

AGENDA

**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
June 17, 2026, at 6:00 PM**

District Office, 24850 Third St., Fall River Mills, CA 96028

Mission:

The Fall River Valley CSD is committed to providing quality municipal services to the residents of the Fall River Valley in a reliable, professional, cost effective, and environmentally conscious manner.

CALL TO ORDER

ROLL CALL OF DIRECTORS

PUBLIC COMMENT: Any member of the public may address the Board relating to any matter within the Boards' jurisdiction that is NOT on today's agenda. Pursuant to the Brown Act (Govt. Code Section 54950 et. seq.) action or Board discussion cannot be taken on public comment matters other than receiving comments and, if deemed necessary, to schedule the matter on a subsequent Board Agenda.

(A) Action Item

(D) Discussion Item

(I) Information Item

APPROVAL OF MINUTES: Approval of Minutes for Regular Meeting on 5/13/2026 and Special Meeting Minutes on 6/4/2026 (D) (I) (A)

REPORTS:

Board:

- Chairman Report
- Committee Reports

Parks & Rec Report: Amber Beck

Treasurers Report: Amber Beck

Approve Invoices (D) (I) (A)

Operations Report: Joseph Huston

Manager Report: Bill Rodeski

OLD BUSINESS

- None

NEW BUSINESS

- Consider Approval of Operating Budget for the 2026-2027 Fiscal Year (D) (I) (A)
- Consider Approval of Pre-Approved Invoices for the 2026-2027 Fiscal Year (D) (I) (A)
- Consider Approval of the Employee Pay Schedule for the 2026-2027 Fiscal Year (D) (I) (A)

Meeting Adjournment

Next Board Meeting: July 15, 2026

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

CALL TO ORDER:

Chairman Hendrix called the Regular Board Meeting to order at 6:00 p.m.

ROLL CALL OF DIRECTORS:

Directors present: Hendrix, Harper, Hamilton, O'Connor

Directors absent: Ontano

VISITORS:

Staff: Amber Beck, Joseph Huston, Stevie Collins, Sky Snyder

PUBLIC COMMENT:

None

COMMUNICATIONS:

None

APPROVAL OF MINUTES:

Director Hamilton moved to approve the Regular Board Meeting minutes from April 15, 2026. Director O'Connor seconded. Motion passed unanimously with 4 Ayes (Hendrix, Harper, Hamilton, O'Connor).

APPROVAL OF INVOICES:

Director Harper moved to approve and pay the invoices for the month. Director O'Connor seconded. Motion passed unanimously with 4 Ayes (Hendrix, Harper, Hamilton, O'Connor).

PARKS REPORT – Amber Beck

- Maintenance continues to run smoothly at all the park facilities.
- Sky is working with the wonderful volunteers to keep the parks looking great.

Two Rivers Park

- Grants
 - **CA Natural Resources – Green Infrastructure - \$383,090**
 - A final walkthrough was conducted on Wednesday May 6th.
 - The State officials were impressed with the park and trails, along with the beautiful valley we live in.
 - The District will receive the remaining retention amount of \$28,776 after July 1st (the beginning of the fiscal year).

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

- **Stewardship Enhancement Grant – Sierra NV Conservancy - \$550,00**
 - End date 8/31/2026
 - Project is scheduled for completion this spring.
 - Remaining Funds: **\$54,428**

Fall River Valley Community Park (Lions Park)

- Grants
 - **The McConnell Fund Grant** – Waiting to here if we have been awarded this grant

Floyd Buckskin Memorial Trail

- Grants
 - **Redding Rancheria Community Fund Grant**
 - Applied for the Spring grant to fund improvements and signs

TREASURER’S REPORT – Amber Beck

Summary

As of the end of April, the District is 83% through the fiscal year.

- Total Revenue: 79% of budget realized (4% under)

- Total Expenses: 81% of budget expended (2% under)

Revenue is still under for this point in the year. Less water usage than estimated is contributing to this. Expenses are where they should be at this point. Non-operating revenue is low because the final large property tax payment from Shasta County is expected in May.

Revenue

• Operating Revenue: \$72,334 — \$2,035 under budget

Percent of Budget: 80% for the year

Total Revenue: \$73,926 - \$1,663 under budget

Percent of Budget: 73% for the year (due to Tax Revenue Schedule)

Employee Expenses

• Total Employee Expenses: \$38,410 — \$3,194 under budget

• Percent of Budget: 82% for the year

At this point in the year, the employee expenses are on budget.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

Operating Expenses

- Total Operating Expenses: \$13,515— \$3,405 under budget
- Percent of Budget: 77% for the year

In a good position, for this time of year.

Total Expenses

- Total Expenses: \$51,925 — \$6,599 under budget
- Percent of Budget: 81% for the year

In a good position, for this time of year.

Net Income

- Net Income including Depreciation and Grant Activities: \$4,207,125
- Net Income excluding Depreciation and Grant Activities: \$184,180

The District's financial position remains strong, with net income gaining from the previous month due to Grant Activities.

OPERATIONS REPORT – Joseph Huston

Water System

- Went to CRWA water EXPO.
- Been practicing using our line locator for dig tickets.
- PG&E has started their Gas line replacement project.

Sewer System

- Assisted Robin to do surveys of proposed sewer lines.
- Used the backhoe to dig test holes to check the soil at the ponds.

Equipment & Facilities

- Had a meeting with 811 to update our system and add Stevie to the list.
- Fixed a broken curb stop.
- Have a recall on the F450 going to get it fixed.
- Helped the fairgrounds expose a leak on their water line.
- Working with PG&E construction crew to mark our water lines when they find them.

Water Loss

- Water Samples came back negative.
- Water loss for the month of February 2026: 22% 18 GPM.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

Goals for next Month

- Clean the buildings mow and weed eat all facilities.
- Test backflow devices.
- Joseph is going to renew his Playground safety Certificate.
- Continue moving projects forward.
- Get more training on our line locator.

MANAGERS REPORT – William Rodeski

Several District projects continue to move forward, with the main focus this month being easements, permits, design work, and final funding approvals.

McArthur Well #1 Project

- McArthur Well #1 is complete.
- Final deliverables have been received, and the project is closed.

McArthur Well #2 Project

- McArthur Well #2 has gone out to rebid.
- The scope was reduced due to limited remaining funds.
- Several contractors showed interest, with two attending the pre-bid walkthrough and others submitting bids because they were already familiar with the site.
- The next step is bid review and moving toward a construction contract.

Pine Grove Mobile Home Park / Williams Road Project

- The PGMHP project is still awaiting final approval.
- The updated timeline shows approval should be received this month.
- Once approved, the District will complete a contract with Pace Engineering.

Water Planning Grant

- The Water Planning Grant is approximately 98% complete.
- The construction application has been uploaded to FFAST and is awaiting approval.

Cross-Connection Control Program

- The program is entering Phase 2.
- Joseph and I have discussed beginning backflow testing and sending compliance letters to customers.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

- The next step is identifying required devices, testing existing devices, and notifying customers of required actions.

Wastewater Expansion Project

- The Wastewater Expansion Project remains one of the District's most active projects.
- The District is waiting on a potholing quote from Badger after a temporary pause related to Caltrans right-of-way concerns.
- Pace continues to coordinate with the District to finish collection system design.
- The project is expected to go out to bid in July, with construction starting as early as spring 2027.
- A town hall meeting is scheduled for **Wednesday, May 20, 2026, at 6:00 p.m. at the McArthur Fairgrounds** to answer final design questions and get ROE forms signed.

Easements

- I have been working on easement requests with approximately 12 to 15 home and business owners.
- I will attend the School Board meeting with Pace to request an easement across school property.
- I am also in ongoing discussions with Mike Glasson regarding easements through the golf course.
- If those easements cannot be secured, the golf course neighborhood may be excluded from the project or require a design change.

Shasta County Permit Issues

- The District is working through permit concerns with Shasta County.
- The County is requiring two notarized permits per property: one for septic abandonment and one for collection system construction.
- This could discourage participation, delay the project, and add significant cost.
- Even with discounted fees, total permit costs could exceed \$65,000.
- I have reached out to District Supervisor Corky Harmon and have also asked Cecil for guidance.
- If needed, the District may have to go before the Board of Supervisors to request a compromise.

Goals for Next Month

- Begin backflow testing.
- Finalize the McArthur Well #2 construction contract.
- Finalize wastewater easement requests.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING MINUTES

May 13, 2026

- Complete the Pace contract for the PGMHP project once approved.
- Continue working toward a resolution with Shasta County on permitting and fees.

OLD BUSINESS:

None

NEW BUSINESS:

- Consider Resolution 2026-Consolidations/Specifications of November 2026 Election
 - This resolution is required by Shasta County for our Board of Directors to be included in the November election.
 - There are no issues with the Resolution

Director Hamilton made a motion to approve Resolution 2026-Consolidations/Specifications of November 2026 Election. Director Harper seconded. Motion passed unanimously with 4 Ayes (Hendrix, Harper, Hamilton, O'Connor).

Regular Meeting Adjourned at 6:16

Meeting Adjourned

Submitted,

Bill Rodeski, General Manager

Brett Hendrix, Board Chairman/President

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

SPECIAL BOARD MEETING MINUTES

June 4, 2026

CALL TO ORDER:

Chairman Hendrix called the Special Board Meeting to order at 6:00 p.m.

ROLL CALL OF DIRECTORS: Hendrix, Harper, , O'Connor

Directors absent: Ontano, Hamilton

VISITORS: Staff: Amber Beck, William Rodeski

PUBLIC COMMENT: None

COMMUNICATIONS:

A Closed Session Title was mistakenly included on the agenda due to a template error during preparation of the Special Meeting agenda.

NEW BUSINESS:

- Consider Awarding Construction Contract to Low Bidder – Pat Nelson Construction for the Fall River Valley Well Infrastructure Project – Rebid This resolution is required by Shasta County for our Board of Directors to be included in the November election.
 - Pace Engineering confirmed that all the required information was obtained and recommends that the District award Nelson Construction the job.

Director Harper made a motion to award Pat Nelson Construction the Fall River Valley Well Infrastructure Project Job. Director O'Connor seconded. Motion passed unanimously with 3 Ayes (Hendrix, Harper, O'Connor).

- Consider Muni-Link Utility Billing to Replace UMS as Billing Software
 - The Board discussed the proposed transition to Muni-Link and noted benefits including improved system access, reduced maintenance responsibilities, enhanced customer portal functions, possible elimination of Frontier internet service, and support for future growth.

Director O'Connor made a motion to approve replacing UMS with Muni-Link. Director Harper seconded. Motion passed unanimously with 3 Ayes (Hendrix, Harper, O'Connor).

Meeting Adjourned at 6:15

Submitted,

Brett Hendrix, Board Chairman/President

Bill Rodeski, General Manager

Parks Report

June 17, 2026

General

- Maintenance continues to run smoothly at all the park facilities.

Two Rivers Park

- Grants
 - **CA Natural Resources – Green Infrastructure - \$383,090**
 - The District will receive the remaining retention amount of \$28,776 after July 1st (the beginning of the fiscal year).
 - **Stewardship Enhancement Grant – Sierra NV Conservancy - \$550,00**
 - End date 8/31/2026
 - Project is scheduled for completion this spring.
 - Remaining Funds: **\$54,428**
 - Will be meeting with Coast Counties Construction to get an estimate on re-surfacing the DG portion of the trail.

Fall River Valley Community Park (Lions Park)

- Grants
 - **The McConnell Fund Grant** – Unfortunately we did not receive this grant. We will continue to search for funding options to improve the restroom and eventually make it ADA accessible.
 - Community fundraisers are an option that may help increase our odds of getting future grant funding. Many grantors prefer to fund projects that include community and/or self-funding.

Floyd Buckskin Memorial Trail

- Grants
 - **Redding Rancheria Community Fund Grant**
 - Applied for the Spring grant to fund improvements and signs
 - We received an email that the evaluation timeline for this grant has been delayed. The decision will be made by June30th.
 - New Trail Markers
 - Sky has been working on creating trail markers to better show where the trail leads. He worked with Ajumawi youth to install them. We hope you can take a walk and check them out!
 - Further work is postponed until we can discuss priorities and responsibilities with the Ajumawi Cultural Representative (Ginger Amoroso)

General Manager's Report

Fall River Valley Community Services District

Prepared by: Bill Rodeski, General Manager

Date: June 17, 2026

Overview

Over the past month, District work has focused on easements, permitting, funding agreements, and project coordination. I attended meetings with the School Board regarding an easement for the Wastewater Expansion Project, as well as meetings with Shasta County to work through tasks associated with the Bridge Project and permitting issues. Several major projects continue to move forward.

McArthur Well #2

The Well #2 project has been awarded to Pat Nelson Construction for \$550,000. Construction is expected to begin soon, with a current deadline of December 31, 2026.

The project scope has been reduced to focus on the most critical improvements needed to move the well into service within the available funding.

Pine Grove Mobile Home Park / Williams Road

The District now has a funding agreement in place with the State Water Resources Control Board.

The next step is finalizing a contract with Pace Engineering to manage the project.

This project will extend public water service and improve fire protection in the Pine Grove and Williams Road area.

Pit River Waterline / Bridge

This project has picked up momentum. Based on recent discussions with the County, \$1.2 million has been identified to help fund a waterline crossing over the Pit River.

I will continue coordinating with the County and provide updates as details are confirmed.

Water Planning Grant / GIS

The Water Planning Grant is nearing completion. GIS mapping has been developed and is now one of the final deliverables under the grant.

We selected a system that meets the District's current needs and budget, with the option to expand or upgrade in the future if needed.

Potholing / Utility Locating

The District received a bid from Badger for potholing and utility locating.

The cost fits within available project funding, and we are planning to move forward with this work and request reimbursement through the grant.

Wastewater Expansion Project

This remains one of the District's highest priorities and continues to move forward.

- A town hall meeting was held on May 20 with strong attendance.
- Approximately 35–40 Right of Entry (ROE) forms were collected that night.
- Staff is continuing follow-up efforts to gather additional signatures.
- Pace Engineering is continuing design coordination as we move toward final design, easements, and bidding, which is scheduled for mid-July

Easements

- The school easement has been granted is moving forward through the School Board process.
- The golf course easement remains unresolved and is still a key issue that could affect the final project layout and service area.
- I am working with Pace and Cecil to help re-engage discussions with the property owner.

Shasta County Permits

After meeting with County staff, the District will be allowed to use a blanket permit covering multiple parcels instead of requiring individual permits.

This should simplify the process for customers and help keep the project moving, although some administrative fees will still apply

Cross-Connection Control Program

The program remains in Phase 2.

Next steps include identifying required backflow devices, testing existing devices, and notifying customers of any required action

Next Steps

- Continue securing easements and ROE forms
- Finalize the Pace Engineering contract for the Pine Grove project
- Move forward with potholing and reimbursement through the grant
- Coordinate implementation of the County's new permit process
- Begin construction coordination for Well #2
- Complete remaining Water Planning Grant and GIS work

Fall River Valley Community Services District

Operations Report

For the Month of May 2026

Prepared by: Joseph Huston

Date: June 17, 2026

Operations Summary

Operations activity increased during May due to PG&E gas line replacement work and other ongoing projects throughout the district.

Water System

- Two water line breaks caused by the gas line crew were repaired, and water service was restored.
- Training with the line locator continued to improve response to the high volume of dig tickets.
- Construction on McArthur Well #2 is expected to begin soon.
- Backflow testing has started.

Sewer System

- Plans and decisions are being finalized with input from all parties involved.

Equipment & Facilities

- Pipeline locator training was attended in Sacramento, providing useful instruction on system operation.
- Roads around the sewer ponds were mowed.
- Air conditioning repairs on the Dodge have been completed.
- Scott Nelson From CCC assisted with cleanup of a tree that fell on the fence earlier this year. Branches were removed, and the logs were moved to the ponds for later cutting as firewood.
- Water sample results were negative.
- Water loss for May 2026 was 17%, or 26 GPM.

Goals for Next Month

- Replace old meters.
- Test backflow devices.
- Renew the Playground Safety Certificate on the 18th.
- Continue moving projects forward.

Treasurer's Report

For the Month Ending May 31, 2026

General

Summary

As of the end of May, the District is 92% through the fiscal year. June is the last month of the Fiscal Year.

- Total Revenue: 90% of budget realized (2% under)

- Total Expenses: 89% of budget expended (3% under)

Revenue is still under for this point in the year. Less water usage than estimated is contributing to this.

Expenses are where they should be at this point. Non-operating revenue is now at 111% due to Misc.

Revenue, donations and higher tax revenue than budgeted for.

Revenue

• Operating Revenue: \$87,510 — \$2,497 over budget

Percent of Budget: 89% for the year

Total Revenue: \$113,154 - \$4,992 over budget

Percent of Budget: 90% for the year

Employee Expenses

• Total Employee Expenses: \$53,385 — \$2,000 under budget

• Percent of Budget: 93% for the year

At this point in the year, the employee expenses are less than 1% over budget.

Operating Expenses

• Total Operating Expenses: \$23,674— \$4,755 over budget

- A large Insurance expense adjustment was made, because JPIA changed the billing periods for the Annual Property Program, which caused it to be paid twice in this fiscal year.

• Percent of Budget: 87% for the year

In a good position, for this time of year.

Total Expenses

• Total Expenses: \$77,059 — \$2,756 over budget

• Percent of Budget: 91% for the year

In a good position, for this time of year.

Net Income

• Net Income including Depreciation and Grant Activities: \$4,252,879

• Net Income excluding Depreciation and Grant Activities: \$219,612

The District's financial position remains strong, with net income gaining slightly from the previous month.

Submitted by:

Amber Beck, Board Treasurer

INVOICES FOR MAY 2026

INVOICES FOR APPROVAL

VENDOR	DESCRIPTION	AMOUNT	Not Paid
Ed Staub & Sons	Fuel Charges	603.77	603.77
Quill	Carton of Printing Paper	45.03	45.03
Joseph Huston	Mileage	176.90	176.90
	Playground Safety Inspector Test	200.00	200.00
	Snacks for Sewer Town Hall	82.60	82.60
SJ Denham Inc	Air Conditioner Work	1,275.16	1,275.16
Adobe	Adobe Express	40.40	0.00
Stevie Collins	American Water College - Intro to Water Treatment	399.99	0.00
Fed Ex	Printing posters for sandwich board	111.00	0.00
Lagerlof, LLP	Attorney Fees	510.00	0.00
US Postmaster	Priority Postage	12.90	0.00
Reliable Translations	ROE Translation	174.42	0.00
Due as of 5/31/2026			\$2,383.46

PRE-APPROVED INVOICES

VENDOR	FOR	AMOUNT	Not Paid
Amber Beck - Cell Phone	Due as of 5/31/2026	\$50.00	\$0.00
EDD	Due as of 5/31/2026	\$1,288.85	\$0.00
F&M Bank - Solar Lease Payment	Due as of 5/31/2026	\$2,017.00	\$0.00
Frontier - Internet/Telephone	Due as of 5/31/2026	\$145.38	\$145.38
Internal Revenue Service	Due as of 5/31/2026	\$8,428.94	\$0.00
Joseph Huston - Cell Phone	Due as of 5/31/2026	\$50.00	\$0.00
JPIA - Dental/Vision/Life	Due as of 5/31/2026	\$665.12	\$0.00
Pers - Employee Health	Due as of 5/31/2026	\$7,401.75	\$0.00
Pers Retirement	Due as of 5/31/2026	\$5,521.69	\$0.00
Pace Analytical- Water Testing	Due as of 5/31/2026	\$193.60	\$0.00
Pers Unfunded Liability	Due as of 5/31/2026	\$2,890.50	\$0.00
PG&E	Due as of 5/31/2026	\$2,208.66	\$0.00
Starlink	Due as of 5/31/2026	\$240.00	\$0.00
Waste Management	Due as of 5/31/2026	\$195.09	\$0.00
William Rodeski - Cell Phone	Due as of 5/31/2026	\$50.00	\$0.00
Stevie Collins	Due as of 5/31/2026	\$50.00	\$0.00
Total		\$31,346.58	\$145.38
Due as of 5/31/2026			\$145.38

Grant Reimbursable - (Not Paid Includes Previous Invoices)

VENDOR	FOR	Current	Not Paid
Pace Engineering	2268.06 - Water System Improvements	\$14,810.00	\$14,810.00
Pace Engineering	2268.07 McArthur Sewer Improvements	\$448,509.24	\$448,509.24
Pace Engineering	2268.09 McArthur Well No.2	\$42,372.95	\$65,046.45
		\$508,221.03	\$528,365.69
Due as of 5/31/2026			\$530,894.53

Fall River Valley Community Services District
Accounts Payable
As of 5/31/2026

Vendor Name	Invoice/Credit Description	Current	1 - 30 Days Past Due	31 - 60 Days Past	61 - 90 Days Past	Over 90 Days Past	Total
Ed Staub & Sons	Fuel Charges	603.77	0.00	0.00	0.00	0.00	603.77
Frontier Communications	Telephone/Internet	145.38	0.00	0.00	0.00	0.00	145.38
Joseph Huston	Mileage	176.90	0.00	0.00	0.00	0.00	176.90
	Playground Safety Inspector Test	200.00	0.00	0.00	0.00	0.00	200.00
	Snacks for Sewer Town Hall	82.60	0.00	0.00	0.00	0.00	82.60
Pace Engineering	2268.06 - Water System Improvements	14,810.00	0.00	0.00	0.00	0.00	14,810.00
	2268.07 McArthur Sewer Improvements	448,509.24	0.00	0.00	0.00	0.00	448,509.24
	2268.09 McA Well No. 2	42,372.95	0.00	22,673.50	0.00	0.00	65,046.45
Quill	Carton of Printing Paper	45.03	0.00	0.00	0.00	0.00	45.03
SJ Denham Inc	Air Conditioner Work	1,275.16	0.00	0.00	0.00	0.00	1,275.16
Report Total		508,221.03	0.00	22,673.50	0.00	0.00	530,894.53

Fall River Valley Community Services District

Statement of Revenues and Expenditures - *BM Budget vs Actual - Unposted Transactions Included In Report

From 5/1/2026 Through 5/31/2026

(In Whole Numbers)

	May 2026 Actual	May 2026 Budget	Total Budget	YTD Actual (07/01/2025 - 05/31/2026)	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	85,640	84,308	938,847	828,016	88.19%
Outside/Container Revenue	1,414	25	12,100	16,722	138.20%
Utility Fees	456	680	7,755	5,761	74.28%
Total Operating Revenue	87,510	85,013	958,702	850,499	88.71%
Non Operating Revenue					
Taxes Revenue	23,910	21,900	56,100	59,803	106.60%
Interest Revenue	1,735	1,249	12,743	12,385	97.19%
Donations	0	0	0	670	0.00%
Miscellaneous	0	0	0	3,242	0.00%
Total Non Operating Revenue	25,644	23,149	68,843	76,100	110.54%
Total Revenue	113,154	108,162	1,027,545	926,599	90.18%
Expenses					
Employee Expense					
Wages	41,232	41,757	373,513	351,196	94.02%
Payroll Taxes	2,912	3,065	27,415	26,383	96.23%
Employee Health Insurance	6,443	7,302	81,902	73,114	89.26%
PERS- Retirement	2,798	3,260	28,967	22,592	77.99%
Compensation Insurance	0	0	5,900	5,760	97.62%
Total Employee Expense	53,385	55,384	517,697	479,045	92.53%
Operating Expense					
PERS Unfunded Liability 1595	2,891	2,892	37,600	34,031	90.50%
Legal & Accounting	0	2,000	24,100	20,245	84.00%
Outside Services	1,033	1,670	20,040	14,479	72.25%
Permit Fees	0	100	7,300	5,780	79.18%
Association Dues	0	0	9,600	8,444	87.96%
Insurance	13,923	2,548	30,581	39,403	128.84%
Office Supplies	45	200	2,400	1,625	67.72%
Shop Supplies	0	175	2,100	1,058	50.39%
Postage	226	250	3,816	4,084	107.01%
Bank Fees	0	10	120	60	50.00%
Equipment/Tools	0	300	3,500	2,334	66.67%
Water Tests	194	400	4,800	6,039	125.82%
Vehicle Expense	1,021	325	3,900	3,575	91.66%
Maintenance & Repairs	0	920	11,040	5,641	51.09%
Interest Expense	329	223	13,615	14,226	104.49%
Software License & Hardware	40	405	19,260	14,806	76.87%
Maint					
Education	400	1,300	6,700	3,656	54.56%
Mileage	0	250	3,000	2,804	93.47%
Fuel	604	681	8,172	4,609	56.39%
Telephone/Internet	585	915	11,180	10,618	94.97%
Utilities	2,209	3,202	38,484	29,407	76.41%
Miscellaneous Expense	176	153	1,855	439	23.65%
Donation	0	0	0	578	0.00%
Total Operating Expense	23,674	18,919	263,163	227,942	86.62%
Total Expenses	77,059	74,303	780,860	706,987	90.54%

Fall River Valley Community Services District

Statement of Revenues and Expenditures - *BM Budget vs Actual - Unposted Transactions Included In Report

From 5/1/2026 Through 5/31/2026

(In Whole Numbers)

	May 2026 Actual	May 2026 Budget	Total Budget	YTD Actual (07/01/2025 - 05/31/2026)	YTD Percent Used
Net Income	36,095	33,859	246,685	219,612	89.02%
Asset Expense					
Depreciation					
Depreciation Expense	19,119	0	0	209,153	0.00%
Total Depreciation	19,119	0	0	209,153	0.00%
Total Asset Expense	19,119	0	0	209,153	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	0	0	0	4,242,420	0.00%
Total Grant Revenue	0	0	0	4,242,420	0.00%
Total Capital Activities	0	0	0	4,242,420	0.00%
Net Income Including Grant Activities	16,976	33,859	246,685	4,252,879	1,724.01%

Fall River Valley Community Services District
 Balance Sheet
 As of 5/31/2026
 (In Whole Numbers)

	Current Year
Assets	
Current Assets	
Cash & Cash Equivalents	1,197,842
Accounts Receivable	178,063
Inventories	84,062
Prepaid Expenses	155
Total Current Assets	1,460,122
Long-term Assets	
Property & Equipment	3,487,079
Construction in Progress	6,791,278
Total Long-term Assets	10,278,357
Total Assets	11,738,479
Liabilities	
Short-term Liabilities	
Accounts Payable	530,895
Other Short-term Liabilities	5,292
Total Short-term Liabilities	536,187
Long-term Liabilities	
Long-term Liabilities (Lease/Loan)	552,670
Pension Liability	253,259
Total Long-term Liabilities	805,929
Other Accounts	
Balancing Accounts	139,106
Total Other Accounts	139,106
Total Liabilities	1,481,222
Net Assets	
Beginning Net Assets	
Net Assets	6,004,378
Total Beginning Net Assets	6,004,378
Current YTD Net Income	
	4,252,879
Total Net Assets	10,257,257
Total Liabilities and Net Assets	11,738,479

Fall River Valley Community Services District
 1035 Savings Account
 As of 5/31/2026

Assets		
Savings Account		
USDA Debt Service		
Water	21,481.94	Restricted
USDA Annual		
Water	16,030.00	Reserved
USDA Short Lived Assets		
Water	8,450.00	Restricted
Capital Reserve		
Water	700,621.48	
Sewer	247,757.23	
Parks & Recreation	60.00	
Operating Reserve		
Water	2,181.95	
Sewer	30,694.40	
Parks Savings		
Parks & Recreation	4,350.58	
Total Assets	<u>1,071,427.58</u>	

Fall River Valley Community Services District

Statement of Cash Flows

As of 5/31/2026

	<u>Current Period</u>
Cash Flows from Operating & Non-Operating ...	
Changes in Accounts Receivables-Grants	454,470.09
Changes in Accounts receivable-Operations	(23,026.72)
Interest & Dividends Received	1,734.95
Sales	87,509.78
Miscellaneous Receipts	9.83
Payments to Employees & Suppliers	(1,021,042.00)
Total Cash Flows from Operating & Non-Oper...	<u>(500,344.07)</u>
Cash Flows from Investing Activities	
Net Cash from Purchase/Sale of Assets	0.00
Total Cash Flows from Investing Activities	<u>0.00</u>
Cash Flows from Financing Activities	
Net Cash from Long-term Debt Transaction	(1,688.45)
Total Cash Flows from Financing Activities	<u>(1,688.45)</u>
Beginning Cash & Cash Equivalents	
	<u>1,699,874.05</u>
Ending Cash & Cash Equivalents	<u><u>1,197,841.53</u></u>

Fall River Valley Community Services District

1020 Operating Checking Account

Bank Register

Check Number	Check Description Vendor Name		Check Amount
2026.04.21 WR	Mileage - CalTrans Mtg	William Rodeski	87.00
4711	System Generated Check/Voucher	Pace Engineering	968,832.89
4712	System Generated Check/Voucher	Napa Auto Parts	19.28
4713	System Generated Check/Voucher	Quicksilver Electric	225.00
4714	System Generated Check/Voucher	SJ Denham Inc	1,236.44
4715	System Generated Check/Voucher	Valley Best Hardware	100.76
4716	System Generated Check/Voucher	Barco Products, LLC	18.42
DEBIT 2026.05.05 USPS	Priority Postage	US Postmaster	12.90
DEBIT 3455873660	Adobe Express	Adobe Export Pdf Annual Sub:	40.40
DEBIT 4518	Posters	FedEx	111.00
EFT 0-365-501-776	Payroll Liabilities for 2026.05.01	Employment Development De	373.84
EFT 0709312	Insurance	Joint Powers Insurance Autho	665.12
EFT 1-392-094-544	Payroll Liabilities for 2026.05.15	Employment Development De	360.08
EFT 100000018239964	Retirement Contribution Plan - 27147 PD 2026.05	Public Employees Retirement :	1,794.93
EFT 100000018270508	Retirement Contribution Plan - 27147 PD 2026.05	Public Employees Retirement :	1,884.29
EFT 1225	Excess Crime	Joint Powers Insurance Autho	790.00
EFT 18275849	Insurance	Public Employees Retirement :	7,401.75
EFT 18286398	Unfunded Liability	Public Employees Retirement :	2,890.50
EFT 2026.04 ES	Fuel	Ed Staub & Sons	490.25
EFT 2026.05 AB	Cell Phone	Amber Beck	50.00
EFT 2026.05 BR	Cell Phone	William Rodeski	50.00
EFT 2026.05 JH	Cell Phone	Joseph Huston	50.00
EFT 2026.05 SC	Cell Phone	Stevie Collins	50.00
EFT 2026.05 Solar	Solar Lease Payment	Farmers & Merchants Bank of	2,017.00
EFT 2026.05 WM	Dumpster	WM Corporate Services, INC	195.09
EFT 2026.05.11 WR	Mileage	William Rodeski	101.50
EFT 2026.05.14 EDD	Tax Rate Wrong for First QTR 2026	Employment Development De	74.35
EFT 2026.05.29 EDD	Payroll Liabilities for 2026.05.29	Employment Development De	480.58
EFT 2026.05.29 IRS	Payroll Liabilities for 2026.05.29	Internal Revenue Service	3,102.37
EFT 2027.05.14 JH	Expo 2026 and Mileage to Drop off Dodge for Wc	Joseph Huston	828.73
EFT 225388	Attorney Fees	Lagerlof, LLP	510.00
EFT 262803306	Water Testing	Pace Analytical Services LLC	193.60
EFT 279270	WT Classs - SC	American Water College	399.99
EFT 33706	ROE Translation	Reliable Translations	174.42
EFT 41027191	Payroll Liabilities for 2026.05.01	Internal Revenue Service	2,691.20
EFT 95884534	Payroll Liabilities for 2026.05.15	Internal Revenue Service	2,635.37
EFT FGU9G	Internet	Starlink	240.00
EFT JPIA PROP	2026-2027 Property	Joint Powers Insurance Autho	11,256.61
EFT PGE 2026.05	Utilities	Pacific Gas & Electric	2,208.66
EFT100000018270488	Retirement Contribution Plan - 27147 PD 2026.05	Public Employees Retirement :	1,842.47
PR202636	Employee: Beck; Pay Date: 5/1/2026	Amber Beck	2,521.03
PR202637	Employee: Collins; Pay Date: 5/1/2026	Stevie R. Collins	1,970.38
PR202638	Employee: Huston; Pay Date: 5/1/2026	Joseph M. Huston	2,359.90
PR202639	Employee: Rodeski; Pay Date: 5/1/2026	William D. Rodeski	2,468.97
PR202640	Employee: Sky Snyder; Pay Date: 5/1/2026	Sky Snyder	444.39
PR202641	Employee: Beck; Pay Date: 5/15/2026	Amber Beck	2,514.02
PR202642	Employee: Collins; Pay Date: 5/15/2026	Stevie R. Collins	1,914.69
PR202643	Employee: Huston; Pay Date: 5/15/2026	Joseph M. Huston	2,274.11
PR202644	Employee: Rodeski; Pay Date: 5/15/2026	William D. Rodeski	2,487.25
PR202645	Employee: Sky Snyder; Pay Date: 5/15/2026	Sky Snyder	379.20
PR202646	Employee: Beck; Pay Date: 5/29/2026	Amber Beck	2,501.96
PR202647	Employee: Collins; Pay Date: 5/29/2026	Stevie R. Collins	2,066.52
PR202648	Employee: Huston; Pay Date: 5/29/2026	Joseph M. Huston	3,045.72
PR202649	Employee: Rodeski; Pay Date: 5/29/2026	William D. Rodeski	2,662.30
PR202650	Employee: Sky Snyder; Pay Date: 5/29/2026	Sky Snyder	532.93
Report Total			1,046,630.16

COMBINED REVENUE		Total	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
Operating														
1210	Water	669,486	76,589	71,338	60,185	54,314	46,207	46,442	44,921	44,064	45,081	48,511	60,809	71,025
1220	Sewer	308,755	25,326	25,326	25,326	25,326	25,018	25,018	25,018	25,018	25,326	27,352	27,352	27,352
4010	Outside water sales	12,100	2,800	2,800	2,200	1,500	-	-	-	-	-	-	-	2,800
4030	Utility Fees	6,690	550	550	550	550	550	550	550	550	550	580	580	580
		997,031	105,265	100,014	88,261	81,689	71,775	72,010	70,489	69,632	70,957	76,443	88,741	101,757
NON OPERATING REVENUE														
4400	Interest	14,033	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,177	1,177	1,177
4200	Property Tax	59,400	2,100	-	-	2,500	-	-	31,000	-	-	-	23,800	-
4250	County Cost Allocation	786				786								
TOTAL REVENUE		1,071,250	108,532	101,181	89,427	85,356	72,942	73,177	102,656	70,799	72,124	77,620	113,718	102,934
EXPENSES														
Employee														
5000	Wages	385,591	29,901	29,901	29,901	44,294	29,489	29,489	29,489	29,489	29,901	44,294	29,723	29,723
5150	Payroll Taxes	28,302	2,195	2,195	2,195	3,251	2,164	2,164	2,164	2,164	2,195	3,251	2,182	2,182
5200	Comp Insurance	5,800	1,400	-	-	1,400	-	-	1,500	-	-	1,500	-	-
5160	Employee Insurance	83,850	6,500	6,500	6,500	6,500	6,500	6,500	7,475	7,475	7,475	7,475	7,475	7,475
5170	Retirement	30,577	2,371	2,371	2,371	3,512	2,338	2,338	2,338	2,338	2,371	3,512	2,357	2,357
Subtotal Employee Expense		534,121	42,367	40,967	40,967	58,957	40,491	40,491	42,966	41,466	41,942	60,032	41,737	41,737
Operating														
6100	Pers Unfunded Liability	38,797	4,873	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084
6150	Legal and Accounting	24,775	350	350	350	350	19,000	375	375	500	375	375	2,000	375
6160	Outside services	9,600	800	800	800	800	800	800	800	800	800	800	800	800
6260	Permits and Fees	7,025	75	75	75	75	75	4,225	2,050	75	75	75	75	75
6261	Association Dues	9,300	2,500	-	6,800	-	-	-	-	-	-	-	-	-
6270	Insurance	34,106	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842
6300	Office Supplies	2,400	200	200	200	200	200	200	200	200	200	200	200	200
6301	Shop Supplies	2,700	225	225	225	225	225	225	225	225	225	225	225	225
6400	Postage	4,157	639	283	283	283	283	283	283	283	283	688	283	283
6450	Bank Fees	120	10	10	10	10	10	10	10	10	10	10	10	10
6502	Equipment/Tools	5,472	456	456	456	456	456	456	456	456	456	456	456	456
6510	Water Tests	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6549	Vehicle Expense	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6555	Maintenance and Repairs	15,720	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310	1,310
6700	Interest	14,684	332	332	332	11,032	332	332	332	332	332	332	332	332
6710	Softw Lic & Hardw Maint.	32,830	3,115	1,815	1,815	5,815	2,415	1,815	2,765	4,815	3,015	1,815	1,815	1,815
6730	Education	5,700	400	400	400	400	400	400	400	400	400	400	1,300	400
6810	Mileage	2,800	233	233	233	233	233	233	233	233	233	233	233	233
6840	Fuel	11,240	937	937	937	937	937	937	937	937	937	937	937	937
6850	Telephone/Internet	10,320	860	860	860	860	860	860	860	860	860	860	860	860
6900	Utilities	34,725	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	3,025	3,025	3,025
6960	Miscellaneous	1,528	127	127	127	127	127	127	127	127	127	127	127	127
6970	County Cost Allocation	786	-	-	-	786	-	-	-	-	-	-	-	-
Subtotal Operating Expense		280,785	24,135	18,190	24,990	33,676	37,440	22,365	21,140	21,340	19,415	18,795	20,915	18,390
EXPENSES TOTAL		814,906	66,501	59,156	65,956	92,633	77,931	62,856	64,106	62,806	61,356	78,827	62,651	60,126
DEBT SERVICE														
USDA Principle		9,832				9,832								
2802	Solar Lease	26,912	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
Savings Reserves		219,600	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300	18,300
Revenue Total		1,071,250	108,532	101,181	89,427	85,356	72,942	73,177	102,656	70,799	72,124	77,620	113,718	102,934
Expense Total		1,071,251	84,801	77,456	84,256	110,933	96,231	81,156	82,406	81,106	79,656	97,127	80,951	78,426
Total Net Income		(1)	23,730	23,724	5,171	(25,576)	(23,289)	(7,979)	20,250	(10,307)	(7,533)	(19,507)	32,766	24,507

	WATER REVENUE	Total	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
	Operating													
1210	Water	669,486	76,589	71,338	60,185	54,314	46,207	46,442	44,921	44,064	45,081	48,511	60,809	71,025
4010	Outside water sales	12,100	2,800	2,800	2,200	1,500								2,800
4030	Utility Fees	4,110	340	340	340	340	340	340	340	340	340	350	350	350
		685,696	79,729	74,478	62,725	56,154	46,547	46,782	45,261	44,404	45,421	48,861	61,159	74,175
	NON OPERATING REVENUE													
4400	Interest	11,250	938	938	938	938	938	938	938	938	938	938	938	938
4200	Property Tax	-												
	TOTAL REVENUE	696,946	80,666	75,416	63,662	57,091	47,485	47,719	46,199	45,342	46,359	49,799	62,097	75,113
	EXPENSES													
	Employee													
5000	Wages	245,356	18,952	18,952	18,952	28,043	18,952	18,952	18,952	18,952	18,952	28,043	18,829	18,829
5150	Payroll Taxes	18,009	1,391	1,391	1,391	2,058	1,391	1,391	1,391	1,391	1,391	2,058	1,382	1,382
5200	Comp Insurance	4,350	1,050	-	-	1,050	-	-	1,125	-	-	1,125	-	-
5160	Employee Insurance	61,211	4,745	4,745	4,745	4,745	4,745	4,745	5,457	5,457	5,457	5,457	5,457	5,457
5170	Retirement	19,457	1,503	1,503	1,503	2,224	1,503	1,503	1,503	1,503	1,503	2,224	1,493	1,493
	Subtotal Employee Expense	348,382	27,641	26,591	26,591	38,120	26,591	26,591	28,427	27,302	27,302	38,906	27,161	27,161
	Operating													
6100	Pers Unfunded Liability	29,098	3,655	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313
6150	Legal and Accounting	17,638	175	175	175	175	14,250	188	188	250	188	188	1,500	188
6160	Outside services	3,600	300	300	300	300	300	300	300	300	300	300	300	300
6260	Permits and Fees	2,275	25	25	25	25	25	25	2,000	25	25	25	25	25
6261	Association Dues	6,975	1,875	-	5,100	-	-	-	-	-	-	-	-	-
6270	Insurance	25,580	2,132	2,132	2,132	2,132	2,132	2,132	2,132	2,132	2,132	2,132	2,132	2,132
6300	Office Supplies	1,800	150	150	150	150	150	150	150	150	150	150	150	150
6301	Shop Supplies	2,025	169	169	169	169	169	169	169	169	169	169	169	169
6400	Postage	2,968	468	200	200	200	200	200	200	200	200	500	200	200
6450	Bank Fees	90	8	8	8	8	8	8	8	8	8	8	8	8
6502	Equipment/Tools	3,760	313	313	313	313	313	313	313	313	313	313	313	313
6510	Water Tests	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6549	Vehicle Expense	4,500	375	375	375	375	375	375	375	375	375	375	375	375
6555	Maintenance and Repairs	4,620	385	385	385	385	385	385	385	385	385	385	385	385
6700	Interest	14,684	332	332	332	11,032	332	332	332	332	332	332	332	332
6710	Softw Lic & Hardw Maint.	22,324	2,118	1,234	1,234	3,954	1,642	1,234	1,880	3,274	2,050	1,234	1,234	1,234
6730	Education	3,175	200	200	200	200	200	200	200	200	200	200	975	200
6810	Mileage	1,600	133	133	133	133	133	133	133	133	133	133	133	133
6840	Fuel	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6850	Telephone/Internet	6,570	548	548	548	548	548	548	548	548	548	548	548	548
6900	Utilities	20,400	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
6960	Miscellaneous	139	12	12	12	12	12	12	12	12	12	12	12	12
	Subtotal Operating Expense	185,820	16,072	11,703	16,803	25,123	26,186	11,715	14,336	13,818	12,531	12,015	13,803	11,715
	EXPENSES TOTAL	534,203	43,712	38,293	43,393	63,243	52,776	38,306	42,764	41,120	39,834	50,922	40,964	38,876
	DEBT SERVICE													
	USDA Principle	9,832				9,832								
2802	Solar Lease	26,912	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
	Savings Reserves	126,000	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
	Revenue Total	696,946	80,666	75,416	63,662	57,091	47,485	47,719	46,199	45,342	46,359	49,799	62,097	75,113
	Expense Total	696,947	54,212	48,793	53,893	73,743	63,276	48,806	53,264	51,620	50,334	61,422	51,464	38,876
	Total Net Income	(0)	26,454	26,622	9,769	(16,651)	(15,792)	(1,086)	(7,065)	(6,279)	(3,975)	(11,623)	10,633	36,236

	SEWER REVENUE	Total	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
	<i>Operating</i>													
1220	Sewer	308,755	25,326	25,326	25,326	25,326	25,018	25,018	25,018	25,018	25,326	27,352	27,352	27,352
4030	Utility Fees	2,580	210	210	210	210	210	210	210	210	210	230	230	230
		311,335	25,536	25,536	25,536	25,536	25,228	25,228	25,228	25,228	25,536	27,582	27,582	27,582
	NON OPERATING REVENUE													
4400	Interest	2,670	220	220	220	220	220	220	220	220	220	230	230	230
4200	Property Tax	10,098	357	-	-	425	-	-	5,270	-	-	-	4,046	-
4250	County Cost Allocation	786				786								
	TOTAL REVENUE	324,889	25,893	25,536	25,536	25,961	25,228	25,228	30,498	25,228	25,536	27,582	31,628	27,582
	EXPENSES													
	<i>Employee</i>													
5000	Wages	110,232	8,514	8,514	8,514	12,599	8,514	8,514	8,514	8,514	8,514	12,599	8,459	8,459
5150	Payroll Taxes	8,091	625	625	625	925	625	625	625	625	625	925	621	621
5200	Comp Insurance	1,450	350	-	-	350	-	-	375	-	-	375	-	-
5160	Employee Insurance	20,963	1,625	1,625	1,625	1,625	1,625	1,625	1,869	1,869	1,869	1,869	1,869	1,869
5170	Retirement	8,741	675	675	675	999	675	675	675	675	675	999	671	671
	Subtotal Employee Expense	149,477	11,790	11,440	11,440	16,498	11,440	11,440	12,058	11,683	11,683	16,766	11,620	11,620
	<i>Operating</i>													
6100	Pers Unfunded Liability	9,699	1,218	771	771	771	771	771	771	771	771	771	771	771
6150	Legal and Accounting	7,138	175	175	175	175	4,750	188	188	250	188	188	500	188
6160	Outside services	3,600	300	300	300	300	300	300	300	300	300	300	300	300
6260	Permits and Fees	4,750	50	50	50	50	50	4,200	50	50	50	50	50	50
6261	Association Dues	2,325	625	-	1,700	-	-	-	-	-	-	-	-	-
6270	Insurance	8,527	711	711	711	711	711	711	711	711	711	711	711	711
6300	Office Supplies	600	50	50	50	50	50	50	50	50	50	50	50	50
6301	Shop Supplies	675	56	56	56	56	56	56	56	56	56	56	56	56
6400	Postage	1,093	163	75	75	75	75	75	75	75	75	180	75	75
6450	Bank Fees	30	3	3	3	3	3	3	3	3	3	3	3	3
6502	Equipment/Tools	1,712	143	143	143	143	143	143	143	143	143	143	143	143
6510	Water Tests	-	-	-	-	-	-	-	-	-	-	-	-	-
6549	Vehicle Expense	1,500	125	125	125	125	125	125	125	125	125	125	125	125
6555	Maintenance and Repairs	5,400	450	450	450	450	450	450	450	450	450	450	450	450
6700	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
6710	Softw Lic & Hardw Maint.	10,506	997	581	581	1,861	773	581	885	1,541	965	581	581	581
6730	Education	2,525	200	200	200	200	200	200	200	200	200	200	325	200
6810	Mileage	1,200	100	100	100	100	100	100	100	100	100	100	100	100
6840	Fuel	5,000	417	417	417	417	417	417	417	417	417	417	417	417
6850	Telephone/Internet	2,190	183	183	183	183	183	183	183	183	183	183	183	183
6900	Utilities	11,625	925	925	925	925	925	925	925	925	925	1,100	1,100	1,100
6960	Miscellaneous	932	78	78	78	78	78	78	78	78	78	78	78	78
6970	County Cost Allocation	786				786								
	Subtotal Operating Expense	81,812	6,967	5,391	7,091	6,671	10,158	9,553	5,707	6,426	5,787	5,683	6,016	5,578
	EXPENSES TOTAL	231,289	18,756	16,830	18,530	23,168	21,597	20,993	17,765	18,109	17,470	22,450	17,635	17,198
	<i>Savings Reserves</i>													
		93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800
	Revenue Total	324,889	25,893	25,536	25,536	25,961	25,228	25,228	30,498	25,228	25,536	27,582	31,628	27,582
	Expense Total	324,889	26,556	24,630	26,330	30,968	29,397	28,793	25,565	25,909	25,270	30,250	25,435	24,998
	Total Net Income	(0)	(664)	906	(794)	(5,007)	(4,169)	(3,565)	4,932	(681)	265	(2,668)	6,192	2,584

	Parks	Total	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
NON OPERATING REVENUE														
4200	Property Tax	49,302	1,743	-	-	2,075	-	-	25,730	-	-	-	19,754	-
4400	Interest	113	9	9	9	9	9	9	9	9	9	9	9	9
TOTAL REVENUE		49,415	1,743	-	-	2,075	-	-	25,730	-	-	-	19,754	-
EXPENSES														
Employee														
5000	Wages	30,003	2,435	2,435	2,435	3,652	2,022	2,022	2,022	2,022	2,435	3,652	2,435	2,435
5150	Payroll Taxes	2,202	179	179	179	268	148	148	148	148	179	268	179	179
5160	Comp Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
5170	Employee Benefits	1,677	130	130	130	130	130	130	150	150	150	150	150	150
5200	Retirement	2,379	193	193	193	290	160	160	160	160	193	290	193	193
Subtotal Employee Expense		36,262	2,937	2,937	2,937	4,340	2,461	2,461	2,481	2,481	2,956	4,359	2,956	2,956
Operating														
6160	Outside services	2,400	200	200	200	200	200	200	200	200	200	200	200	200
6400	Postage	96	8	8	8	8	8	8	8	8	8	8	8	8
6555	Maintenance and Repairs	5,700	475	475	475	475	475	475	475	475	475	475	475	475
6840	Fuel	240	20	20	20	20	20	20	20	20	20	20	20	20
6850	Telephone/Internet	1,560	130	130	130	130	130	130	130	130	130	130	130	130
6900	Utilities	2,700	225	225	225	225	225	225	225	225	225	225	225	225
6960	Miscellaneous	457	38	38	38	38	38	38	38	38	38	38	38	38
Subtotal Operating Expense		13,153	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096
EXPENSES TOTAL		49,415	4,033	4,033	4,033	5,436	3,557	3,557	3,577	3,577	4,052	5,455	4,052	4,052
Revenue Total		49,415												
Expense Total		49,415												
Total Net Income		(0)	(5,226)	(6,969)	(6,969)	(7,701)	(6,019)	(6,019)	19,672	(6,058)	(7,008)	(9,815)	12,746	(7,008)

BUDGET COMPARISON

FYE 2026 Actual VS 2027 Draft

Based on 11 months from 7/1-5/30							
Account Code	Account Title	YTD Budget - 2026	YTD Actual 2026	YTD Budget Variance 2026	Proposed 2027 Budget	Difference Actual 2026- Budget 2027	Notes
4000	Revenue-Utilities	848,376	828,016	(20,360)	890,080	62,064	
4010	Outside/Container Revenue	9,325	16,722	7,397	9,300	(7,422)	
4030	Utility Fees	7,075	5,761	(1,314)	6,110	349	Lower budget this year, since it was much lower in 2026
4200	Taxes Revenue	56,100	59,803	3,703	59,400	(403)	
4400	Interest Revenue	11,465	12,385	920	12,856	471	
	REVENUE	932,341	922,687	(9,654)	977,746	55,059	
5000	Wages	345,013	351,196	(6,183)	355,868	4,672	The budget for '27 will be about the same as actual for this year, even with additional parks employee.
5150	Payroll Taxes	25,322	26,383	(1,061)	26,121	(262)	
5160	Employee Health Insurance	74,604	73,114	1,490	76,375	3,261	
5170	PERS- Retirement	26,759	22,592	4,167	28,220	5,628	Based on employee wages
5200	Compensation Insurance	5,900	5,760	140	5,800	40	Based on employee wages
6100	PERS Unfunded Liability	34,712	34,031	682	35,713	1,683	Number provided by CalPers
6150	Legal & Accounting	23,700	20,245	3,455	24,400	4,155	
6160	Outside Services	18,370	13,765	4,605	8,800	(4,965)	Reduced and put additional in Maintenance and Supplies
6260	Permit Fees	7,200	5,780	1,420	6,950	1,170	
6261	Association Dues	9,600	8,444	1,156	9,300	856	
6270	Insurance	28,028	39,403	(11,375)	31,264	(8,139)	Over budget '26 because they changed the billing cycle for the property program- paid in July and April
6300	Office Supplies	2,200	1,580	620	2,200	620	
6301	Shop Supplies	1,925	1,058	867	2,475	1,417	
6400	Postage	3,566	4,084	(518)	3,874	(210)	Postage was over due to grant related expenses in '26
6450	Bank Fees	112	60	52	110	50	
6502	Equipment/Tools	3,251	2,334	917	5,016	2,682	May need extra in this due to operations and the sewer expansion
6510	Water Tests	4,400	6,039	(1,639)	5,500	(539)	Over budget because of + coliform testing
6549	Vehicle Expense	3,575	2,554	1,021	5,500	2,946	May buy an extra vehicle because of the sewer project and the Dodge has needed work
6555	Maintenance & Repairs	10,120	5,641	4,479	14,410	8,769	Added extra from Outside Services.
6700	Interest Expense	13,392	14,226	(834)	14,352	126	Adjusted per the interest the auditors recommended
6710	Software License &	18,855	14,806	4,049	31,015	16,209	Cloud based billing and contract IT services
6730	Education	6,300	3,656	2,644	5,300	1,644	
6810	Mileage	2,750	2,804	(54)	2,567	(238)	Reduced because CR is no longer here
6840	Fuel	7,491	4,005	3,486	10,303	6,299	Possible addition of new truck and higher gas prices
6850	Telephone/Internet	10,265	10,473	(208)	9,460	(1,013)	New phone system is less expensive
6900	Utilities	35,282	29,407	5,875	31,700	2,293	
6960	Miscellaneous Expense	1,692	439	1,253	1,401	962	
	EXPENSES	724,384	703,880	20,504	753,994	50,114	
Total Added to Reserves		2,026	2,027	Difference			
		209,940	219,600	9,660			

FRVCSD Pre-Approved Invoices for Fiscal Year 2026-2027

CalPers Health, Retirement	Varies by employee earnings, CalPers annual valuations and Insurance rates.
JPIA Insurance Coverage for the District, staff, WC	Varies by insurance rate/employee dependents, Insurance rates
IRS Payroll Taxes	Dependent on paycheck amounts
EDD Payroll Taxes	Dependent on paycheck amounts
Frontier Phone and Internet	Depends on current agreement
Starlink	Same every month. Two Services – One for the park
Pace Analytical/FGL Water testing lab	Samples are usually the same monthly. Specialty testes may be required per SWRCB requirements
PG&E Electric and Natural Gas	Depends on usage
Employees Cell phone reimbursement	Same every month per policy
Coastal Printer Lease	Same every month per contract; additional charge for extra ink usage
Adobe Annual Adobe Suite	Subscription automatically deducted each year, some changes required during the year
Microsoft Business 365	Subscription automatically deducted each year, some changes required during the year
Waste Management Garbage Service	Monthly Dumpster fee and occasional dump loads
QUO Phone Service	Subscription automatically deducted each year, some changes required during the year
IT Support and Service	Under contract
MIP Cloud Accounting	Renews annually, required for the running of the District Finances
Muni-Link Utility Billing	Cloud based utility billing program

Approval Date: 6/17/2026

Pay Schedule - Fiscal Year 2026-2027

Job Title	Time	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Laborer	Hourly	17.46	18.16	18.88	19.64	20.42	21.24	22.09	22.97	23.89	24.85	25.85	26.89
Maintenance	Hourly	21.81	22.67	23.58	24.52	25.50	26.52	27.58	28.69	29.83	31.03	32.27	33.56
Utility Operator I	Hourly	22.89	23.80	25.62	26.71	27.80	28.89	30.05	31.24	32.50	33.80	35.15	36.55
Utility Operator II	Hourly	30.52	31.74	33.01	34.33	35.70	37.13	38.62	40.16	41.77	43.44	45.18	46.99
Operations Supervisor	Hourly	37.06	38.54	40.08	41.69	43.35	45.09	46.89	48.77	50.72	52.75	54.86	57.05
Office/Operations Assistant I	Hourly	18.53	19.27	20.04	20.84	21.68	22.54	23.45	24.38	25.36	26.37	27.43	28.53
Office/Operations Assistant II	Hourly	26.16	27.21	28.30	29.43	30.61	31.83	33.10	34.43	35.80	37.24	38.73	40.28
Parks & Recreation Coordinator	Hourly	23.82	24.78	25.77	26.80	27.87	28.99	30.14	31.35	32.60	33.91	35.27	36.68
Office/Parks Manager	Salary	63,486.11	65,543.02	67,523.71	70,225.40	72,972.41	75,964.56	79,003.06	82,154.86	85,440.56	88,861.19	92,417.78	96,109.30
General Manager	Salary	65,971.50	68,610.36	74,767.70	79,165.80	83,563.90	87,962.00	92,360.10	96,758.20	101,156.30	105,554.40	109,952.50	114,350.60

**The FRVCS Board approved a 3% increase of the pay schedule on 4/15/26*