appropriate as to the making by the Regional Director of annual recommendations relating to water conservation measures and operating practices in the diversion, delivery, distribution and use of Colorado River

43 CFR, Subtitle B, Ch. I (10-1-02 Edition)

water, and to the making by the Regional Director of annual determinations of each Contractor's estimated water requirements for the ensuing calendar year to the end that deliveries of Colorado River water to each Contractor will not exceed those reasonably required for beneficial use under the respective Boulder Canyon Project Act contract or other authorization for use of Colorado River water.

§417.3 Notice of recommendations and determinations.

Following consultation with each Contractor and after consideration of all relevant comments and suggestions advanced by the Contractors in such consultations, the Regional Director will formulate his recommendations and determinations relating to the matters specified in §417.2. The recommendations and determinations shall, with respect to each Contractor, be based upon but not necessarily limited to such factors as the area to be irrigated, climatic conditions, location, land classifications, the kinds of crops raised, cropping practices, the type of irrigation system in use, the condition of water carriage and distribution facilities, record of water orders, and rejections of ordered water, general operating practices, the operating efficiencies and methods of irrigation of the water users, amount and rate of return flows to the river, municipal water requirements and the pertinent provisions of the Contractor's Boulder Canyon Project Act water delivery contract. The Regional Director shall give each Contractor written notice by registered or certified mail, return receipt requested, of his recommendations and determinations. If the recommendations and determinations include a reduction in the amount of water to be delivered, as compared to the calendar year immediately preceding, the notice shall be delivered to the Contractor or timely sent by registered or certified mail, return receipt requested, so that it may reasonably be delivered at least 30 days prior to the first date water delivery would be affected thereby, and shall specify the basis for such reduction including any pertinent factual determinations. The recommendations

and determinations of the Regional Director shall be final and conclusive unless, within 30 days of the date of receipt of the notice, the Contractor submits his written comments and objections to the Regional Director and requests further consultation. If, after such further consultation, timely taken, the Regional Director does not modify his recommendations and determinations and so advises the Contractor in writing, or if modifications are made but the Contractor still feels aggrieved thereby after notification in writing of such modified recommendations and determinations, the Contractor may, before 30 days after receipt of said notice, appeal to the Secretary of the Interior. During the pendency of such appeal, and until disposition thereof by the Secretary, the recommendations and determinations formulated by the Regional Director shall be of no force or effect. In the event delivery of water is scheduled prior to the new recommendations and determinations becoming final, said delivery shall be made according to the Contractor's currently proposed schedule or to the schedules approved for the previous calendar year, whichever is less.

§417.4 Changed conditions, emergency, or hardship modifications.

A Contractor may at any time apply in writing to the Regional Director for modification of recommendations or determinations deemed necessary because of changed conditions, emergency, or hardship. Upon receipt of such written application identifying the reason for such requested modification, the Regional Director shall arrange for consultation with the Contractor with the objective of making such modifications as he may deem appropriate under the then existing conditions. The Regional Director may initiate efforts for further consultation with any Contractor on his own motion with the objective of modifying previous recommendations and determinations, but in the event such modifications are made, the Contractor shall have the same opportunity to object and appeal as provided in §417.3 of this part for the initial recommendations and determinations. The Regional Di-

rector shall afford the fullest practicable opportunity for consultation with a Contractor when acting under this section. Each modification under this section shall be transmitted to the Contractor by letter.

§417.5 Duties of the Commissioner of Indian Affairs with respect to Indian reservations.

(a) The Commissioner of Indian Affairs (herein termed "Commissioner") will engage in consultations with various tribes and other water users on the Indian Reservations listed in Article II (D) of said Supreme Court Decree, similar to those engaged in by the Regional Director with regard to Contractors as provided in §417.2 of this part. After consideration of all comments and suggestions advanced by said tribes and other water users on said Indian Reservations concerning water conservation measures and operating practices in the diversion, delivery, distribution and use of Colorado River water, the Commissioner shall, within the limits prescribed in said decree, make a determination as to the estimated amount of water to be diverted for use on each Indian Reservation covered by the above decree. Said determination shall be made prior to the beginning of each calendar year. That determination shall be based upon, but not necessarily limited to, such factors as: The area to be irrigated, climatic conditions, location, land classifications, the kinds of crops raised, cropping practices, the type of irrigation system in use, the condition of water carriage and distribution facilities, record of water orders, and rejections of ordered water, general operating practices, the operating efficiencies and methods of irrigation of the tribes and water users on each reservation, the amount and rate of return flows to the river, municipal water requirements, and other uses on the reservation. The Commissioner of Indian Affairs shall deliver to the Regional Director written notice of the amount of water to be diverted for use upon each Indian Reservation for each year 60 days prior to the beginning of each calendar year and the basis for said determination. The determination of the Commissioner shall be final and

conclusive unless within 30 days of the date of receipt of such notice the Regional Director submits his written comments and objections to the Commissioner of Indian Affairs and requests further consultation. If after such further consultation, timely taken, the Commissioner does not modify his determination and so advises the Regional Director in writing or if modifications are made by the Commissioner but the Regional Director still does not agree therewith, the Regional Director may, within 30 days after receipt of the Commissioner's response, appeal to the Secretary of the Interior for a decision on the matter. During the pendency of such appeal and until disposition thereof by the Secretary, water deliveries will be made to the extent legally and physically available according to the Commissioner's determination or according to the Commissioner's determination for the preceding calendar year, whichever is less.

(b) Modifications of said determinations due to changed conditions, emergency or hardship may be made by the Commissioner, subject, however, to the right of the Regional Director to appeal to the Secretary, as provided in the case of an initial determination by the Commissioner. During the pendency of such an appeal, water deliveries will be made on the basis of the initial determination.

§417.6 General regulations.

In addition to the recommendations and determinations formulated according to the procedures set out above, the right is reserved to issue regulations of general applicability to the topics dealt with herein.

PART 418—OPERATING CRITERIA AND PROCEDURES FOR THE NEWLANDS RECLAMATION PROJECT, NEVADA

GENERAL PROVISIONS

- Sec.
- 418.1 Definitions.
- 418.2 How Project water may be used.
- 418.3 Effect of these regulations on water rights.
- 418.4 Prohibited deliveries.
- 418.5 Responsibility for violations.

- 418.6 Fallon Paiute-Shoshone Indian Reservation.

CONDITIONS OF WATER DELIVERY

- 418.7 Who may receive irrigation deliveries.
- 418.8 Types of eligible land.
- 418.9 Reporting changes in eligible land.
- 418.10 Determining the amount of water duty to be paid.
- 418.11 Valid headgate deliveries.
- 418.12 Project efficiency.
- 418.13 Maximum allowable limits.

MONITORING DIVERSIONS

- 418.14 Recordkeeping requirements.
- 418.15 Operations monitoring.

OPERATIONS AND MANAGEMENT

- 418.16 Using water for power generation.
- 418.17 Truckee and Carson River water use.
- 418.18 Diversions at Derby Dam.
- 418.19 Diversions from the Truckee River to the Truckee Division.
- 418.20 Diversions from the Truckee River to Lahontan Reservoir, January through June.
- 418.21 Diversion of Truckee River water to Lahontan Reservoir, July through December.
- 418.22 Future adjustments to Lahontan Reservoir storage targets.
- 418.23 Diversion of Rock Dam Ditch water.
- 418.24 Precautionary drawdown and spills from Lahontan Reservoir.
- 418.25 Water use for other than Newlands Project.
- 418.26 Charges for water use.
- 418.27 Distribution system operation.

ENFORCEMENT

- 418.28 Conditions of delivery.
- 418.29 Project management.
- 418.30 Provisions required in future contracts.

WATER MANAGEMENT AND CONSERVATION

- 418.31 Conservation measures.
- 418.32 Cooperative programs.

IMPLEMENTATION

- 418.33 Purpose of the implementation strategy.
- 418.34 Valid headgate deliveries.
- 418.35 Efficiencies.
- 418.36 Incentives for additional long term conservation.
- 418.37 Disincentives for lower efficiency.
- 418.38 Maximum allowable diversion.

APPENDIX A TO PART 418—CALCULATION OF EFFICIENCY EQUATION

AUTHORITY: 43 U.S.C. 391, et seq.; 43 U.S.C. 373; 43 U.S.C. 614, et seq.; 104 Stat. 3289, Pub. L. 101-618.

REPEALS:

BE IT ORDAINED that Ordinance No. 1437.5 and all other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby amended to the extent necessary to effectuate the intent of this Ordinance.

BE IT FURTHER ORDAINED that this Ordinance shall become effective ~~April~~
August 1, 2025.

ADOPTED this ~~25th~~ 22nd day of ~~March~~ July 2025.

John P. Powell, Jr., President
Coachella Valley Water District

I, the undersigned Clerk of the Board of Directors, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 1437.~~5~~6 of said District introduced and passed at meeting of said Board held ~~March~~ July 25 22, 2025, and that said Ordinance was passed by the following roll call vote:

Directors: ~~Powell, Nelson, Aguilar, Bianco, Estrada~~

Noes: ~~None~~

Absent: ~~None~~

I further certify that said Ordinance was thereupon signed by the President of the Board of Directors of said District.



(Seal)

Sylvia Bermudez, Clerk of the Board
Coachella Valley Water District

COACHELLA VALLEY WATER DISTRICT

Canal Water Rate Study

Final Report

May 2025



nbsgov.com

TABLE OF CONTENTS

1. Executive Summary	1
1.1 Background and Purpose	1
1.2 Differences in This Report From the Previous Study.....	1
2. Study Background.....	3
2.1 District Background.....	3
2.2 Current Rate Structure.....	3
2.3 Court Findings.....	4
3. Rate Study Methodology	5
3.1 Overview.....	5
3.2 Methodology	6
3.3 Cost of Service	9
3.4 Allocation of Water Costs	10
3.5 Proposition 218 Requirements	12
4. Financial Plan.....	13
4.1 Purchased Water	13
4.2 Operating Expenses (excluding Purchased Water)	14
4.3 Debt Service.....	15
4.4 Pay-As-You-Go Capital Improvements	15
4.5 Designated Reserves Policies	16
4.6 Total Cash Needs	17
4.7 Revenues	18
4.8 Net Revenue Requirements.....	19
5. Cost of Service	20

5.1	Classification of Costs	20
5.2	Cost Allocation Factors	21
5.3	Summary of Water Revenue Requirements by Classification	22
6.	Rate Design	23
6.1	Irrigation Water Commodity Charge.....	23
6.2	Gate Visits Charge.....	25
6.3	Oasis Charges.....	25
6.4	Outside ID1 Surcharges.....	25
6.5	Summary of Recommended Rates.....	26
7.	Recommendations.....	27
7.1	Consultant Recommendations.....	27
7.2	NBS' Principal Assumptions and Considerations.....	27
	Technical Appendix.....	28

TABLE OF FIGURES

Figure 1. Coachella Valley Water District Canal Water Rates and Charges.....	4
Figure 2. Coachella Valley Water District Other Consumptive & Miscellaneous Charges	4
Figure 3. Components of a Comprehensive Cost-of-Service Study	6
Figure 4. Details of the Water Rate Study Methodology	8
Figure 5. Cost of Service Flow Chart	11
Figure 6. Forecast Canal Water Purchases	14
Figure 7. Canal Water System Operating & Maintenance Expenses.....	15
Figure 8. Capital Improvement Cash Needs	16
Figure 9. Canal Fund Forecasted Reserves	17
Figure 10. Total Cash Needs	18
Figure 11. Non-Rate Revenue.....	19
Figure 12. Net Revenue Requirements.....	19
Figure 13. Summary of Net Revenue Requirements by Budget Category	21
Figure 14. Projected Water Use by Customer Class	21
Figure 15. Number of Customer Accounts	21
Figure 16. Number of Gate Visits	22
Figure 17. Allocation of Water Revenue Requirements.....	22
Figure 18. Base Demand Charges	24
Figure 19. Calculation of Account Charge	24
Figure 20. Calculation of Quagga Mussel Mitigation Surcharge	24
Figure 21. Calculation to Include the Account Charge and QM Surcharge in Irrigation Water Commodity Charge.....	25
Figure 22. Gate Visits Charge.....	25
Figure 23. Oasis Charge	25
Figure 24. Outside ID1 Surcharge	26
Figure 25. Current vs. Proposed Water Rates	26
Figure 26. Current vs. Proposed Rates – Other Consumptive & Miscellaneous Charges	26

1. Executive Summary

1.1 Background and Purpose

The Coachella Valley Water District (CVWD) provides a wide range of water-related services to the Coachella Valley region. The District provides domestic drinking water, wastewater collection and treatments, groundwater replenishment, stormwater protection, recycled water service, and agricultural irrigation. These efforts are managed using an enterprise fund basis. This rate study is for the Canal Water Fund. Canal water is delivered to agriculture, golf courses, lakes, and replenishment facilities. Canal operations are funded through water rates, service charges, property taxes, loans, and grants.

For several years, the District has been involved in a legal dispute over its Canal water rates. In January 2025, the California Fourth District Court of Appeal upheld a Riverside County Superior Court ruling that the District violated the California Constitution by charging non-agricultural users a Water Supply Surcharge (WSS). The Water Supply Surcharge recovered the costs of the additional water the District acquired in the Quantification Settlement Agreement in 2003 in anticipation of increased future water demands.

While the District had a cost-of-service study last prepared in May 2024, the District commission a new cost of service study informed by the Court of Appeal’s findings. NBS was contracted to prepare this new study.

1.2 Differences in This Report From the Previous Study

There are three primary differences in this rate study compared to the previous studies. The first difference is the WSS has been eliminated. There no longer is a differential charge placed on non-agricultural users. The second difference is the Quagga Mussel Mitigation Surcharge has been folded into the Irrigation Water Commodity Charge (IWCC). The third difference is the application of non-rate revenue. The previous studies applied non-rate revenue to the Irrigation Water Commodity Charge to be uniformly shared among water users preventing any form paying the cost of service. However, the application of non-rate revenue is at the discretion of the Board. In this study, the cost of service to deliver water is prepared for each customer class before non-rate revenue is applied. Then non-rate revenue is used to adjust the rates to the levels the Board deems to be appropriate public policy. It continues to be true that no customer class pays the full cost of service.

Proposed Rates

The current and proposed rates from this study are shown in Figures ES-1 and ES-2.

Figure ES-1. Current vs. Proposed Water Rates

Water Rate Schedule	Current Rates	Current Rates w/ QM Surcharge	Proposed Rates				
			FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
<i>Water Usage Charges (in \$/AF)</i>							
CW-AGRICULTURAL CLASS 1	\$34.32	\$38.54	\$40.14	\$41.86	\$43.36	\$44.72	\$49.82
CW-NON-AGRICULTURAL CLS 2	\$102.12	\$106.34	\$87.57	\$92.98	\$98.03	\$100.77	\$114.82
CW-CONST/INDUSTRIAL	\$51.33	\$55.55	\$65.81	\$70.67	\$77.13	\$80.21	\$89.32

Figure ES-2. Current vs. Proposed Rates – Other Consumptive & Miscellaneous Charges

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
<i>Other Consumptive & Misc Charges</i>						
Oasis Surcharge (\$/AF)	\$59.26	\$59.87	\$61.66	\$63.51	\$65.42	\$67.38
Scheduled Gate Orders (Per Occurrence)	\$29.60	\$35.20	\$36.50	\$37.35	\$38.94	\$40.60
Unscheduled Gate Orders (Per Occurrence)	\$59.20	\$70.40	\$73.00	\$74.71	\$77.88	\$81.20
Outside ID1 Surcharge (\$/acre/mo)	\$4.52	\$4.52	\$4.65	\$4.79	\$4.94	\$5.09

2. Study Background

2.1 District Background

The Coachella Valley Water District (CVWD) is a public agency that provides drinking water, wastewater, stormwater, groundwater replenishment, and agricultural irrigation services in the Coachella Valley. The District water sources include Colorado River water imported via the Coachella Valley Canal, groundwater from the Coachella Valley Aquifer, and State Water Project imports. Domestic service is provided using groundwater, although that supply is replenished from the District's other sources.

The District delivers water to over 60,000 acres of farmland, within a service area of approximately 1,000 square miles. CVWD's operations are funded through water rates, service charges, property taxes, loans, and state/federal grants.

For the past few years, the District has been involved in a legal challenge to the Canal Water rate structure. The following sections describe the current rate structure as well as the legal challenge.

2.2 Current Rate Structure

The District's current Canal water rates are shown in **Figure 1**. The current rate structure design is primarily geared to volumetric rates, with the majority of the charges based on the number of acre-feet consumed. There are two primary volumetric rates, the Irrigation Water Commodity Charge (IWCC) and the Water Supply Surcharge (WSS). Class 1 users pay an IWCC, while Class 2 users pay the IWCC and the WSS. The District also has a rate for temporary water use for construction. Irrigation users also pay a charge for the District's zanjeros to operate the irrigation gates: one charge for scheduled visits, a greater charge for unscheduled visits.

The District also has other surcharges as shown in **Figure 2**. There is a per acre-foot charge for Quagga mussel mitigation costs, an outside Improvement District 1 surcharge to compensate for those users not paying Improvement District 1 property taxes, and an Oasis contractual rate for those served by the Oasis project.

While similar districts typically have more costs recovered by fixed per-acre charges for revenue stability, the District's Irrigation Water Availability Assessment (IWAA) provides the revenue stability and therefore removes the need for other fixed charges.

Figure 1. Coachella Valley Water District Canal Water Rates and Charges

Coachella Valley Water District
 Canal Water Rates & Charges
 (effective July 1, 2024)

Consumptive Rates			
Type of User	Description	Irrigation Water Commodity Charge*	Water Supply Surcharge*
Class 1	All canal water customers who use Colorado River (canal) water for commercial agricultural activities - i.e., customers who use canal water for the production of agricultural commodities for commercial purposes/sale of food, fiber, fuel and other products.	\$34.32	\$0.00
Class 2	All other canal customers - i.e., customers who use canal water for: groundwater replenishment, including the District Replenishment Fund; drinking water production; landscape irrigation; recreation; and other activities, including, but not limited to, golf courses. and hunting clubs.	\$34.32	\$67.80
Construction	Temporary use for construction purposes	\$51.33	\$67.80

*Rates are per acre-foot, which is equal to 325,850 gallons

Figure 2. Coachella Valley Water District Other Consumptive & Miscellaneous Charges

Other Consumptive & Miscellaneous Charges	
Quagga mussel mitigation surcharge	\$4.22 per acre-foot
Oasis surcharge	\$59.26 per acre-foot
Outside Improvement District 1 surcharge	\$4.52 per acre-foot
Scheduled gate orders	\$29.60 per occurrence
Unscheduled gage orders	\$59.20 per occurrence
Irrigation Water Availability Assessment	3.8 x IWCC x number of acres in the parcel

2.3 Court Findings

In 2019, Randall C. Roberts filed a lawsuit against CVWD challenging the Canal water rates, alleging the Canal water rates did not follow cost of service as required by Proposition 218¹. Over the course of the litigation, the Howard Jarvis Taxpayers Association (HJTA) substituted as the plaintiff. The Riverside County Superior Court ruled in favor of HJTA. CVWD appealed the decision. On January 31, 2025, the California Court of Appeal affirmed the lower court’s judgment, upholding the findings that CVWD’s rates did not comply with cost-of-service requirements although the Court did not consider the District’s evidence that no class of customers pays the cost of service due to subsidies from taxes and other discretionary sources. The primary objection regarding the Canal water rates was the application of the water supply surcharge to Class 2 users only.

¹ Roberts v. Coachella Valley Water District, Riverside Superior Court, Case no. RIC1904943

3. Rate Study Methodology

This section provides an overview of the rate study components, the methodology used in the analysis, and the Proposition 218 requirements the District chooses to adhere.²

3.1 Overview

The American Water Works Association (AWWA) publishes the Principles of Water Rates, Fees, and Charges³ (commonly referred to as the “M1 Manual”) and is accepted as the industry standard for cost-of-service analysis and water rate studies. Some of the guiding principles when considering how water rates are calculated include:

- There is no “one right way” to design a rate study.⁴
- “No rate structure meets all utility objectives equally, and not all objectives are valued the same by the utility or its customers.”²
- “Marginal-cost pricing is a basic economic principle that assigns higher costs to the last unit of supply.”⁵
- “The purpose of the cost-of-service analysis is to equitably distribute the revenue requirements between the various customer classes of service served by the utility... and determine the cost differences, if any, exist between serving the various customer classes.”⁶
- “In most cost-of-services analyses, the basis for allocating costs is cost causation, by recognizing the parameter or parameters that most influence the level of cost incurred.”⁷
- “The full revenue requirements should be equitably recovered from customers or classes of customers in proportion to the cost of servicing those customers. However, ...other considerations may, at times, be equally important in determining rates and charges and may better reflect emerging objectives of the utility or the community it serves, including water-use efficiency, revenue stability, and affordability.”⁸

While these principles from the M1 Manual are generally followed throughout the U.S., California has a uniquely complex body of ratemaking rules and regulations, most notably Proposition 218 (Prop 218), that has resulted in many legal challenges since its adoption in 1996 and resulted in more intense scrutiny of the rate-making process.

Another water industry body, the Association of California Water Agencies (ACWA), has closely followed the legal interpretations of Prop 218 over time and, in 2015 following the *San Juan Capistrano* ruling, conducted a workshop to discuss the ratemaking implications for water agencies. One such workshop⁹ in 2015 resulted

² The District concludes canal rates are not property related charges because canal water service is optional – all customer who take that water have alternatives. The District nevertheless complies with Proposition 218 for reasons of policy without conceding that it must do so.

³ American Water Works Association, *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, Seventh Edition, 2017.*

⁴ AWWA, 2017, p. 104.

⁵ AWWA, 2017, p. 245.

⁶ AWWA, 2017, p. 5.

⁷ AWWA, *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, Fifth Edition, 2000.* p. 182.

⁸ AWWA, 2017, p. xix.

⁹ ACWA Board of Directors Workshop Agenda Packet, July 30, 2015, p. 8 of 95.

in two key principles for water agencies to consider in the face of the perceived legal challenges and the potential increase in litigation:

- Cost apportionment is not a determination the lends itself to precise calculations.
- Ratemaking does not have to be perfect.

While these two principles do not excuse sloppy ratemaking nor undermine the basis for equitable cost allocations, they do, together with the M1 Manual principles, emphasize that there is simply no one correct approach to rate studies, and that water agencies must factor in competing objectives in exercising their legislative authority in setting fair and equitable water rates. Often this results in different outcomes (i.e., rates) for different customers. These different outcomes do not mean the ratemaking methodology used was faulty.

3.2 Methodology

The methodology in this rate study follows industry standards and reflects the fundamental principles of cost-of-service rate making embodied in the AWWA *Principles of Water Rates, Fees, and Charges*¹⁰, also referred to as the M1 Manual. This publication is one of the most widely cited and referenced industry publications on rate studies. The principles presented in the M1 Manual have provided the basic framework for this study and are summarized in **Figure 3**.

Figure 3. Components of a Comprehensive Cost-of-Service Study



The second and third components have been tailored to better fit the District's current and historical rate practices (to avoid needless change and rate shock) and to account for the District's unique characteristics. This is consistent with M1 Manual, which states:¹¹

"...the costs of water rates and charges should be recovered costs from classes of customers in proportion to the cost of serving those customers. However, ... other considerations may be equally or more important in determining rates and charges and may better reflect emerging objectives of the utility or the community it serves."

and

¹⁰ *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1, AWWA, Seventh Edition, 2017.*

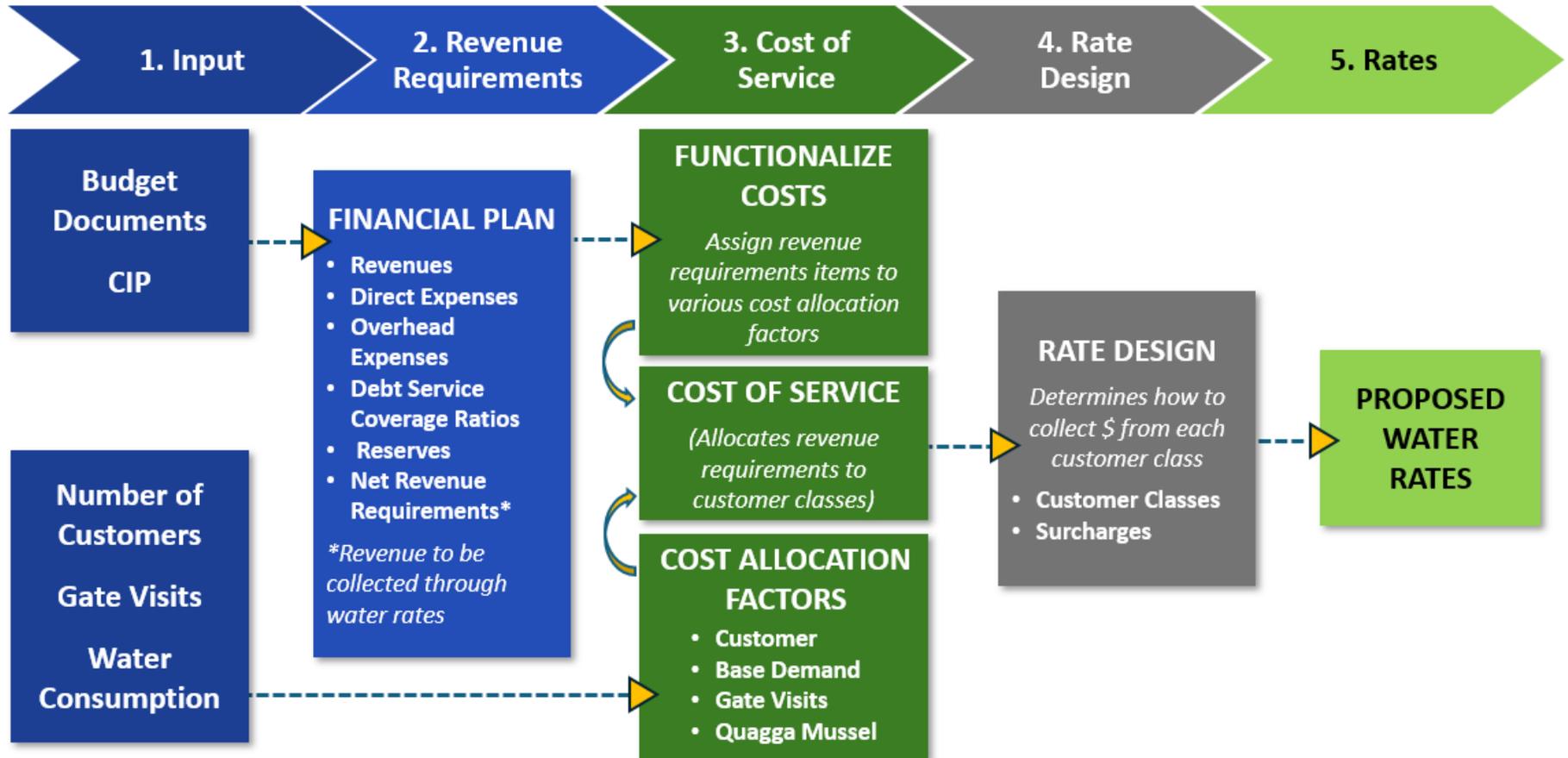
¹¹ *Ibid, pages xix and 79. Also see Financing and Charges for Wastewater Systems, Manual of Practice No. 27, Water Environment Federation, 2004, page 91.*

“...pricing policies may support a community’s social, economic, political, and environmental concerns.”

Thus, there is more than one way to make rates which respect Proposition 218’s principles and the District may choose among lawful alternatives so as to address other policy concerns – like avoiding rate shock, or displacing the existing agricultural economy.

The various steps used in conducting the three components shown in **Figure 3** are outlined in more detail in **Figure 4**. These steps are described below.

Figure 4. Details of the Water Rate Study Methodology



FINANCIAL PLAN/REVENUE REQUIREMENTS

The financial plan examines the revenues and expenditures of the District with the objective of determining the net revenue requirements from user charges. Expenditures can include operating costs, pay-as-you-go capital costs, debt service, and contributions to reserves. Many agencies consider different levels of expenditures on capital costs as well as reserve contributions when determining total expenditures for rate setting. Non-rate revenues are then subtracted from these expenditures to determine the net revenue requirements.

Non-rate revenue is income from sources other than customer water bills. The District's two largest sources of non-rate revenue include property tax revenue and intergovernmental revenue. Intergovernmental revenue includes curtailment revenue from United States Bureau of Reclamation (USBR) for voluntarily reducing Colorado River usage and CVWD Canal Underrun from Metropolitan Water District of Southern California (MWD), where CVWD diverts less water than its allocated entitlement and MWD utilizes a portion of CVWD's allocation.

The District has discretion on how it uses its non-rate revenue. It can offset operating costs, pay for capital improvements, fund conservation and efficiency programs, subsidize low-income programs, be applied to reserves, or pay for debt service. This revenue must be used in a way that benefits the District's services and its customers.

3.3 Cost of Service

Water cost-of-service studies use a three-step approach to determine the revenue requirements to be collected from each customer class: (1) functionalization, (2) classification, and (3) allocation. These steps are briefly described below.

FUNCTIONALIZATION OF WATER COSTS¹²

The first analytical step in the cost-of-service process is called functionalization, which is the arranging of expenses by major operating functions within the utility, for example, pumping, distribution, etc. In this study, the functionalization of the cost data was largely accomplished through the District's budget and system of accounts.

Terminology of a Cost of Service Analysis

- 1. Functional Cost Components** – The arrangement of the cost data by functional category (e.g. source of supply, distribution, zanjeros, etc.).
- 2. Classification** – The assignment of functionalized costs to cost components (e.g. base demand, customer, gate visits, and Quagga mitigation).
- 3. Allocation** – Allocating the classified costs to each class of service based on each class's proportional contribution to that specific cost component.

¹² See AWWA Manual M1, p. 60.

CLASSIFICATION OF WATER COSTS¹³

The second analytical task performed in a water cost-of-service study is the classification of the costs. Classification determines why the expenses were incurred or what type of need is being met. The District's budget and system of accounts were reviewed and classified using the following categories:

Base Demand Costs: These costs are for all water purchases, including the QSA and MWD agreements. Other costs are related to moving water through the Canal system, regardless of the source of water. These costs apply to all customers.

Zanjeros Costs: The costs are primarily zanjeros costs for performing gate visits and include some administrative costs.

Customer Related Costs: Customer costs are those which vary with the number of customers rather than consumption levels. Examples include some administrative costs, billing, and communications.

Quagga Mussel Mitigation Costs. All costs from treating and controlling Quagga mussels.

3.4 Allocation of Water Costs

Once the classification process is complete, the various classified costs are allocated to each customer class based on the following allocation factors:

Base Factors. As noted earlier, base demand related costs vary with the total flow of water. Therefore, costs reflect the percentage of the projected total consumption (volume of water sold) for each class of service.

Gate Visits Factors. Gate visit costs are allocated by the number of gate visits. They are divided into scheduled and unscheduled visits.

Customer Allocation Factors. Customer costs vary with the number of customers on the system. These allocation factors were based upon the number of customers.

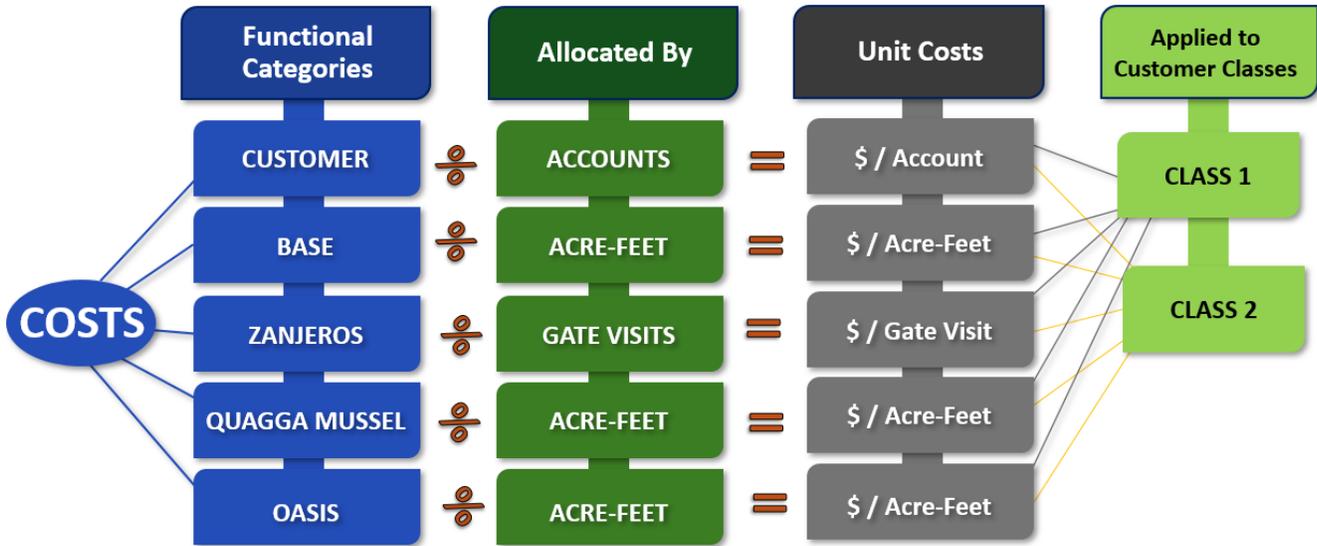
Quagga Mussel Mitigation Factors. Quagga Mussel mitigation costs were allocated on a per acre-foot basis.

Oasis Related Costs. All costs related to delivering water to farms in the Oasis area, reducing the reliance on groundwater pumping. This includes operating costs as well as infrastructure costs.

Figure 5 shows the allocation of water costs. Once the three steps of the cost-of-service analysis are done, costs can be allocated to customer classes. The allocated costs to each customer class represent the cost of service that should be recovered from each customer class during the rate design process.

¹³ See AWWA Manual M1, pp. 61 and 67.

Figure 5. Cost of Service Flow Chart



NOTE: Rate Revenue can be applied to reduce **functional categories** costs or applied to **customer classes**.

RATE DESIGN

Once the cost of service has been determined, the District has discretion in how it recovers those costs. The recovery methods could include fixed charges that do not vary with the amount of water use or variable (or volumetric) charges based on water use (which could include surcharges).

Collecting fixed costs from fixed charges helps ensure that the District adequately covers its costs that cannot be deferred and do not change with the volume of water sold. Although fixed costs are typically a significant percentage of the District’s total costs, rarely are all the fixed costs collected through fixed charges. Having more costs recovered from a volumetric rate sends a better signal for efficient water use.

Variable costs include those costs that change with the quantity of water produced. Typical variable costs include purchased water supplies and electricity for pumping water through the system. Volumetric charges typically recover these costs as well as a portion of the fixed charges.

The District’s need for a fixed charge is diminished because the Irrigation Water Availability Assessment (IWAA) is similar to a fixed charge. The IWAA ensures there is revenue to cover the fixed costs of the District.

The current District rate structure includes surcharges. Many of the surcharges are volumetric based and could have been included in the irrigation water charge. Combining the charges would simplify the rate structure. But an advantage of the surcharge is that water users understand what the surcharge is paying for, especially if the costs are expected to increase significantly.

The District could explore several rate structure alternatives. Alternatives include changing customer classes, not having customer classes, having a uniform rate structure, or having a tiered rate structure.

3.5 Proposition 218 Requirements

Prop 218, which was adopted by the voters in 1996 and is dubbed the “Right to Vote on New Taxes Act,” provides the opportunity for the public to protest changes to any new or increased “property-related fees.” Following passage of Prop 218, the California Supreme Court ruled that usage-based water and wastewater rates for services essential to any use of property were “property-related fees” subject to Prop 218’s substantive requirements, and to its noticing and protest procedures. Even if proposed service charges are revenue-neutral (i.e., not intended to increase the overall amount of revenue collected), a change in the rate structure (e.g., from a uniform rate to a multi-tiered rate) is subject to Prop 218 mandates.

Additionally, Prop 218 requires a utility to provide public notification of proposed rate changes, inform property owners/customers of the protest mechanism and the time frame for response, and provide a public hearing on the proposed rates. The public hearing must be held “not less than 45 days after the mailing of the notice.”

Although Canal water service is not essential to any use of property (because every Canal customer has other water sources, including groundwater), the District complies with Prop. 218 as a matter of policy.

4. FINANCIAL PLAN

To ensure the financial health of the District’s Canal Fund, it is important for the District to follow sound financial management practices. This includes funding operating and maintenance costs, paying for capital improvements, either pay-as-you-go or debt service, and maintaining reasonable reserves.

As a part of the rate study, NBS projected revenues and expenditures on a cash-flow basis for the next five (5) years. The amount of rate revenue required, that will allow reserves to be maintained at the recommended levels, is known as the net revenue requirement – i.e., total service costs net of non-rate revenues. This report presents an overview of the methodologies, assumptions, and data used along with the financial plan and proposed rates developed in this study.

Revenue requirements describe the amount of money that is required to provide adequate and sustainable funding for both operating and capital costs. The two generally accepted methods of accumulating costs for the revenue requirements are the *cash-needs approach* and the *utility-basis approach*.¹⁴ The cash-needs approach is typically used by government-owned utilities, while the utility-basis is used by investor-owned utilities.

The cash-needs approach looks at the total revenue required by the utility to meet the cash outlays. It is not to be confused with the accounting term *cash basis*, which is referred to when revenue is recognized as earned when cash is received and expenses charged when cash is disbursed.

The components of a cash-needs approach include operation and maintenance expenses, debt service payments, pay-as-you-go capital cash outlays, and specified reserves.

- Operations and maintenance costs include the costs of support services rendered by the utility, such as computer facilities, bill collection, fleet management, and human resources. While the costs used in this analysis have already been audited and placed in the appropriate year, some operating costs may be shifted during the auditing process after the year end, adjusted from one accounting year to the preceding year, if the costs reflect activities from the previous year.
- For capital cash outlays, the principal and interest payments of any debt service are included, as well as any pay-as-you-go capital projects. The cash-needs basis does not include depreciation or any accounting adjustments to reflect capital payments as a capital asset.
- Reserves are important to provide for operating working capital, emergency repairs and replacements, or could be mandated by debt-service reserve requirements or other covenants. Reserves are part of the revenue requirements under the cash-needs approach.

4.1 Purchased Water

The District has received a historical allocation of water from the Colorado River of 301,000 acre-feet per year (AFY). This water has no source cost, although there are costs to maintain the Coachella Canal and related infrastructure as well as any other transportation costs. The 1988 conservation agreement provided an additional no-cost allocation of 20,000 AFY.

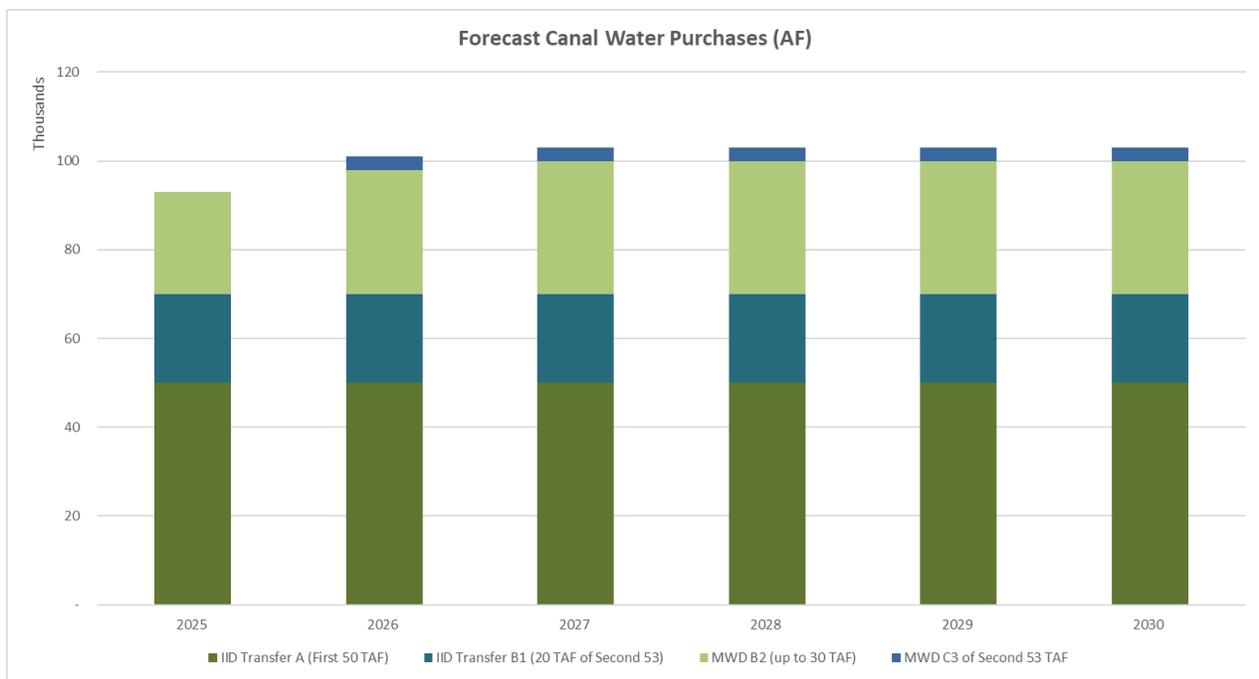
¹⁴ AWWA, 2017, p. 12

Under the QSA, further purchases of Colorado River water are made via transfer agreements with IID with annual quantities dictated by the QSA. These supplemental supplies have a significant cost to the District.

IID transfers are broken into two categories, Transfer A and Transfer B. Transfer A is for 50,000 AFY. Transfer B is set at 53,000 AF for FY 2026. The forecast for Canal water purchases for this water are shown in **Figure 6**. Transfer rates are subject to annual increases to cover increases in IID’s operating and capital costs. These contracts are essentially take-or-pay contracts that require the District to pay for the full water amounts whether they use the water or not.

If the District does not take delivery of these transfer amounts, the District has agreements with the Metropolitan Water District of Southern California (MWD) in which it is reimbursed for a portion of the costs associated with the IID Transfers. These reimbursements show up as Intergovernmental Revenue under non-rate revenue.

Figure 6. Forecast Canal Water Purchases

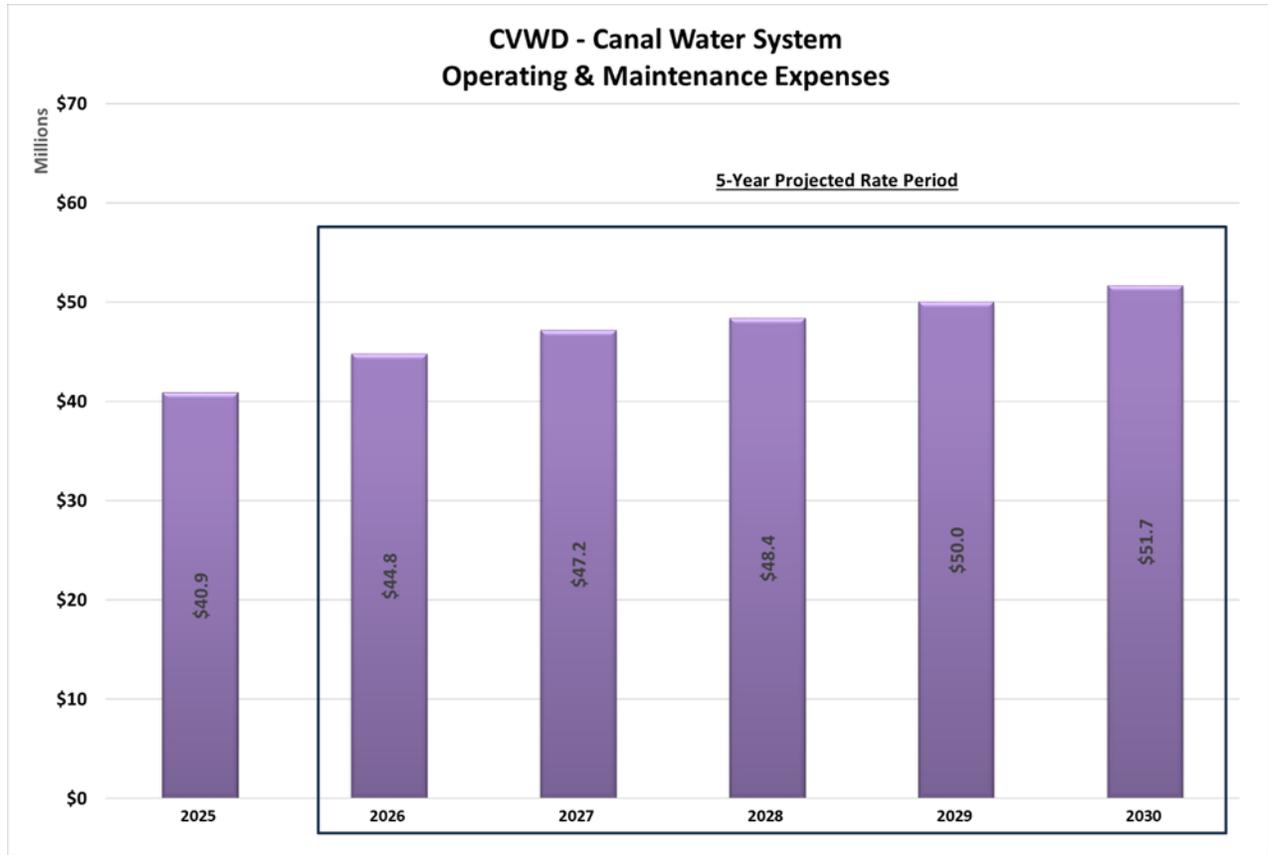


4.2 Operating Expenses (excluding Purchased Water)

The system’s operating expenses are those costs the District incurs for day-to-day Canal operations such as employee salaries and benefits, fuel, chemicals, contract services, supplies and services, and power. Other costs in the operating budget include indirect costs from the District’s other cost centers such as administration, human resources, and business technology.

The District’s FY 2026 operating budget served as the basis for forecasting future operating expenses for the Canal Fund. Future years were forecasted using the escalation factors that the District typically includes in its internal budget modelling for the Canal Fund. **Figure 7** shows the Canal Fund Operating and Maintenance Expenses for the rate study period.

Figure 7. Canal Water System Operating & Maintenance Expenses



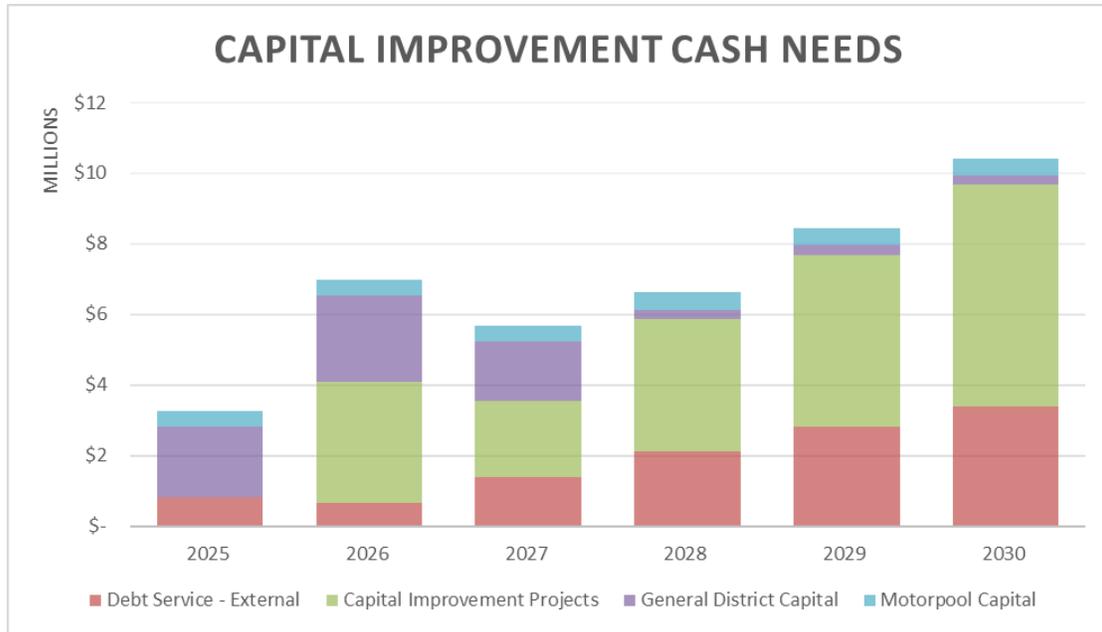
4.3 Debt Service

The District’s Canal Fund current debt service obligations are shown in **Figure 10**. The District has obligations to USBR for lateral repairs and the mid-Canal reservoir project. These projects are under construction and debt service will increase during the rate study period based on anticipated completion dates.

4.4 Pay-As-You-Go Capital Improvements

The District has a five-year capital improvement plan that outlines future projects as well as the method of funding the project—pay-as-you-go, developer funded, or USBR loans. The USBR is funding the majority of the projects so there is only a small amount of pay-as-you-go requirements. **Figure 8** shows the Capital Improvement Plan.

Figure 8. Capital Improvement Cash Needs



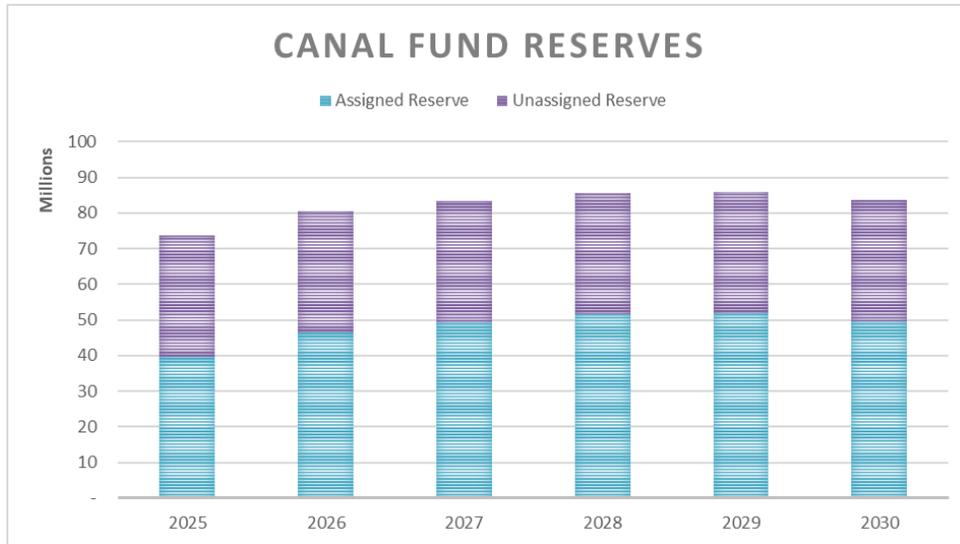
4.5 Designated Reserves Policies

The CVWD Board has established a Reserve Policy with target levels for various reserve categories for each enterprise fund. The Canal Fund reserve policies and their targets are described below.

- **Operating Reserve:** 25% of annual operating expenses, less depreciation and capital outlays.
- **Rate Stabilization Reserve:** 10% of annual rate revenues or operating expenses less depreciation and capital outlay.
- **Capital Reserve:** The District strives to reserve 2% of gross capital asset value.
- **Emergency Reserve:** 1% of the replacement cost of fixed assets.
- **Vehicle and Equipment Replacement Reserve:** Average of the projected vehicle replacement costs over the next 5 years.

If the District’s reserve levels fall below the target level for two consecutive years, the Board will strive to adopt a five-year plan to bring the reserve fund back into compliance with each reserve policy. **Figure 9** shows the forecasted designated reserves needed to meet the target reserve levels as well as the projected unassigned reserve levels.

Figure 9. Canal Fund Forecasted Reserves



4.6 Total Cash Needs

The total cash needs of the District for the rate study period are shown in **Figure 10**. This table shows the operating expenses, purchased water costs, pay-as-you-go capital expenses, future debt service, and reserve contributions that need to be met in the rate study period.

Figure 10. Total Cash Needs

RATE REVENUE REQUIREMENTS SUMMARY	Budget	5-Year Projected Rate Period				
	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Sources of Water Funds²						
<i>Rate Revenue:</i>						
Total Water Sales	\$ 12,998,085	\$ 13,917,585	\$ 15,859,125	\$ 17,732,025	\$ 17,732,025	\$ 17,562,525
Total Availability Charges	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Surcharges	2,010,920	2,438,310	2,797,820	3,030,370	3,030,370	3,178,520
<i>Non-rate Revenue:</i>						
Total Property Taxes - General	14,506,093	14,941,276	15,389,514	15,851,199	16,326,735	16,816,537
Total Charges for Services	1,756,190	1,756,840	1,757,509	1,758,199	1,758,910	1,759,642
Total Intergovernmental	21,962,144	19,991,240	13,183,575	11,153,445	11,412,966	11,412,966
<i>Curtailment Revenue (part of IG)</i>	<i>14,000,000</i>	<i>14,000,000</i>	<i>7,000,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Investment Income	2,078,470	2,797,528	3,173,432	3,335,387	3,394,478	3,351,826
Total Operating Grants	-	-	-	-	-	-
Total Other Revenue	135,000	135,000	135,000	135,000	135,000	135,000
Total Sources of Funds:	\$ 57,646,902	\$ 58,177,779	\$ 54,495,975	\$ 55,195,625	\$ 55,990,484	\$ 56,417,016
Uses of Water Funds¹						
<i>Operating Expenses:</i>						
Total Salaries and Wages (w/o-Cap Labor)	\$ 14,436,664	\$ 14,862,008	\$ 15,369,945	\$ 15,660,260	\$ 16,286,666	\$ 16,938,131
Total Materials and Services	11,389,550	12,426,520	12,745,759	13,019,733	13,348,508	13,685,871
Total Contract Services	2,150,058	2,389,621	2,509,107	2,609,473	2,687,755	2,768,386
Total Utilities	1,256,364	1,113,444	1,202,518	1,298,720	1,402,613	1,514,822
Total Replenishment Charges	-	-	-	-	-	-
Total Water Purchases	11,498,681	13,865,051	15,199,555	15,655,542	16,125,208	16,608,965
Total QSA Expense	-	-	-	-	-	-
Total Capital Outlay	136,930	152,500	160,125	168,133	176,540	185,367
Subtotal: Operating Expenses	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542
<i>Non-operating Revenues & Expenses:</i>						
Debt Service - External	\$ 813,566	\$ 662,214	\$ 1,381,638	\$ 2,125,187	\$ 2,810,836	\$ 3,407,998
Capital Improvement Projects	-	3,442,400	2,173,075	3,738,500	4,873,500	6,259,200
General District Capital	1,992,675	2,432,400	1,679,375	270,000	270,000	270,000
Motorpool Capital	455,789	456,550	443,700	484,500	484,500	469,200
Subtotal: Other Expenditures	\$ 3,262,030	\$ 6,993,564	\$ 5,677,788	\$ 6,618,187	\$ 8,438,836	\$ 10,406,398
Total Uses of Water Funds:	\$ 44,130,277	\$ 51,802,708	\$ 52,864,797	\$ 55,030,048	\$ 58,466,126	\$ 62,107,940
<i>plus: Revenue from Rate Increases³</i>	<i>-</i>	<i>556,677</i>	<i>1,210,553</i>	<i>1,960,679</i>	<i>2,748,761</i>	<i>3,576,080</i>
Annual Surplus/(Deficit)	\$ 13,516,625	\$ 6,931,748	\$ 2,841,731	\$ 2,126,256	\$ 273,119	\$ (2,114,844)
Net Revenue Req't. (Total Uses less Non-Rate Revenue)	\$ 3,692,380	\$ 12,180,824	\$ 19,225,767	\$ 22,796,818	\$ 25,438,037	\$ 28,631,969
Total Rate Revenue After Rate Increases (Water)	\$ 17,209,005	\$ 19,112,572	\$ 22,067,498	\$ 24,923,074	\$ 25,711,156	\$ 26,517,125

4.7 Revenues

Canal Fund revenues fall into two primary categories, water rate revenues and non-rate revenue. These categories represent significant distinctions in the rate study as the District has more discretion in how the non-rate revenues are applied. These categories are described below.

WATER RATE REVENUES

Water rate revenue includes water sales, availability charges, and surcharges. These revenues and the user charges that generate this revenue are the focus of the rate study. After total expenditures less non-rate revenues are determined, the amount of revenue to be generated from water rates can be estimated.

NON-RATE REVENUE

The District has several sources of non-rate revenue, but the major sources are described below and shown in **Figure 11**.

- Property taxes are the largest source of non-rate and surcharge revenues for the Canal fund. Property taxes are projected at approximately \$14.9 million in FY 2026.
- Annual investment income is expected to increase slightly over the projected period.

- Intergovernmental Revenues vary from year to year, and include power proceeds from IID, MWD reimbursements from the IID transfer agreement, following payments from USBR, and curtailment revenues, described further below.
- One-time curtailment revenues are due to CVWD’s voluntary, compensated curtailment efforts to keep water in Lake Mead. CVWD is being paid \$400 per AF from USBR for up to 35,000 AF per calendar year for FY 2025 through FY 2027.

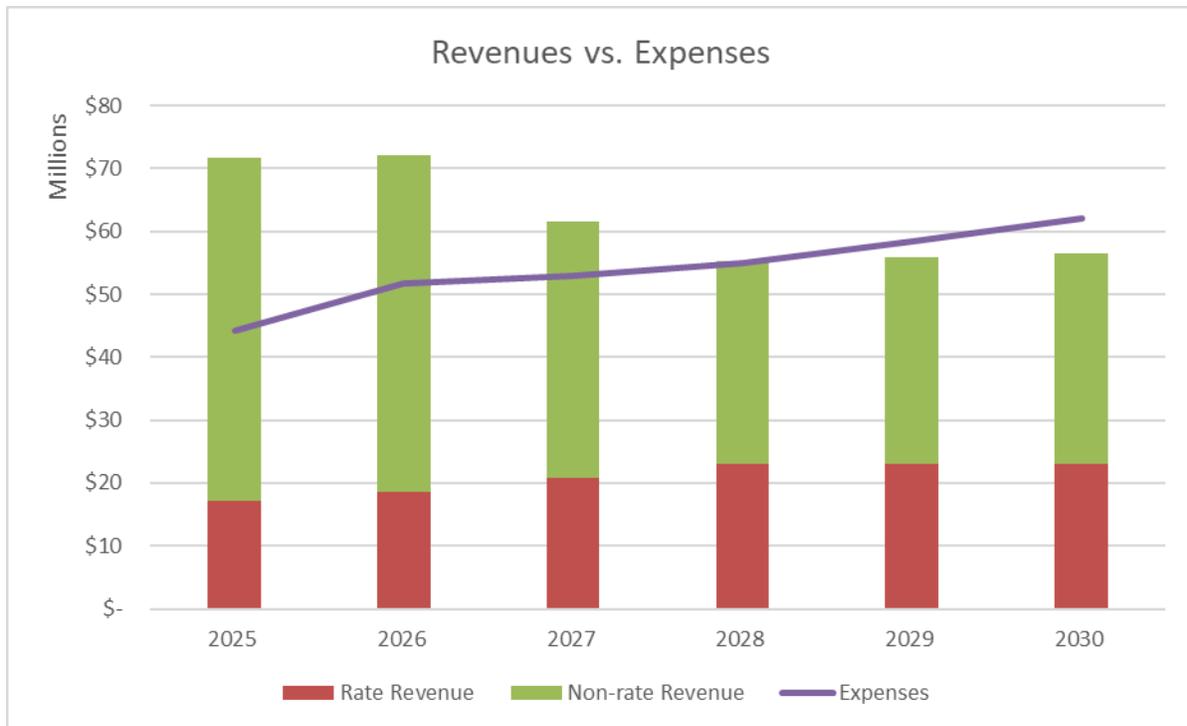
Figure 11. Non-Rate Revenue

Non-Rate Revenue	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Total Non-Rate Revenue	\$40,437,897	\$39,621,884	\$33,639,030	\$32,233,230	\$33,028,089	\$33,475,971
Applied to Reserves	\$13,516,625	\$6,931,748	\$2,841,731	\$2,126,256	\$273,119	\$0
Applied to Offset Revenue Requirements	\$26,921,272	\$32,690,136	\$30,797,299	\$30,106,974	\$32,754,970	\$33,475,971
<i>For Reference: Curtailment Revenue</i>	<i>\$14,000,000</i>	<i>\$14,000,000</i>	<i>\$7,000,000</i>			

4.8 Net Revenue Requirements

The net revenue requirements needed from user charges are calculated by subtracting non-rate revenues from the total cash needs of the District. The net revenue requirements are shown in **Figure 12**.

Figure 12. Net Revenue Requirements



5. COST OF SERVICE

The cost-of-service analysis bridges the methodology gap between the financial plan and the rate design. Using the revenue requirements developed in the financial plan, various cost allocation procedures are used to determine how the net revenue requirements should be allocated to each customer class.

5.1 Classification of Costs

The District's budgeting process and system of accounts already have costs categorized by function, so no additional breakdown was required. The District's budget and system of accounts were reviewed and classified using the following categories:

Base Demand Costs: These costs are for all water purchases, including the QSA and MWD agreements. Other costs are related to moving water through the Canal system, regardless of the source of water. These costs apply to all customers. These costs are allocated to each customer class based on annual water deliveries.

Zanjeros Costs: The costs are primarily zanjeros costs for performing gate visits and include some administrative costs. These costs are allocated on the basis of gate visits.

Customer Related Costs: Customer costs are those which vary with the number of customers rather than consumption levels. Examples include some administrative costs, billing, and communications. These costs are allocated to classes based on the number of accounts.

Quagga Mussel Mitigation Costs. All costs from treating and controlling Quagga mussels. These costs are allocated to each customer class based on annual water deliveries.

Oasis Related Costs. All costs related to delivering water to farms in the Oasis area, reducing the reliance on groundwater pumping. This includes operating costs as well as infrastructure costs. These costs are allocated to the customers in the Oasis area.

The allocation of the revenue requirements to each of the above categories is shown in **Figure 13**. The table also shows the application of the non-rate revenue. (The District has discretion on how the non-rate revenue is applied). The result from this cost allocation has 58.6% of the costs allocated to base demand, 9.9% to customer costs, 10.5% to zanjeros costs, 12.6% to quagga mussel mitigation, and 8.5% to Oasis costs.

Figure 13. Summary of Net Revenue Requirements by Budget Category

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2025/26	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 14,862,008	\$ 10,535,865	\$ 743,100	\$ 1,791,521	\$ 358,304	\$ 1,433,217
Total Materials And Services	12,426,520	9,640,154	621,326	77,618	1,996,170	91,252
Total Contract Services	2,389,621	2,270,140	119,481	-	-	-
Total Utilities	1,113,444	782,081	55,672	137,846	45,949	91,897
Total Replenishment Charges	-	-	-	-	-	-
Total Water Purchases	13,865,051	13,865,051	-	-	-	-
Total QSA Expense	-	-	-	-	-	-
Total Capital Outlay	152,500	144,875	7,625	-	-	-
Total Non-Operating Revenues & Expenses	6,993,564	6,643,886	349,678	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 51,802,708	\$ 43,882,051	\$ 1,896,883	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367
<i>Allocation of COS Revenue Requirements</i>	<i>100.0%</i>	<i>84.7%</i>	<i>3.7%</i>	<i>3.9%</i>	<i>4.6%</i>	<i>3.1%</i>
Less: Non-rate revenues applied	(32,690,136)	(32,690,136)				
NET REVENUE REQUIREMENTS	\$ 19,112,572	\$ 11,191,915	\$ 1,896,883	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367
<i>Allocation of Net Revenue Requirements</i>	<i>100.0%</i>	<i>58.6%</i>	<i>9.9%</i>	<i>10.5%</i>	<i>12.6%</i>	<i>8.5%</i>

5.2 Cost Allocation Factors

There are three cost allocation factors that are used in this rate study. They include annual water deliveries, the number of customer accounts, and gate visits.

Annual Water Deliveries. The annual water deliveries are shown in **Figure 14**. Deliveries are shown for each class of water for the rate period. The District anticipates increased non-agricultural sales over the rate period.

Figure 14. Projected Water Use by Customer Class

Projected Water Use By Customer Class						
Customer Class	2025	2026	2027	2028	2029	2030
CW-AGRICULTURAL CLASS 1	245,000	240,000	240,000	240,000	240,000	240,000
CW-NON-AGRICULTURAL CLS 2	51,500	66,500	88,500	108,500	108,500	108,500
CW-CONST/INDUSTRIAL	500	500	500	500	500	500
Total	297,000	307,000	329,000	349,000	349,000	349,000

Number of Customer Accounts. The number of customer accounts is shown in **Figure 15**. The majority of the customers are in Class 1.

Figure 15. Number of Customer Accounts

Development of the Customer Allocation Factor		
Customer Class	No. of Accounts FY 2024	% of Total Accounts
CW-AGRICULTURAL CLASS 1	1,240	91.8%
CW-NON-AGRICULTURAL CLS 2	104	7.7%
CW-CONST/INDUSTRIAL	7	0.5%
Total	1,351	100.0%

1. Account count data is based on the District's billing data for FY 2024. No customer account charge for construction/industrial customers.

Number of Gate Visits. The District tracks both scheduled and unscheduled gate visits by the zanjeros. The District estimates that it takes approximately twice the time to complete an unscheduled visit compared to

a scheduled visit since District personnel need to visit customers outside their normal route or working hours and reach a remote site by an inefficient route. **Figure 16** shows the number of gate visits.

Figure 16. Number of Gate Visits

Customer Classes	Changes	Weighting Factor	Equivalent Changes
Scheduled Gate Visits	44,673	1	44,673
Unscheduled Gate Visits	6,172	2	12,344
Total	50,845		57,017

5.3 Summary of Water Revenue Requirements by Classification

The allocated costs to each classification are shown in **Figure 17**.

Figure 17. Allocation of Water Revenue Requirements

Classification Components	Cost-of-Service Net Revenue Requirements (FY 2025/26)	
Base Demand Related Costs	43,882,051	84.7%
Customer Related Costs	1,896,883	3.7%
Zanjeros Related Costs	2,006,985	3.9%
Quagga Mussel Related Costs	2,400,422	4.6%
Oasis Related Costs	1,616,367	3.1%
Net Revenue Requirement	\$ 51,802,708	100.0%
Non Rate Revenue Applied	\$ (32,690,136)	

6. RATE DESIGN

Once the cost of service has been determined for each customer class, the District has discretion in how it recovers those costs. There can be a combination of fixed and/or variable charges, and surcharges. Many other irrigation districts have a fixed charge and a volumetric charge. The fixed charge helps ensure that the district adequately covers its costs that cannot be deferred and do not change with the amount of water sold. The District's need for a fixed charge is diminished because the Irrigation Water Availability Assessment (IWAA) is similar to a fixed charge. The IWAA makes sure there is revenue to cover some of the fixed costs of the District.

The District also has discretion in how it applies its non-rate revenues. Currently the District applies those revenues to the costs to be recovered in the Irrigation Water Commodity Charge (IWCC), spread across all customer classes such that no class pays via rates the whole cost to serve it.

The current rate structure design is primarily geared to volumetric rates, with the majority of the charges based on the number of acre-feet consumed. There are two primary volumetric rates, the IWCC and the Water Supply Surcharge (WSS). Class 1 users pay an IWCC, while Class 2 users pay the IWCC and the WSS. The District also has a rate for temporary water use for construction. Irrigation users also pay a charge for the District's zanjeros to operate the irrigation gates: one charge for scheduled visits, a greater charge for unscheduled visits. There is a per acre-foot charge for Quagga mussel mitigation costs, an outside Improvement District 1 surcharge to compensate for those users not paying Improvement District 1 property taxes, and an Oasis contractual rate for those served by the Oasis project.

Many of the surcharges are volumetric based and could have been included in the IWCC. Combining the charges would simplify the rate structure. But an advantage of the surcharge is water users understand what the surcharge is paying for, especially if the costs are expected to increase significantly.

Given the recent court findings, NBS proposes that the WSS be eliminated and the water purchase costs included in the IWCC. The other parts of the rate design would be kept intact. The other significant change in this rate study is how the non-rate revenue is applied to the user classes in different proportions. This study also shows the cost of service for each customer class, along with the related adjustments by the application of the non-rate revenue. As before, the use of discretionary revenues to subsidize service means that no customer class will pay via rates the full cost to serve it.

6.1 Irrigation Water Commodity Charge

The current IWCC was designed to recover the costs allocated to the base demand and customer functions. The proposed IWCC is designed to recover those costs, as well as the quagga mussel costs. With the elimination of the Water Supply Surcharge, purchased water costs are also now part of the base demand costs. The components of the IWCC are shown below.

BASE DEMAND COST

The base demand cost of water was calculated by taking the costs allocated to the base demand and spreading those charges over the customer classes based on annual water deliveries. The results show the cost-of-service rate for water delivery to each class. These cost-of-service rates were then reduced by

applying non-rate revenues to each class to determine the net revenue requirements for the class. This adjusted net revenue divided by the annual water use is the rate for an acre-foot of water delivered. The base demand rates for FY 25/26 are shown in **Figure 18**.

Figure 18. Base Demand Charges

Customer Classes	Water Sales (AF/yr)	COSA RATES		Rate After Adjustment with Non-Rate Revenue			
		Total Base Demand COS Requirements	Cost of Service Rates	Non-rate Revenue Applied %	Non-Rate Revenue	Adjusted Total Target Revenue from Vol. Charges	Adjusted Rates
CW-AGRICULTURAL CLASS 1	240,000	\$ 34,305,186	\$142.94	86.5%	\$ (28,290,044)	\$ 6,015,143	\$25.06
CW-NON-AGRICULTURAL CLS 2	66,500	\$ 9,505,395	\$142.94	13.3%	\$ (4,347,788)	\$ 5,157,607	\$77.56
CW-CONST/INDUSTRIAL	500	\$ 71,469	\$142.94	0.16%	\$ (52,304)	\$ 19,165	\$38.33
Total Water	307,000	\$ 43,882,051		100%	\$ (32,690,136)	\$ 11,191,915	

CUSTOMER CHARGE ALLOCATION

Customer related costs were allocated to each customer class based on the number of billing accounts. The costs allocated to each customer class are shown in **Figure 19**.

Figure 19. Calculation of Account Charge

Customer Class	COSA Net Revenue Requirements		Account Charge	
	Accounts	COS Rev. Req't.	Annual Charge Per Unit	Monthly Charge Per Unit
CW-AGRICULTURAL CLASS 1	1,240	\$ 1,741,032	\$1,404	\$117.00
CW-NON-AGRICULTURAL CLS 2	104	\$ 146,022	\$1,404	\$117.00
CW-CONST/INDUSTRIAL	7	\$ 9,828	\$1,404	\$117.00
Total	1,351	\$ 1,896,883		

QUAGGA MUSSEL MITIGATION COSTS

The mitigation costs for Quagga mussel control are spread over the annual water deliveries. **Figure 20** shows the calculation of the Quagga mussel mitigation surcharge.

Figure 20. Calculation of Quagga Mussel Mitigation Surcharge

Fiscal Year	Water Consumption (AF/yr)	Total Target Rev. Req't from Vol. Charges	Cost of Service Rates
FY 2025/26	307,000	\$ 2,400,422	\$7.82
FY 2026/27	329,000	\$ 2,467,626	\$7.50
FY 2027/28	349,000	\$ 2,522,606	\$7.23
FY 2028/29	349,000	\$ 2,594,808	\$7.43
FY 2029/30	349,000	\$ 2,669,338	\$7.65

CALCULATING THE IRRIGATION WATER COMMODITY CHARGE

Combining the base demand water rates, the account charges, and the quagga mussel costs, the new IWCC are shown in **Figure 21**.

Figure 21. Calculation to Include the Account Charge and QM Surcharge in Irrigation Water Commodity Charge

Customer Class	Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 6,015,143	\$ 1,741,032	\$ 7,756,175	240,000	\$32.32	\$40.14
CW-NON-AGRICULTURAL CLS 2	\$ 5,157,607	\$ 146,022	\$ 5,303,629	66,500	\$79.75	\$87.57
CW-CONST/INDUSTRIAL	\$ 19,165	\$ 9,828	\$ 28,993	500	\$57.99	\$65.81
Total	\$ 11,191,915	\$ 1,896,883	\$ 13,088,798	307,000		

6.2 Gate Visits Charge

The gate visits charge recovers the costs of the zanjeros visits. The zanjeros costs are allocated to customers based on gate visits. The District estimates that it takes approximately twice the time to complete an unscheduled visit compared to a scheduled visit since District personnel need to visit customers outside their normal route or working hours and reach a remote site by an inefficient route. Therefore, the unscheduled gate visits are the equivalent of two scheduled gate visits when calculating the gate visits costs. **Figure 22** shows the gate visit costs and the calculation of the gate visits rates.

Figure 22. Gate Visits Charge

Customer Class	Gate Visits	Equivalent Gate Visits	% of COS Rev. Req't.	Annual Charge Per Visit				
				FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/30	FY 2029/30
Scheduled Gate Visits	44,673	44,673	\$1,572,479	\$35.20	\$36.50	\$37.36	\$38.94	\$40.60
Unscheduled Gate Visits	6,172	12,344	\$434,506	\$70.40	\$73.00	\$74.71	\$77.88	\$81.20
Total	50,845	57,017	\$2,006,985					

6.3 Oasis Charges

The costs allocated to the Oasis customers were divided by the water delivered to Oasis for the Oasis Charge. **Figure 23** shows the charge.

Figure 23. Oasis Charge

Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from Vol. Charges	Cost of Service Rates
All Classes	27,000	1,616,367	\$59.87
Total	27,000	\$ 1,616,367	

6.4 Outside ID1 Surcharges

The District's Canal water customers that are located in Improvement District 1 (ID1) pay ID1 property taxes, one of the sources of non-rate revenue. The Outside ID1 Surcharge is used to collect a proportional amount of revenue from customers outside ID1 that do not pay ID1 property taxes to ensure equitable treatment of differently situated classes receiving the same service.

The Outside ID1 Surcharge is calculated by dividing the projected amount of property tax revenue by the total number of acres that receive Canal service that are within ID1. The calculation is shown in **Figure 24**.

Figure 24. Outside ID1 Surcharge

Fiscal Year	ID1 Acres with Canal Service	ID 1 Property Tax Revenue	Annual Property Tax per Acre	Monthly Charge per Acre
FY 2025/26	60,208	3,265,000	\$54.23	\$4.52
FY 2026/27	60,208	3,362,950	\$55.86	\$4.65
FY 2027/28	60,208	3,463,839	\$57.53	\$4.79
FY 2028/29	60,208	3,567,754	\$59.26	\$4.94
FY 2029/30	60,208	3,674,786	\$61.03	\$5.09

6.5 Summary of Recommended Rates

Figure 25 and Figure 26 show a summary of the recommended rates for the rate period. The annual increase in rates for the IWCC are due to the projected lower amounts of non-rate revenue as the curtailment revenue phases out.

Figure 25. Current vs. Proposed Water Rates

Water Rate Schedule	Current Rates	Current Rates w/ QM Surcharge	Proposed Rates				
			FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Water Usage Charges (in \$/AF)							
CW-AGRICULTURAL CLASS 1	\$34.32	\$38.54	\$40.14	\$41.86	\$43.36	\$44.72	\$49.82
CW-NON-AGRICULTURAL CLS 2	\$102.12	\$106.34	\$87.57	\$92.98	\$98.03	\$100.77	\$114.82
CW-CONST/INDUSTRIAL	\$51.33	\$55.55	\$65.81	\$70.67	\$77.13	\$80.21	\$89.32

Figure 26. Current vs. Proposed Rates – Other Consumptive & Miscellaneous Charges

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Other Consumptive & Misc Charges						
Oasis Surcharge (\$/AF)	\$59.26	\$59.87	\$61.66	\$63.51	\$65.42	\$67.38
Scheduled Gate Orders (Per Occurrence)	\$29.60	\$35.20	\$36.50	\$37.35	\$38.94	\$40.60
Unscheduled Gate Orders (Per Occurrence)	\$59.20	\$70.40	\$73.00	\$74.71	\$77.88	\$81.20
Outside ID1 Surcharge (\$/acre/mo)	\$4.52	\$4.52	\$4.65	\$4.79	\$4.94	\$5.09

7. Recommendations

7.1 Consultant Recommendations

NBS recommends the District take the following actions:

- **Approve and Accept this Study:** NBS recommends the District Board formally approve and adopt this Study and its recommendations and authorize staff to begin the Proposition 218 process.
- **Implement Recommended Levels of Rate Increases and Proposed Rates:** Based on successfully meeting the Prop 218 procedural requirements, the District can proceed with adopting rates that are at or below the rates included in the Proposition 218 process.

7.2 NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on several principal assumptions and considerations regarding financial matters, conditions, and events that may occur in the future. This information and these assumptions, including the District's budgets, capital improvement costs, customer accounts and consumption, and information from District staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others. Ratemaking is predicting the future. such predictions can never be accurate, only reasonable.

Technical Appendix

This Appendix contains:

- Water Rate Study Tables and Figures

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS

RATE REVENUE REQUIREMENTS SUMMARY	Budget	5-Year Projected Rate Period				
	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Sources of Water Funds¹						
<i>Rate Revenue:</i>						
Total Water Sales	\$ 12,998,085	\$ 13,917,585	\$ 15,859,125	\$ 17,732,025	\$ 17,732,025	\$ 17,562,525
Total Availability Charges	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Surcharges	2,010,920	2,438,310	2,797,820	3,030,370	3,030,370	3,178,520
<i>Non-rate Revenue:</i>						
Total Property Taxes - General	14,506,093	14,941,276	15,389,514	15,851,199	16,326,735	16,816,537
Total Charges for Services	1,756,190	1,756,840	1,757,509	1,758,199	1,758,910	1,759,642
Total Intergovernmental	21,962,144	19,991,240	13,183,575	11,153,445	11,412,966	11,412,966
<i>Curtailment Revenue (part of IG)</i>	<i>14,000,000</i>	<i>14,000,000</i>	<i>7,000,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Investment Income	2,078,470	2,797,528	3,173,432	3,335,387	3,394,478	3,351,826
Total Operating Grants	-	-	-	-	-	-
Total Other Revenue	135,000	135,000	135,000	135,000	135,000	135,000
Total Sources of Funds:	\$ 57,646,902	\$ 58,177,779	\$ 54,495,975	\$ 55,195,625	\$ 55,990,484	\$ 56,417,016
Uses of Water Funds¹						
<i>Operating Expenses:</i>						
Total Salaries and Wages (w/o-Cap Labor)	\$ 14,436,664	\$ 14,862,008	\$ 15,369,945	\$ 15,660,260	\$ 16,286,666	\$ 16,938,131
Total Materials and Services	11,389,550	12,426,520	12,745,759	13,019,733	13,348,508	13,685,871
Total Contract Services	2,150,058	2,389,621	2,509,107	2,609,473	2,687,755	2,768,386
Total Utilities	1,256,364	1,113,444	1,202,518	1,298,720	1,402,613	1,514,822
Total Replenishment Charges	-	-	-	-	-	-
Total Water Purchases	11,498,681	13,865,051	15,199,555	15,655,542	16,125,208	16,608,965
Total QSA Expense	-	-	-	-	-	-
Total Capital Outlay	136,930	152,500	160,125	168,133	176,540	185,367
Subtotal: Operating Expenses	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542
<i>Non-operating Revenues & Expenses:</i>						
Debt Service - External	\$ 813,566	\$ 662,214	\$ 1,381,638	\$ 2,125,187	\$ 2,810,836	\$ 3,407,998
Capital Improvement Projects	-	3,442,400	2,173,075	3,738,500	4,873,500	6,259,200
General District Capital	1,992,675	2,432,400	1,679,375	270,000	270,000	270,000
Motorpool Capital	455,789	456,550	443,700	484,500	484,500	469,200
Subtotal: Other Expenditures	\$ 3,262,030	\$ 6,993,564	\$ 5,677,788	\$ 6,618,187	\$ 8,438,836	\$ 10,406,398
Total Uses of Water Funds:	\$ 44,130,277	\$ 51,802,708	\$ 52,864,797	\$ 55,030,048	\$ 58,466,126	\$ 62,107,940
<i>plus: Revenue from Rate Increases³</i>	-	556,677	1,210,553	1,960,679	2,748,761	3,576,080
Annual Surplus/(Deficit)	\$ 13,516,625	\$ 6,931,748	\$ 2,841,731	\$ 2,126,256	\$ 273,119	\$ (2,114,844)
Net Revenue Req't. (Total Uses less Non-Rate Revenue)	\$ 3,692,380	\$ 12,180,824	\$ 19,225,767	\$ 22,796,818	\$ 25,438,037	\$ 28,631,969
Total Rate Revenue After Rate Increases (Water)	\$ 17,209,005	\$ 19,112,572	\$ 22,067,498	\$ 24,923,074	\$ 25,711,156	\$ 26,517,125
Projected Annual Rate Revenue Increase	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%

1. Revenue and expenses provided by the District.

TABLE 2 : RESERVE FUND SUMMARY

SUMMARY OF CASH ACTIVITY	Budget	5-Year Projected Rate Period				
	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Unrestricted Reserve:						
Total Beginning Cash¹	\$ 83,138,799	\$ 73,619,148	\$ 83,511,380	\$ 87,773,333	\$ 89,328,372	\$ 88,205,952
Assigned Reserve						
Beginning Reserve Balance	\$ 39,675,000	\$ 39,675,000	\$ 46,606,748	\$ 49,448,479	\$ 51,574,735	\$ 51,847,854
Ending Operating Reserve Balance	\$ 39,675,000	\$ 46,606,748	\$ 49,448,479	\$ 51,574,735	\$ 51,847,854	\$ 49,733,010
<i>Target Ending Balance (90 days of O&M)²</i>	\$ 10,217,000	\$ 11,202,000	\$ 11,797,000	\$ 12,103,000	\$ 12,507,000	\$ 12,925,000
Unassigned Reserve						
Beginning Reserve Balance	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148
Ending Capital Reserve Balance	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148	\$ 33,944,148
<i>Target Ending Balance (\$1 million)³</i>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Balance - Excl. Restricted Reserves	\$ 73,619,148	\$ 80,550,896	\$ 83,392,627	\$ 85,518,882	\$ 85,792,002	\$ 83,677,157
Min. Target Ending Balance -Excl. Restricted Reserves	\$ 11,217,000	\$ 12,202,000	\$ 12,797,000	\$ 13,103,000	\$ 13,507,000	\$ 13,925,000
Ending Surplus/(Deficit) Compared to Reserve Targets	\$ 62,402,148	\$ 68,348,896	\$ 70,595,627	\$ 72,415,882	\$ 72,285,002	\$ 69,752,157
Annual Interest Earnings Rate⁴	1.29%	1.29%	1.29%	1.29%	1.29%	1.29%

1. Beginning cash balances provided by District Staff.
2. The target ending balance is set equal to 90 days of O&M expenses.
3. The target ending balance is set equal to \$1 million
4. Historical interest earning rates are per the average annual yields for funds invested in LAIF (2018-2022).
 The source is the California State Treasurer's website: <https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp>.

CHART 1

Water Revenue Requirements vs. Revenue Under Existing and Increased Rates

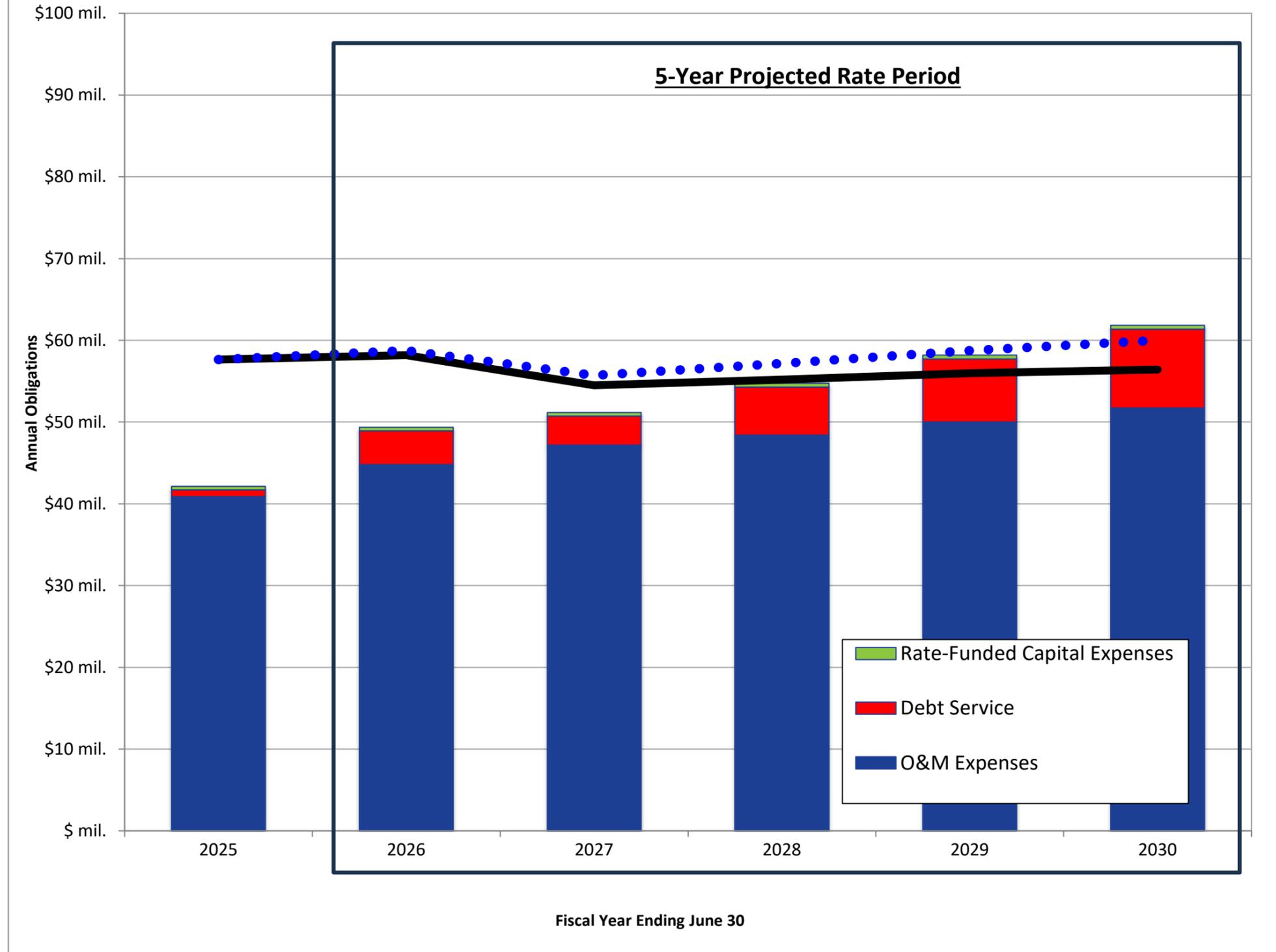


CHART 2

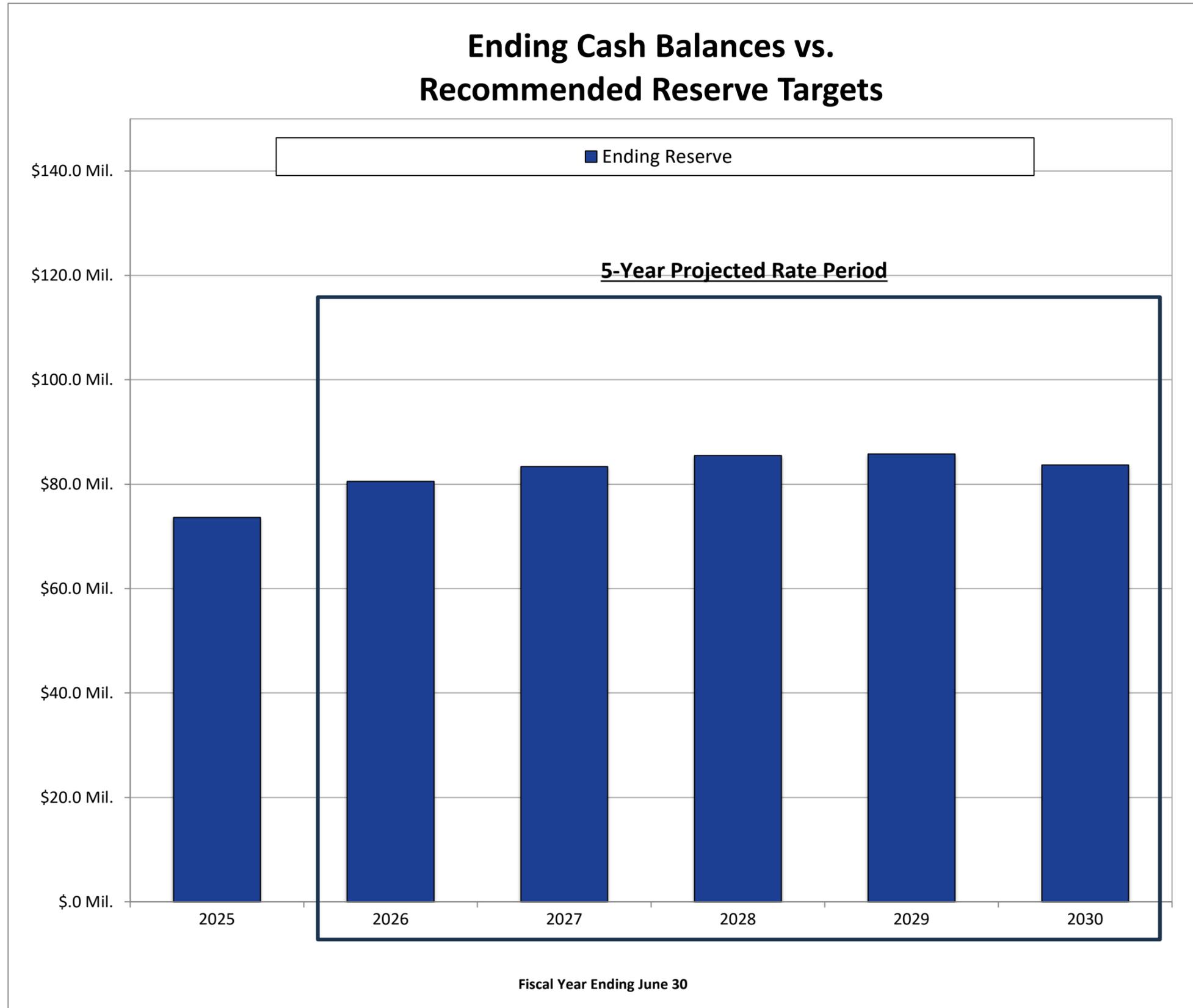


TABLE 3 : REVENUE FORECAST¹

DESCRIPTION	Basis	Actual	Actual	Projected	5-Year Projected Rate Period				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Operating Revenue									
000-0000	0	0	0	0	0	0	0	0	0
300.90-02	Residential Consumption	0	0	0	0	0	0	0	0
300.90-04	Commercial Consumption	0	0	0	0	0	0	0	0
300.90-06	Construction Consumption	0	0	0	0	0	0	0	0
300.90-08	Landscape Consumption	0	0	0	0	0	0	0	0
300.90-12	Public Agency Consump.	0	0	0	0	0	0	0	0
300.90-14	Multi-Unit Consumption	0	0	0	0	0	0	0	0
330.90-01	CL1 Irrg Commodity Chrg	9647795	9325233	8751600	8803080	8957520	9043320	9043320	9129120
330.90-03	CL2 Water	3662453	3308437	4186920	5054940	6842040	8629140	8629140	8373840
330.90-04	CL3 Water	0	0	0	0	0	0	0	0
330.90-05	CL4 Construction Water	33816	13542	59565	59565	59565	59565	59565	59565
380.90-30	Water Sales	0	0	0	0	0	0	0	0
380.90-35	Special On Off Sales	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
Total Water Sales	0	13344064	12647212	12998085	13917585	15859125	17732025	17732025	17562525
000-0000	0	0	0	0	0	0	0	0	0
300.90-22	Drought Penalties-Tier 2	0	0	0	0	0	0	0	0
300.90-23	Drought Penalties-Tier 3	0	0	0	0	0	0	0	0
300.90-24	Drought Penalties-Tier 4	0	0	0	0	0	0	0	0
300.90-25	Drought Penalties-Tier 5	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
Total Drought Penalties	0	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
310.90-01	Residential Tax Roll	0	0	0	0	0	0	0	0
310.90-02	Residential Direct Bill	0	0	0	0	0	0	0	0
310.90-04	Business Direct Bill	0	0	0	0	0	0	0	0
310.90-05	Effluent Disposal Revenue	0	0	0	0	0	0	0	0
310.90-25	Commercial Dumping Fees	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
Total Sanitation Service Fees	0	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
300.90-01	Residential Base Service	0	0	0	0	0	0	0	0
300.90-03	Commercial Base Service	0	0	0	0	0	0	0	0
300.90-05	Construction Base Service	0	0	0	0	0	0	0	0
300.90-07	Landscape Base Service	0	0	0	0	0	0	0	0
300.90-11	Public Agency Base Serv.	0	0	0	0	0	0	0	0
300.90-13	Multi-Unit Base Service	0	0	0	0	0	0	0	0
300.90-15	Fire Protection	0	0	0	0	0	0	0	0
300.90-27	Backflow Charges	0	0	0	0	0	0	0	0
000-0000	0	0	0	0	0	0	0	0	0
Total Service Charges	0	0	0	0	0	0	0	0	0

Coachella Valley Water District
 CANAL WATER RATE STUDY
 Operating Revenue and Expenses

Exhibit 1 - O&M

000-0000	0		0	0	0	0	0	0	0	0
320.90-01	Availability		0	0	0	0	0	0	0	0
460.90-01	Availability		2286722	2267602	2200000	2200000	2200000	2200000	2200000	2200000
460.90-02	Prior Year Availability		-503	4983	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Availability Charges	0		2286219	2272586	2200000	2200000	2200000	2200000	2200000	2200000
000-0000	0		0	0	0	0	0	0	0	0
360.90-15	Prior Year		0	0	0	0	0	0	0	0
360.90-20	RAC Current Year		0	0	0	0	0	0	0	0
360.90-21	RAC Indio Water Authority		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Replenishment Charges	0		0							
000-0000	0		0	0	0	0	0	0	0	0
330.90-10	O/S ID-1 Surcharge		139762	140717	164980	164980	164980	164980	164980	164980
330.90-15	Oasis Surcharge		0	95	592600	977790	1244460	1392610	1392610	1540760
370.90-33	Quagga Mussel Surcharge		1016416	983159	1253340	1295540	1388380	1472780	1472780	1472780
370.90-36	Oasis Surcharge (Remove Later)		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Surcharges	0		1156178	1123970	2010920	2438310	2797820	3030370	3030370	3178520
000-0000	0		0	0	0	0	0	0	0	0
410.90-71	RDA ID-1 Pass Through		1740027	0	0	0	0	0	0	0
410.90-74	Debt Service Other		0	0	0	0	0	0	0	0
410.90-75	RDA Pass Through		2547069	0	0	0	0	0	0	0
410.90-76	Prop Taxes Current Year		2432113	4689172	14506093	14941276	15389514	15851199	16326735	16816537
410.90-77	In Lieu Taxes		0	0	0	0	0	0	0	0
410.90-79	Prop Taxes Prior Year		60133	89118	0	0	0	0	0	0
410.90-80	Homeown. Prop Tax Relief		11012	39	0	0	0	0	0	0
410.90-81	Prop Tax-Penalty & Intst		42528	-1608	0	0	0	0	0	0
410.90-82	Prop Taxes Non-Desig CY		5977221	9060518	0	0	0	0	0	0
410.90-83	Prop Taxes Non-Desig PY		87029	110928	0	0	0	0	0	0
410.90-84	Homeown.PropTaxRelief ID1		8914	0	0	0	0	0	0	0
410.90-90	Debt Service		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Property Taxes - General	0		12906046	13948166	14506093	14941276	15389514	15851199	16326735	16816537

000-0000	0		0	0	0	0	0	0	0	0
410.90-72	Debt Service Current Year		0	0	0	0	0	0	0	0
410.90-73	Debt Service Prior Year		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Property Taxes - State Water Project	0		0							
000-0000	0		0	0	0	0	0	0	0	0
300.90-16	Application Fee		1380	2116	2060	2122	2186	2252	2320	2390
300.90-18	Turn Off - Turn On		0	0	0	0	0	0	0	0
300.90-20	Drought Fines		0	0	0	0	0	0	0	0
300.90-26	Late Fees		0	0	0	0	0	0	0	0
330.90-02	Gate Charges		1378413	1308567	1734560	1734560	1734560	1734560	1734560	1734560
330.90-30	Conservation Charge		0	0	0	0	0	0	0	0
350.90-19	Serv. &/or Meters Install		0	0	0	0	0	0	0	0
350.90-30	Other Customer Installtns		32168	42818	5150	5305	5464	5628	5797	5971
380.90-41	Recycled Water		0	0	0	0	0	0	0	0
390.90-23	Plan Check Fee		19584	10470	10300	10609	10927	11255	11593	11941
390.90-44	Construction Inspect Fees		2297	15588	2060	2122	2186	2252	2320	2390
390.90-45	NSF & other check charges		0	0	0	0	0	0	0	0
390.90-70	Other Fees and Charges		0	0	0	0	0	0	0	0
400.90-03	Worker's Comp		0	0	0	0	0	0	0	0
400.90-10	Dental Guardian ER		0	0	0	0	0	0	0	0
400.90-11	Dental Guardian EE		0	0	0	0	0	0	0	0
400.90-12	Dental Guardian Retiree		0	0	0	0	0	0	0	0
420.90-40	Flood Hazard Fees		0	0	0	0	0	0	0	0
460.90-31	SCE Demand Response		0	0	0	0	0	0	0	0
460.90-55	Insurance Claim Funds		0	0	0	0	0	0	0	0
460.90-57	Sale of Assets Gain/Loss		0	23	0	0	0	0	0	0
460.90-59	Easement Access		4152	6798	2060	2122	2186	2252	2320	2390
460.90-60	Discounts Earned		707	275	0	0	0	0	0	0
460.90-61	Other - Current Year		616	169	0	0	0	0	0	0
460.90-62	Other - Prior Years		0	0	0	0	0	0	0	0
460.90-72	Penalties and Interest		0	0	0	0	0	0	0	0
460.90-77	Prior Year Penalties and Interest		0	0	0	0	0	0	0	0
460.90-78	Sale of Scrap		0	0	0	0	0	0	0	0
470.90-56	Admin Overhead 15%		4733	6130	0	0	0	0	0	0
470.90-85	Motorpool Fees		0	0	0	0	0	0	0	0
471.96-01	Replacement Funding		0	0	0	0	0	0	0	0
471.96-02	Commercial R & M		0	0	0	0	0	0	0	0
471.96-05	Parts		0	0	0	0	0	0	0	0
471.96-07	Insurance		0	0	0	0	0	0	0	0
471.96-08	Labor		0	0	0	0	0	0	0	0
471.96-09	Monthly Billing		0	0	0	0	0	0	0	0
471.96-10	Pool Billing		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Charges for Services	0		1444049	1392955	1756190	1756840	1757509	1758199	1758910	1759642

Coachella Valley Water District
 CANAL WATER RATE STUDY
 Operating Revenue and Expenses

Exhibit 1 - O&M

000-0000	0		0	0	0	0	0	0	0	0
460.90-22	OPEB Trust Reimbursement		102720	102762	102762	102762	102762	102762	102762	102762
460.90-25	SDCWA Reimbursements		906995	978528	600000	600000	600000	600000	600000	600000
460.90-28	DWA-Shared Cost Return		0	0	0	0	0	0	0	0
460.90-30	IID Power Proceeds		772102	0	1800000	1800000	1800000	1800000	1800000	1800000
460.90-40	Inter-governmental		9376113	15049212	19459382	17488478	10680813	8650683	8910204	8910204
460.90-90	Whitewater Hydro Revenue		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Intergovernmental	0		11157930	16130502	21962144	19991240	13183575	11153445	11412966	11412966
000-0000	0		0	0	0	0	0	0	0	0
480.90-60	Interest - Restricted Cash		0	0	0	0	0	0	0	0
480.90-63	Pooled Interest Income		793611	2325685	2078470	2797528	3173432	3335387	3394478	3351826
480.90-64	Interest Income SWSC		0	0	0	0	0	0	0	0
480.90-65	Interest Income WSBFC		0	0	0	0	0	0	0	0
480.90-66	Interest Income SCC Treat		0	0	0	0	0	0	0	0
480.90-67	Interest Income SCC Colle		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Investment Income	0		793611	2325685	2078470	2797528	3173432	3335387	3394478	3351826
000-0000	0		0	0	0	0	0	0	0	0
460.90-43	Grant Subrecipient Revenue		0	0	0	0	0	0	0	0
460.90-50	Operating Federal Grants		0	0	0	0	0	0	0	0
460.90-51	Operating State Grants		0	0	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Operating Grants	0		0							
000-0000	0		0	0	0	0	0	0	0	0
460.90-58	Leases and Rents		39386	18077	25000	25000	25000	25000	25000	25000
460.90-65	Refunds and Reimbursement		78580	0	10000	10000	10000	10000	10000	10000
460.90-79	Other		1836	3077	100000	100000	100000	100000	100000	100000
460.90-81	Settlement Funds		0	1500	0	0	0	0	0	0
490.90-65	Transfers In		0	134818	0	0	0	0	0	0
000-0000	0		0	0	0	0	0	0	0	0
Total Other Revenue	0		119802	157473	135000	135000	135000	135000	135000	135000
000-0000	0		0	0	0	0	0	0	0	0
Total Revenues	0		43207900	49998549	57646902	58177779	54495975	55195625	55990484	56417016
TOTAL: REVENUE			\$ 43,207,900	\$ 49,998,549	\$ 57,646,902	\$ 58,177,779	\$ 54,495,975	\$ 55,195,625	\$ 55,990,484	\$ 56,417,016

TABLE 4 : REVENUE SUMMARY

DESCRIPTION	Basis	Actual	Actual	Budget	5-Year Projected Rate Period				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Total Water Sales		\$ 13,344,064	\$ 12,647,212	\$ 12,998,085	\$ 13,917,585	\$ 15,859,125	\$ 17,732,025	\$ 17,732,025	\$ 17,562,525
Total Drought Penalties		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sanitation Service Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Availability Charges		\$ 2,286,219	\$ 2,272,586	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Total Replenishment Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Surcharges		\$ 1,156,178	\$ 1,123,970	\$ 2,010,920	\$ 2,438,310	\$ 2,797,820	\$ 3,030,370	\$ 3,030,370	\$ 3,178,520
Total Property Taxes - General		\$ 12,906,046	\$ 13,948,166	\$ 14,506,093	\$ 14,941,276	\$ 15,389,514	\$ 15,851,199	\$ 16,326,735	\$ 16,816,537
Total Property Taxes - State Water Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Charges for Services		\$ 1,444,049	\$ 1,392,955	\$ 1,756,190	\$ 1,756,840	\$ 1,757,509	\$ 1,758,199	\$ 1,758,910	\$ 1,759,642
Total Intergovernmental		\$ 11,157,930	\$ 16,130,502	\$ 21,962,144	\$ 19,991,240	\$ 13,183,575	\$ 11,153,445	\$ 11,412,966	\$ 11,412,966
Total Investment Income		\$ 793,611	\$ 2,325,685	\$ 2,078,470	\$ 2,797,528	\$ 3,173,432	\$ 3,335,387	\$ 3,394,478	\$ 3,351,826
Total Operating Grants		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue		\$ 119,802	\$ 157,473	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
TOTAL: REVENUE		\$ 43,207,900	\$ 49,998,549	\$ 57,646,902	\$ 58,177,779	\$ 54,495,975	\$ 55,195,625	\$ 55,990,484	\$ 56,417,016

TABLE 5 : OPERATING EXPENSE FORECAST¹

DESCRIPTION	Basis	Actual	Actual	Budget	5-Year Projected Rate Period				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Operating Expenses									
10-02 Regular Hourly	9	\$ 7,056,641	\$ 7,288,839	\$ 8,517,203	\$ 8,957,607	\$ 9,315,911	\$ 9,364,071	\$ 9,738,632	\$ 10,128,179
10-03 Overtime		\$ 317,107	\$ 351,588	\$ 171,886	\$ 187,610	\$ 195,111	\$ 202,913	\$ 211,030	\$ 219,472
10-04 Interns		\$ 9,415	\$ 10,720	\$ 4,009	\$ 10,390	\$ 10,806	\$ 11,238	\$ 11,687	\$ 12,155
10-05 Sick Pay		\$ -	\$ 16,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-06 Vacation Time		\$ -	\$ 22,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-07 Float Time		\$ -	\$ 7,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-08 Other Salaries and Wages		\$ -	\$ 33,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10 Board Compensation		\$ 29,425	\$ 26,225	\$ 43,750	\$ 43,750	\$ 45,500	\$ 47,320	\$ 49,213	\$ 51,182
10-11 Incentive Pay		\$ 149,225	\$ 100,058	\$ 66,528	\$ 101,322	\$ 105,374	\$ 109,587	\$ 113,970	\$ 118,528
10-13 Sick Leave Payouts		\$ 62,768	\$ 74,316	\$ 62,155	\$ 117,163	\$ 121,852	\$ 126,725	\$ 131,797	\$ 137,069
10-14 Leave Payouts/Term/Retire		\$ 182,589	\$ 91,921	\$ 92,280	\$ 89,399	\$ 92,974	\$ 96,694	\$ 100,563	\$ 104,585
10-15 Standby Pay		\$ 85,355	\$ 103,678	\$ 80,669	\$ 83,218	\$ 86,546	\$ 90,009	\$ 93,609	\$ 97,352
10-16 Longevity		\$ 34,663	\$ 29,926	\$ 30,510	\$ 28,008	\$ 29,129	\$ 30,290	\$ 31,501	\$ 32,759
15-10 Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-20 Additional Pays		\$ 10,613	\$ 14,192	\$ 23,744	\$ 22,029	\$ 22,911	\$ 23,827	\$ 24,781	\$ 25,772
15-21 Medical Insurance		\$ 1,021,657	\$ 981,661	\$ 1,187,629	\$ 1,070,668	\$ 1,113,495	\$ 1,158,036	\$ 1,204,357	\$ 1,252,535
15-22 Retirement - UAL		\$ 1,956,876	\$ 2,196,658	\$ 2,391,699	\$ 2,297,757	\$ 2,389,670	\$ 2,485,258	\$ 2,584,664	\$ 2,688,053
15-23 FICA and Medicare		\$ 576,134	\$ 596,490	\$ 633,052	\$ 646,750	\$ 672,620	\$ 699,525	\$ 727,504	\$ 756,601
15-24 Life Insurance		\$ 20,294	\$ 15,662	\$ 24,533	\$ 24,765	\$ 25,755	\$ 26,786	\$ 27,861	\$ 28,974
15-25 Worker's Comp		\$ 149,749	\$ 157,065	\$ 174,012	\$ 191,398	\$ 199,053	\$ 207,015	\$ 215,294	\$ 223,906
15-26 Retirement - Normal Cost		\$ 676,481	\$ 809,479	\$ 923,315	\$ 905,421	\$ 941,635	\$ 979,299	\$ 1,018,472	\$ 1,059,208
15-27 Vehicle Allowance		\$ 6,208	\$ 8,646	\$ 9,690	\$ 9,945	\$ 10,343	\$ 10,755	\$ 11,186	\$ 11,631
15-28 Dental Insurance		\$ -	\$ 2,195	\$ -	\$ 58,469	\$ 60,813	\$ 63,247	\$ 65,777	\$ 68,409
15-29 Vision Insurance		\$ -	\$ 545	\$ -	\$ 16,339	\$ 16,993	\$ 17,674	\$ 18,377	\$ 19,113
0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries and Wages (w-Cap Labor)	0	\$ 12,345,200	\$ 12,940,701	\$ 14,436,664	\$ 14,862,008	\$ 15,456,491	\$ 15,750,269	\$ 16,380,275	\$ 17,035,483

0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02	Regular Hourly	\$ (196,042)	\$ (87,228)	\$ (8,517,203)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-03	Overtime	\$ (273)	\$ (2,370)	\$ (171,886)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-04	Interns	\$ -	\$ -	\$ (4,009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-05	Sick Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-06	Vacation Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-07	Float Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-08	Other Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10	Board Compensation	\$ -	\$ -	\$ (43,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-11	Incentive Pay	\$ -	\$ -	\$ (66,528)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-13	Sick Leave Payouts	\$ -	\$ -	\$ (62,155)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14	Leave Payouts/Term/Retire	\$ -	\$ -	\$ (92,280)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-15	Standby Pay	\$ -	\$ -	\$ (80,669)	\$ -	\$ (86,546)	\$ (90,009)	\$ (93,609)	\$ (97,352)	\$ -
10-16	Longevity	\$ -	\$ -	\$ (30,510)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-10	Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-20	Additional Pays	\$ -	\$ -	\$ (23,744)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-21	Medical Insurance	\$ (23,275)	\$ (13,263)	\$ (1,187,629)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-22	Retirement - UAL	\$ (64,404)	\$ (24,516)	\$ (2,391,699)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-23	FICA and Medicare	\$ (14,197)	\$ (6,367)	\$ (633,052)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-24	Life Insurance	\$ (549)	\$ (245)	\$ (24,533)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-25	Worker's Comp	\$ (866)	\$ (505)	\$ (174,012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-26	Retirement - Normal Cost	\$ (18,027)	\$ (9,505)	\$ (923,315)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-27	Vehicle Allowance	\$ -	\$ -	\$ (9,690)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-28	Dental Insurance	\$ -	\$ (34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-29	Vision Insurance	\$ -	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Labor		0	\$ (317,633)	\$ (144,040)	\$ (14,436,664)	\$ -	\$ (86,546)	\$ (90,009)	\$ (93,609)	\$ (97,352)
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-02	Regular Hourly	\$ 6,860,599	\$ 7,201,611	\$ -	\$ 8,957,607	\$ 9,315,911	\$ 9,364,071	\$ 9,738,632	\$ 10,128,179	\$ -
10-03	Overtime	\$ 316,833	\$ 349,217	\$ -	\$ 187,610	\$ 195,111	\$ 202,913	\$ 211,030	\$ 219,472	\$ -
10-04	Interns	\$ 9,415	\$ 10,720	\$ -	\$ 10,390	\$ 10,806	\$ 11,238	\$ 11,687	\$ 12,155	\$ -
10-05	Sick Pay	\$ -	\$ 16,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-06	Vacation Time	\$ -	\$ 22,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-07	Float Time	\$ -	\$ 7,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-08	Other Salaries and Wages	\$ -	\$ 33,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10	Board Compensation	\$ 29,425	\$ 26,225	\$ -	\$ 43,750	\$ 45,500	\$ 47,320	\$ 49,213	\$ 51,182	\$ -
10-11	Incentive Pay	\$ 149,225	\$ 100,058	\$ -	\$ 101,322	\$ 105,374	\$ 109,587	\$ 113,970	\$ 118,528	\$ -
10-13	Sick Leave Payouts	\$ 62,768	\$ 74,316	\$ -	\$ 117,163	\$ 121,852	\$ 126,725	\$ 131,797	\$ 137,069	\$ -
10-14	Leave Payouts/Term/Retire	\$ 182,589	\$ 91,921	\$ -	\$ 89,399	\$ 92,974	\$ 96,694	\$ 100,563	\$ 104,585	\$ -
10-15	Standby Pay	\$ 85,355	\$ 103,678	\$ -	\$ 83,218	\$ -	\$ -	\$ -	\$ -	\$ -
10-16	Longevity	\$ 34,663	\$ 29,926	\$ -	\$ 28,008	\$ 29,129	\$ 30,290	\$ 31,501	\$ 32,759	\$ -
15-10	Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-20	Additional Pays	\$ 10,613	\$ 14,192	\$ -	\$ 22,029	\$ 22,911	\$ 23,827	\$ 24,781	\$ 25,772	\$ -
15-21	Medical Insurance	\$ 998,382	\$ 968,398	\$ -	\$ 1,070,668	\$ 1,113,495	\$ 1,158,036	\$ 1,204,357	\$ 1,252,535	\$ -
15-22	Retirement - UAL	\$ 1,892,472	\$ 2,172,143	\$ -	\$ 2,297,757	\$ 2,389,670	\$ 2,485,258	\$ 2,584,664	\$ 2,688,053	\$ -
15-23	FICA and Medicare	\$ 561,937	\$ 590,123	\$ -	\$ 646,750	\$ 672,620	\$ 699,525	\$ 727,504	\$ 756,601	\$ -
15-24	Life Insurance	\$ 19,745	\$ 15,417	\$ -	\$ 24,765	\$ 25,755	\$ 26,786	\$ 27,861	\$ 28,974	\$ -
15-25	Worker's Comp	\$ 148,883	\$ 156,560	\$ -	\$ 191,398	\$ 199,053	\$ 207,015	\$ 215,294	\$ 223,906	\$ -
15-26	Retirement - Normal Cost	\$ 658,454	\$ 799,974	\$ -	\$ 905,421	\$ 941,635	\$ 979,299	\$ 1,018,472	\$ 1,059,208	\$ -
15-27	Vehicle Allowance	\$ 6,208	\$ 8,646	\$ -	\$ 9,945	\$ 10,343	\$ 10,755	\$ 11,186	\$ 11,631	\$ -
15-28	Dental Insurance	\$ -	\$ 2,161	\$ -	\$ 58,469	\$ 60,813	\$ 63,247	\$ 65,777	\$ 68,409	\$ -
15-29	Vision Insurance	\$ -	\$ 537	\$ -	\$ 16,339	\$ 16,993	\$ 17,674	\$ 18,377	\$ 19,113	\$ -
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries and Wages (w/o-Cap Labor)		0	\$ 12,027,567	\$ 12,796,661	\$ 14,436,664	\$ 14,862,008	\$ 15,369,945	\$ 15,660,260	\$ 16,286,666	\$ 16,938,131

0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18-01	Temporary Agencies	\$ 47,369	\$ 24,347	\$ 107,740	\$ 122,800	\$ 125,379	\$ 23,769	\$ 24,269	\$ 24,779	\$ 24,779	\$ 24,779
20-01	Dues & Memberships	\$ 497,030	\$ 949	\$ 56,676	\$ 54,553	\$ 55,698	\$ 56,866	\$ 58,060	\$ 59,279	\$ 59,279	\$ 59,279
20-02	Subscriptions	\$ 7,222	\$ 4,454	\$ 25,153	\$ 7,707	\$ 7,870	\$ 8,037	\$ 8,207	\$ 8,380	\$ 8,380	\$ 8,380
20-03	Conferences & Seminars	\$ 8,174	\$ 11,671	\$ 27,380	\$ 38,808	\$ 39,621	\$ 40,451	\$ 41,299	\$ 42,165	\$ 42,165	\$ 42,165
20-04	Travel and Per Diem	\$ 36,792	\$ 28,290	\$ 46,611	\$ 49,192	\$ 50,224	\$ 51,279	\$ 52,357	\$ 53,456	\$ 53,456	\$ 53,456
20-05	Training	\$ 40,270	\$ 10,867	\$ 42,759	\$ 36,368	\$ 37,130	\$ 37,912	\$ 38,707	\$ 39,521	\$ 39,521	\$ 39,521
20-08	Educational Reimbursement	\$ 9,460	\$ 9,237	\$ 18,290	\$ 12,290	\$ 12,548	\$ 12,811	\$ 13,080	\$ 13,354	\$ 13,354	\$ 13,354
20-10	Certification & Renewals	\$ 1,480	\$ 2,105	\$ 4,484	\$ 4,519	\$ 4,614	\$ 4,711	\$ 4,810	\$ 4,910	\$ 4,910	\$ 4,910
25-01	Legal	\$ 1,219,722	\$ 1,187,548	\$ 929,510	\$ 548,100	\$ 559,608	\$ 571,361	\$ 583,359	\$ 595,610	\$ 595,610	\$ 595,610
25-03	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-06	Information Technology	\$ -	\$ 20	\$ 468	\$ 501	\$ 512	\$ 523	\$ 534	\$ 545	\$ 545	\$ 545
25-25	Government Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-90	Reimbursed Costs-Non 1099	\$ 220,876	\$ 325,914	\$ 106,240	\$ 105,540	\$ 107,756	\$ 110,018	\$ 112,329	\$ 114,688	\$ 114,688	\$ 114,688
25-99	Professional Services	\$ 363,689	\$ 222,543	\$ 469,370	\$ 767,470	\$ 680,897	\$ 695,196	\$ 709,795	\$ 724,702	\$ 724,702	\$ 724,702
27-01	Legal Notices	\$ 1,682	\$ 1,651	\$ 2,505	\$ 2,505	\$ 2,558	\$ 2,612	\$ 2,667	\$ 2,723	\$ 2,723	\$ 2,723
27-03	Promotional/Educational	\$ 29,011	\$ 29,640	\$ 31,050	\$ 31,500	\$ 32,161	\$ 32,836	\$ 33,526	\$ 34,230	\$ 34,230	\$ 34,230
27-05	Public Information Advert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28-01	Election Costs	\$ 29,849	\$ -	\$ 10,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-01	Employee Relations	\$ 7,298	\$ 10,805	\$ 11,424	\$ 11,424	\$ 11,664	\$ 11,909	\$ 12,159	\$ 12,414	\$ 12,414	\$ 12,414
30-02	Recruitment	\$ 15,271	\$ 4,849	\$ 18,000	\$ 18,000	\$ 18,378	\$ 18,764	\$ 19,158	\$ 19,560	\$ 19,560	\$ 19,560
30-03	Medical Exams	\$ 17,779	\$ 8,371	\$ 12,000	\$ 12,000	\$ 12,252	\$ 12,509	\$ 12,772	\$ 13,040	\$ 13,040	\$ 13,040
30-04	Retiree Benefits	\$ 95,992	\$ 86,588	\$ 117,348	\$ 101,655	\$ 103,790	\$ 105,970	\$ 108,195	\$ 110,467	\$ 110,467	\$ 110,467
30-05	Employee Assistance Prog	\$ 5,405	\$ 1,596	\$ 1,800	\$ 2,046	\$ 2,089	\$ 2,133	\$ 2,178	\$ 2,224	\$ 2,224	\$ 2,224
30-06	Wellness Programs	\$ 16,103	\$ 27,541	\$ 24,000	\$ 24,000	\$ 24,504	\$ 25,019	\$ 25,544	\$ 26,080	\$ 26,080	\$ 26,080
30-07	Unemployment Benefits	\$ 6,104	\$ 587	\$ 3,600	\$ 3,600	\$ 3,676	\$ 3,753	\$ 3,832	\$ 3,912	\$ 3,912	\$ 3,912
30-10	Safety Shoes	\$ 11,387	\$ 15,286	\$ 11,700	\$ 11,700	\$ 11,946	\$ 12,197	\$ 12,453	\$ 12,715	\$ 12,715	\$ 12,715
30-22	Retiree PPO Benefit	\$ 116,128	\$ 99,291	\$ 127,980	\$ 90,000	\$ 91,890	\$ 93,820	\$ 95,790	\$ 97,802	\$ 97,802	\$ 97,802
30-23	Admin Fees Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-24	Admin Fees COBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-25	Guardian Claims - Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-26	Guardian Claims -COBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30	In-house Training	\$ 613	\$ 1,634	\$ 5,520	\$ 5,200	\$ 5,310	\$ 5,421	\$ 5,535	\$ 5,651	\$ 5,651	\$ 5,651
32-01	Excess Liability	\$ 63,966	\$ 93,770	\$ 154,381	\$ 214,310	\$ 218,811	\$ 223,406	\$ 228,098	\$ 232,888	\$ 232,888	\$ 232,888
32-02	Client Services Costs	\$ 1,485	\$ 3,600	\$ 7,028	\$ 4,800	\$ 4,901	\$ 5,004	\$ 5,109	\$ 5,216	\$ 5,216	\$ 5,216
32-03	Crime Coverage	\$ 363	\$ (157)	\$ 1,036	\$ 1,036	\$ 1,058	\$ 1,080	\$ 1,103	\$ 1,126	\$ 1,126	\$ 1,126
32-05	General Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32-06	Automotive Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32-07	Underground Storage Tanks	\$ 283	\$ -	\$ 867	\$ 954	\$ 974	\$ 994	\$ 1,015	\$ 1,036	\$ 1,036	\$ 1,036
32-08	Property Fld Quake Boiler	\$ 33,438	\$ 39,987	\$ 60,882	\$ 65,671	\$ 67,050	\$ 68,458	\$ 69,896	\$ 71,364	\$ 71,364	\$ 71,364
32-10	Public Office. Liability	\$ 50,296	\$ 42,032	\$ 55,763	\$ 72,374	\$ 73,894	\$ 75,446	\$ 77,030	\$ 78,648	\$ 78,648	\$ 78,648
32-11	Employee Benefits Liab	\$ 277	\$ 1,073	\$ 1,127	\$ 1,127	\$ 1,151	\$ 1,175	\$ 1,200	\$ 1,225	\$ 1,225	\$ 1,225
32-16	Security and Privacy	\$ 2,710	\$ 7,093	\$ 7,056	\$ 7,056	\$ 7,204	\$ 7,355	\$ 7,509	\$ 7,667	\$ 7,667	\$ 7,667
33-01	Third Party Liability	\$ 24,737	\$ -	\$ 30,000	\$ 9,492	\$ 9,777	\$ 9,982	\$ 10,481	\$ 11,005	\$ 11,005	\$ 11,005
33-02	Third Party Liability Auto	\$ -	\$ -	\$ 37,500	\$ 20,000	\$ 20,600	\$ 21,033	\$ 22,085	\$ 23,189	\$ 23,189	\$ 23,189
33-03	First Party Losses Auto	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33-04	First Party Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33-06	Primary Workers' Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33-07	Legal Claims Expense	\$ -	\$ 529,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35-02	Collection Cost Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35-03	Small Claims Court Exp.	\$ 151	\$ 151	\$ 180	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104	\$ 104	\$ 104
42-02	Other Office Supplies	\$ 585	\$ 819	\$ 4,798	\$ 4,624	\$ 4,855	\$ 5,049	\$ 5,200	\$ 5,357	\$ 5,357	\$ 5,357
42-03	Mailing Cost Postage	\$ 87,362	\$ 70,150	\$ 93,490	\$ 93,490	\$ 98,165	\$ 102,092	\$ 105,155	\$ 108,309	\$ 108,309	\$ 108,309
42-05	Computer Hardware	\$ 57,655	\$ 59,784	\$ 48,301	\$ 48,731	\$ 51,167	\$ 53,214	\$ 54,810	\$ 56,455	\$ 56,455	\$ 56,455

42-06	Computer Software	\$ 19,335	\$ 9,036	\$ 12,600	\$ 12,700	\$ 13,335	\$ 13,869	\$ 14,285	\$ 14,714	
42-12	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42-14	Chemicals Treatment	\$ 1,857,909	\$ 1,628,253	\$ 2,475,000	\$ 2,475,000	\$ 2,598,750	\$ 2,702,700	\$ 2,783,781	\$ 2,867,294	
42-97	Small Tools & Equipment	\$ 45,221	\$ 65,003	\$ 83,200	\$ 83,101	\$ 87,258	\$ 90,747	\$ 93,466	\$ 96,266	
42-98	Work Orders	\$ 1,384,515	\$ 1,459,109	\$ 888,916	\$ 1,152,154	\$ 1,209,763	\$ 1,258,153	\$ 1,295,897	\$ 1,334,775	
42-99	Other Materials & Supplies	\$ 168,391	\$ 185,331	\$ 176,592	\$ 170,886	\$ 179,436	\$ 186,614	\$ 192,210	\$ 197,974	
44-25	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44-98	Job Order Parts	\$ 162	\$ 573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44-99	Job Order Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48-01	Equipment Usage	\$ 843,873	\$ 964,447	\$ 1,141,980	\$ 1,132,398	\$ 1,189,017	\$ 1,236,575	\$ 1,273,671	\$ 1,311,881	
48-02	Fuel	\$ 344,730	\$ 285,526	\$ 295,751	\$ 341,381	\$ 358,453	\$ 372,795	\$ 383,979	\$ 395,500	
48-03	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48-04	Replacement Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48-05	R&M Labor	\$ 8,747	\$ 8,641	\$ 9,838	\$ 10,289	\$ 10,805	\$ 11,238	\$ 11,576	\$ 11,924	
48-06	R&M Parts	\$ 970	\$ 2,560	\$ 1,236	\$ 1,823	\$ 1,913	\$ 1,991	\$ 2,052	\$ 2,116	
48-07	Commercial Labor & Parts	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48-08	Pool Billing	\$ 10,316	\$ 5,586	\$ 11,806	\$ 14,881	\$ 15,624	\$ 16,248	\$ 16,736	\$ 17,238	
60-01	Uniforms Rental/Cleaning	\$ 20,698	\$ 22,782	\$ 20,710	\$ 35,344	\$ 36,087	\$ 36,844	\$ 37,618	\$ 38,410	
60-02	Training	\$ 3,655	\$ 10,796	\$ 11,700	\$ 11,700	\$ 11,946	\$ 12,197	\$ 12,453	\$ 12,715	
60-04	Safety Equipment	\$ 61	\$ 481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60-05	Employee Recognition	\$ -	\$ -	\$ 650	\$ 650	\$ 664	\$ 678	\$ 692	\$ 707	
60-06	First Aid Supplies	\$ 949	\$ 976	\$ -	\$ 1,950	\$ 1,991	\$ 2,033	\$ 2,076	\$ 2,120	
72-01	Equipment Rentals	\$ 90,896	\$ 26,422	\$ 11,000	\$ 56,000	\$ 57,176	\$ 58,377	\$ 59,603	\$ 60,855	
72-02	Permits and Fees	\$ 176,634	\$ 189,001	\$ 195,326	\$ 144,175	\$ 147,201	\$ 150,292	\$ 153,450	\$ 156,673	
72-03	Property Assessments	\$ 35	\$ 148	\$ 430	\$ 435	\$ 444	\$ 453	\$ 463	\$ 473	
72-05	Easement Leases	\$ -	\$ 126	\$ -	\$ 7,500	\$ 7,657	\$ 7,818	\$ 7,982	\$ 8,150	
72-06	Equipment Leases	\$ 14,781	\$ 13,569	\$ 17,028	\$ 16,839	\$ 17,194	\$ 17,555	\$ 17,923	\$ 18,299	
72-07	Site Lease	\$ 20,481	\$ 24,280	\$ 115,585	\$ 19,800	\$ 20,216	\$ 20,641	\$ 21,074	\$ 21,517	
72-08	Service/Other Charges	\$ 39,026	\$ 55,425	\$ 140,000	\$ 170,000	\$ 173,570	\$ 177,215	\$ 180,937	\$ 184,737	
72-09	Contributions To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-10	Bad Debt	\$ 13,077	\$ -	\$ 43,570	\$ 23,570	\$ 24,065	\$ 24,571	\$ 25,087	\$ 25,614	
72-11	Service/Other Charges ID1	\$ 23,336	\$ 10	\$ 2,000	\$ 2,000	\$ 2,042	\$ 2,085	\$ 2,129	\$ 2,174	
72-12	Effluent Disposal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-16	DWA Hydro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-19	Disposal of Obsolete Inv	\$ 122	\$ 68	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	
72-20	Inventory (Over)/Short	\$ 38	\$ 315	\$ 240	\$ 1,200	\$ 1,225	\$ 1,251	\$ 1,277	\$ 1,304	
72-22	Cash (Over)/Short	\$ (11)	\$ 18	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	
72-23	Damaged/expired Inventory	\$ 21,049	\$ (841)	\$ 100	\$ 3,300	\$ 3,369	\$ 3,439	\$ 3,512	\$ 3,586	
72-25	Sponsorships	\$ 3,269	\$ 7,060	\$ 5,200	\$ 10,450	\$ 10,669	\$ 10,893	\$ 11,122	\$ 11,355	
72-30	Payment To Other Agencies	\$ 201,875	\$ 756,624	\$ 577,109	\$ 636,500	\$ 649,866	\$ 663,513	\$ 677,447	\$ 691,674	
72-31	Contrib. To Other Govt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-32	LCR Multi-Species Conserv	\$ 783,644	\$ 874,013	\$ 875,000	\$ 896,000	\$ 914,816	\$ 934,027	\$ 953,642	\$ 973,668	
72-33	All American Canal O&M	\$ 1,152,292	\$ 1,480,656	\$ 1,200,000	\$ 1,400,000	\$ 1,429,400	\$ 1,459,417	\$ 1,490,065	\$ 1,521,356	
72-39	Other Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-50	Grant Subrecipient Exp	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	
72-55	Loan Application Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-60	Other Indirect Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-61	Conserv Program Pmts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-64	Trust Mgmt. Fees	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,420	\$ 20,849	\$ 21,287	\$ 21,734	
72-66	Outside ID 1 Charge	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 142,940	\$ 145,942	\$ 149,007	\$ 152,136	
72-70	Reimbursable Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-71	Administrative Costs	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,210	\$ 10,424	\$ 10,643	\$ 10,867	
72-72	Following Reimbursements	\$ -	\$ -	\$ -	\$ 800,000	\$ 816,800	\$ 833,953	\$ 851,466	\$ 869,347	
72-75	Water Quality Rebates	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,552	\$ 2,606	\$ 2,661	\$ 2,717	
72-77	OPEB Disbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72-90	Interest Expense	\$ -	\$ 2,014	\$ 112	\$ 118	\$ 120	\$ 122	\$ 124	\$ 126	
72-91	Donations Expense	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,231	\$ 11,467	\$ 11,708	\$ 11,954	
72-99	Other Miscellaneous	\$ 3,006	\$ 5,925	\$ 4,213	\$ 5,616	\$ 5,733	\$ 5,855	\$ 5,978	\$ 6,104	
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Materials and Services		0	\$ 10,381,094	\$ 11,047,727	\$ 11,389,550	\$ 12,426,520	\$ 12,745,759	\$ 13,019,733	\$ 13,348,508	\$ 13,685,871

0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55-02	Laboratory	\$ 20,235	\$ 21,924	\$ 16,210	\$ 22,295	\$ 23,410	\$ 24,346	\$ 25,077	\$ 25,829	\$ 25,829
55-03	Software Support Agreement	\$ 281,919	\$ 424,633	\$ 361,445	\$ 394,799	\$ 414,540	\$ 431,122	\$ 444,057	\$ 457,378	\$ 457,378
55-04	Public Relations	\$ 199	\$ 70	\$ 270	\$ 270	\$ 284	\$ 295	\$ 304	\$ 313	\$ 313
55-05	Printing / Scanning	\$ 12,738	\$ 6,826	\$ 14,425	\$ 13,425	\$ 14,097	\$ 14,661	\$ 15,100	\$ 15,553	\$ 15,553
55-06	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55-20	Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55-25	Janitorial	\$ 30,450	\$ 31,903	\$ 33,800	\$ 35,490	\$ 37,265	\$ 38,756	\$ 39,919	\$ 41,117	\$ 41,117
55-30	Hardware Support Agreements	\$ 11,671	\$ 26,450	\$ 40,000	\$ 48,000	\$ 50,400	\$ 52,416	\$ 53,988	\$ 55,608	\$ 55,608
55-35	Billing Outsourcing	\$ 18,653	\$ 17,728	\$ 25,500	\$ 25,500	\$ 26,775	\$ 27,846	\$ 28,681	\$ 29,541	\$ 29,541
55-36	Job Order Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55-37	Banking charges	\$ 8,453	\$ 940	\$ 16,648	\$ 16,000	\$ 16,800	\$ 17,472	\$ 17,996	\$ 18,536	\$ 18,536
55-38	Credit Card fees	\$ 76,187	\$ 81,290	\$ 76,500	\$ 91,800	\$ 96,390	\$ 100,246	\$ 103,253	\$ 106,351	\$ 106,351
55-39	Biosolid Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55-99	Contract Services	\$ 1,372,489	\$ 1,193,830	\$ 1,565,260	\$ 1,742,042	\$ 1,829,146	\$ 1,902,313	\$ 1,959,380	\$ 2,018,160	\$ 2,018,160
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Contract Services	0	\$ 1,832,994	\$ 1,805,592	\$ 2,150,058	\$ 2,389,621	\$ 2,509,107	\$ 2,609,473	\$ 2,687,755	\$ 2,768,386	\$ 2,768,386
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-01	Electricity IID	\$ 613,319	\$ 857,565	\$ 1,067,492	\$ 918,971	\$ 992,489	\$ 1,071,888	\$ 1,157,640	\$ 1,250,251	\$ 1,250,251
40-02	Electricity SCE	\$ 48,090	\$ 40,540	\$ 43,400	\$ 46,395	\$ 50,107	\$ 54,115	\$ 58,444	\$ 63,120	\$ 63,120
40-03	Telephone Land Lines	\$ 14,079	\$ 14,171	\$ 15,700	\$ 15,800	\$ 17,064	\$ 18,430	\$ 19,904	\$ 21,496	\$ 21,496
40-04	Mobile Telephone/Data	\$ 37,430	\$ 52,512	\$ 54,802	\$ 52,368	\$ 56,556	\$ 61,081	\$ 65,963	\$ 71,240	\$ 71,240
40-06	Trash Removal/Recycling	\$ 12,538	\$ 15,030	\$ 10,400	\$ 10,400	\$ 11,232	\$ 12,131	\$ 13,101	\$ 14,149	\$ 14,149
40-07	Natural Gas	\$ 7,320	\$ 5,831	\$ 3,380	\$ 3,380	\$ 3,650	\$ 3,942	\$ 4,257	\$ 4,598	\$ 4,598
40-08	Water	\$ 11,755	\$ 12,603	\$ 17,700	\$ 18,050	\$ 19,494	\$ 21,053	\$ 22,738	\$ 24,557	\$ 24,557
40-09	Sewer user fees	\$ 3,487	\$ 3,284	\$ 3,380	\$ 3,380	\$ 3,650	\$ 3,942	\$ 4,257	\$ 4,598	\$ 4,598
40-10	Cable	\$ 9,474	\$ 9,598	\$ 8,000	\$ 9,600	\$ 10,368	\$ 11,197	\$ 12,093	\$ 13,060	\$ 13,060
40-11	Solar Power	\$ 17,467	\$ 26,947	\$ 32,110	\$ 35,100	\$ 37,908	\$ 40,941	\$ 44,216	\$ 47,753	\$ 47,753
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Utilities	0	\$ 774,959	\$ 1,038,081	\$ 1,256,364	\$ 1,113,444	\$ 1,202,518	\$ 1,298,720	\$ 1,402,613	\$ 1,514,822	\$ 1,514,822
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-50	RAC Charges paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Replenishment Charges	0	\$ -								

0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-06	Canal Water		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-09	Delta Charge Capital (V)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-10	Transportation Capital (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-11	Delta Water OMPR (V)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-12	Transportation OMPR (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-13	Water Sys Bnd Surchrg (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-14	Power Debt Service (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-15	E. Branch Bond P&I (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-19	Off-Aqueduct Maint. (V)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-22	Transp OMPR (V)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-23	Techachapi 2ndDebtSvc (F)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-27	Desert Water Agency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-32	Special (V)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-36	IID CVWD QSA Water		\$ 4,969,628	\$ 3,131,374	\$ 11,498,681	\$ 13,865,051	\$ 15,199,555	\$ 15,655,542	\$ 16,125,208	\$ 16,608,965
70-37	MWD 15000 AF Conservation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-38	MWD 35000 AF Non SWP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-39	SWP Portion of MWD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-40	Turn Back Pool A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-42	Yuba Dry Year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-43	Article 21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-44	GLC/Rosedale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-45	Sites Reservoir		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-46	Delta Conveyance Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-47	Lake Perris Seepage Recov		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-48	East Branch Cost Realloca		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-49	Oroville Dam Emergency Re		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70-52	Storage Exchange Agmt		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Purchases	0		\$ 4,969,628	\$ 3,131,374	\$ 11,498,681	\$ 13,865,051	\$ 15,199,555	\$ 15,655,542	\$ 16,125,208	\$ 16,608,965
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-35	QSA Mitigation Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total QSA Expense	0		\$ -							
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80-01	Office Equipment Capital		\$ -	\$ -	\$ 3,750	\$ 6,000	\$ 6,300	\$ 6,615	\$ 6,946	\$ 7,293
80-02	Building/Facilities		\$ -	\$ 25,647	\$ 17,800	\$ 2,000	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431
80-03	Shop/Field Equipment		\$ 123,360	\$ 20,685	\$ 102,880	\$ 129,500	\$ 135,975	\$ 142,775	\$ 149,914	\$ 157,410
80-04	Vehicles		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80-05	Land/Easement Compensation		\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -
80-06	Land/ROW		\$ -	\$ -	\$ -	\$ 15,000	\$ 15,750	\$ 16,538	\$ 17,365	\$ 18,233
80-07	Computer Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80-20	Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80-99	Project Budget		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	0		\$ 123,360	\$ 46,332	\$ 136,930	\$ 152,500	\$ 160,125	\$ 168,133	\$ 176,540	\$ 185,367
0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	0		\$ 30,109,602	\$ 29,865,767	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542
SUBTOTAL: WATER SYSTEM EXPENSES			\$ 30,109,602	\$ 29,865,767	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542
GRAND TOTAL: WATER EXPENSES			\$ 30,109,602	\$ 29,865,767	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542

TABLE 6 : EXPENSE SUMMARY

DESCRIPTION	Basis	Actual	Actual	Budget	5-Year Projected Rate Period				
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Total Salaries and Wages (w/o-Cap Labor)		\$ 12,027,567	\$ 12,796,661	\$ 14,436,664	\$ 14,862,008	\$ 15,369,945	\$ 15,660,260	\$ 16,286,666	\$ 16,938,131
Total Materials and Services		\$ 10,381,094	\$ 11,047,727	\$ 11,389,550	\$ 12,426,520	\$ 12,745,759	\$ 13,019,733	\$ 13,348,508	\$ 13,685,871
Total Contract Services		\$ 1,832,994	\$ 1,805,592	\$ 2,150,058	\$ 2,389,621	\$ 2,509,107	\$ 2,609,473	\$ 2,687,755	\$ 2,768,386
Total Utilities		\$ 774,959	\$ 1,038,081	\$ 1,256,364	\$ 1,113,444	\$ 1,202,518	\$ 1,298,720	\$ 1,402,613	\$ 1,514,822
Total Replenishment Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Purchases		\$ 4,969,628	\$ 3,131,374	\$ 11,498,681	\$ 13,865,051	\$ 15,199,555	\$ 15,655,542	\$ 16,125,208	\$ 16,608,965
Total QSA Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ 123,360	\$ 46,332	\$ 136,930	\$ 152,500	\$ 160,125	\$ 168,133	\$ 176,540	\$ 185,367
TOTAL: REVENUE		\$ 30,109,602	\$ 29,865,767	\$ 40,868,247	\$ 44,809,144	\$ 47,187,009	\$ 48,411,861	\$ 50,027,290	\$ 51,701,542

FY 2025 through FY 2029 Capital Improvement Plan

Canal Distribution and Drainage													
Project Number	Project Manager	Project Title	Pay-as-you-go	Developer Funded	USBR Loan	Cost Share	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Out Years	5 Year Cost
Canal													
C02101	David	L-4 Pump Station Relocation Phase 2	100%	0%	0%	0%	500,000	-	-	-	-	-	500,000
<i>Subtotal Canal</i>							\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Drainage													
IR2001		Avenue 62 Drain Pipeline Replacement Project	100%	0%	0%	0%		50,000	2,984,000	3,819,000		-	6,853,000
<i>Subtotal Drainage</i>							\$ -	\$ 50,000	\$ 2,984,000	\$ 3,819,000	\$ -	\$ -	\$ 6,853,000
Irrigation													
IR1901	Mario Camacho	Irrigation Lateral 123.45-1.3-2.2 Division Box Replacement	0%	0%	100%	0%	2,600,000	-	-	-	-	-	2,600,000
IR2002	Mario Camacho	Irrigation Lateral 123.45-1.3-2.8 Division Box Replacement	0%	0%	100%	0%	7,000,000	-	-	-	-	-	7,000,000
IR25XX	Mario Camacho	Irrigation Lateral 123.45-1.3 Division Box Replacement	0%	0%	100%	0%	2,100,000	-	-	-	-	-	2,100,000
IR2301	Jose Raya	Irrigation Lateral 119.64-7.5 Replacement Project - Phase 2	0%	0%	100%	0%	100,000	5,883,000	-	-	-	-	5,983,000
IR2005	Jose Raya	Irrigation Lateral 123.45-1.3-2.2 Replacement Project - Phase 2	0%	0%	100%	0%	50,000	2,714,500	-	-	-	-	2,764,500
IR2105	Jose Raya	Irrigation Lateral 101.3 Replacement Project	0%	0%	100%	0%	-	150,000	3,561,000	-	-	-	3,711,000
IR21XX	Mario	Irrigation Lateral 102.3 Replacement Project	0%	0%	100%	0%	50,000	3,902,000	3,902,000	-	-	-	7,854,000
IR2103	Mario Camacho	Irrigation Lateral 123.45-1.3-2.8 Replacement Project	0%	0%	100%	0%	-	60,000	2,300,000	2,300,000	-	-	4,660,000
IR21XX	Jose Raya	Irrigation Lateral 123.45-1.3-3.2 RT Replacement Project	0%	0%	100%	0%	-	290,000	4,400,000	4,400,000	-	-	9,090,000
IR2501	Jose Raya	Irrigation Lateral 99.8-0.51-3.0 Replacement Project	0%	0%	100%	0%	-	-	200,000	2,500,000	2,600,000	-	5,300,000
IRXXXX	Jose Raya	Irrigation Lateral 119.64-4.6 Replacement Project - Phase 1	0%	0%	100%	0%	-	-	60,000	3,000,000	3,000,000	0	6,060,000
IRXXXX	Mario Camacho	Irrigation Lateral 119.64-4.6 Replacement Project - Phase 2	100%	0%	0%	0%	-	-	-	300,000	5,520,000	-	5,820,000
<i>Subtotal Irrigation</i>							\$ 11,900,000	\$ 12,999,500	\$ 14,423,000	\$ 12,500,000	\$ 11,120,000	\$ -	\$ 62,942,500
<i>Subtotal Canal</i>							12,400,000	13,049,500	17,407,000	16,319,000	11,120,000	-	70,295,500
<i>Share of General District</i>							2,432,400	1,679,375	270,000	270,000	270,000	-	4,921,775
<i>Share of Motorpool</i>							510,000	443,700	484,500	484,500	469,200	-	2,391,900
Total Canal (Including General District and Motorpool)							15,342,400	15,172,575	18,161,500	17,073,500	11,859,200	-	77,609,175

Canal Amount by Funding Source							
Pay Go for Canal Projects							
Share of General District for Pay Go							
Share of Motorpool							
Total Pay Go	3,442,400	2,173,075	3,738,500	4,873,500	6,259,200	-	20,486,675
Developer Funded	-	-	-	-	-	-	-
USBR Loan	11,900,000	12,999,500	14,423,000	12,200,000	5,600,000	-	57,122,500
Other	-	-	-	-	-	-	-
Subtotal Canal	12,400,000	13,049,500	17,407,000	16,319,000	11,120,000	-	70,295,500
Total Canal (Including General District and Motorpool)	15,342,400	15,172,575	18,161,500	17,073,500	11,859,200	-	77,609,175

TABLE 7 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses											
Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis					
	FY 2025/26	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Operating Expenses											
Operating Expenses											
0 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-02 Regular Hourly	\$ 8,957,607	\$ 4,926,684	\$ 447,880	\$ 1,791,521	\$ 358,304	\$ 1,433,217	55.0%	5.0%	20.0%	4.0%	16.0%
10-03 Overtime	\$ 187,610	\$ 178,230	\$ 9,381	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-04 Interns	\$ 10,390	\$ 9,871	\$ 520	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-05 Sick Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-06 Vacation Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-07 Float Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-08 Other Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-10 Board Compensation	\$ 43,750	\$ 41,563	\$ 2,188	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-11 Incentive Pay	\$ 101,322	\$ 96,256	\$ 5,066	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-13 Sick Leave Payouts	\$ 117,163	\$ 111,305	\$ 5,858	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-14 Leave Payouts/Term/Retire	\$ 89,399	\$ 84,929	\$ 4,470	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-15 Standby Pay	\$ 83,218	\$ 79,057	\$ 4,161	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
10-16 Longevity	\$ 28,008	\$ 26,608	\$ 1,400	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-10 Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-20 Additional Pays	\$ 22,029	\$ 20,928	\$ 1,101	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-21 Medical Insurance	\$ 1,070,668	\$ 1,017,135	\$ 53,533	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-22 Retirement - UAL	\$ 2,297,757	\$ 2,182,869	\$ 114,888	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-23 FICA and Medicare	\$ 646,750	\$ 614,413	\$ 32,338	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-24 Life Insurance	\$ 24,765	\$ 23,527	\$ 1,238	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-25 Worker's Comp	\$ 191,398	\$ 181,828	\$ 9,570	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-26 Retirement - Normal Cost	\$ 905,421	\$ 860,150	\$ 45,271	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-27 Vehicle Allowance	\$ 9,945	\$ 9,448	\$ 497	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-28 Dental Insurance	\$ 58,469	\$ 55,546	\$ 2,923	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
15-29 Vision Insurance	\$ 16,339	\$ 15,522	\$ 817	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Salaries And Wages (W/O-Cap Labor)	\$ 14,862,008	\$ 10,535,865	\$ 743,100	\$ 1,791,521	\$ 358,304	\$ 1,433,217	70.9%	5.0%	12.1%	2.4%	9.6%
0 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
18-01 Temporary Agencies	\$ 122,800	\$ 116,660	\$ 6,140	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-01 Dues & Memberships	\$ 54,553	\$ 51,825	\$ 2,728	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-02 Subscriptions	\$ 7,707	\$ 7,322	\$ 385	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-03 Conferences & Seminars	\$ 38,808	\$ 36,868	\$ 1,940	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-04 Travel and Per Diem	\$ 49,192	\$ 46,732	\$ 2,460	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-05 Training	\$ 36,368	\$ 34,550	\$ 1,818	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-08 Educational Reimbursement	\$ 12,290	\$ 11,676	\$ 615	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
20-10 Certification & Renewals	\$ 4,519	\$ 4,293	\$ 226	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-01 Legal	\$ 548,100	\$ 520,695	\$ 27,405	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-03 Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-06 Information Technology	\$ 501	\$ 476	\$ 25	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-25 Government Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-90 Reimbursed Costs-Non 1099	\$ 105,540	\$ 100,263	\$ 5,277	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
25-99 Professional Services	\$ 767,470	\$ 729,097	\$ 38,374	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
27-01 Legal Notices	\$ 2,505	\$ 2,380	\$ 125	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
27-03 Promotional/Educational	\$ 31,500	\$ 29,925	\$ 1,575	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
27-05 Public Information Advert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
28-01 Election Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-01 Employee Relations	\$ 11,424	\$ 10,853	\$ 571	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-02 Recruitment	\$ 18,000	\$ 17,100	\$ 900	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-03 Medical Exams	\$ 12,000	\$ 11,400	\$ 600	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-04 Retiree Benefits	\$ 101,655	\$ 96,572	\$ 5,083	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-05 Employee Assistance Prog	\$ 2,046	\$ 1,944	\$ 102	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-06 Wellness Programs	\$ 24,000	\$ 22,800	\$ 1,200	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-07 Unemployment Benefits	\$ 3,600	\$ 3,420	\$ 180	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-10 Safety Shoes	\$ 11,700	\$ 11,115	\$ 585	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-22 Retiree PPO Benefit	\$ 90,000	\$ 85,500	\$ 4,500	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-23 Admin Fees Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-24 Admin Fees COBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-25 Guardian Claims - Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
30-26 Guardian Claims -COBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%

Coachella Valley Water District
CANAL WATER RATE STUDY
Cost-of-Service Analysis & Rate Design

Functionalization & Classification

30-30	In-house Training	\$ 5,200	\$ 4,940	\$ 260	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-01	Excess Liability	\$ 214,310	\$ 203,595	\$ 10,716	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-02	Client Services Costs	\$ 4,800	\$ 4,560	\$ 240	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-03	Crime Coverage	\$ 1,036	\$ 984	\$ 52	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-05	General Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-06	Automotive Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-07	Underground Storage Tanks	\$ 954	\$ 906	\$ 48	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-08	Property Fld Quake Boiler	\$ 65,671	\$ 62,387	\$ 3,284	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-10	Public Office. Liability	\$ 72,374	\$ 68,755	\$ 3,619	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-11	Employee Benefits Liab	\$ 1,127	\$ 1,071	\$ 56	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
32-16	Security and Privacy	\$ 7,056	\$ 6,703	\$ 353	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-01	Third Party Liability	\$ 9,492	\$ 9,017	\$ 475	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-02	Third Party Liability Auto	\$ 20,000	\$ 19,000	\$ 1,000	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-03	First Party Losses Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-04	First Party Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-06	Primary Workers' Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
33-07	Legal Claims Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
35-02	Collection Cost Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
35-03	Small Claims Court Exp.	\$ 96	\$ 91	\$ 5	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-02	Other Office Supplies	\$ 4,624	\$ 4,393	\$ 231	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-03	Mailing Cost Postage	\$ 93,490	\$ 88,816	\$ 4,675	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-05	Computer Hardware	\$ 48,731	\$ 46,294	\$ 2,437	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-06	Computer Software	\$ 12,700	\$ 12,065	\$ 635	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-12	Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-14	Chemicals Treatment	\$ 2,475,000	\$ 321,750	\$ 123,750	\$ -	\$ 1,980,000	\$ 49,500	13.0%	5.0%	0.0%	80.0%	2.0%
42-97	Small Tools & Equipment	\$ 83,101	\$ 78,946	\$ 4,155	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-98	Work Orders	\$ 1,152,154	\$ 1,094,546	\$ 57,608	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
42-99	Other Materials & Supplies	\$ 170,886	\$ 162,342	\$ 8,544	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
44-25	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
44-98	Job Order Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
44-99	Job Order Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-01	Equipment Usage	\$ 1,132,398	\$ 1,075,778	\$ 56,620	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-02	Fuel	\$ 341,381	\$ 221,898	\$ 17,069	\$ 68,276	\$ 6,828	\$ 27,310	65.0%	5.0%	20.0%	2.0%	8.0%
48-03	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-04	Replacement Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-05	R&M Labor	\$ 10,289	\$ 9,775	\$ 514	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-06	R&M Parts	\$ 1,823	\$ 1,732	\$ 91	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-07	Commercial Labor & Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
48-08	Pool Billing	\$ 14,881	\$ 14,137	\$ 744	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
60-01	Uniforms Rental/Cleaning	\$ 35,344	\$ 33,577	\$ 1,767	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
60-02	Training	\$ 11,700	\$ 11,115	\$ 585	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
60-04	Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
60-05	Employee Recognition	\$ 650	\$ 618	\$ 33	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
60-06	First Aid Supplies	\$ 1,950	\$ 1,853	\$ 98	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-01	Equipment Rentals	\$ 56,000	\$ 53,200	\$ 2,800	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-02	Permits and Fees	\$ 144,175	\$ 136,966	\$ 7,209	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-03	Property Assessments	\$ 435	\$ 413	\$ 22	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-05	Easement Leases	\$ 7,500	\$ 7,125	\$ 375	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-06	Equipment Leases	\$ 16,839	\$ 13,471	\$ 842	\$ 842	\$ 842	\$ 842	80.0%	5.0%	5.0%	5.0%	5.0%
72-07	Site Lease	\$ 19,800	\$ 18,810	\$ 990	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-08	Service/Other Charges	\$ 170,000	\$ 130,900	\$ 8,500	\$ 8,500	\$ 8,500	\$ 13,600	77.0%	5.0%	5.0%	5.0%	8.0%
72-09	Contributions To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-10	Bad Debt	\$ 23,570	\$ 22,392	\$ 1,179	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-11	Service/Other Charges ID1	\$ 2,000	\$ 1,900	\$ 100	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-12	Effluent Disposal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-16	DWA Hydro	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-19	Disposal of Obsolete Inv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-20	Inventory (Over)/Short	\$ 1,200	\$ 1,140	\$ 60	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-22	Cash (Over)/Short	\$ 21	\$ 20	\$ 1	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-23	Damaged/expired Inventory	\$ 3,300	\$ 3,135	\$ 165	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-25	Sponsorships	\$ 10,450	\$ 9,928	\$ 523	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-30	Payment To Other Agencies	\$ 636,500	\$ 604,675	\$ 31,825	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-31	Contrib. To Other Govt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-32	LCR Multi-Species Conserv	\$ 896,000	\$ 851,200	\$ 44,800	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-33	All American Canal O&M	\$ 1,400,000	\$ 1,330,000	\$ 70,000	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-39	Other Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-50	Grant Subrecipient Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%

72-55	Loan Application Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-60	Other Indirect Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-61	Conserv Program Pmts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-64	Trust Mgmt. Fees	\$ 20,000	\$ 19,000	\$ 1,000	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-66	Outside ID 1 Charge	\$ 140,000	\$ 133,000	\$ 7,000	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-70	Reimbursable Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-71	Administrative Costs	\$ 10,000	\$ 9,500	\$ 500	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-72	Fallowing Reimbursements	\$ 800,000	\$ 760,000	\$ 40,000	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-75	Water Quality Rebates	\$ 2,500	\$ 2,375	\$ 125	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-77	OPEB Disbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-90	Interest Expense	\$ 118	\$ 112	\$ 6	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-91	Donations Expense	\$ 11,000	\$ 10,450	\$ 550	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
72-99	Other Miscellaneous	\$ 5,616	\$ 5,335	\$ 281	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Materials And Services		\$ 12,426,520	\$ 9,640,154	\$ 621,326	\$ 77,618	\$ 1,996,170	\$ 91,252	77.6%	5.0%	0.6%	16.1%	0.7%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-02	Laboratory	\$ 22,295	\$ 21,180	\$ 1,115	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-03	Software Support Agreement	\$ 394,799	\$ 375,059	\$ 19,740	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-04	Public Relations	\$ 270	\$ 257	\$ 14	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-05	Printing / Scanning	\$ 13,425	\$ 12,754	\$ 671	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-06	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-20	Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-25	Janitorial	\$ 35,490	\$ 33,716	\$ 1,775	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-30	Hardware Support Agreements	\$ 48,000	\$ 45,600	\$ 2,400	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-35	Billing Outsourcing	\$ 25,500	\$ 24,225	\$ 1,275	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-36	Job Order Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-37	Banking charges	\$ 16,000	\$ 15,200	\$ 800	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-38	Credit Card fees	\$ 91,800	\$ 87,210	\$ 4,590	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-39	Biosolid Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
55-99	Contract Services	\$ 1,742,042	\$ 1,654,940	\$ 87,102	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Contract Services		\$ 2,389,621	\$ 2,270,140	\$ 119,481	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-01	Electricity IID	\$ 918,971	\$ 597,331	\$ 45,949	\$ 137,846	\$ 45,949	\$ 91,897	65.0%	5.0%	15.0%	5.0%	10.0%
40-02	Electricity SCE	\$ 46,395	\$ 44,075	\$ 2,320	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-03	Telephone Land Lines	\$ 15,800	\$ 15,010	\$ 790	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-04	Mobile Telephone/Data	\$ 52,368	\$ 49,750	\$ 2,618	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-06	Trash Removal/Recycling	\$ 10,400	\$ 9,880	\$ 520	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-07	Natural Gas	\$ 3,380	\$ 3,211	\$ 169	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-08	Water	\$ 18,050	\$ 17,148	\$ 903	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-09	Sewer user fees	\$ 3,380	\$ 3,211	\$ 169	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-10	Cable	\$ 9,600	\$ 9,120	\$ 480	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
40-11	Solar Power	\$ 35,100	\$ 33,345	\$ 1,755	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Utilities		\$ 1,113,444	\$ 782,081	\$ 55,672	\$ 137,846	\$ 45,949	\$ 91,897	70.2%	5.0%	12.4%	4.1%	8.3%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
70-50	RAC Charges paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Replenishment Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-06	Canal Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-09	Delta Charge Capital (V)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-10	Transportation Capital (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-11	Delta Water OMPR (V)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-12	Transportation OMPR (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-13	Water Sys Bnd Surchrng (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-14	Power Debt Service (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-15	E. Branch Bond P&I (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-19	Off-Aqueduct Maint. (V)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-22	Transp OMPR (V)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-23	Techachapi 2ndDebtSvc (F)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-27	Desert Water Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-32	Special (V)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-36	IID CVWD QSA Water	\$ 13,865,051	\$ 13,865,051	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-37	MWD 15000 AF Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-38	MWD 35000 AF Non SWP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%

70-39	SWP Portion of MWD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-40	Turn Back Pool A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-42	Yuba Dry Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-43	Article 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-44	GLC/Rosedale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-45	Sites Reservoir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-46	Delta Conveyance Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-47	Lake Perris Seepage Recov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-48	East Branch Cost Realloca	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-49	Oroville Dam Emergency Re	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
70-52	Storage Exchange Agmt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
Total Water Purchases		\$ 13,865,051	\$ 13,865,051	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	100.0%	0.0%
72-35	QSA Mitigation Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	100.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	100.0%	0.0%
Total QSA Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-01	Office Equipment Capital	\$ 6,000	\$ 5,700	\$ 300	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-02	Building/Facilities	\$ 2,000	\$ 1,900	\$ 100	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-03	Shop/Field Equipment	\$ 129,500	\$ 123,025	\$ 6,475	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-04	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-05	Land/Easement Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-06	Land/ROW	\$ 15,000	\$ 14,250	\$ 750	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-07	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-20	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
80-99	Project Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Total Capital Outlay		\$ 152,500	\$ 144,875	\$ 7,625	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Subtotal: Water System Expenses		\$ 44,809,144	\$ 37,238,165	\$ 1,547,205	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367	83.1%	3.5%	4.5%	5.4%	3.6%

TABLE 8 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS, cont.

Classification of Expenses, cont.											
Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis					
	FY 2025/26	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Non-operating Revenues & Expenses:											
Debt Service - External	\$ 662,214	\$ 629,103	\$ 33,111	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Capital Improvement Projects	3,442,400	3,270,280	172,120	-	-	-	95.0%	5.0%	0.0%	0.0%	0.0%
General District Capital	2,432,400	2,310,780	121,620	-	-	-	95.0%	5.0%	0.0%	0.0%	0.0%
Motorpool Capital	456,550	433,723	22,828	-	-	-	95.0%	5.0%	0.0%	0.0%	0.0%
Total Non-Operating Revenues & Expenses	\$ 6,993,564	\$ 6,643,886	\$ 349,678	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
Capital Expenditures											
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95.0%	5.0%	0.0%	0.0%	0.0%
TOTAL REVENUE REQUIREMENTS	\$ 51,802,708	\$ 43,882,051	\$ 1,896,883	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367	84.7%	3.7%	3.9%	4.6%	3.1%

TABLE 9 : SUMMARY OF NET REVENUE REQUIREMENTS BY BUDGET CATEGORY

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2025/26	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 14,862,008	\$ 10,535,865	\$ 743,100	\$ 1,791,521	\$ 358,304	\$ 1,433,217
Total Materials And Services	12,426,520	9,640,154	621,326	77,618	1,996,170	91,252
Total Contract Services	2,389,621	2,270,140	119,481	-	-	-
Total Utilities	1,113,444	782,081	55,672	137,846	45,949	91,897
Total Replenishment Charges	-	-	-	-	-	-
Total Water Purchases	13,865,051	13,865,051	-	-	-	-
Total QSA Expense	-	-	-	-	-	-
Total Capital Outlay	152,500	144,875	7,625	-	-	-
Total Non-Operating Revenues & Expenses	6,993,564	6,643,886	349,678	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 51,802,708	\$ 43,882,051	\$ 1,896,883	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367
<i>Allocation of COS Revenue Requirements</i>	100.0%	84.7%	3.7%	3.9%	4.6%	3.1%
Less: Non-rate revenues applied	(32,690,136)	(32,690,136)				
NET REVENUE REQUIREMENTS	\$ 19,112,572	\$ 11,191,915	\$ 1,896,883	\$ 2,006,985	\$ 2,400,422	\$ 1,616,367
<i>Allocation of Net Revenue Requirements</i>	100.0%	58.6%	9.9%	10.5%	12.6%	8.5%

TABLE 10 : SUMMARY OF NET REVENUE REQUIREMENTS BY BUDGET CATEGORY

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2026/27	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 15,369,945	\$ 10,895,948	\$ 768,497	\$ 1,852,750	\$ 370,550	\$ 1,482,200
Total Materials And Services	\$ 12,745,759	9,887,811	637,288	79,612	2,047,451	93,597
Total Contract Services	\$ 2,509,107	2,383,652	125,455	-	-	-
Total Utilities	\$ 1,202,518	844,646	60,126	148,873	49,624	99,249
Total Replenishment Charges	\$ -	-	-	-	-	-
Total Water Purchases	\$ 15,199,555	15,199,555	-	-	-	-
Total QSA Expense	\$ -	-	-	-	-	-
Total Capital Outlay	\$ 160,125	152,119	8,006	-	-	-
Total Non-Operating Revenues & Expenses	\$ 5,677,788	5,393,899	283,889	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 52,864,797	\$ 44,757,628	\$ 1,883,262	\$ 2,081,235	\$ 2,467,626	\$ 1,675,045
<i>Allocation of COS Revenue Requirements</i>	100.0%	84.7%	3.6%	3.9%	4.7%	3.2%
Less: Non-rate revenues applied	(30,797,299)	(30,797,299)				
NET REVENUE REQUIREMENTS	\$ 22,067,498	\$ 13,960,329	\$ 1,883,262	\$ 2,081,235	\$ 2,467,626	\$ 1,675,045
<i>Allocation of Net Revenue Requirements</i>	100.0%	63.3%	8.5%	9.4%	11.2%	7.6%

TABLE 11 : SUMMARY OF NET REVENUE REQUIREMENTS BY BUDGET CATEGORY

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2027/28	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 15,660,260	\$ 11,101,756	\$ 783,013	\$ 1,887,746	\$ 377,549	\$ 1,510,197
Total Materials And Services	\$ 13,019,733	10,100,352	650,987	81,323	2,091,462	95,609
Total Contract Services	\$ 2,609,473	2,478,999	130,474	-	-	-
Total Utilities	\$ 1,298,720	912,218	64,936	160,783	53,594	107,189
Total Replenishment Charges	\$ -	-	-	-	-	-
Total Water Purchases	\$ 15,655,542	15,655,542	-	-	-	-
Total QSA Expense	\$ -	-	-	-	-	-
Total Capital Outlay	\$ 168,133	159,726	8,407	-	-	-
Total Non-Operating Revenues & Expenses	6,618,187	6,287,278	330,909	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 55,030,048	\$ 46,695,871	\$ 1,968,725	\$ 2,129,852	\$ 2,522,606	\$ 1,712,994
<i>Allocation of COS Revenue Requirements</i>	100.0%	84.9%	3.6%	3.9%	4.6%	3.1%
Less: Non-rate revenues applied	(30,106,974)	(30,106,974)				
NET REVENUE REQUIREMENTS	\$ 24,923,074	\$ 16,588,897	\$ 1,968,725	\$ 2,129,852	\$ 2,522,606	\$ 1,712,994
<i>Allocation of Net Revenue Requirements</i>	100.0%	66.6%	7.9%	8.5%	10.1%	6.9%

TABLE 12 : SUMMARY OF NET REVENUE REQUIREMENTS BY BUDGET CATEGORY

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2028/29	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 16,286,666	\$ 11,545,823	\$ 814,333	\$ 1,963,255	\$ 392,651	\$ 1,570,604
Total Materials And Services	\$ 13,348,508	10,355,407	667,425	83,377	2,144,276	98,023
Total Contract Services	\$ 2,687,755	2,553,367	134,388	-	-	-
Total Utilities	\$ 1,402,613	985,192	70,131	173,645	57,882	115,763
Total Replenishment Charges	\$ -	-	-	-	-	-
Total Water Purchases	\$ 16,125,208	16,125,208	-	-	-	-
Total QSA Expense	\$ -	-	-	-	-	-
Total Capital Outlay	\$ 176,540	167,713	8,827	-	-	-
Total Non-Operating Revenues & Expenses	8,438,836	8,016,894	421,942	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 58,466,126	\$ 49,749,604	\$ 2,117,046	\$ 2,220,277	\$ 2,594,808	\$ 1,784,390
<i>Allocation of COS Revenue Requirements</i>	100.0%	85.1%	3.6%	3.8%	4.4%	3.1%
Less: Non-rate revenues applied	(32,754,970)	(32,754,970)				
NET REVENUE REQUIREMENTS	\$ 25,711,156	\$ 16,994,634	\$ 2,117,046	\$ 2,220,277	\$ 2,594,808	\$ 1,784,390
<i>Allocation of Net Revenue Requirements</i>	100.0%	66.1%	8.2%	8.6%	10.1%	6.9%

TABLE 13 : SUMMARY OF NET REVENUE REQUIREMENTS BY BUDGET CATEGORY

Budget Categories	Total Revenue Requirements	Base Demand	Customer	Zanjeros	Quagga Mussel	Oasis
	FY 2029/30	(BASE)	(CA)	(ZAN)	(QM)	(OASIS)
Total Salaries And Wages (W/O-Cap Labor)	\$ 16,938,131	\$ 12,007,655	\$ 846,907	\$ 2,041,785	\$ 408,357	\$ 1,633,428
Total Materials And Services	\$ 13,685,871	10,617,124	684,294	85,484	2,198,469	100,500
Total Contract Services	\$ 2,768,386	2,629,967	138,419	-	-	-
Total Utilities	\$ 1,514,822	1,064,007	75,741	187,537	62,512	125,024
Total Replenishment Charges	\$ -	-	-	-	-	-
Total Water Purchases	\$ 16,608,965	16,608,965	-	-	-	-
Total QSA Expense	\$ -	-	-	-	-	-
Total Capital Outlay	\$ 185,367	176,099	9,268	-	-	-
Total Non-Operating Revenues & Expenses	10,406,398	9,886,078	520,320	-	-	-
COST OF SERVICE REVENUE REQUIREMENTS	\$ 62,107,940	\$ 52,989,894	\$ 2,274,949	\$ 2,314,806	\$ 2,669,338	\$ 1,858,953
<i>Allocation of COS Revenue Requirements</i>	100.0%	85.3%	3.7%	3.7%	4.3%	3.0%
Less: Non-rate revenues applied	(33,475,971)	(33,475,971)				
NET REVENUE REQUIREMENTS	\$ 28,631,969	\$ 19,513,923	\$ 2,274,949	\$ 2,314,806	\$ 2,669,338	\$ 1,858,953
<i>Allocation of Net Revenue Requirements</i>	100.0%	68.2%	7.9%	8.1%	9.3%	6.5%

TABLE 14 : PROJECTED WATER USE BY CUSTOMER CLASS

Projected Water Use By Customer Class						
Customer Class	2025	2026	2027	2028	2029	2030
CW-AGRICULTURAL CLASS 1	245,000	240,000	240,000	240,000	240,000	240,000
CW-NON-AGRICULTURAL CLS 2	51,500	66,500	88,500	108,500	108,500	108,500
CW-CONST/INDUSTRIAL	500	500	500	500	500	500
Total	297,000	307,000	329,000	349,000	349,000	349,000

TABLE 15 : DEVELOPMENT OF THE CUSTOMER ALLOCATION FACTORS: ACCOUNTS

Development of the Customer Allocation Factor		
Customer Class	No. of Accounts FY 2024	% of Total Accounts
CW-AGRICULTURAL CLASS 1	1,240	91.8%
CW-NON-AGRICULTURAL CLS 2	104	7.7%
CW-CONST/INDUSTRIAL	7	0.5%
Total	1,351	100.0%

1. Account count data is based on the District's billing data for FY 2024.
 No customer account charge for construction/industrial customers.

TABLE 16 : GATE VISITS

Customer Classes	Changes	Weighting Factor	Equivalent Changes
Scheduled Gate Visits	44,673	1	44,673
Unscheduled Gate Visits	6,172	2	12,344
Total	50,845		57,017

TABLE 17 : ALLOCATION OF WATER REVENUE REQUIREMENTS

Classification Components	Cost-of-Service Net Revenue Requirements (FY 2025/26)	
Base Demand Related Costs	43,882,051	84.7%
Customer Related Costs	1,896,883	3.7%
Zanjeros Related Costs	2,006,985	3.9%
Quagga Mussel Related Costs	2,400,422	4.6%
Oasis Related Costs	1,616,367	3.1%
Net Revenue Requirement	\$ 51,802,708	100.0%

Non Rate Revenue Applied	\$ (32,690,136)
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TABLE 18 : CALCULATION OF THE BASE DEMAND CHARGE

Customer Classes	Water Sales (AF/yr)	COSA RATES		Rate After Adjustment with Non-Rate Revenue			
		Total Base Demand COS Requirements	Cost of Service Rates	Non-rate Revenue Applied %	Non-Rate Revenue	Adjusted Total Target Revenue from Vol. Charges	Adjusted Rates
CW-AGRICULTURAL CLASS 1	240,000	\$ 34,305,186	\$142.94	86.5%	\$ (28,290,044)	\$ 6,015,143	\$25.06
CW-NON-AGRICULTURAL CLS 2	66,500	\$ 9,505,395	\$142.94	13.3%	\$ (4,347,788)	\$ 5,157,607	\$77.56
CW-CONST/INDUSTRIAL	500	\$ 71,469	\$142.94	0.16%	\$ (52,304)	\$ 19,165	\$38.33
Total Water	307,000	\$ 43,882,051		100%	\$ (32,690,136)	\$ 11,191,915	
						<i>Uniform Rate</i>	<i>\$36.46</i>

TABLE 19 : CALCULATION OF ACCOUNT CHARGE

Customer Class	COSA Net Revenue Requirements		Account Charge	
	Accounts	COS Rev. Req't.	Annual Charge Per Unit	Monthly Charge Per Unit
CW-AGRICULTURAL CLASS 1	1,240	\$ 1,741,032	\$1,404	\$117.00
CW-NON-AGRICULTURAL CLS 2	104	\$ 146,022	\$1,404	\$117.00
CW-CONST/INDUSTRIAL	7	\$ 9,828	\$1,404	\$117.00
Total	1,351	\$ 1,896,883		

TABLE 20 : CALCULATION TO INCLUDE THE ACCOUNT CHARGE AND QM SURCHARGE IN IRRIGATION WATER COMMODITY CHARGE

Customer Class	Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 6,015,143	\$ 1,741,032	\$ 7,756,175	240,000	\$32.32	\$40.14
CW-NON-AGRICULTURAL CLS 2	\$ 5,157,607	\$ 146,022	\$ 5,303,629	66,500	\$79.75	\$87.57
CW-CONST/INDUSTRIAL	\$ 19,165	\$ 9,828	\$ 28,993	500	\$57.99	\$65.81
Total	\$ 11,191,915	\$ 1,896,883	\$ 13,088,798	307,000		

TABLE 21 : CALCULATION OF GATE VISIT CHARGES

Customer Class	Gate Visits	Equivalent Gate Visits	COS Rev. Req't.	Annual Charge Per Visit				
				FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/30	FY 2029/30
Scheduled Gate Visits	44,673	44,673	\$1,572,479	\$35.20	\$36.50	\$37.35	\$38.94	\$40.60
Unscheduled Gate Visits	6,172	12,344	\$434,506	\$70.40	\$73.00	\$74.71	\$77.88	\$81.20
Total	50,845	57,017	\$2,006,985					

TABLE 22 : QUAGGA MUSSEL MITIGATION SURCHARGE (\$/AF)

Fiscal Year	Water Consumption (AF/yr)	Total Target Rev. Req't from Vol. Charges	Cost of Service Rates
FY 2025/26	307,000	2,400,422	\$7.82
FY 2026/27	329,000	\$ 2,467,626	\$7.50
FY 2027/28	349,000	\$ 2,522,606	\$7.23
FY 2028/29	349,000	\$ 2,594,808	\$7.43
FY 2029/30	349,000	\$ 2,669,338	\$7.65

TABLE 23 : OASIS SURCHARGE

Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from Vol. Charges	Cost of Service Rates
All Classes	27,000	1,616,367	\$59.87
Total	27,000	\$ 1,616,367	

TABLE 24 : Outside ID1 Surcharge (\$/Acre/mo)

Fiscal Year	ID1 Acres with Canal Service	ID 1 Property Tax Revenue	Annual Property Tax per Acre	Monthly Charge per Acre
FY 2025/26	60,208	3,265,000	\$54.23	\$4.52
FY 2026/27	60,208	3,362,950	\$55.86	\$4.65
FY 2027/28	60,208	3,463,839	\$57.53	\$4.79
FY 2028/29	60,208	3,567,754	\$59.26	\$4.94
FY 2029/30	60,208	3,674,786	\$61.03	\$5.09

TABLE 25 : ALLOCATION OF WATER REVENUE REQUIREMENTS BY YEAR

Classification Components	Cost-of-Service Net Revenue Requirements				
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Base Demand Related Costs	\$ 43,882,051	\$ 44,757,628	\$ 46,695,871	\$ 49,749,604	\$ 52,989,894
Customer Related Costs	\$ 1,896,883	\$ 1,883,262	\$ 1,968,725	\$ 2,117,046	\$ 2,274,949
Zanjeros Related Costs	\$ 2,006,985	\$ 2,081,235	\$ 2,129,852	\$ 2,220,277	\$ 2,314,806
Quagga Mussel Related Costs	\$ 2,400,422	\$ 2,467,626	\$ 2,522,606	\$ 2,594,808	\$ 2,669,338
Oasis Related Costs	\$ 1,616,367	\$ 1,675,045	\$ 1,712,994	\$ 1,784,390	\$ 1,858,953
Total Revenue Requirement	\$ 51,802,708	\$ 52,864,797	\$ 55,030,048	\$ 58,466,126	\$ 62,107,940
Non-Rate Revenue Applied	(\$32,690,136)	(\$30,797,299)	(\$30,106,974)	(\$32,754,970)	(\$33,475,971)
Net Revenue Requirement	\$ 19,112,572	\$ 22,067,498	\$ 24,923,074	\$ 25,711,156	\$ 28,631,969

TABLE 26 : CALCULATION OF ACCOUNT CHARGE BY YEAR

Customer Class	Monthly Account Charge By Year				
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
CW-AGRICULTURAL CLASS 1	1,240	\$116.16	\$121.44	\$130.59	\$140.32
CW-NON-AGRICULTURAL CLS 2	104	\$116.16	\$121.44	\$130.59	\$140.32
CW-CONST/INDUSTRIAL	7	\$116.16	\$121.44	\$130.59	\$140.32
Total	1,351				

TABLE 27 : BASE DEMAND CHARGE FY 2026/27

BASE DEMAND CHARGE FY 2026/27			COSA RATES		ADJUSTED BASE DEMAND RATES		
Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from IWCC	Cost Per AF	Non-rate Revenue Applied %	Non-rate Revenue Applied	Adjusted Total Target Revenue from Vol. Charges	Commodity Rates (\$/AF)
CW-AGRICULTURAL CLASS 1	240,000	\$ 32,649,942	\$136.04	84.9%	(\$26,131,508)	\$ 6,518,433	\$27.16
CW-NON-AGRICULTURAL CLS 2	88,500	\$ 12,039,666	\$136.04	15.0%	(\$4,619,595)	\$ 7,420,071	\$83.84
CW-CONST/INDUSTRIAL	500	\$ 68,021	\$136.04	0.2%	(\$46,196)	\$ 21,825	\$43.65
Total Water	329,000	\$ 44,757,628	\$136.04	100%	(\$30,797,299)	\$ 13,960,329	\$42.43

TABLE 28 : CALCULATION TO INCLUDE THE ACCOUNT CHARGE AND QM SURCHARGE IN IRRIGATION WATER COMMODITY CHARGE FY2026/27

Customer Classes	Net Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 6,518,433	\$ 1,728,531	\$ 8,246,964	\$ 240,000	\$34.36	\$41.86
CW-NON-AGRICULTURAL CLS 2	\$ 7,420,071	\$ 144,974	\$ 7,565,045	\$ 88,500	\$85.48	\$92.98
CW-CONST/INDUSTRIAL	\$ 21,825	\$ 9,758	\$ 31,583	\$ 500	\$63.17	\$70.67
Total	\$ 13,960,329	\$ 1,883,262	\$ 15,843,591	\$ 329,000	\$48.16	\$55.66

IRRIGATION WATER COMMODITY CHARGE FY 2027/28

IRRIGATION WATER COMMODITY CHARGE FY 2027/28			COSA RATES		ADJUSTED BASE DEMAND RATES		
Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from IWCC	Cost Per AF	Non-rate Revenue Applied %	Non-rate Revenue Applied	Adjusted Total Target Revenue from Vol. Charges	Commodity Rates (\$/AF)
CW-AGRICULTURAL CLASS 1	240,000	\$ 32,111,774	\$133.80	83.9%	(\$25,247,708)	\$ 6,864,065	\$28.60
CW-NON-AGRICULTURAL CLS 2	108,500	\$ 14,517,198	\$133.80	16.0%	(\$4,817,116)	\$ 9,700,082	\$89.40
CW-CONST/INDUSTRIAL	500	\$ 66,900	\$133.80	0.1%	(\$42,150)	\$ 24,750	\$49.50
Total Water	349,000	\$ 46,695,871	\$133.80	100%	(\$30,106,974)	\$ 16,588,897	\$47.53

TABLE 29 : CALCULATION TO INCLUDE THE ACCOUNT CHARGE AND QM SURCHARGE IN IRRIGATION WATER COMMODITY CHARGE FY2027/28

Customer Classes	Net Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 6,864,065	\$ 1,806,972	\$ 8,671,038	240,000	\$36.13	\$43.36
CW-NON-AGRICULTURAL CLS 2	\$ 9,700,082	\$ 151,553	\$ 9,851,634	108,500	\$90.80	\$98.03
CW-CONST/INDUSTRIAL	\$ 24,750	\$ 10,201	\$ 34,950	500	\$69.90	\$77.13
Total	\$ 16,588,897	\$ 1,968,725	\$ 18,557,622	349,000	\$53.17	\$60.40

IRRIGATION WATER COMMODITY CHARGE FY 2028/29

IRRIGATION WATER COMMODITY CHARGE FY 2028/29			COSA RATES		ADJUSTED BASE DEMAND RATES		
Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from IWCC	Cost Per AF	Non-rate Revenue Applied %	Non-rate Revenue Applied	Adjusted Total Target Revenue from Vol. Charges	Commodity Rates (\$/AF)
CW-AGRICULTURAL CLASS 1	240,000	\$ 34,211,762	\$142.55	83.1%	(\$27,206,278)	\$ 7,005,484	\$29.19
CW-NON-AGRICULTURAL CLS 2	108,500	\$ 15,466,568	\$142.55	16.8%	(\$5,502,835)	\$ 9,963,733	\$91.83
CW-CONST/INDUSTRIAL	500	\$ 71,275	\$142.55	0.1%	(\$45,857)	\$ 25,418	\$50.84
Total Water	349,000	\$ 49,749,604	\$142.55	100%	(\$32,754,970)	\$ 16,994,634	\$48.70

TABLE 30 : CALCULATION TO INCLUDE THE ACCOUNT CHARGE AND QM SURCHARGE IN IRRIGATION WATER COMMODITY CHARGE FY2028/29

Customer Classes	Net Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 7,005,484	\$ 1,943,107	\$ 8,948,591	240,000	\$37.29	\$44.72
CW-NON-AGRICULTURAL CLS 2	\$ 9,963,733	\$ 162,970	\$ 10,126,703	108,500	\$93.33	\$100.77
CW-CONST/INDUSTRIAL	\$ 25,418	\$ 10,969	\$ 36,387	500	\$72.77	\$80.21
Total	\$ 16,994,634	\$ 2,117,046	\$ 19,111,680	349,000	\$54.76	\$62.20

IRRIGATION WATER COMMODITY CHARGE FY 2029/30		COSA RATES		ADJUSTED BASE DEMAND RATES			
Customer Classes	Water Consumption (AF/yr)	Total Target Rev. Req't from IWCC	Cost Per AF	Non-rate Revenue Applied %	Non-rate Revenue Applied	Adjusted Total Target Revenue from Vol. Charges	Commodity Rates (\$/AF)
CW-AGRICULTURAL CLASS 1	240,000	\$ 36,440,042	\$151.83	84.9%	(\$28,407,709)	\$ 8,032,333	\$33.47
CW-NON-AGRICULTURAL CLS 2	108,500	\$ 16,473,936	\$151.83	15.0%	(\$5,021,396)	\$ 11,452,540	\$105.55
CW-CONST/INDUSTRIAL	500	\$ 75,917	\$151.83	0.1%	(\$46,866)	\$ 29,050	\$58.10
Total Water	349,000	\$ 52,989,894	\$151.83	100%	(\$33,475,971)	\$ 19,513,923	\$55.91

TABLE 31 : CALCULATION TO INCLUDE THE ACCOUNT CHARGE AND QM SURCHARGE IN IRRIGATION WATER COMMODITY CHARGE FY2029/30

Customer Classes	Net Revenue Requirements Base Demand	Revenue Requirements Account Charge	Total Revenue Requirements	Water Sales (AF)	Charge per AF	Charge per AF w/QM Surcharge
CW-AGRICULTURAL CLASS 1	\$ 8,032,333	\$ 2,088,036	\$ 10,120,369	240,000	\$42.17	\$49.82
CW-NON-AGRICULTURAL CLS 2	\$ 11,452,540	\$ 175,126	\$ 11,627,666	108,500	\$107.17	\$114.82
CW-CONST/INDUSTRIAL	\$ 29,050	\$ 11,787	\$ 40,838	500	\$81.68	\$89.32
Total	\$ 19,513,923	\$ 2,274,949	\$ 21,788,872	349,000	\$62.43	\$70.08

TABLE 32 : CURRENT AND PROPOSED IRRIGATION WATER COMMODITY CHARGE

Water Rate Schedule	Current Rates	Current Rates w/ QM Surcharge	Proposed Rates				
			FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
<i>Water Usage Charges (in \$/AF)</i>							
CW-AGRICULTURAL CLASS 1	\$34.32	\$38.54	\$40.14	\$41.86	\$43.36	\$44.72	\$49.82
CW-NON-AGRICULTURAL CLS 2	\$102.12	\$106.34	\$87.57	\$92.98	\$98.03	\$100.77	\$114.82
CW-CONST/INDUSTRIAL	\$51.33	\$55.55	\$65.81	\$70.67	\$77.13	\$80.21	\$89.32

TABLE 33 : OTHER CONSUMPTIVE & MISC CHARGES

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
<i>Other Consumptive & Misc Charges</i>						
Oasis Surcharge (\$/AF)	\$59.26	\$59.87	\$61.66	\$63.51	\$65.42	\$67.38
Scheduled Gate Orders (Per Occurrence)	\$29.60	\$35.20	\$36.50	\$37.35	\$38.94	\$40.60
Unscheduled Gate Orders (Per Occurrence)	\$59.20	\$70.40	\$73.00	\$74.71	\$77.88	\$81.20
Outside ID1 Surcharge (\$/acre/mo)	\$4.52	\$4.52	\$4.65	\$4.79	\$4.94	\$5.09