

April 2026 Drinking Water Monitoring

Bacti Testing

Date	Results
4/8/2026	Absent
4/13/2026	Present
4/20/2026	Present
4/28/2026	Absent

Source Water Monitoring

No results for this period

Lake California Wastewater Treatment Plant
April 2026 Monitoring Report

DATE	Sample Time	Eff. Flow (MGD)	EFF. pH (S.U.)	Total Coliform (MPN/100mL)	EFF. BOD (mg/L)	EFF. TSS (mg/L)
4/1	9:14	0.139	7.67	<1	1.9	1.30
4/2	9:58	0.123	8.13	<1		
4/3	9:33	0.127	7.82	<1		
4/4	9:20	0.127	7.78	Weekend		
4/5	9:03	0.177	7.77	Weekend		
4/6	11:33	0.117	7.61	2.0		
4/7	9:26	0.126	7.72	<1		
4/8	10:15	0.114	7.78	<1	ND	ND
4/9	9:45	0.113	7.69	1.0		
4/10	9:32	0.130	7.91	<1		
4/11	9:38	0.159	7.70	Weekend		
4/12	10:28	0.232	7.63	Weekend		
4/13	8:28	0.356	7.40	<1		
4/14	9:42	0.142	7.59	1.0		
4/15	10:50	0.179	7.65	<1	1.8	0.700
4/16	9:05	0.130	7.81	<1		
4/17	8:15	0.138	7.45	<1		
4/18	8:30	0.126	7.64	Weekend		
4/19	11:26	0.149	7.47	Weekend		
4/20	10:56	0.156	7.47	<1		
4/21	10:06	0.577	7.36	7.5		
4/22	9:30	0.495	7.50	5.2	2.2	5.30
4/23	9:16	0.298	7.48	1.0		
4/24	9:07	0.193	7.55	<1		
4/25	9:53	0.189	7.59	Weekend		
4/26	8:32	0.160	7.59	Weekend		
4/27	10:53	0.188	7.53	1.0		
4/28	10:14	0.144	7.60	<1		
4/29	9:58	0.144	7.64	<1	2.3	1.20
4/30	9:02	0.138	7.61	<1		

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)	105
Total Nitrogen (mg/L)	3.20
Ammonia (as N) (mg/L)	ND
Nitrate (as N) (mg/L)	2.43
Nitrite (as N) (mg/L)	ND
Total Kjeldahl Nitrogen (mg/L)	0.770
Electrical Conductivity (umhos/cm)	409

Total Coliform 7-day median

Week of	Median
3-29 to 4-4	<1
4-5 to 4-11	<1
4-12 to 4-18	<1
4-19 to 4-25	1.0
4-26 to 5-2	<1

1 MINUTES OF THE SIX HUNDRED AND EIGHTIETH REGULAR MEETING OF THE
2 BOARD OF DIRECTORS OF THE RIO ALTO WATER DISTRICT HELD ON
3 WEDNESDAY, APRIL 15, 2026, AT 6:30 P.M., AT THE DISTRICT BOARD ROOM.
4
5

6 DIRECTORS PRESENT:

7
8 Rick Brubaker, President
9 Ginny Mercer, Vice-President
10 Drew Battles, Director
11 Louise Wilkinson, Director
12 Pete Suggs, Director
13

14 STAFF PRESENT:

15
16 Martha Slack, General Manager
17
18
19

20 ALSO PRESENT:

21
22 Mary Mitchell, Homeowner
23 Roger Horton, Homeowner
24

25 ABSENT:

26
27 No Absences
28

29 Agenda Item #1 – Public Comment. No public comment.

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

32
33 Agenda Item#3 – Manager’s Report. The General Manager presented the Manager’s Report
34 through April 10, 2026. A brief discussion followed.
35
36
37

1 Agenda Item #4 – Approval of the Minutes of the Six Hundred and Seventy-Ninth Regular
2 Board Meeting held on March 18, 2026, at 6:30 p.m. in the District Board Room. Director
3 Wilkinson made a motion to Approve the Minutes of the Six Hundred and Seventy-Ninth
4 Regular Board Meeting held on March 18, 2026, seconded by Director Suggs. The motion
5 carried (5-0).

6
7 Agenda Item #5 – Approval of the March Disbursement Report. Vice-President Mercer made a
8
9 motion to approve the March Disbursement Report, seconded by Director Wilkinson. The
10
11 motion carried (5-0).

12
13
14 Agenda Item#6 – Presentation of the July 1st, 2025 GASB 75 Valuation. The General Manager
15 explained that GASB 75 requires a full Valuation to be prepared every two years and a
16 Disclosure Report every other year. The General Manager explained that based on this valuation
17 they are using a 6.10% discount rate and net of funds held on account it appears in this valuation
18 we have funded 34.76% of the total assumed liability of \$1,168,753. A brief question answer
19 period followed.

20
21
22 Agenda Item #7 – Review and Possible Approval of Resolution No. 01-26, Resolution Ordering
23 an Election, Requesting County Elections to Conduct the Election, and Requesting Consolidation
24 of the Election. Vice-President Mercer made a motion to Approve Resolution No. 01-26,
25
26 Resolution Ordering an Election, Requesting County Elections to Conduct the Election, and
27
28 Requesting Consolidation of the Election, seconded by Director Wilkinson. The motion carried
29
30
31 (5-0).
32
33
34

1
2
3 Agenda Item #8 – Review and Possible Approval of 2026/2027 COLA. Director Wilkinson

4 made a motion to discuss the 2026/2027 COLA, seconded by Director Battles. A lengthy
5 discussion ensued. Several motions were made without seconds so further discussion followed.

6 Vice-President Mercer made a motion to set the COLA at 3.2%, seconded by Director Suggs.

7
8 The Motion carried (5-0).

9
10
11 Agenda Item No. 9 – Selection of classes to attend at ACWA Conference on May 6, 2026.

12
13 The General Manager and Directors chose their preferences in classes to attend at the
14
15 Conference.

16
17
18 Agenda Item No. 10 – Communications.

19
20
21 Staff: The General Manager advised the Directors that the summer workers we had last
22 year will be returning for this summer. The General Manager told the Directors that she
23 in in the process of doing a cost analysis on outsourcing the printing and mailing of our
24 billings to customers. She advised them that both Clear Creek and Centerville have
25 adopted this procedure and claim it is saving them money. Our folding machine lease
26 will be expiring in August and she hopes to have a determination in place by that time.

27
28 Directors: President Brubaker asked if we could have the summer help clean the solar
29 panels and the General Manager said that was a great idea. Director Battles advised the
30 General Manager that he has more free time for the Water Facilities Tour now. The
31 General Manager assured him that Scott would get with him and Director Suggs next
32
33 General Manager assured him that Scott would get with him and Director Suggs next
34
35 week for the tour. Director Suggs mentioned that he may be out of town for our
36

1 next meeting.

2

3

4 Having no further business to discuss, Director Wilkinson made a motion to adjourn the meeting

5 at 7:50 p.m., seconded by Vice-President Mercer. The motion carried (5-0).

6

7 Sincerely,

8

9

A handwritten signature in cursive script that reads "Martha Slack". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

10 Martha Slack, General Manager

Addendum A
 Manager's Report
 April 10, 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	April 7th Precipitation Received	Average Precipitation to Date	Percent of Average	Shasta Lake feet from Crest
2025/2026	26.17	28.64	91.3%	14.91
2024/2025	35.94	28.81	125%	10.16
2023/2024	29.72	29.56	100.5%	6.81

Shasta Dam is currently releasing 5,012cfs. The statewide snowpack is only 15% of the average as of 4/9/26. This is not looking good for the summer months.

Wetlands Key Card System. Scott has run into a technical difficulty on the wetlands key card reader, but hopes to have it up and running next week.

Connections: We received one additional water connection since last reported. Fiscal year to date is:

Connections to Date 2025/26	#
Water 1" Meter	6
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:

- The field crew will be doing a sawcut into the road on Burney Place to install a 1" meter service for new build. The field crew located a ¾ " line on Lake California Dr., but the location will require a 1" poly line.
- Solid Rock came out and finished the paving on Dinghy and also paved Shoreline.
- The desk set replacement is currently being shipped to the manufacturer for repair or replacement and then they will be out for fine tuning of the radio system.
- The auto switch has been installed at lift station #5. They are coming back to do the wiring for the block heater on the large generator at Well#5.
- Deep Trekker currently has our sewer camera for repair.

- The wetlands and the WWTP have all been sprayed for weeds.
- The tamper has been rebuilt and is working good.
- Industrial Electric has ordered a new pump for Lift Station #3 at a cost of \$12,848.11. It should be received in a couple of weeks, and we will reimburse ourselves from the funds held in LAIF for sewer motor replacements.
- The Electronic Annual Report was completed and filed with state.
- A check valve failed on one of the effluent pumps so we have ordered a new one for \$2,700. Once this new check valve is in place we will test to see how well it works and if we are satisfied, we will order another one to have on the shelf. These funds will be reimbursed from CFD short-term asset replacement WWTP funds held in LAIF.

Pending Projects:

- LPSS and Hydrant Flushing.
- Consumer Confidence Report due July 1, 2026.
- Selection of Survey site for backflow surveys. (Dean will meet with Chris Carr next Monday.)
- Slide repair at the WWTP
- Monthly sewer patches

Regulatory:

The March Water and Wastewater Reports will be handed out at the Board meeting if Dean can complete them Monday before returning to San Francisco.

Solar Updates:

Scenario with PG&E update:

		Balance
Billing period 1/10/26-2/10/26 billed to Rawd:	\$6,951.98	\$6,951.98
RAWD paid 2/13/26:	\$(6,951.98)	-0-
PG&E reversed 2/10/26 (portion of bill)	\$(4,663.44)	\$(4,663.44)

Have attempted to get PG&E to review this 6 times

As of 4/10/26 they have not corrected anything!!!!

Which means we are 2 billing cycles behind on PG&E and I am unable

To get solar updates to you! I know this has something to do with the true-up

For well#6, but my hands are tied for now.

Admin:

- Dealt with CUSI glitch that created havoc with availability billings.
- (67) seven-day notices prepared and mailed to customers on 4/2/26. 24hour notices scheduled for Monday April 13th and lock-offs scheduled for Tuesday.

- Current metered customers charged delinquent charges on 4/8/26 and notices mailed to 360 customers. (Basically 25% of customers.)
- Sam registration is renewed and ready if we receive grant funds from CalOES Cyber Security Grant.
- ACWA performed their annual Risk Assessment on April 1st. Think we did good, but we don't have the report yet.
- Completed the COLA survey.
- Working on the 2026/2027 budget and hoping to distribute it at the May Board Meeting.
- Training, Training, Training!
- Working on training manuals.

**RIO ALTO WATER DISTRICT
WORKING ACCOUNT
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF
April 30, 2026**

1	Balance as of 3/31/2026:		\$ 3,856.29
2	Interest thru 3/31/2026:		\$ 0.18
3	Reconciled Balance as of April 1, 2026:		\$ 3,856.47
4	Disbursements:		
5	AFLAC	Employee Paid Supplemental Insurance April 2026	\$ 687.32
6	ACWA JPIA	Employee Health May 2026	\$ 11,845.94
7	AT&T	Telephone Service from 3/6/26 Thru 4/5/26	\$ 120.76
8	Pace Analytical	Drinking Water Sampling/Heterotrophic Plate for Feb 26	\$ 375.00
9	Coastal Business	Monthly Lease payment 3/13/26 thru 4/12/26	\$ 425.46
10	Computer Logistics	Monthly Cloud Service May 26	\$ 395.85
11	CA Safety Co	Monthly Alarm 4/1/26 thru 4/30/26	\$ 70.00
12	ACWA JPIA	Workers Comp 3rd Qrt	\$ 2,374.20
13	Actuarial Retirement Consulting	Actuarial Evaluation Reporting 7/1/25 GASB 75	\$ 3,000.00
14	ACWA JPIA	Insurance Excess Crime Coverage 4/1/26-3/31/27	\$ 790.00
15	ACWA JPIA	Property Program Insurance 4/1/26 - 3/31/27	\$ 25,351.51
16	Batteries Plus	9 volt battery and battery back up	\$ 216.13
17	Computer Logistics	Tech Help S Brown computer	\$ 218.75
18	Cyma Systems	Annual Maintenance Renewal 6/14/26-5/14/27	\$ 2,016.61
19	Ferguson Enterprises	Meter & backflows, repair equipment	\$ 819.48
20	FGL Environmental	Wastewater Testing April 2026	\$ 1,034.00
21	First National Bank Visa	Motor Returned(109.95), Safety glasses, 6pc pliers set & 1/2"dr click torque wrench, SAM renewal, Uniforms, ACWA lunch, Backpack sprayer, SendGrid April monthly charge, Welch Toilet rental March 10-April 6, Yahoo cloud backup.	\$ 1,619.18
22	Franchise Tax Board	Employee withheld	\$ 200.00
23	Green Waste of Tehama	Monthly Charge 3/1/26 thru 3/31/26	\$ 166.49
24	Industrial Electric Motors	Replacement pump MS 250 for 1/S #3 (Reimb from LAIF)	\$ 13,332.99
25	JF Shea Co	Dinghy sewer line repair @ wetlands	\$ 1,115.83
26	Allodium Company	Telephone service and internet April 2026	\$ 473.94
27	Kenny & Norine	Brown Act and instructions	\$ 90.00
28	Lawrence & Associates	Quarterly grnd water monitoring	\$ 1,856.25
29	Martha Slack	Mileage for March 26, ACWA 2026 spring conf Sac Per-Diem	\$ 532.00
30	Quadient Finance	Postage March 2026	\$ 1,010.00
31	Quadient Leasing	May & June & prepaid July - Aug 26	\$ 320.95
32	Napa Auto Parts	Impact socket, 6pc impact tools, battery & enviro fees	\$ 115.26
33	Pace Engineering	Cyber Security grant assistance	\$ 5,576.25
34	Peter Suggs	ACWA 2026 Spring conf Sac CA mileage and per-diem	\$ 382.50
35	Rush Personnel Service	April 2026 Clariss Johnson bookkeeping temp	\$ 6,182.40
36	Scott Russell	Mileage for March 26	\$ 233.45
37	Sandra Berg	Cleaning office & Board room	\$ 270.00
38	SCP	Chlorine Supplies, drum deposit, pallet deposit.	\$ 6,314.24
39	Dean Sherrill	ACWA 2026 Spring conf Sac CA mileage and per-diem	\$ 462.05
40	SWRCB	Renewal Certificate Water Distribution	\$ 60.00
41	Tehama County Air Pollution	Generator for Chlorin Transfer pump	\$ 661.00
42	USA Blue Book	Spare parts, Transfer pump	\$ 1,243.72
43	Verizon	Internet Well #5 & WWTP	\$ 75.24
44	Valley Ace	Wetlands gate repair parts, gas mix for weed eater	\$ 220.38
45	Virginia Mercer	AWCA 2026 spring conf sac ca mileage & per-deim	\$ 383.95
46	Rick Brubaker	AWCA 2026 spring conf sac ca mileage & per-deim	\$ 454.50
47	Maxxell Vogan	Refund customer overpayment	\$ 350.78
48	ACH - Bank Fees		\$ 60.00

**RIO ALTO WATER DISTRICT
WORKING ACCOUNT
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF**

April 30, 2026

49	ACH - CERBT Contributions	\$	-	
50	ACH - Payroll Tax Deposits	\$	17,216.96	
51	ACH - CalPERS Contributions	\$	18,457.67	
52	Total Disbursements:			\$ (129,178.99)
53	Total Transfer's from Investment Account:	\$	130,089.13	
54	Total Transfer's from CFD Account:	\$	-	
55	Total Interest Earned April 30, 2026:	\$	0.28	
56	Total Book Balance as of April 30, 2026:			\$ 4,766.89
CASH ACCOUNT'S SUMMARY				
			Prior Bal.	Current Bal.
57	W Total Cash in Working Account:	\$	4,043.08	\$ 4,766.89
58	W Total Cash in Investment Account:	\$	164,779.93	\$ 161,527.69
59	C Total Cash in CFD Checking Account:	\$	291,462.83	\$ 286,907.71
60	W Total Cash in Payroll Account:	\$	27,041.34	\$ 24,986.09
61	W Total Cash in Cash Imprest Drawer/Petty Account:	\$	200.00	\$ 200.00
62	W Total Cash in LAIF Water Savings Account:	\$	932,242.56	\$ 941,656.08
63	S Total Cash in LAIF Sewer Savings Account:	\$	12,520.22	\$ 12,232.26
64	W Total Cash in LAIF Sinking Account:	\$	286,346.63	\$ 289,141.09
65	S Total Cash in LAIF Capacity Expansion Account:	\$	135,566.59	\$ 136,819.17
66	W Total Cash in #5 Well CEC Debt Reserve Account:	\$	33,792.87	\$ 34,123.40
67	W Total Cash in #6 Well CEC Debt Reserve Account:	\$	46,584.50	\$ 47,038.56
68	W Total Cash in Office CEC Debt Reserve:	\$	2,545.13	\$ 2,568.50
69	S Total Cash in Office CEC Debt Reserve:	\$	2,546.64	\$ 2,570.01
70	S Total Cash in WWTP CEC Debt Reserve:	\$	33,807.25	\$ 34,137.78
71	C Total Cash in LAIF USDA/CWSRF Debt Reserve Account:	\$	352,018.25	\$ 355,353.31
72	C Total Cash in LAIF WWTP Short Lived Asset Account:	\$	220,269.25	\$ 219,719.35
73	C Total Cash in LAIF Tax Levy Collections Account:	\$	752,969.35	\$ 760,321.09
74	C Total Cash in LAIF Annual CFD Administration:	\$	48,438.81	\$ 48,912.90
75	Total Cash on Hand:			\$ 3,358,214.99
BALANCE LAIF REHAB FUNDS:				
76	W Total Cash in Well Rehab Fund:	\$	192,971.73	\$ 194,854.74
77	W Total Cash in Hydrant Replacement Fund:	\$	47,948.75	\$ 48,416.16
78	W Total Cash in Equipment Replacement Fund:	\$	19,730.53	\$ 19,924.17
79	W Total Cash in Valve & Line Replacement Fund:	\$	56,916.05	\$ 57,470.27
80	W Total Cash in Tank Rehab Fund:	\$	29,943.75	\$ 30,237.55
81	W Total Cash in Vehicle Replacement Fund:	\$	4,850.18	\$ 4,896.92
82	W Total Cash in Booster Station Fund:	\$	6,285.89	\$ 6,345.99
83	W Total Cash in Generator Well #4 Fund:	\$	1,538.57	\$ 1,551.92
84	W Total Cash in Computer Equipment & Upgrades Fund:	\$	10,399.64	\$ 10,499.80
85	W Total Cash in Waterline Replacement Fund:	\$	15,761.16	\$ 15,914.74
84	W Total Cash in Gravel Road Well #5	\$	5,224.25	\$ 5,274.33
85	S Total Cash in Lift Station Motors Replacement Fund:	\$	22,363.17	\$ 8,580.18
86	S Total Cash in Sewer Line Replacement Fund:	\$	1,428.71	\$ 1,442.06
87	S Total Cash in WWTP Replacement Fund:	\$	94,429.68	\$ 95,351.15
88	S Total Cash in Vehicle Replacement Fund:	\$	2,850.19	\$ 2,876.90
89	S Total Cash in Lift Station #1 Facility:	\$	6,313.70	\$ 6,373.80
90	S Total Cash in Computer Equipment & Upgrades Fund:	\$	5,930.77	\$ 5,987.53
91	S Total Cash in Lab Equipment Fund:	\$	3,572.63	\$ 3,606.02
92	S Total Cash in Chlorine Generation Fund:	\$	18,261.18	\$ 18,438.13
93	S Total Cash in Aerator Brush Replacement Fund:	\$	12,279.47	\$ 12,392.14
94	S Total Cash in Carbide Wheels Sewer Camera	\$	625.00	\$ 631.68
95	Total Cash in LAIF Rehab Funds:			\$ 551,066.18

RIO ALTO WATER DISTRICT
 WORKING ACCOUNT
 DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF
 April 30, 2026

96	W	Total Cash in Capacity Expansion Account RAWD:	\$ 62,500.08	\$ 62,500.60	
97	S	Total Cash in Capacity Expansion Account RAID:	\$ 42,626.15	\$ 42,626.49	
98		Total Cash in Capacity Expansion Account:			\$ 105,127.09
99		Total Cash on Hand & LAIF Funds as of April 30, 2026:			\$ 4,019,175.15

Footnotes:

Investment Account Reconciliation:

	Current
3/31/2026: Ending Balance	\$ 164,779.93
(+) A/R Deposits	\$ 141,294.78
(+) Bank Advice of Difference	\$ -
(+) County Collections	\$ -
(+) Transfers from LAIF	\$ 17,000.00
(+) Cell Tower Revenue	\$ 3,363.23
(+) Misc. Deposits	\$ 192.24
(+) Interest	\$ 1.64
(-) (Transfers to Working for Payables)	\$ (130,089.13)
(-) (Transfers to Payroll)	\$ (35,000.00)
(-) (Transfers to LAIF)	\$ -
(-) (Misc. Withdrawals) - Bank Fees	\$ (15.00)
4/30/2026: Ending Balance	\$ 161,527.69

CERBT Balance as of May 12, 2026 was: \$ 483,480.17

**RIO ALTO WATER DISTRICT
COMMUNITY FACILITY DISTRICT
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF
April 30, 2026**

1	Balance as of 3/28/2026:	\$291,460.36
2	Interest thru 3/31/2026:	\$2.47
3	Reconciled Balance as of April 1, 2026:	\$291,462.83
4	DISBURSEMENTS:	
5	Goodwin - Consulting Tax Admin. Report	-\$4,557.50
6		\$0.00
7		\$0.00
8	Total Disbursements:	-\$4,557.50
9	DEPOSITS:	
10	County Collection	\$0.00
11	Total Deposits:	\$0.00
12	Total Interest Earned April 30, 2026	\$2.38
13	Transfers to LAIF Account	\$0.00
14	Transfers from LAIF Account	\$0.00
15	Total Book Balance as of April 30, 2026	\$286,907.71



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: \$483,480.17

Account Balances as of 05/12/2026 [Excel Export] [CSV Export]

Balance as of Date	Account No	Account Name	Fund Name	Investment	No. of Units	Unit Price	Actual Balance
05/12/2026	5621660780-001	Rio Alto Water District	Rio Alto Water District	CERBT Strategy 2	18,191.140	26.577810	\$483,480.17

50 items per page

1 - 1 of 1 items

To: RAWD Board of Directors

From: Martha

Date: May 15, 2026

Re: Outsourcing our printing and mailing of invoices

Attached you will find a spread sheet that compares the page cost to print, prepare and mail our invoices. Based on this cost comparison we could initially save \$.09 cents per copy the first year and close to \$.17 cents per copy the following years. The approximate volume this applies to is 15,000 copies. This would:

- Free up administrative time to be better spent on other matters.
- Reduce the leasing cost of copier.
- Eventually eliminate the need for the postage meter and its cost.

Current Annual Cost broken down by components		Annual Cost	Annual Savings
Copier	Lease \$5,206.82 divided by 75,321 Copies		
Postage Meter	Annual Postage Meter Lease \$1284 x90% divided by 15,000	X 15,000	
Copy Paper	\$4.98 divided by 500 sheets		
Postage Meter	Current 0.74 cents per 1 oz envelope		
Envelopes	\$1,984.87 divided by 20,000		
Labor	6 hrs combined employees x 1.5% \$40 x 6 metered cycles+ \$1,440		
	4 hrs combined employees x 1.5% \$40 x 4 avail cycles = \$640		
	Total Divided by 15,000 bills		
		1.139	
		1.223	
	Current cost to run bills inhouse: \$18,345	\$18,345.00	

Proposed outsourcing by Quadient Year 1				
Copier	New lease/existing copier with less copy allow. \$3843.60 div by 66,000	0.0582		
Postage	Quadient pricing: .68 cents per letter	0.68		
Labor	Quadient \$969.00 divided by 15,000	0.065		
Paper/Envelopes	Provided by Quadient	0.25		
Postage Meter	Annual Postage Meter Lease \$1284. x 90% divided by 15,000*	0.077		
	Proposed cost to outsource bills Year 1 per bill:	1.1302	\$16,953.00	1st Year
	Proposed outsourcing by Quadient Year 2			
Copier	New lease on existing copier with less copy allowance	0.0582		
Postage	Quadient pricing: .68 cents per letter	0.68		
Labor	Quadient \$969.00 divided by 15,000	0.065		
Paper/Envelopes	Provided by Quadient	0.25		
Postage Meter	Annual Postage meter expires in one year	0		
	Proposed cost to outsource bills Year 2 per bill:	1.0532	\$15,798.00	2nd Year

Section (A) Office Information

Office Number	Office Name	Office Phone #	Date Submitted
934	North Valley Business System	(530) 242-1000	04/27/2026

Section (B) Billing Information

Company Name	Rio Alto Water District		
DBA			
Billing Address	22099 River View Dr		
City State Zip+4	Cottonwood	CA	96022
Contact Name	Martha Slack	Phone	(530) 347-3835
Contact Title	GM	Fax	
Email Address	mslack@rawd.org	PO #	

Section (C) Installation Information (If different from billing information)

Company Name	Rio Alto Water District		
Installation Address	22099 River View Dr		
City State Zip+4	Cottonwood	CA	96022
Contact Name	Martha Slack	Phone	(530) 347-3835
Contact Title	GM	Fax	
Email Address	mslack@rawd.org		

Section (D) Products

Qty	Model / Part Number	Description (include Serial Number, if applicable)
1	IMPSUBBAS-P1	Impress Basic T1 Sub(5,000 clicks/pgs per yr) Incl Access to Automate, Distribute, Portal. Usage charges apply. Output via Distribute. No
1	IDA-PS	NORAM IDA Professional Services

Section (E) Lease Payment Information & Schedule

Tax Status: <input checked="" type="checkbox"/> Taxable <input type="checkbox"/> Tax Exempt <i>Certificate attached</i>	Number of Months		Monthly Payment (Plus applicable taxes)
	First	60	\$80.75
Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually	Current Lease Number:		
<input type="checkbox"/> ACH (Customer to submit authorization form)			

Section (F) Service Products (Check all that apply)

Maintenance
 Installation/Training
 Software Support for premise (non-cloud) solutions

Section (G) Approval

This document consists of a Product Lease Agreement with Quadient Leasing USA, Inc.; and an Online Services and Software Agreement with Quadient, Inc. Your signature constitutes an offer to enter into such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Commercial-Equipment-Lease-Terms-Dealer-V11-2023), which are also available at <https://quadientterms.com/Commercial-Equipment-Lease-Terms-Dealer-V11-2023>, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more information visit <https://www.quadient.com/about-us/sustainable-design-and-manufacturing>.

Authorized Signature	Print Name and Title	Date Accepted
Accepted by Quadient Inc and its Affiliates		Date Accepted

Usage Schedule for Quadient Impress Cloud Services (with Product Lease)

This Usage Schedule for Quadient Impress Cloud Services (the "Schedule") is by and between Quadient, Inc. ("Quadient") and Rio Alto Water District ("Customer") and identifies the Quadient Impress Cloud Services (the "Services") subscribed by Customer subject to the Quadient Impress Cloud Services Specific Terms and Conditions ("STCs") available at <https://quadi^{ent}terms.com/impress> and the Ordering Document, indicating the Customer's Subscription Services and associated Subscription Plan (the "Ordering Document"). This Schedule, the STCs and Ordering Document shall be referred to collectively as the "Impress Agreement" and all terms of the STCs and Ordering Document are incorporated herein by reference. In the event of a conflict between the terms of the STCs, Ordering Document and this Schedule, the terms of this Schedule control. Customer acknowledges that Customer has entered into a Product Lease Agreement with Quadient Leasing USA, Inc. (the "Lease"). Any defined terms in the Lease shall have the same meanings in this Impress Agreement except that "We", "Us", and "Our," refers to Quadient, Inc., and any reference to "Products" shall refer to the Quadient Impress Cloud Services. Sections 16 through 25 of the Lease are hereby incorporated into this Impress Agreement, except that any reference in those sections to the "Lease" refers to this Impress Agreement.

I. Definitions

Terms defined in the STCs or Ordering Document shall have the same meaning when used in this Schedule.

II. Purpose

This Schedule sets forth the commercial terms and pricing governing Customer's usage in conjunction with Customer's Subscription Services as further detailed in the Ordering Document and STCs.

III. Invoicing and Payment

Customer agrees to an **Annual Committed Usage** amount of \$3000.00 (the "Annual Commitment"). At the end of each contract year, Quadient will reconcile total usage against the Annual Committed Usage. If actual usage is **less than the committed amount**, Quadient will invoice Customer for the difference. If actual usage **exceeds the committed amount**, Customer will pay for the excess at the applicable rates. The Annual Commitment is **non-cancellable and non-refundable**.

Usage Fees and any postage costs shall be invoiced monthly in arrears and shall be based upon **actual usage** at the rates set forth below.

Notwithstanding the foregoing, Customer acknowledges and agrees that the Usage Fees set forth herein are dependent on the cost of PSP material costs and/or USPS rates and that such Usage Fees may be adjusted by Quadient at any time during the term to reflect the same. Current Usage Fees are available at: <https://www.quadi^{ent}.com/impressusages>

IV. Usage Fees/Overages

If the volume committed to the subscription plan referenced in the Ordering Document changes by more than plus or minus 20%, Customer has the option to renegotiate their subscription on an annual basis during the contract period by signing a new Ordering Document.

	Usage Type		Invoice Unit*	Pricing
Distribute Usage	IMPFIRSTP1	First Page (US Letter, 10)	Per Envelope	\$0.25
	IMPADDP1	Additional Page (US Letter)	Per Page	\$0.12
	IMPCOLL	Color print (upcharge) **	Per Page	\$0.12
	IMP6X91	6X9 (upcharge)**	Per Envelope	\$0.06
	IMPC41	Flat (9X12) **	Per Envelope	\$0.45
	IMPBOX1	Box SM (upcharge)**	Per Box	\$22.00
	IMPLBOX1	Box LG (upcharge)**	Per Box	\$25.00
	IMPBRE1	Business Return Envelope	Per Envelope	\$0.11
	IMPUSRET1	Retail Rate Handling Fee	Per Envelope	\$0.15





	IMPFLPR1	Presort for Flat (9x12)	Per Communication Piece	\$0.75
	IMPECERT1	e-Certified w/Return Receipt (upcharge)**	Per Envelope	\$1.20
	IMPARCH1	Archive	Per Communication Piece/Year	\$0.06
	IMPSMS1	SMS/Text	Per SMS/Text	\$0.05
	IMPFAX1	Fax Zone 1- USA, UK & Ireland	per page (<60 sec of transmission)	\$0.13
	IMPFAX2	Fax Zone 2 - BENELUX, France & Germany	per page (<60 sec of transmission)	\$0.17
	IMPFAX3	Fax Zone 3 - Other Destinations	per page (<60 sec of transmission)	\$1.10
	IMPEMT1	eMail Transactional	Per eMail	\$0.05
	IMPEMN1	eMail Notification	Per eMail	\$0.02
Automate Usage	IMPAUT1	Overage Usage Fee for Basic / Basic	Per Page	\$0.05
	IMPAUT2	Overage Usage Fee for Office	Per Page	\$0.04
	IMPAUT3	Overage Usage Fee for Business	Per Page	\$0.03
	IMPAUT4	Overage Usage Fee for Professional & Plus	Per Page	\$0.02
	IMPAUT5	Overage Usage Fee for Enterprise	Per Page	\$0.01
	IMPAUT6	Overage Usage Fee for Enterprise Plus & Ultimate	Per Page	\$0.01
Portal Usage	IMPPOINT1	Portal	Per Communication Piece	\$0.15

*The Invoice Unit does not include the cost of postage which shall be in addition to base fee (First Page) noted in the table above.

**Charges are in addition to the base fee (First Page) set forth in the table above.

*** All envelope sizes carry an additional upcharge (Retail Rate Handling Fee) if retail is selected.

As set forth herein, the Invoicing Units set forth in the table shall be defined as follows:

- "Page" shall mean a single side 8.5X11 piece of paper
- "Communication Piece" shall mean an envelope

Quadient may introduce access to new technologies, functionality, or services (collectively, "Features") that Customer may use for an additional Fee. Customer is responsible for paying any associated Fees for any Features used by Customer during the Term.

Customer may monitor its usage on the Quadient Impress Platform. Customer shall use the Services (including Features) at Customer's sole risk, and Customer shall bear any and all responsibilities for its actions and use, including payment of any applicable Fees, carried out under and that results from the Customer's use of the Services. Customer shall be responsible for payment of: (i) Customer's actual Usage, measured and calculated basis the table available on the Quadient website, and (ii) actual postage costs.

The Parties agree that any dispute between the Parties as to the Usage shall be finally determined utilizing the information provided by the Quadient Impress Platform.

V. License Grant and Restrictions

- Additional volume or other restrictions as set forth in Section IV Usage Fees, above. This Usage Schedule is restricted to the United States of America ("Territory").
- In exchange for the timely payment of applicable fees, Quadient hereby grants to Customer a nonexclusive, nontransferable right to access and use the Services, including related documentation, described on the Ordering Document solely for Customer's own use via the Services. Customer warrants and represents that Customer will not sell, transfer, disclose or otherwise make available the Services or access credentials to third parties; provided, however, that the Services may be accessed and used by Customer's authorized employees or independent contractors using the Services ("Users"). No title or ownership of the Services or any portion thereof is transferred to Customer. Customer shall ensure that the Users use the Services in accordance with the Impress Agreement and



be responsible for all User acts and breaches. The Customer must maintain suitable Internet access, secure its accounts and systems, and promptly terminate access and notify Quadiant of any violations. The Customer shall provide necessary information and access for Quadiant to deliver the Services, comply with all applicable laws, and ensure its use is legally permitted. The Customer must regularly back up its data. The Customer and Users must not use the Service for unlawful, harmful, or offensive purposes, nor attempt to copy (except for permitted back-ups), modify, create derivative works from, reverse engineer, compete with, commercially exploit, or provide third-party access to the Services, or related documentation, or introduce viruses. Quadiant may suspend or disable access if these obligations are breached.

The Parties have executed this Usage Schedule to be effective as per the Schedule Effective Date.

Customer: _____

QUADIANT: Quadiant, Inc.

Name: _____

Name: _____

Title: _____

Title: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

This App Pack should be used for DISTRIBUTE output only configurations. If print output is required use Bundle APP Pack or SOW for presales documentation.

Sales Representative Information

*Name:	Michael O'Halloran
*Title:	Sr Account Executive
*Office/District/Dealer:	North Valley Business Systems Inc
*Telephone:	5302421000
*Cell Number:	4084426467
*Email:	michael.nvbsystems@gmail.com

Account/Customer Information *NOTE: Contact Name will be used to assign license credentials. Please provide the proper contact name and email.*

*Customer Name:	Rio Alto Water District
*Address:	22099 River View Dr
Address 2:	
City, State Zip	Cottonwood, CA 96022
*Phone:	530-347-3835
*Website:	https://rawd.org
*Contact Name:	Martha Slack
*Title:	Administrator
*Contact Email for License assignment: <i>(Who will facilitate installation?)</i>	mslack56@sbcglobal.net
*Phone:	530-347-3835 x
Cell:	
Additional Information:	Two communications will be processed in Distribute Postal where a cover page will be added. The two communications are similar enough that both will be using the same preset.

Requirements

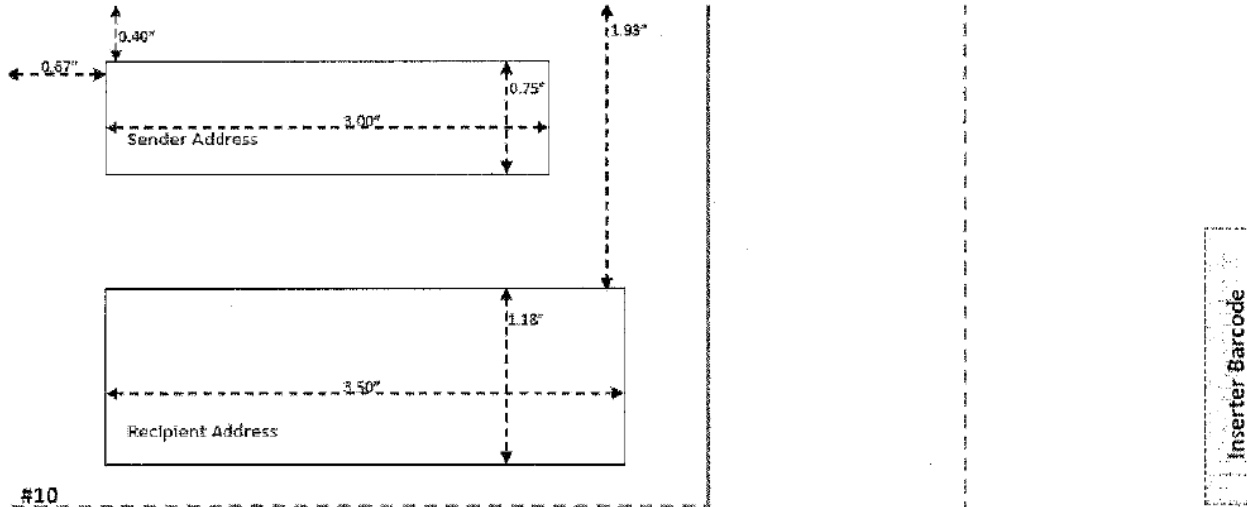
Data testing to confirm it is in readable PDF or can be printed to the Distribute virtual printer?	<p>TESTED BY: ___Herman Faesi___</p> <p>TESTED DATE: ___4/16/2026___</p> <p>File Names: Availability Sample.pdf Metered sampl.pdf</p>
Is CPW (Communication Preparation Wizard) required for document processing?	Yes
Is there a consistent space for inserter control in the defined area of every page of document(s)?	No. The customer has agreed that the right end of a black horizontal bar at the top of both documents will be barely clipped by the inserter barcode.
Are the address block and return address in consistent locations on the first page of your documents? If not, is the customer aware that a cover page will be generated?	No. A cover page will be generated.
How will documents be submitted?	Direct upload

Are attachments required?	No
Will you do a mail merge of mailing addresses? add qty 3 IDA-PS	No
Do you track by cost center for a job?	No
Simplex or Duplex Print?	Simplex
What is the anticipated monthly usage? (quantity of pages/sheets/sides)	1,800 pages bi monthly for the "metered sampl.pdf" plus 700 pages quarterly for the "Avallability sample.pdf". These amounts do not include the cover page for each document.
What mail class do you use or want to use? (Presort? First class?)	Presort
What envelope size(s) do you use?	#10
Archive required? Duration? (90 days included)	
Color or Grayscale? (All documents will be printed in color or grayscale.) <i>NOTE: Toner Coverage on any one page can be 30% or less (includes attachments)</i>	Grayscale
Include BRE?	No
Was basic Distribute onboarding and training included in the sale?	Yes
Did you confirm your order has the proper part numbers and quantity of PSO? (REQUIRED)	Yes
Is there a need to reposition an address or logo [maximum of 3]? (See below for detail) add qty 5 IDA-PS	No
Is the customer interested in sending communications via email, Portal or SMS? If so, add qty 2 IDA-PS	No
How many users will need to be trained on Distribute? Training included up to 5 users. Quadient recommends identifying a primary user to act as lead trainer for distribution within your organization. Additional training can be purchased separately.	Up to 5

DISTRIBUTE APP ENVELOPE SPECS

Window positions for recipient and sender address, barcode location and reserved/safe areas are defined in image 1.1 . Additional reserved/safe area positions can be found in image 1.2

IMAGE 1.1



#10

Auto (Presort) & 6x9.5
Auto (Retail & Int.) & 9x12

Reserved/Safe Areas
These must not have customer data visible

6x9.5 Certified Mail

Recipient Address Position		Sender Address Position		Inserter Barcode Position	
Horizontal	0.67"	Horizontal	0.67"	Horizontal	8.13"
Vertical	1.93"	Vertical	0.40"	Vertical	1.52"
Height	1.18"	Height	0.75"	Height	1.85"
Width	3.50"	Width	3.00"	Width	0.35"

Reserved/Safe Area Positions

	Height	Width	Width	Width
#10	3.41"	4.75"		
6x9.5	3.97"	4.75"		
9x12	4.12"	4.75"		
Auto (Presort)	0.75"	4.75"		
Auto (Retail & Int.)	4.12"	4.75"		
6x9.5 Certified Mail	5.32"	6.50"		

Margin Clear Space = 0.5" around all edges of page

If addresses do not fall within these areas; or cannot be shifted without compromising document appearance or content, a banner page may be added.

Reserved/Safe areas should not have any customer data visible. Any data that falls into that location may show through the window during mail processing and handling.

For customers including a BRE with documents sent out via Distribute: Number 9 Envelopes are used for a BRE.

IMAGE 1.2

Measurement	3 7/8 x 8 7/8
Window	1 1/8" x 3 5/8" 5/8"L 1/2"B

Data Recommendations and Notes:

1. Address and unique identifier field must always be on first page of the document set
2. Consistent open space must be provided for barcode locations (i.e. IMB and document security barcodes)
3. PDF data must be readable on the first page of the document set
4. If sufficient blank space for envelope windows is not available, a banner page will be used

ADDITIONAL NOTES

CPW will need to be used to split incoming production files. The same preset will be used by both documents. The customer has agreed that the right end of a black horizontal bar at the top of both documents will be barely clipped by the inserter barcode.

BASIC DISTRIBUTE SET UP AND TRAINING (add qty 5 of IDA-PS to be sold with contract)

Add

Note: Does not require data samples to be submitted.

1. Maximum of 5 users in training session
2. If required, installing the Quadient Virtual Printer on one workstation
3. Print/upload a document to the Quadient platform
4. Training on splitting a document for batch processing and defining attributes. (*Data must be in a static location for data capture.*)
5. Training on adding logo and hiding content supporting up to two (2) changes
6. Training on the document address selection and mail settings
7. Training on batch processing. *Data must be in a static location for data capture.*
8. Save a job based on the printed document.
9. Creating a Client or importing a client list (USING CLIENT MANAGEMENT DATABASE)
10. View jobs
11. Creating a new user
12. Creating presets
13. Overview of the Homepage (modifying homepage view)

Additional training outside of what has been listed above will require the purchase of additional professional services.

ADDITIONAL DISTRIBUTE AVAILABLE CONFIGURATION OPTIONS

Check the boxes that apply

DISTRIBUTE DOCUMENT ENHANCEMENT TRAINING -

Don't Add ▾

(add qty 2 IDA-PS - must be sold in addition to Basic Setup qty 5)

NOTE: Requires data to be tested by Pre sales and Logos cannot be added to the return address section of an existing document or address cover page using AUTOMATE DOCUMENT ENHANCEMENT (see below).

Two hours of training on adding an image and/or hiding content above and beyond the two (2) changes included in the Basic Distribute and Training bundle, up to three (3) additional changes.

AUTOMATE DOCUMENT ENHANCEMENT (add qty 5 IDA-PS)

Don't Add ▾

(must be sold in addition to Basic Set up IDA-PS qty 5)

NOTE: Requires data to be tested by Presales.

Any logo or address that is being relocated or added to a new position, and requires Impress Automate, is Included with this option.

- Submit files directly through Automate interface (either PDF or MS Word format)
- Maximum of three (3) repositionings of address, logo or adding logo on page 1
 - Address/Logo repositioning will not impede or impact any other data or require additional layout or document enhancements
- Single document type included
 - Standardized document layout (I.e. Invoices, Statements)
- A single definition of plugin settings will be included (i.e. Postage Rate, Envelope, B&W/Color, Simplex/Duplex)
 - No Approval options included
 - Cost Center must be captured from the document in a consistent location and passed through to Distribute without alteration
 - Static Subject included
 - If BRE is required, an address cover page will be generated and a static remittance will be included
 - Customer to provide remittance underlay in PDF format
- If an address is needed to be moved to a specific location and will impede existing data a cover page will be generated accordingly
- Release to Distribute is automated and will not include Customer manual release to Production

DISTRIBUTE ADDITIONAL TRAINING SESSION - (add qty 2 IDA-PS)

Don't Add ▾

(must be sold in addition to Basic Set Up IDA-PS qty 5)

Additional training provided in a 2 hour session. Can include the following:

- How to set up and import a Client Management Database
- Managing customer preference
- Additional training per 5 individuals in group
 - Sending an email
 - Sending a fax
 - Sending a portal communication
 - Sending a SMS communication
- Setting up a communication template

DISTRIBUTE MAIL MERGE TRAINING - (add qty 3 IDA-PS)

Don't Add ▾

(must be sold in addition to Basic Set Up IDA-PS qty 5)

Additional training provided in a 3 hour session for customers who need the ability to send out mail using a merge. Can include the following:

- How to set up a template that will merge csv/data file pair in Distribute
- How to set up the Client Management Database to manage a merge mailing

Customer Requirements:

- Must be able to meet for onboarding within 15 days of order submission
- Activated Cloud Account prior to scheduling
 - You will receive an email from impresscloudservices@quadiant.com make sure this address is whitelisted on your email server. This will provide your license access. Please activate your account prior to implementation.
- Have production data readily available during installation
- Assign a dedicated resource to project
 - Please have a list of user(s) that will require access to the Distribute platform

Custom Success Management

You will receive a welcome email from Quadiant's Customer Success Management (CSM) team when your license key is generated. Please identify a key user(s) for the Distribute platform (Who will process documents). Your CSM will walk you through the simple process of onboarding and processing your documents.

Approved by:

--	--

Sales Representative Signature

Name (Print)	Title

Signature	Date

Customer

Name (Print)	Title

Signature	Date

Notes to Rio Alto Water District

Combined District Revenue/Expenditures Report

Fiscal Year 2025/2026 Period 07/01/25 through 03/31/26

Program	Qtr ending 03/31/26 Actual	Qtr ending 03/31/26 Budget	Variance
Water Revenue	\$871,931	\$829,873	\$42,059
Water Expenditures*	\$568,473	\$620,826	-\$52,353
Net Revenue	\$ 303,458	\$209,047	-\$ 94,411

Program	Qtr ending 03/31/26 Actual	Qtr ending 03/31/26 Budget	Variance
Sewer Revenue	\$725,475	\$675,171	\$50,304
Sewer Expenditures*	\$776,913	\$638,670	138,243
Net Revenue	-\$51,438	\$36,501	-\$87,939
Combined Net Rev:	\$252,020	\$245,548	\$-6,472

Water and Sewer Revenues

- Water Revenues are over budget by only 5% due to extra billing period and timing of county checks and LAIF Interest.
- Sewer revenues are over budget by 7.4% due to extra billing period and timing of county checks and LAIF Interest.

Water and Sewer Expenditures:

- Water expenditures are under budget by 8.4% due to more time spent in sewer for Shoreline and Dinghy repairs.
- Sewer Expenditures are over budget by 21.6% due to more time posted to sewer for Shoreline and Dinghy, payment of balance to Solid Rock for Shoreline repairs started last fiscal year and emergency repairs on Dinghy and timing of annual permit payments.

We have only funded one quarter of rehab and replacement funds, hoping to fund the rest upon receipt of next county check.

RIO ALTO WATER DISTRICT
 WATER DISTRICT INCOME STATEMENT
 PERIOD 07/01/25 through 03/31/26

	Actual		Budgeted		Water Income	Annual Budget	Explanation of Variances
	03/31/26	03/31/26	03/31/26	03/31/26			
4110-W-300	Water Metered Revenue	583,507	529,619	53,888	10.17%	Extra Billing Period	
4120-W-302	Water Availability Revenue	38,981	38,629	352	0.91%		
4130-W-303	Hydrant Metered Revenue	16,983	14,997	1,986	13.24%		
4130-W-304	Hydrant Availability Revenue	8,259	8,129	130	1.60%		
4230-W-304	Connections Revenue (Budgeted 7)	42,327	37,692	4,635	12.30%	Collected 6 of 7 budgeted	
4820-W-305	Interest Revenue	36,082	53,701	(17,619)	-32.81%	3rd quarter LAIF interest posted in April	
4821-W-300	Cell Tower Lease Revenue	14,294	14,926	368	2.47%		
4830-W-305	Taxes Hoplr County Revenue	936	-	936	0.00%	Rec'd 1st installment of 3	
4830-W-306	Taxes Collected County Revenue	112,620	116,427	(3,807)	-3.27%	Rec'd 1st installment of 3	
4831-W-307	Interest Delinquent County Revenue	67	1,834	(1,767)	-96.33%	Rec'd 1st installment of 3	
4831-W-308	Penalty Delinquent County Revenue	79	420	(341)	-81.13%	Rec'd 1st installment of 3	
4831-W-309	Miscellaneous Revenue	-	-	-	0.00%		
4850-W-310	Administrative Revenue	16,791	13,500	3,291	24.38%	Includes county transfers in August	
4851-W-311	Interest Capacity Expansion	6	-	6	0.00%		
4852-W-312	Capacity Expansion Revenue	1	-	1	0.00%		
4852-W-400	Gain/Loss on Disposal of Asset	-	-	-	0.00%		
4870-W-325	Bad Debt Recovery	-	-	-	0.00%		
	Total Water Revenue:	871,931	829,873	42,059			

WATER EXPENSES:

SOURCE:	Actual		Budget		Variance	Variance %	Explanation of Variances
	03/31/26	03/31/26	03/31/26	03/31/26			
5101-W-401	Regulatory Officer	9,295	16,110	(6,815)	-42.30%	More posted in WWTP in Collection	
5101-W-403	Systems Operator II	6,565	12,795	(6,230)	-48.69%	More posted in WWTP in Collection	
5101-W-404	Sewer Lead Systems Operator III	9,749	12,966	(3,217)	-24.81%	More time spent in WWTP	
5101-W-406	Water Lead Systems Operator III	16,030	14,280	1,749	12.25%		
5101-W-410	Part-Time Employee Field Crew	1,149	2,469	(1,320)	-53.46%		
5101-W-411	Utility Well #4	4,945	5,250	(305)	-5.80%		

SOURCE CONT:		Actual	Budget	Variance	Variance %	Explanation of Variances
'5110-W-410	Principal Payments Loan CEC Well # 5	13,037	19,417	(6,380)	-32.86%	2nd payment due in May
'5110-W-412	Utility Well #5	185	3,000	(2,815)	-93.84%	March true up not included
'5110-W-415	Utility Well #3	449	19	430	2299.52%	
'5110-W-416	Tools	131	338	(206)	-61.17%	
'5110-W-417	Supplies General	50	150	(100)	-66.58%	
'5110-W-418	Utility Well #6	4,824	3,375	1,449	42.92%	Waiting for adjustments from PG&E
'5110-W-419	Principal Payments Loan CEC Well #6	17,707	26,373	(8,666)	-32.86%	2nd payment due in May
'5111-W-420	Contracted Services	362	150	212	141.21%	
'5111-W-421	Fuel Auto	2,395	2,175	220	10.11%	
'5111-W-422	Maintenance Auto	394	1,050	(656)	-62.51%	
'5111-W-423	Repair Auto	901	750	151	20.13%	
'5111-W-424	Internet Service Well #5	201	227	(26)	-11.43%	
'5120-W-423	Maintenance Well #3	4	-	4	0.00%	
'5120-W-425	Repair Well #4	-	75	(75)	-100.00%	
'5120-W-426	Maintenance Well #4	-	75	(75)	-100.00%	
'5120-W-427	Maintenance Well #5	-	75	(75)	-100.00%	
'5120-W-428	Repair Well #6	-	75	(75)	-100.00%	
'5120-W-429	Repair Well #5	-	75	(75)	-100.00%	
'5120-W-430	Maintenance Well #6	-	75	(75)	-100.00%	
'5130-W-435	Maintenance/Repair Telemetry System	-	1,125	(1,125)	-100.00%	
'5140-W-440	Drinking Water Samples	3,611	3,219	392	12.18%	
Subtotal Source Normal Expenditures:		91,983	125,686	(33,703)		
T & D & HYDRANT:						
'5401-W-501	Regulatory Officer	14,490	16,110	(1,620)	-10.05%	
'5401-W-503	Systems Operator II	11,143	12,795	(1,653)	-12.92%	
'5401-W-504	Sewer Lead Systems Operator III	15,501	16,207	(707)	-4.36%	
'5401-W-506	Water Lead Systems Operator III	26,003	21,418	4,585	21.41%	
'5401-W-509	Fuel Auto	2,395	2,175	220	10.11%	
'5401-W-510	Maintenance Auto	362	1,050	(688)	-65.51%	

T & D & HYDRANT CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5401-W-511	Repair Auto	932	750	183	24.34%	
5401-W-512	Part-Time Employee Field Crew	1,595	3,705	(2,110)	-56.95%	
5410-W-513	Utility Booster Station	223	338	(114)	-33.89%	
5410-W-514	Meters/Backflows	10,173	11,250	(1,077)	-9.58%	
5410-W-515	Tools	418	338	81	23.95%	
5410-W-516	Supplies General	950	1,125	(175)	-15.55%	
5411-W-517	Contracted Services	74	300	(226)	-75.29%	
5410-W-517	Backflow Plan Expense	715	-	715	0.00%	
5420-W-518	Maintenance Tanks #1,2,3	-	150	(150)	-100.00%	
5420-W-519	Water Sampling Stations	-	75	(75)	-100.00%	
5420-W-520	Maintenance/Repair Equipment	798	750	48	6.46%	
5420-W-521	Maintenance/Repair Booster Station	6	225	(219)	-97.52%	
5420-W-522	Repair Tanks #1,2,3	-	225	(225)	-100.00%	
5420-W-525	Maintenance/Repair Waterline	1,014	3,000	(1,986)	-66.20%	
5420-W-530	Maintenance/Repair Valve	-	3,750	(3,750)	-100.00%	
5420-W-531	Maintenance/Repair Hydrant	-	1,875	(1,875)	-100.00%	
5420-W-560	Maintenance/Repair Telemetry System	-	1,125	(1,125)	-100.00%	
Subtotal T,D & H Normal Expenditures:		86,793	98,736	(11,943)		
ADMINISTRATION:						
5610-W-550	General Manager	51,914	50,274	1,640	3.26%	
5610-W-551	Regulatory Officer	6,036	8,055	(2,019)	-25.07%	
5610-W-553	Systems Operator II	190	513	(323)	-62.94%	
5610-W-554	Sewer Lead Systems Operator III	-	648	(648)	-100.00%	
5610-W-556	Water Lead Systems Operator III	429	714	(285)	-39.93%	
5610-W-559	Secretary	12,163	23,289	(11,126)	-47.77%	Sue out on disability
5610-W-560	Bookkeeper	34,457	22,340	12,118	54.24%	
5610-W-561	Office Clerical	29,947	29,985	(38)	-0.13%	DG & Lori temp employment
5610-W-565	Part-Time Employee Field Crew	137	-	137	0.00%	
5614-W-565	PERS Employer Unfunded Liability	48,279	50,895	(2,616)	-5.14%	Higher % of time in sewer

ADMINISTRATION CONT:		Actual	Budget	Variance	Variance %	Explanation of Variances
5614-W-566	Workers Comp Insurance	2,547	4,034	(1,487)	-36.86%	
5614-W-567	FICA Payroll Tax	17,457	19,182	(1,725)	-8.99%	
5614-W-568	PERS Contributions	21,243	16,928	4,314	25.49%	Extended Retirement dates
5614-W-569	Health Insurance	37,099	34,221	2,878	8.41%	Extended Retirement dates
5614-W-570	SUI Payroll Tax	1,044	1,224	(180)	-14.70%	
5614-W-571	Retiree Health Benefits Paid {acwa}	13,850	14,569	(720)	-4.94%	
5614-W-572	PEPRA Employer Contributions	7,490	11,099	(3,609)	-32.52%	
5614-W-573	PEPRA Employer Unfunded Liability	684	730	(45)	-6.22%	
5614-W-575	Dental/Vision Insurance	2,943	2,925	18	0.62%	
5614-W-576	Life Insurance	669	740	(70)	-9.48%	
5614-W-577	Supplies Office	2,826	3,000	(174)	-5.81%	
5614-W-580	GASB Yearend Expense	330	-	330	0.00%	
5620-W-578	Postage	5,372	5,100	272	5.33%	
5620-W-580	Printing	277	1,875	(1,598)	-85.25%	
5620-W-581	Employee Travel/Expenses	1,240	2,625	(1,385)	-52.75%	Will increase w/ACWA conference
5620-W-582	Employee Meeting/Conferences	1,372	1,875	(503)	-26.84%	
5620-W-583	Education	17	150	(134)	-88.99%	
5620-W-584	Certificate Renewal	120	150	(30)	-20.02%	
5620-W-585	Public Relations	521	525	(4)	-0.80%	
5620-W-586	District Uniforms	907	810	97	11.92%	
5620-W-679	Alarm System Monitoring	479	378	101	26.79%	
5621-W-590	Membership/Subscription	917	1,200	(283)	-23.61%	
5621-W-591	Banking/Court Costs	1,585	2,250	(665)	-29.58%	
5621-W-592	Website/Advertising	583	525	58	11.09%	
5630-W-600	Insurance	35,069	27,545	7,525	27.32%	Annual payments
5630-W-601	Employee Cell Phone Allowance	347	456	(109)	-23.98%	
5670-W-600	Fuel Propane	-	75	(75)	-100.00%	
5670-W-604	Equipment Lease	2,984	2,835	149	5.26%	
5670-W-605	Office Equipment Expense	-	375	(375)	-100.00%	
5670-W-610	Maintenance Office Equipment	-	225	(225)	-100.00%	
5670-W-611	Maintenance Office Building	124	3,600	(3,476)	-96.55%	
5670-W-612	Contracted Services	2,515	2,250	265	11.77%	

ADMINISTRATION CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5670-W-613	Engineering Services	750	(750)	-100.00%	
5670-W-614	Lot Selling Expense	-	-	0.00%	
5680-W-620	Supplies Safety	750	227	30.27%	
5681-W-630	Radios	-	-	0.00%	
5682-W-630	Interest Payment Loan CEC	4,387	(2,529)	-36.57%	
5682-W-630	Utility Office	481	106	28.27%	
5682-W-631	Principal Payment Loan CEC Office	846	(414)	-32.87%	2nd payment due in May
5683-W-630	Internet Service	1,885	(5)	-0.29%	
5683-W-631	Telephone	1,328	91	7.33%	
5683-W-632	Service Fee - State	6,232	1,132	22.20%	
5683-W-633	Service Fee - Federal SSA	100	25	33.39%	
5683-W-634	Service Fee - County	5,834	4,763	22.50%	Generator Permits
5684-W-635	Auditor	9,403	7,133	31.83%	
5684-W-636	Legal Counsel	357	1,500	-76.23%	
5684-W-637	Supplies Board Meeting	-	-	0.00%	
5684-W-638	Director Fees	3,666	4,095	-10.48%	
5684-W-639	Director Travel and Conference	2,427	5,400	-55.06%	Will increase w/ACWA conference
5686-W-640	Election	-	225	-100.00%	
5686-W-642	CERBT Actuarial Evaluation	-	248	-100.00%	
5686-W-650	Computer Upgrades/Subscriptions	5,613	4,500	24.74%	
Subtotal Water Admin Normal Expenditures:		389,697	396,404	(6,706)	
Total Normal Water Program Expenditures:		568,473	620,826	(52,353)	
Water Programs Net Revenue Before Reserve Allocation		303,458	209,047	94,411	

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 03/31/26	Budgeted 03/31/26	Water Income Variance	Annual Budget
Water Normal Revenue Totals:	871,931	829,873	42,059	1,106,497

Water Normal Expenditures:

Source	91,983	125,686	(33,703)	167,582
TD&H	86,793	98,736	(11,943)	131,648
Water Administration	389,697	396,404	(6,706)	528,538
Total Expenses:	568,473	620,826	(52,353)	827,768

Revenue Less Expenses:	303,458	209,047	94,411	278,729
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Water Reserve Allocations:

Source:

5140-W-435	Well Rehab Fund	15,000	45,000	(30,000)	60,000
5140-W-437	Gravel & Grade Road to Well #5	5,224	15,673	(10,449)	20,897

TD&H:

5420-W-532	Hydrant Replacement Fund	2,500	7,500	(5,000)	10,000
5420-W-533	Equipment Replacement Fund	2,500	7,500	(5,000)	10,000
5420-W-534	Valve & Line Replacement Fund	2,500	7,500	(5,000)	10,000
5420-W-535	Tank Rehab Fund	21,584	64,752	(43,168)	86,336
5420-W-540	Vehicle Replacement Fund	2,500	7,500	(5,000)	10,000
5420-W-542	Watchline Replacement Fund	14,084	42,252	(28,168)	56,336

Admin:

5686-W-643	OPEB Contributions {CERBT}	12,160	9,120	3,040	12,160
5687-W-649	Computer Future Upgrades	750	2,250	(1,500)	12,160

Total Water Reserve Allocations:	78,802	209,047	(130,244)	287,889
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Current Water Net Profit/Loss:	224,656	0	224,656	0
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* 1st quarter rehab and replacement funds transferred in January.

** OPEB Contribution paid in full in January.

RIO ALTO WATER DISTRICT
SEWER DISTRICT INCOME STATEMENT
PERIOD 07/01/25 through 03/31/26

	Actual		Budgeted		Sewer Income Variance	Annual Budget	Explanation of Variances
	03/31/26		03/31/26				
SEWER REVENUE:							
4910-S-350	Sewer Metered Revenue	562,950	510,066	52,884	10.37%	Extra billing period	
4920-S-352	Sewer Availability Revenue	36,176	37,665	(1,489)	-3.95%		
4921-S-300	Cell Tower Lease Revenue	14,975	14,976	50	0.33%		
4923-S-359	Interest Revenue	2,991	14,400	(11,409)	-79.23%	March LAIF interest not received until April	
4930-S-353	Connections Revenue {budgeted 4}	30,135	30,578	(443)	-1.45%	Collected 4 out of 5 budgeted	
4930-S-354	Taxes Collected County Revenue	57,035	57,625	(590)	-1.02%	Received 1st of 3 installments	
4930-S-355	Interest Delinquent County Revenue	45	852	(807)	-94.73%	Received 1st of 3 installments	
4932-S-357	Taxes Hopler County Revenue	449	-	449	0.00%		
4932-S-358	Penalty Delinquent County Revenue	53	240	(187)	-77.99%		
4940-S-359	Administrative Revenue	13,790	8,820	4,970	56.35%	Includes County turnovers & liens in August	
4940-S-360	Interest Capacity Expansion	4	-	4	0.00%		
4941-S-361	Interest Capacity Expansion LAIF	6,872	-	6,872	0.00%	Restricted revenues 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:		725,475	675,171	50,304			

SEWER EXPENSES:

ADMINISTRATIVE:							
		Actual	Budget	Variance	Variance %	Explanation of Variances	
5701-S-650	General Manager	34,216	39,102	(4,886)	-12.50%		
5701-S-651	Regulatory Officer	4,193	8,055	(3,862)	-47.95%		
5701-S-653	Systems Operator II	63	513	(450)	-87.65%		
5701-S-656	Water Lead Systems Operator III	-	648	(648)	-100.00%		
5701-S-657	Sewer Lead Systems Operator III	-	714	(714)	-100.00%		
5701-S-660	Secretary	6,443	18,113	(11,669)	-64.43%	Sue out on disability	
5701-S-661	Bookkeeper	16,158	16,547	(389)	-2.35%		
5701-S-662	Part-Time Employee Field Crew	43	-	43	0.00%		
5701-S-665	Office Clerical	19,965	27,081	(7,116)	-26.28%	Temp help DG & Lori	
5714-S-667	PHRS Employer Unfunded Liability	47,022	42,797	4,226	9.87%	% of time spent in sewer	
5714-S-668	Workers Comp Insurance	2,479	3,436	(957)	-27.83%	March paid in April, missing 12/31	

ADMINISTRATIVE CONT:						
	Actual	Budget	Variance	Variance %	Explanation of Variances	
5714-S-669	FICA Payroll Tax	16,605	16,340	265	1.62%	
5714-S-670	PEPRA Contributions	19,957	14,420	5,537	38.39%	Extended retirement dates
5714-S-671	Health Insurance	34,690	29,153	5,537	18.99%	Extended retirement dates
5714-S-672	SUT Payroll Tax	973	1,044	(71)	-6.81%	
5714-S-673	Dental/Vision Insurance	2,739	2,493	246	9.87%	
5714-S-674	Life Insurance	630	630	(0)	-0.07%	
5714-S-675	Retiree Health Benefits Paid (now)	11,468	12,411	(943)	-7.60%	
5714-S-676	Employee Cell Phone Allowance	355	389	(33)	-8.55%	
5714-S-677	PEPRA Employer Contributions	7,147	9,303	(2,156)	-23.18%	
5714-S-678	PEPRA Employer Unfunded Liability	666	621	45	7.30%	
5714-S-680	GASB Yearend Expense	220	-	220	0.00%	
5720-S-679	Alarm System Monitoring	320	252	68	26.79%	
5720-S-680	Supplies Office	1,862	2,175	(313)	-14.37%	
5720-S-681	Postage	3,581	3,000	581	19.37%	
5720-S-682	Printing	184	975	(791)	-81.08%	
5720-S-683	Employee Travel/Expenses	692	1,875	(1,183)	-63.10%	Will increase w/ACWA conference
5720-S-684	Employee Meeting/Conferences	828	1,050	(222)	-21.16%	
5720-S-685	Education	-	300	(300)	-100.00%	
5720-S-686	Certificate Renewal	228	375	(147)	-39.20%	
5720-S-687	Public Relations	276	338	(61)	-18.20%	
5720-S-688	District Uniforms	842	690	152	22.09%	
5721-S-690	Membership/Subscription	593	450	143	31.72%	
5721-S-691	Banking/Court Costs	368	1,500	(1,132)	-75.47%	
5721-S-692	Website/Advertising	389	375	14	3.67%	
5730-S-700	Insurance	23,380	18,363	5,017	27.32%	Annual payments
5770-S-701	Fuel Propane	-	94	(94)	-100.00%	
5770-S-704	Equipment Lease	1,989	1,875	115	6.11%	
5770-S-705	Office Equipment Expense	-	225	(225)	-100.00%	
5770-S-706	Maintenance Office Equipment	-	150	(150)	-100.00%	
5770-S-707	Maintenance Office Building	87	2,400	(2,313)	-96.39%	
5770-S-708	Supplies Safety	506	488	18	3.73%	
5770-S-709	Contracted Services	1,577	1,500	77	11.77%	
5770-S-710	Engineering Services	218	3,750	(3,533)	-94.20%	
5770-S-711	Lot Selling Expense	-	-	-	0.00%	
5781-S-630	Radio's	-	-	-	0.00%	
5782-S-720	Utility Office	313	255	58	22.59%	

ADMINISTRATIVE CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5782-S-721	846	1,260	(414)	-32.87%	
5782-S-722	1,928	3,040	(1,112)	-36.57%	2nd payment in May
5783-S-724	1,256	1,256	0	0.00%	
5783-S-725	885	862	23	2.67%	
5783-S-726	42,950	37,537	5,413	14.42%	Permits annual payments
5783-S-727	3,096	2,625	471	17.94%	
5783-S-728	-	75	(75)	-100.00%	
5784-S-730	6,602	4,398	2,204	50.11%	
5784-S-731	670	1,125	(456)	-40.49%	
5784-S-732	-	-	-	0.00%	
5784-S-733	2,444	2,730	(286)	-10.48%	
5785-S-740	1,531	3,600	(2,069)	-57.46%	Will increase w/ACWA conference
5786-S-741	-	150	(150)	-100.00%	
5786-S-641	-	-	-	0.00%	
5787-S-749	3,813	3,000	813	27.09%	
5787-S-758	-	165	(165)		
Subtotal Sewer Admin Normal Expenditures:	330,385	348,087	(17,702)		
COLLECTION EXPENSES:					
5801-S-751	13,259	20,138	(6,878)	-34.16%	Under in collections over in WWTP
5801-S-753	12,113	12,795	(682)	-5.33%	
5801-S-756	14,240	17,835	(3,595)	-20.15%	
5801-S-757	14,050	17,503	(3,453)	-19.73%	Under in collections over in WWTP
5801-S-760	1,869	2,469	(600)	-24.29%	
5802-S-750	2,395	2,175	220	10.11%	
5802-S-751	346	1,050	(704)	-67.06%	
5802-S-752	949	750	199	26.50%	
5810-S-765	2,816	3,938	(1,122)	-28.49%	
5810-S-766	2,918	4,012	(1,094)	-27.27%	
5810-S-767	9,815	12,900	(3,085)	-23.91%	
5810-S-768	523	900	(377)	-41.86%	
5810-S-769	285	338	(52)	-15.55%	
5810-S-770	482	375	107	28.55%	

COLLECTION EXPENSES CONT:						
	Actual	Budget	Variance	Variance %	Explanation of Variances	
5810-S-771	-	1,125	(1,125)	-100.00%		
5811-S-773	487	1,125	(538)	-47.80%		
5811-S-774	1,190	750	440	58.67%		
5811-S-775	564	375	189	50.50%		
5820-S-780	46	375	(329)	-87.65%		
5820-S-782	1,702	750	952	126.93%		
5820-S-783	-	1,500	(1,500)	-100.00%		
5820-S-785	161,106	9,000	152,106	1690.07%		Shoreline & Dinghy repairs
5820-S-786	(4,124)	-	(4,124)	0.00%		
5820-S-790	135	-	135	0.00%		
Subtotal Collection Normal Expenditures:		237,269	112,178	125,091		
WWTP EXPENSES:						
	Actual	Budget	Variance	Variance %	Explanation of Variances	
5901-S-803	17,128	11,772	5,356	45.50%		
5901-S-805	30,754	12,076	18,678	154.68%		Over in WWTP under in collections
5901-S-806	-	-	-	0.00%		
5901-S-807	25,834	16,855	8,979	53.27%		
5901-S-808	11,309	16,421	(5,111)	-31.13%		
5901-S-809	2,281	3,705	(1,424)	-38.44%		
5902-S-801	2,395	2,175	220	10.11%		
5902-S-802	325	1,050	(725)	-69.08%		
5902-S-803	970	750	220	29.32%		
5910-S-813	13,037	19,417	(6,380)	-32.86%		2nd payment due in May
5910-S-814	119	173	(53)	-30.89%		
5910-S-815	24,253	17,625	6,628	37.61%		True up in November
5910-S-816	138	225	(87)	-38.76%		
5910-S-817	521	338	184	54.45%		
5910-S-818	43,664	43,500	164	0.38%		
5910-S-819	3,398	3,750	(352)	-9.39%		
5910-S-820	499	750	(251)	-33.45%		
5910-S-821	-	1,500	(1,500)	-100.00%		
5910-S-822	336	375	(39)	-10.49%		
5911-S-825	121	75	46	60.89%		
5911-S-826	10,897	5,625	5,272	93.72%		1 time per year
5920-S-824	949	750	199	26.56%		
5920-S-825	540	375	165	43.95%		

WWTP EXPENSES CONT:	Actual	Budget	Variance	Variance %	Explanation of Variances
5920-S-826	401	450	(49)	-10.83%	
5920-S-827	3,254	3,000	254	8.47%	Include 2 new chains for Aeration brushes
5920-S-830	65	750	(685)	-91.29%	
5920-S-831	3,223	1,650	1,573	95.35%	Includes DG for repairs
5920-S-833	(440)	150	(590)	-393.27%	
5920-S-849	1,452	2,250	(798)	-35.48%	
5920-S-850	11,837	9,750	2,087	21.40%	
5920-S-860	-	1,125	(1,125)	-100.00%	
Subtotal WWTP Normal Expenditures:	209,260	178,405	30,855		
Subtotal Sewer Programs Normal Expenditures:	776,913	638,670	138,243		

Sewer Programs Net Revenue Before Reserve Allocations: (51,438) 36,501 (87,939)

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 03/31/26	Budgeted 03/31/26	Sewer Income Variance	Annual Budget
Sewer Normal Revenue Totals:	725,475	675,171	50,304	900,228

Sewer Normal Expenditures:	Actual	Budgeted	Sewer Income	Annual Budget
Admin	330,385	348,087	(17,702)	464,116
Collection	237,269	112,178	125,091	149,570
WWTP	209,260	178,405	30,855	237,874
Total Expenses:	776,913	638,670	138,243	851,560

Revenue Less Expenses: (51,438) 36,501 (87,939) 48,668

Sewer Reserve Allocations:

Admin:	Funded		Budgeted		Annual Budget
	Actual	Budgeted	Actual	Budgeted	
5820-S-779	1,250	3,750	(2,500)	5,000	
5820-S-788	500	1,500	(1,000)	2,000	
5820-S-800	625	1,875	(1,250)	2,500	
5920-S-900	2,500	7,500	(5,000)	10,000	
5920-S-910	1,762	5,286	(3,524)	7,048	
5920-S-915	-	9,000	(9,000)	12,000	
5787-S-755	250	750	(500)	1,000	
5787-S-759	9,120	6,840	2,280	9,120	
Total Sewer Reserve Allocations:	16,007	36,501	(20,494)	48,668	

Current Sewer Net Profit/Loss: (67,445) 0 (67,445) 0

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

	03/31/26	3rd Qrt	Annual	
	Actual	Budget	Variance	
CFD REVENUE:				
4950-C-001 Special Tax Levy Revenue	341,280	255,960	85,320	Total Revenue Accrued 8/10/26
4950-C-002 Interest Revenue	29,586	43,340	(13,754)	March interest received in April
4950-C-003 Penalty/Delinquent County Revenue	588	2,153	(1,565)	1st Installment of 3
4950-C-004 Interest/Delinquent County Revenue	279	3,324	(3,045)	1st Installment of 3
Total Revenue:	371,733	304,776	66,957	

	03/31/26	03/31/26	3rd Qrt	Annual
	Actual	Budget	Variance	Annual Budget
CFD ADMIN EXPENSES:				
6100-C-050 General Manager	3,947	3,725	222	
6100-C-051 Bookkeeper	3,232	2,483	749	
6100-C-052 Secretary	426	1,725	(1,299)	
6100-C-070 Banking/Court Costs	0	38	(38)	
6100-C-100 Service Fee - County	1,000	1,503	(503)	
6100-C-110 Supplies Administrative	0	0	0	
6100-C-311 Tax Consulting Services	0	3,075	(3,075)	
6100-C-312 Auditor	0	375	(375)	
Subtotal Normal Expenses:	8,605	12,923	(4,318)	

	03/31/26	03/31/26	3rd Qrt	Annual
	Actual	Budget	Variance	Annual Budget
CFD Loan Expenses:				
2242-C-130 Principal Payments Loan USDA	92,000	69,000	23,000	
6100-C-215 Interest Payments Loan USDA	56,554	83,780	(29,226)	
2242-C-140 Principal Payments Loan SRF	62,194	46,646	15,548	
6100-C-220 Interest Payments Loan SRF	14,306	10,730	3,576	
Subtotal CFD Loan Expenses:	225,054	212,156	12,898	
Total Normal and Loan Expenses:	233,659	225,079	8,580	
Profit/Loss before fund reserve:	138,074	79,697	58,377	

	03/31/26	03/31/26	3rd Qrt	Annual
	Actual	Budget	Variance	Annual Budget
NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:				
CFD Normal Revenue Totals:	371,733	304,776	66,957	406,368
CFD Normal Admin Expenses:				
Admin	8,605	12,923	(4,318)	17,230
CFD Loan Expenses:				
Loan Payments	225,054	212,156	12,898	282,873
Total Normal Admin and Loan Expenses:	233,659	225,079	8,580	300,103
Revenue Less Expenses	138,074	79,697	58,377	106,265
CFD Reserve Allocations:				
Short Lived Asset Fund	11,796	11,796	0	15,730
Return of Interest to LAIF	0	67,900	(67,900)	90,535
Total CFD Reserve Allocations:	11,796	79,696	(67,900)	106,265
Current CFD Net Profit/Loss after Expenses and reserve allocation:	126,278	0	126,278	0

**DRAFT BUDGET WILL BE
PROVIDED AT THE BOARD
MEETING**