



**WEST VALLEY WATER DISTRICT
855 W. BASE LINE ROAD, RIALTO, CA 92376
PH: (909) 875-1804
WWW.WVWD.ORG**

**REGULAR BOARD MEETING
AGENDA**

Thursday, March 5, 2026, 6:00 PM

BOARD OF DIRECTORS

**Kelvin Moore, President
Angela Garcia, Vice President
Estevan Bennett, Director
Daniel Jenkins, Director
Gregory Young, Director**

"In order to comply with legal requirements for posting of agendas, only those items filed with the Board Secretary's office by noon, on Wednesday a week prior to the following Thursday meeting, not requiring departmental investigation, will be considered by the Board of Directors."

Members of the public may attend the meeting in person at 855 W. Base Line Road, Rialto, CA 92376, or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may be submitted via Zoom, by telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790, or via email to administration@wvwd.org.

If you require additional assistance, please contact administration@wvwd.org.

CALL TO ORDER

ROLL CALL OF BOARD MEMBERS

APPROVAL OF ANY BOARD MEMBERS REQUESTS FOR REMOTE PARTICIPATION

PLEDGE OF ALLEGIANCE

OPENING PRAYER

CLOSED SESSION

ADOPT AGENDA

PUBLIC PARTICIPATION

Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to complete a Speaker Card and submit it to the Board Secretary, if you are attending in person. For anyone joining on Zoom, please wait for the Board President’s instruction to indicate that you would like to speak. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.

Public communication is the time for anyone to address the Board on any agenda item or anything under the jurisdiction of the District. Also, please remember that no disruptions from the crowd will be tolerated. If someone disrupts the meeting, they will be removed.

PRESENTATIONS

CONSENT CALENDAR

- 1. Minutes for the February 5, 2026, Regular Board Meeting **Pg. 5**
- 2. Revenue and Expenditures Report - January 2026 **Pg. 11**
- 3. Monthly Cash Disbursements Report - January 2026 **Pg. 17**
- 4. Treasurer's Report - December 2025 **Pg. 41**
- 5. Purchase Order Report - January 2026 **Pg. 45**

BUSINESS MATTERS

Consideration Of:

- 1. Fiscal Year 2025-26 Mid-Year Operating & Capital Budgets Review **Pg. 49**
- 2. Board Policies and Procedures Manual Updates **Pg. 115**

REPORTS

- 1. Board Committee Reports

2. Board Members
3. General Manager
4. 4. Legal Counsel
5. Public Outreach Government Affairs
6. Board Secretary

UPCOMING MEETINGS

- March 9, 2026 - Finance Committee at 5:00 p.m.
- March 11, 2026 - HR Committee at 6:00 p.m.
- March 12, 2026 - Policy Committee at 5:00 p.m.
- March 19, 2026 - Board of Directors Meeting at 6:00 p.m.
- March 26, 2026 - Engineering, Operations and Planning Committee at 6:00 p.m.

UPCOMING COMMUNITY EVENTS

- March 6, 2026 - Kordyak Elementary School Read Across Rialto

UPCOMING EDUCATIONAL & TRAINING OPPORTUNITIES

- March 23-24, 2026 - CMUA 2026 Water & Power Conference
- March 27-28, 2026 - WELL 2026 Annual Conference

ADJOURN

Please Note:

Material related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available for public inspection in the District's office located at 855 W. Baseline, Rialto, during normal business hours. Also, such documents are available on the District's website at www.wvwd.org subject to staff's ability to post the documents before the meeting.

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in the above-agendized public meeting should be directed to the Acting Board Secretary, Kara Johnson, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Johnson may be contacted by telephone at (909) 875-1804 ext. 703, or in writing at the West Valley Water District, P.O. Box 920, Rialto, CA 92377-0920.

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on February 26, 2026.

Kara Johnson

Kara Johnson, Acting Board Secretary

Date Posted: February 26, 2026

REGULAR BOARD MEETING
of the
WEST VALLEY WATER DISTRICT
February 5, 2026

OPENING CEREMONIES

Call to Order – 6:01 p.m.
 Roll Call of Board Members

Attendee Name	Present	Absent	Arrived
Directors			
Estevan Bennett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Kelvin Moore	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6:10 p.m. by Zoom
General Counsel			
Jeff Ferre	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Staff			
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Haydee Sainz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Joanne Chan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Kara Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Socorro Pantaleon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Rocky Welborn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Approval of Any Board Member Requests for Remote Participation – Yes.
 Pledge of Allegiance – The Pledge of Allegiance was lead by Vice President Garcia.
 Opening Prayer – The Invocation was offered by Elder Vernall Townsend.

CLOSED SESSION

1. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
 Government Code Section 54956.8
 Property: APNs 0264-012-48 and 58
 Agency Negotiator: Linda Jadeski, Assistant General Manager
 Negotiation parties: Lytle Creek Land & Resources and Lytle Development Company
 Under negotiation: price and terms of payment

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President Moore inquired if anyone from the public would like to speak on Closed Session items. No requests were received to speak, therefore President Moore closed the public comment period.

The Board entered into closed session at 6:04 p.m.

The Board adjourned the closed session at 6:10 p.m. due to Director Young joining by Zoom.

Approval of Any Board Members Requests for Remote Participation

General Counsel Ferre provided clarification of the Brown Act as to why Director Young was able to join the Board Meeting, including the closed session, due to sickness and his location of attending by Zoom.

The Board re-entered into closed session at 6:12 p.m.

The Board adjourned the closed session at 6:37 p.m. to conduct the business portion of the meeting which commenced at 6:37 p.m. with all Board members present.

Report out on Closed Session

General Counsel Ferre reported the Board discussed the closed session item and that no reportable action was taken.

ADOPT AGENDA

Motion to adopt the agenda.

RESULT:	ADOPTED [5-0]
MOVER:	Daniel Jenkins
SECONDER:	Angela Garcia
AYES:	Estevan Bennett, Angela Garcia, Daniel Jenkins, Kelvin Moore, Greg Young

PUBLIC PARTICIPATION

President Moore inquired if anyone from the public would like to speak. No requests were received, therefore President Moore closed the public comment period.

PRESENTATIONS

1. Strategic Plan – Work Plan Goals Update

General Manager Thiel gave the presentation, fielded questions from the Board, and provided update on the status of the Strategic Plan Work Plan Goals 2025 Year-End Assessment.

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CONSENT CALENDAR

Motion to adopt Consent Calendar items #1 thru #8.

RESULT:	ADOPTED [5-0]
MOVER:	Angela Garcia
SECONDER:	Daniel Jenkins
AYES:	Estevan Bennett, Angela Garcia, Daniel Jenkins, Kelvin Moore, Greg Young

1. Minutes for the December 18, 2025, December 4, 2025, November 20, 2025, Regular Board Meetings, and January 13, 2026, and November 20 2025, Special Board Meeting Minutes
2. Change Order No. 2 with Merlin Johnson Construction Inc. for the Zone 7 - 18-Inch Transmission Main Crossing Ontario I-15 Freeway Project
3. Water System Infrastructure Installation and Conveyance Agreement with CHIPT Bloomington DC, L.P. ("CHIPT") for the Bloomington, Cactus DC Slover - Waterline Relocation for Services to 19275 S. Slover Avenue
4. Professional Services Agreement with Harper & Associates Engineering, Inc. for Repairs to Reservoirs 4-1 and 4-2
5. Purchase Order Report – December 2025
6. Monthly Revenue and Expenditures Report - December 2025
7. Monthly Cash Disbursements Report - December 2025
8. Treasurer's Report – November 2025

BUSINESS MATTERS

1. Proposed New Position – Senior Accountant

Human Resources and Risk Manager Sainz provided the report and gave an updated change to the proposed position, of changing from non-exempt to exempt. Provided a handout with the change.

Motion to adopt the creation of a full-time Senior Accountant position, adopt the proposed salary range for the new position as outlined in the updated salary schedule, and approve a budget adjustment of to fund the new accounting position.

RESULT:	ADOPTED [5-0]
MOVER:	Daniel Jenkins
SECONDER:	Estevan Bennett
AYES:	Estevan Bennett, Angela Garcia, Daniel Jenkins, Kelvin Moore, Greg Young

2. 2026 Fontana State of the City Sponsorship

Manager of Public Outreach and Government Affairs Socorro Pantaleon provided the report and then fielded questions from the Board.

Motion to provide Diamond Level sponsorship to not exceed \$5,000.00 in value with a joint of monetary and water sponsorship.

RESULT:	ADOPTED [5-0]
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MOVER:	Angela Garcia
SECONDER:	Daniel Jenkins
AYES:	Estevan Bennett, Angela Garcia, Daniel Jenkins, Kelvin Moore, Greg Young

3. 2026 Legislative Principles

Manager of Public Outreach and Government Affairs Socorro Pantaleon gave the report and update to the 2026 Legislative Principles.

Motion to approve and adopt 2026 Legislative Principles.

RESULT:	ADOPTED [5-0]
MOVER:	Daniel Jenkins
SECONDER:	Angela Garcia
AYES:	Estevan Bennett, Angela Garcia, Daniel Jenkins, Kelvin Moore, Greg Young

REPORTS - LIMITED TO 5 MINUTES MAXIMUM (Presentations or handouts must be provided to Board Members in advance of the Board Meeting).

1. Board Committee Reports

Director Jenkins reported on the Finance Committee, Safety & Technology Committee, and Policy Review & Oversight Committee.

Director Bennett reported on the Human Resources Committee.

2. Board Members

Vice President Garcia reported on the meeting with the Fontana Unified School District regarding a new education program.

Director Bennett reported on attending CMUA 2026 Annual Capital Day.

President Moore also reported on attending CMUA 2026 Annual Capital Day.

3. General Manager

General Manager Thiel provided updates on recruitment, employee of the month, and quarterly board reports.

4. Legal Counsel

General Council Jeff Ferre gave an update on current possible legislation regarding the Public Records Act.

5. Public Outreach Government Affairs

Manager of Public Outreach and Government Affairs Pantaleon thanked the Board and her team for

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their support which allowed them to receive the ACWA awards and provided an upcoming events update.

6. Board Secretary

Acting Board Secretary Johnson mentioned attending the Fontana State of the City could conflict with the scheduled board meeting that night. It was decided by the Board of Directors to cancel the board meeting on February 19, 2026.

ADJOURN

President Moore adjourned the meeting 7:50 p.m.

ATTEST:

Kara Johnson, Acting Board Secretary

Minutes were approved on _____ by the Board of Directors of the West Valley Water District.



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Revenue and Expenditures Report - January 2026

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D – Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

Finance Committee - 02.09.26

BACKGROUND:

The Board of Directors requested the Monthly Financial Status Reports to be presented to the Finance Committee for review and discussion before presenting them to the Board of Directors. The reports are being produced by the District's Financial System (System of Records) and will be presented on a monthly basis.

DISCUSSION:

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through June 30th. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

In summary, for the sixth month of the fiscal year through January 2026, the District has total earned revenues of \$29,059,233 and incurred total expenses of \$19,880,846. This results in an operating surplus of \$9,178,387. The surplus is being used to support the Capital Improvement Program. Contributing to the positive results are water sales and other non-operating income.

FISCAL IMPACT:

There is no fiscal impact for producing the January 2026 Monthly Revenue & Expenditure Report.

REQUESTED ACTION:

Approve the January 2026 Monthly Revenue and Expenditures Report.

Attachments

[Exhibit A - 2026 January Monthly Rev & Exp Report.pdf](#)

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 01/31/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	18,665,400.00	18,665,400.00	891,803.24	11,991,945.27	0.00	-6,673,454.73	64.25 %
4010 - Water service charges	8,890,060.00	8,890,060.00	489,643.53	5,284,987.34	0.00	-3,605,072.66	59.45 %
4020 - Other operating revenue	5,166,245.00	5,166,245.00	811,396.36	2,955,019.40	0.00	-2,211,225.60	57.20 %
4030 - Property Taxes	4,400,030.00	4,400,030.00	66,648.19	2,849,577.34	0.00	-1,550,452.66	64.76 %
4040 - Interest & Investment Earnings	4,200,000.00	4,200,000.00	334,311.64	2,751,821.10	0.00	-1,448,178.90	65.52 %
4050 - Rental Revenue	41,000.00	41,000.00	3,473.15	24,312.05	0.00	-16,687.95	59.30 %
4060 - Grants and Reimbursements	1,520,000.00	1,520,000.00	0.00	48,453.63	0.00	-1,471,546.37	3.19 %
4080 - Other Non-Operating Revenue	3,590,037.00	3,590,037.00	9,262.06	3,153,117.10	0.00	-436,919.90	87.83 %
Revenue Total:	46,472,772.00	46,472,772.00	2,606,538.17	29,059,233.23	0.00	-17,413,538.77	62.53 %

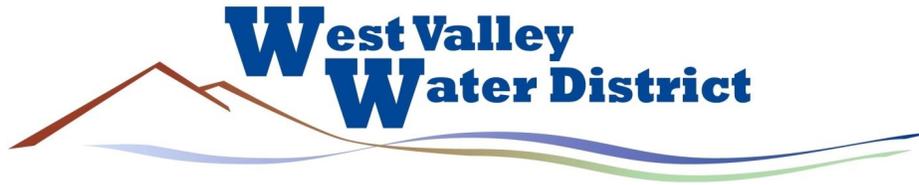
Budget Report

For Fiscal: 2025-2026 Period Ending: 01/31/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	2,360,380.00	2,340,380.00	-605,011.38	423,327.99	0.00	1,917,052.01	18.09 %
5210 - Production	5,585,050.00	5,680,050.00	473,733.56	3,271,232.06	89,218.63	2,319,599.31	59.16 %
5310 - Water Quality	841,900.00	841,900.00	60,220.50	458,177.63	48,640.14	335,082.23	60.20 %
5320 - Water Treatment - Perchlorate	605,000.00	530,000.00	7,625.11	167,741.60	11,004.86	351,253.54	33.73 %
5350 - Water Treatment - FBR/FXB	2,067,721.00	2,067,721.00	177,605.92	1,251,622.17	329,383.27	486,715.56	76.46 %
5390 - Water Treatment - Roemer/Arsenic	2,726,685.00	2,726,685.00	169,051.68	1,358,886.99	227,542.62	1,140,255.39	58.18 %
5410 - Maintenance - T & D	3,043,000.00	3,043,000.00	161,907.92	1,588,473.68	183,991.49	1,270,534.83	58.25 %
5510 - Customer Service	1,238,300.00	1,238,300.00	62,553.18	614,863.12	0.00	623,436.88	49.65 %
5520 - Meter Reading	1,026,200.00	1,026,200.00	89,614.21	632,634.69	0.00	393,565.31	61.65 %
5530 - Billing	677,100.00	677,100.00	84,109.77	388,712.83	71,513.22	216,873.95	67.97 %
5610 - Administration	2,664,425.00	2,664,425.00	136,543.13	1,355,993.31	6,371.50	1,302,060.19	51.13 %
5615 - General Operations	3,234,919.00	3,234,919.00	143,209.37	2,658,698.05	220,726.30	355,494.65	89.01 %
5620 - Accounting	1,174,150.00	1,174,150.00	65,614.92	688,117.35	20,003.75	466,028.90	60.31 %
5630 - Engineering	2,786,875.00	2,786,875.00	181,836.93	1,363,030.00	325,892.20	1,097,952.80	60.60 %
5640 - Business Systems	1,890,830.00	1,890,830.00	114,227.21	887,578.36	17,650.48	985,601.16	47.87 %
5645 - GIS	291,200.00	291,200.00	21,177.05	158,120.38	0.00	133,079.62	54.30 %
5650 - Board Of Directors	347,000.00	347,000.00	29,816.70	169,961.22	19,050.00	157,988.78	54.47 %
5660 - Human Resources/Risk Management	940,300.00	940,300.00	57,665.84	448,001.26	0.00	492,298.74	47.64 %
5680 - Purchasing	792,900.00	792,900.00	53,221.94	331,952.24	0.00	460,947.76	41.87 %
5710 - Public Affairs	1,616,795.00	1,616,795.00	80,093.90	742,507.89	184,429.57	689,857.54	57.33 %
5720 - Grants & Rebates	195,000.00	195,000.00	0.00	38,200.00	4,059.80	152,740.20	21.67 %
6200 - Interest Expense	1,228,042.51	1,228,042.51	0.00	433,013.08	0.00	795,029.43	35.26 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	450,000.00	0.00	-450,000.00	0.00 %
Expense Total:	37,340,387.51	37,340,387.51	1,564,817.46	19,880,845.90	1,759,477.83	15,700,063.78	57.95 %
Report Surplus (Deficit):	9,132,384.49	9,132,384.49	1,041,720.71	9,178,387.33	-1,759,477.83	-1,713,474.99	81.24 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	9,132,384.49	9,132,384.49	1,041,720.71	9,178,387.33	-1,759,477.83	-1,713,474.99
Report Surplus (Deficit):	9,132,384.49	9,132,384.49	1,041,720.71	9,178,387.33	-1,759,477.83	-1,713,474.99



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Monthly Cash Disbursements Report - January 2026

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D – Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

Finance Committee - 02.09.26

BACKGROUND:

The Board of Directors requested the Monthly Cash Disbursements Report to be presented to the Finance Committee for review and discussion before presenting these reports to the Board of Directors. The reports are being produced from the District's Financial System (System of Records) and will be presented to the Finance Committee

DISCUSSION:

Each month, the Accounting Department provides a complete listing of all previous month's disbursements to promote fiscal responsibility and accountability over the expenditure of public funds. This process includes providing the Finance Committee, Board of Directors, and ratepayers the opportunity to review expenses for supplies, materials, services, (**Exhibit A**) and payroll disbursements (**Exhibit B**). Payroll is processed bi-weekly and accounts payable are processed weekly. Information to justify each payment is available through the Accounting Department. For reference, Customer Refunds are credits due as a result of closing a water account.

FISCAL IMPACT:

There is no fiscal impact for producing the January 2026 Cash Disbursement Reports.

REQUESTED ACTION:

Approve the January 2026 Cash Disbursements Reports.

Attachments

[Exhibit A - 2026 JAN Cash Disbursements Board Report.pdf](#)

[Exhibit B - 2026 January Cash Disbursements Payroll.pdf](#)

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9436	ARAIZA, ANTHONY W	MEDICARE PART B REIMB OCT-DEC 2025	\$ 1,110.00	
9437	ARAIZA, DIANA	MEDICARE PART B REIMB OCT-DEC 2025	\$ 1,110.00	
9438	BOOT BARN INC	SAFETY BOOTS-PAUL ANDREWS	\$ 203.35	
9438	BOOT BARN INC	SAFETY BOOTS-SERGIO GRANDA	\$ 250.00	
9438	BOOT BARN INC	SAFETY BOOTS-RUDY OLGUIN	\$ 198.73	
9438	BOOT BARN INC	SAFETY BOOTS-NATALIE AVILA	\$ 164.80	
9438	BOOT BARN INC	SAFETY BOOTS-RENE GABALDON	\$ 180.24	
9438	BOOT BARN INC	SAFETY BOOTS-LUZ GRANADOS	\$ 101.67	
9439	CASEY, MATTHEW P	MEDICARE PART B REIMB OCT-DEC 2025	\$ 777.00	
9440	CHANDLER ASSET MANAGEMENT	SERVICES DEC 2025	\$ 7,737.56	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 450.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 195.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 7.50	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9441	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9442	CURTIS, DEVI A	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9443	CURTIS, MITCHELL A	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9444	EVOQUA WATER TECHNOLOGIES LLC	GAC replacement for the FBR Air scrubber	\$ 1,138.00	
9444	EVOQUA WATER TECHNOLOGIES LLC	GAC replacement for the FBR Air scrubber	\$ 1,890.38	
9444	EVOQUA WATER TECHNOLOGIES LLC	GAC replacement for the FBR Air scrubber	\$ 3,198.02	
9445	GETZ, BETTY	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9446	HARRINGTON INDUSTRIAL PLASTICS	BLF SUPPLIES	\$ 384.02	
9447	HASA INC.	CHEMICALS-ROEMER	\$ 4,557.18	
9448	LONG, MARVALINE	MEDICARE PART B REIMB OCT-DEC 2025	\$ 777.00	
9449	MAQPOWER COMPRESSORS CORP	PM service for FBR Plant Air Compressors	\$ 1,586.94	
9449	MAQPOWER COMPRESSORS CORP	PM service for FBR Plant Air Compressors	\$ 650.45	
9449	MAQPOWER COMPRESSORS CORP	PM service for FBR Plant Air Compressors	\$ 1,199.98	
9450	MARTINEZ, ISABEL M	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9451	MARTINEZ, RAYMOND	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9452	MCDONALD ELECTRIC INC	ROEMER SUPPLIES	\$ 539.51	
9453	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 214.46	
9454	RAMIREZ, YOLANDA	WINTER RETREAT EXPENSES	\$ 550.00	
9454	RAMIREZ, YOLANDA	WINTER RETREAT EXPENSES	\$ 56.81	
9455	SAMBA HOLDINGS INC	HR SERVICES-DEC 2025	\$ 193.24	
9456	STERLING WATER TECHNOLOGIES LLC	Praestol Flocculant for FBR Plant	\$ 4,900.48	
9456	STERLING WATER TECHNOLOGIES LLC	Aluminum Chlorohydrate for Roemer	\$ 30,200.25	
9457	TOM DODSON & ASSOCIATES	Reservoir Zone 8-3 Modifications	\$	315.00
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 1.50	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 3.74	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 5.87	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 7.44	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 1.50	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 7.44	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 5.87	
9458	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY	\$ 3.74	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.16	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 13.31	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9458	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 81.66	
9458	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 81.66	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9458	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9458	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9458	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.51	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.51	
9458	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9458	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 95.86	
9458	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 95.86	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9458	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9458	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9462	UNIVAR USA INC	Acedic Acid for FBR	\$ 12,532.62	
9463	WESTBROOK, LAURA	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9464	WILLIAM E KRUEGER	MEDICARE PART B REIMB OCT-DEC 2025	\$ 1,775.70	
9465	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE-JAN 2026	\$ 500.00	
9465	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE FEB 2026	\$ 500.00	
9466	ACWA /JPIA	EE Adjusts	\$ (494.86)	
9466	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 669.55	
9466	ACWA /JPIA	HEALTH INSURANCE	\$ 9,817.99	
9466	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,548.59	
9466	ACWA /JPIA	DELTA DENTAL DHMO	\$ 585.97	
9466	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 205.84	
9466	ACWA /JPIA	HEALTH INSURANCE	\$ 161,678.60	
9466	ACWA /JPIA	Retirees	\$ 20,837.96	
9466	ACWA /JPIA	Retirees	\$ 1,906.29	
9467	ASHWORTH, MARIADA L	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9468	AUTOMATED GATE SERVICES INC	GATE MAINTENANCE	\$ 92.32	
9468	AUTOMATED GATE SERVICES INC	GATE MAINTENANCE	\$ 398.00	
9469	BENNETT, ESTEVAN	MILEAGE REIMBURSEMENT DEC 2025	\$ 159.60	
9469	BENNETT, ESTEVAN	MILEAGE REIMBURSEMENT DEC 2025	\$ 59.36	
9470	CDW GOVERNMENT INC	Adode acrobat pro subscriptions	\$ 197.42	

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9470	CDW GOVERNMENT INC	Adode acrobat pro subscriptions	\$ 827.25	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9471	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9472	EVOQUA WATER TECHNOLOGIES LLC	***Emergency*** DAF Repair Parts	\$ 6,688.42	
9472	EVOQUA WATER TECHNOLOGIES LLC	***Emergency*** DAF Repair Parts	\$ 819.44	
9473	FASTENAL COMPANY	SHOP SUPPLIES	\$ 563.08	
9473	FASTENAL COMPANY	SHOP SUPPLIES	\$ 245.02	
9473	FASTENAL COMPANY	SHOP SUPPLIES	\$ 69.27	
9473	FASTENAL COMPANY	SHOP SUPPLIES	\$ 358.40	
9474	GARCIA, ANGELA	MILEAGE REIMBURSEMENT DEC 2025	\$ 169.40	
9474	GARCIA, ANGELA	MILEAGE REIMBURSEMENT DEC 2025	\$ 23.66	
9475	HANNA, DIANA G	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9476	HANNA, DONALD R	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9477	HASA INC.	CHEMICALS-ROEMER	\$ 5,696.48	
9478	HERCULES INDUSTRIES	PADLOCKS FOR BACKFLOWS	\$ 3,013.25	
9479	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 4,276.71	
9479	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 7,337.52	
9479	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 14,846.51	
9479	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 23,949.78	
9480	JENKINS, DANIEL	MILEAGE REIMBURSEMENT DEC 2025	\$ 165.20	
9480	JENKINS, DANIEL	MILEAGE REIMBURSEMENT DEC 2025	\$ 58.66	
9481	LANE, JAN	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9482	MCDONALD ELECTRIC INC	Emergency Well 6 Electrical Troubleshooting	\$ 1,296.73	
9482	MCDONALD ELECTRIC INC	FBR SUPPLIES	\$ 888.48	
9482	MCDONALD ELECTRIC INC	Emergency Main Breaker Replacement Roemer Plant	\$ 12,530.12	
9482	MCDONALD ELECTRIC INC	Emergency Main Breaker Replacement Roemer Plant	\$ 1,490.56	
9483	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 423.77	
9483	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ (214.79)	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 587.30	
9483	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 522.34	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 609.31	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 179.46	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 214.79	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 473.27	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 824.45	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 476.70	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 501.21	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 974.26	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 574.41	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 184.05	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 427.97	
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 291.80	

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9483	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 130.85	
9484	MOORE, KELVIN	MILEAGE REIMBURSEMENT DEC 2025	\$ 106.96	
9485	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 148.75	
9486	PAUL FRANK GRAVESANDE	BACKHOE MAINTENANCE	\$ 275.00	
9486	PAUL FRANK GRAVESANDE	UNIT#104T MAINTENANCE	\$ 485.00	
9487	POUND, ROGER A	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9488	POUND,PHYLLIS A	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9489	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 12/09/25	\$ 225.00	
9489	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 12/09/25	\$ 200.00	
9490	SALLENDER, PAULETTE	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
9491	SPIK, LINDA M	MEDICARE PART B OCT-DEC 2025	\$ 1,110.00	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.80	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.80	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 13.81	
9492	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.50	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.50	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.50	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.44	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.74	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 13.23	
9492	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.50	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.91	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 13.41	
9492	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 81.66	
9492	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 85.35	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9492	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 13.36	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9492	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 14.66	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9492	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.76	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.76	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.51	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.51	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 13.73	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 207.13	
9492	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9492	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 95.86	
9492	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 98.74	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.56	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9492	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.96	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 13.92	
9492	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9498	VULCAN MATERIALS COMPANY	Cold Mix Temp Asphalt	\$ 1,112.36	
9499	YOUNG, GREGORY A	MILEAGE REIMBURSEMENT DEC 2025	\$ 148.40	
9499	YOUNG, GREGORY A	MILEAGE REIMBURSEMENT DEC 2025	\$ 33.32	
9500	ALBERT A WEBB ASSOCIATES	Bloomington Phase 3C		\$ 9,513.50
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 7,174.44	
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 6,396.00	
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 3,390.50	
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 425.80	
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 108.67	
9501	BEST BEST & KRIEGER LLP	LEGAL FEES-DEC 2025	\$ 2,337.00	
9502	BLAINE TECH SERVICES INC	Monitoring Wells Sampling	\$ 1,620.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,196.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 57.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 82.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 64.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 760.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 222.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 19.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 49.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 169.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 42.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 175.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 82.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 78.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 35.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 25.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 25.00	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9503	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9505	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-10272 S CEDAR	\$ 124.26	
9505	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-18451 VINEYARD AVE	\$ 124.26	
9506	GENERAL PUMP COMPANY INC	Well 7 Motor repair	\$ 41,008.45	
9507	HASA INC.	CHEMICALS-WELLS	\$ 330.93	
9507	HASA INC.	CHEMICALS-WELLS	\$ 292.75	
9507	HASA INC.	CHEMICALS-WELLS	\$ 381.84	
9507	HASA INC.	CHEMICALS-WELLS	\$ 356.39	
9507	HASA INC.	CHEMICALS-WELLS	\$ 203.65	
9507	HASA INC.	CHEMICALS-WELLS	\$ 542.21	
9507	HASA INC.	CHEMICALS-WELLS	\$ 127.28	
9507	HASA INC.	CHEMICALS-WELLS	\$ 414.93	
9507	HASA INC.	CHEMICALS-WELLS	\$ 295.29	
9507	HASA INC.	CHEMICALS-WELLS	\$ 295.29	
9507	HASA INC.	CHEMICALS-WELLS	\$ 407.30	
9507	HASA INC.	CHEMICALS-BLF	\$ 1,374.63	
9507	HASA INC.	CHEMICALS-WELLS	\$ 458.21	
9507	HASA INC.	CHEMICALS-WELLS	\$ 465.85	
9507	HASA INC.	CHEMICALS-WELLS	\$ 150.19	
9507	HASA INC.	CHEMICALS-WELLS	\$ 63.64	
9508	INFOSEND INC	DECEMBER NEWS	\$ 2,864.65	
9509	MCMMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 752.07	
9510	PAUL FRANK GRAVESANDE	BACKHOE MAINTENANCE	\$ 385.00	
9511	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 260.00	
9512	SAFE AND SOUND SECURITY INC	Security Camera Sys Expansion and Integration Proj	\$	11,811.60
9512	SAFE AND SOUND SECURITY INC	Security Camera Sys Expansion and Integration Proj	\$	13,010.88

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9513	SIKORSKI, PATRICIA	MEDICARE PART B REIMB OCT-DEC 2025	\$ 1,442.70	
9514	ASCHE, PEGGY S	MEDICARE PART B REIMB OCT-DEC 2025	\$ 1,110.00	
9515	AUTOMATED GATE SERVICES INC	GATE REPAIR	\$ 462.00	
9516	CLIFTON LARSON ALLEN	Treasure Services-OCT 2025	\$ 3,150.00	
9516	CLIFTON LARSON ALLEN	Treasure Services-NOV 2025	\$ 3,150.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 960.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 960.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 960.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 1,080.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9517	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9518	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
9519	GENERAL PUMP COMPANY INC	Well # 2 emergency rehab	\$	6,453.65
9519	GENERAL PUMP COMPANY INC	Pull and Inspect 5-1 BS 4	\$	6,460.00
9520	HASA INC.	CHEMICALS-BLF	\$ 1,400.09	
9520	HASA INC.	CHEMICALS-WELLS	\$ 277.47	
9520	HASA INC.	CHEMICALS-WELLS	\$ 310.56	
9520	HASA INC.	CHEMICALS-WELLS	\$ 157.83	
9520	HASA INC.	CHEMICALS-WELLS	\$ 89.10	
9520	HASA INC.	CHEMICALS-WELLS	\$ 269.83	
9520	HASA INC.	CHEMICALS-WELLS	\$ 448.03	
9520	HASA INC.	CHEMICALS-WELLS	\$ 356.39	
9520	HASA INC.	CHEMICALS-WELLS	\$ 346.20	
9520	HASA INC.	CHEMICALS-BLF	\$ 1,272.81	
9521	LIEBERT CASSIDY WHITMORE	EIEERC TRAINING 2/5/26	\$ 810.00	
9522	PRUITT, BARBARA J	MEDICARE PART B REIMB OCT-DEC 2025	\$ 555.00	
9523	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 113.92	
9524	SB VALLEY MUNICIPAL	BLF OCT 2025	\$ 2,200.00	
9524	SB VALLEY MUNICIPAL	BLF NOV 2025	\$ 2,200.00	
9524	SB VALLEY MUNICIPAL	BLF OCT 2025	\$ 25,444.06	
9524	SB VALLEY MUNICIPAL	BLF NOV 2025	\$ 25,444.06	
9524	SB VALLEY MUNICIPAL	ANNUAL PIPELINE CATHODIC SURVEY 2025-2026	\$ 1,875.87	
9524	SB VALLEY MUNICIPAL	BLF OCT 2025	\$ 50,722.36	
9524	SB VALLEY MUNICIPAL	BLF NOV 2025	\$ 48,059.70	
9524	SB VALLEY MUNICIPAL	BLF OCT 2025	\$ 6,189.95	
9524	SB VALLEY MUNICIPAL	BLF NOV 2025	\$ 6,189.95	
9524	SB VALLEY MUNICIPAL	BLF ELECTRIC BILL 09/29/25-10/28/25	\$ 51,574.27	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9525	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9525	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9525	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9525	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.50	
9525	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9525	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9525	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9525	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	
9525	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9525	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9525	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9525	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 81.66	
9525	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9525	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9525	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9525	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9525	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9525	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	
9525	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 95.86	
9525	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9525	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9525	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9525	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9525	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9525	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9525	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
90176	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 42.54	
90177	ALLIANCE 2020 INC	HR SERVICES	\$ 180.20	
90178	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 31.68	
90179	ANTHONY LUIS VODNIK	DISTRICT MAINTENANCE	\$ 850.00	
90179	ANTHONY LUIS VODNIK	DISTRICT MAINTENANCE	\$ 850.00	
90180	AQUA-METRIC SALES CO	METER ORDER FOR RFI 8	\$ 4,848.04	
90180	AQUA-METRIC SALES CO	6" METER ORDER 11/03	\$ 7,245.57	
90180	AQUA-METRIC SALES CO	Sensus Command Link (Blue box)	\$ 5,214.60	
90181	AT&T INTERNET	INTERNET SVC 12/26/25-01/25/25	\$ 144.45	
90182	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 27.57	
90183	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 250.24	
90183	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 840.60	
90184	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 285.06	
90184	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 143.00	
90184	CHARTER COMMUNICATIONS	INTERNET SERVICES	\$ 1,549.00	
90184	CHARTER COMMUNICATIONS	ROEMER INTERNET	\$ 1,381.00	
90185	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE	\$ 958.70	
90185	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES	\$ 958.70	
90186	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 3,878.00	
90186	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 3,878.00	
90187	CORE & MAIN LP	12" FLEX COUPLING ORDER	\$ 1,774.08	
90188	FISH WINDOW CLEANING	JANITORIAL-WINDOWS	\$ 331.00	
90189	FRONTIER PRECISION, INC	Skydio Landing Pad & targets	\$	374.00
90190	GARDA CL WEST INC	JAN 2025 SERVICES	\$ 664.24	
90190	GARDA CL WEST INC	OCT 2025 SERVICES	\$ 7.34	
90191	INLAND EMPIRE UTILITIES AGENCY	SERVICES 7/1/25-7/31/25	\$ 2,047.34	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90191	INLAND EMPIRE UTILITIES AGENCY	SERVICES 11/1/25-11/30/25	\$ 5,883.93	
90192	LENNAR HOMES	DEPOSITS REF-CONT/METER/VALVE	\$ 45,850.00	
90192	LENNAR HOMES	DEPOSITS REF-CONT/METER/VALVE	\$ 7,800.00	
90192	LENNAR HOMES	DEPOSITS REF-CONT/METER/VALVE	\$ 107,282.85	
90193	RIALTO WATER SERVICES	WATER SVC-HQ 11/19/25-12/19/25	\$ 176.17	
90193	RIALTO WATER SERVICES	ROEMER 10/31/25-11/30/25	\$ 233.12	
90194	RWC BUILDING PRODUCTS	Re-Roofing of Roemer Treatment Plant	\$	10,115.41
90194	RWC BUILDING PRODUCTS	Re-Roofing of Roemer Treatment Plant	\$	59.81
90194	RWC BUILDING PRODUCTS	Re-Roofing of Roemer Treatment Plant	\$	31.90
90195	S&J SUPPLY CO INC	6" WELD FLANGE	\$ 366.35	
90195	S&J SUPPLY CO INC	STOCK ORDER 11/19	\$ 13.53	
90195	S&J SUPPLY CO INC	2" RP ORDER	\$ 1,613.02	
90196	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES	\$ 479.00	
90197	SG CREATIVE LLC	LOGO DESIGN VERSION 7	\$ 120.00	
90198	SO CALIFORNIA EDISON	BLF 11/20/25-12/21/25	\$ 309.48	
90198	SO CALIFORNIA EDISON	WELL 4A / ZONE 6-1	\$ (175.28)	
90198	SO CALIFORNIA EDISON	WELL 4A / ZONE 6-1	\$ 46,735.66	
90198	SO CALIFORNIA EDISON	ROEMER 12/01/25-12/30/25	\$ 46,262.13	
90199	STATE WATER RESOURCES CONTROL BOARD	WATER SYSTEM ANNUAL FEES	\$ 15,376.84	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 518.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 518.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 518.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 3,542.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 3,542.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 3,542.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 518.25	
90200	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 3,542.25	
90201	TESCO CONTROLS INC	Tesco Support	\$ 1,575.00	
90201	TESCO CONTROLS INC	Tesco Support	\$ 1,010.00	
90201	TESCO CONTROLS INC	Replace line Drivers	\$ 3,301.63	
90202	THE STANDARD - EE AFTER TAX-DIVISION 0001	EE Adjusts	\$ (17.72)	
90202	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 762.74	
90202	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 762.98	
90203	THE STANDARD - VISION	RETIRES INSURANCE JAN 2026	\$ 550.48	
90204	TROJAN TECHNOLOGIES CORP	Trojan UV Service Contract	\$ 2,946.50	
90205	TSAI, LINDA H.K	MEDICARE PART B REIMB JUL-DEC 2025	\$ 1,110.00	
90206	TSAI, LON S	MEDICARE PART B REIMB JUL-DEC 2025	\$ 1,110.00	
90207	USA BLUEBOOK	WATER QLTY SUPPLIES	\$ 586.83	
90207	USA BLUEBOOK	ROEMER SUPPLIES	\$ 795.86	
90208	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 5,459.68	
90208	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 938.94	
90209	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 215.94	
90210	NK DEMOLITION	Customer Refund	\$ 3,032.74	
90211	WEST VALLEY WATER DISTRICT	Customer Refund	\$ 114.06	
90212	AIRGAS USA LLC	SHOP SUPPLIES	\$ 38.57	
90213	AMAZON.COM SALES INC	VEHICLES MAINTENANCE SUPPLIES	\$ 13.90	
90214	AUTOZONE STORES LLC	VEHICLES MAINTENANCE	\$ 159.30	
90214	AUTOZONE STORES LLC	VEHICLES MAINTENANCE	\$ 43.09	
90215	BLUE - WHITE INDUSTRIES LTD	OP Roemer New Chemical Pumps and T. Boxes (Qty. 6)	\$	46,198.43
90216	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 194.97	
90216	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 597.32	
90216	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 194.97	
90217	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-DEC 2025	\$ 9,070.18	
90218	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 3,878.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90219	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC 12/1/25-12/30/25	\$ 1,507.70	
90220	DEPARTMENT OF MOTOR VEHICLES	1402054-LICENSE PLATE	\$ 28.00	
90221	DEPARTMENT OF MOTOR VEHICLES	1706408-LICENSE PLATE	\$ 28.00	
90222	DEPARTMENT OF MOTOR VEHICLES	1500554 LICENSE PLATE	\$ 28.00	
90223	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 11/14/25-12/13/25	\$ 4.70	
90223	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 12/1/25-12/31/25	\$ 366.93	
90223	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 12/2/25-1/1/26	\$ 321.65	
90224	FRANK CONSOLIDATED ENTERPRISES, LLC	Blanket - Mechanic Repairs for Fleet	\$ 9,381.91	
90225	GRAINGER INC	ENGINEERING SUPPLIES	\$ 69.20	
90226	HAAKER EQUIPMENT COMPANY	Vactor remote for hydro excavator	\$ 4,018.28	
90227	HD04 LLC	CONTINGENCY/VALVE BOX DEP REF	\$ 1,080.00	
90227	HD04 LLC	CONTINGENCY/VALVE BOX DEP REF	\$ 2,407.00	
90228	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 18.69	
90229	INLAND EMPIRE UTILITIES AGENCY	SERVICES 11/01/25-11/30/25	\$ 2,047.34	
90230	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 6.22	
90231	LOWES	ROEMER SUPPLIES	\$ 136.88	
90231	LOWES	MAINTENANCE SUPPLIES	\$ 330.00	
90232	MCCALLS METERS INC	METERS SUPPLIES	\$ 65.00	
90233	MONTELONGO, ERNEST	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
90234	MONTELONGO, TERESA E	MEDICARE PART B OCT-DEC 2025	\$ 555.00	
90235	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 559.00	
90236	OLIVAREZ, GILBERT	CROSS CONNECTION CERTIFICATE	\$ 135.00	
90237	P&S TRUCK SUPPLY INC.	Emergency Replacement Parts For Brakes trailer 104	\$ 1,754.86	
90237	P&S TRUCK SUPPLY INC.	VEHICLES MAINTENANCE	\$ 20.58	
90238	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 7,015.49	
90239	POLLARDWATER.COM	WATER QLTY SUPPLIES	\$ 458.53	
90240	QUADIENT FINANCE USA INC	POSTAGE METER LEASE	\$ 687.64	
90241	RIALTO WATER SERVICES	WELL#16 WATER SVC	\$ 34.53	
90242	SB COUNTY FLOOD CONTROL DISTRICT	ANNUAL DISCHARGE TO CACTUS BASIN NO 2	\$ 12,497.40	
90243	SCOTT EQUIPMENT INC.	Zieman Trailer Safety Upgrades	\$ 1,397.56	
90244	THE GAS COMPANY	ROEMER GAS BILL	\$ 18.62	
90245	THE STANDARD - VISION	VISION MES	\$ 15.34	
90245	THE STANDARD - VISION	VISION VSP	\$ 78.64	
90245	THE STANDARD - VISION	VISION MES	\$ 184.08	
90245	THE STANDARD - VISION	VISION VSP	\$ 1,395.86	
90246	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE 12/10/25-01/09/26	\$ 989.35	
90247	USA BLUEBOOK	FBR SUPPLIES	\$ 278.09	
90248	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	TOC Analyzer 2 Visit PM	\$ 7,957.34	
90249	VORTEX INDUSTRIES INC	ROEMER SUPPLIES	\$ 750.00	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 292.00	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 37.00	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 37.00	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 10.50	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 510.00	
90250	WIENHOFF DRUG TESTING	HR SERVICES	\$ 170.00	
90251	RIOS, THOMAS	Customer Refund	\$ 44.89	
90252	Cisneros, Teresa	Customer Refund	\$ 36.24	
90253	PINO,ABRAHAM	Customer Refund	\$ 16.99	
90254	REYES,GABRIELLA	Customer Refund	\$ 25.11	
90255	Martinez, Maria	Customer Refund	\$ 72.88	
90256	Tinajero, Socorro Jr	Customer Refund	\$ 32.84	
90257	Inc, On Time Solutions	Customer Refund	\$ 72.14	
90258	Farrell, Charles William Downing & Megan Maria	Customer Refund	\$ 6.42	
90259	MANZO, JESUS	Customer Refund	\$ 51.49	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90260	CASTILLO, MARYSOL	Customer Refund	\$ 47.07	
90261	Young, De Janette & Brian	Customer Refund	\$ 62.92	
90262	INC, 33	Customer Refund	\$ 71.85	
90263	Liu, James Gardner & Xinning	Customer Refund	\$ 72.00	
90264	CHAVEZ, ARLENE	Customer Refund	\$ 18.66	
90265	LANDSEA FONTANA LLC	Customer Refund	\$ 76.50	
90266	LANDSEA FONTANA LLC	Customer Refund	\$ 57.00	
90267	RICHMOND AMERICAN HOMES	Customer Refund	\$ 8.19	
90268	RICHMOND AMERICAN HOMES	Customer Refund	\$ 3.78	
90269	RICHMOND AMERICAN HOMES	Customer Refund	\$ 0.85	
90270	LANDSEA FONTANA LLC	Customer Refund	\$ 35.97	
90271	LANDSEA FONTANA LLC	Customer Refund	\$ 34.94	
90272	Washington, Felicia	Customer Refund	\$ 36.65	
90273	HENKELS & MCCOY INC	Customer Refund	\$ 3,638.25	
90274	SINGH, HARJINDER	Customer Refund	\$ 200.17	
90275	NK DEMOLITION	Customer Refund	\$ 2,651.67	
90276	AIRGAP LABS LLC	CONTRACTS/LICENSES	\$ 619.79	
90277	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 151.00	
90277	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 45.56	
90277	AMAZON.COM SALES INC	BLUETOOTH SPEAKER	\$ 860.87	
90277	AMAZON.COM SALES INC	ACCOUNTING SUPPLIES	\$ 51.64	
90277	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 937.42	
90277	AMAZON.COM SALES INC	PUBLIC OUTREACH SUPPLIES	\$ 61.90	
90278	AQUATIC INFORMATICS INC	WATER TRAX DATA MGMT RENEWAL	\$ 15,097.70	
90279	AT&T	TELEMETRY LINE	\$ 64.48	
90280	ATKINSON ANDELSON LOYA RUUD & ROMO	LEGAL FEES	\$ 2,281.13	
90281	CBRE INC	Appraisal Services	\$	\$ 6,000.00
90282	CITY OF COLTON	PERMIT FEES	\$ 618.00	
90282	CITY OF COLTON	PERMIT FEES	\$ 618.00	
90283	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-1657 W SUNNYVIEW	\$ 958.70	
90284	CLEANMART USA	Janitorial Supplies	\$ 889.82	
90285	COASTAL BUILDING SERVICES INC	JANITORIAL SERVICES	\$ 979.00	
90286	CUSTOM WATER, INC	2 Pallets - Water Bottles	\$ 1,327.76	
90287	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 331.00	
90288	FMB TRUCK OUTFITTERS, INC.	EQUIPMENT MAINTENANCE	\$ 370.23	
90289	FONTANA CHAMBER OF COMMERCE	MEMBERSHIP FEES	\$ 600.00	
90290	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 490.25	
90290	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 490.25	
90291	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 18.69	
90291	INDUSTRIAL METAL SUPPLY CO	VEHICLE MAINTENANCE	\$ 90.38	
90292	INTERSTATE BATTERY OF SAN BERNARDINO	PRODUCTION SUPPLIES-RETURNS	\$ (416.00)	
90292	INTERSTATE BATTERY OF SAN BERNARDINO	PRODUCTION SUPPLIES-RETURNS	\$ (10.00)	
90292	INTERSTATE BATTERY OF SAN BERNARDINO	PRODUCTION SUPPLIES	\$ 318.25	
90292	INTERSTATE BATTERY OF SAN BERNARDINO	PRODUCTION SUPPLIES	\$ 145.08	
90293	IPAYSMART INC	SERVICES-DEC 2025	\$ 2,786.30	
90294	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 51.69	
90295	MARIPOSA LANDSCAPES INC	Tree removal on fence line at HQ	\$ 3,480.00	
90296	MERLIN JOHNSON CONST INC.	18 inch Transmission Main Crossing I-15 Frwy	\$	\$ 514,503.75
90296	MERLIN JOHNSON CONST INC.	RETENTION	\$	(25,725.19)
90297	P&S TRUCK SUPPLY INC.	EQUIPMENT MAINTENANCE	\$ 232.03	
90297	P&S TRUCK SUPPLY INC.	EQUIPMENT MAINTENANCE	\$ 297.44	
90298	RALPH PAULS INSPECTIONS LLC	Emergency coating inspection	\$	\$ 3,047.40
90299	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90299	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90300	SO CALIFORNIA EDISON	WELL#22 12/12/25-01/12/26	\$ 7.82	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 66,055.27	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 14,140.80	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 104,761.47	
90300	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 9,006.07	
90300	SO CALIFORNIA EDISON	S END SHOP 12/09/25-01/08/26	\$ 194.45	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 6,768.65	
90300	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 637.46	
90300	SO CALIFORNIA EDISON	WELL#6 12/11/25-01/11/26	\$ 12,440.34	
90300	SO CALIFORNIA EDISON	WELL 11X 12/12/25-01/12/26	\$ 26.71	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 19,563.06	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 4,292.96	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 220.47	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 3,516.77	
90300	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 12/01/25-12/30/25	\$ 3,692.28	
90301	THE GAS COMPANY	HQ GAS BILL	\$ 101.70	
90302	THE STANDARD - EE AFTER TAX-DIVISION 0001	EE Adjusts	\$ 28.12	
90302	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 821.64	
90302	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 836.54	
90303	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 175.96	
90304	GARCIA, RAFAELA	Customer Refund	\$ 226.67	
90305	LIZAMA,DENNISSE	Customer Refund	\$ 118.44	
90306	Ali, Mohammad	Customer Refund	\$ 4.30	
90307	NEW HOME CO.	Customer Refund	\$ 1.73	
90308	ASPHALT FABRIC & ENGINEERING INC	Customer Refund	\$ 3,479.55	
90309	LANDSEA FONTANA LLC	Customer Refund	\$ 2,627.90	
90310	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 100.67	
90310	AMAZON.COM SALES INC	VEHICLES MAINTENANCE SUPPLIES	\$ 202.35	
90310	AMAZON.COM SALES INC	VEHICLES MAINTENANCE SUPPLIES	\$ 24.23	
90310	AMAZON.COM SALES INC	VEHICLES MAINTENANCE SUPPLIES	\$ 42.36	
90310	AMAZON.COM SALES INC	GIS SUPPLIES	\$ 125.60	
90310	AMAZON.COM SALES INC	PURCHASING SUPPLIES	\$ 410.91	
90311	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,995.77	
90312	AQUA-METRIC SALES CO	Sensus Omni + Registers	\$	9,277.78
90313	AQUATIC INFORMATICS INC	CONTRACTS/LICENSES	\$ 2,586.58	
90314	AUTOZONE STORES LLC	VEHICLE SUPPLIES	\$ 10.96	
90314	AUTOZONE STORES LLC	VEHICLE SUPPLIES	\$ 4.64	
90315	CALIFORNIA STRATEGIES & ADVOCACY LLC	State Lobbyist Services	\$ 12,500.00	
90316	CITY OF RIALTO	UTILITY USER TAX DEC 2025	\$ 10,186.32	
90316	CITY OF RIALTO	UTILITY USER TAX DEC 2025	\$ (179.81)	
90317	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-435 HEATHER	\$ 958.70	
90317	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-1072 S TEAKWOOD	\$ 958.70	
90317	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-1664 N ARROWHEAD	\$ 958.70	
90317	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-2764 W SUNRISE	\$ 958.70	
90317	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION FEES-2108 N ARROWHEAD	\$ 958.70	
90318	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 12/14/25-01/13/26	\$ 3.62	
90319	ISSA J HAMIDA	SERVICES DEC 2025	\$ 249.00	
90320	FMB TRUCK OUTFITTERS, INC.	VEHICLE MAINTENANCE	\$ 132.04	
90320	FMB TRUCK OUTFITTERS, INC.	VEHICLE MAINTENANCE	\$ 479.38	
90321	FONTANA POP WARNER FOOTBALL & CHEER ASSOCIATION	SPONSORSHIP	\$ 2,500.00	
90322	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 10,855.00	
90322	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 668.00	
90322	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 3,340.00	
90322	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 2,505.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90322	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 334.00	
90323	FRANK CONSOLIDATED ENTERPRISES, LLC	Blanket PO to Replace 26-0030 Company name changes	\$ 3,377.29	
90324	FRANK CONSOLIDATED ENTERPRISES, LLC	Blanket PO to Replace 26-0030 Company name changes	\$ 3,322.28	
90324	FRANK CONSOLIDATED ENTERPRISES, LLC	Blanket PO to Replace 26-0030 Company name changes	\$ 4,437.38	
90325	GARDA CL WEST INC	ARMORED TRANSPORT-DEC 2025	\$ 7.34	
90326	GLADWELL GOVERNMENTAL SERVICES INC	RECORDS RETENTION REVIEW	\$ 750.00	
90327	HUNT ORTMANN PALFFY NIEVES DARLING & MAH INC	PROFESSIONAL SVCS DEC 2025	\$	328.50
90328	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 36.61	
90328	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 102.86	
90328	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 34.81	
90328	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 38.78	
90328	JOHNSON'S HARDWARE	METERS SUPPLIES	\$ 409.39	
90328	JOHNSON'S HARDWARE	SHOP SUPPLIES	\$ 34.46	
90329	JON'S FLAGS & POLES	DISTRICT SUPPLIES	\$ 302.33	
90330	O'REILLY AUTO PARTS	VEHICLES MAINT SUPPLIES	\$ 51.70	
90330	O'REILLY AUTO PARTS	VEHICLES MAINT SUPPLIES	\$ 232.88	
90330	O'REILLY AUTO PARTS	VEHICLES MAINT SUPPLIES	\$ (51.70)	
90330	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 64.06	
90331	P&S TRUCK SUPPLY INC.	EQUIPMENT MAINTENANCE	\$ 22.21	
90332	JAIME J GUZMAN	SERVICES DEC 2025	\$ 89.00	
90333	SO CALIFORNIA EDISON	BLF ELECTRICITY 12/22/25-01/21/25	\$ 289.74	
90334	YO FIRE	WATER QLTY SUPPLIES	\$ 497.81	
90335	ASPHALT FABRIC & ENGINEERING INC	Customer Refund	\$ 3,098.48	
90336	MC PIKE, JANET	Customer Refund	\$ 24.19	
90337	RICHMOND AMERICAN HOMES	Customer Refund	\$ 50.23	
90338	Johnson, James Gaynor & Suellen	Customer Refund	\$ 46.95	
90339	DIRT WORKS	Customer Refund	\$ 3,517.01	
90340	CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE	CACTUS BASIN 2-ANNUAL FEE	\$ 385.75	
DFT0005074	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	29,047.44
DFT0005074	PCL CONSTRUCTION INC	RETENTION	\$	(1,452.37)
DFT0005075	TRUST OPERATIONS/CT-AZ	RETENTION PAYMENT-PCL	\$	1,452.37
			SUBTOTALS \$ 1,530,658.54	\$ 640,823.86
			GRAND TOTAL	\$ 2,171,482.40

Exhibit B

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2025 - 2026**

Report Month	Description	From	To	Gross Wages Paid
July 2025	Pay Period - Separation	06/21/25	07/04/25	1,515.84
July 2025	Pay Period #1	06/01/25	06/30/25	9,751.05
July 2025	Pay Period #14	06/20/25	07/04/25	466,932.13
July 2025	Pay Period #15	07/04/25	07/18/25	429,103.28
Total for July 2025				905,786.46
August 2025	Monthly Pay Period #8	07/01/25	07/31/25	10,401.12
August 2025	Pay Period #16	07/18/25	08/01/25	416,881.36
August 2025	Pay Period #17	08/01/25	08/15/25	415,691.02
Total for August 2025				842,973.50
September 2025	Pay Period #18	08/15/25	08/29/25	408,812.97
September 2025	Monthly Pay Period #9	08/01/25	08/31/25	10,834.50
September 2025	Pay Period #18 (Correction)	08/15/25	08/29/25	226.40
September 2025	Pay Period #19	08/29/25	09/12/25	407,443.07
Total for September 2025				827,316.94
October 2025	Monthly Pay Period #10	09/01/25	09/30/25	10,834.50
October 2025	Pay Period #20	09/13/25	09/27/25	414,859.18
October 2025	Pay Period #21	09/27/25	10/10/25	413,167.87
October 2025	Pay Period #22	10/10/25	10/24/25	435,853.16
Total for October 2025				1,274,714.71
November 2025	Manual Check (Settlement)	11/05/25	11/05/25	50,000.00
November 2025	Monthly Pay Period #11	11/01/25	11/30/25	11,029.44
November 2025	Pay Period #23	10/24/25	11/07/25	417,002.28
November 2025	Supplemental Pay (Longevity & SLCO)	11/20/25	11/20/25	83,518.08
November 2025	Supplemental Pay (Longevity & SLCO)-1EE	11/24/25	11/24/25	2,405.60
November 2025	Pay Period #24	11/07/25	11/21/25	430,207.59
Total for November 2025				994,162.99
December 2025	Monthly Pay Period #12	11/01/25	11/30/25	10,920.96
December 2025	Pay Period #25	11/21/25	12/05/25	416,449.05
December 2025	Pay Period #26	12/05/25	12/19/25	428,917.33
Total for December 2025				856,287.34

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2025 - 2026**

Report Month	Description	From	To	Gross Wages Paid
			12/31/25	
January 2026	Monthly Pay Period #1	12/01/25	12/31/25	11,376.00
January 2026	Pay Period #1	12/20/25	01/02/26	421,416.41
January 2026	Separation	01/07/26	01/07/26	1,163.67
January 2026	Pay Period #2	01/18/26	01/30/26	389,663.44
	Total for January 2026			<u>823,619.52</u>

**WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
JANUARY 2026**

Date	Item	Check No. or EFT	Amount
01/08/26	Monthly Pay Period #1	n/a	0.00
01/08/26	Pay Period #1	n/a	0.00
01/09/26	Separation	n/a	0.00
01/22/26	Pay Period #2	n/a	0.00
Total Checks			0.00
01/08/26	Monthly Pay Period #1 Direct Deposits	EFT	9,706.15
01/08/26	Federal Tax Withheld Social Security & Medicare	EFT	2,414.86
01/08/26	State Tax Withheld and State Disability Insurance	EFT	189.32
01/08/26	Pay Period #1 Direct Deposits	EFT	280,111.15
01/08/26	Federal Tax Withheld Social Security & Medicare	EFT	109,997.57
01/08/26	State Tax Withheld	EFT	19,541.16
01/08/26	Lincoln Deferred Compensation Withheld	EFT	14,633.34
01/08/26	Lincoln - 401a	EFT	0.00
01/08/26	Lincoln - ROTH	EFT	615.00
01/08/26	Lincoln - Employer Match Benefit	EFT	3,705.79
01/08/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
01/08/26	Nationwide Deferred Compensation Withheld	EFT	7,244.30
01/08/26	Nationwide - Employer Match Benefit	EFT	1,200.00
01/08/26	Nationwide 401a	EFT	0.00
01/08/26	Nationwide ROTH	EFT	100.00
01/08/26	Nationwide - 401a Employer Match Benefit	EFT	0.00
01/08/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	0.00
01/08/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	0.00
01/08/26	California State Disbursement	EFT	1,401.89
01/08/26	Sterling Administration - FSA & Dependent Care	EFT	1,691.68
01/09/26	Separation	EFT	919.63
01/09/26	Federal Tax Withheld Social Security & Medicare	EFT	230.11
01/09/26	State Tax Withheld and State Disability Insurance	EFT	16.44
01/22/26	Pay Period #2 Direct Deposits	EFT	260,809.57
01/22/26	Federal Tax Withheld Social Security & Medicare	EFT	98,847.35
01/22/26	State Tax Withheld and State Disability Insurance	EFT	16,731.14
01/22/26	Lincoln Deferred Compensation Withheld	EFT	14,351.22
01/22/26	Lincoln - 401a	EFT	0.00
01/22/26	Lincoln - ROTH	EFT	690.00
01/22/26	Lincoln - Employer Match Benefit	EFT	3,425.00
01/22/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
01/22/26	Nationwide Deferred Compensation Withheld	EFT	7,094.30
01/22/26	Nationwide - Employer Match Benefit	EFT	1,125.00
01/22/26	Nationwide 401a	EFT	0.00
01/22/26	Nationwide ROTH	EFT	100.00
01/22/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	0.00
01/22/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	0.00
01/22/26	California State Disbursement	EFT	1,611.41
01/22/26	Sterling Administration - FSA & Dependent Care	EFT	0.00
01/12/26	2025 FSA and Dependent Care PP: 12/19/2025	EFT	1,899.98
Total EFT			860,403.36
Grand Total Payroll Cash			860,403.36



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Treasurer's Report - December 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D – Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

Finance Committee – 02.09.26

BACKGROUND:

On a monthly basis the Finance Committee meets with the General Manager and Finance Staff to review the Treasurer's Report that covers the prior month. This encompasses balances, reserve levels, reserve classifications, interest earned, investment maturities, re-investments made during the month, and compliance with the State of California Local Agency Investment Guidelines.

DISCUSSION:

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the month of December 2025 **Exhibit A** is presented to the Finance Committee for review and discussion.

FISCAL IMPACT:

The monthly cost of \$3,100 for completion of the report was included in the FY 2025-26 annual budget.

REQUESTED ACTION:

Approve the December 2025 Treasurer's Report.

Attachments

[Exhibit A - Treasurer Report December 2025.pdf](#)

EXHIBIT A

West Valley Water District
Cash, Investment & Reserve Balances - December 31, 2025

Institution/Investment Type	November 2025 Balance	December 2025 Balance		Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			OPERATING CASH			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Balance Available for Daily Operations	\$ 27,969,125.85	\$ 30,107,083.20	\$ 17,268,296.18
	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 27,969,125.85	\$ 30,107,083.20	\$ 17,268,296.18
Checking and Savings:			UNRESTRICTED RESERVES			
Chase - General Government Checking	\$ 382,457.02	\$ 3,413,548.81	CAPITAL RESERVES			
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account - 100% FY 25-26	\$ 27,656,397.00	\$ 27,656,397.00	\$ 32,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Capital Project Account-25% FY 26-27	\$ 1,818,250.00	\$ 1,818,250.00	\$ 8,000,000.00
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50	Emergency Account	\$ (2,137,957.35)	\$ (4,275,914.70)	\$ (6,413,872.05)
	\$ 436,094.08	\$ 3,467,185.87		\$ 27,336,689.65	\$ 25,198,732.30	\$ 33,586,127.95
State of California, Local Agency Investment Fund*	\$ 21,820,051.33	\$ 16,820,051.33	LIQUIDITY FUNDS			
US Bank - Chandler Asset Mgmt	\$ 63,141,623.39	\$ 63,253,767.09	Rate Stabilization Account	\$ 4,451,391.37	\$ 4,451,391.37	\$ 5,935,188.49
US Bank - Chandler Liquidity Fund	\$ 54,566,540.39	\$ 54,757,772.06	Operating Reserve Account	\$ 8,902,782.74	\$ 8,902,782.74	\$ 11,870,376.99
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -		\$ 13,354,174.11	\$ 13,354,174.11	\$ 17,805,565.48
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	OTHER OPERATING RESERVES			
U. S. Treasury Bills			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Total	\$ 139,968,609.19	\$ 138,303,076.35	Total Unrestricted Reserves	\$ 45,690,863.76	\$ 43,552,906.41	\$ 56,391,693.43
Funds Under Control of Fiscal Agents:			Total OP Cash & UR Reserves	\$ 73,659,989.61	\$ 73,659,989.61	\$ 73,659,989.61
US BANK			RESTRICTED RESERVES			
2016A Bond - Principal & Payment Funds	\$ 1,396.07	\$ 1,400.21	2016A Bond	\$ 2,575.17	\$ 2,575.17	\$ 2,575.17
2016A Bond - Interest Fund	\$ 1,171.51	\$ 1,174.96	Customer Deposit Accounts	\$ 5,080,299.08	\$ 5,080,299.08	\$ 5,080,299.08
Total	\$ 2,567.58	\$ 2,575.17	Capacity Charge Acct Balance	\$ 54,728,076.56	\$ 54,728,076.56	\$ 54,728,076.56
Grand Total	\$ 139,971,176.77	\$ 138,305,651.52	California DWSRF Loan Payment	\$ 1,834,711.10	\$ 1,834,711.10	\$ 1,834,711.10
			CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			Total Restricted Reserves	\$ 64,645,661.91	\$ 64,645,661.91	\$ 64,645,661.91
			Total Cash & Investments	\$ 138,305,651.52	\$ 138,305,651.52	\$ 138,305,651.52

I hereby certify that the investment activity for this reporting period conforms with the investment policy adopted by the West Valley Water District Board of Directors and the California Government Code Section 53601

I also certify that there are adequate funds available to meet the District's Budget.

Chief Financial Officer

*Quarterly interest posted the month following the quarter end.



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Purchase Order Report - January 2026

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D – Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

Finance Committee - 02.09.26

BACKGROUND:

The West Valley Water District ("District") generated thirty-two (32) Purchase Orders ("PO") in the month of January 2026 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of January 2026 was \$897,392.83. A table listing all Purchase Orders for January 2026 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals four (4) POs amounting to \$703,852.34 or 78% of the total contractual obligations entered into during the month.

DISCUSSION:

There were zero (0) Change Orders ('CO') approved by the General Manager during the month of January 2026.

FISCAL IMPACT:

There is no fiscal impact for producing the January 2026 Purchase Order Report.

STAFF RECOMMENDATION:

Approve the January 2026 Purchase Order Report.

Attachments

[Purchase Order January 2026.pdf](#)

EXHIBIT A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 01/01/2026 - 01/31/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0339	2 Pallets - Water Bottles 02141 - CUSTOM WATER, INC	Completed West Valley Water District	1/5/2026 1/19/2026	0.00	1,327.76
26-0341	***Emergency*** DAF Repair Parts 00739 - EVOQUA WATER TECHNOLOGIES LLC	Completed West Valley Water District	1/7/2026 1/21/2026	0.00	7,050.60
26-0342	Emergency Well 6 Electrical Troubleshooting 02637 - MCDONALD ELECTRIC INC	Completed West Valley Water District	1/7/2026 1/21/2026	0.00	1,296.73
26-0343	Emergency Main Breaker Replacement Roemer Plant 02637 - MCDONALD ELECTRIC INC	Completed West Valley Water District	1/8/2026 1/22/2026	0.00	14,020.68
26-0344	Computer supplies Jan 2026 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	1/8/2026 1/22/2026	0.00	4,466.38
26-0345	AQUA METRIC ORDER 1/12/26 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	1/12/2026 1/12/2026	0.00	8,841.20
26-0346	S&J SUPPLY ORDER 1/12/26 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	1/12/2026 1/12/2026	0.00	318.63
26-0347	Dionex Parts 01221 - THERMO ELECTRON NORTH AMERICA LLC	Outstanding West Valley Water District	1/12/2026 1/26/2026	0.00	15,522.43
26-0348	Water Treatment Facility Media Replacement 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	1/14/2026 1/28/2026	0.00	563,470.00
26-0349	2024 RIZON E18L-2 Yard Dump Truck Vehicle Purchase 02956 - LOS ANGELES TRUCK CENTERS LLC	Outstanding West Valley Water District	1/14/2026 1/28/2026	0.00	60,803.24
26-0350	Emergency DAF Chain Repair 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	1/14/2026 1/28/2026	0.00	12,120.00
26-0351	Ford Cargo Van for POGA 00139 - FAIRVIEW FORD SALES INC	Outstanding West Valley Water District	1/14/2026 1/28/2026	0.00	52,804.10
26-0352	Emergency Surface Wash Repair Roemer 01249 - WESTECH ENGINEERING INC	Outstanding West Valley Water District	1/14/2026 1/28/2026	0.00	9,228.38
26-0353	Oliver P Roemer – Painting of exterior stucco 02581 - CRAMER PAINTING INC	Outstanding West Valley Water District	1/20/2026 2/3/2026	0.00	11,580.00
26-0354	Spotlights for Production Vehicles 02955 - GREG JOHNSON	Outstanding West Valley Water District	1/20/2026 2/3/2026	0.00	4,283.64
26-0355	December Newsletter 01052 - INFOSEND INC	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	2,864.62
26-0356	Sit stard rissing Desks 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	1/20/2026 2/3/2026	0.00	3,468.78
26-0357	Roemer Chemical Flow Switch 01259 - AMERITROL INC	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	3,594.13

Purchase Order Summary Report

Issued Date Range 01/01/2026 - 01/31/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total	
26-0358	CIP Valve Replacement 00206 - MERLIN JOHNSON CONST INC.	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	26,775.00	
26-0359	12 Inch Singer Valve rebuild 00729 - SOUTHWEST VALVE & EQUIPMENT	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	3,760.49	
26-0360	FBR TOC Repair 02626 - VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	3,727.20	
26-0361	PM for 3 Roemer M5310C TOC Analyzers 02626 - VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	19,689.00	
26-0362	Arsenic Plant Startup Support 02335 - SOUTH COAST AUTOMATION SYSTEMS INC	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	1,680.00	
26-0363	California Water Efficiency Partnership 2026 Dues 02654 - CALIFORNIA WATER EFFICIENCY PARTNERSHIP	Outstanding West Valley Water District	1/21/2026 2/4/2026	0.00	4,059.80	
26-0366	Safety Cones 02507 - JCL TRAFFIC SERVICES	Outstanding West Valley Water District	1/26/2026 2/9/2026	0.00	2,510.58	
26-0367	Efficiency Test for Wells and Booster Station 02856 - NICHOLAS HENSCHEL	Outstanding West Valley Water District	1/26/2026 2/9/2026	0.00	9,050.00	
26-0368	M-4 chemical pump 01288 - BLUE - WHITE INDUSTRIES LTD	Outstanding West Valley Water District	1/26/2026 2/9/2026	0.00	10,150.73	
26-0369	CIP Meter Replacements 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	1/26/2026 2/9/2026	0.00	15,877.37	
26-0370	Emergency Sink Repairs for CS Cafeteria 01429 - BHI PLUMBING, HEATING AND AIR CONDI	Outstanding West Valley Water District	1/27/2026 2/10/2026	0.00	14,573.00	
26-0371	Tile repair in Customer Service Kitchen area 02670 - THOR CONSTRUCTION	Outstanding West Valley Water District	1/27/2026 2/10/2026	0.00	3,355.00	
26-0372	Booster 4-2 ceiling 02464 - HARRIS & RUTH PAINTING CONTRACTING	Outstanding West Valley Water District	1/27/2026 2/10/2026	0.00	4,500.00	
26-0373	Scissor lift for booster 4-2 00777 - SUNBELT RENTALS	Outstanding West Valley Water District	1/28/2026 2/11/2026	0.00	623.36	
Purchase Order Count: (32)					Total Trade Discount: 0.00	Total: 897,392.83



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Fiscal Year 2025-26 Mid-Year Operating & Capital Budgets Review

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6B – Continuously Explore and Implement Cost-Saving Initiatives, Objective 6C – Prioritize Long-Term Financial Stability

MEETING HISTORY:

Finance Committee – 02.09.26

DISCUSSION:

Fiscal Year 2025-26 Mid-Year Operating & Capital Budget adjustments are recommended for changes to reallocate funding for various unbudgeted line items or to reclass funding to provide continued operational activities until the end of Fiscal Year 2025-26 (June 30, 2026). This Mid-Year budget includes funding CIP activities for the Fiscal Year 2025-26. After all proposed adjustments, the Operating Budget reflects a net surplus of \$625,619, while the Capital Budget reflects a net reduction of \$213,621.

The Fiscal Year 2025-26 Mid-Year Budget includes:

- FY 2025-26 Mid-Year Operating Budget Summary Page (Exhibit A)
- FY 2025-26 Mid-Year Operating Departmental Adjustment Summary (Exhibit B)
- FY 2025-26 Mid-Year Operating Budget Detail (Exhibit C)
- FY 2025-26 Mid-Year Revenue Trending (Exhibit D)
- FY 2025-26 Mid-Year Capital Budget (Exhibit E)

FISCAL IMPACT:

The recommended adjustments result in:

- **Operating Budget:** Net surplus of **\$625,619**
- **Capital Budget:** Net reduction of **\$213,621**

REQUESTED ACTION:

Approve the Fiscal Year 2025-26 Mid-Year Operating & Capital Budget adjustments.

Attachments

[Exhibit A - Mid-Year Operating Budget Summary FY25-26.pdf](#)

[Exhibit B - Mid-Year Adjustment Summary FY25-26.pdf](#)

[Exhibit C - Mid-Year Operating Budget Detail FY25-26.pdf](#)

[Exhibit D - Mid-Year Revenue Trending FY25-26.pdf](#)

[Exhibit E - FY25-26 Capital Budget Mid Year Review.pdf](#)

Exhibit A

Mid-Year Budget Summary Fiscal Year 2025-26

	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget
Operating Revenues								
Subtotal: Domestic Water Consumption Sales	17,759,500.00	10,599,704.81	-	10,599,704.81	7,159,795.19	60%	711,119.79	18,470,619.79
Subtotal: Other Water Consumption Sales	905,900.00	500,452.47	-	500,452.47	405,447.53	55%	-	905,900.00
Total Water Consumption Sales	18,665,400.00	11,100,157.28	-	11,100,157.28	7,565,242.72	59%	711,119.79	19,376,519.79
Total Monthly Service Charges	8,950,000.00	4,828,049.22	-	4,828,049.22	4,121,950.78	54%	364,499.03	9,314,499.03
Total Other Operating Revenue	5,106,305.00	3,040,464.46	-	3,040,464.46	2,065,840.54	60%	-	5,106,305.00
Total Operating Revenues	32,721,705.00	18,968,670.96	-	18,968,670.96	13,753,034.04	58%	1,075,618.82	33,797,323.82
Operating Expenses								
Total Expenses: Source of Supply - 5110	2,340,380.00	830,811.75	-	830,811.75	1,509,568.25	35%	(300,000.00)	2,040,380.00
Total Expenses: Production - Pumping - 5210	5,680,050.00	3,094,025.67	113,595.99	3,207,621.66	2,472,428.34	56%	115,000.00	5,795,050.00
Total Expenses: Water Quality Department - 5310	841,900.00	406,654.62	3,058.66	401,700.28	440,199.72	48%	20,000.00	861,900.00
Total Expenses: Water Treatment - Perchlorate - 5320	530,000.00	160,335.49	11,004.86	171,340.35	358,659.65	32%	(24,400.00)	505,600.00
Total Expenses: Water Treatment - FBR/FXB - 5350	2,067,721.00	1,125,264.65	295,865.84	1,421,130.49	646,590.51	69%	45,000.00	2,112,721.00
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,736,685.00	1,328,704.99	109,597.71	1,438,302.70	1,298,382.30	53%	125,000.00	2,861,685.00
Total Expenses: Maintenance - Transmission and Distribution - 5410	3,043,000.00	1,438,814.03	185,103.85	1,623,917.88	1,419,082.12	53%	-	3,043,000.00
Total Expenses: Customer Service - 5510	1,238,300.00	556,997.29	11,500.00	568,497.29	669,802.71	45%	30,000.00	1,268,300.00
Total Expenses: Meter Reading - 5520	1,026,200.00	542,835.53	5,214.59	548,050.12	478,149.88	53%	-	1,026,200.00
Total Expenses: Billing - 5530	677,100.00	355,013.58	75,413.22	430,426.80	246,673.20	64%	62,000.00	739,100.00
Total Expenses: Administration - 5610	2,664,425.00	1,239,200.58	13,580.00	1,213,820.58	1,450,604.42	46%	-	2,664,425.00
Total Expenses: General Operations - 5615	3,234,919.00	2,504,950.58	256,467.81	2,761,418.39	473,500.61	85%	-	3,234,919.00
Total Expenses: Accounting - 5620	1,174,150.00	630,212.25	26,198.75	656,411.00	518,364.00	56%	-	1,174,150.00
Total Expenses: Engineering - 5630	2,786,875.00	1,185,322.77	325,892.20	1,509,729.97	1,277,145.03	54%	60,000.00	2,846,875.00
Total Expenses: Information Technology - 5640	1,890,830.00	801,535.70	17,650.48	819,186.18	1,071,643.82	43%	(132,600.00)	1,758,230.00
Total Expenses: GIS - 5645	291,200.00	136,844.33	-	136,844.33	154,355.67	47%	-	291,200.00
Total Expenses: Board of Directors - 5650	347,000.00	146,444.52	27,950.00	174,394.52	172,605.48	50%	-	347,000.00
Total Expenses: Human Resources/Risk Management - 5660	940,300.00	328,458.73	-	328,458.73	367,441.27	61%	-	940,300.00
Total Expenses: Purchasing - 5680	792,900.00	279,405.26	-	279,405.26	513,494.74	35%	-	792,900.00
Total Expenses: Public Affairs - 5710	1,616,795.00	635,120.87	184,564.95	819,685.82	742,958.28	54%	-	1,616,795.00
Total Expenses: Grants & Rebates - 5720	195,000.00	19,042.81	-	19,042.81	156,800.00	20%	-	195,000.00
Total Operating Expenses	36,115,730.00	17,745,996.00	1,662,658.91	19,360,196.91	16,438,450.00	54%	-	36,115,730.00
Operating Surplus(Deficit) Before Depreciation/Amortization	(3,394,025.00)	1,222,674.96	(1,662,658.91)	(391,525.95)	(2,685,415.96)		1,075,618.82	(2,318,406.18)

Mid-Year Budget Summary Fiscal Year 2025-26

	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget
Non-Operating Revenues								
Subtotal: Property Taxes	4,400,030.00	2,683,777.28	-	2,683,777.28	1,716,252.72	61%	-	4,400,030.00
Subtotal: Grants and Reimbursements	1,520,000.00	48,453.63	-	48,453.63	1,520,000.00	0%	-	1,520,000.00
Subtotal: Interest and Investment Earnings	4,200,000.00	2,113,346.33	-	2,113,346.33	3,055,763.64	27%	-	4,200,000.00
Subtotal: Rental Income - Cellular Antenas	41,000.00	24,312.05	-	24,312.05	16,687.95	59%	-	41,000.00
Subtotal: Other Non-Operating Revenues	3,590,037.00	3,143,855.04	-	3,143,855.04	463,953.38	87%	-	3,590,037.00
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	-	0%	-	-
Total Non-Operating Revenues	13,751,067.00	8,013,744.33	-	8,013,744.33	6,772,657.69	51%	-	13,751,067.00
Non-Operating Expenses								
Subtotal: Other Non-Operating Expenses	-	450,000.00	-	450,000.00	(450,000.00)	0%	450,000.00	450,000.00
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	0%	-	-
Subtotal: Interest Expense - Long-Term Debt	1,234,657.51	709,328.92	-	709,328.92	525,328.59	57%	-	-
Total Non-Operating Expenses	1,234,657.51	1,159,328.92	-	1,159,328.92	75,328.59	94%	450,000.00	450,000.00
Non-Operating Surplus(Deficit)	12,516,409.49	6,854,415.41	-	6,854,415.41	6,697,329.10		(450,000.00)	13,301,067.00
Operating Budget Summary								
Grand Total Revenues	46,472,772	26,982,415	-	26,982,415	20,525,692	56%	1,075,619	47,548,391
Grand Total Expenses	37,350,388	18,905,325	1,662,659	20,519,526	16,513,779	56%	450,000	37,800,388
Debt Service (BLF, HydroPlant, Bond Pmt)	1,142,629	617,220	525,409	1,142,629	-	100%	-	1,142,629
Net Surplus(Deficit)	7,979,755	7,459,870	(2,188,068)	5,320,260	4,011,913	50%	625,619	8,605,374
Debt Service								
Debt Covenance Ratio Calculation:								
Debt Service								
Net Revenue	10,357,042	-	-					10,982,661
Series 2016A Bond Debt Service	1,633,043	-	-					1,633,043
Debt Coverage Ratio (Minimum 1.20)	6.34							6.73

Exhibit B

Fiscal Year 2025-26 Mid-Year Operating Budget - Departmental Adjustment Summary

GL	Operating Revenues	Additions	Reductions
Water Consumption Sales			
100-4000-400-4001	Water Domestic - Tier 1	237,040.00	
100-4000-400-4002	Water Domestic - Tier 2	237,040.00	
100-4000-400-4003	Water Domestic - Tier 3	237,040.00	
	<i>(1) Increase due to rate adjustments starting January 2026.</i>		
100-4010-401-4050	Domestic Water Monthly Service Charge	364,499.00	
	<i>(2) Increase due to rate adjustments starting January 2026.</i>		
Sub-Totals		1,075,619.00	-

GL	Operating Expenses	Additions	Reductions
Source of Supply- 5110			
100-5110-520-5252	Purchased Water / Baseline Feeder SBV		(300,000.00)
	<i>North Well is down for Rehab.</i>		
Production - Pumping - 5210			
100-5210-540-5614	Repair & Maintenance / Structures / Facility	100,000.00	
100-5210-525-5306	Outside Labor / Contractors/Telemetry	15,000.00	
	<i>Repair 6 chlorine pumps, R/R for remote sites, fan for Wells 4 and 5, etc.</i>		
Water Quality - 5310			
100-5310-525-5314	Professional Services / Lab Tests	10,000.00	
100-5310-540-5614	Repair & Maintenance / Structures / Facility	10,000.00	
	<i>(1) New PFAS monitoring order.</i>		
	<i>(2) Vac trailer, repair of meters/BPs</i>		
Water Treatment - Perchlorate- 5320			
100-5320-530-5404	Operating Supplies / Resin Exchange		(24,400.00)
	<i>Replacing Resin Exchange this fiscal year.</i>		
Water Treatment - FBR - 5350			
100-5350-540-5614	Repair & Maintenance / Structures / Facility	45,000.00	
	<i>DAF repairs and replacement and Well 6 motor repairs.</i>		
Water Treatment - Roemer/Arsenic - 5390			
100-5390-525-5340	Professional Services / Other Consultants		(10,000.00)
100-5390-525-5313	Professional Services / Janitorial	10,000.00	
100-5390-540-5600	Other Miscellaneous / District Cost		(10,000.00)
100-5390-525-5314	Professional Services / Lab Tests		(10,000.00)
100-5390-525-5317	Professional Services / Sludge Disposal	45,000.00	
100-5390-540-5614	Repair & Maintenance / Structures / Facility	100,000.00	
	<i>Due to sludge removal and expansion increases.</i>		
Customer Service - 5510			
100-5510-500-5001	Salaries & Wages / Full Time		(21,800.00)
100-5510-525-5340	Professional Services / Other Consultants		(20,000.00)
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	21,800.00	
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	30,000.00	
100-5510-536-5320	Miscellaneous / Bank Card Expense	20,000.00	
	<i>Due to unexpected temp staff cost.</i>		
Billing - 5530			
100-5530-525-5304	Outside Labor / Contractors/Printing	12,000.00	
100-5520-540-5601	Communication Services / Postage & Shipping	50,000.00	
	<i>Increase in printing and postage cost.</i>		

GL	Operating Expenses	Additions	Reductions
Administration- 5610			
100-5610-500-5001	Salaries & Wages / Full Time		(64,000.00)
100-5610-525-5319	Outside Labor/ Contractors	64,000.00	
100-5610-525-5340	Professional Services / Other Consultants		(39,000.00)
100-5610-537-5505	Programs / Regional Programs	39,000.00	
	<i>(1) Unexpected temp staff cost for Board Secretary.</i>		
	<i>(2) Intregated Regional Urban Water MGMT Plan.</i>		
General Operations- 5615			
100-5615-530-5409	Operating Supplies / Stationery & Office		(5,000.00)
100-5615-550-5654	Utility Services / Trash	5,000.00	
100-5615-540-5603	Repair & Maintenance / Communication Equipment		(5,000.00)
100-5615-540-5617	Repair & Maintenance / Vehicle	5,000.00	
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen		(30,000.00)
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp		(30,000.00)
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	60,000.00	
	<i>(1) Increase in trash services</i>		
	<i>(2) Vehicle Repair & Maintenance expenses for heavy trucks are higher than expected.</i>		
Engineering - 5630			
100-5630-515-5200	Expenses / Training		(2,000.00)
100-5630-530-5403	Operating Supplies / Miscellaneous	2,000.00	
100-5630-525-5340	Professional Services / Other Consultants	60,000.00	
	<i>RBGC groundwater MGMT Plan & Cactus Basin Technical Advisory Group support.</i>		
Information Technology - 5640			
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships		(2,600.00)
100-5640-525-5316	Professional Services / Programmer		(150,000.00)
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	20,000.00	
	<i>IT Master Plan will start Fiscal Year 2026-27</i>		
GIS- 5645			
100-5645-515-5200	Expenses / Training		(1,000.00)
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	
	<i>Reallocation of funds.</i>		
Human Resources/ Risk Management - 5660			
100-5660-536-5474	Miscellaneous / Recruitment	15,000.00	
100-5660-525-5340	Professional Services / Other Consultants		(15,000.00)
	<i>Recruitment funds needed for Board Secretary.</i>		
Non-Operating Expenses			
Litigation Loss / Settlements			
100-6800-614-6080	Litigation Loss / Settlements	450,000.00	
	<i>Unbudgeted Settlement Loss</i>		
Sub-Totals		1,189,800.00	(739,800.00)
Operating Revenues		1,075,619.00	
Net Operating & Non-Operating Expenses		450,000.00	
Net Surplus (Deficit)		\$625,619.00	

Exhibit C

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification	
Project #	Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments	Budget		
Operating Revenues										
Water Consumption Sales										
100-4000-400-4001	Water Domestic - Tier 1	5,431,500.00	2,937,652.20	-	2,937,652.20	2,493,847.80	54%	237,039.93	5,668,539.93	Mid-Year Adjustments based on the Rate Study Adopted 12/4/25
100-4000-400-4002	Water Domestic - Tier 2	6,528,000.00	3,963,455.58	-	3,963,455.58	2,564,544.42	61%	237,039.93	6,765,039.93	Mid-Year Adjustments based on the Rate Study Adopted 12/4/25
100-4000-400-4003	Water Domestic - Tier 3	5,800,000.00	3,698,597.03	-	3,698,597.03	2,101,402.97	64%	237,039.93	6,037,039.93	Mid-Year Adjustments based on the Rate Study Adopted 12/4/25
	Subtotal: Domestic Water Consumption Sales	17,759,500.00	10,599,704.81	-	10,599,704.81	7,159,795.19	60%	711,119.79	18,470,619.79	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	400,000.00	228,603.68	-	228,603.68	171,396.32	57%			
100-4000-400-4008	Fire Service Water Sales	320,000.00	139,010.00	-	139,010.00	180,990.00	43%			
100-4000-400-4009	Revenue / Wholesale Water Sales	185,000.00	132,838.79	-	132,838.79	52,161.21	72%			
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	900.00	-	-	-	900.00	0%			
100-4000-400-4012	Chino Basin Water Rights Lease	-	-	-	-	-	0%			
	Subtotal: Other Water Consumption Sales	905,900.00	500,452.47	-	500,452.47	405,447.53	55%	-	905,900.00	
	Total Water Consumption Sales	18,665,400.00	11,100,157.28	-	11,100,157.28	7,565,242.72	59%	711,119.79	19,376,519.79	
Water Service Charges										
100-4010-401-4051	Fire Service Mnthly Service Charge	400,000.00	204,589.12	-	204,589.12	195,410.88	51%			
100-4010-401-4050	Domestic Water Monthly Service Charge	8,400,000.00	4,559,346.62	-	4,559,346.62	3,840,653.38	54%	364,499.03	8,764,499.03	Mid-Year Adjustments based on the Rate Study Adopted 12/4/25
100-4010-401-4052	Hydrant Water Monthly Service Charge	90,000.00	31,408.07	-	31,408.07	58,591.93	35%			
100-4020-405-4054	Back Flow Monthly Service Charge	60,000.00	32,705.41	-	32,705.41	27,294.59	55%			
	Total Monthly Service Charges	8,950,000.00	4,828,049.22	-	4,828,049.22	4,121,950.78	54%	364,499.03	9,314,499.03	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #	Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
	Budget	As of 1/15/26		Encumbrances		Used			
Other operating income									
100-4020-405-4101	Delinquent Charges	645,000.00	474,520.00	-	474,520.00	170,480.00	74%		
100-4020-405-4108	After Hours/Same Day Turn On Charges	6,000.00	3,100.00	-	3,100.00	2,900.00	52%		
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	13,000.00	4,650.00	-	4,650.00	8,350.00	36%		
100-4020-405-4107	Lien Fee	60.00	1,380.00	-	1,380.00	(1,320.00)	2300%		
100-4020-405-4115	Water Service Application Fee	42,000.00	20,464.07	-	20,464.07	21,535.93	49%		
100-4020-405-4110	Fire Flow Testing	10,000.00	3,000.00	-	3,000.00	7,000.00	30%		
100-4020-405-4118	Copies	40.00	-	-	-	40.00	0%		
100-4020-405-4100	Revenue / Cash Variance	-	61.23	-	61.23	(61.23)	0%		
100-4020-405-4113	Plan Check Fees	30,000.00	13,444.00	-	13,444.00	16,556.00	45%		
100-4020-405-4105	Returned Payment Charges	10,000.00	4,475.00	-	4,475.00	5,525.00	45%		
100-4020-405-4111	Inspection Fees	115,000.00	72,046.96	-	72,046.96	42,953.04	63%		
100-4020-405-4112	Revenue / Meter Installation Charge	240,000.00	27,703.83	-	27,703.83	212,296.17	12%		
100-4020-405-4103	Fines For Unauthorized Water Use	6,000.00	15,400.00	-	15,400.00	(9,400.00)	257%		
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	3,141.68	-	3,141.68	1,858.32	63%		
100-4020-405-4116	Revenue / Unclaimed Customer Refund	9,000.00	-	-	-	9,000.00	0%		
100-4020-405-4128	3A1 Pump from City of Rialto	120,000.00	66,719.19	-	66,719.19	53,280.81	56%		
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	550,000.00	116,702.32	-	116,702.32	433,297.68	21%		
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,600,000.00	1,001,912.33	-	1,001,912.33	598,087.67	63%		
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	0%		
100-4020-405-4127	Baseline Feeder Operations	1,250,000.00	948,972.28	-	948,972.28	301,027.72	76%		
100-4020-405-4122	Document Prep Fees	20.00	-	-	-	20.00	0%		
100-4020-405-4120	Administration Fees (Section 2017)	300,000.00	181,486.57	-	181,486.57	118,513.43	60%		
100-4020-405-4123	Revenue Other Activities UUT	5,000.00	899.05	-	899.05	4,100.95	18%		
100-4020-405-4125	Reimbursement From Residents For Damages Done	150,000.00	66,002.36	-	66,002.36	83,997.64	44%		
100-4020-405-4124	Energy Demand Response Programs	-	10,483.59	-	10,483.59	(10,483.59)	0%		
100-4020-405-4126	Conservation Rebate Reimb	-	-	-	-	-	0%		
100-4010-401-4114	Backflow Install Chg	60.00	-	-	-	60.00	0%		
Total Other Operating Revenue		5,106,305.00	3,040,464.46	-	3,040,464.46	2,065,840.54	60%	-	5,106,305.00
Total Operating Revenues		32,721,705.00	18,968,670.96	-	18,968,670.96	13,753,034.04	58%	1,075,618.82	33,797,323.82

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used			
Operating Expenses										
Source of Supply - 5110										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre/ft.		1,176,000.00	339,813.82		339,813.82			(300,000.00)	
	Standby water source for warmer months.		10,000.00							
100-5110-520-5252	Purchased Water / Baseline Feeder SBV		1,186,000.00	339,813.82	-	339,813.82	846,186.18	29%	(300,000.00)	886,000.00
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery.		566,100.00	347,484.76		347,484.76				
	State Project Water Recharge - Bunker Hill Obligation		148,000.00	30,949.75		30,949.75				
100-5110-520-5253	Purchased Water / State Project Water		714,100.00	378,434.51	-	378,434.51	335,665.49	53%	-	714,100.00
	Purchase of Lytle Creek Water Rights from San Bernardino.		201,280.00	32,301.93		32,301.93				
100-5110-520-5250	Purchased Water / City of San Bernardino		201,280.00	32,301.93	-	32,301.93	168,978.07	16%	-	201,280.00
	Stock Water Assessment		25,000.00	17,702.00		17,702.00				
100-5110-520-5251	Purchased Water / Fontana Union		25,000.00	17,702.00	-	17,702.00	7,298.00	71%	-	25,000.00
	IEUA Service charges		88,000.00	37,609.01		37,609.01				
	Purchase IEUA water		100,000.00							
100-5110-520-5255	Purchased Water / IEUA		188,000.00	37,609.01	-	37,609.01	150,390.99	20%	-	188,000.00
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs		-							
100-5110-520-5256	Purchased Water / SBBA Agreement		-	-	-	-	-	0%	-	-
	Watermaster costs to maintain rights in the Chino Basin.		26,000.00	24,950.48						
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs		26,000.00	24,950.48	-	24,950.48	1,049.52	96%	-	26,000.00
	Subtotal: Non Payroll and Benefits Expenses		2,340,380.00	830,811.75	-	830,811.75	1,509,568.25	35%	(300,000.00)	2,040,380.00
	Total Expenses: Source of Supply - 5110		2,340,380.00	830,811.75	-	830,811.75	1,509,568.25	35%	(300,000.00)	2,040,380.00

Justification

North Well is down for Rehab

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
Production - Pumping - 5210									
100-5210-500-5001	Salaries & Wages / Full Time	1,187,300.00	551,980.93	-	551,980.93	635,319.07	46%		
100-5210-500-5003	Salaries & Wages / Overtime	45,000.00	26,758.02	-	26,758.02	18,241.98	59%		
100-5210-500-5004	Salaries & Wages / On Call	20,000.00	13,089.58	-	13,089.58	6,910.42	65%		
	Subtotal: Payroll Expenses	1,252,300.00	591,828.53	-	591,828.53	660,471.47	47%	-	1,252,300.00
100-5210-510-5101	Benefits / FICA	69,600.00	30,405.23	-	30,405.23	39,194.77	44%		
100-5210-510-5102	Benefits / Medicare	17,600.00	8,689.10	-	8,689.10	8,910.90	49%		
100-5210-510-5123	Benefits / Disability Insurance	16,000.00	3,399.02	-	3,399.02	12,600.98	21%		
100-5210-510-5125	Benefits / Life Insurance	5,600.00	1,600.12	-	1,600.12	3,999.88	29%		
100-5210-510-5121	Benefits / Dental	12,300.00	5,762.26	-	5,762.26	6,537.74	47%		
100-5210-510-5120	Benefits / Hosp / Med Insurance	200,100.00	87,237.24	-	87,237.24	112,862.76	44%		
100-5210-510-5122	Benefits / Vision Care Insurance	2,300.00	914.70	-	914.70	1,385.30	40%		
100-5210-510-5124	Benefits / EAP	400.00	118.66	-	118.66	281.34	30%		
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	7,788.32	-	7,788.32	9,811.68	44%		
100-5210-510-5105	Expenses / PERS-Pension Classic	121,200.00	47,779.10	-	47,779.10	73,420.90	39%		
100-5210-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	14,200.00	6,787.07	-	6,787.07	7,412.93	48%		
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	67,800.00	26,579.05	-	26,579.05	41,220.95	39%		
100-5210-510-5103	Expenses / Workers Comp Ins	63,400.00	24,157.27	-	24,157.27	39,242.73	38%		
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
	Subtotal: Benefits Expenses	608,100.00	251,217.14	-	251,217.14	356,882.86	41%	-	608,100.00
	Subtotal: Payroll and Benefits Expenses	1,860,400.00	843,045.67	-	843,045.67	1,017,354.33	45%	-	1,860,400.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
	Treatment and Distribution training, certification and renewal for 8 employees.	4,000.00	1,364.99		1,364.99				
100-5210-515-5200	Expenses / Training	4,000.00	1,364.99	-	1,364.99	2,635.01	34%	-	4,000.00
	Uniforms and safety boots for 8 employees.	4,000.00	2,014.39		2,014.39				
100-5210-536-5475	Operating Supplies / Uniforms	4,000.00	2,014.39	-	2,014.39	1,985.61	50%	-	4,000.00
	Conference Expenses	1,500.00							
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	1,500.00	0%	-	1,500.00
	Well and booster pump flow meter testing	15,000.00							
100-5210-525-5321	Meter Testing	15,000.00	-	-	-	15,000.00	0%	-	15,000.00
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	P17080	4,500.00	2,621.00		2,621.00			
100-5210-525-5301	Professional Services / Lab Tests	4,500.00	2,621.00	-	2,621.00	1,879.00	58%	-	4,500.00
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	P17080 P17010	100,000.00	57,675.01	42,324.99	100,000.00			
100-5210-530-5401	Operating Supplies / Chemicals	100,000.00	57,675.01	42,324.99	100,000.00	-	100%	-	100,000.00
	Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells	30,000.00	14,885.51		14,885.51				
	Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	35,000.00	-		-				
	Electrical and instrumentation repairs.	25,000.00	39,727.46		39,727.46				
	Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc.	295,000.00	259,406.33	70,000.00	329,406.33			100,000.00	
100-5210-540-5614	Repair & Maintenance / Structures / Facility	385,000.00	314,019.30	70,000.00	384,019.30	980.70	100%	100,000.00	485,000.00
	Tesco - Supervisory Control and Data Acquisition (SCADA) support. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.	5,000.00	7,510.94	1,271.00	8,781.91			15,000.00	
100-5210-525-5306	Outside Labor / Contractors/Telemetry	5,000.00	7,510.94	1,271.00	8,781.94	(3,781.94)	176%	15,000.00	20,000.00
	Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	3,300,000.00	1,865,774.37		1,865,774.37				
100-5210-550-5652	Utility Services / Electric	3,300,000.00	1,865,774.37	-	1,865,774.37	1,434,225.63	57%	-	3,300,000.00
	City water service at East Complex.	650.00	-		-				
100-5210-550-5655	Utility Services / Water	650.00	-	-	-	650.00	0%	-	650.00
Subtotal: Non Payroll and Benefits Expenses		3,819,650.00	2,250,980.00	113,595.99	2,364,575.99	1,455,074.01	62%	115,000.00	3,934,650.00
Total Expenses: Production - Pumping - 5210		5,680,050.00	3,094,025.67	113,595.99	3,207,621.66	2,472,428.34	56%	115,000.00	5,795,050.00

Repair 6 chlorine pumps, r/r for remote sites, fan for Wells 4 and 5, etc.

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #	Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments	Budget	
Water Quality Department - 5310									
100-5310-500-5001	Salaries & Wages / Full Time	420,900.00	210,253.43	-	210,253.43	210,646.57	50%		
100-5310-500-5003	Salaries & Wages / Overtime	17,000.00	11,446.61	-	11,446.61	5,553.39	67%		
100-5310-500-5004	Salaries & Wages / On Call	5,000.00	5,319.53	-	5,319.53	(319.53)	106%		
100-5310-500-5021	Salaries & Wages / Class A Drivers License	400.00	-	-	-	400.00	0%		
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	650.00	-	650.00	650.00	50%		
	Subtotal: Payroll Expenses	444,600.00	227,669.57	-	227,669.57	216,930.43	51%	-	444,600.00
100-5310-510-5101	Benefits / FICA	26,900.00	14,378.01	-	14,378.01	12,521.99	53%		
100-5310-510-5102	Benefits / Medicare	6,300.00	3,131.73	-	3,131.73	3,168.27	50%		
100-5310-510-5123	Benefits / Disability Insurance	5,700.00	1,624.22	-	1,624.22	4,075.78	28%		
100-5310-510-5125	Benefits / Life Insurance	2,700.00	820.31	-	820.31	1,879.69	30%		
100-5310-510-5121	Benefits / Dental	6,500.00	3,221.23	-	3,221.23	3,278.77	50%		
100-5310-510-5120	Benefits / Hosp / Med Insurance	99,800.00	46,601.16	-	46,601.16	53,198.84	47%		
100-5310-510-5122	Benefits / Vision Care Insurance	1,000.00	470.96	-	470.96	529.04	47%		
100-5310-510-5124	Benefits / EAP	200.00	59.41	-	59.41	140.59	30%		
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,246.63	-	3,246.63	4,553.37	42%		
100-5310-510-5105	Expenses / PERS-Pension Classic	12,900.00	6,173.66	-	6,173.66	6,726.34	48%		
100-5310-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	25,000.00	11,806.76	-	11,806.76	13,193.24	47%		
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,200.00	3,434.51	-	3,434.51	3,765.49	48%		
100-5310-510-5103	Expenses / Workers Comp Ins	24,800.00	11,213.71	-	11,213.71	13,586.29	45%		
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
	Subtotal: Benefits Expenses	226,800.00	106,182.30	-	106,182.30	120,617.70	47%	-	226,800.00
	Subtotal: Payroll and Benefits Expenses	671,400.00	333,851.87	-	333,851.87	337,548.13	50%	-	671,400.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
	Department Training for staff of 4	4,000.00	939.99		939.99				
100-5310-515-5200	Expenses / Training	4,000.00	939.99	-	939.99	3,060.01	23%	-	4,000.00
	Uniforms and safety boots for 4 employees	4,000.00	1,474.96		1,474.96				
100-5310-536-5475	Operating Supplies / Uniforms	4,000.00	1,474.96	-	1,474.96	2,525.04	37%	-	4,000.00
	Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.	50,000.00	27,349.74		19,336.74				
	Routine lab cost for distribution sampling. Misc. Sampling	20,000.00	7,249.50		7,249.50			10,000.00	
100-5310-525-5314	Professional Services / Lab Tests	70,000.00	34,599.24	-	26,586.24	43,413.76	38%	10,000.00	80,000.00
	Lead service line outreach and required Tri-annual testing.	10,000.00		1,070.47	1,070.47				
100-5310-525-5319	Outside Labor / Contractors	10,000.00	-	1,070.47	1,070.47	8,929.53	11%	-	10,000.00
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.	5,000.00	527.17		527.17				
100-5310-530-5401	Operating Supplies / Chemicals	5,000.00	527.17	-	527.17	4,472.83	11%	-	5,000.00
	Special labels and supplies for sampling	6,000.00	1,170.48		1,170.48				
100-5310-530-5407	Operating Supplies / Shop	6,000.00	1,170.48	-	1,170.48	4,829.52	20%	-	6,000.00
	Repair or replace sample stations.	10,000.00							
	Calibration of hydrant meters. Calibration of backflows.	20,000.00	18,400.49	1,988.19	20,388.68			10,000.00	
100-5310-540-5614	Repair & Maintenance / Structures / Facility	30,000.00	18,400.49	1,988.19	20,388.68	9,611.32	68%	10,000.00	40,000.00
	Replace stolen hydrant meters, replacement of damaged hydrants	40,000.00	15,690.42	-	15,690.42				
100-5310-540-5602	Repair & Maintenance / Equipment	40,000.00	15,690.42	-	15,690.42	24,309.58	39%	-	40,000.00
	Travel and meal training expenses	1,500.00	-	-	-				
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	1,500.00	0%	-	1,500.00
Subtotal: Non Payroll and Benefits Expenses		170,500.00	72,802.75	3,058.66	67,848.41	102,651.59	40%	20,000.00	190,500.00
Total Expenses: Water Quality Department - 5310		841,900.00	406,654.62	3,058.66	401,700.28	440,199.72	48%	20,000.00	861,900.00

Justification

New PFAS Montiroing order

Vac. Trailer, repair of meters/BPs

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended		
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used			
Water Treatment - Perchlorate - 5320										
	PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations	P17020	200,000.00	149,934.85		149,934.85				
100-5320-550-5652	Utility Services / Electric		200,000.00	149,934.85	-	149,934.85	50,065.15	75%	-	200,000.00
	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17020	20,000.00	6,905.50		6,905.50				
100-5320-525-5314	Professional Services / Lab Tests		20,000.00	6,905.50	-	6,905.50	13,094.50	35%	-	20,000.00
	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine.	P17020	10,000.00	3,495.14	6,504.86	10,000.00				
100-5320-530-5401	Operating Supplies / Chemicals		10,000.00	3,495.14	6,504.86	10,000.00	-	100%	-	10,000.00
	Resin exchange		275,000.00		4,500.00	4,500.00			(24,400.00)	
100-5320-530-5404	Operating Supplies / Resin Exchange		275,000.00	-	4,500.00	4,500.00	270,500.00	2%	(24,400.00)	250,600.00
	Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.	P17020	25,000.00							
100-5320-540-5614	Repair & Maintenance / Structures / Facility		25,000.00	-	-	-	25,000.00	0%	-	25,000.00
	Subtotal: Non Payroll and Benefits Expenses		530,000.00	160,335.49	11,004.86	171,340.35	358,659.65	32%	(24,400.00)	505,600.00
	Total Expenses: Water Treatment - Perchlorate- 5320		530,000.00	160,335.49	11,004.86	171,340.35	358,659.65	32%	(24,400.00)	505,600.00

Justification

Plan to replace this year.

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
Water Treatment - FBR - 5350									
100-5350-500-5001	Salaries & Wages / Full Time	445,700.00	264,459.39	-	264,459.39	181,240.61	59%		
100-5350-500-5003	Salaries & Wages / Overtime	26,000.00	14,724.12	-	14,724.12	11,275.88	57%		
100-5350-500-5004	Salaries & Wages / On Call	27,000.00	16,482.67	-	16,482.67	10,517.33	61%		
100-5350-500-5021	Salaries & Wages / Class A Drivers License	700.00	325.00	-	325.00	375.00	46%		
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	500.00	-	-	-	500.00	0%		
	Subtotal: Payroll Expenses	499,900.00	295,991.18	-	295,991.18	203,908.82	59%	-	499,900.00
100-5350-510-5101	Benefits / FICA	27,800.00	17,638.57	-	17,638.57	10,161.43	63%		
100-5350-510-5102	Benefits / Medicare	6,600.00	4,480.60	-	4,480.60	2,119.40	68%		
100-5350-510-5123	Benefits / Disability Insurance	5,300.00	1,725.28	-	1,725.28	3,574.72	33%		
100-5350-510-5125	Benefits / Life Insurance	1,300.00	782.13	-	782.13	517.87	60%		
100-5350-510-5121	Benefits / Dental	6,200.00	3,548.29	-	3,548.29	2,651.71	57%		
100-5350-510-5120	Benefits / Hosp / Med Insurance	96,000.00	56,671.86	-	56,671.86	39,328.14	59%		
100-5350-510-5122	Benefits / Vision Care Insurance	800.00	448.48	-	448.48	351.52	56%		
100-5350-510-5124	Benefits / EAP	100.00	56.59	-	56.59	43.41	57%		
100-5350-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,909.56	-	2,909.56	2,990.44	49%		
100-5350-510-5105	Expenses / PERS-Pension Classic	38,600.00	25,637.38	-	25,637.38	12,962.62	66%		
100-5350-510-5106	PERS-Pension / Employer PEPR-2nd Tier	9,100.00	4,079.49	-	4,079.49	5,020.51	45%		
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,600.00	14,261.97	-	14,261.97	7,338.03	66%		
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5350-510-5103	Expenses / Workers Comp Ins	25,100.00	14,043.29	-	14,043.29	11,056.71	56%		
	Subtotal: Benefits Expenses	244,400.00	146,283.49	-	146,283.49	98,116.51	60%	-	244,400.00
	Subtotal: Payroll and Benefits Expenses	744,300.00	442,274.67	-	442,274.67	302,025.33	59%	-	744,300.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Treatment and Distribution Cert./Renewal. Training for staff of 4	P17050	1,700.00	454.99		454.99			
100-5350-515-5200	Expenses / Training	1,700.00	454.99	-	454.99	1,245.01	27%	-	1,700.00
	FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.	P17050	71,000.00	42,698.74	40,461.87	83,160.61			
	FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.	P17050	26,000.00						
	Annual water quality monitoring to comply with Geo Logic requirements.		15,000.00						
100-5350-525-5340	Professional Services / Other Consultants	112,000.00	42,698.74	40,461.87	83,160.61	28,839.39	74%	-	112,000.00
	FBR treatment plant components - valves, flow meters, actuators, unexpected parts.	P17050							
	Uniforms and boots for 4 employees.		3,500.00	1,469.20		1,469.20			
100-5350-536-5475	Operating Supplies / Uniforms	3,500.00	1,469.20	-	1,469.20	2,030.80	42%	-	3,500.00
	Electricity costs for FBR plant operations.	P17050	250,000.00	157,200.19		157,200.19			
	Electricity costs for Well 6 & 11 operations.	P17051	300,000.00	161,453.57		161,453.57			
100-5350-550-5652	Utility Services / Electric	550,000.00	318,653.76	-	318,653.76	231,346.24	58%	-	550,000.00
	FXB SCADA integration and FBR/FXB Phone		-						
	FBR District Only Cost	P17050	-						
100-5350-525-5315	Professional Services/ Misc Studies	-	-	-	-	-	0%	-	-
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR	P17050	55,000.00	29,129.50	2,750.00	31,879.50			
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11	P17051	20,000.00	9,660.00		9,660.00			
100-5350-525-5314	Professional Services / Lab Tests	75,000.00	38,789.50	2,750.00	41,539.50	33,460.50	55%	-	75,000.00
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	P17050	30,000.00		30,000.00	30,000.00			
	FBR: Acetic Acid is delivered monthly	P17050	230,000.00	110,559.05	129,440.95	240,000.00			
	FBR Polymer cationic deliveries for DAF. 12 drums a year.	P17050	35,000.00	10,137.13	17,199.04	27,336.17			
	FBR: Chlorine.	P17050	25,000.00	12,316.76	12,683.24	25,000.00			
	FBR: Phosphoric Acid is delivered monthly.	P17050	35,000.00	10,124.19	24,875.81	35,000.00			
	Reagents countertop testing	P17050	2,000.00			-			
100-5350-530-5401	Operating Supplies / Chemicals	357,000.00	143,137.13	214,199.04	357,336.17	(336.17)	100%	-	357,000.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget
	Replace GAC media in FBR aeration scrubber system, twice/year.	P17050								
	Cactus Basin No. 2 & Hidden Valley Maintenance	P17050	45,000.00			-				
	GAC Media for the FBR reactors and/or scrubbers.	P17050	30,000.00	14,743.88	599.62	15,343.50				
	IX media for perchlorate removal - Well IX	P17050				-				
	Repair and replacement of pumps and motors.	P17050	100,000.00	95,246.86	37,855.31	133,102.17			45,000.00	
100-5350-540-5614	Repair & Maintenance / Structures / Facility		175,000.00	109,990.74	38,454.93	148,445.67	26,554.33	85%	45,000.00	220,000.00
	Chlorination equipment for FBR	P17050								
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment		-	-	-	-	-	0%	-	-
	Vector control for Cactus Basin No. 2	P17050	5,000.00	14,912.77		14,912.77				
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.	P17050	12,000.00	12,883.15		12,883.15				
	Rialto Discharge Fees	P17050	30,000.00							
100-5350-536-5473	Miscellaneous / Permits & Fees		47,000.00	27,795.92	-	27,795.92	19,204.08	59%	-	47,000.00
	Travel and meal training expenses		2,221.00			-				
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging		2,221.00	-	-	-	2,221.00	0%	-	
	Subtotal: Non Payroll and Benefits Expenses		1,323,421.00	682,989.98	295,865.84	978,855.82	344,565.18	74%	45,000.00	1,368,421.00
	Total Expenses: Water Treatment - FBR/FXB - 5350		2,067,721.00	1,125,264.65	295,865.84	1,421,130.49	646,590.51	69%	45,000.00	2,112,721.00

Justification

DAF repairs and replacement and Well 6 motor repairs.

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
Water Treatment - Roemer/Arsenic - 5390									
100-5390-500-5001	Salaries & Wages / Full Time	535,000.00	198,343.42	-	198,343.42	336,656.58	37%		
100-5390-500-5003	Salaries & Wages / Overtime	47,000.00	23,946.98	-	23,946.98	23,053.02	51%		
100-5390-500-5004	Salaries & Wages / On Call	30,000.00	14,591.65	-	14,591.65	15,408.35	49%		
100-5390-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	0%		
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	650.00	-	650.00	650.00	50%		
	Subtotal: Payroll Expenses	613,300.00	237,532.05	-	237,532.05	375,767.95	39%	-	613,300.00
100-5390-510-5101	Benefits / FICA	34,200.00	15,191.67	-	15,191.67	19,008.33	44%		
100-5390-510-5102	Benefits / Medicare	8,000.00	3,567.43	-	3,567.43	4,432.57	45%		
100-5390-510-5123	Benefits / Disability Insurance	7,200.00	1,342.61	-	1,342.61	5,857.39	19%		
100-5390-510-5125	Benefits / Life Insurance	2,500.00	609.24	-	609.24	1,890.76	24%		
100-5390-510-5121	Benefits / Dental	6,100.00	2,905.32	-	2,905.32	3,194.68	48%		
100-5390-510-5120	Benefits / Hosp / Med Insurance	116,100.00	45,617.94	-	45,617.94	70,482.06	39%		
100-5390-510-5122	Benefits / Vision Care Insurance	1,000.00	373.81	-	373.81	626.19	37%		
100-5390-510-5124	Benefits / EAP	200.00	47.14	-	47.14	152.86	24%		
100-5390-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,927.37	-	2,927.37	4,872.63	38%		
100-5390-510-5105	Expenses / PERS-Pension Classic	64,600.00	23,514.60	-	23,514.60	41,085.40	36%		
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	36,100.00	13,080.69	-	13,080.69	23,019.31	36%		
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5390-510-5103	Expenses / Workers Comp Ins	30,600.00	11,223.76	-	11,223.76	19,376.24	37%		
	Subtotal: Benefits Expenses	314,400.00	120,748.57	-	120,748.57	193,651.43	38%	-	314,400.00
	Subtotal: Payroll and Benefits Expenses	927,700.00	358,280.62	-	358,280.62	569,419.38	39%	-	927,700.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended		
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used			
	Treatment and Distribution Cert./Renewal. Training for staff of 4	P17060	1,650.00	-	-	-				
100-5390-515-5200	Expenses / Training		1,650.00	-	-	-	1,650.00	0%	-	1,650.00
	Trident filter SCADA configation, equipment installation, etc.	P17060	26,250.00	10,820.69		10,820.69				
	PM contract for Total Organic Carbon and HACH analyzers.	P17060	30,000.00	39,204.00		39,204.00				
	PM for Q air for compressors and blowers.	P17060	26,250.00	9,556.12		9,556.12		(10,000.00)		
100-5390-525-5340	Professional Services / Other Consultants		82,500.00	59,580.81	-	59,580.81	22,919.19	72%	(10,000.00)	72,500.00
	Filter survey for 2 Trident filters.	P17060	8,200.00	8,120.57		8,120.57				
100-5390-525-5315	Professional Services / Misc Studies		8,200.00	8,120.57	-	8,120.57	79.43	99%	-	8,200.00
	Uniforms and safety boots for 4 employees		2,500.00	1,583.54		1,583.54				
100-5390-536-5475	Operating Supplies / Uniforms		2,500.00	1,583.54	-	1,583.54	916.46	63%	-	2,500.00
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	P17060 P17070	900,000.00	391,004.09		391,004.09				
100-5390-550-5652	Utility Services / Electric		900,000.00	391,004.09	-	391,004.09	508,995.91	43%	-	900,000.00
	Trash services.	P17060	3,200.00	1,491.39		1,491.39				
100-5390-550-5654	Utility Services / Trash		3,200.00	1,491.39	-	1,491.39	1,708.61	47%	-	3,200.00
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	P17060	400.00	95.05		95.05				
100-5390-550-5653	Utility Services / Gas		400.00	95.05	-	95.05	304.95	24%	-	400.00
	Janitorial Services at Roemer Plant	P17060	12,000.00	4,852.61	9,078.00	13,930.61			10,000.00	
100-5390-525-5313	Professional Services / Janitorial		12,000.00	4,852.61	9,078.00	13,930.61	(1,930.61)	116%	10,000.00	22,000.00
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	P17060	3,500.00	1,917.08		1,917.08				
100-5390-550-5650	Communication Services / Telephone		3,500.00	1,917.08	-	1,917.08	1,582.92	55%	-	3,500.00
	Hydroelectric Plant Operations and Maintenance Cost.	P17060	15,000.00							
	Misc District Cost repair and replacement	P17060	15,000.00					(10,000.00)		
100-5390-540-5600	Other Miscellaneous / District Cost		30,000.00	-	-	-	30,000.00	0%	(10,000.00)	20,000.00
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17060	35,000.00	6,124.00		6,124.00			(10,000.00)	
	Roemer Phase 2 & 3	P17061	10,000.00	8,751.50		8,751.50				
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17070	15,000.00	1,283.00		1,283.00				
100-5390-525-5314	Professional Services / Lab Tests		60,000.00	16,158.50	-	16,158.50	43,841.50	27%	(10,000.00)	50,000.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used		
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	P17060	38,600.00	20,944.58	1,313.64	22,258.22		45,000.00	
	ARSENIC removal	P17070	-						
100-5390-525-5317	Professional Services / Sludge Disposal	38,600.00	20,944.58	1,313.64	22,258.22	16,341.78	58%	45,000.00	83,600.00
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -	P17060	130,959.00	83,748.02	53,251.98	137,000.00			
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.	P17060	143,065.00	120,094.15	21,204.09	141,298.24			
	Reagents countertop testing	P17060	6,000.00	1,725.76		1,725.76			
	Arsenic Plant: Ferric Chemical	P17070	24,750.00		24,750.00	24,750.00			
100-5390-530-5401	Operating Supplies / Chemicals	304,774.00	205,567.93	99,206.07	304,774.00	-	100%	-	304,774.00
100-5390-530-5400	Operating Supplies / Carbon Exchange	-	-	-	-	-	0%	-	-
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility	P17060	360,400.00	259,108.22		259,108.22		100,000.00	
100-5390-540-5614	Repair & Maintenance / Structures / Facility	360,400.00	259,108.22	-	259,108.22	101,291.78	72%	100,000.00	460,400.00
	Repair or replace chlorine pumps and parts.		-						
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	0%	-	-
	Travel and meal training expenses		1,261.00						
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	1,261.00	-	-	-	1,261.00	0%	-	1,261.00
	Subtotal: Non Payroll and Benefits Expenses	1,808,985.00	970,424.37	109,597.71	1,080,022.08	728,962.92	60%	125,000.00	1,933,985.00
	Roemer/Arsenic - 5390	2,736,685.00	1,328,704.99	109,597.71	1,438,302.70	1,298,382.30	53%	125,000.00	2,861,685.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances		Used			
Maintenance - Transmission and Distribution - 5410										
100-5410-500-5001	Salaries & Wages / Full Time	1,151,700.00	539,276.18	-	539,276.18	612,423.82	47%			
100-5410-500-5002	Salaries & Wages / Part Time Or Temporary	80,000.00	24,681.19	-	24,681.19	55,318.81	31%			
100-5410-500-5003	Salaries & Wages / Overtime	60,000.00	29,557.61	-	29,557.61	30,442.39	49%			
100-5410-500-5004	Salaries & Wages / On Call	15,000.00	15,332.93	-	15,332.93	(332.93)	102%			
100-5410-500-5021	Salaries & Wages / Class A Drivers License	3,300.00	2,325.00	-	2,325.00	975.00	70%			
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	3,300.00	1,525.00	-	1,525.00	1,775.00	46%			
	Subtotal: Payroll Expenses	1,313,300.00	612,697.91	-	612,697.91	700,602.09	47%	-	1,313,300.00	
100-5410-510-5101	Benefits / FICA	82,100.00	38,275.27	-	38,275.27	43,824.73	47%			
100-5410-510-5102	Benefits / Medicare	19,200.00	8,951.60	-	8,951.60	10,248.40	47%			
100-5410-510-5123	Benefits / Disability Insurance	17,200.00	4,255.79	-	4,255.79	12,944.21	25%			
100-5410-510-5125	Benefits / Life Insurance	7,200.00	2,162.46	-	2,162.46	5,037.54	30%			
100-5410-510-5121	Benefits / Dental	15,700.00	6,922.73	-	6,922.73	8,777.27	44%			
100-5410-510-5120	Benefits / Hosp / Med Insurance	259,700.00	111,756.07	-	111,756.07	147,943.93	43%			
100-5410-510-5122	Benefits / Vision Care Insurance	3,000.00	1,275.72	-	1,275.72	1,724.28	43%			
100-5410-510-5124	Benefits / EAP	500.00	170.74	-	170.74	329.26	34%			
100-5410-510-5100	Benefits / Deferred Comp-ER Match	23,400.00	6,989.76	-	6,989.76	16,410.24	30%			
100-5410-510-5105	Expenses / PERS-Pension Classic	19,100.00	8,576.87	-	8,576.87	10,523.13	45%			
100-5410-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	79,000.00	35,958.40	-	35,958.40	43,041.60	46%			
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,700.00	4,769.81	-	4,769.81	5,930.19	45%			
100-5410-510-5103	Expenses / Workers Comp Ins	76,700.00	29,881.59	-	29,881.59	46,818.41	39%			
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%			
	Subtotal: Benefits Expenses	613,500.00	259,946.81	-	259,946.81	353,553.19	42%	-	613,500.00	
	Subtotal: Payroll and Benefits Expenses	1,926,800.00	872,644.72	-	872,644.72	1,054,155.28	45%	-	1,926,800.00	
	Required treatment/distribution certification and renewal. Certification for Class A preparing for new regulations. AWWA courses required by State Board.	10,000.00	3,303.97		3,303.97					
100-5410-515-5200	Expenses / Training	10,000.00	3,303.97	-	3,303.97	6,696.03	33%			10,000.00
	Uniforms. This is the calculation for 12 staff members. There are new employees.	9,200.00	5,186.68		5,186.68					
100-5410-536-5475	Operating Supplies / Uniforms	9,200.00	5,186.68	-	5,186.68	4,013.32	56%			9,200.00
	Travel and meal training expenses	3,000.00	620.09		620.09					
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	3,000.00	620.09	-	620.09	2,379.91	21%			3,000.00
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.	600,000.00	353,648.48	-	353,648.48					
100-5410-540-5605	Repair & Maintenance / Domestic Mains	600,000.00	353,648.48	-	353,648.48	246,351.52	59%			600,000.00
	Repair or replace damaged or hit hydrants.	120,000.00	52,213.73		52,213.73					
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	120,000.00	52,213.73	-	52,213.73	67,786.27	44%			120,000.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.	20,000.00	11,259.76	1,112.36	12,372.12				
100-5410-530-5408	Operating Supplies / Shop Supplies	20,000.00	11,259.76	1,112.36	12,372.12	7,627.88	62%		20,000.00
	Annual Repair/Replace - District Facilities. Building and grounds repairs,	8,000.00	6,641.41		6,641.41				
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	8,000.00	6,641.41	-	6,641.41	1,358.59	83%		8,000.00
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.	300,000.00	118,519.09	181,480.91	300,000.00				
100-5410-540-5612	Repair & Maintenance / Street Patching	300,000.00	118,519.09	181,480.91	300,000.00	-	100%		300,000.00
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.	20,000.00	7,266.07		7,266.07				
100-5410-540-5615	Repair & Maintenance / Tools	20,000.00	7,266.07	-	7,266.07	12,733.93	36%		20,000.00
	Personal Protective Equipment (PPE) and safety equipment for all District staff. Equipment	16,000.00	3,609.18	2,510.58	6,119.76				
100-5410-528-5381	Rentals / Equipment	16,000.00	3,609.18	2,510.58	6,119.76	9,880.24	38%		16,000.00
	Fees for DigAlert underground-utility locating.	10,000.00	3,900.85		3,900.85				
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	10,000.00	3,900.85	-	3,900.85	6,099.15	39%		10,000.00
	Fees for DigAlert underground-utility locating.	-	-		-				
Subtotal: Non Payroll and Benefits Expenses		1,116,200.00	566,169.31	185,103.85	751,273.16	364,926.84	67%	-	1,116,200.00
Total Expenses: Maintenance - Transmission and Distribution - 5410		3,043,000.00	1,438,814.03	185,103.85	1,623,917.88	1,419,082.12	53%	-	3,043,000.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances		Used			
Customer Service - 5510										
100-5510-500-5001	Salaries & Wages / Full Time	684,300.00	288,040.11	-	288,040.11	396,259.89	42%	(21,800.00)	662,500.00	
100-5510-500-5003	Salaries & Wages / Overtime	9,000.00	3,836.57	-	3,836.57	5,163.43	43%			
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%			
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,250.00	-	1,250.00	1,350.00	48%			
	Subtotal: Payroll Expenses	695,900.00	293,126.68	-	293,126.68	402,773.32	42%	(21,800.00)	674,100.00	
100-5510-510-5101	Benefits / FICA	44,500.00	18,330.62	-	18,330.62	26,169.38	41%			
100-5510-510-5102	Benefits / Medicare	10,400.00	4,286.97	-	4,286.97	6,113.03	41%			
100-5510-510-5123	Benefits / Disability Insurance	10,400.00	2,595.47	-	2,595.47	7,804.53	25%			
100-5510-510-5125	Benefits / Life Insurance	6,300.00	1,417.03	-	1,417.03	4,882.97	22%			
100-5510-510-5121	Benefits / Dental	13,200.00	4,489.92	-	4,489.92	8,710.08	34%			
100-5510-510-5120	Benefits / Hosp / Med Insurance	220,600.00	72,805.79	-	72,805.79	147,794.21	33%			
100-5510-510-5122	Benefits / Vision Care Insurance	2,300.00	839.12	-	839.12	1,460.88	36%			
100-5510-510-5124	Benefits / EAP	400.00	111.60	-	111.60	288.40	28%			
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	3,700.00	-	3,700.00	13,900.00	21%			
100-5510-510-5105	Expenses / PERS-Pension Classic	18,200.00	5,442.22	-	5,442.22	12,757.78	30%			
100-5510-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	42,900.00	17,333.18	-	17,333.18	25,566.82	40%			
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,200.00	3,027.15	-	3,027.15	7,172.85	30%			
100-5510-510-5103	Expenses / Workers Comp Ins	4,600.00	2,700.15	-	2,700.15	1,899.85	59%			
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%			
	Subtotal: Benefits Expenses	401,600.00	137,079.22	-	137,079.22	264,520.78	34%	-	401,600.00	
	Subtotal: Payroll and Benefits Expenses	1,097,500.00	430,205.90	-	430,205.90	667,294.10	39%	(21,800.00)	1,075,700.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training	15,000.00		10,000.00	10,000.00				
100-5510-515-5200	Expenses / Training	15,000.00	-	10,000.00	10,000.00	5,000.00	67%		15,000.00
	Garda Services: Daily deposit pickup	7,300.00	4,031.30		4,031.30				
100-5510-525-5309	Professional Services / Armored Transport	7,300.00	4,031.30	-	4,031.30	3,268.70	55%		7,300.00
	Qualtric/CS Call surveys	20,000.00			-			(20,000.00)	
100-5510-525-5340	Professional Services / Other Consultants	20,000.00	-	-	-	20,000.00	0%	(20,000.00)	-
	District Uniforms	1,600.00		1,500.00	1,500.00				
100-5510-536-5475	Operating Supplies / Uniforms	1,600.00	-	1,500.00	1,500.00	100.00	94%		1,600.00
	Miscellaneous items	2,500.00	677.55		677.55				
100-5510-530-5403	Operating Supplies / Miscellaneous	2,500.00	677.55	-	677.55	1,822.45	27%		2,500.00
	Mail Machine Lease	2,800.00	1,375.28		1,375.28				
100-5510-536-5412	Equipment	2,800.00	1,375.28	-	1,375.28	1,424.72	49%	-	2,800.00
	Temporary labor		21,770.93		21,770.93			21,800.00	
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	-	21,770.93	-	21,770.93	(21,770.93)	0%	21,800.00	21,800.00
	Payment Locations - Pak N' Mail	2,400.00	330.00		330.00				
	Payment Locations - J Check Cashing	2,700.00	1,082.00		1,082.00				
	Payment Locations - Pay Near Me fees (7eleven)	10,000.00	7,016.46		7,016.46				
	Tyler Insite Online Payment convinence fee		27,580.80		27,580.80			30,000.00	
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	15,100.00	36,009.26	-	36,009.26	(20,909.26)	238%	30,000.00	45,100.00
	iPaySmart Fees for ACH and POS machines	75,000.00	8,477.05		8,477.05				
	Global Payments Processing Fees	-	54,411.08		54,411.08			20,000.00	
100-5510-536-5320	Miscellaneous / Bank Card Expense	75,000.00	62,888.13	-	62,888.13	12,111.87	84%	20,000.00	95,000.00
	Customer Service Training reimbursements	1,500.00	38.94		38.94				
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	38.94	-	38.94	1,461.06	3%	-	1,500.00
	Subtotal: Non Payroll and Benefits Expenses	140,800.00	126,791.39	11,500.00	138,291.39	2,508.61	94%	51,800.00	192,600.00
	Total Expenses: Customer Service - 5510	1,238,300.00	556,997.29	11,500.00	568,497.29	669,802.71	45%	30,000.00	1,268,300.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
Meter Reading - 5520									
100-5520-500-5001	Salaries & Wages / Full Time	475,500.00	229,554.93	-	229,554.93	245,945.07	48%		
100-5520-500-5003	Salaries & Wages / Overtime	10,000.00	23,152.31	-	23,152.31	(13,152.31)	232%		
100-5520-500-5004	Salaries & Wages / On Call	7,300.00	3,362.14	-	3,362.14	3,937.86	46%		
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	650.00	-	650.00	650.00	50%		
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	0%		
	Subtotal: Payroll Expenses	494,100.00	256,719.38	-	256,719.38	237,380.62	52%	-	494,100.00
100-5520-510-5101	Benefits / FICA	30,400.00	16,057.79	-	16,057.79	14,342.21	53%		
100-5520-510-5102	Benefits / Medicare	7,100.00	3,755.47	-	3,755.47	3,344.53	53%		
100-5520-510-5123	Benefits / Disability Insurance	7,300.00	2,160.62	-	2,160.62	5,139.38	30%		
100-5520-510-5125	Benefits / Life Insurance	4,800.00	1,131.01	-	1,131.01	3,668.99	24%		
100-5520-510-5121	Benefits / Dental	9,200.00	3,779.51	-	3,779.51	5,420.49	41%		
100-5520-510-5120	Benefits / Hosp / Med Insurance	132,600.00	60,445.91	-	60,445.91	72,154.09	46%		
100-5520-510-5122	Benefits / Vision Care Insurance	1,500.00	694.00	-	694.00	806.00	46%		
100-5520-510-5124	Benefits / EAP	300.00	87.54	-	87.54	212.46	29%		
100-5520-510-5100	Benefits / Deferred Comp-ER Match	11,700.00	2,844.49	-	2,844.49	8,855.51	24%		
100-5520-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	0%		
100-5520-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	37,400.00	17,467.05	-	17,467.05	19,932.95	47%		
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	-	-	-	0%		
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5520-510-5103	Expenses / Workers Comp Ins	3,400.00	2,585.60	-	2,585.60	814.40	76%		
	Subtotal: Benefits Expenses	245,700.00	111,008.99	-	111,008.99	134,691.01	45%	-	245,700.00
	Subtotal: Payroll and Benefits Expenses	739,800.00	367,728.37	-	367,728.37	372,071.63	50%		
	Water Treatment and Distribution	2,000.00	610.00		610.00				
	Cert./Renewals. Conference registrations.								
100-5520-515-5200	Expenses / Training	2,000.00	610.00	-	610.00	1,390.00	31%		2,000.00
	Uniforms and safety boots	4,400.00	1,831.89		1,831.89				
100-5520-536-5475	Operating Supplies / Uniforms	4,400.00	1,831.89	-	1,831.89	2,568.11	42%		4,400.00
	Door tags, Tools, and Supplies	4,000.00	1,097.73		1,097.73				
100-5520-530-5407	Operating Supplies / Shop Supplies	4,000.00	1,097.73	-	1,097.73	2,902.27	27%		4,000.00
	Annual large meter testing program of 3,4,6 and 8 inch meters. Repair or replacement of meters and meter components that fail prior to their scheduled replacement or are inaccurate.	260,000.00	171,087.97		171,087.97				
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	260,000.00	171,087.97	-	171,087.97	88,912.03	66%		260,000.00
	Temp Agency								
	Conference and travel expenses.	1,000.00							
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	1,000.00	0%		1,000.00
	AMR/AMI Equipment and parts	15,000.00	479.57	5,214.59	5,694.16				
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgam	15,000.00	479.57	5,214.59	5,694.16	9,305.84	38%		15,000.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts	Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Subtotal: Non Payroll and Benefits Expenses		286,400.00	175,107.16	5,214.59	180,321.75	106,078.25	63%	-	286,400.00	
Total Expenses: Meter Reading - 5520		1,026,200.00	542,835.53	5,214.59	548,050.12	478,149.88	53%	-	1,026,200.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
Billing - 5530									
100-5530-500-5001	Salaries & Wages / Full Time	303,400.00	141,128.51	-	141,128.51	162,271.49	47%		
100-5530-500-5003	Salaries & Wages / Overtime	500.00	-	-	-	500.00	0%		
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	650.00	-	650.00	650.00	50%		
	Subtotal: Payroll Expenses	305,200.00	141,778.51	-	141,778.51	163,421.49	46%	-	305,200.00
100-5530-510-5101	Benefits / FICA	19,300.00	9,042.22	-	9,042.22	10,257.78	47%		
100-5530-510-5102	Benefits / Medicare	4,500.00	2,114.81	-	2,114.81	2,385.19	47%		
100-5530-510-5123	Benefits / Disability Insurance	4,100.00	1,169.16	-	1,169.16	2,930.84	29%		
100-5530-510-5125	Benefits / Life Insurance	1,700.00	576.72	-	576.72	1,123.28	34%		
100-5530-510-5121	Benefits / Dental	3,800.00	1,872.72	-	1,872.72	1,927.28	49%		
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,900.00	27,057.00	-	27,057.00	30,843.00	47%		
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	353.88	-	353.88	446.12	44%		
100-5530-510-5124	Benefits / EAP	100.00	44.64	-	44.64	55.36	45%		
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,925.00	-	2,925.00	2,975.00	50%		
100-5530-510-5105	Expenses / PERS-Pension Classic	26,300.00	12,541.50	-	12,541.50	13,758.50	48%		
100-5530-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	6,500.00	3,223.39	-	3,223.39	3,276.61	50%		
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	14,700.00	6,977.57	-	6,977.57	7,722.43	47%		
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5530-510-5103	Expenses / Workers Comp Ins	1,900.00	730.74	-	730.74	1,169.26	38%		
	Subtotal: Benefits Expenses	147,500.00	68,629.35	-	68,629.35	78,870.65	47%	-	147,500.00
	Subtotal: Payroll and Benefits Expenses	452,700.00	210,407.86	-	210,407.86	242,292.14	46%	-	452,700.00
	Billing Dept training	3,000.00		2,000.00	2,000.00				
100-5530-515-5200	Expenses / Training	3,000.00	-	2,000.00	2,000.00	1,000.00	67%		3,000.00
	Collection agency fees								
	District Shirts	600.00		400.00	400.00				
100-5530-536-5475	Operating Supplies / Uniforms	600.00	-	400.00	400.00	200.00	67%		600.00
	County Recorder fee for lien releases	800.00	80.00		80.00				
100-5530-530-5403	Operating Supplies / Miscellaneous	800.00	80.00	-	80.00	720.00	10%		800.00
	InfoSend - printing for bills mailed, past due notices	52,000.00	32,431.29	17,568.71	50,000.00			12,000.00	
100-5530-525-5304	Outside Labor / Contractors/Printing	52,000.00	32,431.29	17,568.71	50,000.00	2,000.00	96%	12,000.00	64,000.00
	InfoSend - postage for bills and notices mailed to customers	166,000.00	112,055.49	53,944.51	166,000.00			50,000.00	
100-5530-536-5471	Communication Services / Postage & Shipping	166,000.00	112,055.49	53,944.51	166,000.00	-	100%	50,000.00	216,000.00
	Mileage to meetings, and training classes, Meal Reimbursement	2,000.00	38.94	1,500.00	1,538.94				
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	38.94	1,500.00	1,538.94	461.06	77%	-	2,000.00
	Subtotal: Non Payroll and Benefits Expenses	224,400.00	144,605.72	75,413.22	220,018.94	4,381.06	98%	62,000.00	286,400.00
	Total Expenses: Billing - 5530	677,100.00	355,013.58	75,413.22	430,426.80	246,673.20	64%	62,000.00	739,100.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #	Adopted	YTD Actual	Encumbrances	and	Budget	%	Adjustments	Budget		
	Budget	As of 1/15/26		Encumbrances	Remaining	Used				
Administration - 5610										
100-5610-500-5001	Salaries & Wages / Full Time	1,254,500.00	545,705.12	-	545,705.12	708,794.88	43%	(64,000.00)	1,190,500.00	
100-5610-500-5002	Salaries & Wages / Part Time or Temporary	-	-	-	101,980.06	-	0%			
100-5610-500-5003	Salaries & Wages / Overtime	2,000.00	1,057.60	-	1,057.60	942.40	53%			
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	975.00	-	975.00	325.00	75%			
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-				
	Subtotal: Payroll Expenses	1,257,800.00	547,737.72	-	547,737.72	710,062.28	44%	(64,000.00)	1,193,800.00	
100-5610-510-5101	Benefits / FICA	50,500.00	12,356.17	-	12,356.17	38,143.83	24%			
100-5610-510-5102	Benefits / Medicare	19,300.00	7,888.21	-	7,888.21	11,411.79	41%			
100-5610-510-5123	Benefits / Disability Insurance	14,800.00	2,592.76	-	2,592.76	12,207.24	18%			
100-5610-510-5125	Benefits / Life Insurance	3,600.00	1,300.53	-	1,300.53	2,299.47	36%			
100-5610-510-5121	Benefits / Dental	7,900.00	3,714.40	-	3,714.40	4,185.60	47%			
100-5610-510-5120	Benefits / Hosp / Med Insurance	128,900.00	53,895.72	-	53,895.72	75,004.28	42%			
100-5610-510-5122	Benefits / Vision Care Insurance	1,300.00	524.56	-	524.56	775.44	40%			
100-5610-510-5124	Benefits / EAP	200.00	71.92	-	71.92	128.08	36%			
100-5610-510-5100	Benefits / Deferred Comp-ER Match	45,300.00	39,198.73	-	39,198.73	6,101.27	87%			
100-5610-510-5105	Expenses / PERS-Pension Classic	131,600.00	58,217.64	-	58,217.64	73,382.36	44%			
100-5610-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,400.00	4,429.45	-	4,429.45	4,970.55	47%			
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	73,500.00	32,038.66	-	32,038.66	41,461.34	44%			
100-5610-510-5103	Expenses / Workers Comp Ins	8,200.00	2,931.86	-	2,931.86	5,268.14	36%			
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%			
	Subtotal: Benefits Expenses	494,500.00	219,160.61	-	219,160.61	275,339.39	44%	-	494,500.00	
	Subtotal: Payroll and Benefits Expenses	1,752,300.00	766,898.33	-	766,898.33	985,401.67	44%	(64,000.00)	1,688,300.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	CSMFO Conference - Registration Fees	650.00	625.00		625.00				
	CSDA General Management Leadership Summit	1,000.00			-				
	Misc. Seminars- Continuation Professional Education	5,000.00	380.00		380.00				
	CMUA Annual Conference	7,000.00			-				
	Communication Training	9,000.00			-				
	CSDA meeting/training	7,000.00	1,695.00		1,695.00				
	ACWA Conferences	5,350.00	6,993.00	2,080.00	9,073.00				
100-5610-515-5200	Expenses / Training	35,000.00	9,693.00	2,080.00	11,773.00	23,227.00	34%		35,000.00
	District Shirt and Embroidary. Uniforms	2,500.00	146.29	1,500.00	1,646.29				
100-5610-536-5475	Operating Supplies / Uniforms	2,500.00	146.29	1,500.00	1,646.29	853.71	66%		2,500.00
	Promotional activities	-							
100-5610-536-5500	Miscellaneous / Promotional Activities	-	-	-	-	-	0%		-
	Legal Notices	2,000.00							
	Business cards and Prop 218, other misc.	3,000.00			-				
100-5610-536-5411	Miscellaneous / Printing	5,000.00	-	-	-	5,000.00	0%		5,000.00
	ACWA SPRING/FALL/DC/Legislative Travel expenses, hotel & food	38,000.00	949.46		949.46				
	ASBCSD - Monthly Meeting	12,000.00	125.76		125.76				
	CSDA Sacramento/Legislative Days Travel Expenses, Hotel & Food	12,000.00	14,584.45		14,584.45				
	CSMFO travel expenses	1,200.00			-				
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings	8,000.00	1,277.03		1,277.03				
	Employee Seminar - Venue etc	25,000.00	9,021.09		9,021.09				
	Board/Committee Meals	10,000.00	4,627.83		4,627.83				
	Cal Cities New law and election Conference	2,000.00			-				
	Misc	1,500.00	6,127.43		6,127.43				
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	109,700.00	36,713.05	-	36,713.05	72,986.95	33%		109,700.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used		
	Association of California Water Agencies Membership dues	30,000.00	29,720.00		29,720.00				
	California Special Districts Assocaiton	10,000.00	10,225.00		10,225.00				
	Records Retention yearly maint. Subcription	750.00			-				
	California Society of Municipal Finance Officers	250.00			-				
	IE Works	6,000.00			-				
	PRA request Archive Social Subscription	-			-				
	American Water Works Association	5,100.00			-				
	Government Finance Officers Association	250.00			-				
	California Municipal Utilities Association	5,000.00	6,458.00		6,458.00				
	Association of San Bernardino County Special Districts	375.00			-				
	Misc Membership	5,000.00	680.75		680.75				
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	62,725.00	47,083.75	-	47,083.75	15,641.25	75%		62,725.00
	Temporary Labor - Board Secretary	-	3,995.77	60,000.00	63,995.77			64,000.00	
100-5610-525-5319	Outside Labor/ Contractors	-	3,995.77	-	63,995.77	(63,995.77)	#DIV/0!	64,000.00	64,000.00
	Misc office supplies	2,000.00	1,019.74		1,019.74				
100-5610-536-5454	Miscellaneous / Office Supplies	2,000.00	1,019.74	-	1,019.74	980.26	51%		2,000.00
	Recruitment costs	-							
	General Legal Counsel - BB&K	450,000.00	225,231.81		225,231.81				
	All Other Legal Matters- Atkinson Andelson Loya Ruud & Romo		46,203.17		46,203.17				
	All Other Legal Matters-Carl A. Botterud	-	39,678.44		39,678.44				
	All Other Legal Matters-LCW	40,000.00	14,000.00		14,000.00				
100-5610-526-5330	Professional Services / Legal	490,000.00	325,113.42	-	325,113.42	164,886.58	66%		490,000.00
	Records Inventory & Destruction - Board Clerk	5,200.00	8,343.00		8,343.00				
	Cost of Services Study/ Financial Advisors	200,000.00	5,230.00	10,000.00	15,230.00			(39,000.00)	
100-5610-525-5340	Professional Services / Other Consultants	205,200.00	13,573.00	10,000.00	23,573.00	181,627.00	11%	(39,000.00)	166,200.00
	Election Expense	-	-		-				
100-5610-536-5452	Miscellaneous / Election Expense	-	-	-	-	-	#DIV/0!		-
	Integrated Regional Urban Water MGMT Plan.	-	38,960.00					39,000.00	
100-5610-537-5505	Programs / Regional Programs	-	38,960.00	-	-	-	#DIV/0!	39,000.00	39,000.00
	Subtotal: Non Payroll and Benefits Expenses	912,125.00	472,302.25	13,580.00	446,922.25	465,202.75	49%	64,000.00	976,125.00
	Total Expenses: Administration - 5610	2,664,425.00	1,239,200.58	13,580.00	1,213,820.58	1,450,604.42	46%	-	2,664,425.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Project #										
General Operations - 5615										
	Amount per CalPERS payment		864,669.00	864,669.00		864,669.00				
100-5615-510-5108	Expenses / PERS-Pension	864,669.00	864,669.00	-	864,669.00	-	100%		864,669.00	
	Unemployment Insurance Expense		15,000.00	6,882.00		6,882.00				
100-5615-510-5145	Expense / State Unemployment Ins	15,000.00	6,882.00	-	6,882.00	8,118.00	46%		15,000.00	
	OPEB Liability Payment		600,000.00	599,812.00		599,812.00				
100-5615-510-5135	Post Employment OPEB	600,000.00	599,812.00	-	599,812.00	188.00	100%		600,000.00	
	Inland Desert Security Answering Services		9,500.00	4,163.75		4,163.75				
100-5615-525-5318	Professional Services / Telephone Answering Svc	9,500.00	4,163.75	-	4,163.75	5,336.25	44%		9,500.00	
	Alarm services and repairs		38,000.00	16,560.01	21,439.99	38,000.00				
100-5615-525-5308	Professional Services / Alarm	38,000.00	16,560.01	21,439.99	38,000.00	-	100%		38,000.00	
	Office Supplies for the District		41,000.00	14,959.04		14,959.04		(5,000.00)		
100-5615-530-5409	Operating Supplies / Stationery & Office	41,000.00	14,959.04	-	14,959.04	26,040.96	36%	(5,000.00)	36,000.00	
	Gasoline and Diesel Fuel for Fleet		120,000.00	67,222.02	51,939.81	119,161.83				
100-5615-530-5402	Operating Supplies / Gasoline & Oil	120,000.00	67,222.02	51,939.81	119,161.83	838.17	99%		120,000.00	
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)		50,000.00	19,271.30	13,188.12	32,459.42				
100-5615-530-5408	Operating Supplies / Shop Supplies	50,000.00	19,271.30	13,188.12	32,459.42	17,540.58	65%		50,000.00	
	Furniture and Equipment for District		25,000.00	-	575.39	575.39				
100-5615-536-5413	Other Expenses / Furniture & Equipment	25,000.00	-	575.39	575.39	24,424.61	2%		25,000.00	
	Electricity for District Headquarters		64,000.00	32,618.86		32,618.86				
100-5615-550-5652	Utility Services / Electric	64,000.00	32,618.86	-	32,618.86	31,381.14	51%		64,000.00	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management		14,000.00	9,636.72		9,636.72		5,000.00		Increase in Trash Services
100-5615-550-5654	Utility Services / Trash	14,000.00	9,636.72	-	9,636.72	4,363.28	69%	5,000.00	19,000.00	
	Rialto Water Services		2,600.00	1,227.84		1,227.84				
100-5615-550-5656	Utility Services / Water	2,600.00	1,227.84	-	1,227.84	1,372.16	47%		2,600.00	
	Gas Co. Services		2,200.00	342.83		342.83				
100-5615-550-5653	Utility Services / Gas	2,200.00	342.83	-	342.83	1,857.17	16%		2,200.00	
	Janitorial Services		80,000.00	21,759.49	35,966.00	57,725.49				
100-5615-525-5313	Professional Services / Janitorial	80,000.00	21,759.49	35,966.00	57,725.49	22,274.51	72%		80,000.00	
	Copier Maintenance and Supplies		13,000.00	5,617.41		5,617.41				
100-5615-540-5610	Repair & Maintenance / Office Equipment	13,000.00	5,617.41	-	5,617.41	7,382.59	43%		13,000.00	
	Communication Equipment for District		5,000.00					(5,000.00)		
100-5615-540-5603	Repair & Maintenance / Communication Equipment	5,000.00	-	-	-	5,000.00	0%	(5,000.00)	-	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Fleet Repair Maint. Costs	120,000.00	58,454.61	58,909.25	117,363.86			5,000.00	
100-5615-540-5617	Repair & Maintenance / Vehicle	120,000.00	58,454.61	58,909.25	117,363.86	2,636.14	98%	5,000.00	125,000.00
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks	-							
	ACWA/JPIA Auto & General Liability Program	250,000.00	228,682.96		228,682.96			(20,000.00)	
	Cyber Security Liability Insurance	15,000.00	12,978.00		12,978.00				
	ACWA/JPIA Property Liability Program	260,000.00	122,717.34		122,717.34			(10,000.00)	
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	525,000.00	364,378.30	-	364,378.30	160,621.70	69%	(30,000.00)	495,000.00
	HQs Telemetry Line & SRFax	2,300.00	448.72		448.72				
	Verizon Wireless	66,100.00	28,872.40		28,872.40				
	Charter	5,300.00	1,995.05		1,995.05				
100-5615-550-5650	Communication Services / Telephone	73,700.00	31,316.17	-	31,316.17	42,383.83	42%		73,700.00
	Postage check to Quadient for postage and Escheat process	5,000.00	2,636.96		2,636.96				
100-5615-536-5471	Communication Services / Postage & Shipping	5,000.00	2,636.96	-	2,636.96	2,363.04	53%		5,000.00
	Various Project Closings - expensed amount, not capitalized upon closing	50,000.00	-		-			(30,000.00)	
	Improvements Projects / Cap Improvement Proj								
100-5615-540-5470	Exp	50,000.00	-	-	-	50,000.00	0%	(30,000.00)	20,000.00
	Equipment Rental	6,000.00	1,739.64		1,739.64				
100-5615-528-5381	Rentals / Equipment	6,000.00	1,739.64	-	1,739.64	4,260.36	29%		6,000.00
	Building and Facility Maintenance Costs	170,000.00	71,654.40	68,001.83	139,656.23				
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	170,000.00	71,654.40	68,001.83	139,656.23	30,343.77	82%		170,000.00
	Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	30,000.00	68,985.78	6,447.42	75,433.20			60,000.00	
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	30,000.00	68,985.78	6,447.42	75,433.20	(45,433.20)	251%	60,000.00	90,000.00
	State Water Resources Control Board	140,000.00	121,533.16		121,533.16				
	City of Rialto - Encroachment Permit Fees	110,000.00	47,979.71		47,979.71				
	South Coast AQMD	8,000.00	5,928.77		5,928.77				
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00		20,000.00				
	USPS - PO Box Rental	500.00			-				
	SB County Fire Protection	10,000.00	9,292.00		9,292.00				
	Western Municipal Water District	750.00			-				
	City of Fontana - Encroachment Permit Fees	2,000.00			-				
	City of Colton - Encroachment Permit Fees		11,742.00		11,742.00				
	Annual San Bernardino County Street Permit	1,000.00			-				
	SB County Flood Control District	14,000.00	19,434.46		19,434.46				
	Other Permits	5,000.00	5,132.35		5,132.35				
100-5615-536-5473	Miscellaneous / Permits & Fees	311,250.00	241,042.45	-	241,042.45	70,207.55	77%		311,250.00
100-5615-536-5455	Bad Debt Expense / Water Related	-	-	-	-	-	0%		-

Justification

Increase from unexpected activity on heavy trucks.

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts	Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Subtotal: Non Payroll and Benefits Expenses		3,234,919.00	2,504,950.58	256,467.81	2,761,418.39	473,500.61	85%	-	3,234,919.00	
Total Expenses: General Operations - 5615		3,234,919.00	2,504,950.58	256,467.81	2,761,418.39	473,500.61	85%	-	3,234,919.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances	Used			
Accounting - 5620									
100-5620-500-5001	Salaries & Wages / Full Time	612,600.00	334,891.35	-	334,891.35	277,708.65	55%		
100-5620-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	0%		
100-5620-500-5003	Salaries & Wages / Overtime	12,000.00	6,104.21	-	6,104.21	5,895.79	51%		
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,200.00	-	1,200.00	1,400.00	46%		
	Subtotal: Payroll Expenses	627,200.00	342,195.56	-	342,195.56	285,004.44	55%	-	627,200.00
100-5620-510-5101	Benefits / FICA	38,100.00	19,708.19	-	19,708.19	18,391.81	52%		
100-5620-510-5102	Benefits / Medicare	9,100.00	4,967.57	-	4,967.57	4,132.43	55%		
100-5620-510-5123	Benefits / Disability Insurance	8,100.00	2,006.81	-	2,006.81	6,093.19	25%		
100-5620-510-5125	Benefits / Life Insurance	3,300.00	947.41	-	947.41	2,352.59	29%		
100-5620-510-5121	Benefits / Dental	7,400.00	3,512.74	-	3,512.74	3,887.26	47%		
100-5620-510-5120	Benefits / Hosp / Med Insurance	117,000.00	52,899.80	-	52,899.80	64,100.20	45%		
100-5620-510-5122	Benefits / Vision Care Insurance	1,300.00	497.10	-	497.10	802.90	38%		
100-5620-510-5124	Benefits / EAP	200.00	69.25	-	69.25	130.75	35%		
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	3,577.42	-	3,577.42	6,222.58	37%		
100-5620-510-5105	Expenses / PERS-Pension Classic	27,400.00	13,080.17	-	13,080.17	14,319.83	48%		
100-5620-510-5106	PERS-Pension / Employer PEPR-2nd Tier	28,400.00	11,098.48	-	11,098.48	17,301.52	39%		
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	15,300.00	7,276.85	-	7,276.85	8,023.15	48%		
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5620-510-5103	Expenses / Workers Comp Ins	4,000.00	3,230.17	-	3,230.17	769.83	81%		
	Subtotal: Benefits Expenses	269,400.00	122,871.96	-	122,871.96	146,528.04	46%	-	269,400.00
	Subtotal: Payroll and Benefits Expenses	896,600.00	465,067.52	-	465,067.52	431,532.48	52%	-	896,600.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances	Used			
	Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.	5,000.00	724.00	2,500.00	3,224.00				
100-5620-515-5200	Expenses / Training	5,000.00	724.00	2,500.00	3,224.00	2,401.00	52%	5,000.00	
	District Shirts	-							
100-5620-536-5475	Operating Supplies / Uniforms	-	-	-	-	-	0%	-	
	Conference & Travel expenses. Mileage to meetings,	6,000.00	83.94	2,500.00	2,583.94				
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	6,000.00	83.94	2,500.00	2,583.94	3,416.06	43%	6,000.00	
	Supplies Specific for Department. Ex: Checks -	500.00	66.36		66.36				
100-5620-530-5403	Operating Supplies / Miscellaneous	500.00	66.36	-	66.36	433.64	13%	500.00	
	Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.	72,000.00	33,506.26		33,506.26				
100-5620-536-5302	Miscellaneous / Bank Account Analysis	72,000.00	33,506.26	-	33,506.26	38,493.74	47%	72,000.00	
	California Society Municipal Finance Officers Membership (CSMFO)	800.00	120.00		120.00				
	American Payroll Association (APA) Membership	600.00	610.00		610.00				
	Government Finance Officers Association (GFOA) Membership/ Awards	1,750.00	555.00	1,195.00	1,750.00				
	California Municipal Treasury Association (CMTA)	300.00			-				
	Association of Governmental Accountants (AGA)				-				
100-5620-515-5201	Miscellaneous / Subscriptions & Memberships	3,450.00	1,285.00	1,195.00	2,480.00	970.00	72%	3,450.00	
	Annual Audit Fee including State Controllers Financial Rpt	55,000.00	45,000.00	10,000.00	55,000.00				
100-5620-525-5310	Professional Services / Auditing	55,000.00	45,000.00	10,000.00	55,000.00	-	100%	55,000.00	
	Fees for US Bank 2016A Bond account and Investment account	12,000.00	5,233.97		5,233.97				
100-5620-525-5312	Professional Services / Fiscal Agent	12,000.00	5,233.97	-	5,233.97	6,766.03	44%	12,000.00	
	Chandler Asset Management	85,000.00	49,708.91		49,708.91				
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	7,500.00	6,600.00		6,600.00				
	ClearGov	8,600.00	16,936.29		16,936.29				
	Debtbook	4,500.00	3,000.00		3,000.00				
	Cost Allocation Plan	15,000.00		10,003.75	10,003.75				
	DAC - Filings Fees for Bonds	3,000.00	3,000.00		3,000.00				
100-5620-525-5340	Professional Services / Consultants	123,600.00	79,245.20	10,003.75	89,248.95	34,351.05	72%	123,600.00	
	County Tax Collection fee for lien payments								
100-5620-536-5476	Other Miscellaneous / County Collection Fee	-	-	-	-	-	0%	-	
Subtotal: Non Payroll and Benefits Expenses		277,550.00	165,144.73	26,198.75	191,343.48	86,831.52	69%	-	277,550.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts	Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	<i>Encumbrances</i> Encumbrances	Actuals <i>and</i> Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Total Expenses: Accounting - 5620		1,174,150.00	630,212.25	26,198.75	656,411.00	518,364.00	56%	-	1,174,150.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments	Budget	
Engineering - 5630										
100-5630-500-5001	Salaries & Wages / Full Time	1,565,400.00	695,704.69	-	695,704.69	869,695.31	44%			
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	NA			
100-5630-500-5003	Salaries & Wages / Overtime	3,000.00	903.74	-	903.74	2,096.26	30%			
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%			
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	975.00	-	975.00	1,025.00	49%			
	Subtotal: Payroll Expenses	1,570,400.00	697,583.43	-	697,583.43	872,816.57	44%	-	1,570,400.00	
100-5630-510-5101	Benefits / FICA	91,900.00	37,504.15	-	37,504.15	54,395.85	41%			
100-5630-510-5102	Benefits / Medicare	23,400.00	10,220.14	-	10,220.14	13,179.86	44%			
100-5630-510-5123	Benefits / Disability Insurance	20,700.00	4,573.25	-	4,573.25	16,126.75	22%			
100-5630-510-5125	Benefits / Life Insurance	7,500.00	2,060.43	-	2,060.43	5,439.57	27%			
100-5630-510-5121	Benefits / Dental	15,700.00	7,309.29	-	7,309.29	8,390.71	47%			
100-5630-510-5120	Benefits / Hosp / Med Insurance	283,400.00	118,677.42	-	118,677.42	164,722.58	42%			
100-5630-510-5122	Benefits / Vision Care Insurance	2,800.00	1,197.69	-	1,197.69	1,602.31	43%			
100-5630-510-5124	Benefits / EAP	500.00	148.51	-	148.51	351.49	30%			
100-5630-510-5100	Benefits / Deferred Comp-ER Match	21,500.00	6,500.00	-	6,500.00	15,000.00	30%			
100-5630-510-5105	Expenses / PERS-Pension Classic	118,500.00	47,842.23	-	47,842.23	70,657.77	40%			
100-5630-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	44,600.00	21,446.39	-	21,446.39	23,153.61	48%			
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	26,616.02	-	26,616.02	(26,616.02)	NA			
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%			
100-5630-510-5103	Expenses / Workers Comp Ins	23,100.00	14,725.30	-	14,725.30	8,374.70	64%			
	Subtotal: Benefits Expenses	653,600.00	298,820.82	-	298,820.82	354,779.18	46%	-	653,600.00	
	Subtotal: Payroll and Benefits Expenses	2,224,000.00	996,404.25	-	996,404.25	1,227,595.75	45%	-	2,224,000.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used		
	AWWA Water Education Seminar	1,575.00	349.00		349.00				
	Management & Supervisory Leadership Training	2,500.00	2,095.00		2,095.00				
	Conservation Seminar/Trainings	4,500.00	755.00		755.00				
	Professional Conferences	5,000.00	1,195.00		1,195.00				
	Distribution and Treatment Renewals				-				
	Professional Engineer Test Prep	2,100.00	799.00		799.00			(2,000.00)	
	Certification/License fees and Renewals	1,500.00	250.00		250.00				
100-5630-515-5200	Expenses / Training	17,175.00	5,443.00	-	3,958.00	13,217.00	23%	(2,000.00)	15,175.00
	Professional Memberships	15,000.00	11,344.00		11,344.00				
100-5630-515-5201	Miscellaneous / Subscriptions & Memberships	15,000.00	11,344.00	-	11,344.00	3,656.00	76%		15,000.00
	Uniforms and Boots	4,700.00	2,281.89		2,281.89				
100-5630-536-5475	Operating Supplies / Uniforms	4,700.00	2,281.89	-	2,281.89	2,418.11	49%		4,700.00
	Misc. Tools & Office Supplies	2,500.00	2,008.75		2,008.75			2,000.00	
100-5630-530-5403	Operating Supplies / Miscellaneous	2,500.00	2,008.75	-	2,008.75	491.25	80%	2,000.00	4,500.00
	Transportation/meals/parking for training and conferences/Lodgings	2,500.00	745.84		745.84				
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	2,500.00	745.84	-	745.84	1,754.16	30%		2,500.00
	Maintenance for Engineering Department Plotter, Scanner, etc.	1,000.00			-				
100-5630-540-5610	Repair & Maintenance / Office Equipment	1,000.00	-	-	-	1,000.00	0%		1,000.00
	RBGC Water Management Plan. Development of Basin Management Plan per Fontana Settlement	60,000.00	5,588.50	19,443.78	25,032.28			30,000.00	
	Water Master Plan and 5 year CIP.	260,000.00	150,335.26	137,295.42	287,630.68				
	Water Use Efficiency Master Plan	150,000.00		169,153.00	169,153.00				
	Misc Engineering Support / Innovation pilot studies/implementation	50,000.00	11,171.28		11,171.28			30,000.00	
100-5630-525-5340	Professional Services / Other Consultants	520,000.00	167,095.04	325,892.20	492,987.24	27,012.76	95%	60,000.00	580,000.00
	Subtotal: Non Payroll and Benefits Expenses	562,875.00	188,918.52	325,892.20	513,325.72	49,549.28	91%	60,000.00	622,875.00
	Total Expenses: Engineering - 5630	2,786,875.00	1,185,322.77	325,892.20	1,509,729.97	1,277,145.03	54%	60,000.00	2,846,875.00

Justification

Peer review of RBGC groundwater mgmt plan

Approved SBVMWD DMI reimbursement approx \$160k

Cactus Basin Technical Advisory Group support

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments	Budget
Information Technology - 5640									
100-5640-500-5001	Salaries & Wages / Full Time	722,200.00	357,257.44	-	357,257.44	364,942.56	49%		
100-5640-500-5003	Salaries & Wages / Overtime	15,000.00	-	-	-	15,000.00	0%		
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	700.00	325.00	-	325.00	375.00	46%		
	Subtotal: Payroll Expenses	737,900.00	357,582.44	-	357,582.44	380,317.56	48%	-	737,900.00
100-5640-510-5101	Benefits / FICA	38,700.00	14,347.85	-	14,347.85	24,352.15	37%		
100-5640-510-5102	Benefits / Medicare	10,900.00	5,207.57	-	5,207.57	5,692.43	48%		
100-5640-510-5123	Benefits / Disability Insurance	8,800.00	1,929.72	-	1,929.72	6,870.28	22%		
100-5640-510-5125	Benefits / Life Insurance	2,100.00	1,032.84	-	1,032.84	1,067.16	49%		
100-5640-510-5121	Benefits / Dental	7,300.00	3,617.16	-	3,617.16	3,682.84	50%		
100-5640-510-5120	Benefits / Hosp / Med Insurance	111,000.00	51,864.96	-	51,864.96	59,135.04	47%		
100-5640-510-5122	Benefits / Vision Care Insurance	1,000.00	445.92	-	445.92	554.08	45%		
100-5640-510-5124	Benefits / EAP	200.00	59.52	-	59.52	140.48	30%		
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,900.00	-	3,900.00	3,900.00	50%		
100-5640-510-5105	Expenses / PERS-Pension Classic	86,400.00	41,330.93	-	41,330.93	45,069.07	48%		
100-5640-510-5106	PERS-Pension / Employer PEPR-2nd Tier	-	-	-	-	-	0%		
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	48,300.00	22,993.11	-	22,993.11	25,306.89	48%		
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	NA		
100-5640-510-5103	Expenses / Workers Comp Ins	4,600.00	1,794.22	-	1,794.22	2,805.78	39%		
	Subtotal: Benefits Expenses	327,100.00	148,523.80	-	148,523.80	178,576.20	45%	-	327,100.00
	Subtotal: Payroll and Benefits Expenses	1,065,000.00	506,106.24	-	506,106.24	558,893.76	48%	-	1,065,000.00
	I.T. technical trainings	4,400.00	2,260.00		2,260.00				
100-5640-515-5200	Expenses / Training	4,400.00	2,260.00	-	2,260.00	2,140.00	51%		4,400.00
	Travel & Meal reimbursements	1,500.00	7.61		7.61				
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	7.61	-	7.61	1,492.39	1%		1,500.00
	Municipal Information Systems Assoc. (MISAC) membership	130.00							
	Water Information Sharing and Analysis Center (WaterISAC)	2,600.00						(2,600.00)	
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	2,730.00	-	-	-	2,730.00	0%	(2,600.00)	130.00
	Smart phones	3,000.00	4,810.51		4,810.51				
	Printers	5,000.00							
	PC's (new positions and replacements)	34,000.00	4,526.47		4,526.47				
	General Computer Supplies	50,000.00	13,271.13	9,890.81	23,161.94				
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	92,000.00	22,608.11	9,890.81	32,498.92	59,501.08	35%		92,000.00
	Fiber internet service and basic cable TV service	43,500.00	19,491.14		19,491.14				
	Cellular internet service	14,500.00	5,783.64		5,783.64				
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	58,000.00	25,274.78	-	25,274.78	32,725.22	44%		58,000.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals and			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	Encumbrances	Remaining	% Used	Adjustments	Budget
		Budget	As of 1/15/26						
	Programming services - phone system, access control system, ERP, cybersecurity, etc.	15,000.00	6,675.00	1,410.00	8,085.00				
	Consultant - IT Master Plan	150,000.00						(150,000.00)	
	Penetration test	100,000.00							
100-5640-525-5316	Professional Services / Programmer	265,000.00	6,675.00	1,410.00	8,085.00	256,915.00	3%	(150,000.00)	115,000.00

Justification

IT Master Plan will start July 2026

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Agenda & Minutes software	17,000.00			-				
	Backflow testing and reporting system	3,500.00	619.79		619.79				
	ERP software - Tyler ERP Pro	65,000.00	17,392.11		17,392.11				
	File storage and sharing system, and electronic signature system	-			-				
	GPS fleet tracking system	12,000.00	6,550.63		6,550.63				
	Hardware support for specialized equipment	1,000.00	928.71		928.71				
	HR software suite	25,200.00	15,203.80		15,203.80			20,000.00	
	Offsite data storage services and licensing	-			-				
	Procurement and bid management system	14,500.00			-				
	Software and licenses: Microsoft	57,000.00	57,650.75		57,650.75				
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)	56,000.00	23,230.39	6,349.67	29,580.06				
	SSL certificates	1,000.00			-				
	Video conferencing/meeting service	7,200.00	590.00		590.00				
	Water meter reading software	2,800.00			-				
	Water modeling software	5,400.00			-				
	Water quality test reporting system	14,900.00	17,684.28		17,684.28				
	Web hosting service	6,000.00	4,000.00		4,000.00				
	Security camera subscription licenses	5,800.00			-				
	UCaaS (Cloud based phone system).	-			-				
	Firewall and EDR licensing	-			-				
	Sensus Analytics Enhanced -Water & Sensus RNI Saas Fee.	60,600.00	53,095.00		53,095.00				
	Document Management System				-				
	ESRI GIS (SUELA)License Renewal	29,300.00	29,300.00		29,300.00				
	NearMap License Renewal	13,000.00	12,358.50		12,358.50				
	Spatial Wave - Annual license.	5,000.00			-				
	System Integration licensing	13,000.00			-				
	Spatial Wave - Implementation	4,800.00			-				
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	402,200.00	238,603.96	6,349.67	244,953.63	157,246.37	61%	20,000.00	422,200.00
	Subtotal: Non Payroll and Benefits Expenses	825,830.00	295,429.46	17,650.48	313,079.94	512,750.06	38%	(132,600.00)	693,230.00
	Total Expenses: Information Technology - 5640	1,890,830.00	801,535.70	17,650.48	819,186.18	1,071,643.82	43%	(132,600.00)	1,758,230.00

Justification

NeoGov invoice from FY24-25 was paid in FY25-26.

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances		Used			
GIS - 5645										
100-5645-500-5001	Salaries & Wages / Full Time	152,400.00	71,222.95	-	71,222.95	81,177.05	47%			
100-5645-500-5002	Salaries & Wages / Part Time	42,400.00	34,030.28	-	34,030.28	8,369.72	80%			
100-5645-500-5003	Salaries & Wages / Overtime	700.00	-	-	-	700.00	0%			
	Subtotal: Payroll Expenses	195,500.00	105,253.23	-	105,253.23	90,246.77	54%	-	195,500.00	
100-5645-510-5101	Benefits / FICA	15,500.00	6,461.62	-	6,461.62	9,038.38	42%			
100-5645-510-5102	Benefits / Medicare	3,600.00	1,511.21	-	1,511.21	2,088.79	42%			
100-5645-510-5123	Benefits / Disability Insurance	1,900.00	479.52	-	479.52	1,420.48	25%			
100-5645-510-5125	Benefits / Life Insurance	600.00	192.24	-	192.24	407.76	32%			
100-5645-510-5121	Benefits / Dental	2,100.00	1,015.80	-	1,015.80	1,084.20	48%			
100-5645-510-5120	Benefits / Hosp / Med Insurance	29,000.00	13,561.14	-	13,561.14	15,438.86	47%			
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	117.96	-	117.96	182.04	39%			
100-5645-510-5124	Benefits / EAP	-	14.88	-	14.88	(14.88)	100%			
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	-	-	-	2,000.00	0%			
100-5645-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	12,100.00	5,777.96	-	5,777.96	6,322.04	48%			
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%			
100-5645-510-5103	Expenses / Workers Comp Ins	1,700.00	570.07	-	570.07	1,129.93	34%			
	Subtotal: Benefits Expenses	68,800.00	29,702.40	-	29,702.40	39,097.60	43%	-	68,800.00	
	Subtotal: Payroll and Benefits Expenses	264,300.00	134,955.63	-	134,955.63	129,344.37	51%	-	264,300.00	
	ESRI's GIS Training	5,000.00	376.12	2,000.00	2,376.12			(1,000.00)		
	Esri Dev Summit	2,400.00		1,000.00	1,000.00					
	Esri Infrastructure Management & GIS Conference	1,500.00								
100-5645-515-5200	Expenses / Training	8,900.00	376.12	3,000.00	3,376.12	5,523.88	38%	(1,000.00)	7,900.00	
	Esri User Conference	1,500.00	1,611.58					1,000.00		
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	1,611.58	-	1,611.58	(111.58)	107%	1,000.00	2,500.00	
	ESRI GIS (SUELA)License Renewal	-								
	NearMap License Renewal	-								
	Spatial Wave - Implementation	-								
	Computer Supplies	500.00	125.60		125.60					
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	500.00	125.60	-	125.60	374.40	25%		500.00	
	Tokay Backflow integration with GIS and Tyler	8,000.00								
	As needed consultant services	8,000.00								
100-5645-525-5316	Professional Services / Programmer	16,000.00	-	-	-	16,000.00	0%		16,000.00	
	Subtotal: Non Payroll and Benefits Expenses	26,900.00	1,888.70	-	1,888.70	25,011.30	7%	-	26,900.00	
	Total Expenses: GIS - 5645	291,200.00	136,844.33	-	136,844.33	154,355.67	47%	-	291,200.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #	Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
	Budget	As of 1/15/26		Encumbrances		Used			
Board of Directors - 5650									
100-5650-500-5002	Salaries & Wages / Part Time	134,900.00	54,020.52	-	54,020.52	80,879.48	40%		
	Subtotal: Payroll Expenses	134,900.00	54,020.52	-	54,020.52	80,879.48	40%	-	134,900.00
100-5650-510-5123	Benefits / Disability Insurance	1,500.00	144.66	-	144.66	1,355.34	10%		
100-5650-510-5125	Benefits / Life Insurance	3,400.00	1,510.08	-	1,510.08	1,889.92	44%		
100-5650-510-5101	Benefits / FICA	8,400.00	3,551.53	-	3,551.53	4,848.47	42%		
100-5650-510-5102	Benefits / Medicare	2,000.00	830.56	-	830.56	1,169.44	42%		
100-5650-510-5121	Benefits / Dental	7,900.00	3,904.32	-	3,904.32	3,995.68	49%		
100-5650-510-5120	Benefits / Hosp / Med Insurance	117,600.00	54,940.50	-	54,940.50	62,659.50	47%		
100-5650-510-5122	Benefits / Vision Care Insurance	1,300.00	563.88	-	563.88	736.12	43%		
100-5650-510-5103	Expenses / Workers Comp Ins	1,000.00	318.65	-	318.65	681.35	32%		
	Subtotal: Benefits Expenses	143,100.00	65,764.18	-	65,764.18	77,335.82	46%	-	143,100.00
	Subtotal: Payroll and Benefits Expenses	278,000.00	119,784.70	-	119,784.70	158,215.30	43%	-	278,000.00
	Treasurer Services - Clifton Larson Allen	39,000.00	18,750.00	19,050.00	37,800.00				
100-5650-525-5340	Professional Services / Other Consultants	39,000.00	18,750.00	19,050.00	37,800.00	1,200.00	97%		39,000.00
	Outside Meetings per Ordinance- Miscellaneous Training, Education	13,000.00	1,507.30	3,350.00	4,857.30				
100-5650-515-5200	Expenses / Training	13,000.00	1,507.30	3,350.00	4,857.30	8,142.70	37%		13,000.00
	Miscellaneous	2,000.00	434.86		434.86				
100-5650-530-5403	Operating Supplies / Miscellaneous	2,000.00	434.86	-	434.86	1,565.14	22%		2,000.00
	Expense Reimbursements - Meals/Mileage/lodging/ transportation i.e. science fairs, community service participation.	15,000.00	5,967.66	5,550.00	11,517.66				
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	15,000.00	5,967.66	5,550.00	11,517.66	3,482.34	77%		15,000.00
	Subtotal: Non Payroll and Benefits Expenses	69,000.00	26,659.82	27,950.00	54,609.82	14,390.18	79%	-	69,000.00
	Total Expenses: Board of Directors - 5650	347,000.00	146,444.52	27,950.00	174,394.52	172,605.48	50%	-	347,000.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	%	Adjustments	Budget	
		Budget	As of 1/15/26	Encumbrances	Encumbrances	Used			
Human Resources/Risk Management - 5660									
100-5660-500-5001	Salaries & Wages / Full Time	480,400.00	225,035.42	-	225,035.42	255,364.58	47%		
100-5660-500-5003	Salaries & Wages / Overtime	3,000.00	818.27	-	818.27	2,181.73	27%		
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	975.00	-	975.00	1,025.00	49%		
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	0%		
	Subtotal: Payroll Expenses	485,400.00	226,828.69	-	226,828.69	258,571.31	47%	-	485,400.00
100-5660-510-5101	Benefits / FICA	27,600.00	11,258.13	-	11,258.13	16,341.87	41%		
100-5660-510-5102	Benefits / Medicare	7,500.00	3,520.00	-	3,520.00	3,980.00	47%		
100-5660-510-5123	Benefits / Disability Insurance	6,200.00	1,521.49	-	1,521.49	4,678.51	25%		
100-5660-510-5125	Benefits / Life Insurance	1,900.00	843.80	-	843.80	1,056.20	44%		
100-5660-510-5121	Benefits / Dental	4,400.00	2,675.04	-	2,675.04	1,724.96	61%		
100-5660-510-5120	Benefits / Hosp / Med Insurance	74,200.00	39,676.30	-	39,676.30	34,523.70	53%		
100-5660-510-5122	Benefits / Vision Care Insurance	800.00	371.07	-	371.07	428.93	46%		
100-5660-510-5124	Benefits / EAP	100.00	46.81	-	46.81	53.19	47%		
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	3,001.73	-	3,001.73	2,898.27	51%		
100-5660-510-5105	Expenses / PERS-Pension Classic	43,900.00	21,084.23	-	21,084.23	22,815.77	48%		
100-5660-510-5106	PERS-Pension / Employer PEPR-2nd Tier	10,300.00	4,604.66	-	4,604.66	5,695.34	45%		
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	24,500.00	11,729.47	-	11,729.47	12,770.53	48%		
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
100-5660-510-5103	Expenses / Workers Comp Ins	3,200.00	1,297.31	-	1,297.31	1,902.69	41%		
	Subtotal: Benefits Expenses	210,500.00	101,630.04	-	101,630.04	108,869.96	48%	-	210,500.00
	Subtotal: Payroll and Benefits Expenses	695,900.00	328,458.73	-	328,458.73	367,441.27	47%	-	695,900.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Human Resources (HR) Training materials and expenses for Human Resources and Supervisors	3,600.00	6,195.00		6,195.00				
	Human Resources (HR) Training CalPERs Education Forum Conference registration only	1,200.00			-				
	Human Resources (HR) Training Educational Assistance Program - College degrees, training and certifications	8,000.00	2,699.32		2,699.32				
	Human Resources (HR) Training Neogov	3,000.00	2,103.25		2,103.25				
	Human Resources (HR) Training Harassment				-				
	Human Resources (HR) Training JPIA Conference registration only				-				
	Human Resources (HR) Training CALPELRA Conference registration only	2,000.00			-				
	Human Resources (HR) Training LCW Conference	1,300.00			-				
	Risk Mgmt (RM) Training Required safety training for District Field & Office Staff (Safety Compliance)	9,500.00	3,500.00		3,500.00				
	Risk Mgmt (RM) Training Confined Space Entry/Trench Safety Training - Field staff	2,000.00			-				
	Risk Mgmt (RM) Rigging Training - Field staff	2,000.00			-				
	Risk Mgmt (RM) NCCO Crane Training - Field staff	2,000.00			-				
	Risk Mgmt (RM) Training Traffic Safety/Flagger/Cal OSHA Training	2,000.00			-				
	Risk Mgmt (RM) Training Forklift training - every 3 years	2,000.00			-				
	Risk Mgmt (RM) CPR Training. Required every 3 years.	4,200.00	3,380.00		3,380.00				
100-5660-515-5200	Expenses / Training	42,800.00	17,877.57	-	17,877.57	24,922.43	42%	-	42,800.00
	CalPELRA Conference Travel lodging & Meal Expenses	2,000.00	1,428.44		1,428.44				
	CalPERs Education Forum Conference Travel lodging & Meal Expenses	3,000.00	814.74		814.74				
	LCW annual conference - Travel lodging & Meal Expenses	2,000.00			-				
	Tyler Training required for HR Staff.	1,000.00			-				
	Neogov Conference Travel lodging & Meal	2,000.00	1,030.80		1,030.80				
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	10,000.00	3,273.98	-	3,273.98	6,726.02	33%	-	10,000.00
	Quarterly celebration for milestones with safety program & employee of the month.	25,000.00	5,897.94		5,897.94				
	Safety Luncheons Recognition Program	10,000.00			-				
	Milestone Safety Celebration	7,000.00			-				
100-5660-530-5406	Operating Supplies / Recognition Supply	42,000.00	5,897.94	-	5,897.94	36,102.06	14%	-	42,000.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26	Encumbrances	Encumbrances		Used		
	Safety Related Items - Fire Extinguishers, etc	18,300.00	8,903.88		8,903.88				
	Safety Committee photos/shirts	1,700.00			-				
100-5660-530-5405	Operating Supplies / Safety	20,000.00	8,903.88	-	8,903.88	11,096.12	45%	-	20,000.00
	Supplies and promotional Items	600.00	246.04		246.04				
	Office Staff WVWD logo clothing items	600.00							
100-5660-530-5403	Operating Supplies / Miscellaneous	1,200.00	246.04	-	246.04	953.96	21%	-	1,200.00
	Samba Holdings - HR Services	2,200.00	1,054.58		1,054.58				
	EVWD Safety Membership	400.00			-				
	IEPMA	1,000.00			-				
	Other subscriptions -FMLA, EEO, etc.	2,300.00	2,390.00		2,390.00				
	hope newsletter	-			-				
	Cal-Chamber HR Membership	-			-				
	LCW Membership	6,000.00			-				
	Wienhoff Drug Testing - Random testing for Class A Drivers	1,500.00	1,056.50		1,056.50				
100-5660-515-5201	Miscellaneous / Subscription & Memberships	13,400.00	4,501.08	-	4,501.08	8,898.92	34%	-	13,400.00
	Recruiting activities	7,500.00	2,183.98		2,183.98			15,000.00	
	US Healthworks & Pre-Employment Physicals (Occupational Health)	7,000.00	1,910.00		1,910.00				
	recruitment costs for CFO & GM	-			-				
	Pre-Employment Testing	2,000.00			-				
100-5660-536-5474	Miscellaneous / Recruitment	16,500.00	4,093.98	-	4,093.98	12,406.02	25%	15,000.00	31,500.00
	Employee Wellness	18,500.00	7,320.70		7,320.70				
100-5660-536-5453	Miscellaneous / Employee Wellness Program	18,500.00	7,320.70	-	7,320.70	11,179.30	40%	-	18,500.00
	Legal services								
100-5660-526-5330	Professional Services / Legal	-	-	-	-	-	0%		-
	Legal services								
	Emergency Response Plan & Risk Assessment	40,000.00			-			(15,000.00)	
	HR Consulting	25,000.00	1,277.50						
	Class and Compensation Study								
	1000 Hr Program	15,000.00							
100-5660-525-5340	Professional Services / Other Consultants	80,000.00	1,277.50	-	1,277.50	78,722.50	2%	(15,000.00)	65,000.00
	Subtotal: Non Payroll and Benefits Expenses	244,400.00	53,392.67	-	53,392.67	191,007.33	22%	-	244,400.00
	Total Expenses: Human Resources/Risk Mgmt - 5660	940,300.00	328,458.73	-	328,458.73	367,441.27	61%	-	940,300.00

Justification

Board Secretary Recruitment

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
		Budget	As of 1/15/26		Encumbrances		Used			
Purchasing - 5680										
100-5680-500-5001	Salaries & Wages / Full Time	514,400.00	184,435.68	-	184,435.68	329,964.32	36%			
100-5680-500-5003	Salaries & Wages / Overtime	5,000.00	1,454.11	-	1,454.11	3,545.89	29%			
100-5680-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	NA			
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	450.00	-	450.00	850.00	35%			
	Subtotal: Payroll Expenses	520,700.00	186,339.79	-	186,339.79	334,360.21	36%	-	520,700.00	
100-5680-510-5101	Benefits / FICA	32,700.00	11,551.83	-	11,551.83	21,148.17	35%			
100-5680-510-5102	Benefits / Medicare	7,600.00	2,701.56	-	2,701.56	4,898.44	36%			
100-5680-510-5123	Benefits / Disability Insurance	8,200.00	1,633.02	-	1,633.02	6,566.98	20%			
100-5680-510-5125	Benefits / Life Insurance	3,700.00	805.16	-	805.16	2,894.84	22%			
100-5680-510-5121	Benefits / Dental	7,900.00	2,888.52	-	2,888.52	5,011.48	37%			
100-5680-510-5120	Benefits / Hosp / Med Insurance	119,800.00	42,984.96	-	42,984.96	76,815.04	36%			
100-5680-510-5122	Benefits / Vision Care Insurance	1,300.00	465.58	-	465.58	834.42	36%			
100-5680-510-5124	Benefits / EAP	200.00	59.52	-	59.52	140.48	30%			
100-5680-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	1,050.00	-	1,050.00	8,750.00	11%			
100-5680-510-5105	Expenses / PERS-Pension Classic	22,200.00	9,740.05	-	9,740.05	12,459.95	44%			
100-5680-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	26,700.00	8,169.57	-	8,169.57	18,530.43	31%			
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	12,400.00	5,418.69	-	5,418.69	6,981.31	44%			
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	NA			
100-5680-510-5103	Expenses / Workers Comp Ins	7,800.00	2,808.04	-	2,808.04	4,991.96	36%			
	Subtotal: Benefits Expenses	260,300.00	90,276.50	-	90,276.50	170,023.50	35%	-	260,300.00	
	Subtotal: Payroll and Benefits Expenses	781,000.00	276,616.29	-	276,616.29	504,383.71	35%	-	781,000.00	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	3,000.00	510.00		510.00					
100-5680-515-5200	Expenses / Training	3,000.00	510.00	-	510.00	2,490.00	17%	-	3,000.00	
	Uniforms and Boots Expenses for 4 Purchasing Department Staff	2,400.00	975.84		975.84					
100-5680-536-5475	Operating Supplies / Uniforms	2,400.00	975.84	-	975.84	1,424.16	41%		2,400.00	
	Travel Expenses for Department Staff for 2023 Tri State Seminar, 2024 CAPPO Conference and 2024 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.	3,500.00	595.22		595.22					
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	3,500.00	595.22	-	595.22	2,904.78	17%		3,500.00	
	Miscellaneous Department operating supplies	1,000.00	410.91		410.91					
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	410.91	-	410.91	589.09	41%		1,000.00	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)	2,000.00	297.00		297.00					

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	YTD Actual	Encumbrances	Actuals and Encumbrances	Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted	As of 1/15/26			Remaining	%	Adjustments	Budget	
		Budget					Used			
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	2,000.00	297.00	-	297.00	1,703.00	15%			
Subtotal: Non Payroll and Benefits Expenses		11,900.00	2,788.97	-	2,788.97	9,111.03	23%	-	11,900.00	
Total Expenses: Purchasing - 5680		792,900.00	279,405.26	-	279,405.26	513,494.74	35%	-	792,900.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #		Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments	Budget
Government / Public Affairs - 5710									
100-5710-500-5001	Salaries & Wages / Full Time	494,200.00	239,950.90	-	239,950.90	254,249.10	49%		
100-5710-500-5002	Salaries & Wages / Part Time	22,000.00	-	-	-	22,000.00	0%		
100-5710-500-5003	Salaries & Wages / Overtime	25,000.00	9,261.72	-	9,261.72	15,738.28	37%		
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	1,000.00	625.00	-	625.00	375.00	63%		
	Subtotal: Payroll Expenses	542,200.00	201,190.55		201,190.55	292,362.38	46%	-	542,200.00
100-5710-510-5101	Benefits / FICA	30,700.00	13,892.13	-	13,892.13	16,807.87	45%		
100-5710-510-5102	Benefits / Medicare	7,500.00	3,676.19	-	3,676.19	3,823.81	49%		
100-5710-510-5123	Benefits / Disability Insurance	7,100.00	1,593.22	-	1,593.22	5,506.78	22%		
100-5710-510-5125	Benefits / Life Insurance	2,800.00	828.53	-	828.53	1,971.47	30%		
100-5710-510-5121	Benefits / Dental	5,000.00	1,664.13	-	1,664.13	3,335.87	33%		
100-5710-510-5120	Benefits / Hosp / Med Insurance	87,000.00	29,479.84	-	29,479.84	57,520.16	34%		
100-5710-510-5122	Benefits / Vision Care Insurance	1,000.00	390.79	-	390.79	609.21	39%		
100-5710-510-5124	Benefits / EAP	200.00	55.91	-	55.91	144.09	28%		
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,764.72	-	3,764.72	4,035.28	48%		
100-5710-510-5105	Expenses / PERS-Pension Classic	-	203.43	-	203.43	(203.43)	NA		
100-5710-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	36,600.00	15,832.02	-	15,832.02	20,767.98	43%		
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	113.20	-	113.20	(113.20)	NA		
100-5710-510-5103	Expenses / Workers Comp Ins	3,300.00	1,374.07	-	1,374.07	1,925.93	42%		
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		
	Subtotal: Benefits Expenses	189,000.00	67,364.35		67,364.35	116,131.82	39%	-	189,000.00
	Subtotal: Payroll and Benefits Expenses	731,200.00	268,554.90		268,554.90	408,494.20	44%	-	731,200.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Cal EOS PIO Conference Registration fees	2,000.00			-				
	CSDA Annual Conference	1,500.00			-				
	ACWA Conference Registration fees	6,000.00	1,114.00		1,114.00				
	CAPIO Conference/ CAPIO EPIC Awards Submissions	1,845.00	1,364.00		1,364.00				
	ACWA Legislative Symposium	1,100.00			-				
	Water Use Efficiency/Conservation	-			-				
	Legislative Advocacy	2,500.00			-				
	CSDA/CAPIO/ACWA Additional Training courses for development	1,500.00	1,335.00		1,335.00				
100-5710-515-5200	Expenses / Training	16,445.00	3,813.00	-	3,813.00	12,632.00	23%		16,445.00
	WVWD Logo Apparel	1,000.00							
100-5710-536-5475	Operating Supplies / Uniforms	1,000.00	-	-	-	1,000.00	0%		1,000.00
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	90,000.00	20,278.12	6,784.96					
100-5710-536-5471	Postage & Shipping	90,000.00	20,278.12	6,784.96	27,063.08	62,936.92	30%		90,000.00
	Printing of Water Conservation Calendar Contest. Printing materials for the event recognition and calendars.	7,500.00			-				
	Monthly Newsletter distributed electronically by Constant Contact	5,000.00			-				
	InfoSend - Bill Inserts/Snipes Qty 5 - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging	39,000.00							
	misc. printing of district materials	40,000.00							
100-5710-536-5411	Miscellaneous / Printing	91,500.00	56,207.90	10,314.84	66,522.74	24,977.26	73%		91,500.00
	Association Travel (CSDA, ACWA, AWWA) Includes travel, lodging, and meals to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium, and other CSDA possible conferences	21,000.00	2,727.06		2,727.06				
	Other Misc	1,000.00							
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	22,000.00	2,727.06	-	2,727.06	19,272.94	12%		22,000.00
	Canva For Work Subscription - Canva is primarily used by staff to create social media, videos and outreach material -	150.00			-				
	Constant Contact - Staff uses constant contact to share information with customers regarding events and the monthly newsletter	5,000.00	2,385.95		2,385.95				
	CAPIO Membership - for the budgeted 4 staff members of the department to keep up with trends of communication.	1,200.00			-				
	Various Publications	1,600.00			-				
	WEWAC Membership	1,500.00			-				
	Colton Chamber of Commerce Membership	300.00	300.00		300.00				

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Rialto Chamber of Commerce Membership	300.00			-				
	Fontana Chamber of Commerce Membership	600.00			-				
	CalWEP	-			-				
	Southern CA Water Coalition	5,000.00	5,000.00		5,000.00				
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	15,650.00	7,685.95	-	7,685.95	7,964.05	49%		15,650.00

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals			Budget	Budget	Mid Year	Amended
Project #		Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget
		Budget	As of 1/15/26		Encumbrances		Used		
	Federal Lobbyist	150,000.00	75,000.00	75,000.00	150,000.00				
	State Lobbyist	150,000.00	75,000.00	75,000.00	150,000.00				
	Communications Consultant	50,000.00	59,041.00		59,041.00				
	Branding Consultant	10,000.00			-				
	Community Survey	15,000.00			-				
	Videos - Water Source	25,000.00	3,960.00		3,960.00				
	History Book 75th Anniversary	25,000.00	2,210.00	8,977.50	11,187.50				
	Professional Photographer	6,000.00		1,630.00	1,630.00				
	Consultant/ Workshops	20,000.00			-				
100-5710-525-5340	Professional Services / Other Consultants	451,000.00	215,211.00	160,607.50	375,818.50	75,181.50	83%		451,000.00
	Demonstration Water-Wise Garden Redesign								
	Solar Challenge Sponsorship - Rialto High School	7,000.00		3,000.00	3,000.00				
	Plastic Water Bottles with District logo used for community events and other district events.	13,000.00	2,655.52		2,655.52				
	Community Event Sponsorships	42,000.00	17,500.00	2,500.00	20,000.00				
100-5710-537-5506	Sponsorships	62,000.00	20,155.52	5,500.00	25,655.52	36,344.48	41%		62,000.00
	Water use efficiency Community Education Workshops - Ex) Landscape, Retrofit, English and Spanish, etc.								
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads								
	Increase engagement with WWWD social media accounts.	3,000.00							
	Scholarships/Education Outreach to High School students.	15,000.00	8,672.86		8,672.86				
	Event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events	25,000.00	29,566.94		29,566.94				
	Mascot								
	Ceremonial - Appropriations/Tours	5,000.00							
	Roemer Dedication Ceremony	20,000.00							
	Community Coffee/Meetings	2,000.00							
	Community Infrastructure Tour	5,000.00							
	Education outreach K-6								
	Trailer for Parades								
	Earth Day event	54,000.00	2,140.50	1,357.65	3,498.15				
	Water Pros Week	4,000.00							
100-5710-537-5502	Outreach Programs	133,000.00	40,380.30	1,357.65	41,737.95	91,262.05	31%		133,000.00
	Public Affairs specific materials and supplies for events etc.	3,000.00	107.12		107.12				

Justification

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification	
Project #		Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	and Encumbrances	Remaining	% Used	Adjustments		Budget
100-5710-530-5403	Materials & Supplies / Miscellaneous	3,000.00	107.12	-	107.12	2,892.88	4%		3,000.00	
Subtotal: Non Payroll and Benefits Expenses		885,595.00	366,565.97	184,564.95	551,130.92	334,464.08	62%	-	885,595.00	
Total Expenses: Public Affairs - 5710		1,616,795.00	635,120.87	184,564.95	819,685.82	742,958.28	54%	-	1,616,795.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Project #										
Grants & Rebates - 5720										
	High-Efficiency Toilets				-					
	High-Efficiency Washing Machines									
	Weather-Based Smart Irrigation Controllers									
	High-Efficiency Sprinkler Nozzles				-					
	Turf Replacement (Residential, Commerical,	55,000.00								
	CALWEP	5,000.00								
	Consultant- Grants	100,000.00			-					
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators,	25,000.00			-					
	Consultant- Water Use Efficiency Education Workshops	10,000.00								
100-5720-537-5503	Programs / Rebate	195,000.00	38,200.00	-	38,200.00	156,800.00	20%	-	195,000.00	
	Subtotal: Non Payroll and Benefits Expenses	195,000.00	38,200.00	-	38,200.00	156,800.00	20%	-	195,000.00	
	Total Expenses: Grants & Rebates - 5720	195,000.00	19,042.81		19,042.81	156,800.00	20%	-	195,000.00	
	Total Operating Expenses	36,115,730.00	17,745,996.00	1,662,658.91	19,360,196.91	16,438,450.00	54%	-	36,115,730.00	
	Operating Surplus(Deficit) Before Depreciation/Amortization	(3,394,025.00)	1,222,674.96	(1,662,658.91)	(391,525.95)	(2,685,415.96)		1,075,618.82	(2,318,406.18)	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26	Actuals		Budget	Budget	Mid Year	Amended	Justification
Project #	Adopted	YTD Actual	Encumbrances	and	Remaining	%	Adjustments	Budget	
	Budget	As of 1/15/26		Encumbrances		Used			
Non-Operating Revenues									
Property Taxes									
Taxes & Assessments / County Of San									
100-4030-420-4201	Bernardino	-	-	-	-	0%			
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,900,000.00	1,313,104.12	-	1,313,104.12	69%			
100-4030-420-4202	Homeowners Exemption	13,000.00	2,044.56	-	2,044.56	16%			
100-4030-420-4208	Supplemental Secured	2,300,000.00	1,320,588.85	-	1,320,588.85	57%			
100-4030-420-4209	Supplemental Unsecured	95,000.00	27,482.43	-	27,482.43	29%			
100-4030-420-4206	Property Tax Secured	28.00	6.69	-	6.69	24%			
100-4030-420-4207	Property Tax Unsecured	2.00	1.06	-	1.06	53%			
100-4030-420-4204	Mobile Home Interest	32,000.00	19,964.58	-	19,964.58	62%			
100-4030-420-4210	Utility Secured	60,000.00	513.58	-	513.58	1%			
100-4030-420-4205	Prior Year Secured	-	-	-	-	0%			
100-4030-420-4450	County Tax Collection Fee	-	1.20	-	1.20	0%			
100-4030-420-4211	Penalty	-	70.21	-	70.21	0%			
	Subtotal: Property Taxes	4,400,030.00	2,683,777.28	-	2,683,777.28	61%	-	4,400,030.00	
Grants and Reimbursements									
100-4060-425-4250	Grant Revenue / Grant	1,520,000.00	-	-	1,520,000.00	0%			
100-4060-425-4251	Expense Reimbursements	-	48,453.63	-	48,453.63	0%			
	Subtotal: Grants and Reimbursements	1,520,000.00	48,453.63	-	48,453.63	0%	-	1,520,000.00	
Interest and Investment Earnings									
100-4040-426-4300	Interest Income On Investments	4,200,000.00	1,144,236.36	-	1,144,236.36	27%			
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	969,109.97	-	969,109.97	0%			
	Subtotal: Interest and Investment Earnings	4,200,000.00	2,113,346.33	-	2,113,346.33	27%	-	4,200,000.00	
Rental Income - Cellular Anntenas									
100-4050-427-4350	Rental & Leasing of Property	41,000.00	24,312.05	-	24,312.05	59%			
	Subtotal: Rental Income - Cellular Anntenas	41,000.00	24,312.05	-	24,312.05	59%	-	41,000.00	
Other Non-Operating Revenues									
100-4080-435-4453	Other Income / Settlement	3,586,537.00	3,124,383.62	-	3,124,383.62	87%			
100-4080-435-4454	Other Income / Misc (Contingent)	-	17,771.42	-	17,771.42	0%			
100-4080-435-4452	Recycling Materials Sold	1,500.00	-	-	1,500.00	0%			
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	1,700.00	-	1,700.00	85%			
	Subtotal: Other Non-Operating Revenues	3,590,037.00	3,143,855.04	-	3,143,855.04	87%	-	3,590,037.00	
Gain On Sale/Disposition Of Capital Assets									
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	0%			
	Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	0%	-	-	
	Total Non-Operating Revenues	13,751,067.00	8,013,744.33	-	8,013,744.33	51%	-	13,751,067.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts	Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Non-Operating Expenses										
Other Non-Operating Expenses										
100-6800-614-6080	Litigation Loss / Settlements	-	450,000.00	-	450,000.00	(450,000.00)	0%	450,000.00	450,000.00	
	Subtotal: Other Non-Operating Expenses	-	450,000.00	-	450,000.00	(450,000.00)	0%	450,000.00	450,000.00	
Loss On Sale/Disposition Of Capital Assets										
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	0%			
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	0%			
	Subtotal: Loss On Sale/Disposition Of Capital Assets	-				-	0%	-	-	
Interest Expense - Long-Term Debt										
100-6200-610-6010	Long Term Debt / Interest	1,143,042.51	662,713.92	-	662,713.92	480,328.59	58%			
100-6200-610-6009	Long Term Debt / Interest Hydro Station	85,000.00	40,000.00	-	40,000.00	45,000.00	47%			
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	-	-	-	-	-	0%			
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	-	100%			
	Subtotal: Interest Expense - Long-Term Debt	1,234,657.51	709,328.92	-	709,328.92	525,328.59	57%	-	-	
	Total Non-Operating Expenses	1,234,657.51	1,159,328.92	-	1,159,328.92	75,328.59	94%	450,000.00	450,000.00	
	Non-Operating Surplus(Deficit)	12,516,409.49	6,854,415.41	-	6,854,415.41	6,697,329.10		(450,000.00)	13,301,067.00	
OPERATING BUDGET SUMMARY										
	Grand Total Revenues	46,472,772	26,982,415	-	26,982,415	20,525,692	56%	1,075,619	47,548,391	
	Grand Total Expenses	37,350,388	18,905,325	1,662,659	20,519,526	16,513,779	56%	450,000	37,800,388	
	Debt Service (BLF, HydroPlant, Bond Pmt, SRF)	1,142,629	617,220	525,409	1,142,629	-	100%	-	1,142,629	
	Net Surplus(Deficit)	7,979,755	7,459,870	(2,188,068)	5,320,260	4,011,913	50%	625,619	8,605,374	
DEBT SERVICE										
Debt Covenance Ratio Calculation:										
Debt Service										
	Net Revenue	10,357,042							10,982,661	
	Series 2016A Bond Debt Service	1,633,043							1,633,043	
	Debt Covenance Ratio (Minimum 1.20)	6.34							6.73	
Calculation: Net Revenue ÷ Total Debt Service										

Exhibit D

Revenue Trending Comparison - Water Consumption Sales and Service Charges

Account Number	Account Name	Period Month	1 Jul	2 Aug	3 Sep	4 Oct	5 Nov	6 Dec	Mid-Year Totals	7 Jan	8 Feb	9 Mar	10 Apr	11 May	12 Jun	Year-End Total
FY 2024																
100-4000-400-4001	Water Domestic / Tier 1		452,685.25	589,885.96	317,003.58	486,206.09	485,365.37	380,609.04	2,711,755.29	475,688.67	317,352.90	372,255.11	415,021.92	477,054.33	402,842.00	5,171,970.22
100-4000-400-4002	Water Domestic / Tier 2		677,247.28	864,208.76	519,034.10	647,795.66	530,083.26	393,497.10	3,631,866.16	450,900.36	228,728.14	213,918.44	251,861.54	427,504.74	547,386.18	5,752,165.56
100-4000-400-4003	Water Domestic / Tier 3		582,596.66	743,451.48	609,848.96	595,217.87	516,572.82	455,467.35	3,503,155.14	429,840.32	238,857.30	195,073.93	267,567.74	430,510.52	520,867.27	5,585,872.22
100-4000-400-4005	Revenue / Water Domestic		77,036.55	82,561.15	53,299.46	63,165.18	51,594.69	36,435.74	364,092.77	27,573.83	13,106.64	8,930.93	4,879.74	984.97	-	419,568.88
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100-4000-400-4007	Revenue / Water-Hydrant		20,962.20	13,578.20	25,262.28	55,975.56	60,789.28	47,528.96	224,096.48	33,169.68	21,102.96	5,252.28	18,447.84	22,437.80	41,671.24	366,178.28
100-4000-400-4008	Revenue / Water-Unauth Use Fir Ser		13,874.50	38,450.00	14,338.50	21,930.00	28,789.00	19,791.00	137,173.00	28,288.50	15,463.50	18,696.00	25,021.50	17,567.50	16,626.00	258,836.00
100-4000-400-4009	Revenue / Wholesale Water Sales		28,716.24	33,508.25	45,133.59	20,949.03	-	-	128,307.11	-	-	-	6,977.96	26,147.37	31,574.37	193,006.81
100-4010-401-4050	Revenue / Domestic Mo Ser Chg		661,232.28	898,529.89	438,526.15	731,664.01	777,281.84	574,610.86	4,081,845.03	787,046.55	518,353.67	686,774.64	746,644.09	805,263.82	581,309.96	8,207,237.76
100-4010-401-4051	Revenue / Fire Service Mo Ser Chg		33,034.09	35,318.49	30,598.67	33,497.87	34,734.57	31,439.07	198,622.76	34,873.70	31,009.73	32,988.44	33,495.77	34,737.39	31,416.58	397,144.37
100-4010-401-4052	Revenue / Hydrants Mo Ser Chg		7,945.04	9,592.84	9,030.91	7,670.92	6,803.03	6,712.97	47,755.71	7,076.44	6,747.99	6,587.50	7,372.45	6,197.03	5,473.73	87,210.85
100-4020-405-4054	Revenue / Backflowdevice Mo Ser Chg		4,145.51	4,681.91	3,675.44	4,295.59	4,568.72	3,896.11	25,263.28	4,748.30	3,915.30	5,060.52	5,362.03	5,686.13	4,831.49	54,867.05
Grand Total			2,559,475.60	3,313,766.93	2,065,751.64	2,668,367.78	2,496,582.58	1,949,988.20	15,053,932.73	2,279,206.35	1,394,638.13	1,545,537.79	1,782,652.58	2,254,091.60	2,183,998.82	26,494,058.00
Change Compare to Last Year			4%	9%	-13%	9%	-2%	23%	4%	27%	-11%	-12%	10%	-8%	9%	3%
FY 2025																
100-4000-400-4001	Water Domestic / Tier 1		466,328.94	432,443.25	467,489.64	606,084.84	358,982.41	500,240.69	2,831,569.77	320,106.29	440,967.54	410,385.67	515,318.78	359,558.02	463,606.81	5,341,512.88
100-4000-400-4002	Water Domestic / Tier 2		767,742.92	787,552.86	758,674.04	796,758.46	509,232.24	383,933.48	4,003,894.00	455,454.44	476,469.50	279,725.24	389,928.88	425,684.66	567,297.24	6,598,453.96
100-4000-400-4003	Water Domestic / Tier 3		706,186.25	782,075.42	690,414.33	728,349.96	551,062.69	364,572.14	3,822,660.79	500,941.72	427,760.61	250,404.22	337,395.79	433,203.55	484,348.21	6,256,714.89
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	(30.00)	-	-	-	(30.00)
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100-4000-400-4007	Revenue / Water-Hydrant		43,260.72	52,773.38	46,199.12	29,858.36	34,400.44	19,259.28	225,751.30	49,021.84	46,727.56	13,524.00	36,113.60	11,511.96	46,457.20	429,107.46
100-4000-400-4008	Revenue / Water-Unauth Use Fir Ser		20,702.50	25,843.50	23,939.50	40,584.00	32,815.00	20,710.50	164,595.00	36,111.50	28,932.50	29,685.00	37,484.50	18,567.50	10,577.00	325,953.00
100-4000-400-4009	Revenue / Wholesale Water Sales		25,360.87	27,874.65	23,497.24	23,130.85	25,272.72	-	125,136.33	-	-	-	5,847.11	30,411.84	25,515.14	186,910.42
100-4010-401-4050	Revenue / Domestic Mo Ser Chg		697,895.58	640,962.89	700,873.84	959,081.66	506,613.09	904,476.87	4,409,903.93	452,255.25	709,393.85	713,942.78	900,150.31	529,854.39	708,996.56	8,424,497.07
100-4010-401-4051	Revenue / Fire Service Mo Ser Chg		33,391.77	32,684.90	33,163.40	35,549.67	31,232.48	35,345.19	201,367.41	30,803.15	33,907.54	33,653.87	36,250.23	31,323.12	33,915.25	401,220.57
100-4010-401-4052	Revenue / Hydrants Mo Ser Chg		5,894.66	5,649.94	5,992.76	7,413.49	5,929.58	6,749.08	37,629.51	6,820.27	6,273.11	5,007.99	5,743.55	7,131.63	4,400.28	73,006.34
100-4020-405-4054	Revenue / Backflowdevice Mo Ser Chg		5,295.48	5,195.19	5,305.59	5,952.76	4,764.38	5,855.14	32,368.54	4,679.84	5,332.96	5,325.08	5,903.91	4,745.56	5,338.72	63,694.61
Grand Total			2,772,059.69	2,793,055.98	2,755,549.46	3,232,764.05	2,060,305.03	2,241,142.37	15,854,876.58	1,856,194.30	2,175,765.17	1,741,623.85	2,270,136.66	1,851,992.23	2,350,452.41	28,101,041.20
Change Compare to Last Year			8%	-16%	33%	21%	-17%	15%	5%	-19%	56%	13%	27%	-18%	8%	6%
FY 2026																
100-4000-400-4001	Water Domestic / Tier 1		619,613.50	328,348.66	517,871.92	529,106.79	364,037.06	578,663.62	2,937,641.55							2,937,641.55
100-4000-400-4002	Water Domestic / Tier 2		869,565.54	628,353.12	832,958.78	686,154.40	450,756.20	495,662.94	3,963,450.98							3,963,450.98
100-4000-400-4003	Water Domestic / Tier 3		729,995.27	673,480.13	754,647.54	690,254.94	438,235.62	411,983.53	3,698,597.03							3,698,597.03
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-							-
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-							-
100-4000-400-4007	Revenue / Water-Hydrant		40,224.92	47,074.36	57,228.60	39,978.40	27,652.44	16,444.96	228,603.68							228,603.68
100-4000-400-4008	Revenue / Water-Unauth Use Fir Ser		31,504.50	20,173.00	26,579.00	17,763.50	17,472.00	25,518.00	139,010.00							139,010.00
100-4000-400-4009	Revenue / Wholesale Water Sales		25,296.13	31,497.23	25,465.56	26,414.59	24,165.28	-	132,838.79							132,838.79
100-4010-401-4050	Revenue / Domestic Mo Ser Chg		977,899.89	450,444.52	772,065.18	846,468.63	58,743.43	983,724.97	4,089,346.62							4,089,346.62
100-4010-401-4051	Revenue / Fire Service Mo Ser Chg		36,386.54	31,137.62	32,781.16	35,799.10	31,642.83	36,841.87	204,589.12							204,589.12
100-4010-401-4052	Revenue / Hydrants Mo Ser Chg		5,654.32	5,454.26	4,994.93	4,044.76	5,389.15	5,870.65	31,408.07							31,408.07
100-4020-405-4054	Revenue / Backflowdevice Mo Ser Chg		5,976.50	4,666.29	5,335.88	5,865.24	4,773.47	6,088.03	32,705.41							32,705.41
Grand Total			3,342,117.11	2,220,629.19	3,029,928.55	2,881,850.35	1,422,867.48	2,560,798.57	15,458,191.25	-	-	-	-	-	-	15,458,191.25
Change Compare to Last Year			21%	-20%	10%	-11%	-31%	14%	-3%	-100%	-100%	-100%	-100%	-100%	-100%	-45%

Exhibit E

**Capital Improvement Plan
Mid-Year Budget Review - Fiscal Year 2025-26**

Project Number	Funding Source	CIP Project Description	Approved	Mid-Year Adjustments	Amended Budget	Encumb.	1/15/2026		Remianing Balance	% Activity	Status/Comments
			Current Budget				YTD Activity	YTD Activity & Encumb			
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS											
WELLS AND PUMPING EQUIPMENT REHABILITATION											
W25001	RR	Well 1A	250,000		250,000	-	-	-	250,000	0%	
W26027	RR	Emergency BLF South Well Motor Repair	38,000		38,000	37,743	-	37,743	257	99%	
W26028	RR	Emergency BLF N Well Repair & Rehab	334,709		334,709	141,790	192,919	334,708	1	100%	
RESERVOIRS REHABILITATION											
W23001	RR	Reservoir 2-3 Re-coating and Modifications	2,902,905	80,000	2,982,905	-	319	319	2,982,586	0%	Developer driven construction this year
W26001	RR	Reservoir 4-2	800,000	(80,000)	720,000	-	-	-	720,000	0%	Transfer to W23001 \$80k.
WATER MAIN REPLACEMENT											
W25036	RR	Bloomington Alley Way Main Replacement Phase 3B	-	20,000	20,000	242	9,803	10,045	9,955	50%	Final Stages of receiving appropriations
W25037	GF	Bloomington Alley Way Main Replacement Phase 3C	1,520,000		1,520,000	1,520,000	-	1,520,000	-	100%	Funding Supervisor Baca Jr. reimb. program
W25037	RR	Bloomington Alley Way Main Replacement Phase 3C	2,482,650		2,482,650	2,264,001	218,649	2,482,650	-	100%	Anticipate completing this fiscal year
W19055	RA	I-10 Cedar Avenue Interchange improvement project	240,034		240,034	-	-	-	240,034	0%	Waiting on SB Transit Authority
W19055	RR	I-10 Cedar Avenue Interchange improvement project Phase III	700,000		700,000	-	(1,915)	(1,915)	701,915	0%	Waiting on SB Transit Authority
SYSTEM APPURTENANCES REHABILITATION & REPLACEMENT											
W26003	RR	Annual R/R - Meters and MXU's (QTY 714) FY2026	150,000		150,000	9,278	-	9,278	140,722	6%	
W26004	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2026	30,000		30,000	18,000	-	18,000	12,000	60%	
W26005	RR	Annual R/R - System Valve Replacement FY2026	100,000		100,000	-	13,868	13,868	86,132	14%	
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT											
W22006	RR	Facilities Master Plan	549,075		549,075	6,000	17,850	23,850	525,225	4%	Owner's agent RFP issued
W24007	RR	Wrought iron security fence at Zone 6 reservoir complex	152,132	(34,520)	117,612	7,007	110,605	117,612	-	100%	95% Completed
W25007	RR	Facilities Improvements	159,857		159,857	-	33,290	33,290	126,567	21%	
W25010	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 8,41)	150,800		150,800	-	150,797	150,797	3	100%	Completed
W25013	RR	Replace 24-inch Roemer Valve	24,586		24,586	18,568	-	18,568	6,018	76%	
W25015	RR	Booster Station 5-1	45,700		45,700	-	-	-	45,700	0%	
W25016	RR	Booster Station 6-1	51,402		51,402	-	51,402	51,402	-	100%	Completed
W25017	RR	Booster Station 6-2	50,000	(4,912)	45,088	-	45,088	45,088	-	100%	Completed
W25047	RR	HQ Pergola Coating	15,000	(5,500)	9,500	-	9,500	9,500	-	100%	Completed
W26029	RR	Booster 4-2 Roof Replacement FY25-26	52,270		52,270	-	52,270	52,270	-	100%	Completed
W26006	RR	Roemer GAC Vessel Media replacement	671,060		671,060	-	671,060	671,060	-	100%	Completed
	RR	Alder Ave. Road Improvements	200,000	(200,000)	-			-	-	0%	Not needed this fiscal year
W25016	RR	Booster Station 6-1 Rehab	51,402		51,402	-	51,402	51,402	-	100%	Completed
W26008	RR	Roemer Booster Pumps Rehab	126,000		126,000	-	-	-	126,000	0%	
W26009	RR	Booster Station 5-2 (Pump 6)	150,000		150,000	6,460	-	6,460	143,540	4%	
W26010	RR	Booster Station 7-1 (Pump 4)	150,000		150,000	-	6,460	6,460	143,540	4%	
W26011	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,40)	170,000		170,000	-	-	-	170,000	0%	
W26012	RR	Roemer storage unit for backflow (Qty 5)	20,000		20,000	-	-	-	20,000	0%	
W26013	RR	Coat existing Trident Filters at Roemer (Qty 6)	90,000		90,000	-	-	-	90,000	0%	
W26014	RR	New Effluent Booster Pump and Solid Shaft Motor	75,000		75,000	66,983	-	66,983	8,018	89%	
W26031	RR	New VFD Drives for Pretreatment FY25-26		25,000	25,000	-	-	-	25,000	0%	
W26032	RR	New Transducers for Chemical Tech at Roemer		40,000	40,000	-	-	-	40,000	0%	
W26015	RR	Pretreatment Controllers for Roemer	133,000		133,000	36,550	15,243	51,793	81,207	39%	
W26016	RR	Rehabilitate Trident Filter No 4, media replacement, and install new air scour system	700,000		700,000	563,470	-	563,470	136,530	80%	Completed
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS			13,335,582	(159,932)	13,175,650	4,696,091	1,648,609	6,344,700	6,830,950	48%	

**Capital Improvement Plan
Mid-Year Budget Review - Fiscal Year 2025-26**

Project Number	Funding Source	CIP Project Description	Approved	Mid-Year Adjustments	Amended Budget	Encumb.	1/15/2026		Remianing Balance	% Activity	Status/Comments
			Current Budget				YTD Activity & Encumb	YTD Activity			
NEW SYSTEM ASSETS											
SOURCE OF SUPPLY											
W19041	CC	OPR WFF - 7.2 mgd Treatment Plant Expansion	5,500,000		5,500,000	-	1,394,607	1,394,607	4,105,393	25%	Budget remaining for Roemer Expansion
W22009	CC	Construct new IEUA area well	250,000	(240,000)	10,000	-	93	93	9,908	1%	Basin
W26017	CC	Construct new well - Well 36A Bunker Hill	250,000		250,000	-	-	-	250,000	0%	Modifying EPA appropriations request
PUMPS AND BOOSTER PLANTS											
W15004	CC	Lord Ranch Facility Improvements	5,500,000		5,500,000	4,252,015	1,247,985	5,500,000	-	100%	In progress
W26018	CC	Pump Station 2-1 Improvements	50,000		50,000	-	-	-	50,000		
W22010	RR	Emergency Generators Zone 5 PS 5-2	124,950	55,050	180,000	-	-	-	180,000	0%	
W22010	GF	Emergency Generators Zone 5 PS 5-2	470,000		470,000	-	-	-	470,000	0%	
W18021	CC	Pump Station 7-2 - Design & Construction	-	10,000	10,000	-	7,402	7,402	2,598	74%	
RESERVOIRS											
W19008	CC	Zone 8 - Reservoir 8-3 (2.0MG)	300,000		300,000	269,881	2,943	272,825	27,175	91%	Engineering work being performed this year
WATER MAINS											
W15008	CC	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	200,000	(150,000)	50,000	7,559	1,050	8,609	41,391	17%	
W21007	CC	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	2,239,074	300,000	2,539,074	1,734,053	783,940	2,517,993	21,081	99%	Anticipated completion March 2026
SUBTOTAL FOR NEW SYSTEM ASSETS			14,884,024	(24,950)	14,859,074	6,263,509	3,438,020	9,701,529	5,157,545	65%	
CAPITAL OUTLAY - FLEET/EQUIPMENT											
W25021	RR	SCADA Master Plan & Implementation	1,500,000		1,500,000	563,393	153,617	717,010	782,990	48%	
W25021	GF	SCADA Master Plan & Implementation	250,000		250,000				250,000	0%	
W24010	RR	Regrading, resealing, restriping at Headquarters	105,827		105,827	-	-	-	105,827	0%	
W23013	RR	Security Camera System for the District Headquarters Site	397,392	8,450	405,842	153,741	238,997	392,737	13,105	97%	\$8,450
W25022	RR	Two Yard Dump Truck	130,000	(69,038)	60,962	60,962	-	60,962	-	100%	\$69k
W24009	RR	Document Management System	116,000	(116,000)	-	-	-	-	-	0%	Moving to future year. Transfer to W26034
W26034	RR	Boardroom AV System Upgrade		116,000	116,000	-	-	-	116,000	0%	Transfer from W26034 DMS \$116k funds
W25027	RR	2 GPS Receiver Bundles	2,019		2,019	-	1,966	1,966	53	97%	Completed
W25028	RR	Yuneec H520 Drone Bundle	11,283		11,283	-	11,227	11,227	55	100%	Completed
W25029	RR	Utility Network Creation for ArcGIS Pro	55,100	(55,100)	-	-	-	-	-	0%	Working project in-house
W25030	RR	Work Report and Service Order Intregation with GIS and Tyler	20,000		20,000	-	-	-	20,000	0%	
W25026	RR	Trucks Fully Equipped FY 2025	240,000	(13,387)	226,613	-	226,613	226,613	-	100%	Completed. Transfer \$13k to W26019 fleet.
W26019	RR	Trucks Fully Equipped FY 2026	150,000	117,899	267,899	-	-	-	267,899	0%	Transfer funds to modernized fleet
W26020	RR	POGA Event Van	150,000		150,000	52,804	-	52,804	97,196	35%	Waiting for delivery of vehicle
W26021	RR	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)	50,000		50,000	34,064	-	34,064	15,936	68%	Waiting for delivery of vehicle
W26033	RR	Pressure Washer & Vacuum		45,600	45,600	-	-	-	45,600	0%	
W26022	RR	Backhoe Loader for Roemer (Qty 1)	250,000	(35,474)	214,526	-	214,526	214,526	-	100%	Completed. Transfer \$35k to W26019 fleet.
W26023	RR	Tilt Trailer	15,000		15,000	-	-	-	15,000	0%	
W26024	RR	New breaker for Roemer Hydroelectric Generation Plant	40,000		40,000	-	-	-	40,000	0%	
W26025	RR	Core network switches	90,000	(19,239)	70,761	-	35,761	35,761	35,000	51%	Completed phase 1.
W26026	RR	Server room Mini Split AC	15,000	(8,450)	6,550	-	6,550	6,550	-	100%	Cameras.
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT			3,587,621	(28,739)	3,558,882	864,964	889,257	1,754,222	1,804,661	49%	
GRAND TOTAL			31,807,226	(213,621)	31,593,605	11,824,564	5,975,886	17,800,450	13,793,156	56%	
CONT	CONTINGENCY		320,291		320,291						

**Capital Improvement Plan
Mid-Year Budget Review - Fiscal Year 2025-26**

Project Number	Funding Source	CIP Project Description	Approved		Amended Budget	Encumb.	1/15/2026			Status/Comments
			Current Budget	Mid-Year Adjustments			YTD Activity & Encumb	Remianing Balance	% Activity	

CIP Budget Summary

Subtotal Replacement Assets:	13,335,582	(159,932)	13,175,650	4,696,091	1,648,609	6,344,700	6,830,950	48%
Subtotal New Assets:	14,884,024	(24,950)	14,859,074	6,263,509	3,438,020	9,701,529	5,157,545	65%
Subtotal Capital Outlay:	3,587,621	(28,739)	3,558,882	864,964	889,257	1,754,222	1,804,661	49%
Totals:	31,807,226	(213,621)	31,593,605	11,824,564	5,975,886	17,800,450	13,793,156	56%

CIP District Funding Source Summary

RR	Contribution from Operating Revenue/Capital Project Fund	15,038,118	(133,621)	14,904,497	4,041,055	2,537,866	6,578,921	8,325,577	44%
CC	Restricted Capacity Charges Fund	14,289,074	(80,000)	14,209,074	6,263,509	3,438,020	9,701,529	4,507,545	68%
RA	Reimbursement Agreement (SBCTA)	240,034	-	240,034	-	-	240,034	0%	
GF	Grant Funding	2,240,000	-	2,240,000	1,520,000	-	1,520,000	720,000	68%
SRF	SRF Funding	-	-	-	-	-	-	-	
	Totals:	31,807,226	(213,621)	31,593,605	11,824,564	5,975,886	17,800,450	13,793,156	56%



STAFF REPORT

DATE: March 5, 2026
TO: Board of Directors
FROM: Paola Lara, Executive Assistant II
SUBJECT: Board Policies and Procedures Manual Updates

STRATEGIC GOAL:

Strategic Goal 5 – Apply Sound Planning, Innovation, and Best Practices, Objective 5E - Define, Develop, and Implement Best Practices.

MEETING HISTORY:

10/27/2025 Special Board Meeting Workshop
12/11/2025 Policy Review and Oversight Committee
01/14/2026 Special Policy Review and Oversight Committee
01/21/2026 Continued Special Policy Review and Oversight Committee
02/03/2026 Continued Special Policy Review and Oversight Committee
02/12/2026 Continued Special Policy Review and Oversight Committee

BACKGROUND:

The Board of Directors Policies and Procedures Manual (manual) is the guiding document that outlines the policies and procedures to be followed by the Board of Directors as they conduct District business. It provides Board Members certain rights and privileges, ensures transparency to the public of matters coming before the Board, and guides Board members as they make decisions in the best interest of the District.

The manual was last updated on September 5, 2024. Since then, Board members and staff have found that there are a few sections and topics that require more discussion, detail, and clarification.

DISCUSSION:

The Board of Directors held a Special Board Meeting Workshop on October 27, 2025 to review the manual and provided direction to staff on what updates they would like to be made. A few of those sections and topics discussed are outlined below.

- Executive Committee
- Board members right to call for a Special Meeting
- Educational Trainings for Board members
- Travel expense approval / transparency for the Board

Based on Board direction at the Workshop, staff began developing revisions to the manual. The proposed revisions were taken to several Policy Review and Oversight Committee meetings for review and discussion, including two meetings with Legal Counsel present to discuss Executive Committee. Additionally, staff met individually with the remaining Board Members to ensure everyone's comments and desired options were captured as we continued to develop the revisions and different options for the revisions.

At the February 12, 2026 Continued Special Policy Review and Oversight Committee, the Committee finalized their recommendations for the revisions to the manual and approved moving the item to the Board of Directors for review and discussion.

FISCAL IMPACT:

None.

REQUESTED ACTION:

1. Staff recommends that Board review, discuss, select the desired revisions to the Board Policies and Procedures Manual.

Attachments

[Board Policies and Procedures Manual Redlines.pdf](#)

EXHIBIT A



**BOARD OF DIRECTORS POLICIES
AND PROCEDURES MANUAL**

Approved 09/05/2024

BOARD OF DIRECTORS POLICIES AND PROCEDURES MANUAL

VERSION HISTORY

Version #	Revision Date	Approved By	Approval Date	Revisions Approved
1.0		Greg Young Kyle Crowther Clifford Young Michael Taylor Channing Hawkins	10/20/2020	Original adoption
2.0	10/06/2022	Channing Hawkins Greg Young Angela Garcia Dan Jenkins Kelvin Moore	10/06/2022	Revisions to Section 7.4 and 12.4 as approved by the Board at its 10/06/2022 meeting, plus spelling corrections and document format updates.
3.0	08/28/2024	Greg Young Dan Jenkins Kelvin Moore D4 seat - vacant Angela Garcia - abstained		Incorporation of compensation and decorum from previous Ordinance 86 and Resolution No. 2018-35, and added Strategic Plan, Mission, and Vision, incorporated government code, labor code, water code, and public employment retirement law.

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| [22.23. EXHIBIT A – Ordinance No. 86](#)

1. INTRODUCTION

1.1 Purpose Of Board Of Directors Policies And Procedures Manual

The purpose of the West Valley Water District (District) Board of Directors Policies and Procedures Manual is to describe the policies and procedures approved by the Board of Directors to be used in the conduct of Board business. The intent of these procedures is to:

- Provide for the fair and efficient consideration of board decisions;
- Provide for the protection of board members rights and privileges;
- To ensure that the public is informed of the matters coming before the Board;
- To ensure that the public has an opportunity to witness and comment upon the deliberations of the Board; and
- To encourage proper public involvement in the Board's decision making.

Each Director, upon assuming office, shall be given a copy of this Board Procedures Manual, and shall be asked to comply with the policies and procedures in this Board of Directors Policies and Procedures Manual.

2. STRATEGIC PLAN

The West Valley Water District Board has a Strategic Plan that was built in collaboration with the districts executive team. This plan will provide focus and direction for all the districts efforts moving forward.

2.1 Mission Statement

The West Valley Water District provides our community with high-quality and reliable water service in a cost-effective and sustainable manner.

2.2 Vision Statement

The West Valley Water District will be a model for innovation and sustainability, with a commitment to our growing communities and our employees.

2.3 Values

Innovation: West Valley Water District fosters innovation, creativity, and ingenuity as we constantly seek to strengthen our services, programs, and practices.

Regional Partner: West Valley Water District is a proactive leader and partner in regional collaboration projects and programs that improve our community and the water supply.

Preferred Workplace: West Valley Water District is a proactive leader and partner in regional collaboration projects and programs that improve our community and the water supply.

Public Trust & Integrity: West Valley Water District fosters a culture of openness, transparency, and accountability to our community and stakeholders. Sustainability West Valley Water District is committed to innovative solutions that support the long-term success of our organization.

3. AUTHORITY

The Board of Directors is the governing body of the District. The District operates under authority of Division 12 of the California Water Code for County Water District. The district is governed by an elected Board of Directors who has authority to manage and conduct the business and affairs of the district, including the authority to fix terms and conditions of employment (including compensation) of District employees.

Apart from his/her normal function as a member of the Board, a director has no individual authority. As single individuals, Directors may not commit the district to any policy, act, or expenditure.

The Board shall also appoint the General Manager, ~~Chief Financial Officer~~, Board Secretary and General Counsel.

Commented [PL1]: Effective April 2025 the position no longer reports to the Board.

4. BOARD/GENERAL MANAGER FORM OF GOVERNANCE

4.1 Board/General Manager Form of Governance

The District operates in a Board/General Manager form of governance. In a Board/General Manager form of special district leadership, the Board and the General Manager collaborate closely to ensure effective governance and management. The President, Board members, and General Manager work as a team with a common purpose.

Board Members are elected by the rate payers within their respective District and sets policy direction. They represent rate payers and make value judgments on behalf of the community they serve.

The General Manager provides professional expertise to manage the organization. The General Manager implements the Board's policy direction through day-to-day management. This includes overseeing District departments, hiring department heads, and ensuring quality service delivery.

4.2 The Board's Relationship with the General Manager

The following are guidelines intended to help define the relationship between the Board and the General Manager:

- a. Board members are encouraged to contact the General Manger about any subject related to the operations of the District. Similarly, the General Manger may discuss any District related issue with any member of the Board of Directors.

- b. Concerns regarding overall District operations or specific department issues or department heads are addressed with the General Manager.
- c. Critical information will be provided to all members of the Board by the General Manager, which may be verbal, written, or electronic in nature.
- d. The General Manager handles interdepartmental issues.
- e. The General Manager shall ~~advise~~ notify the Board of Directors when he/she is out of the office for an extended period of time.

4.3 Request for Staff and Legal Resources

Individual Board member requests for research by staff or legal counsel must be directed to the General Manager, or the District’s legal counsel regarding legal matters. If, in the judgment of the General Manager, a significant amount of time will be required to complete the requested task/project, the item may be agendaized to solicit Board authorization to expend the additional time necessary on the proposed item. Staff responses to Board member requests will be provided to the General Manager and distributed to all Board members. Board member may request direct legal advice from legal counsel for brief legal inquiries.

4.4 Handling of Legal Matters

The Board appoints the District’s legal counsel to provide a wide range of professional legal services, assistance, and legal advice to the Board of Directors, General Manager and all District departments and offices.

- a. The following guidelines shall be employed by Board members when dealing with legal and/or other confidential matters:
 - (i) All written materials and verbal information provided to Board members on matters that are confidential and/or privileged under State law shall be kept in complete confidence to ensure that the District’s position is not compromised. Closed session information should not be commented on in open session. No disclosure or mention of any information in these materials may be made to anyone other than Board members, the General Manager or the District’s legal counsel.
 - (ii) Confidential materials provided in preparation for and during Closed Sessions shall not be retained, and electronic copies must be deleted or documents returned to staff at the conclusion of the Closed Session.
 - (iii) Confidential materials provided to Board members outside of Closed Sessions must be destroyed, deleted, or returned to staff within thirty (30) days of their receipt.

Commented [PL2]: Potential edit.
Options Include:
A)No change
B)President
C)President and Vice President

Commented [PL2R2]: Committee Recommends: A

Commented [PL3]: Potential edit.
Options include:
A)No change
B)One business day or more
C)Two or more consecutive business days.
D)Three or more consecutive business days.

Commented [PL3R2]: Committee Recommends: D

- (iv) Board members may not request confidential written information from staff that has not been provided to all Board members.

5. BROWN ACT COMPLIANCE: OPEN MEETING REQUIREMENTS

5.1 Ralph M Brown Act

The Legislature adopted the Brown Act, commonly referred to as California's "Open Meetings Laws" in 1964. The Brown Act is contained in Government Code § 54950.5 et seq. The Brown Act is broadly construed, and compliance is constitutionally mandated.

The Ralph M. Brown Act provides for three different types of meetings; Regular, Special and Emergency. Accordingly, the District shall satisfy the appropriate notice requirement for each type of meeting and indicate the type of meeting on the notice.

5.2 Compliance with the Brown Act

All meetings of the Board of Directors shall comply with the Brown Act.

- a. A member of the Board includes newly elected and appointed officials prior to assuming office.
- b. All Board meetings shall be open and freely accessible to the public, including those with disabilities.
- c. Meetings through the use of intermediaries, serial communications, or emails are prohibited.
- d. The Board shall only take action during a properly noticed meeting.

5.3 Committees

Standing Committees created by formal action of the Board shall comply with the Brown Act. Ad-Hoc committees do not need to conform to Brown Act noticing protocols.

6. PUBLIC INTERACTION

6.1 Customer Concerns and Complaints

- a. All customer concerns and inquiries should be referred to the General Manager.
- b. The Board will be informed of significant, politically sensitive, and/or urgent telephone or electronic communication inquiries. Staff will research the request as soon as possible and provide the General Manager with the appropriate follow-up and response. The General Manager will review the communication and dissemination to the Board.

- c. Copies of any written or electronic responses to customer concerns provided to a member of the Board shall be provided to the other members of the Board of Directors.
- d. Information that may expose the District to liability will be shared with the Board at a noticed, closed session meeting of the Board of Directors.

6.2 Representing an Official District Position

In order to ensure that they are properly representing their positions as elected officials of the West Valley Water District, Board members should adhere to the following guidelines:

- a. Board members may use their title only when conducting official District business, for information purposes, or as an indication of background and expertise.
- b. Once the Board of Directors has taken a position on an issue, all official District correspondence regarding that issue will reflect the Board's adopted position.
- c. In most instances, the Board will authorize the General Manager to send letters stating the District's official position to appropriate legislators.
- d. Meetings of outside agencies and organizations that are included on the District's list of Representative Assignments are to be attended by the designated Board member and/or alternate. If the designated Board member and/or alternate cannot attend an assigned meeting, a duly appointed substitute may attend on their behalf.
- e. Personal opinions and comments that may be contrary to adopted policy may be expressed only if the Board member clarifies that these statements do not reflect the official position of the Board or the District.
- f. Board members should exercise caution when utilizing the news media, social media or other forms of communications to specifically express views which are in opposition to adopted Board policy.

6.3 Public Input on the Agenda

- a. Agenda items noticed on the agenda for public hearing will follow procedures as outlined by the District's legal counsel.
- b. The Presiding Officer may elect to defer action on an item brought forward by the public until such time as staff can prepare an appropriate response.
- c. The Presiding Officer is responsible for maintaining an orderly progression of the business before the Board, and to the extent possible regulates the

amount and type of input from the public and from members of the Board and staff.

- d. Generally, Board members will not respond to public comments except for the Presiding Officer referring matters to the General Manager for follow-up. Board members may, through the Presiding Officer, ask clarifying questions to ensure that staff provides an appropriate response. Occasionally, a prompt response may be offered by the Presiding Officer or the General Manager when an obvious answer or resolution is available. The Board will not enter into a debate or make decisions in response to public comments that are not on the agenda for consideration.

7. CONFLICT OF INTEREST

7.1 Conflict of Interest

In order to assure their independence and impartiality on behalf of the public good, state law prohibits Board members from using their official positions to influence government decisions in which they have a financial interest or where they have an organizational responsibility or a personal relationship that would present a conflict of interest under applicable State law. In accordance with applicable State laws, the following provisions shall apply to all Board member actions:

- a. A Board member will not have a financial interest in a contract with the District or be a purchaser at a sale by the District or a vendor at a purchase made by the District, unless the Board member's participation was authorized under Government Code sections 1091 or 1091.5, or other provisions of law.

A Board member will not participate in the discussion, deliberation or vote on a matter before the Board of Directors, or in any way attempt to use his or her official position to influence a decision of the Board, if he or she has a prohibited interest with respect to the matter, as defined in the Political Reform Act, Government Code sections 81000, and following, relating to conflicts of interest. Generally, a Board member has a financial interest in a matter if it is reasonably foreseeable that the Board decision would have a material financial effect (as defined by the Fair Political Practices Commission's ("FPPC") regulations) that is distinguishable from the effect on the public generally. Any potential conflict of interest question should be immediately addressed with the District's legal Counsel.

If a Board member believes that he or she may be disqualified from participation in the discussion, deliberations or vote on a particular matter due to a conflict of interest, the following procedure will be followed:

- (i) If the Board member becomes aware of the potential conflict of interest before the Board meeting at which the matter will be discussed or acted on, the Board member will notify the District's

General Manager and the District's legal counsel of the potential conflict of interest, so that a determination can be made whether it is a disqualifying conflict of interest.

- (ii) If it is not possible for the Board member to discuss the potential conflict with the General Manager and the District's legal counsel before the meeting, or if the Board member does not become aware of the potential conflict until during the meeting, the Board member will immediately disclose the potential conflict during the Board meeting, so that there can be a determination whether it is a disqualifying conflict of interest.
 - (iii) Upon a determination that there is a disqualifying conflict of interest, the Board member: (1) will not participate in the discussion, deliberation or vote on the matter for which a conflict of interest exists, which will be so noted in the Board minutes; and (2) leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters (i.e., the consent calendar), in which case the Board member will identify the nature of the conflict and not vote on the specified item on the consent calendar. If the item is agendaized for discussion and possible action, the Board member may speak on his or her personal interests in the matter during the time that the public speaks on the issue but must leave the room during Board discussion and action on that item.
- b. A Board member will not recommend the employment of a relative by the District. A Board member will not recommend the employment of a relative to any person known by the Board member to be bidding for or negotiating a contract with the District.

7.2 Disclosure of Economic Interest

- a. Directors who have a financial interest in a decision within the meaning of California Government Code § 87100 et seq. shall publicly identify in detail the economic interest that creates the conflict, recuse themselves from discussing and voting on the matter and leave the room until after the discussion, vote, and any other disposition of the matter is concluded.
- b. Identification shall occur following the announcement of the agenda item to be discussed or voted upon, but prior to commencement of either the discussion or vote.
- c. If the agenda item is to take place during a closed session, identification of the economic interest shall be made during the public meeting prior to the closed session but is limited to a declaration that the Director has a conflict

of interest. The economic interest that is the basis for the conflict need not be disclosed.

- d. Directors are not required to leave the room for an agenda item on the consent calendar provided that the Director recuses him/herself and publicly discloses the economic interest as described above.
- e. Notwithstanding this section, when the conflict is a personal interest as defined by applicable Fair Political Practices Commission regulations, a director may speak as a member of the general public during the time that the general public speaks on the issue, provided the Director has complied with the provision of this section regarding identification of the conflict, recuses his/herself from voting on the matter and, leaves the Board conference table to speak from the same area as the members of the general public. Directors disqualified pursuant to this section shall not be counted toward achieving a quorum while the item is being discussed.

7.3 Soliciting Political Contributions

Board members are prohibited from soliciting political funds or contributions at District facilities or from District employees. A Board member will not accept, solicit or direct a political contribution from:

- a. Vendors or consultants who have a material financial interest in a contract or other matter while that contract or other matter is pending before the District.

A Director will not use the District's seal, trademark, stationery or other indicia of the District's identity, or facsimile thereof, in any solicitation for political contributions contrary to State or Federal law. (California Government Code Sections 3204 and 3205).

8. BOARD MEETING ACTIONS AND DECISIONS

8.1 A Quorum

Action can only be taken by the three-vote majority of the five-member Board of Directors representing a quorum for the conduct of business. Until a quorum is present, there can be no meeting of the Board of Directors. The presence of a minimum of three Board members is required to constitute a quorum of the five-member Board of Directors. No ordinance, resolution or motion shall be passed by the Board of Directors without a majority vote of the Board. County Water District Boards cannot pass anything without at least 3 votes in favor. So, if the quorum is three people, then all have to agree to pass anything. "No ordinance, resolution, or motion shall be passes or become without the affirmative votes of at least a majority of the members of the board" Cal. Water Code §30525. A member abstaining in a vote is considered as absent for that vote. A member abstaining due to a conflict of interest does not count towards a quorum.

- Example. If three of five Directors are present at a meeting, a quorum exists and business can be conducted unless the abstention is due to a conflict of interest. However, if one Director abstains on a particular action and the other two cast “aye” votes, no action is taken because a “majority of the Board” did not vote in favor of the action.
- Example. If an action is proposed requiring a two-thirds vote and two Directors abstain, the proposed action cannot be approved because four of the five Directors would have to vote in favor of the action.
- Example. If a vacancy exists on the Board and a vote is taken to appoint an individual to fill said vacancy, three Directors must vote in favor of the appointment for it to be approved. If two of the four Directors present abstain, the appointment is not approved.

8.2 Board Direction

The Board may give directions that are not formal action. Such directions do not require formal procedural process. Such directions include the Board’s directives and instructions to the General Manager.

- The President shall determine, by consensus, a Board directive and shall state it for clarification. Should any two Directors challenge the statement of the President, a voice vote may be requested.
- A formal motion may be made to place a disputed directive on a future agenda for Board consideration, or to take some other action (such as refer the matter to the General Manager for review and recommendation, etc.).
- Informal action by the Board is still Board action and shall only occur regarding matters that appear on the agenda for the Board meeting during which said informal action is taken.
- Nothing in this policy prevents the Board from providing direction to the General Manager in response to public comments or under Board member or General Manager comments, as allowed under the Brown Act. No vote or action shall be taken.
- ~~A Board meeting may be cancelled with the approval of the majority of the Board based on a poll by the General Manager, Board Secretary, or their designee.~~

Commented [PL4]: Potential edit to include procedure for cancelling a Board meeting.

Commented [PL4R2]: Committee recommends: No change. Keep this as an internal SOP.

9. TYPE OF BOARD MEETINGS

- Regular Board Meetings.** The time and date of monthly regular meetings of the Board of Directors of West Valley Water District (“Board of Directors”) ~~shall be held at 6:00 p.m. on the first and third Thursday of each month.~~ shall be set by Ordinance No. 86. Business shall be conducted in accordance with Division 12 of

Commented [PL5]: Potential edit.

the Water Code of the State of California and Section 54954 of the Government Code of the State of California and all other codes pertaining thereto, as well as any proceedings adopted by the Board of Directors not inconsistent therewith.

9.2 Special Board Meetings. Special meetings of the Board of Directors may be called in accordance with Government Code Section 54956 of the State of California.

9.3 Emergency Meetings. Emergency meetings of the Board of Directors may be called in accordance with Government Code Section 54956.5 of the State of California.

9.4 Standing Committee Meetings. To assist the Board of Directors in its deliberations for establishing policies of West Valley Water District (“District”), it is deemed beneficial to have standing committees of the Board of Directors made up of not more than two (2) members of the Board of Directors, and an alternate. Said committees who shall develop recommendations to be considered by the Board of Directors for establishing policy by working independently or with staff. The committee shall appoint a chairperson shall be appointed by the President of the Board with the consent of the full Board of Directors. at their first committee meeting following new committee appointments. If the committee cannot reach a decision on the appointment of a chairperson, the President of the Board will make the appointment.

Commented [PL6]: Recommended by the Committee.

9.5 Organizational Meeting. The Board of Directors shall hold a bi-annual organizational meeting at the first regular meeting in December, or the next available meeting after certification of the election results, or as desired at any time by the majority of the Board.. At this meeting, the Board will elect a President and Vice President from among its members to serve for a term of two-years, during the coming calendar year. Additionally, Standing Committee and Subcommittee assignments will be reviewed for possible changes.

Commented [PL8]: Options:

- A) No change: bi-annual organizational meeting.
- B) Annual organizational meeting every December.

Committee Recommends: A

Commented [PL8R2]: Section 15 will reference back to this.

9.6 Ad-Hoc Committee Meetings. Ad hoc Committees are temporary committees composed solely of less than a quorum of Board members to advise the Board on matters of importance that are too in-depth for the full board. They are formed for a specific purpose, for a limited time, and disband once their task is complete. Their meetings are not subject to the Brown Act’s normal requirements. No published agenda or public meeting.

9.7 Outside Meetings. Members of the Board of Directors (singularly, “Director” and collectively, “Directors”) may attend outside meetings to educate and inform such Directors regarding issues affecting the District and the water industry and to make others aware of the activities concerning the District. Periodically the Board President and/or the Board of Directors may ask a Director to represent the District at an outside meeting or perform another duty for the District. The term “Outside Meeting(s)” shall mean any meeting, activity, conference, seminar, workshop, facility tour and other like or similar events, including webinars and conference calls, except for the meetings listed above. Except as provided in Section 18.2.b., a Director may attend any Outside Meeting. However, the District shall compensate a Director for only those Outside Meetings approved in Section 18.2.b.

10. BOARD MEETING AGENDA

10.1 Regular Meetings

The General Manager, in cooperation with the Board President, shall prepare an agenda for each regular and special meeting of the Board of Directors in accordance with the Brown Act. Any Director may contact the General Manager, Board President, or Board Secretary to request an item to be placed on the agenda. Board member items should be timely and be submitted prior to 5:00 PM on Tuesday, the week before the next board meeting.

10.2 Agenda Posting

Agendas for regular meetings shall be posted 72 hours in advance of the meeting and agendas for special meetings shall be posted 24 hours in advance of the meeting. The posting must occur in a place that is freely accessible to the public and on the District's website. The agenda shall also be accessible in an open location by that date.

Posting of the agenda for all regular meetings of the Board of Directors, as defined within the meaning of the Ralph M. Brown Act, shall be in compliance with California Government Code § 54954.2. Posting of the agenda for all special meetings of the Board of Directors and/or other "legislative bodies", as defined within the meaning of the Ralph M. Brown Act, shall be in compliance with California Government Code § 54956. Posting of the agendas for all "emergency meetings" of the Board of Directors, as defined within the meaning of the Ralph M. Brown Act shall be in compliance with California Government Code § 54956.5(b).

10.3 Agenda Packet

When distributing agenda packet and other materials to members of the Board of Directors, those materials should be provided to all members at the same time.

A copy of the agenda for each regular meeting of the Board of Directors shall be provided to each Board member no later than the Friday of the week prior to of each regular meeting, together with copies of all applicable supporting documentation; minutes to be approved; staff reports; and other available documents pertinent to the meeting. Directors shall review agenda materials before each meeting. Individual Directors may confer directly with the General Manager to request additional information on the agenda items before or at the meeting.

11. BOARD MEETING CONDUCT

11.1 Attendance At Meetings

Members of the Board of Directors are expected to attend, all regular and special meetings of the Board unless there is good cause for absence. Good governance requires Board Members to be present and engaged, however circumstance sometimes arise that may prevent a Board Member from being present for a meeting.

Good cause for absence, including late arrivals or early departures, includes temporary illness, family illnesses, being outside the County or State, or other unavoidable

circumstances of which the General Manager or Board Secretary is notified prior to the meeting. Good cause also includes Board authorized meeting absences such as attendance at a conference directly related to the functions and interests of the District or at the meeting of another public agency in order to participate in an official capacity.

A Board Member who will be absent for good cause shall notify the General Manager or Board Secretary prior to the meeting who shall then notify the President of the impending absence. Board members shall make every effort to relay absences as far in advance as possible. In accordance with state law, “a Director who ceases to discharge the duties of his or her office for the period of three consecutive months”, shall have abandoned their seat and their seat will be considered vacant. Except when prevented by sickness, or when absent from the state with the permission required by law. (Gov. Code § 1770(g)).

11.2 Adoption Of Agenda

All Board meetings shall commence at the time stated on the agenda and shall be guided by same. The placement of an item on the agenda shall not be deemed a requirement that the items proceed in any particular order. The Board President, with concurrence of a majority of the Board, may alter the order in which agenda items shall be considered for discussion and/or action by the Board.

11.3 Rules Of Order

The Board of Director’s for West Valley Water District have adopted Rosenberg’s Rules of Order to govern the conduct the business of the Board. A simplified handout regarding Rosenberg’s Rules of Order are provided to each Board member on the dais.

11.4 Closed Sessions

The Board of Directors’ meeting shall be open to the public, except when the Board is convened in Closed Session, as authorized under provisions of the Ralph M. Brown Act (California Government Code § 54950 et seq.).

The Board may conduct a closed session during a noticed meeting for certain matters, as identified on the agenda, where it is necessary to conduct business in private. Major reasons for permissible closed sessions, as authorized by the Brown Act, include real property transactions, labor negotiations, and pending/anticipated litigation. Except as required by law, all proceedings in Closed Sessions shall remain confidential.

11.5 Adjourned Meetings

A majority vote of the quorum of the Board of Directors may adjourn any Board meeting at any place in the agenda to a time and place specified in the order of adjournment, except that if no quorum is present or no Directors are present at any regular or adjourned regular meeting, the Board Ppresident or General Manager may declare the meeting adjourned to a stated time and place. Notice of the adjourned meeting shall be posted on or near the door of the meeting within 24 hours after the adjournment and the adjourned meeting shall be noticed in the same manner as a special meeting.

11.6 Decorum

The President shall take whatever actions are necessary and appropriate to preserve order and decorum during Board meetings, including public hearings. The President may eject any person or persons making personal, impertinent or slanderous remarks, refusing to abide by a request from the Presiding Officer, or otherwise disrupting the meeting or hearing.

The Presiding Officer of the Board or Committee, with assistance of any designated security personnel, shall be responsible for maintaining order of meetings. The Rules shall be enforced as follows:

The Presiding Officer has the authority to issue a warning to a person or member of the Board violating the Rules. If the person or member of the Board continues to violate the Rules and disrupt the meeting, the Presiding Officer may take whatever lawful action he or she deems necessary to maintain the order of the meeting.

- a. Directors shall at all times conduct themselves with courtesy to each other, to staff, and to members of the audience present at Board meetings.
- b. Directors shall defer to the presiding officer for conduct of meetings of the Board but shall be free to question and discuss items on the agenda. All comments should be brief and confined to the matter being discussed by the Board.
- c. Directors may request for inclusion into the meeting minutes brief comments pertinent to an agenda item (including, if desired, a position on abstention or dissenting vote).
- d. A member of the public addressing the Board or Committee shall only do so from the podium or designated table and all comments shall be addressed to the Board or Committee as a whole or to the Presiding Officer, and not to any single Board or Committee member, staff or member of the audience. No member of the public, or the Board, or a Committee shall engage in any conduct which disrupts the orderly conduct of any Board or Committee meeting. No member of the Board may yell at, threaten, interrupt or make personal attacks upon members of the public, other Board members or District employees. Furthermore, no member of the Board may yell at, be rude, interrupt, threaten or make personal attacks against or at another member of the Board while the meeting is in session.
- e. No person in the audience at a Board or Committee meeting or a member of the Board from the dais shall engage in conduct that disrupts the orderly conduct of any Board or Committee meeting, including but not limited to, the utterance of loud, threatening, or abusive language, whistling, clapping, stamping of feet, repeated waving of arms, or other disruptive acts.
- f. All persons attending Board or Committee meetings and all members of the Board shall obey reasonable orders or requests from the Presiding Officer within the authority of the Presiding Officer.

- g. No person shall interrupt Board or Committee members or the Secretary during a Board or Committee meeting. No member of the Board shall interrupt or talk over another member of the Board while that Board member is exercising the right to address the subject matter within the subject matter jurisdiction of the District.

11.7 Enforcement of Decorum

- a. The President may declare a short recess during any meeting.
- b. Warning. The presiding officer shall request that a person or member of the Board who is breaching the rules of decorum be orderly and cease the breach of decorum. If, after receiving a warning from the presiding officer, a person or member of the Board persists in disturbing the meeting, the presiding officer may adjourn the meeting or make a formal record of the breach for further proceedings including, but not limited to, censure.
- c. Removal. Public. Any security personnel or law enforcement officer shall carry out all orders and instructions given by the presiding officer for the purpose of maintaining order and decorum at the Board meeting. Upon instruction of the presiding officer, it shall be the duty of the security personnel or law enforcement officer to remove from the Board meeting any member of the public who is disturbing the proceedings of the Board.

12. BOARD CENSURESHIP POLICY

In order to deter violations of law and violations of adopted District policies, the Board may take formal action against its members for such misconduct in the form of censure.

12.1 Censure Defined

Censure is a formal Resolution of the Board reprimanding one of its own members for specified conduct, generally a violation of law or of District policy. Censure carries no fine to the elected official. However, censure may include suspension of committee assignments and other restrictions. A censure is a punitive action that serves as a punishment for wrongdoing.

12.2 Procedure

A request for censure of a member of the Board may be submitted to the Secretary to the Board by any member of the Board. The request shall contain the specific charges on which the proposed censure is based. The request for censure shall be considered by the Executive Committee of the Board established by the President of the Board. The Executive Committee shall not include the member making the request or the member who is the subject of the request.

The District Secretary shall deliver a copy of the request for censure and the charges to each member of the Board at least 72 hours prior to the first meeting of the Executive

Commented [PL9]: A)No change
 B)President would appoint an adhoc committee
 C)Officers of the Board

Committee Recommends: B

Commented [PL9R2]: Note: this section requires further refinements based on the selection.

Committee at which the request will be first considered. The Executive Committee shall permit testimony from both the member making the request and the member subject to the request and shall determine whether: (a) further investigation of the charges is required in order to determine if a censure hearing is warranted; or (b) the matter is to be set for censure hearing; or (c) no further action should be taken with respect to the request. The Executive Committee shall present its recommendations to the Board for its consideration and action as provided below.

If the Executive Committee determines no further action should be taken with respect to the request, the Executive Committee shall report that to the Board at its earliest opportunity. If the Executive Committee determines that further investigation is required, the Executive Committee or its designee shall conduct an investigation, arrive at its recommendation, and report its conclusions, findings and a summary of its proceedings to the Board at its earliest opportunity. If the Executive Committee does not report its recommendations and findings to the Board within 30 days of the initial hearing of the Executive Committee and receipt of the request for censure, the matter shall automatically be sent to the Board for its consideration.

Upon receipt of the report of the Executive Committee, or the expiration of the time for the Executive Committee to report, the Board shall place the matter on its agenda to determine whether or not a censure hearing is warranted. If the Board decides to set the matter for a censure hearing, it shall schedule it no sooner than two weeks after its determination to hear the matter. It may not schedule the matter during any previously scheduled excused absence of the subject Board Member. Written notice of the hearing shall be delivered in person to the member of the Board subject to the censure hearing or to a reliable address where the member receives regular First-Class Mail at least ten (10) days in advance of the scheduled hearing.

At the censure hearing, the member of the Board who is the subject of the request for censure shall be given the opportunity to make an opening and closing statement, to call witnesses on his or her behalf and to question his or her accusers. The questioning or cross-questioning of any witness may be reasonably limited by the person presiding the hearing.

Testimony shall be taken only from witnesses having direct knowledge of facts or circumstances relevant to the specific charges under consideration. However, the rules of evidence and judicial procedure in courts of law shall not be applicable to this hearing, and the procedures shall be generally informal.

A Board decision to censure requires the adoption of a Resolution making findings, based on evidence that the member has engaged in conduct that constitutes a violation of law or a violation of an adopted Board policy, ordinance or regulation. The Resolution must be affirmed by at least three affirmative votes of the Board. The accused Board member shall not participate in the District Board's deliberations after the public hearing is closed or in any vote by the District Board on the proposed censure.

13. MINUTES OF BOARD AND COMMITTEE MEETINGS

The Secretary of the Board of Directors shall keep minutes of all regular, special, and committee meetings of the Board.

- a. Copies of a meeting's minutes shall be distributed to Directors as part of the information packet for the next regular meeting of the Board or committee meeting, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be scanned and made available for public review.
- b. Unless directed otherwise, an electronic recording of regular and special meetings of the Board of Directors will be made. Members of the public may inspect recordings of Board meetings through the District's website or by submitting a request to the Board Secretary.
- c. Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed. The motion makers, and individual votes will be recorded. A unanimous vote shall be recorded as a vote in favor by each member.
- d. All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each calendar year.
- e. In addition to other information that the Board may deem to be of importance, meeting minutes shall be drafted and formatted as outlined in Board's adopted rules of order.

14. COMMITTEES OF THE BOARD RULES AND CONDUCT

14.1 Purpose And Scope

Assignment to a Standing Committees shall be made a majority vote of the Board.

A committee of the Board of Directors may qualify as a "legislative body" as that term or its successor terms are defined within the meaning of the Ralph M. Brown Act (California Government Code § 54950 et seq.). All meetings of subsidiary bodies and/or committees of the Board of Directors, which are defined as a "legislative body", as that term or its successor terms are defined in the Ralph M. Brown Act, shall be open to the public, except when convened in Closed Session, as authorized under provisions of the Ralph M. Brown Act.

Unless authority to perform a duty is expressly delegated by the Board of Directors to a committee, committee motions and recommendations shall be advisory to the Board of Directors and shall not commit the district to any policy, act or expenditure. Nor may any committee direct staff to perform specific duties unless duly authorized by the Board of Directors.

14.2 Standing Committees

Safety & Technology Committee: The Safety & Technology Committee is responsible for reviewing and approving the District's technology planning and strategy, reviewing significant technology investments and expenditures, and monitoring and evaluating existing and future trends in technology that may affect the District's strategic plans. The committee promotes collaboration and communication amongst

Human Resources Committee: The Human Resources Committee ensures that the organization follows local, state, and federal laws and best practices while implementing value-based systems and policies. It monitors practices to treat all employees equally and fairly, creating an attractive work environment for both current and prospective employees. Allows for a forum of detailed discussion, examination, and review of the District's needs and practices in the selection, evaluation, compensation, development and retention of staff.

Policy Review and Oversight Committee: The Policy Review and Oversight Committee is responsible for overseeing the development and maintenance of District-wide policies and procedures. Its purpose is to review all district policies regularly, ensure that the organization operates legally and ethically by creating and updating policies that guide the organization's actions, provide ethical oversight, ensure legal compliance and consistency, and seek best practices.

Finance Committee: The Finance Committee is responsible for providing financial oversight to the District by developing an annual and/or multi-year Operating and Capital Improvement budgets, setting long-term financial goals, monitoring adherence to the budget and achievement of financial goals, rate setting, investment and reserves management, assuring internal controls are operating as intended, overseeing financial dealings, purchasing, warehousing, and fund expenditures.

Engineering, Operations, and Planning Committee: Engineering, Operations, and Planning Committee makes business decisions and provides oversight for the construction, operation, maintenance and rehabilitation of the necessary works for the production, storage, transmission, and distribution of water. The Committee also oversees the long and short-term planning of resilient and sustainable water supplies.

External Affairs: External Affairs Committee is responsible for the oversight and implementation of strategies to set and advance the District's legislative platform, community engagement, public and media relations, and legislative affairs.

14.3 Ad-Hoc Committee

The purpose of an Ad-Hoc Advisory Committee and the time allowed to accomplish that purpose shall be outlined at the time of appointment. Appointments to Ad-Hoc Committees are made at the discretions of the President or the Board. A temporary advisory committee shall be considered dissolved when its purpose has been accomplished or when the timeframe for its existence has expired, whichever occurs first. Any recommendations from committees shall be submitted to the Board via a written or oral report.

- a. An ad-hoc committee shall be comprised solely of members of the Board and shall consist of less than a majority of Board Members.
- b. An ad-hoc committee may make recommendations to the Board. The Board may not delegate any decision-making power to a temporary advisory committee.
- c. An ad-hoc committee shall meet on an as needed basis and shall not have a meeting schedule fixed by charter, ordinance, resolution, or formal action of the Board.

15. SELECTION OF THE PRESIDENT AND VICE-PRESIDENT

The members of the Board shall elect its President and Vice President from among the members of the Board for a term of two years. A Bi-Annual Organizational Meeting shall be held ~~to elect the President and Vice President.~~ per section 9.5.

Commented [PL10]: Potential edit. Options:
 A)No change: A term of two years.
 B)A term of one year.

Committee recommendation: A

Commented [PL11]: Potential addition to add a term limit.

16. DUTIES OF THE BOARD PRESIDENT AND VICE PRESIDENT

16.1 Presiding Officer

The President of the Board of Directors shall serve as the presiding officer at all Board meetings. In the absence, disability or resignation of the President, the Vice President of the Board of Directors shall serve as the presiding officer over all meetings of the Board. When the President disqualifies himself/herself from participating in an agenda item, the Vice-President shall perform the duties of the presiding officer. If the President and Vice President of the Board are both absent or disabled, the remaining members present shall select one of themselves to act as temporary presiding officer of the meeting.

Commented [PL11R2]: Options:
 A)Such terms shall be limited to two consecutive years.
 B)No change.

Committee Recommendation: B

The presiding officer shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. The presiding officer may move, second, debate, and vote from the chair.

16.2 Duties Regarding Meetings

The President shall preside over and conduct all meetings of the Board of Directors, shall carry out the resolution and orders of the Board of Directors, and shall exercise such other powers and perform such other duties as the Board of Directors shall prescribe including, acting as presiding officer at Board Meetings in Board’s adopted rules of order. Restrict discussion to the question when a motion is before the Board.

16.3 Responsibilities

Responsibilities of the ~~President~~ include, but are not limited to, the following:

- a. Sign all instruments, act, and carry out stated requirements and the will of the Board;

Commented [PL12]: Potential edit is to include the Vice President.

- A)No change.
- B)President and Vice President
- C)President, and Vice President in the absense of the President.

Committee Recommendation: C

Formatted: Normal

- b. Call such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law;
- c. Coordinate the preparation of meeting agendas with the General Manager;
- d. Confer with the General Manager and Vice President on crucial matters which may occur between Board of Directors meetings;
- e. Be responsible for the orderly conduct of all Board meetings;
- f. Be the lead spokesperson for the Board or appoint a designee; and
- g. Perform other duties as authorized by the Board.

Commented [PL13]: Potential edit.

16.4 ~~Executive Committee~~ Officers Meeting with General Manager

~~The President and Vice President constitute the Executive Committee and shall advise and give limited direction to the General Manager on issues that arise between board meetings. A majority vote of the Board of Directors shall countermand any direction given by the Executive Committee.~~

Commented [PL14]: Options:
 A)No change: Keep Executive Committee as is.
 B)Eliminate Executive Committee and all references thereto
 C)Redefine Executive Committee to "Officers Meeting with General Manager"
 Committee Recommendation:C

- ~~a. The Executive Committee shall meet with the General Manager bi-monthly to discuss progress towards Board directed activities. Further consultation with the General Manager shall be on as needed basis.~~
- ~~b. Any urgent advice or direction given by the President alone must be discussed with the Vice President at the first practical opportunity.~~
- ~~c. The President does not have authority to make decisions or give direction without consultation of the Vice President unless the issue in question is time sensitive and the Vice President is not available for consultation. Likewise, in the absence of the President, the Vice President may act if the President is not available and immediate direction to the General Manager is required.~~
- ~~d. All financial decisions or direction made or given by the Executive Committee, even if exercised under the General Manager's authority must be reported to the full board at the next scheduled board meeting.~~
- ~~e. All personnel decisions or direction made or given by the Executive Committee, even if exercised under the General Manager's authority must be reported to the full board at the next scheduled board meeting.~~
- ~~f. The General Manager shall also share the responsibility to report direction given by the President, Vice President, and or the Executive Committee as a whole to the full Board of Directors at each regular meeting.~~

~~g. Decisions or advise that the General Manager believes can wait until the next meeting of the full Board, must be added as an agenda item for the next meeting for discussion and direction from the full Board.~~

~~a. The officers (President and Vice President) shall meet with the General Manager at least twice a month to receive operational updates and review upcoming agendas.~~

~~b. The officers shall provide feedback to the General Manager during these meetings, as requested.~~

~~c. The officers have no authority to issue binding directions to the General Manager.~~

~~d. The time, place, and method of these meetings shall be determined at the officers' discretion~~

Commented [PL15]: Options:

- A) Shall meet with the General Manager at least twice a month
- B) Shall meet with the General Manager at least once a month
- C) Shall meet with the General Manager at least once every two months
- D) May meet with the General Manager up to twice a month

Committee Recommendation: A

17. DIRECTOR EDUCATION AND CONFERENCES

17.1 Overview

Members of the Board of Directors are encouraged to attend educational conferences, seminars, trainings, and professional meetings ~~which benefit the District, when the purpose of any such activity is to improve District operation.~~ There is no limit as to the number of Directors attending a particular activity when it is apparent that attendance is beneficial to the District, as long as a majority of the Board members do not discuss issues related to the District's business, which is a violation of the Ralph-Brown Act. ~~Directors shall not attend conference or training event when it is apparent that there is no significant benefit to the District. Any educational conferences, seminars, trainings, and professional meetings outside of those listed on Schedule "A" will require Board approval.~~

Commented [PL16]: Potential edit. Committee recommends the edits.

18. BOARD MEMBERS RIGHTS AND PRIVILEGES

18.1 Rights And Privileges

The Board of Directors are comprised of five directors elected by separate divisions and each constitute one-fifth of the board. No one directors' voice is greater than another and to ensure that every director is treated equally, the following rights and privileges shall not be infringed upon.

- a. Every director has a right to pull any item from the consent calendar to be considered as a business item without need of a second nor a vote of the board as a whole.
- b. Every director has a right to be heard and involved in the discussion of an item. Discussion and debate are an important function of public transparency; therefore, the President shall make every effort to allow every board member to participate in the discussion of an item in order to foster a productive debate on the issue under consideration.

- c. Every director has a right to hear the staff report on a business item before motions or discussion shall be considered.
- d. Every director has a right to ask technical questions on a business item before motions or discussion shall be considered.
- e. Every director has a right to make a substitute motion, which must be recognized by the President, and if properly seconded must be taken up immediately.
- f. Every director has a right to be made aware of any or all public records requests being made of the District if they wish.
- g. For District press releases the following process will be followed: The Government & Legislative Affairs Manager (Manager) will prepare press release with approval of the General Manager. Draft will be sent to the Executive Committee for review and approval within twenty-four (24) hours prior to issuance. If a Board member is quoted or mentioned, a draft will be sent for their review & approval of quote or mention prior to posting & release. Once approvals are received, Manager posts on website and sends press release to media contacts. Press release notification will be sent to all Directors the same day. All press releases are to be included in monthly Directors report.
- h. Every director has a right to review director fees and reimbursements and the District shall provide monthly reports of all director's fees and reimbursements to each director.
- i. Every director has a right to be made aware of any direction or decisions given by the President, Vice President or collectively as the Executive Committee that occurs between meetings of the full board.
- j. Every director has a right to be aware of requests for information from any local, state, or federal law enforcement or judicial agency made of the District.
- k. Every director has a right to be made aware of investigative reports and request for information from local, state, or federal regulatory or oversight agencies.
- l. Every director has a right to be made aware of all professional services contracts exercised under the General Manager's authority.
- m. Every director has a right to request additional information from staff on an agenda item. The information shall be made available to the other boards members as well.
- n. Every director has a right to be made aware of serious complaints received from District ratepayers regarding water quality and customer service.
- o. Every director has a right to be made aware of major water leaks or line

Commented [PL17]: Options:

- A) No change.
- B) President and Vice President
- C) President or Vice President in the absence of the President

Committee Recommendation: B

Commented [PL18]: Potential edits will be needed pending what action is taken re: Executive Committee.

breaks that occur in their respective division.

- e. ~~Every director has a right to request the Board Secretary, General Manager, or Legal Counsel conduct a poll of the Board of Directors to determine if there is a majority of the Board of Directors who wish to call for a special meeting. If there is a majority, said special meeting will be scheduled taking into consideration Board members schedules to be as inclusive as possible for Board member participation.~~

Commented [PL19]: Potential addition.
Commented [PL19R2]: Committee Recommends: No change. This section is not needed.

18.2 Compensation

Each Director shall be compensated for attending District related meetings and functions as follows:

- a. **Compensation For Meetings.** ~~Each Director is compensated as of October 15, 2023, Two Hundred and Six Dollars and Thirty Eight Cents (\$206.38) for attending an adjourned, regular, board meeting of the Board of Directors, a special board meeting of the Board of Directors, and emergency meeting of the Board of Directors, a standing or ad-hoc committee meeting, or an organizational meeting, an emergency meeting of the Board of Directors or an adjourned, regular, emergency, or special meetings of the Board of Directors. Compensation shall be in accordance with Ordinance No. 86, increased 5% every year on October 15th.~~

Commented [PL20]: This section was reworded to clarify the language. The dollar amount was also removed and reference to the Ordinance was made. The purpose is to remove the need to updating this yearly.

Section 20202 of Division 10 of the California Water Code states:

“In any ordinance adopted pursuant to this chapter to increase the amount of compensation which may be received by members of the governing board of a water district above the amount of one hundred dollars (\$100.00) per day, the increase may not exceed an amount equal to 5 percent, for each calendar year following the operative date of the last adjustment, of the compensation which is received when the ordinance is adopted.

No ordinance adopted pursuant to this chapter shall authorize compensation for more than a total of ten (10) days in any calendar month.” ~~There shall be no compensation for attending meetings or performing other duties for the district on the same day as Board of Directors meetings. As per Section 20202 of Division 10 of the California Water Code, meeting compensation is set per day. Therefore, regardless of the number of meetings attended on a given day, total daily compensation is limited to the amount specified in Ordinance No. 86.~~

Commented [PL21]: Additional options to include meetings with GM or designee which would qualify for compensation:

- A) Meetings with the General Manager or designee to discuss matters related to the functions and operations of the District. Directors are encouraged to use discretion when requesting compensation for such meetings.
- B) Meetings with the General Manager or designee to discuss matters related to the functions and operations of the District, up to three a month for Directors, and four for Officers. (VP and President)
- C) No compensation for meetings with General Manager or designee.

Committee Recommendation: B

Commented [PL23]: Potential addition of clarifying text. Committee recommends the addition.

The compensation to the governing board of the West Valley Water District shall automatically increase by 5 percent each calendar year on October 15th.

The Board of Directors assigns the Board President or his designee to monitor, review, deny or recommend approval to the Board of Directors, all compensation requests by Directors according to the following criteria:

Each Director may be compensated for attending meetings, as defined in Schedule “A”, Schedule “B”, and Schedule “C” ~~and other meetings~~ approved by the Board of Directors.

In addition to daily compensation, ~~(a)~~, each Director may incur or be reimbursed for travel expenses up to but not in excess of actual expenses per fiscal year.

Director fee reports are to be submitted on the first business day of each month for the prior month’s activity. Approvals are to be obtained prior to payroll processing. Any approvals not obtained prior to the submission to the Finance Department are to be ratified by remaining approvers. Any adjustments resulting in a reduction of qualifying meetings would result in a reduction of pay as an adjustment in the following month’s payroll submission.

b. **Outside ~~Meetings~~ Events.** Directors shall be compensated for Outside Meetings as follows:

(i) Attached hereto as Schedule “A” is a list of Outside ~~Meetings~~ Events any Director may attend ~~including all meetings, events, functions, seminars, trainings, and conferences.~~

~~(ii) Attached hereto as Schedule “B” is a list of Standing Committee Meetings of the Board of Directors~~

~~(iii)~~(ii) Attached hereto as Schedule “~~B~~C” is a list of Regional Board Assignments of the Board of Directors

~~(iv)~~(iii) Attached hereto as Schedule “~~C~~D” is a list of Community Events in which any Director may attend with prior approval of the President.

~~(v)~~(iv) Directors shall not represent the Board of Directors at any functions of organizations not listed on Schedule “A”, “B”, “C”, ~~or “D”~~ without the prior approval of the President. Directors should made a good faith effort to receive prior approval.

~~(vi)~~(v) In the event a Director attends an Outside Meeting pursuant to subsections (i), (ii), or (iii), above, the Director shall be compensated as per the current compensation rate. In addition the Director may be compensated for a reasonable travel time to and from authorized Outside Meetings, a Director may be compensated for up to one (1) day of travel, the day before all Meetings are to occur and up to one (1) day after the Meeting is concluded, provided that the Meeting is greater than sixty (60) miles from the District’s headquarters.

~~(vii)~~(vi) If a Director wishes to attend an Outside Meeting or Conference not listed on Schedule “A”, “B”, “C”, ~~“D”~~, the Director must receive

Commented [PL24]: Potential edit to change meetings to events since meetings does not encompass all the events/functions included.

Commented [PL25]: Potential deletion. Standing committees are not outside meetings.

Commented [PL26]: Potential edit to follow current practice.

Commented [PL27]: Potential edit if we get rid of Schedule B then Schedule D will no longer need to be listed here.

prior approval from the full Board. The Director shall provide details of the meeting including the dates, agenda, estimated costs, and how attendance will benefit the District to the General Manager who will place the request on the next regular meeting agenda as a business item for consideration.

~~(viii)~~(vii) A Director shall be able to attend meetings with staff, consultants, elected officials from other Districts, or local community events or function and claim it as an “Outside Meeting” as long as they work with Board Secretary on providing an agenda and topic of discussion or flyer for transparency documentation. A meeting claimed under this section follows the same approval and reporting out requirements as in Section 18.2.b.(vi~~+~~).

- c. Board of Directors will be reimbursed for any expenses incurred during the course of conducting District business with other elected officials, District employees and consultants.

**SCHEDULE “A”
OUTSIDE MEETINGS**

<u>ORGANIZATION</u>	<u>DESIGNATED REPRESENTATIVE</u>
American Water Works Association	Any Board Member
Association of California Water Agencies	Any Board Member
Association of San Bernardino County Special Districts	Any Board Member
Building Industry Association	Any Board Member
<u>California Municipal Utilities Agency</u>	<u>Any Board Member</u>
California Special Districts Association	Any Board Member
<u>Inland Empire Utilities Agency/Metropolitan Water District</u>	<u>Any Board Member</u>
Southern California Water Coalition	Any Board Member
<u>Urban Water Institute</u>	<u>Any Board Member</u>
Water Education Foundation	Any Board Member
<u>Water Education for Latino Leaders</u>	<u>Any Board Member</u>

**~~SCHEDULE “B”
STANDING COMMITTEES~~**

Executive Committee	Human Resources Committee
Engineering/Planning Committee	Safety and Technology Committee
External Affairs Committee	Policy Review & Oversight Committee
Committee	Finance

Commented [PL28]: Potential deletion. Standing Committees are covered in Section 14.2

Commented [PL28R2]: If the edit is approved then there will be additional edits to this section and the policies due to adjusting any references.

**SCHEDULE “~~B~~C”
BOARD ASSIGNMENTS**

ACWA/JPIA

Bloomington Municipal Advisory Committee (MAC)
San Bernardino Valley Municipal Water District
Rialto Basin Groundwater Council
IEWorks

**SCHEDULE “~~C~~D”
COMMUNITY EVENTS**

~~City of Rialto Events~~ ~~Fontana Chamber of Commerce Events~~

~~City of Fontana Events~~ ~~City of Colton Events~~
~~Rialto Chamber of Commerce Events~~ ~~County of San Bernardino Events~~
~~Community Events within the District's Sphere of~~
~~Influence~~

City of Colton Events
City of Fontana Events
City of Rialto Events
County of San Bernardino Events
Fontana Chamber of Commerce Events
Rialto Chamber of Commerce Events
Community Events within the District's Sphere of Influence

Commented [PL29]: Edits to reformat and alphabetize.

18.3 Lodging, Meals, And Other Expenses. The District shall reimburse each Director for itemized expenses while conducting District business, including, but not limited to, payment of registration fees for conferences, workshops, seminars, lodging, meals, and other related expenses while attending or traveling to/from District related functions.

The following restrictions shall apply to District paid expenses:

- a. District paid air travel shall be by coach class at the most economical fare available based on the itinerary of the Director. A Director may elect to voluntarily stay longer than necessary to discharge his or her duties as long as there is no additional expense to the District.
- b. In the event a Director is required to rent a vehicle to attend an authorized Outside Meeting, the District shall reimburse the Director for the cost of such rental vehicle, provided that the cost shall not exceed the cost of a mid-sized vehicle, regularly charged by such rental company for same day rentals. Any contractual agreements between the District and car rental agencies shall be considered first for booking of rental vehicles.
- c. Whenever appropriate, lodging and meals will be prepaid by the District or paid for by District staff. When making prepayment of reservations for travel, meals, lodging or other related expenses, it may be beneficial to the District to include payment for spouses. Each Director shall reimburse the District for any prepayment of costs for his/her spouse except as otherwise set forth in this Policy. Directors shall clearly identify expenses for his/her spouse except as otherwise set forth in this Policy. Directors shall clearly identify expenses for his/her spouse, or may choose to pay for expenses for his/her spouse on a separate ticket or sales slip at the time of purchase.
- d. Each Directors shall be responsible for turning in appropriate District related Expenses for the month, including receipts or other documentation, to the Board Secretary's office by the last business day of the month. It is to each Director's benefit, as well as that of the District, that all itemized expenses be turned in to the Board Secretary's office in a timely manner for proper accounting.

18.4 Non-Reimbursable Expenses. District funds must only be used for authorized business of the District. Expenses that are deemed unnecessary, unrelated or otherwise excessive, will not be reimbursed or paid. The following list is provided as a guideline of those expenses that will not be reimbursed:

- a. The personal portion of any trip;
- b. Family expenses, including companion expenses when accompanying the Director on District-related business, as well as children-related expenses;
- c. Political or charitable donations or events;

- d. Entertainment expenses, including theater, movies, sporting events, gym/spa fees, golf related expenses, or cultural events;
- e. Alcoholic beverages;
- f. Non-mileage personal automotive expenses including fuel, repairs, traffic citations, insurance, maintenance, taxes, and registration fees;
- g. Personal losses incurred while on District’s business;
- h. Personal toiletry/sundry items, laundry or dry cleaning;
- i. Gratuities or tips exceeding twenty percent (20%);
- j. Expenses that are reimbursed by another agency or organization.

18.5 Mileage. Whenever a Director uses his/her personal vehicle for transportation on District business or to/from District related functions, the District shall reimburse the Director the same rate per mile as approved by the Internal Revenue Service at the time the mileage is incurred. No mileage reimbursement shall be made for attending Board of Directors meetings or committee meetings held at the District headquarters. ~~For Committee Meetings mileage is computed to and from the Director’s main residence or place of employment, whichever is applicable for attendance at any District function.~~

Commented [PL30]: We currently do not provide mileage reimbursement for committee meetings at HQ.

Options:

- A) No mileage reimbursement for attending Board or committee meetings.
- B) Include all meetings for mileage reimbursement.

Committee Recommendation: A

18.6 Insurance. In California, automobile insurance coverage follows the vehicle. Therefore, when a Director attends functions on behalf of the District in his/her personal vehicle, the Director’s insurance is primary.

18.7 Monthly Submittal Of Expense Reports - Payment Requests. ~~For receiving compensation for attendance at or participating at appropriate meetings, a Board member shall submit to the District Board Secretary a payment request in the form of an expense report for the calendar month, at which time the Board will consider approval, including the President. A report of all expenses, including but not limited to, compensation requested pursuant to Article 300, to the Board Secretary no later than the last business day of the following month. Each submittal shall be signed by the Director. Adequate documentation of actual costs shall include an identification of the official duty, a detailed receipt from the vendor listing the items purchased, and proof that the expense was paid by the Director such as the credit card receipt or cancelled check. In cases where no detailed receipt has been provided a signed written explanation is required of what was purchased, including date, time, and location. For receiving compensation for attendance at or participating at appropriate meetings or events, a Board member shall submit a payment request, with the assistance of the Board Secretary or designee, in the form of an expense report for the calendar month.~~

Commented [PL31]: This section needs refinement to update the language and update the process.

The expense reports shall document that expenses meet the policy reflected in this document for the expenditures of public resources. Board members shall submit their expense reports to the District’s Board Secretary for the calendar month by

Commented [PL32]: Committee recommends this revised language.

the last day of the month. All reports shall be accompanied by adequate documentation of actual costs and shall include an identification of the official duty, itemized receipts for ancillary expenses such as meals, parking, etc. Costs that normally would not have a receipt (i.e tips) should be documented on the expense report. In cases where no detailed receipt has been provided a signed written explanation is required of what was purchased, including date, time, and location. Inability to provide the required documentation in a timely fashion may result in the expense being borne by the board member.

All expense reports will be approved by the Director and then forwarded to the General Manager and Finance for review and processing to ensure that the report is accurate, complete, justified with proper documentation, and coded to the correct general ledger account. The President will review and approve all Board Members compensation and mileage reports, with exception of their report, and the Vice President will review the President's report.

Approval of Director expenses for the preceding month will be included on the next available Board meeting. All documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act.

- 18.718.8 Misuse Of Public Resources.** Government Code section 53232.4 provides that the misuse or falsifying expense reports in violation of expense reporting policies, may include, but are not limited to, the following:
- a. The loss of reimbursement privileges.
 - b. Restitution to the local agency.
 - c. Civil penalties for misuse of public resources pursuant to Civil Code section 8314.

19. BENEFITS

19.1 Health Plan. All Directors are eligible to participate in the District's group health plan, along with their spouses and dependent children (as that term is defined in Government Code Section 53205.1 of the California Government Code, "Dependent Children"). If a Director chooses not to participate in the health plan he/she must notify the General Manager in writing of his or her election not to participate.

- a. The District's health plan is administered by the Association of California Water Agencies.
- b. The District shall pay one hundred percent (100%) of the premium for the Director, spouse and Dependent Children.

19.2 Benefits After Retirement Or Death. A retired Director and spouse, or the spouse of a deceased Director or retiree may continue his/her medical, dental, life and vision insurance at the District's expense on the basis of the following:

Commented [PL33]: Question: How long does healthcare continue for someone after they resign or are voted out?

Commented [PL33R2]: If they don't use our health plan benefits, can they opt for a stipend?

Commented [PL33R3]: Per Haydee: Once the board member resigns or is voted out the benefits end at the end of the month. They are provided with COBRA information to continue with benefits but at COBRA cost for 18 months.

The District does not have an opt out option from the plan. Our rates are contingent on 100% participation to maintain our current premium rates.

The Director is a minimum of fifty (50) years of age with a minimum of twelve (12) years of total service and was elected prior to January 1, 1995. If the spouse of a deceased Director, or retiree, remarries and becomes eligible for health benefits under his/her spouse's health plan, all District benefits shall be terminated.

Commented [PL34]: Question: is this still current?

Commented [PL34R2]: Per Haydee: Yes, the law changed and this applies. It is advisable to keep this information in to make it clear that this is not available to the Board after this date.

19.3 Vision Care Plan. Coverage is mandatory for all Directors, their spouse and Dependent Children.

- a. The Vision Service Plan is administered by the Association of California Water Agencies.
- b. The District shall pay one hundred percent (100%) of the premium including Director, spouse and Dependent Children.

19.4 Dental Plan. Coverage is mandatory for all Directors, their spouse and Dependent Children.

- a. The Delta Dental Plan is administered by the Association of California Water Agencies.
- b. The District shall pay one hundred percent (100%) of the premium for the Director, spouse, and Dependent Children.

19.5 Retirement Plan. Only the Directors elected or appointed prior to July 1, 1994 are eligible to participate in the District's retirement plan.

- a. The retirement plan is administered by the California Public Employees Retirement System.
- b. The District shall pay all costs, which include the District's and the eligible Director's share.

19.6 Life And Disability Plans. All Directors are eligible to participate in the District's standard dependent life insurance, standard insurance long term disability plan and employee assistance program (collectively, "Life and Disability Plans"), along with their spouses and dependent children. If a Director chooses not to participate in the District's Life and Disability Plans he/she must notify the General Manager in writing of his or her election not to participate. Unless a Director chooses not to participate in the District's Life and Disability Plans, the District shall pay 100% of the premium for such Life and Disability Plans for the Director, his/her spouse and his/her dependent children.

19.7 Deferred Compensation. A Deferred Compensation Plan is available to Directors that elect to participate. The District offers ~~one service provider, two service providers to select from.~~ Director contributions are strictly voluntary with no District match.

19.8 Flexible Spending Account. A Flexible Spending Account is available to Directors that wish to contribute to a medical reimbursement account and/or dependent care reimbursement account to pay for unreimbursed medical and/or dependent care expenses with pre-tax dollars. This is strictly voluntary with no

Commented [PL35]: Is this also available for Board members?

Commented [PL35R2]: Yes. They can sign up during open enrollment.

District match.

20. CODE OF ETHICS

20.1 Ethics Training. Pursuant to Government Code Sections 53234, et ~~seq.~~ ~~of the State of California~~ each Director shall attend at least two (2) hours of ethics training every two (2) years at the expense of the District. Such ethics training must be approved or authorized by the California Attorney General’s Office and the Fair Political Practices Commission. Written proof of such ethics training must be filed by each Director with the District and the District shall retain records of such ethics training for at least five (5) years after the Director receives such training. Any newly elected Director shall receive their initial training required by subdivision (a) of Section 53235 within six (6) months ~~30 days~~ of taking office.

20.2 Ethics Policy. Each January, following a regular election cycle, the Board of Directors will approve an Ethics Policy presented by the Human Resources Department. The policy will support the issues covered by the ethics training required in Section 206, as well as any other issues specific to the District.

~~20.2~~

~~**20.3 Other Training.** Each January following an election year, Directors are required to attend Sexual Harassment Training approved and/or administered by the Human Resources Department. Any newly elected Director shall receive their initial training required by AB 1661, Chapter 816 within the first six month of taking office.~~

Commented [PL36]: Potential deletion. This is covered in 20.5

20.3 Fiscal and Financial Training. Pursuant to Government Code Section 53238 et seq., each Director who is in office as of January 1, 2026 shall receive at least two (2) hours of fiscal and financial training before January 1, 2028. Each Director who joins the Board on or after January 1, 2026 shall receive the fiscal and financial training no later than 6 months from the first day of service. Thereafter, each Director shall receive the training at least once every two (2) years. These courses shall be developed in consultation with experts in local government finance. Written proof of such training must be filed by each Director with the District and the District shall retain records of such ethics training for at least five (5) years after the Director receives such training.

Commented [PL37]: Potential addition per recent legislative requirements.

In addition, all Directors shall receive training within 30 days of taking office and every two years thereafter on public meeting laws called The Ralph M. Brown Act, more commonly known as the “Brown Act.” This is California’s “sunshine” law for local government and is found in California Government Code Section 54950. Written proof of Brown Act training must be filed by each Director with the District and the District shall retain records of training for at least five (5) years after the Director receives such training.

20.4 Prevention Of Sexual Harassment

The District is committed to creating and maintaining a work environment free of objectionable and disrespectful conduct and/or communication of a sexual nature and prohibits sexual harassment by all employees and the Board of Directors.

Conduct which creates an intimidating, hostile or offensive work environment will not be tolerated. Verbal behavior, physical behavior, gestures and other non-verbal behavior which create said environment will not be tolerated.

~~To meet the requirements established by AB 1825, 2053 & 1661, each local official (Board Member) shall receive at least two hours of prevention of sexual harassment training and education within the first six months of taking office and every two years thereafter.~~

Commented [PL38]: Potential edit. To combine this sentence with 20.5 below.

20.5 Sexual Harassment Prevention Training

~~To meet the requirements established by AB 1825, 2053 and AB 1661, requires~~ elected or appointed officials who are compensated for their service or reimbursed for their expenses are required to receive at least two hours of sexual harassment prevention training and education within the first six months of taking office or commencing employment, and every two years thereafter.

The training must include information and practical guidance regarding the federal and state statutory provisions concerning the prohibition against, and the prevention and correction of, sexual harassment and the remedies available to victims of sexual harassment in employment.

20.6 Workplace Violence Prevention Training

SB 553 requires employers to take steps to prevent and respond to workplace violence. SB 553 requires employers to adopt a comprehensive workplace prevention plan, assess and resolve workplace violence hazards, train all employees, and implement investigation and recordkeeping process.

20.7 Non-Discrimination

The District shall not unlawfully discriminate against qualified employees or job applicants on the basis of sex, race, color, religion, national origin, ancestry, marital status, sexual orientation, physical or mental disability, age or war veteran status. Equal opportunity shall be provided to all qualified employees and applicants in every aspect of personnel policy and practice. The District shall not discriminate against physically or mentally disabled persons who, with reasonable accommodation, can perform the essential function of the job in question. All employees are expected to carry out their responsibilities in a manner that is free from discriminatory statements or conduct.

20.8 Whistle Blower Protection

The General Manager's primary responsibility is to ensure District employees are in compliance with the District's Personnel Manual and do not engage in improper activities, as well as to investigate allegations of improper activities and take appropriate corrective and disciplinary action. The Board has a duty to ensure that the General Manager is operating the District in accordance with the law and policies approved by the Board. Board members will disclose to the General Manager any improper activities within their knowledge and will not interfere with the General Manager's responsibilities in identifying, investigating and correcting improper activities unless the Board determines that the General manager is not properly carrying out these responsibilities. (California

Water Code Sections 30575, 30580 and 30581).

- a. A Board member will not directly or indirectly use or attempt to use the authority or influence of his or her position for the purpose of intimidating, threatening, coercing, commanding or influencing any other person for the purpose of preventing such person from acting in good faith to report or otherwise bring to the attention of the General Manager or the Board any information that, if true, would constitute: a work-related violation by a Board member or District employee of any law or regulation, gross waste of District funds, gross abuse of authority, a specified and substantial danger to public health or safety due to an act or omission of a District official or employee, use of a District office or position or of District resources for personal gain, or a conflict of interest of a District Board member or designated employee.
- b. Board members will not use or threaten to use any official authority or influence to effect any action as a reprisal against a District Board member or District employee who reports or otherwise brings to the attention of the General Manager any information regarding the subjects described in this section. (California Labor Code Section 1102.5 and following; California Government code Sections 53298 and 53298.5).
- c. Any person who believes that he or she has been subjected to any action prohibited by this Section is encouraged to file a confidential complaint with (1) General Manager, or (2) a member of the Board if the complaint involves the conduct of the General Manager. The person receiving the report will refer the matter to the full Board to investigate. Upon the conclusion of the investigation, the scope of which will be governed by the individual circumstances of each complaint, the General Manager (or the

Board in the case of a complaint against the General Manager) will take appropriate action consistent with the District's Personnel Manual and applicable law.

20.9 Reasonable Accommodation-Americans With Disabilities Act

Pursuant to the Americans with Disabilities Act, employers have a duty to reasonably accommodate employees and job applicants with known disabilities. This accommodation is not required for individuals who are not otherwise qualified for the job nor is accommodation generally required until the person with the disability requests it. The following optional regulation includes procedures recommended by the Equal Employment Opportunity Commission for use when determining what accommodation to make.

Requests for reasonable accommodation should be directed to Human Resources.

21. ENFORCEMENT

Any actual or perceived violation of District policies, including the Code of Conduct, by a Board member should be referred to the President of the Board or the full Board of Directors for investigation, and consideration of any appropriate action warranted. Any action or perceived violation of District policies, by the President shall be referred to the full Board of Directors. A violation of this policy may be addressed by the use of such remedies as are available by law to the District, including but not limited to:

- a. Reassignment of committee positions;
- b. Adoption of a resolution expressing disapproval of the conduct of the Board member who has violated this policy (i.e., censure);
- c. Injunctive relief;
- d. Referral of the violation to the District Attorney.

22. STATEMENT OF POLICY SUPREMACY

The Board of Directors Policy and Procedures Manual shall be amended by a vote of board only and not by any other policy adoption. In areas of dispute between The Board of Directors Policy and Procedures Manual and other policies or action, this manual and the policies contained herein shall take precedence over other policies. The District shall make every effort to revise any conflicting policies to align with this document.

ORDINANCE NO. 86

**AN ORDINANCE OF THE BOARD OF DIRECTORS
OF THE WEST VALLEY WATER DISTRICT AMENDING ORDINANCE NO. 85
WITH RESPECT TO COMPENSATION AND POLICIES RELATED TO BOARD
ACTIVITIES**

Whereas, Section 20202 of Division 10 of the California Water Code states that compensation to be received by members of the governing board of a water district may be increased each calendar year in an amount equal to 5 percent following the operative date of the last adjustment;

Whereas, the governing board of the West Valley Water District (“District”) increased its compensation pursuant to Water Code Section 20200 et seq. on October 1, 2016; and

Whereas, the District held a duly noticed Public Hearing concerning the increase of compensation to One Hundred Sixty-One Dollars and Seventy Cents (\$161.70) on August 2, 2018; and

Whereas, the increase in compensation to the governing board of the District shall increase automatically by 5 percent each calendar year on October 15th of each year.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Superseding the Previous Enactments.

Ordinance No. 85 and all other previously enacted ordinances providing for Board of Directors compensation are hereby superseded by this Ordinance.

ARTICLE 100. MEETINGS

101. REGULAR BOARD MEETINGS. The regular meeting of the Board of Directors of West Valley Water District (“Board of Directors”) shall be held at 6:00 p.m. on the first and third Thursday of each month. Business shall be conducted in accordance with Division 12 of the Water Code of the State of California and Section 54954 of the Government Code of the State of California and all other codes pertaining thereto, as well as any proceedings adopted by the Board of Directors not inconsistent therewith.

102. SPECIAL BOARD MEETINGS. Special meetings of the Board of Directors may be called in accordance with Government Code Section 54956 of the State of California.

103. EMERGENCY MEETINGS. Emergency meetings of the Board of Directors may be called in accordance with Government Code Section 54956.5 of the State of California.

104. COMMITTEE MEETINGS. To assist the Board of Directors in its deliberations for establishing policies of West Valley Water District (“District”), it is deemed beneficial to have standing committees or ad hoc committees of the Board of Directors made up of not more than two (2) members of the Board of Directors, who shall develop recommendations to be considered by the Board of Directors for establishing policy by working independently or with staff. The

committee chairperson shall be appointed by the President of the Board with the consent of the full Board of Directors.

105. OUTSIDE MEETINGS. Members of the Board of Directors (singularly, "Director" and collectively, "Directors") may attend outside meetings to educate and inform such Directors regarding issues affecting the District and the water industry and to make others aware of the activities concerning the District. Periodically the Board President and/or the Board of Directors may ask a Director to represent the District at an outside meeting or perform another duty for the District. For purposes of this Ordinance, the term "Outside Meeting(s)" shall mean any meeting, activity, conference, seminar, workshop, facility tour and other like or similar events, including webinars and conference calls, except for the meetings listed in Sections 101 through 104. Except as provided in Section 106, a Director may attend any Outside Meeting. However, the District shall compensate a Director for only those Outside Meetings approved in Section 203.

106. PRESIDENT OF THE BOARD. It is in the best interests of the District for the President of the Board of Directors to periodically meet with District staff and represent the District at Outside Meetings with other elected officials of other public agencies, as well as other functions pertaining to the District or the water industry. The President is authorized to attend all Outside Meetings pertaining to the water industry that is in the good faith belief of the President of the Board of Directors to be in the best interests or of benefit to the District.

ARTICLE 200. DIRECTOR COMPENSATION

Each Director shall be compensated for attending District related meetings and functions as follows:

201. BOARD MEETINGS. Each Director shall receive One Hundred Sixty-Nine Dollars and Seventy Nine Cents (\$169.79) for attending a regular board meeting of the Board of Directors, a special board meeting of the Board of Directors, an emergency meeting of the Board of Directors or an adjourned regular, emergency or special meeting of the Board of Directors. Compensation shall be increased 5% every year on October 15th.

202. COMMITTEE MEETINGS. In the event a committee is established pursuant to Section 104, each Director appointed to such committee ("Committee Member") shall receive One Hundred Sixty-Nine Dollars and Seventy Nine Cents (\$169.79) for attending a meeting. For purposes of this Ordinance, "travel time" is computed to and from the Director's main residence or place of employment, whichever is applicable for attendance at any District function.

203. OUTSIDE MEETINGS. Directors shall be compensated for Outside Meetings as follows:

- (a) Attached hereto as Schedule "A" is a list of Outside Meetings any Director may attend. If a Director attends an Outside Meeting listed on Schedule "A" such Director shall be compensated in accordance with subsection (d) below.
- (b) Attached hereto as Schedule "B" is a list of Standing Committee Meetings of

the Board of Directors and the designated Directors for each Committee. Attached hereto as Schedule "C" is a list of Outside Meetings of the Board of Directors and the designated Director for each Meeting. Each Outside Meeting listed on Schedule "C" sets forth a primary representative and alternate representative.

- (c) Except as set forth in Section 204, Directors shall not represent the Board of Directors at any functions of organizations not listed on Schedule "A", "B" without the prior approval of the Board.
- (d) In the event a Director attends an Outside Meeting pursuant to subsections (a), (b), or (c), above, the Director shall receive: One Hundred Sixty-Nine Dollars and Seventy Nine Cents (\$169.79) and in addition to the foregoing, to accommodate a reasonable travel time to and from authorized Outside Meetings, a Director may be compensated for up to one (1) day of travel, the day before all Meetings are to occur and up to one (1) day after the Meeting is concluded, provided that the Meeting is greater than seventy-five (75) miles from the District's headquarters.
- (e) If a Director wishes to attend an Outside Meeting or Conference not listed on Schedule "A", "B", or "C" or covered under Section 204 (f); the Director must receive prior approval from the full Board. The Director shall provide details of the meeting including the dates, agenda, estimated costs, and how attendance will benefit the District to the General Manager who will place the request on the next regular meeting agenda as a business item for consideration.
- (f) A Director shall be able to attend meetings with staff, consultants, elected officials from other Districts, or local community events or function and claim it as an "Outside Meeting" as long as they work with Board Secretary on providing an agenda and topic of discussion or flyer for transparency documentation.

204. Board of Directors will be reimbursed for any expenses incurred during the course of conducting District business with other elected officials, District employees and consultants.

205. COMPENSATION LIMITATIONS. Section 20202 of Division 10 of the California Water Code states:

"In any ordinance adopted pursuant to this chapter to increase the amount of compensation which may be received by members of the governing board of a water district above the amount of one hundred dollars (\$100.00) per day, the increase may not exceed an amount equal to 5 percent, for each calendar year following the operative date of the last adjustment, of the compensation which is received when the ordinance is adopted.

No ordinance adopted pursuant to this chapter shall authorize compensation for more than a total of ten (10) days in any calendar month." There shall be no compensation for attending meetings or performing other duties for the District on the same day as Board of Directors meetings.

The compensation to the governing board of the West Valley Water District shall automatically increase by 5 percent each calendar year on October 15th.

The Board of Directors assigns the Board President or his designee to monitor, review, deny or recommend approval to the Board of Directors, all compensation requests by Directors according to the following criteria:

- (a) Each Director may be compensated for attending meetings, as defined in Sections 201 to Section 204 and Schedule "A", Schedule "B" and Schedule "C" and other meetings approved by the Board of Directors.
- (b) In addition to (a), each Director may incur or be reimbursed for travel expenses as defined in Article 300, Sections 301 and 302, up to but not in excess of actual expenses per fiscal year.

206. ETHICS TRAINING. Pursuant to Government Code Sections 53234, et al, of the State of California each Director shall attend at least two (2) hours of ethics training every two (2) years at the expense of the District. Such ethics training must be approved or authorized by the California Attorney General's Office and the Fair Political Practices Commission. Written proof of such ethics training must be filed by each Director with the District and the District shall retain records of such ethics training for at least five (5) years after the Director receives such training.

207. ETHICS POLICY. Each January, following a regular election cycle, the Board of Directors will approve an Ethics Policy presented by the Human Resources Department. The policy will support the issues covered by the ethics training required in Section 206, as well as any other issues specific to the District.

208. OTHER TRAINING. Each January following an election year, Directors are required to attend Sexual Harassment Training approved and/or administered by the Human Resources Department.

ARTICLE 300. EXPENSES

AUTHORIZATION

- (a) Directors are authorized to incur expenses arising out of and in connection with the meetings set forth in Sections 201, 202, 203 (a) and 203 (b) and Outside Meetings approved pursuant to Section 203 (c), with the approval of the Board of Directors:
- (b) Board of Directors will communicate their interest in attending an event to the Board Secretary to be added to the "Master Calendar of Events," which lists a description of the event, date, location, and Board member(s) who will attend.
- (c) After attending a District event, Board members are required to submit an Expense Report. Each Board Member shall report on meetings attended at the

District's expense.

- (d) Board members will be reimbursed for any expenses incurred during the course of conducting District business with other elected officials, District employees and consultants.
- (e) The District shall reimburse each Director for expenses while conducting District business as outlined below.
- (f) Each Directors shall be responsible for turning in appropriate District related Expenses for the month, including receipts or other documentation, to the Board Secretary's office by the last business day of the month. It is to each Director's benefit, as well as that of the District, that all itemized expenses be turned in to the Board Secretary's office in a timely manner for proper accounting.

301. LODGING, MEALS, AND OTHER EXPENSES. The District shall reimburse each Director for itemized expenses while conducting District business, including, but not limited to, payment of registration fees for conferences, workshops, seminars, lodging, meals, and other related expenses while attending or traveling to/from District related functions.

The following restrictions shall apply to District paid expenses:

- (a) District paid air travel shall be by coach class at the most economical fare available based on the itinerary of the Director. A Director may elect to voluntarily stay longer than necessary to discharge his or her duties as long as there is no additional expense to the District.
- (b) In the event a Director is required to rent a vehicle to attend an authorized Outside Meeting, the District shall reimburse the Director for the cost of such rental vehicle, provided that the cost shall not exceed the cost of a mid-sized vehicle, regularly charged by such rental company for same day rentals. Any contractual agreements between the District and car rental agencies shall be considered first for booking of rental vehicles.
- (c) The following are not reimbursable expenses: political contributions, alcoholic beverages, tips greater than eighteen (18) percent, parking or traffic violation fines, laundry services, child care, and entertainment expenses such as tickets to sporting events or theaters, in-room movies and access to Wi-Fi for personal use, and first class airfare travel.
- (d) Whenever appropriate, lodging and meals will be prepaid by the District or paid for by District staff. When making prepayment of reservations for travel, meals, lodging or other related expenses, it may be beneficial to the District to include payment for spouses. Each Director shall reimburse the District for any prepayment of costs for his/her spouse except as otherwise set forth in this Ordinance. Directors shall clearly identify expenses for his/her spouse except as otherwise set forth in this Ordinance. Directors shall clearly identify expenses for his/her spouse, or may choose to pay for expenses for his/her spouse on a separate ticket or sales slip at the time of purchase.

302. MILEAGE. Whenever a Director uses his/her personal vehicle for transportation on District business or to/from District related functions, the District shall reimburse the Director the same rate per mile as approved by the Internal Revenue Service at the time the mileage is incurred. No mileage reimbursement shall be made for attending Board of Directors meetings held at the District headquarters.

303. INSURANCE. In California, automobile insurance coverage follows the vehicle. Therefore, when a Director attends functions on behalf of the District in his/her personal vehicle, the Director's insurance is primary.

304. MONTHLY SUBMITTAL OF EXPENSE REPORTS - PAYMENT REQUESTS. For receiving compensation for attendance at or participating at appropriate meetings, a Board member shall submit to the District Board Secretary a payment request in the form of an expense report for the calendar month, at which time the Board will consider approval, including the President. A report of all expenses, including but not limited to, compensation requested pursuant to Article 300, to the Board Secretary no later than the last business day of each month. Each submittal shall be signed by the Director. Adequate documentation of actual costs shall include an identification of the official duty, a detailed receipt from the vendor listing the items purchased, and proof that the expense was paid by the Director such as the credit card receipt or cancelled check.

ARTICLE 400. BENEFITS

401. HEALTH PLAN. All Directors are eligible to participate in the District's group health plan, along with their spouses and dependent children (as that term is defined in Government Code Section 53205.1 of the California Government Code, "Dependent Children"). If a Director chooses not to participate in the health plan he/she must notify the General Manager in writing of his or her election not to participate.

- (a) The District's health plan is administered by the Association of California Water Agencies.
- (b) The District shall pay one hundred percent (100%) of the premium for the Director, spouse and Dependent Children.

402. BENEFITS AFTER RETIREMENT OR DEATH. A retired Director and spouse, or the spouse of a deceased Director or retiree may continue his/her medical, dental, life and vision insurance at the District's expense on the basis of the following:

The Director is a minimum of fifty (50) years of age with a minimum of twelve (12) years of total service and was elected prior to January 1, 1995. If the spouse of a deceased Director, or retiree, remarries and becomes eligible for health benefits under his/her spouse's health plan, all District benefits shall be terminated.

403. VISION CARE PLAN. Coverage is mandatory for all Directors, their spouse and Dependent Children.

- (a) The Vision Service Plan is administered by the Association of California

Water Agencies.

- (b) The District shall pay one hundred percent (100%) of the premium including Director, spouse and Dependent Children.

404. DENTAL PLAN. Coverage is mandatory for all Directors, their spouse and Dependent Children.

- (a) The Delta Dental Plan is administered by the Association of California Water Agencies.
- (b) The District shall pay one hundred percent (100%) of the premium for the Director, spouse, and Dependent Children.

405. RETIREMENT PLAN. Only the Directors elected or appointed prior to July 1, 1994 are eligible to participate in the District's retirement plan.

- (a) The retirement plan is administered by the California Public Employees Retirement System.
- (b) The District shall pay all costs, which include the District's and the eligible Director's share.

406. LIFE AND DISABILITY PLANS. All Directors are eligible to participate in the District's standard dependent life insurance, standard insurance long term disability plan and employee assistance program (collectively, "Life and Disability Plans"), along with their spouses and dependent children. If a Director chooses not to participate in the District's Life and Disability Plans he/she must notify the General Manager in writing of his or her election not to participate. Unless a Director chooses not to participate in the District's Life and Disability Plans, the District shall pay 100% of the premium for such Life and Disability Plans for the Director, his/her spouse and his/her dependent children.

407. LONG TERM CARE. Coverage is mandatory for all Directors, their spouse and Dependent Children.

- (a) The Long Term Care Plan, administered by the CalPERS Long Term Care (LTC) program, is recommended.
- (b) The District shall pay one hundred percent (100%) of the premium for the District, spouse, and Dependent Children.

Section 2. Amendment of Schedules

Schedules "A", "B" & "C" may be amended from time to time by a duly adopted resolution of the Board.

Section 3. Publication

District Board Secretary shall certify to adoption of this Ordinance and cause it, or summary of it, to be published once within fourteen (14) days of adoption and once within seven (7) days of adoption by newspaper of general circulation, printed and published within the West Valley Water District service area, and shall post a copy of this Ordinance, including the vote, for and against the same, in the office of the Board Secretary in accordance with California Water Code Section 20200 *et seq.*

Section 4. Effective Date

This Ordinance shall become effective sixty (60) days from its adoption and Board committee assignments on the adopted schedules shall begin, January 4, 2021.

ADOPTED, SIGNED AND APPROVED THIS 5TH DAY OF NOVEMBER, 2020.

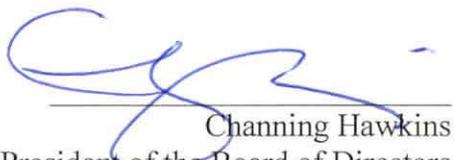
Channing Hawkins, Kyle Crowther, Greg Young,

AYES: DIRECTORS: Michael Taylor, Clifford Young

NOES: DIRECTORS: None

ABSENT: DIRECTORS None

ABSTAIN: DIRECTORS None


Channing Hawkins
President of the Board of Directors
West Valley Water District

ATTEST:


Peggy Asche
Board Secretary

**SCHEDULE "A"
OUTSIDE MEETINGS**

ORGANIZATION

**DESIGNATED
REPRESENTATIVE**

ACWA Fall Conference	Any Board Member
ACWA Washington, D.C. Conference	Any Board Member
ACWA Spring Conference	Any Board Member
Member ACWA Legislative Symposium and Day at the Capitol	Any Board Member
Member Association of San Bernardino County Special Districts	Any Board Member
Board Member California Special Districts Association	Any Board Member
California Special Districts Association Legislative Days	Any Board Member
Water Education Foundation Tours	Any Board Member

**Expenses for conferences listed above are allocated to the Administration Department Conference Budget.*

SCHEDULE "B"
STANDING COMMITTEES

ORGANIZATIONS

**DESIGNATED
REPRESENTATIVE**

Executive Committee

Dr. Clifford O. Young, Sr.
Gregory Young

Engineering/Planning Committee

Gregory Young
Kyle Crowther

External Affairs Committee

Dr. Clifford O. Young, Sr.
Gregory Young

Finance Committee

Dr. Clifford O. Young, Sr.
Dr. Michael Taylor

Human Resources Committee

Kyle Crowther
Dr. Michael Taylor

Safety and Technology Committee

Dr. Michael Taylor
Kyle Crowther

Policy Review & Oversight Committee

SCHEDULE "C"
OUTSIDE MEETINGS

ACWA/JPIA

Dr. Clifford O. Young, Sr.

Clarence Mansell

Bloomington Municipal
Advisory Committee (MAC)

Gregory Young

Kyle Crowther

San Bernardino Valley
Municipal Water District

Dr. Clifford O. Young, Sr.

Western Coalition of Arid States

Dr. Clifford O. Young, Sr.

Gregory Young

