

To: RAWD Board of Directors

From: Martha

Date: August 6, 2025

Re: Proposals for Automated Gate at WWTP

In compliance with our Workplace Violence Prevention Plan we will be installing a solar powered security gate at the WWTP. We budgeted \$12,000 in the 25/26 budget. The proposals are as follows:

<u>Vendor</u>	<u>Quote</u>
Freitas Fence Inc.	\$15,200.00
Shasta Fencing	\$ 8,357.80
Strange & Sons Fencing	\$11,164.68
Jefferson State Highways, Inc.	\$11,045.00



Outlook

Re: Estimate 1115 from Freitas Fence inc.

From steven freitas <freitasfence@yahoo.com>

Date Tue 2025-08-12 22:15

To Scott Russell <srussell@rawd.org>

Good evening yes this includes the battery system and it's going to be a double gate 2-8" foot gates I will update the contract and resend it.

Sent from my iPhone

On Aug 12, 2025, at 3:10 PM, Scott Russell <srussell@rawd.org> wrote:

Good afternoon,

I have submitted your quote to my General Manager and she was wondering if this quote includes a battery system to allow for operation at night. And, she also wanted to confirm that a single schedule 40 gate would be strong enough being that it is 16 foot wide.

Thank you,

Scott Russell

<image.png>

Rio Alto Water District

Water Lead Operator

Office: (530) 347-3835

Mobile: (925) 787-7198

Fax: (530) 347-1007

srussell@rawd.org

www.rawd.org

From: Freitas Fence inc. <quickbooks@notification.intuit.com>

Sent: Wednesday, July 30, 2025 15:57

To: Scott Russell <srussell@rawd.org>

Subject: Estimate 1115 from Freitas Fence inc.

Your estimate is ready!

Total \$15,200.00

22

ESTIMATE

Freitas Fence inc.
Mechanics lien warning
Cottonwood, Ca 96022

freitasfence@yahoo.com
+1 (530) 227-8895



Bill to

Scott Russell
22099 River view Dr Cottonwood CA

Estimate details

Estimate no.: 1115
Estimate date: 01/20/2025

#	Product or service	Description	Qty	Rate	Amount
1.	22099 gate install	Remove existing double gate Fabricate new 1 5/8 schedule 40 7' 9g chainlink gates 3 strands of barbed wire Reuse existing gate posts Install <u>new hinges</u> Install heavy duty solar powered gate openers Install 1 <u>wireless keypad</u> Connect 10 remote controllers Install <u>72" black pedestal</u> with protective hood Install automate gate opener free exit system Install fire access box with micro switch and Knox key switch option	1	\$15,200.00	\$15,200.00

CONTRACT TERMS AND CONDITIONS

Notes and exclusions:

1. All permits, engineering, engineering stamps, testing inspections, signage, and traffic control excluded.
2. Supply, installation of rental or temporary construction fence excluded.
3. Removal of spoils, clearing, grading, grubbing, survey, and stacking of fence line excluded.
4. Private underground utility repairs and locating, including irrigation systems, excluded.
5. Saw cutting and cord drilling excluded.
6. Fence grounding and electrical both high

23

and low voltage, conduit runs, wire poles excluded.

7. Canceled jobs may be charged 25% of contract value.

8. Price good for 30 days from bid date.

9. All weather truck and equipment access for material delivery and installation during project.

10. Sidewalk, parking, and street closures by others (if required).

11. Terms of payment; Net 30 days.

(Material on hand payment required on all jobs over \$15,000).

12. Please allow approx. 4 to 8 weeks for custom or special order fencing.

13. Special order materials require payment in full before shipping. (green screen, Omega, Ameristar, wrought iron and door hardware).

14. This proposal is based on normal digging conditions (price subject to change if unforeseen rock, obstructions, or fill material is encountered).

15. \$400 disposal fee not included in projected job price (if applicable)

Pricing based on mutually accepted notes/exclusions and scope of work. If a subcontract letter of intent, purchase order or change order is issued for all or part of this proposal. All terms and conditions are accepted as stated above.

Submitted by, Freitas Fence Inc.
(530)227-8895

Total

\$15,200.00

Accepted date

Accepted by

24

Re: New document from Pete Kurz via pdfFiller

From Pete Kurz <peteakurz@gmail.com>

Date Tue 2025-08-12 16:00

To Scott Russell <srussell@rawd.org>

Hi Scott, the quote

Includes a battery and yes schedule 40 is thick walled commercial pipe. Im going to have to raise the price due to the Tariffs steel prices are up considerably as to when I sent you the proposal.

still 10%

On Tue, Aug 12, 2025, 3:06 PM Scott Russell <srussell@rawd.org> wrote:

Mr. Kurz,

I have submitted your quote to my General Manager and she would like to know if your quote includes a battery to allow for operation at night and she would also like to confirm that schedule 40 galvanized would be strong enough for a 16 foot gate that will be operated many times per day.

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Pete Kurz <peteakurz@gmail.com>

Sent: Thursday, July 17, 2025 09:25

To: Scott Russell <srussell@rawd.org>

Subject: Re: New document from Pete Kurz via pdfFiller

You need to add another 10% due to price increases.

On Thu, Jul 17, 2025, 8:31 AM Scott Russell <srussell@rawd.org> wrote:

Good morning,

We would like to present installing a new fence to our board at our August meeting. I am reaching out to you to see if this quote price is still good.

Re: New document from Pete Kurz via pdfFiller

From Pete Kurz <peteakurz@gmail.com>

Date Thu 2025-07-17 09:26

To Scott Russell <srussell@rawd.org>

 1 attachment (30 KB)

Outlook-3jqpb2q.png;

You need to add another 10% due to price increases.

On Thu, Jul 17, 2025, 8:31 AM Scott Russell <srussell@rawd.org> wrote:

Good morning,

We would like to present installing a new fence to our board at our August meeting. I am reaching out to you to see if this quote price is still good.

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Pdffiller <noreply@pdffiller.com> on behalf of Pete Kurz via pdfFiller <noreply@pdffiller.com>

Sent: Thursday, January 30, 2025 16:46

To: Scott Russell <srussell@rawd.org>

Subject: New document from Pete Kurz via pdfFiller

pdfFiller

Contact Support →



Shasta Fencing
6246 Burney Ln,
Anderson, Ca. 96007
5310-515-5679
pete@shastafencing.net

Page No. _____ of _____

Please be sure to
visit our website at
shastafencing.net

PROPOSAL

PROPOSAL SUBMITTED TO Reo Alto Water District		TODAY'S DATE 01/30/2025	DATE OF PLANS/PAGE #'S
PHONE NUMBER 530 347 3835	FAX NUMBER 925 787 7198	JOB NAME Attn: Scott Russell	
ADDRESS, CITY, STATE, ZIP 22099 River View Dr. Cottonwood, Ca.		JOB LOCATION email: srussell@rawd.org	

We propose hereby to furnish material and labor necessary for the completion of:

Revised.

Build and install one 16'x6' double drive galvanized steel chain link gate with three strands of barbed wire for \$2500.00.

Install one solar power LiftMaster LA-400 Commercial double drive gate operator with an auto exit loop, LiftMaster premium wireless key pad, and four key fobs.
\$5098.00.

The gate will be fabricated with 1&5/8" schedule 20 structure weight galvanized steel tubing for the frame and 9-gauge chain link wire. A 1" commercial drop rod.

If this proposal and terms are acceptable to you, please call to schedule.

Please call me at (530) 515-5679 if you have any questions or concerns.
Thank you, Pete Kurz

PLEASE MAIL YOUR DEPOSIT WITH A SIGNED COPY OF THE PROPOSAL AT LEAST
TWO WEEKS IN ADVANCE TO:

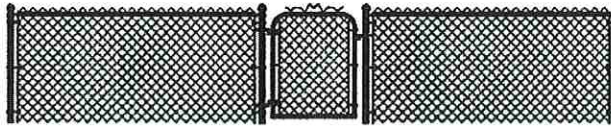
Shasta Fencing 6246 Burney Ln. Anderson, Ca. 96007

ALL WORK PREFORMED BY SHASTA FENCING LICENSE # 1059141 BONDED AND INSURED

$7,598 + 10\% =$
 $8,357.80$

We propose hereby to furnish material and labor – complete in accordance with above specifications for the sum of:	
When using a credit card, a 2.5% charge will be added to the total due. _____ dollars (\$ <u>7598.00</u>)	
Payment as follows: \$2500.00 deposit two weeks in advance and balance paid in full the day of completion	
<small>All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance. If either party commences legal action to enforce its rights pursuant to this agreement, the prevailing party in said legal action shall be entitled to recover its reasonable attorney's fees and costs of litigation relating to said legal action, as determined by a court of competent jurisdiction.</small>	
Authorized Signature <u>Pete Kurz</u> 04/24/2021	<small>Shasta Fencing is not responsible for any damage of utility lines including water pipes, sprinklers, electric and gas lines owned by the customer. It is solely the customer's responsibility and not Shasta Fencings to locate and identify the property line the fence is to be built on.</small> Note: this proposal may be withdrawn by us if not accepted within <u>30</u> days.
ACCEPTANCE OF PROPOSAL The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.	
Signature _____ Signature _____ Date of Acceptance _____	

27



STRANGE & SON FENCING 3705 eastside rd
REDDING, CA 96001 5302435131

ITEMIZED ESTIMATE

QTY.	SOURCE #	ITEM	AMOUNT
1	NONE	Viking VA-rgnxslr solar operator @ 2861.00 =	2861.00
1	NONE	photo eyes @ 367.00 =	367.00
1	NONE	16 x 6+3strand barbwire s/s gate @ 1097.65 =	1097.65
5	NONE	transmitter @ 28.00 =	140.00
1	NONE	ant kit @ 26.00 =	26.00
1	NONE	viking battery @ 223.00 =	223.00
1	NONE	60 watt panel @ 389.00 =	389.00
1	NONE	multicode radio rec. @ 80.00 =	80.00
8	NONE	con-mix @ 8.00 =	64.00
6	NONE	loop sealant @ 9.00 =	54.00
1	NONE	free exsit loop @ 80.00 =	80.00
1	NONE	free exsit detector @ 225.00 =	225.00
1	NONE	gooseneck stand @ 160.00 =	160.00
1	NONE	AAS keypad @ 289.00 =	289.00
		MATERIALS TOTAL:	\$ 6055.65
		7.25% SALES TAX:	439.03
		LABOR TOTAL:	4670.00
		TOTAL:	\$ 11164.68

28



Outlook

Re: Strange & Son Fencing, Inc

From Bart Herring <strangensonfence@yahoo.com>

Date Thu 2025-07-17 08:37

To Scott Russell <srussell@rawd.org>

As of now yes the prices are still good

On Thursday, July 17, 2025 at 08:30:41 AM PDT, Scott Russell <srussell@rawd.org> wrote:

Good morning,

We would like to present installing a new fence to our board at our August meeting. I am reaching out to you to see if this quote price is still good.

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Bart Herring <strangensonfence@yahoo.com>

Sent: Wednesday, February 19, 2025 10:43

To: Scott Russell <srussell@rawd.org>

Subject: Strange & Son Fencing, Inc

Here is the estimate that you requested

Thank you
Sarah

29



Outlook

Re: Lake California Gate Quote

From Alex Mires <alex@jstatehighways.com>

Date Thu 2025-08-14 11:36

To Scott Russell <srussell@rawd.org>

This system I quoted you for will handle this quantity plus.

Won't have any issue with opening at night/ running multiple cycles.

Ensuring the solar panel placement has plenty of sun is important, but it holds plenty of power. You'd have to get weeks of no sun to really start having issues

On Thu, Aug 14, 2025 at 7:26 AM Scott Russell <srussell@rawd.org> wrote:

The gates could open and close up to 30 times a day on some days. Regarding night use, correct it would be occasional.

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Alex Mires <alex@jstatehighways.com>

Sent: Tuesday, August 12, 2025 15:51

To: Scott Russell <srussell@rawd.org>

Cc: Jefferson State Highways <jstatehighways@gmail.com>; Martha Slack <mslack@rawd.org>

Subject: Re: Lake California Gate Quote

Hey Scott,

This solar system does come with a battery for the solar to run on and charge.

I'm assuming you don't have a lot of traffic at night through there so I wouldn't foresee any issues with this gate cycling at night.

If you could share a rough amount of times per day that the gate would open I could help verify that this will work for you.

Thanks

On Tue, Aug 12, 2025 at 2:52 PM Scott Russell <srussell@rawd.org> wrote:

Alex,

30



Proposal

Page 1/2

Jefferson State Highways, Inc.

Construction Division
20256 Skypark Dr.
Redding, CA 96002
CSLB No.1055876
DIR No. 1000449603
DBE No. 49146

Prepared By: Alex Mires

Phone: 530-262-8268

E-mail: alex@jstatehighways.com

Company: Scott
srussell@rawd.org

Date: 01/22/2025

Quote #: 549

Project Name: Lake Cal Automate
Gate

Bid Item #:	Description	Quantity	Unit	Unit Price	Total
	Remove and Replace Double Chainlink Gate Remove and dispose of existing gates. Replace with like gates. <u>(2) 6' x 8' leafs</u> <u>Galvanized chainlink with 3 strands of barbed wire.</u> <u>Gate to be fabricated with schedule 40 pipe.</u>	1	LS	4,220.00	4,220.00
	To Install Double Swing Liftmaster Operator To install double swing solar operating system by Liftmaster. Operating system to include (4) clickers, keypad and exit loop.	1	LS	6,825.00	6,825.00
Subtotal:					11,045.00
Tax:					0.00
Total (USD):					11,045.00

TERMS & CONDITIONS**Standard Notes**

- 1 Price is valid for 30 days from quote date, prices subject to escalation thereafter.
- 2 A mutually agreeable schedule shall be drafted and agreed upon by both parties prior to beginning work.
- 3 JSH will not be held responsible for liquidated damages as a result of delays or extended material lead times
- 4 This offer includes and is limited to one mobilization to and from the jobsite

31

- 5 Price Excludes Saturdays, Sundays, nights & Holidays
- 6 Jefferson State Highways, Inc. reserves the right to require full or partial pre-payment for any special products ordered.
- 7 Price Excludes traffic control, grading, street sweeping, development of water supply, testing, inspection fees, SWPPP, potholing, utility location, or special permits
- 8 JSH will not be held responsible for damage to unmarked lines of any kind
- 9 Payment Terms: Net 30. Unless otherwise approved, this agreement is is not a "pay when paid" agreement, payment is due 30 days upon completion of the owner approved work. Interest shall bear upon any overdue balances at the maximum legal rate

Re: Lake California Gate Quote

From Alex Mires <alex@jstatehighways.com>

Date Thu 2025-07-17 08:51

To Scott Russell <srussell@rawd.org>

Cc Jefferson State Highways <jstatehighways@gmail.com>; Martha Slack <mslack@rawd.org>

Hey Scott,

At this time I can definitely still honor this quote.

Let me know if you have any questions regarding this.

Thanks

On Thu, Jul 17, 2025 at 8:34 AM Scott Russell <srussell@rawd.org> wrote:

Good morning,

We would like to present installing a new fence to our board at our August meeting. I am reaching out to you to see if this quote price is still good.

Thank you,
Scott Russell
Rio Alto Water District
Water Lead Operator
Office: (530) 347-3835
Mobile: (925) 787-7198
Fax: (530) 347-1007
srussell@rawd.org
www.rawd.org



From: Alex Mires <alex@jstatehighways.com>

Sent: Wednesday, January 22, 2025 07:49

To: Scott Russell <srussell@rawd.org>

Cc: Jefferson State Highways <jstatehighways@gmail.com>

Subject: Lake California Gate Quote

Hey Scott,

I have attached our proposal for replacement and automation of the gate here.

This price does factor in prevailing wage rates. Let me know if you have any questions regarding the quote. Looking forward to hearing back from you.

Thanks

33

--

Alex Mires
Project Manager
Jefferson State Highways
530-262-8268
alex@jstatehighways.com

--

Alex Mires
Project Manager
Jefferson State Highways
530-262-8268
alex@jstatehighways.com

Memo

To: Board of Directors
From: Dean Sherrill
CC: Martha Slack
Date: 8/13/2025
Re: Lift Station No. 6 Generator

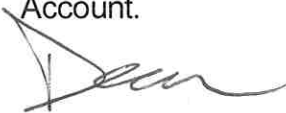
Directors,

I have received the following quotes for a stationary generator for Lift Station No. 6. The prices listed below include all applicable tax and shipping fees and are for a Multiquip DCA45SSIU4F generator:

- Mutiquip (with Sourcewell pricing) - \$45,081.41
- SLE Equipment - \$53,193.29
- Absolute Generators - \$53,134.93

I recommend purchasing the generator directly from Multiquip. The current ETA is 2-4 weeks from the date of order.

Martha has informed me that we have over \$50,000 for this generator in a LAIF Account.



Dean



MULTIQUIP INC.
6141 KATELLA AVE, SUITE 200
CYPRESS, CA 90630
PH: 800-421-1244 / 310-537-3700 FAX: 310-537-3927

Quotation

Page 1 of 1

old-to (426039)

o Alto Water District
2099 RIVER VIEW DRIVE
OTTONWOOD CA 96022-7796

hip-to (426039)

o Alto Water District
2099 RIVER VIEW DRIVE
OTTONWOOD CA 96022-7796

Document Information

Quotation # 20974447 QT Date 08/11/2025
P.O. # WebQuote Date 08/11/2025
Requested Ship 08/11/2025
Carrier No 408847 MQ LTL
Entered by MQAPPS
Ordered by jwooten@multiquip.com
Order Reason P22 ORDR-Sourcewell
Currency USD
Delivery PPS Prepay/Chrg SPL Frt (Units)
Payment Terms Net 30
Within 30 days without deduction

=====
Availability is subject to stock on hand at the time purchase order is received.
Quote is valid for 30 days from issue date.

em	Material	Plant	B/O	Order Qty	Gross Price EA	Net Price EA	Total Value
010	DCA45SSIU4F Gen 45kVA 3Ph Isuzu Tier 4F Env Estimated Ship: 08/11/25	A202		1.000	58,290.00	33,808.20	33,808.20
020	MQPPB45I4F Kit PowerBalance DCA45SSIU4F Estimated Ship: Contact us	A210	1	1.000	6,800.00	5,440.00	5,440.00
Items total							39,248.20
Freight (Units)							2,987.72
Taxable amount							39,248.17
State/GST Tax							2,354.89
Local/PST Tax							98.12
Local Tax							392.48
Total amount							45,081.41
Current ETA - 2-4 weeks from date of order - subject to change FOB Lewisville, TX - Freight estimate included Sourcewell Member #186028 Multiquip Sourcewell Contract #020923-MTQ							

36



SLE Equipment Checkout



Quantity1

Multiquip Super Silent Generator DCA45SSIU4F - Isuzu 1800 RPM

\$43,295.00

Power Balance Kit

\$5440.00

Tax

\$3533.29

Shipping

\$925.00

Total

USD \$53,193.29

37



buysafe SHOPPING GUARANTEE ID Theft Protection Purchase Guarantee Lowest Price Guarantee



BBB Rating: A+
As of 7/3/2025
[Click for Profile](#)

4.9 ★★★★★
Google
Customer Reviews



Sign In



Estimated Total

\$53,134.93

Sign In

Email Address *

Password *

protected by reCAPTCHA

[Privacy](#) - [Terms](#)

Sign In

[Forgot Your Password?](#)

Were you helped by a Sales Associate?

If so, please select your associate from the dropdown:

Please select Sales Representative...



Payment Method

38

☐ Bank Wire Transfer Payment (ACH or EFT)



☐ Bank Cashier's Check Or Certified Check

☐ Purchase Order (email copy of PO to sales@absolutegenerators.com)

☐ Financing, Business – Direct Capital, First Citizens Bank

☐ Financing, Consumer – Pay Over Time, Bread Pay

☐ PayPal Invoice

☐ Other Pre-Payment Method

Apply Discount Code ▼

Order Summary

Cart Subtotal	\$46,714.00
Shipping	\$3,034.16
- Shipping & Handling Fee	
Tax	\$3,386.77 ▼
Order Total	\$53,134.93

1 Item in Cart



Multiquip Silent Diesel Generator - DCA45SSIU4F, 50 kVA, 40 kW, 1 & 3-Phase

Qty: 1
\$46,714.00

[View Details ▼](#)

Trailer & Skid-Mounted Options:

Skid-Mounted (INCLUDED) (Includes NET 79.2 Gallon Fuel Capacity)



39

\$65.00 each

ACWA Region 2 Program & Tour
Oroville Dam & Feather River Hatchery Tour

October 23, 2025

- 8:00 a.m.** **Check-In, Registration, & Breakfast**
Feather River Fish Hatchery
5 Table Mountain Boulevard, Oroville, CA
- *Continental breakfast will be set up by ACWA & State Water Project staff*
- 8:30 a.m.** **Welcome and Introductions at Feather River Fish Hatchery**
- *Eric Larrabee, Chair, ACWA Region 2 to provide welcome, tour overview & ACWA update*
- 8:45 a.m.** **Tour of Feather River Fish Hatchery (1.5 hours)**
- 10:15 a.m.** **Conclude tour & load shuttle for the Oroville Dam & Spillway**
- *Shuttle transportation will be provided*
- 10:30 a.m.** **Depart: Oroville Dam & Spillway**
- 10:45 a.m.** **Presentation on Oroville Dam & Spillway Reconstruction**
- *State Water Project staff & Butte County Sheriff Honea*
- 11:00 a.m.** **Tour of Oroville Dam & Spillway (1.0 hour)**
- 12:00 p.m.** **Conclude tour & load shuttle for Oroville Dam Visitors Center**
- 12:15 p.m.** **Depart: Oroville Dam Visitors Center**
- 12:30 p.m.** **Lunch at Oroville Dam Visitors Center & Remarks**
- *Marwan Khalifa, Interim Executive Director, ACWA*
 - *Lunch boxes will be set up by ACWA & State Water Project staff*
- 1:00 p.m.** **Tour of Oroville Dam Visitors Center (1 hour)**
- *Guided tour of facility (with option to self tour, watch movies, etc)*
- 2:00 p.m.** **Concluding Remarks**
- *Josh Watkins, Vice-Chair, ACWA Region 2*
- 2:15 p.m.** **Depart: Oroville Dam Visitors Center to Fish Hatchery**
- 2:30 p.m.** **Arrival at Feather River Fish Hatchery; Program Concludes**

40

Notes to Rio Alto Water District
Combined District Revenue/Expenditures Report
Fiscal Year 2024-2025 Period 07/01/24 through 06/30/25
Pre-Audit

Program	Annual 6/30/25 Actual	Annual 6/30/25 Budget	Variance
Water Revenue	\$1,099,832	\$977,889	\$121,943
Water Expenditures*	\$761,017	\$767,907	-\$6,890
Net Revenue	\$ 338,815	\$209,982	\$128,833

Program	Annual 06/30/25 Actual	Annual 6/30/25 Budget	Variance
Sewer Revenue	\$863,179	\$792,347	\$ 70,832
Sewer Expenditures*	\$816,505	\$735,227	+81,278
Net Revenue	\$46,674	\$57,120	(\$10,446)
Combined Net Rev:	\$384,489	\$267,102	118,387

Water and Sewer Revenues

- Water Revenues are over budget by 12.4% due to increased tax revenues, interest rates, and connections.
- Sewer revenues are over budget by 8.8% due to increased tax revenues, interest rates and connections.

Water and Sewer Expenditures:

- Water expenditures are under budget by .9% due to more time spent in sewer.
- Sewer Expenditures are over budget by 11.17% due to more time posted to sewer for I&I tracking and major repairs on Dinghy and Shoreline.

The Rehab and Replacement funds for 24/25 have been fully funded and transferred to LAIF.

41

**RIO ALTO WATER DISTRICT
COMBINED DISTRICTS
PERIOD 07/01/24 through 06/30/25
BUDGET TO ACTUAL COMPARISON FIGURES
PRIOR TO AUDIT**

	Actual Current Period Ending 06/30/25	Annual Budget figures 06/30/25	Annual Variance 06/30/25
INCOME:			
Water Income	\$1,099,832	\$977,889	\$121,943
Sewer Income	\$863,179	\$792,347	\$70,832
CFD Income *	\$407,371	\$368,014	\$39,357
Total Income:	\$2,370,382	\$2,138,250	\$232,132
OPERATING EXPENSES:			
Water Source	\$143,660	\$161,708	(\$18,048)
Water T,D & H	\$137,459	\$126,842	\$10,617
Water Admin	\$479,897	\$479,357	\$540
Sewer Admin	\$397,798	\$382,690	\$15,108
Sewer Collection	\$168,074	\$125,510	\$42,564
Wastewater Treatment Plant	\$250,633	\$227,027	\$23,606
CFD Expenses**	\$301,828	\$301,031	\$797
Total Operating Expenses:	\$1,879,349	\$1,804,165	\$75,184
Net Revenue before Fund Transfers:	\$491,033	\$334,085	\$156,948
*Records Special Tax Revenue when billed on Taxes			
**Includes loan payments			
	Actual Current Period Ending 06/30/25	Annual Budget figures 06/30/25	Annual Variance 06/30/25
Net Revenue before Fund Transfers:	\$491,033	\$334,085	\$156,948
Rehab/Replacement Fund Reserves:			
Water Source	\$25,000	\$25,000	\$0
Water T,D&H	\$172,822	\$172,822	\$0
Water Admin	\$0	\$0	\$0
Water Admin -OPEB Liability	\$12,160	\$12,160	\$0
Sewer Admin	\$0	\$0	\$0
Sewer Admin-OPEB Liability	\$9,120	\$9,120	\$0
Sewer Collection System	\$23,000	\$23,000	\$0
Wastewater Treatment Plant	\$25,000	\$25,000	\$0
Short Lived Asset Reserve	\$15,730	\$15,730	\$0
Loan Payment Reserve {Interest Income}	\$38,560	\$51,253	(\$12,693)
Total Fund Transfers:	\$321,392	\$334,085	(\$12,693)
Net Profit/Loss:	\$169,641	\$0	\$169,641

42

RIO ALTO WATER DISTRICT
WATER DISTRICT INCOME STATEMENT
PERIOD 07/01/24 through 06/30/25
PRIOR TO AUDIT

43

WATER INCOME:		Actual 06/30/25	Budgeted 06/30/25	Water Income Variance	Annual Budget	Explanation of Variances
4110-W-300	Water Metered Revenue	651,618	630,425	21,193	3.36%	
4120-W-302	Water Availability Revenue	53,296	52,366	930	1.78%	
4130-W-303	Hydrant Metered Revenue	20,437	19,863	574	2.89%	
4130-W-304	Hydrant Availability Revenue	11,042	10,825	217	2.00%	
4230-W-304	Connections Revenue (budgeted 7)	51,439	36,786	14,653	39.83%	Over Budget # in Connections
4820-W-305	Interest Revenue	76,246	38,020	38,226	100.54%	Increases in Balances & Interest Rates
4821-W-300	Cell Tower Lease Revenue	19,905	18,450	1,455	7.89%	Includes Verizon
4830-W-305	Taxes Hoptr County Revenue	1,936	-	1,936	0.00%	
4830-W-306	Taxes Collected County Revenue	185,493	150,000	35,493	23.66%	Increase in Tax Bases
4831-W-307	Interest Delinquent County Revenue	518	4,750	(4,232)	-89.09%	
4831-W-308	Penalty Delinquent County Revenue	348	724	(376)	-51.95%	
4831-W-309	Miscellaneous Revenue	(2)	-	(2)	0.00%	
4850-W-310	Administrative Revenue	21,742	15,680	6,062	38.66%	More Delinquencies due to Economy
4851-W-311	Interest Capacity Expansion	12	-	12	0.00%	
4852-W-312	Capacity Expansion Revenue	1,670	-	1,670	0.00%	Restricted Revenue - Not Budgeted
4852-W-400	Gain/Loss on Disposal of Asset	4,131	-	4,131	0.00%	Sale of Old Vehicles on Gov. Surplus
4870-W-325	Bad Debt Recovery	-	-	-	0.00%	
Total Water Revenue:		1,099,832	977,889	121,943		

WATER EXPENSES:

SOURCE:		Actual	Budget	Variance	Variance %	Explanation of Variances
5101-W-401	Regulatory Officer	7,802	20,714	(12,912)	-62.34%	
5101-W-403	Systems Operator II	12,051	16,952	(4,901)	-28.91%	
5101-W-404	Sewer Lead Systems Operator III	13,436	16,162	(2,726)	-16.87%	
5101-W-406	Water Lead Systems Operator III	19,605	17,008	2,597	15.27%	
5101-W-410	Part-Time Employee Field Crew	235	2,000	(1,766)	-88.28%	
5101-W-411	Utility Well #4	7,332	9,669	(2,337)	-24.17%	

SOURCE CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5110-W-410	Principal Payments Loan CEC Well # 5	25,889	25,889	0	0.00%	
5110-W-412	Utility Well #5	3,587	3,000	587	19.55%	
5110-W-415	Utility Well #3	701	600	101	16.84%	
5110-W-416	Tools	107	150	(43)	-28.52%	
5110-W-417	Supplies General	129	100	29	28.68%	
5110-W-418	Utility Well #6	3,879	3,600	279	7.75%	
5110-W-419	Principal Payments Loan CEC Well #6	35,163	35,163	0	0.00%	
5111-W-420	Contracted Services	-	400	(400)	-100.00%	
5111-W-421	Fuel Auto	2,486	2,800	(314)	-11.21%	
5111-W-422	Maintenance Auto	610	1,000	(390)	-39.02%	
5111-W-423	Repair Auto	1,723	500	1,223	244.64%	Truck #1 A/C & Water Pump, Truck #7 Timing Belt
5111-W-424	Internet Service Well #5	301	301	0	0.01%	
5120-W-425	Repair Well #4	-	100	(100)	-100.00%	
5120-W-426	Maintenance Well #4	-	200	(200)	-100.00%	
5120-W-427	Maintenance Well #5	-	100	(100)	-100.00%	
5120-W-428	Repair Well #6	-	100	(100)	-100.00%	
5120-W-429	Repair Well #5	-	100	(100)	-100.00%	
5120-W-430	Maintenance Well #6	-	100	(100)	-100.00%	
5130-W-435	Maintenance/Repair Telemetry System	-	1,500	(1,500)	-100.00%	
5140-W-440	Drinking Water Samples	8,623	3,500	5,123	146.38%	Increase due to PFO/PFA Regulation Testing
Subtotal Source Normal Expenditures:		143,660	161,708	(18,048)		

T & D & HYDRANT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5401-W-501	Regulatory Officer	29,110	20,714	8,396	40.53%	
5401-W-503	Systems Operator II	18,816	18,836	(20)	-0.11%	
5401-W-504	Sewer Lead Systems Operator III	23,512	25,634	(2,122)	-8.28%	
5401-W-506	Water Lead Systems Operator III	37,303	25,448	11,855	46.58%	
5401-W-509	Fuel Auto	2,486	2,800	(314)	-11.21%	
5401-W-510	Maintenance Auto	610	1,000	(390)	-39.02%	

T & D & HYDRANT CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
'5401-W-511	Repair Auto	1,723	500	1,223	244.64%	Truck #1 A/C & Water Pump, Truck #7 Timing Belt
'5401-W-512	Part-Time Employee Field Crew	854	2,000	(1,146)	-57.29%	
'5410-W-513	Utility Booster Station	344	450	(106)	-23.46%	
'5410-W-514	Meters/Backflows	11,297	15,000	(3,703)	-24.69%	
'5410-W-515	Tools	928	500	428	85.59%	
'5410-W-516	Supplies General	1,205	2,400	(1,195)	-49.79%	
'5411-W-517	Contracted Services	180	360	(180)	-50.00%	
'5420-W-518	Maintenance Tanks #1,2,3	46	-	46	0.00%	
'5420-W-519	Water Sampling Stations	18	200	(182)	-90.97%	
'5420-W-520	Maintenance/Repair Equipment	2,263	1,000	1,263	126.26%	Vac Trailer Repair, Kubota Repair, & Starter for Side by Side
'5420-W-521	Maintenance/Repair Booster Station	-	500	(500)	-100.00%	
'5420-W-522	Repair Tanks #1,2,3	-	500	(500)	-100.00%	
'5420-W-525	Maintenance/Repair Waterline	4,205	2,000	2,205	110.24%	Asphalt Patches & Base Rock
'5420-W-530	Maintenance/Repair Valve	43	5,000	(4,957)	-99.14%	
'5420-W-531	Maintenance/Repair Hydrant	2,517	500	2,017	403.46%	Repair Hydrant Meter/6 Hydrant Repair Kits
'5420-W-560	Maintenance/Repair Telemetry System	-	1,500	(1,500)	-100.00%	
Subtotal T,D & H Normal Expenditures:		137,459	126,842	10,617		

ADMINISTRATION:

		Actual	Budget	Variance	Variance %	Explanation of Variances
'5610-W-550	General Manager	71,343	68,556	2,787	4.07%	
'5610-W-551	Regulatory Officer	11,153	10,356	797	7.70%	
'5610-W-553	Systems Operator II	206	628	(422)	-67.14%	
'5610-W-554	Sewer Lead Systems Operator III	-	808	(808)	-100.00%	
'5610-W-556	Water Lead Systems Operator III	240	850	(610)	-71.78%	
'5610-W-559	Secretary	40,165	36,040	4,125	11.44%	
'5610-W-560	Bookkeeper	42,054	39,180	2,874	7.34%	
'5614-W-565	PERS Employer Unfunded Liability	57,158	55,790	1,368	2.45%	

45

46

ADMINISTRATION CONT:		Actual	Budget	Variance	Variance %	Explanation of Variances
'5614-W-566	Workers Comp Insurance	4,593	4,697	(104)	-2.21%	
'5614-W-567	FICA Payroll Tax	24,327	34,377	(10,050)	-29.24%	
'5614-W-568	PERS Contributions	27,864	30,196	(2,332)	-7.72%	
'5614-W-569	Health Insurance	42,139	40,666	1,473	3.62%	Increase in Insurance Rates
'5614-W-570	SUI Payroll Tax	1,269	1,499	(230)	-15.33%	
'5614-W-571	Retiree Health Benefits Paid {acwa}	15,789	14,009	1,780	12.70%	Increase in Insurance Rates
'5614-W-572	PEPRA Employer Contributions	11,729	11,760	(31)	-0.26%	
'5614-W-573	PEPRA Employer Unfunded Liability	429	419	10	2.39%	
'5614-W-575	Dental/Vision Insurance	3,389	3,336	53	1.60%	
'5614-W-576	Life Insurance	830	838	(8)	-0.98%	
'5614-W-577	Supplies Office	2,862	4,000	(1,138)	-28.44%	
'5620-W-578	Postage	6,267	6,500	(233)	-3.58%	
'5620-W-580	Printing	2,909	1,200	1,709	142.45%	20k Printed Window Envelopes
'5620-W-581	Employee Travel/Expenses	3,760	2,900	860	29.65%	
'5620-W-582	Employee Meeting/Conferences	568	1,900	(1,332)	-70.13%	
'5620-W-583	Education	158	200	(42)	-21.16%	
'5620-W-584	Certificate Renewal	230	250	(20)	-8.00%	
'5620-W-585	Public Relations	604	800	(196)	-24.45%	
'5620-W-586	District Uniforms	-	-	-	0.00%	
'5620-W-679	Alarm System Monitoring	504	504	-	0.00%	
'5621-W-590	Membership/Subscription	1,788	1,265	523	41.32%	
'5621-W-591	Banking/Court Costs	2,276	2,500	(224)	-8.96%	
'5621-W-592	Website/Advertising	683	775	(92)	-11.90%	
'5630-W-600	Insurance	33,652	32,786	866	2.64%	Increase in Insurance Rates
'5630-W-601	Employee Cell Phone Allowance	559	441	118	26.73%	
'5670-W-600	Fuel Propane	64	150	(86)	-57.10%	
'5670-W-604	Equipment Lease	3,841	3,780	61	1.61%	
'5670-W-605	Office Equipment Expense	319	750	(431)	-57.48%	
'5670-W-610	Maintenance Office Equipment	71	500	(429)	-85.86%	
'5670-W-611	Maintenance Office Building	152	960	(808)	-84.12%	
'5670-W-612	Contracted Services	2,709	2,400	309	12.87%	

45

ADMINISTRATION CONT:		Actual	Budget	Variance	Variance %	Explanation of Variances
'5670-W-613	Engineering Services	2,456	1,000	1,456	145.61%	Survey of Office Boundaries
'5670-W-614	Lot Selling Expense	-	-	-	0.00%	
'5680-W-620	Supplies Safety	1,141	750	391	52.11%	
'5681-W-630	Radio's	1,494	-	1,494	0.00%	Radios & Services Ongoing
'5682-W-350	Interest Payment Loan CEC	9,222	9,222	0	0.00%	
'5682-W-630	Utility Office	420	275	145	52.65%	
'5682-W-631	Principal Payment Loan CEC Office	1,680	1,680	(0)	-0.02%	
'5683-W-630	Internet Service	2,303	2,520	(217)	-8.60%	
'5683-W-631	Telephone	1,640	1,138	502	44.12%	
'5683-W-632	Service Fee - State	6,176	5,500	676	12.29%	Increase Permits
'5683-W-633	Service Fee - Federal SSA	42	150	(108)	-72.00%	
'5683-W-634	Service Fee - County	6,371	5,400	971	17.99%	Generator Permits
'5684-W-635	Auditor	6,960	9,060	(2,100)	-23.18%	
'5684-W-636	Legal Counsel	2,083	3,000	(917)	-30.57%	
'5684-W-637	Supplies Board Meeting	4	-	4	0.00%	
'5684-W-638	Director Fees	4,089	4,320	(232)	-5.36%	
'5684-W-639	Director Travel and Conference	5,713	7,260	(1,547)	-21.31%	
'5686-W-640	Election	3,028	2,700	328	12.16%	
'5686-W-642	CERBT Actuarial Evaluation	330	330	-	0.00%	
'5686-W-650	Computer Upgrades/Subscriptions	6,093	6,486	(393)	-6.07%	
Subtotal Water Admin Normal Expenditures:		479,897	479,357	540		
Total Normal Water Program Expenditures:		761,017	767,907	(6,890)		
Water Programs Net Revenue Before Reserve Allocated		338,815	209,982	128,833		

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 06/30/25	Budgeted 06/30/25	Water Income Variance	Annual Budget
Water Normal Revenue Totals:	1,099,832	977,889	121,943	977,889

Water Normal Expenditures:

Source	143,660	161,708	(18,048)	161,708
TD&H	137,459	126,842	10,617	126,842
Water Administration	479,897	479,357	540	479,357
Total Expenses:	761,017	767,907	(6,890)	767,907

Revenue Less Expenses:	338,815	209,982	128,833	209,982
------------------------	---------	---------	---------	---------

Water Reserve Allocations:

Source:

5140-W-435	Well Rehab Fund	25,000	25,000	(0)	25,000
------------	-----------------	--------	--------	-----	--------

TD&H:

5420-W-532	Hydrant Replacement Fund	4,000	4,000	0	4,000
5420-W-533	Equipment Replacement Fund	2,600	2,600	(0)	2,600
5420-W-534	Valve & Tank Replacement Fund	4,000	4,000	0	4,000
5420-W-535	Tank Rehab Fund	123,722	123,722	-	123,722
5420-W-540	Vehicle Replacement Fund	3,000	3,000	-	3,000
5420-W-542	Waterline Replacement Fund	15,000	15,000	-	15,000
5420-W-545	Used Vac Trailer	20,500	20,500	0	20,500

Admin:

5686-W-643	OPEB Contribution's {CERBT}	12,160	12,160	(0)	12,160
------------	-----------------------------	--------	--------	-----	--------

Total Water Reserve Allocations:	209,982	209,982	(0)	209,982
----------------------------------	---------	---------	-----	---------

Current Water Net Profit/Loss:	128,833	0	128,833	0
--------------------------------	---------	---	---------	---

84

67

RIO ALTO WATER DISTRICT
SEWER DISTRICT INCOME STATEMENT
PERIOD 07/01/24 through 06/30/25
PRIOR TO AUDIT

SEWER REVENUE:		Actual 06/30/25	Budgeted 06/30/25	Sewer Income Variance	Annual Budget	Explanation of Variances
4910-S-350	Sewer Metered Revenue	624,575	607,982	16,593	2.73%	Rate Increases
4920-S-352	Sewer Availability Revenue	48,045	47,408	637	1.34%	
4921-S-300	Cell Tower Lease Revenue	19,905	18,450	1,455	7.89%	5% Increase Verizon Lease Per Agreement
4923-S-359	Interest Revenue	13,421	10,068	3,353	33.30%	Higher Interest Rates & Balances
4930-S-353	Connections Revenue {budgeted 4}	32,617	20,420	12,197	59.73%	Above # of Connections Budgeted
4930-S-354	Taxes Collected County Revenue	93,752	75,000	18,752	25.00%	Increase in Tax Base
4930-S-355	Interest Delinquent County Revenue	346	2,800	(2,454)	-87.66%	Better Collections
4932-S-357	Taxes Hopper County Revenue	926	-	926	0.00%	
4932-S-358	Penalty Delinquent County Revenue	232	517	(285)	-55.15%	Better Collections
4940-S-359	Administrative Revenue	18,558	9,702	8,856	91.28%	More Delinquencies Due to Economy
4940-S-360	Interest Capacity Expansion	8	-	8	0.00%	
4941-S-361	Interest Capacity Expansion LAIF	5,948	-	5,948	0.00%	Restricted Revenue
4941-S-362	Capacity Expansion Revenue	2,094	-	2,094	0.00%	Restricted Revenue
4941-S-363	Miscellaneous Revenue	-	-	-	0.00%	
4941-S-366	Gain/Loss on Disposal of Asset	2,754	-	2,754	0.00%	Sale of Old Vehicles on Gov. Surplus
Total Revenue:		863,179	792,347	70,832		

SEWER EXPENSES:

ADMINISTRATIVE:		Actual	Budget	Variance	Variance %	Explanation of Variances
5701-S-650	General Manager	51,597	41,134	10,463	25.44%	More Time Spent in Sewer
5701-S-651	Regulatory Officer	8,088	10,356	(2,268)	-21.90%	
5701-S-653	Systems Operator II	59	628	(569)	-90.61%	
5701-S-656	Water Lead Systems Operator III	240	808	(568)	-70.31%	
5701-S-657	Sewer Lead Systems Operator III	-	850	(850)	-100.00%	
5701-S-660	Secretary	19,275	21,624	(2,349)	-10.87%	
5701-S-661	Bookkeeper	23,222	22,208	1,014	4.57%	
5714-S-667	PERS Employer Unfunded Liability	52,225	53,603	(1,368)	-2.55%	
5714-S-668	Workers Comp Insurance	3,837	4,513	(676)	-14.99%	

50

ADMINISTRATIVE CONT:		Actual	Budget	Variance	Variance %	Explanation of Variances
5714-S-669	FICA Payroll Tax	22,300	20,178	2,122	10.52%	
5714-S-670	PEBS Contributions	25,461	23,008	2,453	10.66%	
5714-S-671	Health Insurance	38,716	39,071	(355)	-0.91%	Increase in Premiums Higher than Budgeted
5714-S-672	SUI Payroll Tax	1,269	1,441	(172)	-11.92%	
5714-S-673	Dental/Vision Insurance	3,255	3,206	49	1.54%	
5714-S-674	Life Insurance	814	806	8	1.02%	
5714-S-675	Retiree Health Benefits Paid {acwa}	14,534	13,458	1,076	8.00%	Increase in Premiums Higher than Budgeted
5714-S-676	Employee Cell Phone Allowance	521	423	98	23.19%	Added Sue to Reimbursement While Radio's are Out
5714-S-677	PEPRA Employer Contributions	10,725	10,456	269	2.57%	
5714-S-678	PEPRA Employer Unfunded Liability	392	402	(10)	-2.48%	
5720-S-679	Alarm System Monitoring	336	336	-	0.00%	
5720-S-680	Supplies Office	2,606	2,600	6	0.22%	
5720-S-681	Postage	4,096	4,600	(504)	-10.95%	
5720-S-682	Printing	1,391	600	791	131.85%	20k Printed Window Envelopes
5720-S-683	Employee Travel/Expenses	2,371	2,200	171	7.79%	
5720-S-684	Employee Meeting/Conferences	395	1,400	(1,005)	-71.81%	
5720-S-685	Education	321	400	(79)	-19.63%	
5720-S-686	Certificate Renewal	471	496	(25)	-5.04%	
5720-S-687	Public Relations	541	500	41	8.19%	
5720-S-688	District Uniforms	-	-	-	0.00%	
5721-S-690	Membership/Subsription	527	617	(90)	-14.56%	
5721-S-691	Banking/Court Costs	656	750	(94)	-12.57%	
5721-S-692	Website/Advertising	457	600	(143)	-23.86%	
5730-S-700	Insurance	22,435	21,850	585	2.68%	Increase in Premiums Higher than Budgeted
5770-S-701	Fuel Propane	43	125	(82)	-65.68%	
5770-S-704	Equipment Lease	2,651	2,496	155	6.19%	
5770-S-705	Office Equipment Expense	257	600	(343)	-57.19%	
5770-S-706	Maintenance Office Equipment	35	400	(365)	-91.21%	
5770-S-707	Maintenance Office Building	119	640	(521)	-81.42%	
5770-S-708	Supplies Safety	769	500	269	53.75%	Increase in Nitrite Gloves
5770-S-709	Contracted Services	1,806	1,584	222	14.01%	A/C/Heating Repairs
5770-S-710	Engineering Services	5,516	2,000	3,516	175.80%	Survey Office Boundaries & Dimgly Schematic
5770-S-711	Lot Selling Expense	-	-	-	0.00%	
5781-S-630	Radio's	1,297	-	1,297	0.00%	New Radio's & Service {Not Completed}
5782-S-720	Utility Office	280	198	82	41.34%	

51

ADMINISTRATIVE CONT:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5782-S-721	Principal Payment Loan CEC Office	1,680	1,680	(0)	-0.02%	
5782-S-722	Interest Payment Loan CEC	4,053	4,053	(0)	0.00%	
5783-S-724	Internet Service	1,536	1,676	(140)	0.00%	
5783-S-725	Telephone	1,093	600	493	82.17%	
5783-S-726	Service Fee - State	41,065	37,052	4,013	10.83%	Annual Permits Increases Higher than Budgeted
5783-S-727	Service Fee - County	3,363	2,600	763	29.36%	Hazmat Permit for Diesel Tank & Permits Generators
5783-S-728	Service Fee - Federal SSA	28	100	(72)	-72.00%	
5784-S-730	Auditor	4,640	6,040	(1,400)	-23.18%	
5784-S-731	Legal Counsel	1,635	1,500	135	8.97%	
5784-S-732	Supplies Board Meeting	3	-	3	0.00%	
5784-S-733	Director Fees	2,942	2,880	62	2.14%	
5785-S-740	Directors Travel/Conferences	3,809	4,500	(691)	-15.36%	
5786-S-741	Election	2,019	1,800	219	12.16%	
5786-S-641	Rate Study Sewer	-	-	-	0.00%	
5787-S-749	Computer Upgrades/Subscriptions	3,798	4,324	(526)	-12.17%	
5787-S-758	CERBT Actuarial Evaluation	220	220	0		
Subtotal Sewer Admin Normal Expenditures:		397,798	382,690	15,108		

COLLECTION EXPENSES:

		Actual	Budget	Variance	Variance %	Explanation of Variances
5801-S-751	Regulatory Officer	18,741	20,714	(1,973)	-9.52%	
5801-S-753	Systems Operator II	17,336	15,698	1,638	10.43%	
5801-S-756	Water Lead Systems Operator III	26,607	16,162	10,445	64.63%	Concentrating on Sewer Line Evals & Repairs
5801-S-757	Sewer Lead Systems Operator III	20,341	20,410	(69)	-0.34%	
5801-S-760	Part-Time Employee Field Crew	1,290	2,700	(1,410)	-52.23%	
5802-S-750	Fuel Auto	2,486	2,800	(314)	-11.21%	
5802-S-751	Maintenance Auto	610	1,000	(390)	-39.02%	
5802-S-752	Repair Auto	1,723	500	1,223	244.64%	Truck #1 AC & Water Pump Repairs, Truck #7 Timing Belt
5810-S-765	Utility Stations #3,4,5,6,7	4,328	5,200	(872)	-16.77%	
5810-S-766	Utility Lift Station #2	5,088	5,300	(212)	-4.01%	
5810-S-767	Utility Lift Station #1	17,048	16,276	772	4.74%	
5810-S-768	Supplies General	1,426	1,000	426	42.60%	Signs Per JP/A Requirements
5810-S-769	Tools	540	250	290	116.14%	
5810-S-770	Safety Equipment Repair	-	500	(500)	-100.00%	

COLLECTION EXPENSES CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5810-S-771	-	1,500	(1,500)	-100.00%	
5811-S-773	1,424	1,000	424	42.40%	Kubota Hydraulic Seals, Tires for Dump Trailer & Sewer Cleaner
5811-S-774	1,199	2,000	(801)	-40.03%	
5811-S-775	120	1,500	(1,380)	-92.00%	
5820-S-780	14	2,000	(1,986)	-99.30%	
5820-S-782	829	5,000	(4,171)	-83.43%	
5820-S-783	3,141	2,000	1,141	57.04%	Asphalt & Repairs
5820-S-785	40,357	2,000	38,357	1917.86%	Ditching, Shoreline Lateral & Road Repairs
5820-S-786	3,426	-	3,426	0.00%	Will be Reimbursement by ACWA
5820-S-790	-	-	-	0.00%	
Subtotal Collection Normal Expenditures:	168,074	125,510	42,564		

WWTP EXPENSES:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5901-S-803	18,470	10,046	8,424	83.85%	
5901-S-805	34,945	20,714	14,231	68.70%	
5901-S-806	-	-	-	0.00%	
5901-S-807	30,571	24,242	6,329	26.11%	
5901-S-808	14,339	20,410	(6,071)	-29.75%	
5901-S-809	1,508	2,700	(1,193)	-44.17%	
5902-S-801	2,486	2,800	(314)	-11.21%	
5902-S-802	392	1,000	(608)	-60.78%	
5902-S-803	1,941	500	1,441	288.16%	Truck #1 AC & Water Pump Repairs, Truck #7 Timing Belt
5910-S-813	25,889	25,889	0	0.00%	
5910-S-814	186	200	(14)	-7.10%	
5910-S-815	20,568	23,124	(2,556)	-11.05%	True Up in November
5910-S-816	202	500	(298)	-59.64%	
5910-S-817	464	100	364	364.18%	
5910-S-818	57,759	52,000	5,759	11.08%	Additional Chlorine
5910-S-819	4,302	4,000	302	7.55%	
5910-S-820	1,188	500	688	137.69%	
5910-S-821	688	2,000	(1,312)	-65.60%	
5910-S-822	1,287	500	787	157.40%	
5911-S-825	1,980	500	1,480	296.00%	Influent/Effluent Flow & Level Verification
5911-S-826	7,003	8,000	(997)	-12.46%	
5920-S-824	778	1,000	(222)	-22.25%	
5920-S-825	114	700	(586)	-83.74%	

49

WWTB EXPENSES CONT:

	Actual	Budget	Variance	Variance %	Explanation of Variances
5920-S-826	Internet Service	602	602	(0)	-0.02%
5920-S-827	Repair Equipment	6,114	3,000	3,114	103.81%
5920-S-830	Maintenance WWTB	30	2,000	(1,970)	-98.50%
5920-S-831	Maintenance Wetlands	2,496	2,000	496	24.82%
5920-S-833	Wetlands Security	(735)	-	(735)	0.00%
5920-S-849	Repair WWTB	80	3,000	(2,920)	-97.33%
5920-S-850	Wastewater Permit Testing	14,987	13,500	1,487	11.01%
5920-S-860	Maintenance/Repair Telemetry System	-	1,500	(1,500)	Increase Vendors
Subtotal WWTB Normal Expenditures:		250,633	227,027		23,606

Subtotal Sewer Programs Normal Expenditures:	816,505	735,227	81,278
---	----------------	----------------	---------------

Sewer Programs Net Revenue Before Reserve Allocations:	46,674	57,120	(10,446)
---	---------------	---------------	-----------------

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Actual 06/30/25	Budgeted 06/30/25	Sewer Income Variance	Annual Budget
Sewer Normal Revenue Totals:	863,179	792,347	70,832	792,347

Sewer Normal Expenditures:				
	Admin	397,798	382,690	15,108
	Collection	168,074	125,510	42,564
	WWTP	250,633	227,027	23,606
Total Expenses:		816,505	735,227	81,278

Revenue Less Expenses:	46,674	57,120	(10,446)	57,120
-------------------------------	---------------	---------------	-----------------	---------------

Sewer Reserve Allocations:

Admin:

	Funded	Budgeted	Annual Budget
5820-S-779	Lift Station Replacement Fund	20,000	(0)
5820-S-788	Vehicle Replacement Fund	3,000	-
5920-S-900	Chlorine Generation Fund	15,000	-
5920-S-910	Aeration Brush Replacement Fund	10,000	(0)
5787-S-759	OP&B Contributions {CERBT}	9,120	-
Total Sewer Reserve Allocations:	57,120	57,120	(0)

Current Sewer Net Profit/Loss:	(10,446)	(0)	(10,446)	0
---------------------------------------	-----------------	------------	-----------------	----------

RIO ALTO WATER DISTRICT
CFD INCOME/EXPENDITURES
PERIOD 07/01/24 through 06/30/25
PRIOR TO AUDIT

CFD REVENUE:

	Annual Actual	Annual Budget	Annual Variance
4950-C-001 Special Tax Levy Revenue	341,280	341,280	0
4950-C-002 Interest Revenue	59,724	20,024	39,700
4950-C-003 Penalty Delinquent County Revenue	3,408	2,813	595
4950-C-004 Interest Delinquent County Revenue	2,959	3,897	(938)
Total Revenue:	407,371	368,014	39,357

CFD ADMIN EXPENSES:

6100-C-050 General Manager	3,860	4,560	(700)
6100-C-051 Bookkeeper	4,572	3,908	664
6100-C-052 Secretary	3,513	2,396	1,117
6100-C-070 Banking/Court Costs	0	60	(60)
6100-C-100 Service Fee - County	2,004	1,682	322
6100-C-110 Supplies Administrative	0	50	(50)
6100-C-311 Tax Consulting Services	4,004	4,500	(496)
6100-C-312 Auditor	500	500	0
Subtotal Normal Expenses:	18,453	17,656	797

CFD Loan Expenses:

2242-C-130 Principal Payments Loan USDA	90,000	90,000	0
6100-C-215 Interest Payments Loan USDA	116,875	116,875	0
2242-C-140 Principal Payments Loan SRF	61,034	61,034	0
6100-C-220 Interest Payments Loan SRF	15,466	15,466	0
Subtotal CFD Loan Expenses:	283,375	283,375	0

Total Normal and Loan Expenses:

301,828 301,031 797

Profit/Loss before fund reserve:

105,542 66,983 38,559

NORMAL EXPENDITURES PER PROGRAM PLUS BUDGETED FUND RESERVES:

	Annual Actual	Annual Budget	Annual Variance	Annual Budget
CFD Normal Revenue Totals:	407,371	368,014	39,357	368,014

CFD Normal Admin Expenses:

Admin	18,453	17,656	797	17,656
-------	--------	--------	-----	--------

CFD Loan Expenses:

Loan Payments	283,375	283,375	0	283,375
---------------	---------	---------	---	---------

Total Normal Admin and Loan Expenses:

301,828 301,031 797 301,031

Revenue Less Expenses

105,542 66,983 38,559 66,983

CFD Reserve Allocations:

Short Lived Asset Fund	15,730	15,730	0	15,730
Return of Interest to LAIF	38,560	51,253	(12,693)	51,253

Total CFD Reserve Allocations:

54,290 66,983 (12,693) 66,983

Current CFD Net Profit/Loss after Expenses and reserve allocation:

51,253 0 51,253 0

45