

Board Agenda

Regular Meeting

Tuesday, October 14, 2025

Camrosa Board Room

7385 Santa Rosa Rd., Camarillo, CA 93012

10:00 A.M.

Call to Order

NOTE: As authorized by California Government Code section 54953(b), a board member will be participating in this meeting via teleconferencing. The teleconference location is accessible to the public. The address of the teleconference location is: 4848 Gateway Blvd. • Maple Plain, MN 55359

Public Comments

At this time, the public may address the Board on any item not appearing on the agenda which is subject to the jurisdiction of the Board. Public comment on an item appearing on the agenda may be made prior to the Board's consideration of that item. Persons wishing to address the Board should fill out a white comment card and submit it to the Board President prior to the meeting. All comments are subject to a 5-minute time limit.

Consent Agenda

Matters appearing on the Consent Agenda are expected to be non-controversial and will be acted upon by the Board at one time, without discussion, unless a member of Board or the Staff requests an opportunity to address any given item. Items removed from the Consent Agenda will be discussed at the beginning of the Primary Items. Approval by the Board of Consent Items means that the recommendation of the Staff is approved along with the terms and conditions described in the Board Memorandum.

1. Approve Minutes of the Regular Meeting of September 23, 2025

2. Approve Minutes of the Special Meeting of October 3, 2025

3. **Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$1,690,032.79.

4. Customer and Administrative Services Quarterly Report

Objective: Provide a quarterly update to the Board regarding Customer Service and other Administrative Services.

Action Required: No action is necessary; for information only.

5. Quarterly Reports Water Quality Q1 FY 2025-26 Report

Objective: Provide a quarterly report to the Board regarding the current status of the District's compliance efforts and water quality.

Action Required: No action is necessary; for information only.

Primary Agenda

6. Employee Spotlight

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for information only.

7. Calleguas Municipal Water District (CMWD, Calleguas)

Objective: Receive and discuss a presentation from Calleguas.

Action Required: No action is necessary; for discussion only.

8. **Local Production Update

Objective: Receive a briefing on local water production through the first quarter of Fiscal Year 2025-26.

Action Required: No action necessary; for information only.

9. **Fiscal Year 2024-25 Draft Annual Comprehensive Financial Report

Objective: Receive a draft of Fiscal Year (FY) 2024-25 Annual Comprehensive Financial Report (ACFR).

Action Required: No action necessary; for information only.

10. **Reserve Policy

Objective: Update the Reserve Fund Policy.

Action Required: Adopt a Resolution Adopting the Statement of Reserve Policy.

11. **Santa Rosa Well No. 10 Rehabilitation Project

Objective: Authorize additional funding and equipment purchase for the rehabilitation of Santa Rosa Well No. 10.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding in the amount of \$125,000.00 for the Santa Rosa Well No. 10 Rehabilitation/Refurbishment from the Nonpotable Water Capital Replacement Fund; and
- 2) Authorize the General Manager to issue a purchase order to RPS Industries in the amount of \$31,874.10, for fabrication, tax, and delivery of a new well pump enclosure building.

12. **Rehabilitation of Power Distribution System at CWRF (Design Phase)

Objective: To improve reliability and overall emergency power flexibility at the CWRF.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding in the amount of \$50,000.00 from the Wastewater Capital Improvement Fund; and
- 2) Authorize the General Manager to issue a change order to Cannon in the amount of \$16,862.00 for engineering services.

13. **CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment

Objective: Receive and discuss the Digital Readiness Assessment.

Action Required: No action is necessary; for discussion only.

14. Non-exempt, Hourly Employee-related Policies (9/80 Work Schedule/Comp Time)

Objective: Discuss non-exempt hourly employee-related policies including a 9/80 work schedule and providing an option for compensatory time ("comp time") in lieu of overtime pay.

Action Required: No action is necessary; for discussion only.

Comments by General Manager; Comments by Directors

Closed Session

Discussions of Closed Session Agenda items are closed to the public. The President will announce when the Board is going into closed session.

15. THREAT TO PUBLIC SERVICES OR FACILITIES (Gov. Code, §54957) Consultation with Joe Willingham, Information Technology Manager.

16. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1))

NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior Court Case No. VENCI00555357.

Open Session

17. Announcement of Reportable Action Taken During the Closed Session

Adjournment

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation to participate in a meeting should direct such request to Donnie Alexander at (805) 482-8514 at least 48 hours before the meeting, if possible.

October 14, 2025

Board of
Directors
Agenda Packet

Board Minutes

Regular Meeting

Tuesday, September 23, 2025

Camrosa Board Room

10:00 A.M.

Call to Order The meeting was convened at 10:00 A.M.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President (teleconference)
Jeff Brown, Director
Terry L. Foreman, Director
Timothy H. Hoag, Director

Staff: Norman Huff, General Manager
Tamara Sexton, Deputy General Manager/Finance (teleconference)
Jozi Zabarsky, Customer Service Manager
Kevin Wahl, Director of Operations
Terry Curson, District Engineer
Joe Willingham, IT and Special Projects Manager
Johnny Munsill, Assistant IT Manager
Brad Milner, Management Analyst
Keith Lemieux, Legal Counsel

Guests: Joe Pope, MNS Engineers, Inc.
Evan Riley, White Pine Renewables (teleconference)
Tyler Cicero, White Pine Renewables (teleconference)
Andrew Sundling, White Pine Renewables (teleconference)
Ali Chehrehsez, TerraVerde Energy (teleconference)

Public Comments

None

Consent Agenda

1. Approved Minutes of the Regular Meeting of September 9, 2025

2. Approved Vendor Payments

The Board approved accounts payable in the amount of \$1,988,170.96.

Motion to approve the Consent Agenda: Brown **Second:** Hoag

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

Primary Agenda

3. Employee Spotlight

The Board was introduced to Mike Phelps, Water Quality & Environmental Compliance Manager.

No action was necessary; for information only.

4. Floating Solar at the District's Non-Potable Ponds

The Board discussed the two options below and ultimately authorized the General Manager to pursue option #1:

- 1) Enter into a Term Sheet and a Reimbursement Agreement for a Shared Savings Agreement (SSA) with White Pine Renewable, **OR**
- 2) Enter into a Term Sheet for a Build Transfer Agreement (BTA) with White Pine Renewable.

Motion to approve option 2): Brown **Second:** None

Motion failed.

Motion to approve option 1): Nelson **Second:** Hoag

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

5. Support for Agreement for Floating Solar at the District's Non-Potable Ponds

The Board discussed the two options below and authorized the General Manager to pursue option #1:

- 1) Enter into an agreement with TerraVerde, in the not-to-exceed amount of \$58,500.00, to provide contract negotiation support for a floating solar project at the District's non-potable ponds, **OR**
- 2) Enter into an agreement with TerraVerde, in the not-to-exceed amount of \$382,500.00, to provide contract negotiation and owner's representative support for a floating solar project at the District's non-potable ponds.

Motion to approve option 1): Hoag **Second:** Foreman

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

6. Water Professional Appreciation Week

The Board adopted Resolution 25-17 Recognizing October 4th – 12th, 2025, as Water Professionals Appreciation Week.

Motion to approve: Foreman **Second:** Hoag

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

7. Board Authorized Promotion

The Board authorized the General Manager's recommended promotion of the District's Management Analyst to Assistant General Manager.

Motion to approve: West **Second:** Nelson

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

8. Award for Program Management Services Tasks 1, 2, and 3

The Board took the following actions:

- 1) Authorized the General Manager to issue a purchase order, in the amount of \$90,852, to MNS Engineers, Inc. to provide professional consulting services for Program Management Services Task 1 for Camrosa's Integrated Master Plan Program; and
- 2) Authorized the General Manager to issue a purchase order, in the amount of \$89,620, to MNS Engineers, Inc. to provide professional consulting services for Program Management Services Task 2 for Camrosa's Integrated Master Plan Program; and
- 3) Authorized the General Manager to issue a purchase order, in the amount of \$193,260, to MNS Engineers, Inc. to provide professional consulting services for Program Management Services Task 3 for Camrosa's Integrated Master Plan Program.

Motion to approve: Foreman **Second:** Hoag

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

9. Master Plan Update, September 2025

The Board was provided a report/update from the Master Plan Ad hoc Committee on the Master Plan progress.

No action was necessary; for information and discussion only.

10. Board of Directors Meeting Calendar for 2026

The Board reviewed the proposed meeting calendar for 2026 and recommended changing the January 20, 2026 meeting to January 27, 2026. With that revision, the Board adopted a calendar of regular Board meetings for calendar year 2026.

Motion to approve: Foreman **Second:** Brown

Rollcall: Nelson-Yes; Brown-Yes; Hoag-Yes; Foreman-Yes; West-Yes

Comments by General Manager

Set a date of November 12th for the Board Recognition Dinner.

Comments by Directors

None

Closed Session The Board entered into Closed Session at 10:59 A.M. to confidentially discuss legal matters as authorized by Government Code section 54956.9.

11. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code, §54956.9(d)(1))

NAME OF CASE: OPV Coalition et al v. Camrosa Water District, Santa Barbara County Superior Court Case No. VENCI00555357.

12. CONFERENCE WITH LEGAL COUNSEL – SIGNIFICANT EXPOSURE TO LITIGATION (Gov. Code, §54956.9(b)): One case

Open Session: The Board reconvened Open Session at 11:38 A.M.

13. Announcement of Reportable Action Taken During the Closed Session

President West announced that there was no reportable action taken during Closed Session.

Adjournment

There being no further business, the meeting was adjourned at 11:39 A.M.

Norman Huff, Secretary
Board of Directors
Camrosa Water District

(ATTEST)
Eugene F. West, President
Board of Directors
Camrosa Water District

Board Minutes

Special Meeting

Friday, October 3, 2025

Camrosa Board Room

9:00 A.M.

Call to Order The meeting was convened at 9:00 A.M.

Present: Eugene F. West, President
Andrew F. Nelson, Vice-President (teleconference)
Terry L. Foreman, Director
Timothy H. Hoag, Director
Jeffrey Brown, Director

Staff: Norman Huff, General Manager
Brad Milner, Assistant General Manager
Kevin Wahl, Director of Operations
Natalie Roberts, Water Resources Coordinator

Public Comments

None

Primary Agenda

1. Board Workshop

The Board discussed the development of a Water Resources Allocation Policy (WRAP) for the Camrosa Water District.

No action was necessary; for information and discussion only.

Adjournment

There being no further business, the meeting was adjourned at 11:15 A.M.

Norman Huff, Secretary
Board of Directors
Camrosa Water District

(ATTEST)
Eugene F. West, President
Board of Directors
Camrosa Water District

Board Memorandum

October 14, 2025

To: General Manager

From: Sandra Llamas, Sr. Accountant

Subject: Approve Vendor Payments

Objective: Approve the payments as presented by Staff.

Action Required: Approve accounts payable in the amount of \$1,690,032.79.

Discussion: A summary of accounts payable is provided for Board information and approval.

Payroll PR 9-2, ME & 10-1	\$ 219,965.44
Accounts Payable 9/17/2025-10/07/2025	<u>\$1,470,067.35</u>
Total Disbursements	<u>\$1,690,032.79</u>

DISBURSEMENT APPROVAL	
BOARD MEMBER	DATE
BOARD MEMBER	DATE
BOARD MEMBER	DATE

Norman Huff, General Manager

Month of : September-25					
CAL-Card Monthly Summary					
Date Purchased	Statement Date	Vendor Name	Purchase Total	Item Description	Staff
09/05/25	09/22/25	Utilityapi	\$469.50	SCE Power Data download	KW
09/11/25	09/22/25	Amazon	\$300.28	Headsets for office	JS
09/06/25	09/22/25	Amazon	-\$139.76	Hydrant Wrenches (REFUND)	JS
09/03/25	09/22/25	The UPS Store	\$20.49	Mailing of D4 Renewal Application	JS
09/01/25	09/22/25	Google	\$82.99	YouTube TV for OPS Emergency Monitoring	JS
08/29/25	09/22/25	Amazon	\$139.76	Hydrant Wrenches	JS
09/17/25	09/22/25	Troemner	\$216.91	Weight Calibration Services	GM
09/16/25	09/22/25	Troemner	\$511.21	Calibration Weights	GM
09/09/25	09/22/25	ServApure	\$50.56	Myron L storage solution	GM
09/03/25	09/22/25	Thermco	\$391.14	Thermometer Calibration	GM
09/02/25	09/22/25	UPS	\$186.57	Shipped samples to BSK	GM
08/26/25	09/22/25	Vons	\$7.50	Ice for shipping samples	GM
08/27/25	09/22/25	Cole Parmer	-\$90.30	Medical tubing	GM
08/26/25	09/22/25	Hanna Instruments	\$160.75	Turbidity Standards	GM
08/26/25	09/22/25	UPS Credit	-\$186.09	Credit for extra shipping charge	GM
08/21/25	09/22/25	Mcmaster Car	\$29.59	Swagelok caps	GM
08/21/25	09/22/25	Home Depot	\$86.77	Drill bit , Magnetic level, Drywall repair kit	GM
09/11/25	09/22/25	Wildwood Boots	\$139.42	Safety Boots	JK
08/29/25	09/22/25	Grainger's	\$40.69	Bearings for CWRf	JK
08/29/25	09/22/25	Valvoline Instant Oil Change	\$183.65	Oil and filter change for work truck #43	JK
08/29/25	09/22/25	Water North America (Watur	\$540.00	Water CEU class membership	JK
08/28/25	09/22/25	Home Depot	\$25.04	Tool for CWRf	JK
08/27/25	09/22/25	Napa Auto Parts	\$53.03	Replacement Belts for CWRf	JK
09/22/25	09/22/25	InvoiceCloud	\$35.23	InvoiceCloud IVR testing #6174	JZ
09/09/25	09/22/25	Harbor Freight	\$42.89	Air chuck / tire inflator for O&M garage	BB
08/22/25	09/22/25	Amazon	\$38.76	Inline fuel check valves for stationary generators	BB
08/22/25	09/22/25	Amazon	\$9.69	Inline fuel check valves for stationary generators	BB
09/01/25	09/22/25	B&B Do it Center	\$138.16	Cleaning supplies for shower at shop	CC
09/17/25	09/22/25	The Home Depot	\$130.64	Tools for unit 4 standby truck	CC
09/19/25	09/22/25	Bluebeam Inc.	\$330.00	Engineering Editing Software	TC
09/22/25	09/22/25	Amazon	\$12.86	Mini Cooling Fan for Nuk	TC
09/17/25	09/22/25	Autozone	\$45.02	Truck #38 maintenance parts	JC
09/16/25	09/22/25	Ace Hardware	\$55.75	Weed removal tool	JC
09/16/25	09/22/25	Autozone	\$34.29	Vehicle coolant and washer fluid	JC
09/09/25	09/22/25	Valvoline Oil Change	\$169.08	Oil change and Tire rotation for Truck #38	JC
08/29/25	09/22/25	The Home Depot	\$109.62	CWRf analyzer room drain line plumbing	JC
08/29/25	09/22/25	The Home Depot	\$65.34	Creek Diversion Board for inlet	JC
08/25/25	09/22/25	The Home Depot	\$109.38	Creek Diversion Hardware for boards	JC
08/22/25	09/22/25	The Home Depot	\$274.15	Work Tools	JC
08/23/25	09/22/25	The Wharf	\$156.24	Boots	MS
08/27/25	09/22/25	The Home Depot	\$499.17	Salt for Penny well	KH
09/03/25	09/22/25	Smart & Final	\$109.60	Kitchen Supplies	KH
08/29/25	09/22/25	Shell	\$93.03	Fuel	NH
09/06/25	09/22/25	Speedway	\$14.87	Motor Oil	NH
09/12/25	09/22/25	Ottavios	\$36.70	Employee Lunch	NH
09/12/25	09/22/25	Notary Pro	\$71.65	Notarize Notice of Completion Ag#3 Tank	NH
09/19/25	09/22/25	Home Depot	\$536.40	Office vertical blinds	NH
08/22/25	09/22/25	Vons	\$13.56	DI Water for CWRf Lab	CL
09/10/25	09/22/25	The UPS Store	\$16.02	Shipped Weights to Tromner	CL
09/17/25	09/22/25	BB Do it Center	\$14.78	Supplies for Lab	CL
09/05/25	09/22/25	Oil Changers	\$80.25	oil change truck #41	PV
09/18/25	09/22/25	Amazon	\$10.71	Electronic Holder	SD
09/12/25	09/22/25	Wildwood Boots	\$139.42	Work Boots	SD
09/09/25	09/22/25	Amazon	\$36.44	Fuses	SD
09/04/25	09/22/25	Home Depot	\$27.49	Conduit body	SD
08/28/25	09/22/25	Automation Direct	\$157.66	Switches for MS7	SD
8/27/2025	09/22/25	Home Depot	\$255.26	12 Gage wire	SD
08/25/25	09/22/25	Spectrum	\$1,749.00	Spectrum Internet	JM
08/25/25	09/22/25	Spectrum	\$186.92	Spectrum Cable	JM
08/25/25	09/22/25	Network Solutions	\$4.24	asrgsa.com monthly forwarding	JM
08/26/25	09/22/25	Amazon.com	\$360.77	Network Cabling Tools and Supplies	JM
08/28/25	09/22/25	Amazon.com	\$37.08	Wireless Keyboard and Mouse combo for IT Intern	JM
09/06/25	09/22/25	Amazon.com	\$62.44	Coffee for office	JM
09/10/25	09/22/25	Amazon.com	\$13.92	CMOS Battery Replacement for Laptops	JM
09/12/25	09/22/25	Amazon.com	\$152.25	Qty. 3 Desktop Headset with Microphone	JM
09/19/25	09/22/25	Amazon.com	\$7,234.71	Qty. 7 Laptop Replacements for staff	JM
09/01/25	09/22/25	Thinking2	\$80.00	Web Hosting www.camrosa.com	JW
09/01/25	09/22/25	Thinking2	\$80.00	Web Hosting www.asrgsa.com	JW
08/28/25	09/22/25	GFOA	\$160.00	membership	TS
08/31/25	09/22/25	Zoom	\$298.90	teleconferencing for Board & staff meetings	TS
08/26/25	09/22/25	VCStar Gannett	\$59.00	Annual Digital Subscription	DA
08/27/25	09/22/25	ACWA	\$999.00	2025 Fall Conf. Registration (AN)	DA
08/27/25	09/22/25	ACWA	\$999.00	2025 Fall Conf. Registration (EW)	DA
08/27/25	09/22/25	ACWA	\$999.00	2025 Fall Conf. Registration (TF)	DA
08/28/25	09/22/25	ACWA	\$999.00	2025 Fall Conf. Registration (NH)	DA
09/01/25	09/22/25	Backgrounds Online	\$33.50	New EE Background Check (BC)	DA
09/15/25	09/22/25	In-N-Out	\$289.63	9/2025 Safety Lunch	DA
09/16/25	09/22/25	Old NY Deli	\$69.99	9/2025 Safety Lunch	DA
09/16/25	09/22/25	Vons	\$57.43	9/2025 Safety Lunch	DA
09/16/25	09/22/25	Home Depot	\$123.32	Window Shades for Office	DA
09/05/25	09/22/25	Home Depot	\$278.03	Shop & Truck Tools	MS
			\$22,416.94		

Camrosa Water District

Accounts Payable Period:

09/17/2025-10/07/2025

Expense	Account Description	Amount
10302	Escrow Account-Pacific Hydro	
11100	AR Other	
11700	Meter Inventory	
11900	Prepaid Insurance	
11905	Prepaid Maintenance Ag	
15773	UAL Prepayment	
13400	Construction in Progress	61,231.00
20053	Current LTD Bond 2016	
20202	Invoice Cloud Fees Payable	
20400	Contractor's Retention	
20250	Non-Potable Water Purchases	
23100	Refunds Payable	1,731.69
50110	Payroll FLSA Overtime-Retro	
50010	Water Purchases & SMP	808,047.21
50020	Pumping Power	203,872.59
50100	Federal Tax 941 1 st QTR	
50013	CamSan Reclaimed Water	14,731.12
50135	PERS Required UAL	
50200	Utilities	32,423.33
50210	Communications	6,958.63
50220	Outside Contracts	94,770.33
50230	Professional Services	56,262.09
50240	Pipeline Repairs	2,058.66
50250	Small Tool & Equipment	1,440.02
50260	Materials & Supplies	13,802.18
50270	Repair Parts & Equip Maint	39,681.52
50280	Legal Services	99,178.66
50290	Dues & Subscriptions	27,663.00
50300	Conference & Travel	3,996.00
50310	Safety & Training	1,449.32
50330	Board Expenses	
50340	Bad Debt	
50350	Fees & Charges	770.00
50360	Insurance Expense	
50500	Misc Expense	
50600	Fixed Assets	
50700	Interest Expense	
TOTAL		\$1,470,067.35



Expense Approval Report

By Vendor Name

Payable Dates 9/17/2025 - 10/7/2025 Post Dates 9/17/2025 - 10/7/2025

Payment Number	Post Date	Vendor Name	Payable Number	Description (Item)	Account Name	Purchase Order	Amount
153	10/06/2025	ACWA	GSA-2026-Mem	GSA ACWA 2026 Dues	Dues & subscrip		4,200.00
154	09/22/2025	CAMROSA WATER DISTRICT	2030	Reimbursement for EFT Payment to BON-1-112-02	Prof services		206.25
TOTAL VENDOR PAYMENTS-GSA							4,406.25
Vendor: *CAM* - DEPOSIT ONLY-CAMROSA WTR							
3509	09/22/2025	DEPOSIT ONLY-CAMROSA WTR	9-23-25-AP	Transfer to Disbursements Account	Transfer to disbursements-holding ac		498,000.00
3510	09/22/2025	DEPOSIT ONLY-CAMROSA WTR	9-23-25-PR	Transfer to Disbursements Account	Transfer to disbursements-holding ac		550,000.00
3511	09/22/2025	DEPOSIT ONLY-CAMROSA WTR	9-23-25-AP2	Transfer to Disbursements Account	Transfer to disbursements-holding ac		200,000.00
Vendor *CAM* - DEPOSIT ONLY-CAMROSA WTR Total:							1,248,000.00
62556	10/06/2025	805 AUTO INC	6379	Truck Repair - Unit 4	Repair parts & equipment	FY26-0091	1,886.88
62558	10/06/2025	ADVANCE UTILITY SYSTEMS	ADVXT0000852	CIS upgrade	Construction in progress	FY24-0045-R2	10,100.00
62557	10/06/2025	ACWA	2026-Membersh	ACWA 2026 Dues	Dues & subscrip		27,420.00
Vendor: AIR05 - AIRGAS USA, LLC.							
62559	10/06/2025	AIRGAS USA, LLC.	5519831451	CO2 Tank Rental-Tierra Rejada	Mat. & Supplies-Tierra Rejada Well		45.18
62559	10/06/2025	AIRGAS USA, LLC.	5519835120	CO2 Tank Rental-Woodcreek	Mat. & Supplies-Woodcreek Well		150.18
62559	10/03/2025	AIRGAS USA, LLC.	9165135734	CO2 Tank Rental-Tierra Rejada	Mat. & Supplies-Tierra Rejada Well		73.39
62559	10/03/2025	AIRGAS USA, LLC.	9165364987	CO2 Tank Rental-Tierra Rejada	Mat. & Supplies-Tierra Rejada Well		73.39
Vendor AIR05 - AIRGAS USA, LLC. Total:							342.14
Vendor: ALE03 - ALESHIRE & WYNDER LLP							
62560	10/02/2025	ALESHIRE & WYNDER LLP	98852	Legal Services.	Legal services		1,981.29
62560	10/02/2025	ALESHIRE & WYNDER LLP	98853	Legal Services-Dundas	Legal services		519.40
62560	10/02/2025	ALESHIRE & WYNDER LLP	99165	Legal Services- OPV	Legal services		96,479.97
Vendor ALE03 - ALESHIRE & WYNDER LLP Total:							98,980.66
Vendor: ALL11 - ALL PEST AND REPAIR, INC.							
62561	09/30/2025	ALL PEST AND REPAIR, INC.	0028821	Pest Control - VTA1-1900	Outsd contracts		850.00
62561	09/30/2025	ALL PEST AND REPAIR, INC.	0028844	Pest Control - VTA1-7385	Outsd contracts		700.00
Vendor ALL11 - ALL PEST AND REPAIR, INC. Total:							1,550.00
Vendor: ALL14 - ALLCONNECTED INC							
62562	10/01/2025	ALLCONNECTED INC	44399	Managed IT Services	Outsd contracts	FY26-0001	5,586.26
62562	10/03/2025	ALLCONNECTED INC	44403	Managed IT Services	Outsd contracts	FY26-0001	96.00
Vendor ALL14 - ALLCONNECTED INC Total:							5,682.26
Vendor: AUT02 - AUTOMATION DIRECT.COM							
62563	09/22/2025	AUTOMATION DIRECT.COM	18371667	Electrical Components-Meter Station 7	Mat. & Supplies- MS 7		72.39
62563	09/22/2025	AUTOMATION DIRECT.COM	18375895	Infosend Statement Print Vendor Address Changes	Mat. & Supplies- MS 7		23.06
Vendor AUT02 - AUTOMATION DIRECT.COM Total:							95.45
62564	10/07/2025	BOUTWELL*FAY LLP	41129	Legal Services-Colonial Supp Benefits-New Agrmt Re	Legal services		198.00
62565	09/24/2025	BSK ASSOCIATES	AI23326	Outside Lab Work for GAC Facility	Outside Contracts-Conejo GAC		1,990.00
Vendor: CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT							
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	097225	Water Purchase Potable	Water purchases Potable		646,259.04
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	097225	Water Purchase-Potable	CMWD Fixed Charges-Potable		82,891.19
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	097225	Water Purchase Non-Pot	Water purchases Non-Pot		60,717.43
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	097225	Water Purchase Non-Pot	CWD-Fixed Charges Non-Pot		7,787.81
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	SMP091225	SMP CMWD-SMP Pipeline Fee	SMP CWD-RMWTP		9,415.15
1668	10/07/2025	CALLEGUAS MUNICIPAL WATER DISTRICT	SMP091225	SMP CMWD-SMP Pipeline Fee	SMP CMWD		976.59
Vendor CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT Total:							808,047.21

Vendor: CAN03 - Cannon Corporation

62566	09/29/2025	Cannon Corporation	93062	Annual Contract Inspection Services	Outsd contracts	FY26-0014	2,647.75
62566	09/29/2025	Cannon Corporation	93063	Annual Contract Inspection Services	Outsd contracts	FY26-0014	4,136.75
62566	09/29/2025	Cannon Corporation	93064	Annual Contract Inspection Services	Outsd contracts	FY26-0014	7,963.00
62566	09/29/2025	Cannon Corporation	93065	Annual Contract Inspection Services	Outsd contracts	FY26-0014	1,271.50
62566	09/29/2025	Cannon Corporation	93066	Annual Contract Inspection Services	Outsd contracts	FY26-0014	7,005.96
62566	09/22/2025	Cannon Corporation	93082	Site Survey for AG3 Access Right of Way	Construction in progress	FY25-0327-R1	4,123.44
62566	09/29/2025	Cannon Corporation	93194	Rehabilitate Power Distribution System at CWR	Construction in progress	FY25-0112-R1	5,291.05
62566	09/29/2025	Cannon Corporation	93223	AG 3 Engineering during constructin	Construction in progress	FY23-0201-R3	317.50
62566	09/29/2025	Cannon Corporation	93232	Engineering services for University Well 2	Construction in progress	FY25-0108-R1	15,275.20
Vendor CAN03 - Cannon Corporation Total:							48,032.15
62567	09/29/2025	CAPITOL CORE GROUP, INC.	2025-073	Capitol Core Group FY 2026	Prof services	FY26-0071	8,500.00

Vendor: CEN02 - CENTRAL COAST TANK TESTING,INC.

62568	09/30/2025	CENTRAL COAST TANK TESTING,INC.	2309	Fuel Tank Inspection-August 2025	Outsd contracts		1,161.75
62568	09/30/2025	CENTRAL COAST TANK TESTING,INC.	2325	Fuel Tank Inspection-September 2025	Outsd contracts		1,386.75
Vendor CEN02 - CENTRAL COAST TANK TESTING,INC. Total:							2,548.50

62569	10/06/2025	CENTRAL COMMUNICATIONS	000037-839-771	After Hours Call Center	Communications		501.00
62570	10/06/2025	Central Courier LLC	59216	Courier Service Period 10-01-25 TH 10-31-25	Outsd contracts		401.20
62571	09/30/2025	CHRISTINE COLON	00008258-2	Closed Act Overpayment Refund- 7113 Quito Ct	Refunds payable		334.21
62572	10/03/2025	CITY OF CAMARILLO	AR100225	Recycled Water from CamSan	CamSan Water		14,731.12
62573	10/07/2025	CITY OF THOUSAND OAKS	901-100125	Sewer Services for the Read Rd-Tract 5142	Outsd contracts		705.06
62574	10/02/2025	CLIFTON LARSON ALLEN LLP	L251566138	CLA Digital Readiness Assessment	Outsd contracts	FY25-0319-R1	1,813.48
62575	10/03/2025	COASTAL-PIPCO	52309863-001	Repair Parts CSUCI Well	Rep. Parts & Equip.-CSUCI Well		222.50

Vendor: COR03 - CORELOGIC INFORMATION SOLUTIONS, INC

62576	10/03/2025	CORELOGIC INFORMATION SOLUTIONS, INC	30799889	On Line Assessors Parcel Information	Outsd contracts		168.83
62576	10/06/2025	CORELOGIC INFORMATION SOLUTIONS, INC	3086887	Online Assessors Parcel Info for Land Development	Outsd contracts		177.58
Vendor COR03 - CORELOGIC INFORMATION SOLUTIONS, INC Total:							346.41

Vendor: DAN05 - DANIELS TIRE SERVICE, INC

62577	10/07/2025	DANIELS TIRE SERVICE, INC	250145292	Replacement tires and brakes Unit 39	Repair parts & equipment	FY26-0097	1,354.98
62577	09/30/2025	DANIELS TIRE SERVICE, INC	250146371	Tires for Unit #42	Repair parts & equipment		445.08
Vendor DAN05 - DANIELS TIRE SERVICE, INC Total:							1,800.06

62578	09/30/2025	E.J. HARRISON & SONS INC	091625	Trash Removal - CWRf	Outsd contracts		564.49
62579	10/03/2025	Enhanced Landscape Development, Inc	45805	Landscaping Services - October 2025	Outsd contracts		1,985.86
62580	10/06/2025	FAMCON PIPE & SUPPLY, INC	5100185062-001	Leak Repair - 2" Service	Pipeline repairs	FY26-0095	2,058.66
62581	09/30/2025	Frontier Communications	OCT25	VOIP - Land Lines	Communications		986.65

Vendor: FRU01 - FRUIT GROWERS LAB. INC.

62582	10/07/2025	FRUIT GROWERS LAB. INC.	511154A	Outside Lab Work for CWRf	Outside Contracts-CWRf		195.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	513850A	Outside Lab Work - Tierra Rejada	Outside Contracts-Tierra Rejada Well		70.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	514859A	Outside Lab Work for Lab Water Quality Control	Outsd contracts		63.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	514862A	Outside Lab Work for CWRf Facility	Outside Contracts-CWRf		321.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	515045A	Outside Lab Work for Round Mountain	Outside Contracts		41.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	515046A	Outside Lab Work for Round Mountain	Outside Contracts		41.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	515047A	Outside Lab Work for CWRf Facility	Outside Contracts-CWRf		63.00
62582	09/25/2025	FRUIT GROWERS LAB. INC.	515219A	Outside Lab Work for Round Mountain Facility	Outside Contracts		41.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	515220A	Outside Lab Work for the GAC Plant	Outside Contracts-Conejo GAC		353.00
62582	09/24/2025	FRUIT GROWERS LAB. INC.	515654A	Outside Lab Work for the GAC Plant	Outside Contracts-Conejo GAC		39.00
62582	09/29/2025	FRUIT GROWERS LAB. INC.	516096A	Outside Lab Work for the Conejo GAC Plant	Outside Contracts-Conejo GAC		39.00
Vendor FRU01 - FRUIT GROWERS LAB. INC. Total:							1,266.00

62583	09/30/2025	GEIGER ENTERPRISES, INC.	25-3639	Fuel-Diesel Generators	Materials & supplies		710.51
62584	10/06/2025	GENERAL PUMP COMPANY, INC	32843	Motor Removal - Lynnwood Well Motor	Repair parts & Equip-Lynwood Well	FY26-0096	4,430.00
62585	09/22/2025	GEOSCIENCE SUPPORT SERVICES INC.	CWD-02-22-12	New University Well Geohydrological Services	Construction in progress	FY24-0176-R2	6,384.50

62586	09/29/2025	HOPKINS GROUNDWATER CONSULTING	12072	Hydrogeological Services for SR Well 10	Construction in progress	FY25-0174-R1	19,510.00
62587	10/06/2025	HYDROCORP LLC	CI-08614	Cross Connection Program - HydroCorp Solutions	Outsd contracts	FY25-0230-R1	13,087.24
62588	10/06/2025	IDEXX LABORATORIES, INC	3185489738	Microbiological Testing Supplies	Materials & supplies	FY26-0090	1,996.42
Vendor: INF00 - INFOSEND, INC.							
62589	09/22/2025	INFOSEND, INC.	293713	Infosend Statement Print Vendor Address Changes	Outsd contracts		3.00
62589	10/03/2025	INFOSEND, INC.	295062	Printing & Mailing September 2025 Statements	Outsd contracts		5,849.94
Vendor INF00 - INFOSEND, INC. Total:							5,852.94
62555	09/26/2025	INVOICE CLOUD INC.	4235-2025-6	June 2025- INVOICE CLOUD Pymt Process	Invoice Cloud Fees Payable		1,052.25
62590	09/30/2025	Janitek Cleaning Solutions-Allstate Cleaning, Inc.	57314A	Janitorial Cleaning Service-October 2025	Outsd contracts		1,963.50
62591	09/30/2025	KATHLEEN MAGDALENO	00006894	Closed Act Overpayment Refund-5227 Paseo Ricoso	Refunds payable		101.67
62592	10/06/2025	LASER TONER & COMPUTER SUPPLY, INC	172494	Toner & O&M Printer Maintenance	Materials & supplies		871.46
62593	10/06/2025	LIFE TECHNOLOGIES CORPORATION	87894485	Laboratory Supplies	Materials & supplies		298.51
62594	10/02/2025	McMASTER-CARR SUPPLY CO	85800108	Calibration Columns	Materials & supplies		330.73
62595	09/29/2025	Meridian Consultants, LLC	5645	Valencia (PV3) well Environmental Services	Prof services	FY25-0236-R1	2,176.10
1671	09/30/2025	Muniworth Innovations	INV-1811	Financial Planning Software	Outsd contracts	FY26-0082	14,140.00
62596	09/30/2025	PAUL ALEGRIA	00001013	Deposit efund Act 1013 - 6038 Via Montanez	Refunds payable		26.91
62597	09/24/2025	PERKINELMER U.S. LLC	441210209	Replacement Parts for ICP-OES	Repair parts & equipment		305.88
62598	10/06/2025	PETER IAN DAVIDSON	00002046	Finalled Acct Credit Balance Refund-5335 Felicia	Refunds payable		1,121.39
62599	09/30/2025	PRIMO BRANDS	0518710339261	Distilled Bottled Water	Outsd contracts		147.91
Vendor: PUR01 - PURETEC INDUSTRIAL WATER							
62600	10/02/2025	PURETEC INDUSTRIAL WATER	2348070	Deionized Water Service	Materials & supplies		28.93
62600	10/02/2025	PURETEC INDUSTRIAL WATER	2348071	Deionized Water Service	Materials & supplies		30.14
Vendor PUR01 - PURETEC INDUSTRIAL WATER Total:							59.07
62601	10/07/2025	QUALITY AG, INC	122513	Pond area weed abatement	Outsd contracts	FY26-0098	6,725.00
62602	10/06/2025	QUINN COMPANY	WON10025493	Generator Repair - PS2.	Rep. Parts & Equip.-PS 2	FY26-0093	1,053.47
62603	10/03/2025	RAYCO SECURITY LOSS PREVENTION	1465	Security System Monitoring	Outsd contracts		267.00
Vendor: SCF01 - SC Fuels							
62604	09/22/2025	SC Fuels	IN0000204971	Material & Supplies - GAS Main Office	Materials & supplies		1,506.41
62604	09/30/2025	SC Fuels	IN-0000209665	Unleaded Fuel for Fleet-Shop	Materials & supplies		1,537.77
62604	10/03/2025	SC Fuels	IN0000213303	Unleaded Fuel for Fleet-Shop	Materials & supplies		1,773.87
62604	10/03/2025	SC Fuels	IN0000213954	Unleaded Fuel for Fleet-Shop	Materials & supplies		1,716.56
Vendor SCF01 - SC Fuels Total:							6,534.61
Vendor: SCE01 - SOUTHERN CALIF. EDISON							
1672	10/06/2025	SOUTHERN CALIF. EDISON	October 2025	Current Usage Charges for September 2025	Pumping Power-RMWTP		203,872.59
1672	10/06/2025	SOUTHERN CALIF. EDISON	October 2025	Current Usage Charges for September 2025	Utilities-Headquarters		31,888.36
Vendor SCE01 - SOUTHERN CALIF. EDISON Total:							235,760.95
Vendor: SCG01 - SOUTHERN CALIFORNIA GAS							
1673	10/02/2025	SOUTHERN CALIFORNIA GAS	Oct 2025	Charges September 2025-Act 12378717941	Utilities		16.99
1673	10/02/2025	SOUTHERN CALIFORNIA GAS	Oct 2025-1	Charges September 2025-Act 17001399009	Utilities		13.25
Vendor SCG01 - SOUTHERN CALIFORNIA GAS Total:							30.24
62605	09/30/2025	STEPHANIE KRASHO	00003649	Closed Act Overpayment Refund-1218 Mission Verde	Refunds payable		147.51
62606	10/07/2025	TERRAVERDE ENERGY LLC	2678	Contract Negotiation Support for Floating Solar	Prof services	FY26-0080	14,625.00
62607	10/03/2025	THE CAPRICORN GROUP	20200	Kitchen & Restroom Supplies	Materials & supplies		977.58
62608	10/06/2025	TRAVIS AGRICULTURAL, INC	25825-F	SR pump house piping - Removal	Outside Contracts-SR Well 10	FY26-0092	7,068.93
1674	10/03/2025	U.S. BANK CORPORATE	25-Sep	Credit Card Purchases	Credit Cards Payment		22,416.94
Vendor: UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC							
62609	10/03/2025	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC	25-260930	Dig Alert Tickets-Monthly Charges	Outsd contracts		144.60
62609	10/03/2025	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC	920250232	Dig Alert Tickets-Monthly Charges	Outsd contracts		548.00
Vendor UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC Total:							692.60

Vendor: UNI08 - UNIFIRST CORPORATION

62610	09/30/2025	UNIFIRST CORPORATION	2210235448	Office Cleaning Supplies - Towel-Mat Service	Outsd contracts	74.47
62610	09/30/2025	UNIFIRST CORPORATION	2210235462	Uniform Cleaning Service	Outsd contracts	162.23
62610	09/30/2025	UNIFIRST CORPORATION	2210237312	Office Cleaning Supplies - Towe-Mat Service	Outsd contracts	80.85
62610	09/30/2025	UNIFIRST CORPORATION	2210237328	Uniform Cleaning Service	Outsd contracts	162.23
62610	10/07/2025	UNIFIRST CORPORATION	2210239297	Office Cleaning Supplies - Towel-Mat Service	Outsd contracts	80.85
62610	10/07/2025	UNIFIRST CORPORATION	2210239310	Uniform Cleaning Service	Outsd contracts	162.23
Vendor UNI08 - UNIFIRST CORPORATION Total:						722.86

Vendor: USA01 - USA BLUE BOOK

62612	09/29/2025	USA BLUE BOOK	INV00839243	Lab Supplies	Materials & supplies	64.13
62612	10/03/2025	USA BLUE BOOK	INV00840439	DO Probes-CWRF	Rep. Parts & Equip.-CWRF	826.73
62612	10/06/2025	USA BLUE BOOK	INV00844372	Laboratory Supplies	Materials & supplies	172.39
62612	10/06/2025	USA BLUE BOOK	INV00844961	Repair Parts & Equipment-M3 Pump Tubes	Repair parts & equipment	797.66
Vendor USA01 - USA BLUE BOOK Total:						1,860.91

62613	10/06/2025	VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT	1056224	PS2 Generator Permit Renewal	Fees & Charges-PS 2	770.00
62614	09/30/2025	VERIZON WIRELESS	6124153922	Cell Phones	Communications	3,535.06

Vendor: WWG01 - W W GRAINGER, INC.

62615	10/06/2025	W W GRAINGER, INC.	9645688236	Air/Power Hose Reel	Repair parts & equipment	FY26-0094	1,027.63
62615	09/22/2025	W W GRAINGER, INC.	9647346205	Tubing Push Connect Fittings	Materials & supplies		430.07
62615	10/02/2025	W W GRAINGER, INC.	9652912263	Chemical Transfer Pump	Repair parts & equipment		792.22
62615	10/02/2025	W W GRAINGER, INC.	9655042027	Chemical Transfer Pump	Materials & supplies		919.11
Vendor WWG01 - W W GRAINGER, INC. Total:							3,169.03

Vendor: WAL04 - WALTON MOTORS & CONTROLS, INC

62616	09/30/2025	WALTON MOTORS & CONTROLS, INC	84302	Motor Repair - Lynnwood Well	Repair parts & Equip-Lynwood Well	FY26-0066	10,581.50
62616	09/30/2025	WALTON MOTORS & CONTROLS, INC	84303	Motor Repair - RMWTP Skid 1	Repair Parts & Equipment-RMWTP	FY26-0077	4,224.47
Vendor WAL04 - WALTON MOTORS & CONTROLS, INC Total:							14,805.97
62617	09/30/2025	WATER SYSTEMS CONSULTING, INC.	11503	Prepare Urban Water Management Plan	Prof services	FY26-0083	3,610.50
62618	10/06/2025	West Coast Air Conditioning	IAC5417	Air Conditioning Maintenance	Outsd contracts		370.00
62619	09/30/2025	WOODARD & CURRAN, INC.	254033	Board Briefings	Prof services	FY25-0295-R1	27,266.25

TOTAL VENDOR PAYMENTS-CAMROSA**\$ 1,470,067.35**

1666	10/02/2025	ACWA JOINT POWERS INS	7/1/25-9/30/25	Workers Compensation Premium 07/01/25-09/30/25	P/R-worker comp		14,704.15
1653	10/01/2025	ACWA/JPIA	INV0016769	Health, Dental & Vision Ins.	Health, Dental & Vision		69,432.02

Vendor: PER05 - CAL PERS 457 PLAN

DFT0006115	09/18/2025	CAL PERS 457 PLAN	INV0016763	Deferred Compensation	Deferred comp - ee paid		3,695.40
DFT0006156	10/02/2025	CAL PERS 457 PLAN	INV0016820	Deferred Compensation	Deferred comp - ee paid		3,695.40
Vendor PER05 - CAL PERS 457 PLAN Total:							7,390.80

Vendor: CSD01 - California State Disbursement Unit

1655	09/18/2025	California State Disbursement Unit	INV0016759	Child Support- Case ID 200000002541469	Child Support Payable		595.96
1667	10/02/2025	California State Disbursement Unit	INV0016819	Child Support- Case ID 200000002541469	Child Support Payable		595.96
Vendor CSD01 - California State Disbursement Unit Total:							1,191.92
DFT0006112	09/18/2025	COLONIAL SUPPLEMENTAL INS	INV0016760	Colonial Benefits	Colonial benefits		106.70

Vendor: EDD01 - EMPLOYMENT DEVELOP. DEPT.

DFT0006133	09/18/2025	EMPLOYMENT DEVELOP. DEPT.	INV0016789	Payroll-SIT	P/R-sit		7,243.01
DFT0006173	10/02/2025	EMPLOYMENT DEVELOP. DEPT.	INV0016839	Payroll-SIT	P/R-sit		7,601.93
Vendor EDD01 - EMPLOYMENT DEVELOP. DEPT. Total:							14,844.94

Vendor: GRE01 - Empower Annuity Ins Co of America

DFT0006117	09/18/2025	Empower Annuity Ins Co of America	INV0016765	Deferred Comp 457	Deferred comp - ee paid		294.23
DFT0006158	10/02/2025	Empower Annuity Ins Co of America	INV0016822	Deferred Comp 457	Deferred comp - ee paid		294.23
Vendor GRE01 - Empower Annuity Ins Co of America Total:							588.46

Vendor: LNL01 - LINCOLN FINANCIAL GROUP

1659	09/18/2025	LINCOLN FINANCIAL GROUP	INV0016767	Deferred Compensation	Deferred comp - ee paid	3,024.07
1670	10/02/2025	LINCOLN FINANCIAL GROUP	INV0016824	Deferred Compensation	Deferred comp - ee paid	3,024.07
Vendor LNL01 - LINCOLN FINANCIAL GROUP Total:						6,048.14

Vendor: RFS01 - LINCOLN FINANCIAL GROUP

1658	09/18/2025	LINCOLN FINANCIAL GROUP	INV0016783	Profit Share Contribution	Profit share contributions	3,824.50
1669	10/02/2025	LINCOLN FINANCIAL GROUP	INV0016835	Profit Share Contribution	Profit share contributions	3,746.37
Vendor RFS01 - LINCOLN FINANCIAL GROUP Total:						7,570.87

Vendor: PER01 - PUBLIC EMPLOYEES

DFT0006120	09/18/2025	PUBLIC EMPLOYEES	INV0016770	PERS-Classic Employee Portion	P/R-state ret.	26,591.14
DFT0006161	10/02/2025	PUBLIC EMPLOYEES	INV0016826	PERS-Classic Employee Portion	P/R-state ret.	24,983.21
Vendor PER01 - PUBLIC EMPLOYEES Total:						51,574.35

DFT0006122	09/18/2025	SYMETRA LIFE INS CO.	INV0016772	Life Insurance	Life ins.	352.50
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Vendor: UNI10 - UNITED STATES TREASURY

DFT0006130	09/18/2025	UNITED STATES TREASURY	INV0016786	FIT	P/R-fit	16,580.05
DFT0006135	09/18/2025	UNITED STATES TREASURY	INV0016794	Payroll-Social Security Tax	P/R - ee social security	794.22
DFT0006132	09/18/2025	UNITED STATES TREASURY	INV0016788	Payroll- Medicare Tax	P/R - ee medicare	4,758.90
DFT0006170	10/02/2025	UNITED STATES TREASURY	INV0016836	FIT	P/R-fit	17,422.76
DFT0006171	10/02/2025	UNITED STATES TREASURY	INV0016837	Payroll-Social Security Tax	P/R - ee social security	124.00
DFT0006172	10/02/2025	UNITED STATES TREASURY	INV0016838	Payroll- Medicare Tax	P/R - ee medicare	4,661.32
Vendor UNI10 - UNITED STATES TREASURY Total:						44,341.25

Vendor: UWA01 - UNITED WAY OF VENTURA CO.

62547	09/18/2025	UNITED WAY OF VENTURA CO.	INV0016758	Charity-United Way	P/R-charity	20.00
62611	10/02/2025	UNITED WAY OF VENTURA CO.	INV0016818	Charity-United Way	P/R-charity	20.00
Vendor UWA01 - UNITED WAY OF VENTURA CO. Total:						40.00

Vendor: UNU01 - UNUM LIFE INSURANCE

1662	10/01/2025	UNUM LIFE INSURANCE	INV0016773	Lont Term Disability	Ltd ins.	1,436.57
1662	10/01/2025	UNUM LIFE INSURANCE	INV0016784	Short Term Disability	P/R-std ins.	342.77
Vendor UNU01 - UNUM LIFE INSURANCE Total:						1,779.34

TOTAL PAYROLL VENDOR PAYMENTS**\$ 219,965.44**

Board Memorandum

October 14, 2025

To: Board of Directors

From: Jozi Zabarsky, Customer Service Manager

Subject: Customer and Administrative Services Quarterly Report

Objective: Provide a quarterly update to the Board regarding Customer Service and other Administrative Services.

Action Required: No action is necessary; for information only.

Discussion:

Billing: Approximately 8,300 bills are issued each month, with about 50% of customers enrolled in autopay. The District completed the migration of its in-house ACH program to InvoiceCloud in August 2025. As of September 1, 2025, all autopay drafts are processed on the first of each month through InvoiceCloud. The delinquency rate for bills due October 1, 2025, is approximately 5%. About 28% of customers have opted for paperless billing, consistent with the previous quarterly report. Staff continue to identify strategies to increase paperless adoption to help offset rising postage costs.

Billing Upgrade CIP: The new billing system and field workforce management platform went live on September 22, 2025. Development and testing of the customer engagement portal are ongoing, with a launch anticipated by the end of the year.

Cross-Connection (Backflow): The District has approximately 1,475 backflow devices. HydroCorp continues to oversee testing and perform hazard inspections in accordance with the State Cross-Connection Control Protection Handbook. The District's Cross-Connection Control Plan has been submitted to the State Water Resources Control Board for review and will be presented to the Board at a future meeting.

Board Memorandum

October 14, 2025

To: Board of Directors

From: Michael Phelps, Water Quality and Environmental Compliance Manager

Subject: Water Quality Q1 FY 2025-26 Report

Objective: Provide a quarterly report to the Board regarding the current status of the District's compliance efforts and water quality.

Action Required: No action is necessary; for information only.

Discussion: Receive a report on the district's water quality results and compliance posture for the 1st quarter of FY 2025-26.

Potable Distribution System:

- 0 Positive Total Coliform Results this quarter
- Reservoir Chlorine Levels were checked weekly and boosted as necessary.

Potable Water Quality Treatment

- GAC Plant is in full compliance with all regulatory requirements.
- Round Mountain is in full compliance with all regulatory requirements.

Camrosa Water Reclamation Facility

- **Plant TDS – Limit 947 mg/L**
 - April '25 – 916 mg/L
 - May '25 – 942 mg/L
 - June '25 – 933 mg/L
- **Plant Chloride – Limit 244 mg/L**
 - April '25 – 223 mg/L
 - May '25 – 214 mg/L
 - June '25 – 213 mg/L

All other water quality parameters tested this quarter were fully compliant with California Drinking Water and Wastewater Standards.

Board Memorandum

October 14, 2025

To: Board of Directors

From: Jozi Zabarsky, Customer Service Manager

Subject: Employee Spotlight

Objective: Spotlight a Camrosa employee.

Action Required: No action is necessary; for discussion only.

Discussion: The primary goals of the District's Strategic Plan are Water Supply Independence, Infrastructure Integrity, Prudent Financial Management, Public Trust, and Service Excellence Through Organization Development. In fulfilling the District's commitment to that Plan, management staff would like to spotlight one of its employees whose commitment, dedication, and hard work helps the District advance towards those goals.

Board Memorandum

October 14, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: Calleguas Municipal Water District (CMWD, Calleguas)

Objective: Receive and discuss a presentation from Calleguas.

Action Required: No action is necessary; for discussion only.

Background: Building strategic partnerships with neighboring agencies strengthens the region's collective ability to manage water resources efficiently and sustainably.

A key strategic regional partner is Calleguas Municipal Water District (CMWD, Calleguas). With the development of the *Calleguas Strategic Plan* in 2023, an important element was brought forward, a strategic priority to provide regional leadership in water resource management. One of their first initiatives was the *Water Resources Implementation Strategy* (WRIS^t). Under Calleguas' leadership, WRIS^t brought together regional stakeholders to identify a portfolio of regional projects that could increase the sustainability, resilience, and reliability of the region's water resources. Several of Camrosa's contemplated *Integrated Master Plan* projects rose to the top of the final list. As this is an ongoing program, the results are yet to be realized. What has developed is a clear demonstration of Calleguas' commitment to supporting their purveyors in furthering these important goals. A key element to the success of Camrosa's projects will be the coordination with Calleguas on the Salinity Management Pipeline (SMP) extension to support a Conejo Wellfield Desalter and the development of a Regional Exchange Framework (wheeling and banking) policy that will provide significant efficiencies for Camrosa's self-reliance initiatives.

Other areas where Calleguas can play an important partner role with Camrosa include coordination with Metropolitan Water District (MWD) to secure Local Resources Program (LRP) funding for key Camrosa *Integrated Master Plan* projects and developing realistic projections for future imported water costs.

This ongoing collaborative work with Calleguas, Camrosa's neighbors, and other regional partners will continue to be an important element of what makes and keeps Camrosa innovative, respected, and relevant within the region.

Board Memorandum

October 14, 2025

To: Board of Directors

From: Kevin Wahl, Director of Operations

Subject: Local Production Update

Objective: Receive a briefing on local water production through the first quarter of Fiscal Year 2025-26.

Action Required: No action necessary; for information only.

Discussion: The District tracks production of its various water sources electronically via the Supervisory Control and Data Acquisition (SCADA) system. Kevin Wahl, Director of Operations, will present a report on local water production through the first quarter of Fiscal Year 2025-26.

Q1 Local Production Report
FY2025-2026

	FY24-25 Q1			FY24-25 Q2			FY24-25 Q3			FY24-25 Q4			FY24-25	FY25-26 Q1			FY25-26
POTABLE	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Total</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>YTD</i>
Conejo #2	106	100	47	20	12	41	32	20	41	46	16	25	505	33	52	24	110
Conejo #3													0		33	32	65
Conejo #4													0		8	29	37
Santa Rosa #8	106	98	47	21	32	48	32	21	41	46	16	26	534	34	53	58	145
Penny Well	42	42	41	42	40	42	40	38	41	40	41	40	489	41	38	39	118
Tierra Rejada	16	17	18	23	18	18	16	16	18	17	17	2	196	6	19	17	42
Woodcreek	0	0	0	46	70	9	5	4	2	58	72	66	332	74	72	80	225
PV Well #2	0	7	142	140	122	128	140	99	40	31	124	109	1081	137	4	0	141
RMWTP	88	82	80	91	1	0	0	0	75	89	91	87	684	70	77	50	197
TOTAL LOCAL	358	346	375	383	295	286	265	198	258	327	377	354	3822	395	356	329	1080
CMWD (BLENDING)	259	280	235	215	213	223	205	128	119	183	209	210	2479	256	265	240	762
CMWD (Quantity)	136	187	157	93	38	24	74	12	11	31	83	139	985	112	148	100	361
TOTAL POTABLE	753	813	767	691	546	534	543	338	387	541	669	704	7286	763	770	669	2203
PERCENT LOCAL†	48%	43%	49%	55%	54%	54%	49%	59%	67%	60%	56%	50%	52%	52%	46%	49%	49%

Q1 Local Production Report
FY2025-2026

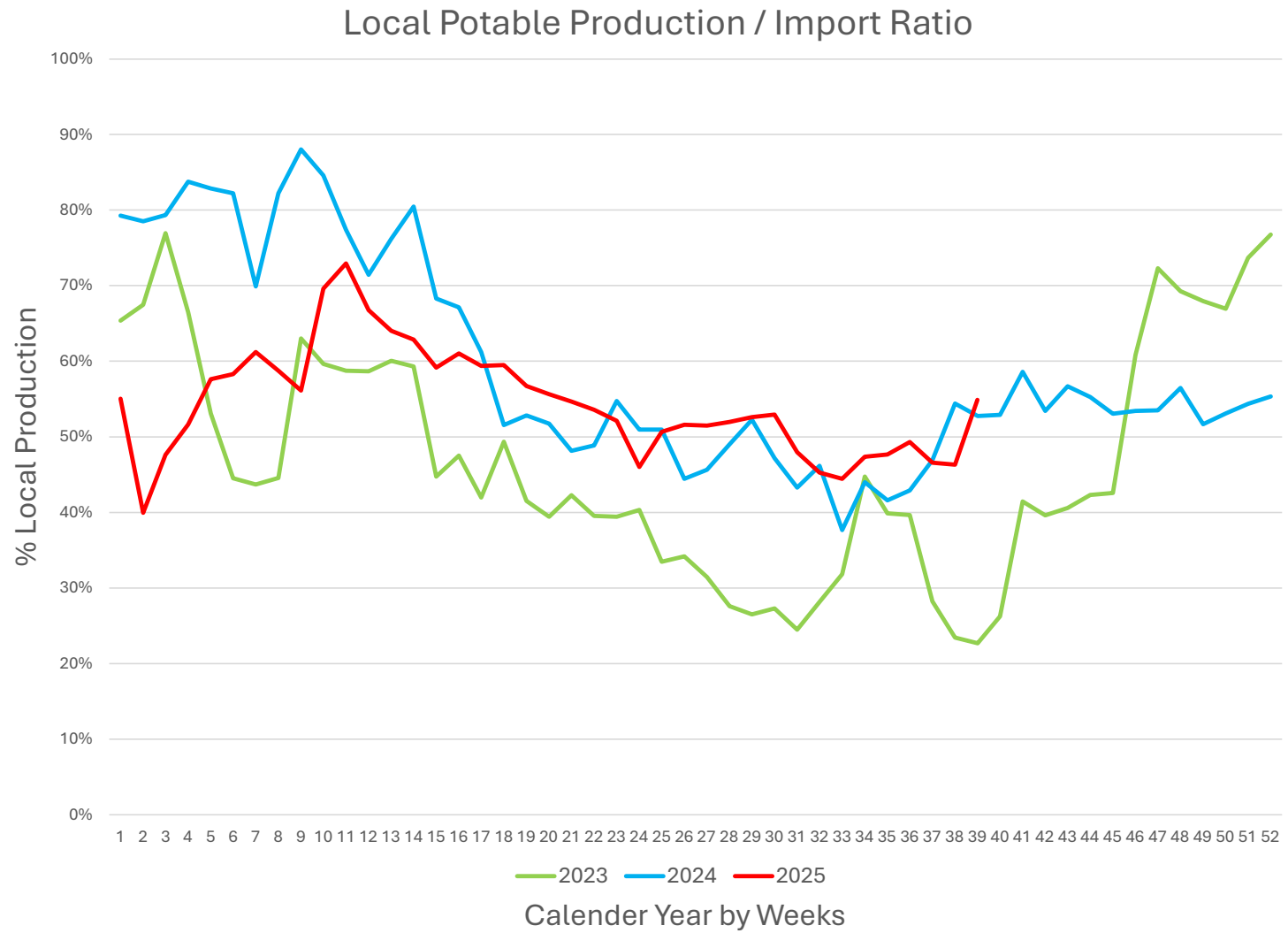
	FY24-25 Q1			FY24-25 Q2			FY24-25 Q3			FY24-25 Q4			FY24-25	FY25-26 Q1			FY25-26
NON-POTABLE	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Total</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>FYTD</i>
Santa Rosa #3	0	1	1	0	1	0	0	0	1	0	1	1	5	0	0	0	1
Santa Rosa #9	50	14	12	15	29	33	28	17	20	40	52	55	365	61	64	55	180
Santa Rosa #10	5	16	12	9	3	1	1	1	1	0	0	0	49	0	0	0	0
Conejo #2					8	3		1					12	1	0	1	1
Conejo #3								1					1	1	0	0	1
Conejo #4								1					1	2	0	0	2
CMWD (Blend)	46	77	72	62	27	21	23	3	6	17	28	29	411	40	38	32	110
Diversion	882	934	978	903	742	752	645	262	354	761	742	884	8839	881	796	798	2475
TOTAL PRODUCED	983	1042	1075	989	810	810	697	286	382	818	822	969	9684	985	899	886	2770

NON-POTABLE	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Total</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>FYTD</i>
Local to CWD	101	108	97	86	68	58	52	24	28	57	81	85	844	104	103	88	295
Creek to CWD	343	418	422	378	261	228	206	72	137	348	431	379	3625	395	433	448	1276
Total to CWD	444	526	519	464	329	286	258	96	165	405	512	464	4469	499	536	536	1571
Creek to PV	467	419	491	490	475	481	450	150	218	349	318	465	4773	437	330	319	1086
TOTAL DELIVERED	911	945	1010	953.8	804	767	708	246	383	753	829	930	9243	936	866	855	2657

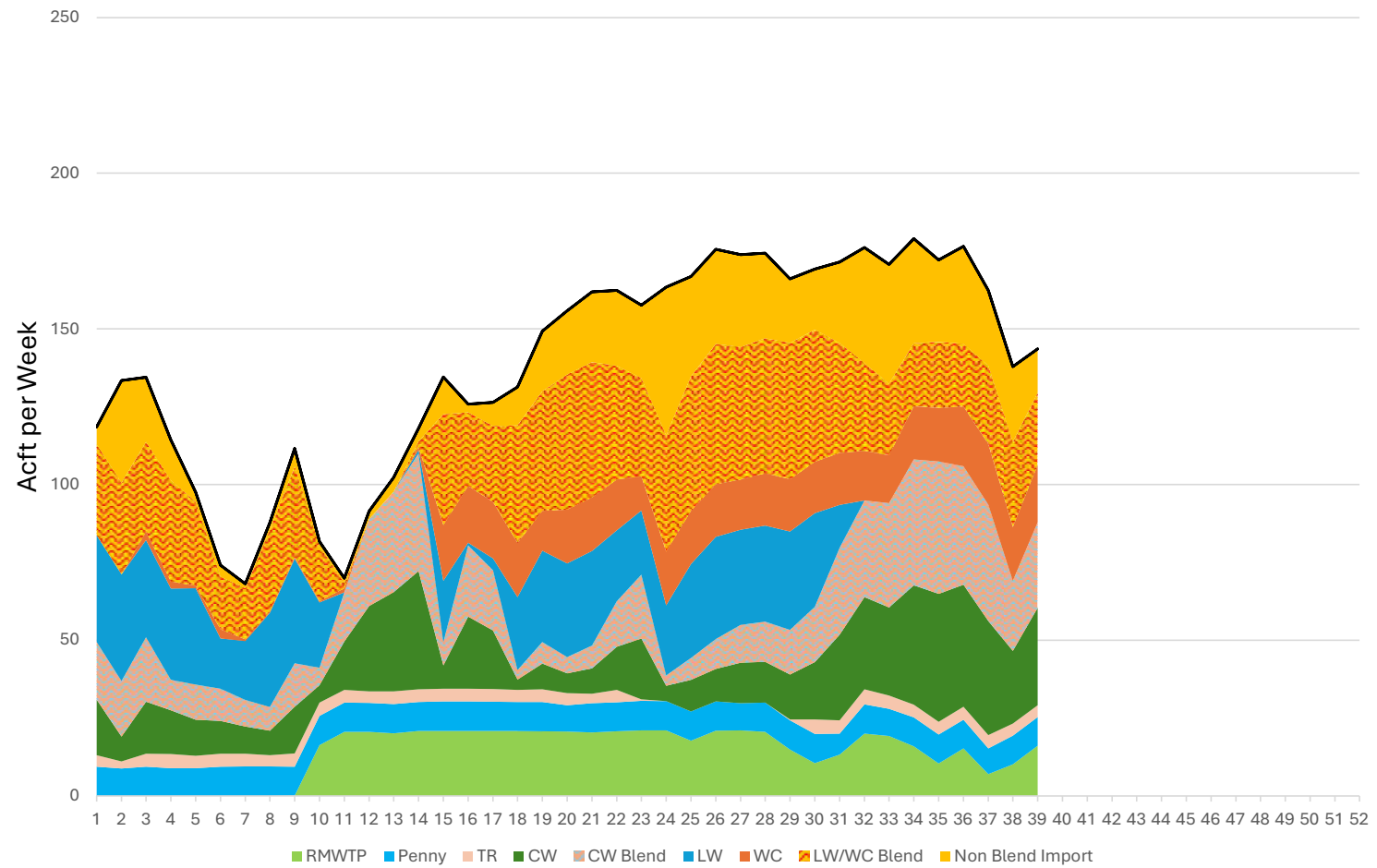
Q1 Local Production Report
FY2025-2026

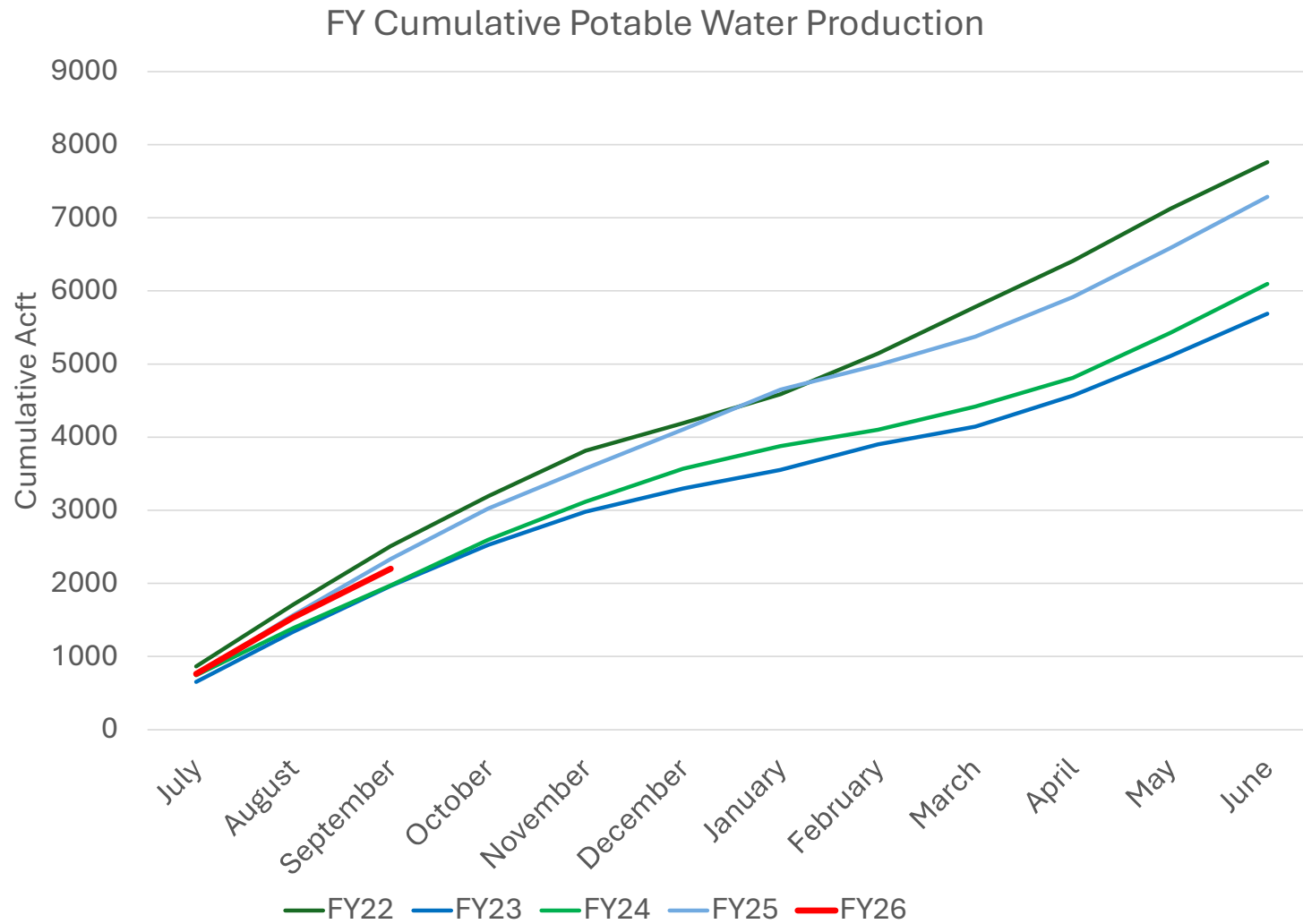
	FY24-25 Q1			FY24-25 Q2			FY24-25 Q3			FY24-25 Q4			FY24-25	FY25-26 Q1			FY25-26
<i>RECYCLED</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Total</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>FYTD</i>
CWRF	116	119	118	116	114	128	114	107	117	113	117	112	1392	115	118	118	351
CamSan	107	94	119	128	128	129	118	100	151	121	107	95	1397	82	108	121	311
TOTAL PRODUCED	223	213	237	243.6	242	257	232	207	268	234	224	207	2788	197	226	239	662

<i>RECYCLED</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Total</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>FYTD</i>
CWRF to CWD	53	57	29	51	57	76	58	95	98	67	72	38	751	66	82	76	224
CamSan to CWD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total to CWD	53	57	29	51	57	76	58	95	98	67	72	38	751	66	82	76	224
CWRF to PV	63	61	89	65	57	41	57	12	19	46	45	75	629	50	36	42	128
CamSan to PV	150	150	135	128	128	129	114	104	142	130	106	96	1511	82	108	120	310
TOTAL DELIVERED	266	268	253	243.4	242	246	229	211	259	243	224	208	2891	197	226	239	662

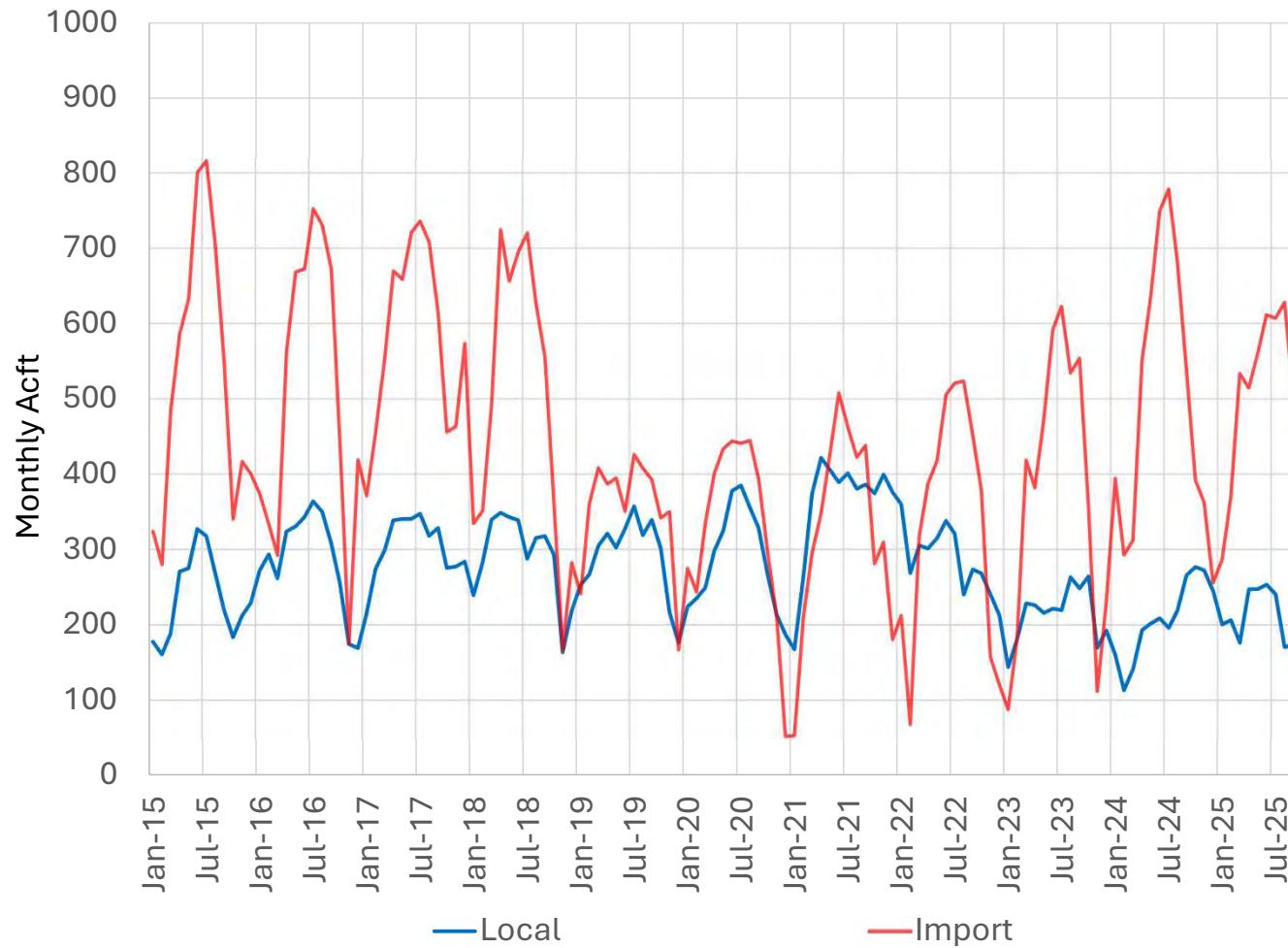


2025 Weekly Potable Water Makeup





Potable Local & Import 2015 to 2025

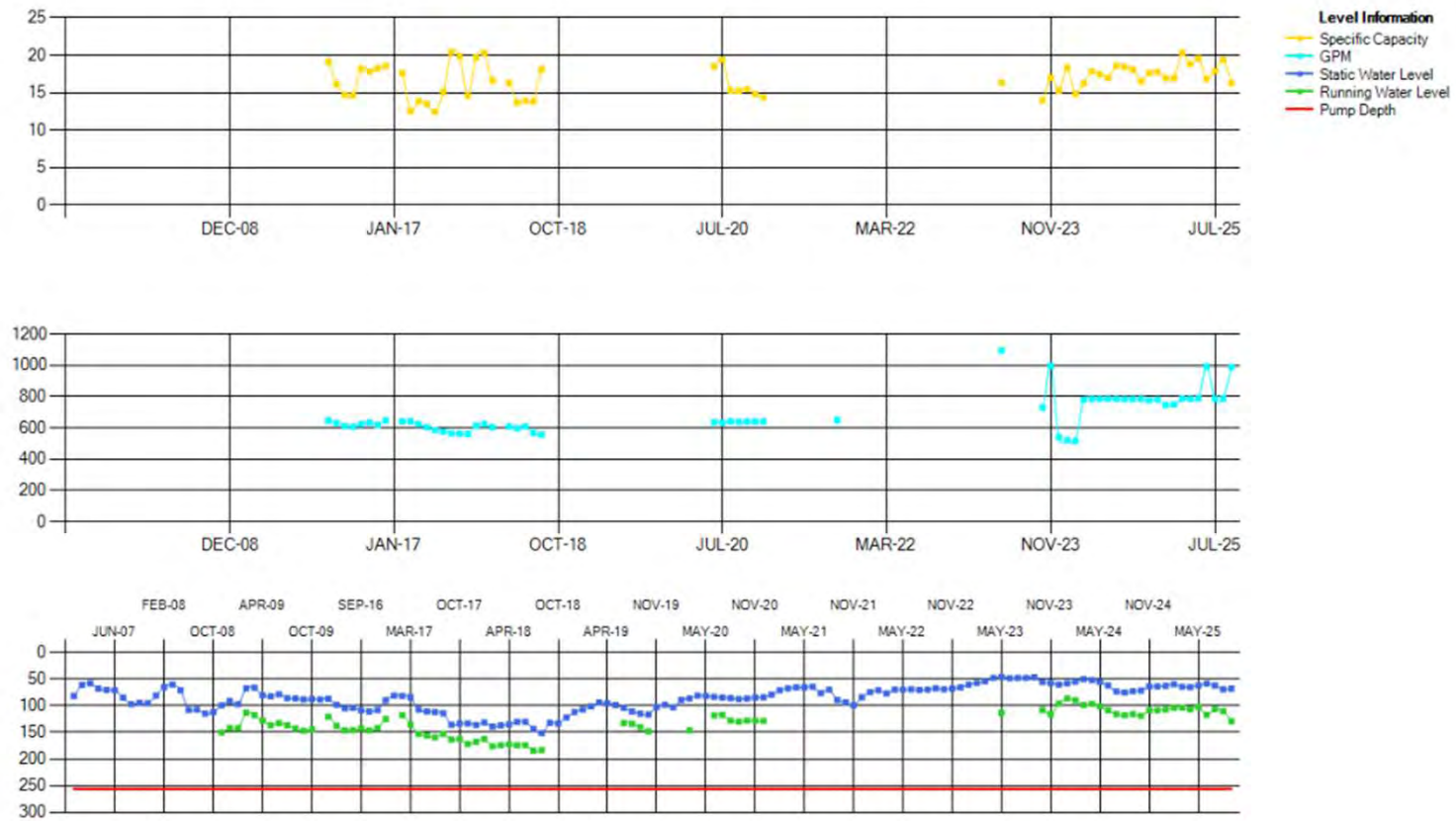


FY	Local	Import	Total	Local %
2002	3544	9879	13423	26%
2003	4059	7473	11532	35%
2004	4229	7776	12005	35%
2005	3755	7970	11725	32%
2006	4115	8366	12481	33%
2007	4389	10295	14683	30%
2008	4165	10110	14275	29%
2009	3632	7670	11302	32%
2010	3057	6979	10036	30%
2011	2767	6035	8802	31%
2012	3241	6256	9497	34%
2013	3433	6571	10004	34%
2014	3726	6831	10557	35%
2015	3384	5198	8582	39%
2016	3370	4123	7493	45%
2017	3748	3616	7364	51%
2018	4259	4004	8263	52%
2019	2891	4201	7092	41%
2020	2390	5183	7573	32%
2021	2763	6025	8787	31%
2022	2963	4800	7763	38%
2023	2663	3025	5688	47%
2024	3015	3083	6098	49%
2025	3825	3464	7289	52%
2026				

Alias: Conejo2 WellNumber: 02N20W25C02S Year Built: 1930 Year Refurbished: 1996 System: POTABLE

Well Depth (ft): 276 Bowl Depth (ft): 256 Casing Dia (in): 12 Motor HP: 50

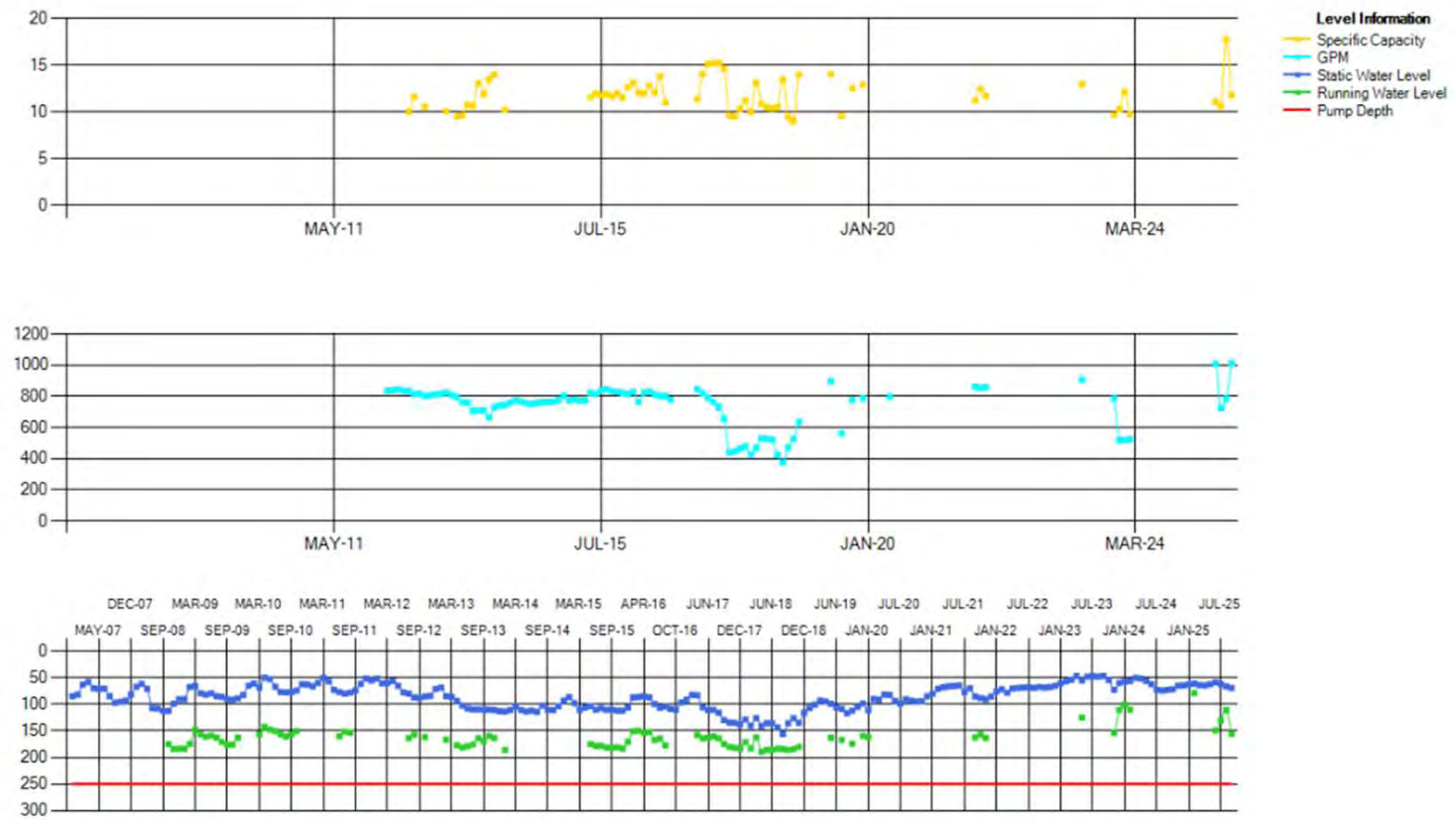
PumpStages: 12 Perforations (ft): 248-272 GPM: 700 Ground Elevation (ft): 228



Alias: Conejo3 WellNumber: 02N20W25C05S Year Built: 1991 Year Refurbished: 1996 System: POTABLE

Well Depth (ft): 260 Bowl Depth (ft): 250 Casing Dia (in): Motor HP: 75

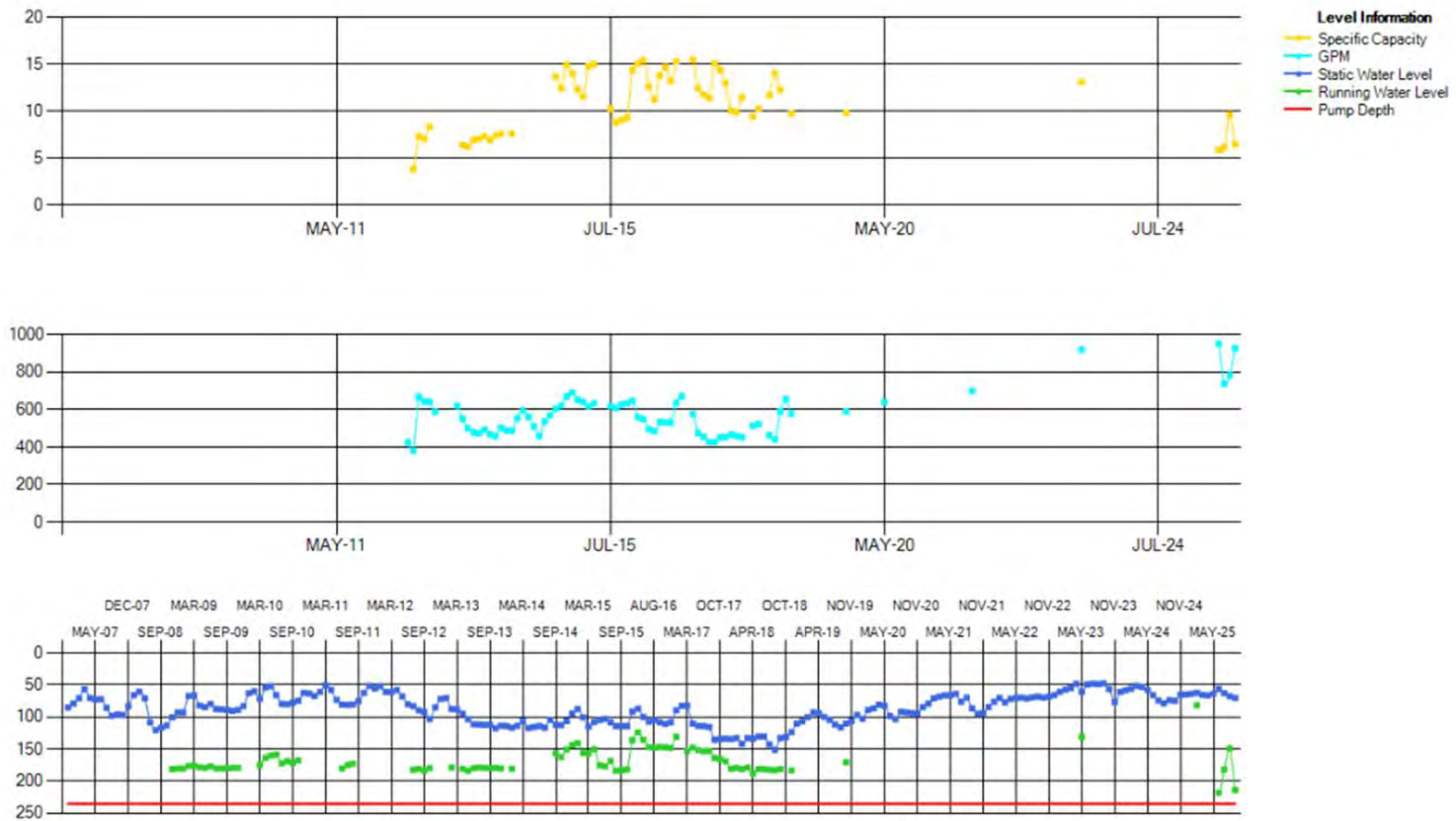
PumpStages: 3 Perforations (ft): 160-260 GPM: 1300 Ground Elevation (ft): 232



Alias: Conejo4 WellNumber: 02N20W25C07S Year Built: 1995 Year Refurbished: System: POT/NON-POT

Well Depth (ft): 400 Bowl Depth (ft): 235 Casing Dia (in): 16 Motor HP: 75

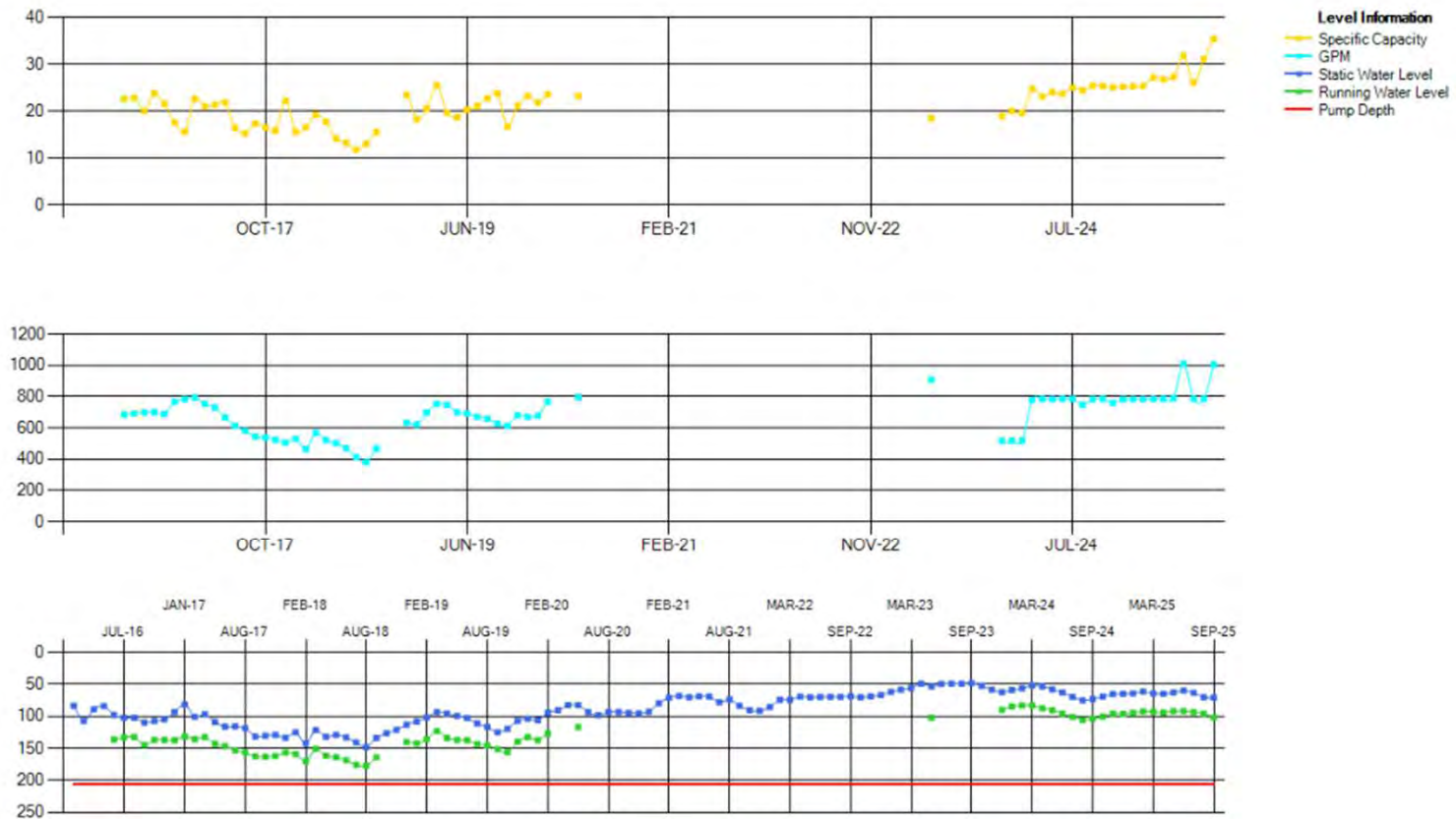
PumpStages: 4 Perforations (ft): 180-390 GPM: 1100 Ground Elevation (ft): 230



Alias: SR8 WellNumber: 02N20W25C04S Year Built: 1992 Year Refurbished: 2016 System: POTABLE

Well Depth (ft): 238 Bowl Depth (ft): 206 Casing Dia (in): 13.25 Motor HP: 50

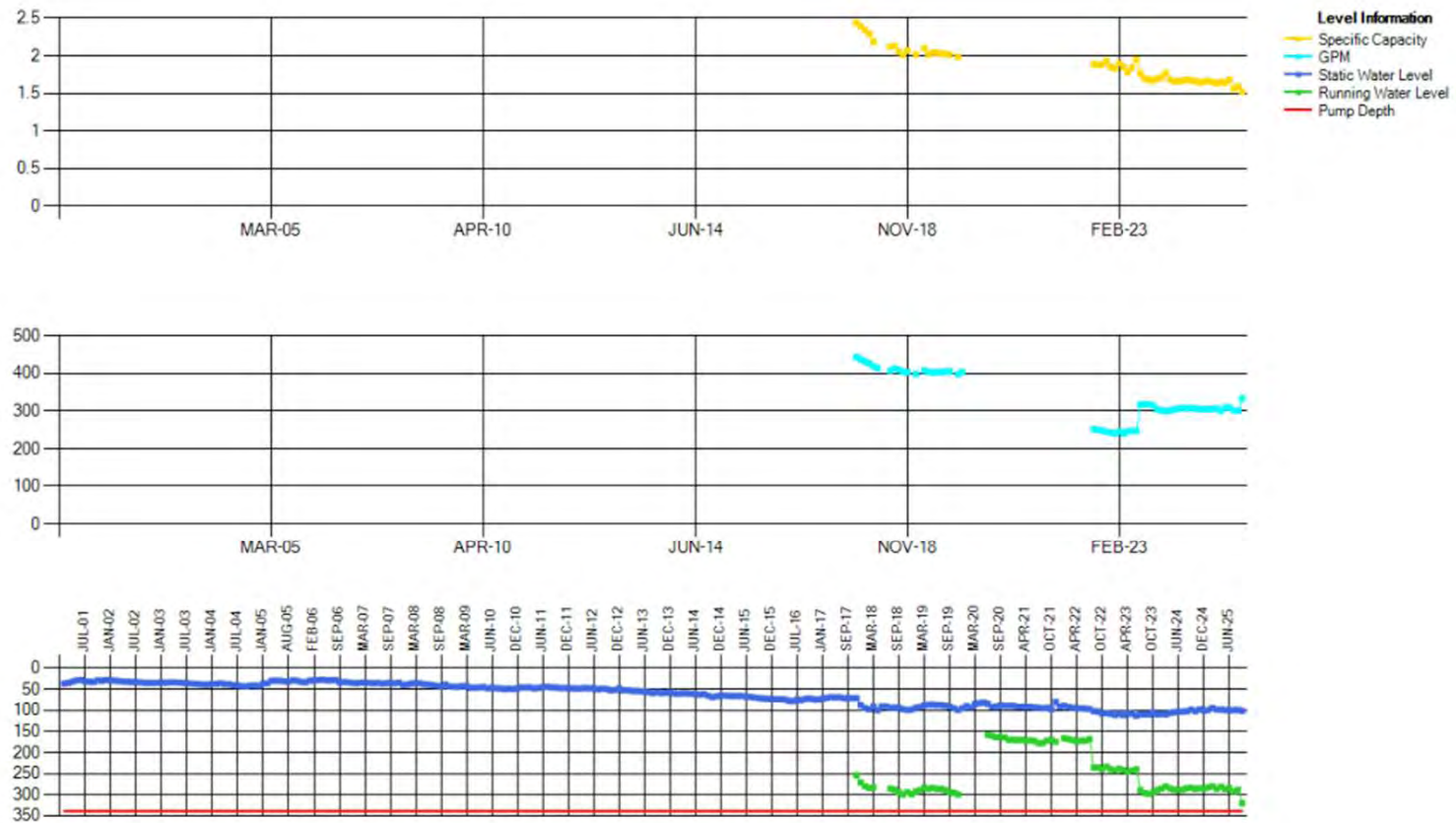
PumpStages: 3 Perforations (ft): 141.5' - 238' GPM: 600 Ground Elevation (ft):



Alias: Penny WellNumber: 02N19W20M04S Year Built: 1962 Year Refurbished: System: POTABLE

Well Depth (ft): 452 Bowl Depth (ft): 338.5 Casing Dia (in): 10 Motor HP: 100

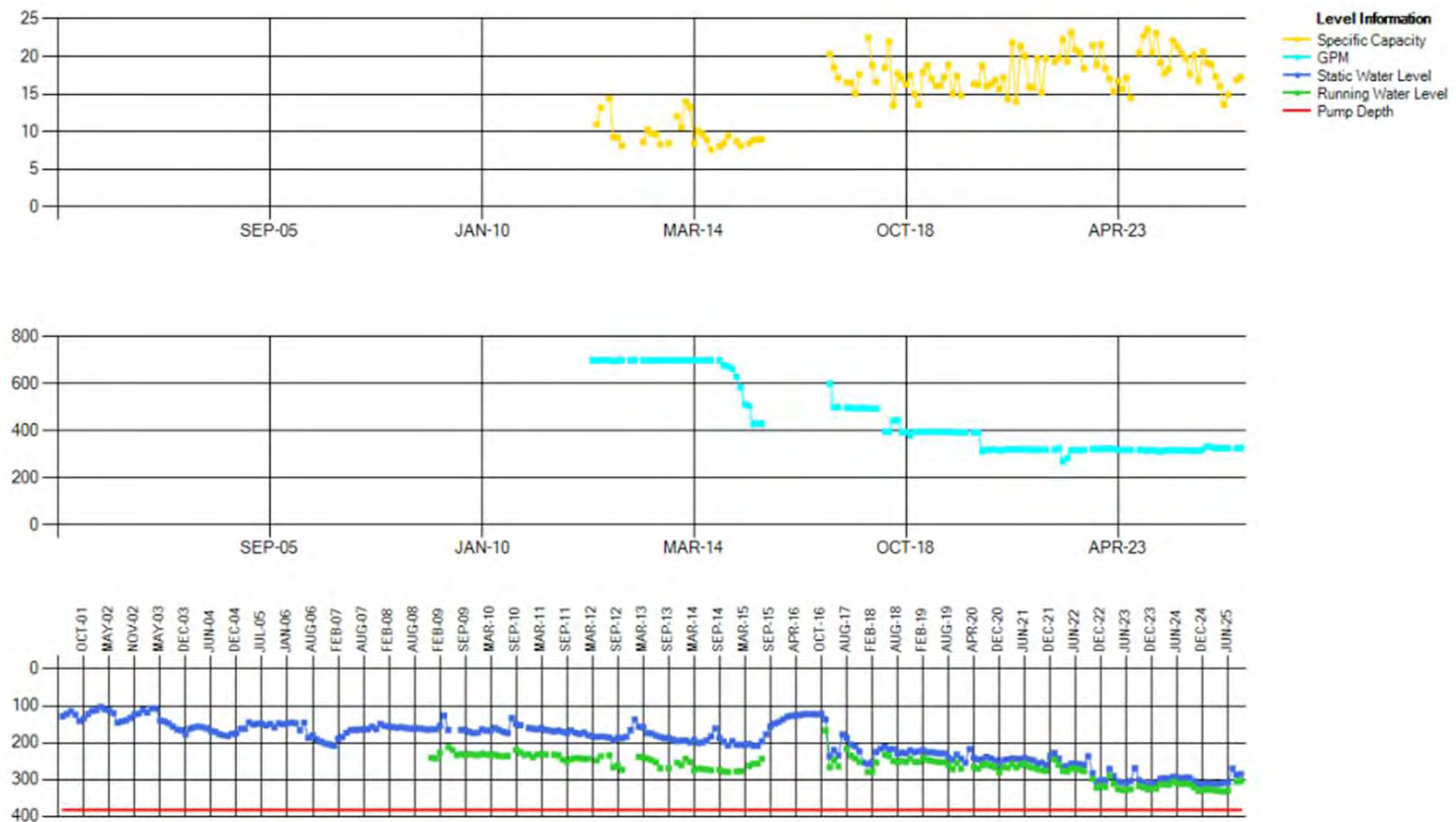
PumpStages: 3 Perforations (ft): GPM: 300 Ground Elevation (ft): 325



Alias: TR WellNumber: 02N20W15N03S Year Built: 1996 Year Refurbished: 2014 System: POTABLE

Well Depth (ft): 642 Bowl Depth (ft): 382 Casing Dia (in): 16 Motor HP: 200

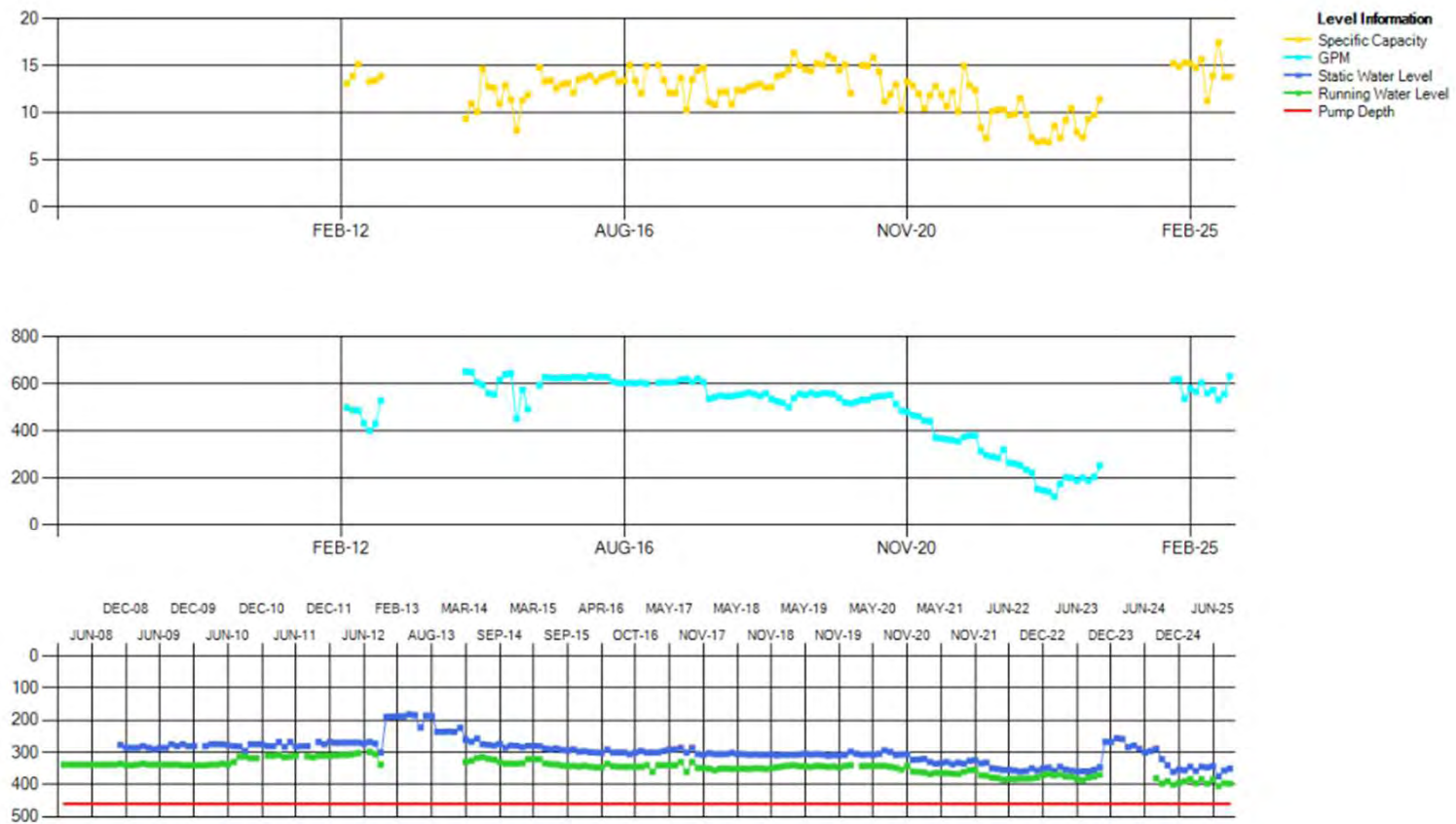
PumpStages: 10 Perforations (ft): 320-620 GPM: 700 Ground Elevation (ft): 590



Alias: WC WellNumber: 02N20W29B02S Year Built: 1980 Year Refurbished: 2013 System: POTABLE

Well Depth (ft): 725 Bowl Depth (ft): 460 Casing Dia (in): 12.25 Motor HP: 150

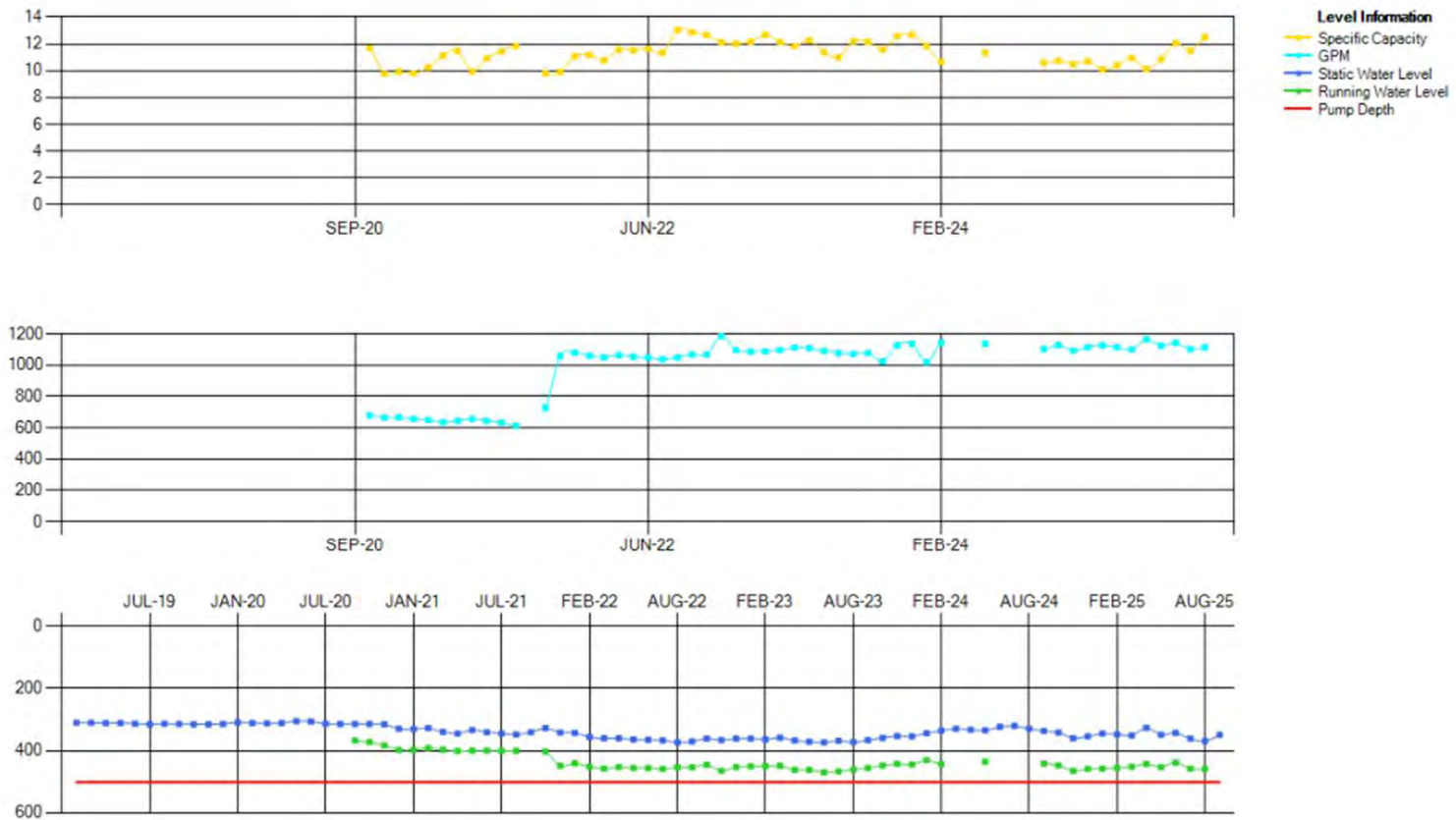
PumpStages: 9 Perforations (ft): 452-725 GPM: 650 Ground Elevation (ft): 270



Alias: PV2 WellNumber: 02N20W29C01S Year Built: 2015 Year Refurbished: System: POTABLE

Well Depth (ft): 745 Bowl Depth (ft): 502 Casing Dia (in): 18 Motor HP: 300

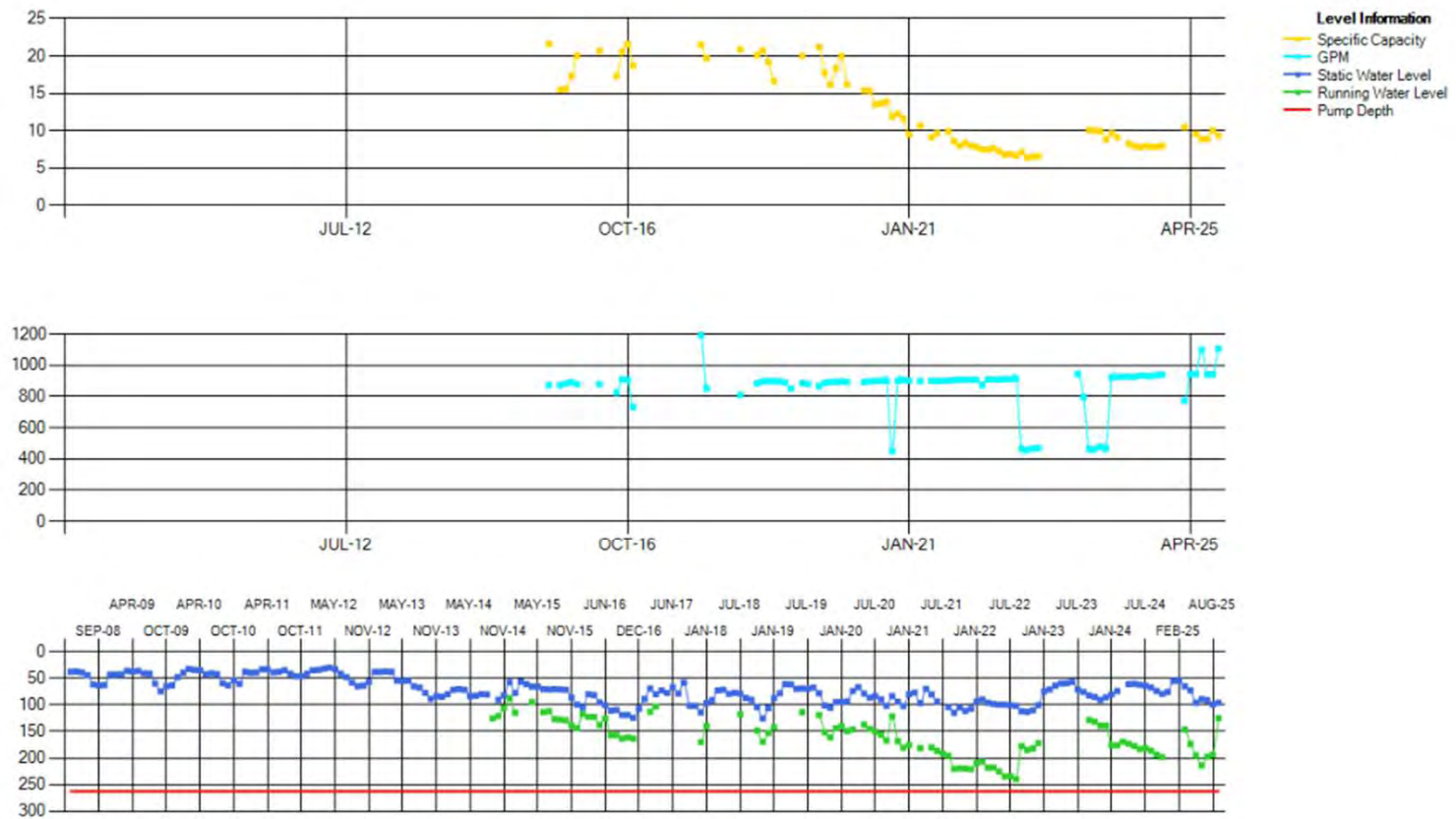
PumpStages: 9 Perforations (ft): 470-745 GPM: 1300 Ground Elevation (ft):



Alias: University WellNumber: 01N21W14B03S Year Built: 1987 Year Refurbished: 2009 System: POTABLE

Well Depth (ft): 900 Bowl Depth (ft): 262 Casing Dia (in): 12 Motor HP: 100

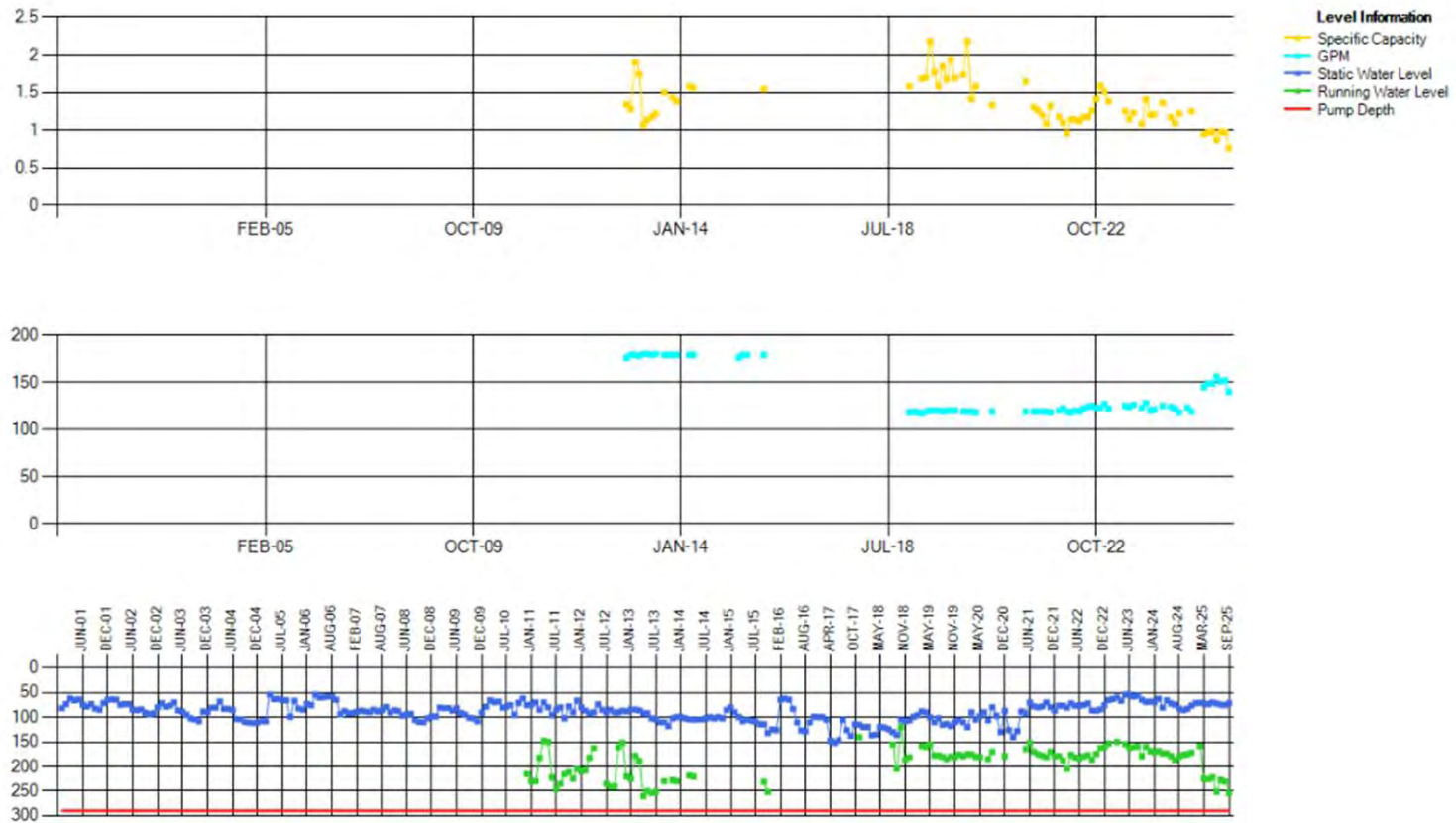
PumpStages: 6 Perforations (ft): 280-900 GPM: 1000 Ground Elevation (ft): 45



Alias: SR3 WellNumber: 02N20W25D01S Year Built: Year Refurbished: 2010 System: NON-POTABLE

Well Depth (ft): 307 Bowl Depth (ft): 290 Casing Dia (in): 12 Motor HP: 75

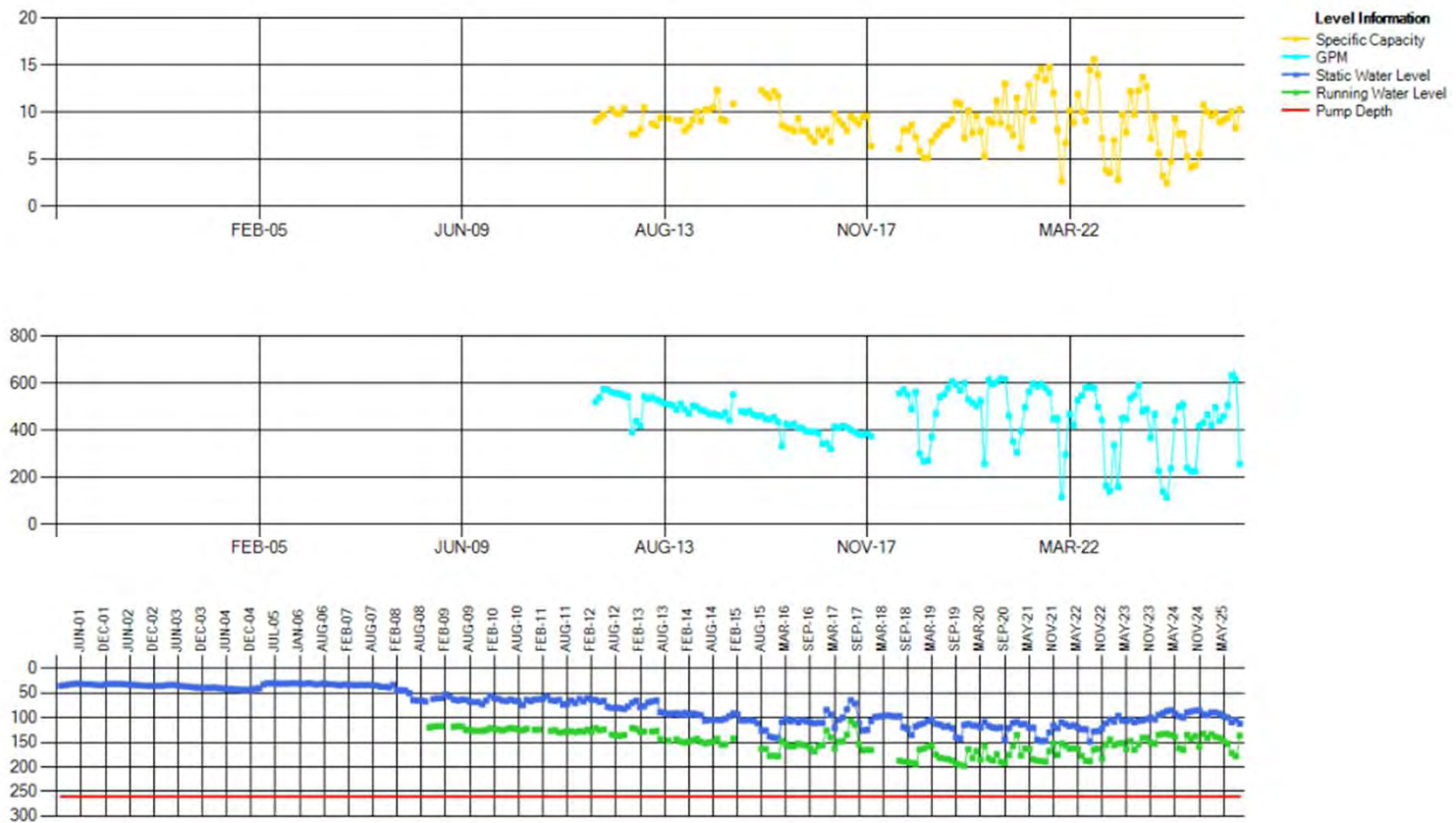
PumpStages: 16 Perforations (ft): 130-430 GPM: 1000 Ground Elevation (ft): 235



Alias: SR9 WellNumber: 02N19W19P02S Year Built: 1940 Year Refurbished: 2008 System: NON-POTABLE

Well Depth (ft): 378 Bowl Depth (ft): 260 Casing Dia (in): 18 Motor HP:

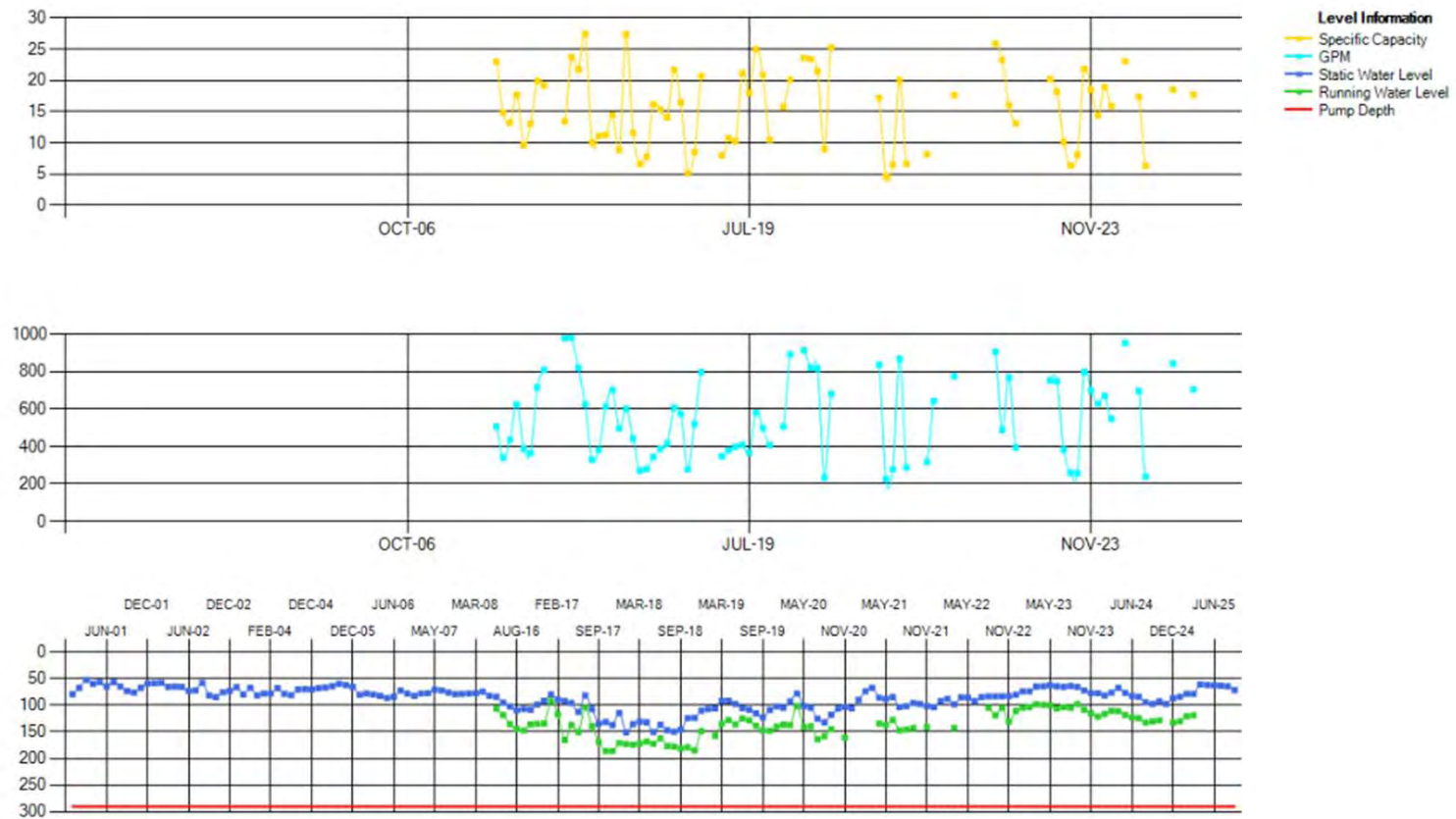
PumpStages: Perforations (ft): 199-393 GPM: 450 Ground Elevation (ft): 280



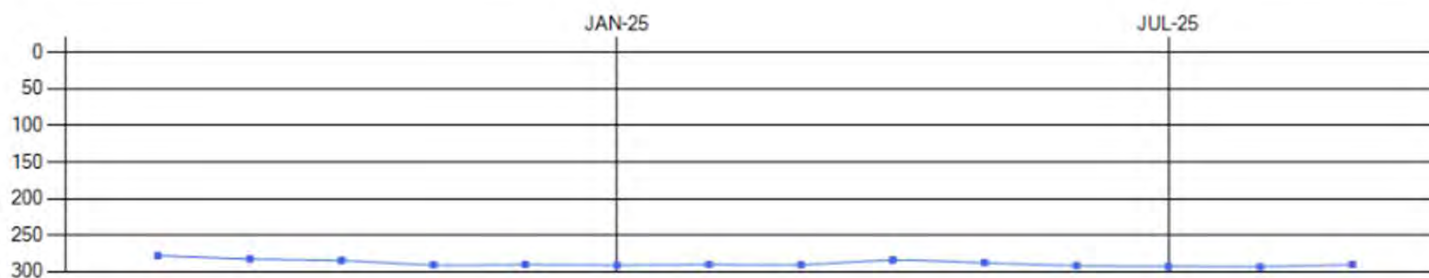
Alias: SR10 WellNumber: 02N20W24Q03S Year Built: 1954 Year Refurbished: System: NON-POTABLE

Well Depth (ft): 360 Bowl Depth (ft): 290 Casing Dia (in): 14 Motor HP:

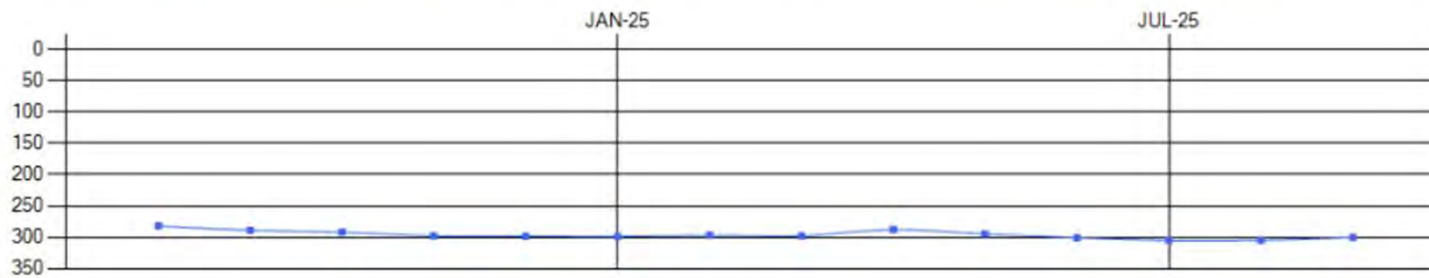
PumpStages: 3 Perforations (ft): 288-360 GPM: Ground Elevation (ft): 230



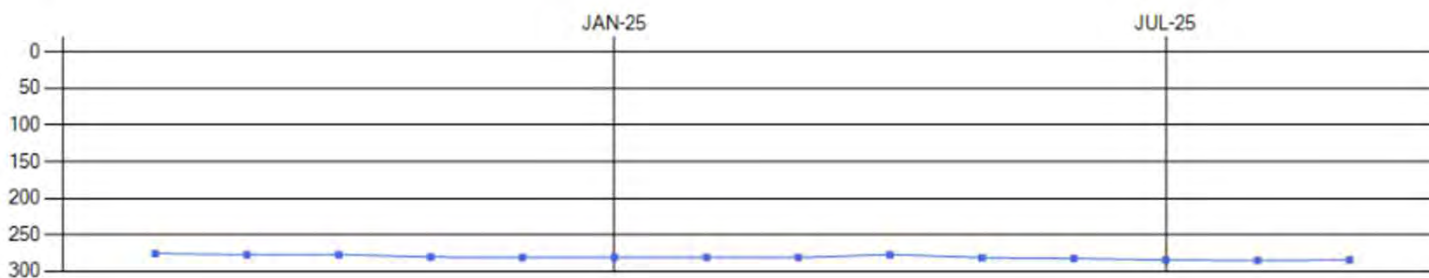
HP1 760-810



HP2 620-670



HP3 465-485
525-545



Board Memorandum

October 14, 2025

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Fiscal Year 2024-25 Draft Annual Comprehensive Financial Report

Objective: Receive a draft of Fiscal Year (FY) 2024-25 Annual Comprehensive Financial Report (ACFR).

Action Required: No action necessary; for information only.

Discussion: The draft ACFR contains the FY2024-25 end-of-year financial statements for the District and contains an unmodified audit opinion.

Included in the ACFR is a Management Discussion and Analysis (MD&A) of the financial statements, as required under the provisions of Governmental Accounting Standards Board (GASB) Statement 34. The MD&A immediately precedes the draft audited financial statements.

The report is presented for information at this time. The Final ACFR will be presented for acceptance at the Board Meeting scheduled for October 28, 2025, and the auditors of CliftonLarsonAllen LLP, will be available to answer questions.

Attachment:

- Draft FY 2024-25 ACFR

Board of Directors
Camrosa Water District
Camarillo, California

We have audited the financial statements of the Camrosa Water District (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our statement of work dated April 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2025.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- The annual required contributions, pension expense, net pension liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's public defined benefit plans with CalPERS are based on an actuarial valuation provided by CalPERS.

We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was in Note 7 regarding the District's defined benefit pension plan.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the

measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of introductory section, other supplementary information section, and the statistical section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of Camrosa Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Irvine, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT

Board of Directors
Camrosa Water District
Camarillo, California

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Camrosa Water District (the District), which comprise the statement of net position as of June 30, 2025, and the related statement of revenues, expenses and change in net position, and cash flow for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the financial agreements or covenants of Section 5.10(b) of the 2016 Water Installment Sale Agreement and the 2016 Wastewater Installment Sale Agreement with the Camrosa Water District Financing Authority (the Authority) dated October 1, 2016, relating to the Authority's issuance of Water and Wastewater Revenue Bonds, Series 2016A, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced financial agreements or covenants, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Directors, the management of the District and Wilmington Trust N.A., and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Irvine, California
REPORT DATE



Annual Comprehensive Financial Report

For the Fiscal Years Ended June 30, 2025
and June 30, 2024

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CAMROSA WATER DISTRICT

Board of Directors

Eugene F. West, *President*

Andrew F. Nelson, *Vice-President*

Jeffrey C. Brown, *Director*

Timothy H. Hoag, *Director*

Terry L. Foreman, *Director*

BUILDING WATER SELF-RELIANCE

General Manager

Norman Huff

Prepared By:

Tamara Sexton, Deputy General Manager/Finance
and
Sandra Llamas, Senior Accountant

Camrosa Water District

Annual Comprehensive Financial Report

For the Fiscal Years Ended June 30, 2025 and June 30, 2024

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Introductory Section

October 28, 2025

Members of the Board of Directors and Citizens of Camrosa Water District

Letter of Transmittal

It is our pleasure to submit Camrosa Water District's Annual Financial Report for the fiscal year ending June 30, 2025 (FY2024-25). This report was prepared pursuant to the guidelines set forth by the Governmental Accounting Standards Board (GASB).

District staff prepared this financial report in conjunction with an unmodified opinion issued by the independent audit firm CliftonLarsonAllen LLP. The Independent Auditor's Report is located at the front of the Financial Section of this document. Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction to, and overview and analysis of, the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

This report consists of management's representations concerning the finances of Camrosa Water District. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with generally accepted accounting practices (GAAP). Because the cost of internal control should not outweigh its benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. Management asserts that to the best of our knowledge, this financial report is complete and reliable in all material aspects.

Board of Directors

The Camrosa Water District is an independent special district, which operates under the authority of Division 12 of the California Water Code. The District is governed by a five-member Board of Directors, elected at large from five geographical "divisions" within the District's service area. The District's Board of Directors meets on the second and fourth Tuesdays of each month. Meetings are publicly noticed, and residents are welcome to attend.

<u>Director</u>	<u>Title</u>	<u>Division</u>	<u>Expiration of Term</u>	<u>Occupation</u>
Eugene F. West	President	Division 4	November 2028	Attorney
Andrew F. Nelson	Vice-President	Division 1	November 2026	Healthcare Research
Jeffrey C. Brown	Director	Division 2	November 2026	Investment Consultant
Terry L. Foreman	Director	Division 5	November 2026	Geologist/Hydrogeologist
Timothy H. Hoag	Director	Division 3	November 2028	Pharmacist/Teacher

General Manager

Daily operation of the District falls under the responsibility of the General Manager, Norman Huff. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. As General Manager, Mr. Huff is responsible for the general oversight of the production and distribution of potable and non-potable water, as well as wastewater collection, treatment, and water recycling at the District's Water Reclamation Facility.

The District employs a full-time staff of 28 employees as of June 30, 2025.

District Services and Management

Currently, the District provides three classes of water (potable, non-potable, and recycled) to a population of more than 32,700 people through approximately 11,464 equivalent service connections, which includes three master-metered communities. The majority of these connections are residential with the remainder serving commercial, industrial, and agricultural.

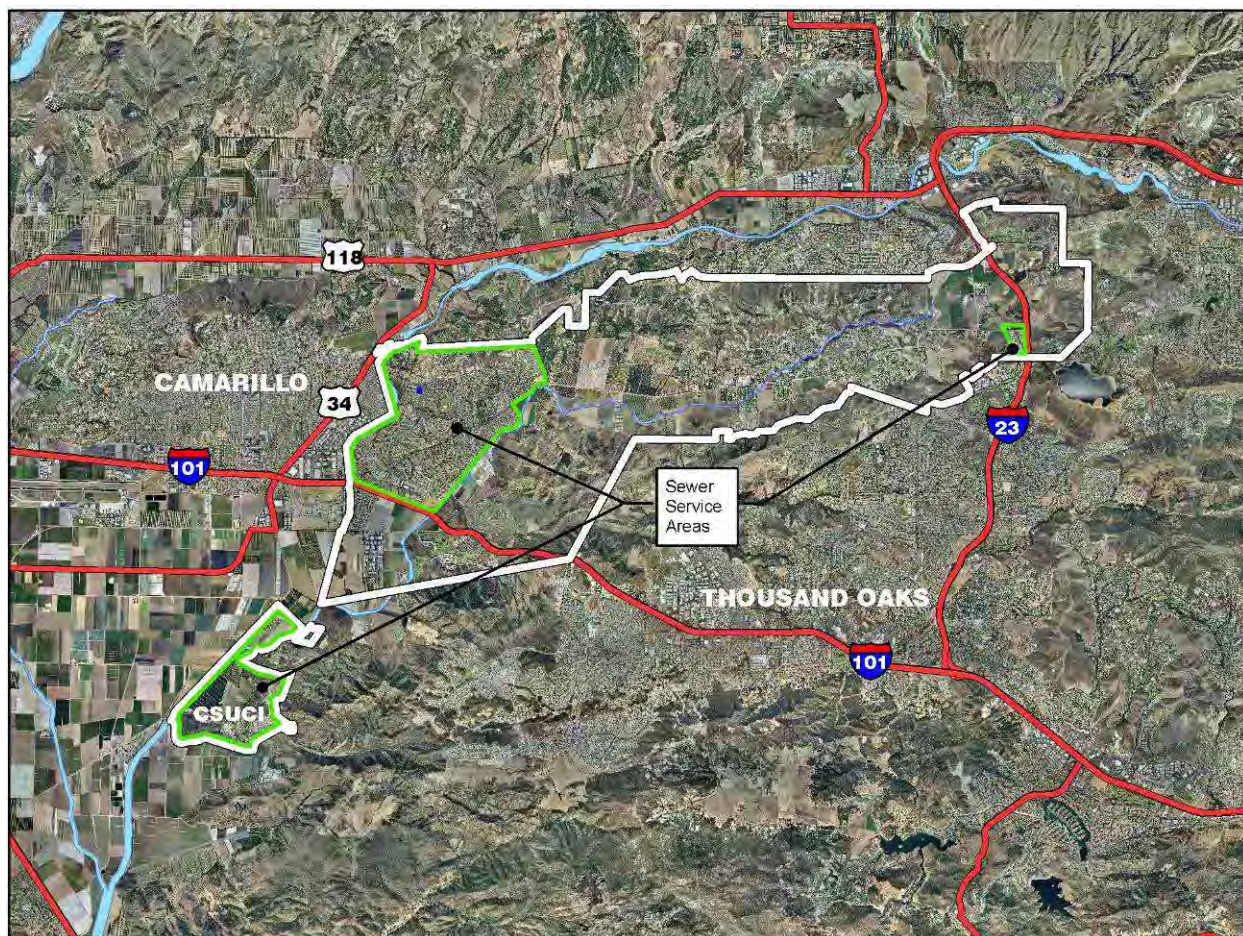


Figure 1 – District Boundaries

Potable water is a blend of imported State Water Project (SWP) water from the Sacramento-San Joaquin Delta and local groundwater; non-potable water is a combination of diverted surface water and local groundwater; and recycled water is tertiary-treated product from the Camrosa Water Reclamation Facility (CWRF) and Camarillo Sanitary District. Imported water accounts for approximately 48% of potable supplies. The remaining 52% is groundwater that is treated, blended, and then pumped into the distribution system. In FY2024-25 the District delivered 6,701 acre-feet (AF) of potable water, 4,425 AF of non-potable water, and 420 AF of recycled water,

totaling 11,545 AF to its customers. An additional 4,773 AF of non-potable water, and 2,263 AF of recycled water was delivered to Pleasant Valley County Water District (PVCWD).

Residential customers make up approximately 90% (number of metered connections) of the District's customer base and consume approximately 45% of the water provided annually by the District.

Wastewater service is limited to 9,258 equivalent dwelling units (EDUs), including California State University of Channel Islands (CSUCI), a portion of the City of Camarillo, and a sliver of the City of Thousand Oaks. The remainder of the District is either served by the Camarillo Sanitary District or on private septic systems.

Strategic Plan and Goals

Water and wastewater service providers face an evolving landscape of diverse challenges as they strive to provide clean, safe, reliable, and affordable services to their communities. Navigating this dynamic and complex array of challenges requires a proactive approach, including strategic planning, leveraging technological advancements, and substantial investment to ensure the delivery of safe, reliable, and affordable services that our customers desire today and into the future.

Recent experience has shown that imported water costs have increased, as expected, but so has its unreliability. Between climatic, legislative, litigatory, and political pressures on the State Water Project, it no longer represents a dependable water supply as it once did. At the same time, the cost of producing local water has also increased, driven by an ever-increasing demand for a limited supply, an ever-expanding regulatory environment, and the high costs of new wells, treatment facilities, and pipelines.

At its core, strategic planning enables Camrosa to anticipate and prepare for future demands, risks, and opportunities, rather than merely reacting to crises as they arise. By identifying short- and long-term goals and mapping out the necessary steps to achieve them, Camrosa can ensure that we are equipped to meet the needs of our community both now and in the future.

In support of a robust planning process, the District held four strategic planning workshops in the Spring of 2022 and adopted the 2022 Strategic Plan in the Summer of 2022.

The 2022 Strategic Plan identified five strategic vision goals:

- Water Supply Independence
- Infrastructure Integrity
- Prudent Financial Management
- Public Trust
- Service Excellence Through Organizational Development

As part of the Budget development process for FY2025-26, the Board and staff developed specific Strategic Plan-related goals to be accomplished this fiscal year. These goals are:

- Complete the development of and adopt an *Integrated Master Plan* for Local Water Supply Alternatives and Infrastructure Integrity Projects that includes:
 - a Local Water Supply Alternatives 5-year Implementation Plan,
 - an Infrastructure Integrity 15-year Implementation Plan,
 - comprehensive funding opportunities and fiscal impact analysis,
 - and the integration of partner relationships and related long-term resource security.

- Create and implement a robust public outreach campaign to engage the public concerning the *Integrated Master Plan*.
- Develop and adopt a *Comprehensive Water Resources Allocation Policy* that preserves and enhances existing available resources and uses them to the greatest benefit of District customers, while also exploring opportunities to develop new resources.
- Place a renewed focus on the retention of Camrosa's talented and dedicated team members through positive engagement and professional development while filling all allocated positions with individuals who share the Camrosa vision for excellence.

Mission and Vision Statement

Revised Mission and Vision Statements were established as part of the 2022 Strategic Plan. The *Mission Statement* reflects the District's responsibility to provide reliable, safe, and cost-effective water and wastewater services. The *Vision Statement* connotes a higher purpose founded on visionary leadership and a deep commitment to enriching the lives of those we serve.

Our Mission

"The mission of Camrosa Water District is to provide reliable, safe, and cost-effective water and wastewater services."

Our Vision

"Camrosa Water District preserves and improves the quality of life for our customers through innovative leadership and exceptional customer service."

Economic Condition and Outlook

The California Water Crisis

California's water supply crisis is the outcome of decades of substandard State water policy. California has prioritized perpetual demand management and stretching depleted supplies with conservation policies instead of seizing opportunities to develop new supplies or maximizing the capture of abundant supply in wet years through the development of additional storage reservoirs and modernized conveyance. The California Department of Water Resources (DWR) stood by while litigants and legislators whittled away its ability to effectively manage resources or maintain and improve the State Water Project infrastructure. Equally culpable is the Metropolitan Water District (MWD) which has failed to invest in reliable supplies and adequate conveyance. MWD has applied a portion of every dollar it has ever collected from its ratepayers to build out and maintain its Colorado River Aqueduct system. However, despite this massive investment, MWD's conveyance is still unable to move significant quantities of Colorado River water to certain areas within its service region, including areas served by Camrosa. These areas have been categorized as State Water Project Dependent Areas (SWPDA) because most—or all—of their imported water supplies are from the State Water Project. With or without conveyance, persistent drought and disagreements over Colorado River water rights between the seven states comprising the Upper and Lower Basins make the future availability of that supply uncertain. These failures and deficiencies have resulted in the DWR and MWD being unable to provide sufficient supply to meet normal demands in times of drought. This demonstrates the need to accelerate Camrosa's timeline for self-reliance and its ability to significantly reduce dependence on MWD and the State Water Project. Compounding the problem, MWD's mismanagement and its ever-growing bureaucracy have resulted in rate increases that will make imported water even more expensive this year and every year for the foreseeable future.

Camrosa's core mission is to provide a reliable, affordable source of water for our customers. With our core mission in mind, we have been focused on building the District's self-reliance to buffer against this cycle of planning failure and reactive edicts by MWD and the State. The Camrosa Board of Directors does not believe that restrictive or mandated conservation should

become “a way of life,” as it is presented in recent State legislation, or that “brown is the new green.” While conservation can be a useful strategy when needed, such as during a drought emergency, it is not a permanent water supply solution. Sustainable water supply solutions should plan for abundance rather than fight over scarcity.

In the prior fiscal year, the District supported common-sense legislation (SB 366) that would establish long-term water supply targets for the State to achieve by specific deadlines and require state agencies to develop a plan to achieve those targets. Despite passing the bill through the Senate and Assembly unanimously, the Governor vetoed the bill, citing budgetary constraints. This fiscal year the District is committed to working with the bill’s sponsor, Senator Caballero, to reintroduce this critical legislation.

The District Board and staff will continue to advocate for responsible, sustainable resource management through our elected officials, regulators, and partner agencies during this fiscal year and into the future.

State Mandates and Regulations

Over the past decade and a half, the state of California has moved toward centralizing management of its water resources by consolidating various functions under and expanding the reach of the State Water Resources Control Board (SWRCB). Shifts toward standardizing water planning while accounting for climate projections have resulted in landmark water-use legislation and expanded rulemaking. However, many of these state policies fail to realistically account for local conditions and do not leave suppliers with enough autonomy to employ the best course of action for their service areas.

The California Legislature and the SWRCB have continued extending legislative and administrative control over water suppliers through a variety of new laws, policies, and regulations. Several recent examples include: the updated Individual System Water Loss Standards; upcoming drinking water regulations; continuing conservation legislation; and additional compliance and reporting requirements. A specific example is AB1572, a prohibition of watering non-functional turf with potable water targeting large users, municipalities, and homeowner associations. Implementation of the first of its four phases is set to begin in 2027. Water loss control is also a key component of the State’s approach to demand management. Legislation required that the SWRCB develop water loss performance standards. The finalized Water Loss Performance Standards were adopted in October of 2022, and the rulemaking became effective in 2023. Updated Water Loss Standards for each Urban Retail Water Supplier, including Camrosa Water District, were posted on April 9, 2024. Camrosa has until January 1, 2028, to comply with the Updated Water Loss Standards. The legislation recognizes that mitigating and preventing water loss should be done on a cost-effective basis, as explained in the Updated Economic Model released on April 15, 2021. However, due to real-world conditions, the true cost-effectiveness may differ from the Updated Economic Model.

One of the most sweeping regulations in recent history is titled Making Conservation a California Way of Life, which went into effect on January 1, 2025. The comprehensive reporting mandated under this regulation, the Annual Urban Water Use Objective and Water Use Report was due on that very same day. This regulation was touted as a new way of managing urban water use by establishing unique efficiency goals for each Urban Retail Water Supplier in California. Independent analysis disputed the State’s purported savings of \$7 Billion and showed that potential costs could exceed \$13 Billion. This regulation was intended to implement both the “California Water Supply Strategy” released by Governor Newsom in August 2022, and SB 606 and AB 1668, collectively known as the Water Conservation and Drought Planning Act, signed by Governor Brown in May 2018. The act built upon Governor Brown’s 2016 Executive Order B-37-16, “Making Conservation a Way of Life.” The California State Water Resources Control Board unanimously adopted the Making Conservation a California Way of Life regulation on July 3, 2024. The regulation requires suppliers to comply with individualized urban water use objectives, implement Commercial, Industrial, and Institutional (CII) performance measures, and submit

annual progress reports. A supplier's water use objective is the sum of standards-based budgets for residential indoor use, residential outdoor use, CII landscapes with dedicated irrigation meters, and real water losses. The regulation requires significant water use reductions from many Urban Water Suppliers and extensive and costly reporting from all Urban Water Suppliers. Camrosa met its objective for the reporting cycle that ended January 1, 2025, and current projections show that the District will continue to have a zero percent water use reduction requirement (i.e. no reduction required) over the three benchmark periods called for in the regulation. Camrosa is actively monitoring the regulation's potential impacts on the District and its customers. The District is factoring the legislation into its long-term budget forecasting and is partnering with vendor Eagle Aerial Solutions to fully realize monitoring and reporting software platforms to efficiently ensure that the District complies with this regulation and its extensive annual reporting requirements.

Recent devastating Southern California wildfires have placed California water suppliers—and Southern California Urban Water Suppliers specifically—at the center of increased scrutiny, with additional regulations likely to follow. Local Assemblymember Bennett's AB367, currently making its way through the legislature, is one such proposed regulation. Although the Assemblymember has engaged in dialogue with local water suppliers regarding the text of the proposed legislation, if signed into law, the bill would still place additional significant compliance and cost burdens on water suppliers with limited or no benefit to properties in the path of similarly destructive wildfires as were recently experienced in Southern California.

Additionally, as discussed in the following section, water suppliers must abide by increasingly stringent water quality standards. Several pages of these upcoming regulations, which are in process or planned, are posted on the SWRCB's website.

Year in and year out, water suppliers are subject to ever-increasing regulations with each new one adding to the already lengthy list of current regulations and requirements. While many of these current and proposed laws, policies, and regulations carry well-intended benefits, they are also accompanied by substantial compliance costs which must be passed on to the ratepayers.

Water Quality Regulations

Drinking water in California is heavily regulated and many of California's regulations exceed federal regulations set by the U.S. EPA. Primary maximum contaminant levels (MCLs) address health concerns; public health goals (PHGs) are concentrations of drinking water contaminants that do not pose significant health risks if consumed over a lifetime (based on best available science); and secondary MCLs which address water appearance, taste, and odor. California Health & Safety Code §116365(a) requires a contaminant's MCL to be established at a level as close to its PHG as technically and economically feasible while prioritizing protecting public health. There are also "detection limits for purposes of reporting" (DLRs), which are designated minimum contaminant levels that require reporting to the State Board. An analytical lab must achieve a DLR equal to or less than the state-set DLR in order to report its findings to the State for regulatory purposes.

Technological advancements now allow the detection of drinking water contaminants at ever-lower concentrations, which allows the State to set maximum contaminant levels (MCLs) at even more stringent levels. Additionally, as the understanding of the adverse effects of drinking water contaminants improves over time, more contaminants are added to the list of regulated contaminants, and even more are being studied as emerging contaminants. While increasingly stringent MCLs and the addition of new contaminants to the list of regulated contaminants are intended to address health concerns, they also carry associated mitigation costs. Meeting new or more stringent standards significantly increases drinking water production, treatment, and regulatory compliance costs.

One example of emerging contaminants with recently enacted MCLs is per- and polyfluoroalkyl substances (known together as PFAS). PFAS are a group of synthetic chemicals that, under typical conditions, do not break down in the environment. Common uses of these chemicals are in food packaging, non-stick cookware, textiles, cleaning products, and fire-fighting foams. On

April 10, 2024, the U.S. EPA established federal MCLs for six types of PFAS. Two types, PFOA and PFOS, each have MCLs established at 4 parts per trillion (ppt) (also expressed as ng/L). Three chemicals, HFPO-DA (also known as GenX Chemicals), PFHxS, and PFNA, have MCLs set at 10 ppt. The District completed construction in 2023 and currently operates a Granular Activated Carbon (GAC) filtration plant that treats groundwater from four District wells for both 1,2,3 Trichloropropane (TCP123) and residual PFAS chemicals.

Another upcoming contaminant, microplastics, may become an issue in the future. Microplastics in drinking water are defined as solid polymeric materials to which chemical additives or other substances may have been added, which are particles that have at least three dimensions that are greater than 1 nm and less than 5,000 micrometers (µm). Polymers that are derived in nature that have not been chemically modified (other than by hydrolysis) are excluded. Further studies will be required to fully implement microplastics regulations.

Another contaminant, manganese is listed on the SWRCB's list of Upcoming Drinking Water Regulations. It can occur naturally in both surface and groundwater and is widespread in California's groundwater basins. It is currently regulated with a secondary MCL, with notification levels (NLs) and response levels (RLs). A NL is a nonregulatory, health-based advisory level established for drinking water contaminants for which MCLs have not been established. NLs are established as precautionary measures for contaminants that may have MCLs in the future but have not completed the regulatory process for the development of MCLs. They are issued by the SWRCB and developed based on recommendations by the Office of Environmental Health Hazard Assessment (OEHHA). RLs are set higher than NLs and represent a recommended chemical concentration level at which water systems consider taking a water source out of service or providing treatment if that option is available to them. On February 16, 2023, the SWRCB proposed revised NLs and RLs for manganese. Based on the SWRCB proposing revised NLs of 500 µg/L, or parts per billion, and RLs of 5000 µg/L for manganese, a manganese primary MCL at or below 20 µg/L is likely to be established in the future. The establishment of manganese primary MCLs will impact the cost of producing local water. Two of Camrosa's local water resources, the Woodcreek and Lynnwood Wells, have manganese levels that sometimes exceed the Secondary MCL for manganese, currently set at 50 µg/L and imported water is purchased to blend the water to manganese levels that meet these requirements. In FY2024-25, Camrosa completed the design phase for iron and manganese removal technologies for the treatment of water from the Woodcreek and Lynnwood Wells. In FY2025-26 the District expects to complete construction of these treatment facilities which will improve the water quality and reduce the amount of import water purchased for blending.

Contaminant regulations will continue to become more rigorous, as they have since the passage of the Safe Drinking Water Act in 1974. Camrosa is responsibly planning for additional costs incurred in meeting and exceeding regulatory requirements and will continue to do so in the future. Future regulations may also shift the relationship between local and imported sources, as the costs of producing water and importing water change. Camrosa remains committed to meeting the current and future water needs of the community by prioritizing self-reliance and providing reliable, safe, and cost-effective water and wastewater services.

Groundwater Management

Another landmark change in water management that will affect the availability and cost of water is the Sustainable Groundwater Management Act (SGMA) of 2014. SGMA requires the formation of local groundwater sustainability agencies (GSAs) for what the state determined were high- or medium-priority basins to assess conditions and develop Groundwater Sustainability Plans (GSPs). These GSPs are intended to define sustainability and chart a path to achieving that over the next twenty years.

The Fox Canyon Groundwater Management Agency (FCGMA) is the Groundwater Sustainability Agency (GSA) for the Pleasant Valley Basin (among other areas), from which the Woodcreek and Lynnwood Wells pump groundwater. FCGMA established an allocation plan and has developed

projects with the goal of maintaining the sustainable yield of the basin. Adjudication papers were filed by a group of landowners/pumpers in the basin, as was a lawsuit contesting the CEQA process for the GSP and the allocation plan designed to reach basin sustainability objectives required by SGMA. SGMA provides that the GSP proceed as written during the adjudication process, which can take several years. This litigious environment does not provide an environment for the amicable resolution of conflict or for the kind of collaboration needed for sustainable, regional project development. Still, going into the adjudication process, Camrosa has worked with plaintiff and defendant groups to further mediation efforts with the goal of mutually beneficial solutions for stakeholders, while providing for the future sustainability of the basin's water resources.

Camrosa also created GSAs for other basins, within their service area, but that were outside of other GSA boundaries. These include the Las Posas and Pleasant Valley basins, as well as the Oxnard sub-basin. Because the majority area of these basins falls within the FCGMA's boundaries, Camrosa works closely with the FCGMA as a coordinating GSA for basin management. Since the primary management of these basins falls within the FCGMA's jurisdiction, these GSAs do not hold responsibility for primary management functions and so do not incur related costs. No District funds are budgeted for these GSAs.

The Arroyo Santa Rosa Groundwater Basin, which lies wholly within the Camrosa service area and from which the majority of Camrosa's local groundwater is produced, was originally designated as a medium-priority basin due to high nitrate concentrations. In 2016, the County of Ventura and Camrosa formed the Arroyo Santa Rosa Valley Basin Groundwater Sustainability Agency (ASRVBGSA) to develop and submit a GSP for the basin and manage that portion of it east of the Bailey Fault (outside the FCGMA). The County of Ventura provided \$127,602 as seed money to the GSA. In April 2018, DWR awarded the ASRVBGSA a Sustainable Groundwater Planning Grant to support the development of the GSP, up to \$177,081. The ASRVBGSA held a public hearing on May 25, 2023, to adopt the GSP, which was approved by the DWR's Sustainable Groundwater Management Office on April 28, 2025. Projects to reach sustainability and/or increase Arroyo Santa Rosa Valley Basin yield were explored as part of the GSP process. Because Camrosa is the primary groundwater producer in the basin, pumping by initial estimates over 50% of the basin's annual yield, the District has a vested interest in developing projects that ensure sustainability. Once the projects identified in the GSP have been developed, estimated costs of sustainability projects will be included in the District's budgeting process. Ongoing administrative costs to support the operation of the ASRVBGSA are provided by Camrosa.

The Impact of Weather

Climate impacts the overall supply of available water resources while also affecting customer demand. Local precipitation can and does impact demand, especially among agricultural customers and those with large landscapes. Camrosa has seen significant reductions in the demand for potable and non-potable water over the previous fiscal years and as we enter the next. Whether or not the trend toward lower demand continues and whether it is primarily based on precipitation levels remains to be seen. Camrosa continues to monitor these trends and apply them to budgets and incorporate them in the rate-setting process.

The wet periods provide an important recharging of the local groundwater basins, from which we produce our local supplies and plan to increasingly rely on in the future. Camrosa has developed plans to adaptively manage its groundwater basins to maximize aquifer storage and recharge water—whether it's rainwater or other sources.

In the last ten years, Southern California has seen the wettest and driest months on record. These dramatic weather swings, depicted in the following figure 2, exemplify the difficulty of forecasting water sales and highlight the necessity of maintaining a conservative financial outlook.

Average Rainfall Fiscal Years 2016-2025

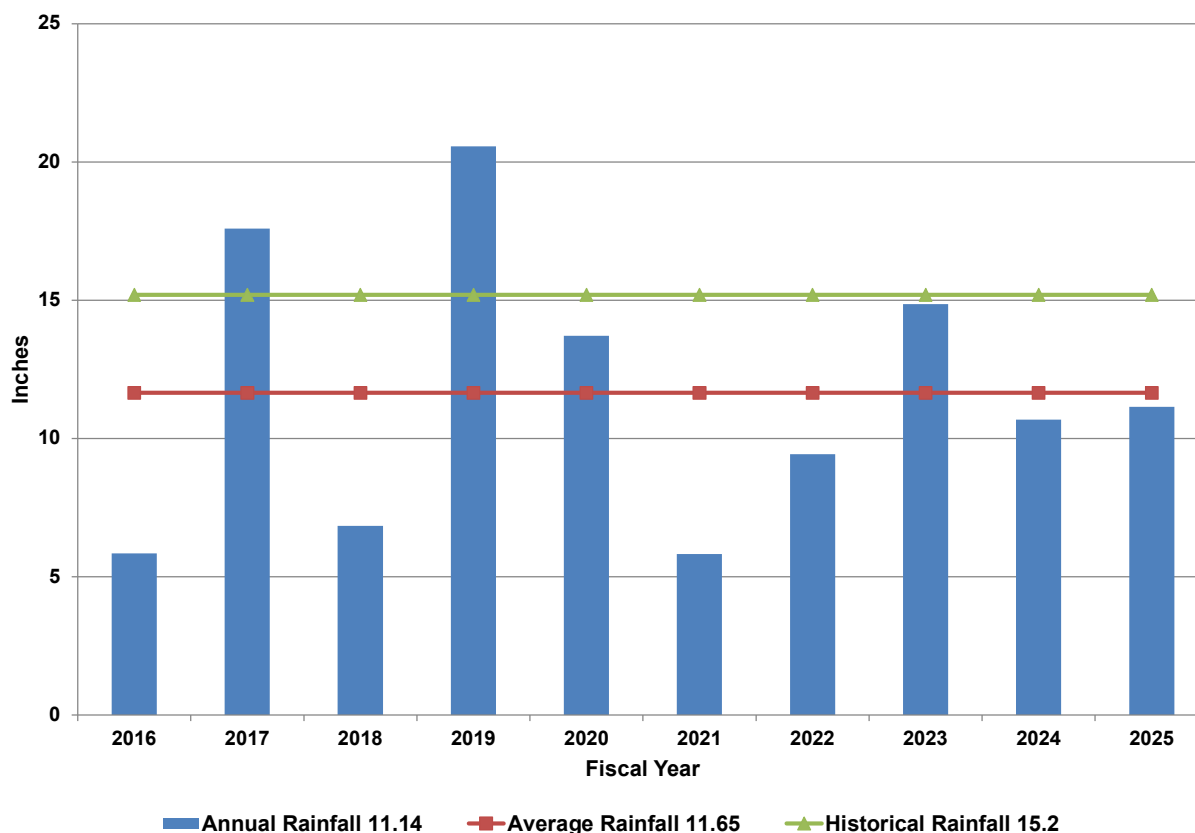


Figure 2 – Historical Rainfall

Locally, rainfall was 11.14 inches during FY2024-25, recorded from the Camarillo station, which is slightly below the ten-year average rainfall for the District of 11.65 inches a year and the historical average of 15.2 inches a year.

Due to atmospheric rivers in 2023, DWR allocated 100% of State Water Contractors' Table A water for delivery. A 100% allocation is a rare opportunity as the long-term average delivery capability of the State Water Project is only 56%. Prior to this, the last time the SWP allocated 100 percent was in 2006. On April 29, 2025, DWR announced a 50 percent allocation as a result of the latest snow survey and Lake Oroville storage. This is up from 40 percent announced in March, 35 percent in February, 20 percent in January, and the initial 5 percent announced in December. Although reservoirs are nearing capacity and snowpack at 90%, the Delta exports have been running at less than half capacity. This mismatch in hydrology and supplies requires action to retain environmental protections while also increasing stored supplies when reservoirs are spilling and there is significant sustained runoff through the Delta.

In general terms, the District went from delivering approximately 17,000 AFY before the FY2014-15 drought to slightly less than 10,000 AFY in FY2022-23. Variable weather in the years since makes it difficult to determine the cause for water-use patterns in the District service area, but generally speaking the trend is toward less per capita water use than in previous decades. Potable Water sales were 6,701 AFY and Non-Potable sales were 4,844 AFY in FY2024-25 compared to Potable Water sales of 5,655 AFY and Non-Potable Water Sales of 3,836 AFY in FY 2023-24, as a result of decreased rainfall, as depicted in figure 3 below.

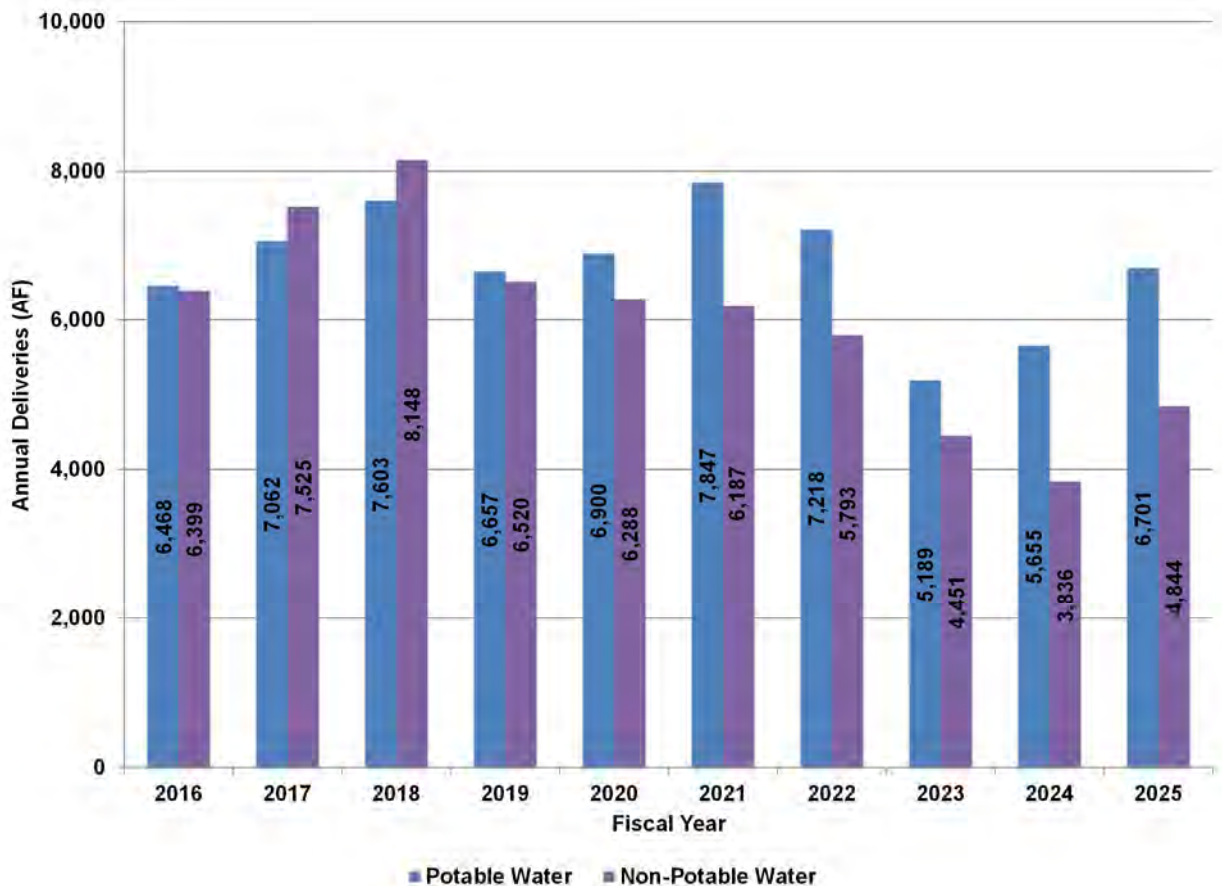


Figure 3 – Historical Acre-Feet Deliveries

Increases in Imported Water Costs

Camrosa lies within the Metropolitan Water District service area and the “imported water” we purchase from them, via Calleguas, is primarily State Water Project (SWP) water from the Sacramento-San Joaquin Delta. It is the most expensive water in Camrosa’s supply portfolio. The District’s primary strategy for decades has been to reduce dependence on imported water by developing local resources. Reducing the proportion of Camrosa’s water supply that we must import helps mitigate the costs of imported water. Figure 3 below reflects the District’s efforts to develop self-reliance over the last 20 years.

The trend was temporarily reversed in 2019, when the District’s largest local resource, the Conejo Wellfield, was taken offline ahead of building a treatment plant to treat for the newly-regulated contaminants, 1,2,3–Trichloropropane (TCP) and Per- and polyfluoroalkyl substances (PFAS). TCP is a synthetic organic compound that was an impurity in certain soil fumigants used in agriculture and PFAS are a group of more than 4,000 synthetic chemicals that have been used in consumer products since the 1950s. PFAS are also known as “forever chemicals” because they don’t break down easily in the environment. The Camrosa Board of Directors insisted that Camrosa ratepayers should not bear the costs of treatment for the TCP contamination and successfully persuaded the manufacturers of the offending pesticides to pay for the construction of the treatment plant. Camrosa is currently part of a settlement agreement with chemical companies DuPont, 3M, BASF, and Tyco to receive additional compensation needed to mitigate the treatment cost for PFAS. The Granular Activated Carbon (GAC) filtration system at the Conejo Wellfield to remove these contaminants was completed and went online in October 2023.

In the meantime, Camrosa worked very hard to bring another new source online, the Lynnwood Well. The new Lynnwood Well came online in September 2020, providing a much-needed boost to local production. Adjustments to the well in the fall of 2021 doubled production. In 2024

Camrosa performed a rehabilitation of the nearby Woodcreek well that will extend its useful life for another decade. With these improvements to existing sources, along with the development of new sources, and the bringing the GAC Treatment Plant at the Conejo Wellfield online, we expect to increase local groundwater production even further and offset imported water purchases. These ongoing efforts will significantly reduce the percentage of imported water in the District's potable water supply. In FY2024-25, imported water comprised about 48% of the potable water supply, in comparison to 51% imported water in FY 2023-24.

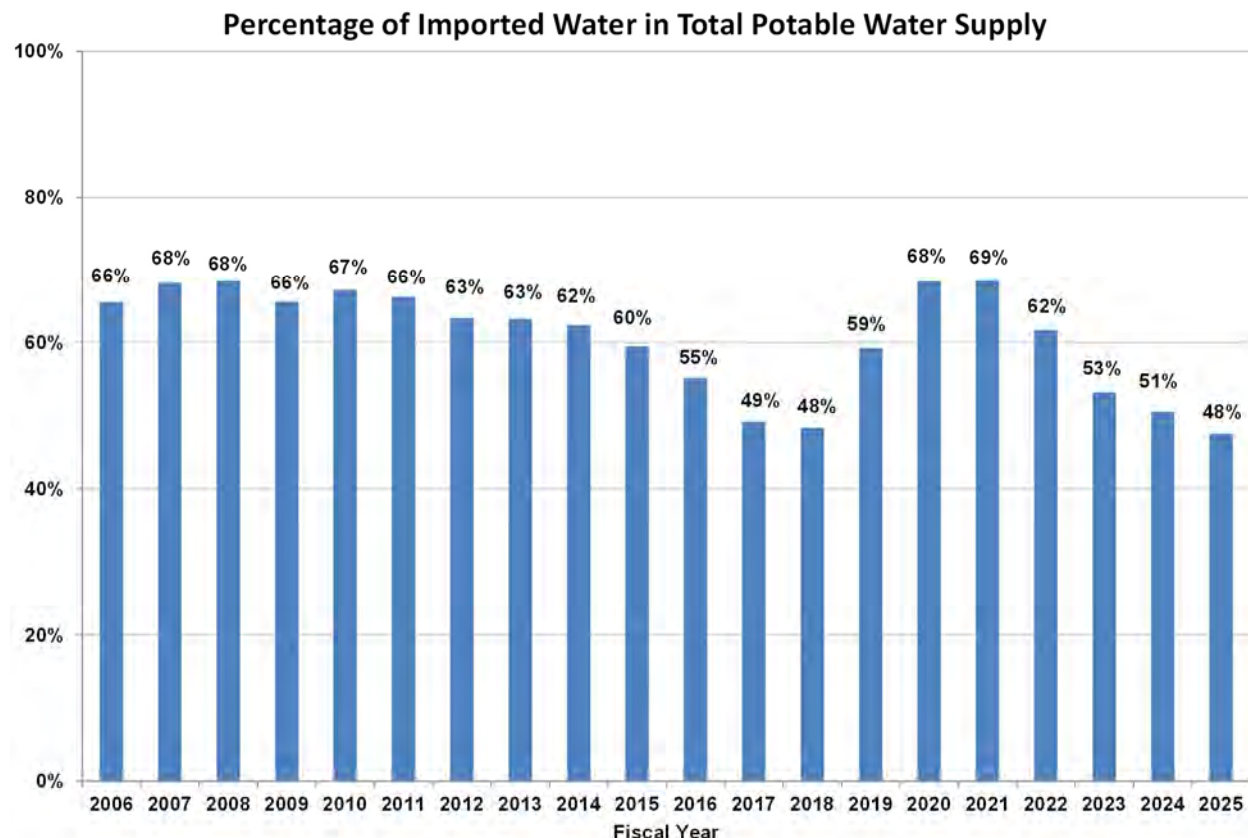


Figure 4 – Percentage of Imported Water in Total Potable Water Supply

The expectation that wholesale rates will continue to escalate provides another incentive to increase self-reliance. There are many factors that influence the ever-increasing cost of imported water. One of the greatest factors to affect imported water rates comes when water sales decrease due to regulators mandating conservation during drought and demand drops during wet periods. MWD recently explained that due to this primary factor, additional revenues are necessary in the form of much higher rates. In addition, MWD's expenses have increased as inflation has driven up commodity prices, labor, and energy costs. In the past, MWD used reserves to minimize rate increases. This unsustainable practice now places them in the position where they must substantially increase rates to fully recover costs and replenish depleted reserves.

In 2025, the MWD Tier 1 wholesale rates increased by 11%, and in 2026 the Tier 1 wholesale rates will increase by an additional 10%. In addition to MWD's rate increases, Calleguas increased its Capital Construction Surcharge, Readiness-to-Serve Charge, and Capacity Reservation Charge, for a combined wholesale rate increase to the District of approximately 9.5% in 2025 and 8.6% in 2026.

The following figure 5 illustrates the projected ever-increasing cost of imported water.

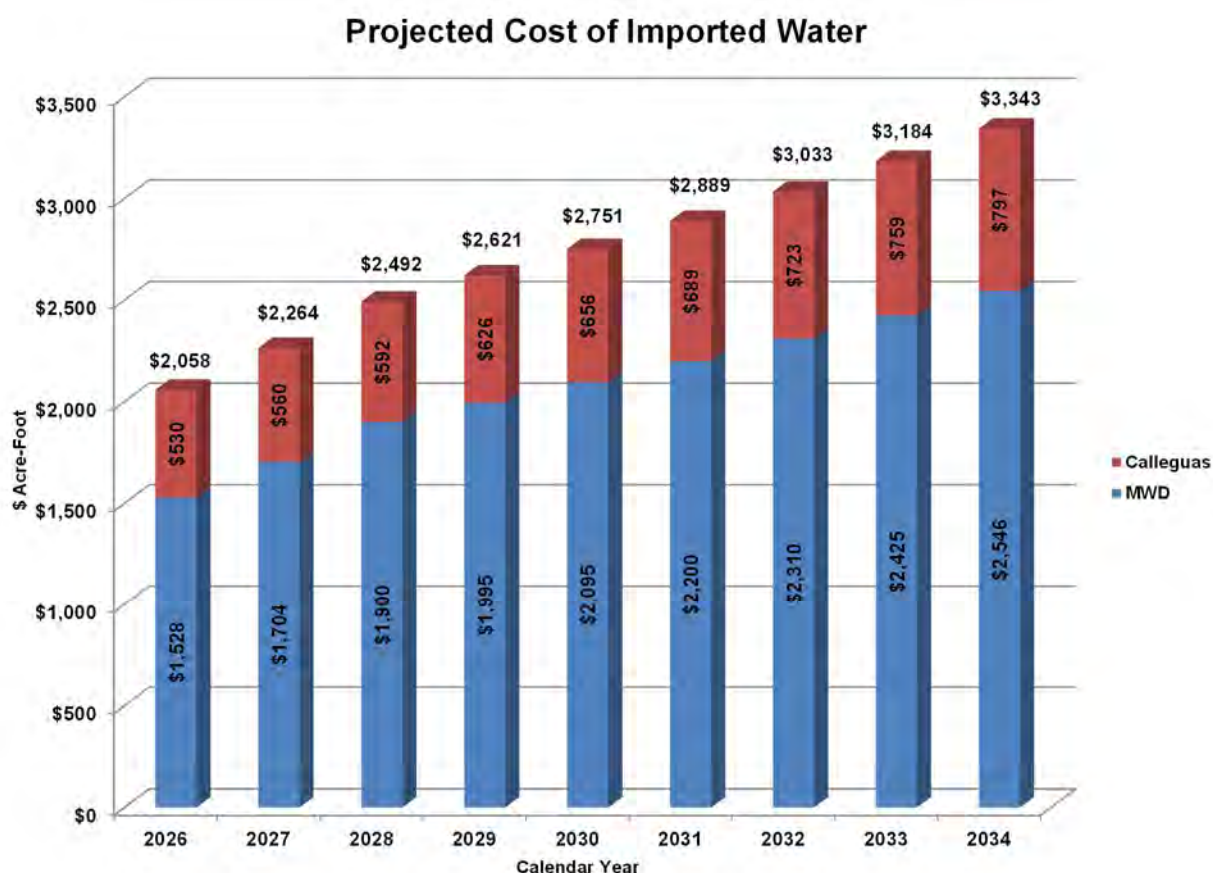


Figure 5 – Projected Cost of Imported Water

Building Self-Reliance Through Strategic Planning

The District's purpose is to provide the amount of water our customers need. Of course, responsible, sustainable stewardship of our water resources is an important element in accomplishing this purpose. Efficiency and accountability are important when managing water resources as well as other vital resources the District oversees, including energy and public funds. In accordance with our purpose and guided by our core mission, we have significantly reduced our dependence on imported water over the last twenty years, developing local projects like a brackish groundwater desalter, advanced treatment for groundwater, new wells, and a non-potable distribution system. All of these efforts work in concert to secure a more independent water supply portfolio. Doubling down on self-reliance will form the backbone of Camrosa's planning efforts for years to come. The following figure 6 below demonstrates the effects of Camrosa's commitment to building self-reliance over the last 20 years. As the diversity of supply sources increases, the percentage of the portfolio filled by imported water has decreased. Optimizing operations—filling reservoirs, moving water, blending water—has also allowed us to further reduce imports. Reductions in total water use since 2014 reflect conservation measures that have now become common practice by many of Camrosa's customers. Along with continued conservation and water use efficiencies, Camrosa will continue to develop local and regional water resource projects to build water self-reliance. This last fiscal year saw many of these projects identified through the ongoing development of Technical Memorandums (TMs) and an Integrated Master Plan that focuses on water supply alternatives. This work focused on implementation through a phased approach.

We're continuing this strategic focus this fiscal year with the goal of completing the development of and the adoption of an *Integrated Master Plan* for Local Water Supply Alternative and Infrastructure Integrity Projects that includes: a local Water Supply Alternative 5-year

Implementation Plan, an Infrastructure Integrity 15-year Implementation Plan, comprehensive funding opportunities and fiscal impact analysis, integration of partner relationships, and related long-term resource security through a Comprehensive Water Resources Allocation Policy.

Concurrent with the development and adoption of the *Integrated Master Plan*, the District will move forward with the preliminary design, engineering work, and construction of additional wells, backup wells, and treatment facilities as part of Phase I, which will increase our local water production and further reduce our dependence on imported water.

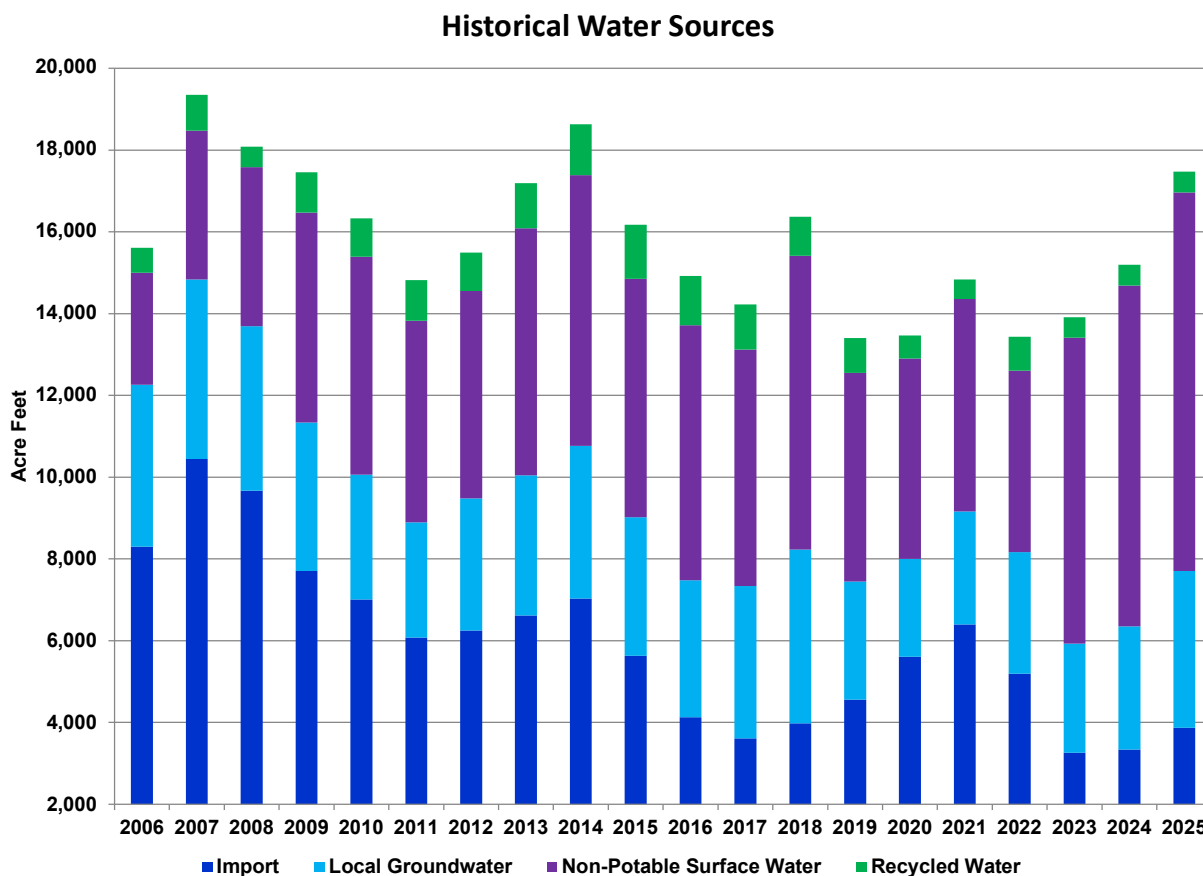


Figure 6 – Historical Water Sources

Developing Mutually Beneficial Partnerships

Mutually beneficial partnerships build relationships that bring additional water resources under the Camrosa umbrella and enhance our ability to become more self-reliant while helping our neighbors.

Since 2014, Through the Conejo Creek Project (CCP) Camrosa has sold Conejo Creek water, which originates in The City of Thousand Oaks, to Pleasant Valley County Water District (PVCWD), an agricultural District adjacent to Camrosa on the Oxnard Plain. Under Fox Canyon Groundwater Manager Agency (FCGMA) Resolution 2014-01, PVCWD transfers to Camrosa one pumping credit in the Pleasant Valley Basin (PVB) for each acre-foot of CCP water the District delivers. Camrosa currently pumps these credits from the Woodcreek and Lynnwood Wells in the northeastern Pleasant Valley Basin, where groundwater levels are higher and the basin is less stressed than in the areas where PVCWD has its wells. One aspect of Phase I of the *Integrated Master Plan* for Local Water Supply Alternative which will be implemented in FY2025-26 will be the development another well in the PVB to extract those credits in the future, rather than purchase imported water.

Following the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project in November 2019, Camrosa began receiving recycled water from the City of Camarillo's CamSan facility. The City of Camarillo has a limited recycled water distribution system but does not have any storage; selling water to Camrosa helps the City avoid discharging this surplus recycled water to the creek and violating their NPDES permit or incurring the cost of discharging to the Salinity Management Pipeline (SMP). Camrosa can store CamSan's recycled water in the District's Storage Ponds and then sell it to PVCWD, a practice codified in Camrosa's latest Waste Discharge Requirement permit authorized by the Los Angeles Regional Water Quality Control Board on October 10, 2019. Recycled water does not accrue pumping credits as CCP water does, however, this interconnection increases Camrosa revenue, improves Camrosa operations, and contributes to regional water supply resilience. The amount of water available or for how long CamSan will continue to have excess recycled water is uncertain, but in the meantime, it is clearly a beneficial project for all three agencies.

Camrosa delivered 4,773 AF of Conejo Creek Project water to PVCWD, 1,511 AF of CamSan recycled water and 752 AF of CWRP recycled water in FY2024-25 in comparison to Conejo Creek Project water of 4,615 AF, 1,329 AF of Cam San recycled water and 959 AF of CWRP recycled water in FY 2023-24, as depicted in figure 7 below.

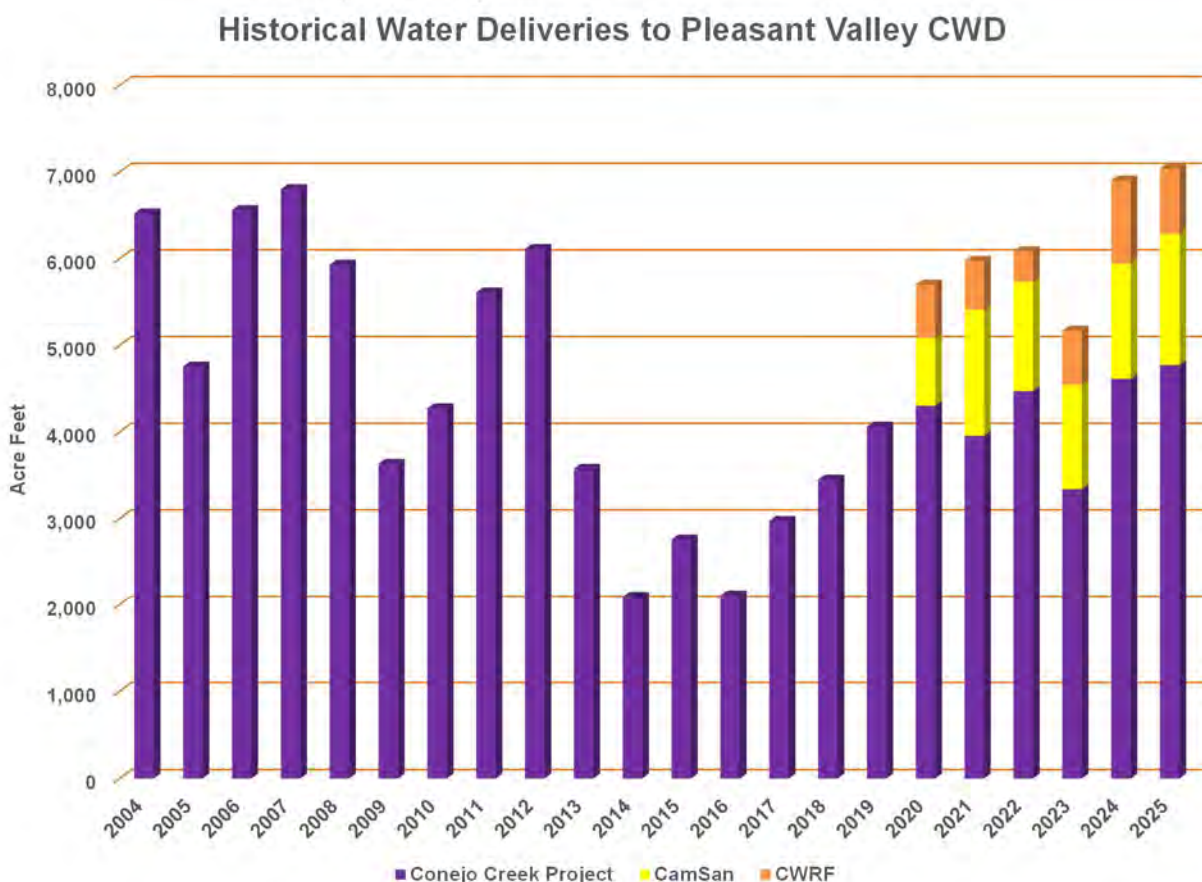


Figure 7 – Historical Water Deliveries to Pleasant Valley CWD

Another key strategic regional partner is Calleguas Municipal Water District (CMWD, Calleguas). With the development of the Calleguas Strategic Plan in 2023, an important element was brought forward, a strategic priority to provide regional leadership in water resource management. One of their first initiatives was the Water Resources Implementation Strategy (WRIS). Under Calleguas' leadership, WRIS brought together regional stakeholders to identify a portfolio of regional projects that could increase the sustainability, resilience, and reliability of the region's water resources. Several of Camrosa's *Integrated Master Plan* projects rose to the top of the final list. As this is an ongoing program, the results are yet to be realized. What has developed is a clear demonstration of Calleguas' commitment to supporting their purveyors in furthering these

important goals. A key element to the success of Camrosa's projects will be the coordination with Calleguas on the Salinity Management Pipeline (SMP) extension to support a Conejo Wellfield Desalter and the development of a Regional Exchange Framework (wheeling and banking) policy that will provide significant efficiencies for Camrosa's self-reliance initiatives.

This ongoing collaborative work with Camrosa's neighbors, Calleguas, and other regional partners will continue to be an important element of what makes and keeps Camrosa innovative, respected, and relevant within the region.

Appropriate Rate Setting

In FY2023-24 the District undertook a comprehensive Water and Wastewater Rate Study to evaluate the existing water and wastewater rates to determine the best way to adequately fund water and wastewater utility operations and capital projects while keeping rates as affordable as possible. Included in the rate study was a review of the commodity component of rates, fixed meter service fees, and the District's aging infrastructure and preventative maintenance requirements. On June 6, 2024, the District adopted a five-year Schedule of Rates for Water and Wastewater Services. Even with the rate increases, the District's rates continue to be among the lowest in Ventura County as a result of investing in local water supply to build self-reliance. The District also strives to remain cost-effective in its rate setting by controlling operating costs.

The following figure 8 is a comparison of local water utilities' monthly water bills for a single-family usage of 12 hundred cubic feet (HCF) and a ¾-inch meter service charge.

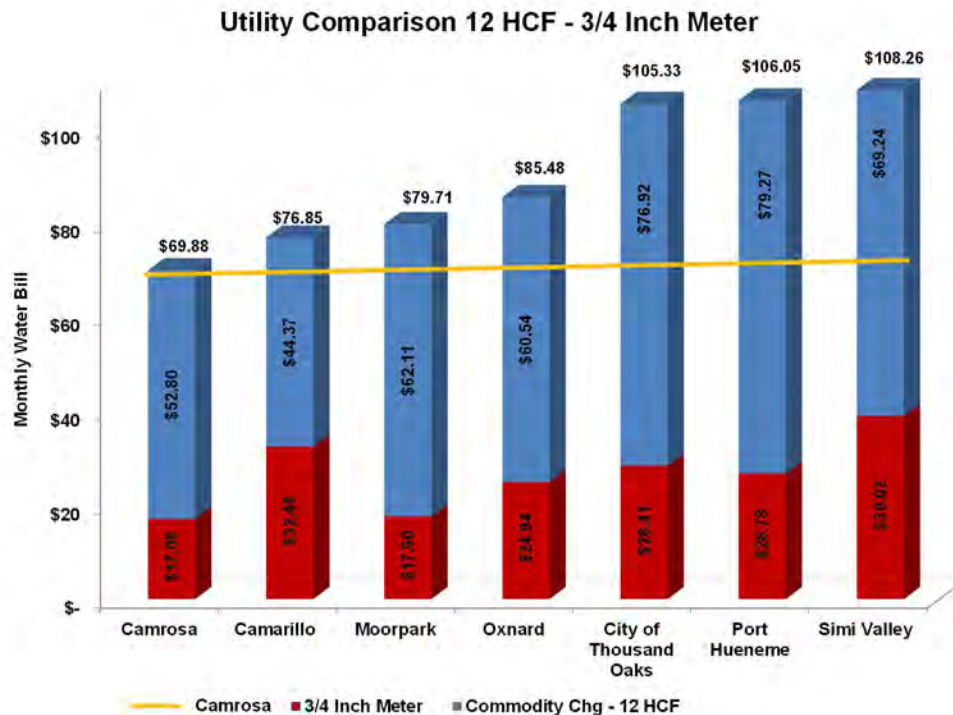


Figure 8 – Water Rate Comparison

The following figure 9 is a comparison of local wastewater utilities' monthly wastewater bills.

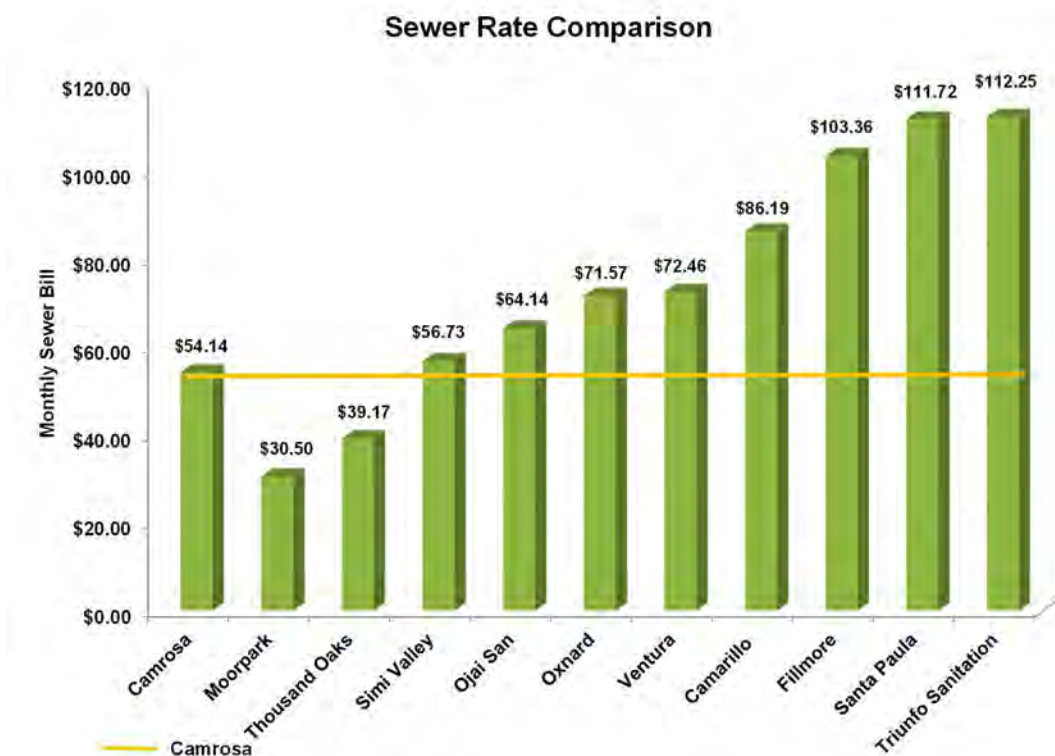


Figure 9 – Wastewater Rate Comparison

Effective Asset Management

Camrosa Water District was established in 1962; some of what became the District's infrastructure predates even that. As the systems and infrastructure age, the value of the system decreases through depreciation while the costs of keeping the system functioning properly increase. As described previously, the District has been working on the development of an *Integrated Master Plan* with two key elements: a near-term plan focused on the rehabilitation, replacement, and maintenance of the District's existing aging infrastructure; and a long-term water resources plan to envision projects to achieve water self-reliance. These elements were incorporated into the five-year comprehensive rate study to ensure adequate rates, through which appropriate reserves would be set aside to invest in these top priorities. Aging infrastructure projects include the rehabilitation or replacement of pipeline segments, reservoirs (tanks), pump stations, treatment facilities, and key elements of the wastewater collection and treatment systems. Setting aside reserves today for these repairs and replacements will prevent the District from being susceptible to untimely financial burdens and ultimately having to excessively raise rates.

Leveraging Technology

As new technology becomes available, the District will evaluate and adopt technologies that increase efficiencies, provide better access to relevant data, and enhance our customers' experience. Advances in Artificial Intelligence (AI) will continue to provide opportunities for additional efficiencies in staff workload management, data acquisition and analysis, predictive maintenance of infrastructure, real-time leak detection, demand forecasting, energy optimization, and enhanced customer engagement through personalized services. The upgrade of the District's Customer Information System (CIS) will be completed towards the beginning of the fiscal year and will include new tools that provide real-time interfaces for customers to view and track usage, interact with customer service, and facilitate the exchange of information. This year's budget includes allocations for new software to enhance the District's compliance reporting capabilities as well as provide fiscal forecasting with real-time analysis of cash-flows, rate impacts, and future

reserves and revenue requirements in light of asset management, self-reliance, and infrastructure integrity initiatives. As the District makes initial and ongoing investments in emerging technology, the effects will be seen across the organization and through all areas of customer service, water quality and reliability, operational efficiency, infrastructure monitoring and maintenance, data-driven decision-making, environmental sustainability, and emergency response readiness.

Vigilant Cybersecurity

The District continues to focus its efforts to ensure the security of its Information Technology systems. Because new cyber threats, vulnerabilities, and risks are always emerging, Camrosa applies a process of continuous improvement regarding cybersecurity that allows for threat identification, mitigation planning, execution, and assessment with the goals of protecting the District's network assets, and safeguarding customers' personally identifiable information. Also, Camrosa's layered approach to cybersecurity focuses on network resiliency, stringent access controls, network segmentation, and cloud-based endpoint monitoring. Additionally, Camrosa continues to ensure all staff are properly trained to identify, respond to, and report malware attacks and phishing attempts.

Externalities

Although supply chain issues have eased, equipment and material delays still occur, especially related to electrical equipment, generators, and complex mechanical machinery, which could translate to longer lead times on orders and longer timelines on projects. In addition, the general construction and materials industries, along with professional and construction labor continue to see rising costs across the country. These increases have greatly impacted overall project budgets. Persistent inflation continues to put pressure on operational costs within the District with energy, chemical, and supply costs often outpacing inflation. Recent tariff actions have increased uncertainties in procurement for planned projects when it comes to the cost and availability of key pieces of equipment and needed materials.

Major Accomplishments during FY2024-25

The District completed a number of capital projects during FY2023-24 that improved operations. Water system projects completed during the fiscal year include Pleasant Valley Monitoring Wells, Woodcreek Well Rehabilitation, University Well Pump replacement, MTU and Meter replacements, Pond Pump #4 replacement and distribution valve replacements. Wastewater system projects included Smart Covers, CWRP Headwork Bar Screen replacement and Confined Space Gas General projects included Network backbone switches, O&M building roofing, and LIMS.

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

The District views the budget as an essential tool for proper financial management. The budget is developed with input from the various program managers of the organization and is adopted prior to the start of each fiscal year. Any and all supplemental appropriations to the budget must be approved by the Board of Directors. The Board monitors the budget through Quarterly Financial Reports, Quarterly Investment Reports, and Year-End Budget Reports.

Financial Policies

The District's Reserve Policy, the most recent version of which was adopted by Resolution of the Board on October 14, 2021, is intended to assure adequate reserves for ongoing needs while minimizing the need for new debt. The reserve levels established in the policy also help provide rate stabilization and ensure adequate fund levels to meet aging infrastructure replacements, unanticipated emergencies, and future growth. The Board receives reports of the reserve levels quarterly and during the budget preparation process to ensure continued conformance with long-term Board strategy.

The District's Investment Policy, the most recent version of which was adopted by Resolution of the Board on March 13, 2025, is intended to provide guidelines and restrictions for prudent investment of the District's cash reserves. The District's portfolio is carefully monitored by a four-member committee that includes the General Manager, the Manager of Finance, and two Board members. The full Board receives quarterly reports on the type of investments, the current yield, maturity dates, and fair value. The criteria for selecting investment options are, in order of priority: safety, liquidity, and yield. Investments are generally limited to government-issued or government-insured securities; for instance, the District currently has approximately \$7.3 million invested in the State's Local Agency Investment Fund (LAIF) and \$34.5 million in treasury bills as of June 30, 2025.

The District formalized and adopted a Debt Management Policy on August 11, 2016. The policy provides the following: 1. establishes criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained; 2. transmits the message to investors and rating agencies that the District is committed to sound financial management; and 3. provides consistency and continuity to public policy development when the elected Board of Directors work from guidelines that govern the planning and execution of transactions and projects.

The District's budget is presented as a policy document, an operational tool, a financial planning tool, a link to the Strategic Plan, and a method of communication with the District's community and stakeholders. The purpose of the Budget Policy is to provide guidelines that will influence and direct the financial management practice of the District. The District's Budget Policy was adopted by Resolution of the Board on January 26, 2017, to establish procedures ensuring consistent practices for developing the yearly budget.

The District's Pension Funding Policy was developed and adopted by Resolution of the Board in January 2021 and most recently updated on October 14, 2021. The policy is intended to provide guidance and strategies to the current and future Board of Directors for addressing the District's retirement liabilities. This policy includes internal budgeting, policy directives, and financing mechanisms.

In addition to the basic financial statements, the District includes a Statistical Section, which provides both financial and non-financial trend data about the District and its operations.

Audit and Financial Reporting

State law and bond covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of CliftonLarsonAllen LLP has conducted the audit of the District's financial statements. Their unmodified (clean) Independent Auditor's Report follows.

Other Information

More information is contained in the Management's Discussion and Analysis and the Notes to the Basic Financial Statements which follow the Independent Auditor's Report.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended June 30, 2024. This was the

tenth year the District has received this national prestigious award. In order to be awarded a Certificate of Achievement, a government agency must publish an easily readable and efficiently organized ACFR that satisfies both GAAP and applicable legal requirements.

A Certificate of Achievement is only valid for a period of one year. Staff believes that its current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and will submit it to the GFOA for review to ensure the highest quality in financial reporting.

In addition, the District also received the California Society of Municipal Financial Officer's (CSMFO) Operating Budgeting Excellence Award for its FY2024-25 annual operating budget document. This program is intended to "encourage and assist local governments to prepare budget documents of the very highest quality that reflect the guidelines established by the National Advisory Council on State and Local Budgeting."

I would like to thank the Board of Directors for their continued interest and support towards achieving excellence in financial management. Additionally, this report could not have been accomplished without the hard work and dedication of staff. Special recognition is extended to Tamara Sexton, Deputy General Manager/Finance and Sandra Llamas, Senior Accountant. District staff is dedicated to upholding the District's mission, implementing necessary improvements to operations and infrastructure, and pursuing alternatives to increase self-reliance, while remaining fiscally responsible and accountable to all those whom we serve.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Norm Huff", with a stylized, cursive script.

Norman Huff
General Manager



Government Finance Officers Association

Certificate of
Achievement for
Excellence in
Financial
Reporting

Presented to

Camrosa Water District California

For its Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2024

Christopher P. Morill

Executive Director/CEO

Organizational Structure

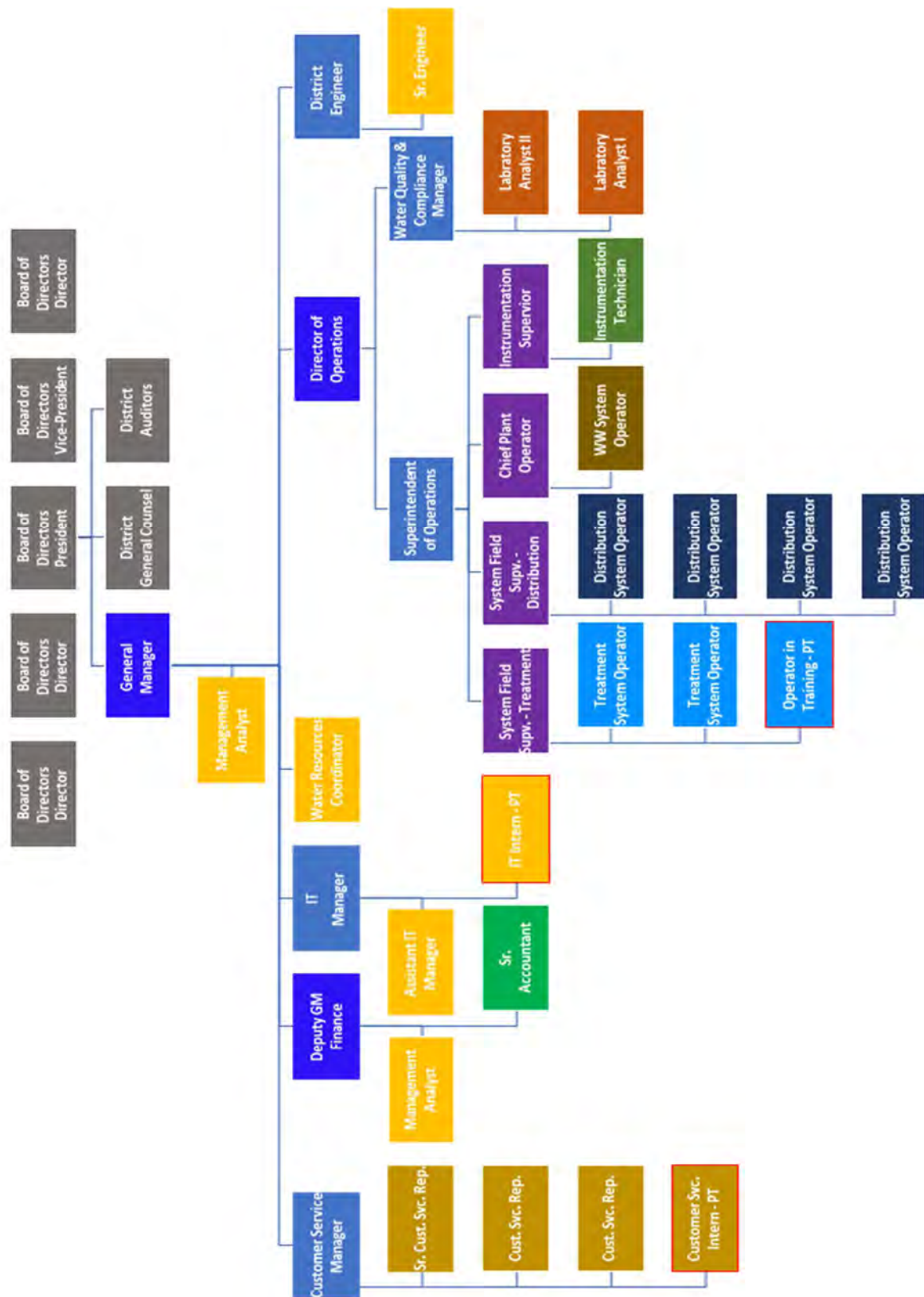


Figure 10 – Organization Chart

Financial Section

INDEPENDENT AUDITORS' REPORT

Board of Directors
Camrosa Water District
Camarillo, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Camrosa Water District (the District), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2025 and 2024, and the changes in financial position, and, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, and the schedule of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, other information section, and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audits of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Irvine, California
REPORT DATE

Management's Discussion and Analysis (MD&A)

(For the Fiscal Years Ended June 30, 2025 and June 30, 2024)

The following discussion and analysis of the Camrosa Water District's (District) financial performance during FY2024-25 provides an overview of the District's operational activities that impacted the financial performance of the District. It should be reviewed in conjunction with the transmittal letter and the District's basic financial statements that begin on page 12.

Financial Highlights

The following chart displays FY2024-25 financial changes in comparison to FY2023-24 and FY2022-23:

- In FY2023-24, the District's net position increase 3.0%, or \$3.3 million, to \$112.0 million. In FY2023-24, the District's net position increased by 6.7%, or \$6.9 million to \$108.7 million.
- In FY2024-25, the District's total revenues decreased by 4.9%, or \$1.6 million compared to FY2023-24. The decrease is due to a combination of factors. First, water revenue increased by \$3.5 million due to higher demand resulting from a dry year, as well as meter changes, which read more accurately and reduce water loss. Also, meter and sewer revenues increased by \$0.9 million due to rate increases effective at the beginning of the year. On the other hand, the District did not receive capital contributions in FY2024-25, having received \$6.2 million in the prior fiscal year. Property taxes and Interest revenues increased by \$0.1 million respectively.
- In FY2023-24, the District's total revenues increased by 31.9%, or \$8.0 million compared to FY2022-23 mainly due to receipt of capital contributions in the amount of \$6.2 million referenced above. In addition to that, water sales increased by \$1.5 million due to rate adjustment and lifting of mandatory conservation provisions.
- In FY2024-25, Total Expenses including pension expense increased by \$1.8 million compared to FY2023-24. This is mainly due to increased water purchases due to higher demand and increased cost of imported water.

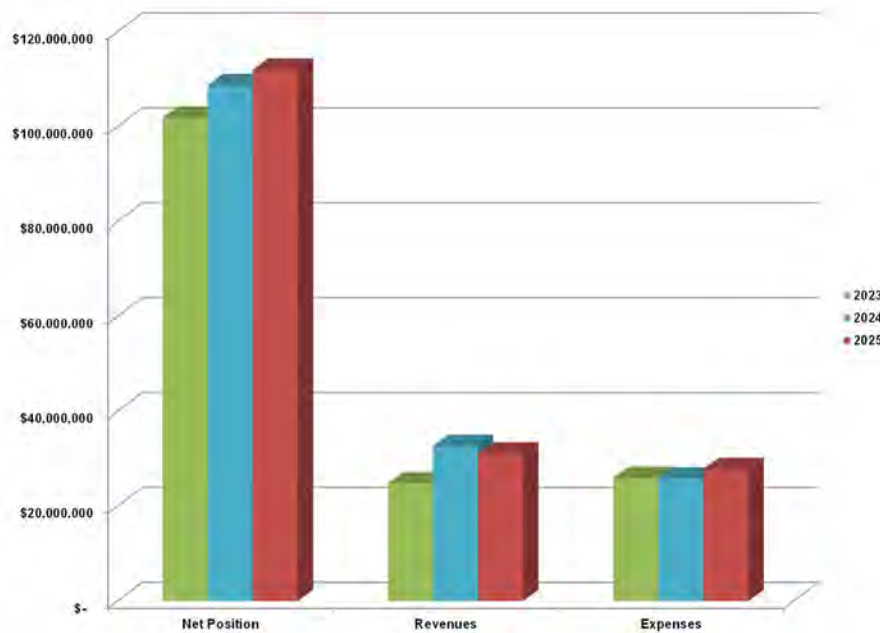


Figure 11 – Financial Highlights

Required Financial Statements

This annual report consists of a series of financial statements with accompanying notes. The *Statements of Net Position* reflects the solubility of the District at the end of FY2024-25 and provides a comparison of assets, liabilities, deferred inflows and deferred outflows as they existed at the end of the prior fiscal year. The *Statements of Revenues, Expenses and Changes in Net Position* compares operational results from FY2024-25 with FY2023-24. The *Statements of Cash Flows* provides information about the District's cash receipts and cash payments during the reporting periods.

Method of Accounting: The District uses a single enterprise fund for accounting and reporting the results of all operations. The statements referenced above include all assets and liabilities using an accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Notes to Financial Statements: The notes that follow the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

District as a Whole

The District is operated and reported as a single enterprise fund. The operating results reported in the accompanying financial statements reflect the total performance of the District as a whole.

Net Position Analysis

One way of evaluating the District's financial health is through the *Statements of Net Position*. Over time, increases or decreases in the District's *net position* – the difference between assets (what the District owns) and deferred outflows of resources and liabilities (what the District owes) and deferred inflows of resources – indicate whether its financial health is improving or deteriorating. Other non-financial factors, such as changes in the District's jurisdiction, the status of capital projects, and the level of continuing constituent support, must always be considered in assessing the overall health of the District.

The following is a summary of the *Statements of Net Position* of the District and the change in comparison to the two prior fiscal years:

<u>Net Position</u>					
<i>(in millions)</i>					
<u>Assets</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2023</u>	<u>Change</u>
Current Assets	\$42.0	\$43.2	(\$1.2)	\$43.4	(\$0.2)
Restricted Cash	7.6	7.6	0.0	3.8	3.8
Capital Assets (net of depreciation/amortization)	75.6	72.7	2.9	69.7	3.0
Other Non-Current Assets	0.0	0.0	0.0	0.0	0.0
<u>Total Assets</u>	<u>125.2</u>	<u>123.5</u>	<u>1.7</u>	<u>116.9</u>	<u>6.6</u>
Deferred Outflows of Resources	3.4	2.5	0.9	4.3	(1.8)
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$128.6</u>	<u>\$126.0</u>	<u>\$2.6</u>	<u>\$121.2</u>	<u>\$4.8</u>
<u>Liabilities</u>					
Long-Term Debt	\$8.9	\$9.7	\$0.8	\$10.5	\$0.8
Long-Term Lease & SBITA Liability	0.1	0.2	0.1	0.2	0.0
Net Pension Liability	1.0	1.1	0.1	0.7	(0.4)
Other Liabilities	5.9	5.6	(0.3)	6.3	0.7
<u>Total Liabilities</u>	<u>15.9</u>	<u>16.6</u>	<u>0.7</u>	<u>17.7</u>	<u>1.1</u>
Deferred Inflows of Resources	0.7	0.8	0.1	1.7	0.9
<u>Total Liabilities and Deferred Inflows of Resources</u>	<u>\$16.6</u>	<u>\$17.4</u>	<u>\$0.8</u>	<u>\$19.4</u>	<u>\$2.0</u>
<u>Net Position</u>					
Net Investment in Capital Assets	\$66.0	\$62.7	\$3.3	\$57.9	\$4.8
Restricted Net Position	6.0	6.0	0.0	1.9	4.1
Unrestricted Net Position	40.0	40.0	0.0	42.0	(2.0)
<u>Total Net Position</u>	<u>\$112.0</u>	<u>\$108.7</u>	<u>\$3.3</u>	<u>\$101.8</u>	<u>\$6.9</u>

If net position serves as a useful indicator of an institution's financial position, the District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$112.0 million at June 30, 2025 and by \$108.7 million at June 30, 2024, which indicate it is of sound financial health.

By far the largest portion of the District's net position reflects Net Investment in Capital Assets, which represent Capital Assets, net of accumulated depreciation/amortization, less any related debt and other capital related payables used to acquire those assets plus any unspent funds. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are not available for future spending.

For the year ended June 30, 2025, Total Net Position increased by \$3.3 million and increased by \$6.9 million the year ended June 30, 2024. In FY2024-25, Current Assets and Restricted Cash decreased by \$1.2 million. Net cash provided by operating and non-financial activities was \$4.5 million. Net cash provided by capital and related financial activities was (\$8.6) million and net cash provided by investing activities was \$2.3 million. In addition, Accounts receivable increased by

\$0.10 million, and other current assets increased by \$0.50 million. Capital Assets Net of Depreciation increased by \$2.9 million due to projects completed during the year, and Deferred Outflows of Resources Related to Pensions increased by \$2.6 million. Total liabilities decreased by \$0.7 million. Long term debt decreased by \$0.8 million due to principal paid during the fiscal year, Net Pension Liability decreased by \$0.1 million, and other liabilities increased by \$0.3 million. Deferred Inflows of Resources related to pensions decreased by \$0.1 million.

In FY2023-24, Current Assets and Restricted Cash increased by \$3.6 million. Net cash provided by operating and non-financial activities was \$2.5 million. Net cash provided by capital and related financial activities was (\$1.4) million and net cash provided by investing activities was \$1.7 million. In addition, Accounts receivable increased by \$0.60 million due to higher rates and lifting of conservation provisions, and other current assets increased by \$0.20 million. Capital Assets Net of Depreciation increased by \$3.0 million due to projects completed during the year, and Deferred Outflows of Resources Related to Pensions decreased by \$1.8 million. Total liabilities decreased by \$1.1 million. Long term debt decreased by \$0.8 million due to principal paid during the fiscal year, Net Pension Liability increased by \$0.4 million, and other liabilities decreased by \$0.7 million. Deferred Inflows of Resources related to pensions decreased by \$0.9 million.

The following is a summary of the *Statements of Revenues, Expenses and Changes in Net Position* of the District with a comparison to the two prior fiscal years:

<u>Changes in Net Position</u>					
	(in millions)				
	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2023</u>	<u>Change</u>
Operating Revenues	27.8	23.5	4.3	21.5	2.0
Operating Expenses	(27.3)	(25.4)	(1.9)	(25.5)	0.1
Non-Operating Revenues	3.2	3.0	0.2	2.5	0.5
Non-Operating Expenses	<u>(0.4)</u>	<u>(0.4)</u>	<u>0.0</u>	<u>(0.4)</u>	<u>0.0</u>
Excess before Capital Contributions and Grants	3.3	0.7	2.6	(1.9)	2.6
Capital Contributions	0.0	6.2	(6.2)	0.6	5.6
Grants	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	<u>(0.2)</u>
Change in Net Position	3.3	6.9	(3.6)	(1.1)	8.0
Net Position at Beginning of Year	<u>108.7</u>	<u>101.8</u>	<u>6.9</u>	<u>102.9</u>	<u>(1.1)</u>
<u>*Net Position at End of Year</u>	\$112.0	\$108.7	\$3.3	\$101.8	\$6.9

Revenue

Revenue generated from operations accounts for 89.7% of total revenue. Other Non-Operating Revenues, such as taxes and interest revenue contribute 10.2% of total revenue, and capital contributions, grant income make up the remaining 0.1% of total revenue.

Water rates are comprised of a commodity (usage) charge and a fixed meter service fee. Sewer rates are a fixed fee, billed monthly. The District conducted a Proposition 218 public hearing on June 6, 2024, at which the Board adopted a five-year rate schedule that includes various increases for the commodity and meter service charges for both water and wastewater services.

The Statement of Revenues, Expenses and Changes in Net Position provides answers as to the nature and source of the changes of financial position. The following summary of revenues by source is provided for the past three fiscal years:

	<u>Total Revenues</u>				
	(in millions)				
<u>Operating Revenues</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2023</u>	<u>Change</u>
Water Revenue	\$19.4	\$15.9	\$3.5	\$14.4	\$1.5
Meter Revenue	3.0	2.7	0.3	2.6	0.1
Sewer Revenue	5.4	4.8	0.6	4.4	0.4
Other	0.1	0.1	0.0	0.1	0.0
<u>Total Operating Revenues</u>	<u>\$27.9</u>	<u>\$23.5</u>	<u>\$4.4</u>	<u>\$21.5</u>	<u>\$2.0</u>
<u>Non-Operating Revenues</u>					
Property Taxes	\$0.9	\$0.8	\$0.1	\$0.8	\$0.0
Legal Settlement	0.0	0.0	0.0	0.0	0.0
Uncollectible Accounts Recovery	0.0	0.0	0.0	0.1	(0.1)
Interest Income	2.3	2.2	0.1	1.6	0.6
<u>Total Non-Operating Revenues</u>	<u>\$3.2</u>	<u>\$3.0</u>	<u>\$0.2</u>	<u>\$2.5</u>	<u>\$0.6</u>
<u>Total Revenues Before Capital Contributions and Grants</u>	<u>\$31.1</u>	<u>\$26.5</u>	<u>\$4.6</u>	<u>\$24.0</u>	<u>\$2.6</u>
Capital Contributions	\$0.0	\$6.2	(\$6.2)	\$0.6	\$5.6
Capital Grant Income	0.0	0.0	0.0	0.2	(0.2)
<u>Total Revenues After Capital Contributions and Grants</u>	<u>\$31.1</u>	<u>\$32.7</u>	<u>(\$1.6)</u>	<u>\$24.8</u>	<u>\$8.0</u>

The District's Operating Revenue increased by \$4.4 million in FY2024-25 and by \$2.0 million in FY2023-24. The increase in FY2024-25 was a result of higher potable water rates and higher water sales within the District. Potable water demand increased from 5,655 AF in FY2023-24 to 6,701 AF in FY2024-25. Non-Potable water demand within the District increased from 3,836 AF in FY2023-24 to 4,844 AF in FY2024-25.

The increase in FY2023-24 was a result of higher rates and higher potable water sales as well as increased sales of non-potable and recycled water to Pleasant Valley County Water District. Potable water demand increased from 5,189 AF in FY2022-23 to 5,655 AF in FY2023-24.

Expenses

Expenses for Water Purchases and Utilities represent 41% of total Direct Operating Expenses. Salaries and Benefits represent 20% of total Direct Operating Expenses. All other expenses account for 39% of the total Direct Operating Expenses for the period. The following summary of expenses by category is provided for the past three fiscal years:

<u>Total Expenses</u>					
(in millions)					
<u>Operating Expenses</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2023</u>	<u>Change</u>
Water Purchases	\$9.1	\$7.8	\$1.3	\$7.0	\$0.8
Salaries and Benefits	5.5	5.8	(0.3)	7.9	(2.1)
Utilities	2.3	2.1	0.2	1.8	0.3
Other	5.9	6.2	(0.3)	5.5	0.7
<u>Direct Operating Expenses</u>	<u>\$22.8</u>	<u>\$21.9</u>	<u>\$0.9</u>	<u>\$22.2</u>	<u>(\$0.3)</u>
Depreciation & Amortization	4.5	3.5	1.0	3.3	0.2
<u>Total Operating Expenses</u>	<u>\$27.3</u>	<u>\$25.4</u>	<u>\$1.9</u>	<u>\$25.5</u>	<u>(\$0.1)</u>
<u>Non-Operating Expenses</u>					
Interest Expense	0.3	0.4	(0.1)	0.4	0.0
<u>Total Non-Operating Expenses</u>	<u>\$0.3</u>	<u>\$0.4</u>	<u>(\$0.1)</u>	<u>\$0.4</u>	<u>\$0.0</u>
<u>Total Expenses</u>	<u>\$27.6</u>	<u>\$25.8</u>	<u>\$1.8</u>	<u>\$25.9</u>	<u>(\$0.1)</u>

Total Direct Operating Expenses increased by \$0.9 million in FY2024-25 and decreased by \$0.3 million in FY2023-24. In FY2024-25, water purchases increased by \$1.3 million due to higher demand and increased water cost. In addition, Utilities increased by \$0.2 million and salaries and benefits and Other Direct Operating Expenses decreased by \$0.3 million respectively. In FY2023-24, salaries and benefits decreased by \$2.1 million mainly due to actuarial calculations to determine the District's Net Pension Liability/Asset and Deferred Inflows and Outflows of Resources as of the end of the fiscal year. This is a non-cash item that decreased the District's benefits expense by \$2.7 million. Salaries and benefits excluding the above non-cash pension adjustment increased by \$0.6 million. In addition, water purchases increased by \$0.8 million, utilities increased by \$0.3 million and Other Direct Operating Expenses increased by \$0.7 million.

Total Non-Operating Expenses decreased by \$0.1 million in FY2024-25.

Capital Assets and Debt Administration

<u>Net Capital Assets</u>					
(in millions)					
<u>Capital Assets</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2023</u>	<u>Change</u>
Water Plant	\$97.9	\$95.4	\$2.5	\$75.3	\$20.1
Sanitation Plant	35.0	33.0	2.0	33.0	0.0
Buildings & Equipment	5.5	5.3	0.2	5.1	0.2
Land and Easements	1.9	1.9	0.0	1.9	0.0
Lease & SBITA Assets	0.7	0.6	0.1	0.6	0.0
Construction in Progress	7.0	5.4	1.6	19.1	(13.7)
	<u>\$148.0</u>	<u>\$141.6</u>	<u>\$6.4</u>	<u>\$135.0</u>	<u>\$6.6</u>
Less:					
Accumulated Depreciation	72.0	68.6	3.4	65.1	3.5
Accumulated Amortization	0.4	0.3	0.1	0.2	0.1
	<u>72.4</u>	<u>68.9</u>	<u>3.5</u>	<u>65.3</u>	<u>3.6</u>
<u>Net Capital Assets</u>	<u>\$75.6</u>	<u>\$72.7</u>	<u>\$2.9</u>	<u>\$69.7</u>	<u>\$3.0</u>

Total Capital Assets increased \$6.4 million (before depreciation/amortization) during the FY2024-25 and by \$6.6 million during FY2023-24, reflecting a net increase in the value of the Water Plant, Sanitation Plant and Construction in Progress. Please see note 3, page 27, to the basic financial statements for further detail.

The District completed a number of capital projects during FY2024-25 that improved potable water, non-potable water, and wastewater operations, as well as general projects. Water system projects completed during the fiscal year include Woodcreek well rehabilitation, Pleasant Valley monitoring wells, MTU and Meter replacements, Distribution valve replacement, University well pump replacement, and Pond pump #4 replacement. Wastewater system projects completed during the fiscal year include CWRF headwork bar screen replacement, Confined space gas monitoring, Effluent Pond relining, and Smart covers. General Projects completed include LIMS, Network backbone switches and O&M building roofing.

Debt Administration

At year-end, the District had the following long-term debt obligations:

2016A Water and Wastewater Refunding Revenue Bonds	\$ 9,633,312
Less current portion	<u>760,000</u>
Net Long-Term Debt	\$ 8,873,312

The District issued \$9,630,000 in 2011A project bonds in September 2011. Proceeds of the bonds were designated to fund \$6,508,000 of water capital projects and \$2,447,000 of wastewater capital projects. In September 2016, District advance refunded the 2011A bonds and obtained additional funding in the amount of \$6,000,000, with the issuance of the Water and Wastewater Refunding Revenue Bonds Series 2016A, for water projects. Please see note 4, regarding the basic financial statements for further discussion.

Requests for Information

This financial report is designed to provide a general overview for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the General Manager, 7385 Santa Rosa Road, Camarillo, CA 93012.

Financial Statements

Statements of Net Position

Camrosa Water District
June 30, 2025 and 2024

Assets	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 37,218,673	\$ 39,105,180
Restricted Cash and Cash Equivalents	7,634,664	7,625,886
Receivables:		
Customer - Net of Allowance for Doubtful		
Accounts of \$10,000 and \$10,000 at June 30, 2025		
and 2024, respectively	3,209,759	3,101,801
Interest	514,433	472,109
Property Taxes	32,886	24,533
Grants	84,425	83,822
Other Reimbursements	88,398	53,970
Prepaid Expenses and Other Current Assets	815,951	353,812
Total Current Assets	49,599,190	50,821,113
Non-current Assets		
Capital Assets Not Being Depreciated	8,893,130	7,322,697
Capital Assets Being Depreciated	66,458,461	65,093,458
Capital Lease Assets Being Amortized, Net	184,096	299,244
Capital SBITA Assets Being Amortized, Net	38,362	14,963
Total Non-current Assets	75,574,049	72,730,362
Total Assets	125,173,239	123,551,475
Deferred Outflows of Resources		
Deferred Loss From Debt Refunding	344,595	406,740
Deferred Outflows Related to Pensions	3,093,053	2,141,615
Total Deferred Outflows of Resources	3,437,648	2,548,355

The Notes to Financial Statements are an Integral Part of these Statements.

Statements of Net Position (Continued)

June 30, 2025 and 2024

Liabilities	2025	2024
Current Liabilities		
Accounts Payable	3,559,584	3,426,850
Accrued Interest Payable	137,000	150,055
Wages, Benefits and Payroll Taxes Payable	178,753	134,264
Current Portion of Compensated Absences	324,925	319,958
Customer Surety Deposits	615,729	585,362
Other Liabilities	85,450	88,143
Current Portion of Lease Liability	83,605	114,458
Current Portion of SBITA Liability	16,752	12,780
Current Portion of Long-Term Debt	760,000	720,000
Total Current Liabilities	<u>5,761,799</u>	<u>5,551,871</u>
Long-Term Liabilities		
Long-Term Debt, Net of Current Portion	8,873,312	9,687,500
Long-Term Lease Liability, Net of Current Portion	107,287	190,892
Long-Term SBITA Liability, Net of Current Portion	14,606	2,718
Compensated Absences, Net of Current Portion	157,676	105,108
Net Pension Liability	1,008,906	1,059,961
Total Long-Term Liabilities	<u>10,161,787</u>	<u>11,046,179</u>
Total Liabilities	<u>15,923,586</u>	<u>16,598,050</u>
Deferred Inflows of Resources		
Deferred Inflows Related to Pensions	<u>740,065</u>	<u>809,600</u>
Net Position		
Net Investment in Capital Assets	65,968,450	62,650,500
Restricted Net Position:		
Mitigation & In-Lieu Fees	5,845,287	5,985,352
Escrow Account-Contractor's Retention	129,421	-
Unrestricted Net Position	<u>40,004,078</u>	<u>40,056,328</u>
Total Net Position	<u>\$ 111,947,236</u>	<u>\$ 108,692,180</u>

The Notes to Financial Statements are an Integral Part of these Statements.

Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Years Ended June 30, 2025 and June 30, 2024

	<u>2025</u>	<u>2024</u>
Operating Revenues		
Potable Water Sales	\$ 14,030,777	\$ 10,619,595
Non-Potable Water Sales	5,330,472	5,312,766
Meter Service Fees	2,952,068	2,717,519
Sewer Service Fess	5,405,412	4,762,192
Other Revenue	103,193	83,508
Total Operating Revenues	<u>27,821,922</u>	<u>23,495,579</u>
Operating Expenses		
Potable Water Purchases	7,327,507	6,123,420
Non-Potable Water Purchases	1,769,438	1,694,579
Salaries	3,750,735	3,513,861
Employee Benefits	807,203	730,717
Pension Expense	967,394	1,532,585
Outside Contracts	2,195,780	2,306,649
Professional Services	451,766	871,407
Utilities	2,289,632	2,122,793
Communications	74,219	67,053
Repairs and Maintenance	1,148,280	1,380,409
Supplies	970,963	739,909
Legal Services	339,091	138,783
Dues and Subscriptions	58,491	44,652
Conference and Travel	38,705	25,726
Safety and Training	38,479	28,396
Board	165,109	149,382
Fees and Charges	233,626	203,291
Insurance	181,146	151,055
Amortization	132,010	123,206
Depreciation	4,402,823	3,478,600
Total Operating Expenses	<u>27,342,395</u>	<u>25,426,474</u>
Operating Income (Loss)	<u>479,527</u>	<u>(1,930,895)</u>
Non-Operating Revenues		
Gain on Sale of Asset	-	384
Investment Income	2,305,735	2,160,828
Property Taxes	873,760	805,988
Total Non-Operating Revenues	<u>3,179,495</u>	<u>2,967,200</u>
Non-Operating Expenses		
Interest Expense	(336,467)	(367,536)
Loss on Sale of Asset	(107,837)	-
Total Non-Operating Expenses	<u>(444,304)</u>	<u>(367,536)</u>
Income Before Capital Contributions and Grants	3,214,719	668,769
Capital Contributions	39,734	6,187,985
Capital Grant Income	603	-
Change in Net Position	3,255,056	6,856,754
Net Position at Beginning of Year	<u>108,692,180</u>	<u>101,835,426</u>
Net Position at End of Year	\$ <u>111,947,236</u>	\$ <u>108,692,180</u>

The Notes to Financial Statements are an Integral Part of these Statements.

Statements of Cash Flows

For the Fiscal Years Ended June 30, 2025 and June 30, 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Cash Received from User Charges	\$ 27,657,144	\$ 22,837,854
Other Operating Receipts	54,127	48,117
Cash Received from Surety Deposits	30,367	28,431
Cash Payments to Employees	(3,693,598)	(3,524,481)
Cash Payments for Operating Expenses	<u>(20,447,801)</u>	<u>(17,692,040)</u>
Net Cash Provided By Operating Activities	<u>3,600,239</u>	<u>1,697,881</u>
Cash Flows From Noncapital Financing Activities		
Property Taxes	<u>865,407</u>	<u>808,107</u>
Net Cash Provided By Non-Capital Financing Activities	<u>865,407</u>	<u>808,107</u>
Cash Flows From Capital and Related Financing Activities		
Purchases of Capital Assets	(7,446,095)	(6,560,025)
Proceeds from Water and Sewer Capital Fees	39,734	6,187,985
Receipt of Grants	-	177,081
Repayment of Long-Term Debt	(720,000)	(695,000)
Repayment of SBITTA Liability	(24,401)	(12,280)
Repayment of Lease Liability	(114,458)	(105,985)
Initial Direct Cost-Leases	-	(294)
Interest Payments	<u>(341,565)</u>	<u>(372,181)</u>
Net Cash Used By Capital and Related Financing Activities	<u>(8,606,786)</u>	<u>(1,380,699)</u>
Cash Flows From Investing Activities		
Interest Income	2,024,414	1,691,108
Purchase of Investments		
Sale of Investments	<u>238,997</u>	<u>71,107</u>
Net Cash Provided By Investing Activities	<u>2,263,411</u>	<u>1,762,215</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	(1,877,729)	2,887,504
Cash and Cash Equivalents at Beginning of Year	<u>46,731,066</u>	<u>43,843,562</u>
Cash and Cash Equivalents at End of Year	<u>\$ 44,853,337</u>	<u>\$ 46,731,066</u>
Cash and Cash Equivalents- Financial Statement Classification:		
Current Assets:		
Cash and Cash Equivalents	37,218,673	39,105,180
Restricted Cash and Cash Equivalents	<u>7,634,664</u>	<u>7,625,886</u>
Total Cash and Cash Equivalents	<u>\$ 44,853,337</u>	<u>\$ 46,731,066</u>

The Notes to Financial Statements are an Integral Part of these Statements.

Statements of Cash Flows (Continued)

For the Fiscal Years Ended June 30, 2025 and June 30, 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Operating Loss Income/Loss	\$ 479,527	\$ (1,930,895)
Adjustments to Reconcile Operating Net Loss to Net		
Cash Provided by Operating Activities		
Depreciation	4,402,823	3,478,600
Lease Amortization	132,010	123,206
(Increase)/Decrease in		
Customer Receivables	(107,958)	(615,121)
Other Receivables	(34,428)	(35,414)
Prepaid Expenses and Other Current Assets	(462,139)	180,330
Deferred outflows related to pension	(951,438)	1,672,824
Net Pension Asset	-	-
Increase/(Decrease) in		
Accounts Payable	132,734	(730,664)
Wages, Benefits and Payroll Taxes Payable	44,489	(3,968)
Compensated Absences	57,535	(11,777)
Surety Deposits	30,367	28,431
Other Current Liabilities	(2,693)	5,513
Deferred inflows related to pensions	(69,535)	(859,944)
Net pension liability	<u>(51,055)</u>	<u>396,759</u>
Net Cash Provided By Operating Activities	<u>\$ 3,600,239</u>	<u>\$ 1,697,881</u>

The Notes to Financial Statements are an Integral Part of these Statements.

Notes to Financial Statements

For the Fiscal Years Ended June 30, 2025 and June 30, 2024

Note 1 - Summary of Significant Accounting Policies

A. Organization and Operation of the Reporting Entity

The Camrosa Water District (District), a special district of the State of California, was created in 1962 and operates under the authority of Division 12 of the California Water Code. The District is primarily engaged in the activities of selling and delivering water and collecting and treating wastewater. The District's service area includes portions of the cities of Camarillo, Thousand Oaks and Moorpark, and an unincorporated portion of the County of Ventura. The District's five-member Board of Directors comprises representatives from five geographical divisions of the District who are elected at large.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

These financial statements present the District and its component units, the Camrosa Water District Financing Authority and the Arroyo Santa Rosa Groundwater Sustainability Agency. As defined by GASB, the financial reporting entity consists of the primary government, as well as component units, for which the District is considered to be financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing board and (1) is able to impose its will on the organization, (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the District, (3) management (below the level of elected officials) of the primary government have operational responsibility for the activities of the component unit, or (4) the component unit's total debt is expected to be repaid entirely with resources of the primary government.

The Camrosa Water District Financing Authority (Authority) is authorized to buy, sell and lease property and to issue bonds, expend bond proceeds, and borrow and loan money for any of its corporate purposes pursuant to the Act and a Joint Exercise of Powers Agreement Relating to the California Municipal Finance Authority, dated as of January 1, 2004, by and among the cities, counties, districts and other political subdivisions that are parties to that agreement. The District's Board of Directors acts as the governing body of the Authority. The decision to blend the Authority was reached due to the District's Board of Directors governing the Authority, as well as the District's management responsibility of the operations.

The Arroyo Santa Rosa Groundwater Sustainability Agency (GSA) serves as the GSA for the Arroyo Santa Rosa Valley Basin. The GSA was originally designated as a medium-priority basin due to high nitrate concentrations, and the County of Ventura and Camrosa formed a GSA in 2016 to manage the portion of the basin east of the Bailey Fault, outside the Fox Canyon Groundwater Management Agency (FCGMA). Administrative fees to support the operation of the Arroyo Santa Rosa GSA were originally funded through contributions from Camrosa and the County of Ventura. Contributions from the County ended in FY2021-22. The ongoing administration of the GSA is now funded solely by Camrosa. The GSA operating budget for FY2024-25 is \$275,375 for the administration and management of the GSA. The decision to blend the Arroyo Santa Rosa Valley Basin GSA was reached due to the fact that the component unit has substantively the same governing body as the District, and the operational responsibility for the Component Unit rest with management of the District. Five of six board members are board members of the District and the General Manager of the District is also the Executive Officer of the GSA.

B. Basis of Accounting

The Camrosa Water District is accounted for as an enterprise fund in accordance with GAAP as applied to governmental units. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the expenses, including depreciation, of providing goods or services to the general public are recovered through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the Camrosa Water District is accounted for as an enterprise fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes.

Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with an enterprise funds' principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses include: the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Basic Financial Statements

The basic financial statements provide information about the District's proprietary fund. The focus of proprietary fund measurement is upon determination of operating income, changes in net position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

D. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, deferred outflows, and deferred inflows of resources as well as disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Significant estimates used in preparing these financial statements include:

- Accrual of net pension liability

The District believes the techniques and assumptions used in establishing these estimates are appropriate.

E. Cash and Cash Equivalents

For purposes of the statements of cash flows, the District considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

F. Investments

Investments are carried at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio (in relation to the amortized cost of that portfolio). Changes in fair value that occur during a fiscal year are recognized as investment earnings reported for that fiscal year. Investment earnings include interest earnings, changes in fair value, and any gain or losses realized upon the liquidation of sale of investments.

G. Accounts Receivables and Allowance for Uncollectible Accounts

Water and Wastewater revenues are billed on the tenth of every month. Revenues resulting from customer usage occurring after the last meter reading date and prior to the end of the year are accrued. This accrual is reflected under customer receivables in the Statement of Net Position.

The District uses the allowance method, and a provision has been made for bad debts. Accounts for which no payments have been received are written off at the discretion of management. Accounts receivable as reflected in the financial statements are from customers located within the cities of Camarillo, Thousand Oaks and Moorpark, and an unincorporated portion of the County of Ventura.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Examples of prepaid items for the District are property and liability insurance premiums and payments for software maintenance, and meters that have not been installed.

I. Capital Assets

Tangible Capital assets that are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$10,000. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Land and construction in progress are not depreciated. Depreciation is recorded on a straight-line basis over the estimated useful lives of the other capital assets as follows:

Water Plant	15-50 years
Sanitation Plant	40-50 years
Buildings and Equipment	3-50 years

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Subscription-based information technology arrangement (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

J. Construction in Progress

Construction in progress represents cost accumulated for the replacement and improvement of the District's water and wastewater systems as well as the rehabilitation of structures and other projects that were not completed as of year-end.

K. Deferred Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category.

- Deferred amount on debt refunding. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflow related to pensions resulting from net differences between projected and actual earnings on investments of the pension plans fiduciary net position. This amount is amortized over five years.
- Deferred outflow related to pensions for differences between expected and actual experience. This amount is amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred outflow related to pensions equal to employer contributions made after the measurement date of the net pension liability.
- Deferred outflows related to pensions resulting from changes in assumptions. This amount is amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred outflows related to pensions for the changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

L. Compensated Absences

The District's personnel policies provide for accumulation of annual leave. Liabilities for annual leave are recorded when benefits are earned. Cash payment of unused annual leave is available to those qualified employees eligible to cash out or when retired or terminated.

M. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category.

- Deferred inflow related to pensions for differences between expected and actual experience. This amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred inflows related to pensions for the changes in employer's proportion and differences between employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

O. Capital Contributions

Deeded facilities received from developers are recorded at estimated construction cost. Such facilities are recorded as District assets and are depreciated in accordance with established policies for similar capital assets. Easements granted are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

The District requires prepayment of water and sewer capital fees prior to commencement of construction of residential and commercial developments. Such fees, which are nonrefundable, are recorded as capital contributions upon receipt and are tracked as restricted net position until such funds are utilized for their legally restricted purpose. Grants for capital asset acquisition, facility development and rehabilitation are reported as capital grant income.

P. Recycled Water Sales Agreement

With the completion of the Camarillo Sanitary District (CamSan) Recycled Water Interconnection project, Camrosa began receiving recycled water from CamSan. Camrosa is currently paying \$117.29/AF for recycled water on a volumetric basis. The rate is to be adjusted every October by the consumer price index.

Q. Property Taxes

The District receives property taxes collected for the District by the County of Ventura. Property taxes attach as an enforceable lien on property as of November 1 each year for the fiscal year July 1 to June 30. Taxes are levied on November 1 and are due and payable on December 10 of that year. Half of the taxes levied on November 1 become delinquent December 10 of that year and the remaining half is due on February 10 of the following year and become delinquent on April 10 of that year.

R. Net Position

Net Position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements.

Net position is classified in the following categories:

- Net investment in capital assets – Consists of capital assets, net of accumulated depreciation including intangible assets -right to use lease assets and SBITAs, net of accumulated amortization and reduced by any outstanding debt or other borrowings or payables related to the acquisition, construction, or improvement of those assets. If there are unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted net position – Consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws, or regulations, or through constitutional provision, or enabling legislation.
- Unrestricted net position – Consists of all other net position that does not meet the definition of restricted or invested in capital assets.

S. Use of Restricted/Unrestricted Net Position

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed. As of June 30, 2025, and 2024, the District had \$5,974,708 and \$5,985,352 in restricted resources. These restricted resources include mitigation, in-lieu fees and escrow account for contractor's retention.

T. Long-Term Debt Obligations

In the statement of net position, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds, which impacts interest expense. Bonds payable are reported net of the applicable bond premium or discount. Interest on the debt is recorded when incurred. Principal that is due within one year is shown as a current liability.

U. Lease Liability

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives).

V. Customer Deposits

Based on customer's creditworthiness, the District may require a deposit deemed reasonable by the District. These deposits are held to pay off close bills or to cover delinquent payments.

Note 2 - Deposits and Investments

Cash and Investments

Cash and investments as of June 30, 2025, and 2024 are reported in the accompanying statement of net position as follows:

	2025	2024
Current assets:		
Cash and cash equivalents	\$ 37,218,673	\$ 39,105,180
Restricted cash and cash equivalents	7,634,664	7,625,886
Total cash and investments	<u>\$ 44,853,337</u>	<u>\$ 46,731,066</u>

Cash and investments as of June 30, 2025, and 2024 consisted of the following:

	2025	2024
Cash on hand	\$ 475	\$ 475
Deposit with financial institutions	1,680,257	2,178,259
Restricted investments	1,044,227	1,055,172
Unrestricted investments	42,128,378	43,497,160
Total cash and investments	<u>\$ 44,853,337</u>	<u>\$ 46,731,066</u>

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk.

This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Minimum Quality	Gov't Code Sections
Local Agency Bonds	5 years	None	None	53601 (a)
U.S. Treasury Obligations	5 years	None	None	53601 (b)
State Obligations CA and Others	5 years	None	None	53601 (c) (d)
CA Local Agency Obligations	5 years	None	None	53601 (e)
U.S Agency Obligations	5 years	None	None	53601 (f)
Negotiable Certificates of Deposit	5 years	30%	None	53601 (i)
Non-Negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50%	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50%	None	53601.8 and 53635.8
Medium Term Notes	5 years or less	30%	"AA" rating category or its equivalent or better	53601 (o)
Mutual Funds And Money Market Mufual Funds	N/A	20%	Multiple (a)(b)	53601 (l) and 53601.6 (b)
Collateralized Bank Deposits	5 years	None	None	53630 et seq. and 53601(n)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple (c)	53601 (p)
Local Agency Investment Fund	N/A	None	None	16429.1
Voluntary Investment Program Fund	N/A	None	None	16340
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better	53601 (q)
Public Bank Obligations	5 years	None	None	53601 (r), 53635(c) and 57603

* Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.

N/A Not applicable

Interest-Rate Risk.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rates risk is by structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to their maturity, investing primarily in short-term securities, and occasionally restructuring the portfolio to minimize the loss of fair value and/or to maximize cash flow.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2024 and 2023.

June 30, 2025

Investment Type	Remaining Maturity (in Years)
	Less than 1 Year
Local Agency Investment Fund (LAIF)	\$ 7,279,902
Treasury Notes	24,509,804
Held by Bond Trustee:	
Money Market Mutual Funds	1,044,227
	More than 1 Year
Treasury Notes	10,338,672
Total	<u>\$ 43,172,605</u>

June 30, 2024

Investment Type	Remaining Maturity (in Years)
	Less than 1 Year
Local Agency Investment Fund (LAIF)	\$ 9,327,022
Treasury Notes	10,063,794
Held by Bond Trustee:	
Money Market Mutual Funds	1,055,172
	More than 1 Year
Treasury Notes	24,106,344
Total	<u>\$ 44,552,332</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the following table are the minimum rating required by (where applicable) the California Government Code, the District's investment policy or debt agreements and the actual S&P's credit rating as of June 30, 2025, and 2024 for each investment type.

June 30, 2025

Investment Type	Minimum Legal Rating	Total	Not Rated	Exempt	AAA
LAIF	N/A	\$ 7,279,902	\$ 7,279,902	\$ -	\$ -
Treasury Bills	N/A	34,848,476	-	34,848,476	-
Held by Bond Trustee:					
Money Market Mutual Funds	AAA	1,044,227	-	-	1,044,227
Total		<u>\$ 43,172,605</u>	<u>\$ 7,279,902</u>	<u>\$ 34,848,476</u>	<u>\$ 1,044,227</u>

June 30, 2024

Investment Type	Minimum Legal Rating	Total	Not Rated	Exempt	AAA
LAIF	N/A	\$ 9,327,022	\$ 9,327,022	\$ -	\$ -
Treasury Bills	N/A	34,170,138	-	34,170,138	-
Held by Bond Trustee:					
Money Market Mutual Funds	AAA	1,055,172	-	-	1,055,172
Total		<u>\$ 44,552,332</u>	<u>\$ 9,327,022</u>	<u>\$ 34,170,138</u>	<u>\$ 1,055,172</u>

Concentration of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code as noted in the Investments Authorized by the California Government Code and the District's Investment Policy section. The District had no investments that represent 5% or more of the total District investments (other than U.S. Treasury securities, money market mutual funds, and external investment pools).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investments pools (such as LAIF Investment Pool).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a

financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2025 and 2024, all of the District's deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California.

The State Treasurer's Office audits the fund annually. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Fair Value Measurement

The District categorizes its fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices of similar assets in active markets, and Level 3 inputs are significant unobservable inputs.

The District's investments in LAIF and investments held by bond trustee in money market mutual funds are not subject to the fair value measurement hierarchy. Treasury bills are included in the Level 2 fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Note 3 - Capital Assets

The activity for each of the major classes of capital assets and accumulated depreciation /amortization for the fiscal years ended June 30, 2025 and 2024 are shown in the following tables:

June 30, 2025

<u>Capital Assets by Major Class:</u>	<u>July 1, 2024</u>	<u>Increases</u>	<u>Transfers/ Decreases</u>	<u>June 30, 2025</u>
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 1,904,958	\$ -	\$ -	\$ 1,904,958
Construction in Progress	5,417,739	7,446,096	(5,875,663)	6,988,172
Total Capital Assets Not Being Depreciated	7,322,697	7,446,096	(5,875,663)	8,893,130
Capital Assets Being Depreciated:				
Water Plant	95,363,290	3,638,201	(1,074,522)	97,926,969
Sanitation Plant	33,012,269	2,003,486	(10,546)	35,005,208
Buildings and Equipment	5,275,727	233,976	(23,285)	5,486,418
Total Capital Assets Being Depreciated	133,651,286	5,875,663	(1,108,353)	138,418,596
Less Accumulated Depreciation for:				
Water Plant	45,361,609	3,178,733	(979,929)	47,560,413
Sanitation Plant	19,434,528	816,425	(194)	20,250,760
Buildings and Equipment	3,761,691	410,556	(23,285)	4,148,962
Total Accumulated Depreciation	68,557,828	4,405,714	(1,003,407)	71,960,135
Total Capital Assets Being Depreciated, Net	65,093,458	1,469,949	(104,946)	66,458,461
Lease Assets:				
Right to Use Asset - Vehicles	\$ 600,355	\$ -	\$ (24,615)	\$ 575,740
Less Accumulated Amortization	301,111	115,148	(24,615)	391,644
Total Lease Assets Being Amortized, Net	299,244	(115,148)	0	184,096
SBITA Assets:				
Right to Use Asset - SBITA	\$ 37,165	\$ 40,261	\$ -	\$ 77,426
Less Accumulated Amortization	22,202	16,862	-	39,064
Total SBITA Assets Being Amortized, Net	14,963	23,399	-	38,362
Capital & Lease Assets, Net	<u>\$ 72,730,363</u>	<u>\$ 8,824,296</u>	<u>\$ (5,980,608)</u>	<u>\$ 75,574,049</u>

June 30, 2024

Capital Assets by Major Class:	July 1, 2023	Increases	Transfers/ Decreases	June 30, 2024
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 1,904,958	\$ -	\$ -	\$ 1,904,958
Construction in Progress	19,129,469	6,479,668	(20,191,398)	5,417,739
Total Capital Assets Not Being Depreciated	21,034,427	6,479,668	(20,191,398)	7,322,697
Capital Assets Being Depreciated:				
Water Plant	75,319,863	20,043,427		95,363,290
Sanitation Plant	33,008,900	8,561	(5,192)	33,012,269
Buildings and Equipment	5,065,691	219,767	(9,731)	5,275,727
Total Capital Assets Being Depreciated	113,394,454	20,271,755	(14,922)	133,651,286
Less Accumulated Depreciation for:				
Water Plant	43,143,883	2,217,726	-	45,361,609
Sanitation Plant	18,571,509	868,211	(5,192)	19,434,528
Buildings and Equipment	3,378,758	392,664	(9,731)	3,761,691
Total Accumulated Depreciation	65,094,150	3,478,600	(14,922)	68,557,828
Total Capital Assets Being Depreciated, Net	48,300,304	16,793,154	-	65,093,458
Lease Assets:				
Right to Use Asset - Vehicles	\$ 510,491	\$ 89,864	\$ -	\$ 600,355
Less Accumulated Amortization	190,293	110,818	-	301,111
Total Lease Assets Being Amortized, Net	320,198	(20,954)	-	299,244
SBITA Assets:				
Right to Use Asset - SBITA	\$ 49,873	\$ -	\$ (12,708)	\$ 37,165
Less Accumulated Amortization	14,050	12,388	(4,236)	22,202
Total SBITA Assets Being Amortized, Net	35,823	(12,388)	(8,472)	14,963
Capital & Lease Assets, Net	\$ 69,690,752	\$ 23,239,480	\$ (20,199,870)	\$ 72,730,363

Note 4 - Long-Term Debt

The District generally incurs long-term debt to finance projects or purchase assets that will have useful lives equal to or greater than the related term of the debt. The District's debt rating is "AA" from Standard & Poor's.

The net revenues of the Water System are pledged toward the repayment of the Water Revenue Bonds. FY2024-25, net water revenues totaled \$6,290,730 and principal and interest payments for water revenue bonds were \$844,931. FY2023-24, net revenues totaled \$8,326,912, and principal and interest payments were \$852,031. Also, the net revenues of the Wastewater System are pledged toward the repayment of the Wastewater Revenue Bonds. During FY2024-25, net wastewater revenues totaled \$2,085,764 and principal and interest payments for wastewater revenue bonds totaled \$191,700. FY2023-24, net revenues totaled \$3,607,211 and principal and interest payments were \$187,900.

The District is subject to certain revenue bond covenants on outstanding debt, as defined, equal to at least 115% of the current annual debt service requirements. As of June 30, 2025, the debt

service coverage for Water was 745% and for Wastewater was 1088%. As of June 30, 2024, the debt service coverage for Water was 977% and for Wastewater was 1920%.

Water and Wastewater Revenue Bonds Series 2016A

In September 2016, the District issued Revenue Bonds, Series 2016A, in an aggregate principal amount of \$14,020,000. The proceeds from the sale of the bonds are being used to finance additional improvements to the Water System and were also used to refund all of the outstanding Water and Wastewater Revenue Bonds, Series 2011A, fund a reserve account established for the bonds and to pay costs incurred in connection with the issuance, sale, and delivery of bonds. The bonds require semi-annual payments, with interest ranging from 2.00% to 5.00%, through January 2046.

Proceeds, bond premiums and remaining 2011A reserve accounts amounting to \$9,261,855 were placed in escrow to pay the principal and interest of the 2011A bonds when due, resulting in a deferred loss of debt refunding, which has an outstanding balance of \$344,595 at June 30, 2025 and \$406,740 at June 30, 2024. All amounts were paid by the redemption date of January 15, 2021.

Leases

The District leases vehicles for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2029. As of June 30, 2025 and 2024, lease assets totaled \$575,740 and \$600,355. Their accumulated depreciation totaled \$391,644 and \$301,111 respectively. See note 3 for capital assets. The District uses its average incremental borrowing rate of 4% as the discount rate. The District leases do not include renewal options nor variable payments.

Subscription-Based Information Technology Arrangements

The District has entered into subscription based-information technology arrangements (SBITAs). The SBITA arrangements expire at various dates through Fiscal Year 2026-27.

As of June 30, 2025 and 2024, SBITA assets totaled \$77,427 and \$37,165. Their accumulated amortization totaled \$39,064 and \$22,202, respectively. See Note 3 for capital assets. The District uses its average incremental borrowing rate of 4% as the discount rate. The District SBITA arrangements do not include renewal options nor variable payments.

The District's debt and transactions are summarized below:

	Balance July 1, 2024	Additions/ New Debt	Proceeds/ Retirement	Balance June 30, 2025	Current	Long-Term
Other Debt:						
2016 Refunding Bonds	\$ 9,240,000	\$ -	\$ (720,000)	\$ 8,520,000	\$ 760,000	\$ 7,760,000
2016 Refunding Bonds Premium	1,167,500	-	(54,188)	1,113,312	-	1,113,312
Lease Liability	305,350	-	(114,458)	190,892	83,605	107,287
SBITA Liability	15,498	40,261	(24,401)	31,358	16,752	14,606
Compensated Absences	425,065	374,227	(316,691)	482,601	324,925	157,676
	<u>\$ 11,153,413</u>	<u>\$ 414,488</u>	<u>\$ (1,229,738)</u>	<u>\$ 10,338,163</u>	<u>\$ 1,185,283</u>	<u>\$ 9,152,881</u>

	Balance July 1, 2023	Additions/ New Debt	Proceeds/ Retirement	Balance June 30, 2024	Current	Long-Term
Other Debt:						
2016 Refunding Bonds	\$ 9,935,000	\$ -	\$ (695,000)	\$ 9,240,000	\$ 720,000	\$ 8,520,000
2016 Refunding Bonds Premium	1,221,688	-	(54,188)	1,167,500	-	1,167,500
Lease Liability	321,765	89,570	(105,985)	305,350	114,458	190,892
SBITA Liability	36,634	-	(21,136)	15,498	12,780	2,718
Compensated Absences	436,843	330,675	(342,453)	425,065	319,958	105,107
	<u>\$ 11,951,930</u>	<u>\$ 420,245</u>	<u>\$ (1,218,762)</u>	<u>\$ 11,153,413</u>	<u>\$ 1,167,196</u>	<u>\$ 9,986,217</u>

Future debt service on the bonds, lease & SBITA agreements liability requirements through maturity are as follows:

Fiscal Year Ending June 30	2016 Revenue Bonds Principal	2016 Revenue Bonds Interest	Lease Liability Principal	Lease Liability Interest	SBITA Liability Principal	SBITA Liability Interest	Total
2026	760,000	302,231	83,604	5,767	16,752	981	1,169,335
2027	780,000	275,631	50,886	3,365	14,606	394	1,124,882
2028	815,000	248,331	45,021	1,316			1,109,668
2029	830,000	227,956	11,381	152			1,069,489
2030	845,000	211,356					1,056,356
2031-2035	1,605,000	836,544					2,441,544
2036-2040	1,125,000	611,700					1,736,700
2041-2045	1,430,000	304,000					1,734,000
2046	330,000	16,500					346,500
	<u>\$ 8,520,000</u>	<u>\$ 3,034,249</u>	<u>\$ 190,892</u>	<u>\$ 10,600</u>	<u>\$ 31,358</u>	<u>\$ 1,375</u>	<u>\$ 11,788,474</u>

Debt Service Reserve

The trust agreement of the revenue bond series 2016A require a reserve account to be created and held in trust by the Trustee for an amount equal to the Reserve Account Requirement. Moneys in the Reserve Account shall be used solely for the purpose of replenishing the Interest Account or the Principal Account under the Trust Agreement. The reserve account balance as of June 30, 2025 and 2024 was \$879,529 for the 2016A issuance.

Arbitrage

At June 30, 2025 and 2024, the District has revenue bonds outstanding that are subject to arbitrage limitations. Arbitrage rebate refers to the required payment to the U.S. Treasury Department of excess earnings received on applicable tax-exempt bond proceeds that are invested at a higher yield than the yield of the tax-exempt bond issue. The 2016 bonds had no such arbitrage amounts due.

Note 5 - Capital Fees and Capital Contributions

Capital Fees and Capital Contributions consisted of the following for FY2024-25 and FY2023-24.

	2025
Potable Water Capital Contributions:	
Capital Fees	\$ 30,000
Mitigation Fees	9,734
Total Potable Water Capital Contributions	39,734
 Total Capital Contributions	 \$ 39,734
	2024
Potable Water Capital Contributions:	
Capital Fees	\$ 177,575
Mitigation Fees	4,205,860
Total Potable Water Capital Contributions	4,383,435
 Sewer Capital Contributions:	
Capital Fees	\$ 1,804,550
 Total Sewer Capital Contributions	 1,804,550
 Total Capital Contributions	 \$ 6,187,985

Note 6 - Deferred Compensation Plan

For the benefit of its employees, the District participates in three 457 Deferred Compensation Programs (Programs). The multiple Programs were created in accordance with Internal Revenue Code Section 457. The purpose of these Programs is to provide deferred compensation for employees that elect to participate in the Programs. Generally, eligible employees may defer a receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. The trusts hold the assets for the exclusive benefit of plan participants and their beneficiaries. Plan assets are not the property of the District, or subject to the claims of the District's general creditors. The ending investment balance was \$4,700,190 and \$4,196,643 as of June 30, 2025 and 2024, respectively. For the year ended June 30, 2024, as part of the performance evaluation and incentive policy, when a non-exempt employee was awarded annual leave credits, the District matched, on a dollar-for dollar basis, the employee's contributions to the 457 plan, up to \$2,500 or the amount of leave credits awarded, whichever was less. Matching Contributions totaled \$17,270 in 2024. The performance evaluation and incentive policy was not approved for 2025, and therefore, there were no matching contributions for the year. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements.

Note 7 - Defined Benefit Pension Plan

A. General Information about the Pension Plan

Plan Descriptions All qualified permanent and probationary employees are eligible to participate in the Camrosa Water District's Miscellaneous Plan (Plan). The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits provided CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 to 62 with statutorily reduced benefits. All members are eligible for non-industrial disability benefits after five (5) years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The board is currently exploring alternatives to the CalPERS retirement system.

The Plan's provisions and benefits in effect at June 30, 2025 and 2024, are summarized as follows:

Hire Date	Prior January 1, 2013	On or after January 1, 2013
Benefit Formula	2% @ 55	2% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50	52
Monthly Benefit as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required Employee Contribution Rates		
June 30, 2025	7%	7.75%
June 30, 2024	7%	7.75%
Required Employer Contribution Rates		
Normal Cost Rate:		
June 30, 2025	11.880%	7.870%
June 30, 2024	11.840%	7.680%
Payment of Unfunded liability:		
June 30, 2025	\$1,651,512	\$33,488
June 30, 2024	\$0	\$0

Contributions Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. District contributions rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contributions requirements are classified as plan member contributions. Total contributions made by the District for the year ended June 30, 2025, and 2024 were \$2,039,422 and \$322,946, respectively.

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025 the District's reported net pension for its proportionate share of the net pension liability was \$1,008,906 and \$1,059,961 as of June 30, 2024.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024 and 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 and 2022 rolled forward to June 30, 2024 and 2023, respectively, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share percentage of the net pension liability for the June 30, 2024, measurement date was as follows:

Proportion - June 30, 2023	0.02120%
Proportion - June 30, 2024	0.02086%
Change - Increase (Decrease)	-0.00034%

The District's proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

Proportion - June 30, 2022	0.01417%
Proportion - June 30, 2023	0.02120%
Change - Increase (Decrease)	0.00703%

For the year ended June 30, 2025 and 2024, the District recognized a pension expense of \$967,394 and \$1,532,585, respectively.

At June 30, 2025, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions paid after measurement date	\$ 2,039,422	\$ -
Net Difference between Projected and Actual Earnings on Pension Plan Investments	58,082	-
Differences between Expected and Actual Experiences	87,229	3,404
Changes in Assumptions	25,932	
Changes in Proportion and Difference between Actual Contributions and Proportionate Share of Contributions	882,388	736,661
Total	<u>\$ 3,093,053</u>	<u>\$ 740,065</u>

The \$2,309,422 reported as deferred outflows of resources is related to pensions the District contributed after the measurement date and will be recognized as a reduction of the net pension liability in the year ending June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(inflows) of Resources
2026	329,772
2027	24,236
2028	(20,539)
2029	(19,903)
Thereafter	0

At June 30, 2024, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions paid after measurement date	\$ 322,946	\$ -
Net Difference between Projected and Actual Earnings on Pension Plan Investments	171,617	-
Differences between Expected and Actual Experiences	54,149	8,400
Changes in Assumptions	63,995	
Changes in Proportion and Difference between Actual Contributions and Proportionate Share of Contributions	1,528,908	801,200
Total	<u>\$ 2,141,615</u>	<u>\$ 809,600</u>

The \$322,946 reported as deferred outflows of resources is related to pensions the District contributed after the measurement date and has been recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(inflows) of Resources
2025	593,624
2026	357,464
2027	53,056
2028	4,925
Thereafter	0

Presentation of the Statement of Revenues, Expenses, and Changes in Net Position

Operating expenses have been detailed in the Statement of Revenues, Expenses, and Changes in Net Position to show the impact of pension expense on operating expenses.

Actuarial Methods and Assumptions

The total pension liabilities were based on the following actuarial methods and assumptions:

Miscellaneous

Valuation Date	June 30, 2023 & June 30, 2022
Measurement Date	June 30, 2024 & June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions

Discount Rate	6.90%
Inflation	2.30%
Salary Increases	(1)
Mortality Rate Table	(2)
Post Retirement Benefit Increase	(3)

(1) Varies by entry age and service

(2) Derived using CalPERS' Membership Data for all Funds.

CalPERS developed the mortality table used based on CalPERS' specific data.

The table includes generational mortality improvement using 80% of Scale MP-2020.

For more details on this table, please refer to the 2021 experience study report that can be found on CalPERS website.

(3) Contract COLA up to 2.30% until Purchasing Power Protection Allowance

Floor on purchasing power applies, 2.30% thereafter.

Discount Rate The discount rate used to measure the total pension liability was 6.9% for the measurement periods ended June 30, 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in Discount Rate The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

June 30, 2024 (measurement date)		June 30, 2023 (measurement date)	
1% Decrease	5.90%	1% Decrease	5.90%
Net Pension Liability (Asset)	\$4,004,232	Net Pension Liability (Asset)	\$3,916,134
Current Discount Rate	6.90%	Current Discount Rate	6.90%
Net Pension Liability (Asset)	\$1,008,906	Net Pension Liability (Asset)	\$1,059,961
1% Increase	7.90%	1% Increase	7.90%
Net Pension Liability (Asset)	(\$1,456,688)	Net Pension Liability (Asset)	(\$1,290,915)

Long-term Expected Rate of Return The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The expected real rate of return by asset class are as follows:

Measurement Period ended June 30, 2024 and 2023		
Asset Class (1)	Current Target Allocation	Real Return (1,2)
Global Equity-Cap weighted	30.0%	4.54%
Global Equity- Non-Cap weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securitized	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56 %
High Yield	5.0%	2.27 %
Emerging Market Debt	5.0%	2.48 %
Private Debt	5.0%	3.57 %
Real Assets	15.0%	3.21 %
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021 Asset Liability Management study

Pension Plan Fiduciary Net Position Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2025, the District reported a payable of \$14,475 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2025. At June 30, 2024,

the District reported a payable of \$10,481 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

Note 8 - Profit Share Plan

The District has a profit sharing plan, pursuant to Section 401 of the Internal Revenue Code. The plan includes a provision under Section 414(h)(2) whereby each plan participant that is classified as management is required to contribute 5% of salary. Mandatory contributions totaled \$78,486 and \$83,960 in 2025 and 2024, respectively. The amount of payroll subject to the contributions totaled \$1,679,197 and \$1,569,720 in 2025 and 2024, respectively.

Note 9 - Major Customers

The District's top ten water customers represent 23% and 22% of the water revenue during fiscal years ended June 30, 2025 and 2024, respectively. The District's top ten wastewater customers represent 41% and 41% of the wastewater revenue during the fiscal year ended June 30, 2025 and 2024, respectively.

Note 10 - Risk Management

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2025 and 2024, the District participated in the self-insurance programs of the Insurance Authority as follows:

Property Loss The Insurance Authority has pooled self-insurance up to \$10,000,000 per occurrence as of June 30, 2025, and June 30, 2024, and has purchased excess insurance coverage of \$150,000,000 as of June 30, 2025, and \$500,000,000 as of June 30, 2024 (total insurable values of \$39,696,833 as of June 30, 2025 and \$35,941,389 as of June 30, 2024). The District has a \$5,000 deductible for buildings, fixed equipment, and personal property, \$1,000 deductible for mobile equipment and vehicles, deductibles ranging from \$25,000 to \$50,000 based on type of equipment for boiler and machinery.

General Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage of \$55,000,000.

Auto Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage of \$55,000,000.

Public Official's Liability The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage of \$55,000,000.

Cyber Liability The Insurance Authority has purchased insurance coverage of \$5,000,000 policy aggregate, subject to a \$3,000,000 maximum limit per member as of June 30, 2025 and June 30, 2024.

Crime Bond The Insurance Authority has pooled self-insurance up to \$100,000 per occurrence. The District did not purchase excess insurance coverage. The District has a \$1,000 deductible.

Worker's Compensation The Insurance Authority has pooled self-insurance up to \$2,000,000 and has purchased excess insurance coverage to the statutory limits.

The District pays annual premiums for the coverages. There were no instances in the past three years when a settlement exceeded the District's coverage, and there were no reductions in the District's insurance coverage for the past three years.

Note 11 – Condensed Combining Information

The GSA and the Finance Authority have been included as part of the District's financial statements as blended component units. In accordance with GASB 61, the following summarized information as of June 30, 2025 and June 30, 2024 is required:

Condensed Statements of Net Position at June 30, 2025

	District Financial Statements	GSA Financial Statements	Financing Authority Financial Statements	Eliminating Activities	Combined District Financial Statements
Assets:					
Current	\$ 49,357,575	\$ 241,615	897,000	(897,000)	49,599,190
Noncurrent	75,574,049	-	7,760,000	(7,760,000)	75,574,049
Total Assets	124,931,624	241,615	8,657,000	(8,657,000)	125,173,239
Deferred Outflows of Resources	3,093,053	-	344,595	-	3,437,648
Total Assets and Deferred Outflows of Resources	128,024,677	241,615	9,001,595	(8,657,000)	128,610,887
Liabilities:					
Current	\$ 5,761,715	\$ 84	897,000	(897,000)	5,761,799
Noncurrent	9,048,475	-	8,873,312	(7,760,000)	10,161,787
Total Liabilities	14,810,190	84	9,770,312	(8,657,000)	15,923,586
Deferred Inflows of Resources	740,065	-	-	-	740,065
Net Position:					
Net Investment in Capital Assets	\$ 65,968,450	\$ -	-	-	65,968,450
Restricted	5,974,708	-	-	-	5,974,708
Unrestricted	40,531,264	241,531	(768,717)	-	40,004,078
Total Net Position:	112,474,422	241,531	(768,717)	-	111,947,236
Total Liabilities, Deferred Inflows of Resources, and Net Position	128,024,677	241,615	9,001,595	(8,657,000)	128,610,887

Condensed Statement of Revenues, Expenses, and Changes in Net Position for the Year Ended June 30, 2025

Operating Revenues:					
Water Sales	19,361,249	-	-	-	19,361,249
Meter Service Fees	2,952,068	-	-	-	2,952,068
Sewer Service Fees	5,405,412	-	-	-	5,405,412
Other Revenue	103,193	80,000	-	(80,000)	103,193
Total Operating Revenues	27,821,922	80,000	-	(80,000)	27,821,922
Operating Expenses:					
Operating Expenses	22,833,884	53,678	-	(80,000)	22,807,562
Depreciation and Amortization	4,534,833	-	-	-	4,534,833
Total Operating Expenses	27,368,717	53,678	-	(80,000)	27,342,395
Operating Loss	453,205	26,322	-	-	479,527
Non-Operating Revenues (Expenses)					
Investment Income	2,305,735	-	317,976	(317,976)	2,305,735
Property Taxes	873,760	-	-	-	873,760
Interest Expense	(328,510)	-	(325,933)	317,976	(336,467)
Loss on Sale of Asset	(107,837)	-	-	-	(107,837)
Total Non-Operating Revenues (Expenses)	2,743,148	-	(7,957)	-	2,735,191
Capital Contributions	39,734	-	-	-	39,734
Grants	603	-	-	-	603
Change in Net Position	3,236,691	26,322	(7,957)	-	3,255,055
Net Position at Beginning of Year	109,237,731	215,209	(760,760)	-	108,692,180
Net Position at End of Year	112,474,422	241,531	(768,717)	-	111,947,236

Condensed Statement of Cash Flows for the Year Ended June 30, 2025

Net Cash Provided by (Used for):					
Operating Activities	3,595,347	4,892	-	-	3,600,239
Non-Capital Financing Activities	865,407	-	-	-	865,407
Capital and Related Financing Activities	(8,606,786)	-	-	-	(8,606,786)
Investing Activities	2,263,411	-	-	-	2,263,411
Net Increase (Decrease) in Cash and Cash Equivalents	(1,882,621)	4,892	-	-	(1,877,729)
Cash and Cash Equivalents, Beginning	46,494,343	236,723	-	-	46,731,066
Cash and Cash Equivalents, End of Year	44,611,722	241,615	-	-	44,853,337

The Notes to Financial Statements are an Integral Part of these Statements.

Condensed Statements of Net Position at June 30, 2024

	District Financial Statements	GSA Financial Statements	Financing Authority Financial Statements	Eliminating Activities	Combined District Financial Statements
Assets:					
Current	\$ 50,584,390	\$ 236,723	\$ 870,055	(870,055)	50,821,113
Noncurrent	72,730,362	-	8,520,000	(8,520,000)	72,730,362
Total Assets	<u>123,314,752</u>	<u>236,723</u>	<u>9,390,055</u>	<u>(9,390,055)</u>	<u>123,551,475</u>
Deferred Outflows of Resources	<u>2,141,615</u>	<u>-</u>	<u>406,740</u>	<u>-</u>	<u>2,548,355</u>
Total Assets and Deferred Outflows of Resources	125,456,367	236,723	9,796,795	(9,390,055)	126,099,830
Liabilities:					
Current	\$ 5,530,357	\$ 21,514	\$ 870,055	(870,055)	5,551,871
Noncurrent	9,878,679	-	9,687,500	(8,520,000)	11,046,179
Total Liabilities	<u>15,409,036</u>	<u>21,514</u>	<u>10,557,555</u>	<u>(9,390,055)</u>	<u>16,598,050</u>
Deferred Inflows of Resources	<u>809,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>809,600</u>
Net Position:					
Net Investment in Capital Assets	\$ 62,650,500	\$ -	\$ -	-	62,650,500
Restricted	5,985,352	-	-	-	5,985,352
Unrestricted	40,601,879	215,209	(760,760)	-	40,056,328
Total Net Position:	<u>109,237,731</u>	<u>215,209</u>	<u>(760,760)</u>	<u>-</u>	<u>108,692,180</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>125,456,367</u>	<u>236,723</u>	<u>9,796,795</u>	<u>(9,390,055)</u>	<u>126,099,830</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position for the Year Ended June 30, 2024

Operating Revenues:					
Water Sales	15,932,361	-	-	-	15,932,361
Meter Service Fees	2,717,519	-	-	-	2,717,519
Sewer Service Fees	4,762,192	-	-	-	4,762,192
Other Revenue	83,508	80,000	-	(80,000)	83,508
Total Operating Revenues	<u>23,495,579</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>	<u>23,495,579</u>
Operating Expenses:					
Operating Expenses	21,722,881	181,787	-	(80,000)	21,824,668
Depreciation and Amortization	3,601,806	-	-	-	3,601,806
Total Operating Expenses	<u>25,324,687</u>	<u>181,787</u>	<u>-</u>	<u>(80,000)</u>	<u>25,426,474</u>
Operating Loss	<u>(1,829,108)</u>	<u>(101,787)</u>	<u>-</u>	<u>-</u>	<u>(1,930,895)</u>
Non-Operating Revenues (Expenses)					
Gain on Sale of Asset	384	-	-	-	384
Investment Income	2,160,828	-	346,229	(346,229)	2,160,828
Property Taxes	805,988	-	-	-	805,988
Interest Expense	<u>(359,579)</u>	<u>-</u>	<u>(354,186)</u>	<u>346,229</u>	<u>(367,536)</u>
Total Non-Operating Revenues (Expenses)	<u>2,607,621</u>	<u>-</u>	<u>(7,957)</u>	<u>-</u>	<u>2,599,664</u>
Capital Contributions	6,187,985	-	-	-	6,187,985
Grants	-	-	-	-	-
Change in Net Position	6,966,498	(101,787)	(7,957)	-	6,856,754
Net Position at Beginning of Year	102,271,233	316,996	(752,803)	-	101,835,426
Net Position at End of Year	<u>109,237,731</u>	<u>215,209</u>	<u>(760,760)</u>	<u>-</u>	<u>108,692,180</u>

Condensed Statement of Cash Flows for the Year Ended June 30, 2024

Net Cash Provided by (Used for):					
Operating Activities	1,801,371	(103,490)	-	-	1,697,881
Non-Capital Financing Activities	808,107	-	-	-	808,107
Capital and Related Financing Activities	(1,557,780)	177,081	-	-	(1,380,699)
Investing Activities	1,762,215	-	-	-	1,762,215
Net Increase (Decrease) in Cash and Cash Equivalents	<u>2,813,913</u>	<u>73,591</u>	<u>-</u>	<u>-</u>	<u>2,887,504</u>
Cash and Cash Equivalents, Beginning	43,680,430	163,132	-	-	43,843,562
Cash and Cash Equivalents, End of Year	<u>46,494,343</u>	<u>236,723</u>	<u>-</u>	<u>-</u>	<u>46,731,066</u>

The Notes to Financial Statements are an Integral Part of these Statements.

Note 12 - Commitments

Grant Award Grant funds received by the District are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Long Term Commitments The District has an agreement with the City of Thousand Oaks to purchase non-potable surface water. The term of the agreement is for 40 years, effective June 5, 2013. The parties, by mutual consent, may extend the term of the agreement for additional five-year periods. The average yearly purchase of non-potable water for the last four years is \$898,188. Upon the effective date of the agreement, the price per acre foot of non-potable water was \$104.89, and the parties agreed to adjust the unit price per acre foot on September 1st of each year by adjusting the unit price by the annual percentage change from the preceding July to July period of the Consumer Price Index of Los Angeles-Riverside-Orange County. The FY2024-25 price per acre foot of non-potable water is \$147.21.

Required Supplementary Information

Schedule of Proportionate Share of Net Pension Liability

For the Fiscal Year Ended June 30, 2025

Last Ten Fiscal Years*

	<u>Miscellaneous</u>				
Fiscal year ended	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Measurement period	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Plan's proportion of the net pension liability	0.20860%	0.02120%	0.01417%	-0.05022%	-0.00023%
Plan's proportionate share of the net pension liability (asset)	\$ 1,008,906	\$ 1,059,961	\$ 663,202	\$ (2,716,085)	\$ (25,227)
Plan's covered payroll	\$ 2,995,925	\$ 2,570,994	\$ 2,480,685	\$ 2,399,727	\$ 2,546,212
Plan's proportionate share of the net pension liability as a percentage of covered payroll	33.68%	41.23%	26.73%	-113.18%	-0.99%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	95.45%	94.98%	96.76%	114.42%	100.14%

	<u>Miscellaneous</u>				
Fiscal year ended	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Measurement period	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Plan's proportion of the net pension liability	0.04705%	0.04630%	0.04559%	0.04531%	0.04484%
Plan's proportionate share of the net pension liability	\$ 4,821,108	\$ 4,462,042	\$ 4,521,229	\$ 3,920,511	\$ 3,077,870
Plan's covered payroll	\$ 2,412,241	\$ 2,251,315	\$ 2,073,238	\$ 1,801,650	\$ 1,855,543
Plan's proportionate share of the net pension liability as a percentage of covered payroll	199.86%	198.20%	218.08%	217.61%	165.87%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	72.09%	72.65%	72.83%	74.03%	78.46%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022:

There were no changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023:

The discount rate and long-term rate of return decreased from 7.15% to 6.9% and the inflation rate decreased from 2.5% to 2.3%.

From fiscal year June 30, 2023 to June 30, 2024:

The discount rate and long-term rate of return decreased from 7.15% to 6.9% and the inflation rate decreased from 2.5% to 2.3%.

From fiscal year June 30, 2024 to June 30, 2025:

There were no changes in assumptions.

The Notes to Financial Statements are an Integral Part of these Statements.

Schedule of Contributions

For the Fiscal Year Ended June 30, 2025

Last Ten Fiscal Years*

Fiscal year ended	Miscellaneous				
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
Contractually required contribution (actuarially determined)	\$ 409,422	\$ 322,946	\$ 281,260	\$ 269,760	\$ 260,929
Contributions in relation to the actuarially determined contributions	(2,039,422)	(322,946)	(281,260)	(409,662)	(265,930)
Contribution deficiency (excess)	<u>\$ (1,630,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139,902)</u>	<u>\$ (5,001)</u>
Covered payroll	\$ 3,376,075	\$ 2,995,925	\$ 2,570,994	\$ 2,480,685	\$ 2,399,727
Contributions as a percentage of covered payroll	60.41%	10.78%	10.94%	16.51%	11.08%

Notes to Schedule:

Valuation Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.300%	2.300%	2.300%	2.500%	2.500%
Salary increases	(2)	(2)	(2)	(2)	(2)
Investment rate of return	6.8% (3)	6.9% (3)	6.9% (3)	7.0% (3)	7.0% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) Prior January 1, 2013- 2%@55, On or after January 1, 2013-2%@62

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

The Notes to Financial Statements are an Integral Part of these Statements.

Schedule of Contributions-Continued

For the Fiscal Year Ended June 30, 2025

Last Ten Fiscal Years*

	Miscellaneous				
Fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution (actuarially determined)	\$ 553,663	\$ 476,259	\$ 407,300	\$ 365,456	\$ 298,849
Contributions in relation to the actuarially determined contributions	(5,552,260)	(476,259)	(409,819)	(365,456)	(298,849)
Contribution deficiency (excess)	<u>\$ (4,998,597)</u>	<u>\$ -</u>	<u>\$ (2,519)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,546,212	\$ 2,412,241	\$ 2,251,315	\$ 2,073,238	\$ 1,801,650
Contributions as a percentage of covered payroll	218.06%	19.74%	18.20%	17.63%	16.59%

Notes to Schedule:

Valuation Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.625%	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)	(2)
Investment rate of return	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of pension plan investment expense, including inflation
- (4) Prior January 1, 2013- 2%@55, On or after January 1, 2013-2%@62
- (5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

The Notes to Financial Statements are an Integral Part of these Statements.

CAMROSA WATER DISTRICT



BUILDING WATER
SELF-RELIANCE

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Statistical Section

This part of the District's annual financial report presents detailed background to the financial statements and preceding narrative sections, and corroboration of statements as to the District's overall financial health.

Contents:	Pages:
<u>Financial Trends</u> schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	52-58
<u>Revenue Capacity</u> schedules contain information to help the reader assess the District's most significant local revenue source; water sales.	59-68
<u>Debt Capacity</u> schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	69-70
<u>Operational Information</u> schedules present historical water demand, water Source and District's facilities to help the reader understand how the information in the District's financial reports relates to the services the District provides and the activities it performs.	72-75
<u>Demographic and Economic Information</u> schedules assist reader to understand the environment within which the District's financial activities take place.	76-77

Financial Trends

Net Position by Component

Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Net Position				
Net investment in capital assets	\$ 43,002,970	\$ 43,454,256	\$ 43,930,663	\$ 45,772,455
Restricted	-	-	-	-
Unrestricted	<u>14,821,731</u>	<u>18,496,514</u>	<u>21,690,553</u>	<u>27,704,613</u>
Total Net Position	<u>\$ 57,824,701</u>	<u>\$ 61,950,770</u>	<u>\$ 65,621,216</u>	<u>\$ 73,477,068</u>

Table 1 – Net Position by Component

Last Ten Fiscal Years
(accrual basis of accounting)

2020	2021	2022	2023	2024	2025
\$ 49,981,241	\$ 50,019,490	\$ 51,236,026	\$ 57,885,060	\$ 62,650,500	\$ 65,968,450
1,999,910	3,027,374	4,418,707	1,941,659	5,985,352	5,974,708
24,407,058	26,796,681	47,323,344	42,008,707	40,056,328	40,004,078
<u>\$ 76,388,209</u>	<u>\$ 79,843,545</u>	<u>\$ 102,978,077</u>	<u>\$ 101,835,426</u>	<u>\$ 108,692,180</u>	<u>\$ 111,947,236</u>

Table 1 – Net Position by Component – Continued

Changes in Net Position

	Last Ten Fiscal Years			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Water Revenue	\$ 12,059,982	\$ 13,084,503	\$ 16,235,441	\$ 14,128,079
Sewer Revenue	3,233,519	3,267,395	3,314,305	3,336,794
Meter Revenue	2,338,102	2,488,157	2,557,753	2,615,301
Other	<u>157,472</u>	<u>159,719</u>	<u>324,256</u>	<u>249,548</u>
Total Operating Revenues	17,789,075	18,999,774	22,431,755	20,329,722
Operating Expenses				
Water Purchases	7,147,319	6,500,815	7,890,983	7,828,911
Utilities	1,335,096	1,240,947	1,426,842	1,257,242
Salaries & Benefits	2,553,178	3,392,976	3,740,012	3,877,591
Outside Contract/Professional Services	1,154,828	1,313,596	1,377,908	1,232,165
Supplies & Services	1,864,428	1,827,780	2,462,144	2,259,095
Amortization	-	-	-	-
Depreciation	<u>2,354,424</u>	<u>2,601,408</u>	<u>2,684,495</u>	<u>2,842,512</u>
Operating Expenses	16,409,273	16,877,522	19,582,384	19,297,516
Operating Income	1,379,802	2,122,252	2,849,371	1,032,206
Non-Operating Revenues				
Property Taxes	559,558	582,211	657,620	620,590
Interest Income	105,523	186,302	391,082	777,536
Legal Settlement	-	-	-	-
Unrealized Gain on Investments	27,581	2,194	-	-
Gain on Disposal of Fixed Asset	<u>-</u>	<u>11,260</u>	<u>10,146</u>	<u>-</u>
Non-Operating Revenues	692,662	781,967	1,058,848	1,398,126
Non-Operating Expenses				
Loss of Capital Asset	-	-	-	57,615
Debt Issuance Costs	-	227,159	-	-
Interest Expense	<u>475,167</u>	<u>486,119</u>	<u>561,227</u>	<u>497,004</u>
Non-Operating Expenses	475,167	713,278	561,227	554,619
Income Before Capital Contributions	<u>1,597,298</u>	<u>2,190,941</u>	<u>3,346,992</u>	<u>1,875,713</u>
Capital Contributions	2,107,391	1,842,037	255,935	5,689,517
Grants	<u>633,159</u>	<u>93,091</u>	<u>67,519</u>	<u>290,622</u>
	2,740,550	1,935,128	323,454	5,980,139
Change in Net Position before Cumulative	4,337,848	4,126,069	3,670,446	7,855,852
Cummulative Effect of Accounting Changes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>4,337,848</u>	<u>4,126,069</u>	<u>3,670,446</u>	<u>7,855,852</u>
Net Position Beginning of Year	<u>53,528,137</u>	<u>57,824,701</u>	<u>61,950,770</u>	<u>65,621,216</u>
Net Position at End of Year	<u>\$ 57,865,985</u>	<u>\$ 61,950,770</u>	<u>\$ 65,621,216</u>	<u>\$ 73,477,068</u>

Table 2 – Changes in Net Position

Last Ten Fiscal Years					
<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 16,549,944	\$ 19,280,494	\$ 18,383,478	\$ 14,420,502	\$ 15,932,361	\$ 19,361,249
3,575,963	3,855,204	4,090,152	4,423,016	4,762,192	5,405,412
2,312,427	2,346,434	2,515,456	2,608,043	2,717,519	2,952,068
109,305	123,013	156,873	116,470	83,508	103,193
<u>22,547,639</u>	<u>25,605,145</u>	<u>25,145,959</u>	<u>21,568,031</u>	<u>23,495,579</u>	<u>27,821,922</u>
9,532,192	11,373,806	9,592,894	7,000,710	7,817,999	9,096,945
1,273,725	1,538,207	1,896,149	1,815,831	2,122,793	2,289,632
4,308,257	4,154,305	(1,147,757)	7,938,389	5,777,163	5,525,332
1,828,640	1,607,445	2,188,286	2,851,847	3,178,056	2,647,546
2,154,855	2,034,301	2,422,860	2,579,098	2,928,657	3,248,107
-	50,947	76,356	93,061	123,206	132,010
2,836,353	3,047,261	3,030,887	3,214,602	3,478,600	4,402,823
<u>21,934,022</u>	<u>23,806,272</u>	<u>18,059,675</u>	<u>25,493,538</u>	<u>25,426,474</u>	<u>27,342,395</u>
613,617	1,798,873	7,086,284	(3,925,507)	(1,930,895)	479,527
661,932	700,753	721,241	772,770	805,988	873,760
655,911	25,108	(440,009)	1,639,628	2,160,828	2,305,735
-	-	16,191,774	-	-	-
118,781	-	-	-	-	-
-	-	-	1,725	384	-
<u>1,436,624</u>	<u>725,861</u>	<u>16,473,006</u>	<u>2,414,123</u>	<u>2,967,200</u>	<u>3,179,495</u>
-	8,273	-	-	-	107,837
-	-	-	-	-	-
456,937	446,005	424,945	396,416	367,536	336,467
<u>456,937</u>	<u>454,278</u>	<u>424,945</u>	<u>396,416</u>	<u>367,536</u>	<u>444,304</u>
<u>1,593,304</u>	<u>2,070,456</u>	<u>23,134,345</u>	<u>(1,907,800)</u>	<u>668,769</u>	<u>3,214,718</u>
991,422	1,384,103	-	588,068	6,187,985	39,734
326,415	777	187	177,081	-	603
<u>1,317,837</u>	<u>1,384,880</u>	<u>187</u>	<u>765,149</u>	<u>6,187,985</u>	<u>40,337</u>
2,911,141	3,455,336	23,134,532	(1,142,651)	6,856,754	3,255,055
-	-	-	-	-	-
<u>2,911,141</u>	<u>3,455,336</u>	<u>23,134,532</u>	<u>(1,142,651)</u>	<u>6,856,754</u>	<u>3,255,055</u>
<u>73,477,068</u>	<u>76,388,209</u>	<u>79,843,545</u>	<u>102,978,077</u>	<u>101,835,426</u>	<u>108,692,180</u>
<u>\$ 76,388,209</u>	<u>\$ 79,843,545</u>	<u>\$ 102,978,077</u>	<u>\$ 101,835,426</u>	<u>\$ 108,692,180</u>	<u>\$ 111,947,236</u>

Table 2 – Changes in Net Position – Continued

Revenues and Capital Contributions by Source

Revenues and Capital Contributions by Source										
Last Ten Fiscal Years										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Operating Revenue										
Water Revenue	\$ 12,059,982	\$ 13,084,503	\$ 16,235,441	\$ 14,128,079	\$ 16,549,944	\$ 19,280,494	\$ 18,383,478	\$ 14,420,502	\$ 15,932,361	\$ 19,361,249
Sewer Revenue	3,233,519	3,267,395	3,314,305	3,336,794	3,575,963	3,855,204	4,090,152	4,423,016	4,762,192	5,405,412
Meter Revenue	2,338,102	2,488,157	2,557,753	2,615,301	2,312,427	2,346,434	2,515,456	2,608,043	2,717,519	2,952,068
Other	157,472	159,719	324,256	249,548	107,061	123,013	156,873	116,470	83,508	103,193
Non-Operating Revenue										
Property Taxes	559,558	582,211	657,620	620,590	661,932	700,753	721,241	772,770	805,988	873,760
Interest Income	105,523	186,302	393,147	777,593	655,911	141,596	129,914	1,276,286	2,089,721	2,066,738
Gain on Sale of Asset	-	-	-	-	-	-	-	1,725	384	-
Legal Settlement	-	-	-	-	-	-	16,191,774	-	-	-
Unrealized Gain/Loss on Investment	27,581	2,194	-	-	118,781	(116,488)	(569,923)	363,342	71,107	238,997
Capital Contributions	2,107,391	1,842,037	255,935	5,689,517	991,422	1,384,103	-	588,068	6,187,985	39,734
Capital Grant Income	633,159	93,091	67,519	290,622	326,415	777	187	177,081	-	603
Total Revenue	\$ 21,222,287	\$ 21,705,609	\$ 23,805,976	\$ 27,708,044	\$ 25,299,856	\$ 27,715,886	\$ 41,619,152	\$ 24,747,303	\$ 32,650,764	\$ 31,041,754

Table 3 – Revenues and Capital Contributions by Source

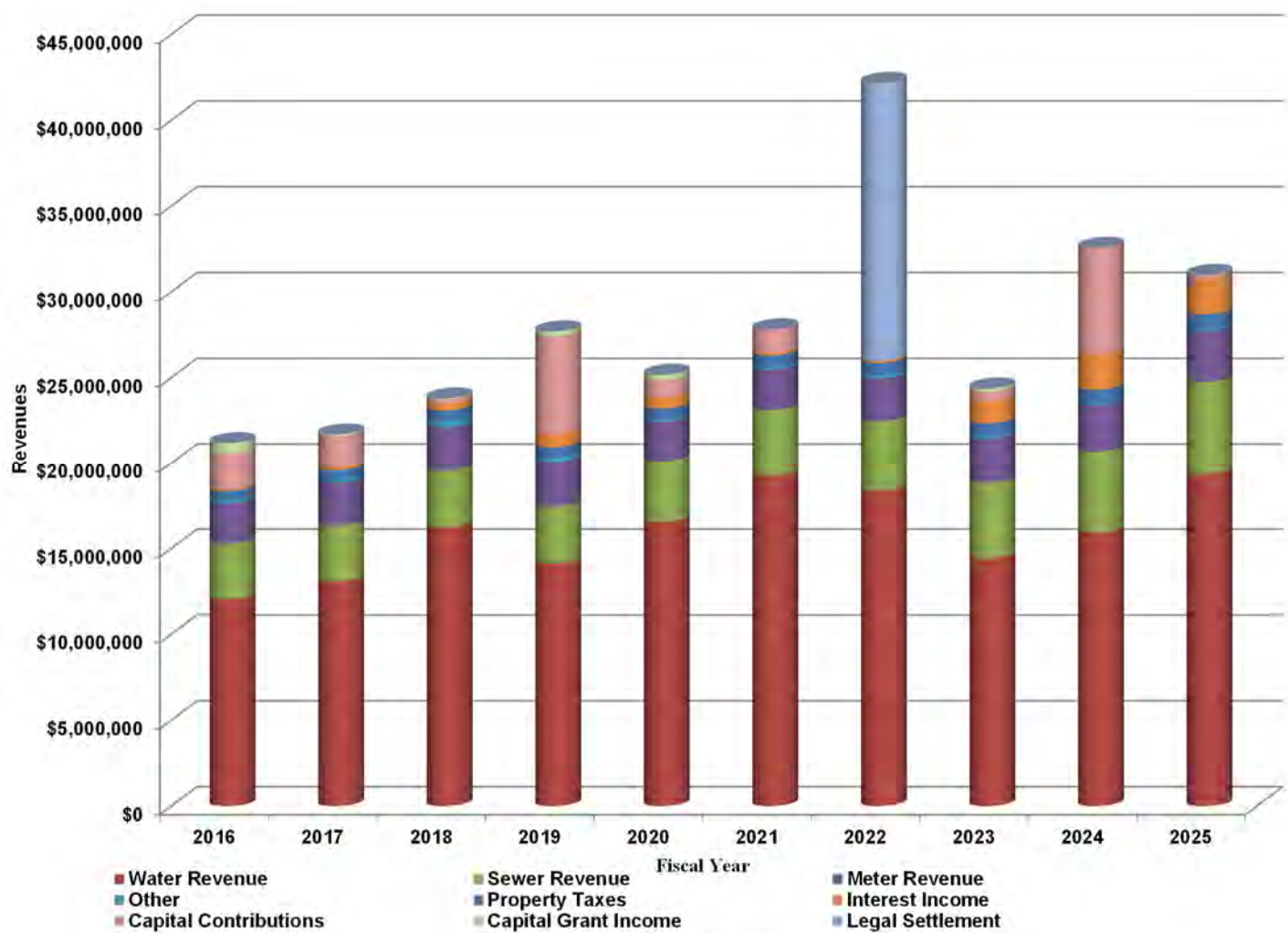


Figure 12 – Historical Revenues and Capital Contributions by Source

Connection Fees & Other Contributions

	Last Ten Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Connection Fees	\$ 1,296,000	\$ 128,850	\$ 124,300	\$ 3,342,260	\$ 9,825	\$ 55,825	\$ -	\$ 289,325	\$ 1,982,125	\$ 39,734
Mitigation & In-Lieu Fees	808,091	1,355,282	34,249	2,323,857	-	1,324,678	-	298,743	4,205,860	-
CSUCI Recycle Line	70,394	74,365	78,559	82,991	87,672	30,308	-	-	-	-
In-Kind Contributions	3,300	357,905	97,386	23,400	981,597	3,600	-	-	-	-
Grant	633,159	93,091	67,519	290,622	326,415	777	187	177,081	-	603
Totals	\$ 2,810,944	\$ 2,009,492	\$ 402,013	\$ 6,063,130	\$ 1,405,509	\$ 1,415,188	\$ 187	\$ 765,149	\$ 6,187,985	\$ 40,337

Table 4 – Connection Fees & Other Contributions

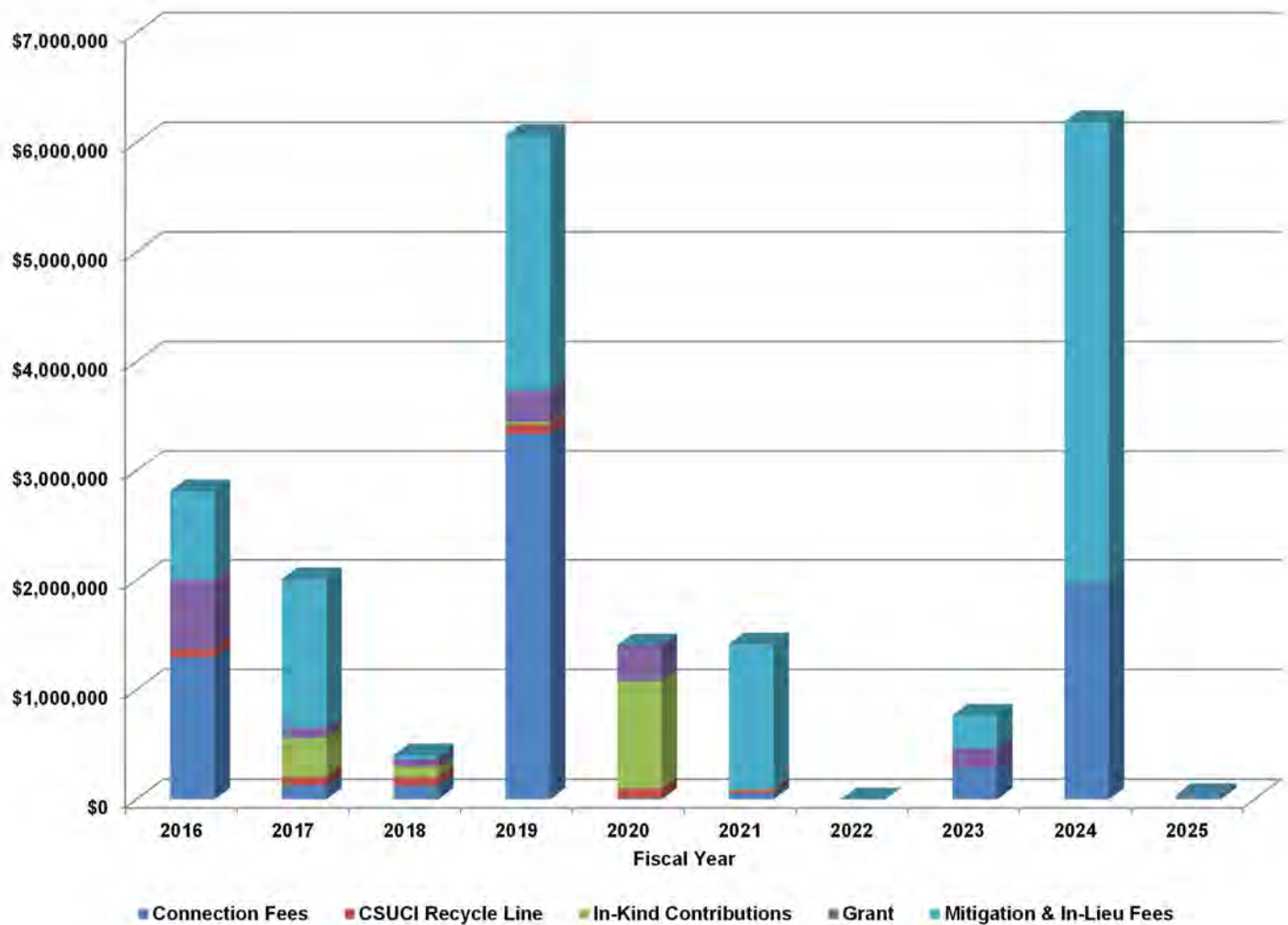


Figure 13 – Historical Connection Fees & Other Contributions

Operating Expenses by Year

	Operating Expenses Last Ten Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Water Purchases	\$ 7,147,319	\$ 6,500,815	\$ 7,890,983	\$ 7,828,911	\$ 9,532,192	\$ 11,373,806	\$ 9,592,894	\$ 7,000,710	\$ 7,817,999	\$ 9,096,945
Utilities	1,335,096	1,240,947	1,426,842	1,257,242	1,273,725	1,538,207	1,896,149	1,815,831	2,122,793	2,289,632
Salaries & Benefits	2,553,178	3,392,976	3,740,012	3,877,591	4,308,257	4,154,305	(1,147,757)	7,938,389	5,777,163	5,525,332
Contract/Prof. Svcs	1,154,828	1,313,596	1,377,908	1,232,165	1,828,640	1,607,445	2,188,286	2,851,847	3,178,056	2,647,546
Supplies & Services	1,864,428	1,827,780	2,462,144	2,259,095	2,154,855	2,034,301	2,422,860	2,579,098	2,928,657	3,248,108
Total Operating Expenses	14,054,849	14,276,114	16,897,889	16,455,004	19,097,669	20,708,064	14,952,432	22,185,875	21,824,668	22,807,563
Non-Operating Expenses										
Interest Expense	475,167	486,119	561,227	497,004	456,937	446,006	424,945	396,416	367,536	336,467
Debt Issuance Costs	-	227,159	-	-	-	-	-	-	-	-
Loss on Capital Asset	-	-	-	57,615	-	-	-	-	-	107,837
Total Non-Op Expenses	475,167	713,278	561,227	554,619	456,937	454,279	424,945	396,416	367,536	444,304
Depreciation & Amortization	2,354,424	2,601,408	2,684,495	2,842,512	2,836,353	3,098,208	3,107,243	3,307,663	3,601,806	4,534,833
Debt Service	1,317,500	1,465,000	1,525,000	1,590,000	1,650,000	605,000	640,000	660,000	695,000	720,000
Total Expenses	\$ 18,201,940	\$ 19,055,800	\$ 21,668,611	\$ 21,442,135	\$ 24,040,959	\$ 24,865,551	\$ 19,124,620	\$ 26,549,954	\$ 26,489,010	\$ 28,506,700

Table 5 – Historical Operating Expenses

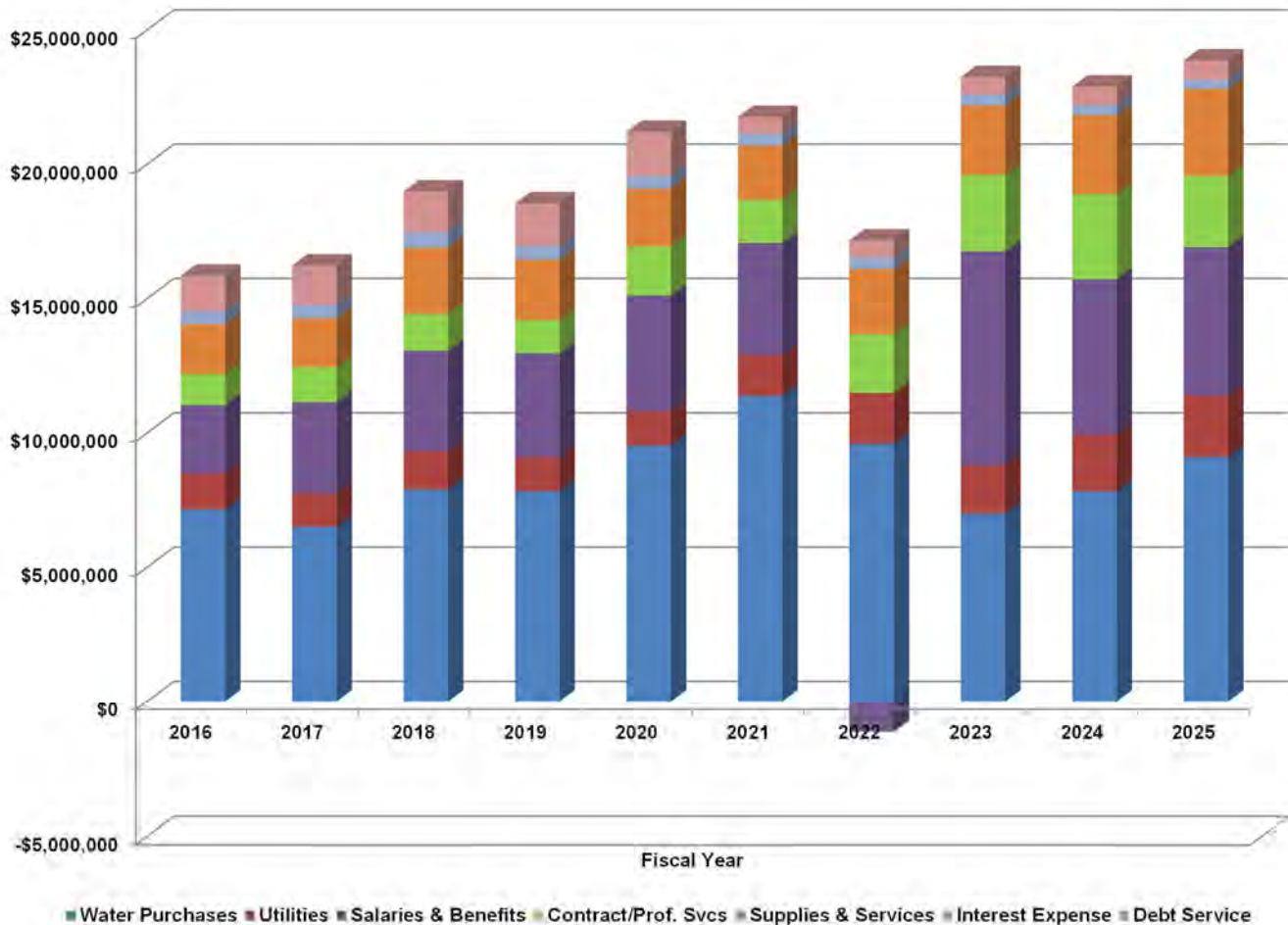


Figure 14 – Historical Operating Expenses

Revenue Capacity

Historical Imported Water Rates

Last Ten Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
MWD	\$942	\$979	\$1,015	1,050	1,078	\$1,104	\$1,143	\$1,209	\$1,256	\$1,395
Calleguas	\$315	\$321	\$360	373	394	\$403	\$418	\$423	\$474	<u>\$500</u>
\$ /AF	\$1,257	\$1,300	\$1,375	\$1,423	\$1,472	\$1,507	\$1,561	\$1,632	\$1,730	\$1,895

Table 6 – Historical Imported Water Rates

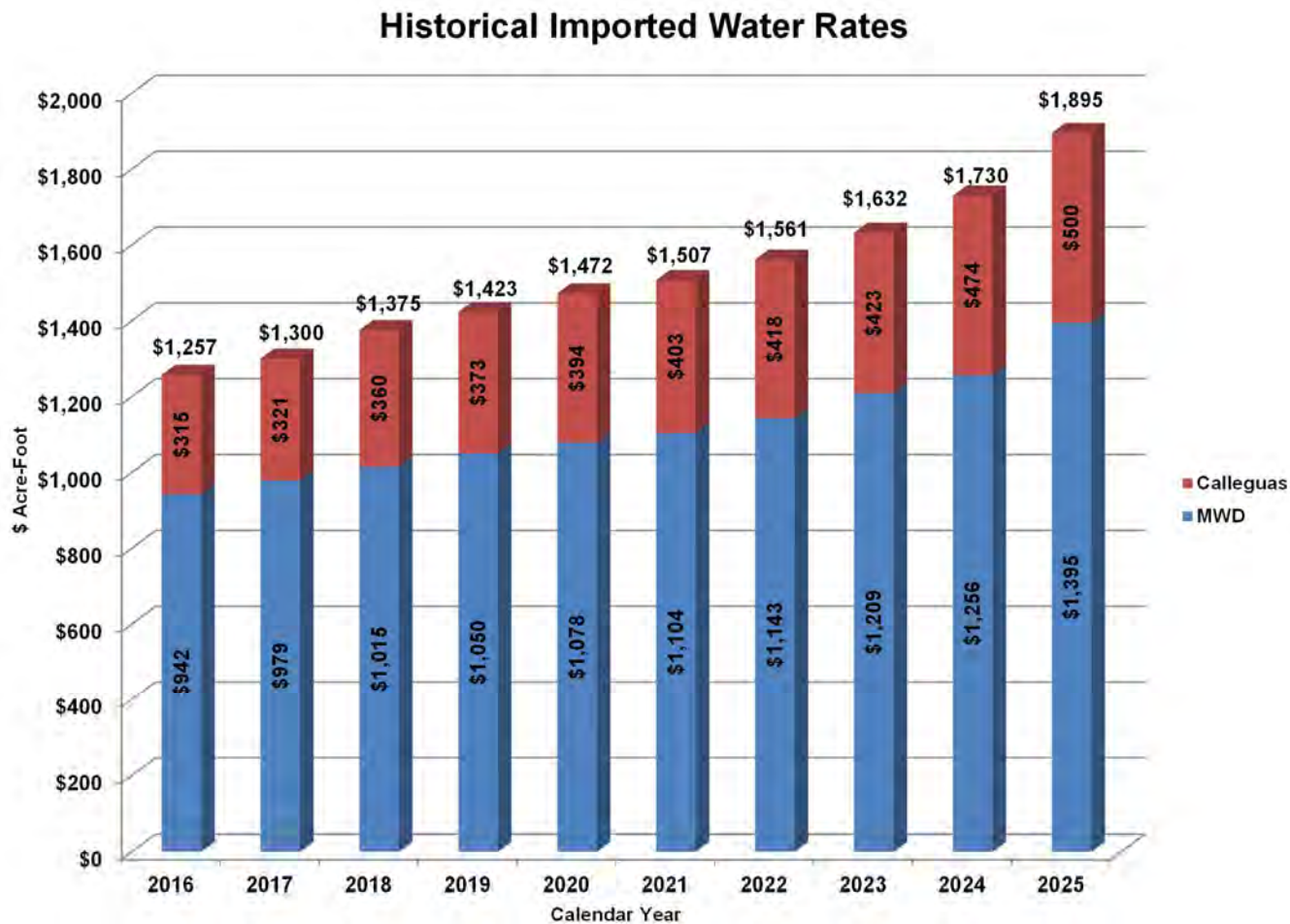


Figure 15 – Historical Imported Water Rates

Historical Water Commodity Rates

Potable Water	July 2015	July 2016	July 2017	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024	July 2025
	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)
Residential/Master Meter/Domestic Agricultural First 12 Units	\$2.80	\$2.94	\$3.08	\$3.28	\$3.47	\$3.61	\$3.81	\$4.01	\$4.16	\$4.40
Residential/Master Meter/Domestic Agricultural 13 Units and Higher	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80	\$5.09
Commercial/Industrial/Public	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80	\$5.09
Municipal Irrigation/Residential Irrigation	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80	\$5.09
Fire Service/Other	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80	\$5.09
Agricultural Irrigation										
Tier 1	\$3.05	\$3.19	\$3.34	\$3.65	\$3.82	\$4.01	\$4.22	\$4.45	\$4.80	\$5.09
Tier 2	\$3.72	\$3.89	\$4.07	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Temporary Construction/Temporary Agricultural	\$3.05	\$3.19	\$3.34	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94	\$7.51
Temporary Municipal	\$3.72	\$3.90	\$4.08	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94	\$7.51
Emergency Water Service	\$4.60	\$4.82	\$5.05	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94	\$7.51
Commercial/Industrial/Public Out of Bounds	\$3.76	\$3.94	\$4.13	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94	\$7.51
Residential Out of Bounds First 12 Units	\$3.19	\$3.34	\$3.50	\$4.91	\$5.29	\$5.60	\$5.88	\$6.17	\$6.94	\$7.51
Residential Out of Bounds 13 Units and Higher	\$3.76	\$3.94	\$4.13	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-Potable/Recycled Water Service	July	July	July	July	July	July	July	July	July	July
	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)	(\$/HCF)
Non-Potable Commercial Agricultural	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Non-Potable Landscape Irrigation Water	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Non-Potable Residential Landscape	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Non-Potable Temporary Construction	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Non-Potable Commercial Agricultural (contractual)*	\$0.59	\$0.60	\$0.61	\$0.61	\$0.62	\$0.62	\$0.67	\$0.74	\$0.74	\$0.76
Blended Non-Potable Agricultural										
Tier 1	\$2.46	\$2.67	\$2.88	\$2.46	\$2.70	\$2.70	\$3.15	\$3.36	\$3.36	\$3.36
Tier 2	\$2.78	\$3.02	\$3.25	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Recycled Commercial Agricultural	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Recycled Landscape Irrigation	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40
Recycled Commercial Agricultural (contractual)*	\$0.38	\$0.39	\$0.40	\$0.40	\$0.40	\$0.40	\$0.43	\$0.47	\$0.47	\$0.48
Recycled Surplus Water (Served Outside District)	\$1.26	\$1.45	\$1.64	\$1.92	\$2.08	\$2.08	\$2.19	\$2.40	\$2.40	\$2.40

*Note: Contractual customers rates adjusted in January based on index.

Table 7 – Historical Water Commodity Rates

Historical Monthly Meter Service Charge

	July 2016	July 2017	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024	July 2025
	(\$/month)	(\$/month)	(\$/month)	(\$/month)	(\$/month)	(\$/month)	(\$/month)	(\$/month)	(\$/month)
Potable									
3/4" (MM)	\$6.32	\$6.55	\$6.21	\$6.19	\$6.21	\$ 6.35	\$ 6.57	\$ 6.90	\$ 7.92
3/4"	\$13.17	\$13.64	\$12.79	\$12.77	\$13.26	\$ 13.58	\$ 14.08	\$ 14.85	\$ 17.08
1"	\$21.95	\$22.72	\$21.41	\$21.40	\$22.63	\$ 23.19	\$ 24.06	\$ 26.61	\$ 30.64
1.5"	\$43.91	\$45.46	\$42.94	\$42.93	\$46.02	\$ 47.17	\$ 48.96	\$ 55.97	\$ 64.48
2"	\$70.25	\$72.73	\$68.89	\$68.89	\$74.22	\$ 76.09	\$ 78.99	\$ 91.37	\$ 105.29
3"	\$153.66	\$159.09	\$151.09	\$151.12	\$163.54	\$ 167.68	\$ 174.10	\$ 203.50	\$ 234.54
4"	\$263.43	\$272.73	\$259.02	\$259.09	\$280.82	\$ 287.92	\$ 298.98	\$ 350.72	\$ 404.23
6"	\$395.15	\$409.10	\$388.69	\$388.81	\$421.73	\$ 432.41	\$ 449.02	\$ 527.61	\$ 608.13
8"	\$358.58	\$681.83	\$647.90	\$648.11	\$703.38	\$ 721.21	\$ 748.93	\$ 881.19	\$ 1,015.68
Non-Potable Irrigation									
3/4" (MM)	\$6.32	\$6.55	\$4.89	\$4.88	\$4.88	\$ 4.91	\$ 5.02	\$ 5.02	\$ 5.02
3/4"	\$13.17	\$13.64	\$7.51	\$7.52	\$7.52	\$ 8.09	\$ 8.28	\$ 8.28	\$ 8.28
1"	\$21.95	\$22.72	\$10.28	\$10.32	\$10.32	\$ 11.72	\$ 12.00	\$ 12.00	\$ 12.00
1.5"	\$43.91	\$45.46	\$17.19	\$17.30	\$17.30	\$ 20.78	\$ 21.29	\$ 21.29	\$ 21.29
2"	\$70.25	\$72.73	\$25.52	\$25.72	\$25.72	\$ 31.70	\$ 32.48	\$ 32.48	\$ 32.48
3"	\$153.66	\$159.09	\$51.90	\$52.40	\$52.40	\$ 66.30	\$ 67.95	\$ 67.95	\$ 67.95
4"	\$263.43	\$272.73	\$86.54	\$87.43	\$87.43	\$ 111.72	\$ 114.51	\$ 114.51	\$ 114.51
6"	\$395.15	\$409.10	\$128.16	\$129.51	\$129.51	\$ 166.30	\$ 170.47	\$ 170.47	\$ 170.47
8"	\$358.58	\$681.83	\$211.35	\$213.63	\$213.63	\$ 275.39	\$ 282.30	\$ 282.30	\$ 282.30
Fire Service									
1"	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92	\$ 90.30
1.5"	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92	\$ 90.30
2"	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92	\$ 90.30
3"	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92	\$ 90.30
4"	\$49.69	\$51.45	\$51.03	\$51.65	\$61.96	\$ 63.93	\$ 67.46	\$ 80.92	\$ 90.30
6"	\$99.35	\$102.86	\$77.09	\$78.03	\$93.60	\$ 96.58	\$ 101.90	\$ 122.23	\$ 136.41
8"	\$178.85	\$185.17	\$129.17	\$130.74	\$156.84	\$ 161.82	\$ 170.74	\$ 204.81	\$ 228.56
10"	\$298.15	\$308.67	\$343.45	\$347.63	\$417.02	\$ 430.27	\$ 453.98	\$ 544.57	\$ 607.72

Table 8 – Historical Monthly Water Meter Service Charge

Historical Monthly Sewer Service Charge

July 2016	July 2019	July 2020	July 2021	July 2022	July 2023	July 2024	July 2025
(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)	(\$/EDU)
\$31.32	\$33.49	\$35.83	\$38.37	\$40.62	\$43.05	\$48.77	\$54.14

Table 9 – Historical Sewer Rates

Historical Billed Wastewater Connections

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Number of Connections</u>	<u>Percentage Increase</u>
2016	8,811	-0.53%
2017	8,768	-0.49%
2018	8,843	0.86%
2019	8,926	0.94%
2020	8,929	0.03%
2021	9,058	1.44%
2022	8,964	-1.04%
2023	9,125	1.80%
2024	9,217	1.01%
2025	9,258	0.44%

Table 10 – Historical Billed Wastewater Connections

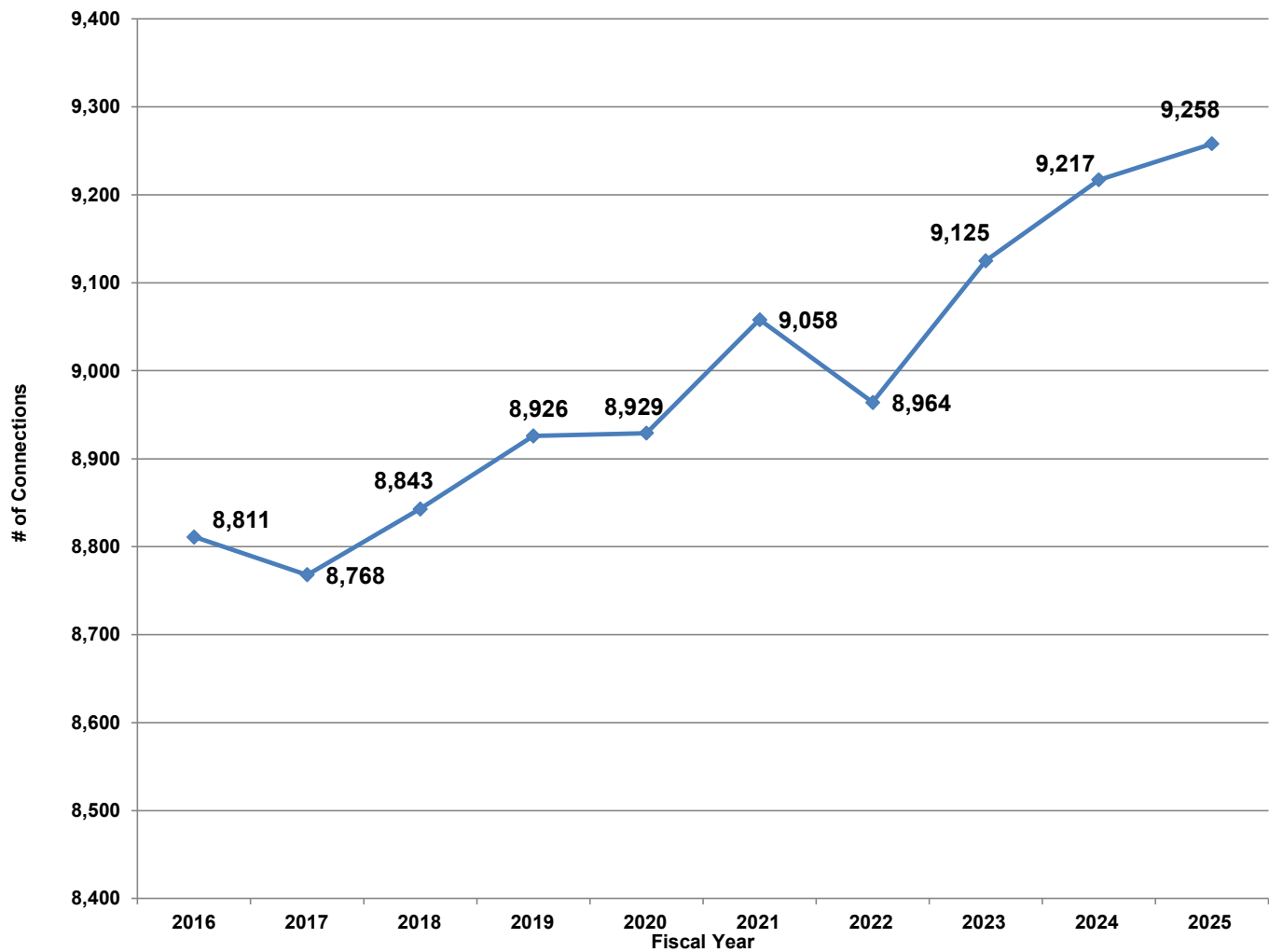


Figure 16 – Historical Billed Wastewater Connections

Historical Billed Water Connections

Last Ten Fiscal Years							
<u>Fiscal Year</u>	<u>Single Family Residential</u>	<u>Multi-Family Residential</u>	<u>Commercial/ Industrial/Public</u>	<u>Irrigation</u>	<u>Agricultural</u>	<u>Other</u>	<u>Total</u>
2016	7,304	3	204	504	123	115	8,253
2017	7,276	3	224	518	115	118	8,254
2018	7,326	3	228	529	133	117	8,336
2019	7,398	3	221	532	132	139	8,425
2020	7,431	3	225	533	133	144	8,469
2021	7,528	3	222	531	134	142	8,560
2022	7,624	3	229	529	131	149	8,665
2023	7,675	3	229	537	126	141	8,711
2024	7,678	3	227	540	131	210	8,789
2025	7,745	3	227	541	129	149	8,794

Table 11 – Historical Billed Water Connections

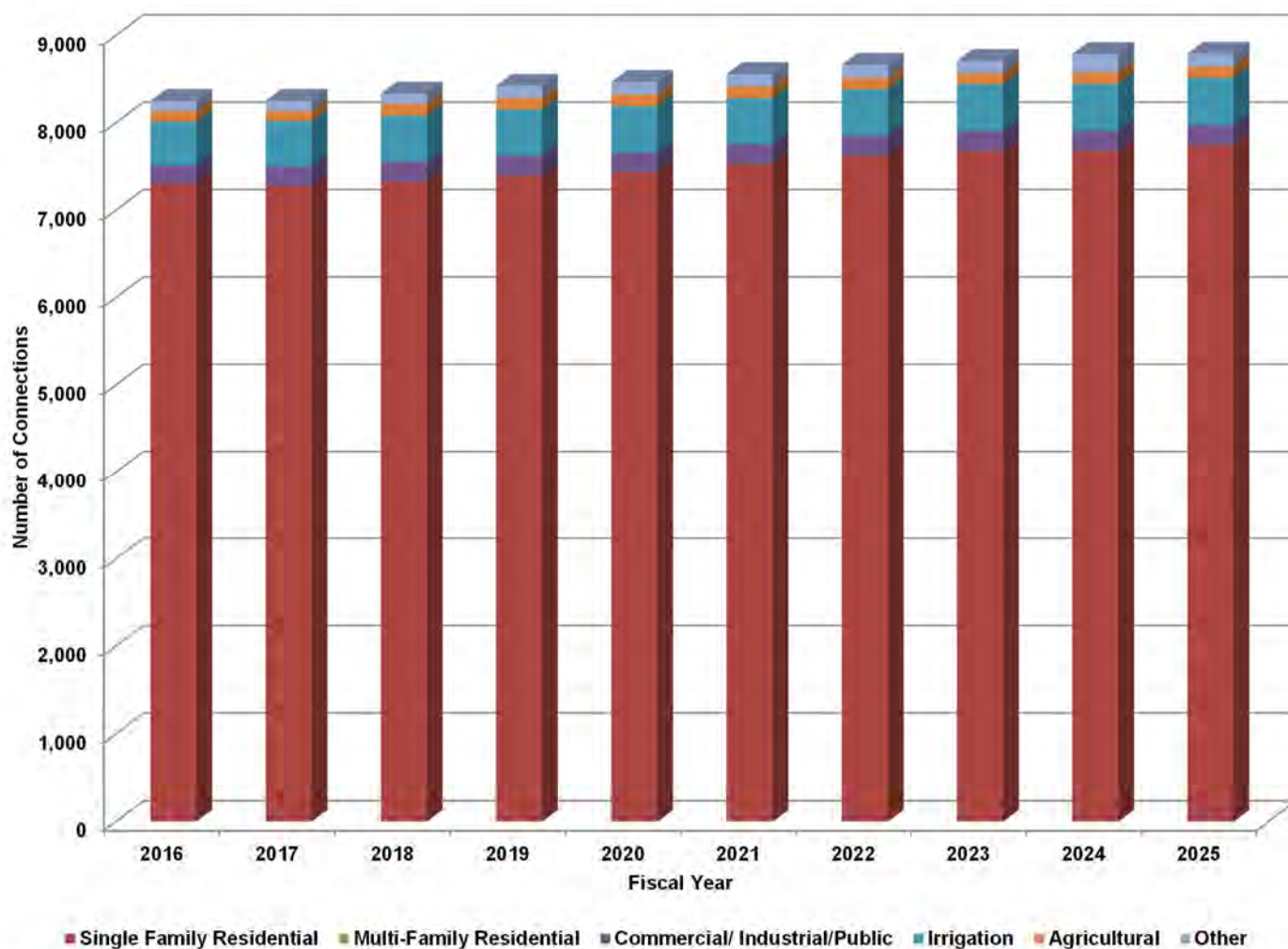


Figure 17 – Historical Billed Water Connections

Ten Largest Water Customers – Current Year and Nine Years Ago

Fiscal Year 2025

<u>Customer</u>	<u>Customer Type</u>	<u>Acre- Feet</u>	<u>Annual Revenues</u>	<u>% of Water Sales</u>
1 Leisure Village	Residential	902	\$ 1,293,511.68	5.80%
2 Reiter Brother Inc	Agricultural	928	1,087,335	4.87%
3 CSUCI	Commercial	395	616,347	2.76%
4 Mahan Ranch Golf Club, LLC	Commercial	268	571,413	2.56%
5 Duda Farm Fresh Foods, Inc.	Agricultural	531	480,196	2.15%
6 Camlam Farms Inc.	Agricultural	723	251,516	1.13%
7 A Hartman Ranch, Inc.	Agricultural	208	219,529	0.98%
8 Pleasant Valley Park & Rec	Irrigation	88	195,780	0.88%
9 City of Camarillo	Irrigation	66	179,728	0.81%
10 A.B.P.	Agricultural	113	169,139	0.76%
Total Ten Largest Customers		4,222	\$ 5,064,493	22.69%
All Other Customers		7,323	17,252,174	77.31%
Total Water Revenue for District		11,545	\$ 22,316,667	100.00%

Fiscal Year 2016

<u>Customer</u>	<u>Customer Type</u>	<u>Acre- Feet</u>	<u>Annual Revenues</u>	<u>% of Water Sales</u>
1 Leisure Village	Residential	861	\$ 745,854	5.18%
2 CSUCI	Commercial	431	414,432	2.88%
3 Reiter Brother Inc.	Agricultural	815	385,875	2.68%
4 Tierra Rejada Golf Course	Commercial	282	382,757	2.66%
5 A Hartman Ranch, Inc.	Agricultural	419	230,032	1.60%
6 Lemon Acres Plus LLC	Agricultural	169	194,950	1.35%
7 Gerry	Agricultural	168	183,247	1.27%
8 A.B.P.	Agricultural	115	128,210	0.89%
9 3H Custom Farming/Hansen	Agricultural	609	124,100	0.86%
10 Marz Farms	Agricultural	208	114,436	0.79%
Total Ten Largest Customers		4,077	\$ 2,903,893	20.17%
All Other Customers		8,790	11,494,191	79.83%
Total Water Revenue for District		12,867	\$ 14,398,084	100.00%

Table 12 – Ten Largest Water Customers

Ten Largest Wastewater Customers – Current Year and Nine Years Ago

Fiscal Year 2025

<u>Customer</u>	<u>EDUs</u>	<u>Annual Revenue</u>	<u>% of Wastewater Revenue</u>
1 Leisure Village	2,162	1,264,996	23.39%
2 CSUCI	815	476,971	8.82%
3 Rancho Adolfo Mobile Home Estates	255	149,236	2.76%
4 Corte Madera/Avalonbay Comm. Inc	161	94,224	1.74%
5 Essex Camino Inc.	161	94,224	1.74%
6 Adolfo Camarillo High School	59	34,529	0.64%
7 Camarillo Senior Living (ACSR, LLC)	56	32,773	0.61%
8 Marriott Brighton Gardens	42	24,580	0.45%
9 Pleasant Valley School	38	22,239	0.41%
10 Seminary	34	19,898	0.37%
	3,783	2,213,670	40.94%
All Other Customers	5,476	3,193,545	59.06%
Total Wastewater Revenue for District	9,258	5,407,215	100.00%

Fiscal Year 2016

<u>Customer</u>	<u>EDUs</u>	<u>Annual Revenue</u>	<u>% of Wastewater Revenue</u>
Leisure Village	2,162	\$ 796,297	24.63%
CSUCI	782	288,089	8.91%
Rancho Adolfo Mobile Home Estates	255	93,942	2.91%
Corte Madera Apartments	161	59,312	1.83%
Essex Camino Inc.	161	59,312	1.83%
Adolfo Camarillo High School	59	21,736	0.67%
Emeritus at Camarillo	56	20,630	0.64%
Camino Ruiz LLC	47	17,315	0.54%
Marriott	42	15,473	0.48%
Pleasant Valley School	38	13,999	0.43%
Total Ten Largest Wastewater Customers	3,763	\$ 1,386,105	43%
All Other Customers	5,048	1,855,102	57%
Total Wastewater Revenue for District	8,811	\$ 3,233,519	100%

Table 13 – Ten Largest Wastewater Customers

Historical Water Deliveries by Class – Acre Feet

Last Ten Fiscal Years										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Potable Water										
Residential	4,610	5,139	5,486	4,854	5,052	5,658	5,074	3,751	3,975	4,673
Commercial/Industrial	539	545	562	500	502	562	578	351	445	489
Institutional and Governmental	336	332	368	286	257	259	303	336	280	322
Landscape	567	665	783	650	675	858	750	389	540	693
Agriculture	401	360	374	333	371	486	504	360	398	512
Other (Misc)	<u>15</u>	<u>21</u>	<u>30</u>	<u>34</u>	<u>43</u>	<u>24</u>	<u>9</u>	<u>2</u>	<u>17</u>	<u>12</u>
Total Potable Water	6,468	7,062	7,603	6,657	6,900	7,847	7,218	5,189	5,655	6,701
Non-Potable Water										
Landscape	1,233	1,328	1,418	1,207	1,255	1,475	1,408	1,025	981	1,231
Agriculture	3,962	5,093	5,772	4,463	4,469	4,231	3,563	2,919	2,515	3,193
Recycled Water	<u>1,204</u>	<u>1,104</u>	<u>958</u>	<u>850</u>	<u>564</u>	<u>481</u>	<u>822</u>	<u>507</u>	<u>340</u>	<u>420</u>
Total Non-Potable Water	6,399	7,525	8,148	6,520	6,288	6,187	5,793	4,451	3,836	4,844
Total Acre-Feet Deliveries	12,867	14,587	15,751	13,177	13,188	14,034	13,011	9,640	9,491	11,545

Table 14 – Water Deliveries by Class

Historical Water Deliveries by Type – Acre Feet

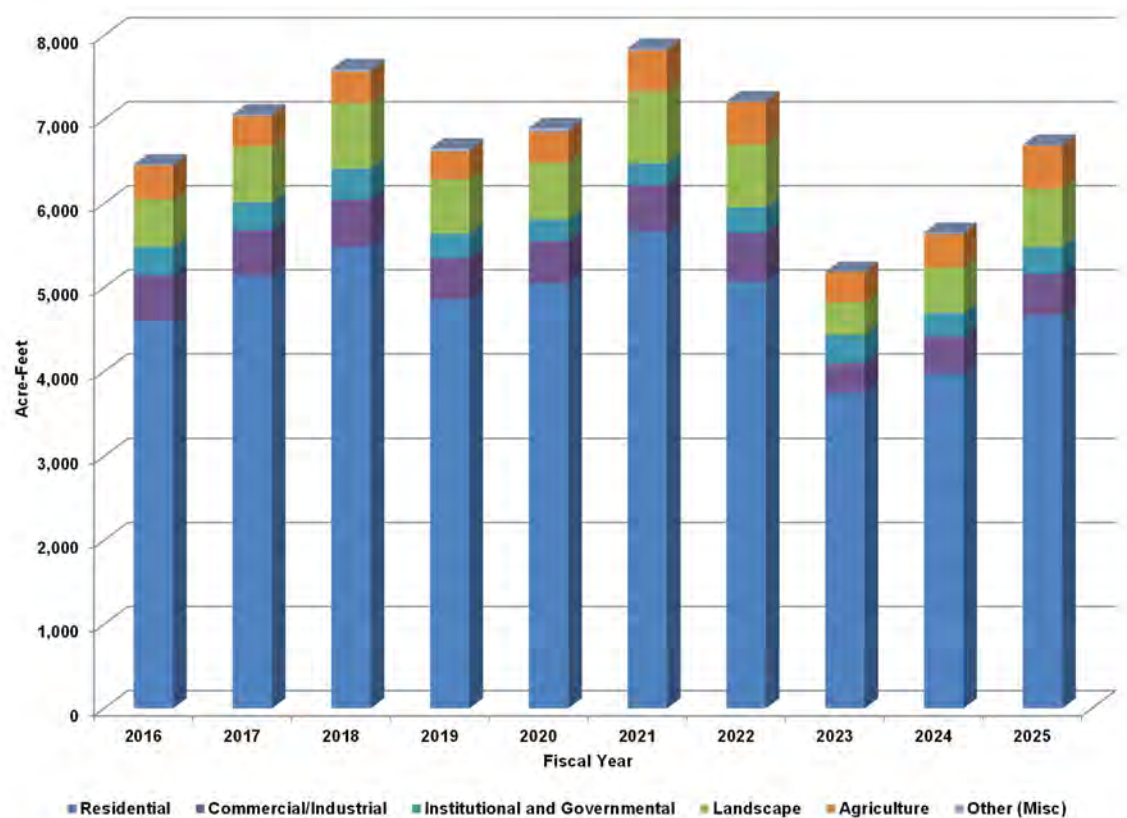


Figure 18 – Historical Potable Water Deliveries by Customer Class

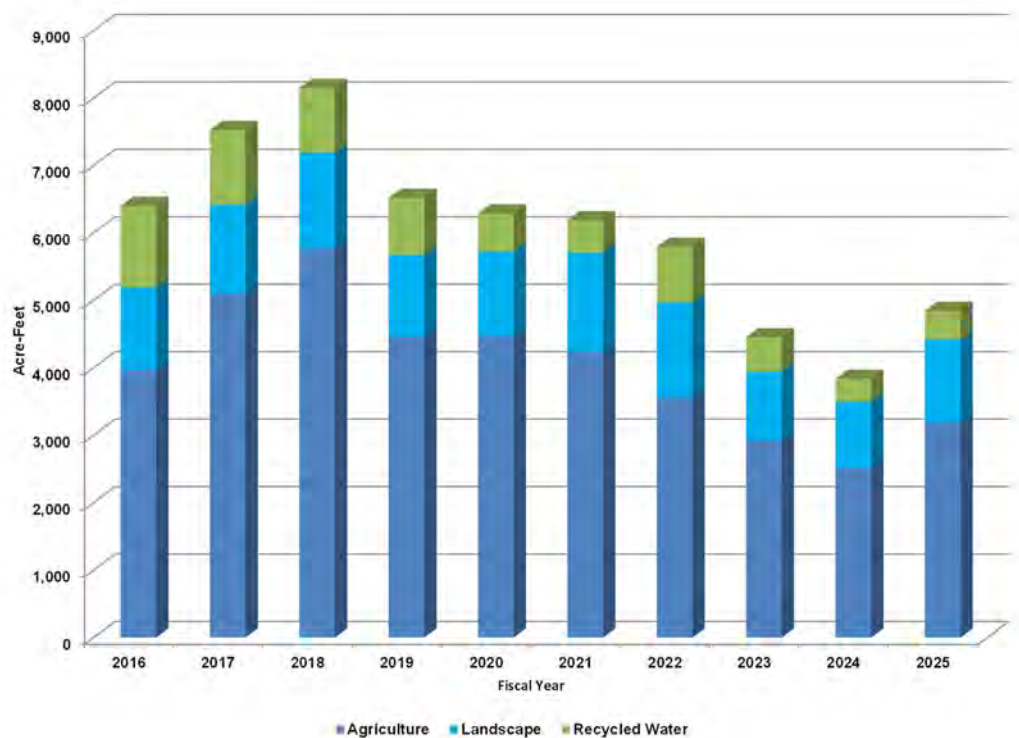


Figure 19 – Historical Non-Potable Water Deliveries by Customer Class

Historical Assessed Valuation of Taxable Property

<u>Fiscal Year</u>	<u>Secured Assessed Valuation</u>	<u>Unsecured Assessed Valuation</u>	<u>Total</u>	<u>% Change</u>
2016	5,145,103,092	115,142,342	5,260,245,434	4.45%
2017	5,330,477,983	121,837,738	5,452,315,721	3.65%
2018	5,583,931,181	165,603,337	5,749,534,518	5.45%
2019	5,821,051,039	168,334,118	5,989,385,157	4.17%
2020	6,061,204,136	190,366,546	6,251,570,682	4.38%
2021	6,322,329,671	195,452,356	6,517,782,027	4.26%
2022	6,525,470,690	192,048,584	6,717,519,274	3.06%
2023	6,978,681,814	193,733,530	7,172,415,344	6.77%
2024	7,382,045,555	270,238,121	7,652,283,676	6.69%
2025	7,687,173,438	340,114,853	8,027,288,291	4.90%

Table 15 – Historical Assessed Valuation of Taxable Property

Historical Secured Tax Charges and Delinquencies

Secured Tax Charges and Delinquencies

<u>Fiscal Year</u>	<u>Secured Assessed Charge</u>	<u>Amount Delinquent June 30</u>	<u>% Delinquent June 30</u>
2016	540,450	\$7,397	1.37%
2017	567,163	\$4,543	0.80%
2018	591,316	\$4,466	0.76%
2019	614,392	\$11,173	1.82%
2020	640,500	\$20,848	3.25%
2021	667,814	\$5,022	0.75%
2022	689,723	\$5,705	0.83%
2023	735,946	\$7,153	0.97%
2024	780,847	\$9,424	1.21%
2025	820,297	\$11,213	1.37%

Table 16 – Historical Secured Tax Charges and Delinquencies

Debt Capacity

Total Outstanding Debt

Last Ten Fiscal Years

				<u>2012</u>		<u>2016</u>				
<u>Fiscal</u>		<u>2011A</u>		<u>Refunding</u>		<u>Refunding</u>			<u>Total</u>	
<u>Year</u>	<u>2011A</u>	<u>Bond</u>	<u>2012</u>	<u>Bond</u>	<u>2016A</u>	<u>Bond</u>	<u>Lease</u>	<u>SBITTA</u>	<u>Outstanding</u>	<u>Per Capita</u>
		<u>Premium</u>	<u>Refunding</u>	<u>Premium</u>		<u>Premium</u>	<u>Liability</u>	<u>Liability</u>		
2016	8,150,000	226,854	4,030,000	326,071	-	-	-	-	12,732,925	\$ 182.10
2017	-	-	3,085,000	234,051	13,520,000	1,546,815	-	-	18,385,866	\$ 264.08
2018	-	-	2,100,000	142,031	12,980,000	1,492,627	-	-	16,714,658	\$ 243.15
2019	-	-	1,070,000	50,011	12,420,000	1,438,439	-	-	14,978,450	\$ 214.35
2020	-	-	-	-	11,840,000	1,384,252	-	-	13,224,252	\$ 188.22
2021	-	-	-	-	11,235,000	1,330,064	-	-	12,565,064	\$ 174.76
2022	-	-	-	-	10,595,000	1,275,876	-	-	11,870,876	\$ 165.22
2023	-	-	-	-	9,935,000	1,221,688	321,765	36,634	11,515,087	\$ 162.40
2024	-	-	-	-	9,240,000	1,167,500	305,350	15,498	10,728,348	\$ 152.59
2025	-	-	-	-	8,520,000	1,113,312	190,892	31,358	9,855,562	\$ 141.57

Table 17 – Total Outstanding Debt

Outstanding Debt

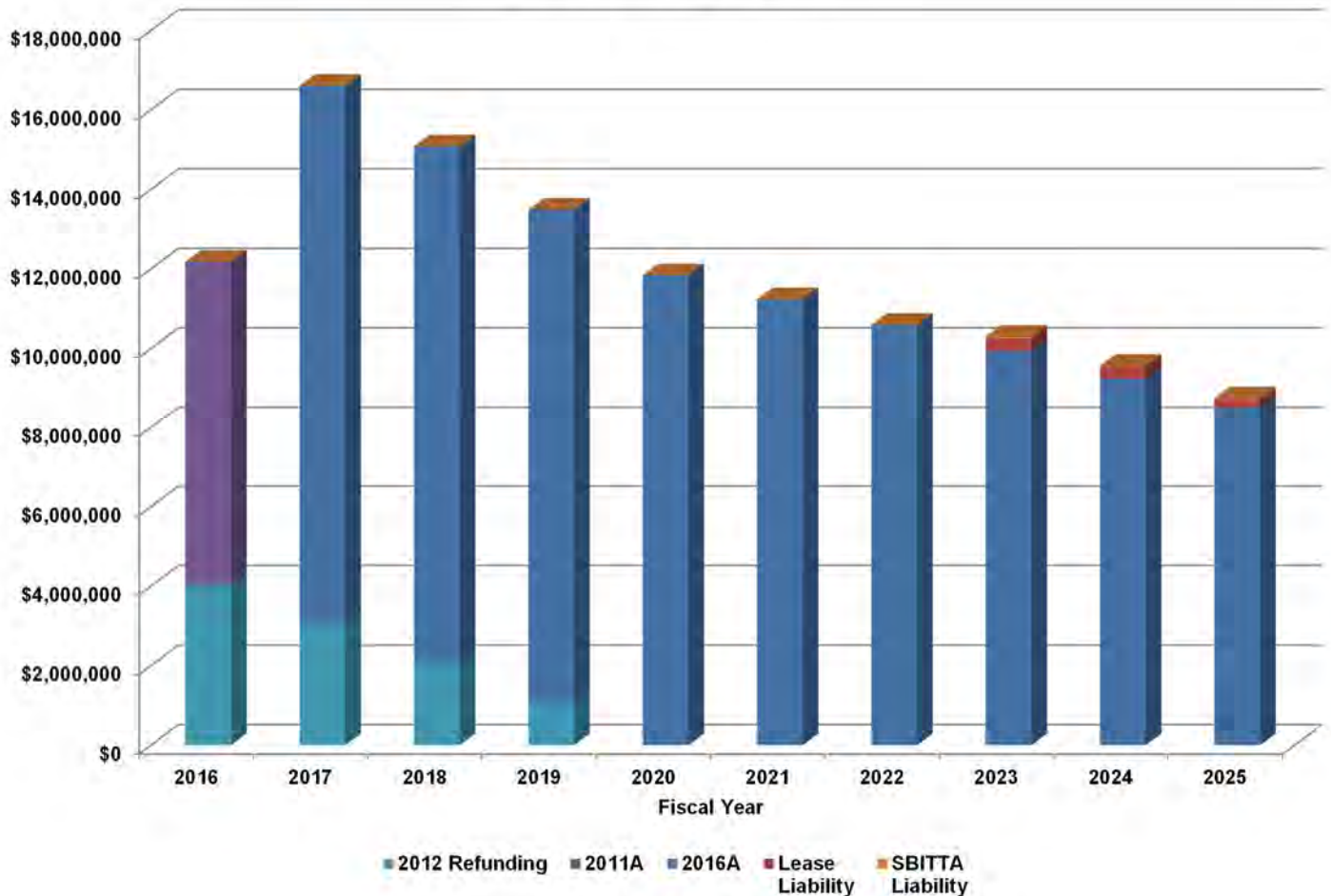


Figure 20 – Outstanding Debt

Water & Wastewater Debt Coverage

Water Debt Coverage

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Operating & Maint. Costs</u>	<u>Net Revenues</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage Ratio</u>
2015	15,858,152	13,150,593	2,707,559	810,000	404,975	1,214,975	2.23
2016	16,651,844	12,294,192	4,357,652	847,500	380,325	1,227,825	3.55
2017	17,864,464	11,983,683	5,880,781	980,000	412,969	1,392,969	4.22
2018	20,041,849	14,368,286	5,673,563	1,040,000	493,881	1,533,881	3.70
2019	22,369,158	14,004,394	8,364,764	1,082,500	454,381	1,536,881	5.44
2020	20,110,052	16,339,981	3,770,071	1,105,000	407,831	1,512,831	2.49
2021	23,953,171	17,677,179	6,275,992	470,000	373,081	843,081	7.44
2022	26,711,430	17,566,320	9,145,110	500,000	353,681	853,681	10.71
2023	19,333,163	14,895,049	4,438,114	515,000	330,806	845,806	5.25
2024	25,595,943	17,269,031	8,326,912	545,000	307,031	852,031	9.77
2025	24,940,757	18,650,027	6,290,730	560,000	284,931	844,931	7.45

Table 18 – Historical Water Debt Coverage

Wastewater Debt Coverage

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Operating & Maint. Costs</u>	<u>Net Revenues</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage Ratio</u>
2015	3,296,787	1,858,986	1,437,801	455,000	185,925	640,925	2.24
2016	3,905,306	1,760,668	2,144,638	470,000	172,175	642,175	3.34
2017	3,385,467	2,292,431	1,093,036	505,000	114,399	619,399	1.76
2018	3,581,230	2,501,042	1,080,188	517,500	115,850	633,350	1.71
2019	5,009,039	2,424,108	2,584,931	537,500	95,750	633,250	4.08
2020	3,759,479	2,750,890	1,008,589	545,000	72,150	617,150	1.63
2021	3,893,229	2,508,098	1,385,131	135,000	56,450	191,450	7.23
2022	4,142,825	2,636,029	1,506,796	140,000	50,950	190,950	7.89
2023	4,882,750	3,129,331	1,753,419	145,000	44,525	189,525	9.25
2024	6,989,854	3,382,643	3,607,211	150,000	37,900	187,900	19.20
2025	5,866,550	3,780,786	2,085,764	160,000	31,700	191,700	10.88

Table 19 – Historical Wastewater Debt Coverage

CAMROSA WATER DISTRICT



BUILDING WATER SELF-RELIANCE

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Operational Information

Historical Water Demand/Sources

	Last Ten Fiscal Years (Acre-Feet)									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Total Demand - Acre-Feet	12,867	14,587	15,751	13,177	13,188	14,035	13,011	9,640	9,491	11,545
Groundwater/Wells										
Tierra Rejada Basin	36	164	350	278	290	218	141	200	187	196
Santa Rosa Basin	1,462	2,123	2,995	1,416	655	251	196	386	1,586	1,529
Pleasant Valley Basin	972	777	902	827	819	1,485	1,624	1,770	595	1,415
Perched Aquifer	883	664	1	363	628	809	1,002	309	655	685
Groundwater/Wells	3,353	3,728	4,248	2,884	2,392	2,763	2,963	2,665	3,022	3,825
Imported Water										
Calleguas	4,125	3,612	3,979	4,194	5,188	6,012	4,779	3,031	3,056	3,464
Imported Water	4,125	3,612	3,979	4,194	5,188	6,012	4,779	3,031	3,056	3,464
Non-Potable/Recycled Water										
Conejo Creek	4,886	4,718	5,849	4,373	3,841	4,235	3,514	3,261	3,002	3,625
Santa Rosa Basin	586	542	513	728	1,060	955	934	548	528	421
Imported Water	730	506	833	375	428	402	384	229	254	412
Camrosa WRF (Recycled)	1,204	1,104	958	850	617	481	822	507	340	420
CamSan WWTP (Recycled)	-	-	-	-	781	1,454	1,258	1,203	1,437	1,397
Non-Potable/Recycled Water	7,406	6,870	8,154	6,325	6,727	7,527	6,912	5,748	5,562	6,275
Total Sources of Production	14,884	14,210	16,381	13,404	14,307	16,302	14,654	11,444	11,641	13,563

Table 20 – Historical Water Demand/Sources

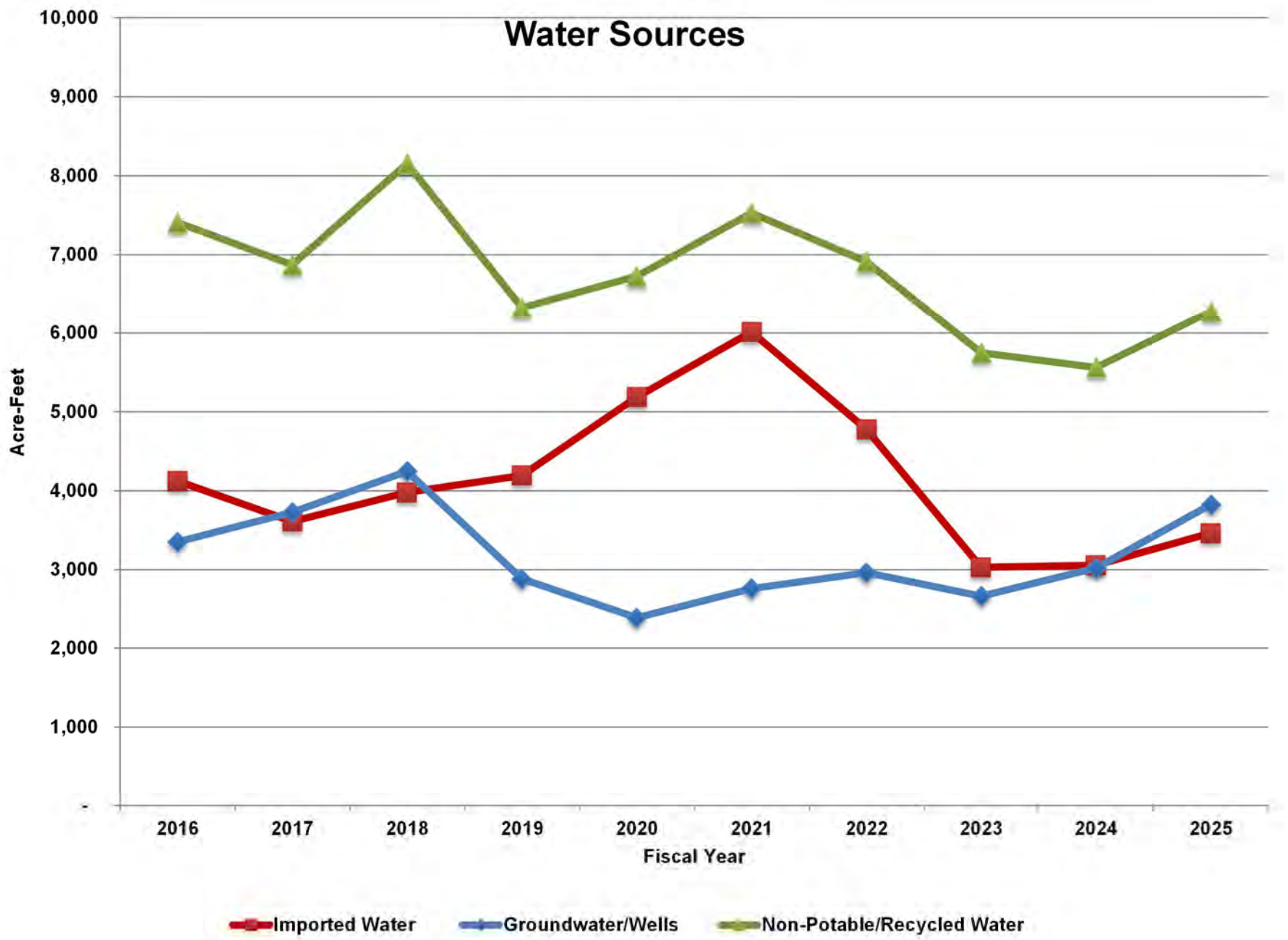


Figure 21 – Historical Water Demand by Source

District Facilities Information

Established 1962

Water System

Service Area 31 (Square miles)

Water System

	FY 24-25 Potable	FY 24-25 Non-Potable	FY 23-24 Potable	FY 23-24 Non-Potable
Water Facilities:				
Miles of pipeline	181	41	181	38
Number of groundwater wells	9	3	9	3
Number of pumping stations	8	8	8	8
Number of meter stations	12	0	12	0
Number of reservoirs	10	4	10	4
Number of treatment plants	2	0	1	0
Number of fire hydrants	1214	34	1214	43
Average Daily Water Production, Acft	19.95	40.28	16.67	35.42
Average Daily Water Production, Acft Delivered to CWD		16.05		14.08
Average Daily Water Production, Acft Delivered to PVCWD		19.28		18.86
Maximum Daily Water Production, Acft	38.43	63.03	27.56	72.47
Maximum Daily Water Production, Acft Delivered to CWD		32.00		30.53
Maximum Daily Water Production, Acft Delivered to PVCWD		32.17		37.11
Minimum Daily Water Production, Acft	8.29	4.04	5.63	3.40
Minimum Daily Water Production, Acft Delivered to CWD		4.04		3.89
Minimum Daily Water Production, Acft Delivered to PVCWD		0.00		0.00
Wastewater Facilities:				
Tertiary-treated Title 22 water				
Sewer Lift Stations	6		6	
Primary treatment, MGD	2.25		2.25	
Average Daily Wastewater Flow, MGD	1.23		1.22	
Maximum Daily Wastewater Flow, MGD	1.41		1.69	
Minimum Daily Wastewater Flow, MGD	0.53		1.08	

Table 21 – District Facilities Information

Historical Capital Assets

Fiscal Year	Water Plant	Sanitation Plant	Buildings & Equipment	Accumulated Depreciation	Net Capital Assets (less Construction in Progress and Land and Easements)	Construction
2016	63,438,656	29,108,335	2,830,255	(45,455,622)	49,921,624	2,544,641
2017	64,799,973	29,782,538	3,053,596	(47,909,462)	49,726,646	3,359,879
2018	66,919,253	30,767,634	3,253,617	(50,528,555)	50,411,949	1,894,279
2019	68,052,438	30,767,634	3,524,259	(53,349,416)	48,994,915	3,488,177
2020	71,344,790	31,049,483	4,266,850	(56,183,342)	50,477,782	4,184,008
2021	72,732,084	31,111,310	4,084,534	(58,911,494)	49,016,434	6,367,110
2022	74,726,593	31,628,981	4,350,215	(61,916,226)	48,789,563	11,709,571
2023	75,319,863	33,008,901	5,065,690	(65,094,150)	48,300,304	19,129,470
2024	95,363,289	33,012,269	5,275,727	(68,557,828)	65,093,457	5,417,740
2025	97,926,968	35,005,209	5,486,419	(71,960,134)	66,458,461	6,988,173

Table 22 – Historical Capital Assets

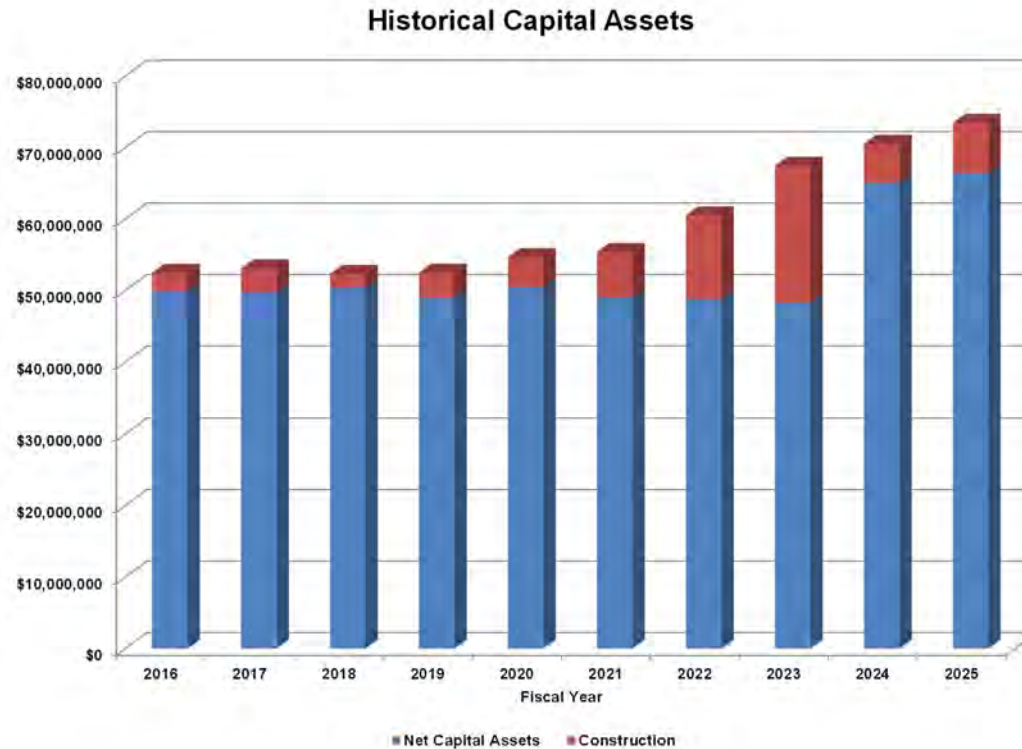


Figure 22 – Historical Capital Assets

Demographic and Economic Information

Demographic and Economic Statistics

Last Ten Calendar Years

City of Camarillo (1)

Year	Unemployment Rate	Population	Personal Income (in thousands)	Per Capita Personal Income
2016	5.8%	69,924	2,963,379	42,380
2017	4.5%	69,623	2,933,008	42,127
2018	3.6%	68,741	3,271,440	47,591
2019	4.3%	69,880	3,231,171	46,625
2020	4.1%	70,261	3,461,602	50,186
2021	5.8%	71,898	3,407,642	49,833
2022	2.6%	71,849	3,612,257	52,439
2023	2.3%	70,905	3,754,073	52,945
2024	3.8%	70,307	3,781,420	53,784
2025	4.0%	69,618	3,921,197	56,325

Table 23 – Demographic and Economic Statistics

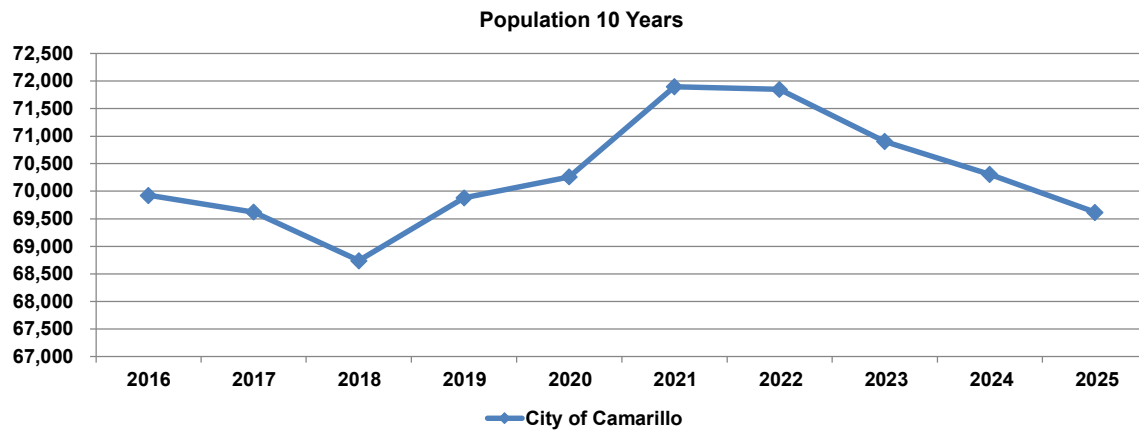


Figure 23 – City of Camarillo Population

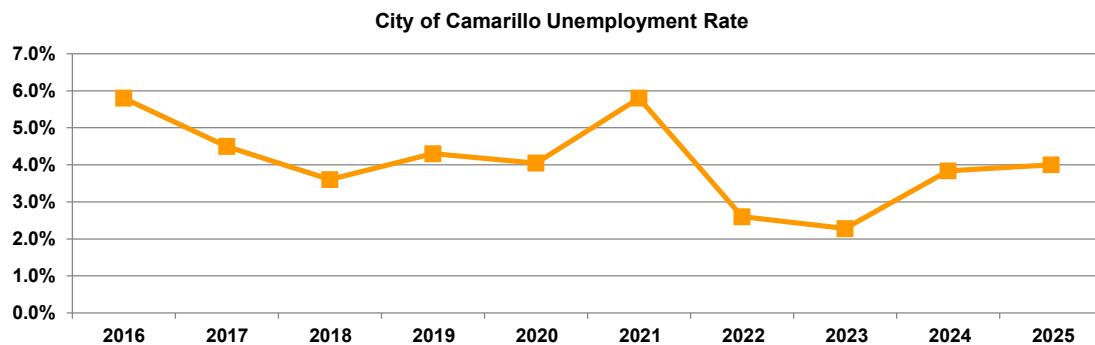


Figure 24 – City of Camarillo Unemployment Rate

Local Agency Comparison

	Service Area Size (miles)	Population	# of Water Customers	# of Wastewater Customers	# of Employees	Potable AFY Deliveries	Recycled AFY Deliveries	Miles of water lines (Potable and Recycled)	Collection System Miles	Operating Expenses	Operating Revenues	Annual Capital Outlay	Annual Debt
Camrosa (Fiscal Year 2024-25)	31	32,000	11,464	9,258	28	6,701	4,844	222	77.5	\$ 27,786,699	\$ 31,001,417	6,560,025	\$ 852,031
Triunfo Water and Sanitation District	50	33,594	4,711	10,820	19	1,552	872	55	120	\$ 16,201,675	\$ 28,001,449	1,432,139	\$ 649,000
Las Virgenes Municipal Water District	123	66,233	19,905	17,238	124	20,000	5,000	463.6	58	\$ 46,438,689	\$ 69,769,708	3,237,883	\$ 1,124,465
Ojai Valley Sanitation District	120	23,000	20,000	10,600	20	0	0	0	120	\$ 10,452,581	\$ 9,136,050	5,302,517	\$ 605,000
Carpinteria Valley Water District	17.3	15,196	4,572	0	21	3,256	0	82.79	0	\$ 13,404,861	\$ 16,131,688	3,457,863	\$ 714,250
Casitas Municipal Water District	137.5	70,000	6,070	0	77	6,994	0	163.4	0	\$ 23,833,331	\$ 18,068,550	4,154,562	\$ 3,269,551

Table 24 – Local Agency Comparison

Financial Metrics

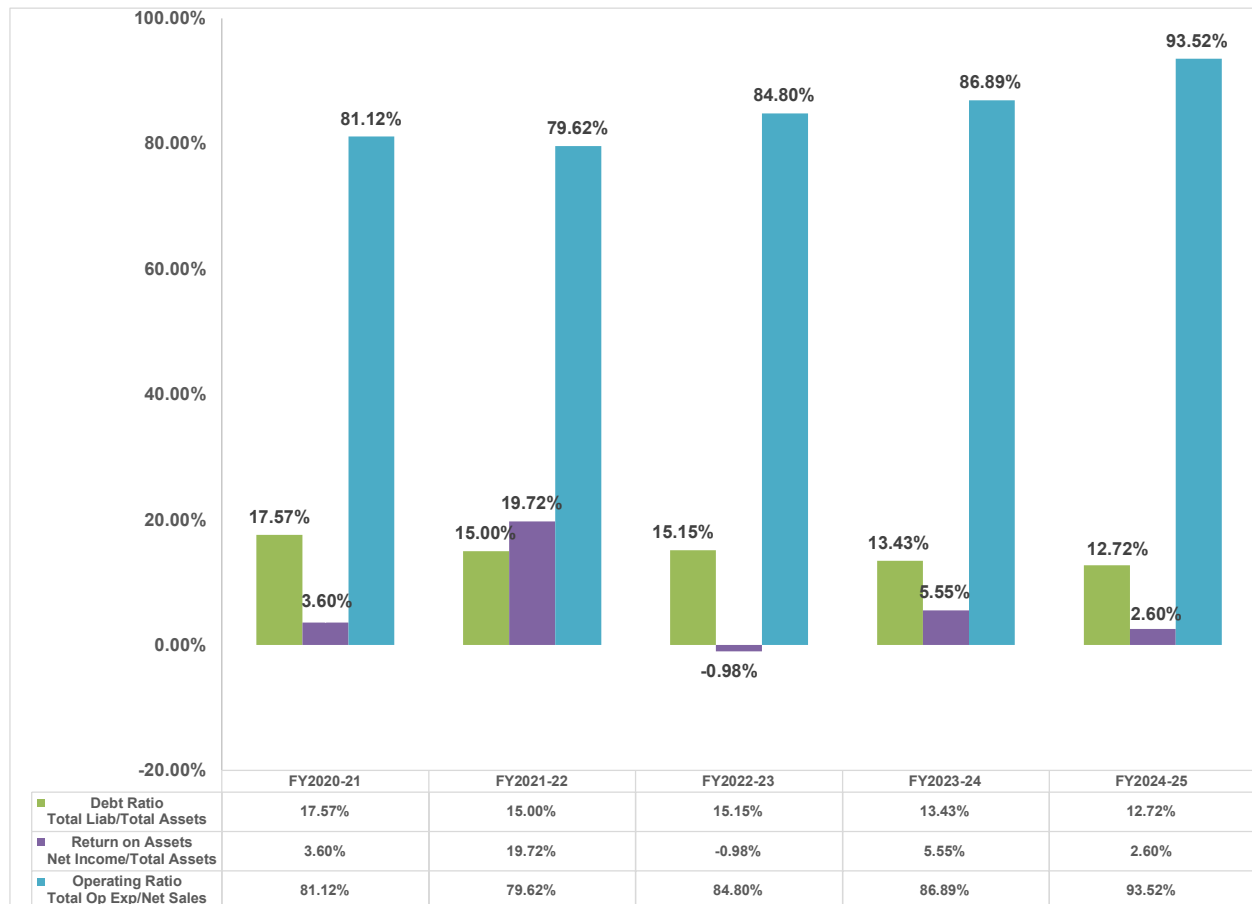


Figure 25 – Financial Metrics

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Camrosa Water District
Camarillo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position of the Camrosa Water District (the District), as of June 30, 2025, the statement of revenues, expenses and change in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Irvine, California
REPORT DATE

Other Information Section

Budgetary Comparison Schedule

For the Fiscal Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual Budget Basis</u>	<u>Variance with Budget Positive (Negative)</u>
Operating Revenue			
Potable Water Sales	\$ 11,871,600	\$ 13,440,328	\$ 1,568,728
Recycle/Non-Potable Water Sales	4,028,400	4,173,539	145,139
Water Sales to PV	1,566,400	1,711,690	145,290
Meter Revenue	3,291,700	2,952,068	(339,632)
Sewer Revenue	5,513,600	5,407,215	(106,385)
Special Services	88,000	90,739	2,739
Pump Zone/Miscellaneous	35,000	51,495	16,495
Total Operating Revenue	26,394,700	27,827,074	1,432,374
Non-Operating Revenue			-
Property Taxes	850,000	873,760	23,760
Interest Income	1,760,000	2,066,738	306,738
Total Non-Operating Revenues	2,610,000	2,940,498	330,498
Operating Expenses			
Water Purchases - CMWD	4,401,600	6,834,207	(2,432,607)
CMWD Fixed Charges	980,200	1,019,154	(38,954)
CCP	938,800	940,490	(1,690)
CamSam	58,100	152,624	(94,524)
SMP CMWD	254,400	150,470	103,930
Utilities	2,776,800	2,182,155	594,645
Salaries & Benefits	5,989,557	4,967,361	1,022,196
Contract/Prof. Svcs	5,072,890	2,831,431	2,241,459
Supplies & Services	4,665,440	3,352,922	1,312,518
Total Operating Expenses	25,137,787	22,430,814	2,706,973
Non-Operating Expenses			
Debt Service 2011A/2016	1,036,631	1,036,631	-
Rate Stabilization Contribution	70,000	70,000	
Unfunded Accrued Liability Contribution	300,000	300,000	
Capital Replacement Contribution	2,221,500	6,650,500	(4,429,000)
Total Non-Operating Expenses	3,628,131	8,057,131	(4,429,000)
Net Operating Results	238,782	279,627	40,845
Capital & Mitigation Fees	-	39,734	39,734
Grant Revenue	-	603	603
Net Operating Results	\$ 238,782	\$ 319,964	\$ 81,182
Adjustments to Accounting Principles Generally Accepted in The United States of America			
Depreciation & Amortization Expense		(4,534,832)	
Loss on Sale of Asset		(107,837)	
Unrealized Gain on Investments		238,997	
Blended component unit activity-Arroyo Santa Rosa GSA		26,322	
Capital Replacement Contribution		6,650,500	
Rate Stabilization Contribution		70,000	
Unfunded Accrued Liability Contribution		300,000	
Principal Payments on Debt		720,000	
GASB68 Effect on Pension Expense		(557,972)	
GASB96 Effect on Financial Statements		24,401	
GASB87 Effect on Financial Statements		114,459	
Amortization of Bonds Premium/Defeasance		(8,946)	
Change in Net Position		3,255,056	
Net Position at Beginning of Year		108,692,180	
Net Position at End of Year		\$ 111,947,236	

Budgetary Comparison Schedule-Continued

For the Fiscal Years Ended June 30, 2024

	<u>Budget</u>	<u>Actual Budget Basis</u>	<u>Variance with Budget Positive (Negative)</u>
Operating Revenue			
Potable Water Sales	\$ 12,939,700	\$ 10,602,546	\$ (2,337,154)
Recycle/Non-Potable Water Sales	5,146,300	3,304,164	(1,842,136)
Water Sales to PV	1,833,063	1,998,484	165,421
Meter Revenue	2,792,500	2,717,519	(74,981)
Sewer Revenue	4,825,300	4,764,475	(60,825)
Special Services	75,000	77,630	2,630
Pump Zone/Miscellaneous	52,000	37,285	(14,715)
Total Operating Revenue	27,663,863	23,502,103	(4,161,760)
Non-Operating Revenue			-
Property Taxes	791,000	805,988	14,988
Interest Income	1,404,272	2,089,721	685,449
Total Non-Operating Revenues	2,195,272	2,895,709	700,437
Operating Expenses			
Water Purchases - CMWD	6,824,973	5,461,450	1,363,523
CMWD Fixed Charges	941,928	937,050	4,878
CCP	862,205	1,113,387	(251,182)
CamSam	149,787	157,354	(7,567)
SMP CMWD	266,896	148,758	118,138
Utilities	1,982,678	2,122,793	(140,115)
Salaries & Benefits	5,146,460	4,567,524	578,936
Contract/Prof. Svcs	5,673,140	3,214,652	2,458,488
Supplies & Services	3,612,340	2,928,706	683,634
Total Operating Expenses	25,460,407	20,651,674	4,808,733
Non-Operating Expenses			
Debt Service 2011A/2016	1,039,931	1,039,931	-
Capital Replacement Contribution	3,183,627	4,426,361	(1,242,734)
Total Non-Operating Expenses	4,223,558	5,466,292	(1,242,734)
Net Operating Results	175,170	279,846	104,676
Capital & Mitigation Fees	-	6,187,985	6,187,985
Net Operating Results	\$ 175,170	\$ 6,467,831	\$ 6,292,661
Adjustments to Accounting Principles Generally Accepted in The United States of America			
Depreciation & Amortization Expense		(3,601,806)	
Gain on Sale of Asset		384	
Unrealized Gain on Investments		71,107	
Blended component unit activity-Arroyo Santa Rosa GS		(101,787)	
Capital Replacement Contribution		4,426,361	
Principal Payments on Debt		695,000	
GASB68 Effect on Pension Expense		(1,209,639)	
GASB96 Effect on Financial Statements		12,280	
GASB87 Effect on Financial Statements		106,279	
Amortization of Bonds Premium/Defeasance		(9,256)	
Change in Net Position		6,856,754	
Net Position at Beginning of Year		101,835,426	
Net Position at End of Year		\$108,692,180	

Budgetary Policy

The District prepares annual operating budgets for planning, control, and evaluation purposes. Project-length budgets, which generally encompass more than one fiscal year, are also prepared for major construction projects.

Adopted Operating and Capital Budget

In June 2025, the Board of Directors adopted a \$29 million budget for FY2025-26. The District adheres to the budget policies and budgetary controls. The schedules on the previous pages presents the Adopted Operating Budget amounts and compares them to actual amounts as presented on a modified accrual basis, which are different from the amounts presented on an accrual basis in the Statements of Revenues, Expenses, and Changes in Net Position for the Fiscal Years ended June 30, 2025 and 2024.

Monthly and Quarterly Financial Reporting

In accordance with best financial management practices, Finance provides monthly financial reports to District Staff and quarterly financial reports to the Board of Directors. Performance compared to the budget is monitored throughout the year. These monthly financial reports are prepared to provide timely information on the financial progress of the District.

Annual Financial Reporting

he District elects to present the budgetary schedule, optional for Enterprise Funds, in accordance with best practices recommended by professional accounting organizations and in keeping the District's commitment to transparency in financial reporting and disclosure. The schedule is prepared on a budgetary basis and compares the adopted budget to actual expenses for the period as presented on the Budgetary Comparison Schedule in Other Supplementary Information.

Board Memorandum

October 14, 2025

To: General Manager

From: Tamara Sexton, Deputy General Manager/Finance

Subject: Reserve Policy

Objective: Update the Reserve Fund Policy.

Action Required: Adopt a Resolution Adopting the Statement of Reserve Policy.

Discussion: The purpose of the Reserve Policy is to assure adequate reserves for ongoing needs while minimizing the need for new debt. The reserve levels established in the policy also help provide rate stabilization and ensure adequate fund levels to meet aging infrastructure replacements, unanticipated emergencies, and future expansion needs of the District. The policy was last revised in October 2021.

Staff is proposing to establish a new fund "Funding Procurement Fund - FPF". The source of funds for the FPF will be derived from water quality settlements. The new fund's appropriate use is to fund current and future operational expenditures such as lobbying, grant research and monitoring to identify potential grant funding opportunities to offset future capital outlay project expenditures.

Attachments:

- *Resolution 25-18 Adopting the Statement of Reserve Policy*
- *Proposed Reserve Fund Policy*

Resolution No: 25-18

A Resolution of the Board of Directors
of Camrosa Water District

Adopting a Statement of Reserve Policy

Whereas, the District collects capital fees from new developments for both water and wastewater service and deposits said fees into a reserve account for future expansion of the respective systems; and,

Whereas, large capital outlays will be necessary in the future for replacement of portions of the water and wastewater infrastructure as they come to the end of their useful life; and,

Whereas, it is in the best interests of the customers of Camrosa to fund future expansion and capital replacement while minimizing additional debt; and,

Whereas, it is in the best interests of the customers of Camrosa to fund emergency repairs while maintaining a stable rate structure; and,

Whereas, it is in the best interests of the customers of Camrosa to set aside monies for future prepayments of Unfunded Accrued Liability to CalPERS; and,

Whereas, it is the intent of the Board of Directors to maintain adequate reserves for ongoing needs, to minimize the need for new debt financing for future capital projects, and to maintain an affordable and stable rate structure; and,

Whereas, the policy is being amended to incorporate a Procurement Funding Fund (PFF) to set aside monies from the source of water quality settlements to fund current and future operational expenditures such lobbying, grant research and monitoring to identify potential grant funding opportunities to offset future capital outlay project expenditures, and ;

Now, Therefore, Be It Resolved by the Camrosa Water District Board of Directors that the attached Statement of Reserve Policy is adopted and made effective this date; and

Be It Further Resolved that that contributions to reserves shall be established at levels that will accumulate necessary funds to:

- Increase system capacity and accommodate growth
- Replace assets of the District as required
- Meet unanticipated emergencies
- Stabilize rates and dampen the effects of one-time expenditures that may otherwise require an adjustment in the District rate structure
- Meet CalPERS Unfunded Accrued Liability
- Meet the covenants of outstanding debt issues and other agreements; and

Be It Further Resolved that this reserve fund policy supersedes any and all reserve fund policies and reserve levels specified previously in District policies.

Adopted, Signed, and Approved this 14th day of October 2025.

Eugene F. West, President
Board of Directors
Camrosa Water District

(ATTEST)
Norman Huff, Secretary
Board of Directors
Camrosa Water District

Camrosa Water District Statement of Reserve Fund Policy

Purpose:

It is the intent of the Board to maintain adequate reserves for ongoing needs, to minimize the need for new debt financing for future capital projects and to maintain an affordable and stable rate structure. This statement is intended to provide guidelines for the maintenance of the financial reserves of the District. The ultimate goal of this statement is to identify the categories of reserves to be maintained, to establish the method for identifying the need for each category of reserves, to identify the sources of contribution to reserves, and to provide for periodic review of both reserve levels and this reserve policy.

Scope:

This reserve fund policy applies to all financial reserves of the District, as well as other funds that may be created from time to time which shall also be administered in accordance with the provisions of this policy. It includes reserves in the form of investments monitored and controlled by the Board as well as reserves held in trust in accordance with the covenants of specific debt issuance instruments.

Policy:

The budget for the District shall be prepared in a manner that assures adequate reserves for ongoing needs while minimizing the need for new debt. In particular, contributions to reserves shall be established at levels that will accumulate necessary funds to:

- ▶ establish sound formal fiscal reserve policies to ensure strong fiscal management to guide future District decisions;
- ▶ increase system capacity and accommodate growth;
- ▶ provide funding for current and future replacement of existing assets as they reach the end of their useful lives;
- ▶ meet unanticipated emergencies;
- ▶ help smooth rates from year-to-year, and to promote equity over the years to ratepayers; and
- ▶ meet the covenants of outstanding debt issues and other agreements.

All reserves must be identifiable to one of these purposes; reserves shall not be accumulated in excess of levels needed to satisfy these purposes. Reserves may, as deemed prudent by the Board, be used to satisfy more than one purpose.

Classification of Reserves:

Two primary classifications of reserves are established, each with several categories to earmark reserves for specific purposes identified in the policy above.

Restricted Assets There are three primary categories of restricted assets as follows:

- a. *Debt Covenant Reserves* are established in accordance with covenants of specific debt issuance instruments.

- b. *Specific Agreement Reserves* are established in accordance with agreements between the District and other agencies.
- c. *CIP Reserves* are funds earmarked for near-term expenditure under the approved Capital Improvement Plan (CIP) for the current fiscal year.

These reserves may only be used for the specific purposes outlined in the debt issuance instrument, the agreement with another agency or the annual CIP and may not be used to meet reserve levels required for other purposes.

Designated Reserves are established by the Board to meet purposes other than those identified to restricted assets. The categories of reserves that fall under this classification are:

- a. ***Capital Improvement Fund (CIF)*** - Capital cost recovery fees collected from developers to obtain entitlement to existing water and wastewater capacity and to fund construction of capacity expansion are segregated in the CIF.

Applicable Funds: Potable, Non-Potable and Wastewater Capital Improvement Funds.

- b. ***Capital Replacement Fund (CRF)*** - Funds are for both short-term and long-term purposes. The objective is to provide funds for the current and future replacement of existing capital assets as they reach their useful lives.

Applicable Funds: Potable, Non-Potable and Wastewater Capital Replacement Funds.

- c. ***Rate Stabilization Fund (RSF)*** - Funds operate as a buffer to water and wastewater rates during any period where there is an unexpected increase in operating costs or decrease in revenues. For example, in the event of an unexpected rate increase from Calleguas/MWD and the District chooses not to pass the increase on to its customers immediately, this fund could cover the shortfall in revenue. In addition, in a severe drought or extremely wet conditions, it is reasonable to expect that water sales could fluctuate significantly. The Rate Stabilization Fund will absorb these types of fluctuations in operations and help stabilize rates. A secondary purpose is to assure minimum debt service coverage of the District's bond covenants. In calculating debt service coverage, contributions from the RSF will be treated as revenue.

Applicable Funds: Potable, Non-Potable and Wastewater Rate Stabilization Fund.

- d. ***Operating and Emergency Reserves (OER)*** - Funds designated to provide financial flexibility in the day-to-day conduct of district business and to respond quickly to emergency situations that may pose threats to public health and the District's ability to sustain safe or reliable service.

Applicable Funds: Potable, Non-Potable and Wastewater Operating and Emergency Reserve Fund.

- e. ***Unfunded Accrued Liability (UAL)*** - Funds are for both short-term and long-term purposes. The objective is to provide funds needed to fully fund accrued liabilities. UAL payments are a dollar amount adjusted annually by CalPERS.

Applicable Funds: Potable, Non-Potable and Wastewater Operating Unfunded Accrued Liability Fund.

- f. *Funding Procurement Fund (FPF)*** - Funds are for both short-term and long-term purposes. The objective is to provide funds for the current and future operational expenditures, improvement of facilities for planning and engineering.

Applicable Funds: Potable, Non-Potable and Wastewater Funding Procurement Fund.

The Board of Directors may review fund designations from time-to-time and establish new or eliminate established designated reserve funds as operational needs may dictate.

Sources of Funds:

The source of funds for each category of reserves varies. For Restricted Assets, the source of funds to meet bond covenants or terms of individual agreements is specified in the debt issuance instrument or agreement that mandated the establishment of a reserve. Use of the funds is limited as specified in the covenants of the agreement. Reserves earmarked for near-term expenditure under the approved Capital Improvement Plan (CIP) for the current fiscal year will be deducted from the appropriate Designated Reserve and established as a Restricted Asset.

In the case of Designated Reserves, contributions may come from several sources as follows:

- a. *Capital Improvement Fund (CIF)*** - Accumulated capital fees collected during property development to ensure adequate water and wastewater system capacity.
- b. *Capital Replacement Fund (CRF)*** - Contribution from net operating results.
- c. *Rate Stabilization Fund (RSF)*** - Contribution from net operating results from operations at the discretion of the Board to maintain the fund balance and to stabilize rates and meet the District's bond covenants.
- d. *Operating and Emergency Reserves (OER)*** - Contribution from net operating results after all other contributions to reserves have been made.
- e. *Unfunded Accrued Liability (UAL)*** - Contribution from net operating results or Capital Replacement Fund.
- f. *Funding Procurement Fund (FPF)*** – Contribution from water quality settlements.

The contribution of revenues of the District to meet replacement needs is based upon expected replacement costs and expected remaining life of the various assets.

Expenditure of Reserves:

Expenditure of reserves is authorized as part of the annual budget process. Capital Replacement projects are individually authorized and may be designated either as Capital Improvement, Capital Replacement, Fixed Asset or a combination of, and funded from the appropriate reserve funds.

Prior to the expenditure of funds from any capital replacement fund, an analysis shall be conducted to determine if the asset has truly come to the end of its expected life and the asset is still required to meet the needs of District customers for the foreseeable future. In all cases, application of new technology should be considered to improve efficiency and economy of District operations.

Designated Reserves may also be used at the discretion of the Board to meet unanticipated financial needs such equipment failures, damage caused by natural disaster or other emergencies requiring funds beyond annual revenues. Funds contained in the Rate Stabilization Funds may be used to manage rates and rate increases and to offset sudden and unanticipated losses in revenue, such as reduced water and wastewater sales. These funds may be used to compensate for losses resulting from sudden increases in wholesale water rates and increases in water and wastewater operating costs and may be used to meet the minimum debt service coverage required in accordance with specific debt covenants. The contribution to and utilization of the Water and Wastewater Rate Stabilization Fund may be budgeted in the District's Annual Budget or utilized in an unanticipated financial need.

Levels of Reserve Funds:

Adequate levels of reserves are critical to the successful and stable short- and long-term operation of the District. Sufficient reserve fund balances will ensure that customers experience both stable rates for service and the security that the District can respond to short-term emergencies. Sufficient reserves will provide the overall financial strength to the District to protect its bonding capacity and to finance and construct the infrastructure necessary to renew existing systems and expand service levels to meet future needs. Rates and fees should be maintained at a level to ensure the balance within the various reserve funds are sufficient to meet the specified needs for the reserve funds without generating funds surplus to the District's needs.

- a. **Restricted Assets** - Reserves required by debt agreements and funds designated to fund the current year CIP will be maintained at 100% of level required by each reserve category. Funds in these reserve accounts will not be used to meet the required reserve fund balance for any other category of reserves.
- b. **Capital Replacement (CRF)** -At the beginning of each budget year, each reserve fund balance should be a minimum of 5% of the projected capital asset replacement value to determine the target level for the Capital Replacement Reserves.
- c. **Capital Improvement (CIF)** - The CIF is used for new development and is development driven as are the costs incurred; therefore, no minimum or maximum.
- d. **Rate Stabilization Fund (RSF)** - This fund is used to stabilize rates in the event of short to mid-term rate revenue loss, and/or higher than anticipated operating expenses that cannot be supported by normal revenues. Rate Stabilization funds can be used to balance the budget. The scheduled target will be 10% of the prior year's rate revenue. Rate revenue is defined as revenue generated from the commodity charges only.
- e. **Operating and Emergency Reserves (OER)** - The minimum target OER balance shall be the 45-Day average of operating expense budget (excluding wholesale water costs).
- f. **Unfunded Accrued Liability (UAL)** - The target is to be 100% percent funded with a zero UAL balance. To attain 100% funding level the use of reserves may be set aside in the UAL fund to apply additional discretionary payments towards the liability.

g. *Funding Procurement Fund (FPF)* – The FPF target level will not apply, as funds are utilized as needed from settlements.

Review:

An annual review of reserve levels is necessary during the budget preparation process to ensure proper levels of reserves are maintained. In addition, this reserve policy shall be reviewed by the Board on a biennial basis to ensure continued conformance with long-term Board strategy.

Board Memorandum

October 14, 2025

To: General Manager

From: Terry Curson, District Engineer

Subject: Santa Rosa Well No. 10 Rehabilitation Project

Objective: Authorize additional funding and equipment purchase for the rehabilitation of Santa Rosa Well No. 10.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding in the amount of \$125,000.00 for the Santa Rosa Well No. 10 Rehabilitation/Refurbishment from the Nonpotable Water Capital Replacement Fund; and
- 2) Authorize the General Manager to issue a purchase order to RPS Industries in the amount of \$31,874.10, for fabrication, tax, and delivery of a new well pump enclosure building.

Discussion: Santa Rosa Well No. 10 is a non-potable oil lubed water well located on the north side of Santa Rosa Road between Hill Canyon Road and Yucca Drive, about 525 ft away from the Conejo Wellfield. The well was originally drilled in 1954 and operated by Santa Rosa Mutual as a potable water well and was eventually acquired by the District. The well was identified in the draft Master Plan to be converted to a potable production well for the proposed Conejo Desalter project. A contract for rehabilitation of the well began in July 2025 and is nearly complete.

Rehabilitation and refurbishment of the well was broken into a few phases. Phase 1 included securing hydrogeological services along with pulling and videoing of the well. The second Phase included the rehabilitation and refurbishment of the well and facilities, in addition to the purchase and installation of a new well pump and several site improvements. During the initial evaluation, it was discovered that a portion of the well screen was damaged and needed to be repaired. In August 2025, the Board approved additional funding for the installation of a 12" blank and screen liner. As a result of requirements by the California Department Division of Drinking Water, certain site improvements were required that included raising the wellhead and constructing a new concrete pedestal, building enclosure and piping. Construction of the pedestal improvements and piping were included in the project funding but were only estimates. Preliminary estimates for the purchase and installation of piping, valves, and controls proved to be significantly underestimated. Staff is requesting additional funding to cover the current costs of the piping modifications as well as any ancillary costs related to the various site improvements *and will only be used if necessary.*

Additionally, staff is requesting approval for the purchase of a new prefabricated enclosure building. This is a 6' x 6' metal building that is factory built and is constructed with sound attenuating features to reduce noise. The building also includes ventilation features and is designed to be modular for ease of future maintenance and rehabilitation.

Below is a breakdown of projected project costs:

Project Costs

Phase 1:

Hydrogeological Design/Inspection Services	\$64,760.00
Well Pulling & Video	<u>\$45,087.00</u>
Total Phase 1	\$109,847.00

Phase 2:

Well Cleaning & Rehabilitation	\$136,120.00
New Pump, Column Piping, & Fittings	\$165,119.00
Concrete Pedestal	\$53,757.00
Engineering services (pedestal design)	\$6,500.00
<i>Building</i>	<i>\$31,874.10</i>
<i>Building Installation (estimate)</i>	<i>\$10,000.00</i>
<i>Miscellaneous Piping/Valves (estimate**)</i>	<i><u>\$185,000.00</u></i>
Total Phase 2	\$588,370.10

Phase 3 (change order):

Installation of 12" Screen & blank casing liner	\$243,309.36
Well Surveying	<u>\$15,427.00</u>
Total Phase 3	\$258,736.36

Total Anticipated Project Cost: **\$956,953.46**

Total Funds Previously Approved: **\$840,000.00**

Additional Funds Requested **\$125,000.00**

Additional funding is available from the District's Nonpotable Water Capital Replacement Fund.

**Only to be used as necessary.

RPS Industries

October 6, 2025

Terry Curson
Camrosa Water District

RPS Industries is pleased to submit this firm cost quotation for the fabrication of **One (1) Pump Enclosure for Camrosa Water District – Santa Rosa Well No. 10.** Total costs include Materials, Fabrication, Powder Coat finish, **but exclude California State Sales Tax and installation.**

**72" x 72" x 96" Pump Enclosure
Powder Coated Finish / TBD
Six (6) 527 cfm Cooling Fans & Thermostat
Acoustic Attenuation Panels**

Total Unit Cost	\$26,829.00 Each
Delivery Estimate	\$3,100.00

Please allow 8 to 12 weeks from the time of the purchase order for completion of fabrication and delivery. Full payment of all services is due within 30 days of invoice. Late charges of 1.5% per month on the unpaid balance incur after 30 days.

This quotation is valid for 30 days from date of receipt.

RPS Industries appreciates your business and looks forward to hearing from you soon.

Sincerely,

Robert P. Sullivan

Robert P. Sullivan

Board Memorandum

October 14, 2025

To: General Manager

From: Terry Curson, District Engineer

Subject: Rehabilitation of Power Distribution System at CWRF (Design Phase)

Objective: To improve reliability and overall emergency power flexibility at the CWRF.

Action Required: It is recommended that the Board of Directors:

- 1) Appropriate additional funding in the amount of \$50,000.00 from the Wastewater Capital Improvement Fund; and
- 2) Authorize the General Manager to issue a change order to Cannon in the amount of \$16,862.00 for engineering services.

Discussion: The existing power distribution system at the CWRF is very old, outdated and in need of replacement or major rehabilitation to ensure overall reliability and efficiency. This includes the existing switchgear, automatic transfer switch, control panels, and building that houses the generator. Also, the existing 12 electrical manholes around the CWRF are susceptible to flooding during heavy rain events and due to groundwater infiltration. Additionally, there is a need for creating redundancy in emergency power sources between the old CWRF generator and the Round Mountain Water Treatment Plant generator to improve reliability.

During the engineering design process, in obtaining the record drawing information of the original design, it was determined that portions were missing or incomplete. Cannon originally attempted to work around the missing information but decided it needs to conduct additional investigation and document the existing equipment, conduits and cables in order to provide a complete evaluation and design for upgrading the power distribution system and requested power redundancies. The investigation is very extensive and involves accessing over a dozen underground utility vaults along with several above ground facilities. Cannon has received a quote from Taft Electric, Cannon's subcontractor, for this project. The quote is based on a fixed cost of \$14,960.00 plus a small mark-up; however, based on the condition of the underground vaults and the necessary work involved in accessing them, Taft is requesting additional work, if needed, based on time-and-material (T&M), not to exceed \$16,862.00. In order to verify if any T&M work is necessary, and to track the work if needed. Staff is expected to have an inspector on-site to observe and document these needed services.

Additional funding is available from the District's Wastewater Capital Improvement Fund.

Attachment:

- Cannon Change Order

**Camrosa Water District
7385 Santa Rosa Rd.
Camarillo, CA 93012
Telephone (805) 482-4677 - FAX (805) 987-4797**

Some of the important terms of this agreement are printed on pages 2 through 3. For your protection, make sure that you read and understand all provisions before signing. The terms on Page 2 through 3 are incorporated in this document and will constitute a part of the agreement between the parties when signed.

TO: Cannon Corporation
1050 Southwood Drive
San Luis Obispo, CA 93401

DATE: October 14, 2025

Agreement No.: 2025-103 Amend #2

The undersigned Consultant offers to furnish the following: to provide design services to rehabilitate power distribution system at CWRP per proposal attached.

Contract price \$: \$182,140.00 per proposal.
\$ 6,869.00 Amend #1 per proposal dated April 23, 2025
\$ 16,862.00 Amend#2 per proposal dated October 1, 2025
\$205,871.00 not to exceed

Contract Term: November 7, 2024 – June 30, 2026
June 30, 2026 – June 30, 2027 Amend#2

Instructions: Sign and return original. Upon acceptance by Camrosa Water District, a copy will be signed by its authorized representative and promptly returned to you. Insert below the names of your authorized representative(s).

Accepted: Camrosa Water District

Consultant: Cannon Corporation

By: _____
Norman Huff

By: _____
Larry Kraemer

Title: General Manager

Title: Director, Water Resources Division

Date: _____

Date: _____

Other authorized representative(s):

Other authorized representative(s):

Consultant agrees with Camrosa Water District (District) that:

- a. **Indemnification:** To the extent permitted by law, Consultant shall hold harmless, defend at its own expense, and indemnify the District, its directors, officers, employees, and authorized volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees and costs, arising from negligent acts, errors or omissions of Consultant or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages or expenses arising from the District's sole negligence or willful acts.
- b. **Minimum Insurance Requirements:** Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Consultant, his agents, representatives, employees or subcontractors.
- c. **Coverage:** Coverage shall be at least as broad as the following:
 1. **Commercial General Liability (CGL) -** Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury with limit of at least two million dollars (\$2,000,000) per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (coverage as broad as the ISO CG 25 03, or ISO CG 25 04 endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.
 2. **Automobile Liability -** (If applicable) Insurance Services Office (ISO) Business Auto Coverage (Form CA 00 01), covering Symbol 1 (any auto) or if Consultant has no owned autos, Symbol 8 (hired) and 9 (non-owned) with limit of one million dollars (\$1,000,000) for bodily injury and property damage each accident.
 3. **Workers' Compensation Insurance -** as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
 4. **Waiver of Subrogation:** The insurer(s) named above agree to waive all rights of subrogation against the District, its directors, officers, employees, and authorized volunteers for losses paid under the terms of this policy which arise from work performed by the Named Insured for the District; but this provision applies regardless of whether or not the District has received a waiver of subrogation from the insurer.
 5. **Professional Liability -** (also known as Errors & Omission) Insurance appropriate to the Consultant profession, with limits no less than \$1,000,000 per occurrence or claim, and \$2,000,000 policy aggregate.
- d. **If Claims Made Policies:**
 1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
 2. Insurance must be maintained and evidence of insurance must be provided **for at least five (5) years after completion of the contract of work.**
 3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

If the Consultant maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

Other Required Provisions: The general liability policy must contain, or be endorsed to contain, the following provisions:

- a. **Additional Insured Status:** District, its directors, officers, employees, and authorized volunteers are to be given insured status (at least as broad as ISO Form CG 20 10 10 01), with respect to liability arising out of work or operations

performed by or on behalf of the Consultant including materials, parts, or equipment furnished in connection with such work or operations.

- b. **Primary Coverage:** For any claims related to this project, the Consultant's insurance coverage shall be primary at least as broad as ISO CG 20 01 04 13 as respects to the District, its directors, officers, employees, and authorized volunteers. Any insurance or self-insurance maintained by the District, its directors, officers, employees, and authorized volunteers shall be excess of the Consultant's insurance and shall not contribute with it.

Notice of Cancellation: Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the District.

Self-Insured Retentions: Self-insured retentions must be declared to and approved by the District. The District may require the Consultant to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the District.

Acceptability of Insurers: Insurance is to be placed with insurers having a current A.M. Best rating of no less than A:VII or as otherwise approved by the District.

Verification of Coverage: Consultant shall furnish the District with certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including policy Declaration and Endorsements pages listing all policy endorsements. If any of the required coverages expire during the term of this agreement, the Consultant shall deliver the renewal certificate(s) including the general liability additional insured endorsement to Camrosa Water District at least ten (10) days prior to the expiration date.

Subcontractors: Consultant shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Consultant shall ensure that the District, its directors, officers, employees, and authorized volunteers are an additional insured on Commercial General Liability Coverage.

Other Requirements:

- a. Consultant shall not accept direction or orders from any person other than the General Manager or the person(s) whose name(s) is (are) inserted on Page 1 as "other authorized representative(s)."
- b. Payment, unless otherwise specified on Page 1, is to be 30 days after acceptance by the District.
- c. Permits required by governmental authorities will be obtained at Consultant's expense, and Consultant will comply with applicable local, state, and federal regulations and statutes including Cal/OSHA requirements.
- d. Any change in the scope of the professional services to be done, method of performance, nature of materials or price thereof, or to any other matter materially affecting the performance or nature of the professional services will not be paid for or accepted unless such change, addition or deletion is approved in advance, in writing by the District. Consultant's "other authorized representative(s)" has/have the authority to execute such written change for Consultant.

The District may terminate this Agreement at any time, with or without cause, giving written notice to Consultant, specifying the effective date of termination.



October 1, 2025

Mr. Terry Curson
District Engineer
Camrosa Water District
7385 Santa Rosa Road
Camarillo, CA 93012

PROJECT: DESIGN SERVICES FOR REHABILITATE POWER DISTRIBUTION SYSTEM AT CAMROSA WASTEWATER RECLAMATION FACILITY
ADDITIONAL SERVICES AGREEMENT NO. 3 – CANNON & TAFT ADDITIONAL SERVICES

Dear Mr. Curson:

As requested in our recent meetings with you, we present the following scope of work and fee to investigate and document existing equipment, conduit, and cables for the subject project.

Task 1. Equipment, Conduit, and Cable Research:

- Cannon will contract with Taft Electric to investigate and document the following:
 - Existing conduit and cable between the following existing equipment:
 - Utility Transformer to SWBD 'A'
 - SWBD 'A' to MCC 'A'
 - MCC 'A' to Generator Building
 - SWBD 'A' to Generator Building
 - SWBD 'A' to MH-1
 - MH-1 to MH-2
 - MH-2 to MH-4
 - MH-4 to MH-5
 - MH-5 to MH-6
 - MH-6 to MCC 'F'
 - MH-6 to MH at RMWTP
 - MH at RMWTP to RMWTP Generator
 - MH-2 to MCC 'E'
 - MH-2 to MH-7
 - MH-7 to MCC 'B'
 - MH-2 to MH-8
 - MH-8 to MCC 'C'
 - MH-8 to MCC 'D'
 - MH-9 to MH-8, MCC 'C' and/or MCC 'D'



- Location and conduit/cable information on loads fed from existing panel 'LA' in MCC 'A'.
 - Diesel Pump
 - Alarm Panel
 - Light Post Receptacle
 - Generator Room Lighting
 - Battery Charger & Day Tank
 - Generator Room Receptacles
 - Generator Block Water Heater
- Cannon will coordinate this effort with Taft Electric and Camrosa Water District.

Attached is the Additional Services Agreement to cover the costs of these additional services. If this meets your approval, please sign and return to me. If you have any questions, please do not hesitate to give me a call.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Romer", with a stylized flourish at the end.

Derek Romer, P.E.
Senior Electrical Principal Engineer
E16396



ADDITIONAL SERVICES AGREEMENT

Project Client: Camrosa Water District Date: October 1, 2025
Project Name: Design Services for Rehabilitate Power Project Number: 240927.01
Distribution System

Description of Additional Services and/or Materials:

Taft's NTE number includes possible additional time for entering the vaults safely. Additional time may be needed if the need for a tripod and venting is required at the vaults.

Total T&M NTE Fees: \$ 16,862.00

Taft Additional Services: \$ 14,960.00

Cannon Services: \$ 1,902.00

Reimbursable expenses are not included in this additional service agreement.

Authorization:

In witness whereof, the parties hereto have caused this agreement consisting of the Request for Additional Services, and the original signed contract executed November 7, 2024, and any other necessary and applicable documents to be executed and effective as of the date and year first above written.

Any additions and/or corrections to this agreement will be addressed in a separate agreement.

Client: Camrosa Water District Cannon

x _____
Client Representative

Jeff Spannbauer, PE
Director of Automation and Electrical
Engineering
C 66131

Date: _____

Date: _____

Board Memorandum

October 14, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment

Objective: Receive and discuss the Digital Readiness Assessment.

Action Required: No action is necessary; for discussion only.

Background: On a daily basis, Camrosa generates large amounts of data from billing software to accounting software to operational SCADA systems, sensors, and meters. In the pursuit of continuous improvement, this effort would provide independent review and recommendations to leverage current technology to bring together Camrosa's current sources of data and electronic information systems for the purposes of the automation of data processes, data utilization, and compliance reporting.

Staff explored various avenues to provide a Digital Readiness Assessment from using Camrosa staff to using our managed service provider, All Connected Inc. (ACI), as well as outside consultants. During this process, staff determined that the firm that provides for our annual financial audit, CLA, also has a very robust technology division which provided a detailed scope of work that fits with Camrosa's goals to leverage technology to develop the efficient use of its data for data-driven analysis, decision making, and compliance reporting.

May 27, 2025, the Board awarded a professional services contract for an assessment of the District's current data infrastructure and State reporting processes with the intent to develop a clear plan for making data-driven decisions, point out any tasks that are being done by hand but could be automated, and outline where Camrosa can use technology to improve.

This project provided the following specific deliverables:

Business Process Diagrams with Technical Details

Visual diagrams will be created to show both the current and future workflows at Camrosa Water District. These diagrams will highlight where key systems and data sources connect to the processes, as well as identify any risks to business continuity and suggest solutions to address them.

Data Source Catalog

A structured inventory of all data sources used or accessible by Camrosa Water District. This catalog will include important details such as the data source name, description, owner, location, structure, and how it's used.

Use-Case Prioritization Matrix

A tool to rank and prioritize potential use cases based on their expected value and ease of implementation. This matrix will help determine which initiatives should be tackled first, based on their impact and practicality.

Tactical Implementation Roadmap

A detailed report outlining a 12-to-18-month plan based on input from discovery sessions and leadership interviews. This roadmap will lay out the key steps, timeline, and effort required to implement priority initiatives, focusing on improvements in automation, dashboards, reporting, and overall digital strategy.

Discussion: Camrosa's digital systems currently operate in silos, with limited integration across operational, financial, and compliance platforms. Manual data entry, spreadsheet-based reporting, and disparate file management tools consume significant staff time and introduce operational risk. As identified in the Digital Readiness Assessment conducted by CliftonLarsonAllen (CLA), these inefficiencies constrain the District's ability to make timely, data-driven decisions and increase the administrative burden associated with regulatory compliance.

The assessment provides a clear and actionable roadmap to address these issues through targeted digital investments. Importantly, CLA's phased roadmap minimizes implementation risk by starting with a defined technical architecture and KPI framework. The next step in Phase I centers on establishing a centralized data warehouse and analytics platform using Microsoft Azure. This foundational step will unify data from multiple systems—such as Tyler Incode, Advanced CIS, Hach WIMS, SCADA, and SharePoint—into a single, secure repository. Once implemented, Camrosa will gain real-time visibility into operational and financial metrics, automate recurring reporting tasks, and significantly reduce manual data handling. This approach ensures that future digital projects are strategically aligned, scalable, and fully support the District's long-term goals of efficient data use and continuous improvement.

Phase II identifies additional efforts that can be implemented on a case-by-case basis to optimize existing systems and introduce intelligent automation. Enhancements to Tyler Incode and Hach WIMS can streamline finance, HR, and water quality reporting processes, while expanded use of Microsoft 365, SharePoint, and AI tools like Copilot will modernize document management, improve collaboration, and increase organizational efficiency. These investments will support the Board's ongoing priorities of transparency, accountability, and operational excellence.

Should the Board desire to move forward with these efforts, the recommendation would be that at the next Board Meeting the Board authorize proceeding with the first step outlined in the CLA roadmap, the Technical Architecture Design. This initial step will also help refine the scope and costs for the following two steps of Phase I (Data Warehouse Implementation and Reporting and Dashboard Build Out)

Attachment:

- *CliftonLarsonAllen (CLA) LLP Digital Readiness Assessment*



Camrosa Water District
Digital Readiness Assessment
Executive Summary



Background

Introduction & Engagement Purpose

Camrosa Water District engaged CliftonLarsonAllen LLP (CLA) to conduct a Digital Readiness Assessment. The goal was to evaluate Camrosa's current digital environment and identify opportunities to enhance operational efficiency, data-driven decision-making, and system integration. CLA's role was to guide Camrosa through a structured discovery process, assess the digital maturity of its systems and processes, and develop a tactical roadmap to support a scalable and secure digital transformation.

Discovery Approach

Over a three-week period, CLA conducted a series of virtual discovery sessions with key stakeholders across departments including Finance, HR, IT, Water Quality, Operations, Planning & Engineering, and Customer Service. These sessions were supplemented by system reviews and interviews to assess current workflows, technology usage, and pain points. The engagement continued into August until the findings were synthesized into a comprehensive current state analysis and used to shape a future-state vision and roadmap.

Timeline

Discovery was conducted from June 13th through July 1st, 2025. Engagement continued into July and August until Conclusions and Deliverable Readout.

Interviews

The team completed 7 interviews with key stakeholders.

Core System Reviews

The team reviewed and analyzed nearly 15 key systems and their associated use-cases, functionality and opportunities for improvement.

Virtual Discovery

The team completed a series of virtual discovery sessions with key Camrosa team members.

At a Glance





Current State Assessment

System Integration & Manual Processes

Camrosa's digital environment is characterized by fragmented systems with minimal integration. Many workflows rely on manual data entry, Excel-based reporting, and manual processes. This lack of automation increases operational risk, reduces efficiency, and limits the organization's ability to scale. Data is often siloed and there is no single source of truth, making it difficult to generate timely, accurate insights. Overall, Camrosa's current digital architecture lacks the capacity to scale and manage the complexities of upcoming water infrastructure investments.

See Data Source Catalog: [Figure 1: Data Source Catalog](#)

ERP & Accounting/HR Process Challenges

The Tyler Encode ERP system is underutilized/un-integrated and presents several challenges:

- Reporting is limited and often requires manual manipulation in Excel
- Custom reports are costly and difficult to generate
- AP and payroll processes are manual and time-intensive with up to 120-150 invoices manually processed and entered per month
- Integration with banking systems and automation tools is lacking
- HR functions such as time tracking and leave management are handled outside the system, leading to inefficiencies

Manual Data Entry in Water Quality

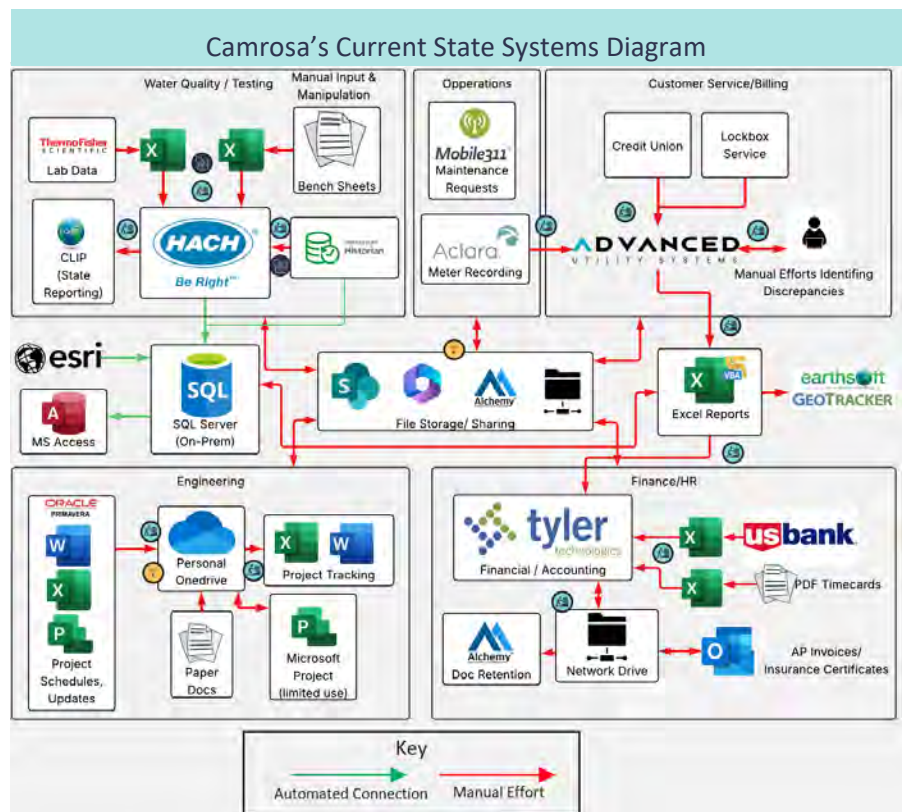
The Water Quality team depend heavily on paper bench sheets and manual data transfers:

- Lab data from Thermo Fisher is manually entered into Hach WIMS
- Reporting is Excel-based and time-consuming
- These manual processes increase the risk of errors and delay decision-making

Disparate File Sharing Platforms

Document management is fragmented across multiple platforms including SharePoint, OpenText Alchemy, network drives, and personal OneDrives:

- There is no centralized repository for storing or accessing documents
- Version control and collaboration are inconsistent
- Teams often duplicate efforts or rely on outdated files





Strategic Areas of Opportunity

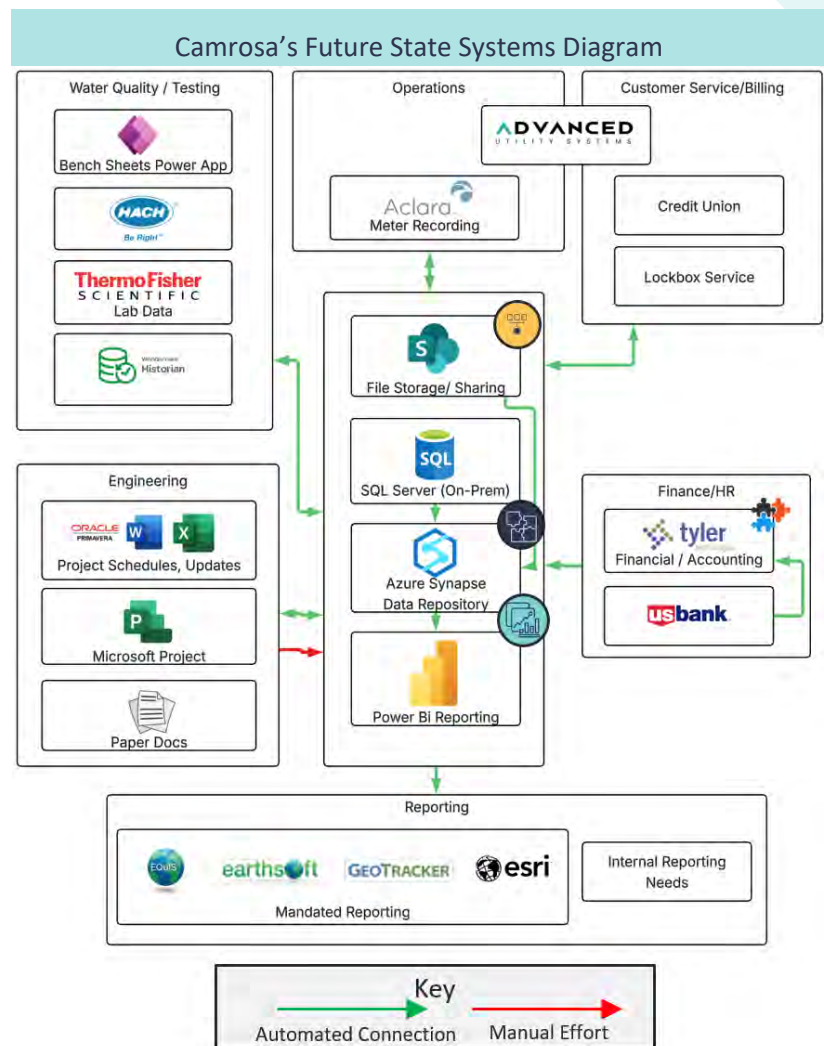
Camrosa is poised to unlock significant operational value through targeted digital investments. CLA has identified four strategic areas of opportunity that form the backbone of this transformation:

1. **Data Storage & Analytics**
Define KPIs, prioritize data needs, build centralized data repository in Azure Synapse, strengthen data governance for scalability, secure analytics, and automate reporting.
2. **Tyler Encode Optimization**
Automate accounts payable and HR workflows, integrate banking systems, and enhance reporting capabilities to streamline financial and personnel operations.
3. **Hach WIMS Optimization**
Digitize bench sheets, integrate lab data, and simplify water quality reporting to improve environmental monitoring and compliance.
4. **Microsoft 365 Enhancement with AI**
Expand SharePoint for intelligent document management, implement Microsoft Copilot for workflow automation, and consolidate storage platforms to boost collaboration and efficiency.

Future State Vision

Camrosa & CLA have jointly developed a future state vision that creates a unified digital ecosystem where:

- Systems are integrated and data flows automatically between platforms
- Manual processes are replaced with automated workflows
- SharePoint serves as the central hub for collaboration and document management
- Tyler and Hach WIMS are optimized for operational efficiency and better water quality management
- A centralized data warehouse supports real-time reporting and analytics
- AI tools like Copilot enhance productivity and decision-making





Use Cases

Phase 1: Data Repository & Analytics Build-Out

Phase 1 Use Cases Extended Detail and Scoring: [Table 1: Use Cases Phase 1:1](#) [Table 2: Use Cases Phase 1:2](#)

Technical Architecture Design

- The core of this phase is the **Technical Architecture Design**, which begins with a KPI Identification working session to define and confirm the key performance indicators that will guide data warehouse development and analytics. This ensures that the metrics selected are not only strategically aligned but also technically feasible, laying the foundation for meaningful insights that leadership can act on.
- Following this, **KPI Consolidation and Segmentation** ensures that metrics are actionable at both departmental and organizational levels. Consolidation unifies disconnected systems into a single reporting framework, enabling consistent decision-making across teams. Segmentation tailors these metrics to specific operational workflows, ensuring dashboards are relevant and immediately useful to each department.
- Once leadership finalizes the KPIs, a technical architecture is designed to integrate relevant data sources and maintain clean, consistent, and accessible data. This architecture defines how data flows into the warehouse, how it is standardized, and how it supports scalable analytics, ensuring performance remains strong even with complex queries. These workshops are essential to lay the groundwork for a robust analytics infrastructure. They also enable clear pricing and scope definition for future implementation phases, reducing risk and aligning expectations across stakeholders.

Data Repository & Analytics

- The core of this phase is the **Data Warehouse Implementation**, which will establish a centralized repository in Azure Synapse. This enables scalable reporting and analytics by consolidating fragmented data sources into a single, secure environment, giving leadership faster access to reliable insights and reducing time spent reconciling data across systems.
- A **Data Model Development** initiative will define standardized data elements and catalog them for robust governance. This ensures consistency in how data is interpreted and used across departments, reducing confusion and enabling more accurate, trusted reporting.
- The phase also includes **Automated State Reporting** for platforms such as GeoTracker, GIS, and Earthsoft CLIP EquiS. Automating these processes streamlines reporting development, reduces manual transformation, and accelerates compliance submissions, saving time and lowering costs by minimizing reliance on external vendors. This approach gives Camrosa full control over compliance timelines and data accuracy.
- **Management-Level Dashboards** will deliver real-time insights tailored to leadership needs, enabling faster, data-driven decisions and improved strategic alignment. Meanwhile, **Self-Service Analytics** will empower teams to generate ad-hoc custom reports from curated datasets, reducing bottlenecks in data access. This also helps teams uncover new efficiencies and insights, driving continuous improvement in water quality, cost management, and service delivery.
- Automated Dashboard for **Water Cost Analysis** will connect Power BI to Azure Synapse, enabling dynamic oversight into water-related expenditures. This automation supports Camrosa's water quality initiatives by delivering KPI-driven insights into cost per acre-foot and the ratio of imported versus locally sourced water. By reducing manual reporting and surfacing actionable metrics, the dashboard enhances operational transparency and empowers data-informed decision making across water management efforts.
- CLA and Camrosa will **standardize their Reporting Catalog**, ensuring consistent metric definitions and ownership across departments. This improves transparency and accountability, making it easier to track performance and align efforts across the organization.
- To ensure secure and compliant data access, CLA and Camrosa will implement **Data Security and Governance controls** within the data warehouse and reporting systems. This builds trust in the system by protecting sensitive information, ensuring regulatory compliance, and giving IT and leadership peace of mind.





Train Employees & Develop Standard Operating Procedures (SOPs)

- To support system adoption, CLA and Camrosa will conduct a **Documenting SOPs and Training** initiative, reviewing existing procedures, identifying gaps, and developing comprehensive documentation and training videos. These efforts ensure that staff are equipped with the resources needed to confidently adopt and utilize new systems, driving long-term success.

Phase 2: System & Storage Optimization & AI Implementation

Phase 2 Use Cases Extended Detail and Scoring: [Table 3: Use Cases Phase 2](#)

AI & SharePoint Planning

- CLA recommends that Camrosa initiate its AI & Sharepoint transformation journey with two sessions. The first is an **AI Use Case Strategy and Training Workshop**, where CLA will work with department leads to align high-value AI-run workflows and identify early adopters for Microsoft Copilot implementation. This session helps prioritize specific AI use cases with strong ROI potential and ensures Copilot is deployed safely and effectively.
- In parallel, a **SharePoint Review and Future State Planning Session**. This structured process produces a future-state information architecture, metadata model, and governance plan that improve findability, collaboration, and readiness for automation. It also enables clear pricing and scope definitions for future implementation phases, reducing risk and aligning expectations across stakeholders.

AI Deployment

- To support Copilot deployment, CLA has outlined initial automation opportunities including **SharePoint Build Out** for team and department sites, **Policy and Contract Management**, and **Project Tracking Tools**. These enhancements reduce manual effort and improve visibility into tasks and document lifecycles.
- Copilot will be explored for functions such as **Document Preparation and Summarization**, **Internal FAQs**, and **Real-Time Project Updates**, enabling staff to work more efficiently and access information faster.
- The **Data Tagging Initiative** applies metadata to policy documents, infrastructure records, and training libraries. This lays the foundation for intelligent search, retention policies, and context-aware Copilot responses.
- **Developing Workflows and Automations** will digitize processes, reduce handoffs and errors, and improve scalability. Finally, CLA proposes to **Consolidate Duplicative Use-Case Systems** by retiring legacy platforms and centralizing content in SharePoint, reducing complexity and operating costs.

WIIMS & Tyler Encode Optimization & Automation

- CLA proposes a **WIIMS Optimization Power App** to digitize bench sheets and automate data transfers from Thermo Fisher into WIIMS. This improves data integrity, reduces transcription errors, and accelerates lab operations.
- CLA will support Camrosa in evaluating **Tyler Encode Modules** for financial and HR workflows. These optimizations ensure the ERP system supports efficient, scalable operations across finance and HR. This includes:
 - **Tyler AP Automation** to streamline invoice processing and improve audit readiness.
 - **Tyler Payment Processing** to integrate collections and reconciliation, reducing PCI exposure.
 - **Tyler Digital Disbursements and Payouts** to accelerate vendor and employee payments.
 - **Tyler HR Management** to centralize personnel data, improve onboarding/offboarding, and enhance compliance reporting.



Phase 1 Implementation and Summary Roadmap

Data Warehouse & Analytics Build-Out (~12 months)

Technical Architecture Design

- Estimated Cost: \$50,000 (fixed)
- Quick Description: This step focuses on identifying, refining, and segmenting KPIs through technical discovery sessions. It ensures that performance metrics are strategically relevant, unified across systems, and tailored to departmental needs for actionable insights. This step determines the pricing for the following activities.

Data Warehouse Implementation

- Estimated Cost: \$200,000 – \$350,000
- Price Dependent on Findings from Technical Architecture Design
- Quick Description: This phase involves ingesting, storing, modeling, and securing data using Azure tools. It automates data preparation, builds scalable models, and connects reporting tools like Power BI to enable fast, secure, and consistent analytics across the organization.

Reporting and Dashboard Build Out

- Estimated Cost: \$150,000 – \$200,000
- Price Dependent on Findings from Technical Architecture Design
- Quick Description: The final step automates dashboards and compliance reporting that oversees water quality management, supports management-level insights, and enables self-service analytics. It also standardizes reporting catalogs and documentation to improve transparency, adoption, and operational efficiency.

Grouping	Step	Pricing	#	Use Case	Dependencies	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Data Warehouse	Technical Architecture Design	\$50,000 Fixed	1	KPI Identification	none												
Data Warehouse	Technical Architecture Design		2	KPI Consolidation	1												
Data Warehouse	Technical Architecture Design		3	KPI Segmentation	2												
Data Warehouse	Implementation	Est. \$200K-\$350K Price Dependent on Findings from Use Cases 1-3	4	Data Ingestion and Preparation	3												
Data Warehouse	Implementation		5	Data Storage and Processing	4												
Data Warehouse	Implementation		6	Data Modeling and Optimization	5												
Data Warehouse	Implementation		7	Data Consumption and Reporting	6												
Data Warehouse	Implementation		8	Data Security and Governance	7												
Data Warehouse	Reporting	Est. \$150K-\$200K Price Dependent on Findings from Use Cases 1-3	9	Automate State Reporting (GeoTracker)	8												
Data Warehouse	Reporting		10	Automate State Reporting (GIS)	8												
Data Warehouse	Reporting		11	Automate State Reporting (Earthsoft CLIP EquiS)	8												
Data Warehouse	Reporting		12	Annual Disclosure Reporting	8												
Data Warehouse	Reporting		13	Standardize Reporting Catalog	8												
Data Warehouse	Dashboard		14	Automated Dashboard for Water Cost Analysis	8												
Data Warehouse	Dashboard		15	Management-Level Dashboard	8												
Data Warehouse	Dashboard/Reporting		16	Self-Service Analytics	8												
Data Warehouse	Documentation		17	Document SOP's and Training	8												



Appendix

Data Source Catalog

System	System	Business Unit	Core Function Gaps	Integration Opportunity	Perceived Poor Reporting	Consolidation Opportunity	API Access
	Advanced Utility Billing	Utility Billing	●	●	●	●	●
	Lockbox Service	Payment Processing	○	●	●	●	●
	U.S. Bank	Banking	○	●	●	●	●
	Tyler Encode	Finance	●	●	●	●	●
	Water Worth	Budget / Forecasting	○	●	●	●	●
	OpenText Alchemy	Document Management	○	●	●	●	●
	Sharepoint	Document Management	○	●	●	●	●
	Excel	Data Manipulation	●	●	●	●	●
	PDF Timecards	HR Time Tracking	●	●	●	●	●
	Microsoft 365	Communication / Productivity Tools	○	●	●	●	●
	Network Storage	Document Management	●	●	●	●	●
	Microsoft Project	Project Management	○	●	●	●	●
	Primavera	Contractors Project Management	○	●	●	●	●
	Mobile 311	Maintenance / Leak Tracking	●	●	●	●	●
	Aclara	Meter Reading	○	●	●	●	●
	Thermo Fisher	Lab Instrumentation	○	●	●	●	●
	Wonderware Historian	Data Management	○	●	●	●	●
	Hach WIIMS	Water Quality Management	●	●	●	●	●
	SQL Server	Database	○	●	●	●	●
	Access	Database	●	●	●	●	●
	GIS (Esri)	Geographical information system	○	●	●	●	●
	CLIP EquIS (Earthsoft)	State Reporting / Drinking Water	○	●	●	●	●
	Geo Tracker	State Reporting / Wastewater	○	●	●	●	●

Figure 1: Data Source Catalog

Key Examples:

- Lack of systems integration creates significant manual effort across workflows
- Data mapping / crosswalking GL accounts from CIS to Tyler Encode
- Excel wastewater data to HACH WIIMS
- PDF data to document repository / manual entry into HACH WIIMS
- Manual bench sheet entry into HACH WIIMS
- Chromeleon data manually entered into HACH WIIMS
- SQL Server Reporting / Access achieve partial unified data, but with significant effort & missing detail / functionality
- Heavy IT labor requirements
- Need to manually update SCADA before completing workflows
- Missing mobile 311, Excel/ PDF driven sources of truth
- Relies on Excel for data consumption – poor data validation
- Multiple document repositories with lacking functionality



Use Case Detail

Grouping	Step	#	Use Case	Description	Purpose		Dependencies	Infrastructure Readiness	Ease of Implementation	Affordability	Feasibility Score (1-9)	Urgency	Strategic Alignment	Risk Reduction	Value Score (3-9)	Total Score (6-18)
Data Warehouse	Technical Architecture Design	1	KPI Identification	Identify and validate KPIs through technical discovery sessions that explore data sources. It ensures KPIs are both strategically relevant and technically feasible, enabling their visualization in dashboards for quick, actionable insights.	This process starts with confirming the right metrics to measure performance. Once leadership defines and confirms the metrics, A technical architecture design is started to ensure that relevant data sources are properly integrated and that data is clean, consistent, and accessible.	none	High	High	High	9	High	High	High	9	18	
Data Warehouse	Technical Architecture Design	2	KPI Consolidation	Build on KPI Identification technical discovery sessions to assess and refine the most impactful KPIs for Camrosa, using detailed data source catalogs. The goal is to unify disconnected systems and enable data-driven decision-making across all levels.	This process unifies KPIs from different systems into a single view to support entity-wide reporting. The architecture design defines how data flows into the warehouse and how it is standardized. This allows KPIs from different departments and other areas to be brought together into a cohesive framework.	1	High	High	High	9	High	High	High	9	18	
Data Warehouse	Technical Architecture Design	3	KPI Segmentation	Following KPI refinement, KPIs are segmented by department and team, ensuring dashboards are prioritized and actionable at the departmental level. It builds on technical discovery sessions that explored data sources and system inventories, aligning metrics with operational workflows and reporting needs. The outcome supports targeted insights and scalable analytics across the organization.	This process breaks down KPIs by department. The architecture design ensures that the data model supports segmentation logic and that performance remains strong even with complex queries.	2	High	High	High	9	High	High	High	9	18	
Data Warehouse	Implementation	4	Data Ingestion and Preparation	Azure Data Factory and Azure Databricks allow Camrosa to bring together data from various sources, whether it's stored on-premises or in other cloud services. These tools use visual workflows to automate how data is collected, cleaned, and moved into the system. (Ex. on-prem SQL, Aclara, Advanced Utility Systems, SharePoint, Tyler, Historian)	This streamlines internal collaboration by ensuring everyone works with the same data. It also saves time and reduces errors by automating data preparation, making it easier for teams to focus on analysis rather than manual data handling.	3	Low	Med	Low	4	High	High	High	9	13	
Data Warehouse	Implementation	5	Data Storage and Processing	Azure Synapse Analytics uses a dedicated SQL pool powered by a Massively Parallel Processing (MPP) engine to store and process large volumes of data efficiently.	This enables quick access to insights from datasets, helping decision-makers get answers faster. It also ensures data is stored securely and consistently, supporting reliable reporting across Camrosa.	4	Low	Med	Med	5	High	High	High	9	14	
Data Warehouse	Implementation	6	Data Modeling and Optimization	Once data is ingested, it's organized into models that define relationships. Data Model will include standardize data elements, data definitions, and a data catalog to implement a robust, scalable data warehouse and reporting.	By structuring the data in a meaningful way, it becomes easier for users to understand and trust the information. This leads to more accurate reporting and consistent insights across departments.	5	Low	Med	High	6	High	High	High	9	15	
Data Warehouse	Implementation	7	Data Consumption and Reporting	Power BI connects directly to Azure Synapse to create interactive dashboards and reports. These can be customized for different teams and updated in real time, allowing users to explore data without needing technical skills.	This empowers teams to make data-driven decisions quickly and confidently. It also improves transparency by making performance metrics easily accessible to stakeholders at all levels.	6	Low	Med	Med	5	High	High	Med	8	13	
Data Warehouse	Implementation	8	Data Security and Governance	Standardize data security and governance rules with features like Azure Sentinel, Entra ID, and Active Directory. Azure provides built-in tools to manage data access, track how data is used, and ensure compliance with regulations. Role-based access control ensures that only authorized users can view or modify sensitive information.	This builds trust in the system by protecting data privacy and ensuring compliance. It also gives leadership and IT peace of mind that data is being handled responsibly and securely.	7	High	Med	High	8	Med	High	High	8	16	

Table 1: Use Cases Phase 1:1



Camrosa Water District Digital Readiness Assessment Summary



Grouping	Step	#	Use Case	Description	Purpose	Dependencies	Infrastructure Readiness	Ease of Implementation	Affordability	Feasibility Score (3-9)	Urgency	Strategic Alignment	Risk Reduction	Value Score (3-9)	Total Score (6-18)
Data Warehouse	Reporting	10	Automate State Reporting (GeoTracker)	Connect Power BI to Azure Synapse to create a dashboard for oversight into GeoTracker reporting. Additionally, Explore platforms like Power Automate to pull together the proper format files for submission.	Automating GeoTracker reporting enables internal generation of compliant ZIP files, eliminating reliance on external labs, reducing costs, and accelerating submission timelines.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Reporting	11	Automate State Reporting (GIS)	Connect Power BI to Azure Synapse to create a dashboard for oversight into GIS reporting. Additionally, Explore platforms like Power Automate to pull together the proper format files for submission.	Automating GIS reporting streamlines spatial data transformation, reduces manual effort, and unlocks analytics.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Reporting	12	Automate State Reporting (Earthsoft CLIP EquIS)	Connect Power BI to Azure Synapse to create a dashboard for oversight into Earthsoft reporting. Additionally, Explore platforms like Power Automate to pull together the proper format files for submission.	Automating Earthsoft CLIP EquIS reporting simplifies user interaction, enhances data accessibility, and enables timely generation of comprehensive compliance reports.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Reporting	13	Annual Disclosure Reporting	Automate reporting from multiple departments for annual bond disclosure reports.	Automating Disclosure Reporting prevents delays reporting and decreases the risk of inconsistencies in disclosures.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Dashboard/Reporting	16	Standardize Reporting Catalog	Modernize and Standardize a reporting catalog that contains approved metric definitions and owners.	A modernized reporting catalog with approved metric definitions and ownership improves transparency, consistency, and trust in enterprise reporting.	8	Med	Med	Med	6	Med	High	Med	7	13
Data Warehouse	Reporting	9	Automated Dashboard for Water Cost Analysis	Connect Power BI to Azure Synapse to create a dashboard for oversight into Water Cost Analysis.	Automating Water Cost Analysis reporting will assist Camrosa in better managing water quality projects with KPI insights into cost per acre-foot and percentage of imported versus locally produced water.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Dashboard	14	Management-Level Dashboard	A centralized dashboard for department leaders with row-level security.	A centralized dashboard empowers department leaders with real-time insights, enabling faster, data-driven decisions and improved strategic alignment.	8	Med	Med	Med	6	High	High	Med	8	14
Data Warehouse	Dashboard	15	Self-Service Analytics	In addition to creating standardized dashboards by team, individuals desire the capability to analyze data to their specifications, with the ability to generate custom reports and dashboards from pre-curated data	Enabling self-service analytics allows teams and individuals to explore curated data independently, fostering innovation and further insights.	8	Med	Med	High	7	Med	Med	Med	6	13
Data Warehouse	Documentation	17	Document SOP's and Training	Conduct an exercise to review existing SOPs, identify gaps, and develop supporting documentation for ideal system adoption / use. Create training videos to support the SOPs and help with staff adoption and comfortability within the systems and reporting.	Reviewing and enhancing SOPs, paired with training materials, drives system adoption, reduces onboarding time, and boosts user confidence in reporting tools.	8	High	Med	High	8	High	High	Med	8	16

Table 2: Use Cases Phase 1:2



Camrosa Water District Digital Readiness Assessment Summary



Grouping	Step	#	Use Case	Description	Purpose	Dependencies	Infrastructure Readiness	Ease of Implementation	Affordability	Feasibility Score (3-9)	Urgency	Strategic Alignment	Risk Reduction	Value Score (3-9)	Total Score (6-18)
SharePoint/ Co-Pilot	Architecture Design	18	AI Use Case Strategy and Training Workshop	Conduct an onsite strategy and training session to align department leads around high value potential workflows, use-cases for AI implementation. Leverage this exercise to identify early adopters, ROI candidates for Microsoft CoPilot implementation.	This workshop aligns leaders on high-value, low-risk AI use cases, identifies early adopters and ROI candidates, and establishes adoption guardrails so Copilot can be deployed safely and effectively.	None	Med	High	High	8	Low	Med	Med	5	13
SharePoint/ Co-Pilot	Architecture Design	19	SharePoint Review and Future State Plan	Conduct a detailed review of current state of SharePoint to assess further build out, data tagging, and automations.	A structured assessment produces a future-state information architecture, metadata model, and governance plan that improve findability, collaboration, and readiness for automation.	None	Med	High	High	8	Low	Med	High	6	14
SharePoint/ Co-Pilot	Implementation	20	Implement Microsoft CoPilot	Implement AI into daily workflows for enhanced productivity / operational efficiency.	Embedding Copilot into daily workflows accelerates document drafting, analysis, and retrieval while enforcing data boundaries and permissions for secure, compliant use.	None	High	Med	High	8	Low	High	High	7	15
SharePoint/ Co-Pilot	Implementation	21	SharePoint Build Out	Consider further refinement of team / department sites & repositories, file / folder structure hierarchy, implement Policy Management / Contract Management solutions with appropriate metadata & workflow / automation to support attestation & renewal procedures, develop project management tools / processes to support ongoing task / project tracking & facilitation.	Standardized site templates, metadata, and automated workflows (policy/contract lifecycles, attestations, renewals, project tracking) increase consistency, reduce manual effort, and provide clear ownership and status visibility.	19	High	High	Med	8	Low	Low	Low	3	11
SharePoint/ Co-Pilot	Implementation	22	Data Tagging	Execute enterprise data tagging exercise to support foundation for implementation of AI / CoPilot	Consistent enterprise metadata underpins security, retention, search, and AI grounding, making content easier to discover and enabling accurate, context-aware Copilot responses.	19	High	High	Med	8	Low	Low	Low	3	11
SharePoint/ Co-Pilot	Implementation	23	Develop Workflows / Automations	The organization relies heavily on manual effort to execute many of its key workflows. Developing custom, use-case specific workflows will enable the organization to more effectively accomplish its day-to-day requirements, grow & scale more efficiently over time.	Digitizing manual processes reduces handoffs and errors, and shortens turnaround times.	19	High	High	Med	8	Low	Med	Low	4	12
SharePoint/ Co-Pilot	Implementation	24	Consolidate Duplicative Use-Case Systems to Reduce Complexity	Once SharePoint has been deployed, the organization should eliminate its existing on-premise file storage solution, knowledge management platform, & employee portal to reduce operating costs & streamline the complexity of deployed systems.	Eliminating redundant on-premise storage, knowledge platforms, and portals reduces licensing and maintenance costs, simplifies user experience, and strengthens governance by centralizing content in SharePoint with consistent security and metadata standards.	None	High	Med	High	8	Low	Med	Low	4	12
Water Quality Improvements	Bench Sheets	25	Power App for Bench Sheets and Data Transfers	Utilize Power Apps to digitize bench sheets while keeping a historical file on changes and updates into Wiims. Additionally, Transform data from Thermo Fisher to Wiims.	Digitized bench sheets capture changes with version history, cut transcription errors, and automate secure transfers from Thermo Fisher to Wiims, improving data integrity and turnaround for lab operations.	None	Low	Low	Med	4	Low	Med	Med	5	9
Water Quality Improvements	Samples	26	Sample Scheduling in Wiims	Look into Remote Access Module (Lab Cal)	Leveraging Lab Cal for remote sample scheduling improves capacity planning, reduces scheduling conflicts, and provides notifications that keep field and lab teams synchronized.	None	Med	Med	Med	6	Low	Low	Low	3	9
Tyler Modules	Discovery	27	Tyler Module Discovery	Assess the potential integration of Tyler modules: AP Automation, Payment Processing, Digital Disbursements, and HR Management.	Evaluating AP Automation, Payment Processing, Digital Disbursements, and HR modules clarifies fit, integration effort, and ROI.	None	Med	Med	Med	6	Low	Low	Low	3	9
Tyler Modules	AP Automation	28	Tyler AP Automation	Automate Accounts Payable workflows in Tyler to reduce manual entry and improve invoice processing efficiency.	Automated invoice capture, coding, and approvals increase throughput and accuracy, enable touchless processing and 3-way matching, and strengthen audit readiness while supporting discount capture.	27	Med	Med	High	7	Low	Med	Low	4	11
Tyler Modules	Payment Processing	29	Tyler Payment Processing	Integrate Payment Processing directly into Tyler using the Cloud based Payment Processing add-on	Integrating payment processing directly in Tyler streamlines collections and reconciliation, reduces PCI exposure, and improves customer experience with faster, more transparent payments.	27	Med	Med	Med	6	Low	Low	Low	3	9
Tyler Modules	Disbursements and Payouts	30	Tyler Digital Disbursements and Payouts	Enable digital disbursements and payouts through Tyler to streamline vendor and employee payments.	Digital payouts reduce paper checks and manual handling, accelerate vendor and employee payments, and provide better tracking and fraud controls.	27	Med	Med	Med	6	Low	Low	Low	3	9
Tyler Modules	HR Management	31	Tyler HR Management	Implement Tyler's HR module to centralize personnel data, streamline HR processes, and improve reporting.	Centralizing HR data and workflows improves onboarding/offboarding, employee self-service, and compliance reporting, reducing administrative overhead and data fragmentation.	27	Med	Med	Med	6	Low	Low	Low	3	9

Table 3: Use Cases Phase 2





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Board Memorandum

October 14, 2025

To: Board of Directors

From: Norman Huff, General Manager

Subject: **Non-exempt, Hourly Employee-related Policies (9/80 Work Schedule/Comp Time)**

Objective: Discuss non-exempt hourly employee-related policies including a 9/80 work schedule and providing an option for compensatory time ("comp time") in lieu of overtime pay.

Action Required: No action is necessary; for discussion only.

Background: Camrosa has a talented, hardworking, and dedicated staff. The goal is to retain and encourage our existing talent while being able to attract new personnel as openings become available. To achieve this goal, it is essential the District recognizes the wide range of responsibilities that individual employees take on; provide for appropriate, sustainable staffing levels; and provide for a working environment competitive with other employers within the region. It is Camrosa's management team's opinion that a 9/80 work schedule for non-exempt hourly employees and an option for comp time in lieu of overtime pay for non-exempt hourly employees, will help achieve these goals.

Camrosa Water District currently operates under a traditional 10/80 work schedule, with non-exempt hourly employees working ten 8-hour days over a two-week period. While this structure provides consistency and predictability, other agencies and organizations have implemented alternative schedules that improve flexibility, employee satisfaction, and operational efficiency. Camrosa does not currently offer an option for comp time in lieu of overtime pay.

Discussion: Two proposed policy changes are under consideration:

- 1) Transitioning non-exempt hourly employees from the current 10/80 work schedule to a 9/80 work schedule; and
- 2) Providing an option for comp time in lieu of overtime pay for eligible non-exempt hourly employees.

These proposed changes are intended to enhance employee work-life balance, improve retention and recruitment, and provide additional flexibility in managing workloads, while maintaining full compliance with applicable labor laws and operational requirements.

1. 9/80 Work Schedule

A 9/80 schedule allows non-exempt hourly employees to work nine days over a two-week period, totaling 80 hours, with one day off every other week. Under this schedule, employees typically work eight 9-hour days and one 8-hour day during the two-week period, which is split across the two payroll weeks to comply with Fair Labor Standards Act (FLSA) overtime requirements.

Potential Benefits:

- Improves employee morale and work-life balance by providing a recurring three-day weekend.
- Enhances recruitment and retention by aligning with schedules commonly offered by agencies and municipalities within the region. Those that have a 9/80 or 4/10 schedule include: Ventura Water, Thousand Oaks, Triunfo Water and Sanitation, Calleguas Municipal Water District, Las Virgenes Municipal Water District, Oxnard, Ventura County, Santa Paula, United Water Conservation District, and Camarillo.
- Maintains the same total hours worked (80 per pay period), preserving productivity and coverage while having no fiscal impact.

Operational Considerations:

- Department heads would manage coverage to ensure that essential services and customer support remain uninterrupted.
- Policy would allow management flexibility to assign alternating schedules to maintain District operations and public accessibility.
- Implementation would include appropriate adjustments to timekeeping systems and payroll documentation.

2. Compensatory Time Option

Currently, non-exempt hourly employees are paid overtime for hours worked beyond their regular schedule. Under the proposed change, employees could elect to accrue comp time in lieu of receiving overtime pay.

Key Provisions:

- Comp time would accrue at the same rate as overtime pay (1.5 hours of comp time for each hour of overtime worked).
- Accrual would be capped in accordance with FLSA and District policy (typically 40 hours of comp time maximum).
- Supervisors would approve comp time usage consistent with operational needs.
- Comp time balances would be paid out at termination or upon reaching the maximum accrual.

Benefits:

- Provides employees with flexibility in managing personal time off, *especially for newer non-exempt hourly employees who have not accrued District-provided leave.*
- Helps the District manage overtime costs while maintaining fairness and compliance.
- Encourages a culture of flexibility and mutual support between staff and management.

Next Steps

If the Board supports pursuing these policy updates, staff will:

1. Draft formal policy language for the 9/80 Work Schedule and Compensatory Time provisions;
2. Review the policies for compliance with FLSA and applicable labor laws;
3. Coordinate with Department Heads to ensure operational feasibility; and
4. Return to the Board for formal approval of the revised Employee Handbook sections.

The following material is provided to members of the Board for information only and is not formally a part of the published agenda.

- A. Vendor Purchase History
- B. Cash Balances (August 2025)
- C. 2025 Board Calendar



Camrosa Water District, CA

Vendor Purchase From History Report

For Date Range: 07/01/2025 - 09/30/2025

Purchase From Vendor

Pay To Vendor	Payable Number	Post Date	Item	Amount	Shipping	Tax	Discount	Net	Payment
ABB - American Business Bank									
Paid To Same Vendor									
ABB - American Business Bank	RetentionPymt12-Escrow	08/04/2025	Retention to Escrow Acct Pymt	6163.75	0	0	0	6163.75	6163.75
Total Paid To Same Vendor:				6163.75	0	0	0	6163.75	6163.75
Total *ABB* - American Business Bank:				6163.75	0	0	0	6163.75	6163.75
80501 - 805 AUTO INC									
Paid To Same Vendor									
80501 - 805 AUTO INC	6333	09/15/2025	Truck Repairs-Norm's Truck	658.04	0	0	0	658.04	658.04
Total Paid To Same Vendor:				658.04	0	0	0	658.04	658.04
Total 80501 - 805 AUTO INC:				658.04	0	0	0	658.04	658.04
ACL01 - ACLARA TECHNOLOGIES									
Paid To Same Vendor									
ACL01 - ACLARA TECHNOLOGIES	445320318	07/14/2025	ACLARA-MyMeter Interface	2000	0	0	0	2000	2000
ACL01 - ACLARA TECHNOLOGIES	445414572	08/11/2025	ACLARA-MyMeter Interface	2000	0	0	0	2000	2000
ACL01 - ACLARA TECHNOLOGIES	445624033	09/11/2025	AclaraOne Refresher Training	8100	0	0	0	8100	8100
Total Paid To Same Vendor:				12100	0	0	0	12100	12100
Total ACL01 - ACLARA TECHNOLOGIES:				12100	0	0	0	12100	12100
ACW02 - ACWA JOINT POWERS INS									
Paid To Same Vendor									
ACW02 - ACWA JOINT POWERS INS	Qtr4-04012025-06302025	07/01/2025	Worker's Compensation Premi	14142.51	0	0	0	14142.51	14142.51
ACW02 - ACWA JOINT POWERS INS	0000000193	08/15/2025	Prepaid Cyber Liability Ins-FY2	4788	0	0	0	4788	4788
ACW02 - ACWA JOINT POWERS INS	359	08/15/2025	Prepaid Property Liability Ins 7	61018.24	0	0	0	61018.24	61018.24
Total Paid To Same Vendor:				79948.75	0	0	0	79948.75	79948.75
Total ACW02 - ACWA JOINT POWERS INS:				79948.75	0	0	0	79948.75	79948.75
ADV01 - ADVANCE UTILITY SYSTEMS									
Paid To Same Vendor									
ADV01 - ADVANCE UTILITY SYSTEMS	ADVXT0000784	07/22/2025	CIS upgrade	10100	0	0	0	10100	10100
Total Paid To Same Vendor:				10100	0	0	0	10100	10100
Total ADV01 - ADVANCE UTILITY SYSTEMS:				10100	0	0	0	10100	10100

AGR00 - AG RX INC.**Paid To Same Vendor**

AGR00 - AG RX INC.	105259	08/01/2025	Weed abatement	3686.81	0	0	0	3686.81	3686.81
AGR00 - AG RX INC.	105336	09/15/2025	Weed abatement	3744.65	0	0	0	3744.65	3744.65
Total Paid To Same Vendor:				7431.46	0	0	0	7431.46	7431.46
Total AGR00 - AG RX INC.:				7431.46	0	0	0	7431.46	7431.46

AIR05 - AIRGAS USA, LLC.**Paid To Same Vendor**

AIR05 - AIRGAS USA, LLC.	9162594910	07/09/2025	Materials & Supplies - CO2 Tar	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9162855447	07/14/2025	Matrials & Supplies - CO2	70.66	0	0	0	70.66	70.66
AIR05 - AIRGAS USA, LLC.	9163242192	07/25/2025	Materials & Supplies - CO2 Wc	71.97	0	0	0	71.97	71.97
AIR05 - AIRGAS USA, LLC.	5518453376	08/05/2025	CO2 Tank Rental - Woodcreek	46.08	0	0	0	46.08	46.08
AIR05 - AIRGAS USA, LLC.	5518455877	08/05/2025	CO2 Tank Rental-Tierra Rejada	158.34	0	0	0	158.34	158.34
AIR05 - AIRGAS USA, LLC.	9163552622	08/05/2025	CO2 Tank Telemetry Rental-Cc	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9163637562	08/15/2025	Materials & Supplies - CO2 Coi	4819.76	0	0	0	4819.76	4819.76
AIR05 - AIRGAS USA, LLC.	9163637576	08/15/2025	Materias & Supplies- CO2 Tanl	73.39	0	0	0	73.39	73.39
AIR05 - AIRGAS USA, LLC.	9163811919	08/15/2025	Materials & Supplies - CO2 Tar	73.39	0	0	0	73.39	73.39
AIR05 - AIRGAS USA, LLC.	5519140782	09/10/2025	CO2 Tank Rental Woodcreek 8	154.26	0	0	0	154.26	154.26
AIR05 - AIRGAS USA, LLC.	5519145019	09/10/2025	CO2 Tank Rental	46.08	0	0	0	46.08	46.08
AIR05 - AIRGAS USA, LLC.	9164445571	09/10/2025	CO2 Tank Telemetry-Conejo G	50	0	0	0	50	50
AIR05 - AIRGAS USA, LLC.	9164570113	09/10/2025	CO2 Tank Rental	73.39	0	0	0	73.39	73.39
AIR05 - AIRGAS USA, LLC.	9164654911	09/10/2025	CO2 Tank Rental	73.39	0	0	0	73.39	73.39
Total Paid To Same Vendor:				5810.71	0	0	0	5810.71	5810.71
Total AIR05 - AIRGAS USA, LLC.:				5810.71	0	0	0	5810.71	5810.71

ALE02 - DONNIE ALEXANDER**Paid To Same Vendor**

ALE02 - DONNIE ALEXANDER	71425Bev	07/14/2025	Reimb for Beverages Purchase	33.22	0	0	0	33.22	33.22
Total Paid To Same Vendor:				33.22	0	0	0	33.22	33.22
Total ALE02 - DONNIE ALEXANDER:				33.22	0	0	0	33.22	33.22

ALE03 - ALESHIRE & WYNDER LLP**Paid To Same Vendor**

ALE03 - ALESHIRE & WYNDER LLI	97375	07/21/2025	Legal Services & OPV Legal Ser	2170	0	0	0	2170	2170
ALE03 - ALESHIRE & WYNDER LLI	97376	07/21/2025	Dundas Legal Service	1030.5	0	0	0	1030.5	1030.5
ALE03 - ALESHIRE & WYNDER LLI	97480	07/21/2025	OPV Legal Services	26341.73	0	0	0	26341.73	26341.73
ALE03 - ALESHIRE & WYNDER LLI	98288	08/19/2025	Legal Services	4549.76	0	0	0	4549.76	4549.76
ALE03 - ALESHIRE & WYNDER LLI	98289	08/19/2025	Dundas Legal Service	1664.8	0	0	0	1664.8	1664.8
ALE03 - ALESHIRE & WYNDER LLI	98319	08/19/2025	Legal Services - OPV	165670.68	0	0	0	165670.68	165670.68
Total Paid To Same Vendor:				201427.47	0	0	0	201427.47	201427.47
Total ALE03 - ALESHIRE & WYNDER LLP:				201427.47	0	0	0	201427.47	201427.47

ALL11 - ALL PEST AND REPAIR, INC.**Paid To Same Vendor**

ALL11 - ALL PEST AND REPAIR, IN	0028696	07/14/2025	Pest Control-VTA1-1900.	850	0	0	0	850	850
ALL11 - ALL PEST AND REPAIR, IN	0028717	07/14/2025	Pest Control-VTA1-7385	700	0	0	0	700	700
ALL11 - ALL PEST AND REPAIR, IN	0028758	08/27/2025	Pest Control-VTA1-1900	850	0	0	0	850	850
ALL11 - ALL PEST AND REPAIR, IN	0028776	08/27/2025	Pest Control-VTA1-7385	700	0	0	0	700	700
ALL11 - ALL PEST AND REPAIR, IN	0028821	09/30/2025	Pest Control - VTA1-1900	850	0	0	0	850	0
ALL11 - ALL PEST AND REPAIR, IN	0028844	09/30/2025	Pest Control - VTA1-7385	700	0	0	0	700	0

Total Paid To Same Vendor:	4650	0	0	0	4650	3100
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Total ALL11 - ALL PEST AND REPAIR, INC.:	4650	0	0	0	4650	3100
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ALL14 - ALLCONNECTED INC**Paid To Same Vendor**

ALL14 - ALLCONNECTED INC	44299	07/01/2025	Managed IT Services with All C	3600	0	0	0	3600	3600
ALL14 - ALLCONNECTED INC	110045	07/14/2025	Managed IT Services	14536.25	0	0	0	14536.25	14536.25
ALL14 - ALLCONNECTED INC	110046	07/14/2025	CISv5 Monthly Hosting Fee	2317.8	0	0	0	2317.8	2317.8
ALL14 - ALLCONNECTED INC	44315	07/15/2025	Managed IT Services with All C	707.96	0	0	0	707.96	707.96
ALL14 - ALLCONNECTED INC	44315	07/15/2025	To cover additional licensing fi	1937.29	0	0	0	1937.29	1937.29
ALL14 - ALLCONNECTED INC	44326	07/25/2025	Managed IT Services	3600	0	0	0	3600	3600
ALL14 - ALLCONNECTED INC	44329	07/29/2025	Managed IT Services	166.43	0	0	0	166.43	166.43
ALL14 - ALLCONNECTED INC	44330	07/29/2025	Managed IT Services	1634.27	0	0	0	1634.27	1634.27
ALL14 - ALLCONNECTED INC	110079	08/04/2025	Managed IT Services	14530.2	0	0	0	14530.2	14530.2
ALL14 - ALLCONNECTED INC	44344	08/04/2025	Managed IT Services	1367.4	0	0	0	1367.4	1367.4
ALL14 - ALLCONNECTED INC	110080	08/05/2025	CISv5 Monthly Hosting Fees	2317.8	0	0	0	2317.8	2317.8
ALL14 - ALLCONNECTED INC	44366	08/27/2025	Managed IT Services	3578.13	0	0	0	3578.13	3578.13
ALL14 - ALLCONNECTED INC	110213	09/12/2025	Managed IT Services	14643.9	0	0	0	14643.9	14643.9
ALL14 - ALLCONNECTED INC	110217	09/15/2025	CISv5 Monthly Hosting Fees	2317.8	0	0	0	2317.8	2317.8

Total Paid To Same Vendor:	67255.23	0	0	0	67255.23	67255.23
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Total ALL14 - ALLCONNECTED INC:	67255.23	0	0	0	67255.23	67255.23
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AME08 - AMERICAN SOCIETY OF CIVIL ENGINEERS**Paid To Same Vendor**

AME08 - AMERICAN SOCIETY OF	2026Membership	09/15/2025	Civil Engineers Membership 20	326	0	0	0	326	326
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Total Paid To Same Vendor:	326	0	0	0	326	326
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Total AME08 - AMERICAN SOCIETY OF CIVIL ENGINEERS:	326	0	0	0	326	326
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ASC01 - ACWA/JPIA**Paid To Same Vendor**

ASC01 - ACWA/JPIA	6-25 PR ME	07/01/2025	Munsil & Dir. West premium a	720.22	0	0	0	720.22	720.22
ASC01 - ACWA/JPIA	INV0016391	07/01/2025	Dental Insurance	2549.25	0	0	0	2549.25	2549.25
ASC01 - ACWA/JPIA	INV0016396	07/01/2025	Medical-HMO	22239.04	0	0	0	22239.04	22239.04
ASC01 - ACWA/JPIA	INV0016397	07/01/2025	Medical-PPO	31727.92	0	0	0	31727.92	31727.92
ASC01 - ACWA/JPIA	INV0016407	07/01/2025	Vision	481.88	0	0	0	481.88	481.88
ASC01 - ACWA/JPIA	INV0016411	07/01/2025	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0016412	07/01/2025	Medical-PPO	6119.16	0	0	0	6119.16	6119.16
ASC01 - ACWA/JPIA	INV0016413	07/01/2025	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	7-25 PR ME	08/01/2025	MUN01, HEA01 & WES01 prer	1638.69	0	0	0	1638.69	1638.69
ASC01 - ACWA/JPIA	INV0016530	08/01/2025	Dental Insurance	2582.97	0	0	0	2582.97	2582.97
ASC01 - ACWA/JPIA	INV0016535	08/01/2025	Medical-HMO	23240.8	0	0	0	23240.8	23240.8

ASC01 - ACWA/JPIA	INV0016536	08/01/2025	Medical-PPO	31727.92	0	0	0	31727.92	31727.92
ASC01 - ACWA/JPIA	INV0016546	08/01/2025	Vision	499.09	0	0	0	499.09	499.09
ASC01 - ACWA/JPIA	INV0016550	08/01/2025	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0016551	08/01/2025	Medical-PPO	6119.16	0	0	0	6119.16	6119.16
ASC01 - ACWA/JPIA	INV0016552	08/01/2025	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	INV0016642	09/01/2025	Dental Insurance	312.16	0	0	0	312.16	312.16
ASC01 - ACWA/JPIA	INV0016643	09/01/2025	Medical-PPO	6119.16	0	0	0	6119.16	6119.16
ASC01 - ACWA/JPIA	INV0016644	09/01/2025	Vision	86.05	0	0	0	86.05	86.05
ASC01 - ACWA/JPIA	INV0016660	09/01/2025	Dental Insurance	2616.69	0	0	0	2616.69	2616.69
ASC01 - ACWA/JPIA	INV0016665	09/01/2025	Medical-HMO	24242.56	0	0	0	24242.56	24242.56
ASC01 - ACWA/JPIA	INV0016666	09/01/2025	Medical-PPO	31727.92	0	0	0	31727.92	31727.92
ASC01 - ACWA/JPIA	INV0016676	09/01/2025	Vision	516.3	0	0	0	516.3	516.3
ASC01 - ACWA/JPIA	8-25 PR ME	09/02/2025	Director West Premium	1705.8	0	0	0	1705.8	1705.8
ASC01 - ACWA/JPIA	CM0000586	09/18/2025	Medical-PPO	-554.39	0	0	0	-554.39	0
Total Paid To Same Vendor:				197214.77	0	0	0	197214.77	197769.16
Total ASC01 - ACWA/JPIA:				197214.77	0	0	0	197214.77	197769.16
ATS01 - ABOVEGROUND TANK SUPPLY									
Paid To Same Vendor									
ATS01 - ABOVEGROUND TANK S	0000478-2	07/29/2025	Fuel Tank	11212.5	0	0	0	11212.5	11212.5
Total Paid To Same Vendor:				11212.5	0	0	0	11212.5	11212.5
Total ATS01 - ABOVEGROUND TANK SUPPLY:				11212.5	0	0	0	11212.5	11212.5
AUT02 - AUTOMATION DIRECT.COM									
Paid To Same Vendor									
AUT02 - AUTOMATION DIRECT.C	18332623	09/10/2025	Material & Supplies - LED Indic	157.66	0	0	0	157.66	157.66
AUT02 - AUTOMATION DIRECT.C	18371667	09/22/2025	Electrical Components-Meter !	72.39	0	0	0	72.39	0
AUT02 - AUTOMATION DIRECT.C	18375895	09/22/2025	Infosend Statement Print Venc	23.06	0	0	0	23.06	0
Total Paid To Same Vendor:				253.11	0	0	0	253.11	157.66
Total AUT02 - AUTOMATION DIRECT.COM:				253.11	0	0	0	253.11	157.66
AWA01 - AWA									
Paid To Same Vendor									
AWA01 - AWA	9/18/25 ReaganLibraryRe	08/27/2025	Senatorial Sponsorship for 9/1	1000	0	0	0	1000	1000
AWA01 - AWA	06-16593	09/08/2025	G4 Sponsorship for 2025 CCW	500	0	0	0	500	500
Total Paid To Same Vendor:				1500	0	0	0	1500	1500
Total AWA01 - AWA:				1500	0	0	0	1500	1500
AWW01 - AWWA									
Paid To Same Vendor									
AWW01 - AWWA	SO240683	07/14/2025	AWWA Membership-Huff	336	0	0	0	336	336
Total Paid To Same Vendor:				336	0	0	0	336	336
Total AWW01 - AWWA:				336	0	0	0	336	336
BLA05 - BLACK & VEATCH CORP									
Paid To Same Vendor									
BLA05 - BLACK & VEATCH CORP	1471869	08/18/2025	Conejo WTP PDR	28318.01	0	0	0	28318.01	28318.01
BLA05 - BLACK & VEATCH CORP	1474579	09/15/2025	Conejo WTP PDR	21672	0	0	0	21672	21672
Total Paid To Same Vendor:				49990.01	0	0	0	49990.01	49990.01
Total BLA05 - BLACK & VEATCH CORP:				49990.01	0	0	0	49990.01	49990.01

BON01 - BONDY GROUNDWATER CONSULTING, INC.**Paid To Same Vendor**

BON01 - BONDY GROUNDWATER	112-01	08/04/2025	As needed support services fo	137.5	0	0	0	137.5	137.5
BON01 - BONDY GROUNDWATER	112-01-R	08/04/2025	As needed support services fo	-137.5	0	0	0	-137.5	-137.5
BON01 - BONDY GROUNDWATER	112-01.	08/06/2025	As needed support services fo	137.5	0	0	0	137.5	137.5
BON01 - BONDY GROUNDWATER	112-02 GSA	09/15/2025	As needed support services fo	206.25	0	0	0	206.25	206.25
BON01 - BONDY GROUNDWATER	113-01	09/15/2025	As needed support services fo	137.5	0	0	0	137.5	137.5
Total Paid To Same Vendor:				481.25	0	0	0	481.25	481.25

Total BON01 - BONDY GROUNDWATER CONSULTING, INC.:	481.25	0	0	0	481.25	481.25
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BOU02 - BOUTWELL*FAY LLP**Paid To Same Vendor**

BOU02 - BOUTWELL*FAY LLP	40986	09/12/2025	Legal Service-Deferred Comp f	247.5	0	0	0	247.5	247.5
Total Paid To Same Vendor:				247.5	0	0	0	247.5	247.5
Total BOU02 - BOUTWELL*FAY LLP:				247.5	0	0	0	247.5	247.5

BRE02 - BRENNTAG PACIFIC, INC.**Paid To Same Vendor**

BRE02 - BRENNTAG PACIFIC, INC	BPI542789	08/29/2025	Chemicals (Aqueous Ammonia	15214.06	0	0	0	15214.06	15214.06
BRE02 - BRENNTAG PACIFIC, INC	BPI542790	08/29/2025	Chemicals (Aqueous Ammonia	2210.72	0	0	0	2210.72	2210.72
Total Paid To Same Vendor:				17424.78	0	0	0	17424.78	17424.78
Total BRE02 - BRENNTAG PACIFIC, INC.:				17424.78	0	0	0	17424.78	17424.78

BRI03 - BRIGHTLY SOFTWARE, INC.**Paid To Same Vendor**

BRI03 - BRIGHTLY SOFTWARE, INC	INV-281155	08/01/2025	Mobile 311	14730.67	0	0	0	14730.67	14730.67
Total Paid To Same Vendor:				14730.67	0	0	0	14730.67	14730.67
Total BRI03 - BRIGHTLY SOFTWARE, INC.:				14730.67	0	0	0	14730.67	14730.67

BSK01 - BSK ASSOCIATES**Paid To Same Vendor**

BSK01 - BSK ASSOCIATES	AI18922	07/21/2025	GAC Plant Analysis	1550	0	0	0	1550	1550
BSK01 - BSK ASSOCIATES	AI21845	08/27/2025	Conejo GAC Plant Outside Lab	2430	0	0	0	2430	2430
BSK01 - BSK ASSOCIATES	AI22602	08/28/2025	Outside Lab Work for the Cont	890	0	0	0	890	890
BSK01 - BSK ASSOCIATES	AI23326	09/24/2025	Outside Lab Work for GAC Fac	1990	0	0	0	1990	0
Total Paid To Same Vendor:				6860	0	0	0	6860	4870
Total BSK01 - BSK ASSOCIATES:				6860	0	0	0	6860	4870

CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT**Paid To Same Vendor**

CAL03 - CALLEGUAS MUNICIPAL	077725	08/19/2025	Water Purchase	864696.88	0	0	0	864696.88	864696.88
CAL03 - CALLEGUAS MUNICIPAL	SMP073825	08/19/2025	SMP CMWD-SMP Pipeline Fee	15799.79	0	0	0	15799.79	15799.79
CAL03 - CALLEGUAS MUNICIPAL	TMDL25-01	09/08/2025	TMDL Annual Fee.	20386	0	0	0	20386	20386
CAL03 - CALLEGUAS MUNICIPAL	084925	09/10/2025	Water Purchase	948256.25	0	0	0	948256.25	948256.25
CAL03 - CALLEGUAS MUNICIPAL	084925-R	09/10/2025	Water Purchase	-948256.25	0	0	0	-948256.25	-948256.25
CAL03 - CALLEGUAS MUNICIPAL	2026-00000009	09/10/2025	SMP CMWD-SMP Sampling Fe	81	0	0	0	81	81
CAL03 - CALLEGUAS MUNICIPAL	2026-00000009-R	09/10/2025	SMP CMWD-SMP Sampling Fe	-81	0	0	0	-81	-81
CAL03 - CALLEGUAS MUNICIPAL	SMP-085825	09/10/2025	SMP CMWD - SMP Sampling Fi	18378.71	0	0	0	18378.71	18378.71
CAL03 - CALLEGUAS MUNICIPAL	SMP-085825-R	09/10/2025	SMP CMWD - SMP Sampling Fi	-18378.71	0	0	0	-18378.71	-18378.71

CAL03 - CALLEGUAS MUNICIPAL	TMDL25-01-R	09/10/2025	TMDL Annual Fee.	-20386	0	0	0	-20386	-20386
CAL03 - CALLEGUAS MUNICIPAL	084925.	09/22/2025	Water Purchase	948256.25	0	0	0	948256.25	948256.25
CAL03 - CALLEGUAS MUNICIPAL	2026-00000009.	09/22/2025	SMP CMWD -SMP Sampling Fe	81	0	0	0	81	81
CAL03 - CALLEGUAS MUNICIPAL	SMP-085825.	09/22/2025	SMP CMWD-SMP Pipeline Fee	18378.71	0	0	0	18378.71	18378.71
Total Paid To Same Vendor:				1847212.63	0	0	0	1847212.63	1847212.63
Total CAL03 - CALLEGUAS MUNICIPAL WATER DISTRICT:				1847212.63	0	0	0	1847212.63	1847212.63
CAL04 - CALLEGUAS MUNICIPAL WATER DISTRICT									
Paid To Same Vendor									
CAL04 - CALLEGUAS MUNICIPAL	TMDL-25-01	09/22/2025	TMDL Group Annual Fee	20386	0	0	0	20386	20386
Total Paid To Same Vendor:				20386	0	0	0	20386	20386
Total CAL04 - CALLEGUAS MUNICIPAL WATER DISTRICT:				20386	0	0	0	20386	20386
CAM09 - CAMROSA WATER DISTRICT									
Paid To Same Vendor									
CAM09 - CAMROSA WATER DIST	2026-GSA	08/11/2025	R	137.5	0	0	0	137.5	137.5
CAM09 - CAMROSA WATER DIST	2030	09/22/2025	Reimbursement for EFT Paym	206.25	0	0	0	206.25	0
Total Paid To Same Vendor:				343.75	0	0	0	343.75	137.5
Total CAM09 - CAMROSA WATER DISTRICT:				343.75	0	0	0	343.75	137.5
CAN03 - Cannon Corporation									
Paid To Same Vendor									
CAN03 - Cannon Corporation	92317	07/25/2025	Additional Sewer investigatin/	7438.17	0	0	0	7438.17	7438.17
CAN03 - Cannon Corporation	92830	08/18/2025	Site Survey for AG3 Access Rig	14000	0	0	0	14000	14000
CAN03 - Cannon Corporation	92856	08/29/2025	Rehabilitate Power Distributio	35258.3	0	0	0	35258.3	35258.3
CAN03 - Cannon Corporation	92896	08/29/2025	Annual Contract Inspection Se	3995.25	0	0	0	3995.25	3995.25
CAN03 - Cannon Corporation	92898	08/29/2025	Annual Contract Inspection Se	10254.25	0	0	0	10254.25	10254.25
CAN03 - Cannon Corporation	92901	08/29/2025	Annual Contract Inspection Se	3236.25	0	0	0	3236.25	3236.25
CAN03 - Cannon Corporation	92928	08/29/2025	Engineering services for Unive	10684.6	0	0	0	10684.6	10684.6
CAN03 - Cannon Corporation	92929	08/29/2025	4C Hydro pump station refurb	21722.4	0	0	0	21722.4	21722.4
CAN03 - Cannon Corporation	92930	08/29/2025	Engineering Services for Santa	6185.25	0	0	0	6185.25	6185.25
CAN03 - Cannon Corporation	92902	09/02/2025	Annual Contract Inspection Se	7889.5	0	0	0	7889.5	7889.5
CAN03 - Cannon Corporation	92931	09/02/2025	Annual Contract Inspection Se	986	0	0	0	986	986
Total Paid To Same Vendor:				121649.97	0	0	0	121649.97	121649.97
Total CAN03 - Cannon Corporation:				121649.97	0	0	0	121649.97	121649.97
CEN02 - CENTRAL COAST TANK TESTING,INC.									
Paid To Same Vendor									
CEN02 - CENTRAL COAST TANK T	2138	07/25/2025	Fuel Tank Inspection	1161.75	0	0	0	1161.75	1161.75
CEN02 - CENTRAL COAST TANK T	2309	09/30/2025	Fuel Tank Inspection-August 2	1161.75	0	0	0	1161.75	0
CEN02 - CENTRAL COAST TANK T	2325	09/30/2025	Fuel Tank Inspection-Septemb	1386.75	0	0	0	1386.75	0
Total Paid To Same Vendor:				3710.25	0	0	0	3710.25	1161.75
Total CEN02 - CENTRAL COAST TANK TESTING,INC.:				3710.25	0	0	0	3710.25	1161.75
CEN03 - Central Courier LLC									
Paid To Same Vendor									
CEN03 - Central Courier LLC	58549	07/11/2025	Courier Service -Period 7-01-2	401.2	0	0	0	401.2	401.2
CEN03 - Central Courier LLC	58788	08/05/2025	Courier Service 8-01-25 th 8/3	401.22	0	0	0	401.22	401.22
CEN03 - Central Courier LLC	58968	09/10/2025	Courier Service period 9-01-25	401.2	0	0	0	401.2	401.2
Total Paid To Same Vendor:				1203.62	0	0	0	1203.62	1203.62
Total CEN03 - Central Courier LLC:				1203.62	0	0	0	1203.62	1203.62

CEN04 - CENTRAL COMMUNICATIONS**Paid To Same Vendor**

CEN04 - CENTRAL COMMUNICA	000036-848-951	07/15/2025	After Hours Call Center-June 2	530.95	0	0	0	530.95	530.95
CEN04 - CENTRAL COMMUNICA	000037-131-401	08/05/2025	Courier Service 8-01-25 th 8/3	501	0	0	0	501	501
CEN04 - CENTRAL COMMUNICA	000037-466-661	09/10/2025	After Hours Call Center	530.95	0	0	0	530.95	530.95
Total Paid To Same Vendor:				1562.9	0	0	0	1562.9	1562.9
Total CEN04 - CENTRAL COMMUNICATIONS:				1562.9	0	0	0	1562.9	1562.9

CIT01 - CITY OF CAMARILLO**Paid To Same Vendor**

CIT01 - CITY OF CAMARILLO	FA07-11-2025	07/22/2025	False Alarm Response	392	0	0	0	392	392
CIT01 - CITY OF CAMARILLO	AR080525	08/05/2025	Recycled Water from CamSan	9789.75	0	0	0	9789.75	9789.75
CIT01 - CITY OF CAMARILLO	FA08042025	08/15/2025	False Alarm Response	196	0	0	0	196	196
CIT01 - CITY OF CAMARILLO	AR090925	09/10/2025	Recycled Water from CamSan-	15081.81	0	0	0	15081.81	15081.81
CIT01 - CITY OF CAMARILLO	FA09032025	09/10/2025	FALSE ALARM RESPONSE	392	0	0	0	392	392
Total Paid To Same Vendor:				25851.56	0	0	0	25851.56	25851.56
Total CIT01 - CITY OF CAMARILLO:				25851.56	0	0	0	25851.56	25851.56

CLE04 - CLEAN ENERGY CAPITAL SECURITIES LLC**Paid To Same Vendor**

CLE04 - CLEAN ENERGY CAPITAL	1958	09/16/2025	Financial Advisorial Services	2912.5	0	0	0	2912.5	2912.5
Total Paid To Same Vendor:				2912.5	0	0	0	2912.5	2912.5
Total CLE04 - CLEAN ENERGY CAPITAL SECURITIES LLC:				2912.5	0	0	0	2912.5	2912.5

CLI01 - CLIFTON LARSON ALLEN LLP**Paid To Same Vendor**

CLI01 - CLIFTON LARSON ALLEN I	L251495669	08/27/2025	CLA Digital Readiness Assessm	9999.15	0	0	0	9999.15	9999.15
CLI01 - CLIFTON LARSON ALLEN I	L251558952	09/12/2025	CLA Penetration Testing	7867.35	0	0	0	7867.35	7867.35
CLI01 - CLIFTON LARSON ALLEN I	L251495693	09/15/2025	CLA Penetration Testing	2843.4	0	0	0	2843.4	2843.4
CLI01 - CLIFTON LARSON ALLEN I	L251566157	09/16/2025	FY2024-25 Audit	15540	0	0	0	15540	15540
Total Paid To Same Vendor:				36249.9	0	0	0	36249.9	36249.9
Total CLI01 - CLIFTON LARSON ALLEN LLP:				36249.9	0	0	0	36249.9	36249.9

CMU01 - CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION**Paid To Same Vendor**

CMU01 - CALIFORNIA MUNICIPA	26-019	07/15/2025	CMU Membership Dues	5068	0	0	0	5068	5068
Total Paid To Same Vendor:				5068	0	0	0	5068	5068
I CMU01 - CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION:				5068	0	0	0	5068	5068

COA01 - COASTAL-PIPCO**Paid To Same Vendor**

COA01 - COASTAL-PIPCO	S2301177-001	07/25/2025	Repair Parts RMWTP-Hardwar	200.14	0	0	0	200.14	200.14
Total Paid To Same Vendor:				200.14	0	0	0	200.14	200.14
Total COA01 - COASTAL-PIPCO:				200.14	0	0	0	200.14	200.14

COL04 - COLONIAL SUPPLEMENTAL INS**Paid To Same Vendor**

COL04 - COLONIAL SUPPLEMENT	INV0016522	07/24/2025	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMENT	INV0016523	07/24/2025	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENT	INV0016524	07/24/2025	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMENT	INV0016651	08/21/2025	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMENT	INV0016652	08/21/2025	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENT	INV0016653	08/21/2025	Colonial Benefits	41.4	0	0	0	41.4	41.4
COL04 - COLONIAL SUPPLEMENT	INV0016760	09/18/2025	Colonial Benefits	36	0	0	0	36	36
COL04 - COLONIAL SUPPLEMENT	INV0016761	09/18/2025	Colonial Benefits	29.3	0	0	0	29.3	29.3
COL04 - COLONIAL SUPPLEMENT	INV0016762	09/18/2025	Colonial Benefits	41.4	0	0	0	41.4	41.4
Total Paid To Same Vendor:				320.1	0	0	0	320.1	320.1

Total COL04 - COLONIAL SUPPLEMENTAL INS:			320.1	0	0	0	320.1	320.1
CON14 - CONSOR NORTH AMERICA, INC.								
Paid To Same Vendor								
CON14 - CONSOR NORTH AMERI	W232492CA-00-20	08/29/2025	Design Services for Iron/MN R	2295	0	0	0	2295
CON14 - CONSOR NORTH AMERI	W232492CA-00-21	09/15/2025	Design Services for Iron/MN R	2497.5	0	0	0	2497.5
Total Paid To Same Vendor:			4792.5	0	0	0	4792.5	4792.5
Total CON14 - CONSOR NORTH AMERICA, INC.:			4792.5	0	0	0	4792.5	4792.5
COR03 - CORELOGIC INFORMATION SOLUTIONS, INC								
Paid To Same Vendor								
COR03 - CORELOGIC INFORMATI	30792535	08/18/2025	Online Assessors Parcel Info fc	168.83	0	0	0	168.83
Total Paid To Same Vendor:			168.83	0	0	0	168.83	168.83
Total COR03 - CORELOGIC INFORMATION SOLUTIONS, INC:			168.83	0	0	0	168.83	168.83
CSD01 - California State Disbursement Unit								
Paid To Same Vendor								
CSD01 - California State Disburse	INV0016598	08/07/2025	Child Support- Case ID 200000	595.96	0	0	0	595.96
CSD01 - California State Disburse	INV0016650	08/21/2025	Child Support- Case ID 200000	595.96	0	0	0	595.96
CSD01 - California State Disburse	INV0016706	09/04/2025	Child Support- Case ID 200000	595.96	0	0	0	595.96
CSD01 - California State Disburse	INV0016759	09/18/2025	Child Support- Case ID 200000	595.96	0	0	0	595.96
Total Paid To Same Vendor:			2383.84	0	0	0	2383.84	2383.84
Total CSD01 - California State Disbursement Unit:			2383.84	0	0	0	2383.84	2383.84
CTO00 - CITY OF THOUSAND OAKS								
Paid To Same Vendor								
CTO00 - CITY OF THOUSAND OAI	70125/80125	08/18/2025	Sewer Services for the Read Rc	705.06	0	0	0	705.06
CTO00 - CITY OF THOUSAND OAI	19988	08/19/2025	Purchase of Conejo Creek Wat	895037	0	0	0	895037
CTO00 - CITY OF THOUSAND OAI	801-901-25	09/16/2025	Sewer Service for the Read Rd	705.06	0	0	0	705.06
Total Paid To Same Vendor:			896447.12	0	0	0	896447.12	896447.12
Total CTO00 - CITY OF THOUSAND OAKS:			896447.12	0	0	0	896447.12	896447.12
CUL02 - CULLIGAN OF VENTURA COUNTY								
Paid To Same Vendor								
CUL02 - CULLIGAN OF VENTURA	1914919	08/05/2025	Water Softener tank rental Pei	80.07	0	0	0	80.07
CUL02 - CULLIGAN OF VENTURA	1915404	08/05/2025	Water Softener tank rental Lyr	187.1	0	0	0	187.1
CUL02 - CULLIGAN OF VENTURA	1915679	08/05/2025	Water Softener tank rental Pei	6	0	0	0	6
CUL02 - CULLIGAN OF VENTURA	1916299	08/05/2025	Water Softener tank rental Lyr	6	0	0	0	6
CUL02 - CULLIGAN OF VENTURA	1917989	09/10/2025	Watersoftener Tank Rental Pe	80.07	0	0	0	80.07
CUL02 - CULLIGAN OF VENTURA	1918532	09/10/2025	Watersoftener Tank Rental Pe	6	0	0	0	6
CUL02 - CULLIGAN OF VENTURA	1919332	09/10/2025	Watersoftener Tank Rental Lyr	175.1	0	0	0	175.1
Total Paid To Same Vendor:			540.34	0	0	0	540.34	540.34
Total CUL02 - CULLIGAN OF VENTURA COUNTY:			540.34	0	0	0	540.34	540.34
CUS01 - CUSTOM PRINTING								
Paid To Same Vendor								
CUS01 - CUSTOM PRINTING	174351	07/15/2025	Business Cards (SG)	128.7	0	0	0	128.7
CUS01 - CUSTOM PRINTING	174443	09/02/2025	Staff Directory Cards	209.14	0	0	0	209.14
CUS01 - CUSTOM PRINTING	174652	09/16/2025	Bussines Cards (RH)	128.7	0	0	0	128.7
Total Paid To Same Vendor:			466.54	0	0	0	466.54	466.54
Total CUS01 - CUSTOM PRINTING:			466.54	0	0	0	466.54	466.54
DAN05 - DANIELS TIRE SERVICE, INC								
Paid To Same Vendor								
DAN05 - DANIELS TIRE SERVICE,	250145330	08/05/2025	Repair Parts - Tires for Unit #4	788.92	0	0	0	788.92
DAN05 - DANIELS TIRE SERVICE,	250146477	09/10/2025	Alignment Service Unit#3	272.83	0	0	0	272.83
DAN05 - DANIELS TIRE SERVICE,	250146521	09/11/2025	Tires and Alignment for Unit#	889.28	0	0	0	889.28
DAN05 - DANIELS TIRE SERVICE,	250146582	09/15/2025	Tires for Unit#36	401.67	0	0	0	401.67

DAN05 - DANIELS TIRE SERVICE, 250146371		09/30/2025	Tires for Unit #42	445.08	0	0	0	445.08	0
			Total Paid To Same Vendor:	2797.78	0	0	0	2797.78	2352.7
			Total DAN05 - DANIELS TIRE SERVICE, INC:	2797.78	0	0	0	2797.78	2352.7
DHS03 - ELAP-CDHS									
Paid To Same Vendor									
DHS03 - ELAP-CDHS	EA-RE-0925-1638	07/01/2025	Annual ELAP Accreditation Fee	5525	0	0	0	5525	5525
			Total Paid To Same Vendor:	5525	0	0	0	5525	5525
			Total DHS03 - ELAP-CDHS:	5525	0	0	0	5525	5525
DIG01 - Dig-Smart, LLC									
Paid To Same Vendor									
DIG01 - Dig-Smart, LLC	1624	07/25/2025	Dig Smart - Annual Renewal	5000	0	0	0	5000	5000
			Total Paid To Same Vendor:	5000	0	0	0	5000	5000
			Total DIG01 - Dig-Smart, LLC:	5000	0	0	0	5000	5000
EDD01 - EMPLOYMENT DEVELOP. DEPT.									
Paid To Same Vendor									
EDD01 - EMPLOYMENT DEVELOP	INV0016464	07/10/2025	Payroll-SIT	6273.46	0	0	0	6273.46	6273.46
EDD01 - EMPLOYMENT DEVELOP	INV0016549	07/24/2025	Payroll-SIT	7022.5	0	0	0	7022.5	7022.5
EDD01 - EMPLOYMENT DEVELOP	INV0016556	07/24/2025	Payroll-SIT	43.53	0	0	0	43.53	43.53
EDD01 - EMPLOYMENT DEVELOP	INV0016617	08/07/2025	Payroll-SIT	7353.02	0	0	0	7353.02	7353.02
EDD01 - EMPLOYMENT DEVELOP	INV0016648	08/21/2025	Payroll-SIT	82.8	0	0	0	82.8	82.8
EDD01 - EMPLOYMENT DEVELOP	INV0016679	08/21/2025	Payroll-SIT	7142.92	0	0	0	7142.92	7142.92
EDD01 - EMPLOYMENT DEVELOP	INV0016681	08/21/2025	Payroll-SIT	0.41	0	0	0	0.41	0.41
EDD01 - EMPLOYMENT DEVELOP	INV0016726	09/04/2025	Payroll-SIT	7288.17	0	0	0	7288.17	7288.17
EDD01 - EMPLOYMENT DEVELOP	INV0016731	09/04/2025	Payroll-SIT	206.68	0	0	0	206.68	206.68
EDD01 - EMPLOYMENT DEVELOP	CM0000576	09/18/2025	Payroll-SIT	-22.94	0	0	0	-22.94	-22.94
EDD01 - EMPLOYMENT DEVELOP	CM0000585	09/18/2025	Payroll-SIT	-13.61	0	0	0	-13.61	-13.61
EDD01 - EMPLOYMENT DEVELOP	INV0016789	09/18/2025	Payroll-SIT	7241.65	0	0	0	7241.65	7241.65
EDD01 - EMPLOYMENT DEVELOP	INV0016796	09/18/2025	Payroll-SIT	33.03	0	0	0	33.03	33.03
EDD01 - EMPLOYMENT DEVELOP	INV0016851	09/18/2025	Payroll-SIT	4.88	0	0	0	4.88	4.88
			Total Paid To Same Vendor:	42656.5	0	0	0	42656.5	42656.5
			Total EDD01 - EMPLOYMENT DEVELOP. DEPT.:	42656.5	0	0	0	42656.5	42656.5

EJH01 - E.J. HARRISON & SONS INC**Paid To Same Vendor**

EJH01 - E.J. HARRISON & SONS II	071525	07/25/2025	Trash Removal-CWRF	564.49	0	0	0	564.49	564.49
EJH01 - E.J. HARRISON & SONS II	081425	08/19/2025	Trash Removal - CWRF	564.49	0	0	0	564.49	564.49
EJH01 - E.J. HARRISON & SONS II	090825	09/15/2025	Trash Removal-Main Office-Hc	625.2	0	0	0	625.2	625.2
EJH01 - E.J. HARRISON & SONS II	091625	09/30/2025	Trash Removal - CWRF	564.49	0	0	0	564.49	0
Total Paid To Same Vendor:				2318.67	0	0	0	2318.67	1754.18
Total EJH01 - E.J. HARRISON & SONS INC:				2318.67	0	0	0	2318.67	1754.18

ENH01 - Enhanced Landscape Development, Inc**Paid To Same Vendor**

ENH01 - Enhanced Landscape De	38942	07/15/2025	Landscaping-July 2025	1985.86	0	0	0	1985.86	1985.86
ENH01 - Enhanced Landscape De	41439	08/05/2025	Landscaping - August 2025	1985.86	0	0	0	1985.86	1985.86
ENH01 - Enhanced Landscape De	43499	09/10/2025	.Landscaping-September 2025	1985.86	0	0	0	1985.86	1985.86
Total Paid To Same Vendor:				5957.58	0	0	0	5957.58	5957.58
Total ENH01 - Enhanced Landscape Development, Inc:				5957.58	0	0	0	5957.58	5957.58

ENT01 - ENTERPRISE FM Trust**Paid To Same Vendor**

ENT01 - ENTERPRISE FM Trust	123859-070325	07/15/2025	Vehicle Leasing Charges-July 2	10551.69	0	0	0	10551.69	10551.69
ENT01 - ENTERPRISE FM Trust	123859-080525	08/15/2025	Vehicle Lease - August 2025	10551.69	0	0	0	10551.69	10551.69
ENT01 - ENTERPRISE FM Trust	123859-090425	09/15/2025	Vehicle Lease-Sept 2025	10551.69	0	0	0	10551.69	10551.69
Total Paid To Same Vendor:				31655.07	0	0	0	31655.07	31655.07
Total ENT01 - ENTERPRISE FM Trust:				31655.07	0	0	0	31655.07	31655.07

ESR01 - ESRI-ENVIROMENTAL SYSTEMS RESEARCH INSTITUT**Paid To Same Vendor**

ESR01 - ESRI-ENVIROMENTAL SY	900078248	09/02/2025	ESRI GIS Annual Support Rene	11900	0	0	0	11900	11900
Total Paid To Same Vendor:				11900	0	0	0	11900	11900
ESRI-ENVIROMENTAL SYSTEMS RESEARCH INSTITUTE, INC.:				11900	0	0	0	11900	11900

FAM01 - FAMCON PIPE & SUPPLY, INC**Paid To Same Vendor**

FAM01 - FAMCON PIPE & SUPPL'	S100159539-001	07/22/2025	Repair Parts & Equipment - 2 f	900.9	0	0	0	900.9	900.9
FAM01 - FAMCON PIPE & SUPPL'	S100159251-001	07/25/2025	Repair Parts - Meter Flanges	981.34	0	0	0	981.34	981.34
FAM01 - FAMCON PIPE & SUPPL'	S100159535-001	07/25/2025	Leak Repair Parts - Woodcreek	2975.65	0	0	0	2975.65	2975.65
FAM01 - FAMCON PIPE & SUPPL'	S100159684-001	07/25/2025	Small Tools - Hydrant Wrench,	146.45	0	0	0	146.45	146.45
FAM01 - FAMCON PIPE & SUPPL'	S100160125-001	07/25/2025	Leak Repair on Chaucer/Cerzai	911.84	0	0	0	911.84	911.84
FAM01 - FAMCON PIPE & SUPPL'	S100160125-002	07/25/2025	Leak Repair on Chaucer/Cerzai	11.8	0	0	0	11.8	11.8
FAM01 - FAMCON PIPE & SUPPL'	S100159469-002	08/01/2025	Leak Repair Parts - Gerry Rd	3104.31	0	0	0	3104.31	3104.31
FAM01 - FAMCON PIPE & SUPPL'	S100159471-002	08/01/2025	Leak Repair Parts -Wood Creel	2859.96	0	0	0	2859.96	2859.96
FAM01 - FAMCON PIPE & SUPPL'	S100161592-001	08/18/2025	Repair Parts - 4"Meter change	1330.65	0	0	0	1330.65	1330.65
FAM01 - FAMCON PIPE & SUPPL'	S10016196-001	08/19/2025	Repair Parts - Leak Repair 2" B	1910.12	0	0	0	1910.12	1910.12
FAM01 - FAMCON PIPE & SUPPL'	S100163972-001	09/16/2025	Materials & Supplies-Pipe Star	277.24	0	0	0	277.24	277.24
Total Paid To Same Vendor:				15410.26	0	0	0	15410.26	15410.26
Total FAM01 - FAMCON PIPE & SUPPLY, INC:				15410.26	0	0	0	15410.26	15410.26

FER03 - FERGUSON WATERWORKS #1083**Paid To Same Vendor**

FER03 - FERGUSON WATERWOR	0056330	08/01/2025	Leak Repair-Gerry Rd-Woodcr	782.8	0	0	0	782.8	782.8
FER03 - FERGUSON WATERWOR	0057458	08/05/2025	Repair Parts - Hit Air Vac	1448.64	0	0	0	1448.64	1448.64
FER03 - FERGUSON WATERWOR	0059820	09/10/2025	Small Tools-Curb and Valve Cl	616.68	0	0	0	616.68	616.68

Total Paid To Same Vendor:	2848.12	0	0	0	2848.12	2848.12
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Total FER03 - FERGUSON WATERWORKS #1083:	2848.12	0	0	0	2848.12	2848.12
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FIL04 - FILANC**Paid To Same Vendor**

FIL04 - FILANC	Pymt1-(209-01)	08/11/2025	Lynnwood Well Iron Mangane	380458.09	0	0	0	380458.09	380458.09
FIL04 - FILANC	Retention Pymt1	08/11/2025	Retention from Payment 1 (20	-19022.9	0	0	0	-19022.9	-19022.9
FIL04 - FILANC	209-02 (Payment-2)	09/15/2025	Lynnwood Well Iron Mangane	238000	0	0	0	238000	238000
FIL04 - FILANC	Retention Pymt-2	09/15/2025	Retention from Pymt2-209-02	-11900	0	0	0	-11900	-11900

Total Paid To Same Vendor:	587535.19	0	0	0	587535.19	587535.19
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Total FIL04 - FILANC:	587535.19	0	0	0	587535.19	587535.19
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FRO01 - Frontier Communications**Paid To Same Vendor**

FRO01 - Frontier Communicatio	Aug25	07/29/2025	VOIP - Land Lines	983.48	0	0	0	983.48	983.48
FRO01 - Frontier Communicatio	Sept25	08/29/2025	VOIP Land Lines	983.81	0	0	0	983.81	983.81
FRO01 - Frontier Communicatio	OCT25	09/30/2025	VOIP - Land Lines	986.65	0	0	0	986.65	0

Total Paid To Same Vendor:	2953.94	0	0	0	2953.94	1967.29
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Total FRO01 - Frontier Communications:	2953.94	0	0	0	2953.94	1967.29
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FRU01 - FRUIT GROWERS LAB. INC.**Paid To Same Vendor**

FRU01 - FRUIT GROWERS LAB. IN	511239A	07/14/2025	TCP Analysis GAC Plant	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. IN	511072A	07/21/2025	Lab Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	511153A	07/21/2025	DBP Analysis	321	0	0	0	321	321
FRU01 - FRUIT GROWERS LAB. IN	511378A	07/21/2025	GAC Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	511377A	07/28/2025	Outside Lab Work for Round M	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	511152A	07/30/2025	Outside Lab Work	63	0	0	0	63	63
FRU01 - FRUIT GROWERS LAB. IN	512214A	07/30/2025	Outside Lab Work for Conejo C	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	511789A	08/01/2025	Round Mountain OUtside Lab	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	511790A	08/01/2025	Round Mountain OUtside Lab	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	511788A	08/11/2025	Outside Lab Work for Conejo C	214	0	0	0	214	214
FRU01 - FRUIT GROWERS LAB. IN	512213A	08/11/2025	Outside Lab Work for Round M	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	512674A	08/11/2025	Outside Lab Work for Conejo C	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	513042A	08/11/2025	Outside Lab Work for Conejo C	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	513040A	08/13/2025	Outside Lab Work for Conejo C	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. IN	512675A	08/18/2025	Outside Lab Work Round Mou	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	513490A	08/18/2025	Outside Lab Work for the GAC	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	509383A	08/27/2025	Outside Lab Work for the CWR	195	0	0	0	195	195
FRU01 - FRUIT GROWERS LAB. IN	513038A	08/27/2025	Round Mountain Outside Lab '	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	513039A	08/27/2025	Round Mountain Outside Lab '	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN	513041A	08/27/2025	Outside Lab Work for the Con	181	0	0	0	181	181
FRU01 - FRUIT GROWERS LAB. IN	513324A	08/27/2025	Outside Lab Work	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. IN	513488A	08/27/2025	Outside Lab Work	958	0	0	0	958	958
FRU01 - FRUIT GROWERS LAB. IN	514017A	08/27/2025	Outside Lab Work for the Con	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN	513043A	09/02/2025	Monthly TOC for DI Water	63	0	0	0	63	63
FRU01 - FRUIT GROWERS LAB. IN	513323A	09/02/2025	Cu/Pb Testing	797	0	0	0	797	797

FRU01 - FRUIT GROWERS LAB. IN 513489A	09/02/2025	Fe/Mn Testing at RMWTP	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN 513491A	09/02/2025	Cu/Pb Testing	185	0	0	0	185	185
FRU01 - FRUIT GROWERS LAB. IN 513600A	09/02/2025	Cu/Pb Testing	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN 513849A	09/02/2025	Cu/Pb Testing	77	0	0	0	77	77
FRU01 - FRUIT GROWERS LAB. IN 514457A	09/02/2025	Nitrate Testing	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN 513606A	09/09/2025	Outside Lab Work for the Cont	1029	0	0	0	1029	1029
FRU01 - FRUIT GROWERS LAB. IN 514018A	09/09/2025	Outside Lab Work for RMWTP	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN 514458A	09/15/2025	RMWTP Analysis	41	0	0	0	41	41
FRU01 - FRUIT GROWERS LAB. IN 514860A	09/15/2025	GAC Plant Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN 514863A	09/16/2025	GAC Plant Analysis	357	0	0	0	357	357
FRU01 - FRUIT GROWERS LAB. IN 515218A	09/16/2025	Nitrate Analysis	39	0	0	0	39	39
FRU01 - FRUIT GROWERS LAB. IN 511154A	09/24/2025	Outside Lab Work for CWRF	195	0	0	0	195	0
FRU01 - FRUIT GROWERS LAB. IN 513850A	09/24/2025	Outside Lab Work for Tierra R	70	0	0	0	70	0
FRU01 - FRUIT GROWERS LAB. IN 514859A	09/24/2025	Outside Lab Work for Lab Wat	63	0	0	0	63	0
FRU01 - FRUIT GROWERS LAB. IN 514862A	09/24/2025	Outside Lab Work for CWRF Fe	321	0	0	0	321	0
FRU01 - FRUIT GROWERS LAB. IN 515045A	09/24/2025	Outside Lab Work for Round N	41	0	0	0	41	0
FRU01 - FRUIT GROWERS LAB. IN 515046A	09/24/2025	Outside Lab Work for Round N	41	0	0	0	41	0
FRU01 - FRUIT GROWERS LAB. IN 515047A	09/24/2025	Outside Lab Work for CWRF Fe	63	0	0	0	63	0
FRU01 - FRUIT GROWERS LAB. IN 515220A	09/24/2025	Outside Lab Work for the GAC	353	0	0	0	353	0
FRU01 - FRUIT GROWERS LAB. IN 515654A	09/24/2025	Outside Lab Work for the GAC	39	0	0	0	39	0
FRU01 - FRUIT GROWERS LAB. IN 515219A	09/25/2025	Outside Lab Work for Round N	41	0	0	0	41	0
FRU01 - FRUIT GROWERS LAB. IN 516096A	09/29/2025	Outside Lab Work for the Cont	39	0	0	0	39	0
Total Paid To Same Vendor:			7620	0	0	0	7620	6354
Total FRU01 - FRUIT GROWERS LAB. INC.:			7620	0	0	0	7620	6354
GEI01 - GEIGER ENTERPRISES, INC.								
Paid To Same Vendor								
GEI01 - GEIGER ENTERPRISES, IN 25-3639	09/30/2025	Fuel-Diesel Generators	710.51	0	0	0	710.51	0
Total Paid To Same Vendor:			710.51	0	0	0	710.51	0
Total GEI01 - GEIGER ENTERPRISES, INC.:			710.51	0	0	0	710.51	0
GEM02 - GEMINI GROUP CONSULTING, LLC								
Paid To Same Vendor								
GEM02 - GEMINI GROUP CONSU INV0016520	07/21/2025	CCR Production	2993	0	0	0	2993	2993
Total Paid To Same Vendor:			2993	0	0	0	2993	2993
Total GEM02 - GEMINI GROUP CONSULTING, LLC:			2993	0	0	0	2993	2993
GEN06 - GENERAL PUMP COMPANY, INC								
Paid To Same Vendor								
GEN06 - GENERAL PUMP COMP# 32682	08/19/2025	SR 8 Well rehabilitation and cl	56378	0	0	0	56378	56378
GEN06 - GENERAL PUMP COMP# 32690	08/19/2025	Motor removal and installation	4190	0	0	0	4190	4190
GEN06 - GENERAL PUMP COMP# 32765	09/15/2025	Well Casing Survey	15427	0	0	0	15427	15427
GEN06 - GENERAL PUMP COMP# 32802	09/15/2025	SR 8 Well rehabilitation and cl	139275.36	0	0	0	139275.36	139275.36
Total Paid To Same Vendor:			215270.36	0	0	0	215270.36	215270.36
Total GEN06 - GENERAL PUMP COMPANY, INC:			215270.36	0	0	0	215270.36	215270.36
GEO06 - GEOSCIENCE SUPPORT SERVICES INC.								
Paid To Same Vendor								
GEO06 - GEOSCIENCE SUPPORT ! CWD-02-22-10	07/25/2025	New University Well Geohydro	6107	0	0	0	6107	6107
GEO06 - GEOSCIENCE SUPPORT ! CWD-02-22-11	08/18/2025	New University Well Geohydro	565	0	0	0	565	565
Total Paid To Same Vendor:			6672	0	0	0	6672	6672
Total GEO06 - GEOSCIENCE SUPPORT SERVICES INC.:			6672	0	0	0	6672	6672

GRE01 - Empower Annuity Ins Co of America
Paid To Same Vendor

GRE01 - Empower Annuity Ins Co	INV0016448	07/10/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016449	07/10/2025	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins Co	INV0016526	07/24/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016527	07/24/2025	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins Co	INV0016601	08/07/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016602	08/07/2025	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins Co	INV0016656	08/21/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016657	08/21/2025	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins Co	INV0016709	09/04/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016710	09/04/2025	Deferred Comp 457	150	0	0	0	150	150
GRE01 - Empower Annuity Ins Co	INV0016765	09/18/2025	Deferred Comp 457	144.23	0	0	0	144.23	144.23
GRE01 - Empower Annuity Ins Co	INV0016766	09/18/2025	Deferred Comp 457	150	0	0	0	150	150

Total Paid To Same Vendor:	1765.38	0	0	0	1765.38	1765.38
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Total GRE01 - Empower Annuity Ins Co of America:	1765.38	0	0	0	1765.38	1765.38
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HAC01 - HACH COMPANY
Paid To Same Vendor

HAC01 - HACH COMPANY	14601699	08/01/2025	Repair Parts and Equipment-C	669.45	0	0	0	669.45	669.45
HAC01 - HACH COMPANY	14619329	08/15/2025	Materials & Supplies - Reagent	649.63	0	0	0	649.63	649.63
HAC01 - HACH COMPANY	14635914	08/29/2025	Phosphonate Test Reagents	169.46	0	0	0	169.46	169.46
HAC01 - HACH COMPANY	14646527	08/29/2025	Phosphonate Test Reagents	305.72	0	0	0	305.72	305.72

Total Paid To Same Vendor:	1794.26	0	0	0	1794.26	1794.26
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Total HAC01 - HACH COMPANY:	1794.26	0	0	0	1794.26	1794.26
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HAM01 - HAMNER, JEWELL & ASSOC.
Paid To Same Vendor

HAM01 - HAMNER, JEWELL & AS	204891	08/18/2025	Right of Way Services for the /	277.5	0	0	0	277.5	277.5
HAM01 - HAMNER, JEWELL & AS	INV0016750	09/15/2025	Right of Way Services for the /	2913.75	0	0	0	2913.75	2913.75

Total Paid To Same Vendor:	3191.25	0	0	0	3191.25	3191.25
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Total HAM01 - HAMNER, JEWELL & ASSOC.:	3191.25	0	0	0	3191.25	3191.25
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HER01 - HERC RENTALS INC.
Paid To Same Vendor

HER01 - HERC RENTALS INC.	35368036-004	07/11/2025	Pump Rental Pond 1	3340.23	0	0	0	3340.23	3340.23
HER01 - HERC RENTALS INC.	35368036-005	07/25/2025	Pump Rental Pond 1	4237.87	0	0	0	4237.87	4237.87
HER01 - HERC RENTALS INC.	35653109-001	07/25/2025	Repair Parts-Pond Pump 1 Ren	351.75	0	0	0	351.75	351.75

Total Paid To Same Vendor:	7929.85	0	0	0	7929.85	7929.85
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Total HER01 - HERC RENTALS INC.:	7929.85	0	0	0	7929.85	7929.85
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HOS01 - HOSE-MAN, INC.
Paid To Same Vendor

HOS01 - HOSE-MAN, INC.	00102767	08/27/2025	Repair Parts for Ditch Witch (V	801.18	0	0	0	801.18	801.18
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Total Paid To Same Vendor:	801.18	0	0	0	801.18	801.18
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Total HOS01 - HOSE-MAN, INC.:	801.18	0	0	0	801.18	801.18
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HYD03 - HYDROCOPR LLC**Paid To Same Vendor**

HYD03 - HYDROCOPR LLC	CI-07774	08/01/2025	Cross Connection Program - H	13087.24	0	0	0	13087.24	13087.24
HYD03 - HYDROCOPR LLC	CI-08072	09/02/2025	Cross Connection Program - H	13087.24	0	0	0	13087.24	13087.24
Total Paid To Same Vendor:				26174.48	0	0	0	26174.48	26174.48
Total HYD03 - HYDROCOPR LLC:				26174.48	0	0	0	26174.48	26174.48

IDE01 - IDEXX LABORATORIES, INC**Paid To Same Vendor**

IDE01 - IDEXX LABORATORIES, IN	3180444709	07/25/2025	Laboratory Supplies - Microbic	783.02	0	0	0	783.02	783.02
IDE01 - IDEXX LABORATORIES, IN	3183009662	09/02/2025	Bacti Materials	1353.5	0	0	0	1353.5	1353.5
IDE01 - IDEXX LABORATORIES, IN	3183009663	09/02/2025	Bacti QC Materials	415	0	0	0	415	415
IDE01 - IDEXX LABORATORIES, IN	3183599267	09/09/2025	IDEXX Quantitray Viewer	1539.94	0	0	0	1539.94	1539.94
IDE01 - IDEXX LABORATORIES, IN	3183823455	09/15/2025	Lab Equipment	429	0	0	0	429	429
Total Paid To Same Vendor:				4520.46	0	0	0	4520.46	4520.46
Total IDE01 - IDEXX LABORATORIES, INC:				4520.46	0	0	0	4520.46	4520.46

INF00 - INFOSEND, INC.**Paid To Same Vendor**

INF00 - INFOSEND, INC.	290631	08/04/2025	Printing & Mailing July 2025 St	4951.64	0	0	0	4951.64	4951.64
INF00 - INFOSEND, INC.	291802	08/18/2025	Printing & Mailing of Invoices,	16.5	0	0	0	16.5	16.5
INF00 - INFOSEND, INC.	293137	08/28/2025	Monthly Printing & Mailing Au	5197.18	0	0	0	5197.18	5197.18
INF00 - INFOSEND, INC.	293713	09/22/2025	Infosend Statement Print Venc	3	0	0	0	3	0
Total Paid To Same Vendor:				10168.32	0	0	0	10168.32	10165.32
Total INF00 - INFOSEND, INC.:				10168.32	0	0	0	10168.32	10165.32

INV01 - INVOICE CLOUD INC.**Paid To Same Vendor**

INV01 - INVOICE CLOUD INC.	4235-2025-7	08/19/2025	Payment Processing Invoice Cl	1121.5	0	0	0	1121.5	1121.5
INV01 - INVOICE CLOUD INC.	4235-2025-8	09/10/2025	Payment Processing Charges &	1238.5	0	0	0	1238.5	1238.5
INV01 - INVOICE CLOUD INC.	4235-2025-6	09/26/2025	June 2025- INVOICE CLOUD Py	1052.25	0	0	0	1052.25	1052.25
Total Paid To Same Vendor:				3412.25	0	0	0	3412.25	3412.25
Total INV01 - INVOICE CLOUD INC.:				3412.25	0	0	0	3412.25	3412.25

JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.**Paid To Same Vendor**

JAN01 - Janitek Cleaning Solutior	56562A	07/01/2025	Celaning Service-July 2025	1963.5	0	0	0	1963.5	1963.5
JAN01 - Janitek Cleaning Solutior	56795A	07/29/2025	Cleaning Service-Aug2025	1963.5	0	0	0	1963.5	1963.5
JAN01 - Janitek Cleaning Solutior	57051A	08/29/2025	Janitorial Cleaning Service	1963.5	0	0	0	1963.5	1963.5
JAN01 - Janitek Cleaning Solutior	57314A	09/30/2025	Janitorial Cleaning Service-Oct	1963.5	0	0	0	1963.5	0
Total Paid To Same Vendor:				7854	0	0	0	7854	5890.5
Total JAN01 - Janitek Cleaning Solutions-Allstate Cleaning, Inc.:				7854	0	0	0	7854	5890.5

LAF01 - LAFCO**Paid To Same Vendor**

LAF01 - LAFCO	2025-2026 Dues	07/01/2025	LAFCO Dues. FY25-26	19823	0	0	0	19823	19823
Total Paid To Same Vendor:				19823	0	0	0	19823	19823
Total LAF01 - LAFCO:				19823	0	0	0	19823	19823

LAS03 - LASER TONER & COMPUTER SUPPLY, INC**Paid To Same Vendor**

LAS03 - LASER TONER & COMPU 171652
 LAS03 - LASER TONER & COMPU 172142

08/05/2025	Toner for Office Printer	144.77	0	0	0	144.77	144.77
09/02/2025	Toner Cartridge	219.85	0	0	0	219.85	219.85
Total Paid To Same Vendor:		364.62	0	0	0	364.62	364.62
Total LAS03 - LASER TONER & COMPUTER SUPPLY, INC:		364.62	0	0	0	364.62	364.62

LIF02 - LIFE TECHNOLOGIES CORPORATION**Paid To Same Vendor**

LIF02 - LIFE TECHNOLOGIES CORP 87508587

07/25/2025	Lab Supplies	380.95	0	0	0	380.95	380.95
Total Paid To Same Vendor:		380.95	0	0	0	380.95	380.95
Total LIF02 - LIFE TECHNOLOGIES CORPORATION:		380.95	0	0	0	380.95	380.95

LIN01 - LINDE GAS & EQUIPMENT INC**Paid To Same Vendor**

LIN01 - LINDE GAS & EQUIPMEN 50996505
 LIN01 - LINDE GAS & EQUIPMEN 51608619

07/25/2025	Material & Supplies - Acetylen	110.59	0	0	0	110.59	110.59
08/27/2025	Oxygen & Acetylene	113.98	0	0	0	113.98	113.98
Total Paid To Same Vendor:		224.57	0	0	0	224.57	224.57
Total LIN01 - LINDE GAS & EQUIPMENT INC:		224.57	0	0	0	224.57	224.57

LNL01 - LINCOLN FINANCIAL GROUP**Paid To Same Vendor**

LNL01 - LINCOLN FINANCIAL GRC INV0016450
 LNL01 - LINCOLN FINANCIAL GRC INV0016528
 LNL01 - LINCOLN FINANCIAL GRC INV0016603
 LNL01 - LINCOLN FINANCIAL GRC INV0016658
 LNL01 - LINCOLN FINANCIAL GRC INV0016711
 LNL01 - LINCOLN FINANCIAL GRC INV0016767

07/10/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
07/24/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
08/07/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
08/21/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
09/04/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
09/18/2025	Deferred Compensation	3024.07	0	0	0	3024.07	3024.07
Total Paid To Same Vendor:		18144.42	0	0	0	18144.42	18144.42
Total LNL01 - LINCOLN FINANCIAL GROUP:		18144.42	0	0	0	18144.42	18144.42

MCM01 - McMASTER-CARR SUPPLY CO**Paid To Same Vendor**

MCM01 - McMASTER-CARR SUPPLY 48368074
 MCM01 - McMASTER-CARR SUPPLY 48671860
 MCM01 - McMASTER-CARR SUPPLY 49420434
 MCM01 - McMASTER-CARR SUPPLY 44780376-R

07/10/2025	PLC - Hardware MS 5&7	570.94	0	0	0	570.94	570.94
07/22/2025	Materials & Supplies - Hardwa	63.88	0	0	0	63.88	63.88
07/29/2025	Meter Station 5 & 7 Rehabilita	190.69	0	0	0	190.69	190.69
08/29/2025	Re-issue check -Hardware Pon	309.55	0	0	0	309.55	309.55
Total Paid To Same Vendor:		1135.06	0	0	0	1135.06	1135.06
Total MCM01 - McMASTER-CARR SUPPLY CO:		1135.06	0	0	0	1135.06	1135.06

MCR01 - MCR TECHNOLOGIES, INC.**Paid To Same Vendor**

MCR01 - MCR TECHNOLOGIES, II 43864
 MCR01 - MCR TECHNOLOGIES, II 43865
 MCR01 - MCR TECHNOLOGIES, II 43867
 MCR01 - MCR TECHNOLOGIES, II 43866

08/01/2025	Meter Replacement - Backwas	6997.78	0	0	0	6997.78	6997.78
08/01/2025	Meter Replacement - Filter 1 R	6997.78	0	0	0	6997.78	6997.78
08/01/2025	Repair Parts - Zone one Booste	12377.8	0	0	0	12377.8	12377.8
08/29/2025	Meter Replacement - Filter 2 R	6997.78	0	0	0	6997.78	6997.78
Total Paid To Same Vendor:		33371.14	0	0	0	33371.14	33371.14
Total MCR01 - MCR TECHNOLOGIES, INC.:		33371.14	0	0	0	33371.14	33371.14

MET01 - METTLER-TOLEDO, INC.**Paid To Same Vendor**

MET01 - METTLER-TOLEDO, INC. 655435849

09/15/2025	Calibrated Thermometer	966.85	0	0	0	966.85	966.85
Total Paid To Same Vendor:		966.85	0	0	0	966.85	966.85
Total MET01 - METTLER-TOLEDO, INC.:		966.85	0	0	0	966.85	966.85

MKN01 - MICHAEL K. NUNLEY & ASSOCIATES, INC.**Paid To Same Vendor**

MKN01 - MICHAEL K. NUNLEY & 1397	07/31/2025	Consultant Services - Rehab Se	7971.3	0	0	0	7971.3	7971.3
MKN01 - MICHAEL K. NUNLEY & 8739	08/18/2025	Consultant Services - Rehab Se	7716	0	0	0	7716	7716
MKN01 - MICHAEL K. NUNLEY & 1685-2	09/15/2025	Consultant Services - Rehab Se	6913.1	0	0	0	6913.1	6913.1
Total Paid To Same Vendor:			22600.4	0	0	0	22600.4	22600.4

Total MKN01 - MICHAEL K. NUNLEY & ASSOCIATES, INC.:	22600.4	0	0	0	22600.4	22600.4
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MNS01 - MNS ENGINEERS, INC.**Paid To Same Vendor**

MNS01 - MNS ENGINEERS, INC. 90926	08/29/2025	Out of Scope Svc - Eng Svc Dur	1085	0	0	0	1085	1085
MNS01 - MNS ENGINEERS, INC. 90928	08/29/2025	Valencia Well PDR	14711.75	0	0	0	14711.75	14711.75
MNS01 - MNS ENGINEERS, INC. 91160	09/15/2025	Out of Scope Svc - Eng Svc Dur	1065	0	0	0	1065	1065
MNS01 - MNS ENGINEERS, INC. 91161	09/15/2025	Valencia Well PDR	11216.2	0	0	0	11216.2	11216.2
Total Paid To Same Vendor:			28077.95	0	0	0	28077.95	28077.95

Total MNS01 - MNS ENGINEERS, INC.:	28077.95	0	0	0	28077.95	28077.95
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MOL01 - GRAHAM MOLAND**Paid To Same Vendor**

MOL01 - GRAHAM MOLAND TuitionReimb-Summer20	08/01/2025	Tuition Reimbursement MPPA	1500	0	0	0	1500	1500
Total Paid To Same Vendor:			1500	0	0	0	1500	1500

Total MOL01 - GRAHAM MOLAND:	1500	0	0	0	1500	1500
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NBS01 - NBS GOVERNMENT FINANCE GROUP**Paid To Same Vendor**

NBS01 - NBS GOVERNMENT FIN/ 202508-2738	08/18/2025	Develop In-Lieu Fees for Mitig.	2312.5	0	0	0	2312.5	2312.5
NBS01 - NBS GOVERNMENT FIN/ 202509-2922	09/15/2025	Develop In-Lieu Fees for Mitig.	3025	0	0	0	3025	3025
Total Paid To Same Vendor:			5337.5	0	0	0	5337.5	5337.5

Total NBS01 - NBS GOVERNMENT FINANCE GROUP:	5337.5	0	0	0	5337.5	5337.5
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NEL02 - ANDREW NELSON**Paid To Same Vendor**

NEL02 - ANDREW NELSON August 2025-Trvl Reimbur	08/18/2025	Casa Conference-San Diego Tr	1563.01	0	0	0	1563.01	1563.01
Total Paid To Same Vendor:			1563.01	0	0	0	1563.01	1563.01

Total NEL02 - ANDREW NELSON:	1563.01	0	0	0	1563.01	1563.01
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NEW06 - NEWEGG BUSINESS INC**Paid To Same Vendor**

NEW06 - NEWEGG BUSINESS INC 130551606	07/15/2025	Evo HardDrives, NUC barebon	1890.17	0	0	0	1890.17	1890.17
NEW06 - NEWEGG BUSINESS INC 1305547223	07/15/2025	Evo HardDrives, NUC barebon	5156.2	0	0	0	5156.2	5156.2
NEW06 - NEWEGG BUSINESS INC 1305547223	07/15/2025	Qty. 8 64GB RAM for NUC PCs	345.63	0	0	0	345.63	345.63
NEW06 - NEWEGG BUSINESS INC INV0016519	07/15/2025	Qty. 8 64GB RAM for NUC PCs	964.71	0.05	0	0	964.76	964.76
Total Paid To Same Vendor:			8356.71	0.05	0	0	8356.76	8356.76

Total NEW06 - NEWEGG BUSINESS INC:	8356.71	0.05	0	0	8356.76	8356.76
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NOR07 - NORTHSTAR CHEMICAL**Paid To Same Vendor**

NOR07 - NORTHSTAR CHEMICAL 315245	07/10/2025	Chemicals (Chlorine) RMWTPC	3427.5	0	0	0	3427.5	3427.5
NOR07 - NORTHSTAR CHEMICAL 315246	07/10/2025	Chemicals (Chlorine) Woodcre	3757.9	0	0	0	3757.9	3757.9
NOR07 - NORTHSTAR CHEMICAL 317745	08/05/2025	Chemycals (Hydroxide) RMWT	6188.08	0	0	0	6188.08	6188.08
NOR07 - NORTHSTAR CHEMICAL 317746	08/05/2025	Chemycals (Chlorine) RMWTP	3247.41	0	0	0	3247.41	3247.41
NOR07 - NORTHSTAR CHEMICAL 317747	08/05/2025	Chemycals (Chlorine) - Lynnwc	4555.04	0	0	0	4555.04	4555.04
NOR07 - NORTHSTAR CHEMICAL 317749	08/05/2025	Chemicals (Chlorine) - CWRF	5670.72	0	0	0	5670.72	5670.72
NOR07 - NORTHSTAR CHEMICAL 318729	08/15/2025	Chemicals (Chlorine) Conejo G	3829.25	0	0	0	3829.25	3829.25
NOR07 - NORTHSTAR CHEMICAL 318730	08/15/2025	Chemicals (Chlorine) Tierra Re	1966.25	0	0	0	1966.25	1966.25
NOR07 - NORTHSTAR CHEMICAL 320095	08/29/2025	Chemicals (chlorine) RMWTP	3776.06	0	0	0	3776.06	3776.06
NOR07 - NORTHSTAR CHEMICAL 318729-2	09/08/2025	Materials & Supplies (shorted	63	0	0	0	63	63

NOR07 - NORTHSTAR CHEMICAL	321031	09/11/2025	Chemicals (Chlorine) CWRP	8707.94	0	0	0	8707.94	8707.94
NOR07 - NORTHSTAR CHEMICAL	321594	09/11/2025	Chemicals (Chlorine) Tierra Re	1859.97	0	0	0	1859.97	1859.97
NOR07 - NORTHSTAR CHEMICAL	321595	09/11/2025	Chemicals (Chlorine) Lynnwoo	2657.11	0	0	0	2657.11	2657.11
NOR07 - NORTHSTAR CHEMICAL	321596	09/11/2025	Chemicals (Chlorine) Conejo G	3311.32	0	0	0	3311.32	3311.32
Total Paid To Same Vendor:				53017.55	0	0	0	53017.55	53017.55
Total NOR07 - NORTHSTAR CHEMICAL:				53017.55	0	0	0	53017.55	53017.55

OCC01 - OCCU-MED, LTD.

Paid To Same Vendor									
OCC01 - OCCU-MED, LTD.	09257110a	09/16/2025	New Hire Physical (BC)	377.9	0	0	0	377.9	377.9
Total Paid To Same Vendor:				377.9	0	0	0	377.9	377.9
Total OCC01 - OCCU-MED, LTD.:				377.9	0	0	0	377.9	377.9

PAC14 - PACIFIC HYDROTECH CORP

Paid To Same Vendor									
PAC14 - PACIFIC HYDROTECH CO	Pymt12-C2412	08/04/2025	Construction - Solids Dewateri	123275	0	0	0	123275	123275
PAC14 - PACIFIC HYDROTECH CO	Retention-Pymt12-C2412	08/04/2025	Retention from Pymt 12-C241:	-6163.75	0	0	0	-6163.75	-6163.75
Total Paid To Same Vendor:				117111.25	0	0	0	117111.25	117111.25
Total PAC14 - PACIFIC HYDROTECH CORP:				117111.25	0	0	0	117111.25	117111.25

PAP01 - PAPE MATERIAL HANDLING, INC

Paid To Same Vendor									
PAP01 - PAPE MATERIAL HANDLI	6465525	08/19/2025	Fork lift repair - O&M shop.	1012.25	0	0	0	1012.25	1012.25
Total Paid To Same Vendor:				1012.25	0	0	0	1012.25	1012.25
Total PAP01 - PAPE MATERIAL HANDLING, INC:				1012.25	0	0	0	1012.25	1012.25

PER01 - PUBLIC EMPLOYEES

Paid To Same Vendor									
PER01 - PUBLIC EMPLOYEES	INV0016452	07/10/2025	PERS-Classic Employee Portior	97.3	0	0	0	97.3	97.3
PER01 - PUBLIC EMPLOYEES	INV0016453	07/10/2025	PERS-Classic Employer Portion	165.96	0	0	0	165.96	165.96
PER01 - PUBLIC EMPLOYEES	INV0016454	07/10/2025	PERS-Classic Employee Portior	1389.93	0	0	0	1389.93	1389.93
PER01 - PUBLIC EMPLOYEES	INV0016455	07/10/2025	PERS Survivors	26.97	0	0	0	26.97	26.97
PER01 - PUBLIC EMPLOYEES	INV0016456	07/10/2025	Employee-PERS Classic	3474.89	0	0	0	3474.89	3474.89
PER01 - PUBLIC EMPLOYEES	INV0016457	07/10/2025	PERS-Classic Employer Portion	9935.85	0	0	0	9935.85	9935.85
PER01 - PUBLIC EMPLOYEES	INV0016458	07/10/2025	Employee-PERS Classic	960.23	0	0	0	960.23	960.23
PER01 - PUBLIC EMPLOYEES	INV0016459	07/10/2025	Employer-PERS New	4135.49	0	0	0	4135.49	4135.49
PER01 - PUBLIC EMPLOYEES	INV0016460	07/10/2025	Employee-PERS New	4026.42	0	0	0	4026.42	4026.42
PER01 - PUBLIC EMPLOYEES	FY25-26 Classic UAL	07/11/2025	Classic Reqd Undund Accr Liab	34583	0	0	0	34583	34583
PER01 - PUBLIC EMPLOYEES	FY25-26 PEPRA-UAL	07/11/2025	PEPRA Required Unfunded Acr	495	0	0	0	495	495
PER01 - PUBLIC EMPLOYEES	INV0016531	07/24/2025	PERS-Classic Employee Portior	100.47	0	0	0	100.47	100.47
PER01 - PUBLIC EMPLOYEES	INV0016532	07/24/2025	PERS-Classic Employer Portion	171.38	0	0	0	171.38	171.38
PER01 - PUBLIC EMPLOYEES	INV0016537	07/24/2025	PERS-Classic Employee Portior	1435.27	0	0	0	1435.27	1435.27
PER01 - PUBLIC EMPLOYEES	INV0016538	07/24/2025	PERS Survivors	27.9	0	0	0	27.9	27.9
PER01 - PUBLIC EMPLOYEES	INV0016539	07/24/2025	Employee-PERS Classic	3588.2	0	0	0	3588.2	3588.2
PER01 - PUBLIC EMPLOYEES	INV0016540	07/24/2025	PERS-Classic Employer Portion	11150.31	0	0	0	11150.31	11150.31
PER01 - PUBLIC EMPLOYEES	INV0016541	07/24/2025	Employee-PERS Classic	1513.56	0	0	0	1513.56	1513.56
PER01 - PUBLIC EMPLOYEES	INV0016542	07/24/2025	Employer-PERS New	4257.04	0	0	0	4257.04	4257.04
PER01 - PUBLIC EMPLOYEES	INV0016543	07/24/2025	Employee-PERS New	4144.73	0	0	0	4144.73	4144.73
PER01 - PUBLIC EMPLOYEES	INV0016605	08/07/2025	PERS-Classic Employee Portior	100.47	0	0	0	100.47	100.47
PER01 - PUBLIC EMPLOYEES	INV0016606	08/07/2025	PERS-Classic Employer Portion	171.38	0	0	0	171.38	171.38
PER01 - PUBLIC EMPLOYEES	INV0016607	08/07/2025	PERS-Classic Employee Portior	1435.27	0	0	0	1435.27	1435.27
PER01 - PUBLIC EMPLOYEES	INV0016608	08/07/2025	PERS Survivors	27.9	0	0	0	27.9	27.9
PER01 - PUBLIC EMPLOYEES	INV0016609	08/07/2025	Employee-PERS Classic	3588.2	0	0	0	3588.2	3588.2
PER01 - PUBLIC EMPLOYEES	INV0016610	08/07/2025	PERS-Classic Employer Portion	11150.31	0	0	0	11150.31	11150.31
PER01 - PUBLIC EMPLOYEES	INV0016611	08/07/2025	Employee-PERS Classic	1513.56	0	0	0	1513.56	1513.56
PER01 - PUBLIC EMPLOYEES	INV0016612	08/07/2025	Employer-PERS New	4299.86	0	0	0	4299.86	4299.86
PER01 - PUBLIC EMPLOYEES	INV0016613	08/07/2025	Employee-PERS New	4186.42	0	0	0	4186.42	4186.42
PER01 - PUBLIC EMPLOYEES	CM0000567	08/21/2025	PERS-Classic Employer Portion	-0.01	0	0	0	-0.01	-0.01
PER01 - PUBLIC EMPLOYEES	CM0000568	08/21/2025	PERS-Classic Employee Portior	-0.09	0	0	0	-0.09	-0.09

PER01 - PUBLIC EMPLOYEES	CM0000569	08/21/2025	Employee-PERS Classic	-5.2	0	0	0	-5.2	-5.2
PER01 - PUBLIC EMPLOYEES	CM0000570	08/21/2025	PERS-Classic Employer Portion	-0.57	0	0	0	-0.57	-0.57
PER01 - PUBLIC EMPLOYEES	INV0016661	08/21/2025	PERS-Classic Employee Portior	100.68	0	0	0	100.68	100.68
PER01 - PUBLIC EMPLOYEES	INV0016662	08/21/2025	PERS-Classic Employer Portion	171.74	0	0	0	171.74	171.74
PER01 - PUBLIC EMPLOYEES	INV0016667	08/21/2025	PERS-Classic Employee Portior	1438.33	0	0	0	1438.33	1438.33
PER01 - PUBLIC EMPLOYEES	INV0016668	08/21/2025	PERS Survivors	27.9	0	0	0	27.9	27.9
PER01 - PUBLIC EMPLOYEES	INV0016669	08/21/2025	Employee-PERS Classic	3595.87	0	0	0	3595.87	3595.87
PER01 - PUBLIC EMPLOYEES	INV0016670	08/21/2025	PERS-Classic Employer Portion	11168.61	0	0	0	11168.61	11168.61
PER01 - PUBLIC EMPLOYEES	INV0016671	08/21/2025	Employee-PERS Classic	1513.56	0	0	0	1513.56	1513.56
PER01 - PUBLIC EMPLOYEES	INV0016672	08/21/2025	Employer-PERS New	4299.86	0	0	0	4299.86	4299.86
PER01 - PUBLIC EMPLOYEES	INV0016673	08/21/2025	Employee-PERS New	4186.42	0	0	0	4186.42	4186.42
PER01 - PUBLIC EMPLOYEES	100000018034594	09/02/2025	GASB 68 Report FY2025-26	350	0	0	0	350	350
PER01 - PUBLIC EMPLOYEES	INV0016713	09/04/2025	PERS-Classic Employee Portior	100.74	0	0	0	100.74	100.74
PER01 - PUBLIC EMPLOYEES	INV0016714	09/04/2025	PERS-Classic Employer Portion	171.82	0	0	0	171.82	171.82
PER01 - PUBLIC EMPLOYEES	INV0016715	09/04/2025	PERS-Classic Employee Portior	1439.06	0	0	0	1439.06	1439.06
PER01 - PUBLIC EMPLOYEES	INV0016716	09/04/2025	PERS Survivors	27.9	0	0	0	27.9	27.9
PER01 - PUBLIC EMPLOYEES	INV0016717	09/04/2025	Employee-PERS Classic	3597.69	0	0	0	3597.69	3597.69
PER01 - PUBLIC EMPLOYEES	INV0016718	09/04/2025	PERS-Classic Employer Portion	11172.95	0	0	0	11172.95	11172.95
PER01 - PUBLIC EMPLOYEES	INV0016719	09/04/2025	Employee-PERS Classic	1513.56	0	0	0	1513.56	1513.56
PER01 - PUBLIC EMPLOYEES	INV0016720	09/04/2025	Employer-PERS New	4299.86	0	0	0	4299.86	4299.86
PER01 - PUBLIC EMPLOYEES	INV0016721	09/04/2025	Employee-PERS New	4186.42	0	0	0	4186.42	4186.42
PER01 - PUBLIC EMPLOYEES	CM0000577	09/18/2025	PERS-Classic Employee Portior	-0.19	0	0	0	-0.19	-0.19
PER01 - PUBLIC EMPLOYEES	CM0000578	09/18/2025	PERS-Classic Employer Portion	-0.33	0	0	0	-0.33	-0.33
PER01 - PUBLIC EMPLOYEES	CM0000579	09/18/2025	PERS-Classic Employee Portior	-2.8	0	0	0	-2.8	-2.8
PER01 - PUBLIC EMPLOYEES	CM0000580	09/18/2025	Employee-PERS Classic	-7	0	0	0	-7	-7
PER01 - PUBLIC EMPLOYEES	CM0000581	09/18/2025	PERS-Classic Employer Portion	-16.72	0	0	0	-16.72	-16.72
PER01 - PUBLIC EMPLOYEES	INV0016770	09/18/2025	PERS-Classic Employee Portior	101.52	0	0	0	101.52	101.52
PER01 - PUBLIC EMPLOYEES	INV0016771	09/18/2025	PERS-Classic Employer Portion	173.16	0	0	0	173.16	173.16
PER01 - PUBLIC EMPLOYEES	INV0016776	09/18/2025	PERS-Classic Employee Portior	1450.26	0	0	0	1450.26	1450.26
PER01 - PUBLIC EMPLOYEES	INV0016777	09/18/2025	PERS Survivors	27.9	0	0	0	27.9	27.9
PER01 - PUBLIC EMPLOYEES	INV0016778	09/18/2025	Employee-PERS Classic	3625.69	0	0	0	3625.69	3625.69
PER01 - PUBLIC EMPLOYEES	INV0016779	09/18/2025	PERS-Classic Employer Portion	11239.81	0	0	0	11239.81	11239.81
PER01 - PUBLIC EMPLOYEES	INV0016780	09/18/2025	Employee-PERS Classic	1513.56	0	0	0	1513.56	1513.56
PER01 - PUBLIC EMPLOYEES	INV0016781	09/18/2025	Employer-PERS New	4018.03	0	0	0	4018.03	4018.03
PER01 - PUBLIC EMPLOYEES	INV0016782	09/18/2025	Employee-PERS New	3962.16	0	0	0	3962.16	3962.16
PER01 - PUBLIC EMPLOYEES	INV0016797	09/18/2025	Employer-PERS New	281.83	0	0	0	281.83	281.83
PER01 - PUBLIC EMPLOYEES	INV0016798	09/18/2025	Employee-PERS New	224.26	0	0	0	224.26	224.26
Total Paid To Same Vendor:				192101.51	0	0	0	192101.51	192101.51
Total PER01 - PUBLIC EMPLOYEES:				192101.51	0	0	0	192101.51	192101.51

PER05 - CAL PERS 457 PLAN

Paid To Same Vendor									
PER05 - CAL PERS 457 PLAN	INV0016447	07/10/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016451	07/10/2025	Deferred Compensation	465.12	0	0	0	465.12	465.12
PER05 - CAL PERS 457 PLAN	INV0016525	07/24/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016529	07/24/2025	Deferred Compensation	498.4	0	0	0	498.4	498.4
PER05 - CAL PERS 457 PLAN	INV0016599	08/07/2025	Deferred Compensation	72	0	0	0	72	72
PER05 - CAL PERS 457 PLAN	INV0016600	08/07/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016604	08/07/2025	Deferred Compensation	498.4	0	0	0	498.4	498.4
PER05 - CAL PERS 457 PLAN	INV0016654	08/21/2025	Deferred Compensation	72	0	0	0	72	72
PER05 - CAL PERS 457 PLAN	INV0016655	08/21/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016659	08/21/2025	Deferred Compensation	498.4	0	0	0	498.4	498.4
PER05 - CAL PERS 457 PLAN	INV0016707	09/04/2025	Deferred Compensation	72	0	0	0	72	72
PER05 - CAL PERS 457 PLAN	INV0016708	09/04/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016712	09/04/2025	Deferred Compensation	498.4	0	0	0	498.4	498.4
PER05 - CAL PERS 457 PLAN	INV0016763	09/18/2025	Deferred Compensation	72	0	0	0	72	72
PER05 - CAL PERS 457 PLAN	INV0016764	09/18/2025	Deferred Compensation	3125	0	0	0	3125	3125
PER05 - CAL PERS 457 PLAN	INV0016768	09/18/2025	Deferred Compensation	498.4	0	0	0	498.4	498.4
Total Paid To Same Vendor:				21995.12	0	0	0	21995.12	21995.12
Total PER05 - CAL PERS 457 PLAN:				21995.12	0	0	0	21995.12	21995.12

PER06 - PERKINELMER U.S. LLC

Paid To Same Vendor

PER06 - PERKINELMER U.S. LLC	441210209	09/24/2025	Replacement Parts for ICP-OES	305.88	0	0	0	305.88	0
Total Paid To Same Vendor:				305.88	0	0	0	305.88	0
Total PER06 - PERKINELMER U.S. LLC:				305.88	0	0	0	305.88	0

PLE01 - PLEASANT VALLEY RECREATION AND PARK DISTRICT

Paid To Same Vendor

PLE01 - PLEASANT VALLEY RECREATION AND PARK DISTRICT	31845533	07/25/2025	PVRP Annual Fee	100	0	0	0	100	100
Total Paid To Same Vendor:				100	0	0	0	100	100
LE01 - PLEASANT VALLEY RECREATION AND PARK DISTRICT:				100	0	0	0	100	100

PRI06 - PRIMO BRANDS

Paid To Same Vendor

PRI06 - PRIMO BRANDS	05G8710339261	07/25/2025	distilled Bottle Water	109.95	0	0	0	109.95	109.95
PRI06 - PRIMO BRANDS	05H8710339261	08/19/2025	Distilled Bottled Water	20	0	0	0	20	20
PRI06 - PRIMO BRANDS	05I8710339261	09/30/2025	Distilled Bottled Water	147.91	0	0	0	147.91	0
Total Paid To Same Vendor:				277.86	0	0	0	277.86	129.95
Total PRI06 - PRIMO BRANDS:				277.86	0	0	0	277.86	129.95

PUR01 - PURETEC INDUSTRIAL WATER

Paid To Same Vendor

PUR01 - PURETEC INDUSTRIAL WATER	2311320	07/01/2025	Deionized Water Service	28.93	0	0	0	28.93	28.93
PUR01 - PURETEC INDUSTRIAL WATER	2311321	07/01/2025	Deionized Water Service	30.14	0	0	0	30.14	30.14
PUR01 - PURETEC INDUSTRIAL WATER	2313443	07/09/2025	Chemicals (Anti-Chlor) RMWT	19439.94	0	0	0	19439.94	19439.94
PUR01 - PURETEC INDUSTRIAL WATER	2323557	08/01/2025	Deionized Water Service	28.93	0	0	0	28.93	28.93
PUR01 - PURETEC INDUSTRIAL WATER	2323558	08/01/2025	Deionized Water Service	30.14	0	0	0	30.14	30.14
PUR01 - PURETEC INDUSTRIAL WATER	2323559	08/01/2025	Deionized Water Service	30.14	0	0	0	30.14	30.14
PUR01 - PURETEC INDUSTRIAL WATER	2328378	08/15/2025	Chemicals (Vitec 4000) RMWT	18193.44	0	0	0	18193.44	18193.44
PUR01 - PURETEC INDUSTRIAL WATER	2328995	08/27/2025	Resin Tank for Car Wash Station	129.23	0	0	0	129.23	129.23
PUR01 - PURETEC INDUSTRIAL WATER	2328996	08/27/2025	CWRF Lab Resin Tank Replacement	116.49	0	0	0	116.49	116.49
PUR01 - PURETEC INDUSTRIAL WATER	2336349	09/08/2025	Car Wash Resin Tank	28.93	0	0	0	28.93	28.93
PUR01 - PURETEC INDUSTRIAL WATER	2336350	09/08/2025	Laboratory Supplies	30.14	0	0	0	30.14	30.14
Total Paid To Same Vendor:				38086.45	0	0	0	38086.45	38086.45
Total PUR01 - PURETEC INDUSTRIAL WATER:				38086.45	0	0	0	38086.45	38086.45

QUI02 - QUINN COMPANY**Paid To Same Vendor**

QUI02 - QUINN COMPANY	W0010083151	07/14/2025	Front Loader Repair	1510.54	0	0	0	1510.54	1510.54
QUI02 - QUINN COMPANY	W0N10025125	08/01/2025	Generator Repair - SL6 - SJSLS	1128.86	0	0	0	1128.86	1128.86
Total Paid To Same Vendor:				2639.4	0	0	0	2639.4	2639.4
Total QUI02 - QUINN COMPANY:				2639.4	0	0	0	2639.4	2639.4

RAY05 - RAYCO SECURITY LOSS PREVENTION**Paid To Same Vendor**

RAY05 - RAYCO SECURITY LOSS P 1327		07/01/2025	Security System Maintenance	267	0	0	0	267	267
Total Paid To Same Vendor:				267	0	0	0	267	267
Total RAY05 - RAYCO SECURITY LOSS PREVENTION:				267	0	0	0	267	267

RFS01 - LINCOLN FINANCIAL GROUP**Paid To Same Vendor**

RFS01 - LINCOLN FINANCIAL GRC INV0016461		07/10/2025	Profit Share Contribution	3407.99	0	0	0	3407.99	3407.99
RFS01 - LINCOLN FINANCIAL GRC INV0016544		07/24/2025	Profit Share Contribution	3794.01	0	0	0	3794.01	3794.01
RFS01 - LINCOLN FINANCIAL GRC INV0016614		08/07/2025	Profit Share Contribution	3794.01	0	0	0	3794.01	3794.01
RFS01 - LINCOLN FINANCIAL GRC CM0000571		08/21/2025	Profit Share Contribution	-5.2	0	0	0	-5.2	-5.2
RFS01 - LINCOLN FINANCIAL GRC INV0016674		08/21/2025	Profit Share Contribution	3801.68	0	0	0	3801.68	3801.68
RFS01 - LINCOLN FINANCIAL GRC INV0016722		09/04/2025	Profit Share Contribution	3803.5	0	0	0	3803.5	3803.5
RFS01 - LINCOLN FINANCIAL GRC CM0000582		09/18/2025	Profit Share Contribution	-7	0	0	0	-7	-7
RFS01 - LINCOLN FINANCIAL GRC INV0016783		09/18/2025	Profit Share Contribution	3831.5	0	0	0	3831.5	3831.5
Total Paid To Same Vendor:				22420.49	0	0	0	22420.49	22420.49
Total RFS01 - LINCOLN FINANCIAL GROUP:				22420.49	0	0	0	22420.49	22420.49

ROV01 - THE ROVISYS COMPANY**Paid To Same Vendor**

ROV01 - THE ROVISYS COMPANY 104547		08/18/2025	Engineering - Replacement of	4100	0	0	0	4100	4100
ROV01 - THE ROVISYS COMPANY 105365		09/15/2025	Change Compact to Control Lo	8900	0	0	0	8900	8900
Total Paid To Same Vendor:				13000	0	0	0	13000	13000
Total ROV01 - THE ROVISYS COMPANY:				13000	0	0	0	13000	13000

ROY03 - ROYAL INDUSTRIAL SOLUTIONS**Paid To Same Vendor**

ROY03 - ROYAL INDUSTRIAL SOL 9009-1059706		07/01/2025	MS 7 and 5 Rehabilitation	768.14	0	0	0	768.14	768.14
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060258		07/25/2025	MS 7 and 5 Rehabilitation	801.6	0	0	0	801.6	801.6
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060157		07/29/2025	Meter Station 5 & 7 Rehabilita	69.23	0	0	0	69.23	69.23
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060436		07/29/2025	Meter Station 5 & 7 Rehabilita	257.4	0	0	0	257.4	257.4
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060167		07/31/2025	Replacement Breaker - Booste	5131.12	0	0	0	5131.12	5131.12
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060191		08/01/2025	VFD repair - Conejo Booster 5	15306.2	0	0	0	15306.2	15306.2
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060192		08/01/2025	VFD repair - Conejo Booster 5	15306.2	0	0	0	15306.2	15306.2
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060583		08/01/2025	Repair Parts - CWRWF MCC	509.98	0	0	0	509.98	509.98
ROY03 - ROYAL INDUSTRIAL SOL 9009-1060479		08/15/2025	Meter station 5&7 Rehabilitati	274.71	0	0	0	274.71	274.71
Total Paid To Same Vendor:				38424.58	0	0	0	38424.58	38424.58
Total ROY03 - ROYAL INDUSTRIAL SOLUTIONS:				38424.58	0	0	0	38424.58	38424.58

RPB01 - RP Barricade, Inc**Paid To Same Vendor**

RPB01 - RP Barricade, Inc 66651		09/10/2025	Traffic Control for Meter Chan	510	0	0	0	510	510
Total Paid To Same Vendor:				510	0	0	0	510	510
Total RPB01 - RP Barricade, Inc:				510	0	0	0	510	510

RTL01 - RT LAWRENCE CORPORATION**Paid To Same Vendor**

RTL01 - RT LAWRENCE CORPORATION 49887	08/04/2025	Lockbox Svcs, Processing Paym	534.83	0	0	0	534.83	534.83
RTL01 - RT LAWRENCE CORPORATION 50004	08/18/2025	Monthly Lockbox Services	565.79	0	0	0	565.79	565.79
RTL01 - RT LAWRENCE CORPORATION 50055	09/16/2025	Monthly Service Charges-Lockb	557.76	0	0	0	557.76	557.76
		Total Paid To Same Vendor:	1658.38	0	0	0	1658.38	1658.38
Total RTL01 - RT LAWRENCE CORPORATION:			1658.38	0	0	0	1658.38	1658.38

SAL01 - SALINAS & SONS ROOTER INC**Paid To Same Vendor**

SAL01 - SALINAS & SONS ROOTER INC 00-18890	09/15/2025	Plumbing Repairs - Main Office	169	0	0	0	169	169
SAL01 - SALINAS & SONS ROOTER INC 0018969	09/16/2025	Toilet Repair-Front Office	293.35	0	0	0	293.35	293.35
		Total Paid To Same Vendor:	462.35	0	0	0	462.35	462.35
Total SAL01 - SALINAS & SONS ROOTER INC:			462.35	0	0	0	462.35	462.35

SAM01 - SAM HILL & SONS, INC.**Paid To Same Vendor**

SAM01 - SAM HILL & SONS, INC. 5475	07/25/2025	Yard Clean Up - Rubble Pile	2109.25	0	0	0	2109.25	2109.25
SAM01 - SAM HILL & SONS, INC. 5477	08/01/2025	Leak Repair - 4" Non-potable s	6444.6	0	0	0	6444.6	6444.6
SAM01 - SAM HILL & SONS, INC. 5479	08/05/2025	Leak Repair - 2" Blowoff	16060.85	0	0	0	16060.85	16060.85
SAM01 - SAM HILL & SONS, INC. 5487	08/19/2025	Fuel tank (unleaded) replacem	5055	0	0	0	5055	5055
SAM01 - SAM HILL & SONS, INC. 5515	09/02/2025	Leak Repair - Pump Station 1 li	25026.66	0	0	0	25026.66	25026.66
		Total Paid To Same Vendor:	54696.36	0	0	0	54696.36	54696.36
Total SAM01 - SAM HILL & SONS, INC.:			54696.36	0	0	0	54696.36	54696.36

SCE01 - SOUTHERN CALIF. EDISON**Paid To Same Vendor**

SCE01 - SOUTHERN CALIF. EDISON August2025	08/06/2025	Current usage Charges July 20.	268777.11	0	0	0	268777.11	268777.11
SCE01 - SOUTHERN CALIF. EDISON Sept2025	09/10/2025	Monthly Usage Charges-Augus	255464.14	0	0	0	255464.14	255464.14
		Total Paid To Same Vendor:	524241.25	0	0	0	524241.25	524241.25
Total SCE01 - SOUTHERN CALIF. EDISON:			524241.25	0	0	0	524241.25	524241.25

SCF01 - SC Fuels**Paid To Same Vendor**

SCF01 - SC Fuels IN0000178759	08/15/2025	Material & Supplies -Fuel for F	2472.35	0	0	0	2472.35	2472.35
SCF01 - SC Fuels IN0000182977	08/15/2025	Material & Supplies -Fuel for F	1821.71	0	0	0	1821.71	1821.71
SCF01 - SC Fuels IN0000187417	08/28/2025	UNLEADED FUEL FOR FLEET-Sh	1466.61	0	0	0	1466.61	1466.61
SCF01 - SC Fuels IN0000192215	08/29/2025	Unleaded Fuel for Fleet-Shop	1464.05	0	0	0	1464.05	1464.05
SCF01 - SC Fuels IN0000196028	09/10/2025	Unleaded Fuel for Fleet-Shop	1960.91	0	0	0	1960.91	1960.91
SCF01 - SC Fuels IN0000200476	09/11/2025	Unleaded Fuel for Fleet-Shop	1850.53	0	0	0	1850.53	1850.53
SCF01 - SC Fuels IN0000204971	09/22/2025	Material & Supplies - GAS Mai	1506.41	0	0	0	1506.41	0
SCF01 - SC Fuels IN-0000209665	09/30/2025	Unleaded Fuel for Fleet-Shop	1537.77	0	0	0	1537.77	0
		Total Paid To Same Vendor:	14080.34	0	0	0	14080.34	11036.16
Total SCF01 - SC Fuels:			14080.34	0	0	0	14080.34	11036.16

SCG01 - SOUTHERN CALIFORNIA GAS**Paid To Same Vendor**

SCG01 - SOUTHERN CALIFORNIA GAS Aug2025	07/29/2025	July 2025 Usage Charges-Act 1	14.91	0	0	0	14.91	14.91
SCG01 - SOUTHERN CALIFORNIA GAS July2025	07/29/2025	June 2025 Usage Charges-Act	16.44	0	0	0	16.44	16.44
SCG01 - SOUTHERN CALIFORNIA GAS July2025-A	07/29/2025	June 2025 Usage Charges-Act	14.98	0	0	0	14.98	14.98
SCG01 - SOUTHERN CALIFORNIA GAS August2025-A	08/01/2025	Usage Charges July 2025-ACT	15.44	0	0	0	15.44	15.44
SCG01 - SOUTHERN CALIFORNIA GAS Sept2025	09/02/2025	August 2025-Current Charges-	33.41	0	0	0	33.41	33.41
SCG01 - SOUTHERN CALIFORNIA GAS Sept2025-A	09/02/2025	August 2025-Current Charges-	17.63	0	0	0	17.63	17.63
		Total Paid To Same Vendor:	112.81	0	0	0	112.81	112.81
Total SCG01 - SOUTHERN CALIFORNIA GAS:			112.81	0	0	0	112.81	112.81

SEC03 - SYMETRA LIFE INS CO.
Paid To Same Vendor

SEC03 - SYMETRA LIFE INS CO.	INV0016533	07/24/2025	Life Insurance	340.75	0	0	0	340.75	340.75
SEC03 - SYMETRA LIFE INS CO.	INV0016663	08/21/2025	Life Insurance	352.5	0	0	0	352.5	352.5
SEC03 - SYMETRA LIFE INS CO.	INV0016772	09/18/2025	Life Insurance	352.5	0	0	0	352.5	352.5
Total Paid To Same Vendor:				1045.75	0	0	0	1045.75	1045.75
Total SEC03 - SYMETRA LIFE INS CO.:				1045.75	0	0	0	1045.75	1045.75

SMA05 - HADRONEX INC.
Paid To Same Vendor

SMA05 - HADRONEX INC.	43920	08/15/2025	SmartCover Sewer Monitoring	47560.5	0	0	0	47560.5	47560.5
Total Paid To Same Vendor:				47560.5	0	0	0	47560.5	47560.5
Total SMA05 - HADRONEX INC.:				47560.5	0	0	0	47560.5	47560.5

SMT01 - SM TIRE, INC.
Paid To Same Vendor

SMT01 - SM TIRE, INC.	261421	08/15/2025	Tilly-Kubota Tractor-CWRF	624.18	0	0	0	624.18	624.18
Total Paid To Same Vendor:				624.18	0	0	0	624.18	624.18
Total SMT01 - SM TIRE, INC.:				624.18	0	0	0	624.18	624.18

SOL03 - SOLAR ELECTRIC SUPPLY,INC
Paid To Same Vendor

SOL03 - SOLAR ELECTRIC SUPPLY	24032	07/25/2025	Repair Parts Solar Site Batterie	3005.75	0	0	0	3005.75	3005.75
Total Paid To Same Vendor:				3005.75	0	0	0	3005.75	3005.75
Total SOL03 - SOLAR ELECTRIC SUPPLY,INC:				3005.75	0	0	0	3005.75	3005.75

STA05 - STATE WATER RESOURCES CONTROL BOARD
Paid To Same Vendor

STA05 - STATE WATER RESOURC	D4 Renewal-JoshS	08/11/2025	SWRCB D4 Renewal Fees	155	0	0	0	155	155
STA05 - STATE WATER RESOURC	G3-JohnnyC	09/08/2025	SWRCB Wastewater Operator	420	0	0	0	420	420
Total Paid To Same Vendor:				575	0	0	0	575	575
Total STA05 - STATE WATER RESOURCES CONTROL BOARD:				575	0	0	0	575	575

TER04 - TERRAVERDE ENERGY LLC
Paid To Same Vendor

TER04 - TERRAVERDE ENERGY LL	2642	09/08/2025	Assessment- Shared Savings A	13500	0	0	0	13500	13500
Total Paid To Same Vendor:				13500	0	0	0	13500	13500
Total TER04 - TERRAVERDE ENERGY LLC:				13500	0	0	0	13500	13500

THE02 - THE CAPRICORN GROUP
Paid To Same Vendor

THE02 - THE CAPRICORN GROUP	20140	08/28/2025	Laboratory Desiccator	2401.58	0	0	0	2401.58	2401.58
Total Paid To Same Vendor:				2401.58	0	0	0	2401.58	2401.58
Total THE02 - THE CAPRICORN GROUP:				2401.58	0	0	0	2401.58	2401.58

THO09 - THOMAS SCIENTIFIC
Paid To Same Vendor

THO09 - THOMAS SCIENTIFIC	3653657	07/14/2025	Lab Supplies	83.29	0	0	0	83.29	83.29
THO09 - THOMAS SCIENTIFIC	3651878	07/15/2025	Lab Supplies	330.27	0	0	0	330.27	330.27
THO09 - THOMAS SCIENTIFIC	3660163	07/22/2025	Laboratory Supplies	207.36	0	0	0	207.36	207.36
THO09 - THOMAS SCIENTIFIC	3666296	07/28/2025	Lab Equipment	160.08	0	0	0	160.08	160.08
THO09 - THOMAS SCIENTIFIC	3682954	08/18/2025	Lab Supplies	563.99	0	0	0	563.99	563.99
THO09 - THOMAS SCIENTIFIC	3685586	08/19/2025	Lab Supplies	117.74	0	0	0	117.74	117.74
THO09 - THOMAS SCIENTIFIC	3688905	08/28/2025	Freezer Thermometer for the I	138.12	0	0	0	138.12	138.12
THO09 - THOMAS SCIENTIFIC	3689250	08/28/2025	Equipment for the Lab Desicca	82.85	0	0	0	82.85	82.85
THO09 - THOMAS SCIENTIFIC	3690962	08/28/2025	Equipment for the Lab	407.04	0	0	0	407.04	407.04

THO09 - THOMAS SCIENTIFIC	3691026	08/28/2025	Supplies for the Lab	92.93	0	0	0	92.93	92.93
Total Paid To Same Vendor:				2183.67	0	0	0	2183.67	2183.67
Total THO09 - THOMAS SCIENTIFIC:				2183.67	0	0	0	2183.67	2183.67
TON01 - TONY'S BODY SHOP									
Paid To Same Vendor									
TON01 - TONY'S BODY SHOP	63392	07/30/2025	RO#63392-Repairs for Unit 33	9023.55	0	0	0	9023.55	9023.55
TON01 - TONY'S BODY SHOP	63392-R	07/30/2025	RO#63392- Repairs Unit 33-Cc	9032.55	0	0	0	9032.55	9032.55
TON01 - TONY'S BODY SHOP	63392-R1	07/30/2025	RO#63392-Repairs for Unit 33	-9023.55	0	0	0	-9023.55	-9023.55
TON01 - TONY'S BODY SHOP	63534	09/08/2025	Repairs Unit#43 RO#63534	7871.74	0	0	0	7871.74	7871.74
Total Paid To Same Vendor:				16904.29	0	0	0	16904.29	16904.29
Total TON01 - TONY'S BODY SHOP:				16904.29	0	0	0	16904.29	16904.29
TRA02 - TRAVIS AGRICULTURAL, INC									
Paid To Same Vendor									
TRA02 - TRAVIS AGRICULTURAL,	25675-P1	09/11/2025	Permit fees/TPC - Hlt Air Vac	3794.29	0	0	0	3794.29	3794.29
Total Paid To Same Vendor:				3794.29	0	0	0	3794.29	3794.29
Total TRA02 - TRAVIS AGRICULTURAL, INC:				3794.29	0	0	0	3794.29	3794.29
TRU01 - Trusted Tech Team, Inc									
Paid To Same Vendor									
TRU01 - Trusted Tech Team, Inc	179844	07/14/2025	WIN 11 Pro Lincenses	1063.92	0	0	0	1063.92	1063.92
Total Paid To Same Vendor:				1063.92	0	0	0	1063.92	1063.92
Total TRU01 - Trusted Tech Team, Inc:				1063.92	0	0	0	1063.92	1063.92
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA									
Paid To Same Vendor									
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	24-254244	07/01/2025	Dig Alert Tickets	127.61	0	0	0	127.61	127.61
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	620250229	07/01/2025	Dig Alert Tickets	298.6	0	0	0	298.6	298.6
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	25-260181	08/01/2025	Monthly Dig Alert Tickets	144.6	0	0	0	144.6	144.6
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	720250229	08/01/2025	Monthly Dig Alert Tickets	414	0	0	0	414	414
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	25260556	09/02/2025	Monthly Dig Alert Tickets	144.6	0	0	0	144.6	144.6
UND01 - UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	820250229	09/02/2025	Monthly Dig Alert Tickets	450	0	0	0	450	450
Total Paid To Same Vendor:				1579.41	0	0	0	1579.41	1579.41
Total UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA, INC:				1579.41	0	0	0	1579.41	1579.41
UNI08 - UNIFIRST CORPORATION									
Paid To Same Vendor									
UNI08 - UNIFIRST CORPORATION	2210213141	07/09/2025	Office Cleaning Supplies- Towel	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210213570	07/09/2025	Uniform Cleaning Service	145.35	0	0	0	145.35	145.35
UNI08 - UNIFIRST CORPORATION	2210215214	07/22/2025	Office Cleaning Supplies - Towel	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210215222	07/22/2025	Uniform Cleaning Service	145.35	0	0	0	145.35	145.35
UNI08 - UNIFIRST CORPORATION	2210217212	07/25/2025	Office Cleaning Supplies - Towel	83.16	0	0	0	83.16	83.16
UNI08 - UNIFIRST CORPORATION	2210217225	07/25/2025	Uniform Cleaning Service	145.35	0	0	0	145.35	145.35
UNI08 - UNIFIRST CORPORATION	2210219364	07/29/2025	Office Cleaning Supplies-Towel	83.16	0	0	0	83.16	83.16
UNI08 - UNIFIRST CORPORATION	2210219380	07/29/2025	Uniform Cleaning Service	148.29	0	0	0	148.29	148.29
UNI08 - UNIFIRST CORPORATION	2210221317	08/05/2025	Office Cleaning Supplies - Towel	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210221706	08/05/2025	Uniform Cleaning Service	145.8	0	0	0	145.8	145.8
UNI08 - UNIFIRST CORPORATION	2210223336	08/15/2025	Office Cleaning Supplies -Mat-	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210223343	08/15/2025	Uniform Cleaning Service	148.29	0	0	0	148.29	148.29
UNI08 - UNIFIRST CORPORATION	2210225407	08/19/2025	Office Cleaning Supplies - Mat-	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210225875	08/19/2025	Uniform Cleaning Service	146.53	0	0	0	146.53	146.53
UNI08 - UNIFIRST CORPORATION	2210227847	08/29/2025	Office Cleaning Supplies- Towel	89.54	0	0	0	89.54	89.54
UNI08 - UNIFIRST CORPORATION	2210227858	08/29/2025	Uniform Cleaning Service	146.53	0	0	0	146.53	146.53
UNI08 - UNIFIRST CORPORATION	2210229484	09/02/2025	Office Cleaning Supplies - Towel	83.16	0	0	0	83.16	83.16
UNI08 - UNIFIRST CORPORATION	2210229492	09/02/2025	Uniform Cleaning Service	146.53	0	0	0	146.53	146.53
UNI08 - UNIFIRST CORPORATION	2210231825	09/10/2025	Office Cleaning Supplies-Towel	80.85	0	0	0	80.85	80.85

UNI08 - UNIFIRST CORPORATION	2210231826	09/10/2025	Uniform Cleaning Service	162.23	0	0	0	162.23	162.23
UNI08 - UNIFIRST CORPORATION	2210233484	09/16/2025	Office Cleaning Supplies-Towe	80.85	0	0	0	80.85	80.85
UNI08 - UNIFIRST CORPORATION	2210233496	09/16/2025	Uniform Cleaning Service	162.23	0	0	0	162.23	162.23
UNI08 - UNIFIRST CORPORATION	2210235448	09/30/2025	Office Cleaning Supplies - Tow	74.47	0	0	0	74.47	0
UNI08 - UNIFIRST CORPORATION	2210235462	09/30/2025	Uniform Cleaning Service	162.23	0	0	0	162.23	0
UNI08 - UNIFIRST CORPORATION	2210237312	09/30/2025	Office Cleaning Supplies - Tow	80.85	0	0	0	80.85	0
UNI08 - UNIFIRST CORPORATION	2210237328	09/30/2025	Uniform Cleaning Service	162.23	0	0	0	162.23	0
Total Paid To Same Vendor:				3070.68	0	0	0	3070.68	2590.9
Total UNI08 - UNIFIRST CORPORATION:				3070.68	0	0	0	3070.68	2590.9

UNI10 - UNITED STATES TREASURY

Paid To Same Vendor									
UNI10 - UNITED STATES TREASU	INV0016462	07/10/2025	FIT	14559.19	0	0	0	14559.19	14559.19
UNI10 - UNITED STATES TREASU	INV0016463	07/10/2025	Payroll- Medicare Tax	4174.78	0	0	0	4174.78	4174.78
UNI10 - UNITED STATES TREASU	INV0016547	07/24/2025	FIT	16152.3	0	0	0	16152.3	16152.3
UNI10 - UNITED STATES TREASU	INV0016548	07/24/2025	Payroll- Medicare Tax	4476.02	0	0	0	4476.02	4476.02
UNI10 - UNITED STATES TREASU	INV0016553	07/24/2025	FIT	72.62	0	0	0	72.62	72.62
UNI10 - UNITED STATES TREASU	INV0016554	07/24/2025	Payroll-Social Security Tax	437.1	0	0	0	437.1	437.1
UNI10 - UNITED STATES TREASU	INV0016555	07/24/2025	Payroll- Medicare Tax	156.74	0	0	0	156.74	156.74
UNI10 - UNITED STATES TREASU	INV0016615	08/07/2025	FIT	17055.75	0	0	0	17055.75	17055.75
UNI10 - UNITED STATES TREASU	INV0016616	08/07/2025	Payroll- Medicare Tax	4604.36	0	0	0	4604.36	4604.36
UNI10 - UNITED STATES TREASU	CM0000572	08/21/2025	Payroll- Medicare Tax	-0.16	0	0	0	-0.16	-0.16
UNI10 - UNITED STATES TREASU	INV0016645	08/21/2025	FIT	106.66	0	0	0	106.66	106.66
UNI10 - UNITED STATES TREASU	INV0016646	08/21/2025	Payroll-Social Security Tax	757.64	0	0	0	757.64	757.64
UNI10 - UNITED STATES TREASU	INV0016647	08/21/2025	Payroll- Medicare Tax	238.54	0	0	0	238.54	238.54
UNI10 - UNITED STATES TREASU	INV0016677	08/21/2025	FIT	16491.93	0	0	0	16491.93	16491.93
UNI10 - UNITED STATES TREASU	INV0016678	08/21/2025	Payroll- Medicare Tax	4554.38	0	0	0	4554.38	4554.38
UNI10 - UNITED STATES TREASU	INV0016680	08/21/2025	FIT	1.22	0	0	0	1.22	1.22
UNI10 - UNITED STATES TREASU	INV0016723	09/04/2025	FIT	16662.98	0	0	0	16662.98	16662.98
UNI10 - UNITED STATES TREASU	INV0016724	09/04/2025	Payroll-Social Security Tax	62	0	0	0	62	62
UNI10 - UNITED STATES TREASU	INV0016725	09/04/2025	Payroll- Medicare Tax	4594.06	0	0	0	4594.06	4594.06
UNI10 - UNITED STATES TREASU	INV0016729	09/04/2025	FIT	468.41	0	0	0	468.41	468.41
UNI10 - UNITED STATES TREASU	INV0016730	09/04/2025	Payroll- Medicare Tax	58.6	0	0	0	58.6	58.6
UNI10 - UNITED STATES TREASU	CM0000575	09/18/2025	FIT	-49.34	0	0	0	-49.34	-49.34
UNI10 - UNITED STATES TREASU	CM0000583	09/18/2025	FIT	-29.26	0	0	0	-29.26	-29.26
UNI10 - UNITED STATES TREASU	CM0000584	09/18/2025	Payroll- Medicare Tax	-4.26	0	0	0	-4.26	-4.26
UNI10 - UNITED STATES TREASU	INV0016786	09/18/2025	FIT	16623.36	0	0	0	16623.36	16623.36
UNI10 - UNITED STATES TREASU	INV0016787	09/18/2025	Payroll-Social Security Tax	124	0	0	0	124	124
UNI10 - UNITED STATES TREASU	INV0016788	09/18/2025	Payroll- Medicare Tax	4572.32	0	0	0	4572.32	4572.32
UNI10 - UNITED STATES TREASU	INV0016793	09/18/2025	FIT	35.29	0	0	0	35.29	35.29
UNI10 - UNITED STATES TREASU	INV0016794	09/18/2025	Payroll-Social Security Tax	670.22	0	0	0	670.22	670.22
UNI10 - UNITED STATES TREASU	INV0016795	09/18/2025	Payroll- Medicare Tax	190.84	0	0	0	190.84	190.84
UNI10 - UNITED STATES TREASU	INV0016849	09/18/2025	FIT	13.3	0	0	0	13.3	13.3
UNI10 - UNITED STATES TREASU	INV0016850	09/18/2025	Payroll- Medicare Tax	1.6	0	0	0	1.6	1.6
Total Paid To Same Vendor:				127833.19	0	0	0	127833.19	127833.19
Total UNI10 - UNITED STATES TREASURY:				127833.19	0	0	0	127833.19	127833.19

UNI12 - UNIFIED FIELD SERVICES CORPORATION
Paid To Same Vendor

UNI12 - UNIFIED FIELD SERVICES	Pymt10 (NP24-01)	08/11/2025	AG 3 Tank Replacment	91488	0	0	0	91488	91488
UNI12 - UNIFIED FIELD SERVICES	Retention Pymt10	08/11/2025	Retention Pymt 10- NP24-01 P	-4574.4	0	0	0	-4574.4	-4574.4
UNI12 - UNIFIED FIELD SERVICES	Pymt11-08251259	09/15/2025	AG 3 Tank Replacment	25717	0	0	0	25717	25717
UNI12 - UNIFIED FIELD SERVICES	Retention-Pymt11	09/15/2025	Retention-Pymt11-Inv#08251;	-1285.85	0	0	0	-1285.85	-1285.85

Total Paid To Same Vendor: **111344.75** **0** **0** **0** **111344.75** **111344.75**

Total UNI12 - UNIFIED FIELD SERVICES CORPORATION: **111344.75** **0** **0** **0** **111344.75** **111344.75**

UNU01 - UNUM LIFE INSURANCE
Paid To Same Vendor

UNU01 - UNUM LIFE INSURANCE	INV0016395	07/01/2025	Lont Term Disability	1372.83	0	0	0	1372.83	1372.83
UNU01 - UNUM LIFE INSURANCE	INV0016406	07/01/2025	Short Term Disability	321.61	0	0	0	321.61	321.61
UNU01 - UNUM LIFE INSURANCE	INV0016534	07/24/2025	Lont Term Disability	1372.83	0	0	0	1372.83	1372.83
UNU01 - UNUM LIFE INSURANCE	INV0016545	07/24/2025	Short Term Disability	321.61	0	0	0	321.61	321.61
UNU01 - UNUM LIFE INSURANCE	7-25 PR ME	08/01/2025	Salary Inc. Premium Adjustme	13.33	0	0	0	13.33	13.33
UNU01 - UNUM LIFE INSURANCE	INV0016664	08/21/2025	Lont Term Disability	1381.63	0	0	0	1381.63	1381.63
UNU01 - UNUM LIFE INSURANCE	INV0016675	08/21/2025	Short Term Disability	325.54	0	0	0	325.54	325.54
UNU01 - UNUM LIFE INSURANCE	8-25 PR ME	09/02/2025	Salary Adjustments Premium	66.5	0	0	0	66.5	66.5

Total Paid To Same Vendor: **5175.88** **0** **0** **0** **5175.88** **5175.88**

Total UNU01 - UNUM LIFE INSURANCE: **5175.88** **0** **0** **0** **5175.88** **5175.88**

URB02 - URBAN FUTURES, INC
Paid To Same Vendor

URB02 - URBAN FUTURES, INC	1022-014	08/11/2025	Pension Obligation Funding St	3250	0	0	0	3250	3250
URB02 - URBAN FUTURES, INC	1022-015	08/11/2025	Pension Obligation Funding St	1500	0	0	0	1500	1500

Total Paid To Same Vendor: **4750** **0** **0** **0** **4750** **4750**

Total URB02 - URBAN FUTURES, INC: **4750** **0** **0** **0** **4750** **4750**

USA01 - USA BLUE BOOK
Paid To Same Vendor

USA01 - USA BLUE BOOK	INV00759015	07/09/2025	Laboratory Supplies	133.27	0	0	0	133.27	133.27
USA01 - USA BLUE BOOK	INV00756988	07/15/2025	Lab Supplies	455.52	0	0	0	455.52	455.52
USA01 - USA BLUE BOOK	INV00768256	07/21/2025	Lab Supplies	438.28	0	0	0	438.28	438.28
USA01 - USA BLUE BOOK	INV00768405	07/22/2025	Laboratory Equipment	47.84	0	0	0	47.84	47.84
USA01 - USA BLUE BOOK	INV00769782	07/22/2025	Laboratory Supplies	51.87	0	0	0	51.87	51.87
USA01 - USA BLUE BOOK	INV00768144	07/25/2025	Analyzer Parts-CWRF	626.19	0	0	0	626.19	626.19
USA01 - USA BLUE BOOK	INV00776522	08/01/2025	Repair Parts and Equipment-Ir	462.99	0	0	0	462.99	462.99
USA01 - USA BLUE BOOK	INV00777291	08/01/2025	Repair Parts and Equipment-Ir	289.46	0	0	0	289.46	289.46
USA01 - USA BLUE BOOK	INV00785487	08/05/2025	Injection Quill- RMWTP	144.74	0	0	0	144.74	144.74
USA01 - USA BLUE BOOK	INV00791234	08/11/2025	Lab Supplies	142.24	0	0	0	142.24	142.24
USA01 - USA BLUE BOOK	INV00795917	08/13/2025	Lab Supplies	266.08	0	0	0	266.08	266.08
USA01 - USA BLUE BOOK	INV00798229	08/15/2025	Lab Supplies	251.21	0	0	0	251.21	251.21
USA01 - USA BLUE BOOK	INV00809941	08/29/2025	Repair Parts and Equipment-N	998.58	0	0	0	998.58	998.58
USA01 - USA BLUE BOOK	INV00818295	09/09/2025	Lab Supplies	542.23	0	0	0	542.23	542.23
USA01 - USA BLUE BOOK	INV00825209	09/15/2025	Lab Supplies	320.23	0	0	0	320.23	320.23
USA01 - USA BLUE BOOK	INV00825468	09/15/2025	Lab Supplies	61.92	0	0	0	61.92	61.92
USA01 - USA BLUE BOOK	INV00839243	09/29/2025	Lab Supplies	64.13	0	0	0	64.13	0

Total Paid To Same Vendor: **5296.78** **0** **0** **0** **5296.78** **5232.65**

Total USA01 - USA BLUE BOOK: **5296.78** **0** **0** **0** **5296.78** **5232.65**

USB02 - U.S. BANK CORPORATE
Paid To Same Vendor

USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Air Purifier, Ink, headset,shipp	155.22	0	0	0	155.22	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Air Purifier, Ink, headset,shipp	168.16	0	0	0	168.16	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Air Purifier, Ink, headset,shipp	174.13	0	0	0	174.13	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Battery,OilChange,CarWash	286.06	0	0	0	286.06	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Battery,OilChange,CarWash	264.05	0	0	0	264.05	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Battery,OilChange,CarWash	296.21	0	0	0	296.21	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	CCR Printing	427.37	0	0	0	427.37	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	CCWUC Ed Luncheon,BudgetC	43.9	0	0	0	43.9	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	CCWUC Ed Luncheon,BudgetC	47.56	0	0	0	47.56	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	CCWUC Ed Luncheon,BudgetC	49.25	0	0	0	49.25	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	CWRF barscreen parts,VFD fan	383.87	0	0	0	383.87	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	DNS Pointing,Domain,WebHo:	757.1	0	0	0	757.1	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	DNS Pointing,Domain,WebHo:	698.86	0	0	0	698.86	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	DNS Pointing,Domain,WebHo:	783.98	0	0	0	783.98	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Environmental Notice of Exem	52.5	0	0	0	52.5	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Fuel	2088.13	0	0	0	2088.13	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Fuel	1927.5	0	0	0	1927.5	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Fuel	2162.26	0	0	0	2162.26	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Hardware for Cwrf Auma Mov	128.68	0	0	0	128.68	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Headphones,Keyvord,White B	311.89	0	0	0	311.89	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Headphones,Keyvord,White B	322.97	0	0	0	322.97	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Headphones,Keyvord,White B	287.9	0	0	0	287.9	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Ice,Gas,DI Water,Accred Samp	326.5	0	0	0	326.5	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Ice,Gas,DI Water,Accred Samp	301.38	0	0	0	301.38	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Ice,Gas,DI Water,Accred Samp	627.88	0	0	0	627.88	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	New EE Background Check (JN	10.45	0	0	0	10.45	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	New EE Background Check (JN	11.73	0	0	0	11.73	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	New EE Background Check (JN	11.32	0	0	0	11.32	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Parts for Meter Station	305.68	0	0	0	305.68	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Permit Fee	2563.6	0	0	0	2563.6	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Prime subscription,YouTubeT	78.44	0	0	0	78.44	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Prime subscription,YouTubeT	81.22	0	0	0	81.22	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Prime subscription,YouTubeT	72.41	0	0	0	72.41	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Salt,PipeTape,WireConnectors	2113.32	0	0	0	2113.32	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Spectrum Cable	677.56	0	0	0	677.56	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Spectrum Cable	604.01	0	0	0	604.01	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Spectrum Internet/Cable	654.34	0	0	0	654.34	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	teleconf for Board & staff mee	101.03	0	0	0	101.03	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	teleconf for Board & staff mee	93.26	0	0	0	93.26	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	teleconf for Board & staff mee	104.62	0	0	0	104.62	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Training,SafetyLunch,Webinar	615.2	0	0	0	615.2	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Training,SafetyLunch,Webinar	690.13	0	0	0	690.13	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Training,SafetyLunch,Webinar	666.47	0	0	0	666.47	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	WaterWise Bkfst Meeting	13.73	0	0	0	13.73	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	WaterWise Bkfst Meeting	15.4	0	0	0	15.4	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	WaterWise Bkfst Meeting	14.87	0	0	0	14.87	0
USB02 - U.S. BANK CORPORATE	25-Jun	07/11/2025	Web Hosting,MonthlyForward	84.24	0	0	0	84.24	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Air Purifier, Ink, headset,shipp	-168.16	0	0	0	-168.16	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Air Purifier, Ink, headset,shipp	-174.13	0	0	0	-174.13	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Air Purifier, Ink, headset,shipp	-155.22	0	0	0	-155.22	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Battery,OilChange,CarWash	-264.05	0	0	0	-264.05	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Battery,OilChange,CarWash	-286.06	0	0	0	-286.06	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Battery,OilChange,CarWash	-296.21	0	0	0	-296.21	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	CCR Printing	-427.37	0	0	0	-427.37	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	CCWUC Ed Luncheon,BudgetC	-47.56	0	0	0	-47.56	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	CCWUC Ed Luncheon,BudgetC	-43.9	0	0	0	-43.9	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	CCWUC Ed Luncheon,BudgetC	-49.25	0	0	0	-49.25	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	CWRF barscreen parts,VFD fan	-383.87	0	0	0	-383.87	0

USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	DNS Pointing,Domain,WebHo:	-783.98	0	0	0	-783.98	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	DNS Pointing,Domain,WebHo:	-757.1	0	0	0	-757.1	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	DNS Pointing,Domain,WebHo:	-698.86	0	0	0	-698.86	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Environmental Notice of Exem	-52.5	0	0	0	-52.5	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Fuel	-2162.26	0	0	0	-2162.26	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Fuel	-1927.5	0	0	0	-1927.5	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Fuel	-2088.13	0	0	0	-2088.13	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Hardware for Cwrf Auma Mov	-128.68	0	0	0	-128.68	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Headphones,Keyvord,White B	-287.9	0	0	0	-287.9	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Headphones,Keyvord,White B	-322.97	0	0	0	-322.97	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Headphones,Keyvord,White B	-311.89	0	0	0	-311.89	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Ice,Gas,DI Water,Accred Samp	-326.5	0	0	0	-326.5	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Ice,Gas,DI Water,Accred Samp	-627.88	0	0	0	-627.88	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Ice,Gas,DI Water,Accred Samp	-301.38	0	0	0	-301.38	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	New EE Background Check (JIV	-10.45	0	0	0	-10.45	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	New EE Background Check (JIV	-11.32	0	0	0	-11.32	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	New EE Background Check (JIV	-11.73	0	0	0	-11.73	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Parts for Meter Station	-305.68	0	0	0	-305.68	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Permit Fee	-2563.6	0	0	0	-2563.6	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Prime subscription,YouTubeT	-72.41	0	0	0	-72.41	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Prime subscription,YouTubeT	-81.22	0	0	0	-81.22	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Prime subscription,YouTubeT	-78.44	0	0	0	-78.44	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Salt,PipeTape,WireConnectors	-2113.32	0	0	0	-2113.32	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Spectrum Cable	-604.01	0	0	0	-604.01	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Spectrum Cable	-677.56	0	0	0	-677.56	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Spectrum Internet/Cable	-654.34	0	0	0	-654.34	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	teleconf for Board & staff mee	-101.03	0	0	0	-101.03	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	teleconf for Board & staff mee	-93.26	0	0	0	-93.26	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	teleconf for Board & staff mee	-104.62	0	0	0	-104.62	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Training,SafetyLunch,Webinar	-615.2	0	0	0	-615.2	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Training,SafetyLunch,Webinar	-690.13	0	0	0	-690.13	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Training,SafetyLunch,Webinar	-666.47	0	0	0	-666.47	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	WaterWise Bkfst Meeting	-13.73	0	0	0	-13.73	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	WaterWise Bkfst Meeting	-14.87	0	0	0	-14.87	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	WaterWise Bkfst Meeting	-15.4	0	0	0	-15.4	0
USB02 - U.S. BANK CORPORATE	25-Jun-R	07/11/2025	Web Hosting,MonthlyForward	-84.24	0	0	0	-84.24	0
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	3/4 Copper	153.04	0	0	0	153.04	153.04
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Co2 tank for TR well	197.32	0	0	0	197.32	197.32
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Ext.Cords & drain pump for Cv	327.02	0	0	0	327.02	327.02
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Fuel,repair supplie,foldingCha	2011.59	0	0	0	2011.59	2011.59
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Fuel,repair supplie,foldingCha	2179.22	0	0	0	2179.22	2179.22
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Fuel,repair supplie,foldingCha	2256.59	0	0	0	2256.59	2256.59
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headphones, Kitchen Supplies	90.95	0	0	0	90.95	90.95
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headphones, Kitchen Supplies	83.95	0	0	0	83.95	83.95
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headphones, Kitchen Supplies	94.17	0	0	0	94.17	94.17
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headset,Monitors,Battery,Tes	628.07	0	0	0	628.07	628.07
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headset,Monitors,Battery,Tes	579.76	0	0	0	579.76	579.76
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Headset,Monitors,Battery,Tes	650.37	0	0	0	650.37	650.37
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Internet & Cable	604.01	0	0	0	604.01	604.01
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Internet & Cable	654.34	0	0	0	654.34	654.34
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Internet & Cable	677.57	0	0	0	677.57	677.57
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Membership Renewal	21	0	0	0	21	21
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Membership Renewal	18.72	0	0	0	18.72	18.72
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Membership Renewal	20.28	0	0	0	20.28	20.28
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Monthlyforwarding, Web host	126.23	0	0	0	126.23	126.23
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	MS#7 parts & backup battery	837.57	0	0	0	837.57	837.57
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Office Chair	361.65	0	0	0	361.65	361.65
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Office Chair	333.83	0	0	0	333.83	333.83
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Office Chair	374.49	0	0	0	374.49	374.49
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	OfficeSupplies Lab,DI Water,Ti	168.44	0	0	0	168.44	168.44

USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	OfficeSupplies Lab,DI Water,Ti	80.85	0	0	0	80.85	80.85
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	OfficeSupplies Lab,DI Water,Ti	87.59	0	0	0	87.59	87.59
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Oil Change truck #39 & #42	91.79	0	0	0	91.79	91.79
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Oil Change truck #39 & #42	84.73	0	0	0	84.73	84.73
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Oil Change truck #39 & #42	95.05	0	0	0	95.05	95.05
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Pressure reducing valve,Myroi	1083.18	0	0	0	1083.18	1083.18
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	SafetyBoots,Webinars,SafetyL	910.37	0	0	0	910.37	910.37
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	SafetyBoots,Webinars,SafetyL	942.7	0	0	0	942.7	942.7
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	SafetyBoots,Webinars,SafetyL	840.34	0	0	0	840.34	840.34
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Shipped Samples to BSK labs	43.43	0	0	0	43.43	43.43
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Shipped Samples to BSK labs	90.48	0	0	0	90.48	90.48
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Shipped Samples to BSK labs	47.05	0	0	0	47.05	47.05
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	teleconf for Board & Staff Mee	101.03	0	0	0	101.03	101.03
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	teleconf for Board & Staff Mee	93.26	0	0	0	93.26	93.26
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	teleconf for Board & Staff Mee	104.62	0	0	0	104.62	104.62
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	15.4	0	0	0	15.4	15.4
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	13.73	0	0	0	13.73	13.73
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	29.74	0	0	0	29.74	29.74
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	14.87	0	0	0	14.87	14.87
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	30.8	0	0	0	30.8	30.8
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Waterwise breakfast meeting	27.46	0	0	0	27.46	27.46
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Web hosting CWD	24.96	0	0	0	24.96	24.96
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Web hosting CWD	28	0	0	0	28	28
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Web hosting CWD	27.04	0	0	0	27.04	27.04
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Youtube TV for OPS Emerg Mc	28.05	0	0	0	28.05	28.05
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Youtube TV for OPS Emerg Mc	29.05	0	0	0	29.05	29.05
USB02 - U.S. BANK CORPORATE	25-Jul	07/30/2025	Youtube TV for OPS Emerg Mc	25.88	0	0	0	25.88	25.88
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	asrgsa.com monthly forwardir	84.23	0	0	0	84.23	84.23
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	AutoCad License	414.77	0	0	0	414.77	414.77
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	AutoCad License	449.33	0	0	0	449.33	449.33
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	AutoCad License	465.28	0	0	0	465.28	465.28
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Bevs for 7/25 Special Mtg Wor	60.39	0	0	0	60.39	60.39
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Bevs for 7/25 Special Mtg Wor	53.83	0	0	0	53.83	53.83
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Bevs for 7/25 Special Mtg Wor	58.32	0	0	0	58.32	58.32
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	CCWUC Ed Luncheon (21 Ees)	323.4	0	0	0	323.4	323.4
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	CCWUC Ed Luncheon (21 Ees)	288.29	0	0	0	288.29	288.29
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	CCWUC Ed Luncheon (21 Ees)	312.31	0	0	0	312.31	312.31
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Control Cabinet - CWRF Fan Pr	2241.52	0	0	0	2241.52	2241.52
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	DDR4 RAM, Patch Cables, UPS	31.39	0	0	0	31.39	31.39
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	DDR4 RAM, Patch Cables, UPS	28.98	0	0	0	28.98	28.98
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	DDR4 RAM, Patch Cables, UPS	32.5	0	0	0	32.5	32.5
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ergonomic Chair-Deposit	270.41	0	0	0	270.41	270.41
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ergonomic Chair-Deposit	249.61	0	0	0	249.61	249.61
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ergonomic Chair-Deposit	280.01	0	0	0	280.01	280.01
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Food Crew Main Line Leak at P	264.32	0	0	0	264.32	264.32
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	FUEL UNIT 42	20.87	0	0	0	20.87	20.87
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	FUEL UNIT 42	21.61	0	0	0	21.61	21.61
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	FUEL UNIT 42	19.26	0	0	0	19.26	19.26
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Fuel,Hitches,SanBags,Supplies	1593.08	0	0	0	1593.08	1593.08
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Fuel,Hitches,SanBags,Supplies	1420.12	0	0	0	1420.12	1420.12
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Fuel,Hitches,SanBags,Supplies	1538.46	0	0	0	1538.46	1538.46
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Fuses,DCUBatt,Gloves,SftyGla:	768.05	0	0	0	768.05	768.05
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Fuses,DCUBatt,Gloves,SftyGla:	95.59	0	0	0	95.59	95.59
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Gas for truck #39	45.48	0	0	0	45.48	45.48

USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Gas for truck #39	40.54	0	0	0	40.54	40.54
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Gas for truck #39	43.92	0	0	0	43.92	43.92
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Hand tools	171.48	0	0	0	171.48	171.48
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Headset for virtual meetings	21.41	0	0	0	21.41	21.41
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Headset for virtual meetings	19.77	0	0	0	19.77	19.77
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Headset for virtual meetings	22.17	0	0	0	22.17	22.17
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ice ,Return Items,Books,Pietril	246.61	0	0	0	246.61	246.61
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ice ,Return Items,Books,Pietril	474.25	0	0	0	474.25	474.25
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Ice ,Return Items,Books,Pietril	227.64	0	0	0	227.64	227.64
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Internet, Cable,Web Hosting	628.97	0	0	0	628.97	628.97
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Internet, Cable,Web Hosting	705.57	0	0	0	705.57	705.57
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Internet, Cable,Web Hosting	681.38	0	0	0	681.38	681.38
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Kitchen&OfficeSupplies,US Fla	1013.5	0	0	0	1013.5	1013.5
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Kitchen&OfficeSupplies,US Fla	903.46	0	0	0	903.46	903.46
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Kitchen&OfficeSupplies,US Fla	978.75	0	0	0	978.75	978.75
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Lunch & Snacksfor 7/25 Specie	90.16	0	0	0	90.16	90.16
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Lunch & Snacksfor 7/25 Specie	80.37	0	0	0	80.37	80.37
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Lunch & Snacksfor 7/25 Specie	87.07	0	0	0	87.07	87.07
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Dues,Safety Boot	732.45	0	0	0	732.45	732.45
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Dues,Safety Boot	707.34	0	0	0	707.34	707.34
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Dues,Safety Boot	652.93	0	0	0	652.93	652.93
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Renewal	124.25	0	0	0	124.25	124.25
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Renewal	110.76	0	0	0	110.76	110.76
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Membership Renewal	119.99	0	0	0	119.99	119.99
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Parking, Car Was	43.05	0	0	0	43.05	43.05
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Parking, Car Was	38.37	0	0	0	38.37	38.37
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Parking, Car Was	41.57	0	0	0	41.57	41.57
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Rigid Conduit,MS7Labels,Elect	888.73	0	0	0	888.73	888.73
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	SeatBelt Repl,Oilchanges Units	467.14	0	0	0	467.14	467.14
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	SeatBelt Repl,Oilchanges Units	506.06	0	0	0	506.06	506.06
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	SeatBelt Repl,Oilchanges Units	524.03	0	0	0	524.03	524.03
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Samples to BSK labs	278.47	0	0	0	278.47	278.47
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Samples to BSK Labs	144.8	0	0	0	144.8	144.8
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Samples to BSK Labs	133.67	0	0	0	133.67	133.67
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Thermometers to The	28.54	0	0	0	28.54	28.54
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Thermometers to The	59.46	0	0	0	59.46	59.46
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Shipped Thermometers to The	30.92	0	0	0	30.92	30.92
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	teleconf for Board & staff mee	104.62	0	0	0	104.62	104.62
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	teleconf for Board & staff mee	93.26	0	0	0	93.26	93.26
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	teleconf for Board & staff mee	101.03	0	0	0	101.03	101.03
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Thermr,Fluke Meter Magn Mo	134.95	0	0	0	134.95	134.95
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Thermr,Fluke Meter Magn Mo	64.77	0	0	0	64.77	64.77
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	Thermr,Fluke Meter Magn Mo	70.17	0	0	0	70.17	70.17
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	YT TV for OPS Emerg Monitorii	37.44	0	0	0	37.44	37.44
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	YT TV for OPS Emerg Monitorii	36.16	0	0	0	36.16	36.16
USB02 - U.S. BANK CORPORATE	25-Aug	09/08/2025	YT TV for OPS Emerg Monitorii	33.38	0	0	0	33.38	33.38
Total Paid To Same Vendor:				42618.37	0	0	0	42618.37	42618.37
Total USB02 - U.S. BANK CORPORATE:				42618.37	0	0	0	42618.37	42618.37

UWA01 - UNITED WAY OF VENTURA CO.

Paid To Same Vendor									
UWA01 - UNITED WAY OF VENTI	INV0016446	07/10/2025	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENTI	INV0016521	07/24/2025	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENTI	INV0016597	08/07/2025	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENTI	INV0016649	08/21/2025	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENTI	INV0016705	09/04/2025	Charity-United Way	20	0	0	0	20	20
UWA01 - UNITED WAY OF VENTI	INV0016758	09/18/2025	Charity-United Way	20	0	0	0	20	20
Total Paid To Same Vendor:				120	0	0	0	120	120
Total UWA01 - UNITED WAY OF VENTURA CO.:				120	0	0	0	120	120

VEN02 - VENTURA REGIONAL SANITATION DISTRICT, INC**Paid To Same Vendor**

VEN02 - VENTURA REGIONAL SA	83125	09/11/2025	VRSD Sewer Cleaning	17323.26	0	0	0	17323.26	17323.26
Total Paid To Same Vendor:				17323.26	0	0	0	17323.26	17323.26
al VEN02 - VENTURA REGIONAL SANITATION DISTRICT, INC:				17323.26	0	0	0	17323.26	17323.26

VEN11 - Ventura County Special Dist Association**Paid To Same Vendor**

VEN11 - Ventura County Special	62725	08/05/2025	VCSDA MTG (AN,NH)	70	0	0	0	70	70
Total Paid To Same Vendor:				70	0	0	0	70	70
Total VEN11 - Ventura County Special Dist Association :				70	0	0	0	70	70

VEN27 - VENTURA COUNTY WATERSHED PROTECTION DISTI**Paid To Same Vendor**

VEN27 - VENTURA COUNTY WAT	2025 Permit	07/11/2025	Watershed Protection Dist-Wa	11000	0	0	0	11000	11000
Total Paid To Same Vendor:				11000	0	0	0	11000	11000
!7 - VENTURA COUNTY WATERSHED PROTECTION DISTRICT:				11000	0	0	0	11000	11000

VEN33 - GANNETT MEDIA CORP**Paid To Same Vendor**

VEN33 - GANNETT MEDIA CORP	0007257103	08/28/2025	Unclaimed Funds Notice & Un	843.08	0	0	0	843.08	843.08
Total Paid To Same Vendor:				843.08	0	0	0	843.08	843.08
Total VEN33 - GANNETT MEDIA CORP:				843.08	0	0	0	843.08	843.08

VER02 - VERIZON WIRELESS**Paid To Same Vendor**

VER02 - VERIZON WIRELESS	6119170821	08/27/2025	Cell Phones	3149.92	0	0	0	3149.92	3149.92
VER02 - VERIZON WIRELESS	6121669186	08/29/2025	Cell Phones	3149.46	0	0	0	3149.46	3149.46
VER02 - VERIZON WIRELESS	6124153922	09/30/2025	Cell Phones	3535.06	0	0	0	3535.06	0
Total Paid To Same Vendor:				9834.44	0	0	0	9834.44	6299.38
Total VER02 - VERIZON WIRELESS:				9834.44	0	0	0	9834.44	6299.38

WAL04 - WALTON MOTORS & CONTROLS, INC**Paid To Same Vendor**

WAL04 - WALTON MOTORS & C	84200	07/25/2025	Motor Repair - Tierra Rejada	13001.79	0	0	0	13001.79	13001.79
WAL04 - WALTON MOTORS & C	84224	08/15/2025	Motor Repair - Effluent motor	2549.35	0	0	0	2549.35	2549.35
WAL04 - WALTON MOTORS & C	84280	09/10/2025	Motor Repair - Booster 5 at Cc	14559.94	0	0	0	14559.94	14559.94
Total Paid To Same Vendor:				30111.08	0	0	0	30111.08	30111.08
Total WAL04 - WALTON MOTORS & CONTROLS, INC:				30111.08	0	0	0	30111.08	30111.08

WES13 - West Coast Air Conditioning**Paid To Same Vendor**

WES13 - West Coast Air Conditio	IAC3307	07/25/2025	Air Conditioning Maintenance	317.41	0	0	0	317.41	317.41
WES13 - West Coast Air Conditio	IAC4435	09/02/2025	Air Conditioning Maintenance	670	0	0	0	670	670
WES13 - West Coast Air Conditio	AIC4773	09/16/2025	Air Conditioning Maintenance	24.31	0	0	0	24.31	24.31
WES13 - West Coast Air Conditio	IAC4771	09/16/2025	Air Conditioning Maintenance	410	0	0	0	410	410
Total Paid To Same Vendor:				1421.72	0	0	0	1421.72	1421.72
Total WES13 - West Coast Air Conditioning:				1421.72	0	0	0	1421.72	1421.72

WOO04 - WOODARD & CURRAN, INC.**Paid To Same Vendor**

WOO04 - WOODARD & CURRAN	250830-1	07/10/2025	Data Review and Analysis	3120	0	0	0	3120	3120
WOO04 - WOODARD & CURRAN	250830-1	07/10/2025	Draft and Finalize TOC	320	0	0	0	320	320
WOO04 - WOODARD & CURRAN	250830-1	07/10/2025	Draft, Final Draft, and Final Pla	5222.5	0	0	0	5222.5	5222.5
WOO04 - WOODARD & CURRAN	250830-1	07/10/2025	Identify Uncertainties and Dev	3973.75	0	0	0	3973.75	3973.75
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Board Briefings	3470	0	0	0	3470	3470

WOO04 - WOODARD & CURRAN	253026	08/28/2025	Data Review and Analysis	1420	0	0	0	1420	1420
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Develop Integrated Implemen	0.01	0	0	0	0.01	0.01
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Draft and Finalize TOC	0.01	0	0	0	0.01	0.01
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Draft, Final Draft, and Final Pla	13825	0	0	0	13825	13825
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Identify Uncertainties and Dev	10367.5	0	0	0	10367.5	10367.5
WOO04 - WOODARD & CURRAN	253026	08/28/2025	Project Management	3477.48	0	0	0	3477.48	3477.48
Total Paid To Same Vendor:				45196.25	0	0	0	45196.25	45196.25
Total WOO04 - WOODARD & CURRAN, INC.:				45196.25	0	0	0	45196.25	45196.25
WWG01 - W W GRAINGER, INC.									
Paid To Same Vendor									
WWG01 - W W GRAINGER, INC.	9565290658	07/10/2025	Materials & Supplies - Standar	143.01	0	0	0	143.01	143.01
WWG01 - W W GRAINGER, INC.	9561155541	07/15/2025	Materials & Supplies - Calibrat	143.5	0	0	0	143.5	143.5
WWG01 - W W GRAINGER, INC.	9562004441	07/15/2025	Materials & Supplies - Calibrat	69.61	0	0	0	69.61	69.61
WWG01 - W W GRAINGER, INC.	9577910517	07/25/2025	Materials & Supplies - Standar	69.61	0	0	0	69.61	69.61
WWG01 - W W GRAINGER, INC.	9583503744	07/25/2025	Materials & Supplies - Pump F	249.26	0	0	0	249.26	249.26
WWG01 - W W GRAINGER, INC.	9596853383	08/15/2025	Repair Parts & Equipment - Ga	336.98	0	0	0	336.98	336.98
WWG01 - W W GRAINGER, INC.	9604224650	08/15/2025	Materials & Supplies - Portabl	306.87	0	0	0	306.87	306.87
WWG01 - W W GRAINGER, INC.	9609019931	08/18/2025	Replacement MCC Fans - Penn	1661.65	0	0	0	1661.65	1661.65
WWG01 - W W GRAINGER, INC.	9611897902	08/19/2025	Chemicals RMWTP	341.39	0	0	0	341.39	341.39
WWG01 - W W GRAINGER, INC.	9635460034	09/10/2025	Fitting for CWRF	699.4	0	0	0	699.4	699.4
WWG01 - W W GRAINGER, INC.	9636675408	09/11/2025	Bacti Sampling Supplies	566.29	0	0	0	566.29	566.29
WWG01 - W W GRAINGER, INC.	9637044802	09/11/2025	Submersible Pump-CWRF	534.7	0	0	0	534.7	534.7
WWG01 - W W GRAINGER, INC.	9633685905	09/15/2025	Motor replacement CO2 pump	1364.16	0	0	0	1364.16	1364.16
WWG01 - W W GRAINGER, INC.	9647346205	09/22/2025	Tubing Push Connect Fittings	430.07	0	0	0	430.07	0
Total Paid To Same Vendor:				6916.5	0	0	0	6916.5	6486.43
Total WWG01 - W W GRAINGER, INC.:				6916.5	0	0	0	6916.5	6486.43
ZEB01 - ZEBRON, INC									
Paid To Same Vendor									
ZEB01 - ZEBRON, INC	53192	08/05/2025	Manhole Rehabilitation	20900	0	0	0	20900	20900
ZEB01 - ZEBRON, INC	53199	08/29/2025	SL 1A Bypass - Relining	18944	0	0	0	18944	18944
ZEB01 - ZEBRON, INC	53200	08/29/2025	Manhole Rehabilitation	52285	0	0	0	52285	52285
Total Paid To Same Vendor:				92129	0	0	0	92129	92129
Total ZEB01 - ZEBRON, INC:				92129	0	0	0	92129	92129
ZWO01 - ZWORLD GIS, LLC									
Paid To Same Vendor									
ZWO01 - ZWORLD GIS, LLC	2025-0210	08/04/2025	Annual Contract GIS Services	4500	0	0	0	4500	4500
ZWO01 - ZWORLD GIS, LLC	2025-0222	09/15/2025	Annual Contract GIS Services	4500	0	0	0	4500	4500
Total Paid To Same Vendor:				9000	0	0	0	9000	9000
Total ZWO01 - ZWORLD GIS, LLC:				9000	0	0	0	9000	9000
Report Total:				16426567.4	0.05	0	0	16426567.45	16406175.1

FUNDS FY 25-26

	JULY	AUGUST	% Invested	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	Notes
UNRESTRICTED FUNDS												
Investments												
LAIF	6,803,705.31	6,083,705.31	15%									1,11
PERSHING, LLC (T- Bills, Notes)	34,530,651.09	34,530,651.09	85%									2
	41,334,356.40	40,614,356.40	100%	-	-	-	-	-	-	-	-	
Operating Accounts												
U.S BANK DEPOSIT ACCOUNT	898,146.77	2,206,347.08										3,4
U.S BANK DISBURSEMENTS ACCOUNT	1,057,604.93	93,286.62										
BANK OF AMERICA-RTL ACCOUNT	225,055.63	428,469.28										
	2,180,807.33	2,728,102.98		-	-	-	-	-	-	-	-	
TOTAL	\$ 43,515,163.73	\$ 43,342,459.38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RESTRICTED FUNDS												
PAYMENT FUND 2016	6,363.98	168,908.82										6,7,8,9
RESERVES 2016	879,528.69	720,328.31										8,9
SURPLUS FUND 2016	4,421.06	4,421.06										
PRINCIPAL FUND 2016	6,050.87	6,050.87										7
TOTAL	\$ 896,364.60	\$ 899,709.06		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL	\$ 44,411,528.33	\$ 44,242,168.44		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

U.S. Treasury Bills & Notes
Financial Institution

	Cusip Number	Settlement Date	Maturity Date	Par Value	Market Price at Purchase	Amount	Accrued Int. at Purchase	Net Amount	Yield to Maturity	Market Value Current	Accrued Int. as of Aug. 31st.	
Pershing, LLC-Treasury Notes	9128284Z0	11/2/2023	8/31/2025	14,511,000.00	96.00234	13,930,900.10	69,066.78	13,999,966.88	5.07%	14,511,000.00	198,441.87	2.5
Pershing, LLC-Treasury Notes	91282CGR6	3/14/2024	3/15/2026	10,006,000.00	100.225	10,028,513.50	230,117.38	10,258,630.88	4.625%	10,041,421.24	212,525.54	
Pershing, LLC-Treasury Notes	91282CKA8	2/18/2025	2/15/2027	10,290,000.00	99.791406	10,268,535.68	3,517.65	10,272,053.33	4.235%	10,343,816.70	18,454.89	3
Pershing, LLC-Cash										-	-	4
Total				\$ 34,807,000.00		\$ 34,227,949.28	\$ 302,701.81	\$ 34,530,651.09		\$ 34,896,237.94	\$ 429,422.30	10

Series 2016-Reserve Fund
Cusip Number

	Financial Institution	Settlement Date	Yield to Worst	Maturity	Amount	Accrued Income
09248u445	Blackrock Liquidity Funds	10/19/2016	4.09%	N/A	720,328.31	2,678.43

ANTICIPATED OUTFLOWS

Water Purchases August 2025	948,256.25
Payroll PR 9-1, 9-2 & ME	432,613.51
AP Check Run 9/2 & 9/16	1,324,112.47
Large CIP Project Payments	-
	2,704,982.23

FINANCE MEETING

DATE **9/24/2025**
Digitally signed by Norman Huff
Date: 2025.10.07 16:28:21 -07'00'
Norman Huff-General Manager

Bradley B Milner
Digitally signed by Bradley B Milner
Date: 2025.10.06 10:57:11 -07'00'
Brad Milner-Management Analyst

Tamara Sexton
Digitally signed by Tamara Sexton
Date: 2025.10.06 10:49:42 -07'00'
Tamara Sexton-Deputy General Manager/Finance

Sandra Llamas
Digitally signed by Sandra Llamas
Date: 2025.10.09 11:32:30 -07'00'
Sandra Llamas-Senior Accountant

MEETING NOTES:

- There was a transfer from LAIF to operations in the amount of \$720,000.00
- Treasuries with Par Value of \$14,511,000.00 matured on August 31st and were reinvested in two-year Treasury Notes. Reinvestment settled on September 2nd.
- Treasuries with settlement date 2/15/2027 paid interest in the amount of \$212,231.25. The full amount was transferred to Camrosa's deposit account.
- The cash balance in the Pershing account in the amount of \$11.97 was transfer to the District's deposit account.
- Treasuries with settlement date 8/31/2025 paid interest in the amount of \$199,526.25. The interest installment was received in the Pershing account on September 2nd.
- The payment fund received \$259.74 in interest earnings in the month of August.
- The Principal account received \$21.09 in interest earnings in the month of August. The full amount was transferred to the payment fund.
- The reserve fund received \$3,063.63 in interest earnings in the month of August. The full amount was transferred to the payment fund.
- \$159,200.38 from the reserve fund were transferred to the revenue fund per section 3.03 of Trust Agreement. This represents excess of reserves required amount of 125% or remaining average annual debt service.
- Treasury notes pay interest semi-annually. Accrued interest as of August 31st is \$429,422.30.
- LAIF's average monthly rate of return for the period was 4.251

2025 Camrosa Board Calendar

JANUARY							FEBRUARY							MARCH							2025 Holidays						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	January 1 st - New Year's Holiday (Observed)						
			1	2	3	4							1							1	February 17 th - President's Day						
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	May 26 th - Memorial Day						
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	July 4 th - Independence Day						
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	September 1 st - Labor Day						
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29	November 11 th - Veteran's Day						
																					November 27 th & 28 th - Thanksgiving						
																					December 24 th & 25 th - Christmas						
																					December 31 st - New Year's Eve						
APRIL							MAY							JUNE							2025 Conferences						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	CASA Winter Conf. (Palm Springs) Jan. 29 th - 31 st						
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7	ACWA Spring Conf. (Monterey) May 13 th - 15 th						
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	CASA 70 th Annual Conf. (San Diego) July 30 th - Aug 1 st						
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	ACWA Fall Conf. (San Diego) Dec 2 nd - 4 th						
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
27	28	29	30				25	26	27	28	29	30	31	29	30												
JULY							AUGUST							SEPTEMBER							2025 AWA Meetings						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AWA Board Meetings (Highlighted in Orange)						
		1	2	3	4	5					1	2			1	2	3	4	5	6	WaterWise Breakfast (Highlighted in Yellow)						
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	April 17 th - Annual Symposium						
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	August - DARK (No events or meetings)						
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	September 18 th - Reagan Library Reception						
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30					December 11 th - Holiday Mixer						
OCTOBER							NOVEMBER							DECEMBER							2025 VCSDA Meetings						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	February 4 th - Annual Dinner						
			1	2	3	4							1		1	2	3	4	5	6	April 1 st						
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	June 3 rd						
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	August 5 th						
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	October 7 th						
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				December 2 nd						
							30																				
Camrosa Water District 7385 Santa Rosa Road Camarillo, CA 93012							REVISED (Reso 25-04): Camrosa Board Meetings are highlighted in RED. Effective 5/27/25, Board Meetings are now held on the 2nd & 4th Tuesday of each month at 10am unless indicated.																				