RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 JACKSON ROAD
RANCHO MURIETA, CALIFORNIA 95683

k of the Board

SPECIAL MEETING

July 14, 2026

Open Session 8:30 a.m. / Closed Session 8:35 a.m.

Open Session 5:00 p.m.

NOTICE IS HEREBY GIVEN that the Board of Directors of the Rancho Murieta Community Services District will hold a Special Meeting on July 14, 2026, at 8:30 a.m., at the Rancho Murieta Community Services District Board Room at 15160 Jackson Road, Rancho Murieta, California.

AGENDA

1. CALL TO ORDER, ROLL CALL

2. CLOSED SESSION –

GENERAL MANAGER INTERVIEWS

CONFERENCE WITH LEGAL COUNSEL — EXISTING/THREATENED LITIGATION
Pursuant to Government Code § 54956.9(d)(1)
Number of Cases: One (1)
Name of Case/Matter: River Canyon Properties, LLC v. Rancho Murieta Community Services District, et al.

3. OPEN SESSION/REPORT BACK FROM CLOSED SESSION

4. COMMENTS FROM THE PUBLIC

*For this Special Meeting, members of the public may **ONLY** comment on items specifically agendized. With certain exceptions, the Board may not discuss or take action on items that are not on the agenda.*
If you wish to speak during Comments from the Public or would like to comment regarding an item appearing on the meeting agenda, please complete a public comment card and submit it to the Board Secretary prior to Public Comments. Speakers presenting individual opinions shall have 3 minutes to speak. Speakers presenting opinions of groups or organizations shall have 5 minutes per group.

5. CONSENT CALENDAR *All items in this agenda item will be approved as one motion if they are not excluded from the motion adopting the consent calendar*.

- **A.** Approval of Board Meeting and Committee Meeting Minutes
  1. *June 17, 2026, Special Board Meeting Minutes*
  2. *June 26, 2026 Special Board Meeting Minutes*
  3. *July 8, 2026, Improvements Committee Meeting Minutes*
  4. *July 9, 2026, Special Security Committee Meeting Minutes*
  5. *July 9, 2026, Finance Committee Meeting Minutes*
- **B.** Bills Paid Listing
- **C.** Continue Emergency Equestrian Center Culvert Repair
- **D.** Board Introduction and Waiving of First Reading of Ordinance O2026-03 Repeal/Replace Conflict of Interest Code
- **E.** Adopt Policy P2026-02 Ethics and Fiscal Training

6. REVIEW DISTRICT MEETING DATES/TIMES AUGUST 2026

- **A.** Improvements Committee – August 4, 2026, at 8:00 a.m.
- **B.** Personnel Committee – August 4, 2026, at 10:00 a.m.
- **C.** Security Committee – August 6, 2026, at 9:00 a.m.
- **D.** Communications & Technology Committee – August 6, 2026, at 10:00 a.m.
- **E.** Finance Committee – August 13, 2026, at 10:00 a.m.
- **F.** Regular Board Meeting –August 19, 2026, at 5:00 p.m.

7. CORRESPONDENCE

No Correspondence

8. STAFF AND COMMITTEE REPORTS (Receive and File)

- **A.** General Manager Report
- **B.** Finance Report
- **C.** Security Report
- **D.** Operations Report

9. *Discussion Item* INVASIVE SPECIES REPORT

10. *Action Item* VOTE FOR CSDA BOARD OF DIRECTORS – TERM 2027-2029; SEAT C – SIERRA NETWORK

11. *Action Item* APPROVAL TO AMEND ADOPTED FY23 AND FY24 BUDGETS TO REVISE PROPERTY TAX ALLOCATION PERCENTAGES

12. DIRECTOR COMMENTS/SUGGESTIONS

13. ADJOURNMENT (Motion)

In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 24 hours prior to a special meeting, will be made available for public inspection in the District offices during normal business hours. If, however, the document is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting.
In compliance with federal and state laws concerning disabilities, if you are an individual with a disability and you need a disability-related modification or accommodation to participate in this meeting or need assistance to participate in this meeting, please contact the District Office at 916-354-3700 or dfleet@rmcsd.com. Requests must be made as soon as possible.

Note: This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. Posting location is the District Office. The date and time of this posting is July 10, 2026, at 3:30 p.m.

RANCHO MURIETA COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING MINUTES

June 17, 2026

Closed Session 4:00 p.m./Open Session 5:00 p.m.

1. CALL TO ORDER/ROLL CALL

Vice President Butler called the Regular Board Meeting of the Board of Directors of Rancho Murieta Community Services District to order at 4:00 p.m. in the District meeting room, 15160 Jackson Road, Rancho Murieta. Directors present at the District office were Linda Butler, Bill Gere, Randy Jenco. Directors absent were Tim Maybee and John Merchant. Also present at the District office were Amelia Wilder, Interim General Manager; Cecilia Min, Director of Finance and Administration; Travis Bohannon, Interim Director of Operations and Chief Plant Operator; Branden Arino, Security Supervisor; Patrick Enright, District General Counsel; and Dyanne Fleet, Interim District Secretary/Clerk of the Board.

2. CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL — EXISTING/THREATENED LITIGATION

Pursuant to Government Code § 54956.9(d)(1)

Number of Cases: One (1)

Name of Case/Matter: River Canyon Properties, LLC v. Rancho Murieta Community Services District, et al.

3. OPEN SESSION

Vice President Butler reported that there was no action to report from the Closed Session.

4. PUBLIC COMMENTS

Mr. Booth, Mr. Shewchuk, and Mr. Pearson each shared their perspectives regarding the progress of the Water Vision Working Group. Their comments reflected differing views on the group's purpose, accomplishments to date, and the appropriate next steps in evaluating future water supply opportunities for the community.

5. CONSENT CALENDAR

Motion/Gere to *Approve Consent Calendar* ***S*****econd/Butler. Roll Call Vote: Ayes: Butler, Gere, Jenco. Noes: None. Absent: Maybee and Merchant: None**. **Abstain: None.**

6. REVIEW DISTRICT MEETING DATES/TIMES JULY 2026

During the review of the District's July 2026 meeting schedule, Mr. Arino requested that the Improvements Committee and Security Committee meetings be moved by one week. The proposed change would move the Improvements Committee meeting to July 8 and the Security Committee meeting to July 9. Committee members indicated they had no objection to the adjustment. It was also noted that the Improvements Committee is now officially scheduled to meet on the first Wednesday of each month at 8:00 a.m.

7. CORRESPONDENCE

None.

8. STAFF REPORTS

Complete Staff Reports can be found on June 17, 2026, Regular board Meeting Packet on the District's website or by clicking here.

Under Agenda Item 8A, Ms. Wilder gave a summary of the General Manager update, including:

- Updates on Board Election – A Historic Turning Point
- Updates on Peckham & McKenney regarding the General Manager recruitment
- Updates on Development & Infrastructure
- Updates on HR Policies in Personnel Manual which will be brought back to the Board in July
- Update Protecting Our Reservoirs from Invasive Species
- Update on Security Meeting with RMA

Under Agenda Item 8A, Ms. Wilder updated the Board regarding IT Projects.

Under Agenda Item 8A. Mr. Arino updated the Board on Security regarding staffing, North Gate Repairs due to a collision, Implementing Invasive Species prevention programs and continued coordination with RMA.

Under Agenda Item 8B, Mr. Bohannon gave a summary of the Operations Department update, including:

- Water Treatment Facility
- May 2026 Drinking Water Production Data
- Water Consumption
- Raw Water Storage & Delivery
- Utilities Activities
- Sewer
    - Wastewater Facility
- Project Updates
    - The Equestrian Culvert Repair project was awarded to M3 Construction. Construction is scheduled to begin on July 1, 2026, and is expected to take approximately one month to complete.
    - Hole 14 Culvert Repair has been completed.
    - Clementia Spillway Culvert Repair will be completed in-house by the Districts Utility Staff middle of June.

9. APPROVE 2026 COSUMNES RIVER WATERSHED SANITARY SURVEY UPDATE $37,990

Motion/Jenco to *Approve the 2026 Cosumnes River Watershed Sanitary Survey Update $37,990.* **Second Gere. Roll Call Vote: Ayes: Butler, Gere, Jenco. Nones: None, Absent: Maybee, Merchant. Abstain: None.**

10. APPROVE PROPOSED FY26-27 BUDGET INCLUDING CAPITAL IMPROVEMENT PROJECTS AND ADOPTION OF CORRESPONDING RESOLUTION R2026-13 APPROVING THE PROPOSED BUDGET FOR FY26-27

During consideration of the FY 2026–27 budget, residents questioned why funding was included for the Urban Water Management Plan but not for emergency water storage, water augmentation, test wells, or follow-up work from the Water Supply Contingency siting study. Staff and Board members responded that those projects had not yet received sufficient Board direction or approval and could be added later through budget amendments.

Motion/Butler to *Approve the Proposed FY26-27 Budget Including Capital Improvement Projects and Adoption of Corresponding Resolution R2026-13 Approving the Proposed Budget for FY26-27.* **Second Gere. Roll Call Vote: Ayes: Butler, Gere, Jenco. Nones: None, Absent: Maybee, Merchant. Abstain: None.**

11. APPROVE ORDINANCE O2026-02 INCREASING WATER, SEWER AND SOLID WASTE SERVICE CHARGES AND STORM DRAINAGE AND SECURITY SPECIAL TAXES

During consideration of Ordinance 2026-02, residents questioned the size of the proposed rate increases, while staff and directors explained that aging infrastructure, rising operating costs, and underfunded reserves were the primary factors driving the increases.

Motion/Gere to *Approve the Ordinance O2026-06 Increasing Water, Sewer and Solid Waste Service Charges and*

Storm Drainage and Security Special Taxes. **Second Butler. Roll Call Vote: Ayes: Butler, Gere, Jenco. Nones: None, Absent: Maybee, Merchant. Abstain: None.**

12. DIRECTOR COMMENTS/SUGGESTIONS

Director Butler thanked Staff and Residents for their continued support.

13. ADJOURNMENT

Time meeting was adjourned at 5:52 p.m.

Respectfully submitted,

Dyanne Fleet
Interim District Secretary/Clerk of the Board

RANCHO MURIETA COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING MINUTES

June 26, 2026

1. CALL TO ORDER/ROLL CALL

President Merchant called the Special Board Meeting of the Board of Directors of Rancho Murieta Community Services District to order at 4:00 p.m. at the 15160 Jackson Rd. Directors present were Linda Butler, Bill Gere, Tim Maybee, and John Merchant. Director Randy Jenco was absent. Carl Cahill with Peckham & McKenney was present. Also present from the District staff was Dyanne Fleet, Interim District Secretary/Clerk of the Board.

2. PUBLIC COMMENTS

No Comments

3. CLOSED SESSION

Public Employment
Title: General Manager

4. OPEN SESSION/REPORT ACTION FROM CLOSED SESSION

Director Merchant reported that the Board selected a group of qualified candidates to interview on July 14, 2026.

5. ADJOURNMENT

The meeting was adjourned at 5:40 p.m.

Respectfully submitted,

Dyanne Fleet
Interim District Secretary/Clerk of the Board

MEMORANDUM

Date: July 2, 2026

To: Board of Directors

From: Communication & Technology Committee Staff

Subject: July 2, 2026, Communication & Technology Committee Meeting Minutes

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1. CALL TO ORDER

Director Butler called the meeting to order at 10:00 a.m. Present was Director Butler and Special Guest, Director John Merchant. Present from District staff were Amelia Wilder, Interim General Manager; Branden Arino, Security Supervisor; and Dyanne Fleet, Interim District Secretary/Clerk of the Board.

2. COMMENTS FROM THE PUBLIC

None.

3. UPDATE ON WEBSITE AND SOCIAL MEDIA

Ms. Wilder provided an update on the website and Facebook statistics.

4. PIPELINE

A. Good News

- The District is another step closer to hiring a new GM and Director of Operations
- Thanks to Travis Bohannon and his commitment to the community – Travis and his team prevented manganese from leaching into our water system
- Branden Arino, Officer Perepelka and Gate Officer Labrada completed Invasive Species Training
- AUDITS WILL BE COMPLETED BY DECEMBER!

5. COMMUNITY LETTER

a. Magnet with phone numbers – RMCSD, RMA, S Gate, Sheriff and Hwy Patrol
b. Discussed the CC&R and will provide the 10 most important rules
c. Discussed Security – Gate and Patrol
d. Other – The District will reach out to the Community regarding Invasive Species and how to protect our waters

6. RANCHO MURIETA RESILIENCE PLAN

The Committee discussed the Sacramento County-led Rancho Murieta Resilience Plan, which is focused on developing a safe and efficient emergency evacuation strategy for Rancho Murieta and surrounding communities.

7. DIRECTOR AND STAFF COMMENTS

Director Merchant discussed the longstanding recycled water agreement with the Rancho Murieta Country Club, emphasizing the need for a legal and financial review before considering any changes.

8. ADJOURNMENT

The meeting was adjourned at 10:13 a.m.

MEMORANDUM

Date: July 8, 2026

To: Board of Directors

From: Improvements Committee Staff

Subject: July 8, 2026, Improvements Committee Meeting Minutes

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1. CALL TO ORDER

Director Gere called the meeting to order at 8:00 a.m. Present were Directors Gere and Jenco. Present from District staff were; Amelia Wilder, Interim General Manager, Travis Bohannon, Interim Director of Operations; Corey Carskaddon, Utility Supervisor; Joe Domenichelli with Domenichelli and Associates; and Dyanne Fleet, Interim District Secretary/Clerk of the Board.

2. COMMENTS FROM THE PUBLIC

Jeff Pearson (Rancho North / Murieta Equestrian Center) requested updates on the Water Vision Working Group matrix, the search for a new water tank site, and the status of questions submitted to the District's water attorney.

3. IMPROVEMENTS STAFF REPORT

The following topics were discussed:

A. RMCC Storm Drain Issues – Staff presented newly discovered historical drainage records indicating several storm drainpipes on the Rancho Murieta Country Club property that were not accepted or owned by the District and recommended at this time against assuming responsibility for their repair. The Committee directed staff to continue researching ownership, coordinate with the Country Club, and return with additional information before any policy or legal decisions are made.

B. RMCC South #1 Fairway Sinkhole – Staff presented information documenting that the original owner of this drainage was Cal Trans. There were changes made to the original drains, and the Country Club should work with Cal Trans to determine ownership. The Committee directed staff to continue researching the South No. 1 drainage issue, coordinate with the Rancho Murieta Country Club, provide maps and site photographs in the next agenda packet, and invite affected property representatives to participate in the future discussion before any action is considered.

C. Domenichelli and Associates Task Order Request for Stormwater Quality Standards Preparation RM-064- $19, 092 – The committee reviewed a proposed task order to develop District stormwater quality design standards for future development and maintenance. After discussion, the Committee directed staff to continue refining the project, and return it next month before making a recommendation to the Board.

D. Manganese Flair-Up Causes and Solutions – Mr. Bohannon reviewed the June manganese flare-up, response, actions, and lessons learned, then recommended developing a formal manganese response plan and evaluating long-term improvements to Water Treatment Plant 1. The committee discussed the limitations of the existing membrane system, directed staff to continue evaluating treatment alternatives, and supported proceeding with the previously approved membrane replacement while developing long-range options for Board consideration.

E. Retrofit Water Treatment Plant 1 – Staff discussed the long-term viability of Water Treatment Plant 1, explaining that the current membrane system is increasingly costly to maintain and is not effectively addressing the District's recurring manganese challenges due to limited pretreatment and contact time. The committee directed staff to further evaluate alternative options.

F. Update on MEC Culvert Repair Progress – The repair started July 1st and is running per the timeline.

4. DIRECTOR AND STAFF COMMENTS

No Comments

5. ADJOURNMENT

The meeting was adjourned at 9:54 a.m.

MEMORANDUM

Date: July 9, 2026

To: Board of Directors

From: Security Committee Staff

Subject: July 9, 2026, Special Security Committee Meeting Minutes

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1. CALL TO ORDER

Director Merchant called the meeting to order at 9:00 a.m. Present was Director Merchant. Present from District staff were Amelia Wilder, Interim General Manager; Branden Arino, Security Supervisor; and Dyanne Fleet, Interim District Secretary/Clerk of the Board.

2. PUBLIC COMMENT

No Public Comments

3. SECURITY REPORT

The Security Department continues to prioritize staffing stability, operational readiness, and proactive community engagement. The department continues coordination with RMA through enforcement and committee participation.

4. INVASIVE SPECIES UPDATE

RMCSD Security personnel completed California Department of Fish and Wildlife training on aquatic invasive species and watercraft inspection procedures. The training covered the identification of invasive species, how they spread between waterways, and the importance of the Clean, Drain, Dry prevention program, along with proper inspection and decontamination techniques. This training enhances the department's ability to support lake protection efforts, promote responsible boating practices, and help safeguard Rancho Murieta's lakes, water quality, and recreational resources from the introduction of harmful aquatic invasive species.

5. RMCSD AND RMA SECURITY MEETING UPDATE

The committee discussed the potential transfer of security operations and related assets from the District to the Rancho Murieta Association (RMA), including gates, equipment, and enforcement responsibilities. The committee also discussed the importance of moving forward with accountability and transparency.

6. DIRECTOR AND STAFF COMMENTS

The committee discussed the 4th of July celebration, noting that this year's event drew the largest crowd in recent memory and created significant public safety challenges. Security staff responded to underage drinking, vandalism, illegal fireworks, disorderly conduct, and an incident involving a firearm, while operating without Sheriff's Department support due to staffing shortages. Despite these challenges, participants commended RMCSD and RMA staff for their efforts in managing the event and agreed that future celebrations will require additional planning, enforcement resources, and crowd management measures to ensure public safety.

7. ADJOURNMENT

The meeting was adjourned at 9:48 a.m.

MEMORANDM

Date: July 9, 2026

To: Board of Directors

From: Finance Committee Staff

Subject: July 9, 2026, Finance Committee Meeting Minutes

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1. CALL TO ORDER
Director Merchant called the meeting to order at 10:00 a.m. Present were Director Merchant and Director Gere. Present from District staff were Amelia Wilder, Interim General Manager; Cecilia Min, Director of Finance and Administration; and Dyanne Fleet Interim District Secretary/Clerk of the Board.

2. PUBLIC COMMENTS
None.

3. AUDIT UPDATES
The FY23 and FY24 audits began in May and are expected to be completed in three months. The FY 24/25 audits have begun and are expected to be completed by December.

4. FINANCIAL UPDATE – JULY TO MAY 2026
Ms. Min reviewed the Financials from July to May 2026, noting the figures remain subject to change pending completion of bank reconciliations.

5. FINANCIAL UPDATE – UNAUDITED BUDGET VS ACTUAL FY23 & FY24
Ms. Min presented a high-level review of the unaudited FY23 & FY24 financial statements.

6. AMEND ADOPTED FY23 BUDGET FOR PROPERTY TAX ALLOCATION
The committee discussed the request to amend the adopted FY23 budget by reallocating unrestricted property tax revenues from the Security fund to the Water fund. The adjustment is necessary to accurately reflect the District's financial position and complete the annual audit. The committee agreed to move this item to the Board for approval.

7. AMEND ADOPTED FY24 BUDGET FOR PROPERTY TAX ALLOCATION
The committee discussed the request to amend the adopted FY24 budget by reallocating unrestricted property tax revenues from the Security fund to the Water fund. The adjustment is necessary to accurately reflect the District's financial position and complete the annual audit. The committee agreed to move this item to the Board for approval.

8. DIRECTOR COMMENTS
None

9. ADJOURNMENT
The meeting was adjourned at 11:34 A.M.

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	6/1/2026	6/30/2026
Vendor ID	First	Last	Checkbook ID	BANNER	BANNER
Vendor Name	First	Last			

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
003388	LENTIT	LENNAR TITLE	6/3/2026	BANNER	PMCHK00001989	$36.16
003389	LORENAC	Lorena Caronogan	6/3/2026	BANNER	PMCHK00001989	$150.51
003390	OLDREPTIT	Old Republic Title	6/3/2026	BANNER	PMCHK00001989	$199.68
EFT000000000156	INTTECSOL	Intelligent Technical Solution	6/3/2026	BANNER	PMCHK00001990	$3,926.45
003391	ACC&ASS	Accounting & Association Softw	6/10/2026	BANNER	PMCHK00001991	$926.25
003392	APPBYDES	Applications By Design, LLC	6/10/2026	BANNER	PMCHK00001991	$1,295.00
003393	CINTAS	Cintas	6/10/2026	BANNER	PMCHK00001991	$136.38
003394	COR&MAI	Core & Main LP	6/10/2026	BANNER	PMCHK00001991	$1,108.20
003395	CRIALESEC	Crime Alert Security	6/10/2026	BANNER	PMCHK00001991	$120.00
003396	EDCENT	EDCO Enterprises	6/10/2026	BANNER	PMCHK00001991	$3,600.00
003397	EWI	Ewing	6/10/2026	BANNER	PMCHK00001991	$1,121.45
003398	FERENT	Ferguson Waterworks , Inc 1423	6/10/2026	BANNER	PMCHK00001991	$4,009.32
003399	FERWAT	Ferguson Waterworks	6/10/2026	BANNER	PMCHK00001991	$330.36
003400	FOLLAKFLE	Folsom Lake Fleet Services	6/10/2026	BANNER	PMCHK00001991	$957.79
003401	CERLAWCAR	Cervantes Lawn Care	6/10/2026	BANNER	PMCHK00001991	$900.00
003402	GRECOM	Greenfield Communications	6/10/2026	BANNER	PMCHK00001991	$228.00
003403	HRTOGO	HRtoGo, LLC	6/10/2026	BANNER	PMCHK00001991	$3,350.00
003404	LESSCHTIR	Les Schwab Tires	6/10/2026	BANNER	PMCHK00001991	$1,358.30
003405	MERJOH	John Merchant	6/10/2026	BANNER	PMCHK00001991	$57.45
003406	OLICHLALK	Olin Corporation	6/10/2026	BANNER	PMCHK00001991	$18,102.86
003407	OPEENGLOC	Operating Engineers Local Unio	6/10/2026	BANNER	PMCHK00001991	$598.14
003408	RAMENVSER	Ramos Oil Company	6/10/2026	BANNER	PMCHK00001991	$1,707.22
003409	SOLLAKMAN	Solitude Lake Management LLC	6/10/2026	BANNER	PMCHK00001991	$2,559.07
003410	STR	Streamline	6/10/2026	BANNER	PMCHK00001991	$515.00
003411	TNTINDCON	TNT Industrial Contractors Inc	6/10/2026	BANNER	PMCHK00001991	$66,863.69
003412	UNIREN	United Rentals Northwest, Inc.	6/10/2026	BANNER	PMCHK00001991	$4,649.95
003413	UNISOLUSA	Univar Solutions USA Inc	6/10/2026	BANNER	PMCHK00001991	$1,430.87
003414	UNIUSA	Univar USA Inc.	6/10/2026	BANNER	PMCHK00001991	$7,038.10
003415	WATSUR	Watchdogs Surveillance	6/10/2026	BANNER	PMCHK00001991	$512.50
003416	WTRSCON	Water Systems Consulting, Inc.	6/10/2026	BANNER	PMCHK00001991	$620.00
003417	WILAME	Amelia Wilder	6/10/2026	BANNER	PMCHK00001991	$36.01
EFT000000000159	ABSDIR	ABS Direct	6/10/2026	BANNER	PMCHK00001992	$7,743.70
EFT000000000160	APSENV	APS Environmental	6/10/2026	BANNER	PMCHK00001992	$57,525.19
EFT000000000161	CALLABSER	California Laboratory Services	6/10/2026	BANNER	PMCHK00001992	$2,778.00
EFT000000000162	CALTRON	FlexTG LLC	6/10/2026	BANNER	PMCHK00001992	$175.24
EFT000000000163	DOMANDASS	Domenichelli & Associates, Inc	6/10/2026	BANNER	PMCHK00001992	$75,616.35
EFT000000000164	INTTECSOL	Intelligent Technical Solution	6/10/2026	BANNER	PMCHK00001992	$8,426.74
EFT000000000165	ROTHSTF	Roth Staffing Companies, L.P.	6/10/2026	BANNER	PMCHK00001992	$4,690.30
EFT000000000166	SUPEQUREP	Superior Equipment Repair	6/10/2026	BANNER	PMCHK00001992	$1,526.84
EFT000000000167	THACOM	Thatcher Company	6/10/2026	BANNER	PMCHK00001992	$2,749.00
EFT000000000168	USABLUBOO	HD Supply Inc DBA USABlueBook	6/10/2026	BANNER	PMCHK00001992	$505.67
EFT000000000169	VESTIS	Vestis	6/10/2026	BANNER	PMCHK00001992	$1,171.74
EFT000000000170	WWGRA	Grainger	6/10/2026	BANNER	PMCHK00001992	$879.19
EFT000000000171	WALOFFSUP	Walker's Office Supplies, Inc	6/10/2026	BANNER	PMCHK00001992	$201.55
EFT000000000172	ROBHAL	Robert Half	6/11/2026	BANNER	PMCHK00001993	$71,870.14
003418	DEWENGINC	Dewberry Engineers Inc.	6/17/2026	BANNER	PMCHK00001994	$16,773.50
003419	COUOFSAC	County of Sacramento	6/17/2026	BANNER	PMCHK00001996	$12,575.50
EFT000000000173	CALWASREC	California Waste Recovery Syst	6/17/2026	BANNER	PMCHK00001995	$127,924.12
EFT000000000174	A&DAUTGAT	A&D Automatic Gate	6/18/2026	BANNER	PMCHK00001997	$2,505.00
EFT000000000196	AT&T	AT&T	6/29/2026	BANNER	PMPAY00000098	$1,855.75
EFT000000000197	AT&T	AT&T	6/29/2026	BANNER	PMPAY00000098	$9,239.68

Total Checks: 51 Total Amount of Checks: $535,177.91

RANCHO MURIETA COMMUNITY SERVICES DISTRICT
DISTRICT CODE
CHAPTER 3

CONFLICT OF INTEREST CODE
Amended September , 2026
By Ordinance No. O2026-03

Government Code Section 87300 requires each local public agency to adopt and promulgate a conflict of interest code pursuant to the Political Reform Act for the purpose of ensuring that designated officials disclose economic interests that might be foreseeably affected by the making or participation in the making of agency decisions. This Conflict of Interest Code incorporates by reference the terms of Title 2, Section 18730 of the California Code of Regulations and any amendments thereto. The statements of economic interest required by this Conflict of Interest Code shall be filed with the District Secretary.

SECTION 1. PURPOSE AND AUTHORITY

This Conflict of Interest Code is adopted by the Board of Directors of the Rancho Murieta Community Services District ("District") pursuant to Government Code Section 87300 and the California Political Reform Act of 1974, as amended (Government Code Sections 81000 et seq.) ("Act"). The purpose of this Code is to require designated employees to disclose material financial interests that could be foreseeably affected by their official actions, and to disqualify such employees from participating in decisions in which they have a disqualifying financial interest. This Code is in addition to, and does not replace, other provisions of the Act or other laws pertaining to conflicts of interest.

SECTION 2. STATUTORY FILERS — FOR INFORMATION ONLY

The following officials are "statutory filers" under Government Code Section 87200 and are required to file Statements of Economic Interests (Form 700) pursuant to the Act, independent of this Code. Statutory filers file with both the Fair Political Practices Commission ("FPPC") and the District Secretary. They are listed here for informational purposes only and are not subject to the designated position requirements of this Code:

Position	Authority
Members of the Board of Directors	Gov. Code § 87200
General Manager / District Treasurer	Gov. Code § 87200
General Counsel	Gov. Code § 87200

Notes: (1) The District's General Manager also serves as District Treasurer. Both functions are encompassed within the single Form 700 filing obligation of that position. (2) General Counsel is listed as a statutory filer pursuant to Government Code Section 87200, which includes the attorney for a local government agency. General Counsel *files Form 700 directly with the FPPC and the District Secretary independent of this Code.*

SECTION 3. DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES

The officers and employees listed in the table below are designated as persons who make or participate in the making of decisions that may have a material effect on financial interests. Persons holding designated positions shall disclose interests and investments in accordance with the corresponding disclosure categories set forth in Section 4 of this Code. All designated employees shall file their Statements of Economic Interests (Form 700) with the District Secretary.

Designated Position	Disclosure Category
Director of Finance and Administration	1
Director of Operations	1
Chief Plant Operator	1
Utilities Supervisor	1
Security Supervisor	1
IT Manager	1
District Secretary/Clerk of the Board	1
District Engineer (Consultant)	See Section 5
IT Consulting Firm (Consultant)	See Section 5

If a position title changes, the incumbent shall continue to be treated as a designated employee and shall file Form 700 under the broadest applicable disclosure category until the Code is amended to reflect the new title.

If the District creates a new position that requires disclosure under this Code without simultaneously amending the Code, the person appointed to that position shall file a Form 700 assuming office statement and thereafter file annual Form 700 disclosure statements using the broadest disclosure category until the Code is amended.

SECTION 4. DISCLOSURE CATEGORIES

The disclosure categories applicable to designated positions are defined as follows:

Category 1 — Full Disclosure: All persons in this disclosure category shall disclose all interests in real property located within two (2) miles of the boundaries of the District, as well as all investments, business positions, and sources of income, including gifts, loans, and travel payments, from all sources, as required by the Act and applicable FPPC regulations.

Category 2 — Investments and Income (No Real Property): All persons in this disclosure category shall disclose all investments, business positions, and sources of income, including gifts, loans, and travel payments, from all sources, but shall not be required to disclose interests in real property.

Category 3 — Contracting Interests: All persons in this disclosure category shall disclose all investments, business positions, and income, including gifts, loans, and travel payments, in or from sources that provide goods, equipment, or services, including training or consulting services, of the type utilized by the District.

SECTION 5. CONSULTANTS

For purposes of this Code, "consultant" means an individual who, pursuant to a contract with the District, either: (a) makes a governmental decision as described in California Code of Regulations, Title 2, Section 18701(a)(2)(i); or (b) serves in a staff capacity with the District and participates in making a governmental decision as described in California Code of Regulations, Title 2, Section 18702.2, or performs the same or substantially all of the same duties that would otherwise be performed by a designated employee.

A consultant who works on a single project or a limited range of projects for the District is not deemed a consultant subject to the filing requirements of this Code unless the engagement extends over a substantial period of time, generally more than one (1) year.

The General Manager shall determine in writing, on a case-by-case basis for each engagement, whether a consultant must be treated as a designated employee for purposes of this Code. Consultants so designated shall disclose pursuant to the broadest applicable disclosure category, subject to the following:

The General Manager may, in the written determination, reduce the disclosure category of a consultant if the General Manager determines that the consultant: (a) will not make or participate in making governmental decisions; (b) will not use their position to influence governmental decisions; and (c) has no independent governmental decision-making authority. The written determination shall describe the consultant's duties and specify the extent of applicable disclosure requirements.

The General Manager's written determination is a public record and shall be retained for public inspection in the same manner and location as this Code, as required by Government Code Section 81008.

The following consultants are currently designated and are subject to a written General Manager determination specifying their applicable disclosure category:

- District Engineer
- IT Consulting Firm

SECTION 6. STATEMENTS OF ECONOMIC INTERESTS — PLACE OF FILING

All designated employees, including consultants designated under Section 5, shall file their Statements of Economic Interests (Form 700) with the District Secretary, who serves as the filing officer for the District. The District Secretary shall make and retain copies of all statements and shall forward the originals to the FPPC as required by law.

Statements of Economic Interests are public records and shall be available for public inspection and copying during normal business hours at the District's principal office, as required by Government Code Section 81008. Requests for copies shall be fulfilled within ten (10) days of a written request.

SECTION 7. STATEMENTS OF ECONOMIC INTERESTS — TIME OF FILING

Designated employees shall file Statements of Economic Interests as follows:

(A) Initial Statements. All designated employees holding a designated position on the effective date of this Code, or on the effective date of any amendment adding their position, shall file an initial statement within thirty (30) days after the effective date of this Code or such amendment.

(B) Assuming Office Statements. All persons assuming a designated position after the effective date of this Code shall file a statement within thirty (30) days after assuming the designated position.

(C) Annual Statements. All designated employees shall file annual statements no later than April 1 of each year, covering the prior calendar year.

(D) Leaving Office Statements. All persons leaving a designated position shall file a leaving office statement within thirty (30) days after leaving the position, covering the period since the closing date of the last statement filed.

SECTION 8. CONTENTS OF STATEMENTS OF ECONOMIC INTERESTS

Statements of Economic Interests shall be made on forms prescribed by the FPPC and shall contain the information required by the Act and applicable FPPC regulations for the filer's assigned disclosure category, including:

- Interests in real property (Category 1 filers only): nature of interest, address or precise location, and fair market value range;
- Investments: name and description of business entity, nature of investment, and fair market value range;
- Business positions: name, address, and description of business entity, and the filer's position;
- Income and loans: name and address of source, description of business activity, and value range;
- Gifts: name, address, and description of donor; description and value of gift; and date received.

SECTION 9. DISQUALIFICATION AND RECUSAL PROCEDURE

No designated employee shall make, participate in making, or in any way use their official position to influence the making of any governmental decision in which the employee knows or has reason to know they have a disqualifying financial interest. A disqualifying financial interest exists when it is reasonably foreseeable that the governmental decision will have a material financial effect, distinguishable from its effect on the public generally, on the designated employee, a member of their immediate family, or on:

- Any business entity in which the designated employee has a direct or indirect investment worth $2,000 or more;
- Any real property in which the designated employee has a direct or indirect interest worth $2,000 or more;
- Any source of income (other than gifts and commercial loans on terms available to the general public) aggregating $500 or more in value received by, or promised to, the designated employee within twelve (12) months prior to the time the decision is made;
- Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or
- Any donor of, or intermediary or agent for a donor of, a gift or gifts aggregating $630 or more provided to, received by, or promised to the designated employee within twelve (12) months prior to the time the decision is made.

When a designated employee determines they have a disqualifying financial interest in a matter, they shall promptly take all of the following steps:

1. Announce the potential conflict publicly before any discussion of the matter begins, identifying the nature of the interest without disclosing unnecessary personal financial detail;
2. Recuse themselves from any and all discussion, deliberation, and vote on the matter;
3. Leave the meeting room during any deliberations on the matter and not return until the matter has been concluded; and
4. Ensure the recusal is noted in the minutes of the meeting.

A designated employee who is uncertain whether a financial interest requires recusal should consult with District legal counsel or request advice from the FPPC prior to the meeting at which the matter will be considered.

SECTION 10. LEGALLY REQUIRED PARTICIPATION

No designated employee shall be prevented from making or participating in the making of any decision to the extent their participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make their participation legally required for purposes of this Section.

SECTION 11. GIFTS — REPORTING THRESHOLD AND ACCEPTANCE LIMIT

No designated employee shall accept gifts with a total value exceeding the applicable annual gift limit established by the FPPC (currently $630 per calendar year from a single source, subject to periodic FPPC adjustment) if the designated employee would be required to report receipt of income or gifts from that source on their Statement of Economic Interests. Gift limitations and reporting requirements are governed by the Act and applicable FPPC regulations, which are incorporated by reference.

Designated employees are reminded that gifts aggregating $50 or more from a single source during a reporting period must be disclosed on the Statement of Economic Interests, regardless of whether the total remains below the acceptance limit. This $50 reporting threshold is established by Government Code Section 87206 and is not subject to inflation adjustment. The reporting obligation is cumulative — all gifts from a single source during the reporting period are aggregated for purposes of determining whether the $50 threshold is met.

SECTION 12. ASSISTANCE OF THE FPPC AND DISTRICT COUNSEL

Any designated employee who is uncertain about their duties or obligations under this Code may request assistance from the FPPC pursuant to Government Code Section 83114 and FPPC Regulations 18329 and 18329.5 or may consult the District's legal counsel. Nothing in this Section requires District legal counsel to issue any formal or informal opinion.

SECTION 13. VIOLATIONS

This Code has the force and effect of law. Designated employees who violate any provision of this Code are subject to the administrative, civil, and criminal sanctions provided in the Political Reform Act, Government Code Sections 81000 through 91014. A decision in relation to which a violation of the disqualification provisions of this Code or of Government Code Sections 87100 or 87450 has occurred may be set aside as void pursuant to Government Code Section 91003.

SECTION 14. REVIEW AND AMENDMENT

This Code shall be reviewed biennially by the General Manager and District legal counsel, as required by Government Code Section 87306.5. In each odd-numbered year, and no later than October 1, the District shall submit to the FPPC either a proposed amendment to this Code or a written statement that no amendment is necessary. The review shall assess whether designated positions accurately reflect the District's current organizational structure and whether disclosure categories remain appropriate given the duties of each designated position.

Nothing in this Section limits the District's authority to amend this Code at any time outside the biennial review cycle. Proposed amendments to this Code shall be submitted to the FPPC for approval pursuant to Government Code Section 87306 prior to or concurrently with adoption by the Board of Directors.

Authority: Government Code Sections 83112, 87200, 87300, 87306, 87306.5.
Reference: Government Code Sections 87100, 87103(e), 87200, 87206, 87300–87302, 87450, 89501, 89502, 89503; California Code of Regulations, Title 2, Section 18730.

ORDINANCE NO. O2026-03
AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT REPEALING AND REPLACING DISTRICT CODE CHAPTER 3 (CONFLICT OF INTEREST CODE)

The Board of Directors of the Rancho Murieta Community Services District hereby ordains as follows:

SECTION 1. FINDINGS AND PURPOSE

The Board of Directors finds and declares as follows:

(A) Government Code Section 87300 requires each local public agency to adopt and maintain a Conflict of Interest Code pursuant to the Political Reform Act of 1974 (Government Code Sections 81000 et seq.) ("Act").

(B) The District previously adopted a Conflict of Interest Code as District Code Chapter 3, most recently amended by Ordinance No. O2023-02, adopted February 15, 2023.

(C) The District's organizational structure has changed since the last amendment to Chapter 3, including the elimination of the positions of Director of Administration and Accounting Manager, the creation of the position of Director of Finance and Administration, and other position changes, resulting in the current Chapter 3 no longer accurately reflecting the District's designated filer positions as required by the Act.

(D) The 2025-2026 Sacramento County Grand Jury, in its report titled "Rancho Murieta Community Services District: Still a Work in Progress" (June 24, 2026), found that the District's Conflict of Interest ordinance is not updated, resulting in confusion over who must complete Form 700 filings, and recommended that the District update its Conflict of Interest Code by September 24, 2026 to accurately reflect those positions for which a Form 700 is required.

(E) The Board of Directors has determined that it is in the best interests of the District and its ratepayers to repeal the existing Chapter 3 in its entirety and replace it with a new, streamlined Conflict of Interest Code that accurately reflects current District positions, clarifies the status of statutory filers including General Counsel, incorporates a formal recusal procedure, and establishes a biennial review obligation consistent with Government Code Section 87306.5.

(F) Government Code Section 87306 expressly permits a local agency to submit a proposed Conflict of Interest Code amendment to the FPPC prior to final adoption. This Ordinance was submitted to the FPPC for review following its introduction on July 15, 2026, in order to maximize the FPPC review period and ensure the new Code is effective prior to the Grand Jury's September 24, 2026 response deadline.

SECTION 2. REPEAL OF EXISTING CHAPTER 3

District Code Chapter 3 (Conflict of Interest Code), as originally adopted and as amended by Ordinance No. O2023-02, is hereby repealed in its entirety. The repeal shall become effective concurrently with, and not before, the effective date of the new Chapter 3 adopted pursuant to Section 4 of this Ordinance. In no event shall the repeal become effective earlier than thirty (30) days after final adoption of this Ordinance at its second reading. This provision is intended to ensure that the District is not without an operative Conflict of Interest Code at any time during the transition from the prior Code to the new Code.

SECTION 3. SAVINGS PROVISIONS

The repeal of the prior Chapter 3 shall not affect any of the following:

(A) Any obligation to file a Statement of Economic Interests (Form 700) that accrued under the prior Chapter 3, including any initial, annual, or leaving office statement that was due but not yet filed as of the effective date of this Ordinance. Such obligations remain in full force and effect and are enforceable.

(B) Any enforcement action, investigation, or proceeding pending or initiated under the prior Chapter 3 or under the Political Reform Act based on conduct occurring prior to the effective date of this Ordinance.

(C) Any civil, administrative, or criminal liability arising from a violation of the prior Chapter 3 or any provision of the Political Reform Act.

SECTION 4. ADOPTION OF NEW CHAPTER 3

District Code Chapter 3 (Conflict of Interest Code) is hereby adopted in its entirety in the form attached hereto as Exhibit A and incorporated by reference herein. The new Chapter 3 shall take effect upon the later of: (a) thirty (30) days after final adoption of this Ordinance at its second reading; or (b) receipt of FPPC approval or expiration of the applicable FPPC review period without objection, whichever occurs first. The repeal of the prior Chapter 3 under Section 2 and the effectiveness of the new Chapter 3 under this Section shall occur simultaneously, so that the District shall have an operative Conflict of Interest Code at all times.

SECTION 5. INITIAL FILING OBLIGATIONS UNDER NEW CODE

All persons holding designated positions listed in the new Chapter 3 on the effective date of this Ordinance shall file an initial Statement of Economic Interests within thirty (30) days after the effective date, unless such persons have filed a current annual or assuming office statement under the prior Chapter 3 within the preceding twelve (12) months that covers substantially equivalent disclosure obligations, in which case no new initial statement is required until the next annual filing deadline.

The District Secretary shall notify all designated employees of their filing obligations within ten (10) days of the effective date of this Ordinance.

SECTION 6. FPPC SUBMISSION AND REVIEW

Pursuant to Government Code Section 87306, which expressly permits submission of a proposed conflict of interest code amendment prior to final adoption, the District Secretary is directed to submit this Ordinance and the proposed new Chapter 3 (Exhibit

A) to the Fair Political Practices Commission for review within ten (10) days of introduction of this Ordinance at its first reading on July 15, 2026.

The new Chapter 3 shall not take effect until the later of: (a) thirty (30) days after final adoption of this Ordinance at its second reading; or (b) receipt of FPPC approval or expiration of the sixty (60) day FPPC review period without objection. The repeal of the prior Chapter 3 and the effectiveness of the new Chapter 3 shall occur concurrently. If the FPPC requires modifications to the proposed new Chapter 3 as a condition of approval, the General Manager and District legal counsel are authorized to make such non-substantive conforming changes as necessary to obtain FPPC approval, subject to ratification by the Board of Directors at the next regular meeting.

SECTION 7. SINGLE-READING AUTHORITY

The Board of Directors notes that Government Code Section 61100 et seq. (Community Services District Law) does not impose a two-reading requirement for adoption of ordinances by a community services district. The District's practice of two readings for ordinances is a matter of custom rather than legal obligation. The Board of Directors directs the General Manager and District legal counsel to present for the Board's consideration, at a future regular meeting, a proposed amendment to the District's Rules and Procedures to formally recognize the Board's authority to adopt ordinances at a single meeting when circumstances warrant.

SECTION 8. CEQA

The Board of Directors finds that this Ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to Public Resources Code Section 21080(b)(1) as it is an organizational or administrative activity of government that will not result in direct or indirect physical changes in the environment.

SECTION 9. SEVERABILITY

If any section, subsection, clause, or provision of this Ordinance or the new Chapter 3 is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity of any other section, subsection, clause, or provision, all of which shall remain in full force and effect.

SECTION 10. EFFECTIVE DATE AND PUBLICATION

This Ordinance shall take effect thirty (30) days after final adoption at its second reading. The District Secretary is directed to publish this Ordinance once in a newspaper of general circulation published within or near the District within fifteen (15) days after final adoption, as required by applicable law.

INTRODUCED by the Board of Directors of the Rancho Murieta Community Services District at a regular meeting on the 15th day of July, 2026.

____

Board President

ATTEST:

____
District Secretary

APPROVED AS TO FORM:

____
District Legal Counsel

PASSED AND ADOPTED by the Board of Directors of the Rancho Murieta Community Services District at a regular meeting on the 16th day of September, 2026, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Board President

ATTEST:

____
District Secretary

APPROVED AS TO FORM:

____
District Legal Counsel

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Category:	Personnel	**Policy #**	2026-04
Title:	Ethics and Fiscal Training Policy		

1. PURPOSE

This Policy establishes the District's procedures for ensuring that Board members and designated employees comply with the mandatory ethics training requirements of Assembly Bill 1234 (Government Code Sections 53234–53235.2) and the mandatory fiscal training requirements of Senate Bill 827 (Government Code Sections 53238–53238.4). Compliance with these training requirements is essential to sound governance, demonstrates the Board's commitment to transparency and fiscal accountability, and reduces the District's exposure to legal risk.

2. SUPERSESSION OF PRIOR POLICY

This Policy supersedes and replaces in its entirety Policy No. 2005-06 (Ethics Policy for Board of Directors), adopted by the Board of Directors on November 16, 2005. Policy No. 2005-06 is hereby repealed effective upon adoption of this Policy.

The substantive ethics and conduct obligations of Board members — including responsibilities of public office, fair and equal treatment, proper use of District property, use of confidential information, conflicts of interest, soliciting political contributions, the revolving door policy, and whistleblower protections — continue to govern Board member conduct as set forth in Chapter 10 of the Board of Directors Guidelines for Conducting Board Business and in the District's Conflict of Interest Code (District Code Chapter 3). This Policy does not supersede or modify those documents.

3. SCOPE

This Policy applies to:

- All members of the Board of Directors;
- The General Manager; and
- All other designated employees as defined in the District's Conflict of Interest Code (District Code Chapter 3) who are subject to training requirements under Government Code Section 53235.

4. REQUIRED TRAINING PROGRAMS

4.1 AB 1234 — Ethics Training (Gov. Code §§ 53234–53235.2). All covered officials must complete at least two (2) hours of ethics training that covers ethical principles, conflicts of interest, personal financial gain issues, gift restrictions and reporting, travel limitations, and transparency laws including the Ralph M. Brown Act and the California Public Records Act.

4.2 SB 827 — Fiscal Training (Gov. Code §§ 53238–53238.4). All covered officials must complete at least two (2) hours of fiscal training covering the proper oversight of public agency finances, including debt management, capital financing, appropriate investing, and auditing for fiscal compliance.

5. TRAINING DEADLINES

The following schedule governs initial and ongoing training obligations:

Training Program	Who Must Complete	Initial Deadline	Renewal
AB 1234 Ethics	Board Members, General Manager, designated employees	Within 6 months of assuming office	Every 2 years
SB 827 Fiscal	Board Members, General Manager, designated employees	Within 6 months of assuming office (for those assuming office in 2026 or later); by January 1, 2028 (for those in office prior to 2026)	Every 2 years

Note: Officials who assumed office prior to 2026 had until one year after assuming office to complete initial AB 1234 ethics training under prior law. Starting in 2026, the initial training window for new officials is shortened to six (6) months for both AB 1234 and SB 827.

6. APPROVED TRAINING PROVIDERS

Training must be obtained from a provider that offers programs meeting the content requirements of Government Code Sections 53235 and 53238. Approved sources include, but are not limited to:

- The Fair Political Practices Commission (FPPC) — online ethics training at www.fppc.ca.gov;
- The California Special Districts Association (CSDA) — ethics and governance training programs;
- The Special District Leadership Foundation (SDLF) — Special District Leadership Academy and related programs;
- The League of California Cities or California State Association of Counties (for joint training programs); and
- Other providers offering programs that satisfy the statutory content requirements, as approved by the General Manager or District legal counsel.

7. CERTIFICATES OF COMPLETION

Each official who completes a required training program shall obtain a certificate of participation or completion from the training provider and submit it to the District Secretary within thirty (30) days of completing the training. The District Secretary shall maintain training records for a minimum of five (5) years. Training records are public records subject to disclosure under the California Public Records Act (Gov. Code § 7920 et seq.).

8. TRACKING AND COMPLIANCE

The District Secretary, in coordination with the General Manager, shall be responsible for:

- Maintaining a current list of all officials subject to this Policy and their training deadlines;

- Providing written notice to each covered official of their training deadlines no later than ninety (90) days before the applicable deadline;
- Tracking receipt of certificates of completion and following up with officials who have not submitted certificates by the applicable deadline;
- Reporting training compliance status to the Board of Directors annually as part of the Board's organizational meeting agenda; and
- Notifying the General Manager and District legal counsel of any officials who have not completed required training within the applicable deadline.

9. COSTS

Reasonable costs of required training, including registration fees and related travel expenses consistent with the District's travel policy, shall be reimbursable as a District expense upon submission of receipts and a completed expense report. Board members and employees are encouraged to seek out no-cost training options, including the FPPC's online ethics training, where these satisfy the statutory requirements.

10. CONSEQUENCES OF NONCOMPLIANCE

While Government Code Sections 53235 and 53238 do not impose direct fines or penalties for failure to complete required training, noncompliance creates significant risks to the District including:

- Erosion of public trust and confidence in the Board's governance;
- Increased risk of inadvertent violations of conflict of interest, Brown Act, or public finance laws that adequate training would have prevented; and
- Adverse findings in future Grand Jury or State Controller reviews.

The Board of Directors expects all covered officials to complete required training on time. The General Manager shall include compliance with this Policy as a component of performance expectations for covered employees.

11. RELATIONSHIP TO CONFLICT OF INTEREST CODE AND BOARD GUIDELINES

This Policy is adopted independently of the District's Conflict of Interest Code (District Code Chapter 3) and the Board of Directors Guidelines for Conducting Board Business and does not modify or supersede any provision of those documents. Training completed pursuant to this Policy that covers conflict of interest topics complements but does not replace the disclosure and disqualification obligations established by Chapter 3 and the Political Reform Act.

12. POLICY REVIEW

The General Manager and District legal counsel shall review this Policy biennially and recommend any amendments necessary to reflect changes in applicable law. The Board of Directors reserves the right to amend this Policy at any time. The next scheduled review of this Policy shall be no later than July 2028.

Approved by Rancho Murieta Community Services District Board of Directors	Adopted July 14, 2026

Rancho Murieta Community Services District

August 2026

Board/Committee Meeting Schedule

August 4, 2026

Improvements	**8:00 a.m.**
Personnel	**10:00 a.m.**

August 6, 2026

Security	**9:00 a.m.**
Communications & Technology	**10:00 a.m.**

August 13, 2026

Finance	**10:00 a.m.**

August 19, 2026

Regular Board Meeting	**5:00 p.m.**

All meetings will be held in person at the District Office: 15160 Jackson Rd.

MEMORANDUM

Date: July 10, 2026
To: Board of Directors
From: Amelia Wilder, Interim General Manager
Re: General Manager's Report

GRAND JURY REPORT
The District received a report from the Grand Jury June 24, 2026. Staff and Legal Counsel are preparing our response which is due September 24, 2026. This will be a topic on future Board meetings. The report can be found here: Grand Jury Report.

BOARD ELECTION: A HISTORIC TURNING POINT
This November, registered voters will elect four new Board Members. Coupled with the upcoming hire of a new General Manager and Director of Operations, this election marks a major turning point for our District. We encourage any resident interested in local government to step forward—no prior political experience is required, just a desire to shape our community's future, and being a registered voter in Rancho Murieta.

· Commitment: Attendance at one regular Board meeting per month, with optional participation on Board committees.
· Filing Period: July 13, 2026, through August 7, 2026.
· How to Run: Candidate filing paperwork may be obtained from the Sacramento County Voter Registration and Elections Office, located at 7000 65th Street, Suite A, Sacramento, California

EXECUTIVE RECRUITMENT
The Board has selected five candidates who will be interviewed on July 14, 2026. Depending on the results of the interviews, we are hoping to identify top candidates to move to the next round of interviews. We hope to have a new General Manager identified Soon.

HR PROGRESS
Comprehensive updates to the Personnel Manual are nearly finished. The final draft, incorporating updated employee policies, has turned into a very big project, as Staff and HR to GO work to finalize the manual. It will be presented for Board approval in August.

SECURITY MEETING WITH RMA
I held a meeting with the members of the Rancho Murieta Association (RMA) committee in charge of researching the potential transfer of the Security Department to their oversight. There are many pieces of this transfer that need to be explored, and we are in the beginning stages of this process. Further updates on this topic will be provided as information becomes available.

GM TRAINING
I attended valuable training presented by CSDA on relevant topics for General Managers throughout the state. Relevant topics included hiring great staff, a legislative update and working through conflicts.

MEMORANDUM

Date: July 2, 2026

To: Finance Committee/Board of Directors/

From: Cecilia Min, Director of Finance and Administration

Subject: Audit and Finance Report

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1. Audits 22/23 and 23/24

- The AUDITS started May 18, 2026.
- Staff have completed the financial statement preparation and budget vs. actual which are required reporting for the audits.
- The audits are expected to be completed within three months, depending on auditor's availability and scheduling. Here is the status update from Ingrid Sheipline, audit partner of Richardson CPA firm.

RE: July Board/finance Committee Summarize

IS Ingrid Sheipline

To: Cecilia Min; Heidi McLucas <HMcLucas@richardsoncpas.com>

Reply Re

Start reply with: Sounds good, thanks! Great, thank you! Ok, great. Thanks!

Yes, if the timeline you have laid out in your email for providing us with the remaining items stays on track, I think August 14 for the draft is doable

Ingrid

TASK	Projects	ASSIGNED TO	PROGRESS
Reconstruction of accounting - mostly cash receipts	Audit FY23&24	RH	100%
Review of the above accounting	Audit FY23&24	RH	100%
Reinput the above transactions into the accounting system	Audit FY23&24	RH	100%
Interim Audit Preparation + Interim Testing Support	Audit FY23&24	RH	100%
CFD Bond Audit	Audit FY23&24	RH	100%
Bank Reconciliations	Audit FY23&24	RH	100%
Balance Sheet Reconciliation	Audit FY23&24	RH	100%
Review Balance Sheet Reconciliation	Audit FY23&24	RH	100%
Audit Workpaper Preparation	Audit FY23&24	RH	100%
Audit Field Work Testing	Audit FY23&24	RH	80%
Financial Statement preparation	Audit FY23&24	RH	95%
Partner Review	Audit FY23&24	RH	
Review First Draft of Financial Statement	Audit FY23&24	RH	0%

Tasks	FY2	FY2	F
Bank Reconciliations: 1000	☑	☑	
Bank Reconciliations: 1001	☑	☑	
Bank Reconciliations: 1002	☑	☑	
Bank Reconciliations: 1008	☑	☑	
Bank Reconciliations: 1009	☑	☑	
Investment&Interest Income	☑	☑	
Tyler AR	☑	☑	
Tyler Revenue/customers overpayment	☑	☑	
Tyler Installment Plan	☑	☑	
Property Tax Receivable and Revenue	☑	☑	
Prepaids	☑	☑	
Interfund Loans	☑	☑	
Tyler credit balances	☑	☑	
Due to/From Reconciliation	☑	☑	
Admin Allocation/Due to From	☑	☑	
AP aging	☑	☑	
Accrued Expenses	☑	☑	
Fixed Assets	☑	☑	
Repairs and Mainteance	☑	☑	
Capital Improvement Project Expense	☑	☑	
Deeded Transactions	☑	☑	
Restricted Cash	☑	☑	
Pension	☑	☑	
OPEB liability	☑	☑	
Notes Receivable	☑	☑	
Developer deposits	☑	☑	
Capital Leases	☑	☑	
Unearned revenue	☑	☑	
Water Hydrant Deposit	☑	☑	
Property Loss Reimbursement	☑	☑	
Payroll Expenses	☑	☑	
Misc income 3500	☑	☑	
Accrued Payroll	☑	☑	
GASB 101	☑	☑	
Compensation Absences	☑	☑	
Net Asset Rolled Forward	☑	☑	
Revenue: Reserve	☑	☑	
Insurance	☑	☑	
Income/Expenses Analysis - FY 23	☑	☑	
Income/Expenses Analysis - FY 24	☑	☑	
Budget vs. Actual Analysis	☑	☑	
clear review notes	☑	☑	
clear review notes	☑	☑	
Calwaste and related surcharge in Fd 49S	☑	☑	
Legal	☑	☑	
Bond Audit(redo workpaper)	☑	☑	
Due From CFD Bond(redo 5 years of exp)	☑	☑	

2. Audit 24/25

Preparation for the FY 24/25 audit will begin tentatively mid-July 2026.

FY 2026 Financials

Period: July 2025 – May 2026

Statement of Revenue and Expenses - Preliminary
July 2025 to May 2026
Commentary

This is preliminary financial and will be subjected to change after bank reconciliations and balance sheet reconciliations. These will be completed in the later months after the completion of past audit years.

This statement represents the first eleven months of the fiscal 25/26. The expenses as a % of the annual budget should be at **92%** assuming that all expenses are incurred evenly over the 12 months.

Monthly statement of revenue and expense has been provided showing monthly revenue and expense for the past eleven months. The monthly expenses are not consistent as coding was not consistent in those months. Negative amounts showing in certain months are reclassed to correct YTD miscoding.

Rancho Murieta Community Services District
Statement of Revenue and Expenses
Budget vs. Actual
For the Eleven Months Ending Sunday, May 31, 2026

	Total	Annual Budget	% of Budget
Operation			
Total Operating Revenue	**8,552,716**	**9,611,854**	**89%**
Expenses			
Total Operating Expenses	**6,436,896**	**6,897,910**	**93%**
Total General and Administrative Expenses	**2,888,013**	**2,679,197**	**108%**
Total Expenses	**9,324,909**	**9,577,107**	**97%**
Operation Income (Loss)	**(772,194)**	**34,747**	**(2222%)**
Less: Property Taxes Revenue	965,917	970,000	100%
Operation Result after Property Taxes Revenu	**193,724**	**1,004,747**	**19%**
Other Non-Operation Activities			
Total Reserve Revenue	**1,686,189**	**1,814,889**	**93%**
Developer Income/Expenses	**3,367,733**	**0**	**0%**
Net Income (Loss)	**5,138,103**	**2,819,636**	**182%**

Detailed Analysis

Operation

***Operating Revenue* – was at 89% which is below target as compared to the benchmark of 92%.**

Residential Fees are slower than budget as the budget was calculated based on the number of connections instead of invoices.

Investment earnings and interest income totaled $176k as compared to an annual budget of 97k which is 182% of the total budget. The budget for investment earnings was prepared conservatively.

***Operating Expenses* – total Operating expenses was at 93% which is slightly above target.**

Salaries and Wages – was at 84% which is below the target of 92%. The Director of Operations position remained vacant for several months, and multiple security team positions were also unfilled during this period. In February, salary adjustments were implemented for Security Supervisors to align compensation with updated job descriptions, and an additional security staff member was hired. Furthermore, following salary surveys conducted in April and May, retroactive payroll adjustments were applied to all unrepresented employees. These factors contributed to the increase in wage expenses observed during those months.

Benefits were at 48% of the annual budget, lower than expected considering the vacant positions. We will perform a deep dive to determine the exact variance.

Capacity Purchase/Utilities - Utility expenses were split between Ops and Admin. However, 99.8% of the budget was put into Capacity Purchase. If we combine Capacity Purchase with both Utility accounts, we are at 116% of annual budget. This is underbudgeted.

Tools & Supplies – at 134% of annual budget. This is comprised of monthly bulk purchases as well as several smaller purchases. This is underbudgeted.

Repairs & Maintenance – at 213% of annual budget.

- July - lift repairs for $30k and annual service of gas feeders for $11k.
  - Lift station repair is the Alameda rehab CIP project, which we will need to reclass. The gas feeders are for the chlorine system at the wastewater plant.

- August –asphalt patch repair for $9k.
  - This is for service line repairs – general maintenance.

- October –motor replacement for $17k for Granlees life station and lake maintenance fees for $13k for our quarterly water testing.

- November – vacuum truck rental, due to heavy rains, for $31k, asphalt / concrete replacement for $12k, and annual equipment calibrations for $11k.
    - Vacuum truck company rental for 6B lift station flooding event. Asphalt is service line repairs, annual calibrations for water plant chlorine system.

- December – aquatic weed harvesting for $15k, vacuum truck rental, due to heavy rains for $13k, and a basin analyzer for $12k.
    - Aquatic harvesting is normal operations, vactor truck was for 6B flooding and basin analyzer was replacement of analyzer and panel for wastewater plant EQ basin.

- January – generator rental for $16k.
    - Wastewater plant generator broke and we needed a rental while repairs were performed.

- February – algae clean-up for $23k.
    - Normal operations.

- March – lift and generator repairs for $18k and vacuum truck rental, due to heavy rains for $13k.
    - Lift and generator repairs is actually a combination of multiple repairs on a non emergency basis, vactor truck was for the 6B flood event in November.

- May – Cal Fire Crew for November emergency work for $19k.

Training & Seminars – 629% of annual budget - $16k expense vs. $2.5k budget. Noted training for security, utility staff, and forklift operators properly booked in this account. This is underbudgeted.

Contractual Services – 100% of annual budget. Of the $1.8M expensed, $1.4M (78.0%) was for California Waste Recovery Systems – monthly service charges, $257k for Domenichelli for multiple designs, 20k for Lumos & Associates for rate study, $20k for Wagner & Bonsignore Consulting Civil Engineers.

Travel and Mileage –196% of annual budget. Not enough was budgeted for this category.

Telecommunications – at 277% of annual budget. It seems to be under budgeted. 100% of this is AT&T wireless and landline, the latter seeing a cost increase in May.

General and Administrative Expenses– total expenses were at 108% which is over the target of 92%.

Salaries and Wages – was at 78% which is below the target of 92%. The General Manager, Director of Finance, Accounts Payable, and HR Accounting Technician positions were not fully staffed throughout all 11 months included in this line item, resulting in lower personnel costs during portions of the period. District filled these positions temporarily and was recorded in consulting expenses.

In February, salary expenses increased due to a retroactive payment of approximately $46,000 made to the Interim General Manager, which contributed to the variance in salaries and wages for that month.

Furthermore, following salary surveys conducted in April and May, retroactive payroll adjustments were applied to all unrepresented employees. These factors contributed to the increase in wage expenses observed during those months.

Benefits, Taxes & Pension was at 49%, significantly below target. Benefits were overbudgeted.

OPEB - Other Post Employment Benefits was at 164%. OPEB for retirees was budgeted for $249K annually but the actual payment based on CalPERs actuarial calculation was $464K. OPEB was under budgeted.

Community Communications – was at 425% of annual budget. This consists primarily of charges for monthly utility invoices and Pipeline. A portion of these charges is for postage and should be classified as such. In the last three months $6.8k has been incurred for Prop 218 Notices & Water Moratorium meetings.

Repairs & Maintenance – was at 393% of annual budget, consisting primarily of monthly cleaning (and one-time deep cleaning) charges from Cleaning Services for $25k YTD, monthly landscaping for $6.5k YTD, e-waste recovery for $4.8k YTD, and demolition of Safety Center for $22k during the last two months.

Utilities – see above, Capacity Purchase and Utilities under Operating Expenses.

Legal Fees – was 276% of annual budget, consisting of fees for legal matters involving FSA and Developer Activity. After further analysis, we will reclass FSA and the Developer Activity section to the nonoperating section.

Consulting Fees – was at 561% of annual budget. This line item consists of consulting and temporary staffing costs, including interim placements for the Director of Finance, Accounts Payable, and District Secretary positions, which were originally budgeted under salaries and wages. It also includes approximately $16,000 in Great Plains accounting system consulting expenses to support system enhancements and implementation activities, including interfund processing, allocation module configuration, fixed asset management, bank reconciliations, and financial statement preparation.

HR recruitment fees – was at 3147% of annual budget. This includes HR to Go for $3.4k monthly and $18k incurred in April & May for General Manager executive search. Neither of these was budgeted.

Travel and Mileage – was at 451% of annual budget. March included a retro payment of $14k for travel expenses from Jan 2025 through February 2026 for interim General Manager.

Total Expenses **– was at 97%, over the target of 92%. The variances as of May 2026 is $545K**

Operating Result before Property tax revenue is a loss of $772k.

Operating Result after Property tax revenue is $193K.

Other Non Operating Revenue (Expenses)

- ***Contribution – Donated Infrastructure*** *- Per Resolution 2025-12, we accepted Riverview Phase 2 Infrastructure of $3.4 million.*
- ***Consulting – Water Studies*** *– from October through May, we paid $100k to Water Systems Consulting, Inc. for groundwater well studies.*

Rancho Murieta Community Services District
Statement of Revenue and Expenses
Budget vs. Actual
For the Eleven Months Ending Sunday, May 31, 2026

Operation

	Water	Wastewater	Drainage	Solid Waste	Security	Total	YTD Budget	Over(Under)	Annual Budget	% of Budget
Operating Revenue										
Residential Fees	$2,733,075	$1,820,016	$192,606	$1,546,291	$1,236,276	$7,528,264	$7,868,604	**($340,340)**	$8,583,932	**88%**
Commercial Fees	270,241	194,993	28,024	0	236,600	729,858	746,106	(16,248)	813,934	90%
Late Fees & Penalties	43,161	27,184	2,627	18,116	9,353	100,441	47,656	52,786	51,988	193%
Other Sales	9,639	0	0	0	0	9,639	22,917	(13,278)	25,000	39%
Investment Earnings	48,086	17,329	0	0	11,371	76,786	88,917	**($12,130)**	$97,000	**79%**
Interest Income	54,520	22,143	6,939	3,965	11,895	99,462	0	**$99,462**	$0	**0%**
Water- Admin Charges -	0	0	0	0	0	0	0	0	0	0%
Other Fees	0	0	0	0	8,265	8,265	36,667	(28,402)	40,000	21%
Total Operating Revenue	**3,158,722**	**2,081,665**	**230,196**	**1,568,372**	**1,513,760**	**8,552,716**	**8,810,867**	**(258,150)**	**9,611,854**	**89%**
Expenses										
Operating Expenses										
Salaries and Wages	922,793	297,864	19,091	0	724,717	1,964,465	2,135,342	**($170,877)**	$2,329,464	**84%**
Benefits, Taxes & Pension	236,767	60,432	4,142	0	255,606	556,947	1,072,893	**($515,947)**	$1,170,429	**48%**
Workers Compensation	52,650	48,219	2,729	0	0	103,597	103,506	91	112,916	92%
Capacity Purchase	0	0	0	0	0	0	345,423	**($345,423)**	$376,825	**0%**
Chemical	161,395	102,161	11,719	0	0	275,275	256,667	18,608	280,000	98%
Regulatory - Inspections	77,640	0	0	0	0	77,640	0	77,640	0	0%
Regulatory - Lab Testing	18,803	16,920	0	0	0	35,723	51,333	(15,611)	56,000	64%
Tools & Supplies	175,686	96,918	15,557	0	2,108	290,269	198,000	**$92,269**	$216,000	**134%**
Repairs & Maintenance	236,026	249,345	59,143	0	25,286	569,800	245,080	**$324,720**	$267,360	**213%**
Uniform and Clothings	12,514	9,288	0	0	2,326	24,128	20,167	3,961	22,000	110%
Training and Seminars	5,626	6,686	121	0	3,294	15,728	2,292	**$13,436**	$2,500	**629%**
Small Equipment	33,988	5,718	2,386	0	1,187	43,280	0	43,280	0	0%
License & Permits	91,586	25,930	0	0	66	117,582	139,333	(21,751)	152,000	77%
Contractual Services	329,767	51,141	0	1,409,461	1,044	1,791,414	1,644,790	**$146,624**	$1,794,316	**100%**
Rental/Lease expenses	17,527	550	0	0	0	18,077	10,083	7,993	11,000	164%
Travel and Mileage	22,535	20,615	227	0	9,603	52,979	24,750	**$28,229**	$27,000	**196%**
Software License/Support	7,075	1,929	0	0	18,256	27,260	27,500	(240)	30,000	91%
HR & Recruitment	2,356	1,801	0	0	3,159	7,316	1,238	6,079	1,350	542%
Memberships & Subscriptions	1,479	1,607	0	0	0	3,086	6,646	(3,560)	7,250	43%
Miscellaneous	0	0	0	0	0	0	0	0	0	0%
Utilities	231,052	139,447	153	0	5,400	376,052	0	**$376,052**	$0	**0%**
Telecommunications	41,440	39,252	0	0	5,028	85,720	28,417	**$57,303**	$31,000	**277%**
Office Supplies	829	1,080	0	0	1,801	3,710	9,625	(5,915)	10,500	35%
Bad Debts	0	0	0	0	0	0	0	0	0	0%
Fines and Penalties	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0%
Depreciation - Water	0	0	0	0	0	0	0	0	0	0%
Gain/Loss on Asset Disposition	0	(3,150)	0	0	0	(3,150)	0	(3,150)	0	0%
Interest Expense	0	0	0	0	0	0	0	0	0	0%
Total Operating Expenses	**2,679,534**	**1,173,753**	**115,268**	**1,409,461**	**1,058,881**	**6,436,896**	**6,323,085**	**113,812**	**6,897,910**	**93%**

	Water	Wastewater	Drainage	Solid Waste	Security	Total	YTD Budget	Over(Under)	Annual Budget	% of Budget
General and Administrative Expenses										
Salaries & Wages	431,988	172,795	54,980	31,417	94,252	785,433	928,391	**(142,958)**	1,012,790	**78%**
Benefits, Taxes & Pension	110,422	44,169	14,054	8,031	24,092	200,768	375,923	**($175,156)**	$410,098	**49%**
OPEB	224,853	89,941	28,618	16,353	49,059	408,823	228,967	**$179,856**	$249,782	**164%**
Worker's Comp Insurance	33,152	13,251	4,216	2,409	7,228	60,258	60,205	53	65,678	92%
Insurance	239,996	95,999	30,545	17,454	52,363	436,357	436,006	352	475,642	92%
Community Communications	21,021	8,408	2,675	1,529	4,586	38,220	8,250	**$29,970**	$9,000	**425%**
Repairs and Maintenance	40,606	16,243	5,168	2,953	8,860	73,830	17,234	**$56,595**	$18,801	**393%**
Rental/Lease expenses	0	0	0	0	0	0	0	0	0	0%
Telecommunications	8,984	3,593	1,143	653	1,960	16,334	18,040	(1,706)	19,680	83%
Software License/Support	93,969	37,587	11,960	6,834	20,632	170,982	166,835	4,148	182,001	94%
Utilities	34,714	13,886	4,418	2,525	7,574	63,117	751	**$62,366**	$820	**7701%**
Membership and Subscriptions	13,974	5,590	1,779	1,016	3,049	25,407	9,626	15,782	10,501	242%
Training and Seminars	661	264	84	48	144	1,201	2,291	(1,090)	2,499	48%
Legal Fees	136,751	54,700	17,405	9,946	29,837	248,638	82,500	**$166,138**	$90,000	**276%**
Consulting Fees	120,981	48,392	15,398	8,799	26,396	219,966	35,935	**$184,031**	$39,201	**561%**
HR and Recruitment Fees	25,973	10,389	3,306	1,889	5,667	47,223	1,376	**$45,847**	$1,501	**3147%**
Accounting and Audit Fees	495	198	63	36	108	900	0	900	0	0%
Travel and Mileage	12,408	4,963	1,579	902	2,707	22,560	4,585	**$17,975**	$5,001	**451%**
Office supplies	18,365	7,300	2,323	1,327	3,982	33,298	27,500	5,798	30,000	111%
Postage	10,442	4,169	1,327	758	2,274	18,970	34,835	(15,865)	38,001	50%
Bank Analysis Fees	4,636	1,855	590	337	1,012	8,430	7,791	638	8,499	99%
Board and Committee Meetings	2,117	847	269	154	462	3,849	1,559	2,290	1,701	226%
Fines and Penalties	1,086	435	138	79	237	1,975	0	1,975	0	0%
Employee events	801	320	102	58	175	1,456	0	1,456	0	0%
Small Equipments	0	0	0	0	0	0	0	0	0	0%
Miscellaneous	11	4	1	1	2	20	7,335	(7,315)	8,001	0%
Rental/Lease expenses	0	0	0	0	0	0	0	0	0	0%
Depreciation	0	0	0	0	0	0	0	0	0	0%
Gain/Loss on Assets Disposal	0	0	0	0	0	0	0	0	0	0%
Total General and Administrative Expenses	**1,588,406**	**635,298**	**202,141**	**115,508**	**346,658**	**2,888,013**	**2,455,935**	**432,082**	**2,679,197**	**108%**
Total Expenses	**4,267,940**	**1,809,051**	**317,409**	**1,524,969**	**1,405,539**	**9,324,909**	**8,779,020**	**545,893**	**9,577,107**	**97%**
Operation Income (Loss)	**(1,109,218)**	**272,614**	**(87,213)**	**43,403**	**108,221**	**(772,194)**	**31,847**	**(804,043)**	**34,747**	**(2222%)**
Less: Property Taxes Revenue	482,959	473,299	9,659	0	0	965,917	889,167	76,750	970,000	100%
Operation Result after Property Taxes Revenue	**(626,259)**	**745,913**	**(77,554)**	**43,403**	**108,221**	**193,724**	**921,014**	**(727,293)**	**1,004,747**	**19%**

Other Non-Operation Activities

Reserve Contribution

	Water	Wastewater	Drainage	Solid Waste	Security	Total	YTD Budget	Over(Under)	Annual Budget	% of Budget
Water Capital Impr Fees	30,453	40,991	0	0	1,123	72,567	72,267	299	78,837	92%
Water Augmentation Fees	101,039	0	0	0	0	101,039	103,675	(2,636)	113,100	89%
Water Cap Replacement Reserve	518,652	507,599	0	0	0	1,026,251	1,102,420	(76,168)	1,202,640	85%
Debt Service Fees	159,457	0	0	0	0	159,457	0	159,457	0	0%

	Water	Wastewater	Drainage	Solid Waste	Security	Total	YTD Budget	Over(Under)	Annual Budget	% of Budget
Security Impact Fees	0	0	0	0	8,400	8,400	16,500	(8,100)	18,000	47%
Interest and Investment Earnings (Restr.)	175,599	133,971	0	0	8,904	318,475	368,786	(50,311)	402,312	79%
Total Reserve Revenue	**985,200**	**682,561**	**0**	**0**	**18,427**	**1,686,189**	**1,663,648**	**22,541**	**1,814,889**	**93%**
Developer Activities										
Developer Revenue	0	0	0	0	0	0	0	0	0	0%
Inspection Revenue	8,593	2,249	0	0	0	10,842	0	10,842	0	0%
Contribution - Donated Infrastructure	1,340,110	905,061	1,160,791	0	0	3,405,961	0	**$3,405,961**	0	0%
Salary and Admin Expense	0	0	0	0	0	0	0	0	0	0%
Consulting Expenses: Developer	29,527	0	0	0	0	29,527	0	29,527	0	0%
Consulting Expenses: FSA	19,544	0	0	0	0	19,544	0	19,544	0	0%
Developer Income/Expenses	**1,299,632**	**907,310**	**1,160,791**	**0**	**0**	**3,367,733**	**0**	**3,367,733**	**0**	**0%**
Other										
Other Income	5,197	2,079	661	378	1,134	9,450	0	9,450	0	0%
Grant Revenue	0	0	0	0	0	0	0	0	0	0%
CIA Ditch Service Charges	0	0	0	0	0	0	0	0	0	0%
Consulting:Water Studies	100,299	0	0	0	0	100,299	0	**$100,299**	0	0%
CIA Ditch Maintenance & Operations	18,692	0	0	0	0	18,692	0	18,692	0	0%
Salary and Admin Expenses	0	0	0	0	0	0	0	0	0	0%
Investment FMV adjustment	0	0	0	0	0	0	0	0	0	0%
Total Other Income Grant Income	**(113,794)**	**2,079**	**661**	**378**	**1,134**	**(109,541)**	**0**	**(109,541)**	**0**	**0%**
Net Income (Loss)	**1,544,779**	**2,337,863**	**1,083,898**	**43,781**	**127,782**	**5,138,103**	**2,584,662**	**2,553,439**	**2,819,636**	**182%**

RANCHO MURIETA CSD - NEW
Statement of Revenue and Expenses - Monthly
For the One Month Ending Sunday, May 31, 2026

	July	August	September	October	November	December	January	February	March	April	May	Total
Operation												
Operating Revenue												
Residential Fees	$709,493	$763,969	$738,365	$693,043	$662,623	$670,022	$643,752	$622,941	$675,799	$665,435	$682,822	$7,528,264
Commercial Fees	82,569	90,329	76,670	58,311	64,842	59,855	55,308	54,167	64,580	59,063	64,164	729,858
Late Fees & Penalties	11,025	10,232	9,899	11,930	11,651	9,818	8,872	7,808	6,068	7,196	5,943	100,441
Other Sales	743	743	743	743	743	818	743	2,030	743	743	843	9,639
Investment Earnings	37,253	37,239	35,732	33,613	33,998	36,565	(162,221)	5,769	6,331	6,139	6,369	76,786
Interest Income	12,901	11,981	9,966	9,971	9,913	8,768	7,316	6,808	8,231	6,795	6,814	99,462
Other Fees	800	860	270	0	850	920	1,065	730	840	1,140	790	8,265
Total Operating Revenue	**854,784**	**915,353**	**871,645**	**807,611**	**784,620**	**786,766**	**554,835**	**700,253**	**762,592**	**746,511**	**767,745**	**8,552,716**
Expenses												
Operating Expenses												
Salaries and Wages	154,301	150,607	168,282	147,879	173,585	121,443	175,845	218,112	164,238	222,474	267,700	1,964,465
Benefits, Taxes & Pension	55,416	30,996	48,564	46,596	51,481	46,461	37,841	53,117	52,660	56,580	77,236	556,947
Workers Compensation	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	103,597
Capacity Purchase	9,947	33,750	514	9,336	(53,547)	0	0	0	0	0	0	0
Chemical	23,104	0	11,306	32,361	127,938	23,479	12,393	3,749	18,379	13,504	9,062	275,275
Regulatory - Inspections	0	0	0	0	0	0	0	0	77,640	0	0	77,640
Regulatory - Lab Testing	2,335	2,574	4,462	7,850	4,758	0	0	0	6,898	4,279	2,567	35,723
Tools & Supplies	21,670	12,460	16,047	19,605	47,241	20,362	12,733	(718)	77,362	26,618	36,889	290,269
Repairs & Maintenance	62,892	19,157	33,043	78,968	71,212	60,472	45,072	23,402	90,624	26,550	58,408	569,800
Uniform and Clothings	553	944	903	1,817	1,338	256	3,679	1,279	8,289	2,392	2,679	24,128
Training and Seminars	2,496	421	0	2,179	(173)	3,397	1,571	2,512	1,938	1,057	332	15,728
Small Equipment	0	236	6,257	2,117	4,432	1,471	209	1,187	6,995	8,304	12,072	43,280
License & Permits	345	13,273	21,149	0	(173)	0	48,206	6,891	20,927	3,071	3,893	117,582
Contractual Services	156,542	142,906	158,440	230,230	(46,696)	284,792	153,323	157,915	148,973	273,001	131,989	1,791,414
Rental/Lease expenses	0	0	0	2,544	4,370	(107)	550	0	0	4,312	6,408	18,077
Travel and Mileage	3,538	2,591	3,280	15,774	2,069	3,462	3,147	3,911	4,480	5,687	5,039	52,979
Software License/Support	8,406	11,121	1,260	20,557	(30,969)	(16,393)	15,876	5,940	6,943	3,224	1,295	27,260
HR & Recruitment	32	42	2,338	573	122	154	433	1,511	10	1,681	420	7,316
Memberships & Subscriptions	0	270	2,379	(385)	220	0	0	0	374	228	0	3,086
Utilities	21,158	1,471	4,760	25,533	76,263	57,385	25,723	31,144	550	42,686	89,380	376,052
Telecommunications	7,337	7,335	0	7,370	7,345	14,697	7,398	5,209	7,504	7,459	14,065	85,720
Office Supplies	268	219	290	181	(474)	266	319	481	631	1,202	327	3,710
Gain/Loss on Asset Disposition	0	0	0	0	0	0	0	0	0	0	(3,150)	(3,150)
Total Operating Expenses	**539,758**	**439,791**	**492,692**	**660,503**	**449,760**	**631,015**	**553,736**	**525,060**	**704,833**	**713,727**	**726,029**	**6,436,896**
General and Administrative Expenses												
Salaries & Wages	58,342	48,643	71,544	65,541	46,918	103,789	53,389	106,628	57,182	69,291	104,167	785,433

	July	August	September	October	November	December	January	February	March	April	May	Total
Benefits, Taxes & Pension	9,360	11,235	22,445	17,276	16,087	29,621	14,258	22,021	16,735	16,747	24,982	200,768
OPEB	37,166	37,166	37,166	37,166	37,166	37,166	37,166	37,166	37,166	37,166	37,166	408,823
Worker's Comp Insurance	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	60,258
Insurance	39,671	39,671	39,671	39,671	39,645	39,671	39,671	39,671	39,671	39,671	39,671	436,357
Community Communications	0	0	0	0	9,617	6,619	0	1,596	9,291	9,492	1,603	38,220
Repairs and Maintenance	0	0	0	2,000	17,803	9,445	2,199	900	3,829	4,192	33,461	73,830
Telecommunications	815	1,179	0	582	(408)	1,969	1,072	(1,960)	11,009	1,848	228	16,334
Software License/Support	4,597	4,342	3,044	2,445	42,200	43,514	583	9,819	17,442	24,589	18,408	170,982
Utilities	2,837	3,496	0	3,142	4,792	5,770	2,736	27	4,971	23,472	11,873	63,117
Membership and Subscriptions	224	0	794	0	13,781	0	0	0	10,069	539	0	25,407
Training and Seminars	0	0	0	0	655	47	0	0	500	0	0	1,201
Legal Fees	0	0	0	23,363	102,950	56,331	(1,030)	10,780	0	30,028	26,215	248,638
Consulting Fees	0	3,738	52,500	0	33,543	4,171	22,977	13,951	34,213	33,577	21,295	219,966
HR and Recruitment Fees	638	58	454	3,359	3,350	3,350	3,350	3,358	4,606	12,350	12,350	47,223
Accounting and Audit Fees	0	0	0	0	0	0	0	0	0	0	900	900
Travel and Mileage	0	759	2,308	1,222	694	0	0	500	14,769	923	1,385	22,560
Office supplies	916	2,105	2,065	18,946	880	565	591	651	2,526	2,759	1,295	33,298
Postage	156	0	16	176	14,090	1,563	0	577	1,217	1,165	10	18,970
Bank Analysis Fees	576	622	534	598	608	840	617	634	586	606	2,210	8,430
Board and Committee Meetings	0	265	0	0	0	278	778	2,245	140	60	82	3,849
Fines and Penalties	0	0	0	0	0	102	0	0	1,128	735	10	1,975
Employee events	0	0	0	0	0	665	0	0	0	295	497	1,456
Miscellaneous	0	0	5	15	0	0	0	0	0	0	0	20
Total General and Administrative Expenses	**160,776**	**158,757**	**238,024**	**220,980**	**389,849**	**350,954**	**183,835**	**254,042**	**272,528**	**314,983**	**343,286**	**2,888,013**
Total Expenses	**700,534**	**598,548**	**730,716**	**881,483**	**839,609**	**981,969**	**737,571**	**779,102**	**977,361**	**1,028,710**	**1,069,315**	**9,324,909**
Operation Income (Loss)	**154,250**	**316,805**	**140,929**	**(73,872)**	**(54,989)**	**(195,203)**	**(182,736)**	**(78,849)**	**(214,769)**	**(282,199)**	**(301,570)**	**(772,194)**
Less: Property Taxes Revenue	0	0	0	0	0	0	0	489,219	60,412	0	416,286	965,917
Operation Result after Property Taxes Revenue	**154,250**	**316,805**	**140,929**	**(73,872)**	**(54,989)**	**(195,203)**	**(182,736)**	**410,370**	**(154,357)**	**(282,199)**	**114,716**	**193,724**

Other Non-Operation Activities

Reserve Contribution

	July	August	September	October	November	December	January	February	March	April	May	Total
Water Capital Impr Fees	0	0	0	35,242	5,340	0	0	0	31,986	0	0	72,567
Water Augmentation Fees	0	0	0	49,766	7,540	0	0	0	43,733	0	0	101,039
Water Cap Replacement Reserve	87,247	93,240	91,968	99,715	78,345	79,556	99,044	98,326	99,499	99,910	99,402	1,026,251
Debt Service Fees	15,768	15,765	15,439	15,765	15,674	15,729	15,607	15,460	15,689	15,769	2,793	159,457
Security Impact Fees	0	0	0	0	0	0	0	0	0	8,400	0	8,400
Interest and Investment Earnings (Restr.)	0	0	0	0	21,056	0	195,357	23,926	26,257	25,463	26,416	318,475
Total Reserve Revenue	**103,015**	**109,005**	**107,407**	**200,488**	**127,955**	**95,285**	**310,008**	**137,712**	**217,164**	**149,542**	**128,611**	**1,686,189**

	July	August	September	October	November	December	January	February	March	April	May	Total
Developer Activities												
Inspection Revenue	0	0	0	5,804	829	0	0	0	3,959	250	0	10,842
Contribution - Donated Infrastructure	0	0	0	0	3,405,961	0	0	0	0	0	0	3,405,961
Consulting Expenses: Developer	0	0	0	0	0	0	0	0	2,520	27,007	0	29,527
Consulting Expenses: FSA	0	0	0	0	0	0	0	0	2,093	4,110	13,341	19,544
Developer Income/(Expenses)	**0**	**0**	**0**	**5,804**	**3,406,790**	**0**	**0**	**0**	**(654)**	**(30,867)**	**(13,341)**	**3,367,733**
Other												
Other Income	717	717	1,296	717	545	717	717	717	1,851	717	735	9,450
Consulting:Water Studies	0	0	0	4,520	10,274	0	12,410	0	21,866	47,209	4,020	100,299
CIA Ditch Maintenance & Operations	0	10,267	0	0	0	178	396	0	0	1,553	6,298	18,692
Total Other Income	**717**	**(9,550)**	**1,296**	**(3,803)**	**(9,729)**	**539**	**(12,089)**	**717**	**(20,015)**	**(48,045)**	**(9,583)**	**(109,541)**
Net Income (Loss)	**257,982**	**416,260**	**249,632**	**128,617**	**3,470,027**	**(99,379)**	**115,183**	**548,799**	**42,138**	**(211,569)**	**220,403**	**5,138,103**

Cash & Investment Balances
Period: Jan 2026 – May 2026

Rancho Murieta CSD
Cash and Investments

2026	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026		
	Balance	**Balance**	**Balance**	**Balance**	**Balance**		
Banner - Money Market	$ 2,134,765	$ 2,479,942	$ 2,432,417	$ 2,102,076	$ 2,267,085		
CAMP	$ 758,417	$ 760,644	$ 763,096	$ 765,096	$ 767,911		
CA Class	$ 9,574,909	$ 9,602,397	$ 9,632,533	$ 9,661,762	$ 9,692,105		
Total	$ 12,468,091	$ 12,842,983	$ 12,828,046	$ 12,528,934	$ 12,727,102		
						Transfer	Adjusted Bal.
Unrestricted	$ 2,134,765	$ 2,479,942	$ 2,432,417	$ 2,102,076	$ 2,267,085	2,732,915	5,000,000
Restricted	$ 10,333,326	$ 10,363,041	$ 10,395,629	$ 10,426,858	$ 10,460,016	(2,732,915)	7,727,102
	$ 12,468,091	$ 12,842,983	$ 12,828,046	$ 12,528,934	$ 12,727,102		12,727,102
Average Yield							
Banner - Money Market	3.820%	3.820%	3.820%	3.820%	3.820%		
CAMP	3.912%	3.513%	3.855%	3.137%	4.399%		
CA Class	3.843%	3.435%	3.754%	3.630%	3.757%		

2025	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
	Balance	**Balance**	**Balance**	**Balance**	**Balance**
Banner - Money Market	5,314,166	5,221,702	5,221,702	5,026,342	4,665,077
CAMP	726,574	729,089	731,856	734,533	737,292
CA Class	9,179,431	9,210,513	9,244,894	9,278,278	9,312,577
Total	15,220,171	15,161,304	15,198,452	15,039,153	14,714,946
Unrestricted	5,314,166	5,221,702	5,221,702	5,026,342	4,665,077
Restricted	9,906,006	9,939,602	9,976,751	10,012,811	10,049,869
	15,220,171	15,161,304	15,198,452	15,039,153	14,714,946
Average Yield					
Banner - Money Market		4.600%	4.590%	4.590%	4.590%
CAMP		4.139%	4.537%	4.372%	4.491%
CA Class		4.050%	4.463%	4.318%	4.420%

Summary of the Cash and Investment – May 2026

The District's total cash and investment balance at the end of May 2026 was approximately **$12 million**, compared to **$14.7 million** at the end of May 2025.

The **Banner account** serves as the District's operating account and is considered **unrestricted**. The **CAMP** and **CA Class** investment accounts are considered **restricted**. As of May 2026, unrestricted funds totaled approximately **$2.3 million**, while restricted funds were approximately **$10.4 million**.

The decrease in total balances from May 2025 to May 2026 is primarily attributable to spending on **Capital Improvement projects (CIP)** during this fiscal year. Since CIP expenditures have been paid directly from the Banner operating account, corresponding transfers from the CAMP and CA Class investment accounts have not yet been made to reimburse those capital expenditures.

Under the District's **Operating Fund and Reserve Fund Policy**, the target reserve level should have sufficient cash to fund approximately **six months of District operating expenditures**. Based on the May 2026 financial statements, the six-month operating reserve requirement is estimated to be approximately **$5 million**.

To maintain the Banner account balance at the target reserve level of approximately $5 million, it may be appropriate to transfer approximately **$2.7 million** from the restricted investment accounts to the unrestricted Banner account. This transfer would reduce restricted balances to approximately **$7.7 million**. The final transfer amount will not be known until the annual audits are completed and year-end balances are finalized.

Even after such a transfer, restricted balances of approximately **$7.7 million** would be low relative to the District's **net fixed assets of approximately $24 million (**amount based on FY 22 audit), particularly given the ongoing cost of maintaining and replacing capital infrastructure.

Additionally, **interest rates have declined compared to 2025**, which may impact future investment earnings.

MEMORANDUM

Date: July 2nd, 2026
To: Board of Directors
From: Branden Arino, Security Supervisor
Subject: Security Department Update – June 2026

Operations Update

The Security Department continues to prioritize staffing stability, operational readiness, and proactive community engagement. Key updates are as follows:

- All full-time Security Department positions are currently filled.
- **Current staffing levels:**
  - 7 Full-Time Gate Officers
  - 6 Part-Time Gate Officers
  - 2 Full-Time Patrol Officers
  - 15 Total Employees (including 4 probationary employees)
- A&D Gates continues working to repair the damaged North Gate hardware. Replacement parts have been ordered, and repairs have been ongoing throughout the month. An estimated completion date has not yet been provided.
- Security Supervisor Branden Arino, Security Patrol Officer Vitaliy Perepelka, and Gate Officer David Labrado attended a California Department of Fish and Wildlife training seminar and received certificates of completion in Watercraft Inspection and Decontamination. The training focused on the identification, prevention, and management of Aquatic Invasive Species (AIS), enhancing the department's ability to support environmental protection efforts within the community.

Rancho Murieta Association (RMA) Coordination

The Security Department continues to collaborate closely with Rancho Murieta Association (RMA) leadership to strengthen rule enforcement, compliance coordination, and overall community safety. Key efforts include:

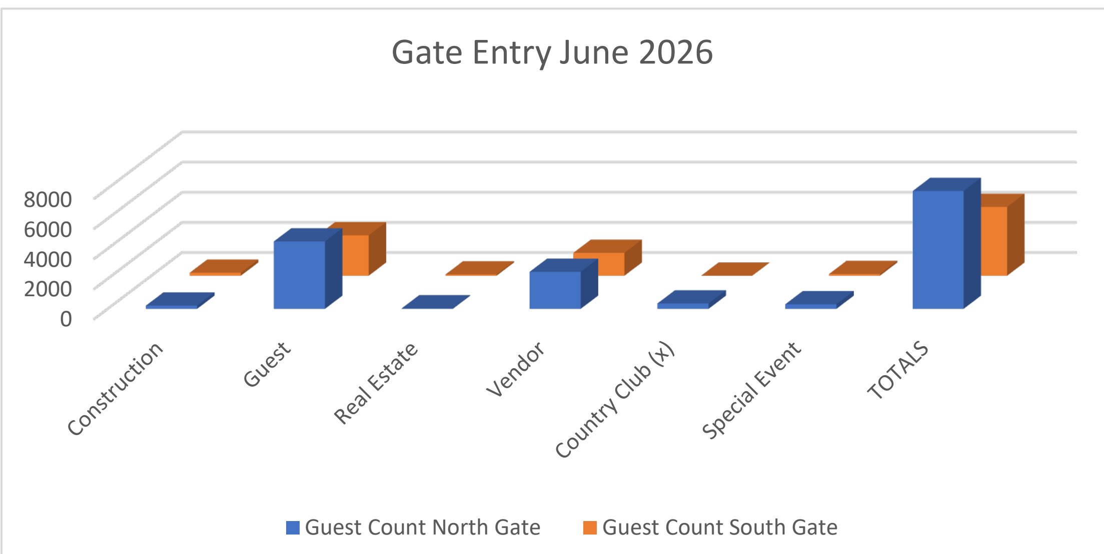
- Ongoing enforcement of non-architectural RMA rules in coordination with RMA Compliance (see Violation Summary Report).
- Weekly speed enforcement operations conducted in accordance with RMA guidelines.
- Continued attendance and active participation in RMA Compliance Committee meetings.
- Coordinated with Compliance Supervisor Chris Smith on Gate entry system demos looking for possible ABDI system replacement.
- Coordinated with Compliance Chris Smith 4^{th} of July Operations and action plan

Gate Entries by Type

6/1/2026 - 6/30/2026

Pass Type	Guest Count North Gate	Guest Count South Gate	Count by Pass Type
Construction	214	192	406
Guest	4,479	2,681	7,160
Real Estate	29	76	105
Vendor	2,456	1,515	3,971
Country Club (x)	354	0	354
Special Event	303	108	411
TOTALS	**7,835**	**4,572**	**12,407**

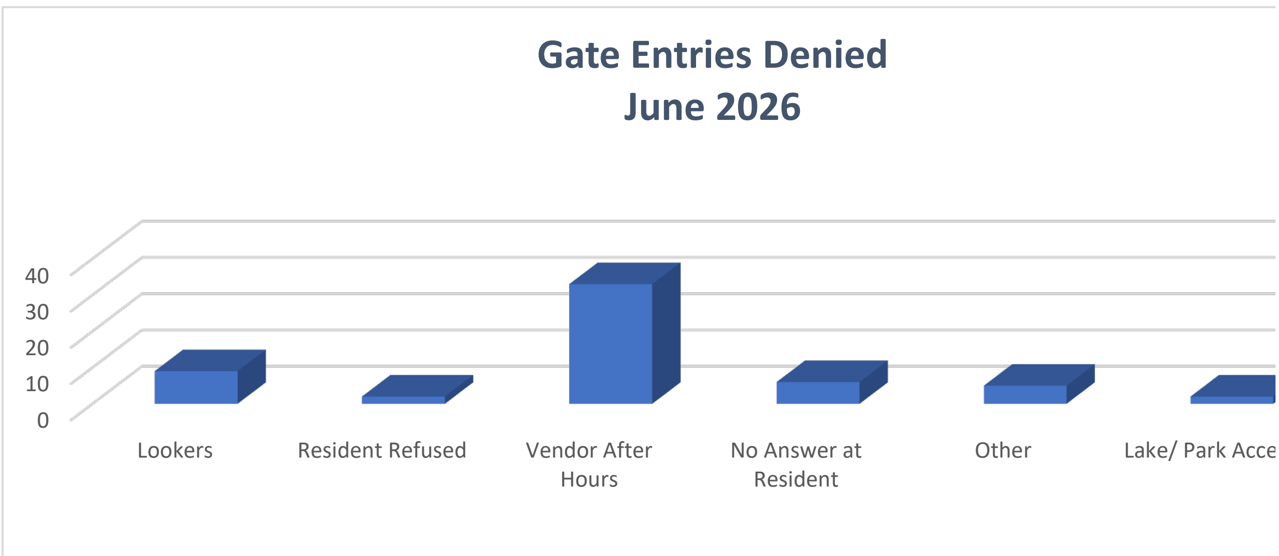
Prior Month Totals:	7,376	4,675	12,051



Gate Entries Denied
June 1st - 30th

	Lookers	Resident Refused	Vendor After Hours	No Answer at Resident	Other	Lake/ Park Access
All Gates	9	2	33	6	5	2

Prior Month Totals:	4	5	33	9	7	2



Rancho Murieta Association
Violation Item Summary Report -- 2026
Violations Written by RMCSD Security

	Jan	**Feb**	**Mar**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Total**
Violation Item Summary Report	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD	CSD
Motor Vehicle Violations:													
Carring Passengers			1			1							2
Motorcycle													0
No drivers license													0
Speeding			1		2								3
Speeding - twice speed limit													0
Stop signs	1		2	1	3	1							8
Bus stop signs													0
Use of streets						1							1
Parking:													
Driveway parking													0
Guest parking													0
Overnight street parking	1	2	6	12	5	2							28
Unauthorized Vehicle (24 hr pass)						1							1
No Parking Areas	1	1	1	2	5	4							14
Accumulation/dumping of debris						1							1
Boat Usage													0
Barbeques, open fires, bonfires						6							6
Carrying passengers/overloaded cart													0
Chickens													0
Commercial vehicle lettering													0
Construction overnight parking													0
Discharge of firearm													0
Dwelling exterior alterations													0
Failure to identify						1							1
Golf Cart Decals													0
Guest w/o resident in comm areas						1							1
Home business activities													0
Interference CSD Officer													0
Noxious activities													0
Open garage doors													0
Park hours / curfew	2	1	1	4	5	6							19
Pets - off leash / teathered / noise													0
Property maintenance													0
Sign rules													0
Sports equip/trampoline/basketball													0
Storage of building materials													0
Stored vehicles		1											1
Trash containers													0
Unlawful Activities													0
Use of common areas & facilities													0
Use of Fireworks													0
Vandalism													0
Vehicle repair or maintenance													0
Working days & hours													0
Total Violations Written by CSD	**5**	**5**	**12**	**19**	**20**	**25**	**0**	**0**	**0**	**0**	**0**	**0**	**86**
RMCSD Violations not Processed	2	4	2	3	1								12

Rancho Murieta CSD Security

15160 Jackson Rd

Rancho Murieta, CA 95662

Cases - Breakdown by Type

ALARM	9
ANIMAL COMPLAINT	10
CITATION	16
DISTURBANCE	4
ESCORT	2
EXTRA PATROL	153
FOLLOW UP	1
LOST/FOUND PROPERTY	8
MEDICAL AID	1
MISCELLANEOUS	5
MISSING PERSON	1
OPEN DOOR	2
PARKING	2
REFUSED ENTRY	60
RESIDENT COMPLAINT	26
RMA RULE VIOLATION	6
SAFETY ADVISAL	1
SPEEDING COMPLAINT	4
SUSPICIOUS PERSON	1
SUSPICIOUS VEHICLE	1
TRESPASSING	21
VANDALISM	1
VEHICLE ACCIDENT	5
WATER LEAK	8

WELFARE CHECK	3
Total	**351**

Rancho Murieta Community Services District
15160 Jackson Road • P.O. Box 1050 Rancho Murieta, CA 95683 • 916-354-3700 • Fax 916-354-2082
Visit our website-www.rmcsd.com

June 2026 Incidents of Note

On **June 15th, 2026**, Rancho Murieta CSD Security responded to a report of an unattended juvenile, approximately six years of age, at Riverview Park. Upon arrival, Security Supervisor Branden Arino located the child at the park bus stop. Initial attempts to identify the juvenile through verbal communication were unsuccessful due to the child's limited ability to provide identifying information. Security personnel canvassed the area and coordinated with a community member familiar with local families, which led to the identification of the child's residence. Security Supervisor Arino contacted the child's mother, who responded to the location, and the juvenile was safely reunited with her without incident. The child was found to be unharmed, and no further action was required.

Chief Plant Operator - Staff Report

Date: July 14, 2026
To: Board of Directors
From: Travis Bohannon, Chief Plant Operator
Subject: July 2026 Operations Report

WATER:

Water Treatment Facility

April 2026 Drinking Water Production Data (in gallons)

	Plant 1	Plant 2
Totals	25,543,000	33,925,000

Water Consumption

As of June 30, 2026, the total potable water production for 2026 is 180.3 million gallons or 553.5 acre-ft.

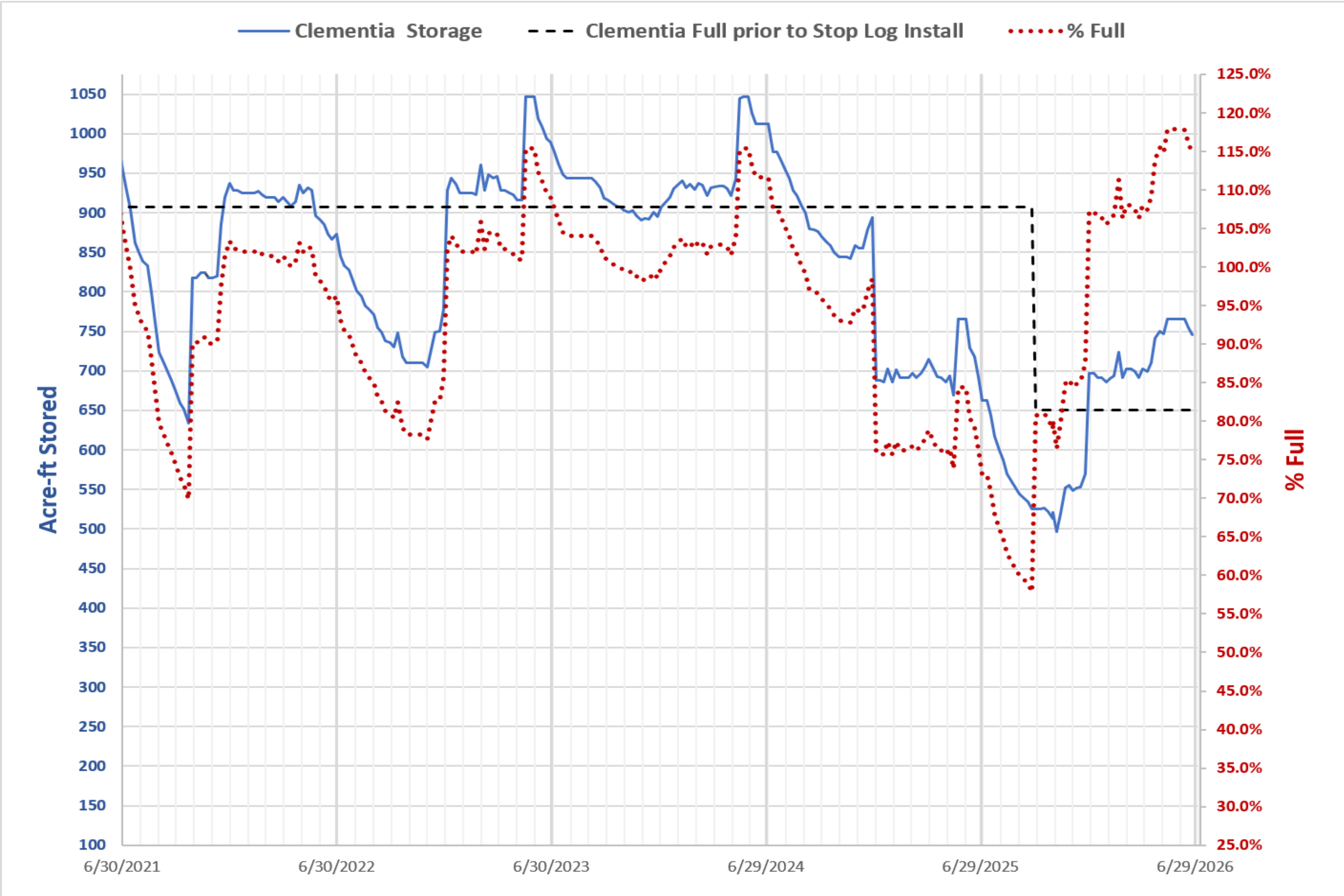
Both plants are currently in operation. We are currently producing about 2.45 MGD to meet daily demand.

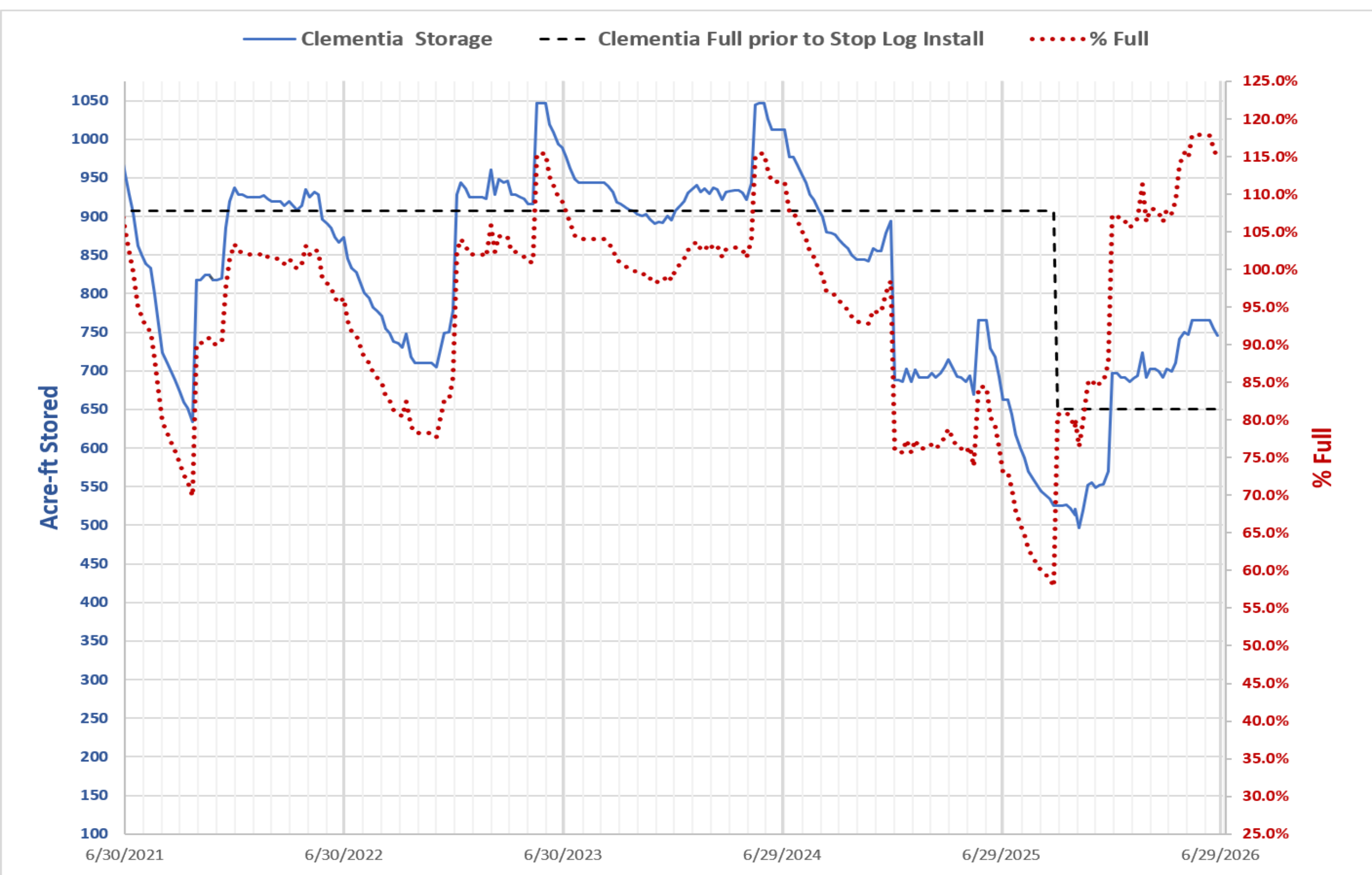
Raw Water Storage & Delivery

Granlees Pump Station: Total water pumped from Granlees this pumping season as of May 31, is 655.97 MG or 2013.8 AF. Pumping season has ended and all 3 lakes were filled to capacity this year. **Hooray!!!!!!**

Table 1. Current water and wastewater storage as of June 30, 2026

	acre-ft	**acre-ft full**	**MGal**	**MG at Full**	**%full**
Clementia Storage	728.4	690.9	237.3	211.7	105%
Chesbro Storage	875.4	948.8	285.2	309.1	92.2%
Calero Storage	2153.5	2069.0	701.6	674.1	104%
Total Raw Water Available for Potable Treatment	**3028.9**	**3017.8**	**986.8**	**983.2**	**101%**
Total of all Raw Water Reservoirs	**3757.3**	**3667.7**	**1224.1**	**1194.9**	102%
Wastewater Storage Reservoir available for production	491.9	781.4	160.3	254.6	41.7%


Clementia Storage
Clementia Full prior to Stop Log Install
% Full
Acre-ft Stored
% Full
1050
1000
950
900
850
800
750
700
650
600
550
500
450
400
350
300
250
200
150
100
125.0%
120.0%
115.0%
110.0%
105.0%
100.0%
95.0%
90.0%
85.0%
80.0%
75.0%
70.0%
65.0%
60.0%
55.0%
50.0%
45.0%
40.0%
35.0%
30.0%
25.0%
6/30/2021
6/30/2022
6/30/2023
6/29/2024
6/29/2025
6/29/2026


Clementia Storage
Clementia Full prior to Stop Log Install
% Full
Acre-ft Stored
% Full
1050
1000
950
900
850
800
750
700
650
600
550
500
450
400
350
300
250
200
150
100
125.0%
120.0%
115.0%
110.0%
105.0%
100.0%
95.0%
90.0%
85.0%
80.0%
75.0%
70.0%
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55.0%
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45.0%
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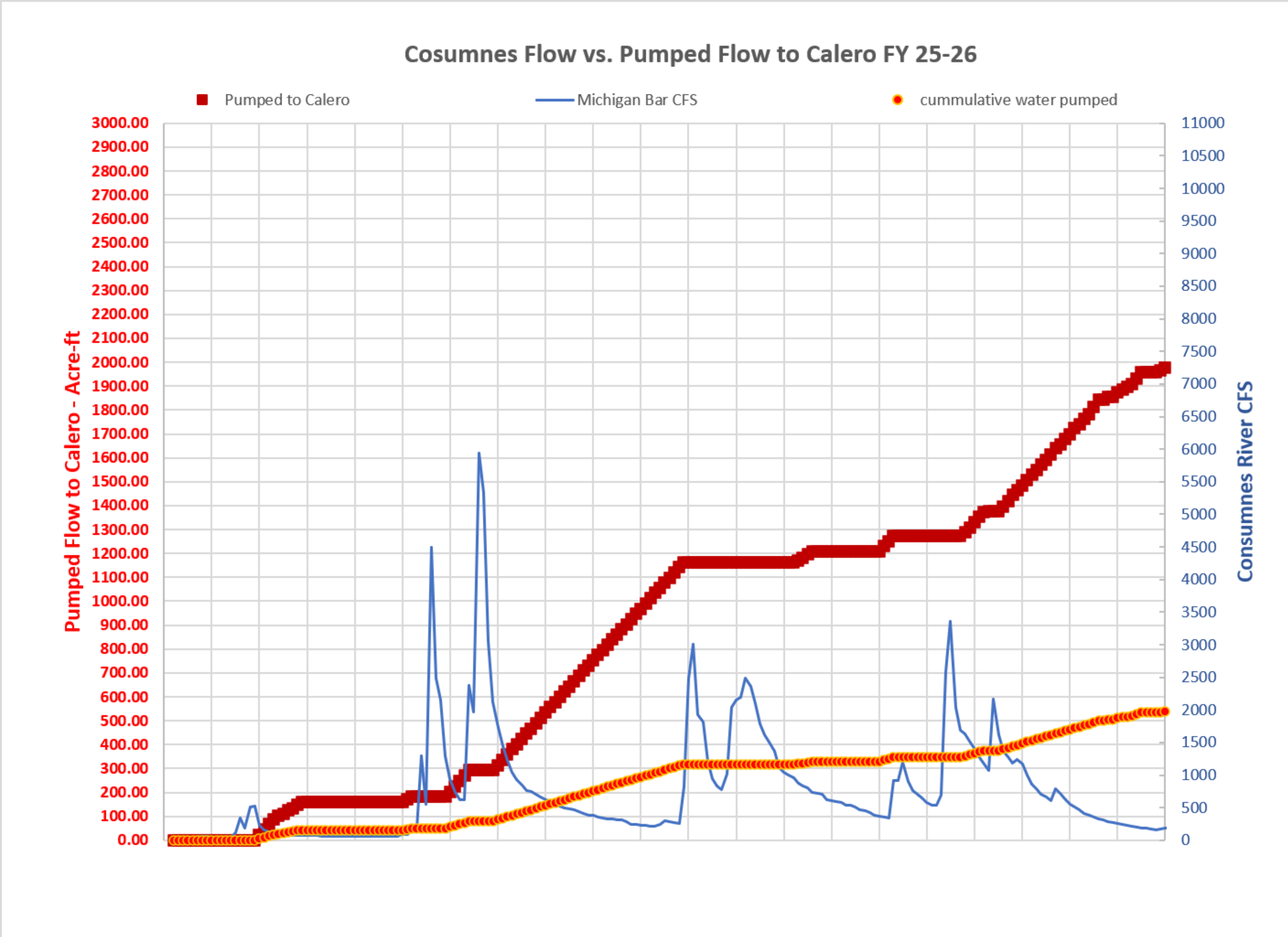
6/29/2025
6/29/2026



Capital Improvement Plan Tracker FY26/27

Project Description	Budgeted Amount of Project	Total Current Cost of Project	Project Status	
Water Projects				
Rebuild Granlees 125hp pumps	$40,000.00	$0.00		0.00%
Replace 2003 Truck 814	$50,000.00	$0.00		0.00%
Replace Membranes for 2 trains	$824,920.00	$0.00		0.00%
WTP SCADA Servers to the cloud	$40,000.00	$0.00		0.00%
Smart Meter/Endpoint Replacements	$200,000.00	$0.00		0.00%
Mechanic Woork Truck	$75,000.00	$0.00		0.00%
Totals	$1,229,920.00	$0.00		0.00%
Waste Water Projects				
Sewer / Vactor Truck Lease	$141,000.00	$0.00		0.00%
Replace 2003 Truck 216	$60,000.00	$0.00		0.00%
Totals	$201,000.00	$0.00		0.00%

WASTEWATER:

Wastewater Facility

The wastewater facility is now online and producing reclaim water for the golf course. We are currently producing about 1.6 MGD. The average daily inflow to the plant for the month of June 2026 was .377 MGD.

UTILITY REPORT:

Utility Report June 2026

	Reported Issues	Water Leak or Sewer Overflow	Hydrant Flushed	Blow Off Flushed	Valve Exercise	Repair or Replacement	New Install	Jetting	District Responsibility	Homeowner Responsibility	Notes
Water Distribution	28	3	26 / 5,435gal	29/8,055GAL	4	Watermain break replaced 16 feet of watermain and replaced 4" valve Park 9 Pescado Replaced 2"blow off	4		22	6	
Water Meters	8					Installed 2-meter riser					
Sewer Collections	1							6,777ft			
Drainange Systems	2										Cal fire zone #6 from behind Jigger ct to the river
Miscellaneous, USA-North, Work Orders, Front Office	9										

Current Projects:

Equestrian Culvert Repair: The project started July 1st and is progressing according to schedule and is projected to be completed by July 31st.

Clementia Spillway Culvert Repair: This project has been started, and staff will continue the repair during the month of July.

Manganese Flair-Up at Water Plant: On June 19th, the water plant experienced a flair-up of manganese that resulted in a "Code Red" notification to residents for about 12 hours. The issue was resolved and the district is looking for better ways of handling this annual issue.

Development Updates on Number of Connections The number of water connections is 2942.

Riverview-140 total lots

Residences East and West- 198 total lots.

MEMORANDUM

Date:	July 14, 2026
To:	Board of Directors
From:	Security Committee Staff
Subject:	July 14, 2026, Aquatic Invasive Species (AIS) Training Report

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Training Attendees: Security Supervisor Branden Arino, Security Patrol Officer Vitaliy Perepelka, and Gate Officer David Labrado
Training Provider: California Department of Fish and Wildlife (CDFW)

June 30th to July 1st, 2026, members of the Rancho Murieta CSD Security Department attended a California Department of Fish and Wildlife training focused on **Aquatic Invasive Species (AIS), Watercraft Inspection, and Decontamination**. The training provided valuable education on protecting California's lakes, rivers, and reservoirs from invasive species that threaten water quality, recreation, native ecosystems, and public infrastructure.

Aquatic Invasive Species are non-native plants and animals that can spread rapidly once introduced into a new waterbody. Species such as **golden mussels, quagga mussels, zebra mussels, Eurasian watermilfoil, hydrilla, and other invasive aquatic vegetation** can clog water intake systems, damage boats and docks, reduce water flow, degrade fish habitat, and significantly increase maintenance costs for public agencies and private property owners. Once established, these species are extremely difficult and expensive to eradicate, making prevention the most effective management strategy.

A major focus of the training was understanding how invasive species are commonly transported between waterways. Boats, trailers, anchors, propellers, live wells, ballast tanks, fishing equipment, and other recreational gear can carry microscopic larvae, plant fragments, or standing water capable of introducing invasive species into previously unaffected lakes.

To reduce this risk, the California Department of Fish and Wildlife promotes the **"Clean, Drain, Dry"** approach:

- **Clean** all boats, trailers, and equipment by removing mud, plants, animals, and debris before leaving a waterbody.

- **Drain** all water from bilges, ballast tanks, live wells, motors, and any other compartments before transport.
- **Dry** boats and equipment completely before launching in another waterbody, allowing sufficient drying time to eliminate any remaining invasive organisms.

The training also included instruction on proper watercraft inspection procedures, identifying high-risk vessels, recognizing signs of invasive species, and performing decontamination using hot-water systems when necessary. These inspections are an important tool for preventing the spread of invasive species between waterways.

This training is particularly relevant to Rancho Murieta due to our community's lakes and recreational boating opportunities. Protecting these water resources helps preserve water quality, fish and wildlife habitat, recreational use, and the long-term health of our local environment.

By completing this training, Rancho Murieta CSD Security personnel have enhanced their knowledge of Aquatic Invasive Species and best practices for watercraft inspection and decontamination. This information will allow the department to assist in future educational efforts, support District and Association initiatives related to lake management, and help promote responsible boating practices within our community.

Protecting our lakes is a shared responsibility. Through education, prevention, and community awareness, we can help ensure Rancho Murieta's waterways remain healthy and enjoyable for future generations.

MEMORANDUM

Date: July 10, 2026
To: Board of Directors
From: Amelia Wilder, District Secretary
Subject: CSDA Board of Directors Election Term 2027 – 2029; Seat C Sierra District

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BACKGROUND

The California Special Districts Association has asked the District to vote in the election for the 2027-2029 term for Seat C – Sierra Network. The nominees are:

- **Peter Kampa, General Manager, Groveland Community Services District (Incumbent)**
- **Scott Holbrook, Auburn Area Recreation and Park District**
- **Christy Jewell, Director, South Placer Municipal Utility District**

Candidate information can be found on the following pages.

ACTION

Staff is seeking direction on the candidate the Board would like to vote for.

2026 Candidate Statement – Peter Kampa, CSDM

I respectfully seek your support for reelection to the Board of Directors of the California Special Districts Association.

I have proudly served 26 years on the CSDA Board, including as Vice President in 2023, 2024, and 2026, and as Board President in 2025. These leadership roles have strengthened my commitment to ensuring CSDA remains the foremost advocate and resource for California's special districts during a time of increasing complexity and challenge.

Special districts face mounting pressures: infrastructure funding gaps, insurance market instability, wildfire resilience demands, workforce succession challenges, and evolving regulatory mandates. CSDA must continue to lead proactively — protecting local revenues, advancing practical and workable legislation, and ensuring lawmakers understand the essential services districts provide every day.

My focus remains on strengthening CSDA's strategic leadership, expanding high-value member services, and investing in professional development that prepares the next generation of district leaders. We must continue equipping districts with tools to address governance best practices, financial sustainability, and long-term infrastructure planning while preserving local control.

As a Certified Special District Manager with more than 30 years in local government, I have served as General Manager for eleven districts across Northern and Central California. The districts under my leadership deliver water, sewer, fire protection, ambulance, parks and recreation, solid waste, roads, stormwater, snow removal, library services, and mosquito abatement. Alongside outstanding management teams, I have overseen the planning, design, funding, and construction of nearly $90 million in public facilities, infrastructure improvements, and technology upgrades

I currently serve as General Manager of the Groveland Community Services District and the Copper Valley Community Services District.

It has been an honor to serve, and I respectfully ask for your continued support as we lead CSDA into its next chapter of advocacy, innovation, and resilience.

California Special
Districts Association
CSDA
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Peter Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 8 Years

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

I currently serve as CSDA Board Vice President after serving as President in 2025. Serve on all CSDA Committees.

Other than a 5 year break as a special district consultant, I have served on the CSDA Board continuously since 1998.

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

ACWA, Mountain Counties Water Resources Assn and California Rural Water Association

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

Spearheaded Tuolumne County CSDA Chapter.formation and seating special districts on Tuolumne County LAFCO

Led formation of the Tuolumne-Stanislaus Integrated Regional Water Management Authority

4. **List your involvement in civic and/or non-profit organization:**

Yosemite Hwy 120 Chamber of Commerce, Blue Zones Project Tuolumne, Groveland Rotary

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

I thank all for their consideration and hopeful vote for my candidacy for the CSDA Board. I bring a long history of getting things done. My leadership has led to many great collaborations with other City, County, State & Federal agency creating win wins that may not otherwise have happened. The policies I have been the lead on have worked to create order, consistency and especially long-term fiscal viability.

I think out of the box, keep an open mind, and open ears to develop consensus and solutions that benefit the community and the district. I am not a rubber stamper, and feel I would be a great addition to the Board and would help represent special districts as we move forward in an ever-changing political, environmental and fiscal world.

You got nothing to lose, and a good chance you will gain by putting a checkmark next to my name, you won't regret it!

Again Thanks & as Always .... Keep Smilin'

Scott Holbrook

California Special
Districts Association
CSDA
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Scott H. Holbrook

District/Company: Auburn Area Recreation and Park District

Title: ARD Board Member

Elected/Appointed/Staff: Elected

Length of Service with District: 28

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

No.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

LAFCo.

4. List your involvement in civic and/or non-profit organization:

I work with the International Order of the Odd Fellows and with the Auburn Rotary.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

CHRISTY JEWELL

Rocklin, CA ◆ 916.276.7356 ◆ cjewell@spmud.ca.gov ◆ linkedin.com/in/christyjewell

I am writing to express my interest in and qualifications for serving as a board member for the 2027-2029 term, representing the Sierra Network, with the California Special Districts Association (CSDA). As a Placer County resident since 2003, I have been active in business, economic and workforce development initiatives locally and statewide.

As the immediate past board president for the South Placer Municipal Utility District (SPMUD), I have the opportunity to ensure that the District is fulfilling its obligation to its customers through proper collection and conveyance of wastewater, as well as a fiduciary responsibility to ensure our rates are reasonable and sufficient to meet current and future needs of the system.

My work as a Senior Program Manager with the Institute for Local Government (ILG) allowed me to work with many CSDA board members, staff, and representatives from various special districts throughout the state on initiatives such as workforce development, Legislative Days at the state capital, CSDA Annual Conference and General Managers' Conference, and ILG's efforts in public engagement, and workforce recruitment/retention/resiliency to help special districts navigate complex issues, increase their capacity, and build trust in their communities.

I have served on many different committees and boards (Chambers of Commerce, higher education work-based learning partners, local city government, talent pipeline management) allowing me the opportunity to interact with members of CSDA, CSAC, and the League of CA Cities. I believe that individual and collective goals are best achieved collaboratively, and I will work alongside these partners to meet the organizational priorities of CSDA.

I am committed to representing the unique needs of special districts in the Sierra Network on this board. I appreciate your taking time to consider me in serving as a Board Member with CSDA and humbly ask for your vote.

Respectfully,

CJewell

Christy Jewell

California Special
Districts Association
CSDA
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Christy Jewell

District/Company: South Placer Municipal Utility District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 3.25 years

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

I do not have current involvement, but I have supported past initiatives such as workforce development,
Legislative Days at the state capital, the CSDA Annual Conference and General Managers' Conference

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

Institute for Local Government (Sr. Program Manager), League of CA Cities,
and the CA Internship & Work Experience Association.

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

We Prosper Together/Valley Vision; ILG Pathways to Public Service; Greater Sacramento Economic Council; City of
Rocklin Community Recognition Commission; Placer County Eonomic Developement Committee; multiple Chambers of Commerce.

4. **List your involvement in civic and/or non-profit organization:**

Chambers of Commerce, Talent Pipeline Managment, Hearts Landing Ranch,
City of Rocklin Community Recognition Commission

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

MEMORANDUM

Date: July 2, 2026

To: Board of Directors/Finance Committee

From: Cecilia Min, Director of Finance and Administration

Subject: Approval to Amend Adopted FY 2023 Budget for Property Tax Allocation

Proposed Action

Staff request Board/Finance Committee approval to amend the FY23 adopted budget for property tax allocation by redirecting funds to cover operating losses exclusively to Water, Wastewater, and Solid Waste funds.

Background

FY23 adopted budget shows a property tax budget of $775K and allocated to the various funds as indicated below. The budget allocated for security is $414,591 and drainage of $89,783.

RANCHO MURIETA CSD
FY 2022-23 Adopted Budget
Budget Summary

	FY 2019-20 Actual	FY 2020-21 Unaudited	FY 2021-22 Projected Year End	% Budget Change	FY 2022-23 Adopted	% Budget Change
Revenues						
Administration	843,071	804,005	834,123	3.7%	817,450	-2%
Water	2,686,451	2,645,112	2,657,212	0.5%	2,905,332	9%
Sewer	1,671,504	1,540,870	1,647,416	6.9%	1,703,379	3%
Drainage	220,380	220,118	222,681	1.2%	240,644	8%
Solid Waste	725,222	753,273	1,010,340	34.1%	961,093	-5%
Security	1,396,374	1,470,397	1,645,615	11.9%	1,645,217	0%
Total Revenues	**7,543,000**	**7,433,776**	**8,017,388**	**7.9%**	**8,273,115**	**3%**
Expenditures						
Administration	1,626,915	1,621,544	1,952,026	20.4%	1,977,786	1%
Water	1,954,578	2,510,744	2,378,070	-5.3%	2,076,091	-13%
Sewer	1,950,063	1,350,841	1,400,419	3.7%	1,372,539	-2%
Drainage	213,189	182,212	206,805	13.5%	247,781	20%
Solid Waste	824,673	772,798	1,048,904	35.7%	1,032,280	-2%
Security	1,617,107	1,427,191	1,550,861	8.7%	1,438,206	-7%
Total Operating Expenses	**8,186,527**	**7,865,330**	**8,537,085**	**8.5%**	**8,144,683**	**-5%**
Transfers						
Transfer from 100 - Administration	(220,733)	(497,283)	(397,320)	-20.1%	(775,000)	95%
Transfer to 200 - Water	-	-	-	0.0%	-	0%
Transfer to 250 - Wastewater	-	-	-	0.0%	159,651	0%
Transfer to 260 - Drainage	-	24,853	32,848	32.2%	89,783	173%
Transfer to 400 - Solid Waste	-	-	-	0.0%	110,975	0%
Transfer to 500 - Security	220,733	472,430	364,472	-22.9%	414,591	14%
Total Transfers	**0**	**0**	**0**		**0**	**0%**

The unaudited statement of revenues and expenditures for FY23 is presented below.

Consistent with the FY23 adopted property tax allocation methodology, the actual property tax revenue of $863,468 was allocated based on the established percentages. The resulting net outcomes for each fund are outlined below.

1. Water = $(1,737,391)
2. Wastewater = $(751,435)
3. Drainage = $193,741
4. Solid Waste = $12,273
5. Security = $448,941

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Rancho Murieta Community Services District
Statement of Revenue and Expenses - Unaudited
Budget vs. Actual
For the Twelve Months Ending June 30, 2023

	Water	Wastewater	Drainage	Solid Waste	Security	Total
Operation						
Total Operating Revenue	2,984,776	1,714,139	228,019	1,000,573	1,538,337	7,465,843
Expenses						
Total Operating Expenses	3,066,273	1,784,878	38,234	985,101	1,069,779	6,944,264
Total General and Administrative Exp	1,655,894	858,571	96,076	126,842	481,534	3,218,913
Total Expenses	4,722,167	2,643,449	134,310	1,111,943	1,551,313	10,163,178
Operation Income (Loss)	(1,737,391)	(929,310)	93,709	(111,370)	(12,976)	(2,697,335)
Less: Property Taxes Revenue	0	177,875	100,032	123,643	461,917	863,468
Operation Result after Property Taxes I	(1,737,391)	(751,435)	193,741	12,273	448,941	(1,833,867)
Other Non-Operation Activities						
Total Reserve Revenue	675,375	500,135	0	0	4,187	1,179,698
Developer Income/Expenses	689,179	359,170	410,882	0	0	1,459,230
Other						
Total Other Income	131,365	(9,688)	(7,160)	(3,577)	(1,952)	108,988
Net Income (Loss)	(241,472)	98,182	597,463	8,696	451,176	914,049

Property tax reserves should not be allocated to the Security fund, as doing so results in a significant and unintended increase in the Security fund balance. Measure K revenues are intended to fund Security operations and should remain the primary source for these expenditures.

Property taxes should be reallocated based on the operating loss ratios of the Water, Wastewater, and Solid Waste funds. The final allocation amounts will be determined based on the audited financial statements; however, the allocation methodology will be driven by each fund's proportionate operating loss.

	Water	Wastewater	Drainage	Solid Waste	Security	Total
Operation Income (Loss)	(1,737,391)	(929,310)	93,709	(111,370)	(12,976)	(2,697,335)
Operating loss ratio	63%	33%		4%		
Property taxes adjusted allocation.	540,008	288,844		34,616		863,468

This adjustment is required to finalize the FY23 audit. However, staff cannot record the adjustment without Board approval.

Conclusion

Staff recommend that the Board/Finance Committee approve an amendment to the adopted FY23 budget to revise the property tax allocation percentages. The proposed amendment reallocates property tax revenues to cover operating losses incurred in the Water, Wastewater, and Solid Waste funds.

MEMORANDUM

Date: July 2, 2026

To: Board of Directors/Finance Committee

From: Cecilia Min, Director of Finance

Subject: Approval to Amend Adopted FY 2024 Budget for Property Tax Allocation

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Proposed Action

Staff request Board/Finance Committee approval to amend the FY24 adopted budget for property tax allocation by redirecting funds to cover operating losses exclusively to Water, Wastewater, and Solid Waste funds.

Background

FY24 adopted budget shows a property tax budget of $881K (283K+ 425K+60K+50K) and allocated to the various funds as indicated below. The budget allocated for security is $50K and drainage of $60K.

RANCHO MURIETA Community Services District
FY 2023-24 Proposed Budget
Budget Summary

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Proposed Budget	% Change
Revenues					
Administration	722,210	756,290	817,450	860,450	5%
Water	2,507,729	2,634,526	2,905,332	4,271,112	47%
Wastewater	1,513,570	1,660,269	1,703,379	2,594,401	52%
Drainage	217,192	214,916	240,644	240,000	0%
Solid Waste	735,479	986,086	961,093	1,416,427	47%
Security	1,526,347	1,568,266	1,645,217	1,587,960	-3%
Total	**7,222,528**	**7,820,354**	**8,273,115**	**10,970,350**	**33%**
Uses of Resources					
Administration	1,825,904	1,976,562	1,977,786	2,046,308	3%
Water	1,816,956	1,895,710	2,076,091	4,054,025	95%
Wastewater	1,248,848	1,159,843	1,372,539	2,282,405	66%
Drainage	204,778	214,428	247,781	221,694	-11%
Solid Waste	715,708	922,243	1,032,279	1,394,424	35%
Security	1,410,332	1,392,245	1,438,206	1,254,124	-13%
Total	**7,222,526**	**7,561,031**	**8,144,682**	**11,252,980**	**38%**
Transfers In					
To Capital Reserve from Admin				283,000	
To Water from Admin	-	-	-	425,000	
To Wastewater from Admin			159,651		
To Drainage from Admin	64,521	82,107	89,783	60,000	
To Solid Waste from Admin	-	-	110,975	-	
To Security from Admin	469,452	452,516	414,591	50,000	
Transfers Out					
From Admin to Capital Reserve				(283,000)	
From Admin to Water	-	-	-	(425,000)	
From Admin to Wastewater			(159,651)		
From Admin to Drainage	(64,521)	(82,107)	(89,783)	(60,000)	
From Admin to Solid Waste	-	-	(110,975)	-	
From Admin to Security	(469,452)	(452,516)	(414,591)	(50,000)	

The unaudited statement of revenues and expenditures for FY24 is presented below.

Consistent with the FY24 adopted property tax allocation methodology, the actual property tax revenue of $906,387 was allocated based on the established percentages. The resulting net outcomes for each fund are outlined below.

1. Water = $(603,846)
2. Wastewater = $(534,734)
3. Drainage = $73,355
4. Solid Waste = $(10,073)
5. Security = $136,524

Rancho Murieta Community Services District
Statement of Revenue and Expenses - Unaudited
Budget vs. Actual
For the Twelve Months Ending June 30, 2024

	Water	Wastewater	Drainage	Solid Waste	Security	Total
Operation						
Total Operating Revenue	3,162,740	2,075,545	243,225	1,431,609	1,610,818	8,523,939
Expenses						
Total Operating Expenses	3,046,884	2,306,172	162,724	1,350,664	1,482,756	8,349,202
Total General and Administrative Expenses	1,190,625	617,686	68,629	91,018	319,989	2,287,945
Total Expenses	4,237,509	2,923,858	231,353	1,441,682	1,802,745	10,637,147
Operation Income (Loss)	(1,074,769)	(848,313)	11,872	(10,073)	(191,927)	(2,113,208)
Less: Property Taxes Revenue	470,923	313,579	66,483	0	55,403	906,387
Operation Result after Property Taxes Revenue	(603,846)	(534,734)	78,355	(10,073)	(136,524)	(1,206,821)
	52%	35%	7%		6%	
Other Non-Operation Activities						
Total Reserve Revenue	911,524	527,491	0	0	35,947	1,474,962
Developer Income/Expenses	669,511	656,138	521,900	0	0	1,847,547
Total Other Income Grant Income	(119,893)	121,333	9,091	26,151	10,964	47,646
Net Income (Loss)	857,296	770,228	609,346	16,078	(89,613)	2,163,335

Measure K revenues are intended to fund Security operations and should remain the primary source for these expenditures. Property tax reserves should be reallocated ratably to Water, Wastewater, and Solid Waste to cover operating loss.

Property taxes should be reallocated based on the operating loss ratios of the Water, Wastewater, and Solid Waste. The final allocation amounts will be determined based on the audited financial statements; however, the allocation methodology will be driven by each fund's proportionate operating loss.

	Water	Wastewater	Drainage	Solid Waste	Security	Total
Operation Income (Loss)	(1,074,769)	(848,313)	11,872	(10,073)	(191,927)	(2,113,208)
Operating Loss Ratio	55.6%	43.9%		0.5%		
Property taxes adjusted allocation	503,921	397,744		4,723		906,387

This adjustment is required to finalize the FY24 audit. However, staff cannot record the adjustment without Board approval.

Conclusion

Staff recommend that the Board/Finance Committee approve an amendment to the adopted FY24 budget to revise the property tax allocation percentages. The proposed amendment reallocates property tax revenues to cover operating losses incurred in the Water, Wastewater, and Solid Waste funds.