



Rio Alto Water District

22099 River View Drive • Cottonwood, CA 96022

Phone: (530) 347-3835 • Fax: (530) 347-1007 • Website: www.rawd.org

Agenda for the Six Hundred and Seventy Seventh Regular Meeting of the Board of Directors of the Rio Alto Water District to be held on Wednesday, February 18th, 2026, at 6:30 p.m., in the District Board Room.

- | | | |
|----|--|-------------|
| 1. | Public Comment. | INFORMATION |
| | <p>This is the time set aside for citizens to address the Board on matters not on the agenda or that are on the consent agenda. Comments should be limited to matters within the jurisdiction of the Board. If your comments concern an item shown on the agenda, please address the Board after that item is open for public comment. By law, the Board cannot discuss or take action on matters that are not on the agenda. The chair reserves the right to limit the duration of each speaker to three minutes. Speakers may not cede their time. Speakers are asked to state, and spell their name for the record.</p> | |
| 2. | Approval of Excused Absences. | ACTION |
| 3. | Zoom Meeting with Michael Fink, CPA, from Fechter and Company to review and Approve 2024/2025 Audited Financial Statements. | ACTION |
| 4. | Manager's Report. | INFORMATION |
| 5. | Request approval to purchase new key card reader system for Wetlands. | ACTION |
| 6. | Approval of the Minutes of the Six Hundred and Seventy-Sixth Regular Board Meeting Held on January 21 st , 2026 at 6:30 p.m. in the District Board Room. | ACTION |
| 7. | Approval of January Disbursement Reports. | INFORMATION |

- | | | |
|-----|--|-------------|
| 8. | Income/Expense Reports Period Ending 12/31/25. | ACTION |
| 9. | Updates on ACWA Conference. | INFORMATION |
| 10. | Communications: | INFORMATION |

Staff:

Directors:

Note: The Board of Directors, may, at any time throughout the meeting, open or close discussion or change the order of any Agenda item listed as necessary to facilitate the orderly transaction of District Business.

Note: Parties with a disability as provided by the American Disabilities Act who require special accommodations or aids in order to participate in a public hearing should make the request to the District Staff at least 48 hours prior to the meeting.

Addendum A
 Manager's Report
 February 13, 2026

Drought/Water Consumption/SGMA:

The new water year 2025/2026 began October 1, 2025. The new water year compares with the last two water years as follows:

Water Year	Feb. 10th Precipitation Received	Average Precipitation to Date	Percent of Average	Shasta Lake feet from Crest
2025/2026	19.27	19.79	97.3%	35.55
2024/2025	29.44	20.18	146%	25.37
2023/2024	18.56	19.68	94%	38.39

Shasta Dam is currently releasing 10,548cfs.

Rate Increases: In accordance with the Approved Rate Study and Resolutions 01-24 and 02-24, Water and Wastewater rates were increased effective 1/2/26, reflecting year 3 of the staged 5 year increases. Water and Sewer Connection Fees were increased effective January 1, 2026 in accordance with the Water & Sewer Connection Fee Study and Resolutions 03-24 and 04-24. (A copy of the Rate Schedule is enclosed in this packet.)

Connections: We received 1 additional water/sewer connection since last reported. Fiscal year to date totals are:

Connections to Date 2025/26	#
Water 1" Meter	5
Water 1" Duplex	0
Water 2" Meter	0
Water 1" Landscape Meter	0
Water ¾" Landscape Meter	0
Normal Sewer/LPSS	4
Commercial Sewer	0

2025/2026 Budgeted Water = 7, Budgeted Sewer = 5

Field Crew:

- Another sewer lateral was repaired on Rio Alto Drive. Field crew are trying to keep up with the goal of one repair per month.
- The new gate was constructed and the solar electronics were installed at WWTP. The company had to return for a few adjustments, but it seems to be working fine now.
- No word yet on Lift Station #3 pump, Industrial electric hopes to look at it next week.
- Day Wireless was out on January 22nd, but to no avail. They took our sets back to the shop for further diagnosis.

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- Crew spent all day looking for a water lateral on Shoreline but were unable to find it. They will have to tap into the main.
- Prior to the rains, Tyler spent much time spraying weeds.
- Research into purchasing new key card system for the wetlands.

Pending Projects:

- Selection of survey sites for backflow surveys.
- Slide repair at the WWTP
- Monthly sewer patch

Regulatory:

The January Water and Wastewater Reports are included in the board package. In addition, Dean has submitted the following:

- Annual Groundwater Monitoring Report
- Annual Drinking Water Discharge Report
- Annual Drought Report
- Annual Wastewater Report
- Attended ACWA Region 2 Board Meeting

Solar Updates:

Solar updates period January 12, 2026 through February 11, 2026:

	<u>True-Up Month</u>	<u>Current Month Net Energy Usage</u>	<u>Cumulative Energy or Credits Dollar True-up</u>	<u>Cumulative Non-Bypassable Charges</u>
Office	August	\$515.56	\$1,738.69	\$1,738.69
WWTP	November	\$2,417.45	\$13,104.52	\$13,104.52
Well#6	February	\$(2,423.90)	\$(2,417.05)	\$4,914.34
Well#5	March	\$872.97	\$(3,784.47)	\$3,384.06

Admin:

- Over (100) 7-day notices prepared and mailed.
- (35) 24-hr notices posted and 5 customers locked off.
- Training, Training, Training!
- Working on training manuals.

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Rio Alto Water District Billing Schedule, Rates, Connection Fees and Capacity Expansion Fees

Metered customers are billed bi-monthly as follows:

Billing Period	Billing Date
January and February	First week of March
March and April	First week of May
May and June	First week of July
July and August	First week of September
September and October	First week of November
November and December	First week of January

Bi-Monthly Base Rates:

Meter Size	Bi-monthly Rate Effective 1/2/26	Bi-Monthly Rate Effective 1/3/27
¾" Meter	\$45.62	\$50.18
1" Meter	\$62.17	\$68.39
2" Meter	\$152.55	\$167.81
Volumetric Rate (\$/CCF)	\$1.50	\$1.65

Wastewater Bi-Monthly Fixed Charges:

Connection Type	Bi-monthly Flat Rate Effective 1/2/26	Bi-Monthly Rate Effective 1/3/27
Single Family Residence	\$127.07	\$139.78
½ Single Family Residence	\$63.54	\$68.89
Private Sewer Extension	\$127.07	\$139.78
Duplex	\$254.16	\$279.58
Triplex	\$381.25	\$419.38
Low Pressure Sewer	\$161.05	\$177.16
Low Pressure Duplex	\$322.10	\$354.31
Commercial	\$288.41	\$317.25
Commercial Volumetric (\$/CCF)	\$ 0.80	\$0.88

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Availability customers are billed quarterly as follows:

Billing Period	Billing Date
January, February and March	Last day in March
April, May and June	Last day in June
July, August and September	Last day in September
October, November and December	Last day in December

Availability charges are \$46.41 per quarter for a lot with water and sewer.

Water	\$17.16
Sewer	\$25.65
Hydrant	\$3.60

Availability charges are \$20.76 per quarter for a lot with water only.

Water	\$17.16
Hydrant	\$3.60

Water Connection Fees:

Meter Size	Current Fees Effective 1/1/26	Fees Effective 1/1/27
3/4" Meter	Time and Materials	Time & Materials
1" Meter	\$8,149.61	\$9,779.53
Duplex 1" Single Meter	\$12,224.42	\$14,669.31
Duplex 1" Two Meters	\$16,299.22	\$19,559.06
2" Meter	\$19,280.85	\$24,101.06

*All new water connections require installation of a backflow assembly.

Sewer Connection Fees:

Residential rate multiplied by # of Household Equivalents (HE). Single Family Residence=1, Duplex=2, Triplex=3, etc.

Connection Type	Cost per HE Effective 1/1/26	Cost per HE Effective 1/1/27
Residential Sewer Connection Fee	\$8,863.20 x HE	\$11,079.00 x HE
Commercial Sewer Connection Fee	\$8,863.20 x HE	\$11,079.00 x HE
Industrial Sewer Connection Fee	Case by case basis	Case by case basis

**Commercial Household Equivalent Chart	
Professional Office	.8/1000 sq ft
Medical/Dental Office	1.0/1000 sq ft
Small Convenience Market	.5/1000 sq ft
Service Station	.5/pump
Car Wash	1.0/bay
Beauty Shop	.5/chair
Laundromat	.5/washer
Restaurant	4.6/1000 sq ft
School	.08/Student
Fast Food Establishment	4.6/1000 sq ft
Coffee Shop/Bar	2
Convalescent Home	.5/bed
Industry	Case by case

Capacity Expansion Fees: (Rates effective through 02/28/26)

Standard Sewer	\$4,046.59
Standard Water	\$4277.63
Tract 1017 & Tract 1018	\$3,763.91

*Subject to annual increase by ENR CCI on February 28th

Administrative Fees and Charges

Delinquent Charge	10% When Account Becomes Delinquent
Interest	1.5% Per Month on Outstanding Balance
24-Hour Notice Posing Charge	\$ 10.00
Shut Off/Lock Off Charge	\$ 50.00
NSF Returned Check Fee	\$ 20.00
Transfer of Ownership for a Metered Account	\$ 30.00
Transfer of Ownership for an Availability Account	\$ 20.00
Accounts Sent for Collection	\$ 25.00
Lien charge	\$20.00
Customers Tampering, Damaging and/or Stealing Water. The District Reserves the Right to Call the Authorities and Press Charges Against the Customer.	\$100.00
After Hours Service Call-Lock off response	\$150.00
After Hours Service Call	\$ 70.00

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Lake California Wastewater Treatment Plant
January 2026 Monitoring Report

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DATE	Sample Time	Eff. Flow (MGD)	EFF. pH (S.U.)	Total Coliform (MPN/100mL)	EFF. BOD (mg/L)	EFF. TSS (mg/L)
1/1	7:56	0.533	7.38	Holiday		
1/2	7:38	0.634	7.26	3.1		
1/3	6:32	0.604	7.24	Weekend		
1/4	8:01	0.515	7.29	Weekend		
1/5	8:21	0.704	7.33	19.5		
1/6	8:17	0.619	7.24	1.0		
1/7	9:45	0.522	7.41	2.0	1.5	3.00
1/8	9:51	0.336	7.44	2.0		
1/9	10:21	0.210	7.62	4.1		
1/10	9:34	0.244	7.50	Weekend		
1/11	10:18	0.220	7.44	Weekend		
1/12	10:14	0.184	7.38	4.1		
1/13	9:46	0.176	7.48	4.1		
1/14	9:27	0.161	7.55	5.2	1.9	1.00
1/15	9:47	0.157	7.55	1.0		
1/16	9:21	0.149	7.54	3.1		
1/17	9:08	0.135	7.57	Weekend		
1/18	9:38	0.138	7.48	Weekend		
1/19	9:53	0.149	7.41	Holiday		
1/20	10:24	0.154	7.73	3.1		
1/21	9:33	0.110	7.51	1.0	3.0	1.40
1/22	9:14	0.132	7.58	2.0		
1/23	8:35	0.121	7.59	1.0		
1/24	9:09	0.120	7.63	Weekend		
1/25	10:24	0.127	7.54	Weekend		
1/26	10:22	0.150	7.46	<1		
1/27	10:53	0.098	7.41	<1		
1/28	8:56	0.114	7.41	<1	1.1	1.30
1/29	8:37	0.136	7.35	<1		
1/30	8:24	0.119	7.25	<1		
1/31	7:53	0.118	7.27	Weekend		

Effluent Limitations

Constituent	Units	Limit
BOD 30-Day Average	mg/L	30.0
BOD 7-Day Average	mg/L	45.0
Total Suspended Solids 30-Day Average	mg/L	30.0
Total Suspended Solids 7-Day Average	mg/L	45.0
Total Coliform Organisms 7-Day Median	MPN/100 mL	23.0
Total Coliform Organisms Monthly Max.	MPN/100 mL	240.0
pH	S.U.	6.0 - 9.0

Monthly Results

Constituent	Results
Hardness (as CaCO3) (mg/L)	64.4
Total Nitrogen (mg/L)	2.50
Ammonia (as N) (mg/L)	ND
Nitrate (as N) (mg/L)	1.80
Nitrite (as N) (mg/L)	ND
Total Kjeldahl Nitrogen (mg/L)	0.697
Electrical Conductivity (umhos/cm)	224

Total Coliform 7-day median

Week of	Median
12-28 to 1-3	<1
1-4 to 1-10	2.0
1-11 to 1-17	4.1
1-18 to 1-24	1.5
1-25 to 1-31	<1

January 2026 Drinking Water Monitoring

Bacti Testing

Date	Results
1/6/2026	Absent
1/12/2026	Absent
1/26/2026	Absent
1/26/2026	Absent

Source Water Monitoring

No results for this period

7

Memo

To: Board of Directors
From: Dean Sherrill
CC: Martha Slack
Date: 2/12/2026
Re: ACWA Region 2 Board Meeting

Directors,

On February 5, 2026, I attended the ACWA Region 2 Board Meeting.

- We received a Region Board orientation as this was the first Board Meeting of the 2026/2027 Term.
- Reviewed Region 2 Rules and Regulations.
- Appointment of Alternate Chair and Alternate Vice-Chair. These positions attend ACWA Board meetings in the event the Chair or Vice-Chair is unable to attend. Kevin Phillips with Paradise Irrigation District was appointed Alternate Chair and I was appointed Alternate Vice-Chair.
- We established a list of Committee Reporters.
- Committee vacancies – Shandon Smith volunteered to fill a vacancy on the Federal Affairs Committee. Matt Overton (Region 2 ACWA Regional Affairs Representative) will reach out to Region 2 membership in an attempt to fill vacancies on the Business Development and Membership Committees.
- We developed the Region 2 workplan.
- Region Activities – we discussed Sites Reservoir as a topic for one of the Region Forums at the ACWA Spring Conference.
- We discussed the Region 2 event for 2026. We are working on a tour of the Yuba County Water Agency facilities, tentatively set for October 22, 2026.
- The next Region 2 Board Meeting will be on April 2, 2026 at Western Canal Water District.

MEMORANDUM

To: Board of Directors

From: Martha

Date: February 13, 2026

Re: Need to replace and upgrade Key Card Reader at Wetlands

When we originally purchased the key card reader for the wetlands the limit for cards was 600. We have nearly reached the 600 card limit and the company has subsequently gone bankrupt. Due to the popularity of the wetlands, we currently have a waiting list for cards. Scott has researched a new system with a limit of 3000 cards. This new company "Door King" is a well-established company formed in 1948 and based out of Los Angeles.

The cost of the original key card reader was \$501.78. This amount has more than paid for itself through key card purchases. The system needs to be replaced due to mechanical issues, unavailable support and expansion limitation. The cost of the Door King System is \$4,101.10. This should last the District well into the future.

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DF Supply, Inc.
 8500 Hadden Rd
 Twinsburg, OH 44087
 United States
 sales@dfsupplyinc.com
 (800) 878-7829



Estimate
6928972
 02/02/26
 Customer Number:
9425183

Billing Address

Rio Alto Water District
 22099 River View Drive
 Cottonwood, CA 96022
 US

Shipping Address

Phone Number	Email	Ship Via	Customer PO	Terms	
		PRCL-GND-Parcel Ground		PREPAY	
SKU	Description	Qty	List Price	Price	Amount
DK-1838-081	DoorKing Multi-Door Access Controller - 3000 Codes - 1838-081	1	1,519.5600	1,519.5600	1,519.56
DK-1815-302	DoorKing Card Rdr DK Prox Tiny - 1815-302	1	103.6800	103.6800	103.68
DK-1830-185	DoorKing TCP/IP adapter Manual setup - 1830-185	1	173.8800	173.8800	173.88
DK-1508-120	DoorKing Prox Clamshell Proximity Card (Factory Pre-Coded) - 1508-120	600	3.6700	3.6700	2,202.00

Notes:

Thank you for the opportunity to earn your business!

Quoted by: **Joe Dina**

All funds stated in USD. Estimates are valid for seven (7) days from the date posted. DF Supply, Inc. reserves the right to deny any estimates. Shipping quotes are valid for three (3) days. Customer is responsible for following local/state/national BOCA codes, all building and/or safety codes such as UL325, UL984 CSA, IC, CE, EN, UKCA, FCC, ANSI, ETL, ASTM F2200, DASMA ect. Customer is responsible for all discrepancies. All prices and specifications are subject to change without notice. All orders are custom Made to Order (MTO) unless otherwise noted, and can have a lead time of up to 4 months from the date the order is placed. Customer assumes all tax liability and any additional tax or duty due will be paid by customer. By paying and/or signing this estimate you are agreeing to the DF Supply, Inc. return policy found at www.dfsupplyinc.com/returns.php. Quotes for steel or aluminum materials valid for 3 days.

SUBTOTAL \$ 3,999.12
 SHIPPING \$ 0.00
 MISCELLANEOUS \$ 0.00
 TAX \$ 101.98

Total: \$ 4,101.10

Signature: _____

Re: Card and Reader Option

From Joe Dina <joe.dina@dfsupplyinc.com>

Date Tue 2026-02-03 12:17

To Scott Russell <srussell@rawd.org>

Our go to guy at DoorKing, Joe, said you can absolutely call him with any questions and said you can call his cellphone as well. He can be reached at 317-800-8978. Just let him know that you were given the information from JD at DF Supply that way he knows where you are calling from in reference. He is super knowledgeable and can easily answer any and all questions.



Joe Dina
Senior Sales Consultant
DF Supply, Inc.



(330) 960-2296 | (800) 878-7829



joe.dina@dfsupplyinc.com



www.dfsupplyinc.com



8500 Hadden Rd, Twinsburg OH 44087



On February 3, 2026 at 1:12 PM EST srussell@rawd.org wrote:

Yes, feel free to give them my number 925-787-7198

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Joe Dina <joe.dina@dfsupplyinc.com>

Sent: Tuesday, February 3, 2026 06:15

A handwritten mark consisting of a circle with the number '11' inside.

1 MINUTES OF THE SIX HUNDRED AND SEVENTY-SIXTH REGULAR MEETING OF
2 THE BOARD OF DIRECTORS OF THE RIO ALTO WATER DISTRICT HELD ON
3 WEDNESDAY, JANUARY 21, 2026, AT 6:30 P.M., AT THE DISTRICT BOARD ROOM.
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5
6 DIRECTORS PRESENT:

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8 Rick Brubaker, President
9 Ginny Mercer, Vice-President
10 Drew Battles, Director
11 Pete Suggs, Director
12 Louise Wilkinson, Director
13

14 STAFF PRESENT:

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16 Martha Slack, General Manager
17 Scott Russell, Lead Water Operator
18

19 ALSO PRESENT:

20
21 Bradley Frost, Lot Owner
22

23 ABSENT:

24
25 No absences
26

27 Agenda Item #1 – Public Comment. Attendee Brad Frost introduced himself and said that he is
28 in the process of building a residence in the community. He also stated that he has public utility
29 experience in water and wastewater. Having no further comments, we moved to Agenda Item #2.

30
31 Agenda Item #2 – Approval of Excused Absences. No absences.

32
33 Agenda Item#3 – Review and Approve the 2024/2025 Audited Financial Statements. We
34 attempted to reach our auditor, Michael Fink from Fechter & Associates, but our phone in the
35 conference room was not working. We tried to hold the conference call on speaker cell phone
36 with very poor reception. It was determined we would postpone and reschedule a zoom meeting
37 at our next Board meeting. The current audit has many formatting changes due to GASB
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2 changes and we would like to get a better understanding from the auditor.

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4 Agenda Item #4 – Manager’s Report. The General Manager presented the Manager’s Report
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6 through January 16, 2026. A brief discussion followed.

7
8
9 Agenda Item#5 – Update on cancelling the Lab Certification. Included in the board package was
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11 a spreadsheet showing the potential cost savings benefit the to the District by cancelling
12
13 our lab certification and outsourcing our daily WWTP testing to Pace Analytical Laboratory.
14
15 District Staff have advised ELAP that we will not be renewing our Lab Certification when it
16
17 expires in April. Lab Director, Scott Russell presented examples of savings and potential
18
19 savings from future ever-increasing costly demands from ELAP.

20
21
22 Agenda Item #6 – Approval of the Minutes of the Six Hundred and Seventy-Fifth Regular Board

23 Meeting Held on December 17, 2025, at 6:30 p.m. in the District Board Room. Vice-President
24 Mercer made a motion to approve the Minutes of the Six Hundred and Seventy-Fifth Regular
25 Board Meeting held on December 17, 2025, at 6:30 p.m. in the District Board Room, seconded
26 by Director Battles. The motion carried (4-0), Director Wilkinson abstained.

27
28 Agenda Item #7 – Presentation of the Special Tax and Bond Accountability Report Fiscal Year

29 2024/2025. The General Manager explained that this report is required annually in addition to
30 our Annual Administrative Report in response to Senate Bill 165 to demonstrate to the voters
31 that special taxes and bond proceeds are being spent on the facilities and services for which they
32 were attended.

1 Agenda Item #8 – Approval of the December Disbursement Reports. Director Wilkinson made a
2
3 motion to approve the December Disbursement Reports, seconded by Vice-President Mercer. A
4
5 brief question answer period followed. The Motion carried, (5-0).

6
7 Agenda Item #9 - Communications:

8 Staff: The General Manager advised the Directors that she will be out for surgery on
9
Monday and hopes to be back by Wednesday.

10 Directors: Director Suggs advised Directors and Staff that he would be out of town for
11
12 our next Board Meeting being held on February 18th. He asked if we could set up a
13
14 Zoom meeting so he could attend the conference with the Auditor. The General Manager
15
16 said that this would be possible. Director Battles informed the General Manager that he
17
18 has taken his house off the market and plans on staying in Lake California. He asked if
19
20 he could get the District Facilities tour now that he intends on staying, preferably on a
21
22 Wednesday, Thursday or Friday. Lead Water Operator, Scott Russell told him that would
23
24 be fine, and Director Suggs said he would like to be a part of that tour.

25
26
27 Having no further business to discuss, Vice-President Mercer made a motion to adjourn the
28
29 meeting at 7:55 p.m., seconded by Director Wilkinson. The motion carried (5-0).

30 Sincerely,

31 

32
33 Martha Slack, General Manager

Addendum A
 Manager's Report
 January 16, 2026

Drought/Water Consumption/SGMA:

The new water year 2025/2026 began October 1, 2025. The new water year compares with the last two water years as follows:

Water Year	Jan. 13th Precipitation Received	Average Precipitation to Date	Percent of Average	Shasta Lake feet from Crest
2025/2026	18.67	14.32	130%	28.73
2024/2025	19.65	13.29	147%	36.38
2023/2024	10.77	13.71	79%	52.77

Shasta Dam is currently releasing 12,983cfs.

Consumption for the period 11/3/25 – 01/2/26 is 44.1% lower than 2013 consumption for the same period and year to date consumption is 26% lower than the year-to-date totals for 2013.

Current news reports indicate that California is out of a drought for the 1st time in 25 years. The current statewide snowpack is 71% of the average compared to 115% on the same date last year. The annual snowpack supplies approximately 30% of California's water needs.

Connections: We received 2 additional water/sewer connections since last reported. Fiscal year to date totals are:

Connections to Date 2025/26	#
Water 1" Meter	4
Water 1" Duplex	0
Water 2" Meter	0
Water 1" Landscape Meter	0
Water ¾" Landscape Meter	0
Normal Sewer/LPSS	3
Commercial Sewer	0

2025/2026 Budgeted Water = 7, Budgeted Sewer = 5

Field Crew:

- Sewer lateral repairs have been completed on Dinghy. Field crew worked alongside Solid Rock Tying the laterals to assure we got all of the necessary repairs done. I have attached a copy of the billing from Solid Rock Construction. Funds were transferred from the LAIF Sewer line repair/replacement fund and the Sewer Savings Account. I am very glad

15

this was completed before they increased the flows from Shasta Dam because the river has risen quite a bit.

- Meter reads.
- WWTP gate contractor will be out next week.
- Day Wireless will be out on January 22nd to adjust the radios to see if they work properly with the new Cat6 wire.
- One of the two new connection meters was installed.
- Lift Station #6 transfer switch may be here next week.
- Lift Station #3 pump has been pulled and sent to Industrial Electric for repair.

Pending Projects:

- Selection of survey sites for backflow surveys.
- Slide repair at the WWTP
- Possible sewer patch next week.

Regulatory:

The December Water and Wastewater Reports are included in the board package.

Solar Updates:

Solar updates period December 12, 2025 through January 12, 2026:

	<u>True-Up Month</u>	<u>Current Month Net Energy Usage</u>	<u>Cumulative Energy or Credits Dollar True-up</u>	<u>Cumulative Non-Bypassable Charges</u>
Office	August	\$963.79	\$1,223.13	\$ 0.00
WWTP	November	\$6,365.56	\$10,678.84	\$0.00
Well#6	February	\$132.80	\$(4,657.44)	\$4,677.49
Well#5	March	\$2,719.88	\$6.85	\$3,038.50

Admin:

- Availability bills mailed out 12/31/25.
- Metered billings 11/3 through 1/2/26 prepared and mailed.
- Updated rates in billing system to reflect year 3 of 5-year increases approved in rate study.
- Annual Comptroller's Report was filed 1/15/26.
- Training, Training, Training!
- Working on training manuals.

**RIO ALTO WATER DISTRICT
WORKING ACCOUNT
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF
January 31, 2026**

1	Balance as of 12/31/2025:		\$ 5,088.80
2	Interest thru 12/31/2025:	\$ 0.32	
3	Reconciled Balance as of January 1, 2026:		\$ 5,089.12
4	Disbursements:		
5	Aflac	Supplemental Employee Health Ins.	\$ (687.32)
6	ACWA JPIA	Health, Dental, Vision, Life, & Retiree	\$ (26,986.34)
7	Aqua Metric	3 meters purchased.	\$ (629.12)
8	AT&T	Office, Fax, & SCADA Lines.	\$ (241.03)
8	Pace Analytical	Drinking Water & Wastewater	\$ (1,084.28)
9	Coastal Business Systems	Sharp Copier & Formax Folder Lease	\$ (425.46)
10	Computer Logistics	Cloud Storage, Network Monitoring	\$ (395.85)
11	California Safety Company	Alarm Monitoring Service	\$ (70.00)
12	CYMA Systems, Inc.	Annual Maintenance Fee Renewal	\$ (287.62)
13	Fechter & Company, CPAs	Auditing Services	\$ (4,255.00)
14	FGL Environmental	Wastewater Testing	\$ (1,141.00)
15	FNBO	Office, Holiday Party, & Safety Supplies, Email Svcs., Uniforms, & Toilet Rental	\$ (3,179.59)
16	Franchise Tax Board	Employee Withholdings	\$ (100.00)
17	Greenwaste of Tehama	Garbage Disposal Services	\$ (166.49)
18	Ipteleconnect.com	Telephone & Internet Services	\$ (473.94)
19	Quadient Leasing USA, Inc.	Postage Machine Lease	\$ (320.95)
20	Michelle Immel	Refund for overpayment.	\$ (564.15)
21	Martha Slack	December Mileage Reimbursement	\$ (79.17)
22	Quadient Finance USA, Inc.	Replenished Postage Machine	\$ (1,003.00)
23	PG&E	Utility charges for 11/10-12/10.	\$ (2,935.31)
24	Shasta Redi-Mix	Sewer Line Repair on Dinghy.	\$ (7,986.98)
25	Rush Personnel Services, Inc.	Secretarial & Bookkeeping Wages	\$ (5,966.68)
26	Sandra Berg	Janitorial Services	\$ (135.00)
27	Scott Russell	Mileage Reimbursement	\$ (259.33)
28	SCP Distributors LLC	Chlorine Purchases.	\$ (4,561.02)
29	Solid Rock Construction, Inc.	Sewer Line Repair on Dinghy - Laterals.	\$ (107,000.00)
30	State Water Resources CB	Certificate Renewal.	\$ (60.00)
31	Taylor Auto Parts	Brakes, Battery, Valves, Hoses, & Oil	\$ (451.52)
32	Tehama County Recorder	Fees assessed for 36 lien releases.	\$ (720.00)
33	USA Alert of N. CA	Dig Tickets & Membership Fee	\$ (423.52)
34	Valley West Ace Hardware	Nylock hardware, door knob, pump maintenance.	\$ (34.74)
35	ACH - Bank Fees		\$ (60.00)
36	ACH - CERBT Contributions		\$ (21,280.00)
37	ACH - Payroll Tax Deposits		\$ (16,556.42)

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38	ACH - CalPERS Pers/Pepra Contributions	\$ (7,701.70)	
39	ACH - CalPERS Pers/Pepra Unfunded Contributions	\$ (10,737.50)	
40	ACH - Deferred Comp/Pers457 & Loan Payments	\$ (2,022.18)	
41	Total Disbursements:		\$ (230,982.21)
42	Total Transfer's from Investment Account:	\$ 230,850.81	
43	Total Transfer's from CFD Account:	\$ -	
44	Total Interest Earned January 31, 2025:	\$ 0.51	
45	Total Book Balance as of January 31, 2025:		\$ 4,958.23

CASH ACCOUNTS' SUMMARY

Investment, Working, Payroll, CFD, CEA, & LAIF			Prior Bal.	Current Bal.
46	W	Total Cash in Investment Account:	\$ 107,874.85	\$ 155,296.69
47	W	Total Cash in Working Account:	\$ 5,089.12	\$ 4,958.23
48	W	Total Cash in Payroll Account:	\$ 31,517.45	\$ 29,515.67
49	C	Total Cash in CFD Checking Account:	\$ 243,073.71	\$ 376,649.00
48	W	Total Cash in Capacity Expansion ACCT RAWD:	\$ 62,498.47	\$ 62,499.00
50	S	Total Cash in Capacity Expansion ACCT RAID:	\$ 42,625.17	\$ 42,625.53
51	W	Total Cash in Petty Cash Drawer:	\$ 200.00	\$ 200.00
52	W	Total Cash in LAIF Water Savings Account:	\$ 922,366.21	\$ 932,630.91
51	S	Total Cash in LAIF Sewer Savings Account:	\$ 60,776.24	\$ 12,421.58
53	W	Total Cash in LAIF Sinking Account:	\$ 283,336.52	\$ 286,345.07
54	S	Total Cash in LAIF Capacity Expansion Acct:	\$ 134,168.13	\$ 135,592.76
55	W	Total Cash in #5 Well CEC Debt Reserve Acct:	\$ 33,424.81	\$ 33,779.72
54	W	Total Cash in #6 Well CEC Debt Reserve Acct:	\$ 46,078.58	\$ 46,567.86
56	W	Total Cash in Office CEC Debt Reserve:	\$ 2,513.72	\$ 2,540.41
57	S	Total Cash in Office CEC Debt Reserve:	\$ 2,525.86	\$ 2,552.68
58	S	Total Cash in WWTP CEC Debt Reserve:	\$ 33,471.15	\$ 33,826.56
57	C	Total Cash in LAIF USDA Debt Reserve Acct:	\$ 348,300.63	\$ 351,998.98
59	C	Total Cash in LAIF WWTP Short Lived Asset:	\$ 218,003.33	\$ 220,318.15
60	C	Total Cash in LAIF Tax Levy Collections Acct:	\$ 745,235.04	\$ 753,148.16
61	C	Total Cash in LAIF Annual CFD Administration:	\$ 47,952.16	\$ 48,461.33
60	W	Total Cash in Well Rehab Fund:	\$ 176,093.51	\$ 192,963.32
62	W	Total Cash in Hydrant Replacement Fund:	\$ 44,969.84	\$ 47,947.34
63	W	Total Cash in Equipment Replacement Fund:	\$ 17,041.64	\$ 19,722.59
64	W	Total Cash in Valve & Line Replacement Fund:	\$ 39,900.67	\$ 56,908.35
63	W	Total Cash in Tank Rehab Fund:	\$ 8,240.37	\$ 29,911.87
65	W	Total Cash in Vehicle Replacement Fund:	\$ 2,318.98	\$ 4,843.60
66	W	Total Cash in Booster Station Fund:	\$ 6,211.35	\$ 6,277.30
67	W	Total Cash in Generator Well #4 Fund:	\$ 947.66	\$ 957.72
66	W	Total Cash in Computer Equip. Upgrades Fund:	\$ 9,553.24	\$ 10,404.68
68	W	Total Cash in Waterline Replacement Fund:	\$ 15,582.37	\$ 15,747.83
69	W	Total Cash in Gravel Road Well #5	\$ -	\$ 5,224.25
70	S	Total Cash in Lift Station Motors Replace. Fund:	\$ 20,923.27	\$ 22,395.44
69	S	Total Cash in Sewer Line Replacement Fund:	\$ 58,839.09	\$ 1,463.87
71	S	Total Cash in WWTP Replacement Fund:	\$ 93,505.81	\$ 94,498.68
72	S	Total Cash in Vehicle Replacement Fund:	\$ 2,325.69	\$ 2,850.38

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73	S	Total Cash in Lift Station #1 Facility:	\$ 6,233.80	\$ 6,299.99
72	S	Total Cash in Computer Equip. Upgrades Fund:	\$ 5,618.81	\$ 5,928.47
74	S	Total Cash in Lab Equipment Fund:	\$ 3,539.05	\$ 3,576.63
75	S	Total Cash in Chlorine Generation Fund:	\$ 15,601.06	\$ 18,266.72
76	S	Total Cash in Aerator Brush Replacement Fund:	\$ 10,402.39	\$ 12,274.85
75	S	Total Cash in Wheels Sewer Camera Fund	\$ -	\$ 625.00
77	Total Cash Balances:		\$ 3,908,879.75	\$ 4,091,017.17

Notes:

78	Total deposits to the Investment Account for the month of January was: \$386,365.90.
79	Total amount transferred from the LAIF Acct. to the Investment Acct. for January was: \$107,000.00 for
80	funding the 1st quarter reserve.
81	Total amount transferred from the Investment Acct. to the LAIF Acct. for January was \$74,000.00.
82	CERBT Balance as of January 31, 2025 was: \$462,911.97.
83	There was a \$602.69 credit card deposit-in-transit received in Dec. 2025, that was not expected to be rec'd
84	until January, increasing the Investment Acct. January beginning balance from \$107,272.16 to \$107,874.85.

Footnotes:

Investment Account Reconciliation

12/31/2025: Ending Balance	\$ 107,874.85
(+) A/R Deposits	\$ 106,536.44
(+) County Collections	\$ 170,295.31
(+) Transfers from LAIF	\$ 107,000.00
(+) Cell Tower Revenue	\$ 1,591.35
(+) Misc. Deposits	\$ 941.44
(+) Interest	\$ 1.36
(-) (Transfers to Working for Payables)	\$ (230,850.81)
(-) (Transfers to Payroll)	\$ (34,000.00)
(-) (Transfers to LAIF)	\$ (74,000.00)
(-) (Misc. Withdrawals) - Bank Fees	\$ (93.25)
1/31/2026: Ending Balance	<u>\$ 155,296.69</u>

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**RIO ALTO WATER DISTRICT
COMMUNITY FACILITY DISTRICT
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF
January 31, 2026**

85	Balance as of 12/31/2025:		\$ 243,071.65
86	Interest thru 12/31/2025:	\$ 2.06	\$ 2.06
87	Reconciled Balance as of January 1, 2026:		\$ 243,073.71
88	DISBURSEMENTS:		
89	USDA Loan Payment	\$ (56,553.75)	
90	Total Disbursements:		\$ (56,553.75)
91	DEPOSITS:		
92	County Collection	\$ 190,126.52	
93	Total Deposits:		\$ 190,126.52
94	Total Interest Earned January 31, 2026		\$ 2.52
95	Transfers to LAIF Account		\$ -
96	Transfers from LAIF Account		\$ -
97	Total Book Balance as of January 31, 2026		\$ 376,649.00

(21)



CERBT and CEPPT Online Record Keeping System

Welcome Sherry Dial

Account Balances Transactions Statements Fund Balances Fund Reports Change Password Contact CalPERS Logout

Account Balances

Account Balance is using cash basis accounting. Contribution and disbursement accruals are accounted for in quarterly statements, not retroactively applied to Account Balance.

Total Balance for all Funds Invested in: \$462,911.97

Account Balances as of <input type="text" value="01/31/2026"/>				<input type="button" value="Excel Export"/>		<input type="button" value="CSV Export"/>	
Balance as of Date	Account No.	Account ...	Fund Name	Investment	No of Units	Unit Price	Actual Balance
01/31/2026	5621660780-001	Rio Alto Water District	Rio Alto Water District	CERBT Strategy 2	18,191.140	25.447145	\$462,911.97

items per page
 1 - 1 of 1 items

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Notes to Rio Alto Water District
 Combined District Revenue/Expenditures Report
 Fiscal Year 2025/2026 Period 07/01/25 through 12/31/25

Program	Qtr ending 12/31/25 Actual	Qtr ending 12/31/25 Budget	Variance
Water Revenue	\$509,281	\$553,248	-\$43,968
Water Expenditures*	\$378,665	\$413,884	-\$35,219
Net Revenue	\$ 130,616	\$139,364	-\$ 8,749

Program	Qtr ending 12/31/25 Actual	Qtr ending 12/31/25 Budget	Variance -
Sewer Revenue	\$403,582	\$450,114	-\$46,532
Sewer Expenditures*	\$482,887	\$425,780	-\$57,107
Net Revenue	-\$79,305	\$24,334	-\$103,639
Combined Net Rev:	\$51,311	\$163,698	\$-112,388

Water and Sewer Revenues

- Water Revenues are under budget by 7.9% due to timing of county checks and LAIF Interest.
- Sewer revenues are under budget by 10.3% due to timing of county checks and LAIF Interest.

Water and Sewer Expenditures:

- Water expenditures are under budget by 8.5% due to more time spent in sewer for Shoreline and Dinghy repairs.
- Sewer Expenditures are over budget by 13.4% due to more time posted to sewer for Shoreline and Dinghy, payment to balance pad to Solid Rock for Shoreline repairs and payment of annual permits.

The Rehab and Replacement funds for 25/26 were not funded, however we received our County Checks in January and have now transferred the 1st quarter rehab and replacement funds as well as the annual OPEB Contribution.

RIO ALTO WATER DISTRICT
 WATER DISTRICT INCOME STATEMENT
 PERIOD 07/01/25 through 12/31/25

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		Actual		Budgeted		Water Income Variance	Annual Budget	Explanation of Variances
		12/31/25	12/31/25	12/31/25	12/31/25			
WATER INCOME:								
4110-W-300	Water Metered Revenue	398,501	353,079	45,422	12.86%	Higher consumption period.		
4120-W-302	Water Availability Revenue	26,179	25,752	426	1.66%			
4130-W-303	Hydrant Metered Revenue	10,178	9,998	180	1.80%			
4130-W-304	Hydrant Availability Revenue	5,472	5,419	53	0.97%			
4230-W-304	Connections Revenue (Budgeted 7)	26,033	25,128	905	3.60%	Budgeted 7, received 4.		
4820-W-305	Interest Revenue	18,253	35,801	(17,548)	-49.02%	December LAIF interest revenue, not received until January.		
4821-W-300	Cell Tower Lease Revenue	10,976	9,951	1,025	10.30%	January Verizon payment collected in December.		
4830-W-305	Taxes Hoplr County Revenue	-	-	-	0.00%			
4830-W-306	Taxes Collected County Revenue	-	77,618	(77,618)	-100.00%	This revenue will not be received until January.		
4831-W-307	Interest Delinquent County Revenue	-	1,223	(1,223)	-100.00%	This revenue will not be received until January.		
4831-W-308	Penalty Delinquent County Revenue	-	280	(280)	-100.00%	This revenue will not be received until January.		
4831-W-309	Miscellaneous Revenue	-	-	-	0.00%			
4850-W-310	Administrative Revenue	13,685	9,000	4,685	52.05%			
4851-W-311	Interest Capacity Expansion	5	-	5	0.00%			
4852-W-312	Capacity Expansion Revenue	-	-	-	0.00%			
4852-W-400	Gain/Loss on Disposal of Asset	-	-	-	0.00%			
4870-W-325	Bad Debt Recovery	-	-	-	0.00%			
Total Water Revenue:		509,281	553,248	(43,968)				

WATER EXPENSES:

SOURCE:		Actual		Budget		Variance	Variance %	Explanation of Variances
		12/31/25	12/31/25	12/31/25	12/31/25			
5101-W-401	Regulatory Officer	3,670	10,740	(7,070)	-65.83%			
5101-W-403	Systems Operator II	4,647	8,530	(3,883)	-45.52%			
5101-W-404	Sewer Lead Systems Operator III	6,875	8,644	(1,769)	-20.47%			
5101-W-406	Water Lead Systems Operator III	10,740	9,520	1,220	12.81%			
5101-W-410	Part-Time Employee Field Crew	1,149	1,646	(497)	-30.19%			
5101-W-411	Utility Well #4	2,866	3,500	(634)	-18.10%			

SOURCE CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5110-W-410	Principal Payments Loan CEC Well # 5	13,037	12,945	93	0.71%	
5110-W-412	Utility Well #5	108	2,000	(1,892)	-94.58%	1st installation paid in December.
5110-W-415	Utility Well #3	249	12	236	1894.87%	
5110-W-416	Tools	52	225	(173)	-77.00%	
5110-W-417	Supplies General	50	100	(50)	-49.87%	
5110-W-418	Utility Well #6	108	2,250	(2,142)	-95.18%	
5110-W-419	Principal Payments Loan CEC Well #6	17,707	17,582	125	0.71%	1st installation paid in December.
5111-W-420	Contracted Services	362	100	262	261.81%	Control panel testing.
5111-W-421	Fuel Auto	1,679	1,450	229	15.79%	
5111-W-422	Maintenance Auto	285	700	(415)	-59.30%	
5111-W-423	Repair Auto	899	500	399	79.88%	Rear axle repair for truck #7.
5111-W-424	Internet Service Well #5	150	151	(1)	-0.36%	
5120-W-423	Maintenance Well #3	4	-	4	0.00%	
5120-W-425	Repair Well #4	-	50	(50)	-100.00%	
5120-W-426	Maintenance Well #4	-	50	(50)	-100.00%	
5120-W-427	Maintenance Well #5	-	50	(50)	-100.00%	
5120-W-428	Repair Well #6	-	50	(50)	-100.00%	
5120-W-429	Repair Well #5	-	50	(50)	-100.00%	
5120-W-430	Maintenance Well #6	-	50	(50)	-100.00%	
5130-W-435	Maintenance/Repair Telemetry System	-	750	(750)	-100.00%	
5140-W-440	Drinking Water Samples	2,462	2,146	316	14.72%	Includes lead and copper testing.
Subtotal Source Normal Expenditures:		67,101	83,791	(16,690)		
T & D & HYDRANT:						
5401-W-501	Regulatory Officer	11,854	10,740	1,114	10.37%	
5401-W-503	Systems Operator II	6,609	8,530	(1,921)	-22.51%	
5401-W-504	Sewer Lead Systems Operator III	9,952	10,805	(853)	-7.90%	
5401-W-506	Water Lead Systems Operator III	17,476	14,279	3,197	22.39%	
5401-W-509	Fuel Auto	1,679	1,450	229	15.79%	
5401-W-510	Maintenance Auto	267	700	(433)	-61.86%	

T & D & HYDRANT CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5401-W-511	Repair Auto	917	500	417	83.46%	
5401-W-512	Part-Time Employee Field Crew	1,595	2,470	(875)	-35.43%	Includes axle repair for Truck #7.
5410-W-513	Utility Booster Station	109	225	(116)	-51.38%	
5410-W-514	Meters/Backflows	8,396	7,500	896	11.95%	
5410-W-515	Tools	52	225	(173)	-77.00%	
5410-W-516	Supplies General	100	750	(650)	-86.65%	
5411-W-517	Contracted Services	-	200	(200)	-100.00%	
5410-W-517	Backflow Plan Expense	1,115	-	1,115	0.00%	Mandated plan requirements.
5420-W-518	Maintenance Tanks #1,2,3	-	100	(100)	-100.00%	
5420-W-519	Water Sampling Stations	-	50	(50)	-100.00%	
5420-W-520	Maintenance/Repair Equipment	284	500	(216)	-43.11%	
5420-W-521	Maintenance/Repair Booster Station	-	150	(150)	-100.00%	
5420-W-522	Repair Tanks #1,2,3	-	150	(150)	-100.00%	
5420-W-525	Maintenance/Repair Waterline	433	2,000	(1,567)	-78.35%	
5420-W-530	Maintenance/Repair Valve	-	2,500	(2,500)	-100.00%	
5420-W-531	Maintenance/Repair Hydrant	-	1,250	(1,250)	-100.00%	
5420-W-560	Maintenance/Repair Telemetry System	-	750	(750)	-100.00%	
Subtotal T,D & H Normal Expenditures:		60,840	65,824	(4,984)		

ADMINISTRATION:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5610-W-550	General Manager	31,786	33,516	(1,730)	-5.16%	
5610-W-551	Regulatory Officer	3,600	5,370	(1,770)	-32.97%	
5610-W-553	Systems Operator II	158	342	(184)	-53.67%	
5610-W-554	Sewer Lead Systems Operator III	-	432	(432)	-100.00%	
5610-W-556	Water Lead Systems Operator III	134	476	(342)	-71.86%	
5610-W-559	Secretary	3,518	15,526	(12,008)	-77.34%	
5610-W-560	Bookkeeper	21,074	14,893	6,181	41.50%	
5610-W-561	Office Clerical	20,288	19,990	298	1.49%	Payments made to Rush Personnel Services, Inc.
5610-W-565	Part-Time Employee Field Crew	137	-	137	0.00%	
5614-W-565	PEKS Employer Unfunded Liability	32,080	33,930	(1,850)	-5.45%	

ADMINISTRATION CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5614-W-566	Workers Camp Insurance	1,313	2,689	(1,376)	-51.17%	
5614-W-567	FICA Payroll Tax	11,184	12,788	(1,604)	-12.54%	
5614-W-568	PERS Contributions	13,838	11,286	2,572	22.79%	
5614-W-569	Health Insurance	17,377	22,814	(5,437)	-23.83%	
5614-W-570	SUI Payroll Tax	172	816	(644)	-78.88%	
5614-W-571	Retiree Health Benefits Paid (acwa)	6,781	9,713	(2,932)	-30.19%	
5614-W-572	PEPRA Employer Contributions	5,016	7,399	(2,383)	-32.21%	
5614-W-573	PEPRA Employer Unfunded Liability	455	486	(32)	-6.52%	
5614-W-575	Dental/Vision Insurance	1,417	1,950	(533)	-27.34%	
5614-W-576	Life Insurance	345	493	(148)	-29.97%	
5614-W-577	Supplies Office	1,428	2,000	(572)	-28.59%	
5614-W-580	GASB Yearend Expense	330	-	330	0.00%	
5620-W-578	Postage	3,562	3,400	162	4.77%	
5620-W-580	Printing	-	1,250	(1,250)	-100.00%	
5620-W-581	Employee Travel/Expenses	872	1,750	(878)	-50.16%	
5620-W-582	Employee Meeting/Conferences	146	1,250	(1,104)	-88.35%	
5620-W-583	Education	17	100	(84)	-83.48%	
5620-W-584	Certificate Renewal	60	100	(40)	-40.01%	
5620-W-585	Public Relations	458	350	108	30.89%	
5620-W-586	District Uniforms	594	540	54	10.07%	
5620-W-679	Alarm System Monitoring	353	252	101	40.18%	
5621-W-590	Membership/Subscription	111	800	(689)	-86.06%	
5621-W-591	Banking/Court Costs	813	1,500	(687)	-45.78%	
5621-W-592	Website/Advertising	453	350	103	29.39%	
5630-W-600	Insurance	35,069	18,363	16,706	90.98%	Annual payments.
5630-W-601	Employee Cell Phone Allowance	237	304	(68)	-22.20%	
5670-W-604	Fuel Propane	-	50	(50)	-100.00%	
5670-W-604	Equipment Lease	2,015	1,890	125	6.62%	
5670-W-605	Office Equipment Expense	-	250	(250)	-100.00%	
5670-W-610	Maintenance Office Equipment	-	150	(150)	-100.00%	
5670-W-611	Maintenance Office Building	3,340	2,400	940	39.18%	Replaced sliding glass door in office.
5670-W-612	Contracted Services	1,755	1,500	255	17.01%	

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ADMINISTRATION CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5670-W-613	-	500	(500)	-100.00%	
5670-W-614	-	-	-	0.00%	
5680-W-620	593	500	93	18.62%	
5681-W-630	-	-	-	0.00%	
5682-W-630	4,387	4,611	(224)	-4.85%	1st installment of interest expense.
5682-W-630	463	250	213	85.07%	
5682-W-631	846	840	6	0.69%	1st installment payment made in December.
5683-W-630	1,256	1,260	(4)	-0.29%	
5683-W-631	814	825	(11)	-1.35%	
5683-W-632	6,232	3,400	2,832	83.30%	Annual payments made in December.
5683-W-633	100	50	50	100.08%	
5683-W-634	-	3,175	(3,175)	-100.00%	
5684-W-635	6,850	4,755	2,095	44.06%	
5684-W-636	324	1,000	(676)	-67.59%	
5684-W-637	-	-	-	0.00%	
5684-W-638	2,184	2,730	(546)	-20.00%	
5684-W-639	130	3,600	(3,470)	-96.39%	
5686-W-640	-	150	(150)	-100.00%	
5686-W-642	-	165	(165)	-100.00%	
5686-W-650	4,239	3,000	1,239	41.31%	Annual software renewals.
Subtotal Water Admin Normal Expenditures:					
	250,724	264,269	(13,545)		
Total Normal Water Program Expenditures:					
	378,665	413,884	(35,219)		
Water Programs Net Revenue Before Reserve Allocati					
	130,616	139,365	(8,749)		

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NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 12/31/25	Budgeted 12/31/25	Water Income Variance	Annual Budget
Water Normal Revenue Totals:	509,281	553,248	(43,968)	1,106,497

Water Normal Expenditures:

Source	67,101	83,791	(16,690)	167,582
TD&H	60,840	65,824	(4,984)	131,648
Water Administration	250,724	264,269	(13,545)	528,538
Total Expenses:	378,665	413,884	(35,219)	827,768

Revenue Less Expenses:	130,616	139,365	(8,749)	278,729
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Water Reserve Allocations:

Source:

5140-W-435	Well Rehab Fund	-	30,000	(30,000)	60,000
5140-W-437	Gravel & Grade Road to Well #5		10,449	(10,449)	20,897

TD&H:

5420-W-532	Hydrant Replacement Fund	-	5,000	(5,000)	10,000
5420-W-533	Equipment Replacement Fund	-	5,000	(5,000)	10,000
5420-W-534	Valve & Line Replacement Fund	-	5,000	(5,000)	10,000
5420-W-535	Tank Rehab Fund	-	43,168	(43,168)	86,336
5420-W-540	Vehicle Replacement Fund	-	5,000	(5,000)	10,000
5420-W-542	Waterline Replacement Fund	-	28,168	(28,168)	56,336

Admin:

5686-W-643	OPFB Contribution's (CERBT)	-	6,080	(6,080)	12,160
5687-S-646	Computer Future Upgrades		750	(750)	3,000

Total Water Reserve Allocations:	0	138,614	(138,614)	278,729
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Current Water Net Profit/Loss:	130,616	750	129,866	0
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* 1st quarter rehab and replacement funds transferred in January.
 ** OPFB Contribution paid in full in January.

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RIO ALJO WATER DISTRICT
SEWER DISTRICT INCOME STATEMENT
PERIOD 07/01/25 through 12/31/25

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	Actual		Budgeted		Sewer Income		Annual Budget		Explanation of Variances
	12/31/25	12/31/25	12/31/25	12/31/25	Variance	Variance	%		
SEWER REVENUE:									
4910-S-350 Sewer Metered Revenue	331,441	340,044	(8,603)	-2.53%					
4920-S-352 Sewer Availability Revenue	23,924	25,110	(1,186)	-4.73%					
4921-S-300 Cell Tower Lease Revenue	10,976	9,951	1,025	10.30%	Extra January Verizon payment received in December.				
4923-S-359 Interest Revenue	1,518	9,600	(8,082)	-84.19%					
4930-S-353 Connections Revenue (Budgeted 4)	21,272	20,385	887	4.35%	Budgeted 4, received 2.				
4930-S-354 Taxes Collected County Revenue	-	38,417	(38,417)	-100.00%	This revenue won't be received until January 2026.				
4930-S-355 Interest Delinquent County Revenue	-	568	(568)	-100.00%	This revenue won't be received until January 2026.				
4932-S-357 Taxes Hopter County Revenue	-	-	-	0.00%	This revenue won't be received until January 2026.				
4932-S-358 Penalty Delinquent County Revenue	-	160	(160)	-100.00%	This revenue won't be received until January 2026.				
4940-S-359 Administrative Revenue	10,857	5,880	4,977	84.65%					
4940-S-360 Interest Capacity Expansion	3	-	3	0.00%					
4941-S-361 Interest Capacity Expansion LAIF	3,592	-	3,592	0.00%	Restricted funds, not budgeted				
4941-S-362 Capacity Expansion Revenue	-	-	-	0.00%					
4941-S-363 Miscellaneous Revenue	-	-	-	0.00%					
4941-S-366 Gain/Loss on Disposal of Asset	-	-	-	0.00%					
Total Revenue:	403,582	450,114	(46,532)						

SEWER EXPENSES:

	Actual		Budget		Variance		Variance %		Explanation of Variances
	12/31/25	12/31/25	12/31/25	12/31/25	Variance	Variance	%		
ADMINISTRATIVE:									
5701-S-650 General Manager	22,101	26,068	(3,967)	-15.22%					
5701-S-651 Regulatory Officer	2,652	5,370	(2,718)	-50.61%					
5701-S-653 Systems Operator II	63	342	(279)	-81.47%					
5701-S-656 Water Lead Systems Operator III	-	432	(432)	-100.00%					
5701-S-657 Sewer Lead Systems Operator III	-	476	(476)	-100.00%					
5701-S-660 Secretary	1,255	12,075	(10,820)	-89.61%					
5701-S-661 Bookkeeper	10,868	11,031	(163)	-1.48%					
5701-S-662 Part-Time Employee Field Crew	43	-	43	0.00%					
5701-S-665 Office Clerical	13,525	18,054	(4,529)	-25.09%					
5714-S-667 PER'S Employer Unfunded Liability	31,445	28,531	2,914	10.21%					
5714-S-668 Workers Comp Insurance	1,294	2,291	(997)	-43.51%					

ADMINISTRATIVE CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5714-S-669	FICA Payroll Tax	10,975	10,893	82	0.75%
5714-S-670	PEPS Contributions	13,583	9,614	3,970	41.29%
5714-S-671	Health Insurance	17,101	19,435	(2,334)	-12.01%
5714-S-672	STII Payroll Tax	166	696	(530)	-76.21%
5714-S-673	Dental/Vision Insurance	1,394	1,662	(268)	-16.10%
5714-S-674	Life Insurance	340	420	(80)	-19.10%
5714-S-675	Retiree Health Benefits Paid {aawaj}	6,675	8,274	(1,601)	-19.35%
5714-S-676	Employee Cell Phone Allowance	249	259	(10)	-3.68%
5714-S-677	PEPRA Employer Contributions	4,923	6,202	(1,280)	-20.63%
5714-S-678	PEPRA Employer Unfunded Liability	446	414	32	7.67%
5714-S-680	GASB Yearend Expense	220	-	220	0.00%
5720-S-679	Alarm System Monitoring	236	168	68	40.18%
5720-S-680	Supplies Office	965	1,450	(485)	-33.43%
5720-S-681	Postage	2,375	2,000	375	18.74%
5720-S-682	Printing	-	650	(650)	-100.00%
5720-S-683	Employee Travel/Expenses	478	1,250	(772)	-61.75%
5720-S-684	Employee Meeting/Conferences	10	700	(690)	-98.51%
5720-S-685	Education	-	200	(200)	-100.00%
5720-S-686	Certificate Renewal	228	250	(22)	-8.81%
5720-S-687	Public Relations	234	225	9	4.14%
5720-S-688	District Uniforms	543	460	82	17.93%
5721-S-690	Membership/Subscription	56	300	(244)	-81.36%
5721-S-691	Banking/Court Costs	80	1,000	(920)	-92.00%
5721-S-692	Website/Advertising	302	250	52	20.75%
5730-S-700	Insurance	23,380	12,242	11,138	90.98%
5770-S-701	Fuel Propane	-	63	(63)	-100.00%
5770-S-704	Equipment Lease	1,343	1,250	93	7.47%
5770-S-705	Office Equipment Expense	-	150	(150)	-100.00%
5770-S-706	Maintenance Office Equipment	-	100	(100)	-100.00%
5770-S-707	Maintenance Office Building	2,231	1,600	631	39.41%
5770-S-708	Supplies Safety	410	325	85	26.30%
5770-S-709	Contracted Services	1,170	1,000	170	17.02%
5770-S-710	Engineering Services	218	2,500	(2,283)	-91.30%
5770-S-711	Lot Selling Expense	-	-	-	0.00%
5781-S-630	Radio's	-	-	-	0.00%
5782-S-720	Utility Office	300	170	130	76.70%

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ADMINISTRATIVE CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5782-S-721	Principal Payment Loan CEC Office	846	840	6	0.69% 1st installment paid in December.
5782-S-722	Interest Payment Loan CEC	1,928	2,027	(98)	-4.86% 1st installment interest expense.
5783-S-724	Internet Service	838	837	0	0.00%
5783-S-725	Telephone	543	575	(32)	-5.63%
5783-S-726	Service Fee - State	42,950	25,025	17,925	71.63% Annual permits paid in December.
5783-S-727	Service Fee - County	344	1,750	(1,406)	-80.34%
5783-S-728	Service Fee - Federal SSA	-	50	(50)	-100.00%
5784-S-730	Auditor	4,900	2,932	1,968	67.12%
5784-S-731	Legal Counsel	648	750	(102)	-13.61%
5784-S-732	Supplies Board Meeting	-	-	-	0.00%
5784-S-733	Director Fees	1,456	1,820	(364)	-20.00%
5785-S-740	Directors Travel/Conferences	-	2,400	(2,400)	-100.00%
5786-S-741	Election	-	100	(100)	-100.00%
5786-S-641	Rate Study Sewer	-	-	-	0.00%
5787-S-749	Computer Upgrades/Subscriptions	2,896	2,000	896	44.82% Annual renewals.
5787-S-758	CERBT Actuarial Evaluation	-	110	(110)	
	Subtotal Sewer Admin Normal Expenditures:	231,224	232,058	(834)	

COLLECTION EXPENSES:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5801-S-751	Regulatory Officer	7,175	13,425	(6,250)	-46.56%
5801-S-753	Systems Operator II	6,620	8,530	(1,910)	-22.39%
5801-S-756	Water Lead Systems Operator III	8,347	11,890	(3,543)	-29.80%
5801-S-757	Sewer Lead Systems Operator III	8,792	11,669	(2,877)	-24.66%
5801-S-760	Part-Time Employee Field Crew	1,869	1,646	223	13.57%
5802-S-750	Fuel Auto	1,679	1,450	229	15.78%
5802-S-751	Maintenance Auto	251	700	(449)	-64.18%
5802-S-752	Repair Auto	893	500	393	78.57%
5810-S-765	Utility Stations #3 4, 5, 6, 7	1,398	2,625	(1,227)	-46.76%
5810-S-766	Utility Lift Station #2	1,519	2,675	(1,156)	-43.21%
5810-S-767	Utility Lift Station #1	4,742	8,600	(3,858)	-44.86%
5810-S-768	Supplies General	84	600	(516)	-85.94%
5810-S-769	Tools	131	225	(94)	-41.73%
5810-S-770	Safety Equipment Repair	-	250	(250)	-100.00%

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COLLECTION EXPENSES CONTI:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5810-S-771	Maintenance/Repair Telemetry System	-	750	(750)	-100.00%
5811-S-773	Maintenance Equipment	208	750	(542)	-72.30%
5811-S-774	Repair Equipment	1,213	500	713	142.58%
5811-S-775	Contracted Services	515	250	265	105.98%
5820-S-780	Maintenance Lift Station	2,446	250	2,196	878.45%
5820-S-782	Repair Lift Station	1,702	500	1,202	240.40%
5820-S-783	Maintenance Sewer Line	-	1,000	(1,000)	-100.00%
5820-S-785	Repair Sewer Line	45,164	6,000	39,164	652.74%
5820-S-786	Sewer Reimbursement Insurance Expense	(4,124)	-	(4,124)	0.00%
5820-S-790	Maintenance/Repair LPSS	135	-	135	0.00%
Subtotal Collection Normal Expenditures:	90,760	74,785	15,975		

WWTP EXPENSES:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5901-S-803	Systems Operator II	12,086	7,848	4,238	54.01%
5901-S-805	Regulatory Officer	20,429	8,051	12,379	153.76%
5901-S-806	Systems Operator III	-	-	-	0.00%
5901-S-807	Sewer Lead Systems Operator III	16,039	11,237	4,802	42.73%
5901-S-808	Water Lead Systems Operator III	7,187	10,947	(3,760)	-34.35%
5901-S-809	Part-Time Employee Field Crew	2,281	2,470	(189)	-7.65%
5902-S-801	Fuel Auto	1,679	1,450	229	15.78%
5902-S-802	Maintenance Auto	230	700	(471)	-67.21%
5902-S-803	Repair Auto	955	500	455	90.95%
5910-S-813	Principal Payments Loan CEC WWTP	13,037	12,945	93	0.71%
5910-S-814	Utility Wetlands	47	115	(68)	-59.25%
5910-S-815	Utility WWTP	24,176	11,750	12,426	105.75%
5910-S-816	Supplies General	138	150	(12)	-8.14%
5910-S-817	Tools	427	225	202	89.72%
5910-S-818	Chlorine	29,792	29,000	792	2.73%
5910-S-819	Supplies/Equipment Bact Lab	3,398	2,500	898	35.92%
5910-S-820	Supplies WWTP	440	500	(60)	-12.05%
5910-S-821	Repair WWTP Lab Equipment	-	1,000	(1,000)	-100.00%
5910-S-822	Maintenance WWTP Equipment	-	250	(250)	-100.00%
5911-S-825	Contracted Services	121	50	71	141.34%
5911-S-826	Sludge Disposal	10,897	3,750	7,147	190.58%
5920-S-824	Maintenance Equipment	765	500	265	52.91%
5920-S-825	Supplies Safety/Equipment	160	250	(90)	-35.97%

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WWTP EXPENSES CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances	
5920-S-826	Internet Service	301	300	1	0.32%	
5920-S-827	Repair Equipment	3,254	2,000	1,254	62.71%	(2) Roller chains for atractor brushes.
5920-S-830	Maintenance WWTP	46	500	(454)	-90.79%	
5920-S-831	Maintenance Wetlands	2,520	1,100	1,420	129.11%	Includes decomposed granite repairs.
5920-S-833	Wetlands Security	(230)	100	(330)	-329.95%	
5920-S-849	Repair WWTP	1,452	1,500	(48)	-3.23%	
5920-S-850	Wastewater Permit Testing	9,280	6,500	2,780	42.76%	Includes annual sales participation fee and groundwater monitoring.
5920-S-860	Maintenance/Repair Telemetry System	-	750	(750)	-100.00%	
Subtotal WWTP Normal Expenditures:		160,904	118,937	41,967		
Subtotal Sewer Programs Normal Expenditures:		482,887	425,780	57,107		

Sewer Programs Net Revenue Before Reserve Allocations: (79,305) **24,334** **(103,640)**

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 12/31/25	Budgeted 12/31/25	Sewer Income Variance	Annual Budget
Sewer Normal Revenue Totals:	403,582	450,114	(46,532)	900,228

Sewer Normal Expenditures:

Admin	231,224	232,058	(834)	464,116
Collection	90,760	74,785	15,975	149,570
WWTP	160,904	118,937	41,967	237,874
Total Expenses:	482,887	425,780	57,107	851,560

Revenue Less Expenses: (79,305) **24,334** **(103,640)** **48,668**

Sewer Reserve Allocations:

Admin:	Funded	Budgeted	Annual Budget		
5820-S-779	Lift Station Replacement Fund	-	2,500	(2,500)	5,000
5820-S-788	Vehicle Replacement Fund	-	1,000	(1,000)	2,000
5820-S-800	Carbide Sewer Camera Wheels	-	1,250	(1,250)	2,500
5920-S-900	Chlorine Generation Fund	-	5,000	(5,000)	10,000
5920-S-910	Aeration Brush Replacement Fund	-	3,524	(3,524)	7,048
5920-S-915	WWTP Gate	-	6,000	(6,000)	12,000
5787-S-755	Computer Future Upgrades	-	500	(500)	1,000
5787-S-759	OREB Contributions (CERBT)	-	4,560	(4,560)	9,120
Total Sewer Reserve Allocations:	0	24,334	(24,334)	48,668	

Current Sewer Net Profit/Loss: (79,305) **0** **(79,306)** **0**

* 1st quarter rehab and replacement funds transferred in January.
** OREB Contribution paid in full in January.

CFD REVENUE:

	12/31/25 Actual	Annual Budget	Annual Variance
4950-C-001 Special Tax Levy Revenue	341,280	170,640	170,640
4950-C-002 Interest Revenue	15,374	28,895	(13,521)
4950-C-003 Penalty/Delinquent County Revenue	0	1,435	(1,435)
4950-C-004 Interest/Delinquent County Revenue	0	2,216	(2,216)
Total Revenue:	356,654	203,186	153,468

CFD ADMIN EXPENSES:

6100-C-050 General Manager	2,973	2,483	490
6100-C-051 Bookkeeper	2,177	1,655	522
6100-C-052 Secretary	237	1,150	(913)
6100-C-070 Banking/Court Costs	0	25	(25)
6100-C-100 Service Fee - County	0	1,002	(1,002)
6100-C-110 Supplies Administrative	0	0	0
6100-C-311 Tax Consulting Services	0	2,050	(2,050)
6100-C-312 Auditor	0	250	(250)
Subtotal Normal Expenses:	5,387	8,615	(3,228)

CFD Loan Expenses:

2242-C-130 Principal Payments Loan USDA	92,000	46,000	46,000
6100-C-215 Interest Payments Loan USDA	57,819	57,187	632
2242-C-140 Principal Payments Loan SRF	0	31,097	(31,097)
6100-C-220 Interest Payments Loan SRF	0	7,153	(7,153)
Subtotal CFD Loan Expenses:	149,819	141,437	8,382

Total Normal and Loan Expenses:

	155,206	150,052	5,154
Profit/Loss before fund reserve:	201,448	53,134	148,314

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	12/31/25 Actual	12/31/25 Budget	Annual Variance	Annual Budget
CFD Normal Revenue Totals:	356,654	203,186	153,468	406,368

CFD Normal Admin Expenses:

Admin	5,387	8,615	(3,228)	17,230
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CFD Loan Expenses:

Loan Payments	149,819	141,437	8,382	282,873
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Total Normal Admin and Loan Expenses:

	155,206	150,052	5,154	300,103
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Revenue Less Expenses

	201,448	53,134	148,314	106,265
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CFD Reserve Allocations:

Short Lived Asset Fund	0	7,865	(7,865)	15,730
Return of Interest to LAIF	0	45,268	(43,268)	90,535

Total CFD Reserve Allocations:

	0	53,134	(53,134)	106,265
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Current CFD Net Profit/Loss after Expenses and reserve allocation:

	201,448	0	201,448	0
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