RAINBOW
MUNICIPAL WATER DISTRICT

COMMITTEE AGENDA

Special Budget and Finance Committee Meeting

Board Room
3707 Old Highway 395
Fallbrook, CA 92028

Tuesday, August 11, 2026
2:30 PM

1. **CALL TO ORDER – Directors Townsend-Smith & Hoffman**
   (Hamilton - Alternate)

2. **PUBLIC COMMENT**

3. **DISCUSSION ITEMS**

   A. Financial Reporting and Year-End Closing Policy
   B. Monthly Finance Packet

4. **ADJOURN**

ATTEST TO POSTING:

/s/Terese Quintanar	8/6/2026 2:07 PM
Terese Quintanar Secretary of the Board	Date and Time of Posting Outside Display Cases

Rainbow Municipal Water District (RMWD) provides remote attendance options solely as a matter of convenience to the public. RMWD will not stop or suspend its in-person public meeting should a technological interruption occur with respect to the Zoom or call-in line listed on the agenda. We encourage members of the public to attend meetings in person at 3707 Old Highway 395, Fallbrook, CA 92028, or remotely utilizing the options below:

Rainbow Municipal Water District (RMWD) provides remote attendance options solely as a matter of convenience to the public. RMWD will not stop or suspend its in-person public meeting should a technological interruption occur with respect to the Zoom or call-in line listed on the agenda. We encourage members of the public to attend meetings in person at 3707 Old Highway 395, Fallbrook, CA 92028, or remotely utilizing the options below:

For Online Participation:

Go to: https://rainbowmwd.zoom.us/j/81793411953

If members of the public attending virtually would like to ask a question or make a comment on any item listed on this agenda, please utilize the "Raise Hand" button, located at the bottom of the screen. We will be alerted that they would like to speak. When called upon, please unmute the microphone and ask the question or make comments in no more than three minutes.

For Call-in Only:

Call: (669) 900-6833,or (669) 444-9171,or
(309) 205-3325, or (312) 626-6799, or
(564) 217-2000, or (689) 278-1000
Meeting ID: 817 9341 1953

*Those who have joined by dialing a number on their telephone can dial *9 to alert us of a request to speak and *6 to unmute, once called upon by the presiding officer.*

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted at the District's Administrative offices not less than 72 hours prior to the meeting date and time above. All public records relating to each agenda item, including any public records distributed less than 72 hours prior to the meeting to all, or a majority of all, of the members of the District's Board, are available for public inspection in the office of the District Secretary, 3707 Old Highway 395, Fallbrook, CA 92028

If you have special needs because of a disability that makes it difficult for you to participate in the meeting or you require assistance or auxiliary aids to participate in the meeting, please contact the District Secretary (760) 728-1178 by at least noon on the Friday preceding the meeting. The District will attempt to make arrangements to accommodate your disability.

RAINBOW
MUNICIPAL WATER DISTRICT

Item No.3.A

BUDGET AND FINANCE COMMITTEE

August 11, 2026

SUBJECT

CONSIDER ADOPTION OF AN ORDINANCE ADDING ADMINISTRATIVE CODE CHAPTER 5.11 - FINANCIAL REPORTING AND YEAR-END CLOSING

BACKGROUND

The District completes an annual financial close to ensure that transactions are recorded in the proper fiscal year and that the accounting records are complete, reconciled, and ready for audit. Although Finance uses annual checklists and closing schedules, the Administrative Code does not currently contain a comprehensive, Board-adopted policy governing the year-end close. A formal policy will establish consistent requirements, accountability, and documented internal controls across all District departments.

DESCRIPTION

Staff proposes adding Chapter 5.11 to the Administrative Code. The proposed Chapter establishes the District's official year-end close procedure and requires financial reporting in conformity with generally accepted accounting principles applicable to state and local governments, including applicable Governmental Accounting Standards Board pronouncements. It assigns responsibilities to the Board, General Manager, Chief Financial Officer, Finance staff, department managers, and personnel responsible for capital projects.

The Chapter requires an annual written close calendar and checklist, accounting cutoff procedures, reconciliations of material accounts, documented preparation and review of journal entries, financial-system access controls, a centralized year-end close file, and monitoring of exceptions and post-close adjustments. The standard calendar calls for management close by August 31, system close by September 30, and a target date of December 31 for issuance and Board presentation of the audited financial statements. The CFO may issue detailed procedures, thresholds, templates, and deadlines consistent with the Board-adopted policy.

ATTACHMENTS

Proposed Administrative Code Chapter 5.11 - Financial Reporting and Year-End Closing

POLICY/STRATEGIC PLAN KEY FOCUS AREA

Strategic Focus Area: Fiscal Sustainability and Operational Excellence

ENVIRONMENTAL

In accordance with CEQA guidelines Section 15378, the action before the Board does not constitute a "project" as defined by CEQA and further environmental review is not required at this time.

FISCAL IMPACTS

Adoption of the proposed Chapter is not expected to have a direct fiscal impact. The requirements will be implemented with existing staff and resources and are intended to improve the timeliness, consistency, and audit readiness of the District's annual close.

STAFF RECOMMENDATION

Staff recommends that the Budget and Finance Committee review and approve proposed Administrative Code Chapter 5.11 - Financial Reporting and Year-End Closing and recommend that the Board of Directors adopt the policy by ordinance.

Konstantin Shilkov, CPA August 11, 2026
Chief Financial Officer/Treasurer

Title 5
FINANCE AND ADMINISTRATION

Chapters:

Section 5.11.010
Purpose

The purpose of this Chapter is to establish a formal, timely, accurate, and consistently applied process for closing the Rainbow Municipal Water District's accounting records at the end of each fiscal year.

The year-end closing process shall:

1. Ensure that revenues, expenses, assets, liabilities, deferred outflows and inflows of resources, and net position are recorded in the proper fiscal year;

2. Produce complete and reliable accounting records that support the preparation and audit of the District's annual financial statements;

3. Establish clear responsibilities and deadlines for the Finance Department and all other District departments;

4. Ensure that material account balances are reconciled, documented, and reviewed before the accounting period is closed;

5. Minimize the number and amount of journal entries recorded after the completion of the year-end close;

6. Promote appropriate segregation of duties, management review, and system access controls; and

7. Preserve sufficient documentation to support the District's financial statements, external audit, regulatory reporting, grant reporting, and public accountability requirements.

Section 5.11.020
Financial Reporting Policy

The District shall maintain its accounting records and prepare its annual financial statements in conformity with accounting principles generally accepted in the United States of America applicable to state and local governmental entities, including applicable pronouncements of the Governmental Accounting Standards Board.

The District shall use the economic resources measurement focus and accrual basis of accounting for its enterprise activities unless another basis is required for a particular regulatory, budgetary, or statutory report.

Transactions shall be recorded based on the period in which the underlying economic event occurred and not solely based on the date an invoice was received, a payment was made, or cash was collected.

The District shall maintain a system of internal control designed to provide reasonable assurance that:

1. Transactions are properly authorized, recorded, classified, and reported;
2. Assets are safeguarded from unauthorized use, loss, or misappropriation;
3. Material errors are detected and corrected on a timely basis;
4. Account balances are supported by appropriate documentation; and
5. Financial information provided to management, the Board of Directors, auditors, regulators, creditors, and the public is complete and reliable in all material respects.

Section 5.11.030
Responsibilities

5.11.030.01 Board of Directors

The Board of Directors shall adopt this policy and any substantive amendments to it.

5.11.030.02 General Manager

The General Manager shall support the implementation of this policy and ensure that District departments provide the information and cooperation necessary to complete the year-end close.

The General Manager shall review and approve any material exception to the required closing timeline.

5.11.030.03 Chief Financial Officer/Finance Manager

The Chief Financial Officer/Finance Manager, referred to in this Chapter as the "CFO," shall have primary responsibility for administering the year-end close.

The CFO shall:

A. Establish and distribute the annual year-end close calendar;

B. Assign responsibility for each closing task and required supporting schedule;

C. Establish reasonable administrative materiality and accrual thresholds;

D. Determine the accounting treatment of unusual or nonroutine transactions;

E. Review material account reconciliations and journal entries;

F. Monitor the status of the year-end close;

G. Approve the closing and reopening of accounting periods;

H. Coordinate the preparation of audit schedules and auditor-requested documentation;

I. Communicate material delays, unresolved differences, or control deficiencies to the General Manager; and

J. Certify that the accounting records are sufficiently complete and supported before the records are released for final audit.

5.11.030.04 Finance Department

Finance Department staff shall complete assigned reconciliations, schedules, accruals, journal entries, and audit documentation in accordance with the annual close calendar.

Whenever practicable, the person preparing a reconciliation or journal entry shall not be the person providing final approval. When staffing limitations prevent full segregation of duties, the CFO or another qualified management employee shall perform and document a compensating review.

5.11.030.05 Department Managers

Each department manager shall be responsible for timely submission of complete and accurate year-end information affecting the department, including:

1. Unprocessed invoices and payment obligations;
2. Goods or services received but not invoiced;
3. Revenue earned but not billed or collected;
4. Open purchase orders and contracts;
5. Grant and reimbursement activity;
6. Inventory and District property information;
7. Capital project status and project completion information;
8. Commitments, contingencies, claims, or disputes;
9. Customer, developer, or contractor deposits; and
10. Other information requested by the Finance Department.

5.11.030.06 Engineering and Capital Projects

The department responsible for engineering and capital projects shall provide the Finance Department with a year-end certification identifying:

1. The status of each active capital project;
2. Costs incurred but not yet invoiced;
3. Projects or project components placed in service;
4. The date each asset was placed in service;
5. Projects that should remain classified as construction in progress;
6. Projects that have been abandoned, suspended, or determined not to create a capital asset;
7. Contributed infrastructure or other contributed capital; and
8. Retention payable and other construction-related liabilities.

Section 5.11.040
Annual Year-End Close Calendar

The District's fiscal year ends on June 30.

The CFO shall issue a written year-end close calendar and checklist no later than May 15 of each year. The calendar shall identify each task, responsible employee or department, reviewer, required documentation, and completion deadline.

At a minimum, the annual calendar shall incorporate the following deadlines:

May 15	CFO distributes the year-end close calendar, departmental instructions, assigned responsibilities, and preliminary audit request list.
June 15	Departments review open purchase orders, contracts, grants, capital projects, deposits, outstanding receivables, and anticipated accruals.
July 10	Departments submit invoices on hand, unbilled obligations, revenue accrual information, capital project status, inventory information, and other requested closing documentation.
July 31	Routine accounts payable, cash receipts, payroll, utility billing, inventory, and other subsidiary-ledger processing for the prior fiscal year is substantially completed.
August 15	Material accruals, capital assets, construction in progress, depreciation, debt, compensated absences, deposits payable, grants, leases, subscription arrangements, and other technical schedules are substantially completed.
August 31	Balance-sheet reconciliations, management review, preliminary trial balance, and substantially complete audit schedules are completed. The accounting records are considered management-closed.
September 30	The fiscal year is system-closed and locked, subject only to approved audit or material correcting entries.
December 31	The annual audited financial statements are targeted for issuance and presentation to the Board, subject to auditor availability and applicable reporting requirements.

The CFO may establish earlier deadlines based on the external audit schedule or operational requirements.

Dates falling on a weekend or District holiday shall move to the next business day unless the annual close calendar establishes an earlier date.

The management close shall ordinarily be completed within sixty days following fiscal year-end and shall not extend beyond ninety days following fiscal year-end without written approval from the General Manager.

Section 5.11.050
Accounting Cutoff and Recognition

The Finance Department shall establish and communicate year-end cutoff procedures for revenues, expenses, purchasing, payroll, inventory, capital projects, and cash receipts.

Goods and services received on or before June 30 shall generally be recorded as an expense and liability of the fiscal year then ended, regardless of when the invoice is received or paid.

Goods and services received after June 30 shall generally be recorded in the subsequent fiscal year.

Revenue earned or service provided on or before June 30 shall be recorded in the fiscal year then ended when recognition is appropriate under generally accepted accounting principles, regardless of when the amount is billed or collected.

Reasonable estimates may be used when complete information is not available before the close, provided that:

1. The estimate is supported by a documented and reasonable methodology;
2. The estimate is reviewed and approved;
3. The amount is reconciled to subsequent invoices, payments, collections, actuarial reports, or other final information; and
4. Any material difference is recorded promptly.

The CFO may establish administrative thresholds below which individual accruals are not required when the aggregate effect is not expected to materially affect the District's financial statements. Thresholds shall not be used to intentionally delay, omit, or misclassify known transactions.

Section 5.11.060
Required Year-End Closing Activities

The year-end closing process shall include, as applicable, completion and review of the following areas:

1. **Cash and investments:** Reconciliation of all bank, investment, trustee, and petty cash accounts to the general ledger and external statements.

2. **Accounts receivable:** Reconciliation of customer, miscellaneous, grant, intergovernmental, developer, and other receivables, including evaluation of collectability and allowances for doubtful accounts.

3. **Utility revenue:** Reconciliation of the utility billing system to the general ledger and recognition of material unbilled water and wastewater revenue when required.

4. **Accounts payable and accrued liabilities:** Identification and recording of goods and services received before fiscal year-end, including invoices received after June 30.

5. **Customer and developer deposits:** Reconciliation of deposits payable and determination of whether amounts should remain refundable, be applied to charges, or be recognized as revenue.

6. **Payroll and employee benefits:** Reconciliation of payroll records, payroll liabilities, compensated absences, employee deductions, and other accrued personnel costs.

7. **Inventory:** Reconciliation of physical or cycle-count results to inventory records and the general ledger, including review of obsolete, damaged, or missing items.

8. **Prepaid expenses and other assets:** Review of prepaid expenses, deposits, and other assets to determine the appropriate year-end classification.

9. **Capital assets:** Reconciliation of capital asset records to the general ledger, including additions, disposals, transfers, impairments, depreciation, and accumulated depreciation.

10. **Construction in progress:** Reconciliation and review of all construction-in-progress balances, including project status, capitalizable costs, abandoned costs, completed projects, and placed-in-service dates.

11. **Contributed capital:** Identification, valuation, and recording of developer-contributed or other contributed infrastructure and assets.

12. **Debt and interest:** Reconciliation of principal, accrued interest, debt issuance costs, premiums, discounts, trustee balances, and debt covenant information to lender and trustee records.

13. **Leases and subscription-based information technology arrangements:** Reconciliation and update of applicable assets, liabilities, amortization, interest, additions, modifications, and terminations.

14. **Pensions and other postemployment benefits:** Recording of applicable liabilities, assets, contributions, deferred outflows and inflows of resources, and expenses based on available actuarial reports or reasonable estimates.

15. **Grants and restricted resources:** Reconciliation of grant revenues, expenditures, receivables, advances, restricted cash, and compliance requirements.

16. **Interfund and internal balances:** Reconciliation and elimination, as appropriate, of interfund receivables, payables, transfers, allocations, and internal charges.

17. **Commitments and contingencies:** Review of contracts, claims, litigation, regulatory matters, environmental obligations, and other contingencies in consultation with management and legal counsel.

18. **Net position:** Verification of restricted, unrestricted, and net-investment-in-capital-assets classifications.

19. **Budget-to-actual results:** Review of material variances and confirmation that final financial activity is reflected in management and Board reporting.

20. **Financial statement disclosures:** Preparation and support of information required for the notes to the financial statements, management's discussion and analysis, statistical schedules, and other annual reporting requirements.

Section 5.11.070
Account Reconciliations and Management Review

The year-end closing process shall include, as applicable, completion and review of the following areas:

1. **Cash and investments:** Reconciliation of all bank, investment, trustee, and petty cash accounts to the general ledger and external statements.

2. **Accounts receivable:** Reconciliation of customer, miscellaneous, grant, intergovernmental, developer, and other receivables, including evaluation of collectability and allowances for doubtful accounts.

3. **Utility revenue:** Reconciliation of the utility billing system to the general ledger and recognition of material unbilled water and wastewater revenue when required.

4. **Accounts payable and accrued liabilities:** Identification and recording of goods and services received before fiscal year-end, including invoices received after June 30.

5. **Customer and developer deposits:** Reconciliation of deposits payable and determination of whether amounts should remain refundable, be applied to charges, or be recognized as revenue.

6. **Payroll and employee benefits:** Reconciliation of payroll records, payroll liabilities, compensated absences, employee deductions, and other accrued personnel costs.

7. **Inventory:** Reconciliation of physical or cycle-count results to inventory records and the general ledger, including review of obsolete, damaged, or missing items.

8. **Prepaid expenses and other assets:** Review of prepaid expenses, deposits, and other assets to determine the appropriate year-end classification.

9. **Capital assets:** Reconciliation of capital asset records to the general ledger, including additions, disposals, transfers, impairments, depreciation, and accumulated depreciation.

10. **Construction in progress:** Reconciliation and review of all construction-in-progress balances, including project status, capitalizable costs, abandoned costs, completed projects, and placed-in-service dates.

11. **Contributed capital:** Identification, valuation, and recording of developer-contributed or other contributed infrastructure and assets.

12. **Debt and interest:** Reconciliation of principal, accrued interest, debt issuance costs, premiums, discounts, trustee balances, and debt covenant information to lender and trustee records.

13. **Leases and subscription-based information technology arrangements:** Reconciliation and update of applicable assets, liabilities, amortization, interest, additions, modifications, and terminations.

14. **Pensions and other postemployment benefits:** Recording of applicable liabilities, assets, contributions, deferred outflows and inflows of resources, and expenses based on available actuarial reports or reasonable estimates.

15. **Grants and restricted resources:** Reconciliation of grant revenues, expenditures, receivables, advances, restricted cash, and compliance requirements.

16. **Interfund and internal balances:** Reconciliation and elimination, as appropriate, of interfund receivables, payables, transfers, allocations, and internal charges.

17. **Commitments and contingencies:** Review of contracts, claims, litigation, regulatory matters, environmental obligations, and other contingencies in consultation with management and legal counsel.

18. **Net position:** Verification of restricted, unrestricted, and net-investment-in-capital-assets classifications.

19. **Budget-to-actual results:** Review of material variances and confirmation that final financial activity is reflected in management and Board reporting.

20. **Financial statement disclosures:** Preparation and support of information required for the notes to the financial statements, management's discussion and analysis, statistical schedules, and other annual reporting requirements.

Section 5.11.080
Journal Entries and Post-Close Adjustments

All year-end journal entries shall contain sufficient supporting documentation to demonstrate the purpose, calculation, accounting basis, funding source, and accounts affected.

Journal entries shall identify the preparer and approver. Material, unusual, nonroutine, or manually calculated entries shall be reviewed and approved by the CFO or an authorized designee before posting.

Recurring journal entries shall be reviewed periodically to confirm that the calculation, account coding, and continued use remain appropriate.

After the accounting records have been management-closed:

1. Additional entries shall require CFO approval;
2. Each entry shall be recorded in a post-close adjustment log;
3. The log shall identify the reason the entry was not recorded before the management close;
4. The log shall identify the amount and financial statement accounts affected;
5. Supporting documentation and approval shall be retained;
6. Material entries shall be communicated to the external auditor; and
7. Recurring causes of post-close entries shall be evaluated for corrective action in the subsequent year.

An accounting period that has been system-closed or locked may be reopened only with written or electronically documented authorization from the CFO.

The CFO may determine that an identified adjustment will not be recorded when the amount is clearly immaterial, the aggregate effect of unrecorded adjustments has been evaluated, and the decision is documented. Known misstatements shall not be intentionally divided into smaller amounts to avoid review or recording.

Section 5.11.090
Financial System Controls and Supporting Spreadsheets

The District shall use available financial-system modules, subsidiary ledgers, automated workflows, and system-generated reports when they provide a more reliable or efficient control than a manual process.

Access to post transactions, approve journal entries, reopen accounting periods, modify account structures, or change financial-system configurations shall be limited to authorized employees based on assigned job responsibilities.

After the year-end close, the accounting period shall be locked to prevent unauthorized changes.

When spreadsheets or other manually maintained schedules are used as part of the year-end close, they shall be subject to appropriate controls, including, as applicable:

1. Identification of the preparer and reviewer;
2. Protection of formulas and key input cells;
3. Verification of formulas and links;
4. Reconciliation to source documents and the general ledger;
5. Clear identification of data sources and assumptions;
6. Version control;
7. Retention of the final approved version; and
8. Independent review of material calculations.

Section 5.11.100
Year-End Close Documentation and Records Retention

The Finance Department shall maintain a centralized electronic year-end close file or close binder.

The close file shall include, as applicable:

1. The annual close calendar and completed checklist;
2. Final trial balances;
3. Account reconciliations;
4. Supporting schedules;
5. Journal entries and approvals;
6. Post-close adjustment log;
7. Departmental certifications and submissions;
8. Capital project and placed-in-service documentation;
9. Debt, lease, pension, OPEB, and actuarial schedules;
10. Audit request lists and documents provided to the external auditor;
11. Management review evidence;
12. Passed or unrecorded adjustment evaluations; and
13. Documentation of exceptions, delays, and corrective actions.

Year-end closing records shall be retained in accordance with the District's records-retention requirements, including Administrative Code Section 5.05.050.04, and any longer period required by law, contract, grant agreement, debt covenant, pending litigation, or audit requirement.

Section 5.11.110
Monitoring, Reporting, and Exceptions

The CFO shall monitor completion of the annual close calendar and shall promptly communicate material delays or unresolved matters to the General Manager.

The CFO shall provide the General Manager with a year-end close status report following the management close. The report shall address:

1. Completion of material reconciliations;
2. Significant estimates or unresolved items;
3. Material post-close entries;
4. Delayed departmental submissions;
5. Internal control deficiencies identified during the close;
6. Status of audit schedules; and
7. Corrective actions planned for the subsequent fiscal year.

Material delays or control deficiencies that may affect the issuance or reliability of the annual financial statements shall be reported to the Budget and Finance Committee.

Exceptions to this policy shall be documented and approved by the CFO. Material exceptions, including an extension of the management-close deadline beyond ninety days after fiscal year-end, shall require written approval from the General Manager.

Section 5.11.020
Financial Reporting Policy

The District shall maintain its accounting records and prepare its annual financial statements in conformity with accounting principles generally accepted in the United States of America applicable to state and local governmental entities, including applicable pronouncements of the Governmental Accounting Standards Board.

The District shall use the economic resources measurement focus and accrual basis of accounting for its enterprise activities unless another basis is required for a particular regulatory, budgetary, or statutory report.

Transactions shall be recorded based on the period in which the underlying economic event occurred and not solely based on the date an invoice was received, a payment was made, or cash was collected.

The District shall maintain a system of internal control designed to provide reasonable assurance that:

1. Transactions are properly authorized, recorded, classified, and reported;

2. Assets are safeguarded from unauthorized use, loss, or misappropriation;

3. Material errors are detected and corrected on a timely basis;

4. Account balances are supported by appropriate documentation; and

5. Financial information provided to management, the Board of Directors, auditors, regulators, creditors, and the public is complete and reliable in all material respects.

RAINBOW
MUNICIPAL WATER DISTRICT

August 11, 2026

SUBJECT

FINANCE REPORT FOR JUNE 2026

DESCRIPTION

Summary:

Water Sales:
FY 25/26 Budget - 11,000 AF
Actual June FYTD 25/26 11,777 AF
Actual June FYTD 24/25 12,905 AF
Actual June FYTD 23/24 9,975 AF
Actual June FYTD 22/23 11,835 AF

June FYTD 2025/2026 Budget vs Actual:

Water Fund

Water operating revenues through June 2026 totaled $50.8 million, approximately 3% above budget for the fiscal year-end. The favorable variance is modest and is consistent with the budget. In addition, the District's Readiness-to-Serve charges collected through the property tax roll are tracking consistently with the budget. These revenues are typically received between December and May.

Water operating expenses through June 2026 totaled $34.7 million, approximately 3% below budget. The favorable variance is primarily attributable to operating cost savings, lower imported water costs, and continued careful expenditure management. As a result, Water Fund net operating revenue totaled approximately $16.1 million through the twelfth month of the fiscal year, which is 17% above budget.

Capital expenditures for water projects totaled $6.6 million through June, representing approximately 77% of the annual capital budget.

On a budgetary basis, net non-operating activity was a negative $3.8 million, primarily reflecting scheduled principal and interest payments.

Wastewater Fund

Wastewater operating revenues through June 2026 totaled $6.5 million, or 9% above budget. This favorable variance is primarily due to modest EDU growth from development within the District and increased fixed charges that took effect at the beginning of February, which were necessary to offset rising costs from the City of Oceanside for treatment.

Wastewater operating expenses totaled $4.7 million, or 2% above budget, primarily due to higher-than-anticipated costs from the City of Oceanside, which continue to drive treatment costs upward.

Despite this increase, net operating revenue for the Wastewater Fund was approximately $1.8 million, or 31% above budget, through the twelfth month of the fiscal year.

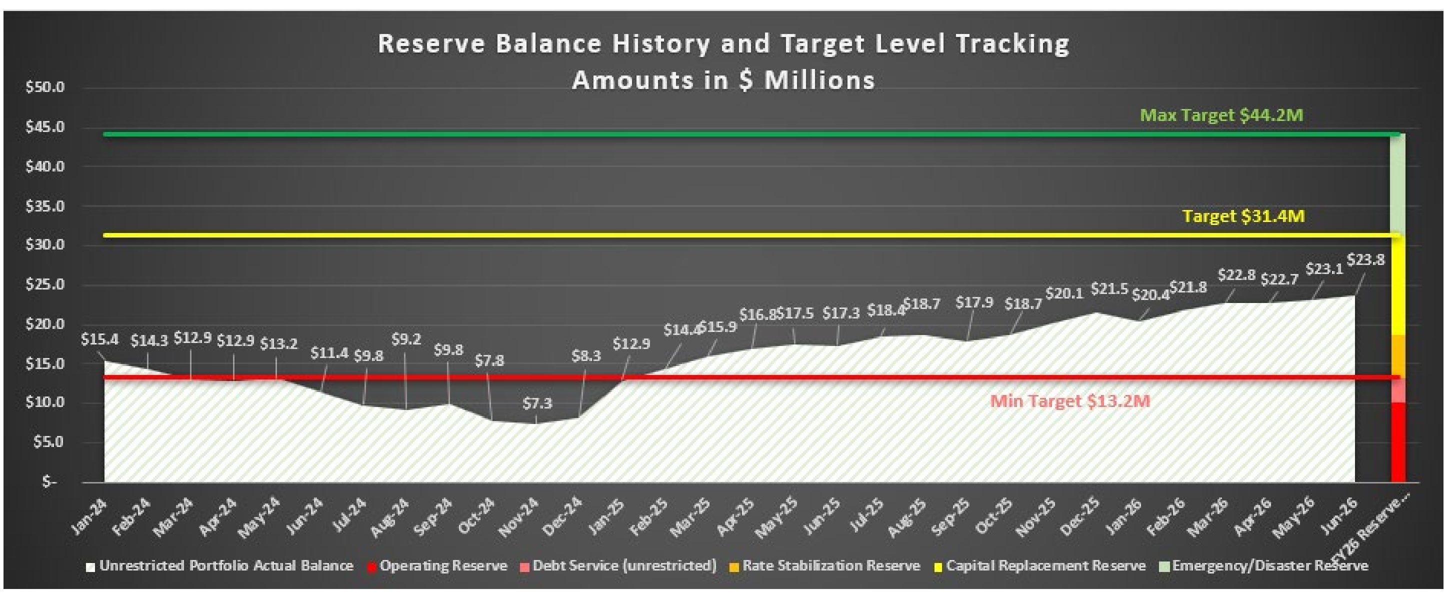
Wastewater capital expenditures through June totaled approximately $190 thousand, or 11.1% of the annual capital budget. During the period, the District initiated work on the Rancho Monserate, Rancho Viejo Lift Station, and Headquarters B Plant Emergency Generators projects. A significant portion of the Wastewater CIP budget consists of prior year appropriations that have been carried forward. These projects were on hld awaiting confirmation of outside funding through a grant administered by the Federal EPA.

Treasury Report:

At the end of June 2026, the District's total investment portfolio was approximately $42.8 million. Of this amount, $23.8 million was unrestricted.

The increase in restricted balances during the month was primarily driven by the receipt of an additional $7.7 million in capacity fee revenues from the Ocean Breeze Ranch development, of which approximately $2.8 million is allocated to water capital projects and $4.9 million to wastewater capital projects. The unrestricted portfolio balance increased slightly in June 2026. The graph below illustrates historical unrestricted portfolio balances compared with the reserve targets adopted by the Board in June 2024.

Interest revenue earned through June totaled approximately $1 million, compared to $891 thousand for the same period in the prior year. Current investment yields are approximately 3.78% for CAMP and 3.83% for LAIF. Given the District's near-term liquidity needs, particularly given higher debt service requirements over the next year, staff does not recommend investing funds beyond the District's most liquid and secure options, including CAMP, Money Market accounts, and LAIF, until reserve levels have strengthened further. At this time, these highly liquid investment options continue to provide yields that are competitive with, and in some cases exceed, longer-term alternatives.



Unrestricted reserves of $23.8 million are $7.6 million below the $31.4 million target, while remaining $10.6 million above the minimum.

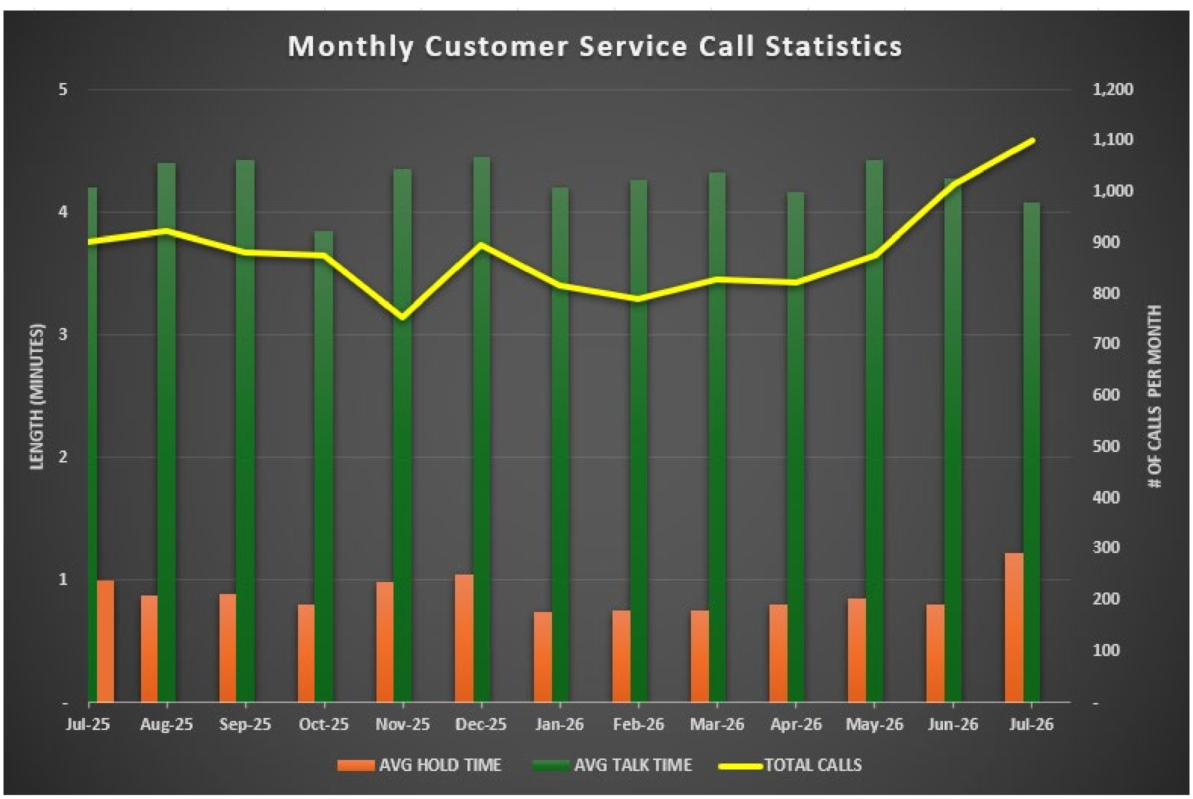
Water Purchases & Water Sales:

The Five-Year Water Purchases Demand Chart (Attachment D) reports imported water purchases; this data is available in real time. System demand for the current fiscal year totaled 12,029 AF through June, or 14% below the system demand at the same time last year, and 1% above budget for this time of year based on the average 5-year demand trend through June.

The District recorded 11,777 AF in water sales through June for FY26 compared to 12,905 AF in sales for FY25 for the same period, or 8.7% lower than the prior year due to cooler and less dry weather conditions this year compared to last year. Water sales were 777 AF, or 7.1% above the 11,000 AF budget, which has a positive financial impact for the District.. The Water Sales Summary Report (Attachment E) represents water billed to customers, so the data is time-delayed compared to the Five-Year Water Purchases Demand Chart. The two reports measure water at different points in the system and are not expected to match exactly due to billing timing, distribution-system losses, operational use, and changes in storage.

Monthly Call Volume:

The call volume for July 2026 was 1,101 calls to customer service with an average hold time of 1 minute and 13 seconds and an average talk time of 4 minutes and 05 seconds. The increase in call volumes is driven primarily by the initiation of new credit card merchant fees for customers utilizing credit and debit cards for payments. The related calls are the result of a significant outreach effort, that's driving many customers to switch to no fee payment options ahead of the August fee rollout. See the chart below for the comparison of call statistics over the last 12 months.



Attachments:

A. Budget vs Actuals (June FY26)
B. CIP Budget to Actuals (June FY26)
C. Treasury Report (June FY26)
D. Five-Year Water Purchases Demand Chart (through 07/01/2026)
E. Water Sales Summary (June FY26)
F. Check Register (June FY26)
G. Directors' Expense Report (June FY26)
H. Credit Card Breakdown (June FY26)

Konstantin Shilkov, CPA — August 11, 2026
Chief Financial Officer/Treasurer

Rainbow Muncipal Water District
Operating Budget Summary by Fund
NET OPERATING INCOME

Description	FY 2026 Actuals YTD 06/30/2026	Current $ (Under)/Over Full Year Budget	Current % of Full Year Budget	Budget as of 06/30/2026	$ Over/(Under) as of 06/30/2026	% Over/(Under) as of 06/30/2026	FY 2026 Adopted Budget
Water Operating & Non-Operating Fund							
Water Operating Revenues	$ 50,754,231	$ 1,314,014	103%	$ 49,440,217	$ 1,314,014	3%	$ 49,440,217
Water Operating Expenses	$ 34,656,346	(1,140,700)	97%	35,676,399	$ (1,020,053)	-3%	35,797,046
Water Fund Net Operating Revenue	**$ 16,097,885**	**$ 2,454,714**	**118%**	**$ 13,763,818**	**$ 2,334,067**	17%	**$ 13,643,171**
Water Non-Operating Revenues	$ 2,259,258	$ 1,162,972	206%	$ 1,096,286	$ 1,162,972	106%	$ 1,096,286
Water Non-Operating Expenses	6,068,609	(272,021)	96%	6,340,630	$ (272,021)	-4%	6,340,630
Water Fund Net Non-Operating Revenue	**$ (3,809,350)**	**$ 1,434,994**	**73%**	**$ (5,244,344)**	**$ 1,434,994**	-27%	**$ (5,244,344)**
WATER NET REVENUE	**$ 12,288,535**	**$ 3,889,708**	**146%**	**$ 8,519,474**	**$ 3,769,061**	44%	**$ 8,398,827**
Wastewater Operating & Non-Operating Fund							
Wastewater Operating Revenues	6,537,151	517,863	109%	6,019,288	517,863	9%	6,019,288
Wastewater Operating Expenses	4,739,208	92,025	102%	4,647,183	92,025	2%	4,647,183
Wastewater Fund Net Operating Revenue	**$ 1,797,942**	**$ 425,838**	**131%**	**$ 1,372,105**	**$ 425,838**	31%	**$ 1,372,105**
Wastewater Non-Operating Revenues	266,093	64,793	132%	201,300	64,793	32%	201,300
Wastewater Non-Operating Expenses	1,345,756	275,031	126%	1,070,724	275,031	26%	1,070,724
Wastewater Fund Net Non-Operating Revenue	**$ (1,079,663)**	**$ (210,239)**	**124%**	**$ (869,424)**	**$ (210,239)**	24%	**$ (869,424)**
WASTEWATER NET REVENUE	**$ 718,279**	**$ 215,599**	**143%**	**$ 502,681**	**$ 215,599**	43%	**$ 502,681**
WATER & WASTEWATER NET REVENUE	**$ 13,006,814**	**$ 4,105,306**	**146%**	**$ 9,022,155**	**$ 3,984,659**	44%	**$ 8,901,508**

% of Annual Budget

100% Water Purchases/Sales based on historical average

100% Fixed Fee Revenue & Expenses are based on time

Rainbow Muncipal Water District
Water Fund Operating Budget Summary

Water Operating

Description	FY 2026 Actuals YTD 06/30/2026	Current $ (Under)/Over Full Year Budget	Current % of Full Year Budget	Budget as of 06/30/2026	$ Over/(Under) as of 06/30/2026	% Over/(Under) as of 06/30/2026	FY 2026 Adopted Budget
Operating Revenues							
Water Sales	$ 50,459,323	$ 1,347,845	103%	$ 49,111,478	$ 1,347,845	3%	$ 49,111,478
Other Water Services	$ 294,908	(33,831)	90%	$ 328,739	$ (33,831)	-10%	328,739
Total Operating Revenues	**$ 50,754,231**	**$ 1,314,014**	**103%**	**$ 49,440,217**	**$ 1,314,014**	**-8%**	**$ 49,440,217**
Operating Expenses							
Purchased Water	18,433,726	160,448	101%	18,273,278	160,448	1%	18,273,278
Pumping	1,850,037	180,295	111%	1,669,742	180,295	11%	1,669,742
Operations	2,843,830	230,768	109%	2,613,062	230,768	9%	2,613,062
Valve Maintenance	404,694	(32,628)	93%	437,322	(32,628)	-7%	437,322
Construction	2,744,858	(704,281)	80%	3,449,139	(704,281)	-20%	3,449,139
Meters	995,061	(24,038)	98%	1,019,099	(24,038)	-2%	1,019,099
General Fund Transfer	7,297,502	(767,255)	90%	8,064,757	(767,255)	-10%	8,064,757
Water Conservation Program	86,638	(63,362)	58%	150,000	(63,362)	-42%	150,000
Total Operating Expenses	**$ 34,656,346**	**$ (1,140,700)**	**97%**	**$ 35,676,399**	**$ (1,020,053)**	-3%	**$ 35,797,046**
NET OPERATING REVENUE	**$ 16,097,885**	**$ 2,454,714**	**118%**	**$ 13,763,818**	**$ 2,334,067**	17%	**$ 13,643,171**
Non-Operating Revenues							
Investment Income	881,438	415,332	189%	466,106	415,332	89%	466,106
Property Tax Revenue	609,649	(2,832)	100%	612,481	(2,832)	0%	612,481
Other Non-Operating Revenue	768,171	750,472	4340%	17,699	750,472	4240%	17,699
Total Non-Operating Revenues	**$ 2,259,258**	**$ 1,162,972**	**206%**	**$ 1,096,286**	**$ 1,162,972**	106%	**$ 1,096,286**
Non-Operating Expenses							
Debt Service (Principal & Interest)	5,788,264	(552,366)	91%	6,340,630	(552,366)	-9%	**6,340,630**
Other Non-Operating Expenses	280,345	280,345	0%	0	280,345		0
Total Non-Operating Expenses	**$ 6,068,609**	**$ (272,021)**	**96%**	**$ 6,340,630**	**$ (272,021)**	-4%	**$ 6,340,630**
NET NON-OPERATING REVENUE	**$ (3,809,350)**	**$ 1,434,994**	**73%**	**$ (5,244,344)**	**$ 1,434,994**	-27%	**$ (5,244,344)**
NET REVENUE	**$ 12,288,535**	**$ 3,889,708**	**146%**	**$ 8,519,474**	**$ 3,769,061**	44%	**$ 8,398,827**
							11,000AF

Rainbow Muncipal Water District

Wastewater Fund Operating Budget Summary

Description	FY 2026 Actuals YTD 06/30/2026	Current $ (Under)/Over Full Year Budget	Current % of Full Year Budget	Budget as of 06/30/2026	$ Over/(Under) as of 06/30/2026	% Over/(Under) as of 06/30/2026	FY 2026 Adopted Budget
Operating Revenues							
Wastewater Revenues	$ 6,536,901	$ 519,213	109%	$ 6,017,688	$ 519,213	9%	$ 6,017,688
Other Revenues	250	(1,350)	16%	$ 1,600	$ (1,350)	-84%	1,600
Total Operating Revenues	**$ 6,537,151**	**$ 517,863**	**109%**	**$ 6,019,288**	**$ 517,863**	**9%**	**$ 6,019,288**
Operating Expenses							
Total Payroll Expenses	875,784	44,237	105%	$ 831,547	$ 44,237	5%	831,547
Total Maintenance & Supply	2,743,969	165,487	106%	$ 2,578,482	$ 165,487	6%	2,578,482
General Fund Transfer	1,119,455	(117,699)	90%	$ 1,237,154	$ (117,699)	-10%	1,237,154
Total Operating Expenses	**$ 4,739,208**	**$ 92,025**	**102%**	**$ 4,647,183**	**$ 92,025**	**2%**	**$ 4,647,183**
NET OPERATING REVENUE	**1,797,942**	**425,838**	**131%**	**1,372,105**	**425,838**	**31%**	**1,372,105**
Non-Operating Revenues							
Investment Income	135,223	25,223	123%	$ 110,000	$ 25,223	23%	110,000
Property Tax Revenue	89,378	(1,922)	98%	$ 91,300	$ (1,922)	-2%	91,300
Grants Revenue	-	-	0%	$ -	$ -	#DIV/0!	-
Other Non-Operating Revenue	41,491	41,491	0%	$ -	$ 41,491	#DIV/0!	-
Total Non-Operating Revenues	266,093	64,793	132%	201,300	64,793	32%	**201,300**
Non-Operating Expenses							
Oceanside- Prior Period Wastewater Treatment	-	-	0%	$ -	$ -	#DIV/0!	-
Oceanside - Contribution to Repl. Reserve	682,735	275,032	167%	$ 407,703	$ 275,032	67%	407,703
Debt Service (Principal & Interest)	663,021	(0)	100%	$ 663,021	$ (0)	0%	663,021
Total Non-Operating Expenses	1,345,756	275,031	126%	1,070,724	275,031	26%	**1,070,724**
NET NON-OPERATING REVENUE	**$ (1,079,663)**	**$ (210,239)**	**124%**	**$ (869,424)**	**$ (210,239)**	24%	**$ (869,424)**
NET REVENUE	**$ 718,279**	**$ 215,599**	**143%**	**$ 502,681**	**$ 215,599**	43%	**$ 502,681**

Rainbow Muncipal Water District

General Fund Operating Budget Summary

General Operating

Description	FY 2026 Actuals YTD 06/30/2026	Current $ (Under)/Over Full Year Budget	Current % of Full Year Budget	Budget as of 06/30/2026	% Over/(Under) as of 06/30/2026	% Over/(Under) as of 06/30/2026	FY 2026 Adopted Budget
Operating Revenues							
Water Overhead Transfer	$ 7,297,502	$ (767,255)	90%	$ 8,064,757	$ (767,255)	-10%	$ 8,064,757
Wastewater Overhead Transfer	$ 1,119,455	(117,699)	90%	$ 1,237,154	$ (117,699)	-10%	1,237,154
Other General Fund Revenue	740,946	(85,200)	90%	$ 826,146	$ (85,200)	-10%	826,146
Total Operating Revenues	**$ 9,157,904**	**$ (970,154)**	**90%**	**$ 10,128,058**	**$ (970,154)**	**-10%**	**$ 10,128,058**
Operating Expenses							
Board of Directors	$ 66,233	$ 6,108	110%	$ 60,125	$ 6,108	10%	$ 60,125
Garage	713,043	8,223	101%	$ 704,820	$ 8,223	1%	704,820
Administration	1,469,770	(98,480)	94%	$ 1,568,250	$ (98,480)	-6%	1,568,250
Human Resources	497,639	(54,693)	90%	$ 552,332	$ (54,693)	-10%	552,332
Risk Management	884,183	(45,307)	95%	$ 929,490	$ (45,307)	-5%	929,490
IT Services	1,478,118	(102,405)	94%	$ 1,580,523	$ (102,405)	-6%	1,580,523
Public Relations	191,591	(22,668)	89%	$ 214,259	$ (22,668)	-11%	214,259
Finance	1,179,803	55,224	105%	$ 1,124,579	$ 55,224	5%	1,124,579
Customer Service	828,948	(60,648)	93%	$ 889,596	$ (60,648)	-7%	889,596
Engineering	833,359	(145,725)	85%	$ 979,084	$ (145,725)	-15%	979,084
CalPERS UAL Payment	978,168	(546,832)	64%	$ 1,525,000	$ (546,832)	-36%	1,525,000
Other Post Employment Benefits	37,049	37,049	0%	$ -	$ 37,049	#DIV/0!	0
Total Operating Expenses	**$ 9,157,904**	**$ (970,154)**	**90%**	**$ 10,128,058**	**$ (970,154)**	**-10%**	**$ 10,128,058**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**				**$ -**

Water Capital Projects - FY26 Budget to Actuals through June 2026

Project #	Project Name	PY Adjusted Budget - FY25	Prior Year Actual (FY25)	PY Remaining Budget - FY25	Carryforward Remaining Budget Balance from PY ?	Carryforward Amount of Remaining Budget From PY	CY Adopted Budget	CY Budget Adjustments	**Amended Budget w/ PY Carryforward**	**Year-to-Date Expended 06-30-26**	**Remaining Budget**
Project #	**Project Name**	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	**FY 25/26**	**FY 25/26**	**FY 25/26**
600003	San Luis Rey Imported Return Flow Recovery	$ 152,328	$ 10,121	$ 142,207	Yes	$ 142,207	$ -		$ 142,207	$ 19,590	$ 122,617
600007	Pressure Reducing Stations	$ 150,000	$ -	$ 150,000	Yes	$ 150,000			$ 150,000	$ 89,791	$ 60,209
600009	Isolation Valve Installation Program	$ 150,000	$ 157,803	$ (7,803)	Yes	$ (7,803)	$ 250,000		$ 242,197	$ 295,777	$ (53,581)
600013	Hutton/Rancho Amigos (Turner)/Dentro Pump Stations	$ 4,532,689	$ 4,400,057	$ 132,632	Yes	$ 132,632	$ -		$ 132,632	$ -	$ 132,632
600026	Camino Del Rey Waterline Relocation	$ 100,000	$ 34,118	$ 65,882	Yes	$ 65,882	$ 25,000		$ 90,882	$ 11,829	$ 79,053
600030	Corrosion Prevention Program Development and Implementation	$ -	$ 4,044	$ (4,044)	Yes	$ (4,044)	$ -		$ -	$ -	$ -
600043	Eagles Perch Water Pipeline Improvements	$ -	$ -	$ -	No	$ -	$ 150,000	$ -	$ 150,000	$ 74,003	$ 75,997
600047	Generator at Sumac								$ -	$ -	$ -
600058	Electrical Panel Switches	$ 200,000	$ 43,408	$ 156,592	Yes	$ 156,592	$ 400,000		$ 556,592	$ 368,576	$ 188,016
600088	SDCWA Connections 1, 8, 9 & 10 Acquisition	$ 750,000	$ 728,501	$ 21,499	Yes	$ 21,499			$ 21,499	$ -	$ 21,499
600089	SDCWA Connections 3, 6, 7, 11, & 12 Interim Decommissioning		$ 14,240	$ (14,240)	Yes	$ (14,240)			$ -	$ -	$ -
600091	FPUD Maravilla to RMWD Maravilla (Morro Tank) (750 LF, in-house construction)	$ 209,125	$ 24,966	$ 184,159	Yes	$ 184,159			$ 184,159	$ -	$ 184,159
600092	FPUD Olive Hill to RMWD Olive Hill (Morro Reservoir) (840 LF, in-house construction)	$ 235,000	$ 100,894	$ 134,106	Yes	$ 134,106			$ 134,106	$ -	$ 134,106
600093	La Canada Pipeline Replacement and Pressure Reduction from Hillrise Rd. to Via Monserate (4,000 LF, in-house construction)	$ 100,000	$ 60,666	$ 39,334	Yes	$ 39,334	$ 1,150,000		$ 1,189,334	$ 1,080,851	$ 108,483
600094	Gopher Skid Pump Station	$ 710,000	$ 25,322	$ 684,678	Yes	$ 684,678			$ 684,678	$ 184,333	$ 500,345
600096	Gopher Canyon Pipeline Extension (FY25)	$ 275,000	$ 258,544	$ 16,456	Yes	$ 16,456			$ 16,456	$ -	$ 16,456
600098	Lookout Mtn Pump Replacement								$ -	$ 27,933	$ (27,933)
800061	Line NN Emergency Repair (add construction cost)						$ 893,245	$ 2,600,000	$ 3,493,245	$ 3,294,357	$ 198,888
600105	Morro Tank Rehabilitation	$ 100,000	$ -	$ 100,000	Yes	$ 100,000			$ 100,000	$ 209	$ 99,791
600106	Pala Mesa Tank								$ -	$ -	$ -
600112	Huntley Rd Pump Station Soft Start Motor								$ -	$ 84,517	$ (84,517)
600114	Turner Tank Interior/Exterior Coating (4M Gallons) Transfer from Operating Budget			$ -			$ 375,000		$ 375,000	$ 359,822	$ 15,178
600115	Gopher Canyon Tank Interior/Exterior Coating (4M Gallons) Transfer from Operating Budget			$ -			$ 375,000		$ 375,000	$ 360,322	$ 14,678
600116	Fall Protection Replacement @ Morro Tank and Out-of-Service Concrete Tank			$ -			$ 75,000		$ 75,000	$ 26,295	$ 48,705
600117	Turner Tank Injection System Upgrades						$ -	$ 152,714	$ 152,714	$ 183,846	$ (31,132)
600118	Hutton Tank Injection System Upgrades						$ 125,000	$ 90,000	$ 215,000	$ 70,443	$ 144,557
600119	Rainbow Heights Tank Injection System Upgrades								$ -	$ -	$ -
600120	Gopher Tank Injection System Upgrades							$ 90,000	$ 90,000	$ 59,290	$ 30,710
600134	Rancho Amigos Suction Slide Strainers									$ 15,497	
N/A	Vehicle/Equipment Acquisition	$ 150,000	$ 192,909	$ (42,909)	Yes	$ (42,909)	$ 450,000		$ 407,091	$ 449,879	$ (42,788)
Total		**$ 7,814,142**	**$ 6,055,595**	**$ 1,758,547**	**$ -**	**$ 1,758,547**	**$ 4,268,245**	**$ 2,932,714**	**$ 8,977,791**	**$ 7,057,158**	**$ 1,936,129**
		97,165	7,891.31	89,274					$ 1,805,203	$ 800,265	$ 2,764,793
	= Financed in part or whole by the $10M US Bank Loan (dated 5-1-24)	$ 7,911,307	$ 6,063,486	$ 1,847,821					$ 10,782,994	$ 7,857,424	

Wastewater Capital Projects - FY26 Budget to Actuals through June 2026

Project #	Project Name	PY Adjusted Budget - FY25	Prior Year Actual (FY25)	PY Remaining Budget - FY25	Carryforward Remaining Budget Balance from PY ?	Carryforward Amount of Remaining Budget From PY	CY Adopted Budget	CY Budget Adjustments	**Amended Budget w/ PY Carryforward**	**Year-to-Date Expended 06-30-26**	**Remaining Budget**
		FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	**FY 25/26**	**FY 25/26**	**FY 25/26**
530001	Thoroughbred Lane Lift Station and Pipeline Repair (LS1 Replacement)	$ 4,039,499	$ 5,966,976	$ (1,927,477)	No	$ -	$ -	$ -	$ -	$ 122,324	$ (122,324)
530028	North River Road Sewer Replacement						$ 50,000		$ 50,000	$ 48,856	$ 1,144
530023	Rancho Monserate, Rancho Viejo LS & HQ B-Plant Emergency Generators	$ 525,000	$ 11,324	$ 513,676	Yes	$ 513,676	$ 1,075,000	$ -	$ 1,588,676	$ 18,450	$ 1,570,226
530029	LS-1 Rehabilitation/School House LS							$ 75,000	$ 75,000	$ -	$ 75,000
Total		**$ 4,564,499**	**$ 5,978,300**	**$ (1,413,801)**	**$ -**	**$ 513,676**	**$ 1,125,000**	**$ 75,000**	**$ 1,713,676**	**$ 189,630**	**$ 1,524,046**
											$ 1,646,369

General Capital Projects - FY26 Budget to Actuals through June 2026

Project #	Project Name	PY Adjusted Budget - FY25	Prior Year Actual (FY25)	PY Remaining Budget - FY25	Carryforward Remaining Budget Balance from PY ?	Carryforward Amount of Remaining Budget From PY	CY Adopted Budget	CY Budget Adjustments	Amended Budget w/ PY Carryforward	Year-to-Date Expended 06-30-26	Remaining Budget
		FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 25/26	FY 25/26
300036	EV Charging Stations at HQ	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ (90,000)	$ 10,000	$ 1,644	$ 8,356
300008	New District Headquarters	$ 500,000	$ 44,071	$ 455,929	Yes	$ 455,929	$ 500,000		$ 955,929	$ 483,538	$ 472,391
Total		**$ 500,000**	**$ 44,071**	**$ 455,929**	**$ -**	**$ 455,929**	**$ 600,000**	**$ (90,000)**	**$ 965,929**	**$ 485,182**	**$ 480,747**

= Financed in part or whole by the $10M US Bank Loan (dated 5-1-24)

General Capital Projects - FY26 Budget to Actuals through June 2026

Project #	Project Name	PY Adjusted Budget - FY25	Prior Year Actual (FY25)	PY Remaining Budget - FY25	Carryforward Remaining Budget Balance from PY ?	Carryforward Amount of Remaining Budget From PY	CY Adopted Budget	CY Budget Adjustments	Amended Budget w/ PY Carryforward	Year-to-Date Expended 06-30-26	Remaining Budget
		FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 25/26	FY 25/26
400001	Master Plans (Water & Waste Water)	$ 97,165	$ 7,891	$ 89,274	Yes	$ 89,274	$ 750,000		$ 839,274	$ 125,453	$ 713,821
Total		**$ 97,165**	**$ 7,891**	**$ 89,274**	**$ -**	**$ 89,274**	**$ 750,000**	**$ -**	**$ 839,274**	**$ 125,453**	**$ 713,821**

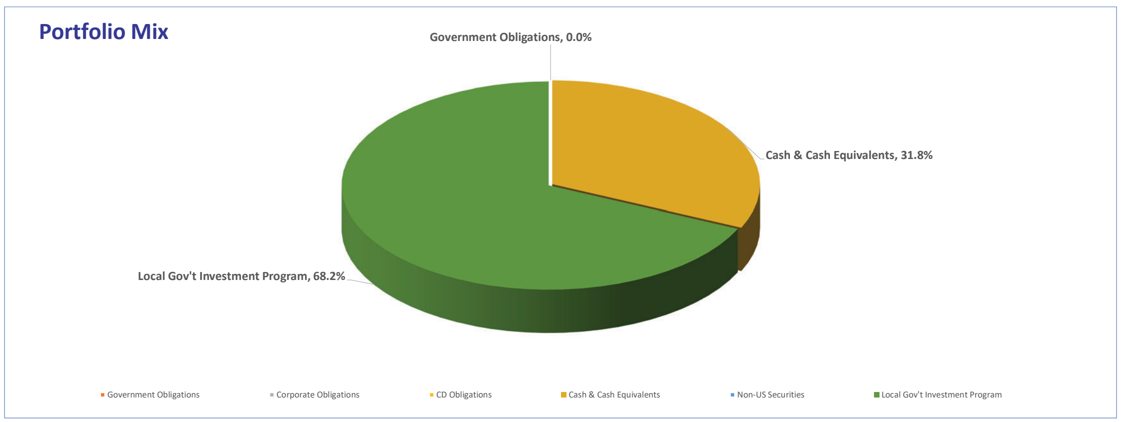
= Financed in part or whole by the $10M US Bank Loan (dated 5-1-24)

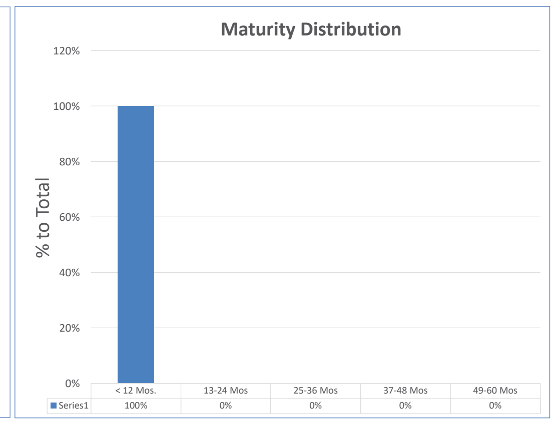
Non-Cap CIP Projects - FY26 Budget to Actuals through June 2026

Project #	Project Name	PY Adjusted Budget - FY25	Prior Year Actual (FY25)	PY Remaining Budget - FY25	Carryforward Remaining Budget Balance from PY ?	Carryforward Amount of Remaining Budget From PY	CY Adopted Budget	CY Budget Adjustments	**Amended Budget w/ PY Carryforward**	**Year-to-Date Expended 06-30-26**	**Remaining Budget**
		FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	**FY 25/26**	**FY 25/26**	**FY 25/26**
600097	Morro Reservoir Tank Monitoring	$ 100,000	$ 17,985	$ 82,015	Yes	$ 82,015	$ -	$ -	$ 82,015	$ 109,520	$ (27,505)
							$ -		$ -	$ -	$ -
Total		**$ 100,000**	**$ 17,985**	**$ 82,015**	**$ -**	**$ 82,015**	**$ -**	**$ -**	**$ 82,015**	**$ 109,520**	**$ (27,505)**

RAINBOW MUNICIPAL WATER DISTRICT
TREASURER'S MONTHLY REPORT OF INVESTMENTS
PORTFOLIO SUMMARY
6/30/2026

TYPE	ISSUER	RESTRICTION LEVEL	CUSIP	Bond Rating	Date of Maturity	Par Value	Cost Basis	Market Value*	Interest Rate	Yield to Maturity	Semi-Annual Interest	Days to Maturity
Cash-Operating	US Bank x139	Unrestricted				$ 409,486	$ 409,486	$ 409,486				0
Cash-Oceanside Plant Construction	US Bank x352	Restricted				$ -	$ -	$ -				0
Money Market Funds	First American Government, US Bank	Unrestricted	31846V567			$ 11,375,495	$ 11,375,495	$ 11,375,495				0
Money Market Funds (Debt Reserve)	Western Alliance	Restricted				$ -	$ -	$ -				0
Money Market Funds-Beck Restr (Debt Reserve)	Computershare Corporate Trust 201	Restricted				$ 506,943	$ 506,943	$ 506,943				0
Money Market Funds-Morro Restr (Debt Reserve)	Computershare Corporate Trust 301	Restricted				$ 671,666	$ 671,666	$ 671,666				0
Money Market Funds (Debt Reserve)	39170200 Trust 200	Restricted				$ 133	$ 133	$ 133				0
Money Market Funds (Debt Reserve)	39170300 Trust 300	Restricted				$ 154	$ 154	$ 154				0
Money Market Funds(Debt Reserve)	Zions Bank-D	Restricted				$ 666,507	$ 666,507	$ 666,507				0
Money Market Funds (Debt Reserve)	Zions Bank-E	Restricted				$ 50	$ 50	$ 50				0
Total Cash & Cash Equivalents						$ 13,630,434	$ 13,630,434	$ 13,630,434				
Local Gov't Investment Program												
	California Asset Management Program (CAMP)	Unrestricted	4039-001			$ 13,295,508	$ 13,295,508	$ 13,295,508				
	CAMP - US Bank Loan Proceeds for CIP	Restricted	4039-002			$ -	$ -	$ -				
	Local Agency Investment Fund (LAIF)	Restricted				$ 15,527,193	$ 15,527,193	$ 15,527,193				
	Local Agency Investment Fund (LAIF)	Unrestricted				$ 366,259	$ 366,259	$ 366,259				0
Total Local Gov't Investment Program						$ 29,188,959	$ 29,188,959	$ 29,188,959				
US Bank Government Obligations												
											$ -	0
Total Government Obligations						$ -	$ -	$ -				
US Bank Corporate Issues												
Total Corporate Issues						$ -	$ -	$ -				
Investment Portfolio Totals						**$ 42,819,394**	**$ 42,819,394**	**$ 42,819,394**				
Less Restricted Cash for Oceanside Replacement Reserve						$ (1,657,275)	$ (1,657,275)	$ (1,657,275)				
Less Restricted Portfolio						$ (17,372,645)	$ (17,372,645)	$ (17,372,645)				
Total Unrestricted Portfolio						**$ 23,789,473**	**$ 23,789,473**	**$ 23,789,473**				



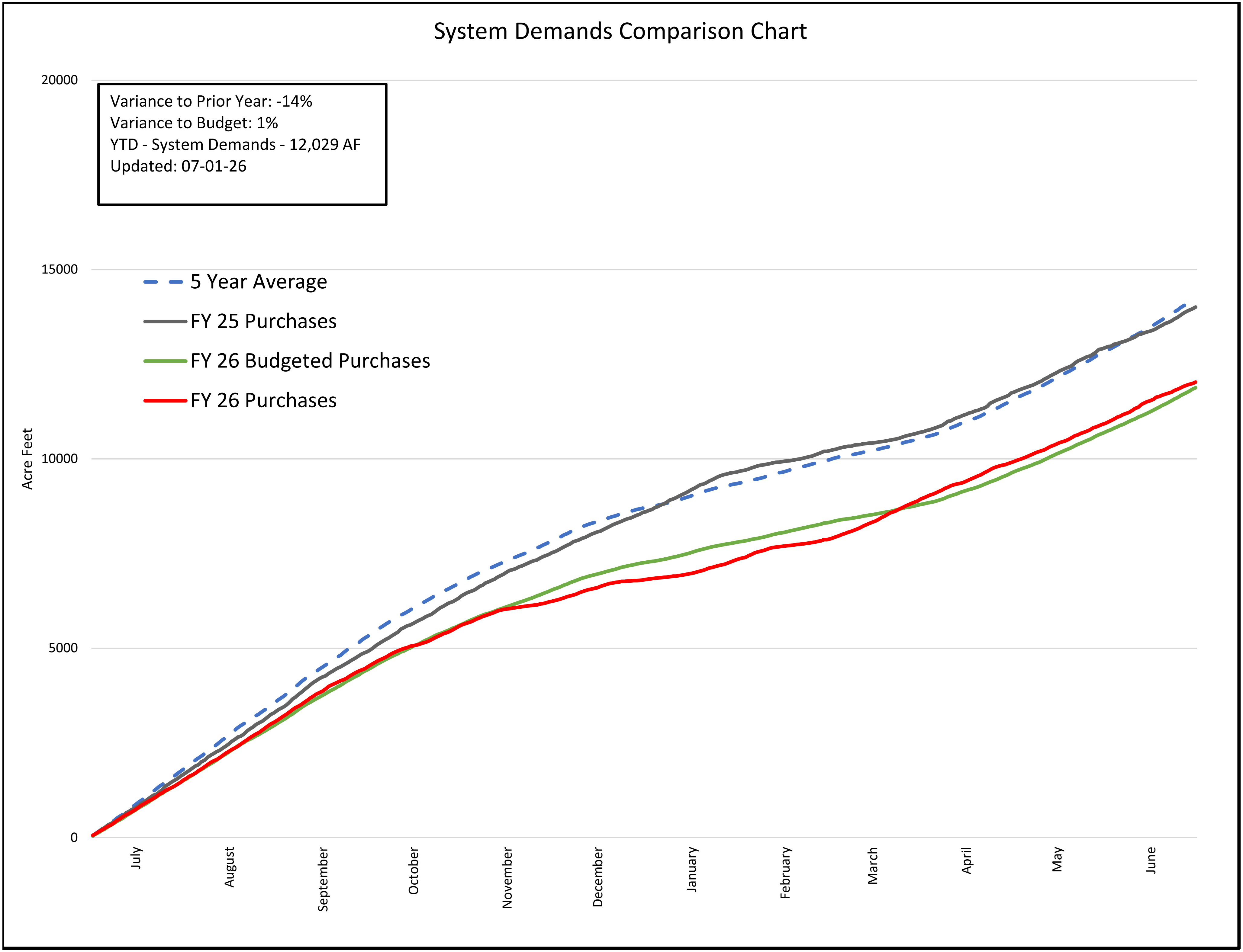


This monthly report accurately reflects all District pooled investments. It is in conformity with the Investment Administrative code section 5.03.080.
The District has sufficient cash flow to meet six months of obligations. The District is in compliance with the current Investment Policy and California Government Code.

Cathy Lundell 7/28/2026

Cathy Lundell - Senior Accountant

*Source of Market Value - US Bank monthly statements


System Demands Comparison Chart
Variance to Prior Year: -14%
Variance to Budget: 1%
YTD - System Demands - 12,029 AF
Updated: 07-01-26
5 Year Average
FY 25 Purchases
FY 26 Budgeted Purchases
FY 26 Purchases
Acre Feet
20000
15000
10000
5000
0
July
August
September
October
November
December
January
February
March
April
May
June

Comparative Water Sales YTD from Prior Years

FISCAL YEAR 2025-2026

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total
1,302	AD	310	402	410	357	306	137	172	150	143	309	283	303	3,279
609	AG	346	484	480	406	331	141	178	160	155	376	317	319	3,694
279	CM	75	104	97	75	69	26	36	27	28	65	69	76	746
20	CN	8	8	9	7	5	1	3	5	4	13	6	5	73
21	IS	5	8	6	5	6	2	3	3	2	6	5	6	58
126	MF	30	39	42	39	38	26	30	25	25	32	35	33	395
-	PC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	PD	-	-	-	-	-	-	-	-	-	-	-	-	-
6,770	SF	320	409	404	348	333	190	221	185	185	298	312	326	3,531
9,127	Total	1,095	1,454	1,447	1,238	1,090	523	642	555	543	1,097	1,027	1,066	11,777

FISCAL YEAR 2024-2025

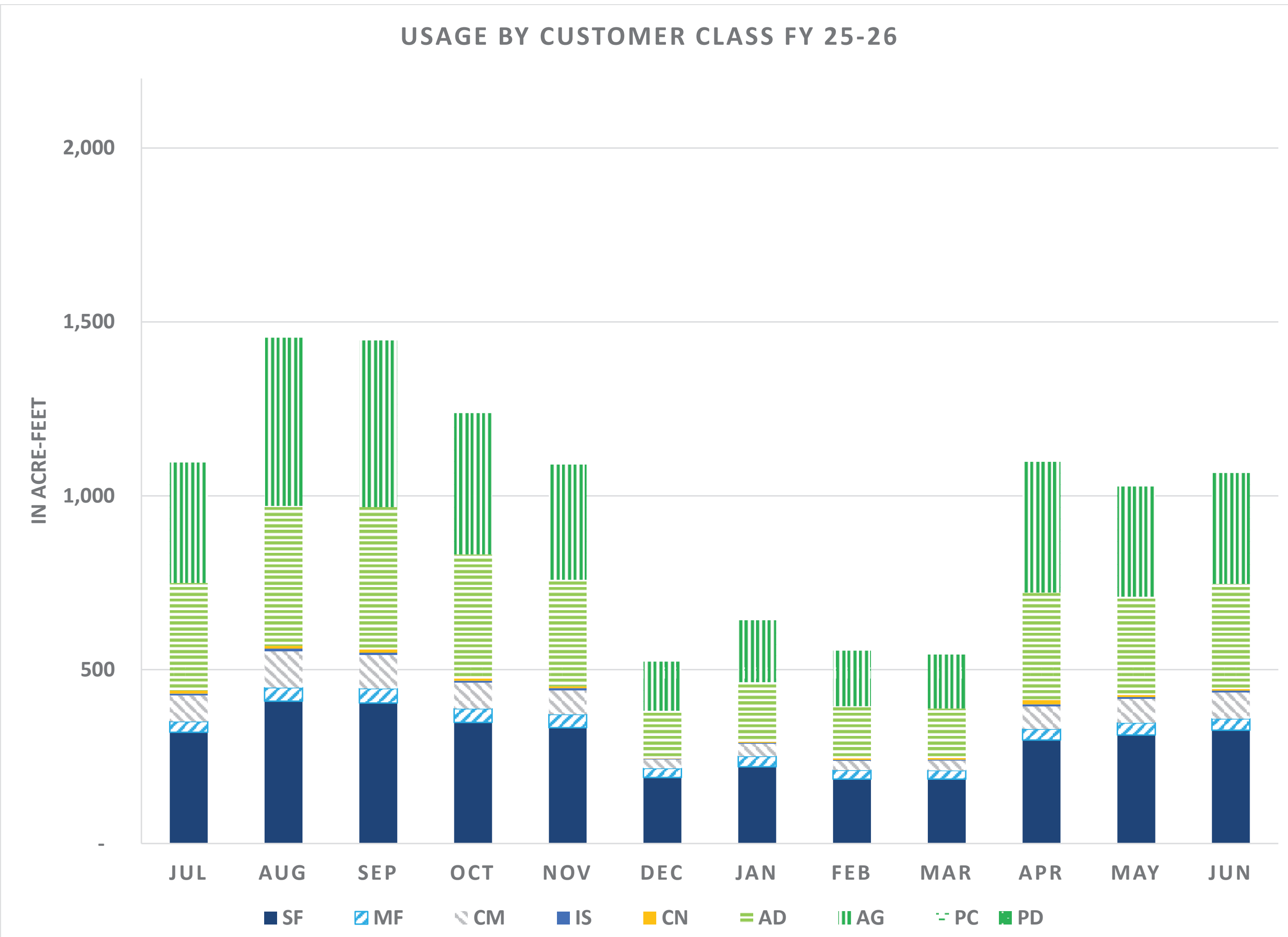
Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
1,186	AD	193	251	269	231	407	267	288	256	129	108	272	339	3,010
513	AG	246	344	374	307	453	290	315	271	124	88	290	371	3,475
275	CM	85	111	123	83	81	51	52	43	21	24	56	74	803
37	CN	6	10	7	11	7	6	5	4	2	2	5	9	74
21	IS	5	7	7	6	6	4	5	4	3	1	4	6	60
124	MF	33	38	37	33	37	30	32	29	24	24	30	32	379
139	PC	140	184	197	171	-	-	-	-	-	-	-	-	692
300	PD	157	202	218	192	-	-	-	-	-	-	-	-	768
6,234	SF	327	405	441	364	379	261	276	262	171	161	267	332	3,645
8,829	Total	1,192	1,553	1,672	1,398	1,370	910	973	868	475	408	923	1,163	12,905

FISCAL YEAR 2023-2024

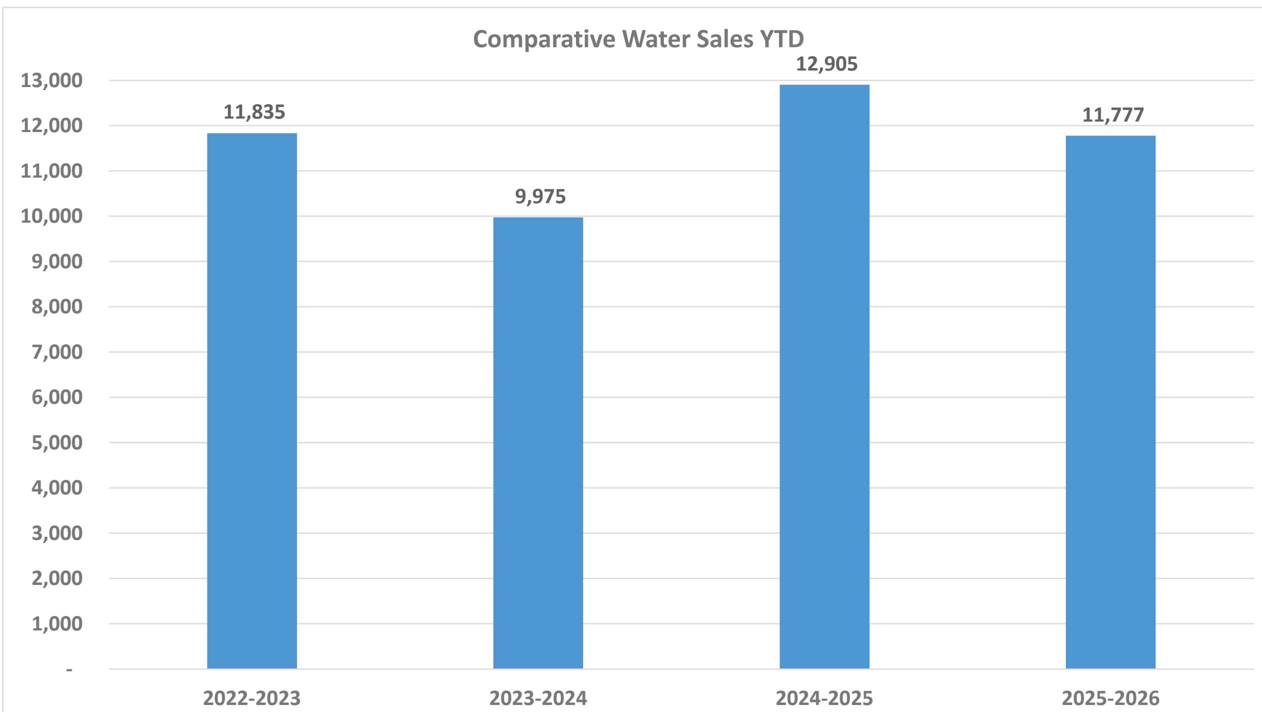
Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
1,227	AD	168	225	211	178	190	147	114	55	31	43	88	171	1,622
531	AG	203	317	311	221	252	170	120	60	39	52	107	211	2,063
276	CM	66	98	88	65	62	43	32	15	11	19	33	74	607
26	CN	6	6	7	5	4	3	6	2	1	2	2	4	49
21	IS	4	6	5	5	5	5	4	3	2	2	3	5	50
121	MF	26	31	37	31	30	31	28	22	21	22	26	33	336
148	PC	100	150	132	120	139	85	62	22	4	11	53	113	993
313	PD	138	200	176	148	156	106	82	37	13	24	64	140	1,285
-	SC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	SD	-	-	-	-	-	-	-	-	-	-	-	-	-
6,012	SF	287	363	365	311	304	254	216	137	110	132	181	311	2,971
8675	Total	998	1,398	1,332	1,085	1,143	844	664	354	231	307	558	1,062	9,975

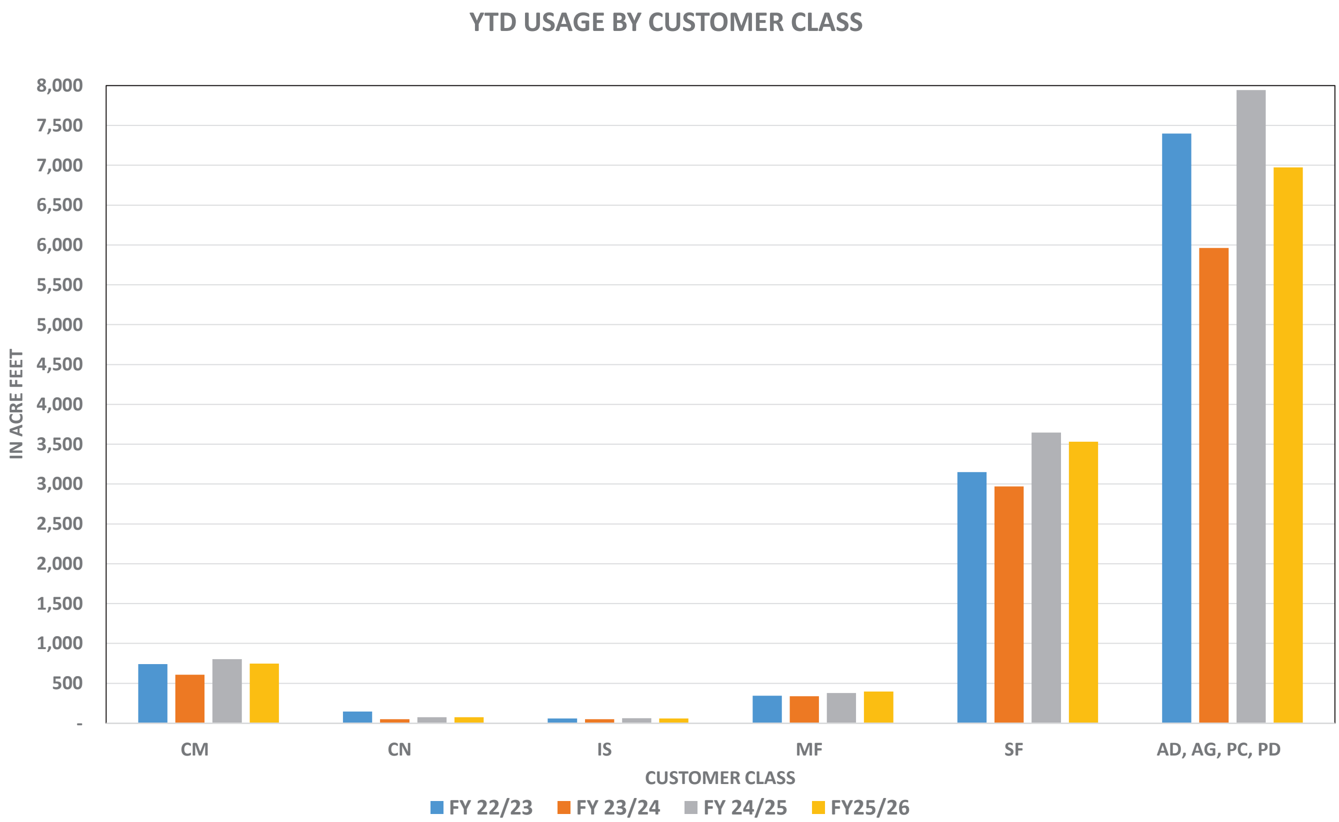
FISCAL YEAR 2022-2023

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
549	AD	291	249	318	242	184	135	76	41	61	42	104	153	1,896
402	AG	438	400	540	356	235	158	82	44	77	52	152	181	2,717
271	CM	119	110	144	98	70	41	18	13	16	14	38	58	740
24	CN	32	20	37	19	12	7	5	2	2	1	3	5	144
21	IS	10	8	10	6	5	4	3	1	2	2	4	4	59
114	MF	32	29	38	31	27	26	50	19	19	21	24	28	343
	PC	199	177	229	179	128	82	31	10	25	6	73	108	1,248
	PD	235	217	279	202	149	101	43	20	37	19	93	143	1,538
319	SC	-	-	-	-	-	-	-	-	-	-	-	-	-
1,012	SD	-	-	-	-	-	-	-	-	-	-	-	-	-
5,851	SF	417	368	457	363	284	235	178	117	133	127	203	270	3,151
8,563	Total	1,774	1,579	2,053	1,495	1,094	789	486	268	370	284	694	950	11,835


USAGE BY CUSTOMER CLASS FY 25-26
IN ACRE-FEET
2,000
1,500
1,000
500
-
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN
SF
MF
CM
IS
CN
AD
AG
PC
PD

Comparative Water Sales YTD from Prior Years




YTD USAGE BY CUSTOMER CLASS
IN ACRE FEET
8,000
7,500
7,000
6,500
6,000
5,500
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
CM
CN
IS
MF
SF
AD, AG, PC, PD
CUSTOMER CLASS
FY 22/23
FY 23/24
FY 24/25
FY25/26

Check Register
Fiscal Year 2025-2026

June 2026

Payments above 50K

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
166880247	WIRE	703027	EASTERN MUNICIPAL WATER DISTRICT	EMWD WATER PURCHASE - APRIL 2026	06/15/2026	1,345,826.00
30522	CHECK	703241	DRILL TECH DRILLING & SHORING, INC.	CONSTRUCTION OF EMERGENCY NN PIPEPLINE REPLACEMENT	06/05/2026	943,179.00
30602	CHECK	701747	ZION BANCORPORATION, NATIONAL ASSOCIATION	COMMERCIAL LOAN #120031399001	06/18/2026	647,063.22
30602	CHECK	701747	ZION BANCORPORATION, NATIONAL ASSOCIATION	COMMERCIAL LOAN #120031399002	06/18/2026	587,436.69
166931207	WIRE	702884	WELLS FARGO BANK - COMPUTERSHARE	ESCROW FOR BECK & MORRO LOAN	06/18/2026	462,858.12
3691	ACH	702731	MOBILE MODULAR	DOWN PAYMENT ON TRAILERS AT HEADQUARTERS	06/02/2026	227,090.20
30550	CHECK	700659	CITY OF OCEANSIDE	RAINBOW WASTEWATER AGREEMENT, FY26 11 OF 12, O&M	06/18/2026	164,562.43
3698	ACH	700925	ACWA/JPIA	PROPERTY PROGRAM, 04/01/26 - 03/31/27	06/12/2026	160,703.34
3697	ACH	700935	ACWA-JPIA	MONTHLY INSURANCE MEDICAL/VISION - JULY 2026	06/12/2026	113,297.77
3692	ACH	700935	ACWA-JPIA	MONTHLY INSURANCE MEDICAL/VISION - JUNE 2026	06/05/2026	111,955.39
30537	CHECK	701872	SAN DIEGO GAS & ELECTRIC	MONTHLY GAS & ELECTRIC, GROUP BILLING	06/12/2026	106,027.53
202606010001	ACH	702788	U.S. NATIONAL ASSOCIATION	COMMERCIAL LOAN	06/01/2026	104,699.89

Payments below 50K

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
3703	ACH	700925	ACWA/JPIA	EXCESS CRIME INSURANCE	06/18/2026	790.00
3704	ACH	700958	AIRGAS USA, LLC	CYLINDER RENTAL - ACETYLENE, CARBON DIOXIDE	06/18/2026	139.38
3704	ACH	700958	AIRGAS USA, LLC	CYLINDER RENTAL - ACETYLENE, CARBON DIOXIDE, OXYGEN	06/18/2026	370.45
30542	CHECK	702723	ALPHA DOG TOWING LLC.	TOWING SERVICE	06/18/2026	472.50
30542	CHECK	702723	ALPHA DOG TOWING LLC.	TOWING SERVICE	06/18/2026	227.07
3693	ACH	701034	AMERICAN EXPRESS	AMERICAN EXPRESS - AK (MAY 2026 STATEMENT)	06/05/2026	900.63
30543	CHECK	702559	APPLEONE EMPLOYMENT SERVICES	EMPLOYMENT SERVICES-ENG, AHICKS	06/18/2026	1,365.60
30543	CHECK	702559	APPLEONE EMPLOYMENT SERVICES	EMPLOYMENT SERVICES-ENG, AHICKS	06/18/2026	1,058.34
30531	CHECK	702896	ARDURRA GROUP, INC.	ENGINEERING & DEVELOPMENT PLAN CHECKING SERVICES	06/12/2026	7,208.00
30544	CHECK	702896	ARDURRA GROUP, INC.	ENGINEERING & DEVELOPMENT PLAN CHECKING SERVICES	06/18/2026	31,385.00
30544	CHECK	702896	ARDURRA GROUP, INC.	ENGINEERING & DEVELOPMENT PLAN CHECKING SERVICES	06/18/2026	18,911.00
3705	ACH	702729	ASPHALT ZIPPER, INC.	ELECTRONIC ENGINE EXTENSION CORD	06/18/2026	551.93
30545	CHECK	701264	AT&T	MONTHLY PHONE SERVICE	06/18/2026	73.16
30545	CHECK	701264	AT&T	MONTHLY PHONE SERVICE	06/18/2026	86.69
30546	CHECK	701266	AT&T	MONTHLY PHONE SERVICE	06/18/2026	497.60
30546	CHECK	701266	AT&T	MONTHLY PHONE SERVICE	06/18/2026	212.79
30546	CHECK	701266	AT&T	MONTHLY PHONE SERVICE	06/18/2026	32.37
30546	CHECK	701266	AT&T	MONTHLY PHONE SERVICE	06/18/2026	32.37
30547	CHECK	701269	AT&T LONG DISTANCE	MONTHLY PHONE SERVICE	06/18/2026	98.37
30518	CHECK	703246	ATKINSON, ANDELSON, LOYA RUUD AND ROMO	PROFESSIONAL SERVICES - APRIL 2026	06/05/2026	3,316.49
30532	CHECK	702629	ATLAS ENGINEERING WEST, INC.	AS-NEEDED GEOTECHNICAL SERVICES	06/12/2026	2,027.75
3706	ACH	700830	BABCOCK LABORATORIES, INC	MONTHLY WATER ANALYSIS	06/18/2026	137.48
3706	ACH	700830	BABCOCK LABORATORIES, INC	MONTHLY WATER ANALYSIS	06/18/2026	359.15
3699	ACH	702525	BADGER METER INC.	ORION CELLULAR LTE SERV UNIT - APRIL 2026	06/12/2026	533.80
3707	ACH	702525	BADGER METER INC.	BADGER METER STOCK ITEMS	06/18/2026	1,225.03
3707	ACH	702525	BADGER METER INC.	ORION CELLULAR LTE SERV UNIT - MAY 2026	06/18/2026	533.80
30548	CHECK	703110	BLUE-WHITE INDUSTRIES LTD	FLEX-A-PRENE, TERMINAL BOX 1	06/18/2026	17,132.34
30548	CHECK	703110	BLUE-WHITE INDUSTRIES LTD	FLEX-A-PRENE, TERMINAL BOX 1	06/18/2026	17,132.34
30533	CHECK	700586	BONSALL PEST CONTROL	RODENT CONTROL SERVICE AT 7 OF SITE BUILDING	06/12/2026	220.00
3708	ACH	701187	BP BATTERY INC.	BATTERY PROS W/CORE EXCHANGE UNIT #135, AGM BP 94R UNIT #28	06/18/2026	440.37

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
30519	CHECK	700616	CALIFORNIA AIR RESOURCES BOARD	PORTABLE EQUIPMENT REGISTRATION PROGRAM (PERP)	06/05/2026	1,155.00
3709	ACH	700638	CECILIA`S SAFETY SERVICE	TRAFFIC CONTROL - 1255 VIA ENCINOS DR	06/18/2026	2,700.00
3709	ACH	700638	CECILIA`S SAFETY SERVICE	TRAFFIC CONTROL - 2718 RAINBOW VALLEY BLVD	06/18/2026	6,500.00
3709	ACH	700638	CECILIA`S SAFETY SERVICE	TRAFFIC CONTROL - 2718 RAINBOW VALLEY BLVD	06/18/2026	1,975.00
3709	ACH	700638	CECILIA`S SAFETY SERVICE	TRAFFIC CONTROL - GIRD ROAD & WESTMOUNT WAY	06/18/2026	6,000.00
30549	CHECK	702865	CHARLES P. CROWLEY COMPANY, INC.	MIXER, KASCO 4400HC NSF W/ 50'	06/18/2026	16,650.46
30549	CHECK	702865	CHARLES P. CROWLEY COMPANY, INC.	MIXER, KASCO 4400HC NSF W/ 50'	06/18/2026	16,650.46
26060115403	EFT		CLARITY-BENEFLIX	ADMIN FEE	06/08/2026	75.00
30520	CHECK	703227	COASTAL WELDING & FABRICATION	CUSTOM WATER METER PROTECTION COVER	06/05/2026	1,380.00
30521	CHECK	700650	COLONIAL LIFE & ACCIDENT INS.	PR BATCH 2611_HEALTH AND ACCIDENTAL INSURANCE	06/05/2026	27.88
30521	CHECK	700650	COLONIAL LIFE & ACCIDENT INS.	PR BATCH 2610_HEALTH AND ACCIDENTAL INSURANCE	06/05/2026	27.88
30521	CHECK	700650	COLONIAL LIFE & ACCIDENT INS.	PR BATCH 2609_HEALTH AND ACCIDENTAL INSURANCE	06/05/2026	27.88
30534	CHECK	700650	COLONIAL LIFE & ACCIDENT INS.	PR BATCH 2612_HEALTH AND ACCIDENTAL INSURANCE	06/12/2026	27.88
30551	CHECK	701977	CORE & MAIN LP	HACH CHLORINE REAGENT POWDER PILLOWS, HACH SAMPLE CELLS	06/18/2026	852.22
30551	CHECK	701977	CORE & MAIN LP	J-344HP ANG FIRE PLUG VLVS	06/18/2026	2,844.60
30551	CHECK	701977	CORE & MAIN LP	J-344HP ANG FIRE PLUG VLVS	06/18/2026	2,844.60
30552	CHECK	700874	CORELOGIC INFORMATION	RQ2 NATIONWIDE COMMITMENT PACKAGE	06/18/2026	202.50
30554	CHECK	703235	COUNTY OF SAN DIEGO - DEPT GENERAL SERVICES	EMERGENCY PIPELINE REPAIR PROJECT	06/18/2026	2,118.51
30553	CHECK	702652	COUNTY OF SAN DIEGO, RCS	WATER RADIOS ON THE 800 MHZ NETWORK	06/18/2026	2,925.59
30535	CHECK	700793	DEXTER WILSON ENGINEERING	DESIGN SERVICES FOR GOPHER PS PROJECT	06/12/2026	11,720.00
30555	CHECK	700793	DEXTER WILSON ENGINEERING	DESIGN SERVICES FOR GOPHER PUMP STATION PROJECT	06/18/2026	43,262.71
30556	CHECK	700797	DIAMOND ENVIRONMENTAL SERVICES	PORTA POTTY RENTAL	06/18/2026	77.80
30556	CHECK	700797	DIAMOND ENVIRONMENTAL SERVICES	PORTA POTTY RENTAL	06/18/2026	77.80
30557	CHECK	702515	DITCH WITCH WEST	PROSPECTOR NOZZLES	06/18/2026	688.37
30558	CHECK	700785	DRIVELINE VISTA, INC	AUTO REPAIR & SUPPLIES - UNIT 14	06/18/2026	6,578.67
30558	CHECK	700785	DRIVELINE VISTA, INC	AUTO REPAIR & SUPPLIES - UNIT #10	06/18/2026	1,262.86
30559	CHECK	700833	ELECTRICAL SALES, INC.	PHOENIX CONTACTS - FREIGHT CHARGE	06/18/2026	22.00
30559	CHECK	700833	ELECTRICAL SALES, INC.	PHOENIX CONTACTS 1419690 & 1419658	06/18/2026	97.45
30560	CHECK	703195	ENGINEERING RESOURCES OF SOUTHERN CA, INC	DEVELOPMENT OF WATER & WASTEWATER MASTER PLANS	06/18/2026	23,405.00
30523	CHECK	703095	EVOQUA WATER TECHNOLOGIES LLC	BIOXIDE CN9-ORANGE	06/05/2026	12,094.04
30523	CHECK	703095	EVOQUA WATER TECHNOLOGIES LLC	BIOXIDE CN9-ORANGE	06/05/2026	(762.71)
30561	CHECK	702718	FALLBROOK ACE HARDWARE	APRON CHAPS 32" SIX LAYER, PRO MARK HELMET, KEY MASTER	06/18/2026	277.82
3710	ACH	700853	FALLBROOK EQUIPMENT RENTAL	FORKLIFT RENTAL	06/18/2026	726.94
30562	CHECK	700905	FALLBROOK PUBLIC UTILITY DIST	STATE AND FEDERAL REPRESENTATION SERVICES - COST SHARE MAY	06/18/2026	7,500.00
30562	CHECK	700905	FALLBROOK PUBLIC UTILITY DIST	STATE AND FEDERAL REPRESENTATION SERVICES - COST SHARE APRIL	06/18/2026	7,500.00
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	RECYCLE - MAY 2026	06/05/2026	211.80
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	HAULING SERVICE - MAY 2026	06/05/2026	2,656.66
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	WASTE SERVICE - MAY 2026	06/05/2026	371.57
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	RECYCLE - APR 2026	06/05/2026	211.80
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	HAULING SERVICE - APR 2026	06/05/2026	2,206.13
30524	CHECK	701169	FALLBROOK WASTE AND RECYCLING	WASTE SERVICE - APR 2026	06/05/2026	371.57
30525	CHECK	700860	FERGUSON WATERWORKS #1083	16" X43H STRAINER DEC 150# FLG, X141DP DIFF PSI GA	06/05/2026	15,496.61
30563	CHECK	700860	FERGUSON WATERWORKS #1083	MATERIALS FOR ISOLATION VALVE INSTALL PROGRAM	06/18/2026	39,502.98
30563	CHECK	700860	FERGUSON WATERWORKS #1083	REPAIR KITS	06/18/2026	6,277.74
3694	ACH	701930	FLYERS ENERGY LLC	ORDER #4483806-26, DSL 100 UNITS/ETH 350 UNITS	06/05/2026	2,714.98
3694	ACH	701930	FLYERS ENERGY LLC	ORDER #4479259-26, DSL 50 UNITS/ETH 250 UNITS	06/05/2026	1,476.43
3694	ACH	701930	FLYERS ENERGY LLC	ORDER #4475855-26, DSL 288 UNITS/ETH 195 UNITS	06/05/2026	2,948.78
3694	ACH	701930	FLYERS ENERGY LLC	ORDER #4471621-26, DSL 250 UNITS/ETH 300 UNITS	06/05/2026	3,111.74
3700	ACH	701930	FLYERS ENERGY LLC	ORDER #4499809-26, DSL 247 UNITS/ETH 244 UNITS	06/12/2026	2,975.41
3700	ACH	701930	FLYERS ENERGY LLC	ORDER #4495392-26, DSL 100 UNITS/ETH 150 UNITS	06/12/2026	1,504.38
3700	ACH	701930	FLYERS ENERGY LLC	ORDER #4492286-26, DSL 100 UNITS/ETH 130 UNITS	06/12/2026	1,401.38
3700	ACH	701930	FLYERS ENERGY LLC	ORDER #4487079-26, DSL 195 UNITS/ETH 250 UNITS	06/12/2026	2,841.52
30564	CHECK	703022	GARDA CL WEST, INC	ARMORED TRANSPORTATION SERVICE	06/18/2026	353.14

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
30564	CHECK	703022	GARDA CL WEST, INC	ARMORED TRANSPORTATION SERVICE	06/18/2026	25.59
30564	CHECK	703022	GARDA CL WEST, INC	ARMORED TRANSPORTATION SERVICE	06/18/2026	350.84
30564	CHECK	703022	GARDA CL WEST, INC	ARMORED TRANSPORTATION SERVICE	06/18/2026	314.40
30565	CHECK	700949	GRANGETTO'S-FALLBROOK	GATE VALVE 2" X 4	06/18/2026	194.69
30565	CHECK	700949	GRANGETTO'S-FALLBROOK	GATE VALVE 2"	06/18/2026	97.35
3711	ACH	700959	HAAKER EQUIPMENT CO.	VACTOR RENTAL 05/15/26 TO 05/21/26	06/18/2026	4,956.50
30566	CHECK	700960	HACH	ANNUAL SERVICE AGREEMENT 05/25/26 TO 05/24/27	06/18/2026	12,986.00
30567	CHECK	702571	HASA INC.	HASACHLOR 5GAL AND 53GAL DRUMS	06/18/2026	3,041.15
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	BACKHOE RENTAL 05/04/26 THRU 05/19/26	06/18/2026	3,636.53
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	MINI EXCAVATOR RENTAL 05/12/26	06/18/2026	822.55
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	REPAIR CAT 305E2	06/18/2026	9,850.88
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	PARTS TO REPAIR CAT 420F	06/18/2026	417.43
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	PARTS: V-BELT, AIR FILTERS, MAIN ELEMENT	06/18/2026	208.67
30568	CHECK	700974	HAWTHORNE MACHINERY COMPANY	WHEEL LOADER, BUCKET, FORKS RENTAL 03/02/26-03/18/26	06/18/2026	6,219.05
3712	ACH	701400	HELIX ENVIRONMENTAL PLANNING INC	ENVIRONMENTAL CONSULTING FOR THE EMERGENCY NN PIPELINE	06/18/2026	6,158.75
3712	ACH	701400	HELIX ENVIRONMENTAL PLANNING INC	ENVIRONMENTAL SERVICES FOR THE EMERGENCY NN PIPELINE	06/18/2026	9,014.17
30569	CHECK	701006	HILL BROTHERS CHEMICAL CO.	LIQUID AMMONIUM SULFATE	06/18/2026	3,262.87
30569	CHECK	701006	HILL BROTHERS CHEMICAL CO.	LIQUID AMMONIUM SULFATE	06/18/2026	2,976.04
30569	CHECK	701006	HILL BROTHERS CHEMICAL CO.	LIQUID AMMONIUM SULFATE	06/18/2026	3,649.88
30526	CHECK	701010	HOCH CONSULTING, APC	FEASIBILITY STUDY	06/05/2026	48,856.25
30526	CHECK	701010	HOCH CONSULTING, APC	CALTRANS ENCROACHMENT PERMIT APPLICATION	06/05/2026	6,747.50
30570	CHECK	701010	HOCH CONSULTING, APC	SAN LUIS REY VALLEY GROUND WATER RECOVERY	06/18/2026	2,385.00
30570	CHECK	701010	HOCH CONSULTING, APC	SAN LUIS REY VALLEY GROUND WATER RECOVERY	06/18/2026	4,461.25
3713	ACH	702463	INLAND KENWORTH (US) INC	CLEAN BLUE DEF TRUCKLOAD, PACCAR AIR ELEMENT	06/18/2026	525.65
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	BLUEBEAM REVU BASICS SUBSCRIPTION	06/18/2026	251.25
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	SECURITY SYSTEM UPGRADE	06/18/2026	2,565.85
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	NETWORK SUPPLIES FOR NEW IT/ENGINEERING BUILDING	06/18/2026	176.43
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	NETWORK SUPPLIES FOR NEW IT/ENGINEERING BUILDING	06/18/2026	894.79
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	SECURITY SYSTEM UPGRADE	06/18/2026	519.33
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	SLCGP IMPLEMENTATION - CYBERSECURITY SUBSCRIPTION 26-27	06/18/2026	8,779.98
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	NETWORK SUPPLIES FOR NEW IT/ENGINEERING BUILDING	06/18/2026	1,080.14
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	NETWORK SUPPLIES FOR NEW IT/ENGINEERING BUILDING	06/18/2026	1,246.26
30571	CHECK	703032	INSIGHT PUBLIC SECTOR INC.	NETWORK SUPPLIES FOR NEW IT/ENGINEERING BUILDING	06/18/2026	2,635.64
30572	CHECK	701409	KNOCKOUT PEST CONTROL& TERMITE, INC.	ONE TIME METER BEE REMOVAL	06/18/2026	100.00
30572	CHECK	701409	KNOCKOUT PEST CONTROL& TERMITE, INC.	ONE TIME METER BEE REMOVAL & CLEAN UP	06/18/2026	135.00
30527	CHECK	703151	KONSTANTIN SHILKOV	STUDENT LOAN REIMBURSEMENT - JUNE 2026	06/05/2026	437.50
3695	ACH	700014	LAYFIELD USA CORPORATION	MORRO RESERVOIR COVER REPAIRS	06/05/2026	12,831.93
30573	CHECK	703213	LEFT COAST CONSULTANTS, INC	AS-NEEDED CM & INSPECTION SERVICES	06/18/2026	1,631.50
30573	CHECK	703213	LEFT COAST CONSULTANTS, INC	AS-NEEDED CM & INSPECTION SERVICES	06/18/2026	4,296.50
30574	CHECK	702452	MICHAEL MACK	2026 SPRING ACWA CONFERENCE EXPENSE REIMBURSE	06/18/2026	373.99
3714	ACH	702731	MOBILE MODULAR	OFFICE SPACE RENTAL, 06/05/26 TO 07/04/26	06/18/2026	880.60
3714	ACH	702731	MOBILE MODULAR	OFFICE SPACE RENTAL, 06/02/26 TO 07/01/26	06/18/2026	3,782.72
30575	CHECK	702825	MOTION & FLOW CONTROL PRODUCTS, INC.	HYDRAULIC NIPPLE & HOSES, NYLON SLEEVES, CLAMP, PLUGS	06/18/2026	574.65
30576	CHECK	703245	NAKAMICHI CONSULTING SERVICES, INC.	REVIEW OF EXISITING STRATEGIC PLAN	06/18/2026	1,000.00
3715	ACH	701229	NOSSAMAN, LLP	LEGAL SERVICES, THROUGH 03/31/26	06/18/2026	17,760.00
3715	ACH	701229	NOSSAMAN, LLP	LEGAL SERVICES, THROUGH 03/31/26	06/18/2026	3,550.00
30577	CHECK	701320	PACIFIC PIPELINE SUPPLY	VALVE BRASS GATES IMP 200WOG 2"	06/18/2026	1,015.82
30577	CHECK	701320	PACIFIC PIPELINE SUPPLY	WELD FLANGES 150# 20"	06/18/2026	1,014.12
30578	CHECK	701908	PACIFIC SAFETY CENTER	FALL PROTECTION EDUCATION	06/18/2026	1,595.00
3716	ACH	701296	PETERS PAVING & GRADING, INC	PAVING & GRADING - VIA CASITAS, BONSALL	06/18/2026	3,675.00
3716	ACH	701296	PETERS PAVING & GRADING, INC	PAVING & GRADING - RAINBOW VALLEY BLVD	06/18/2026	4,950.00
30579	CHECK	702856	PETERSON STRUCTURAL ENGINEERS, INC.	STRUCTURAL TANK ASSESSMENT - MORRO TANK REHAB	06/18/2026	2,759.00
30580	CHECK	701301	PITNEY BOWES INC.	2 CONNECT+ BLACK INK CTG #78P-K	06/18/2026	452.51

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
3717	ACH	701310	POWER PLUS	GOPHER SKID PUMP TEMPORARY POWER RENTAL- 09/10/25-10/07/25	06/18/2026	405.00
3718	ACH	701684	PRECISION MOBILE DETAILING	RMWD VEHICLE WASH	06/18/2026	670.06
3718	ACH	701684	PRECISION MOBILE DETAILING	RMWD VEHICLE WASH	06/18/2026	671.56
3701	ACH	701348	PRINCIPAL LIFE INSURANCE COMPANY	MONTHLY INSURANCE - JUNE 2026	06/12/2026	10,473.40
30528	CHECK	703002	PROFORMA PRINTING CORP	CUSTOM ENVELOPES #10 BLUE TINT	06/05/2026	1,574.28
3719	ACH	703152	QUALITY CHEVROLET	VALVE - UNIT #5	06/18/2026	72.81
30581	CHECK	702160	RANCHO FORD LINCOLN MERCURY	MOULDING BUMPER - UNIT #21	06/18/2026	106.81
30582	CHECK	703096	ROCKWELL CONSTRUCTION SERVICES, LLC	MANUAL TRANSFER SWITCHES PROJECT	06/18/2026	6,240.00
3720	ACH	701619	RT LAWRENCE CORPORATION	LOCKBOX PROCESSING FEES - MAY 2026	06/18/2026	609.72
3721	ACH	701888	SAFETY-KLEEN	CONTAINERIZED WASTE STORAGE AND DISPOSAL SERVICE	06/18/2026	1,000.67
30583	CHECK	701902	SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK	RELEASE OF LIEN	06/18/2026	20.00
30583	CHECK	701902	SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK	RELEASE OF LIEN	06/18/2026	20.00
30584	CHECK	701590	SAN DIEGO FRICTION PRODUCTS, INC.	INLINE QUICK RELEASE VALVE-TRUCK, SWIVEL ELBOW, WORKLAMPS	06/18/2026	246.80
30585	CHECK	701872	SAN DIEGO GAS & ELECTRIC	MONTHLY ELECTRIC - RANCHO AMIGOS PS	06/18/2026	30,025.94
30586	CHECK	703244	SOCAL INFRARED	ELECTRICAL SWITCHGEAR THERMOGRAPHIC SURVEY 05.27.26	06/18/2026	1,995.00
3722	ACH	701940	SONSRAY MACHINERY LLC.	REPAIR LEAKING FRONT AXLE	06/18/2026	1,348.25
3722	ACH	701940	SONSRAY MACHINERY LLC.	FIELD REPAIR	06/18/2026	2,140.71
3722	ACH	701940	SONSRAY MACHINERY LLC.	FIELD REPAIR	06/18/2026	1,417.60
30587	CHECK	701982	SOUTHWEST ANSWERING SERVICE, INC.	MONTHLY ANSWERING SERVICE	06/18/2026	1,386.00
3723	ACH	702490	SPECIALTY MOWING SERVICES, INC.	WEED ABATEMENT & BRUSH CLEARING DISTRICT WIDE	06/18/2026	17,603.83
3723	ACH	702490	SPECIALTY MOWING SERVICES, INC.	WEED ABATEMENT & BRUSH CLEARING DISTRICT WIDE	06/18/2026	2,156.57
3723	ACH	702490	SPECIALTY MOWING SERVICES, INC.	WEED ABATEMENT & BRUSH CLEARING DISTRICT WIDE	06/18/2026	7,668.14
3723	ACH	702490	SPECIALTY MOWING SERVICES, INC.	WEED ABATEMENT & BRUSH CLEARING DISTRICT WIDE	06/18/2026	7,387.79
30538	CHECK	701928	STERICYCLE, INC.	REGULAR SERVICE 04.30.26	06/12/2026	356.77
30538	CHECK	701928	STERICYCLE, INC.	REGULAR SERVICES, 04/02/26, 04-09-26 & SIT CONTAINER	06/12/2026	1,032.41
30588	CHECK	703255	STEVE RACOOSIN	REFUND FOR TCM DEPOSIT ON CLOSED ACCOUNT	06/18/2026	438.20
30589	CHECK	701972	STREAMLINE	MONTHLY WEB MANAGEMENT FEE	06/18/2026	676.20
30589	CHECK	701972	STREAMLINE	MONTHLY WEB MANAGEMENT FEE	06/18/2026	676.20
30590	CHECK	701986	SUPERIOR READY MIX	COLD MIX 3/8 SC800	06/18/2026	4,215.19
30591	CHECK	702022	T S INDUSTRIAL SUPPLY	#6 1/2" INLET, 10* CONE STAINLESS	06/18/2026	694.85
30591	CHECK	702022	T S INDUSTRIAL SUPPLY	2-1/2"X100' AND 50' DJ FIRE HOSES CPLD,	06/18/2026	1,413.98
30592	CHECK	701984	TCN, INC	MONTHLY 48 HOUR NOTICE	06/18/2026	8.13
3696	ACH	702107	THE WELD SHOP, INC	HOUSING FOR NORDSTROM PLUG VALVE	06/05/2026	2,200.00
3724	ACH	702107	THE WELD SHOP, INC	RESERVOIR MIXER - LABOR	06/18/2026	4,953.44
3724	ACH	702107	THE WELD SHOP, INC	TRAILER TOOLBOX REPAIR UNIT 124	06/18/2026	375.00
30593	CHECK	701059	TIME WARNER CABLE/SPECTRUM	MONTHLY INTERNET SERVICE	06/18/2026	1,400.00
30536	CHECK	703145	TOTAL QUALITY CORPORATION	MONTHLY MAINTENANCE	06/12/2026	532.51
30536	CHECK	703145	TOTAL QUALITY CORPORATION	MONTHLY MAINTENANCE	06/12/2026	532.51
30594	CHECK	701773	TRAFFIC SUPPLY, INC.	28" ORANGE SLIM-LINE 7 LB REFLECTIVE CONE (50)	06/18/2026	1,408.86
30529	CHECK	702032	TUFF SHED	PRO TALL RANCH 10X30 SHED	06/05/2026	15,014.28
30595	CHECK	702065	ULINE	WHITE T-SHIRT RAGS, SAFETY YELLOW SPRAY PAINT CANS	06/18/2026	1,221.96
3725	ACH	702788	US BANK	TRUST DEPARTMENT - FEES, 04/01/26-04/30/26	06/18/2026	1,000.00
3725	ACH	702788	US BANK	TRUST DEPARTMENT - FEES, 03/01/26-03/31/26	06/18/2026	1,000.00
42000012360228	EFT		US BANK CALCARD CREDIT CARD	US BANK CALCARD CC - CENTRAL BILL (MAY STATEMENT)	06/09/2026	23,267.47
582645669	EFT		US EQUIPMENT FINANCE	LEASE AGREEMENT	06/15/2026	2,653.42
30539	CHECK	703072	VESTIS SERVICES, LLC	WEEKLY UNIFORMS/MATS & MISC	06/12/2026	588.02
30539	CHECK	703072	VESTIS SERVICES, LLC	WEEKLY UNIFORMS/MATS & MISC	06/12/2026	574.94
30539	CHECK	703072	VESTIS SERVICES, LLC	WEEKLY UNIFORMS/MATS & MISC	06/12/2026	581.69
30539	CHECK	703072	VESTIS SERVICES, LLC	WEEKLY UNIFORMS/MATS & MISC	06/12/2026	589.41
3702	ACH	702406	VICTOR VEENSTRA	REIMBURSE RETIRED EMPLOYEE HEALTH INS - MAY 2026	06/12/2026	231.84
3702	ACH	702406	VICTOR VEENSTRA	REIMBURSE RETIRED EMPLOYEE HEALTH INS - APRIL 2026	06/12/2026	231.84
30596	CHECK	702092	WALTERS WHOLESALE	MATERIALS FOR HUTTON TANK INJECTION PROJECT	06/18/2026	7.24
30596	CHECK	702092	WALTERS WHOLESALE	MATERIALS FOR HUTTON TANK INJECTION PROJECT	06/18/2026	4,254.64

Transaction No	Type	Vendor	Name	Description	Issue Date	Amount
30530	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 800 UNITS	06/05/2026	3,384.00
30540	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 2000 UNITS	06/12/2026	8,460.00
30540	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 2000 UNITS	06/12/2026	8,460.00
30540	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1,200 UNITS	06/12/2026	5,076.00
30540	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1500 UNITS	06/12/2026	6,345.00
30540	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 2000 UNITS	06/12/2026	8,460.00
30597	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1500 UNITS	06/18/2026	6,345.00
30597	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 925 UNITS	06/18/2026	3,912.75
30597	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1100 UNITS	06/18/2026	4,653.00
30597	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1850 UNITS	06/18/2026	7,825.50
30597	CHECK	701755	WATERLINE TECHNOLOGIES INC.	HYPOCHLORITE SOLUTIONS, 1715 UNITS	06/18/2026	7,254.45
30598	CHECK	702110	WAXIE SANITARY SUPPLY	380.28	06/18/2026	369.21
30598	CHECK	702110	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	06/18/2026	856.43
30541	CHECK	702126	WHITE CAP CONSTRUCTION SUPPLY	14"X26" SANDBAGS	06/12/2026	188.57
30541	CHECK	702126	WHITE CAP CONSTRUCTION SUPPLY	60LB RED-E-CRETE BASIC CONCRETE MIX	06/12/2026	609.44
30599	CHECK	702126	WHITE CAP CONSTRUCTION SUPPLY	5HP POWER CUTTER, MULTI DIAMOND BLADE, SMALL ENGINE FUELS	06/18/2026	1,590.28
30599	CHECK	702126	WHITE CAP CONSTRUCTION SUPPLY	KASK MASK HELMETS	06/18/2026	1,350.34
30600	CHECK	702487	WILLIAMS SCOTSMAN, INC.	STORAGE CONTAINER RENTAL	06/18/2026	302.53
30601	CHECK	702220	WINZER CORP	CHROME VALVE STEMS	06/18/2026	244.74
30601	CHECK	702220	WINZER CORP	LINER CLAMPS, SPLIT PINS, TRLR PLUGS, MOLY GREASE	06/18/2026	803.09
30601	CHECK	702220	WINZER CORP	TOP POST TERMINAL CLEANER	06/18/2026	63.07
30601	CHECK	702220	WINZER CORP	BUTT CONNECTORS, CHROME & SNAP IN VALVE STEMS HP & GM	06/18/2026	1,822.21
Net Distribution						**5,806,192.26**

Attachment G

Director's Expense Report
Fiscal Year 2025-2026

July 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton		$ -				$ -	**$ -**
Lisa Hoffman		$ -	$ 890.00			$ -	**$ 890.00**
Michael Mack		$ -	$ 890.00	$ 391.60		$ -	**$ 1,281.60**
Greg Irvine		$ -				$ -	**$ -**
Patti Townsend-Smith		$ -	$ 75.00			$ -	**$ 75.00**
Monthly Totals	**0**	**$ -**	**$ 1,855.00**	**$ 391.60**	**0**	**$ -**	**$ 2,246.60**

August 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	2	$ 300.00	$ 80.00			$ -	**$ 380.00**
Lisa Hoffman	10	$ 1,500.00				$ -	**$ 1,500.00**
Michael Mack	1	$ 150.00	$ 80.00	$ 884.40		$ -	**$ 1,114.40**
Greg Irvine	2	$ 300.00				$ -	**$ 300.00**
Patti Townsend-Smith	4	$ 600.00	$ 80.00			$ -	**$ 680.00**
Monthly Totals	**19**	**$ 2,850.00**	**$ 240.00**	**$ 884.40**	**0**	**$ -**	**$ 3,974.40**

September 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00				$ -	**$ 450.00**
Lisa Hoffman		$ -				$ -	**$ -**
Michael Mack	7	$ 1,050.00		$ 214.14	198	$ 138.60	**$ 1,402.74**
Greg Irvine	4	$ 600.00				$ -	**$ 600.00**
Patti Townsend-Smith	3	$ 450.00				$ -	**$ 450.00**
Monthly Totals	**17**	**$ 2,550.00**	**$ -**	**$ 214.14**	**198**	**$ 138.60**	**$ 2,902.74**

Attachment G

October 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00				$ -	**$ 450.00**
Lisa Hoffman	9	$ 1,350.00				$ -	**$ 1,350.00**
Michael Mack	3	$ 450.00				$ -	**$ 450.00**
Greg Irvine	4	$ 600.00				$ -	**$ 600.00**
Patti Townsend-Smith	3	$ 450.00				$ -	**$ 450.00**
Monthly Totals	**22**	**$ 3,300.00**	**$ -**	**$ -**	**0**	**$ -**	**$ 3,300.00**

November 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00				$ -	**$ 450.00**
Lisa Hoffman		$ -				$ -	**$ -**
Michael Mack	2	$ 300.00			152	$ 106.40	**$ 406.40**
Greg Irvine	3	$ 450.00				$ -	**$ 450.00**
Patti Townsend-Smith		$ -				$ -	**$ -**
Monthly Totals	**8**	**$ 1,200.00**	**$ -**	**$ -**	**152**	**$ 106.40**	**$ 1,306.40**

December 2025

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00			300	$ 210.00	**$ 660.00**
Lisa Hoffman	17	$ 2,550.00	$ 612.85	$ 1,217.54	346	$ 242.20	**$ 4,622.59**
Michael Mack	5	$ 750.00		$ 817.47		$ -	**$ 1,567.47**
Greg Irvine	5	$ 750.00		$ 599.62	106	$ 74.20	**$ 1,423.82**
Patti Townsend-Smith	8	$ 1,200.00		$ 365.98		$ -	**$ 1,565.98**
Monthly Totals	**38**	**$ 5,700.00**	**$ 612.85**	**$ 3,000.61**	**752**	**$ 526.40**	**$ 9,839.86**

Attachment G

January 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton		$ -		$ 26.50		$ -	**$ 26.50**
Lisa Hoffman		$ -		$ 284.53	156	$ 109.20	**$ 393.73**
Michael Mack		$ -		$ 63.00		$ -	**$ 63.00**
Greg Irvine		$ -				$ -	**$ -**
Patti Townsend-Smith		$ -			156	$ 109.20	**$ 109.20**
Monthly Totals	**0**	**$ -**	**$ -**	**$ 374.03**	**312**	**$ 218.40**	**$ 592.43**

February 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	4	$ 600.00	$ 80.00			$ -	**$ 680.00**
Lisa Hoffman	6	$ 900.00	$ 1,099.00			$ -	**$ 1,999.00**
Michael Mack	5	$ 750.00	$ 1,794.85	$ 1,192.02	84	$ 60.90	**$ 3,797.77**
Greg Irvine	6	$ 900.00				$ -	**$ 900.00**
Patti Townsend-Smith	3	$ 450.00				$ -	**$ 450.00**
Monthly Totals	**24**	**$ 3,600.00**	**$ 2,973.85**	**$ 1,192.02**	**84**	**$ 60.90**	**$ 7,826.77**

March 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00				$ -	**$ 450.00**
Lisa Hoffman	6	$ 900.00		$ 100.06	116	$ 84.10	**$ 1,084.16**
Michael Mack	6	$ 900.00		$ 1,228.66		$ -	**$ 2,128.66**
Greg Irvine	6	$ 900.00				$ -	**$ 900.00**
Patti Townsend-Smith	4	$ 600.00				$ -	**$ 600.00**
Monthly Totals	**25**	**$ 3,750.00**	**$ -**	**$ 1,328.72**	**116**	**$ 84.10**	**$ 5,162.82**

Attachment G

April 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	3	$ 450.00				$ -	**$ 450.00**
Lisa Hoffman	6	$ 900.00	$ 65.00			$ -	**$ 965.00**
Michael Mack	6	$ 900.00				$ -	**$ 900.00**
Greg Irvine	3	$ 450.00	$ 65.00			$ -	**$ 515.00**
Patti Townsend-Smith	2	$ 300.00	$ 65.00			$ -	**$ 365.00**
Monthly Totals	**20**	**$ 3,000.00**	**$ 195.00**	**$ -**	**0**	**$ -**	**$ 3,195.00**

May 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	4	$ 600.00				$ -	**$ 600.00**
Lisa Hoffman	6	$ 900.00				$ -	**$ 900.00**
Michael Mack	2	$ 300.00		$ 284.09	124	$ 89.90	**$ 673.99**
Greg Irvine	4	$ 600.00				$ -	**$ 600.00**
Patti Townsend-Smith	1	$ 150.00				$ -	**$ 150.00**
Monthly Totals	**17**	**$ 2,550.00**	**$ -**	**$ 284.09**	**124**	**$ 89.90**	**$ 2,923.99**

June 2026

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	8	$ 1,200.00		$ 664.35		$ -	**$ 1,864.35**
Lisa Hoffman	9	$ 1,350.00				$ -	**$ 1,350.00**
Michael Mack	8	$ 1,200.00		$ 664.35		$ -	**$ 1,864.35**
Greg Irvine	10	$ 1,500.00				$ -	**$ 1,500.00**
Patti Townsend-Smith	5	$ 750.00				$ -	**$ 750.00**
Monthly Totals	**40**	**$ 6,000.00**	**$ -**	**$ 1,328.70**	**0**	**$ -**	**$ 7,328.70**

Fiscal Year 2025-2026 Total

Board Member	# Of Mtgs	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
Claude Hamilton	36	$ 5,400.00	$ 160.00	$ 690.85	300	$ 210.00	**$ 6,460.85**
Lisa Hoffman	69	$ 10,350.00	$ 2,666.85	$ 1,602.13	618	$ 435.50	**$ 15,054.48**
Michael Mack	45	$ 6,750.00	$ 2,764.85	$ 5,739.73	558	$ 395.80	**$ 15,650.38**
Greg Irvine	47	$ 7,050.00	$ 65.00	$ 599.62	106	$ 74.20	**$ 7,788.82**
Patti Townsend-Smith	33	$ 4,950.00	$ 220.00	$ 365.98	156	$ 109.20	**$ 5,645.18**
FY25-26 Total	**230**	**$ 34,500.00**	**$ 5,876.70**	**$ 8,998.31**	**1738**	**$ 1,224.70**	**$ 50,599.71**

Attachment G

Conference/Seminar and Expense Summary
Fiscal Year 2025-2026

RAINBOW MUNICIPAL WATER DISTRICT

Claude Hamilton

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
8/7/2025	Budget & Finance Committee	7/8/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	Board Meeting	7/22/2025	1	$ 150.00				$ -	**$ 150.00**
8/31/2025	CSDA Dinner	8/21/2025	1	$ 150.00	$ 80.00			$ -	**$ 230.00**
9/4/2025	Mutual Services Ad Hoc Meeting	7/9/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Special Board Meeting	8/20/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Special Board Meeting	9/17/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Board Meeting	9/23/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Ad HOC Strategic Plan Meeting	9/25/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	EMWD 75th Event	10/16/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	Special Board Meeting	10/21/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	EMWD FPUD Group 1/4ly Mtg	10/22/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	ACWA Fall Conference 2025	12/2/25-12/4/25	3	$ 450.00			300	$ 210.00	**$ 660.00**
1/31/2026	Lunch with GM					$ 26.50		$ -	**$ 26.50**
2/28/2026	CSDA Dinner	2/19/2026			$ 80.00			$ -	**$ 80.00**
2/5/2026	Special Board Meeting	1/6/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Board Meeting	1/27/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	EMWD Ad Hoc	1/28/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Mutual Services Ad Hoc Meeting	1/29/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Special Board Meeting	2/4/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Board Meeting	2/24/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	CSDA Dinner	2/19/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Budget & Finance Committee	3/10/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Special Board Meeting	3/18/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Board Meeting	3/24/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Budget & Finance Committee	4/14/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Board Meeting	4/28/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Mutual Services Ad Hoc Meeting	4/9/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	JPA Havens Phase 2 CFD Meeting	4/29/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Special Board Meeting	5/12/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	EMWD FPUD Group Mtg	5/18/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	C&CS Meeting	5/19/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Board Meeting	5/26/2026	1	$ 150.00				$ -	**$ 150.00**

Attachment G

Claude Hamilton									
			# of				Mileage Reimb		
Date Paid	Description	Event Date(s)	Meetings	Per Diem	Registration Fee	Travel Expense	# Miles	Amount	Total
6/11/2026	JPA Board Meeting	5/6/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Special Board Meeting	6/9/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Board Meeting	6/23/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Preboard Meeting	6/22/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	UWI Conference					$ 664.35		$ -	**$ 664.35**
								$ -	**$ -**
FY25-26 Total			**36**	**$ 5,400.00**	**$ 160.00**	**$ 690.85**	**300**	**$ 210.00**	**$ 6,460.85**

RAINBOW MUNICIPAL WATER DISTRICT

Conference/Seminar and Expense Summary
Fiscal Year 2025-2026

Lisa Hoffman

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
7/1/2025	CSDA Annual Conference & Exhibitor Showcase	8/25/25-8/28/25			$ 890.00			$ -	**$ 890.00**
8/7/2025	Farm Bureau Meeting	6/10/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	CSDA Butcher shop Meeting	6/18/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	EMWD Luncheon	6/19/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	Board Meeting	6/24/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	Communication/Customer Service Meeting	7/15/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	General Manager Meeting	7/20/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	Special Board Meeting	7/21/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	AC Pala	7/31/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	CSDA Webinar	7/28/2025	1	$ 150.00				$ -	**$ 150.00**
8/21/2025	Transparency Brown Act Webinar	7/29/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Farm Bureau Meeting	8/12/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Board Meeting	8/19/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	GM Evaluation Meeting	8/20/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Avocados Growers of California Meeting	8/28/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Farm Bureau Meeting	9/4/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	LAFCO-CSDA Class	9/11/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Special Board Meeting	9/14/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	General Manager Meeting	9/22/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	District Meeting	9/23/2025	1	$ 150.00				$ -	**$ 150.00**
12/4/2025	ACWA Fall Conference 2025	12/2/25-12/4/25	3	$ 450.00		$ 597.10	156	$ 109.20	**$ 1,156.30**
12/23/2025	Farm Bureau Meeting	10/2/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	EMWD GM Birthday	10/16/2025	1	$ 150.00			80	$ 56.00	**$ 206.00**
12/23/2025	Pre-Board Meeting Review - GM	10/20/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Board Meeting	10/21/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Santa Luz Tour	10/24/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	AGC Meeting	10/24/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Farm Bureau Meeting	11/6/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Colorado Aquaduct Tour	11/7/25-11/8/25	2	$ 300.00		$ 190.91	142	$ 99.40	**$ 590.31**
12/23/2025	ACWA Region 9 & 10	11/14/2025	1	$ 150.00			124	$ 86.80	**$ 236.80**
12/23/2025	CSDA Butcher shop Meeting	11/20/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Pre-Board Meeting Review - GM	12/8/2025	1	$ 150.00				$ -	**$ 150.00**

Lisa Hoffman

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
12/23/2025	Board Meeting	12/9/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Social Media Training at Rancho Water	12/10/2025	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Special Board Meeting	1/6/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Farm Bureau Meeting	1/8/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Rafteli's Call	1/14/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	C&CS Meeting	1/20/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Premeeting Agenda Review/GM	1/26/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Board Meeting	1/27/2026	1	$ 150.00				$ -	**$ 150.00**
2/28/2026	WEF Bay Delta Tour	5/20/26-5/22/26	3	$ 450.00	$ 1,099.00			$ -	**$ 1,549.00**
3/19/2026	Engineering & Opersations Meeting	2/3/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Special Board Meeting	2/4/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Budget & Finance Committee	2/10/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Agenda Review Meeting with GM	2/23/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Board Meeting	2/24/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Urban Water Institute Conference 2026	2/25/27-2/27/25	1	$ 150.00	$ 612.85	$ 814.12	116	$ 84.10	**$ 1,661.07**
4/16/2026	Farm Bureau Meeting	3/5/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Budget & Finance Committee	3/10/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Special Board Meeting	3/18/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Bonsall Chamber of Commerce Meeting	3/19/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	GM Meeting 1 on 1	3/23/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Board Meeting	3/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/27/2026	Recognition in Special District Governance Cert				$ 65.00			$ -	**$ 65.00**
5/14/2026	Engineering & Operations Meeting	4/7/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Budget & Finance Committee	4/14/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Meeting w/ GM	4/27/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Board Meeting	4/28/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	SB827	4/23/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Chamber of Commerce	4/30/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Engineering & Operations Meeting	5/5/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Special Board Meeting	5/12/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Board Meeting	5/26/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Special Board Meeting	6/9/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Board Meeting	6/23/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Preboard Meeting	6/22/2026	1	$ 150.00				$ -	**$ 150.00**
								$ -	**$ -**
FY25-26 Total			**69**	**$ 10,350.00**	**$ 2,666.85**	**$ 1,602.13**	**618**	**$ 435.50**	**$ 15,054.48**

RAINBOW MUNICIPAL WATER DISTRICT

Conference/Seminar and Expense Summary
Fiscal Year 2025-2026

Michael Mack

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
7/1/2025	CSDA Annual Conference & Exhibitor Showcase	8/25/25-8/28/25	3	$ 450.00	$ 890.00	$ 1,490.14	112	$ 78.40	**$ 2,908.54**
8/7/2025	Board Meeting	7/22/2025	1	$ 150.00				$ -	**$ 150.00**
8/31/2025	CSDA Dinner	8/21/2025	1	$ 150.00	$ 80.00		86	$ 60.20	**$ 290.20**
9/4/2025	Mutual Services Ad Hoc Meeting	7/29/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Board Meeting	8/19/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Special Board Meeting	8/20/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	COWU Luncheon	9/16/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Special Board Meeting	9/17/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Board Meeting	9/23/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	EMWD 75th Event	10/16/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	Special Board Meeting	10/21/2025	1	$ 150.00				$ -	**$ 150.00**
11/20/2025	ACWA Region 8-9-10 Irvine	11/13/25-11/14/25				$ 62.25	152	$ 106.40	**$ 168.65**
12/23/2025	ACWA Fall Conference 2025	12/2/25-12/4/25	3	$ 450.00		$ 755.22		$ -	**$ 1,205.22**
12/23/2025	JPIA Membership Summit	12/1/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Board Meeting	12/9/2025	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	COWU Luncheon	1/28/2026	1	$ 150.00	$ 63.00			$ -	**$ 213.00**
2/5/2026	Special Board Meeting	1/6/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Rafteli's Call	1/14/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Board Meeting	1/27/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Mutual Services Ad Hoc Meeting	1/29/2026	1	$ 150.00				$ -	**$ 150.00**
2/24/2026	CSDA Chapter Dinner	2/19/2026			$ 80.00		84	$ 60.90	**$ 140.90**
2/28/2026	ACWA Spring Conference 2026	5/4/26-5/7/26			$ 999.00	$ 1,476.11	124	$ 89.90	**$ 2,565.01**
3/19/2026	Special Board Meeting	2/4/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	CSDA Chapter Dinner	2/19/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Board Meeting	2/24/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	UWI 2026 Spring Conference	2/25/26-2/27/26	3	$ 450.00	$ 715.85	$ 1,228.66		$ -	**$ 2,394.51**
4/16/2026	WEF Lower Col Riv Tc	3/10/26-3/13/26	3	$ 450.00				$ -	**$ 450.00**
4/16/2026	Special Board Meeting	3/18/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Board Meeting	3/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	AG Meeting	3/5/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Board Meeting	4/28/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Mutual Services Ad Hoc Meeting	4/9/2026	1	$ 150.00				$ -	**$ 150.00**

Michael Mack

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
6/11/2026	JPIA and ACWA Sacto	5/4/2026	1	$ 150.00					
6/11/2026	ACWA Conference Sacto	5/7/2026	1	$ 150.00					
6/11/2026	Special Board Meeting	5/12/2026	1	$ 150.00					
6/11/2026	C&CS Meeting	5/19/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Board Meeting	5/26/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Ag Ad Hoc	5/27/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Special Board Meeting	6/9/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Board Meeting	6/23/2026	1	$ 150.00				$ -	**$ 150.00**
								$ -	**$ -**
FY25-26 Total			**45**	**$ 6,750.00**	**$ 2,827.85**	**$ 5,012.38**	**558**	**$ 395.80**	**$ 14,536.03**

RAINBOW MUNICIPAL WATER DISTRICT

Conference/Seminar and Expense Summary
Fiscal Year 2025-2026

Greg Irvine

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
8/7/2025	Pre-Board Meeting w/ GM	7/21/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	Board Meeting	7/22/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	E&O Committee Meeting	8/5/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Pre-Board Meeting w/ GM	8/18/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Board Meeting	8/19/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Special Board Meeting	8/20/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Pre-Board Meeting w/ GM	9/22/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Board Meeting	9/23/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Special Board Meeting	9/17/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Ad HOC Strategic Plan Meeting	9/25/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	Pre-Board Meeting w/ GM	10/20/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	Board Meeting	10/21/2025	1	$ 150.00				$ -	**$ 150.00**
11/13/2025	EMWD FPUD Group 1/4ly Mtg	10/22/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	ACWA Fall Conference 2025	12/2/25-12/4/25	3	$ 450.00		$ 599.62	106	$ 74.20	**$ 1,123.82**
12/23/2025	Pre-Board Meeting w/ GM	12/8/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Board Meeting	12/9/2025	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Special Board Meeting	1/6/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Rafteli's Call	1/14/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Meeting with GM, TQ/Policy	1/15/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Pre-Board Meeting w/ GM	1/26/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Board Meeting	1/27/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	EMWD/FPUD/RWMD Ad Hoc	1/28/2026	1	$ 150.00				$ -	**$ 150.00**
3/5/2026	Meeting with GM, TQ/Policy	12/30/2025	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Engineering & Ops Meeting	2/3/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Special Board Meeting	2/4/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Facilities Ad Hoc Meeting	2/11/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Agenda Review Meeting with GM	2/23/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Board Meeting	2/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Special Board Meeting	3/18/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Board Meeting	3/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Pre-Board Meeting w/ GM	3/23/2026	1	$ 150.00				$ -	**$ 150.00**
4/27/2026	Recognition in Special District Governance Cert				$ 65.00			$ -	**$ 65.00**

Attachment G

Greg Irvine									
			# of				Mileage Reimb		
Date Paid	Description	Event Date(s)	Meetings	Per Diem	Registration Fee	Travel Expense	# Miles	Amount	Total
5/14/2026	Engineering & Ops Meeting	4/7/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Pre-Board Meeting w/ GM	4/27/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	Board Meeting	4/28/2026	1	$ 150.00				$ -	**$ 150.00**
5/14/2026	JPA Havens Phase 2 CFD Meeting	4/30/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	E&O Committee Meeting	5/5/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Special Board Meeting	5/12/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Agenda Review Meeting with GM	5/22/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Board Meeting	5/26/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	EMWD FPUD Group Mtg	5/18/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	JPA Board Meeting	5/6/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Special Board Meeting	6/9/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Agenda Review Meeting with GM	6/22/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Board Meeting	6/23/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	JPA Board Meeting	6/3/2026	1	$ 150.00				$ -	**$ 150.00**
								$ -	**$ -**
			1					$ -	**$ -**
FY25-26 Total			**48**	**$ 7,050.00**	**$ 65.00**	**$ 599.62**	**106**	**$ 74.20**	**$ 7,788.82**

RAINBOW MUNICIPAL WATER DISTRICT

Conference/Seminar and Expense Summary
Fiscal Year 2025-2026

Patti Townsend

Date Paid	Description	Event Date(s)	# of Meetings	Per Diem	Registration Fee	Travel Expense	Mileage Reimb # Miles	Mileage Reimb Amount	Total
7/1/2025	CSDA Annual Conference (Cancellled)	8/25/25-8/28/25			$ 75.00			$ -	**$ 75.00**
8/7/2025	ACWA Meeting	5/13/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	ACWA Meeting	5/14/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	ACWA Meeting	5/15/2025	1	$ 150.00				$ -	**$ 150.00**
8/7/2025	Board Meeting	5/27/2025	1	$ 150.00				$ -	**$ 150.00**
8/31/2025	CSDA Dinner	8/21/2025			$ 80.00			$ -	**$ 80.00**
9/4/2025	Budget and Finance Committee Meeting	8/12/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Board Meeting	8/19/2025	1	$ 150.00				$ -	**$ 150.00**
9/4/2025	Special Board Meeting	8/20/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	COWU Luncheon	9/16/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Special Board Meeting	9/17/2025	1	$ 150.00				$ -	**$ 150.00**
10/2/2025	Board Meeting	9/23/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	ACWA Fall Conference 2025	12/2/25-12/4/25	3	$ 450.00		$ 365.98	156	$ 109.20	**$ 925.18**
12/23/2025	Budget and Finance Committee Meeting	11/10/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	ACWA Region 8-9-10 Event	11/13/25-11/14/25	2	$ 300.00				$ -	**$ 300.00**
12/23/2025	CSDA Chapter Meeting	11/20/2025	1	$ 150.00				$ -	**$ 150.00**
12/23/2025	Board Meeting	12/9/2025	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Special Board Meeting	1/6/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Rafteli's Call	1/14/2026	1	$ 150.00				$ -	**$ 150.00**
2/5/2026	Board Meeting	1/27/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Special Board Meeting	2/4/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Budget and Finance Committee Meeting	2/10/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Facilities Ad Hoc Meeting	2/11/2026	1	$ 150.00				$ -	**$ 150.00**
3/19/2026	Board Meeting	2/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Special Board Meeting	3/18/2026	1	$ 150.00				$ -	**$ 150.00**
4/16/2026	Board Meeting	3/24/2026	1	$ 150.00				$ -	**$ 150.00**
4/27/2026	Recognition in Special District Governance Cert				$ 65.00			$ -	**$ 65.00**
5/14/2026	Board Meeting	4/28/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Special Board Meeting	5/12/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Board Meeting	5/26/2026	1	$ 150.00				$ -	**$ 150.00**
6/11/2026	Ag Ad Hoc Meeting	5/27/2026	1	$ 150.00				$ -	**$ 150.00**
6/30/2026	Special Board Meeting	6/9/2026	1	$ 150.00				$ -	**$ 150.00**

Patti Townsend									
			# of				Mileage Reimb		
Date Paid	Description	Event Date(s)	Meetings	Per Diem	Registration Fee	Travel Expense	# Miles	Amount	Total
6/30/2026	Board Meeting	6/23/2026	1	$ 150.00				$ -	**$ 150.00**
								$ -	**$ -**
FY25-26 Total			**33**	**$ 4,950.00**	**$ 220.00**	**$ 365.98**	**156**	**$ 109.20**	**$ 5,645.18**

RAINBOW MUNICIPAL WATER DISTRICT

Credit Card Transactions
Fiscal Year 2025-2026

June 2026 Charges

Credit Card Transactions

Vendor Name	Description	Transaction Amount
HOME DEPOT	TRUCK STOCK	26.25
HOME DEPOT	VALLECITOS PRV	141.90
HOME DEPOT	IT TRAILER	15.11
HOME DEPOT	IT TRAILER	18.32
HOME DEPOT	IT TRAILER	209.13
SAN CAMDEN T2W 6251162	CONFERENCE MEAL	30.93
CHICK-FIL-A #03243	CONFERENCE MEAL	32.12
SDIA AIRPORT PARKING	CONFERENCE PARKING FEE	76.00
Z SOUTH	FOOD FOR CREW	69.93
AMERICAN WATER COLLEGE	MEMBER FEE	179.99
TST* PRIMOS MEXICAN FOOD	FOOD FOR DEPT	86.73
AMAZON	CUSTODIAN SUPPLIES	20.45
WWW.VARI.COM	NEW DESK FOR CWILLIAMS	1,398.60
HOME DEPOT	OPS REFRIGERATOR FILTERS	97.49
SP VERNAL	NEW DESK FOR AKHATTAB	1,815.52
HOME DEPOT	100' TAPE MEASURE FOR ENGINEERING	28.11
CULLIGAN	MONTHLY WATER SOFTENER SERVICE	114.33
VALUEMANDER INC	CUBICLES FOR NEW TRAILER	2,779.95
HOME DEPOT	FACILITY MAINTENANCE SUPPLIES	21.84
GRAINGER	CONFINED SPACE BLOWER FAN	1,728.76
GRAINGER	GOPHER CHLORAMINATION PARTS	101.48
GRAINGER	GOPHER CHLORAMINATION PARTS	109.30
HOME DEPOT	FACILITY MAINTENANCE SUPPLIES	24.84
COSTCO	KITCHEN SUPPLIES	112.66
COSTCO	KITCHEN SUPPLIES	309.86
IN *POWELL'S OFFICE FURNI	FURNITURE FOR NEW TRAILER	4,488.11
AMAZON	KITCHEN SNACKS	359.60
HOME DEPOT	REPLACEMENT INFRARED THERMO	139.00
AMAZON	DRINKING WATER DIFFUSER DISPENSER	182.66
AMAZON	PUMPS	1,349.50
HOME DEPOT	RETURNED: REPLACEMENT INFR THERMO	(139.00)

Vendor Name	Description	Transaction Amount
HOME DEPOT	PARTS FOR BROKEN TOILET	6.45
COSTCO	KITCHEN SUPPLIES	399.92
GRAINGER	PPE	2,462.44
SP LOCKNLUBE	RETURNED: BUTTON HEAD FITTING	(32.30)
HOME DEPOT	REPLACEMENT INFRARED THERMO	139.00
HOME DEPOT	BATTERIES	27.67
HOME DEPOT	BATTERIES	27.68
HOME DEPOT	BATTERIES	28.52
HOME DEPOT	PVC PRIMER	125.61
SP VERNAL	NEW ENGINEERING DESK	1,885.58
AMAZON	MISSING DESK HARDWARE	16.78
NORTHGATE MARKET	FRUITS FOR BREAKROOM	30.66
Z CAFE	BOARD MEETING LUNCH	78.05
Z CAFE	BOARD MEETING LUNCH	83.89
SP VERNAL	CREDIT FOR MISSING DESK HARDWARE	(16.78)
QUALITY ARG INC	TINTED WINDOW SERVICE	445.00
SP ELEMENT FIRE	FIRE EXTINGUISHER	419.79
AMAZON	IGNITION COIL	14.00
HOME DEPOT	SPRAY BOTTLE, MICROFIBER TOWELS	79.25
HOME DEPOT	IT SUPPLIES	215.42
HOME DEPOT	IT BUILD	104.59
HOME DEPOT	1 PRV AUTOMATION	42.35
HOME DEPOT	GROUND ROD	98.92
HOME DEPOT	IT/ENGINEERING TRAILER MATERIAL	273.57
HOME DEPOT	IT/ENGINEERING ELECTRICAL PREP	163.10
CALIFORNIA SPECIAL DIS	CONFERENCE HOTEL ROOM	890.00
WHIP AROUND INC	VEHICLE PREP SOFTWARE	568.75
ZOHO	FORMS/APP SOFTWARE	40.25
INDUSTRIALSAFETYPRODUCTS	SAFETY HELMET	140.08
KING DONUT	DONUTS FOR MEETING	28.80
LINKEDIN	MONTHLY SUBSCRIPTION	169.99
KING DONUT	DONUTS FOR MEETING	33.50
AMERICAN SOCIETY OF SAFE	AMERICAN SOCIETY	235.00
DOMINO'S	FOOD FOR CREW	136.08
CORTES MEXICAN FOOD	FOOD FOR CREW	273.45
HILTON ANAHEIM FRONT	CONFERENCE HOTEL ROOM	1,306.78
AMAZON	LAPTOP SCREEN	113.37
TWILIO INC	SMS SUBSCRIPTION	20.88
WASABI TECHNOLOGIES	BACKUP	380.55

Vendor Name	Description	Transaction Amount
AMAZON	LAPTOP CASE AND WIRE TERMINALS	301.45
AMAZON WEB SERVICES	CLOUD STORAGE	2.83
AMAZON	CALL RECORDING STORAGE	93.79
GRAMMARLY	SUBSCRIPTION	3,480.00
HOME DEPOT	GROUND ROD	64.62
AMAZON	UPS BATTERY	217.66
AMAZON	USB STORAGE DRIVE	35.58
WWW.UI.COM	BADGES	44.45
AMAZON	SWITCH POWER CABLE	32.31
GOTOCONNECT	MONTHLY PHONE SERVICE	1,233.83
CALIFORNIA WATER ENVIRON	MEMBERSHIP FEE	251.00
AMAZON	RADIO HOLSTER & HEAT SHRINK LABELS	243.88
AMAZON	CAR CHARGERS FOR CELL PHONES	44.33
AMAZON	CURRENT CLAMP	971.85
RSP SUPPLY LLC	CABLE FOR GOPHER RCS	921.94
AMAZON	NETWORK CABLES & WALLMOUNTS	1,029.18
TWILIO INC	SMS SUBSCRIPTION	22.16
AMAZON	BITS FOR CUTTING DRYWALL	81.84
AMAZON	ACCESSORIES FOR SERVER RACK	118.50
SP WILLIAMS AUTOMATION	SCADA PLC	538.75
DKC*DIGI KEY CORP	PARTS FOR GOPHER RCS	2,977.76
ZOOM	SUBSCRIPTION	149.94
BEST BUY	TV FOR LOBBY	947.71
AMAZON	CABLE MANAGEMENT TRAYS FOR CEILINGS	430.99
AMAZON	UPS BATTERY	533.96
STARLINK INTERNET	SATELLITE INTERNET	320.00
AMAZON	COMPUTER MONITOR	434.92
AMAZON	SERVER RACK	362.41
AMAZON	SPRAY PAINT	15.34
APPLE.COM/BILL	SUBSCRIPTION	2.99
AMAZON	LABELS FOR SCADA PANELS	146.82
ZORO TOOLS INC	CAM LOCK FITTINGS	51.17
ZORO TOOLS INC	WRENCH	75.29
ZORO TOOLS INC	LARGE WRENCH	70.50
LIQUOR NATION WINE & MOR	BEVERAGES FOR CREW	19.14
BACKDRAFT BAR AND GRILL	FOOD FOR CREW	115.43
HARBOR FREIGHT TOOLS 8	CARGO BAR	32.61
AUTOZONE	O2 SENSOR FOR ADMIN GENERATOR	126.06
THE RESTAURANT AT THE RAI	FOOD FOR CREW	122.29

Vendor Name	Description	Transaction Amount
MARISCOSELPACIFICOFAL	FOOD FOR CREW	82.80
HOME DEPOT	COUPLING, CEMENT, ABS SANI TEE	550.19
COUNTRY SIPS LIQUOR	BEVERAGES FOR CREW	15.83
MARISCOS PERLA	FOOD FOR CREW	108.19
HOME DEPOT	SUPPLIES FOR NEW IT/ENG TRAILER	362.41
JACK IN THE BOX	FOOD FOR CREW	95.80
HOME DEPOT	LUMBER, REBAR WIRE	536.47
BACKDRAFT BAR AND GRILL	FOOD FOR CREW	115.42
THE RESTAURANT AT THE RAI	FOOD FOR CREW	152.87
CALIFORNIA SPECIAL DIS	CSDA ANNUAL CONFERENCE - GM	890.00
URBAN WATER INSTITUTE	UWI CONFERENCE - MM & HH	1,328.70
BCWJ* SINGLE-JOB-PACKA	RECRUITING JOB POSTING	200.00
BNPMEDIA-ENR/AR	DIGITAL SUBSCRIPTION	99.99
VILLAGE NEWS INC	PUBLIC NOTICE OF PUBLIC HEARING	200.00
Z CAFE	EMPLOYEE MEAL	13.26
BONSALL DONUT HOUSE	DONUTS FOR MEETING	19.95
MAJOR MARKETPLACE BONSAL	FOOD FOR CREW	71.98
PANERA BREAD	FOOD FOR CREW	18.29
CORTES MEXICAN FOOD	FOOD FOR CREW	108.72
BONSALL DONUT HOUSE	DONUTS FOR MEETING	48.30
WALMART	HR SUPPLIES	269.36
US FEDERAL CONTRACTOR RE	FINANCE TRAINING	599.00
US FEDERAL CONTRACTOR RE	CREDIT FOR FINANCE TRAINING	(599.00)
TARGET	ACWA/JPIA BREAKFAST	19.97
SAMS CLUB	ACWA/JPIA BREAKFAST	75.71
MICHAELS STORES	EVENT SUPPLIES	14.59
KRISPY KREME	ACWA/JPIA BREAKFAST	21.99
HOMEGOODS	STUDENT POSTER CONTEST SUPPLIES	56.51
WALMART	EVENT TABLE & SUPPLIES	163.79
WALMART	ART SUPPLIES - POSTER CONTEST AWARD	43.01
ISTOCKPHOTO	QUARTERLY SUBSCRIPTION	210.00
MICHAELS STORES	POSTER CONTEST AWARD ART SUPPLIES	105.94
IMAGE ZONE	2025 WATER REPORT CCR - PRINTING	212.49
SP LITTLEFREELIBRARY	COMMUNITY OUTREACH-FREE LITTLE LIBRARY	1,415.17
TARGET	LANDSCAPE CONTEST AWARD SUPPLIES	85.28
THE RESTAURANT AT THE RAI	MANAGER'S MEETING LUNCH	95.89
THE LAW OFFICE OF MARK K	PREPASS - PAST DUE FEE	209.80
CONEXWEST	HIGH CUBE CONTAINER RENTAL	106.68
BACKDRAFT BAR AND GRILL	FOOD FOR CREW	91.80

Attachment H

Vendor Name	Description	Transaction Amount
MARISCOSELPACIFICOFAL	FOOD FOR CREW	87.16
VDCI.EDU	AUTOCAD COURSE ONLINE	2,299.00
APWA SAN DIEGO	APWA LUNCHEON - WILLIAMS & MTAMIMI	180.00
CONEXWEST	HIGH CUBE CONTAINER RENTAL	106.68
HOME DEPOT	PRIMER, BALL VALVE, GATORADE, WATER	184.33
BLACKBAZE INC	BACKUP STORAGE	64.25
DO/MRO/PDF SUPPLY	GOPHER TANK RCS	1,636.72
RADWELL INTERNATIONAL	GOPHER TANK RCS	110.36
MICROSOFT	CLOUD STORAGE	213.94
DIRECT TV	EOC CABLE	104.99
AUTODESK INC	ENGINEERING AUTOCAD SOFTWARE	260.00
FLIR SYSTEMS	INFRARED ELECTRICAL TRAINING	2,500.00
MICROSOFT	CLOUD STORAGE	131.59
DIRECT TV	EOC CABLE	99.99
AUTODESK INC	ENGINEERING AUTOCAD SOFTWARE	260.00
BEST BUY	TVS FOR IT TRAILER	923.07
BEST BUY	TV MOUNTS FOR IT TRAILER	58.17
TAP TAG	BADGES FOR DIRECTORS MAC	73.95
TAP TAG	BADGES FOR CHAD	44.95
MISAC	MISAC SUBSCRIPTION	130.00
BEST BUY	TV MOUNTS FOR IT TRAILER	116.35
TOTAL CHARGES		**61,854.04**