



- **Board of Directors**  
***Finance and Asset Management Committee***

8/20/2024 Board Meeting

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8-3

## Subject

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Adopt resolution establishing the Ad Valorem tax rate for fiscal year 2024/25; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA

## Executive Summary

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Metropolitan collects ad valorem (AV) property taxes from all non-exempt properties within its service area to pay for debt service on its general obligation bonds and to pay a portion of its State Water Contract obligations for participation in the State Water Project (SWP). The property tax collection pays for voter-approved indebtedness and is therefore not subject to the limitations and requirements of Proposition 13, passed by the voters in 1978. Additionally, the property tax collection is not subject to the limitations of Section 124.5 of the Metropolitan Water District Act (MWD Act) because of the Board of Directors finding on April 12, 2022, that it is essential to Metropolitan's fiscal integrity to collect more than the Section 124.5 limits from fiscal year (FY) 2022/23 through 2025/26.

Since FY 2012/13, Metropolitan has maintained a property tax rate of 0.0035 percent. The current tax rate is the lowest rate Metropolitan has ever assessed. On April 12, 2024, the Board of Directors approved a biennial budget for FYs 2024/25 and 2025/26 (Adopted Budget) that assumed a property tax rate of 0.007 percent that is essential to Metropolitan's ability to meet its forecasted expenditures. The information presented to the Board during the budget, rates, and charges process earlier this year shows that the Board's Section 124.5 finding for the current four-year period continues to be applicable. Accordingly, staff proposes the Board fix the AV property tax rate at the assumed 0.007 percent rate in the Adopted Budget to generate approximately \$330.9 million in revenue during FY 2024/25. **Attachment 1**, Resolution Levying Ad Valorem Property Taxes for the Fiscal Year Commencing July 1, 2024 and Ending June 30, 2025 for the Purposes of The Metropolitan Water District of Southern California (Option 1), supports this recommendation.

Based on the recently received county tax assessors' reports, the estimated revenue to be collected is approximately \$330.9 million in FY 2024/25. This is \$14 million more than projected for FY 2024/25. While the amount of property taxes actually collected by the counties will vary, it is important to note that estimated SWP costs of \$700 million far exceed the estimated tax revenues generated by the levy. Therefore, the additional revenue can be used towards the authorized purposes. Based on Zillow's Single Family Home Value Index for the six counties in Metropolitan's district, the average home value of approximately \$875,000 would pay about \$60 per year in AV taxes towards Metropolitan's costs.

If the Board does not set the AV property tax rate at least at 0.007 percent, it has the option to adopt the resolution at a different tax rate and direct staff to set a process to revisit the FYs 2024/25 and 2025/26 biennial budget, as well as the water rates and charges for calendar years (CY) 2025 and potentially 2026 to make up the lost revenue.

## Proposed Action(s)/Recommendation(s) and Options

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### Staff Recommendation: Option #1

#### Option #1

- a. Adopt the resolution establishing the ad valorem property tax rate for fiscal year 2024/25 at 0.007 percent; and
- b. Direct staff to transmit that resolution to the county auditor-controllers, or equivalent, for the levy and collection of the ad valorem property tax.

**Fiscal Impact:** Fiscal year 2024/25 certified assessed valuations within Metropolitan's district, assuming an ad valorem tax rate of 0.007 percent and after certain adjustments, result in an estimated increase of approximately \$14 million compared to the Adopted Budget for fiscal year 2024/25.

**Business Analysis:** No negative impact to the Adopted Biennial Budget for fiscal years 2024/25 and 2025/26 and water rates and charges for calendar years 2025 and 2026 as they were based on a tax rate of 0.007 percent as assumed in the Adopted Budget.

#### Option #2

- a. Adopt the resolution establishing the ad valorem property tax rate for fiscal year 2024/25 at a rate to be determined by the Board;
- b. Direct staff to transmit that resolution to the county auditor-controllers, or equivalent, for the levy and collection of the ad valorem property tax; and
- c. Direct staff to revisit the biennial budget for fiscal years 2024/25 and 2025/26 and rates and charges for calendar years 2025 and potentially 2026 to make up any loss in assumed property tax revenues, and propose a revised biennial budget, rates and charges to the Board.

**Fiscal Impact:** Up to \$325 million loss of fixed revenue (net of approximately \$5 million for unsecured tax revenues based on last year's 0.0035 percent ad valorem tax rate), dependent upon board action for the new ad valorem tax rate.

**Business Analysis:** Setting an ad valorem property tax rate less than 0.007 percent would require revisiting the adopted biennial budget for fiscal years 2024/25 and 2025/26 and water rates and charges for calendar years 2025 and potentially 2026 to make up for lost revenues.

### Alternatives Considered

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Staff presented alternatives to the proposed 0.007 percent property tax rate during the budget, rates, and charges process from February through April 2024. The alternative tax rate scenarios can be found at <https://www.mwdh2o.com/budget-finance/>. Based on those alternative scenarios, the Board approved budget, rates, and charges that assumed a 0.007 percent AV property tax rate for both FYs 2024/25 and 2025/26. Accordingly, if the tax rate is not set at least at 0.007 percent, then the Board should direct staff to revisit the current biennial budget, as well as the rates and charges for CYs 2025 and potentially 2026, to make up the lost revenue. Staff would then present a revised biennial budget, rates and charges to the Board. However, the Board should note that the timing to get a new AV tax rate on the counties' tax rolls for fiscal year 2024/25 may be compromised.

### Applicable Policy

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Metropolitan Water District Administrative Code Section 8121: General Authority of the General Manager to Enter Contracts

Metropolitan Water District Administrative Code Section 11104: Delegation of Responsibilities

### Related Board Action(s)/Future Action(s)

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Metropolitan Water District Act Section 61: Ordinances, Resolutions and Orders

Metropolitan Water District Act Section 124: Taxes, Levy and Limitation

Metropolitan Water District Act Section 124.5: Ad Valorem Tax Limitation

Metropolitan Water District Act Section 130: General Powers to Provide Water Services

Metropolitan Water District Act Section 305: Certification of Assessed Valuations; Segregation of Valuations

Metropolitan Water District Act Section 307: Tax Levies – Determination of Rates

Metropolitan Water District Act Section 310: Statement of Tax Rates

Metropolitan Water District Act Section 311: Collection of Taxes

Metropolitan Water District Administrative Code Section 4301: Cost of Service and Revenue Requirement

Metropolitan Water District Administrative Code Section 11104: Delegation of Responsibilities

By Minute Item No. 52789, the Board, at its April 12, 2022 meeting, adopted the Resolution Finding that for Fiscal Years 2022/23 through 2025/26, the Ad Valorem Property Tax Rate Limitation in Section 124.5 of the Metropolitan Act is Not Applicable Because it is Essential to Metropolitan's Fiscal Integrity to Collect Ad Valorem Property Taxes in Excess of that Limitation (Resolution 9301), adopted charges for Calendar Year 2023 (Resolutions 9303 and 9304), and adopted water rates for Calendar Years 2023 and 2024 (Resolution 9302).

By Minute Item No. 53594, the Board, at its April 9, 2024 meeting, adopted the Resolution for the 113th Fringe Area Annexation to Eastern Municipal Water District and Metropolitan.

### **Summary of Outreach Completed**

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On February 24, 2022, Metropolitan provided notice to the Legislature of the Board's hearing regarding its review of the applicability of Section 124.5 for FYs 2022/23 through 2025/26, in accordance with the requirements of Section 124.5. Thereafter, from February through April 2022, the Board held a series of workshops relating to the budget, rates, and charges proposals that supported the need for the collection of property tax revenues in excess of the limits set forth in Section 124.5. On March 8, 2022, the Board held a public hearing specifically for the public to provide its comments on the proposed Section 124.5 determination, as well as the proposed budget, rates, and charges that supported the determination. Public notice for each of the hearings was published in major newspapers of general circulation.

In 2024, the Board again held a series of workshops and public hearings regarding the budget, rates, and charges for another biennial period. Additionally, CFO staff participated in meetings of the member agencies to present and answer questions regarding the budget, rates, and charges, that assumed a 0.007 percent AV property tax rate. See <https://www.mwdh2o.com/budget-finance/>.

### **California Environmental Quality Act (CEQA)**

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#### **CEQA determination for Option #1:**

The proposed action is not defined as a project under CEQA because it involves the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. (State CEQA Guidelines Section 15378(b)(4).)

#### **CEQA determination for Option #2:**

None required

### **Details and Background**

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#### **Background**

Every year, Metropolitan receives the certified assessed valuation from the county auditors for the six counties where Metropolitan provides water service to its member agencies. All county auditors have until the 15<sup>th</sup> day of August to provide the certified assessed valuation to Metropolitan, which is why Metropolitan's Board adjourns its August regular and committee meetings to the third week of the month. This year, Metropolitan received the last of the counties' information on August 15, 2024. On or before the 20<sup>th</sup> day of August, Metropolitan's Board is required to determine, based on the information received, the

amount of money necessary to be raised by taxation during the fiscal year and fix the AV property tax rates.

Metropolitan has assessed AV property taxes in its service area since its inception. Metropolitan has constitutional and statutory authority, as well as voter authorization, to collect revenues through AV taxes assessed on real property within its service territory. Pursuant to Section 305 of the MWD Act, each fiscal year Metropolitan applies the Board-determined tax rate to the certified assessed valuations received from the county auditors for the six counties that include portions of Metropolitan's service area to produce the gross tax levy.

In 1978, years after the voters authorized the State Water Contract (SWC) indebtedness to be paid from AV property taxes, the voters in California passed Proposition 13. Although Proposition 13 limits the collection of AV property taxes and requires an election for approval of new property taxes, it also exempts from its provisions any property taxes collected to pay for voter-approved indebtedness. Metropolitan's AV property tax is exempt from Proposition 13 because the voters approved the SWC indebtedness and the use of property taxes to pay for that indebtedness. *Goodman v. County of Riverside* (1983) 140 Cal.App.3d 900.

In 1984, the Legislature added Section 124.5 to the MWD Act, effective since FY 1990/91. Section 124.5 limits property tax collections to the amount necessary to pay the total annual debt service on Metropolitan's general obligation bonds and a portion of its SWC payment obligation, limited to the preexisting debt service on state general obligation bonds (Burns-Porter bonds) used to finance the construction of SWP facilities for the benefit of Metropolitan. However, Section 124.5 also provides that "the restrictions contained in this section do not apply if Metropolitan's Board of Directors, following a hearing held to consider that issue, finds that a tax in excess of these restrictions is essential to the fiscal integrity of the district." The Section 124.5 limit exceeded Metropolitan's property tax rate for many years. However, the AV property tax rate limit under Section 124.5 has been decreasing, and will continue to decrease, as the bonds are paid off. In the meantime, Metropolitan's SWC obligations have been increasing over the long term and will continue to increase.

The Board made the determination for FY 2012/13 that it was essential to Metropolitan's fiscal integrity to collect more property tax revenues than the limit in Section 124.5. The Board continued to make the determination upon reviewing Metropolitan's fiscal conditions in the years since. Most recently, on April 12, 2022, the Board found that it is essential to Metropolitan's fiscal integrity to collect property taxes in excess of the Section 124.5 limit for a four-year period running from FY 2022/23 through FY 2025/26. All documents supporting that determination are available at: <https://www.mwdh2o.com/budget-finance/property-tax-rate-for-fy-202021/>. Therefore, the Section 124.5 limit does not apply through FY 2025/26.

### **Metropolitan's Current Need for Ad Valorem Property Tax Revenues**

The factors that have a fiscal impact on Metropolitan have intensified since the Board's adoption of its Section 124.5 determination in April 2022 for the following four-year period. In the 2024 budget, rates, and charges process, staff presented to the Board financial information that initially proposed overall rate increases of 13 percent in calendar year 2025 and 8 percent in calendar year 2026. The Board went through a series of workshops in which it reviewed many potential alternatives to rate increases while still addressing the significant reduction in water sales, unrestricted reserves, and increasing costs. Fiscal information considered by the Board during that process is available at: <https://www.mwdh2o.com/budget-finance/>.

Since the Board's adoption of the current biennial budget, rates, and charges, Metropolitan has closed FY 2023/24 with the lowest water sales ever at approximately 1.21 million acre-feet. Additionally, the Board's actions in April to balance the budget assume a reduction of \$18 million in administrative expenses per year and additional miscellaneous revenue of \$60 million from Colorado River water exchanges. The additional cost reductions and potential \$60 million in new miscellaneous revenues have yet to be identified. Therefore, it remains essential to Metropolitan's fiscal integrity to set an AV property tax rate of at least 0.007 percent to maintain a balanced budget.

### Proposed AV Property Tax Rate

This letter recommends setting an AV property tax rate at 0.007 percent for FY 2024/25 to collect approximately \$330.9 million in property tax revenues, reiterating its finding that it continues to be essential to Metropolitan's fiscal integrity to collect more property tax revenue than the Section 124.5 limit. The Board adopted a budget for FY 2024/25 and has also adopted rates and charges for CYs 2025 and 2026, based on the assumption that the AV property tax rate would be set at 0.007 percent.

The biennial budget projected AV tax revenues of \$316.5 million in FY 2024/25. Based on the certified assessed valuations recently provided by the six counties in Metropolitan's service area, the estimated AV property tax revenue to be collected in FY 2024/25 is \$330.9 million. While the amount of property taxes actually collected will vary, it is important to note that estimated SWP costs of approximately \$700 million far exceed the estimated tax revenues generated by the levy.

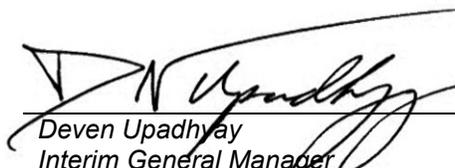
### Alternatives to the Proposed AV Tax Rate

If the tax rate is not set at least at 0.007 percent, then the Board should direct staff to revisit the current biennial budget, as well as the rates and charges for CYs 2025 and potentially 2026, to make up the lost revenue. Staff would then present a revised biennial budget, rates and charges to the Board. However, the Board should note that the timing to get a new AV tax rate on the counties' tax rolls for fiscal year 2024/25 may be compromised.

  
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 Katano Kasaine  
 Assistant General Manager/  
 Chief Financial Officer

8/16/2024

Date

  
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 Deven Upadhyay  
 Interim General Manager

8/16/2024

Date

**Attachment 1 – Resolution Levying Ad Valorem Property Taxes for The Fiscal Year Commencing July 1, 2024 and Ending June 30, 2025 for the Purposes of The Metropolitan Water District of Southern California (Option 1 and the rate may be modified for Option 2)**

Ref# cfo12701974

THE METROPOLITAN WATER  
DISTRICT OF SOUTHERN CALIFORNIA

RESOLUTION \_\_\_\_\_

A RESOLUTION LEVYING AD VALOREM PROPERTY TAXES FOR THE FISCAL  
YEAR COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025  
FOR THE PURPOSES OF THE METROPOLITAN WATER  
DISTRICT OF SOUTHERN CALIFORNIA

The Board of Directors of The Metropolitan Water District of Southern California, after receiving, considering, and evaluating evidence and all material factors pertaining thereto, including budget requirements and estimated revenues from water rates, charges, and ad valorem property tax rates, finds, determines, and resolves:

Section 1.

RECITALS

Effective Water Rates and Charges during Fiscal Year 2024/25

The Board of Directors fixes water rates and charges on a calendar year basis and adopts its biennial budget and ad valorem property taxes on a fiscal year basis. During fiscal year (FY) 2024/25, the applicable rates and charges are those set by the Board for calendar year (CY) 2024 and CY 2025. The Board of Directors, with full review of (1) evidence presented, and (2) all material factors and considerations, has adopted water rates and charges for CYs 2024 and 2025, which, in the debated, informed and considered discretion of the Board, are in compliance with Metropolitan Administrative Code Section 4301 and Section 134 of the Metropolitan Water District Act (the MWD Act), in that the Board, so far as practicable, has fixed such rates and charges as will result in revenue which will pay the District's operating expenses, provide for maintenance and repairs, provide for payment of the purchase price or other charges for property or services or other rights acquired by the District, and provide for the payment of the interest and principal of District bonds, notes and other evidences of indebtedness under the applicable provisions of the Act authorizing debt issuance and retirement, assuming the ad valorem property tax rate for FYs 2024/25 and 2025/26 at a rate of 0.007 percent. This Resolution establishes the tax rate for FY 2024/25.

Board Finding re Applicability of Ad Valorem Property Tax Limitations Pursuant to the MWD Act for FYs 2022/23 through 2025/26

Section 124.5 of the MWD Act limits property tax collections to the amount necessary to pay the total annual debt service on Metropolitan's general obligation bonds and only a portion of its State Water Contract (SWC) payment obligation, limited to the preexisting debt service on state general obligation bonds (Burns-Porter bonds) used to finance construction of State Water Project (SWP) facilities for the benefit of Metropolitan. However, the limitation of Section 124.5 does not apply if, following a public hearing, the Board of Directors finds that collection of tax revenue in excess of that limitation is essential to the fiscal integrity of the District. The Board held the public hearing pursuant to Section 124.5 of the Act on March 8, 2022 to determine the applicability of the limitation for FYs 2022/23 through 2025/26. On April 12, 2022, the Board adopted Resolution No. 9301, through which the Board:

1. Found and determined that it is essential to Metropolitan's fiscal integrity to collect ad valorem property taxes in excess of the Section 124.5 limitation on ad valorem property taxes in FYs 2022/23 through 2025/26;
2. Resolved and determined that pursuant to its finding, the tax rate restriction in Section 124.5 of the MWD Act is inapplicable when setting the ad valorem property tax rate for FYs 2022/23 through 2025/26; and

3. Waived compliance with Section 4301(b) of Metropolitan's Administrative Code for any tax levy that utilizes the April 2022 finding regarding Section 124.5 of the MWD Act.

FY 2024/25 Ad Valorem Property Tax Levy and Continuing Need for Property Tax Revenues in Excess of Section 124.5 Limit

In its informed discretion, based upon full review of evidence presented and all material factors and considerations, the Board of Directors determines that the District's revenues for FY 2024/25 from water transactions and sources other than ad valorem property taxes, after payment of the District's operation and maintenance expenses, the payment of the purchase price or other charges for property or services or other rights acquired by the District, the operation, maintenance, power, and replacement charges due under the District's state contract, revenue bond service, deposits to the revenue bond reserve fund, short term revenue certificate (commercial paper note) service, net costs of operating equipment, and net inventory costs during the fiscal year, as well as the maintenance of prudent reserves for unforeseen District expenditures or unforeseen reduction in District revenue, will be insufficient to provide for general obligation bond service and to pay the District's contract obligations to the state for sale and delivery of water. Review of its April 12, 2022 determination regarding Section 124.5 of the MWD Act and review of Metropolitan's updated financial conditions as presented during the budget, rates, and charges process for the current biennial period, establishes that it remains essential to Metropolitan's fiscal integrity to collect more property tax revenues than the limit set by Section 124.5 of the MWD Act. Therefore, the Board levies ad valorem property taxes for FY 2024/25 as provided in this Resolution at sections 4 through 7 and the exhibits attached, sufficient, when taken with other revenues available for the purpose, to meet all the foregoing obligations and financial requirements, in the amounts and rates set forth in this Resolution and the schedules attached and incorporated therein.

Section 2.

DEFINITIONS

The following terms as used herein shall have the following meanings:

- (1) "MWD OF SC" shall mean The Metropolitan Water District of Southern California  
 "MWD" shall mean Municipal Water District  
 "SDCWA" shall mean the San Diego County Water Authority  
 "ID" shall mean Irrigation District  
 "PUD" shall mean Public Utility District.
- (2) "Fiscal Year" or "FY 2024/25" shall mean the fiscal year commencing July 1, 2024 and ending June 30, 2025.
- (3) "Schedule A and B" as shown in Section 9 shall mean:  
 Schedule A - a tabulation setting forth for the Fiscal Year the estimated funds to be produced by MWD of SC ad valorem property tax levies made by this Resolution.  
 Schedule B - a tabulation setting forth for the Fiscal Year ad valorem property tax rates as set forth in Sections 4, 5, and 6 hereof, the total tax rates, and the amounts of money to be derived from respective areas from the tax levies made by this Resolution.
- (4) The following city areas represent the corporate areas of cities within the County of Los Angeles at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time of their

respective annexation to said city areas, were within non-city member public agencies and subsequently excluded from such non-city member public agencies:

“City of Beverly Hills Area”	December 6, 1928
“City of Burbank Area”	December 6, 1928
“City of Glendale Area”	December 6, 1928
“City of Los Angeles Area”	December 6, 1928
(Including portion of Original Area of Las Virgenes MWD excluded from Las Virgenes MWD on November 9, 1962)	
“City of Pasadena Area”	December 6, 1928
“City of San Marino Area”	December 6, 1928
“City of Santa Monica Area”	December 6, 1928
“City of Long Beach Area”	February 27, 1931
“City of Torrance Area”	February 27, 1931
“City of Compton Area”	June 23, 1931
“City of San Fernando Area”	November 12, 1971

- (5) “West Basin MWD” shall include the following areas; annexed to West Basin MWD and to MWD of SC on the dates cited:

Original Area	July 23, 1948
City of Gardena Area	December 9, 1948
Inglewood Area	June 9, 1952
Dominguez Area	October 16, 1952
Hawthorne Area	October 23, 1953
La Casa Territory Area	November 23, 1953
A B C Territory Area	January 11, 1955
Culver City-County Territory Area	January 11, 1955
Frawley Territory Area	January 13, 1958
Imperial Strip Territory Area	November 22, 1960
Marina Area	January 10, 1962
Belle View Area	November 12, 1963
Municipal Parking Area	November 12, 1963
La Tijera Area	December 21, 1965
Jefferson Blvd. Area	October 30, 1969
Marina Second Fringe Area	May 3, 1978
West Hollywood Area	June 23, 1981
Reorganization No. 2014-10, Parcel A, and concurrently detached from the city of Torrance	December 22, 2014
Reorganization No. 2009-16, and concurrently detached from Las Virgenes MWD	February 19, 2015
Reorganization No. 2014-06, and concurrently detached from Las Virgenes MWD	July 19, 2016

- (6) “Three Valleys MWD” shall include the following areas, annexed to Three Valleys MWD (formerly Pomona Valley MWD) and to MWD of SC on the dates cited:

Original Area	November 15, 1950
Glendora Area	October 2, 1952
Rowland Area	June 15, 1953
Stephens Area	November 27, 1957

- (7) “Foothill MWD” shall include the following areas, annexed to Foothill MWD and to MWD of SC on the dates cited:

Original Area of Foothill MWD	January 15, 1953
Foothill First Fringe Area	March 21, 1968

Foothill Second Fringe Area  
La Vina Annexation

November 21, 1968  
July 13, 1993

- (8) “Central Basin MWD” shall include the following areas, annexed to Central Basin MWD and to MWD of SC on the dates cited:

Original Area	November 12, 1954
Compton Territory Area	January 4, 1957
Bellflower Territory Area	December 30, 1958
Shoestring Strip Territory Area	January 23, 1961
Signal Hill Territory Area	November 14, 1963
Lakewood Area	November 14, 1963
Vernon Area	June 24, 1965
Dairy Valley Area	June 21, 1967
Boyle Heights Area	July 24, 1967
Cerritos Area	December 22, 1969
Hawaiian Gardens Area	November 22, 1977

- (9) “Las Virgenes MWD” shall include the following areas annexed to Las Virgenes MWD and to MWD of SC on the dates cited, excluding that portion annexed to the City of Los Angeles on November 9, 1962:

Original Area	December 1, 1960
Twin Lakes Area	March 12, 1965
Bell Canyon Area	March 16, 1966
Hidden Hills Annexation 87-1	April 22, 1988
Reorganization No. 2017-10, and concurrently detached from West Basin MWD	February 16, 2021

- (10) “Upper San Gabriel Valley MWD” shall include the following areas annexed to Upper San Gabriel Valley MWD and to MWD of SC on the dates cited:

Original Area	March 27, 1963
West Covina Area	November 1, 1965
Garvey Reservoir Area	December 1, 1976
Mountain Cove Annexation	July 17, 2002

- (11) The following city areas represent the corporate areas of cities within the County of Orange at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time of their respective annexation to said city areas, were within non-city member public agencies and subsequently excluded from such non-city member public agencies:

City of Anaheim Area Including:	December 6, 1928
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Serrano/Nohl Ranch Rd. Reorganization (RO 01-05),  
Parcel 2, detached from MWD of Orange County on  
April 19, 2001;

Reorganization Area 1 (RO 03-17) detached from MWD of  
Orange County on August 26, 2003;

Reorganization Area 2 (RO 03-17) detached from MWD of  
Orange County on August 26, 2003;

Reorganization Brookhurst ARCO (RO 02-02) detached  
from MWD of Orange County on July 8, 2003;

North-Central Islands Annexation (IA 04-08) detached  
from MWD of Orange County on August 20, 2004;

Serrano Heights Reorganization (RO 04-01) detached from MWD of Orange County on May 28, 2004;  
 Ball Road/Santa Ana River Reorganization (RO 04-02) detached from MWD of Orange County on December 13, 2004  
 Meyer Reorganization (RO 15-01) and concurrently detached from MWD of Orange County on May 16, 2016

City of Santa Ana Area December 6, 1928  
 Including:

Reorganization Area 4 (RO 03-17) detached from MWD of Orange County on August 26, 2003

City of Fullerton Area February 27, 1931  
 Including:

Hawks Point Reorganization (RO 00-11) detached from MWD of Orange County on April 19, 2001;  
 Reorganization Area 3 (RO 03-17) detached from MWD of Orange County on August 26, 2003;  
 Page Avenue Island Annex. (IA 04-14) detached from MWD of Orange County on November 3, 2004;  
 Somerset Island Annex. (IA 04-15) detached from MWD of Orange County on November 3, 2004

- (12) "Remainder of MWD of Orange County" shall include the following areas, annexed to MWD of Orange County and to MWD of SC on the dates cited excluding that portion thereof of Reorganization No. 62 annexed to Coastal MWD on March 7, 1984:

Original Area	November 26, 1951
Annexation No. 1 Territory Area	November 25, 1957
Annexation No. 4 Territory Area	December 11, 1958
Annexation No. 5 Territory Area	December 7, 1959
Annexation No. 7 Territory Area	December 8, 1960
Annexation No. 10 Territory Area	December 11, 1961
Annexation No. 11 Territory Area	January 6, 1964
Annexation No. 8A Territory Area	March 29, 1965
Annexation No. 8B Territory Area	March 29, 1965
Annexation No. 8D Territory Area	March 29, 1965
Annexation No. 8E Territory Area	March 29, 1965
Annexation No. 8F Territory Area	March 29, 1965
Annexation No. 8G Territory Area	March 29, 1965
Annexation No. 8H Territory Area	March 29, 1965
Annexation No. 13 Territory Area (Excluded from Coastal MWD for purpose of such annexation)	June 30, 1969
Annexation No. 16 Territory Area	November 7, 1972
Annexation No. 15 Territory Area	November 15, 1972
Annexation No. 18 Territory Area	December 16, 1982
Annexation No. 19 Territory Area	December 27, 1983
Annexation No. 17 Territory Area	December 29, 1983
City of Brea Area	March 7, 1984
Brea Fringe Annexation Area	March 7, 1984
Serrano/Nohl Ranch Road Reorganization Parcel 1 (RO 01-05) detached from City of Anaheim	April 19, 2001

Coastal MWD January 17, 2001

Coastal MWD and MWD of Orange County have been consolidated into a single district (RO 97-06) effective January 17, 2001. It shall include the following areas, annexed to Coastal MWD and to MWD of SC on the dates cited:

Original Area	June 15, 1942
Fairview Farms Area	September 21, 1946
Irvine Subdivision Areas	November 26, 1948
1948 Portion of City of Newport Beach Area	November 29, 1948
Parts of Dana Point Area	August 3, 1949
Capistrano Beach-San Clemente Area	October 28, 1954
Tri-Cities Annexation No. 2 Area	December 12, 1962
Laguna Canyon Annexation Area	December 20, 1962
Lido Sands Annexation Area	January 6, 1964
Laguna Niguel Area (Including Reorganization 32 Parcel A Area excluded from Annexation No. 4 on January 4, 1977)	June 30, 1969
Tri-Cities Annexation No. 79-1 Area	December 22, 1982
Reorganization No. 62 Parcel C and that portion of Parcel B Area excluded from Annexation No. 5 of MWD of Orange County	March 7, 1984
Reorganization No. 64 Area excluded from Annexation No. 7 of MWD of Orange County	March 18, 1983
Reorganization No. 123 excluded from Annexation No. 7 of MWD of Orange County	August 6, 1990

- (13) "Remainder of Eastern MWD" shall include the following areas, annexed to Eastern MWD and to MWD of SC on the dates cited:

Original Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	July 20, 1951
Adjacent Area	May 22, 1953
First Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	April 20, 1956
Third Fringe Area (Area excluded from Original Area of Western MWD)	November 20, 1958
Fourth Fringe Area	December 6, 1960
Fifth Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	May 31, 1962
Sixth Fringe Area	December 10, 1962
Seventh Fringe Area	March 11, 1963
Eight Fringe Area	April 23, 1963
Ninth Fringe Area	April 23, 1963
Tenth Fringe Area	September 22, 1964
Eleventh Fringe Area	September 22, 1964
Twelfth Fringe Area	October 22, 1965
Thirteenth Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	October 13, 1967
Fourteenth Fringe Area	October 23, 1967
Sixteenth Fringe Area (Area excluded from First Fringe Area of Western MWD)	July 1, 1969
Fifteenth Fringe Area	August 12, 1969
Seventeenth Fringe Area	March 5, 1970
Eighteenth Fringe Area	March 5, 1970

Nineteenth Fringe Area	May 8, 1970
Twentieth Fringe Area	September 29, 1971
Twenty-First Fringe Area	September 30, 1971
Twenty-Second Fringe Area	April 27, 1972
Twenty-Third Fringe Area	May 23, 1975
Twenty-Fourth Fringe Area	December 30, 1975
Twenty-Fifth Fringe Area	April 26, 1983
Twenty-Sixth Fringe Area	November 27, 1985
Twenty-Seventh Fringe Area	December 19, 1985
Twenty-Eighth Fringe Area	November 18, 1986
Twenty-Ninth Fringe Area	May 4, 1987
Thirty-First Fringe Area	July 9, 1987
Thirty-Second Fringe Area	July 9, 1987
Thirty-Third Fringe Area	August 27, 1987
Thirtieth Fringe Area	December 15, 1987
Thirty-Fourth Fringe Area	March 16, 1988
Thirty-Fifth Fringe Area	May 2, 1988
Thirty-Eighth Fringe Area	October 14, 1988
Thirty-Sixth Fringe Area	December 5, 1988
Fortieth Fringe Area	August 1, 1989
Forty-Second Fringe Area	May 25, 1990
Forty-Third Fringe Area	June 19, 1990
Thirty-Ninth Fringe Area	July 13, 1990
Forty-First Fringe Area	July 27, 1990
Forty-Fifth Fringe Area	March 13, 1991
Forty-Seventh Fringe Area	June 3, 1991
Forty-Eighth Fringe Area	November 21, 1991
Forty-Ninth Fringe Area	November 21, 1991
Fiftieth Fringe Area	November 21, 1991
Fifty-First Fringe Area	December 19, 1991
Forty-Fourth Fringe Area	June 3, 1992
Fifty-Second Fringe Area	June 29, 1992
Forty-Sixth Fringe Area	July 7, 1992
Fifty-Third Fringe Area	August 27, 1992
Fifty-Fifth Fringe Area	April 29, 1993
Fifty-Sixth Fringe Area	June 22, 1993
Fifty-Eighth Fringe Area	June 22, 1993
Fifty-Ninth Fringe Area	June 22, 1993
Sixtieth Fringe Area	November 29, 1993
Fifty-Seventh Fringe Area	December 9, 1994
Sixty-Second Fringe Area	July 3, 1996
Sixty-Third Fringe Area	October 28, 1996
Sixty-Fourth Fringe Area	August 28, 1997
Sixty-Fifth Fringe Area	December 28, 2000
Seventieth Fringe Area	August 29, 2001
Sixty-Seventh Fringe Area Reorganization (Area detached from portion of Original Area of Western MWD)	August 29, 2001
Sixty-Eighth Fringe Area	January 15, 2002
Seventy-First Fringe Area	June 20, 2002
Sixty-Ninth Fringe Area	November 27, 2002
Seventy-Second Fringe Area	October 21, 2003
Sixty-Sixth Fringe Area	November 17, 2003
Seventy-Third Fringe Area	November 17, 2003
Seventy-Fourth Fringe Area	November 17, 2003
Seventy-Fifth Fringe Area	June 2, 2004
Seventy-Sixth Fringe Area	April 6, 2004
Seventy-Eighth Fringe Area	April 19, 2005

Eighty-Third Fringe Area	December 15, 2005
Seventy-Ninth Fringe Area	December 20, 2005
Eighty-First Fringe Area	December 20, 2005
Eighty-Fourth Fringe Area	December 20, 2005
Eighty-Seventh Fringe Area	February 14, 2006
Eighty-Sixth Fringe Area	March 24, 2006
Eighty-Fifth Fringe Area	May 22, 2006
Eighty-Eighth Fringe Area	May 22, 2006
Eighty-Ninth Fringe Area	June 28, 2006
Ninety-Second Fringe Area	August 2, 2006
Ninety-First Fringe Area	November 28, 2006
Ninety-Fifth Fringe Area	December 14, 2006
Ninetieth Fringe Area	December 19, 2006
Ninety-Seventh Fringe Area	April 16, 2007
Ninety-Third Fringe Area	July 26, 2007
101st Fringe Area	January 24, 2008
Ninety-Ninth Fringe Area Reorganization (Area detached from Western Municipal Water District)	September 10, 2008
100 <sup>th</sup> Fringe Area	November 17, 2008
Ninety-Sixth Fringe Area	December 11, 2008
102 <sup>nd</sup> Fringe Area	December 22, 2009
103 <sup>rd</sup> Fringe Area	October 1, 2013
104 <sup>th</sup> Fringe Area	September 22, 2015
105 <sup>th</sup> Fringe Area (2015-11-3 Reorganization)	September 19, 2017
107 <sup>th</sup> Fringe Area (2017-04-5 Reorganization)	September 12, 2017
106 <sup>th</sup> Fringe Area (2017-12-3 Reorganization)	December 14, 2017
108 <sup>th</sup> Fringe Area (2017-24-3 Reorganization)	November 8, 2018
110 <sup>th</sup> Fringe Area (2019-03-3 Reorganization)	July 17, 2019
109 <sup>th</sup> Fringe Area (2019-06-3 Reorganization)	November 22, 2019
111 <sup>th</sup> Fringe Area (2020-25-3 Reorganization)	February 11, 2021
112 <sup>th</sup> Fringe Area (2023-02-3 Reorganization)	November 3, 2023

- (14) “Remainder of Western MWD” shall include the following areas, annexed to Western MWD and to MWD of SC on the dates cited:

Original Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	November 12, 1954
First Fringe Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	December 20, 1957
Second Fringe Area	December 18, 1961
Third Fringe Area	June 27, 1962
Fifth Fringe Area	July 2, 1964
Fourth Fringe Area	December 19, 1966
Seventh Fringe Area	December 19, 1966
Eighth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD on July 26, 1967)	September 18, 1967
Sixth Fringe Area	September 27, 1967
Ninth Fringe Area	November 17, 1967
Tenth Fringe Area	June 12, 1968
Thirteenth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	June 23, 1969
Twelfth Fringe Area (Area excluded from First Fringe Area of Eastern MWD)	July 1, 1969

Eleventh Fringe Area	July 17, 1969
Fifteenth Fringe Area (Area lying entirely within the County of Orange)	July 13, 1972
Fourteenth Fringe Area	October 11, 1973
Sixteenth Fringe Area (Area excluded from Thirteenth Fringe Area of Eastern MWD)	August 30, 1977
Seventeenth Fringe Area	December 23, 1980
Eighteenth Fringe Area	December 15, 1981
Twentieth Fringe Area	December 4, 1987
Twenty-Second Fringe Area	October 14, 1988
Twenty-First Fringe Area	December 5, 1988
Twenty-Third Fringe Area	November 3, 1989
Twenty-Fourth Fringe Area	May 18, 1990
Twenty-Seventh Fringe Area	May 18, 1990
Twenty-Sixth Fringe Area	June 6, 1990
Twenty-Fifth Fringe Area	July 13, 1990
Twenty-Eighth Fringe Area	January 28, 1991
Thirtieth Fringe Area	March 13, 1991
Twenty-Ninth Fringe Area	November 4, 1991
Thirty-First Fringe Area	February 19, 1992
Thirty-Third Fringe Area	May 26, 1993
Thirty-Fourth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	October 31, 1994
Thirty-Sixth Fringe Area (Area excluded from Original Area of Eastern MWD)	September 29, 1997
Thirty-Seventh Fringe Area	December 30, 1997
Thirty-Eighth Fringe Area	June 29, 1999
Fortieth Fringe Area	November 22, 1999
Thirty-Ninth Fringe Area	October 24, 2000
Forty-First Fringe Area	December 28, 2000
Forty-Fifth Fringe Area	June 20, 2002
Forty-Second Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	February 7, 2002
Forty-Sixth Fringe Area	November 24, 2003
Forty-Eighth Fringe Area	December 15, 2003
Forty-Ninth Fringe Area	April 28, 2004
Fiftieth Fringe Area	May 27, 2005
Forty-Seventh Fringe Area	June 21, 2005
Forty-Fourth Fringe Area	June 22, 2006
Forty-Third Fringe Area	October 21, 2014
Fifty-First Fringe Area Annexation	October 16, 2018
Fifty-Second Fringe Area Annexation	June 16, 2020

- (15) “Original Area of Chino Basin MWD” shall mean the area of Chino Basin MWD annexed to MWD of SC on November 26, 1951.
- (16) “Mid-Valley Area of Chino Basin MWD” shall mean the Mid-Valley area annexed to Chino Basin MWD and to MWD of SC on April 20, 1954.
- (17) “Bryant Annexation Area of Chino Basin MWD” shall mean the “Bryant Annexation area annexed to Chino Basin MWD and to MWD of SC on November 25, 1957.
- (18) “North Perimeter No. 1 Annexation Area of Chino Basin MWD” shall mean the North Perimeter No. 1 Annexation area annexed to Chino Basin MWD and to MWD of SC on November 28, 1969.

- (19) “Remainder of SDCWA” shall include the following areas annexed to SDCWA and to MWD of SC on the dates cited:
- |  |                    |
|--|--------------------|
| Original Area of SDCWA Annexation<br>(Including areas subsequently annexed to city public agencies which were included within Original Area of SDCWA at times when such areas were not within MWD of SC, and areas excluded from non-city public agencies of SDCWA at times when such areas were within said city public agencies) | December 17, 1946  |
| Crest PUD Territory Area   | December 13, 1948  |
| San Dieguito ID Area   | December 13, 1948  |
| Santa Fe ID Area   | December 13, 1948  |
| 1950 Fallbrook PUD Annexation Area<br>(Including De Luz Heights MWD Reorganization, originally De Luz Heights MWD annexed to MWD of SC on June 28, 1967 and dissolved on July 1, 1990)   | August 1, 1950     |
| City of Escondido Area   | October 9, 1950    |
| San Diego Gas and Electric Company Area  | May 14, 1952       |
| San Diego Eucalyptus Company’s Lands Area  | July 18, 1952      |
| South Bay ID Area  | November 3, 1952   |
| Rainbow MWD Area   | April 10, 1954     |
| City of Poway Area   | April 21, 1954     |
| Bueno Colorado MWD Area<br>(Area dissolved and annexed to Rainbow MWD, Vista Irrigation District, Carlsbad MWD and Vallecitos Water District on November 24, 1993)   | June 11, 1954      |
| Rincon Del Diablo MWD  | June 14, 1954      |
| Costa Real MWD Area  | June 16, 1954      |
| El Cajon Valley-Dry Island Area<br>(Including Lakeside-Boukai Joint Venture Reorganization detached from Padre Dam MWD on September 11, 1996)  | December 20, 1954  |
| Valley Center MWD Area   | May 9, 1955        |
| Sweetwater Reservoir Area  | October 10, 1955   |
| Padre Dam MWD Area   | June 7, 1956       |
| Bueno Colorado Annexation No. 1 Area   | June 11, 1956      |
| Otay MWD Area  | October 26, 1956   |
| Original Area of Ramona MWD within MWD of SC   | August 27, 1957    |
| Fallbrook No. 2 Annexation Area  | November 24, 1958  |
| Helix Watson Ranch-Island Area   | February 20, 1959  |
| Rainbow No. 1 Annexation Area  | May 12, 1959       |
| Ramona No. 1 Annexation Area   | May 29, 1959       |
| Helix-Fletcher Annexation Area   | June 26, 1959      |
| San Dieguito Concurrent Annexation No. 1 Area  | September 15, 1959 |
| Helix-Sunnyslope Heights Annexation Area   | September 17, 1959 |
| Poway No. 1 Annexation Area  | September 21, 1959 |
| Padre Dam MWD No. 2 Annexation Area  | November 6, 1959   |
| Padre Dam MWD No. 1 Annexation Area  | November 10, 1959  |
| San Dieguito Local Inclusion Annexation Area   | November 18, 1959  |
| Santa Fe No. 1 Annexation Area   | November 30, 1959  |
| Olivenhain MWD Area<br>(Including Encinitas Municipal Services Reorganization Parcels 1, 2, & 3 detached from San Dieguito No. 2 Annexation Area of SDCWA on June 16, 1995)  | July 25, 1960      |
| Helix-Willis-Houston Annexation Area   | August 10, 1960    |
| Padre Dam MWD No. 3 Annexation Area  | October 16, 1960   |
| Otay No. 3 Annexation Area   | October 20, 1960   |

Valley Center No. 1 Annexation Area	December 12, 1960
Rincon del Diablo No. 1 Annexation Area	December 12, 1960
Ramona No. 2 Annexation Area within MWD of SC	September 22, 1961
Rincon del Diablo No. 2 Annexation Area	September 29, 1961
City of Del Mar Area	November 23, 1962
Ramona No. 3 Annexation Area	September 20, 1963
Yuima MWD Area	December 16, 1963
(Excluding Adams/Fitzsimmons Reorganization Parcel 1 annexed to Valley Center MWD, including Adams/Fitzsimmons Reorganization Parcel 2 excluded from Valley Center MWD on March 26, 1991)	
Rincon del Diablo No. 3 Annexation Area	August 27, 1964
Olivenhain No. 1 Annexation Area	February 11, 1965
South Bay Tidelands Area	May 11, 1965
De Luz Heights Annexation Area (Reorganization)	June 28, 1967
Olivenhain No. 4 Annexation Area	November 13, 1967
Yuima No. 1 Annexation Area	November 21, 1967
Ramona Dos Picos Area	November 27, 1967
Ramona No. 4 Annexation Area	November 27, 1967
Valley Center No. 2 Annexation Area	November 29, 1967
Valley Center No. 3 Annexation Area	November 30, 1967
Rainbow No. 3 Annexation Area of SDCWA within MWD of SC” shall mean the Rainbow No. 3 Annexation area annexed to SDCWA and to MWD of SC; omitting therefrom the Werner Detachment excluded on August 4, 1980, the Brown Detachment excluded on January 1, 1981, and the Mann- Gosser Detachment excluded on March 4, 1981 from SDCWA and MWD of SC.	December 6, 1967
De Luz Heights No. 1 Annexation Area	October 15, 1969
Yuima No.2 Annexation Area	November 24, 1969
Fallbrook Community Air Park Annexation Area of SDCWA shall mean the Fallbrook Community Air Park Annexation area annexed to SDCWA and to MWD of SC	December 22, 1969
Padre Dam MWD No. 4	August 3, 1970
Ramona No. 5 Annexation Area	May 17, 1972
Rincon del Diablo No. 4 Annexation Area	November 2, 1972
San Dieguito No. 2 Annexation Area (Including Encinitas Municipal Services Reorganization on June 16, 1995)	December 8, 1972
Santa Fe No. 2 Annexation Area	April 11, 1973
Valley Center No. 4 Annexation Area	November 5, 1973
Rainbow No. 5 Annexation Area	November 22, 1973
San Onofre State Beach and Park Area	December 16, 1977
Pendleton Military Reservation Area -Nuclear Generating Plant Portion	December 16, 1977
Remainder of Pendleton Military Reservation Area	December 16, 1977
Rancho Jamul Estates Annexation Area	March 13, 1979
Lake Hodges Estates Annexation Area	June 26, 1980
Burdick Annexation No. 5 Area to Padre Dam MWD	July 26, 1982
Palo Verde Annexation No. 6 Area to Padre Dam MWD	November 15, 1983
Lake Ranch Viejo Annexation to Rainbow MWD	December 13, 1983
Honey Springs Ranch Annexation Area to Otay MWD	December 14, 1983
Thweatt Annexation Area to Rincon del Diablo MWD	December 30, 1983
Hewlett-Packard Annexation Area to Rainbow MWD	December 31, 1985
4S Ranch Annexation Area to Olivenhain MWD	November 5, 1986
Quail Park Reorganization Area Annexed to San Dieguito Water District and excluded from	July 11, 1989

Olivenhain MWD	
Paradise Mountain Area Annexed to Valley Center MWD	January 11, 1993
Boathouse Area Annexed to Otay Water District	September 6, 1994
Guajome Regional Park Annexation to Vista Irrigation District	October 23, 1998
Podrasky Ohlson Annexation to Valley Center MWD	March 11, 2004
San Elijo Ridge Reorganization (Altman) to Vallecitos Water District	August 9, 2004
Baxter Annexation (RO 03-19) to Padre Dam MWD	July 9, 2005
Citrus Heights Annexation	March 4, 2008
Erreca Annexation	November 4, 2009
Meadowood Reorganization (RO12-11) to SDCWA	December 4, 2014
Lake Wohlford Reorganization (R014-16) to SDCWA	April 21, 2015
Greenwood Memorial Park Island Reorganization (City of San Diego, RO 17-01)	May 26, 2017
Campus Park West (RO 14-08)	December 13, 2017
SVBF Temple Reorganization (LAFCO RO20-16 et al.)	December 16, 2021
Rancho Corrido RV Park Reorganization (LAFCO RO20-21 et al.)	February 14, 2022

- (20) “Remainder of Calleguas MWD” shall include the following areas annexed to Calleguas MWD and to MWD of SC on the dates cited:

Original Area of Calleguas MWD	December 14, 1960
Calleguas Annexation No. 1 Area	March 16, 1961
Lake Sherwood Area	March 14, 1963
Annexation No. 3 Territory	March 15, 1963
Oxnard Mandalay Area	December 8, 1964
Oxnard First Fringe Area	December 8, 1964
Annexation No. 6 Territory	October 17, 1968
Oxnard Second Fringe Area	November 7, 1969
Camarillo First Fringe Area	December 19, 1969
Oxnard Third Fringe Area	December 14, 1970
Oxnard Fourth Fringe Area	December 19, 1972
Point Mugu State Park Area	June 22, 1973
Oxnard Fifth Fringe Area	December 16, 1974
Oxnard Sixth Fringe Area	December 30, 1975
Oxnard Seventh Fringe Area	December 17, 1976
Ventura School for Girls Area	December 17, 1976
Oxnard Eighth Fringe Area	December 12, 1977
Calleguas Annexation No. 17 Area	December 28, 1979
Calleguas Annexation No. 19 Area	December 9, 1981
Calleguas Annexation No. 20 Area	December 21, 1981
Calleguas Annexation No. 18 Area	December 29, 1981
Calleguas Annexation No. 21 Area	March 24, 1982
Calleguas Annexation No. 22 Area	December 2, 1983
Calleguas Annexation No. 23 Area	November 30, 1984
Calleguas Annexation No. 24 Area	June 19, 1985
Calleguas Annexation No. 25 Area	November 27, 1985
Calleguas Annexation No. 26 Area	July 25, 1986
Calleguas Annexation No. 27 Area	December 31, 1987
Calleguas Annexation No. 28 Area	October 4, 1988
Calleguas Annexation No. 29 Area	October 10, 1989
Calleguas Annexation No. 30 Area	July 6, 1990
Calleguas Annexation No. 31 Area	September 25, 1990
Calleguas Annexation No. 33 Area	November 27, 1991

Calleguas Annexation No. 34 Area	June 24, 1992
Calleguas Annexation No. 35 Area	February 26, 1993
Calleguas Annexation No. 36 Area	February 26, 1993
Calleguas Annexation No. 39 Area	February 2, 1994
Calleguas Annexation No. 40 Area	May 16, 1994
Calleguas Annexation No. 41 Area	August 16, 1994
Calleguas Annexation No. 43 Area	August 16, 1994
Calleguas Annexation No. 45 Area	August 16, 1994
Calleguas Annexation No. 46 Area	September 27, 1994
Calleguas Annexation No. 38 Area	December 19, 1994
Calleguas Annexation No. 44 Area	December 19, 1994
Calleguas Annexation No. 47 Area	September 19, 1995
Calleguas Annexation No. 48 Area	December 21, 1995
Calleguas Annexation No. 32 Area	March 5, 1996
Calleguas Annexation No. 49 Area	December 18, 1996
Calleguas Annexation No. 52A Area	November 4, 1997
Calleguas Annexation No. 53 Area	December 19, 1997
Calleguas Annexation No. 52B Area	December 23, 1997
Calleguas Annexation No. 51 Area	June 9, 1998
Calleguas Annexation No. 54 Area	January 26, 1999
Calleguas Annexation No. 55 Area	January 27, 1999
Calleguas Annexation No. 61 Area	October 27, 1999
Calleguas Annexation No. 57 Area	December 29, 1999
Calleguas Annexation No. 58 Area	December 29, 1999
Calleguas Annexation No. 60 Area	December 29, 1999
Calleguas Annexation No. 65 Area	August 2, 2000
Calleguas Annexation No. 66 Area	August 4, 2000
Calleguas Annexation No. 63 Area	December 27, 2000
Calleguas Annexation No. 68 Area	April 17, 2001
Calleguas Annexation No. 69 Area	July 20, 2001
Calleguas Annexation No. 70 Area	July 27, 2001
Calleguas Annexation No. 74 Area	November 26, 2001
Calleguas Annexation No. 72 Area	December 17, 2001
Calleguas Annexation No. 75 Area	April 24, 2002
Calleguas Annexation No. 76-A Area	July 2, 2002
Calleguas Annexation No. 76-B Area	July 26, 2002
Calleguas Annexation No. 79	May 27, 2003
Calleguas Annexation No. 81	August 11, 2003
Calleguas Annexation No. 82	September 22, 2003
Calleguas Annexation No. 80	December 9, 2002
Calleguas Annexation No. 67	December 22, 2003
Calleguas Annexation No. 73	December 22, 2003
Calleguas Annexation No. 77	June 4, 2004
Calleguas Annexation No. 78	March 3, 2004
Calleguas Annexation No. 84	October 22, 2004
Calleguas Annexation No. 83	November 23, 2005
Calleguas Annexation No. 85	January 3, 2006
Calleguas Annexation No. 92	November 28, 2007
Calleguas Annexation No. 91	April 7, 2008
Calleguas Annexation No. 90	May 21, 2008
Calleguas Annexation No. 89	September 25, 2008
Calleguas Annexation No. 87	December 28, 2009
Calleguas Annexation No. 93	December 28, 2009
Calleguas Annexation No. 94	September 21, 2010
Calleguas Annexation No. 96	April 23, 2012
Calleguas Annexation No. 95	December 20, 2012
Calleguas Annexation No. 97	December 12, 2013

Calleguas Annexation No. 98	April 8, 2014
Calleguas Annexation No. 100	January 26, 2017
Calleguas Annexation No. 102	July 30, 2018
Calleguas Annexation No. 103	December 17, 2019
Calleguas Annexation No. 104	July 25, 2022
Calleguas Annexation No. 106	October 26, 2022

- (21) “Exclusions from City of Los Angeles Area” shall mean the following areas excluded from the City of Los Angeles and from MWD of SC on the dates cited:

Alhambra Hills Annexation to City of Alhambra	January 27, 1964
Portion of Reorganization No. 85-2 of City of Los Angeles	December 30, 1985
Crescent Condominiums (Reorganization 98-01)	September 11, 2002

- (22) “Exclusion from Las Virgenes MWD” shall mean the following area excluded from Las Virgenes MWD and from MWD of SC on the date cited:

Portion of Reorganization No. 85-2 of Original Area of Las Virgenes MWD	December 30, 1985
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- (23) “Exclusion from Three Valleys MWD” shall mean the following area excluded from Three Valleys MWD and from MWD of SC on the date cited:

Azusa Reorganization (Parcels 1, 2, 3 & 20)	May 21, 1996
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- (24) “Exclusions from Ramona No. 2 Annexation Area” shall mean the following areas excluded from Ramona No. 2 Annexation area of SDCWA and from MWD of SC on the dates cited:

Schlueter Detachment	December 19, 1977
Bonfils Detachment	December 29, 1978

- (25) “Exclusions from Rainbow No. 3 Annexation Area” shall mean the following areas excluded from Rainbow No. 3 Annexation area of SDCWA and from MWD of SC on the dates cited:

Werner Detachment	August 4, 1980
Brown Detachment	January 1, 1981
Mann-Gosser Detachment	March 4, 1981

- (26) “Exclusion from Original Area of Ramona MWD” shall mean the following area excluded from Ramona MWD Area of SDCWA and from MWD of SC on the date cited:

Meyer Detachment	March 10, 1983
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- (27) “Exclusion from Original Area of Western MWD” shall mean the following area excluded from Original Area of Western MWD and from MWD of SC on the date cited:

LAFCO 94-28-2 Detachment	January 21, 1997
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- (28) “Exclusion from Central Basin MWD” shall mean the following area excluded from Central Basin MWD and from MWD of SC on the date cited:

Reorganization No. 1-1998, Parcel 1 & 2 to San Gabriel Valley Water District	December 29, 1999
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## Section 3.

ASSESSED VALUATIONS

The county auditors of the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura have certified the assessed valuations of all property taxable by MWD of SC, consistent with the areas described in definitions (4) through (28) of Section 2, for the Fiscal Year and their respective certificates have been filed with the Board of Directors.

## Section 3.1

STATEMENT REGARDING ARTICLES XIII A, XIII C AND XIII D OF THE  
CONSTITUTION OF THE STATE OF CALIFORNIA

None of the property tax levies made by the Board of Directors of MWD of SC in the next succeeding sections fall within Section 1(a) of Article XIII A approved by the electorate on June 6, 1978 for addition to the California Constitution, effective July 1, 1978. All said levies fall under the Section 1(b) exemption to said Section 1(a) and are otherwise exempt from said Section 1(a) by reason of the impairment of contract clause of Article I, Section 10 of the United States Constitution. None of said levies fall within Articles XIII C and XIII D approved by the electorate on November 5, 1996, for addition to the California Constitution, by reason of the aforementioned provisions and exemptions and the provisions of Section 3(a)(1) of Article XIII D. All said levies are made pursuant to Revenue and Taxation Code Section 93(a) and are for the purpose of and shall be used for payment of "voter-approved indebtedness."

## Section 4.

ANNEXATION LEVY

For FY 2024/25, there is no amount remaining to be raised under the Resolutions for annexed properties. Therefore, no annexation levies are shown in the attached schedules.

## Section 5.

BOND LEVY

For the purposes of paying the annual interest on the outstanding bonded indebtedness of MWD of SC incurred as a result of approval by the voters residing within MWD of SC and such part of the principal of such bonds as shall become due before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District:

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2024/25 is the sum set forth in the last line in Column #1 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2024/25 upon secured taxable property within MWD of SC hereby is fixed and levied at 0.00002% of assessed valuation, as set forth in Column #1 of Schedule B. The rate of such taxation for the FY 2024/25 upon unsecured taxable property is the rate fixed and levied for the preceding year applicable to secured taxable property, as required by operation of law and set forth in Column #2 of Schedule B.
- c. The amounts of money necessary to be derived from said levy are set forth in Column #7 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

## Section 6.

STATE WATER CONTRACT LEVY

For the purpose of raising funds in excess of those funds raised under Section 5 of this Resolution, necessary and sufficient to provide for payments due or to become due within the current fiscal year or within the following fiscal year before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District, under the:

“CONTRACT BETWEEN THE STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES AND THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FOR A WATER SUPPLY, dated November 4, 1960,” as amended (State Water Contract),

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2024/25 in excess of the sum raised under Section 5 of this Resolution is the sum set forth in the last line of Column #2 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2024/25 upon secured taxable property within MWD of SC hereby is fixed and levied at 0.00698% of assessed valuation, as set forth in Column #3 of Schedule B. The rate of such taxation for the FY 2024/25 upon the unsecured taxable property is the rate fixed for the preceding year applicable to secured taxable property, as required by operation of law and set forth in Column #4 of Schedule B.
- c. The amounts of money necessary to be derived from said levy are set forth in column #8 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

## Section 7.

TOTAL AD VALOREM PROPERTY TAX COLLECTION

The total rates of ad valorem property taxation of MWD of SC for FY 2024/25 upon secured taxable property are set forth in Column #5 of Schedule B. The total rates of ad valorem property taxation of MWD of SC for FY 2024/25 upon unsecured taxable property are set forth in Column #6 of Schedule B. The total amounts of money to be derived by virtue of such tax levies for the Fiscal Year are set forth in Column #9 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

The Board of Directors hereby finds that it continues to be essential to Metropolitan's fiscal integrity to continue to collect property tax revenues in excess of the limits set forth in Section 124.5 of the MWD Act. On April 12, 2022, the Board of Directors considered all available financial information, testimony from the public, and comments from member agencies, and concluded that it is essential to fiscal integrity for Metropolitan to collect property tax revenue in excess of the Section 124.5 limit in FY 2022/23 through FY 2025/26. After considering the proposed property tax rate for FY 2024/25, the third year of the Board's Section 124.5 determination, the Board finds that it continues to be essential to Metropolitan's fiscal integrity to collect more property tax revenue than the limits of Section 124.5.

## Section 8.

REDEVELOPMENT AGENCIES

Pursuant to Assembly Bill X1 26 ("ABX1 26"), chaptered and effective on June 27, 2011, and as modified in part by the California Supreme Court in the decision of *California Redevelopment Association v. Matosantos*, Case No. S194681, redevelopment agencies in California were dissolved. Such dissolution laws were modified in part by Assembly Bill 1484 ("AB 1484"), chaptered and effective on June 27, 2012, and Senate Bill 107 ("SB 107"), chaptered and effective on September 22, 2015.

The total rates of taxation of MWD of SC for the Fiscal Year set forth in Column #5 of Schedule B are the rates of taxation upon taxable property taxable by MWD of SC within the areas shown in said Schedule, including taxable property formerly within redevelopment agencies as well as all other property so taxable by MWD of SC. The total amounts of money shown in Column #9 of Schedule B to be derived from some of said areas by virtue of tax levies of MWD of SC include monies to be allocated to the successor agencies of former redevelopment agencies for the payment of enforceable obligations and allowable administrative expenses approved by the State Department of Finance and local successor agency oversight boards, as well as amounts of money to be allocated to MWD of SC. The estimated adjustment to be made to account for the difference between the total amount levied and the amount to be derived is included in the provision for estimated collection delinquencies shown in Schedule A.

Section 9.

SCHEDULES A AND B

Schedules A and B are attached after the last page of this resolution and are incorporated herein.

I HEREBY CERTIFY that the foregoing is a full, true, and correct copy of a resolution of the Board of Directors of The Metropolitan Water District of Southern California, adopted at its meeting held August 20, 2024.

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Secretary of the Board of Directors  
of The Metropolitan Water District  
of Southern California

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

SCHEDULE A

Estimated Funds to be Produced by Tax Levy, Fiscal Year 2024/25  
(Cents Omitted)

		<u>Bond Levy Column #1</u>	<u>State Contract Levy Column #2</u>	<u>Totals Column #3</u>
<u>Secured Property</u>				
Assessed Value	\$ 3,936,880,458,091			
Tax Rate		0.00002%	0.00698%	
Amount of Levy		\$ 787,362	\$ 274,794,256	\$ 275,581,618
<u>Unsecured Property</u>				
Assessed Value	\$ 140,715,040,105			
Tax Rate		0.00002%	0.00348%	
Amount of Levy		\$ 28,143	\$ 4,896,883	\$ 4,925,026
<u>All Property</u>				
Assessed Value	\$ 4,077,595,498,196			
Amount of Levy from Schedule B		\$ 815,505	\$ 279,691,139	\$ 280,506,644
Allocation of County-wide Tax on Utilities		198,703	69,347,366	69,546,069
 Total Tax Levy		 \$ 1,014,208	 \$ 349,038,506	 \$ 350,052,713
Estimated Collection Adjustments *		(57,712)	(19,135,114)	(19,192,826)
 Estimated Funds to be Produced by Tax Levy		 \$ 956,496	 \$ 329,903,392	 \$ 330,859,888

- \* 0.25% allowance for delinquencies
- 8.4% allowance for allocations to successors of former redevelopment agencies
- \$3.8 million estimated supplemental tax collections
- \$7.2 million estimated prior years tax collections

Note: All rates expressed as percent of A.V.

**Schedule B - Tax Rates and Amounts to be Derived from Respective Areas**  
for State Controller and MWD Board of Directors

Agency	Area (a)	Secured Bond Rate Col. 1	Unsecured Bond Rate Col. 2	Secured SWC Rate Col. 3	Unsecured SWC Rate Col. 4	Total Secured Rate Col. 5	Total Unsecured Rate Col. 6	Bond Levy Col. 7	SWC Levy Col. 8	Total Levy Col. 9
<b>Included in MWD</b>										
<b>Los Angeles County</b>										
City of Beverly Hills										
City of Beverly Hills Area	1-1-01-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	9,359.41	3,238,783.23	3,248,142.64
	<b>Agency Totals:</b>							9,359.41	3,238,783.23	3,248,142.64
City of Burbank										
City of Burbank Area	1-1-02-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	6,677.04	2,231,007.43	2,237,684.47
	<b>Agency Totals:</b>							6,677.04	2,231,007.43	2,237,684.47
City of Glendale										
City of Glendale Area	1-1-03-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	8,355.04	2,889,549.95	2,897,904.99
	<b>Agency Totals:</b>							8,355.04	2,889,549.95	2,897,904.99
City of Los Angeles										
City of Los Angeles Area	1-1-04-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	168,085.29	57,752,256.55	57,920,341.84
	<b>Agency Totals:</b>							168,085.29	57,752,256.55	57,920,341.84
City of Pasadena										
City of Pasadena Area	1-1-05-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	8,107.35	2,800,738.38	2,808,845.72
	<b>Agency Totals:</b>							8,107.35	2,800,738.38	2,808,845.72
City of San Marino										
City of San Marino Area	1-1-06-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	1,675.19	584,080.08	585,755.27
	<b>Agency Totals:</b>							1,675.19	584,080.08	585,755.27
City of Santa Monica										
City of Santa Monica Area	1-1-07-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	10,121.61	3,487,092.02	3,497,213.63
	<b>Agency Totals:</b>							10,121.61	3,487,092.02	3,497,213.63

**Schedule B - Tax Rates and Amounts to be Derived from Respective Areas**  
for State Controller and MWD Board of Directors

Agency	Area (a)	Secured Bond Rate Col. 1	Unsecured Bond Rate Col. 2	Secured SWC Rate Col. 3	Unsecured SWC Rate Col. 4	Total Secured Rate Col. 5	Total Unsecured Rate Col. 6	Bond Levy Col. 7	SWC Levy Col. 8	Total Levy Col. 9
<b>Included in MWD</b>										
<b>Los Angeles County</b>										
City of Long Beach										
City of Long Beach Area	1-1-08-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	13,655.79	4,621,875.76	4,635,531.55
	<b>Agency Totals:</b>							13,655.79	4,621,875.76	4,635,531.55
City of Torrance										
City of Torrance Area	1-1-09-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	7,590.07	2,592,617.44	2,600,207.51
	<b>Agency Totals:</b>							7,590.07	2,592,617.44	2,600,207.51
City of Compton										
City of Compton Area	1-1-10-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	1,364.44	465,884.07	467,248.51
	<b>Agency Totals:</b>							1,364.44	465,884.07	467,248.51
West Basin Municipal Water District										
West Basin Municipal Water District Area	1-1-11-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	57,669.69	19,756,778.48	19,814,448.16
	<b>Agency Totals:</b>							57,669.69	19,756,778.48	19,814,448.16
Three Valleys Municipal Water District										
Three Valleys Municipal Water District Area	1-1-12-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	18,129.56	6,245,089.50	6,263,219.06
	<b>Agency Totals:</b>							18,129.56	6,245,089.50	6,263,219.06
Foothill Municipal Water District Foothill Municipal Water District Area	1-1-13-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	5,106.28	1,777,110.98	1,782,217.26
	<b>Agency Totals:</b>							5,106.28	1,777,110.98	1,782,217.26
Central Basin Municipal Water District Central Basin Municipal Water District Area	1-1-14-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	40,718.44	13,888,929.35	13,929,647.79
	<b>Agency Totals:</b>							40,718.44	13,888,929.35	13,929,647.79

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<b>Included in MWD</b>										
<b>Los Angeles County</b>										
<b>Las Virgenes Municipal Water District</b>										
Las Virgenes Municipal Water District Area	1-1-15-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	6,464.03	2,238,893.38	2,245,357.41
<b>Agency Totals:</b>								6,464.03	2,238,893.38	2,245,357.41
<b>Upper San Gabriel Valley MWD</b>										
Upper San Gabriel Valley MWD Area	1-1-16-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	28,289.11	9,730,580.76	9,758,869.87
<b>Agency Totals:</b>								28,289.11	9,730,580.76	9,758,869.87
<b>City of San Fernando</b>										
City of San Fernando Area Area	1-1-17-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	551.32	184,836.65	185,387.98
<b>Agency Totals:</b>								551.32	184,836.65	185,387.98
<b>County Totals:</b>								391,919.67	134,486,104.02	134,878,023.69
<b>Orange County</b>										
<b>City of Anaheim</b>										
City of Anaheim Area Area	1-2-01-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	12,652.40	4,316,774.12	4,329,426.52
<b>Agency Totals:</b>								12,652.40	4,316,774.12	4,329,426.52
<b>City of Santa Ana</b>										
City of Santa Ana Area Area	1-2-02-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	7,165.69	2,427,282.52	2,434,448.21
<b>Agency Totals:</b>								7,165.69	2,427,282.52	2,434,448.21
<b>City of Fullerton</b>										
City of Fullerton Area Area	1-2-03-000-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	5,553.46	1,895,379.30	1,900,932.77
<b>Agency Totals:</b>								5,553.46	1,895,379.30	1,900,932.77
<b>Municipal Water District of Orange County</b>										
Remainder of MWD of Orange County	1-2-05-999-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	136,656.39	46,930,259.13	47,066,915.53
<b>Agency Totals:</b>								136,656.39	46,930,259.13	47,066,915.53
<b>County Totals:</b>								162,027.95	55,569,695.09	55,731,723.03

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Agency	Area (a)	Secured Bond Rate Col. 1	Unsecured Bond Rate Col. 2	Secured SWC Rate Col. 3	Unsecured SWC Rate Col. 4	Total Secured Rate Col. 5	Total Unsecured Rate Col. 6	Bond Levy Col. 7	SWC Levy Col. 8	Total Levy Col. 9
<b>Riverside County</b>										
<b>Eastern Municipal Water District</b>										
Remainder of Eastern MWD	1-3-01-999-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	25,975.89	8,936,495.52	8,962,471.40
<b>Agency Totals:</b>								25,975.89	8,936,495.52	8,962,471.40
<b>Western Municipal Water District</b>										
<b>Eleventh Fringe Area of Western MWD</b>										
	1-3-02-011-0	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00	0.00	0.00
<b>Fifteenth Fringe Area of Western Mwd</b>										
	1-3-02-012-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	0.08	29.23	29.32
<b>Remainder of Western MWD</b>										
	1-3-02-999-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	31,521.28	10,783,093.19	10,814,614.47
<b>Agency Totals:</b>								31,521.37	10,783,122.42	10,814,643.79
<b>County Totals:</b>								57,497.25	19,719,617.94	19,777,115.20
<b>San Bernardino County</b>										
<b>Inland Empire Utilities Agency</b>										
Original Area of Chino Basin MWD	1-4-01-001-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	14,033.82	4,763,177.58	4,777,211.40
Mid-valley Area of Chino Basin MWD	1-4-01-002-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	20,270.56	6,874,471.50	6,894,742.06
Bryant Annexation Area of Chino Basin MWD	1-4-01-003-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	15.92	5,548.21	5,564.13
North Perimeter No. 1 Annexation Area of Chino Basin MWD	1-4-01-004-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	10.54	3,676.32	3,686.86
<b>Agency Totals:</b>								34,330.83	11,646,873.61	11,681,204.44
<b>County Totals:</b>								34,330.83	11,646,873.61	11,681,204.44

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<b>Included in MWD</b>										
<b>San Diego County</b>										
San Diego County Water Authority Remainder of SDCWA +	1-5-01-999-9	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	142,335.32	48,865,837.40	49,008,172.72
<b>Agency Totals:</b>								142,335.32	48,865,837.40	49,008,172.72
<b>County Totals:</b>								142,335.32	48,865,837.40	49,008,172.72
<b>Ventura County</b>										
<b>Calleguas Municipal Water District</b>										
Remainder of Calleguas MWD	1-6-01-999-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	27,389.41	9,396,498.74	9,423,888.15
<b>Agency Totals:</b>								27,389.41	9,396,498.74	9,423,888.15
<b>County Totals:</b>								27,389.41	9,396,498.74	9,423,888.15
<b>Included Totals:</b>								815,500.44	279,684,626.79	280,500,127.23

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<b>Excluded from MWD</b>										
<b>Los Angeles County</b>										
<b>City of Los Angeles</b>										
Alhambra Hills	2-1-04-001-0	0.00000%	0.00000%	0.00698%	0.00348%	0.00698%	0.00348%	0.00	5,060.74	5,060.74
Portion of Reorganization No. 85-2	2-1-04-002-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	2.28	796.84	799.12
<b>Agency Totals:</b>								2.28	5,857.58	5,859.86
<b>Las Virgenes Municipal Water District</b>										
Portion of Reog No. 85-2 Exclusion from Las Virgenes MWD	2-1-15-001-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	0.18	62.49	62.67
<b>Agency Totals:</b>								0.18	62.49	62.67
<b>County Totals:</b>								2.46	5,920.07	5,922.53

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<b>Excluded from MWD</b>											
<b>San Diego County</b>											
<b>San Diego County Water Authority</b>											
	Exclusion from Original Area of Ramona MWD	2-5-01-017-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	0.03	9.76	9.79
	Exclusions From Ramona No.2 Annexation Area	2-5-01-030-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	0.62	214.83	215.44
	Rainbow No.3 Annexation Area	2-5-01-041-0	0.00002%	0.00002%	0.00698%	0.00348%	0.00700%	0.00350%	1.05	367.93	368.98
<b>Agency Totals:</b>									1.70	592.51	594.21
<b>County Totals:</b>									1.70	592.51	594.21
<b>Excluded Totals:</b>									4.16	6,512.58	6,516.74
<b>Report Totals:</b>									815,504.60	279,691,139.37	280,506,643.97