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16733 Placer Hills Road, PO Box 596, Meadow Vista, CA 95722

## **Agenda**

**Regular Board Meeting, October 15, 2026, at 2:00 p.m.**

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- The following agenda has been prepared and posted at least 72 hours prior to the regular board meeting of the Midway Heights County Water District (MHCWD) Board of Directors in accordance with the Ralph M. Brown Act.
- The chronological order of agenda items does not necessarily mean that each item will be considered in that order. Any listed items may be considered at any time during the meeting, at the discretion of the Board President.
- The public may address the Board on each agenda item during the Board's consideration of that item. Members of the public may be asked to state their name for the record but are not required to do so.
- The Board is prohibited by law from acting on any matter not appearing on the posted agenda, except in certain cases provided for in the Brown Act.
- Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection at the District Office at the address listed above.
- In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office at (530) 878-8096. Requests must be made as early as possible, and at least one full business day before the start of the meeting.
- In accordance with Government Code Sec. 54954.2(a), this notice and agenda were posted at the following locations: MHCWD Office; Meadow Vista Post Office; Meadow Vista Village Center.

# Agenda

Regular Board Meeting, October 15, 2026

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**I. CALL TO ORDER**

**II. ROLL CALL OF DIRECTORS**

Establish a quorum and identify for the minutes any other persons attending. Members of the public may remain anonymous in the minutes unless they wish to participate in the Public Forum, below, or comment on other agenda items.

**III. REVIEW AND APPROVAL OF MINUTES (Pages BP 4-6)**

The minutes from the September 17, 2026, Regular Meeting will be reviewed and may be approved.

**IV. PUBLIC FORUM**

This time is scheduled for comments from members of the public concerning subjects that do not specifically appear as items elsewhere on the agenda. The total time allotted for the public forum session is generally limited to 20 minutes. Discussion on each particular issue is limited to 10 minutes. Individuals are limited to approximately 3 minutes of public comments.

Potential issues or action items raised during the Public Forum will be noted by the Secretary and offered for discussion during the Calendar Review later in the session.

**V. GENERAL BUSINESS**

**A. DISCUSSION & ACTION RE: RATE STUDY AD HOC COMMITTEE Page BP 7)**

Consideration and possible approval of a rate study ad hoc committee.

**B. DISCUSSION & ACTION RE: PERSONNEL POLICIES UPDATE**

Consideration and possible approval of corrections to the Policies & Procedures section 2.2 Personnel Policies and related policies.

**C. DISCUSSION & ACTION RE: EMERGENCY PURCHASE RATIFICATION**

Consideration and possible ratification of the emergency purchase of parts for treated water PRV repairs.

**D. DISCUSSION & ACTION RE: BUDGET AMENDMENT (Pages BP 8-21)**

Consideration and possible approval of amendments to the FY2026-2027 budget.

**E. DISCUSSION & ACTION RE: FINAL CAPITAL IMPROVEMENT PLAN – AD HOC COMMITTEE**

Consideration and possible approval of the final Capital Improvement Plan (CIP) presented by the ad hoc committee.

**F. FIELD REPORT (Page BP 22)**

Review of the September Field Report.

# Agenda

Regular Board Meeting, October 15, 2026

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## **G. INTERIM GENERAL MANAGER'S REPORT**

1. Staffing & Board vacancy update
2. Rate study progress
3. District fleet fuel cards
4. Updated billing software quotes
5. Agenda posting locations

## **VI. FINANCIAL**

### **A. TREASURER'S REPORTS (Pages BP 23-33)**

The Treasurer's Reports of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for September 2026, are offered for review and may be accepted.

## **VII. ITEMS FOR INFORMATION**

These items are presented to be entered into the public record. Discussion is optional, and any item removed from this list for discussion and action must be put on a future meeting agenda. A motion may be made to receive and file all the items as a slate.

### **B. ACWA/JPIA GRANT**

An update on the grant application from Director Burton.

## **VIII. GENERAL DISCUSSION AND CALENDAR REVIEW**

The Board and staff may take this opportunity to ask questions; provide or receive information; make requests or provide directions regarding subsequent meeting agendas.

Current list of potential agenda items:

- Procedures & Policies and District Code updates
- Management Continuity Plan
- LAFCO Municipal Service Review
- Reservoir safety and emergency policy
- Field operations & maintenance manual
- Vacuum trailer
- Records retention policy
- Credit card policy and district vehicle use policy

## **IX. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME**

The next meeting, unless otherwise decided in session, will be held November 19, 2026, at 2:00 p.m. at the District Office.

## **X. ADJOURNMENT**

# MIDWAY HEIGHTS COUNTY WATER DISTRICT

## Regular Board Meeting Minutes

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September 17, 2026, 2:00 p.m. at District Office  
16733 Placer Hills Road, Meadow Vista, CA 95722

### I. CALL TO ORDER

Vice-President Teigen called the meeting to order at approximately 2.00 p.m.

### II. ROLL CALL

**DIRECTORS PRESENT:** Geoff Teigen, Vice-President  
Trisha Di Paola, Board Treasurer  
Stan Burton, Director & ACWA/JPIA Rep  
Ronald Tucker, Director

**DIRECTORS ABSENT:**

**OTHERS PRESENT:** Teddi Deppner, Interim General Manager  
Hannah Osborn, Office Manager  
Wyatt Paul, Field Supervisor

**MEMBERS OF THE PUBLIC:** Larry Polk  
Stephen Denatale

### III. REVIEW AND APPROVAL OF MINUTES

**M/S Trisha DiPaola / Stan Burton** to accept the August 20, 2026, Regular Meeting minutes as presented.

All ayes – Motion passed by unanimous vote of Directors present.

### IV. PUBLIC FORUM

Member of the public Stephen Denatale offered public comment in the form of several questions about how the District operates. The Board was pleased to answer his questions.

The Board suggested the creation of a map or visual aid to show how MHCWD gets its water and provides it to customers. District staff noted that disclosing certain facility details might be a security risk, but agreed that a general visual aid outlining District operations and boundaries would be useful for Board and public education and reference.

## **V. GENERAL BUSINESS**

### **A. DISCUSSION & ACTION RE: ELECTION OF BOARD OFFICERS**

**M/S Trisha DiPaola / Geoff Teigen** to elect Director Teigen as Board President and Stan Burton as Vice-President, with assignments to take effect immediately.

All ayes – Motion passed by unanimous vote of Directors present.

### **B. DISCUSSION & ACTION RE: RESOLUTIONS OF RECOGNITION**

**M/S Geoff Teigen / Stan Burton** to approve the Resolutions honoring former President of the Board Pauline Nevins and recognizing the outstanding service provided by the District's former Interim General Manager Gerry LaBudde as presented.

All ayes – Motion passed by unanimous vote of Directors present.

*Secretary's note:* The Resolution numbers in the board packet were incorrect, and have been corrected on the signed, filed copy:

Resolution 2026-03 Honoring Pauline Nevins  
Resolution 2026-04 Honoring Gerry LaBudde

### **C. FIELD REPORTS**

Wyatt Paul, Field Supervisor, presented the July and August Field Reports.

### **D. INTERIM GENERAL MANAGER'S REPORT**

Teddi Deppner, Interim General Manager, presented a summary of District operations for the month.

## **VI. FINANCIAL**

### **A. REVIEW OF TREASURER'S REPORT**

**M/S Stan Burton / Ron Tucker** to accept the Treasurer's report of Fund Summaries, Transfers, and Checking Account Reconciliation Register for August 2026 as presented.

All ayes – Motion passed by unanimous vote of Directors present.

Member of the public Larry Polk raised a question about the format and details included in the report, and the Board acknowledged the comment. District staff will research whether a change is warranted.

### **B. DISCUSSION & ACTION RE: PETTY CASH FUND POLICY**

**M/S Trisha DiPaola / Geoff Teigen** to approve the revised Petty Cash Fund Policy (Policies & Procedures, Section 2.1.H) discontinuing the fund as presented.

All ayes – Motion passed by unanimous vote of Directors present.

## **VII. ITEMS FOR INFORMATION**

### **A. RECEIVE & FILE: Customer Bill Insert**

### **B. RECEIVE & FILE: Recruitment Flyer**

**M/S Geoff Teigen / Stan Burton** to receive and file the two informational items for the public record.

All ayes – Motion passed by unanimous vote of Directors present.

## **VIII. GENERAL DISCUSSION AND CALENDAR REVIEW**

### **A. JPIA Grant Application Update - Stan Burton**

During the field report, Director Burton outlined some ideas for a JPIA grant application and asked for feedback from staff about the priority of different needs. The application period opens October 1, 2026.

The Board and staff discussed future agenda items.

Updated list of potential agenda items:

- CIP final draft (October)
- Rate Study Ad Hoc Committee scope
- Procedures & Policies and District Code updates, including wage steps for new or updated positions
- Management Continuity Plan
- LAFCO Municipal Service Review
- Reservoir safety and emergency policy
- Field operations & maintenance manual
- Vacuum trailer
- Records retention policy

## **IX. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME**

The next meeting will be held on October 15, 2026 at 2:00 p.m. at the District Office.

## **X. ADJOURNMENT**

**M/S Stan Burton / Ron Tucker** to adjourn the meeting at 4:04 p.m. Motion passed by unanimous consent.

Respectfully Submitted,

Approved,

\_\_\_\_\_  
Teddi Deppner  
Secretary to the Board

\_\_\_\_\_  
Geoff Teigen  
Vice-President of the Board

Dated: \_\_\_\_\_

Midway Heights County Water District

All cited Attachments, Ordinances, Resolutions, and Policies are public information and are on file with the District. Copies are available upon request at the District Office.

## AD HOC COMMITTEE SCOPE STATEMENT - MHCWD

|                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                |  |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Title</b>                                                                    | <b>Rate Study Ad-Hoc Committee</b>                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                |  |
| <b>Purpose</b>                                                                  | To provide Board involvement and support during the rate study process.                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                |  |
| <b>Estimated Completion Date:</b> 3/31/2027<br><b>Date of Board Action:</b> TBD |                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Director Fees Authorized:</b> <input type="checkbox"/> Y <input checked="" type="checkbox"/> N<br><b>Number of Authorized Meetings:</b> n/a |  |
| <b>Committee Members</b><br>(No more than two Directors may serve together.)    | Director 1: Trisha Di Paola, Chair<br>Director 2: Stan Burton<br><br>Non-Directors: 1. Teddi Deppner, Interim General Manager                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                |  |
| <b>Committee Scope</b>                                                          | <ul style="list-style-type: none"> <li>Review status updates from Contractor</li> <li>Provide input to facilitate progress with the study</li> <li>Attend scheduled virtual meetings with Contractor</li> <li>Share status updates during board meetings</li> </ul>                                                                                                                                                                           |                                                                                                                                                |  |
| <b>What is Out of Scope</b>                                                     | Matters unrelated to the rate study process.                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                |  |
| <b>Deliverables</b>                                                             | <ul style="list-style-type: none"> <li>Monthly report to the Board about rate study progress</li> <li>Board action items and supporting documentation delivered by agenda deadline when necessary</li> </ul>                                                                                                                                                                                                                                  |                                                                                                                                                |  |
| <b>Approval</b>                                                                 | <div style="text-align: center; margin-top: 20px;"> <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> <div style="border-top: 1px solid black; width: 60%;"></div> <div style="border-top: 1px solid black; width: 20%;"></div> </div> <div style="display: flex; justify-content: space-between; width: 80%; margin: 5px auto;"> <span>Geoff Teigen, President</span> <span>Date</span> </div> </div> |                                                                                                                                                |  |

## MEMORANDUM

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TO: MHCWD BOARD OF DIRECTORS  
FROM: Hannah Osborn, Office Manager  
RE: Budget Amendment

Management is recommending the following budget adjustments be approved by the Board to reflect the organization's current operational and staffing arrangements:

- Adjust budgeted General Manager compensation to reflect the approved Interim General Manager pay rate for 60 monthly hours and the Secretary to the Board rate for 20 monthly hours.
- Replace the Office Manager pay and position with the newly hired Office Technician.
- Add monthly bookkeeping services to manage a portion of the financial recordkeeping and reporting. This frees the Office Technician to focus more on customer service needs, and also increases compliance with best practices for segregation of financial duties.
- Upgraded QuickBooks software to support accounting and bookkeeping functions.

After accounting for these changes, the proposed adjustments are expected to result in overall budget savings of \$1,159.

ATTACHMENTS:

- Amended Budget Draft
- FY2027 Approved Budget (partial – relevant pages 3-9)

## MHCWD BUDGET FISCAL YEAR 2027 (DRAFT)

July 1, 2026 to June 30, 2027

### SALES, FEES AND REIMBURSEMENTS

|                                                                 | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|-----------------------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| <b>1) Irrigation Water Resale</b>                               | <u>\$258,641</u>    | <u>\$258,641</u>      | <u>\$0</u>         |  | <u>\$258,127</u>       | <u>\$258,127</u>      | <u>\$0</u>         |
| a) Miners Inch Service                                          | \$159,927           | \$159,927             | \$0                |  | \$159,640              | \$159,640             | \$0                |
| b) Metered Service Charge                                       | \$77,271            | \$77,271              | \$0                |  | \$77,271               | \$77,271              | \$0                |
| c) Metered Water Usage                                          | \$21,443            | \$21,443              | \$0                |  | \$21,216               | \$21,216              | \$0                |
| <b>2) Treated Water Resale</b>                                  | <u>\$496,879</u>    | <u>\$0</u>            | <u>\$496,879</u>   |  | <u>\$496,013</u>       | <u>\$0</u>            | <u>\$496,013</u>   |
| a) Service Charges                                              | \$344,429           |                       | \$344,429          |  | \$343,046              | \$0                   | \$343,046          |
| b) Metered Water Usage                                          | \$152,450           |                       | \$152,450          |  | \$152,967              | \$0                   | \$152,967          |
| <b>3) Late Charges/Returned Check Fees</b>                      | <u>\$2,376</u>      | <u>\$1,039</u>        | <u>\$1,337</u>     |  | <u>\$2,957</u>         | <u>\$1,302</u>        | <u>\$1,655</u>     |
| a) Late charges                                                 | \$2,220             | \$970                 | \$1,250            |  | \$2,801                | \$1,230               | \$1,570            |
| b) Returned check fees                                          | \$156               | \$68                  | \$88               |  | \$156                  | \$71                  | \$85               |
| <b>4) Irrigation Reconnection Fees</b>                          | <u>\$600</u>        | <u>\$600</u>          | <u>\$0</u>         |  | <u>\$600</u>           | <u>\$600</u>          | <u>\$0</u>         |
| <b>5) Treated Reconnection Fees</b>                             | <u>\$125</u>        | <u>\$0</u>            | <u>\$125</u>       |  | <u>\$125</u>           | <u>\$0</u>            | <u>\$125</u>       |
| <b>6) Installations-Irrigation</b><br>(Reimbursed Expenditures) | <u>\$4,000</u>      | <u>\$4,000</u>        | <u>\$0</u>         |  | <u>\$4,000</u>         | <u>\$4,000</u>        | <u>\$0</u>         |
| <b>7) Installations-Treated</b><br>(Reimbursed Expenditures)    | <u>\$4,000</u>      | <u>\$0</u>            | <u>\$4,000</u>     |  | <u>\$4,000</u>         | <u>\$0</u>            | <u>\$4,000</u>     |
| <b>TOTAL-SALES, FEES AND REIMBURSEMENTS:</b>                    | <b>\$766,621</b>    | <b>\$264,280</b>      | <b>\$502,341</b>   |  | <b>\$765,822</b>       | <b>\$264,029</b>      | <b>\$501,793</b>   |

## Operational Expenditures

|                                                        | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |   |
|--------------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|---|
| 1) Irrigation Water Purchase                           | <u>\$56,003</u>     | <u>\$56,003</u>       | <u>\$0</u>         |  | <u>\$59,363</u>        | <u>\$59,363</u>       | <u>\$0</u>         |   |
| 2) Treated Water Purchase                              | <u>\$137,476</u>    | <u>\$0</u>            | <u>\$137,476</u>   |  | <u>\$145,725</u>       | <u>\$0</u>            | <u>\$145,725</u>   |   |
| 3) Payroll                                             | <u>\$352,645</u>    | <u>\$157,826</u>      | <u>\$194,819</u>   |  | <u>\$304,241</u>       | <u>\$137,122</u>      | <u>\$167,120</u>   | A |
| a) Administration/Office                               | \$130,683           | \$57,123              | \$73,560           |  | \$95,386               | \$42,924              | \$52,462           |   |
| b) Administration/Office salaries reimbursed           | \$500               | \$250                 | \$250              |  | \$500                  | \$250                 | \$250              |   |
| c) Field salaries                                      | \$153,379           | \$70,457              | \$82,922           |  | \$154,304              | \$69,437              | \$84,867           |   |
| d) Field salaries reimbursed                           | \$3,760             | \$1,880               | \$1,880            |  | \$3,760                | \$1,880               | \$1,880            |   |
| e) Health Benefits                                     | \$64,323            | \$28,116              | \$36,207           |  | \$24,238               | \$10,907              | \$13,331           |   |
| f) Retiree Health Benefits                             | \$64,323            | \$28,116              | \$36,207           |  | \$26,054               | \$11,724              | \$14,330           |   |
| 4) Employer Payroll Liabilities                        | <u>\$47,199</u>     | <u>\$21,032</u>       | <u>\$26,167</u>    |  | <u>\$41,719</u>        | <u>\$18,774</u>       | <u>\$22,946</u>    |   |
| a) CalPERS Pension                                     | \$24,697            | \$11,114              | \$13,583           |  | \$14,945               | \$6,725               | \$8,220            |   |
| b) CalPERS Pension-Unfunded Liabilities                | \$16,108            | \$7,041               | \$9,067            |  | \$18,229               | \$8,203               | \$10,026           |   |
| c) Social Security                                     | \$2,062             | \$928                 | \$1,134            |  | \$4,652                | \$2,093               | \$2,559            |   |
| d) Medicare                                            | \$4,332             | \$1,949               | \$2,383            |  | \$3,893                | \$1,752               | \$2,141            |   |
| e) Other Post Employment Benefits-Unfunded Liabilities | \$0                 | \$0                   | \$0                |  | \$0                    | \$0                   | \$0                |   |
| 5) Professional Services                               | <u>\$64,089</u>     | <u>\$25,981</u>       | <u>\$38,108</u>    |  | <u>\$153,121</u>       | <u>\$57,242</u>       | <u>\$95,879</u>    |   |
| a) Legal                                               | \$19,000            | \$8,305               | \$10,695           |  | \$15,000               | \$6,750               | \$8,250            |   |
| b) Engineering                                         | \$6,000             | \$2,623               | \$3,377            |  | \$87,000               | \$29,700              | \$57,300           | B |
| c) Accounting/Audit/Payroll                            | \$20,960            | \$9,162               | \$11,798           |  | \$31,900               | \$14,355              | \$17,545           |   |
| d) Laboratory Analysis                                 | \$4,650             | \$0                   | \$4,650            |  | \$4,917                | \$0                   | \$4,917            |   |
| e) Software and Software Support                       | \$13,479            | \$5,892               | \$7,587            |  | \$14,304               | \$6,437               | \$7,867            | C |

A- 2.8% COLA included, PT GM working 20hrs per wk @ \$45, Board Secretary return to 20 hrs per month, hiring of Office Tech to replace Office Manager for maternity leave

B- Payroll software \$5,556 Auditor \$15,500 Accounting Support \$3,500 clean up addition of monthly accounting support \$6900

C- addition of \$304 for QB online

## Operational Expenditures

|                        | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| 6) Contract Field Work | <u>\$11,240</u>     | <u>\$5,557</u>        | <u>\$5,683</u>     |  | <u>\$11,240</u>        | <u>\$5,559</u>        | <u>\$5,681</u>     |

|                                                 |                        |                       |                       |                        |                       |                       |
|-------------------------------------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| a) Contract Irrigation Repairs/Maintenance      | \$5,000                | \$5,000               | \$0                   | \$5,000                | \$5,000               | \$0                   |
| b) Irrigation Installations (reimbursed)        | \$0                    | \$0                   | \$0                   | \$0                    | \$0                   | \$0                   |
| c) Contract Treated Repairs/Maintenance         | \$5,000                | \$0                   | \$5,000               | \$5,000                | \$0                   | \$5,000               |
| d) Treated Installations (reimbursed)           | \$0                    | \$0                   | \$0                   | \$0                    | \$0                   | \$0                   |
| e) Backfill Material                            | \$1,000                | \$437                 | \$563                 | \$1,000                | \$439                 | \$561                 |
| f) Backfill Material (reimbursed)               | \$240                  | \$120                 | \$120                 | \$240                  | \$120                 | \$120                 |
| <b>7) Office</b>                                | <b><u>\$4,700</u></b>  | <b><u>\$2,054</u></b> | <b><u>\$2,646</u></b> | <b><u>\$4,367</u></b>  | <b><u>\$1,915</u></b> | <b><u>\$2,452</u></b> |
| a) Supplies                                     | \$3,700                | \$1,617               | \$2,083               | \$3,367                | \$1,476               | \$1,890               |
| b) Maintenance/Repairs/Replacement              | \$1,000                | \$437                 | \$563                 | \$1,000                | \$439                 | \$561                 |
| <b>8) Postage</b>                               | <b><u>\$3,731</u></b>  | <b><u>\$1,631</u></b> | <b><u>\$2,100</u></b> | <b><u>\$3,485</u></b>  | <b><u>\$1,528</u></b> | <b><u>\$1,956</u></b> |
| <b>9) Telephone &amp; Alarms</b>                | <b><u>\$8,610</u></b>  | <b><u>\$3,764</u></b> | <b><u>\$4,846</u></b> | <b><u>\$8,324</u></b>  | <b><u>\$3,649</u></b> | <b><u>\$4,674</u></b> |
| <b>10) Utilities (Electric &amp; Telemetry)</b> | <b><u>\$7,488</u></b>  | <b><u>\$3,273</u></b> | <b><u>\$4,215</u></b> | <b><u>\$8,046</u></b>  | <b><u>\$3,530</u></b> | <b><u>\$4,516</u></b> |
| <b>11) Publications/Dues/Fees</b>               | <b><u>\$9,000</u></b>  | <b><u>\$3,803</u></b> | <b><u>\$5,197</u></b> | <b><u>\$9,368</u></b>  | <b><u>\$3,980</u></b> | <b><u>\$5,388</u></b> |
| a) Publications & Publishing                    | \$1,800                | \$787                 | \$1,013               | \$1,600                | \$702                 | \$898                 |
| b) Licenses Fees                                | \$300                  | \$0                   | \$300                 | \$300                  | \$0                   | \$300                 |
| c) Dues and Subscriptions                       | \$6,900                | \$3,016               | \$3,884               | \$7,468                | \$3,278               | \$4,189               |
| <b>12) Election Expense</b>                     | <b><u>\$0</u></b>      | <b><u>\$0</u></b>     | <b><u>\$0</u></b>     | <b><u>\$2,115</u></b>  | <b><u>\$924</u></b>   | <b><u>\$1,190</u></b> |
| <b>13) Director's Fees</b>                      | <b><u>\$10,440</u></b> | <b><u>\$4,563</u></b> | <b><u>\$5,877</u></b> | <b><u>\$10,440</u></b> | <b><u>\$4,698</u></b> | <b><u>\$5,742</u></b> |

### Operational Expenditures

|                                                                  | <b>FY 2026<br/>APPROVED</b> | <b>FY 2026<br/>IRRIGATION</b> | <b>FY 2026<br/>TREATED</b> |  | <b>FY 2027 DRAFT<br/>TOTAL</b> | <b>FY 2027<br/>IRRIGATION</b> | <b>FY 2027<br/>TREATED</b> |
|------------------------------------------------------------------|-----------------------------|-------------------------------|----------------------------|--|--------------------------------|-------------------------------|----------------------------|
| <b>14) Insurance</b>                                             | <b><u>\$32,919</u></b>      | <b><u>\$14,389</u></b>        | <b><u>\$18,530</u></b>     |  | <b><u>\$30,455</u></b>         | <b><u>\$13,705</u></b>        | <b><u>\$16,750</u></b>     |
| a) Liability & Property                                          | \$25,282                    | \$11,051                      | \$14,231                   |  | \$25,282                       | \$11,377                      | \$13,905                   |
| b) Workers Comp. Insurance                                       | \$7,637                     | \$3,338                       | \$4,299                    |  | \$5,173                        | \$2,328                       | \$2,845                    |
| <b>15) Operation &amp; Maintenance Materials</b>                 | <b><u>\$13,800</u></b>      | <b><u>\$6,550</u></b>         | <b><u>\$7,250</u></b>      |  | <b><u>\$18,500</u></b>         | <b><u>\$6,750</u></b>         | <b><u>\$11,750</u></b>     |
| a) Irrigation - maintenance expense                              | \$4,800                     | \$4,800                       | \$0                        |  | \$5,000                        | \$5,000                       | \$0                        |
| b) Irrigation - installation expense<br>(reimbursed to District) | \$1,750                     | \$1,750                       | \$0                        |  | \$1,750                        | \$1,750                       | \$0                        |
| c) Treated - maintenance expense                                 | \$5,500                     | \$0                           | \$5,500                    |  | \$10,000                       | \$0                           | \$10,000                   |

|                                                               |                 |                |                |  |                 |                |                |
|---------------------------------------------------------------|-----------------|----------------|----------------|--|-----------------|----------------|----------------|
| d) Treated - installation expense<br>(reimbursed to District) | \$1,750         | \$0            | \$1,750        |  | \$1,750         | \$0            | \$1,750        |
| <b>16) Mileage Reimbursement</b>                              | <u>\$500</u>    | <u>\$219</u>   | <u>\$281</u>   |  | <u>\$250</u>    | <u>\$113</u>   | <u>\$138</u>   |
| <b>17) Travel, Meetings &amp; Training</b>                    | <u>\$3,000</u>  | <u>\$1,311</u> | <u>\$1,689</u> |  | <u>\$3,000</u>  | <u>\$1,350</u> | <u>\$1,650</u> |
| <b>18) Safety Equipment</b>                                   | <u>\$3,400</u>  | <u>\$1,486</u> | <u>\$1,914</u> |  | <u>\$3,000</u>  | <u>\$1,350</u> | <u>\$1,650</u> |
| <b>19) Water Board System Fee</b>                             | <u>\$5,695</u>  | <u>\$0</u>     | <u>\$5,695</u> |  | <u>\$5,695</u>  | <u>\$0</u>     | <u>\$5,695</u> |
| <b>20) Vehicle/Mobile Equip. Maint. &amp; Op.</b>             | <u>\$16,333</u> | <u>\$7,139</u> | <u>\$9,194</u> |  | <u>\$17,163</u> | <u>\$7,529</u> | <u>\$9,634</u> |
| a) maintenance                                                | \$3,500         | \$1,530        | \$1,970        |  | \$4,567         | \$2,004        | \$2,563        |
| b) fuel                                                       | \$11,533        | \$5,041        | \$6,492        |  | \$12,363        | \$5,423        | \$6,940        |

### Operational Expenditures

|                                                 | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|-------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| <b>21) Rentals</b>                              | <u>\$13,026</u>     | <u>\$5,694</u>        | <u>\$7,332</u>     |  | <u>\$13,652</u>        | <u>\$6,143</u>        | <u>\$7,509</u>     |
| a) Office Rental                                | \$9,034             | \$3,949               | \$5,085            |  | \$9,708                | \$4,369               | \$5,339            |
| b) Field Equipment Rental                       | \$2,000             | \$874                 | \$1,126            |  | \$2,000                | \$900                 | \$1,100            |
| c) Portable Toilet                              | \$1,992             | \$871                 | \$1,121            |  | \$1,944                | \$875                 | \$1,069            |
| <b>22) Bank Charges</b>                         | <u>\$1,100</u>      | <u>\$481</u>          | <u>\$619</u>       |  | <u>\$1,100</u>         | <u>\$481</u>          | <u>\$619</u>       |
| <b>23) Admin. Fees</b><br>(includes LAFCO fees) | <u>\$2,100</u>      | <u>\$918</u>          | <u>\$1,182</u>     |  | <u>\$2,100</u>         | <u>\$918</u>          | <u>\$1,182</u>     |
| <b>TOTAL-OPERATING EXPENDITURES</b>             | <u>\$804,495</u>    | <u>\$323,675</u>      | <u>\$480,820</u>   |  | <u>\$856,467</u>       | <u>\$336,622</u>      | <u>\$519,846</u>   |
| <b>NET REVENUE-OPERATIONAL</b>                  | <u>(\$37,873)</u>   | <u>(\$59,395)</u>     | <u>\$21,522</u>    |  | <u>(\$90,645)</u>      | <u>(\$72,593)</u>     | <u>(\$18,053)</u>  |

### OTHER REVENUE

|  | FY 2026 | FY 2026 | FY 2026 |  | FY 2027 DRAFT | FY 2027 | FY 2027 |
|--|---------|---------|---------|--|---------------|---------|---------|
|--|---------|---------|---------|--|---------------|---------|---------|

|                                            | APPROVED        | IRRIGATION      | TREATED         |  | TOTAL           | IRRIGATION      | TREATED         |
|--------------------------------------------|-----------------|-----------------|-----------------|--|-----------------|-----------------|-----------------|
| 1) Treated Water Connections               | <u>\$5,000</u>  | <u>\$0</u>      | <u>\$5,000</u>  |  | <u>\$5,000</u>  | <u>\$0</u>      | <u>\$5,000</u>  |
| 2) Taxes                                   | <u>\$62,500</u> | <u>\$27,319</u> | <u>\$35,181</u> |  | <u>\$60,000</u> | <u>\$27,319</u> | <u>\$35,181</u> |
| 3) Non-Dedicated Interest from Investments | <u>\$15,132</u> | <u>\$6,614</u>  | <u>\$8,518</u>  |  | <u>\$11,819</u> | <u>\$5,176</u>  | <u>\$6,643</u>  |
| 4) Grants-PCWA                             | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      |  | <u>\$21,000</u> | <u>\$0</u>      | <u>\$21,000</u> |
| 5) Miscellaneous income                    | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      |  | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      |
| <b>TOTAL-OTHER REVENUE:</b>                | <b>\$82,632</b> | <b>\$33,934</b> | <b>\$48,698</b> |  | <b>\$97,819</b> | <b>\$32,495</b> | <b>\$67,824</b> |

### Funding Of Contingencies & Reserves

|                                                                                        | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|----------------------------------------------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| 1) Treated Water Capital Facilities<br>above item funded by treated connection charges | <u>\$5,000</u>      | <u>\$0</u>            | <u>\$5,000</u>     |  | <u>\$5,000</u>         | <u>\$0</u>            | <u>\$5,000</u>     |
| 2) Rehabilitation & Replacement Reserve Fund<br>above item funded by water charges     | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$0</u>             | <u>\$0</u>            | <u>\$0</u>         |
| 3) Vehicle/Mobile Equipment Reserve                                                    | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$0</u>             | <u>\$0</u>            | <u>\$0</u>         |
| <b>TOTAL</b>                                                                           | <b>\$5,000</b>      | <b>\$0</b>            | <b>\$5,000</b>     |  | <b>\$5,000</b>         | <b>\$0</b>            | <b>\$5,000</b>     |
| <b>NET REVENUE-OTHER</b>                                                               | <b>\$77,632</b>     | <b>\$33,934</b>       | <b>\$43,698</b>    |  | <b>\$92,819</b>        | <b>\$32,495</b>       | <b>\$62,824</b>    |

|                          |                 |                   |                 |  |                |                   |                 |
|--------------------------|-----------------|-------------------|-----------------|--|----------------|-------------------|-----------------|
| <b>TOTAL-NET REVENUE</b> | <b>\$39,759</b> | <b>(\$25,461)</b> | <b>\$65,220</b> |  | <b>\$2,174</b> | <b>(\$40,098)</b> | <b>\$44,772</b> |
|--------------------------|-----------------|-------------------|-----------------|--|----------------|-------------------|-----------------|

### CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

| <u>FUNDING SOURCE</u> | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|-----------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
|-----------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|

|                                              |                 |                 |            |  |                 |                 |                 |
|----------------------------------------------|-----------------|-----------------|------------|--|-----------------|-----------------|-----------------|
| 1) Rehabilitation & Replacement Reserve Fund | <u>\$7,499</u>  | <u>\$7,499</u>  | <u>\$0</u> |  | <u>\$20,000</u> | <u>\$10,000</u> | <u>\$10,000</u> |
| 2) Rate Stabilization Reserve Fund           | <u>\$17,962</u> | <u>\$17,962</u> | <u>\$0</u> |  | <u>\$20,000</u> | <u>\$10,000</u> | <u>\$10,000</u> |
| <b>TOTAL-FUNDING SOURCE:</b>                 | <b>\$25,461</b> | <b>\$25,461</b> | <b>\$0</b> |  | <b>\$40,000</b> | <b>\$20,000</b> | <b>\$20,000</b> |

### CAPITAL EXPENDITURES

|                                                    |                   |                 |                   |  |                   |                   |                   |
|----------------------------------------------------|-------------------|-----------------|-------------------|--|-------------------|-------------------|-------------------|
| 1) Capital Expenses                                | <u>\$54,786</u>   | <u>\$0</u>      | <u>\$54,786</u>   |  | <u>\$54,786</u>   | <u>\$0</u>        | <u>\$54,786</u>   |
| a) Treated tank loan debt services                 | \$54,786          | \$0             | \$54,786          |  | \$56,500          | \$0               | \$56,500          |
| <b>TOTAL-Expenditures</b>                          | <b>\$54,786</b>   | <b>\$0</b>      | <b>\$54,786</b>   |  | <b>\$54,786</b>   | <b>\$0</b>        | <b>\$54,786</b>   |
| <b>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</b> | <b>(\$29,325)</b> | <b>\$25,461</b> | <b>(\$54,786)</b> |  | <b>(\$14,786)</b> | <b>\$20,000</b>   | <b>(\$34,786)</b> |
| <b>NET TOTAL-FISCAL YEAR BUDGET</b>                | <b>\$10,434</b>   | <b>\$0</b>      | <b>\$10,434</b>   |  | <b>(\$12,612)</b> | <b>(\$20,098)</b> | <b>\$9,986</b>    |

## MHCWD BUDGET FISCAL YEAR 2027

July 1, 2026 to June 30, 2027

### SALES, FEES AND REIMBURSEMENTS

|                                                                 | FY 2026<br>APPROVED     | FY 2026<br>IRRIGATION   | FY 2026<br>TREATED      |  | FY 2027 DRAFT<br>TOTAL  | FY 2027<br>IRRIGATION   | FY 2027<br>TREATED      |
|-----------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--|-------------------------|-------------------------|-------------------------|
| <b>1) Irrigation Water Resale</b>                               | <b><u>\$258,641</u></b> | <b><u>\$258,641</u></b> | <b><u>\$0</u></b>       |  | <b><u>\$258,127</u></b> | <b><u>\$258,127</u></b> | <b><u>\$0</u></b>       |
| a) Miners Inch Service                                          | \$159,927               | \$159,927               | \$0                     |  | \$159,640               | \$159,640               | \$0                     |
| b) Metered Service Charge                                       | \$77,271                | \$77,271                | \$0                     |  | \$77,271                | \$77,271                | \$0                     |
| c) Metered Water Usage                                          | \$21,443                | \$21,443                | \$0                     |  | \$21,216                | \$21,216                | \$0                     |
| <b>2) Treated Water Resale</b>                                  | <b><u>\$496,879</u></b> | <b><u>\$0</u></b>       | <b><u>\$496,879</u></b> |  | <b><u>\$496,013</u></b> | <b><u>\$0</u></b>       | <b><u>\$496,013</u></b> |
| a) Service Charges                                              | \$344,429               |                         | \$344,429               |  | \$343,046               | \$0                     | \$343,046               |
| b) Metered Water Usage                                          | \$152,450               |                         | \$152,450               |  | \$152,967               | \$0                     | \$152,967               |
| <b>3) Late Charges/Returned Check Fees</b>                      | <b><u>\$2,376</u></b>   | <b><u>\$1,039</u></b>   | <b><u>\$1,337</u></b>   |  | <b><u>\$2,957</u></b>   | <b><u>\$1,302</u></b>   | <b><u>\$1,655</u></b>   |
| a) Late charges                                                 | \$2,220                 | \$970                   | \$1,250                 |  | \$2,801                 | \$1,230                 | \$1,570                 |
| b) Returned check fees                                          | \$156                   | \$68                    | \$88                    |  | \$156                   | \$71                    | \$85                    |
| <b>4) Irrigation Reconnection Fees</b>                          | <b><u>\$600</u></b>     | <b><u>\$600</u></b>     | <b><u>\$0</u></b>       |  | <b><u>\$600</u></b>     | <b><u>\$600</u></b>     | <b><u>\$0</u></b>       |
| <b>5) Treated Reconnection Fees</b>                             | <b><u>\$125</u></b>     | <b><u>\$0</u></b>       | <b><u>\$125</u></b>     |  | <b><u>\$125</u></b>     | <b><u>\$0</u></b>       | <b><u>\$125</u></b>     |
| <b>6) Installations-Irrigation</b><br>(Reimbursed Expenditures) | <b><u>\$4,000</u></b>   | <b><u>\$4,000</u></b>   | <b><u>\$0</u></b>       |  | <b><u>\$4,000</u></b>   | <b><u>\$4,000</u></b>   | <b><u>\$0</u></b>       |
| <b>7) Installations-Treated</b><br>(Reimbursed Expenditures)    | <b><u>\$4,000</u></b>   | <b><u>\$0</u></b>       | <b><u>\$4,000</u></b>   |  | <b><u>\$4,000</u></b>   | <b><u>\$0</u></b>       | <b><u>\$4,000</u></b>   |
| <b>TOTAL-SALES, FEES AND REIMBURSEMENTS:</b>                    | <b><u>\$766,621</u></b> | <b><u>\$264,280</u></b> | <b><u>\$502,341</u></b> |  | <b><u>\$765,822</u></b> | <b><u>\$264,029</u></b> | <b><u>\$501,793</u></b> |

## Operational Expenditures

|                                                        | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |   |
|--------------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|---|
| 1) Irrigation Water Purchase                           | <u>\$56,003</u>     | <u>\$56,003</u>       | <u>\$0</u>         |  | <u>\$59,363</u>        | <u>\$59,363</u>       | <u>\$0</u>         | A |
| 2) Treated Water Purchase                              | <u>\$137,476</u>    | <u>\$0</u>            | <u>\$137,476</u>   |  | <u>\$145,725</u>       | <u>\$0</u>            | <u>\$145,725</u>   | B |
| 3) Payroll                                             | <u>\$352,645</u>    | <u>\$157,826</u>      | <u>\$194,819</u>   |  | <u>\$312,604</u>       | <u>\$140,885</u>      | <u>\$171,719</u>   | C |
| a) Administration/Office                               | \$130,683           | \$57,123              | \$73,560           |  | \$104,642              | \$47,089              | \$57,553           |   |
| b) Administration/Office salaries reimbursed           | \$500               | \$250                 | \$250              |  | \$500                  | \$250                 | \$250              |   |
| c) Field salaries                                      | \$153,379           | \$70,457              | \$82,922           |  | \$153,410              | \$69,035              | \$84,376           |   |
| d) Field salaries reimbursed                           | \$3,760             | \$1,880               | \$1,880            |  | \$3,760                | \$1,880               | \$1,880            |   |
| e) Health Benefits                                     | \$64,323            | \$28,116              | \$36,207           |  | \$24,238               | \$10,907              | \$13,331           |   |
| f) Retiree Health Benefits                             | \$64,323            | \$28,116              | \$36,207           |  | \$26,054               | \$11,724              | \$14,330           | D |
| 4) Employer Payroll Liabilities                        | <u>\$47,199</u>     | <u>\$21,032</u>       | <u>\$26,167</u>    |  | <u>\$41,719</u>        | <u>\$18,774</u>       | <u>\$22,946</u>    |   |
| a) CalPERS Pension                                     | \$24,697            | \$11,114              | \$13,583           |  | \$14,945               | \$6,725               | \$8,220            |   |
| b) CalPERS Pension-Unfunded Liabilities                | \$16,108            | \$7,041               | \$9,067            |  | \$18,229               | \$8,203               | \$10,026           |   |
| c) Social Security                                     | \$2,062             | \$928                 | \$1,134            |  | \$4,652                | \$2,093               | \$2,559            |   |
| d) Medicare                                            | \$4,332             | \$1,949               | \$2,383            |  | \$3,893                | \$1,752               | \$2,141            |   |
| e) Other Post Employment Benefits-Unfunded Liabilities | \$0                 | \$0                   | \$0                |  | \$0                    | \$0                   | \$0                |   |
| 5) Professional Services                               | <u>\$64,089</u>     | <u>\$25,981</u>       | <u>\$38,108</u>    |  | <u>\$145,917</u>       | <u>\$54,000</u>       | <u>\$91,917</u>    |   |
| a) Legal                                               | \$19,000            | \$8,305               | \$10,695           |  | \$15,000               | \$6,750               | \$8,250            |   |
| b) Engineering                                         | \$6,000             | \$2,623               | \$3,377            |  | \$87,000               | \$29,700              | \$57,300           | E |
| c) Accounting/Audit/Payroll                            | \$20,960            | \$9,162               | \$11,798           |  | \$25,000               | \$11,250              | \$13,750           | F |
| d) Laboratory Analysis                                 | \$4,650             | \$0                   | \$4,650            |  | \$4,917                | \$0                   | \$4,917            |   |
| e) Software and Software Support                       | \$13,479            | \$5,892               | \$7,587            |  | \$14,000               | \$6,300               | \$7,700            |   |

A & B - 6% increase 2027

C- 2.8% COLA included, PT GM working 20hrs per wk @ \$52, Board Secretary return to 20 hrs per month

D-Former General Manager's health benefits in accordance with July 2017 employment contract

E- addition of \$40,000 for rate study \$20,000 for interim GM support, \$21,000 for PCWA treated intertie project

F- Payroll software \$5,556 Auditor \$15,500 Accounting Support \$3,500

## Operational Expenditures

|                                                 | FY 2026<br>APPROVED    | FY 2026<br>IRRIGATION | FY 2026<br>TREATED    |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED    |          |
|-------------------------------------------------|------------------------|-----------------------|-----------------------|--|------------------------|-----------------------|-----------------------|----------|
| <b>6) Contract Field Work</b>                   | <b><u>\$11,240</u></b> | <b><u>\$5,557</u></b> | <b><u>\$5,683</u></b> |  | <b><u>\$11,240</u></b> | <b><u>\$5,559</u></b> | <b><u>\$5,681</u></b> |          |
| a) Contract Irrigation Repairs/Maintenance      | \$5,000                | \$5,000               | \$0                   |  | \$5,000                | \$5,000               | \$0                   |          |
| b) Irrigation Installations (reimbursed)        | \$0                    | \$0                   | \$0                   |  | \$0                    | \$0                   | \$0                   |          |
| c) Contract Treated Repairs/Maintenance         | \$5,000                | \$0                   | \$5,000               |  | \$5,000                | \$0                   | \$5,000               |          |
| d) Treated Installations (reimbursed)           | \$0                    | \$0                   | \$0                   |  | \$0                    | \$0                   | \$0                   |          |
| e) Backfill Material                            | \$1,000                | \$437                 | \$563                 |  | \$1,000                | \$439                 | \$561                 |          |
| f) Backfill Material (reimbursed)               | \$240                  | \$120                 | \$120                 |  | \$240                  | \$120                 | \$120                 |          |
| <b>7) Office</b>                                | <b><u>\$4,700</u></b>  | <b><u>\$2,054</u></b> | <b><u>\$2,646</u></b> |  | <b><u>\$4,367</u></b>  | <b><u>\$1,915</u></b> | <b><u>\$2,452</u></b> |          |
| a) Supplies                                     | \$3,700                | \$1,617               | \$2,083               |  | \$3,367                | \$1,476               | \$1,890               |          |
| b) Maintenance/Repairs/Replacement              | \$1,000                | \$437                 | \$563                 |  | \$1,000                | \$439                 | \$561                 |          |
| <b>8) Postage</b>                               | <b><u>\$3,731</u></b>  | <b><u>\$1,631</u></b> | <b><u>\$2,100</u></b> |  | <b><u>\$3,485</u></b>  | <b><u>\$1,528</u></b> | <b><u>\$1,956</u></b> |          |
| <b>9) Telephone &amp; Alarms</b>                | <b><u>\$8,610</u></b>  | <b><u>\$3,764</u></b> | <b><u>\$4,846</u></b> |  | <b><u>\$8,324</u></b>  | <b><u>\$3,649</u></b> | <b><u>\$4,674</u></b> |          |
| <b>10) Utilities (Electric &amp; Telemetry)</b> | <b><u>\$7,488</u></b>  | <b><u>\$3,273</u></b> | <b><u>\$4,215</u></b> |  | <b><u>\$8,046</u></b>  | <b><u>\$3,530</u></b> | <b><u>\$4,516</u></b> |          |
| <b>11) Publications/Dues/Fees</b>               | <b><u>\$9,000</u></b>  | <b><u>\$3,803</u></b> | <b><u>\$5,197</u></b> |  | <b><u>\$9,368</u></b>  | <b><u>\$3,980</u></b> | <b><u>\$5,388</u></b> |          |
| a) Publications & Publishing                    | \$1,800                | \$787                 | \$1,013               |  | \$1,600                | \$702                 | \$898                 |          |
| b) Licenses Fees                                | \$300                  | \$0                   | \$300                 |  | \$300                  | \$0                   | \$300                 |          |
| c) Dues and Subscriptions                       | \$6,900                | \$3,016               | \$3,884               |  | \$7,468                | \$3,278               | \$4,189               |          |
| <b>12) Election Expense</b>                     | <b><u>\$0</u></b>      | <b><u>\$0</u></b>     | <b><u>\$0</u></b>     |  | <b><u>\$2,115</u></b>  | <b><u>\$924</u></b>   | <b><u>\$1,190</u></b> | <b>G</b> |
| <b>13) Director's Fees</b>                      | <b><u>\$10,440</u></b> | <b><u>\$4,563</u></b> | <b><u>\$5,877</u></b> |  | <b><u>\$10,440</u></b> | <b><u>\$4,698</u></b> | <b><u>\$5,742</u></b> |          |

G- estimate from 2024 election

## Operational Expenditures

|                                                                  | FY 2026<br>APPROVED    | FY 2026<br>IRRIGATION  | FY 2026<br>TREATED     |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION  | FY 2027<br>TREATED     |   |
|------------------------------------------------------------------|------------------------|------------------------|------------------------|--|------------------------|------------------------|------------------------|---|
| <b>14) Insurance</b>                                             | <b><u>\$32,919</u></b> | <b><u>\$14,389</u></b> | <b><u>\$18,530</u></b> |  | <b><u>\$30,455</u></b> | <b><u>\$13,705</u></b> | <b><u>\$16,750</u></b> |   |
| a) Liability & Property                                          | \$25,282               | \$11,051               | \$14,231               |  | \$25,282               | \$11,377               | \$13,905               |   |
| b) Workers Comp. Insurance                                       | \$7,637                | \$3,338                | \$4,299                |  | \$5,173                | \$2,328                | \$2,845                |   |
| <b>15) Operation &amp; Maintenance Materials</b>                 | <b><u>\$13,800</u></b> | <b><u>\$6,550</u></b>  | <b><u>\$7,250</u></b>  |  | <b><u>\$18,500</u></b> | <b><u>\$6,750</u></b>  | <b><u>\$11,750</u></b> |   |
| a) Irrigation - maintenance expense                              | \$4,800                | \$4,800                | \$0                    |  | \$5,000                | \$5,000                | \$0                    |   |
| b) Irrigation - installation expense<br>(reimbursed to District) | \$1,750                | \$1,750                | \$0                    |  | \$1,750                | \$1,750                | \$0                    |   |
| c) Treated - maintenance expense                                 | \$5,500                | \$0                    | \$5,500                |  | \$10,000               | \$0                    | \$10,000               | H |
| d) Treated - installation expense<br>(reimbursed to District)    | \$1,750                | \$0                    | \$1,750                |  | \$1,750                | \$0                    | \$1,750                |   |
| <b>16) Mileage Reimbursement</b>                                 | <b><u>\$500</u></b>    | <b><u>\$219</u></b>    | <b><u>\$281</u></b>    |  | <b><u>\$250</u></b>    | <b><u>\$113</u></b>    | <b><u>\$138</u></b>    | I |
| <b>17) Travel, Meetings &amp; Training</b>                       | <b><u>\$3,000</u></b>  | <b><u>\$1,311</u></b>  | <b><u>\$1,689</u></b>  |  | <b><u>\$3,000</u></b>  | <b><u>\$1,350</u></b>  | <b><u>\$1,650</u></b>  |   |
| <b>18) Safety Equipment</b>                                      | <b><u>\$3,400</u></b>  | <b><u>\$1,486</u></b>  | <b><u>\$1,914</u></b>  |  | <b><u>\$3,000</u></b>  | <b><u>\$1,350</u></b>  | <b><u>\$1,650</u></b>  |   |
| <b>19) Water Board System Fee</b>                                | <b><u>\$5,695</u></b>  | <b><u>\$0</u></b>      | <b><u>\$5,695</u></b>  |  | <b><u>\$5,695</u></b>  | <b><u>\$0</u></b>      | <b><u>\$5,695</u></b>  |   |
| <b>20) Vehicle/Mobile Equip. Maint. &amp; Op.</b>                | <b><u>\$16,333</u></b> | <b><u>\$7,139</u></b>  | <b><u>\$9,194</u></b>  |  | <b><u>\$17,163</u></b> | <b><u>\$7,529</u></b>  | <b><u>\$9,634</u></b>  |   |
| a) maintenance                                                   | \$3,500                | \$1,530                | \$1,970                |  | \$4,567                | \$2,004                | \$2,563                |   |
| b) fuel                                                          | \$11,533               | \$5,041                | \$6,492                |  | \$12,363               | \$5,423                | \$6,940                |   |

H-Increase Treated materials budget as past years have gone over budget

I- reduced mileage rarely used

## Operational Expenditures

|                                     | FY 2026<br>APPROVED      | FY 2026<br>IRRIGATION    | FY 2026<br>TREATED      |  | FY 2027 DRAFT<br>TOTAL   | FY 2027<br>IRRIGATION    | FY 2027<br>TREATED       |
|-------------------------------------|--------------------------|--------------------------|-------------------------|--|--------------------------|--------------------------|--------------------------|
| <b>21) Rentals</b>                  | <b><u>\$13,026</u></b>   | <b><u>\$5,694</u></b>    | <b><u>\$7,332</u></b>   |  | <b><u>\$13,652</u></b>   | <b><u>\$6,143</u></b>    | <b><u>\$7,509</u></b>    |
| a) Office Rental                    | \$9,034                  | \$3,949                  | \$5,085                 |  | \$9,708                  | \$4,369                  | \$5,339                  |
| b) Field Equipment Rental           | \$2,000                  | \$874                    | \$1,126                 |  | \$2,000                  | \$900                    | \$1,100                  |
| c) Portable Toilet                  | \$1,992                  | \$871                    | \$1,121                 |  | \$1,944                  | \$875                    | \$1,069                  |
| <b>22) Bank Charges</b>             | <b><u>\$1,100</u></b>    | <b><u>\$481</u></b>      | <b><u>\$619</u></b>     |  | <b><u>\$1,100</u></b>    | <b><u>\$481</u></b>      | <b><u>\$619</u></b>      |
| <b>23) Admin. Fees</b>              | <b><u>\$2,100</u></b>    | <b><u>\$918</u></b>      | <b><u>\$1,182</u></b>   |  | <b><u>\$2,100</u></b>    | <b><u>\$918</u></b>      | <b><u>\$1,182</u></b>    |
| (includes LAFCO fees)               |                          |                          |                         |  |                          |                          |                          |
| <b>TOTAL-OPERATING EXPENDITURES</b> | <b><u>\$804,495</u></b>  | <b><u>\$323,675</u></b>  | <b><u>\$480,820</u></b> |  | <b><u>\$857,626</u></b>  | <b><u>\$337,143</u></b>  | <b><u>\$520,483</u></b>  |
| <b>NET REVENUE-OPERATIONAL</b>      | <b><u>(\$37,873)</u></b> | <b><u>(\$59,395)</u></b> | <b><u>\$21,522</u></b>  |  | <b><u>(\$91,804)</u></b> | <b><u>(\$73,114)</u></b> | <b><u>(\$18,690)</u></b> |

## OTHER REVENUE

|                                            | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|--------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| 1) Treated Water Connections               | <u>\$5,000</u>      | <u>\$0</u>            | <u>\$5,000</u>     |  | <u>\$5,000</u>         | <u>\$0</u>            | <u>\$5,000</u>     |
| 2) Taxes                                   | <u>\$62,500</u>     | <u>\$27,319</u>       | <u>\$35,181</u>    |  | <u>\$60,000</u>        | <u>\$27,319</u>       | <u>\$35,181</u>    |
| 3) Non-Dedicated Interest from Investments | <u>\$15,132</u>     | <u>\$6,614</u>        | <u>\$8,518</u>     |  | <u>\$11,819</u>        | <u>\$5,176</u>        | <u>\$6,643</u>     |
| 4) Grants-PCWA                             | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$21,000</u>        | <u>\$0</u>            | <u>\$21,000</u>    |
| 5) Miscellaneous income                    | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$0</u>             | <u>\$0</u>            | <u>\$0</u>         |
| <b>TOTAL-OTHER REVENUE:</b>                | <b>\$82,632</b>     | <b>\$33,934</b>       | <b>\$48,698</b>    |  | <b>\$97,819</b>        | <b>\$32,495</b>       | <b>\$67,824</b>    |

## Funding Of Contingencies & Reserves

|                                                                                        | FY 2026<br>APPROVED | FY 2026<br>IRRIGATION | FY 2026<br>TREATED |  | FY 2027 DRAFT<br>TOTAL | FY 2027<br>IRRIGATION | FY 2027<br>TREATED |
|----------------------------------------------------------------------------------------|---------------------|-----------------------|--------------------|--|------------------------|-----------------------|--------------------|
| 1) Treated Water Capital Facilities<br>above item funded by treated connection charges | <u>\$5,000</u>      | <u>\$0</u>            | <u>\$5,000</u>     |  | <u>\$5,000</u>         | <u>\$0</u>            | <u>\$5,000</u>     |
| 2) Rehabilitation & Replacement Reserve Fund<br>above item funded by water charges     | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$0</u>             | <u>\$0</u>            | <u>\$0</u>         |
| 3) Vehicle/Mobile Equipment Reserve                                                    | <u>\$0</u>          | <u>\$0</u>            | <u>\$0</u>         |  | <u>\$0</u>             | <u>\$0</u>            | <u>\$0</u>         |
| <b>TOTAL</b>                                                                           | <b>\$5,000</b>      | <b>\$0</b>            | <b>\$5,000</b>     |  | <b>\$5,000</b>         | <b>\$0</b>            | <b>\$5,000</b>     |
| <b>NET REVENUE-OTHER</b>                                                               | <b>\$77,632</b>     | <b>\$33,934</b>       | <b>\$43,698</b>    |  | <b>\$92,819</b>        | <b>\$32,495</b>       | <b>\$62,824</b>    |
| <b>TOTAL-NET REVENUE</b>                                                               | <b>\$39,759</b>     | <b>(\$25,461)</b>     | <b>\$65,220</b>    |  | <b>\$1,015</b>         | <b>(\$40,619)</b>     | <b>\$44,134</b>    |

## CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

| <u>FUNDING SOURCE</u>                        | <u>FY 2026<br/>APPROVED</u> | <u>FY 2026<br/>IRRIGATION</u> | <u>FY 2026<br/>TREATED</u> |  | <u>FY 2027 DRAFT<br/>TOTAL</u> | <u>FY 2027<br/>IRRIGATION</u> | <u>FY 2027<br/>TREATED</u> |   |
|----------------------------------------------|-----------------------------|-------------------------------|----------------------------|--|--------------------------------|-------------------------------|----------------------------|---|
| 1) Rehabilitation & Replacement Reserve Fund | <u>\$7,499</u>              | <u>\$7,499</u>                | <u>\$0</u>                 |  | <u>\$20,000</u>                | <u>\$10,000</u>               | <u>\$10,000</u>            | J |
| 2) Rate Stabilization Reserve Fund           | <u>\$17,962</u>             | <u>\$17,962</u>               | <u>\$0</u>                 |  | <u>\$20,000</u>                | <u>\$10,000</u>               | <u>\$10,000</u>            | K |
| <b>TOTAL-FUNDING SOURCE:</b>                 | <b>\$25,461</b>             | <b>\$25,461</b>               | <b>\$0</b>                 |  | <b>\$40,000</b>                | <b>\$20,000</b>               | <b>\$20,000</b>            |   |

J&K- pull from reserve funds to offset rate study

## CAPITAL EXPENDITURES

|                                                    |                   |                 |                   |  |                   |                   |                   |  |
|----------------------------------------------------|-------------------|-----------------|-------------------|--|-------------------|-------------------|-------------------|--|
| 1) Capital Expenses                                | <u>\$54,786</u>   | <u>\$0</u>      | <u>\$54,786</u>   |  | <u>\$54,786</u>   | <u>\$0</u>        | <u>\$54,786</u>   |  |
| a) Treated tank loan debt services                 | <u>\$54,786</u>   | <u>\$0</u>      | <u>\$54,786</u>   |  | <u>\$56,500</u>   | <u>\$0</u>        | <u>\$56,500</u>   |  |
| <b>TOTAL-Expenditures</b>                          | <b>\$54,786</b>   | <b>\$0</b>      | <b>\$54,786</b>   |  | <b>\$54,786</b>   | <b>\$0</b>        | <b>\$54,786</b>   |  |
| <b>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</b> | <b>(\$29,325)</b> | <b>\$25,461</b> | <b>(\$54,786)</b> |  | <b>(\$14,786)</b> | <b>\$20,000</b>   | <b>(\$34,786)</b> |  |
| <b>NET TOTAL-FISCAL YEAR BUDGET</b>                | <b>\$10,434</b>   | <b>\$0</b>      | <b>\$10,434</b>   |  | <b>(\$13,771)</b> | <b>(\$20,619)</b> | <b>\$9,348</b>    |  |

## **Midway Heights County Water District Field Report – September 2026**

### **Treated Water Purchased and Usage**

3.53 million gallons for an estimated average service connection use of 244 gallons per day, based on 453 active service connections.

### **Irrigation Water Purchased**

54.2 million gallons with an approximate demand of 53 million gallons. The reservoir has risen approximately 10 inches. Intake from PCWA Boardman Canal is still at 112 MI.

### **Water Line Repairs**

1. Nothing to report.

### **Miscellaneous**

1. Bac T's
  - a. Bac T's completed on September 22nd.
2. Backflow Program
  - a. 218 assemblies tested in August.
  - b. 55 un-tested backflow assemblies remaining.
3. Flushing Program.
  - a. Treated- Blow-offs have been completed and flushing will occur throughout the system as needed.
  - b. Irrigation- Blow-offs and hydrants have been completed and flushing will occur throughout the system as needed.
4. Valve Turning Program
  - a. Treated Valves Completed.
  - b. Irrigation Valves-Nothing to report.
5. Underground Service Alerts
  - a. 33 USA's were completed.

### **Service calls and Call outs**

1. Service Calls
  - a. General-3
  - b. Treated-0
  - c. Irrigation-7
2. Call outs
  - a. 0 After hour calls.

### **Capital Improvements**

1. CIP Report has been created for all facilities.

### **Upcoming Work**

1. Nothing to report.

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**  
**FUNDS SUMMARY**

**September 2026**

**REGULAR BOARD MEETING**  
**October 15, 2026**

**OPERATING FUNDS:**

**Placer County-MHCWD Investment Trust Fund (32005):**

**Balance as of: (08/31/26)**

**\$ 320,187.18**

\*(Includes: Current Fiscal Year Operation Fund, Capital Facilities Funds, Emergency Fund, Rehabilitation and Replacement Reserve Funds and Rate Stabilization Funds)

**Wells Fargo Bank:**

Adjusted Bank Statement Balance (09/30/2026--Reconciled to Checking Account #1670 General) \*\*

**\$ 93,035.76**

**CALIFORNIA BANK & Trust:**

Adjusted Bank Statement Balance (09/30/26-- Reconciled Money Market Account #6809 Tank Loan) \*\*

**\$ 67,360.54**

**\*\*See the attached Reconciliation Summary and Check Register for detail.**

**LOAN BALANCES**

**STATE REVOLVING FUND (0.33 MG tank and improvements, 2014, 20 year loan)**

Balance (07/31/26)

**\$393,344.10**

**APPROVAL OF ACCOUNT TRANSFERS & BILLS PAID FOR THE MONTH OF SEPTEMBER 2026**

\_\_\_\_\_  
**Treasurer of the Board**

\*\*\*\*\*

Balances shown for the MHCWD funds on deposit with the Placer County Treasurer were obtained from the most current reports provided to MHCWD by the Placer County Auditor's Office.

11:56 AM  
10/08/26

Midway Heights CWD  
**Reconciliation Summary**

10005 - Cash in Checking-1670, Period Ending 09/30/2026

---

|                                   | Sep 30, 26 |
|-----------------------------------|------------|
| Beginning Balance                 | 44,952.44  |
| Cleared Transactions              |            |
| Checks and Payments - 37 items    | -54,089.45 |
| Deposits and Credits - 28 items   | 102,172.77 |
| Total Cleared Transactions        | 48,083.32  |
| Cleared Balance                   | 93,035.76  |
| Uncleared Transactions            |            |
| Checks and Payments - 1 item      | -27,393.43 |
| Total Uncleared Transactions      | -27,393.43 |
| Register Balance as of 09/30/2026 | 65,642.33  |
| New Transactions                  |            |
| Checks and Payments - 14 items    | -38,720.15 |
| Deposits and Credits - 2 items    | 1,247.08   |
| Total New Transactions            | -37,473.07 |
| Ending Balance                    | 28,169.26  |

11:58 AM

10/08/26

# Midway Heights CWD Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 09/30/2026

| Type                                  | Date       | Num   | Name                  | Clr | Amount     |
|---------------------------------------|------------|-------|-----------------------|-----|------------|
| <b>Beginning Balance</b>              |            |       |                       |     |            |
| <b>Cleared Transactions</b>           |            |       |                       |     |            |
| <b>Checks and Payments - 37 items</b> |            |       |                       |     |            |
| Bill Pmt -Check                       | 08/17/2026 | eft   | Verizon Wireless      | X   | -153.48    |
| Bill Pmt -Check                       | 08/20/2026 | 10130 | Tel-Com               | X   | -65.00     |
| Bill Pmt -Check                       | 09/01/2026 | eft   | Aborn Powers          | X   | -807.00    |
| Check                                 | 09/01/2026 |       | Wells Fargo           | X   | -184.57    |
| Check                                 | 09/01/2026 | eft   | AppFolio, Inc.        | X   | -2.49      |
| Bill Pmt -Check                       | 09/03/2026 | eft   | Paycom                | X   | -14,438.62 |
| Bill Pmt -Check                       | 09/03/2026 | eft   | Paycom                | X   | -3,378.80  |
| Bill Pmt -Check                       | 09/04/2026 | eft   | CalPERS Retire P...   | X   | -2,120.38  |
| Bill Pmt -Check                       | 09/04/2026 | eft   | CalPERS Health B...   | X   | -2,105.14  |
| Bill Pmt -Check                       | 09/04/2026 | eft   | Paycom                | X   | -411.75    |
| Bill Pmt -Check                       | 09/04/2026 | eft   | CalPERS Retirem...    | X   | -200.00    |
| Check                                 | 09/08/2026 | 5262  | Wells Fargo Bank      | X   | -305.01    |
| Bill Pmt -Check                       | 09/08/2026 | eft   | PG&E                  | X   | -294.25    |
| Bill Pmt -Check                       | 09/08/2026 | eft   | AT&T U-verse          | X   | -108.00    |
| Bill Pmt -Check                       | 09/08/2026 | eft   | PG&E                  | X   | -10.11     |
| Bill Pmt -Check                       | 09/09/2026 | 10134 | California Bank & ... | X   | -4,519.20  |
| Bill Pmt -Check                       | 09/09/2026 | 10136 | Lechowicz & Tsen...   | X   | -2,820.00  |
| Bill Pmt -Check                       | 09/09/2026 | eft   | CalPERS Retire P...   | X   | -2,343.25  |
| Bill Pmt -Check                       | 09/09/2026 | 10139 | TiffanyJ              | X   | -2,171.16  |
| Bill Pmt -Check                       | 09/09/2026 | 10132 | Actuarial Retireme... | X   | -1,580.00  |
| Check                                 | 09/09/2026 | eft   | Wells Fargo           | X   | -1,494.00  |
| Bill Pmt -Check                       | 09/09/2026 | 10135 | Dawson Oil Comp...    | X   | -937.28    |
| Bill Pmt -Check                       | 09/09/2026 | 10137 | Placer County Aud...  | X   | -500.00    |
| Bill Pmt -Check                       | 09/09/2026 | 10138 | Superfast Copy        | X   | -470.09    |
| Bill Pmt -Check                       | 09/09/2026 | eft   | PG&E                  | X   | -184.75    |
| Bill Pmt -Check                       | 09/09/2026 | 10140 | Cooks Portable To...  | X   | -161.08    |
| Bill Pmt -Check                       | 09/09/2026 | 10133 | AT&T-CalNet           | X   | -36.34     |
| Bill Pmt -Check                       | 09/15/2026 | eft   | PG&E                  | X   | -362.69    |
| Bill Pmt -Check                       | 09/17/2026 | 10144 | Nigro & Nigro, PC     | X   | -8,500.00  |
| Bill Pmt -Check                       | 09/17/2026 | 10142 | Best Best & Krieg...  | X   | -1,033.40  |
| Bill Pmt -Check                       | 09/17/2026 | 10145 | US Bank               | X   | -899.58    |
| Bill Pmt -Check                       | 09/17/2026 | 10141 | ACWA Joint Powe...    | X   | -480.18    |
| Bill Pmt -Check                       | 09/17/2026 | 10143 | Cranmer Analytica...  | X   | -410.00    |
| Check                                 | 09/18/2026 | 5263  | Wells Fargo Bank      | X   | -299.03    |
| Bill Pmt -Check                       | 09/21/2026 | eft   | Frontier Communi...   | X   | -98.91     |
| Bill Pmt -Check                       | 09/21/2026 | eft   | Frontier Communi...   | X   | -98.91     |
| Bill Pmt -Check                       | 09/22/2026 | eft   | ChoiceBuilder Ins...  | X   | -105.00    |
| Total Checks and Payments             |            |       |                       |     | -54,089.45 |

11:58 AM

10/08/26

**Midway Heights CWD  
Reconciliation Detail**

10005 - Cash in Checking-1670, Period Ending 09/30/2026

| Type                                   | Date       | Num | Name                | Clr | Amount     |
|----------------------------------------|------------|-----|---------------------|-----|------------|
| <b>Deposits and Credits - 28 items</b> |            |     |                     |     |            |
| Deposit                                | 09/03/2026 |     |                     | X   | 177.41     |
| Deposit                                | 09/03/2026 |     |                     | X   | 4,343.77   |
| Deposit                                | 09/04/2026 |     |                     | X   | 48,458.16  |
| Deposit                                | 09/08/2026 |     |                     | X   | 311.85     |
| Deposit                                | 09/09/2026 |     |                     | X   | 2,295.21   |
| Deposit                                | 09/10/2026 |     |                     | X   | 564.25     |
| Deposit                                | 09/14/2026 |     |                     | X   | 161.66     |
| Deposit                                | 09/14/2026 |     |                     | X   | 964.82     |
| Deposit                                | 09/14/2026 |     |                     | X   | 5,609.57   |
| Deposit                                | 09/15/2026 |     |                     | X   | 367.75     |
| Deposit                                | 09/16/2026 |     |                     | X   | 356.62     |
| Deposit                                | 09/17/2026 |     |                     | X   | 14,280.18  |
| Deposit                                | 09/18/2026 |     |                     | X   | 1,575.25   |
| Deposit                                | 09/21/2026 |     |                     | X   | 238.24     |
| Deposit                                | 09/21/2026 |     |                     | X   | 475.00     |
| Deposit                                | 09/21/2026 |     |                     | X   | 499.03     |
| Deposit                                | 09/21/2026 |     |                     | X   | 5,417.56   |
| Deposit                                | 09/23/2026 |     |                     | X   | 325.20     |
| Deposit                                | 09/23/2026 |     |                     | X   | 371.30     |
| Deposit                                | 09/23/2026 |     |                     | X   | 4,803.81   |
| Deposit                                | 09/24/2026 |     |                     | X   | 554.70     |
| Deposit                                | 09/24/2026 |     |                     | X   | 1,767.23   |
| Deposit                                | 09/25/2026 |     |                     | X   | 850.00     |
| Deposit                                | 09/28/2026 |     |                     | X   | 320.31     |
| Deposit                                | 09/28/2026 |     |                     | X   | 404.92     |
| Deposit                                | 09/28/2026 |     |                     | X   | 6,221.03   |
| Deposit                                | 09/29/2026 |     |                     | X   | 234.96     |
| Deposit                                | 09/30/2026 |     |                     | X   | 222.98     |
| Total Deposits and Credits             |            |     |                     |     | 102,172.77 |
| Total Cleared Transactions             |            |     |                     |     | 48,083.32  |
| Cleared Balance                        |            |     |                     |     | 48,083.32  |
| <b>Uncleared Transactions</b>          |            |     |                     |     |            |
| <b>Checks and Payments - 1 item</b>    |            |     |                     |     |            |
| Bill Pmt -Check                        | 07/02/2026 | eft | State Water Reso... |     | -27,393.43 |
| Total Checks and Payments              |            |     |                     |     | -27,393.43 |
| Total Uncleared Transactions           |            |     |                     |     | -27,393.43 |
| Register Balance as of 09/30/2026      |            |     |                     |     | 20,689.89  |

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Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 09/30/2026

| Type                                  | Date       | Num   | Name                  | Clr | Amount            |
|---------------------------------------|------------|-------|-----------------------|-----|-------------------|
| <b>New Transactions</b>               |            |       |                       |     |                   |
| <b>Checks and Payments - 14 items</b> |            |       |                       |     |                   |
| Bill Pmt -Check                       | 10/01/2026 | eft   | Veronica Marie Bo...  |     | -1,300.00         |
| Bill Pmt -Check                       | 10/02/2026 | eft   | PCWA                  |     | -12,535.21        |
| Bill Pmt -Check                       | 10/02/2026 | eft   | PCWA                  |     | -9,482.58         |
| Bill Pmt -Check                       | 10/07/2026 | 10147 | Aqua Sierra Contr...  |     | -5,348.00         |
| Bill Pmt -Check                       | 10/07/2026 | 10150 | California Bank & ... |     | -4,519.20         |
| Bill Pmt -Check                       | 10/07/2026 | 10156 | TiffanyJ              |     | -2,171.16         |
| Bill Pmt -Check                       | 10/07/2026 | 10154 | Lechowicz & Tsen...   |     | -1,280.00         |
| Bill Pmt -Check                       | 10/07/2026 | 10153 | Dawson Oil Comp...    |     | -1,052.01         |
| Bill Pmt -Check                       | 10/07/2026 | 10146 | American Water ...    |     | -539.00           |
| Bill Pmt -Check                       | 10/07/2026 | 10151 | Cooks Portable To...  |     | -161.08           |
| Bill Pmt -Check                       | 10/07/2026 | 10152 | Cranmer Analytica...  |     | -120.00           |
| Bill Pmt -Check                       | 10/07/2026 | 10149 | Beam Security Sy...   |     | -108.00           |
| Bill Pmt -Check                       | 10/07/2026 | 10155 | Tel-Com               |     | -65.00            |
| Bill Pmt -Check                       | 10/07/2026 | 10148 | AT&T-CalNet           |     | -38.91            |
| Total Checks and Payments             |            |       |                       |     | -38,720.15        |
| <b>Deposits and Credits - 2 items</b> |            |       |                       |     |                   |
| Deposit                               | 10/01/2026 |       |                       |     | 506.61            |
| Deposit                               | 10/05/2026 |       |                       |     | 740.47            |
| Total Deposits and Credits            |            |       |                       |     | 1,247.08          |
| Total New Transactions                |            |       |                       |     | -37,473.07        |
| Ending Balance                        |            |       |                       |     | <b>-16,783.18</b> |

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Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 09/30/2026

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**Balance**

44,952.44

-153.48

-218.48

-1,025.48

-1,210.05

-1,212.54

-15,651.16

-19,029.96

-21,150.34

-23,255.48

-23,667.23

-23,867.23

-24,172.24

-24,466.49

-24,574.49

-24,584.60

-29,103.80

-31,923.80

-34,267.05

-36,438.21

-38,018.21

-39,512.21

-40,449.49

-40,949.49

-41,419.58

-41,604.33

-41,765.41

-41,801.75

-42,164.44

-50,664.44

-51,697.84

-52,597.42

-53,077.60

-53,487.60

-53,786.63

-53,885.54

-53,984.45

-54,089.45

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-54,089.45

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Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 09/30/2026

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Balance

177.41  
4,521.18  
52,979.34  
53,291.19  
55,586.40  
56,150.65  
56,312.31  
57,277.13  
62,886.70  
63,254.45  
63,611.07  
77,891.25  
79,466.50  
79,704.74  
80,179.74  
80,678.77  
86,096.33  
86,421.53  
86,792.83  
91,596.64  
92,151.34  
93,918.57  
94,768.57  
95,088.88  
95,493.80  
101,714.83  
101,949.79  
102,172.77

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102,172.77

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48,083.32

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93,035.76

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-27,393.43

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-27,393.43

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-27,393.43

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65,642.33

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Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 09/30/2026

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Balance

-1,300.00  
-13,835.21  
-23,317.79  
-28,665.79  
-33,184.99  
-35,356.15  
-36,636.15  
-37,688.16  
-38,227.16  
-38,388.24  
-38,508.24  
-38,616.24  
-38,681.24  
-38,720.15

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-38,720.15

506.61  
1,247.08

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1,247.08

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-37,473.07

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**28,169.26**

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Midway Heights CWD  
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 09/30/2026

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|                                   | Sep 30, 26 |
|-----------------------------------|------------|
| Beginning Balance                 | 62,831.71  |
| Cleared Transactions              |            |
| Checks and Payments - 1 item      | -45.00     |
| Deposits and Credits - 3 items    | 4,573.83   |
| Total Cleared Transactions        | 4,528.83   |
| Cleared Balance                   | 67,360.54  |
| Register Balance as of 09/30/2026 | 67,360.54  |
| New Transactions                  |            |
| Deposits and Credits - 1 item     | 4,519.20   |
| Total New Transactions            | 4,519.20   |
| Ending Balance                    | 71,879.74  |

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Midway Heights CWD  
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 09/30/2026

| Type                                  | Date       | Num      | Name                  | Clr | Amount          |
|---------------------------------------|------------|----------|-----------------------|-----|-----------------|
| <b>Beginning Balance</b>              |            |          |                       |     |                 |
| <b>Cleared Transactions</b>           |            |          |                       |     |                 |
| <b>Checks and Payments - 1 item</b>   |            |          |                       |     |                 |
| General Journal                       | 12/30/2025 | 2026-... |                       | X   | -45.00          |
| Total Checks and Payments             |            |          |                       |     | -45.00          |
| <b>Deposits and Credits - 3 items</b> |            |          |                       |     |                 |
| Check                                 | 12/30/2025 | 1        | California Bank & ... | X   | 45.00           |
| Bill                                  | 09/01/2026 | Sept ... | California Bank & ... | X   | 4,519.20        |
| Deposit                               | 09/30/2026 |          |                       | X   | 9.63            |
| Total Deposits and Credits            |            |          |                       |     | 4,573.83        |
| Total Cleared Transactions            |            |          |                       |     | 4,528.83        |
| Cleared Balance                       |            |          |                       |     | 4,528.83        |
| Register Balance as of 09/30/2026     |            |          |                       |     | 4,528.83        |
| <b>New Transactions</b>               |            |          |                       |     |                 |
| <b>Deposits and Credits - 1 item</b>  |            |          |                       |     |                 |
| Bill                                  | 10/01/2026 | Oct 2... | California Bank & ... |     | 4,519.20        |
| Total Deposits and Credits            |            |          |                       |     | 4,519.20        |
| Total New Transactions                |            |          |                       |     | 4,519.20        |
| <b>Ending Balance</b>                 |            |          |                       |     | <b>9,048.03</b> |

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Midway Heights CWD  
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 09/30/2026

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**Balance**

62,831.71

-45.00

-45.00

45.00

4,564.20

4,573.83

4,573.83

4,528.83

67,360.54

67,360.54

4,519.20

4,519.20

4,519.20

**71,879.74**