



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

**FINANCE COMMITTEE MEETING
AGENDA**

Monday, February 9, 2026, 5:00 PM

NOTICE IS HEREBY GIVEN that West Valley Water District has called a meeting of the Finance Committee to meet in the Administrative Conference Room, 855 W. Base Line Road, Rialto, CA 92376.

BOARD OF DIRECTORS

**Director Daniel Jenkins, Chair
Vice President Angela Garcia**

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

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

CALL TO ORDER

PUBLIC PARTICIPATION

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

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

DISCUSSION ITEMS

1. Updates to the Finance Committee
2. Minutes of the December 8, 2025 Regular Meeting
3. Revenue and Expenditures Report - January 2026
4. Monthly Cash Disbursements Report - January 2026
5. Treasurer's Report - December 2025
6. Purchase Order Report - January 2026
7. Fiscal Year 2025-26 Mid-Year Operating & Capital Budgets Review

ADJOURN

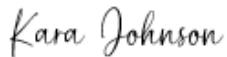
Please Note:

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

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

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on February 5, 2026.



Kara Johnson, Acting Board Secretary

Date Posted: February 5, 2026

MINUTES
FINANCE COMMITTEE MEETING
of the
WEST VALLEY WATER DISTRICT
December 8, 2025

I. CALL TO ORDER

Chair Jenkins called the meeting to order at 5:09 p.m.

Attendee Name	Present	Absent	Late	Arrived
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Haydee Sainz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. PUBLIC PARTICIPATION

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

III. DISCUSSION ITEMS

1. Updates to Finance Committee

None.

2. Annual Comprehensive Financial Report for Fiscal Years Ended June 30, 2025 and 2024

Chief Financial Officer Velasquez presented the staff report and the Committee received a presentation from the Pun Group on the annual audit for Fiscal Year 2024-25. Staff was directed to present the item at the next Board meeting for approval.

RESULT:	REFERRED TO BOARD
Next: 12/18/2025 6:00 PM	

3. Professional Services Agreement with Shuster Advisory Group, LLC, for Defined Contribution Plan Consulting and Investment Fiduciary Services

Human Resources and Risk Manager Sainz presented the staff report and the Committee received a presentation from Shuster Advisory Group, LLC on their Fiduciary services for the 457(b) & 401(a). Staff was directed to present the item at the next Board meeting for approval.

RESULT:	REFERRED TO BOARD
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Next: 12/18/2025 6:00 PM

4. September 8, 2025, October 13, 2025, and November 10, 2025 Meeting Minutes
The Committee approved the minutes.

5. Purchase Order Report - November 2025

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT:	REFERRED TO BOARD
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Next: 12/18/2025 6:00 PM

6. Monthly Revenue and Expenditures Report - November 2025

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT:	REFERRED TO BOARD
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Next: 12/18/2025 6:00 PM

7. Monthly Cash Disbursements Report - November 2025

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT:	REFERRED TO BOARD
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Next: 12/18/2025 6:00 PM

8. Treasurer's Report - October 2025

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 12/18/2025 6:00 PM

IV. ADJOURN

Chair Jenkins adjourned the meeting at 6:54 p.m.

ATTEST:

Paola Lara, Acting Board Secretary

Minutes were approved on _____ by the Finance Committee of the West Valley Water District.



STAFF REPORT

DATE: February 9, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Revenue and Expenditures Report - January 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

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

FISCAL IMPACT:

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

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the January 2026 Monthly Revenue and Expenditures Report.

Attachments

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

EXHIBIT A



Budget Report

Group Summary

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

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

Budget Report**For Fiscal: 2025-2026 Period Ending: 01/31/2026**

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

Fund Summary

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



STAFF REPORT

DATE: February 9, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Monthly Cash Disbursements Report - January 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the January 2026 Cash Disbursements Reports.

Attachments

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

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

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

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

WEST VALLEY WATER DISTRICT

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

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

WEST VALLEY WATER DISTRICT

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

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

WEST VALLEY WATER DISTRICT

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JANUARY 2026

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

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JANUARY 2026

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

SUBTOTALS \$ 1,530,658.54 \$ 640,823.86

GRAND TOTAL \$ 2,171,482.40

Exhibit B

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

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

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

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

WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
JANUARY 2026

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



STAFF REPORT

DATE: February 9, 2026

TO: Finance Committee

FROM: Jose Velasquez, Chief Financial Officer

SUBJECT: Treasurer's Report - December 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the December 2025 Treasurer's Report.

Attachments

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

EXHIBIT A

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

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

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

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

Chief Financial Officer

*Quarterly interest posted the month following the quarter end.



STAFF REPORT

DATE: February 9, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Purchase Order Report - January 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the January 2026 Purchase Order Report.

Attachments

[Purchase Order January 2026.pdf](#)

EXHIBIT A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

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

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

Purchase Order Summary Report

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

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

Purchase Order Count: (32)

Total Trade Discount: 0.00

Total: 897,392.83



STAFF REPORT

DATE: February 9, 2026

TO: Finance Committee

FROM: Jose Velasquez, Chief Financial Officer

SUBJECT: Fiscal Year 2025-26 Mid-Year Operating & Capital Budgets Review

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

DISCUSSION:

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

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

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

FISCAL IMPACT:

The recommended adjustments result in:

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

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the Fiscal Year 2025-26 Mid-Year Operating & Capital Budget adjustments.

Attachments:

[Exhibit A - Mid-Year Operating Budget Summary FY25-26.pdf](#) [Exhibit B - Mid-Year Adjustment Summary FY25-26.pdf](#) [Exhibit C - Mid-Year Operating Budget Detail FY25-26.pdf](#) [Exhibit D - Mid-Year Revenue Trending FY25-26.pdf](#)
[Exhibit E - FY25-26 Capital Budget Mid Year Review.pdf](#)

EXHIBIT A

Mid-Year Budget Summary Fiscal Year 2025-26

	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	% Used	Mid Year Adjustments	Amended Budget
Operating Revenues								
Subtotal: Domestic Water Consumption Sales	17,759,500.00	10,599,704.81	-	10,599,704.81	7,159,795.19	60%	711,119.79	18,470,619.79
Subtotal: Other Water Consumption Sales	905,900.00	500,452.47	-	500,452.47	405,447.53	55%	-	905,900.00
Total Water Consumption Sales	18,665,400.00	11,100,157.28	-	11,100,157.28	7,565,242.72	59%	711,119.79	19,376,519.79
Total Monthly Service Charges	8,950,000.00	4,828,049.22	-	4,828,049.22	4,121,950.78	54%	364,499.03	9,314,499.03
Total Other Operating Revenue	5,106,305.00	3,040,464.46	-	3,040,464.46	2,065,840.54	60%	-	5,106,305.00
Total Operating Revenues	32,721,705.00	18,968,670.96	-	18,968,670.96	13,753,034.04	58%	1,075,618.82	33,797,323.82
Operating Expenses								
Total Expenses: Source of Supply - 5110	2,340,380.00	830,811.75	-	830,811.75	1,509,568.25	35%	(300,000.00)	2,040,380.00
Total Expenses: Production - Pumping - 5210	5,680,050.00	3,094,025.67	113,595.99	3,207,621.66	2,472,428.34	56%	115,000.00	5,795,050.00
Total Expenses: Water Quality Department - 5310	841,900.00	406,654.62	3,058.66	401,700.28	440,199.72	48%	20,000.00	861,900.00
Total Expenses: Water Treatment - Perchlorate- 5320	530,000.00	160,335.49	11,004.86	171,340.35	358,659.65	32%	(24,400.00)	505,600.00
Total Expenses: Water Treatment - FBR/FXB - 5350	2,067,721.00	1,125,264.65	295,865.84	1,421,130.49	646,590.51	69%	45,000.00	2,112,721.00
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,736,685.00	1,328,704.99	109,597.71	1,438,302.70	1,298,382.30	53%	125,000.00	2,861,685.00
Total Expenses: Maintenance - Transmission and Distribution - 5410	3,043,000.00	1,438,814.03	185,103.85	1,623,917.88	1,419,082.12	53%	-	3,043,000.00
Total Expenses: Customer Service - 5510	1,238,300.00	556,997.29	11,500.00	568,497.29	669,802.71	45%	30,000.00	1,268,300.00
Total Expenses: Meter Reading - 5520	1,026,200.00	542,835.53	5,214.59	548,050.12	478,149.88	53%	-	1,026,200.00
Total Expenses: Billing - 5220	677,100.00	355,013.58	75,413.22	430,426.80	246,673.20	64%	62,000.00	739,100.00
Total Expenses: Administration - 5610	2,664,425.00	1,239,200.58	13,580.00	1,213,820.58	1,450,604.42	46%	-	2,664,425.00
Total Expenses: General Operations - 5615	3,234,919.00	2,504,950.58	256,467.81	2,761,418.39	473,500.61	85%	-	3,234,919.00
Total Expenses: Accounting - 5620	1,174,150.00	630,212.25	26,198.75	656,411.00	518,364.00	56%	-	1,174,150.00
Total Expenses: Engineering - 5630	2,786,875.00	1,185,322.77	325,892.20	1,509,729.97	1,277,145.03	54%	60,000.00	2,846,875.00
Total Expenses: Information Technology - 5640	1,890,830.00	801,535.70	17,650.48	819,186.18	1,071,643.82	43%	(132,600.00)	1,758,230.00
Total Expenses: GIS - 5645	291,200.00	136,844.33	-	136,844.33	154,355.67	47%	-	291,200.00
Total Expenses: Board of Directors - 5650	347,000.00	146,444.52	27,950.00	174,394.52	172,605.48	50%	-	347,000.00
Total Expenses: Human Resources/Risk Management - 5660	940,300.00	328,458.73	-	328,458.73	367,441.27	61%	-	940,300.00
Total Expenses: Purchasing - 5680	792,900.00	279,405.26	-	279,405.26	513,494.74	35%	-	792,900.00
Total Expenses: Public Affairs - 5710	1,616,795.00	635,120.87	184,564.95	819,685.82	742,958.28	54%	-	1,616,795.00
Total Expenses: Grants & Rebates - 5720	195,000.00	19,042.81	-	19,042.81	156,800.00	20%	-	195,000.00
Total Operating Expenses	36,115,730.00	17,745,996.00	1,662,658.91	19,360,196.91	16,438,450.00	54%	-	36,115,730.00
Operating Surplus(Deficit) Before Depreciation/Amortization	(3,394,025.00)	1,222,674.96	(1,662,658.91)	(391,525.95)	(2,685,415.96)		1,075,618.82	(2,318,406.18)

Exhibit B

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

GL	Operating Revenues	Additions	Reductions
Water Consumption Sales			
100-4000-400-4001	Water Domestic - Tier 1	237,040.00	
100-4000-400-4002	Water Domestic - Tier 2	237,040.00	
100-4000-400-4003	Water Domestic - Tier 3	237,040.00	
	<i>(1) Increase due to rate adjustments starting January 2026.</i>		
100-4010-401-4050	Domestic Water Monthly Service Charge	364,499.00	
	<i>(2) Increase due to rate adjustments starting January 2026.</i>		
Sub-Totals		1,075,619.00	-
GL	Operating Expenses	Additions	Reductions
Source of Supply- 5110			
100-5110-520-5252	Purchased Water / Baseline Feeder SBV		(300,000.00)
	<i>North Well is down for Rehab.</i>		
Production - Pumping - 5210			
100-5210-540-5614	Repair & Maintenance / Structures / Facility	100,000.00	
100-5210-525-5306	Outside Labor / Contractors/Telemetering	15,000.00	
	<i>Repair 6 chlorine pumps, R/R for remote sites, fan for Wells 4 and 5, etc.</i>		
Water Quality - 5310			
100-5310-525-5314	Professional Services / Lab Tests	10,000.00	
100-5310-540-5614	Repair & Maintenance / Structures / Facility	10,000.00	
	<i>(1) New PFAS monitoring order.</i>		
	<i>(2) Vac trailer, repair of meters/BPs</i>		
Water Treatment - Perchlorate- 5320			
100-5320-530-5404	Operating Supplies / Resin Exchange		(24,400.00)
	<i>Replacing Resin Exchange this fiscal year.</i>		
Water Treatment - FBR - 5350			
100-5350-540-5614	Repair & Maintenance / Structures / Facility	45,000.00	
	<i>DAF repairs and replacement and Well 6 motor repairs.</i>		
Water Treatment - Roemer/Arsenic - 5390			
100-5390-525-5340	Professional Services / Other Consultants		(10,000.00)
100-5390-525-5313	Professional Services / Janitorial	10,000.00	
100-5390-540-5600	Other Miscellaneous / District Cost		(10,000.00)
100-5390-525-5314	Professional Services / Lab Tests		(10,000.00)
100-5390-525-5317	Professional Services / Sludge Disposal	45,000.00	
100-5390-540-5614	Repair & Maintenance / Structures / Facility	100,000.00	
	<i>Due to sludge removal and expansion increases.</i>		
Customer Service - 5510			
100-5510-500-5001	Salaries & Wages / Full Time		(21,800.00)
100-5510-525-5340	Professional Services / Other Consultants		(20,000.00)
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	21,800.00	
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	30,000.00	
100-5510-536-5320	Miscellaneous / Bank Card Expense	20,000.00	
	<i>Due to unexpected temp staff cost.</i>		
Billing - 5530			
100-5530-525-5304	Outside Labor / Contractors/Printing	12,000.00	
100-5520-540-5601	Communication Services / Postage & Shipping	50,000.00	
	<i>Increase in printing and postage cost.</i>		

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

Exhibit C

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26		Actuals and Encumbrances Encumbrances	Budget Remaining	% Used	Mid Year Adjustments	Amended Budget	Justification
	Department Training for staff of 4		4,000.00	939.99		939.99					
100-5310-515-5200	Expenses / Training		4,000.00	939.99	-	939.99	3,060.01	23%	-	4,000.00	
	Uniforms and safety boots for 4 employees		4,000.00	1,474.96		1,474.96					
100-5310-536-5475	Operating Supplies / Uniforms		4,000.00	1,474.96	-	1,474.96	2,525.04	37%	-	4,000.00	
	Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.	P17010	50,000.00	27,349.74		19,336.74					
	Routine lab cost for distribution sampling. Misc. Sampling		20,000.00	7,249.50		7,249.50			10,000.00		
100-5310-525-5314	Professional Services / Lab Tests		70,000.00	34,599.24	-	26,586.24	43,413.76	38%	10,000.00	80,000.00	
	Lead service line outreach and required Tri-annual testing.		10,000.00		1,070.47	1,070.47					
100-5310-525-5319	Outside Labor / Contractors		10,000.00	-	1,070.47	1,070.47	8,929.53	11%	-	10,000.00	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.		5,000.00	527.17		527.17					
100-5310-530-5401	Operating Supplies / Chemicals		5,000.00	527.17	-	527.17	4,472.83	11%	-	5,000.00	
	Special labels and supplies for sampling		6,000.00	1,170.48		1,170.48					
100-5310-530-5407	Operating Supplies / Shop		6,000.00	1,170.48	-	1,170.48	4,829.52	20%	-	6,000.00	
	Repair or replace sample stations.		10,000.00								
	Calibration of hydrant meters. Calibration of backflows.		20,000.00	18,400.49	1,988.19	20,388.68			10,000.00		
100-5310-540-5614	Repair & Maintenance / Structures / Facility		30,000.00	18,400.49	1,988.19	20,388.68	9,611.32	68%	10,000.00	40,000.00	
	Replace stolen hydrant meters, replacement of damaged hydrants		40,000.00	15,690.42	-	15,690.42					
100-5310-540-5602	Repair & Maintenance / Equipment		40,000.00	15,690.42	-	15,690.42	24,309.58	39%	-	40,000.00	
	Travel and meal training expenses		1,500.00	-		-					
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging		1,500.00	-	-	-	1,500.00	0%	-	1,500.00	
Subtotal: Non Payroll and Benefits Expenses			170,500.00	72,802.75	3,058.66	67,848.41	102,651.59	40%	20,000.00	190,500.00	
Total Expenses: Water Quality Department - 5310			841,900.00	406,654.62	3,058.66	401,700.28	440,199.72	48%	20,000.00	861,900.00	New PFAS Montiroing order

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
	Replace GAC media in FBR aeration scrubber system, twice/year.	P17050								
	Cactus Basin No. 2 & Hidden Valley Maintenance	P17050	45,000.00							
	GAC Media for the FBR reactors and/or scrubbers.	P17050	30,000.00	14,743.88	599.62	15,343.50				
	IX media for perchlorate removal - Well IX	P17050								
	Repair and replacement of pumps and motors.	P17050	100,000.00	95,246.86	37,855.31	133,102.17		45,000.00		DAF repairs and replacement and Well 6 motor repairs.
100-5350-540-5614	Repair & Maintenance / Structures / Facility		175,000.00	109,990.74	38,454.93	148,445.67	26,554.33	85%	45,000.00	220,000.00
	Chlorination equipment for FBR	P17050								
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment		-	-	-	-	-	0%	-	-
	Vector control for Cactus Basin No. 2	P17050	5,000.00	14,912.77	14,912.77					
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.	P17050	12,000.00	12,883.15	12,883.15					
	Rialto Discharge Fees	P17050	30,000.00							
100-5350-536-5473	Miscellaneous / Permits & Fees		47,000.00	27,795.92	-	27,795.92	19,204.08	59%	-	47,000.00
	Travel and meal training expenses		2,221.00							
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging		2,221.00	-	-	2,221.00	0%	-	-	
Subtotal: Non Payroll and Benefits Expenses		1,323,421.00	682,989.98	295,865.84	978,855.82	344,565.18	74%	45,000.00	1,368,421.00	
Total Expenses: Water Treatment - FBR/FXB -										
	5350	2,067,721.00	1,125,264.65	295,865.84	1,421,130.49	646,590.51	69%	45,000.00	2,112,721.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

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

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
	AWWA Water Education Seminar	1,575.00	349.00		349.00					
	Management & Supervisory Leadership Training	2,500.00	2,095.00		2,095.00					
	Conservation Seminar/Trainings	4,500.00	755.00		755.00					
	Professional Conferences	5,000.00	1,195.00		1,195.00					
	Distribution and Treatment Renewals				-					
	Professional Engineer Test Prep	2,100.00	799.00		799.00			(2,000.00)		
	Certification/License fees and Renewals	1,500.00	250.00		250.00					
100-5630-515-5200	Expenses / Training	17,175.00	5,443.00	-	3,958.00	13,217.00	23%	(2,000.00)	15,175.00	
	Professional Memberships	15,000.00	11,344.00		11,344.00					
100-5630-515-5201	Miscellaneous / Subscriptions & Memberships	15,000.00	11,344.00	-	11,344.00	3,656.00	76%		15,000.00	
	Uniforms and Boots	4,700.00	2,281.89		2,281.89					
100-5630-536-5475	Operating Supplies / Uniforms	4,700.00	2,281.89	-	2,281.89	2,418.11	49%		4,700.00	
	Misc. Tools & Office Supplies	2,500.00	2,008.75		2,008.75			2,000.00		
100-5630-530-5403	Operating Supplies / Miscellaneous	2,500.00	2,008.75	-	2,008.75	491.25	80%	2,000.00	4,500.00	
	Transportation/meals/parking for training and conferences/Lodgings	2,500.00	745.84		745.84					
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	2,500.00	745.84	-	745.84	1,754.16	30%		2,500.00	
	Maintenance for Engineering Department Plotter, Scanner, etc.	1,000.00			-					
100-5630-540-5610	Repair & Maintenance / Office Equipment	1,000.00		-	-	1,000.00	0%		1,000.00	
	RBGC Water Management Plan. Development of Basin Management Plan per Fontana Settlement	60,000.00	5,588.50	19,443.78	25,032.28			30,000.00		Peer review of RBGC groundwater mgmt plan
	Water Master Plan and 5 year CIP.	260,000.00	150,335.26	137,295.42	287,630.68					
	Water Use Efficiency Master Plan	150,000.00		169,153.00	169,153.00					Approved SBVMWD DMI reimbursement approx \$160k
	Misc Engineering Support / Innovation pilot studies/implementation	50,000.00	11,171.28		11,171.28			30,000.00		Cactus Basin Technical Advisory Group support
100-5630-525-5340	Professional Services / Other Consultants	520,000.00	167,095.04	325,892.20	492,987.24	27,012.76	95%	60,000.00	580,000.00	
Subtotal: Non Payroll and Benefits Expenses		562,875.00	188,918.52	325,892.20	513,325.72	49,549.28	91%	60,000.00	622,875.00	
Total Expenses: Engineering - 5630		2,786,875.00	1,185,322.77	325,892.20	1,509,729.97	1,277,145.03	54%	60,000.00	2,846,875.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Actuals and Encumbrances		Budget Remaining	% Used	Mid Year Adjustments	Amended Budget	Justification
					Encumbrances	Actuals and Encumbrances					
	Programming services - phone system, access control system, ERP, cybersecurity, etc.		15,000.00	6,675.00	1,410.00	8,085.00					
	Consultant - IT Master Plan		150,000.00						(150,000.00)		IT Master Plan will start July 2026
	Penetration test		100,000.00								
100-5640-525-5316	Professional Services / Programmer		265,000.00	6,675.00	1,410.00	8,085.00	256,915.00	3%	(150,000.00)	115,000.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
	Agenda & Minutes software	17,000.00			-					
	Backflow testing and reporting system	3,500.00	619.79		619.79					
	ERP software - Tyler ERP Pro	65,000.00	17,392.11		17,392.11					
	File storage and sharing system, and electronic signature system	-			-					
	GPS fleet tracking system	12,000.00	6,550.63		6,550.63					
	Hardware support for specialized equipment	1,000.00	928.71		928.71					
	HR software suite	25,200.00	15,203.80		15,203.80			20,000.00		NeoGov invoice from FY24-25 was paid in FY25-26.
	Offsite data storage services and licensing	-			-					
	Procurement and bid management system	14,500.00			-					
	Software and licenses: Microsoft	57,000.00	57,650.75		57,650.75					
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)	56,000.00	23,230.39	6,349.67	29,580.06					
	SSL certificates	1,000.00			-					
	Video conferencing/meeting service	7,200.00	590.00		590.00					
	Water meter reading software	2,800.00			-					
	Water modeling software	5,400.00			-					
	Water quality test reporting system	14,900.00	17,684.28		17,684.28					
	Web hosting service	6,000.00	4,000.00		4,000.00					
	Security camera subscription licenses	5,800.00			-					
	UCaaS (Cloud based phone system).	-			-					
	Firewall and EDR licensing	-			-					
	Sensus Analytics Enhanced -Water & Sensus RNI SaaS Fee.	60,600.00	53,095.00		53,095.00					
	Document Management System				-					
	ESRI GIS (SUEL)License Renewal	29,300.00	29,300.00		29,300.00					
	NearMap License Renewal	13,000.00	12,358.50		12,358.50					
	Spatial Wave - Annual license.	5,000.00			-					
	System Integration licensing	13,000.00			-					
	Spatial Wave - Implementation	4,800.00			-					

100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	402,200.00	238,603.96	6,349.67	244,953.63	157,246.37	61%	20,000.00	422,200.00	
	Subtotal: Non Payroll and Benefits Expenses	825,830.00	295,429.46	17,650.48	313,079.94	512,750.06	38%	(132,600.00)	693,230.00	
	Total Expenses: Information Technology - 5640	1,890,830.00	801,535.70	17,650.48	819,186.18	1,071,643.82	43%	(132,600.00)	1,758,230.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		Project #	FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26		Actuals and Encumbrances Encumbrances	Budget Remaining	% Used	Mid Year Adjustments	Amended Budget	Justification
	Rialto Chamber of Commerce Membership		300.00			-					
	Fontana Chamber of Commerce Membership		600.00			-					
	CalWEP		-			-					
	Southern CA Water Coalition		5,000.00	5,000.00		5,000.00					

100-5710-515-5201 Miscellaneous / Subscriptions & Memberships 15,650.00 7,685.95 - 7,685.95 7,964.05 49% 15,650.00

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Mid-Year Operating Budget Detail Fiscal Year 2025-26

GL Accounts		FY 2025-26 Adopted Budget	YTD Actual As of 1/15/26	Encumbrances	Actuals and Encumbrances	Budget Remaining	Budget % Used	Mid Year Adjustments	Amended Budget	Justification
Non-Operating Revenues										
Property Taxes										
Taxes & Assessments / County Of San										
100-4030-420-4201	Bernardino	-	-	-	-	-	0%			
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,900,000.00	1,313,104.12	-	1,313,104.12	586,895.88	69%			
100-4030-420-4202	Homeowners Exemption	13,000.00	2,044.56	-	2,044.56	10,955.44	16%			
100-4030-420-4208	Supplemental Secured	2,300,000.00	1,320,588.85	-	1,320,588.85	979,411.15	57%			
100-4030-420-4209	Supplemental Unsecured	95,000.00	27,482.43	-	27,482.43	67,517.57	29%			
100-4030-420-4206	Property Tax Secured	28.00	6.69	-	6.69	21.31	24%			
100-4030-420-4207	Property Tax Unsecured	2.00	1.06	-	1.06	0.94	53%			
100-4030-420-4204	Mobile Home Interest	32,000.00	19,964.58	-	19,964.58	12,035.42	62%			
100-4030-420-4210	Utility Secured	60,000.00	513.58	-	513.58	59,486.42	1%			
100-4030-420-4205	Prior Year Secured	-	-	-	-	-	0%			
100-4030-420-4450	County Tax Collection Fee	-	1.20	-	1.20	(1.20)	0%			
100-4030-420-4211	Penalty	-	70.21	-	70.21	(70.21)	0%			
Subtotal: Property Taxes		4,400,030.00	2,683,777.28	-	2,683,777.28	1,716,252.72	61%	-	4,400,030.00	
Grants and Reimbursements										
100-4060-425-4250	Grant Revenue / Grant	1,520,000.00	-	-	-	1,520,000.00	0%			
100-4060-425-4251	Expense Reimbursements	-	48,453.63	-	48,453.63	-	0%			
Subtotal: Grants and Reimbursements		1,520,000.00	48,453.63	-	48,453.63	1,520,000.00	0%	-	1,520,000.00	
Interest and Investment Earnings										
100-4040-426-4300	Interest Income On Investments	4,200,000.00	1,144,236.36	-	1,144,236.36	3,055,763.64	27%			
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	969,109.97	-	969,109.97	-	0%			
Subtotal: Interest and Investment Earnings		4,200,000.00	2,113,346.33	-	2,113,346.33	3,055,763.64	27%	-	4,200,000.00	
Rental Income - Cellular Anntenas										
100-4050-427-4350	Rental & Leasing of Property	41,000.00	24,312.05	-	24,312.05	16,687.95	59%			
Subtotal: Rental Income - Cellular Anntenas		41,000.00	24,312.05	-	24,312.05	16,687.95	59%	-	41,000.00	
Other Non-Operating Revenues										
100-4080-435-4453	Other Income / Settlement	3,586,537.00	3,124,383.62	-	3,124,383.62	462,153.38	87%			
100-4080-435-4454	Other Income / Misc (Contingent)	-	17,771.42	-	17,771.42	-	0%			
100-4080-435-4452	Recycling Materials Sold	1,500.00	-	-	-	1,500.00	0%			
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	1,700.00	-	1,700.00	300.00	85%			
Subtotal: Other Non-Operating Revenues		3,590,037.00	3,143,855.04	-	3,143,855.04	463,953.38	87%	-	3,590,037.00	
Gain On Sale/Disposition Of Capital Assets										
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	-	0%			
Subtotal: Gain On Sale/Disposition Of Capital Assets		-	-	-	-	-	0%	-	-	
Total Non-Operating Revenues		13,751,067.00	8,013,744.33	-	8,013,744.33	6,772,657.69	51%	-	13,751,067.00	

Mid-Year Operating Budget Detail Fiscal Year 2025-26

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

Calculation: Net Revenue ÷ Total Debt Service

Exhibit D

Revenue Trending Comparison - Water Consumption Sales and Service Charges

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

Exhibit E

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

Project Number	Funding Source	CIP Project Description	Approved				1/15/2026				Status/Comments			
			Current Budget	Mid-Year Adjustments	Amended Budget	Encumb.	YTD Activity	Remianing & Encumb.	Balance	% Activity				
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS														
WELLS AND PUMPING EQUIPMENT REHABILITATION														
W25001	RR	Well 1A	250,000		250,000	-	-	-	250,000	0%				
W26027	RR	Emergency BLF South Well Motor Repair	38,000		38,000	37,743	-	37,743	257	99%				
W26028	RR	Emergency BLF N Well Repair & Rehab	334,709		334,709	141,790	192,919	334,708	1	100%				
RESERVOIRS REHABILITATION														
W23001	RR	Reservoir 2-3 Re-coating and Modifications	2,902,905	80,000	2,982,905	-	319	319	2,982,586	0%	Developer driven construction this year Transfer to W23001 \$80k.			
W26001	RR	Reservoir 4-2	800,000	(80,000)	720,000	-	-	-	720,000	0%				
WATER MAIN REPLACEMENT														
W25036	RR	Bloomington Alley Way Main Replacement Phase 3B	-	20,000	20,000	242	9,803	10,045	9,955	50%	Final Stages of receiving appropriations Funding Supervisor Baca Jr. reimb. program Anticipate completing this fiscal year Waiting on SB Transit Authority Waiting on SB Transit Authority			
W25037	GF	Bloomington Alley Way Main Replacement Phase 3C	1,520,000		1,520,000	1,520,000	-	1,520,000	-	100%				
W25037	RR	Bloomington Alley Way Main Replacement Phase 3C	2,482,650		2,482,650	2,264,001	218,649	2,482,650	-	100%				
W19055	RA	I-10 Cedar Avenue Interchange improvement project	240,034		240,034	-	-	-	240,034	0%				
W19055	RR	I-10 Cedar Avenue Interchange improvement project Phase III	700,000		700,000	-	(1,915)	(1,915)	701,915	0%				
SYSTEM APPURTENCES REHABILITATION & REPLACEMENT														
W26003	RR	Annual R/R - Meters and MXU's (QTY 714) FY2026	150,000		150,000	9,278	-	9,278	140,722	6%				
W26004	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2026	30,000		30,000	18,000	-	18,000	12,000	60%				
W26005	RR	Annual R/R - System Valve Replacement FY2026	100,000		100,000	-	13,868	13,868	86,132	14%				
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT														
W22006	RR	Facilities Master Plan	549,075		549,075	6,000	17,850	23,850	525,225	4%	Owner's agent RFP issued 95% Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed Completed			
W24007	RR	Wrought iron security fence at Zone 6 reservoir complex	152,132	(34,520)	117,612	7,007	110,605	117,612	-	100%				
W25007	RR	Facilities Improvements	159,857		159,857	-	33,290	33,290	126,567	21%				
W25010	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 8,41)	150,800		150,800	-	150,797	150,797	3	100%				
W25013	RR	Replace 24-inch Roemer Valve	24,586		24,586	18,568	-	18,568	6,018	76%				
W25015	RR	Booster Station 5-1	45,700		45,700	-	-	-	45,700	0%				
W25016	RR	Booster Station 6-1	51,402		51,402	-	51,402	51,402	-	100%				
W25017	RR	Booster Station 6-2	50,000	(4,912)	45,088	-	45,088	45,088	-	100%				
W25047	RR	HQ Pergola Coating	15,000	(5,500)	9,500	-	9,500	9,500	-	100%				
W26029	RR	Booster 4-2 Roof Replacement FY25-26	52,270		52,270	-	52,270	52,270	-	100%				
W26006	RR	Roemer GAC Vessel Media replacement	671,060		671,060	-	671,060	671,060	-	100%				
	RR	Alder Ave. Road Improvements	200,000	(200,000)	-	-	-	-	-	0%				
W25016	RR	Booster Station 6-1 Rehab	51,402		51,402	-	51,402	51,402	-	100%				
W26008	RR	Roemer Booster Pumps Rehab	126,000		126,000	-	-	-	126,000	0%				
W26009	RR	Booster Station 5-2 (Pump 6)	150,000		150,000	6,460	-	6,460	143,540	4%				
W26010	RR	Booster Station 7-1 (Pump 4)	150,000		150,000	-	6,460	6,460	143,540	4%				
W26011	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,40)	170,000		170,000	-	-	-	170,000	0%				
W26012	RR	Roemer storage unit for backflow (Qty 5)	20,000		20,000	-	-	-	20,000	0%				
W26013	RR	Coat existing Trident Filters at Roemer (Qty 6)	90,000		90,000	-	-	-	90,000	0%				
W26014	RR	New Effluent Booster Pump and Solid Shaft Motor	75,000		75,000	66,983	-	66,983	8,018	89%				
W26031	RR	New VFD Drives for Pretreatment FY25-26		25,000	25,000	-	-	-	25,000	0%				
W26032	RR	New Transducers for Chemical Tech at Roemer		40,000	40,000	-	-	-	40,000	0%				
W26015	RR	Pretreatment Controllers for Roemer	133,000		133,000	36,550	15,243	51,793	81,207	39%				
W26016	RR	Rehabilitate Trident Filter No 4, media replacement, and install new air scour system	700,000		700,000	563,470	-	563,470	136,530	80%	Completed			
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS			13,335,582	(159,932)	13,175,650	4,696,091	1,648,609	6,344,700	6,830,950	48%				

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

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

CONT

CONTINGENCY

320,291

320,291

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

Project Number	Funding Source	CIP Project Description	Approved			1/15/2026			Status/Comments	
			Current Budget	Mid-Year Adjustments	Amended Budget	YTD Activity	Remianing & Encumb.	% Balance		
CIP Budget Summary										
		Subtotal Replacement Assets:	13,335,582	(159,932)	13,175,650	4,696,091	1,648,609	6,344,700	6,830,950	48%
		Subtotal New Assets:	14,884,024	(24,950)	14,859,074	6,263,509	3,438,020	9,701,529	5,157,545	65%
		Subtotal Capital Outlay:	3,587,621	(28,739)	3,558,882	864,964	889,257	1,754,222	1,804,661	49%
		Totals:	31,807,226	(213,621)	31,593,605	11,824,564	5,975,886	17,800,450	13,793,156	56%
CIP District Funding Source Summary										
RR		Contribution from Operating Revenue/Capital Project Fund	15,038,118	(133,621)	14,904,497	4,041,055	2,537,866	6,578,921	8,325,577	44%
CC		Restricted Capacity Charges Fund	14,289,074	(80,000)	14,209,074	6,263,509	3,438,020	9,701,529	4,507,545	68%
RA		Reimbursement Agreement (SBCTA)	240,034	-	240,034	-	-	-	240,034	0%
GF		Grant Funding	2,240,000	-	2,240,000	1,520,000	-	1,520,000	720,000	68%
SRF		SRF Funding	-	-	-	-	-	-	-	-
		Totals:	31,807,226	(213,621)	31,593,605	11,824,564	5,975,886	17,800,450	13,793,156	56%