



Board of Directors

REGULAR MEETING

September 9, 2025, at 6:00 p.m.



Be warm, grateful, and fun



Be selfless, generous, and kind



Be creative, impactful, and unique





AGENDA

Regular Meeting of the Board of Directors
3021 Fullerton Road
Rowland Heights, CA 91748
September 9, 2025 -- 6:00 PM

Agenda materials are available for public review at <https://www.rwd.org/agendas-minutes/>. Materials related to an item on this Agenda submitted after distribution of the Agenda packet are available for public review at the District office located at 3021 Fullerton Road, Rowland Heights, CA 91748.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

John Bellah, President
Vanessa Hsu, Vice President
Robert W. Lewis
Anthony J. Lima
Szu Pei Lu-Yang

ADDITION(S) TO THE AGENDA

PUBLIC COMMENT ON NON-AGENDA ITEMS

Any member of the public wishing to address the Board of Directors regarding items not on the agenda within the subject matter jurisdiction of the Board should do so at this time. With respect to items on the agenda, the Board will receive public comments at the time the item is opened for discussion, prior to any vote or other Board action. A three-minute time limit on remarks is requested.

Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Gabriela Palomares, Executive Services Manager, at (562) 383-2323, or writing to Rowland Water District, at 3021 Fullerton Road, Rowland Heights, CA 91748. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Anyone requesting a disability-related accommodation should make the request with adequate time prior to the meeting in order for the District to provide the requested accommodation.

Any member of the public wishing to participate in the meeting, who requires a translator to understand or communicate in English, should arrange to bring a translator with them to the meeting.

DIRECTOR REMOTE PARTICIPATION PURSUANT TO GOV. CODE §54953(f)

- Notifications Due to Just Cause
- Requests Due to Emergency Circumstances

1. SPECIAL DISTRICT LEADERSHIP FOUNDATION

Mr. Chris Palmer of the California Special District Association will present the Board with a District [Transparency Certificate of Excellence](#).

2. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine matters, status reports, or documents covering previous Board instruction. The items listed on the Consent Calendar will be enacted by one motion unless separate discussion is requested.

2.1 [Approval of the Minutes of Regular Board Meeting held on August 12, 2025](#)

Recommendation: The Board of Directors approve the Minutes as presented.

2.2 [Approval of Minutes of Special Board Meeting held on August 26, 2025](#)

Recommendation: The Board of Directors approve the Minutes as presented.

2.3 [Demands on General Fund Account for August 2025](#)

Recommendation: The Board of Directors approve the demands on the general fund account as presented.

2.4 [Investment Report for July 2025](#)

Recommendation: The Board of Directors approve the Investment Report as presented.

2.5 [Water Purchases for July 2025](#) - For information only.

2.6 [California Reservoir Conditions](#) – For information only.

Special Board Meeting: September 23, 2025

Regular Board Meeting: October 14, 2025

3. ACTION ITEMS

This portion of the Agenda is for items where staff presentations and Board discussions are needed prior to formal Board action.

3.1 [Review and Approve Directors' Meeting Reimbursement for August 2025](#)

Recommendation: The Board of Directors approve the Meeting Reimbursement as presented.

3.2 [Claim for Damages Submitted by Eisenberg Law Group on behalf of Sau Ha Wong](#)

Recommendation: The Board of Directors reject the claim for damages received on August 13, 2025, by Eisenberg Law Group on behalf of Sau Ha Wong.

3.3 [Adoption of Resolution No. 9-2025, Joint Resolution of the Board of Supervisors of the County of Los Angeles, The Board of Trustees of the Greater Los Angeles County Vector Control District, Board of Directors of County Sanitation District Number 21 of Los Angeles County, the Board of Directors of the Rowland Water District, the Board of Directors of Three Valleys Municipal Water District, Approving and Accepting the Negotiated Exchange of Property Tax Revenues Resulting from Annexation of TR 82400 to County Lighting Maintenance District 1687](#)

Recommendation: The Board of Directors adopt the Resolution as presented.

3.4 [Adopt a Proclamation Declaring Water Professionals Appreciation Week](#)

Recommendation: The District proclaim the week of October 4-12, 2025, as Water Professionals Appreciation Week.

3.5 Consider Approval of FY 2024/2025 Carryforward of Unexpended Capital Project Funding

Recommendation: That the Board of Directors approve to carryforward unexpended capital project funding at the end of FY 2024/2025 to ensure continuity of ongoing capital improvement projects.

3.6 Approve Additional Funds in the Amount of \$128,000 for Warehouse-Locker Room/Breakroom Remodel

Recommendation: That the Board of Directors approve additional allocation of \$128,000 to the Warehouse-Locker Room/Breakroom Remodel.

3.7 Approve FY 2024/2025 Overbudget for Total Expenditures

Recommendation: That the Board of Directors approve the FY 2024-2025 total expenditures over budget of \$74,808.

3.8 Approve Additional Funds in the Amount of \$40,000 for Joint Water Line Control/Pressure Reducing Structure New Roof Replacement

Recommendation: That the Board of Directors approve additional allocation of \$40,000 to the Joint Water Line Control/Pressure Reducing structure new roof replacement project.

4. INFORMATIONAL ITEMS

5. PUBLIC RELATIONS

5.1 Community Relations and Education Report

Gabriela Palomares

5.2 Communications Outreach

CV Strategies

6. DISCUSSION OF UPCOMING CONFERENCES, WORKSHOPS, OR EVENTS

(Including items that may have arisen after posting of the agenda)

7. LEGISLATIVE INFORMATION

8. REVIEW OF CORRESPONDENCE

9. COMMITTEE & ORGANIZATION REPORTS *(verbal reports)*

9.1 Joint Powers Insurance Authority (JPIA) Directors Lu-Yang/Hsu

9.2 Three Valleys Municipal Water District (TVMWD) Directors Lima/Bellah

9.3 Association of California Water Agencies (ACWA) Directors Lewis/Bellah

9.4 Puente Basin Water Agency (PBWA) Directors Lewis/Lima

9.5 Project Ad-Hoc Committee Directors Lima/Lu-Yang

9.6 Regional Chamber of Commerce-Government Affairs Committee Directors Bellah/Lewis

9.7 P-W-R Joint Water Line Commission Directors Lima/Bellah

9.8 Rowland Heights Community Coordinating Council (RHCCC) Directors Lu-Yang/Bellah

9.9 California Special District Association (CSDA) SGV Chapter Director Bellah

9.10 Local Agency Formation Commission (LAFCO) Director Lewis

10. OTHER REPORTS AND COMMENTS

10.1 [Finance Report](#)

Mrs. Malner

10.2 Operations Report

Mr. Davidson

10.3 Project Updates

Mr. Moisio

10.4 Personnel Report

Mr. Coleman

11. ATTORNEY'S REPORT

Mr. Joseph Byrne

12. CLOSED SESSION

a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: One case.

b. PUBLIC EMPLOYMENT – [§54957]

Title: Facility Maintenance Worker

13. RECONVENE/REPORT ON CLOSED SESSION

General Manager's and Directors' Comments

Future Agenda Items

Late Business

No action shall be taken on any items not appearing on the posted agenda, except upon a determination by a majority of the Board that an emergency situation exists, or that the need to take action arose after the posting of the agenda.

ADJOURNMENT

President John Bellah, Presiding



July 24, 2025

Rowland Water District
3021 S. Fullerton Rd
Rowland Heights, CA 91748

RE: District Transparency Certificate of Excellence Approval

Congratulations Rowland Water District who has successfully completed the District Transparency Certificate of Excellence program through the Special District Leadership Foundation (SDLF).

On behalf of the SDLF Board of Directors, I would like to congratulate your district on achieving this important certificate. By completing the District Transparency Certificate of Excellence Program, Rowland Water District has proven its dedication to being fully transparent as well as open and accessible to the public and other stakeholders.

Congratulations and thank you for your dedication to excellence in local government.

Most sincerely,

Sandy Raffelson
-SDLF Board President



Minutes of the Regular Meeting
of the Board of Directors of the Rowland Water District
August 12, 2025 – 6:00 p.m.
3021 Fullerton Road
Rowland Heights CA 91748

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

President John Bellah
Director Robert W. Lewis
Director Anthony J. Lima
Director Szu Pei Lu-Yang

ABSENT:

Vice President Vanessa Hsu

OTHERS PRESENT:

Joseph Byrne, Legal Counsel, Best Best & Krieger
Mike Ti, Three Valleys Municipal Water District
Jody Roberto, Three Valleys Municipal Water District
Sylvie Lee, Three Valleys Municipal Water District
Erin LaCombe, CV Strategies
Tara Bravo-Mullaly, CV Strategies
Haley Cole, CV Strategies

ROWLAND WATER DISTRICT STAFF

Tom Coleman, General Manager
Dusty Moisio, Assistant General Manager
Myra Malner, Director of Finance
Allen Davidson, Director of Operations
Gabriela Palomares, Executive Services Manager

ADDITION(S) TO THE AGENDA – None.

PUBLIC COMMENT ON NON-AGENDA ITEMS – None.

DIRECTOR REMOTE PARTICIPATION PURSUANT TO GOV. CODE §54953(f)

- Notifications Due to Just Cause – None.
- Requests Due to Emergency Circumstances – None.

1. CONSENT CALENDAR

Upon motion by Director Lima, seconded by Director L-Yang, the Consent Calendar was unanimously approved as follows:

- 1.1** Approval of Minutes of Regular Board Meeting held on July 8, 2025
- 1.2** Approval of Minutes of Special Board Meeting held on July 22, 2025
- 1.3** Demands on General Fund Account for July 2025
- 1.4** Investment Report for June 2025
- 1.5** Water Purchases for June 2025
- 1.6** California Reservoir Conditions
(Motion passed 4-0)

- Board members took a moment to add August 26, 2025, Special Board meeting, and September 9, 2025, Regular Board meeting to their calendars.

2. ACTION ITEMS

2.1 Review and Approve Directors' Meeting Reimbursements for July 2025

Upon motion by Director Lima, seconded by Director Lewis, the Board unanimously approved the Directors' Meeting Reimbursement Report as presented. (Motion passed 4-0)

2.2 Request for Additional Funds for Joint Line Reservoirs Chloramine Boosting System (CBS) in the amount of \$221,000

Board members received a request for an allocation of \$221,000 for the Joint Line Reservoirs Chloramine Boosting System (CBS) project. Assistant General Manager Dusty Moisis provided background, noting the Board had originally approved \$772,000 for the project on November 12, 2024. He explained that the initial scope did not include the purchase of chemical equipment, and the additional funds would cover that cost.

Upon motion by Director Lewis, seconded by Director Lu-Yang, the Board unanimously approved the allocation of an additional \$221,000 for the Joint Line Reservoirs Chloramine Boosting System (CBS) project. (Motion passed 4-0)

3. INFORMATIONAL ITEMS – None.

4. PUBLIC RELATIONS

4.1 Community Relations and Education Update

Executive Services Manager Gabriela Palomares reported on upcoming and ongoing outreach activities including the August 21 landscape workshop, *Garden Design: From Grass to Garden*, and the continued promotion of the Direct Install Program, which has generated 81 residential water use survey requests to date, with 30 surveys completed and six qualified irrigation retrofits valued at up to \$650. She also noted that customers who opt for paperless billing between August 6 – September 15 will receive a one-time \$10 account credit and that all these initiatives were featured in the RWD Connections Summer Edition e-blast newsletter, distributed to over 16,000 recipients via Constant Contact.

Lastly, Ms. Palomares showcased the advertisements staff developed for the District's sponsorship of the Buckboard Days Parade and for inclusion in the San Gabriel Valley Chamber of Commerce business directory.

Director of Operations Allen Davidson shared highlights on District volunteer efforts at the Los Angeles Regional Food Bank. He noted that staff participated in three separate events where each group, alongside other community volunteers, helped sort and box food for families in need throughout Los Angeles County. Across the three volunteer dates, staff helped assemble a total of 8,413 food kits. In closing, Mr. Davidson reported that in addition to volunteering time at the food bank, internal staff fundraisers have raised \$4,500. These funds will be donated to a charity of staff's choice.

4.2 Communications Outreach (CV Strategies)

Ms. Erin La Combe reported on recent press releases. She added that CV Strategies is preparing an article for an ACWA newsletter that will spotlight the City of Santa Ana's partnership with sister city Sahuayo, Mexico, and RWD's mentorship with NorWD. Additionally, she advised that CV Strategies is working closely with staff and the District's rate consultants on the development of the Proposition 218 Notice.

5. DISCUSSION OF UPCOMING CONFERENCES, WORKSHOPS, OR EVENTS (INCLUDING ITEMS THAT MAY HAVE ARISEN AFTER THE POSTING OF THE AGENDA) – None.

6. LEGISLATIVE INFORMATION

General Manager Tom Coleman reported on the following legislative matters of interest to the District:

- SB 72 (Caballero) - The California Water Plan: long-term supply targets.
- AB 259 (Rubio) - Open meetings: local agencies: teleconferences.
- SB 707 (Durazo) - Open meetings: meeting and teleconference requirements.
- SB 616 (Rubio) - Community Hardening Commission: wildfire mitigation program.

7. REVIEW OF CORRESPONDENCE – None.

8. COMMITTEE REPORTS

8.1 Joint Powers Insurance Authority – Director Lu-Yang reported on her participation in the ACWA/JPIA Executive and Employee Benefits committee meetings.

8.2 Three Valleys Municipal Water District – None.

8.3 Association of California Water Agencies – None.

8.4 Puente Basin Water Agency (PBWA) – General Manager Tom Coleman and Director Lewis reported on the August 7, 2025, PBWA Commission meeting held at Rowland Water District.

8.5 Project Ad-Hoc Committee – None.

8.6 Regional Chamber of Commerce – None.

8.7 P-W-R Joint Waterline Commission – None.

8.8 Rowland Heights Community Coordinating Council (RHCCC) – None.

8.9 California Special District Association (CSDA) SGV Chapter – None.

8.10 Local Agency Formation Commission – None.

9. OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

9.1 Finance Report

Director of Finance, Myra Malner, presented a year-to-date Financial Dashboard containing comparative graphs of Revenue and Expense by Category and Consumption by Class through June 2025 and answered questions posed by Board members.

9.2 Operations Report

Director of Operations Allen Davidson provided an Operations report for the month of July 2025, explaining the Field Operations services listed below. He also presented additional Water Systems departmental updates such as leaks and fire hydrant data, and water quality results (total chlorine and nitrite).

Field Operations – July 2025

- Water Samples - 214
- Site Inspections – 82
- Service Orders Completed - 422
- Meters Replaced - 18
- Modules Replaced - 48
- Dig Alerts - 398
- Service Lines Replaced - 6
- System Valves Replaced - 0
- Air Releases Inspections – 21
- Fire Hydrant Repairs – 4
- Recycled Water Inspections – 10

9.3 Project Update –Assistant General Manager Dusty Moisio reported that RWD operates and manages the City of Industry’s recycled water system. The District’s responsibilities encompass overseeing production, monitoring operations through the SCADA system, and performing ongoing maintenance, all which are incorporated into the District’s Capital Improvement Plan. Mr. Moisio presented photographs of the 36-inch valve installation project, along with the asphalt and curb replacement, as he outlined the project’s scope and progress.

9.4 Personnel Report – General Manager Tom Coleman reported on the District’s internship program and the recruitment status of incoming group of interns.

10. ATTORNEY’S REPORT – Legal Counsel provided an update on Delta Conveyance Project budget trailer bill.

11. CLOSED SESSION

A Closed Session was not held in connection with the item listed below:

a. Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9 One case.

Closed Session Announcements – Closed session was not held so there were no announcements.

General Manager's and Directors' Comments – General Manager Tom Coleman provided a brief update on recent discussion with La Habra Heights County Water District staff.

Future Agenda Item(s) – None.

Late Business – None.

Director Lima adjourned the meeting at 7:28 p.m.

JOHN BELLAH
Presiding Director

Attest: _____
TOM COLEMAN
Board Secretary



Minutes of the Special Meeting
of the Board of Directors of the Rowland Water District
August 26, 2025 – 6:00 p.m.
3021 Fullerton Road
Rowland Heights, CA 91748

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

President John Bellah
Vice President Vanessa Hsu
Director Robert Lewis
Director Lima
Director Szu Pei Lu-Yang

ABSENT: None

OTHERS PRESENT:

Samuel Johnson, Best Best & Krieger

ROWLAND WATER DISTRICT STAFF

Tom Coleman, General Manager
Dusty Moisio, Assistant General Manager
Myra Malner, Director of Finance
Allen Davidson, Director of Operations
Gabby Palomares, Executive Services Manager
Keith Fouts, Project Manager

ADDITION(S) TO THE AGENDA

None.

PUBLIC COMMENT ON NON-AGENDA ITEM – None.

1. ACTION ITEMS

1.1 AB 1234 Ethics Training Provided by Samuel Johnson, Associate, Best Best & Krieger, Pursuant to Guidelines Established by the California Attorney General

Legal Counsel, Samuel Johnson, presented PowerPoint slides covering California Ethics Laws and Principles of Public Service Ethics. He provided information on the Political Reform Act of 1974 (Government Code Sections 81000-91015) and hypothetical examples in the areas of Personal Financial Interests, Financial Interest in Public Contracts (Government Code §1090),

Misuse of Public Resources and Gifts of Public Funds. The California Public Records Act (Government Code section 6250, et. seq.) and Government Transparency Laws (Government Code Sections 54950) were covered in detail as well as the Ralph M. Brown Act and the rules governing meetings.

General Manager's and Directors' Comments – None.

Future Agenda Item(s) – None.

Late Business – None.

Director Lima adjourned the meeting at 8:23 p.m.

JOHN BELLAH
Board President

Attest: _____
TOM COLEMAN
Board Secretary

Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
35158						
08/25	08/12/2025	35158	1000	ACWA JPIA	EMPLOYEE HEALTH BENEFITS	61,835.52
08/25	08/12/2025	35158	1000	ACWA JPIA	EMPLOYEE VISION BENEFITS	751.80
08/25	08/12/2025	35158	1000	ACWA JPIA	EMPLOYEE ASSISTANCE PROGRAM	69.44
08/25	08/12/2025	35158	1000	ACWA JPIA	EMPLOYEE DENTAL BENEFITS	4,473.75
08/25	08/12/2025	35158	1000	ACWA JPIA	RETIREES HEALTH BENEFITS	13,666.19
08/25	08/12/2025	35158	1000	ACWA JPIA	DIRECTORS HEALTH BENEFITS	9,229.82
Total 35158:						90,026.52
35159						
08/25	08/12/2025	35159	1050	ACWA JPIA	PROPERTY INSURANCE RENEWAL	97,239.58
Total 35159:						97,239.58
35160						
08/25	08/12/2025	35160	62704	ALEXANDRO ZARAGOZA	MILEAGE REIMBURSEMENT	67.20
08/25	08/12/2025	35160	62704	ALEXANDRO ZARAGOZA	TOTAL EXPENSES-DISASTER MANAGEMENT CON	79.08
08/25	08/12/2025	35160	62704	ALEXANDRO ZARAGOZA	TOTAL EXPENSES-AWWA BACKFLOW TESTER CE	320.00
Total 35160:						466.28
35161						
08/25	08/12/2025	35161	62840	AM-TEC TOTAL SECURITY INC	SERVICE CALL-REMOVE SENSOR FROM DAMAGE	300.00
08/25	08/12/2025	35161	62840	AM-TEC TOTAL SECURITY INC	FIRE MONITORING SERVICE	162.00
Total 35161:						462.00
35162						
08/25	08/12/2025	35162	400	AT&T MOBILITY	MOBILE PHONES, IPADS	1,921.10
Total 35162:						1,921.10
35163						
08/25	08/12/2025	35163	402	BOOMERANG BLUEPRINT	RWD SCANS 1991-1999	228.20
Total 35163:						228.20
35164						
08/25	08/12/2025	35164	62524	BRITTNIE GILDEA	MILEAGE REIMBURSEMENT	140.98
Total 35164:						140.98
35165						
08/25	08/12/2025	35165	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	12,516.00
Total 35165:						12,516.00
35166						
08/25	08/12/2025	35166	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM-CIP	5,307.60
Total 35166:						5,307.60

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
35167						
08/25	08/12/2025	35167	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	16,338.00
Total 35167:						16,338.00
35168						
08/25	08/12/2025	35168	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM-CIP	6,372.30
Total 35168:						6,372.30
35169						
08/25	08/12/2025	35169	1900	CLINICAL LAB OF S B	WATER SAMPLES	3,532.50
Total 35169:						3,532.50
35170						
08/25	08/12/2025	35170	62645	CORE & MAIN	HACH FREE AMMONIA & MONOCHLORAMINE CHE	1,920.63
Total 35170:						1,920.63
35171						
08/25	08/12/2025	35171	62792	ESMERALDA MALNER	MILEAGE REIMBURSEMENT	103.60
Total 35171:						103.60
35172						
08/25	08/12/2025	35172	2550	FRONTIER	INTERNET ACCESS	890.00
Total 35172:						890.00
35173						
08/25	08/12/2025	35173	330	FUEL PRO INC	SERVICE FUEL PUMP	9,395.48
Total 35173:						9,395.48
35174						
08/25	08/12/2025	35174	5600	G M SAGER CONSTRUCTION	INSTALL COAT OF ARDEX TO EXISTING CONCRET	2,350.00
08/25	08/12/2025	35174	5600	G M SAGER CONSTRUCTION	ASPHALT	14,673.00
Total 35174:						17,023.00
35175						
08/25	08/12/2025	35175	62526	HARRINGTON INDUSTRIAL PLASTICS	REPLACEMENT TUBING-WBS	2,171.68
Total 35175:						2,171.68
35176						
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	702.89
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	356.05
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	276.24
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	349.91
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	322.28
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	343.77
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	377.53
08/25	08/12/2025	35176	62624	HASA INC	CHEMICALS FOR RCS	883.98

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 35176:						3,612.65
35177						
08/25	08/12/2025	35177	3080	J COLON COATINGS INC	CLEAN, DISINFECT & REPLACE GASKETS & BOLT	14,600.00
08/25	08/12/2025	35177	3080	J COLON COATINGS INC	CLEAN, DISINFECT & REPLACE GASKETS & BOLT	7,900.00
Total 35177:						22,500.00
35178						
08/25	08/12/2025	35178	62777	J DE SIGIO CONSTRUCTION INC	EMERGENCY REPAIR 2" SERVICE	8,886.03
Total 35178:						8,886.03
35179						
08/25	08/12/2025	35179	62066	JANITORIAL SYSTEMS	MONTHLY JANITORIAL SERVICES	660.00
Total 35179:						660.00
35180						
08/25	08/12/2025	35180	62856	KEITH FOUTS	TOTAL EXPENSES-DISASTER MANAGEMENT CON	75.00
Total 35180:						75.00
35181						
08/25	08/12/2025	35181	3299	LA HABRA FENCE COMPANY LLC	FENCE REPLACEMENT-TOMICH RES	725.00
Total 35181:						725.00
35182						
08/25	08/12/2025	35182	62664	M & J TREE SERVICE	MAINTENANCE SERVICE 6 SITES	6,600.00
Total 35182:						6,600.00
35183						
08/25	08/12/2025	35183	62573	MANAGED MOBILE INC	FLEET MAINTENANCE MANAGEMENT FEE	55.00
Total 35183:						55.00
35184						
08/25	08/12/2025	35184	62533	NICOLAY CONSULTING GROUP	2025 GASB 76 DISCLOSURES	4,000.00
Total 35184:						4,000.00
35185						
08/25	08/12/2025	35185	62181	ONE TOUCH OFFICE TECHNOLOGY	CONTRACT-RIOCH/MPC6003	1,355.50
Total 35185:						1,355.50
35186						
08/25	08/12/2025	35186	4500	PETTY CASH	MISC EXPENSES	792.92
Total 35186:						792.92
35187						
08/25	08/12/2025	35187	62460	RYAN WHITE	TOTAL EXPENSES-BOOT ALLOWANCE	263.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 35187:						263.99
35188						
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	JONES 4060 COMMERCIAL HYDRANTS	16,680.00
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	TAX	1,626.30
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR HYDRANTS	406.08
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR HYDRANTS	349.22
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR METERS	521.04
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR SERVICES	873.06
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR RC	883.64
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR HYDRANTS	2,713.02
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR MAINS	276.21
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	CREDIT MEMO	4,424.76-
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR HYDRANTS	65.85
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	TOOLS & SUPPLIES	1,231.40
08/25	08/12/2025	35188	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR METERS	340.23
Total 35188:						21,541.29
35189						
08/25	08/12/2025	35189	5800	SO CALIFORNIA EDISON	OFFICE POWER	4,376.21
08/25	08/12/2025	35189	5800	SO CALIFORNIA EDISON	PUMPING POWER	58,004.34
Total 35189:						62,380.55
35190						
08/25	08/12/2025	35190	62936	SOCAL #1 DETAILING & MOBILE WAS	INTERIOR & EXTERIOR WASH-8 VEHICLES	340.00
08/25	08/12/2025	35190	62936	SOCAL #1 DETAILING & MOBILE WAS	INTERIOR & EXTERIOR WASH-7 VEHICLES	320.00
Total 35190:						660.00
35191						
08/25	08/12/2025	35191	5900	SOCALGAS	GAS UTILITY BILL	42.08
Total 35191:						42.08
35192						
08/25	08/12/2025	35192	62626	TRI COUNTY PUMP COMPANY	COI PS1 PUMPS 2 AND 3 MOTOR REHABS	14,586.64
Total 35192:						14,586.64
35193						
08/25	08/12/2025	35193	2900	VULCAN MATERIAL COMPANY	FINANCE CHARGE	138.88
Total 35193:						138.88
35194						
08/25	08/12/2025	35194	382	W A RASIC CONSTRUCTION CO INC	JOB 25SC40-LA SEDA METER VAULT REPLACEME	22,888.00
Total 35194:						22,888.00
35195						
08/25	08/12/2025	35195	334	YO FIRE SUPPLY	SUPPLIES FOR HYDRANTS	40.65
Total 35195:						40.65

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
35196						
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	PM 22/PM 9 CONNECTION	390,988.10
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	TVMWD CONNECTION CAPACITY	2,155.73
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	TVMWD EQUIVALENT SMALL METER	2,729.45
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	TVMWD WATER USE CHARGE	1,510.53
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	MWD CAPACITY CHARGE	8,294.25
08/25	08/14/2025	35196	62558	PUENTE BASIN WATER AGENCY	ADJUSTMENT FOR CAL DOMESTIC PRODUCTION-	120,428.85
Total 35196:						526,106.91
35197						
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	PM 15 Water Use	177,845.34
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	PM 21 Water Use	331,078.16
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	7,633.82
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,738.95
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	2,685.10
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	PWR Depreciation Charge	1,389.00
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	PWR Replacement Charge	1,910.00
08/25	08/14/2025	35197	4750	PWR JT WATER LINE COMMISSION	BUDGET ASSESSMENT	9,500.00
Total 35197:						533,780.37
35198						
08/25	08/20/2025	35198	62554	APPLIED TECHNOLOGY GROUP	EMERGENCY RADIOS	360.00
Total 35198:						360.00
35199						
08/25	08/20/2025	35199	62597	BEST BEST & KRIEGER LLP	LEGAL FEES-GENERAL COUNSEL	3,092.89
08/25	08/20/2025	35199	62597	BEST BEST & KRIEGER LLP	LEGAL FEES-WATER RATES	3,381.20
Total 35199:						6,474.09
35200						
08/25	08/20/2025	35200	1476	BUSINESS CARD (VISA)	MISC EXPENSES	1,956.86
08/25	08/20/2025	35200	1476	BUSINESS CARD (VISA)	COMMUNITY OUTREACH	50.00
Total 35200:						2,006.86
35201						
08/25	08/20/2025	35201	62729	CA UNDERGROUND FACILITIES SAFE	CA STATE FEE	1,593.31
Total 35201:						1,593.31
35202						
08/25	08/20/2025	35202	62947	CAL OES	REFUND ON PW-229/PROJECT 148522	6,024.73
Total 35202:						6,024.73
35203						
08/25	08/20/2025	35203	403	CASELLE INC	MONTHLY MAINTENANCE & SUPPORT	2,501.00
Total 35203:						2,501.00
35204						
08/25	08/20/2025	35204	62700	CITIZENS TRUST C/O CITIZEN BUSIN	TRUSTEES FEES	2,144.06

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 35204:						2,144.06
35205						
08/25	08/20/2025	35205	1900	CLINICAL LAB OF S B	WATER SAMPLES	2,643.00
Total 35205:						2,643.00
35206						
08/25	08/20/2025	35206	1270	CORELOGIC SOLUTIONS LLC	PROPERTY DATA INFO	100.00
Total 35206:						100.00
35207						
08/25	08/20/2025	35207	62505	D & H WATER SYSTEMS	SHALLOW WELL JEP PUMP	713.38
Total 35207:						713.38
35208						
08/25	08/20/2025	35208	62433	EMPLOYEE RELATIONS INC	BACKGROUND VERIFICATION	760.06
Total 35208:						760.06
35209						
08/25	08/20/2025	35209	62445	EXCEL DOOR & GATE COMPANY	PERFORM SEMI-ANNUAL PM ON 3 DOORS	392.00
08/25	08/20/2025	35209	62445	EXCEL DOOR & GATE COMPANY	PERFORM SEMI-ANNUAL PM ON 2 DOORS	350.00
08/25	08/20/2025	35209	62445	EXCEL DOOR & GATE COMPANY	PERFORM SEMI-ANNUAL PM	245.00
08/25	08/20/2025	35209	62445	EXCEL DOOR & GATE COMPANY	PERFORM SEMI-ANNUAL PM	235.00
Total 35209:						1,222.00
35210						
08/25	08/20/2025	35210	62812	GROWING ROOTS LLC	MONTHLY PLANT CARE	365.00
Total 35210:						365.00
35211						
08/25	08/20/2025	35211	2690	HARPER & ASSOCIATES ENG.	CLEAN AND INSPECT JOINT LINE RESERVOIR 1	4,280.00
08/25	08/20/2025	35211	2690	HARPER & ASSOCIATES ENG.	CLEAN AND INSPECT JOINT LINE RESERVOIR 2	4,800.00
08/25	08/20/2025	35211	2690	HARPER & ASSOCIATES ENG.	CLEAN AND INSPECT RESERVOIR 16	4,160.00
08/25	08/20/2025	35211	2690	HARPER & ASSOCIATES ENG.	CLEAN AND INSPECT RESERVOIR 11	4,200.00
08/25	08/20/2025	35211	2690	HARPER & ASSOCIATES ENG.	CLEAN AND INSPECT COI RESERVOIR 2	3,400.00
Total 35211:						20,840.00
35212						
08/25	08/20/2025	35212	379	HIGHROAD INFORMATION TECHNOL	MAINTENANCE, SUPPORT AND SOFTWARE RENE	11,158.00
08/25	08/20/2025	35212	379	HIGHROAD INFORMATION TECHNOL	MANAGED IT SERVICES	7,416.00
Total 35212:						18,574.00
35213						
08/25	08/20/2025	35213	62863	HIGH-TECH SYSTEMS	SECURITY FOR RES 7	2,500.00
Total 35213:						2,500.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
35214						
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	TOOLS & SUPPLIES	1,154.63
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	MAINTENANCE & OPERATION	231.70
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR TELEMETRY	102.54
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR MAINS	7.20
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	MATERIAL FOR SECURITY FOR REMOTE SITES	15.32
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR SERVICES	15.01
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR HYDRANTS	441.64
08/25	08/20/2025	35214	2724	HOME DEPOT CREDIT SERVICES	MISC EXPENSE	26.41
Total 35214:						1,994.45
35215						
08/25	08/20/2025	35215	62435	INDUSTRY PUBLIC UTILITY COMMISSI	PUMPING POWER-PUMPSTATION 2A	4,247.56
Total 35215:						4,247.56
35216						
08/25	08/20/2025	35216	244	INFOSEND INC	BILLING SERVICE	123.65
08/25	08/20/2025	35216	244	INFOSEND INC	BILLING SERVICE	2,261.86
08/25	08/20/2025	35216	244	INFOSEND INC	BILLING SERVICE	2,105.22
08/25	08/20/2025	35216	244	INFOSEND INC	INSERT-WATER QUALITY REPORT	811.45
Total 35216:						5,302.18
35217						
08/25	08/20/2025	35217	62066	JANITORIAL SYSTEMS	WINDOW CLEANING	450.00
Total 35217:						450.00
35218						
08/25	08/20/2025	35218	62664	M & J TREE SERVICE	CLEARING ON BACK SLOPE-2024 TOMICH	9,000.00
08/25	08/20/2025	35218	62664	M & J TREE SERVICE	MAINTENANCE AT DISTRICT OFFICE	400.00
08/25	08/20/2025	35218	62664	M & J TREE SERVICE	MAINTENANCE AT DISTRICT OFFICE	320.00
08/25	08/20/2025	35218	62664	M & J TREE SERVICE	MAINTENANCE AT DISTRICT OFFICE	3,500.00
Total 35218:						13,220.00
35219						
08/25	08/20/2025	35219	62573	MANAGED MOBILE INC	FLEET MAINTENANCE MANAGEMENT FEE	55.00
Total 35219:						55.00
35220						
08/25	08/20/2025	35220	62735	MUTUAL OF OMAHA	LIFE INSURANCE	636.50
08/25	08/20/2025	35220	62735	MUTUAL OF OMAHA	SHORT/LONG TERM DISABILITY	1,805.81
08/25	08/20/2025	35220	62735	MUTUAL OF OMAHA	DIRECTORS LIFE INSURANCE	66.50
Total 35220:						2,508.81
35221						
08/25	08/20/2025	35221	62932	NAZ ELECTRIC AND CONTROLS INC	HARBOR TRANSFER SWITCH	33,618.00
08/25	08/20/2025	35221	62932	NAZ ELECTRIC AND CONTROLS INC	NOGALES PM22 BATTERY	3,355.00
Total 35221:						36,973.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
35222						
08/25	08/20/2025	35222	62786	NIGRO & NIGRO PC	INTERIM AUDIT JUNE 30, 2025	12,000.00
Total 35222:						12,000.00
35223						
08/25	08/20/2025	35223	189	NOBEL SYSTEMS	UPDATES TO DISTRICT'S GIS	2,700.00
08/25	08/20/2025	35223	189	NOBEL SYSTEMS	GEOVIEWER METER EXCHANGE MODULE ANNUA	4,400.00
Total 35223:						7,100.00
35224						
08/25	08/20/2025	35224	62649	OPARC	PAINTING FIRE HYDRANTS	3,350.26
Total 35224:						3,350.26
35225						
08/25	08/20/2025	35225	62918	ORANGE COUNTY WINWATER WORK	SUPPLIES FOR VALVES	3,454.79
Total 35225:						3,454.79
35226						
08/25	08/20/2025	35226	62839	PrintMyStuff.com	PRINT AIR RELEASE STICKERS	225.41
Total 35226:						225.41
35227						
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	SERVICE & REG FEE-1905 FAIRPLEX	25.50
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	LEGAL-JUN 2025	637.50
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	WEST YOST-JUNE 2025	1,864.16
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	ACWA/JPIA CYBER LIABILITY INSURANCE	50.00
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	REEB-AUG 2025	2,000.00
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	SERVICE & REG FEE-2525 C	26.77
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	SCE APR-JUNE 2025	1,453.29
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	WVWD ADMIN COSTS APR-JUNE 2025	1,340.92
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	WVWD PROJECT REIMBURSEMENT APR-JUNE 202	392.50
08/25	08/20/2025	35227	5000	PUENTE BASIN WATER AGENCY	CAL DOMESTIC MAINTENANCE RESERVES FY 24/	3,361.13
Total 35227:						11,151.77
35228						
08/25	08/20/2025	35228	5740	QUINN COMPANY	MAINTENANCE CAT 430	1,471.55
Total 35228:						1,471.55
35229						
08/25	08/20/2025	35229	62502	S & J SUPPLY COMPANY, INC	TOOLS & SUPPLIES	960.09
08/25	08/20/2025	35229	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR SERVICES	339.04
08/25	08/20/2025	35229	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR SERVICES	2,842.53
08/25	08/20/2025	35229	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR METERS	2,836.38
Total 35229:						6,978.04
35230						
08/25	08/20/2025	35230	62931	SG CREATIVE LLC	TWO TAILGATE DESIGNS	460.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 35230:						460.00
35231						
08/25	08/20/2025	35231	62534	SHRED IT C/O STERICYCLE INC	SHREDDING SERVICE	158.58
Total 35231:						158.58
35232						
08/25	08/20/2025	35232	62946	STEMHERO LLC	ONBOARDING OF TEACHERS	1,600.00
Total 35232:						1,600.00
35233						
08/25	08/20/2025	35233	2180	SWRCB-DWOC	T1 RENEWAL-CHRISTOPHER REYNOSO	55.00
08/25	08/20/2025	35233	2180	SWRCB-DWOC	T2 RENEWAL-DAVID TAPIA	60.00
Total 35233:						115.00
35234						
08/25	08/20/2025	35234	6950	UNDERGROUND SERVICE ALERT	SERVICE ALERT	462.00
Total 35234:						462.00
35235						
08/25	08/20/2025	35235	62819	US BANK	BANK FEES	3,000.00
Total 35235:						3,000.00
35236						
08/25	08/20/2025	35236	62850	VALLEY VISTA SERVICES INC	TRASH SERVICE	272.99
Total 35236:						272.99
35237						
08/25	08/20/2025	35237	7700	WALNUT VALLEY WATER DISTRICT	RECYCLED WATER	1,453.04
Total 35237:						1,453.04
35238						
08/25	08/20/2025	35238	62432	WASTE MANAGEMENT COMPANY	HAUL DIRT	2,448.48
Total 35238:						2,448.48
35239						
08/25	08/20/2025	35239	62763	WESTERLY METER SERVICE CO LLC	5/8" - 1" SMALL METER TEST	3,244.50
08/25	08/20/2025	35239	62763	WESTERLY METER SERVICE CO LLC	1 1/2" - 2" METER TEST	1,610.00
08/25	08/20/2025	35239	62763	WESTERLY METER SERVICE CO LLC	5/8" - 1" SMALL METER TEST	1,156.75
08/25	08/20/2025	35239	62763	WESTERLY METER SERVICE CO LLC	1 1/2" - 2" METER TEST	122.50
08/25	08/20/2025	35239	62763	WESTERLY METER SERVICE CO LLC	LARGE METER FIELD TEST	237.50
Total 35239:						6,371.25
8042025						
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	MISC EXPENSES	4,253.58
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	MISC EXPENSES	4,253.58
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	8,590.48

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	8,590.48-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CONFERENCE & MEETINGS	5,130.82
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	CONFERENCE & MEETINGS	5,130.82-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	63.33
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	63.33-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	SEMINAR & TRAINING	1,675.00
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	SEMINAR & TRAINING	1,675.00-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CONSERVATION EXPENSE	153.92
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	CONSERVATION EXPENSE	153.92-
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	COMMUNITY OUTREACH	607.70-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	COMMUNITY OUTREACH	607.70
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	MAINTENANCE & OPERATIONS	51.97-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	MAINTENANCE & OPERATIONS	51.97
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	OFFICE SUPPLIES	230.46-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	OFFICE SUPPLIES	230.46
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	GOTO CONNECT	709.51-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	GOTO CONNECT	709.51
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	SPECTRUM	899.00-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	SPECTRUM	899.00
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	STARLINK	65.00-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	STARLINK	65.00
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	STARLINK	120.00-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	STARLINK	120.00
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	CHATGPT PLUS (2)	40.00-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CHATGPT PLUS (2)	40.00
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	CENTRAL COMMUNICATION	763.92-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CENTRAL COMMUNICATION	763.92
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	DIRECTV	100.99-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	DIRECTV	100.99
08/25	08/11/2025	804202	1070	AMERICAN EXPRESS	NORZAGARAY EXPENSES	7,501.24-
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	NORZAGARAY EXPENSES	7,501.24
Total 8042025:						.00
8152025						
08/25	08/15/2025	815202	62493	CADWAY INC (CAL DOMESTIC WATER	WATER CHARGE	20,987.88
Total 8152025:						20,987.88
80420251						
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	MISC EXPENSES	4,247.58
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	8,590.48
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CONFERENCE & MEETINGS	5,130.82
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	63.33
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	SEMINAR & TRAINING	1,675.00
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CONSERVATION EXPENSE	153.92
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	COMMUNITY OUTREACH	607.70
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	MAINTENANCE & OPERATIONS	51.97
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	OFFICE SUPPLIES	230.46
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	GOTO CONNECT	709.51
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	SPECTRUM	899.00
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	STARLINK	65.00
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	STARLINK	120.00
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CHATGPT PLUS (2)	40.00
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	CENTRAL COMMUNICATION	763.92
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	DIRECTV	100.99
08/25	08/04/2025	804202	1070	AMERICAN EXPRESS	NORZAGARAY EXPENSES	7,507.24

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 80420251:						30,956.92
Grand Totals:						1,745,337.36

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11505-0	105,194.32	4,424.76-	100,769.56
13850-0	15,008.48	7,501.24-	7,507.24
222100	35,381.68	1,780,719.04-	1,745,337.36-
51110-0	20,987.88	.00	20,987.88
51310-0	1,020,340.45	.00	1,020,340.45
51410-1	4,195.63	.00	4,195.63
51410-2	3,894.68	.00	3,894.68
51410-3	2,729.45	.00	2,729.45
51410-5	15,928.07	.00	15,928.07
51510-0	41,986.94	.00	41,986.94
51810-0	12,799.00	.00	12,799.00
51910-0	11,151.77	.00	11,151.77
52310-0	62,251.90	.00	62,251.90
54209-0	883.64	.00	883.64
54210-0	2,731.89	.00	2,731.89
54211-0	12,955.67	.00	12,955.67
54212-0	10,068.90	.00	10,068.90
54213-0	23,500.38	.00	23,500.38
54214-0	3,454.79	.00	3,454.79
54215-0	25,673.02	.00	25,673.02
54216-0	3,457.54	.00	3,457.54
54217-0	3,612.65	.00	3,612.65
54218-0	14,586.64	.00	14,586.64
54219-0	2,171.68	.00	2,171.68
56210-0	27,346.44	8,590.48-	18,755.96
56211-0	5,144.06	.00	5,144.06
56214-0	460.92	230.46-	230.46
56216-0	453.61	.00	453.61
56217-0	311.78	.00	311.78
56218-0	6,474.09	.00	6,474.09
56219-0	9,761.22	1,574.42-	8,186.80
56220-0	10,554.00	1,124.00-	9,430.00
56221-0	2,536.85	607.70-	1,929.15
56223-0	10,415.72	5,130.82-	5,284.90
56226-0	15,558.00	.00	15,558.00
56310-0	97,239.58	.00	97,239.58
56312-0	21,502.81	.00	21,502.81
56320-0	3,350.00	1,675.00-	1,675.00
56411-0	61,835.52	.00	61,835.52
56413-0	4,473.75	.00	4,473.75
56415-0	751.80	.00	751.80
56416-0	636.50	.00	636.50
56417-0	13,666.19	.00	13,666.19
56418-0	1,805.81	.00	1,805.81
56419-0	69.44	.00	69.44
56421-0	9,296.32	.00	9,296.32

GL Account	Debit	Credit	Proof
56510-0	1,593.31	.00	1,593.31
56710-0	1,471.55	.00	1,471.55
56811-0	12,000.00	.00	12,000.00
56812-0	18,465.01	4,253.58-	14,211.43
57310-0	2,700.00	.00	2,700.00
57312-0	3,472.78	63.33-	3,409.45
57314-0	7,367.64	51.97-	7,315.67
57315-0	6,175.50	.00	6,175.50
57319-0	1,907.84	153.92-	1,753.92
57320-0	435.00	.00	435.00
57321-0	1,920.63	.00	1,920.63
Grand Totals:	1,816,100.72	1,816,100.72-	.00

Report Criteria:

Report type: GL detail

Check Number	Check Issue Date	Payee		Check Amount	
35032	08/12/2025	SUN DAWEI		-260.07	
	Sequence	Source	Description	GL Account	Amount
	1	643801-75	Void - DEPOSIT REFUND-18580 VANTAGE POINTE	22810-0	-260.07
35149	08/12/2025	RITA HSIUNG		1,638.51	
	Sequence	Source	Description	GL Account	Amount
	1		PROJECT REFUND	24110-0	1,638.51
35150	08/12/2025	NAINA VASHISHTHA		1,141.39	
	Sequence	Source	Description	GL Account	Amount
	1		PROJECT REFUND	24110-0	1,141.39
35151	08/12/2025	TRAPEZE ENTERTAINMENT LLC		2,941.73	
	Sequence	Source	Description	GL Account	Amount
	1	9600320-01	DEPOSIT REFUND	22810-0	2,941.73
35152	08/12/2025	ZYGMUNT KUCHEMECKI		36.38	
	Sequence	Source	Description	GL Account	Amount
	1	40515-20	CREDIT REFUND-1702 LARK TREE	15210-0	36.38
35153	08/12/2025	RAUL R TINAJERO		170.36	
	Sequence	Source	Description	GL Account	Amount
	1	652055-60	CREDIT REFUND-16721 DAWN HAVEN	15210-0	170.36
35154	08/12/2025	AERA ENERGY LLC		119.20	
	Sequence	Source	Description	GL Account	Amount
	1	298321-10	CREDIT REFUND	15210-0	119.20
35155	08/12/2025	TAILWIND EXPRESS		768.08	
	Sequence	Source	Description	GL Account	Amount
	1	181755-34	CREDIT REFUND-1213 JOHN REED	15210-0	768.08
35156	08/12/2025	LEGACY GROUP INVESTMENTS LLC		106.98	
	Sequence	Source	Description	GL Account	Amount
	1	390137-32	DEPOSIT REFUND-18263 LANACA	22810-0	106.98
35157	08/12/2025	AOLIN YU		169.34	
	Sequence	Source	Description	GL Account	Amount
	1	500746-76	DEPOSIT REFUND-1871 PRITCHARD WAY	22810-0	169.34
35240	08/20/2025	HACIENDA LA PUENTE SCHOOL DISTRICT		24,617.80	
	Sequence	Source	Description	GL Account	Amount
	1		PROJECT REFUND	24110-0	24,617.80
35241	08/20/2025	HACIENDA LA PUENTE SCHOOL DISTRICT		18,276.55	

Check Number	Check Issue Date	Payee			Check Amount
	Sequence	Source	Description	GL Account	Amount
	1		PROJECT REFUND	24110-0	18,276.55
Grand Totals:					49,726.25



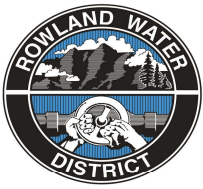
ROWLAND WATER DISTRICT CASH AND INVESTMENTS

As of July 31, 2025

Description / Type	Term	Shares / Units Held	Purchase Price	Current Price	Maturity Date	Current Yield	Current Value	% of Portfolio
Cash								
Citizens Business Bank							\$ 4,622,246	
Total Cash							\$ 4,622,246	
Local Agency Investment Fund (LAIF)	N/A					4.26%	\$ 9,496,351	38.55%
Citizens Trust Investments (US Bank Custodian)								
Fed'l Home Loan Mtg. Corp. - BND9	3 Year	300,000	100.0000	99.4910	11/7/2028	4.54%	\$ 298,473	1.21%
Fed'l Home Loan Mtg. Corp. - A4H3	3 Year	500,000	100.0000	100.0570	1/21/2028	4.62%	\$ 500,285	2.03%
Fed'l National Mtg. Assn. - AX89	3 Year	400,000	99.5500	99.6370	7/21/2028	4.11%	\$ 398,548	1.62%
Fed'l National Mtg. Assn. - A5M7	3 Year	300,000	99.9800	99.9220	1/13/2028	4.55%	\$ 299,766	1.22%
Fed'l National Mtg. Assn. - AZT1	3 Year	400,000	100.0000	99.8750	3/2/2029	4.63%	\$ 399,500	1.62%
Fed'l Home Loan Banks - L7D0	5 Year	200,000	99.7900	99.7330	8/26/2025	0.50%	\$ 199,466	0.81%
Fed'l Home Loan Banks - LGR9	5 Year	500,000	100.0000	98.1060	2/26/2026	0.87%	\$ 490,530	1.99%
Fed'l Home Loan Banks - LLD4	5 Year	250,000	99.9250	97.8610	3/17/2026	0.89%	\$ 244,653	0.99%
Fed'l Home Loan Banks - MUX8	5 Year	200,000	99.9300	97.7600	3/30/2026	0.89%	\$ 195,520	0.79%
Fed'l Home Loan Banks - P6M2	5 Year	200,000	100.0000	96.4030	9/30/2026	1.06%	\$ 192,806	0.78%
Fed'l Home Loan Bank - Q7E7	5 Year	200,000	99.9050	97.5530	6/30/2026	1.54%	\$ 195,106	0.79%
Fed'l Home Loan Bank - QJD6	4 Year	200,000	99.7190	96.7630	10/27/2026	1.55%	\$ 193,526	0.79%
Fed'l Home Loan Bank - 2TD7	4 Year	500,000	100.0000	99.5890	6/23/2028	4.07%	\$ 497,945	2.02%
Fed'l Home Loan Bank - 5ZE1	3 Year	500,000	100.0000	99.8310	4/28/2028	4.11%	\$ 499,155	2.03%
Fed'l Home Loan Bank - 6VG8	3 Year	200,000	100.0000	99.9530	6/26/2028	4.10%	\$ 199,906	0.81%
Fed'l Home Loan Bank - 6CN4	5 Year	200,000	100.0000	99.4210	5/3/2030	4.15%	\$ 198,842	0.81%
Fed'l Home Loan Bank - 3ED1	3 Year	500,000	100.0000	99.4870	10/21/2027	4.17%	\$ 497,435	2.02%
Fed'l Home Loan Bank - 5MR6	5 Year	400,000	99.9590	99.4160	3/20/2030	4.27%	\$ 397,664	1.61%
Fed'l Home Loan Bank - 6LD6	3 Year	200,000	100.0000	99.9590	5/26/2028	4.25%	\$ 199,918	0.81%
Fed'l Home Loan Bank - 36C2	4 Year	700,000	100.0000	99.5120	10/10/2028	4.27%	\$ 696,584	2.83%
Fed'l Home Loan Bank - 3G72	3 Year	200,000	100.0000	99.5740	10/22/2027	4.27%	\$ 199,148	0.81%
Fed'l Home Loan Bank - 6JZ0	2 Year	300,000	100.0000	99.8500	11/22/2027	4.26%	\$ 299,550	1.22%
Fed'l Home Loan Bank - 72H6	5 Year	500,000	100.0000	100.0910	7/15/2030	4.30%	\$ 500,455	2.03%
Fed'l Home Loan Bank - 4RC7	3 Year	500,000	100.0000	100.2300	7/27/2029	4.49%	\$ 501,150	2.03%
Fed'l Home Loan Bank - 3NZ2	2 Year	500,000	99.9250	100.0040	8/13/2027	4.50%	\$ 500,020	2.03%
Fed'l Home Loan Bank - 5QY7	2 Year	400,000	100.0000	99.7160	9/24/2027	4.53%	\$ 398,864	1.62%
Fed'l Home Loan Bank - 5AV0	3 Year	300,000	100.0000	99.7860	2/25/2028	4.56%	\$ 299,358	1.22%
Fed'l Home Loan Bank - 4P70	5 Year	500,000	100.0000	100.5280	1/10/2030	4.58%	\$ 502,640	2.04%
Fed'l Home Loan Bank - WLZ1	2 Year	180,000	99.9180	100.4860	6/12/2026	4.73%	\$ 180,875	0.73%
Fed'l Home Loan Bank - WS92	2 Year	200,000	99.8530	100.0320	9/12/2025	4.87%	\$ 200,064	0.81%
Fed'l Home Loan Bank - 0UQ0	3 Year	500,000	100.0000	100.3370	4/15/2027	4.98%	\$ 501,685	2.04%
Air Prods & Chems Inc. - 8BB1	5 Year	255,000	104.1940	99.3910	10/15/2025	1.51%	\$ 253,447	1.03%
Apple Inc. - 3BZ2	2 Year	300,000	94.5180	98.2540	8/4/2026	2.49%	\$ 294,762	1.20%
Apple Inc. - 3CJ7	3 Year	200,000	96.8220	98.8600	2/9/2027	3.39%	\$ 197,720	0.80%
Applied Matls Inc - 2AS4	4 Year	200,000	100.5370	101.8680	6/15/2029	4.71%	\$ 203,736	0.83%
Applied Matls Inc - 2AS4	4 Year	200,000	100.0650	101.8680	6/15/2029	4.71%	\$ 203,736	0.83%
Deere John Capital - EWT2	2 Year	150,000	100.5690	100.2850	3/3/2026	5.04%	\$ 150,428	0.61%
Emerson Elec Co - 1B06	4 Year	200,000	90.3290	92.9730	12/21/2028	2.15%	\$ 185,946	0.75%
Florida Pwr & Lt Co - 1GN1	3 Year	200,000	99.6340	100.3870	5/15/2028	4.38%	\$ 200,774	0.81%
Florida Pwr & Lt Co - 1GN1	3 Year	200,000	100.4060	100.3870	5/15/2028	4.38%	\$ 200,774	0.81%
Home Depot Inc - 6BN1	2 Year	200,000	93.7730	97.7030	9/15/2026	2.17%	\$ 195,406	0.79%
Home Depot Inc - 6CWO	4 Year	200,000	100.7790	102.1890	4/15/2029	4.79%	\$ 204,378	0.83%
Honeywell International - 6BL9	2 Year	150,000	94.6540	97.7480	11/1/2026	2.56%	\$ 146,622	0.60%
Honeywell International - 6CL8	4 Year	200,000	98.6090	99.8760	1/15/2029	4.25%	\$ 199,752	0.81%
John Deere Capital Corporation - EXB0	4 Year	200,000	101.1140	102.2470	11/1/2026	4.84%	\$ 204,494	0.83%
Texas Instruments - 8CE2	3 Year	400,000	100.6293	100.5960	2/8/2027	4.57%	\$ 402,384	1.63%
Texas Instruments - 8CG7	4 Year	200,000	99.9590	101.2460	2/8/2029	4.54%	\$ 202,492	0.82%
Toyota Mtr Corp - THP3	2 Year	200,000	93.8350	99.2370	10/16/2025	0.81%	\$ 198,474	0.81%
Toyota Mtr Corp - TLB9	3 Year	200,000	101.5440	102.8620	9/11/2028	5.10%	\$ 205,724	0.84%
Cash Reserve Account						4.18%	\$ 409,311	1.66%
Total Citizens Trust Investments							\$ 15,139,795	61.45%
Total Investments							\$ 24,636,147	100.00%
Total Cash & Investments							\$ 29,258,393	

Market values determined on last business day of the month. All listed investments comply with the District's Statement of Investment Policy as established in Resolution 2-2007. The District's available cash and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations for at least a six-month period of time.

NOTE: All interest values show above are based on annual rates of return.



ROWLAND WATER DISTRICT

PROFIT & LOSS (Unaudited)

July 2025

	Jul-25	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD (Unaudited)
1 OPERATING REVENUE						
2 Water Sales	\$ 1,517,479	\$ 1,517,479	\$ 18,459,100	\$ 16,941,621	8%	\$ 1,564,358
3 Meter Charges	1,075,345	1,075,345	13,484,000	12,408,655	8%	1,041,755
4 Customer Fees	21,224	21,224	421,400	400,176	5%	24,113
5 Contract Income	14,607	14,607	224,600	209,993	7%	32,575
6 RWD Labor Sales/Reimbursements	28,680	28,680	191,800	163,120	15%	7,396
7 Capacity Fees	-	-	50,000	50,000	0%	1,800
8 Flow Tests	975	975	19,200	18,225	5%	3,250
9 Return Check Fees	570	570	6,900	6,330	8%	420
10 Uncollectable	-	-	(63,900)	(63,900)	0%	-
11 TOTAL OPERATING REVENUE	2,658,881	2,658,881	32,793,100	30,134,219	8%	2,675,666
12 NON-OPERATING REVENUE						
13 Property Taxes	2,189	2,189	467,100	464,911	0%	7,570
14 Interest Income	59,462	59,462	600,000	540,538	10%	6,545
15 Miscellaneous Income	(1,675)	(1,675)	25,000	26,675	-7%	-
16 TOTAL NON-OPERATING REVENUE	59,976	59,976	1,092,100	1,032,124	5%	14,115
17 TOTAL REVENUES	2,718,857	2,718,857	33,885,200	31,166,343	8%	2,689,781
18 OPERATING EXPENSES						
19 Source of Supply						
20 Water Purchases	1,198,159	1,198,159	13,844,800	12,646,641	9%	1,168,437
21 Pumping Power	49,575	49,575	578,100	528,525	9%	44,736
22 Fixed Charges	26,748	26,748	470,800	444,052	6%	21,518
23 Chemicals	8,935	8,935	97,000	88,065	9%	9,474
24 Total Source of Supply	1,283,416	1,283,416	14,990,700	13,707,284	9%	1,244,165
25 Maintenance of Water System	86,333	86,333	763,700	677,367	11%	68,107
26 Service Contracts	23,898	23,898	461,700	437,802	5%	29,353
27 Assessments	44,165	44,165	328,200	284,035	13%	(69,278)
28 Vehicle Expense	19,344	19,344	173,600	154,256	11%	16,469
29 Tools & Supplies	3,409	3,409	50,200	46,791	7%	596
30 Equipment Expense	1,370	1,370	45,500	44,130	3%	2,392
31 Maintenance & Operations	7,350	7,350	60,300	52,950	12%	1,522
32 Engineering	2,700	2,700	250,000	247,300	1%	39,471
33 Water Tests	7,286	7,286	32,000	24,715	23%	-
34 Conservation	12,344	12,344	80,000	67,656	15%	537
35 Community Outreach	9,447	9,447	152,300	142,853	6%	7,713
36 TOTAL OPERATING EXPENSES	1,501,063	1,501,063	17,388,200	15,887,137	9%	1,341,047
37 ADMINISTRATIVE EXPENSES						
38 Liability Insurance	102,434	102,434	335,400	232,966	31%	115,922
39 IT Support Services	9,430	9,430	144,300	134,870	7%	11,514
40 IT Licensing	17,809	17,809	328,300	310,491	5%	43,095
41 Director Expense	12,516	12,516	200,900	188,384	6%	12,254
42 Bank / Management Fees	27,798	27,798	345,600	317,802	8%	26,520
43 Legal Fees	9,459	9,459	200,000	190,541	5%	20,230
44 Compliance	16,129	16,129	177,100	160,971	9%	13,973
45 Auditing & Accounting	12,000	12,000	35,000	23,000	34%	13,000
46 Utility Services	8,741	8,741	137,600	128,859	6%	9,771



ROWLAND WATER DISTRICT

PROFIT & LOSS (Unaudited)

July 2025

	Jul-25	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD (Unaudited)
47 Dues & Memberships	1,030	1,030	75,200	74,170	1%	1,305
48 Conference & Meetings	5,285	5,285	76,000	70,715	7%	5,323
49 Office Expenses	2,254	2,254	41,600	39,346	5%	5,066
50 Seminars/Training	2,037	2,037	114,300	112,263	2%	4,444
51 Miscellaneous Expense	7,030	7,030	160,200	153,170	4%	18,111
52 TOTAL ADMINISTRATIVE EXPENSES	233,952	233,952	2,371,500	2,137,548	10%	300,527
53 PERSONNEL EXPENSES						
54 Wages						
55 Operations	97,162	97,162	1,432,300	1,335,138	7%	95,702
56 Distribution	112,319	112,319	1,588,700	1,476,381	7%	109,622
57 Administration	153,776	153,776	2,083,000	1,929,224	7%	148,928
58 Total Wages	363,257	363,257	5,104,000	4,740,743	7%	354,253
59 Payroll Taxes	26,030	26,030	363,900	337,870	7%	25,351
60 Workers Compensation	-	-	109,100	109,100	0%	(327)
61 Unemployment	-	-	6,400	6,400	0%	-
62 CalPERS	266,005	266,005	937,000	670,995	28%	153,155
63 OPEB Contributions	-	-	-	-	0%	-
64 EE & Retiree Health Insurance	80,001	80,001	1,095,900	1,015,899	7%	79,562
65 TOTAL PERSONNEL EXPENSES	735,292	735,292	7,616,300	6,881,008	10%	611,993
66 TOTAL EXPENSES	2,470,307	2,470,307	27,376,000	24,905,693	9%	2,253,566
67 NET INCOME / (LOSS) - BEFORE DEBT SERVICE & CAPITAL EXPENDITURES	248,550	248,550	6,509,200	6,260,650	4%	436,215
68 Less: Total Debt Service	-	-	(2,439,200)	2,439,200	0%	-
69 Less: Capital Expenses (Current Year)	(65,506)	(65,506)	(3,886,300)	3,820,794	2%	(120,462)
70 CASH INCREASE / (DECREASE)	\$ 183,044	\$ 183,044	\$ 183,700	\$ (656)		\$ 315,753

**No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



Rowland Water District

Profit & Loss Analysis and Variance Report

July 2025

1. **OPERATING REVENUE**

2. Water Sales – volumetric water sales revenue from all customer types including residential, commercial, public, industrial, recycled and construction. YTD is at 8%.
3. Meter Charges – the fixed monthly base rate charged to water customers each month (includes all customer types). YTD is at 8%.
4. Customer Fees – various fees conditionally charged to customers such as penalties, new service connections, reconnections, backflow administration, cross connections, connections and recycled water checks/inspections. These types of fees are unpredictable in nature and can often trend over/under expected budget. YTD is at 5%.
5. Contract Income – contains revenues from cell tower lease contracts. YTD is at 7%.
6. RWD Labor Sales/Reimbursements – water sold on construction invoices, City of Industry labor sales and Puente Basin Water Agency (PBWA) and Pomona-Walnut-Rowland Joint Water Line Commission (PWR JWLC) treasurer fees. The frequency and amounts of these revenues are unknown and can occasionally trend over/under budget due to their unpredictable nature. YTD is at 15%.
7. Capacity Fees – fees imposed on any property or person requesting a new, additional or larger connection to the District's potable water system (fees vary by meter size). These receipts are uncertain and can trend over/under budget due to their unpredictable nature. YTD is at 0%.
8. Flow Tests – fire flow tests performed by District personnel to measure the volume of water available at a specific hydrant (\$350 per test). YTD is at 5%.
9. Return Check Fees – customers are charged a fee when the District is paid with insufficient funds checks and checks are returned by the bank. These receipts are uncertain and can trend over/under budget due to their unpredictable nature. YTD is currently at 8%.
10. Uncollectable – the District analyzes customer receivables at the end of each year and recognizes an expense equal to the estimated amount of cash that may not be collected. Uncollectable expense will be zero until assessed at the year-end audited financial statements.

11. **TOTAL OPERATING REVENUE**

12. **NON-OPERATING REVENUE**

13. Property Taxes – includes tax contributions from the County of Los Angeles. YTD is at 0% since the bulk of receipts happen between December and May each year and can cause YTD% to trend over/under expected budget %.



Rowland Water District

Profit & Loss Analysis and Variance Report

July 2025

14. Interest Income – includes interest and dividends received on District investments. YTD is at 10%.
15. Miscellaneous Income – includes income from various sources such as recycling and refunds. YTD is at -7%.
16. **TOTAL NON-OPERATING REVENUE**
17. **TOTAL REVENUES**
18. **OPERATING EXPENSES**
19. **SOURCE OF SUPPLY**
20. Water Purchases – Includes variable costs of potable water from Three Valleys Municipal Water District (TVMWD) and California Domestic Water Company (CalDomestic), and recycled water purchases from City of Industry and Walnut Valley Water District (WVWD). YTD is at 9%.
21. Pumping Power – the cost of electricity used for pumping water. YTD is at 9%.
22. Fixed Charges – includes fixed charges from TVMWD and CalDomestic. YTD is at 6%.
23. Chemicals – the cost of chemicals used to treat water sold to customers. YTD is at 9%.
24. **TOTAL SOURCE OF SUPPLY**
25. Maintenance of Water System – the costs of repairs and maintenance on elements of the District water system such as main lines, services, meters, reservoirs, valves, hydrants, and telemetry system. YTD is at 11%.
26. Service Contracts – includes costs for services such as billing printing and mailing, bulk paper shredding, copier leasing and services, landscaping, janitorial, uniforms, security system monitoring and maintenance, Caselle maintenance and support, Harmony renewal and other services. YTD is at 5%.
27. Assessments – operating costs billed to RWD for their share of PWR JWLC, which is billed quarterly, and PBWA, which is billed monthly. YTD can trend over/under budget due to the timing of billing. YTD is currently at 13%.
28. Vehicle Expense – includes repair and maintenance costs for District vehicles as well as the cost of fuel. YTD can trend over/under budget due to the timing of truck maintenance and fuel purchases. YTD is at 11%.
29. Tools & Supplies – small tools and supplies used in the field. YTD can trend over/under budget due to the timing of tools and supplies. YTD is at 7%.



Rowland Water District

Profit & Loss Analysis and Variance Report

July 2025

- 30. Equipment Expense – various costs incurred related to District equipment. YTD can trend over/under budget due to the timing of equipment expenses. YTD is at 3%.
- 31. Maintenance & Operations – various costs incurred for District maintenance and operations not directly related to the water system. YTD can trend over/under budget due to the timing of maintenance and operations. YTD is at 12%.
- 32. Engineering – general engineering costs related to District operations. YTD is at 1%.
- 33. Water Tests – laboratory testing and sampling of District water. YTD is at 23% due to timing of water tests billing and budgeting method used.
- 34. Conservation – water conservation programs and efforts. YTD is 15%.
- 35. Community Outreach – costs related to public relations and community outreach. YTD is at 6%.
- 36. **TOTAL OPERATING EXPENSES**
- 37. **ADMINISTRATIVE EXPENSES**
- 38. Liability Insurance – coverage through ACWA JPIA for the District insurance package. YTD is high at 31% due to timing of insurance bill received and budgeting method used.
- 39. IT Support Services – information technology support services. YTD is at 7%.
- 40. IT Licensing – includes costs for various software licenses. YTD is at 5%.
- 41. Director Expense – costs for director compensation and benefits. YTD is at 6% of budget.
- 42. Bank/Management Fees – includes various banking fees, Paymentus and InvoiceCloud fees (for processing customer payments) and investment administrative fees. YTD is at 8%.
- 43. Legal Fees – legal costs related to RWD, PBWA and Public Water Agencies Group (PWAG). YTD is at 5%.
- 44. Compliance – includes costs for State Water Resources Control Board (SWRCB) compliance, LA County property taxes, various employee certifications, District permits, and maintenance costs for equipment compliance. YTD is at 9%.
- 45. Auditing & Accounting – includes consulting services for complex accounting matters and annual audit assurance services related to District financial reporting. YTD is high at 34% due to timing of audit bill and budgeting method used.
- 46. Utility Services – costs related to office electricity, office phones, gas and district cell phones. YTD is at 6%.



Rowland Water District

Profit & Loss Analysis and Variance Report

July 2025

- 47. Dues & Memberships – costs for district memberships, dues and subscriptions to various agencies such as the Water Education Foundation, Association of California Water Agencies, Urban Water Institute, California Special Districts Association and American Water Works Association. YTD is at 1%.
- 48. Conference & Meetings – conference attendance and meeting expenses. YTD is at 7%.
- 49. Office Expenses – costs for office supplies, postage, printing and stationery. YTD is at 5%.
- 50. Seminars/Training – employee seminars and training. YTD is at 2%.
- 51. Miscellaneous Expense – includes costs for travel, books & subscriptions, and miscellaneous general expenses. YTD is at 4%.
- 52. **TOTAL ADMINISTRATIVE EXPENSES**
- 53. **PERSONNEL EXPENSES**
- 54. **WAGES**
- 55. Operations – wages expense (regular, standby, OT) attributable to Operations. YTD is at 7%.
- 56. Distribution – wages expense (regular, standby, OT) attributable to Distribution. YTD is at 7%.
- 57. Administration – wages expense (regular) attributable to Administration. YTD is at 7%.
- 58. **TOTAL WAGES**
- 59. Payroll Taxes – employer payroll taxes paid by the District. YTD is trending at 7%.
- 60. Workers Compensation – the District is billed quarterly for workers compensation insurance which can occasionally cause this line item to trend over/under expected budget. YTD is at 0%.
- 61. Unemployment – state unemployment insurance is paid quarterly which can cause this line to occasionally trend over/under expected budget. YTD is at 0%.
- 62. CalPERS – includes retirement costs for employee pension plans through the California Public Employee Retirement System. Contributions are made monthly and an annual payment is made at the beginning of each fiscal year for the plan's unfunded accrued liability. YTD is high at 28% due to the annual payment of the plan's unfunded accrued liability.
- 63. OPEB Contributions – includes retirement costs for other post-employment benefits that provides medical, dental and vision coverage. There will be no OPEB contributions for the current fiscal year as the Public Agency Retirement Services (PARS) trust is fully funded.

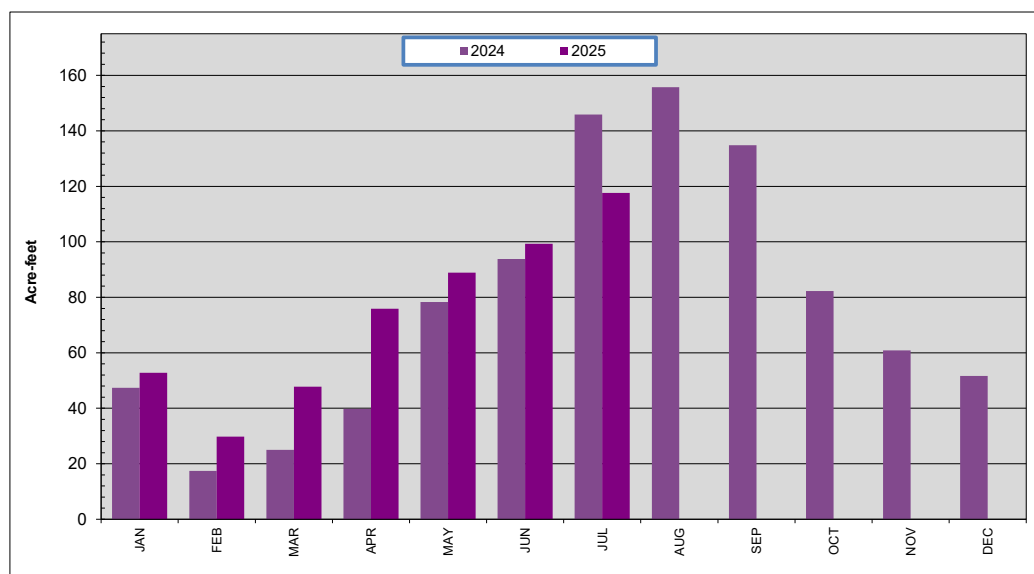


Rowland Water District

Profit & Loss Analysis and Variance Report

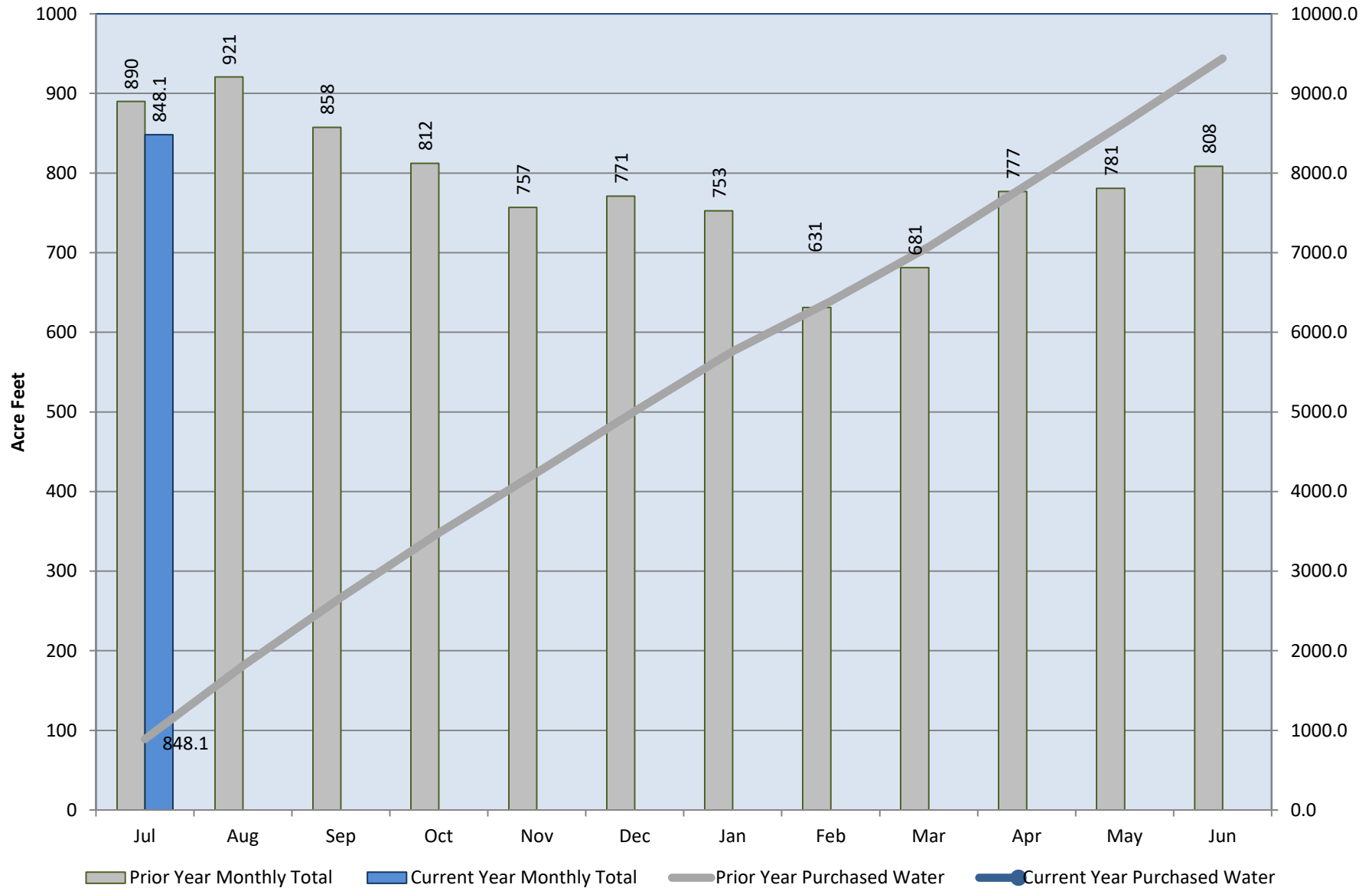
July 2025

64. EE & Retiree Health Insurance – includes the cost of health, dental, vision, life, and disability insurance for current employees as well as health insurance for retired employees. YTD is at 7%.
65. **TOTAL PERSONNEL EXPENSES**
66. **TOTAL EXPENSES**
67. **NET INCOME / (LOSS) BEFORE DEBT SERVICE & CAPITAL EXPENSES** – Financially, the District has performed as expected through July 2025.
68. Less: Total Debt Service – includes interest and principal payments on outstanding District debt as well as related administrative expenses. Interest payments on outstanding debt are made twice per year (December/June).
69. Less: Capital Expenses (Current-Year) – includes expenses related to current-year district projects and capital assets, excluding projects funded by bond proceeds (debt). YTD is at 2%.
70. **CASH INCREASE / (DECREASE)**



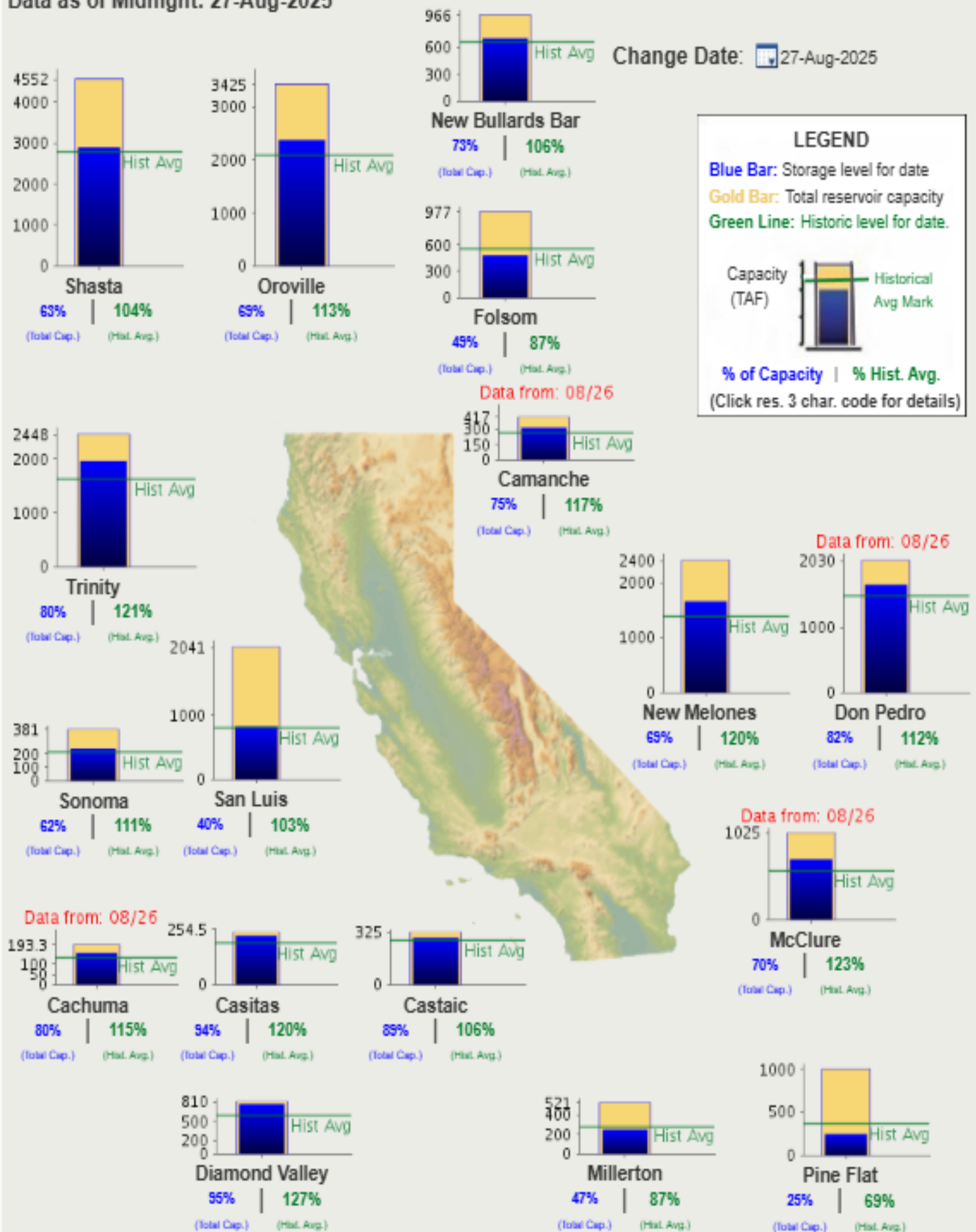
Potable Water Purchases For FY 2025-2026

(Acre-feet)



CURRENT CONDITIONS: MAJOR WATER SUPPLY RESERVOIRS:27-AUG-2025

Data as of Midnight: 27-Aug-2025



[Click to download printable version of current data.](#)

Report Generated: 28-Aug-2025 10:33 AM

The CSI link has been disabled to zoom in, for the lack of historical data.



SEPTEMBER 2025 - DIRECTOR REIMBURSEMENTS

Director	Date of Meeting/Event	Meeting/Event Attended	Reimbursement	No Charge	Additional Comments (Submit expense report if claiming mileage and/or meal reimbursement)
Anthony J. Lima					
	8/12/2025	RWD Board Meeting	\$230.00		
	8/26/2025	RWD Special Board Meeting - AB 1234	\$230.00		
		TOTAL PAYMENT	\$230.00		
John Bellah					
	8/11/2025	RHCCC	\$230.00		
	8/12/2025	RWD Board Meeting	\$230.00		
	8/21/2025	RWD Landscape Class	\$230.00		
	8/26/2025	RWD Special Board Meeting - AB 1234 Ethics Training	\$230.00		
		TOTAL PAYMENT	\$920.00		
Robert W. Lewis					
	8/7/2025	PBWA	\$230.00		
	8/12/2025	RWD Board Meeting	\$230.00		
	8/13/2025	LAFCO		X	
	8/26/2025	RWD Special Board Meeting - AB 1234 Ethics Training	\$230.00		
		TOTAL PAYMENT	\$690.00		
Szu Pei Lu-Yang					
	8/12/2025	RWD Regular Board Meeting	\$230.00		
	8/26/2025	RWD Special Board Meeting - AB 1234 Ethics Training	\$230.00		
		TOTAL PAYMENT	\$460.00		
Vanessa Hsu					
	8/26/2025	RWD Special Board Meeting - AB 1234 Ethics Training	\$230.00		
		TOTAL PAYMENT	\$230.00		

APPROVED FOR PAYMENT:

Tom Coleman



August 11, 2025

Rowland Water District
Attn: Claims
3021 Fullerton Road
Rowland Heights, CA

Via Certified Mail Return Receipt
Requested

Please send all correspondence to
our Calabasas Office

Re: Trip and Fall Incident
Our Client: Sau Ha Wong
Date of Incident: July 16, 2025
Location of Incident: At or about 2711 E Maureen Street, West Covina, CA
91792

Dear Rowland Water District:

Enclosed please find Claim Forms for Sau Ha Wong, pursuant to *Government Code* § 910. Please confirm receipt of the Claim Forms and return a stamped copy to our office in the enclosed self-addressed stamped envelope.

If you have any questions or need any additional information, please do not hesitate to contact our law office.

Very Truly Yours,
EISENBERG LAW GROUP PC

Jason Eisenberg
JASON G. EISENBERG

CALABASAS OFFICE [MAILING]:
23801 Calabasas Road
Suite 1015
Calabasas, CA 91302

P: (818)591-8058
F: (818)591-8040
E: office@gcelaw.com

LOS ANGELES OFFICE:
811 Wilshire Boulevard
Suite 1720
Los Angeles, CA 90017



August 11, 2025

Rowland Water District
Attn: Claims
3021 Fullerton Road
Rowland Heights, CA

Via Certified Mail Return Receipt
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JASON G. EISENBERG

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Suite 1015
Calabasas, CA 91302

P: (818)591-8058
F: (818)591-8040
E: office@gcelaw.com

LOS ANGELES OFFICE:
811 Wilshire Boulevard
Suite 1720
Los Angeles, CA 90017

CLAIM FORM
(Government Code § 910)

To: Rowland Water District

(a) Name and post office address of the claimant:

Sau Wong, 2626 E Maureen Street, West Covina, CA 91792

(b) Post office address to which the person presenting the claim desires notices to be sent:

EISENBERG LAW GROUP PC, 23801 Calabasas Road, Suite 1015, Calabasas, CA 91302

(c) The date, place and other circumstances of the occurrence or transaction which gave rise to the claim asserted:

On July 16, 2025, at approximately 7:30PM, Claimant was lawfully walking on the sidewalk in front of 2711 E Maureen Street, West Covina, CA when she suddenly and unexpectedly tripped and fell on an open/exposed utility box/manhole cover/open trench which had no warning signs. As a result of the fall, Claimant broke her ankle and suffered other orthopedic and neurological injuries. See photographs of the location of the incident as Exhibit "A". Rowland Water District owned/operated/controlled/maintained/performed work on the subject location and caused this dangerous condition of public property to exist, such that it caused injuries to Claimant.

(d) A general description of the indebtedness, obligation, injury, damage or loss incurred so far as it may be known at the time of presentation of the claim:

Injuries including but not broken ankle, as well as other orthopedic and neurological injuries. As such, Claimant has sought medical treatment and has incurred medical expenses, and will require future medical care. Claimant has suffered significant pain and suffering as well.

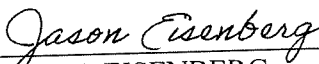
(e) The name or names of the public employee or employees causing the injury, damage or loss, if known:

Unknown at this time.

(f) The amount claimed as of the date of presentation of the claim, including the basis of the computation of the amount, if the claim is under \$10,000.00 when claim presented, otherwise no amount to be specified, but indicate whether it is a limited civil case:

Over \$10,000.00. This is a case of unlimited jurisdiction.

Dated: August 11, 2025



JASON G. EISENBERG
EISENBERG LAW GROUP PC
Attorneys for Claimant,
SAU WONG

EXHIBIT “A”









CLAIM FORM
(Government Code § 910)

To: Rowland Water District

(a) Name and post office address of the claimant:

Sau Wong, 2626 E Maureen Street, West Covina, CA 91792

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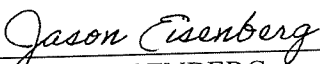
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Dated: August 11, 2025



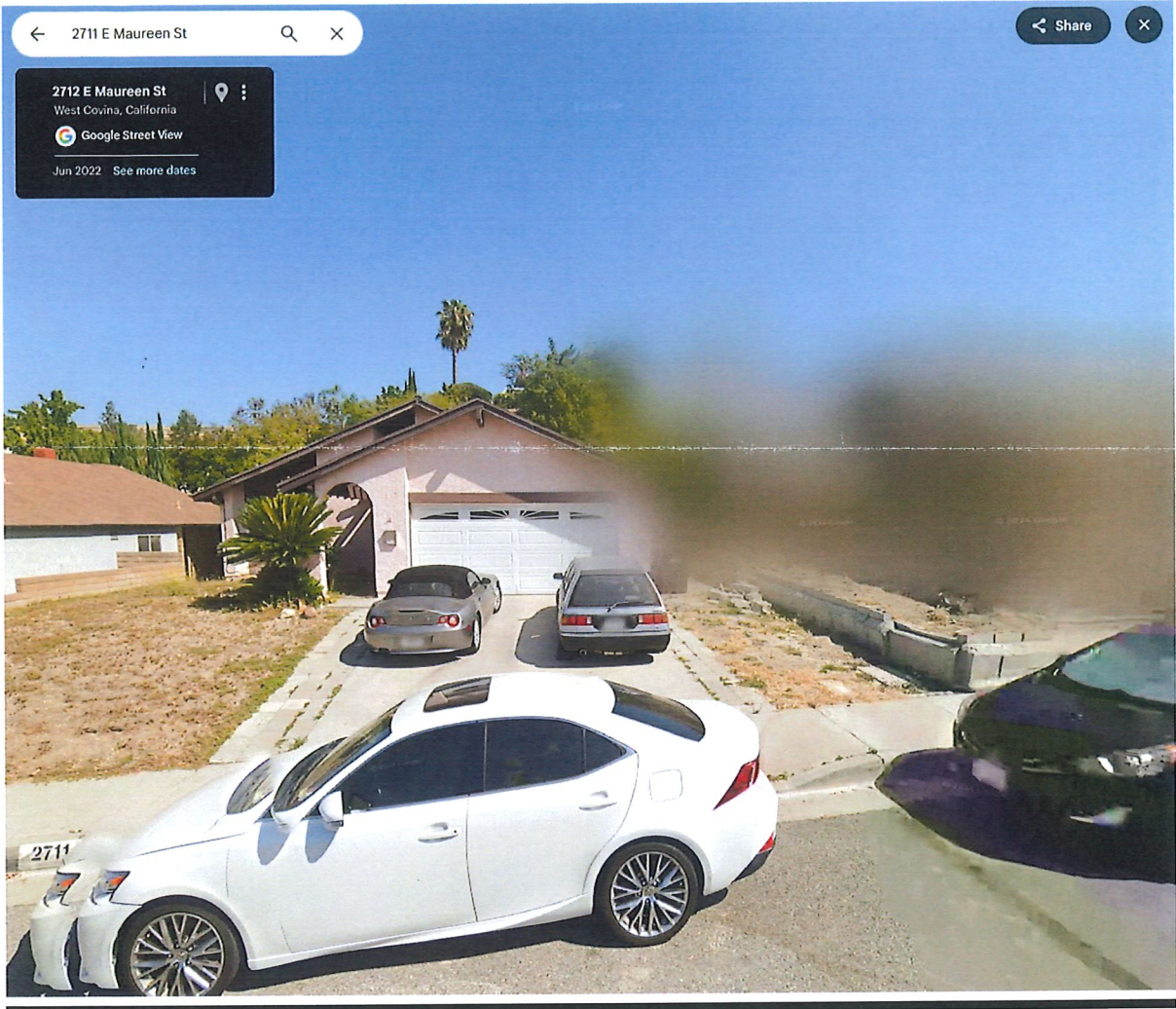
JASON G. EISENBERG
EISENBERG LAW GROUP PC
Attorneys for Claimant,
SAU WONG

EXHIBIT “A”











MARK PESTRELLA, Director

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **T-5**

August 13, 2025

Mr. Tom Coleman
General Manager
Rowland Water District
3021 South Fullerton Road
Rowland Heights, CA 91748

Attention Ms. Gabby Sanchez

Dear Mr. Coleman:

**NEGOTIATED TAX EXCHANGE RESOLUTION
ANNEXATION OF TR 82400
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

We request that the Rowland Water District participate in the exchange of ad valorem property tax in conjunction with the annexation of the territory known as TR 82400 to County Lighting Maintenance District (CLMD) 1687. This proposed exchange would provide revenue to CLMD 1687 to partially fund the operation and maintenance of existing street lighting service. This territory, whose boundary is shown on the enclosed proposed annexation map, is being processed for the Board of Supervisors' concurrent approval of the annexation and transfer of ad valorem property tax between the affected taxing agencies and CLMD 1687.

For new annexations to a CLMD, our procedures require us to process the exchange of property tax revenues with all nonexempt taxing agencies. Under Section 99.01 of the California Revenue and Taxation Code, special districts providing new services to an area as a result of a jurisdictional change are entitled to a share of the annual tax increment generated in the area being annexed. CLMD 1687 meets the definition of a special district under Section 95(m) of the California Revenue and Taxation Code. CLMD 1687's share of the annual tax increment is to be taken from all of the other local taxing agencies providing services within the annexed area with the exception of school entities, which are exempted by law. If a taxing agency involved in the negotiation does not adopt a resolution providing for the exchange of property tax revenues, the Board can determine the exchange of property tax revenues for that taxing agency.

Mr. Tom Coleman
August 13, 2025
Page 2

Enclosed is the Joint Resolution between Los Angeles County and Rowland Water District approving and accepting the negotiated exchange of property tax revenue resulting from the annexation of the subject territory to CLMD 1687. Attached to the Joint Resolution, is a Property Tax Transfer Resolution Worksheet prepared for Tax Rate Area 08233 listing the share of the annual tax increment to be exchanged with the Rowland Water District, other affected taxing agencies, and CLMD 1687. The tax rate ratio(s) listed on the worksheet were calculated using a formula approved by the County Auditor-Controller and County Counsel. As shown on the Property Tax Transfer Resolution Worksheet for TR 82400, the current and net tax share ratios for the Vector Control District and allocation to CLMD 1687 are summarized below.

Tax Rate Area	Current Tax Share Ratio	Net Tax Share Ratio	To CLMD 1687
08233	0.005561150	0.005442325	0.000118825

Monetarily speaking, for TRA 08233, a \$10,000 increment in assessed valuation of a parcel means that the parcel will pay an additional \$100 in property taxes, of which the Rowland Water District would receive \$0.5442 and CLMD 1687 would receive \$0.0119.

Please have the resolutions executed and returned to us in the enclosed self-addressed envelope by **September 15, 2025**.

If you have any questions, please contact Mr. Robert Gholi, Traffic Safety and Mobility Division, at (626) 300-4796 or rgholi@pw.lacounty.gov.

Very truly yours,

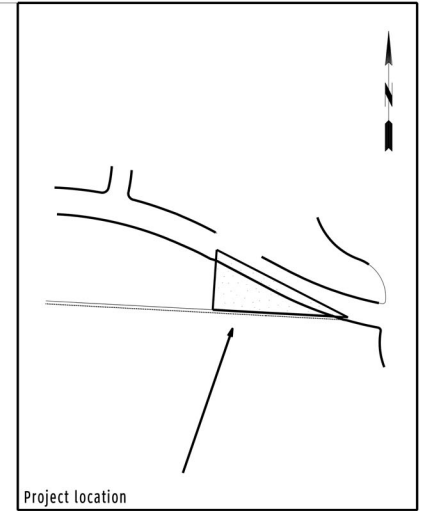
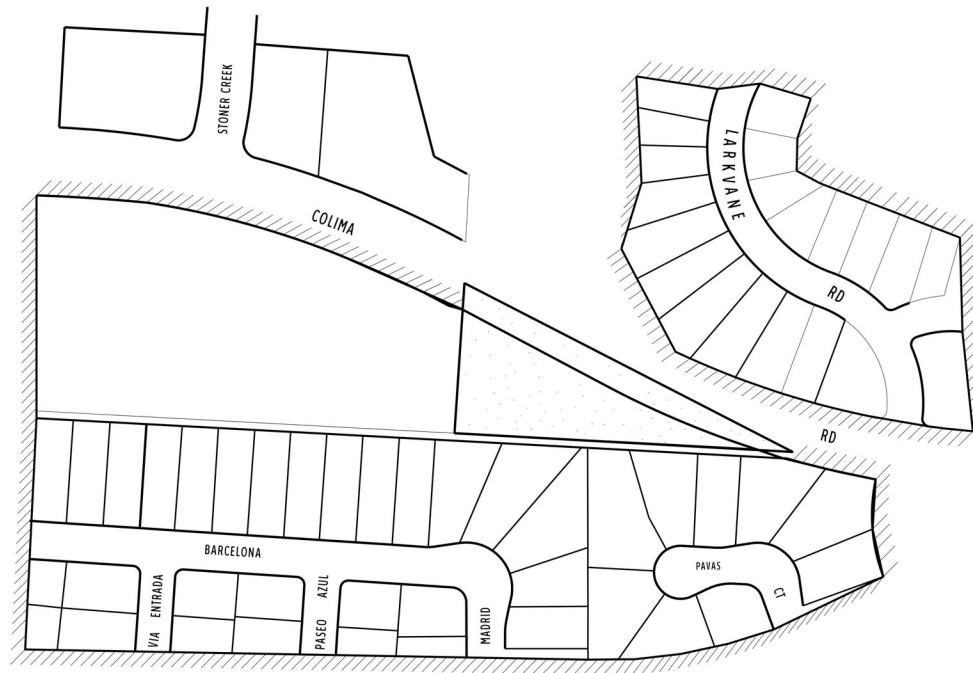
MARK PESTRELLA, P.E.
Director of Public Works


for ELAINE KUNITAKE
Assistant Deputy Director
Traffic Safety and Mobility Division

RG:ca

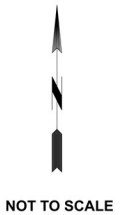
Enc.

EIMP2023000336 TR 82400



Project location
VICINITY MAP

TRA
08233
APN
8265-003-030



NOT TO SCALE

LEGEND

- PROPOSED ANNEXATION AREA
- EXISTING LIGHTING MAINTENANCE DISTRICT 1687

PROPOSED ANNEXATION TO COUNTY LIGHTING
MAINTENANCE DISTRICT 1687 AND COUNTY
LIGHTING DISTRICT LLA-1 (UNINCORPORATED ZONE)

LOS ANGELES COUNTY PUBLIC WORKS
TRAFFIC SAFETY AND MOBILITY DIVISION
STREETLIGHTING SECTION

CLMD 1687
ROWLAND HEIGHTS AREA

PREPARED BY WS	SHEET 1 OF 1	SUP. DIST. 1
RECOMMENDED BY <i>Whitley Sayre</i>	DATE 10/29/2024	
APPROVED BY <i>[Signature]</i>	DATE 10/29/2024	

**JOINT RESOLUTION OF
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR
CONTROL DISTRICT, BOARD OF DIRECTORS OF COUNTY SANITATION
DISTRICT NUMBER 21 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS
OF THE ROWLAND WATER DISTRICT, THE BOARD OF DIRECTORS OF THE
THREE VALLEYS MUNICIPAL WATER DISTRICT, APPROVING AND ACCEPTING
THE NEGOTIATED EXCHANGE OF
PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF TR 82400
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area must negotiate an exchange of property tax increment generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of Directors of the County Sanitation District (No.) 21 of Los Angeles County, the Board of Directors of the Rowland Water District, and the Board of Directors of the Three Valleys Municipal Water District have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as TR 82400 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, Board of Directors of County Sanitation District Number 21 of Los Angeles County, the Board of Directors of the Rowland Water District, the Board of Directors of the Three Valleys Municipal Water District, resulting from the annexation of TR 82400 to CLMD 1687 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2025, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within TR 82400, Tax Rate Area 08233, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of TR 82400.

4. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus, producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

PASSED, APPROVED, AND ADOPTED this _____ day of _____ 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Rowland Water District

By _____
President, Board of Directors

ATTEST:

Secretary

Date

ANNEXATION TO: CO LIGHTING MAINT DIST NO 1687

ACCOUNT NUMBER: 019.40

TRA: 08233

EFFECTIVE DATE: 07/01/2025

ANNEXATION NUMBER: TR82400 PROJECT NAME: TRACT NO. 82400

DISTRICT SHARE: 0.021367143

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.342746048	34.2756 %	0.021367143	0.007323514	-0.007494251	0.335251797
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000120002	0.0120 %	0.021367143	0.000002564	0.000000000	0.000120002
003.01	L A COUNTY LIBRARY	0.024877965	2.4877 %	0.021367143	0.000531571	-0.000531571	0.024346394
005.20	ROAD DIST # 4	0.006140780	0.6140 %	0.021367143	0.000131210	-0.000131210	0.006009570
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.184456841	18.4456 %	0.021367143	0.003941315	-0.003941315	0.180515526
007.31	L A C FIRE-FFW	0.007870673	0.7870 %	0.021367143	0.000168173	0.000000000	0.007870673
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001874483	0.1874 %	0.021367143	0.000040052	-0.000040052	0.001834431
030.70	LA CO FLOOD CONTROL MAINT	0.010608227	1.0608 %	0.021367143	0.000226667	-0.000226667	0.010381560
061.80	GREATER L A CO VECTOR CONTROL	0.000402205	0.0402 %	0.021367143	0.000008593	-0.000008593	0.000393612
066.80	CO SANIT DIST NO 21 OPERATING	0.013521988	1.3521 %	0.021367143	0.000288926	-0.000288926	0.013233062
300.70	ROWLAND WATER DISTRICT	0.005561150	0.5561 %	0.021367143	0.000118825	-0.000118825	0.005442325
365.15	THREE VY MWD ROWLAND AREA	0.004340372	0.4340 %	0.021367143	0.000092741	-0.000092741	0.004247631
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068344416	6.8344 %	0.021367143	0.001460324	EXEMPT	0.068344416
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1877 %	0.021367143	0.002817848	EXEMPT	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001487780	0.1487 %	0.021367143	0.000031789	EXEMPT	0.001487780
400.21	CHILDREN'S INSTIL TUITION FUND	0.002952802	0.2952 %	0.021367143	0.000063092	EXEMPT	0.002952802
809.04	MT.SAN ANTONIO COMMUNITY COLLEGE	0.031868053	3.1868 %	0.021367143	0.000680929	EXEMPT	0.031868053
809.20	MT SAN ANTONIO CHILDRENS CTR FD	0.000307591	0.0307 %	0.021367143	0.000006572	EXEMPT	0.000307591
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	0.152331370	15.2331 %	0.021367143	0.003254886	EXEMPT	0.152331370

ANNEXATION NUMBER: TR82400

PROJECT NAME: TRACT NO. 82400

TRA: 08233

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
918.06	CO.SCH.SERV.FD.-ROWLAND	0.007473213	0.7473 %	0.021367143	0.000159681	EXEMPT	0.007473213
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	0.000836391	0.0836 %	0.021367143	0.000017871	EXEMPT	0.000836391
***019.40	CO LIGHTING MAINT DIST NO 1687	0.000000000	0.0000 %	0.021367143	0.000000000	0.000000000	0.012874151
TOTAL:		1.000000000	100.0000 %		0.021367143	-0.012874151	1.000000000

PROPERTY TAX TRANSFER EXCEPTION REPORT
FOR ANNEXATION
FISCAL YEAR 2024-2025

ACCOUNT#	TRA#	ANNEX#	ERROR MESSAGE
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TOTAL EXCEPTION COUNT:		0
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PROPERTY TAX TRANSFER EXCEPTION REPORT
FOR CUMULATIVE FILE
FISCAL YEAR 2024-2025

ACCOUNT#	TRA#	ANNEX#	ERROR MESSAGE
-----	-----	-----	-----

TOTAL EXCEPTION COUNT:		0
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ROWLAND WATER DISTRICT PROCLAMATION



WATER PROFESSIONALS APPRECIATION WEEK OCTOBER 4-12, 2025

WHEREAS, Water Professionals Appreciation Week was established by California Senate Concurrent Resolution 80 in 2017 to honor the vital contributions of water industry professionals in maintaining the safe, reliable operations of water, wastewater, and recycled water systems throughout California; and

WHEREAS, Water Professionals Appreciation Week provides an opportunity to recognize the dedication of water professionals in the management, treatment, distribution, and conservation of water—an essential resource for the health, well-being, and sustainability of our communities and environment; and

WHEREAS, the skilled professionals at Rowland Water District play an indispensable role in ensuring that the District's water resources remain clean, safe, and reliable for public consumption, agriculture, and industrial use; and

WHEREAS, Rowland Water District proudly acknowledges the expertise, hard work, and dedication of its employees, whose commitment to excellence ensures the continued reliability and quality of water services; and

WHEREAS, Rowland Water District employees consistently demonstrate their devotion to serving the community and future generations by safeguarding our most valuable natural resource and maintaining the infrastructure that supports reliable water delivery across the Rowland Water District service area;

NOW, THEREFORE, BE IT PROCLAIMED, that the Rowland Water District Board of Directors hereby declares October 4-12, 2025, as Water Professionals Appreciation Week, and extends its deep appreciation for the invaluable contributions of all Rowland Water District employees.

JOHN BELLAH
Board President

Attest:

TOM COLEMAN
General Manager

September 9, 2025

ITEM NO. 3.5

ROWLAND WATER DISTRICT

TO: Honorable President and Members of the Board

SUBMITTED BY: Tom Coleman, General Manager

PREPARED BY: Myra Malner, Director of Finance

SUBJECT: *Consider Approval of FY 2024/2025 Carryforward of Unexpended Capital Project Funding*

PURPOSE:

To request that the Board of Directors approve to carryforward unexpended capital project funding at the end of FY 2024/2025 to ensure continuity of ongoing capital improvement projects.

BACKGROUND:

Each fiscal year, the District allocates funds for capital improvement projects through the annual budget process. As of June 30, 2025, the District identified unexpended, but committed, capital project funds amounting to \$5,306,793. Carrying these funds forward will ensure that previously allocated resources are preserved and used as intended, without unnecessary delays. Below is a list of projects that were not completed as of June 30, 2025:

Project Description	Approved Capital Budget	Expended	FY 2024/2025 Carryforward
Fullerton Grade Separation Project	\$ 873,000	\$ 620,515	\$ 252,485
Cuatro Booster Rehabilitation	3,300,000	912,615	2,387,385
RCS Structure - Ashbourne Booster Station	971,000	764,695	206,305
Joint Line Chloramine Boosting System	993,000	842,650	150,350
Lobby/Bathroom/Audio Visual/Boardroom	250,000	136,492	113,508
Computer Software-My Water Advisor	15,000	-	15,000
Warehouse-Locker Room/Breakroom Remodel	528,000 *	520,096	7,904
Reservoir No. 7 Rehabilitation	1,500,000	14,060	1,485,940
Granby Cla-Val	200,000	45,341	154,659
RCS Structure-Artigas	200,000	34,373	165,627
Lobby and Bathroom Remodel	100,000	48,865	51,135
Valve Replacement	250,000	172,069	77,931
Security Fencing District Yard	100,000	61,435	38,565
New Training Room and Gym Building-Engineering	200,000	-	200,000
TOTAL	\$ 9,480,000	\$ 4,173,207	\$ 5,306,793
* Approved budget amounts to \$400,000. Additional amount of \$128,000 is subject to Board approval.			

RECOMMENDATION:

That the Board of Directors consider approving the carryforward of unexpended capital projects funding as of June 30, 2025 to ensure continuity of ongoing capital improvement projects.

September 9, 2025

ITEM NO. 3.7

ROWLAND WATER DISTRICT

TO: Honorable President and Members of the Board

SUBMITTED BY: Tom Coleman, General Manager

PREPARED BY: Myra Malner, Director of Finance

SUBJECT: *Consider Approval of FY 2024/2025 Overbudget for Total Expenditures*

PURPOSE:

To request that the Board of Directors approve the FY 2024/2025 total expenditures overbudget.

BACKGROUND:

The Board adopted the FY 2024/2025 Operations Budget with total expenditures of \$24,138,108. The budget was developed using the best available information at the time of adoption.

As of June 30, 2025, actual expenditures have exceeded adopted budget by \$74,808. The primary driver of the overage is water purchases, as the District was required to purchase additional water to meet customer demand following a drier-than-average winter. Although total expenditure has exceeded projections, the District has realized greater-than-anticipated revenues from water sales which fully offsets the additional expenditures. Total actual revenues of the District amount to \$34,035,825, exceeding the budget by \$2,366,225.

As a result, despite expenditures exceeding budget, overall financial performance was favorable and the District remains in a strong and financially sustainable position.

RECOMMENDATION:

That the Board of Directors consider approving the FY 2024/2025 total expenditures overbudget of \$74,808.

ATTACHMENT:

June 30, 2025 Profit and Loss (Unaudited)



ROWLAND WATER DISTRICT

PROFIT & LOSS (Unaudited)

June 2025

	Jun-25	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD (Unaudited)
1 OPERATING REVENUE						
2 Water Sales	\$ 1,595,985	\$ 17,735,509	\$ 17,115,100	\$ (620,409)	104%	\$ 15,872,971
3 Meter Charges	1,074,459	12,702,430	12,650,700	(51,730)	100%	12,312,083
4 Customer Fees	217,328	1,212,922	377,500	(835,422)	321%	870,623
5 Contract Income	39,002	263,853	214,400	(49,453)	123%	235,211
6 RWD Labor Sales/Reimbursements	72,657	312,913	235,800	(77,113)	133%	266,760
7 Capacity Fees	6,236	110,567	50,000	(60,567)	221%	139,654
8 Flow Tests	1,300	20,150	16,600	(3,550)	121%	18,850
9 Return Check Fees	420	5,640	7,200	1,560	78%	7,733
10 Uncollectable	-	-	(59,500)	(59,500)	0%	33,632
11 TOTAL OPERATING REVENUE	3,007,387	32,363,984	30,607,800	(1,756,184)	106%	29,757,518
12 NON-OPERATING REVENUE						
13 Property Taxes	131,875	677,987	436,800	(241,187)	155%	-
14 Interest Income	133,645	846,791	600,000	(246,791)	141%	677,541
15 Miscellaneous Income	99	147,063	25,000	(122,063)	588%	19,910
16 TOTAL NON-OPERATING REVENUE	265,618	1,671,841	1,061,800	(610,041)	157%	697,451
17 TOTAL REVENUES	3,273,005	34,035,825	31,669,600	(2,366,225)	107%	30,454,969
18 OPERATING EXPENSES						
19 Source of Supply						
20 Water Purchases	1,081,108	12,159,345	11,670,800	(488,545)	104%	10,649,526
21 Pumping Power	44,288	508,320	522,300	13,980	97%	484,463
22 Fixed Charges	26,748	351,852	322,100	(29,752)	109%	255,489
23 Chemicals	10,749	98,198	86,000	(12,198)	114%	74,812
24 Total Source of Supply	1,162,892	13,117,715	12,601,200	(516,515)	104%	11,464,289
25 Maintenance of Water System	(146,746)	953,885	818,200	(135,685)	117%	769,522
26 Service Contracts	40,965	410,858	458,900	48,042	90%	438,635
27 Assessments	12,937	248,690	296,200	47,510	84%	361,633
28 Vehicle Expense	13,919	146,483	163,600	17,117	90%	186,675
29 Tools & Supplies	2,886	51,526	44,200	(7,326)	117%	42,859
30 Equipment Expense	3,241	77,343	39,400	(37,943)	196%	42,617
31 Maintenance & Operations	5,387	83,546	100,000	16,454	84%	116,407
32 Engineering	13,741	259,261	200,000	(59,261)	130%	241,544
33 Water Tests	-	27,670	25,000	(2,670)	111%	31,742
34 Conservation	3,050	61,256	57,300	(3,956)	107%	63,047
35 Community Outreach	6,681	155,659	188,700	33,041	82%	121,111
36 TOTAL OPERATING EXPENSES	1,118,953	15,593,893	14,992,700	(601,193)	104%	13,880,082
37 ADMINISTRATIVE EXPENSES						
38 Liability Insurance	-	305,745	226,900	(78,845)	135%	195,844
39 IT Support Services	12,902	147,364	139,200	(8,164)	106%	182,606
40 IT Licensing	16,559	343,376	313,400	(29,976)	110%	309,987
41 Director Expense	15,276	159,465	198,500	39,035	80%	155,068
42 Bank / Management Fees	24,896	309,918	294,100	(15,818)	105%	235,476
43 Legal Fees	9,519	164,937	158,500	(6,437)	104%	158,034
44 Compliance	2,470	173,205	183,600	10,395	94%	148,817
45 Auditing & Accounting	-	25,950	35,000	9,050	74%	35,719
46 Utility Services	7,275	117,910	133,900	15,990	88%	130,573



ROWLAND WATER DISTRICT

PROFIT & LOSS (Unaudited)

June 2025

	Jun-25	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD (Unaudited)
47 Dues & Memberships	619	64,265	65,900	1,635	98%	57,053
48 Conference & Meetings	9,258	72,246	47,700	(24,546)	151%	56,602
49 Office Expenses	699	30,551	31,800	1,249	96%	22,607
50 Seminars/Training	8,145	99,273	118,300	19,027	84%	103,586
51 Miscellaneous Expense	11,054	156,510	154,100	(2,410)	102%	146,688
52 TOTAL ADMINISTRATIVE EXPENSES	118,671	2,170,715	2,100,900	(69,815)	103%	1,938,661
53 PERSONNEL EXPENSES						
54 Wages						
55 Operations	103,406	1,167,486	1,396,600	229,114	84%	1,221,694
56 Distribution	113,332	1,357,909	1,438,000	80,091	94%	1,158,405
57 Administration	152,769	1,787,124	1,868,200	81,076	96%	1,671,168
58 Total Wages	369,507	4,312,519	4,702,800	390,281	92%	4,051,267
59 Payroll Taxes	27,224	297,501	334,800	37,299	89%	282,484
60 Workers Compensation	21,995	83,573	106,800	23,227	78%	79,348
61 Unemployment	142	4,258	6,200	1,942	69%	5,338
62 CalPERS	51,279	726,871	791,200	64,329	92%	585,331
63 OPEB Contributions	-	-	-	-	0%	-
64 EE & Retiree Health Insurance	79,718	948,779	1,027,900	79,121	92%	903,517
65 TOTAL PERSONNEL EXPENSES	549,865	6,373,501	6,969,700	596,199	91%	5,907,286
66 TOTAL EXPENSES	1,787,488	24,138,108	24,063,300	(74,808)	100%	21,726,028
67 NET INCOME / (LOSS) - BEFORE DEBT SERVICE & CAPITAL EXPENDITURES	1,485,517	9,897,717	7,606,300	(2,291,417)	130%	8,728,940
68 Less: Total Debt Service	-	(2,441,784)	(2,441,800)	16	100%	(2,258,415)
69 Less: CalPERS (Bond Debt Savings)	-	-	-	-	0%	(1,000,515)
70 Less: Capital Expenses (Current Year)	(383,313)	(2,254,538)	(4,513,300)	2,258,762	50%	(2,686,485)
71 CASH INCREASE / (DECREASE)	\$ 1,102,203	\$ 5,201,395	\$ 651,200	\$ 4,550,195		\$ 2,783,525

**No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



Community Relations & Education

September 2025 Update

COMMUNITY RELATIONS & OUTREACH ENGAGEMENT

Direct Install Program- To date, we have received 89 total Residential Water Survey (RWS) requests. WaterWise Consulting, Inc. has performed 46 RWS with 8 of those receiving up to \$650 in irrigation retrofits.

Conservation Campaign- Staff continues to actively promote new conservation mandates through media outreach, customer engagement, and incentive programs. In alignment with the District's updated branding, fleet tailgates will be redesigned to feature water conservation messaging that reinforces and compliments the District's ongoing outreach efforts.

2025 Landscape Classes- The District is offering landscape workshops free to RWD customers. The classes will be offered in hybrid format, alternating between in-person sessions and through live webinar, giving participants the flexibility to attend in the format that works best for them.

EDUCATIONAL OUTREACH

Mini Solar Challenge- For the 2025-2026 school year, the program has a total of 15 teachers and over 500 students participating. All supplies have been delivered to the teachers to begin boat building. The race is scheduled for October 7 at Rowland High School's pool.

Splash Cash Grant Program- Staff has completed the outreach for the 2025-2026 Splash Cash Program. Deadline for applications is October 31, 2025.

Water Awareness Poster Contest- Staff has begun outreach to schools for the annual Water Awareness Poster Contest. This year's contest deadline has been moved up to December, prior to schools departing for winter break.

Other Water Education/Outreach Activities - Staff continue attending monthly Conservation and Education Team (CET) meetings. Teachers are encouraged to visit: <https://pwagcet.org/> for resources on water-related lessons and grants.

Community Outreach Events

Blood Drive- Staff has scheduled a blood drive with LifeStream for October 10, 2025.

Mt. SAC Vision 2030: Noncredit Summit 2025 – The District is proud to participate as a Bronze Sponsor for this event on October 16, 2025, showcasing our continued commitment to education, innovation, and community partnerships.



Community Relations & Education

September 2025 Update

Buckboard Days Parade- The Buckboard Days Parade is schedule for October 18, 2025. Staff and Directors will be invited to sit on the RWD float.

SOCIAL MEDIA

Instagram Story Highlights- Redesigned and implemented updated Instagram Story Highlights to reflect new branding and enhance organization of key events and initiatives.



Rowland Water District continually posts updates regarding District information, careers in water, conservation, and water education. These posts are shared on Facebook, Instagram, X, Nextdoor, and LinkedIn and YouTube when necessary.

CONSTANT CONTACT- Electronic information sent to customer emails.

Total Active Contacts-16,873

COMMUNICATIONS BOARD REPORT

Rowland Water District September 2025

District Outreach



- Proposition 218 Notice
 - Notice finalized and delivered to printer 8/29
 - Customer service training 8/27

Press Releases/Media



- Public Health Goal Setting
- Water Quality Month
- Special Districts Release
- Governance and Board Compliance

Industry Press



- ACWA newsletter piece in conjunction w/City of Santa Ana (December 2025)
- Waterworld Magazine – Water Quality Month Article

Video Projects

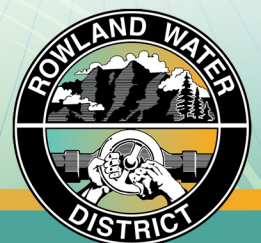


- Revise lobby video w/updated graphics and new look
- Interviews with employees to replace current soundbites (Nov/Dec)

Additional Comments



- Communications planning
 - Multi-lingual effort
 - Award submission



EARNED MEDIA

WaterWorld.



DRINKING WATER TREATMENT

Rowland Water District highlights commitment to safe, reliable water during National Water Quality Month
RWD showcases its comprehensive efforts in water safety.

Aug. 21, 2025



Rowland Water District (RWD) is using National Water Quality Month this August to [underscore its ongoing efforts to safeguard drinking water and maintain reliable service across its service area in California.](#)

“Great water quality does not happen by accident. It takes a team of skilled, dedicated professionals working every day to protect our water and our community,” **said Tom Coleman, RWD general manager**, in a press release.

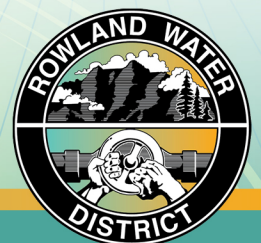
The district conducts more than 1,000 water tests annually, monitors its systems around the clock, and continues to invest in infrastructure and treatment technologies. RWD’s 2025 Annual Water Quality Report outlines the district’s diverse mix of supplies, new projects, regional partnerships and initiatives to strengthen resiliency.

“Safe water is essential,” **said Elisabeth Mendez, RWD compliance and safety manager**, in a press release. “We relentlessly monitor and enforce the highest standards to protect our community every day.”

RWD also emphasizes education, offering conservation programs and classroom resources for local schools, as well as water-saving tools and workshops for residents.

National Water Quality Month, established by the U.S. Environmental Protection Agency (EPA) in 2005, promotes the protection of water resources and responsible use nationwide.

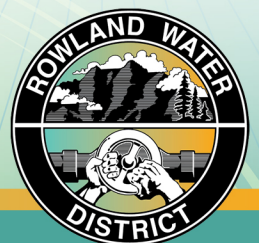
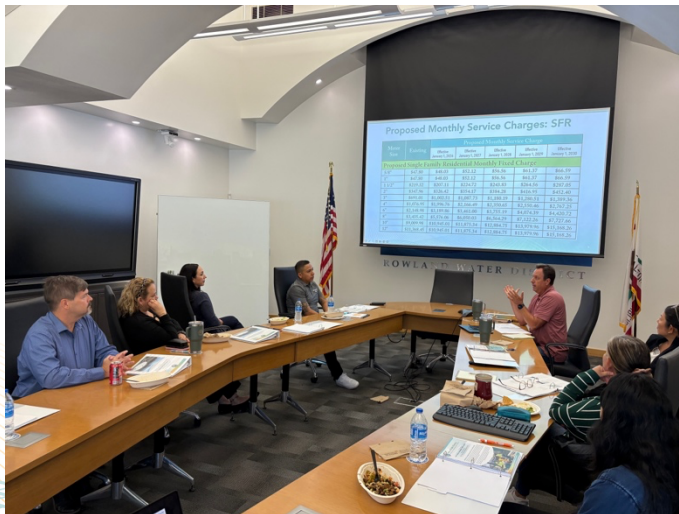
Source URL: <https://www.waterworld.com/drinking-water-treatment/press-release/55311592/rowland-water-district-highlights-commitment-to-safe-reliable-water-during-national-water-quality-month>



Customer Service Training

Proposition 218 Process

August 27, 2025





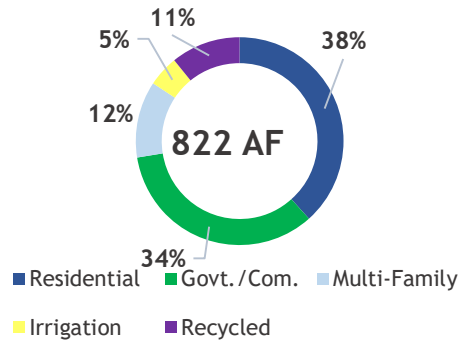
ROWLAND WATER DISTRICT FINANCIAL DASHBOARD

July 31, 2025



Consumption by Class

1

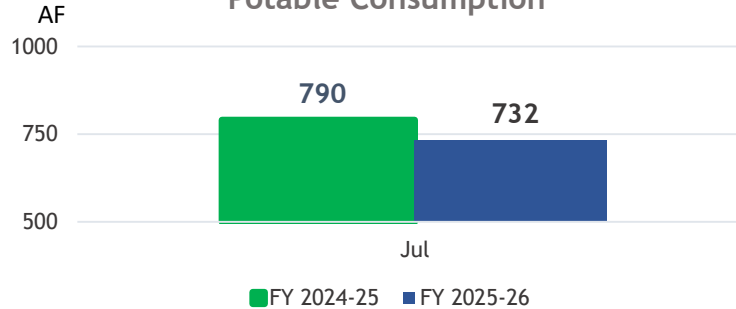


8% of Prior Year

8% of Budget

2

Potable Consumption

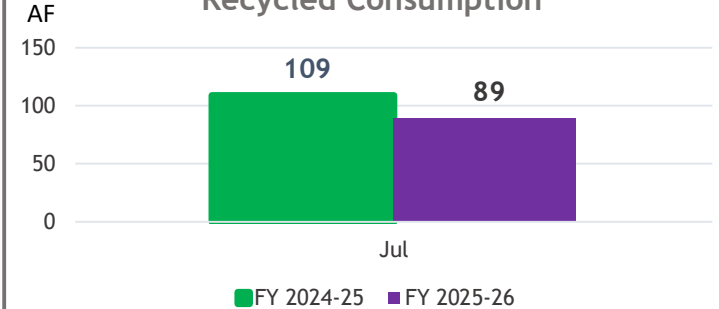


9% of Prior Year

9% of Budget

3

Recycled Consumption



YTD Revenue
Annual Budget

\$2,718,857
\$33,885,200

8%

4

YTD Expense
Annual Budget

\$2,470,307
\$27,376,000

9%

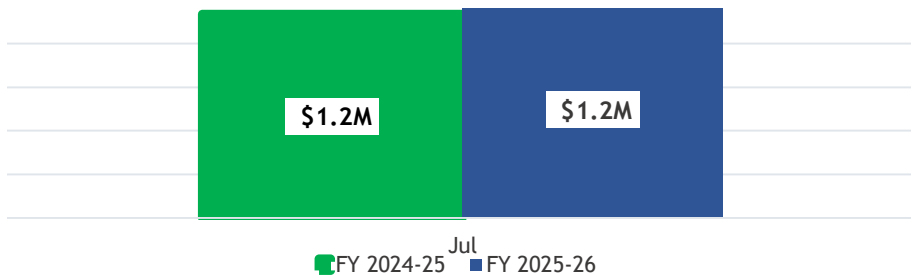
5

YTD Water Purchases
of \$1.2 M

49% of YTD Expense

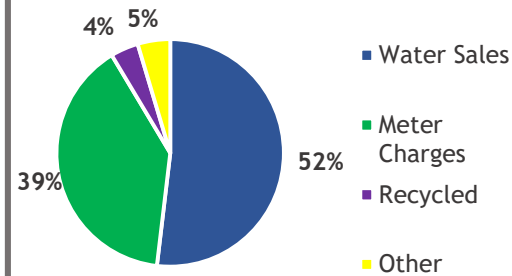
6

Water Purchases



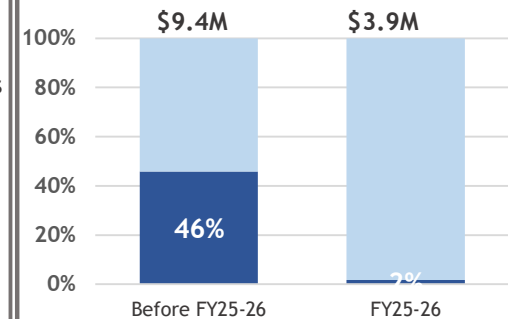
Revenues by Category

7



CIP Completion

8



- 311

Low Income Assist.



- 83

Turn-Offs



- 75

New Applications



- 7086
- 5715

Paperless Bills
Auto Pay



-1016

Phone Calls