



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' MEETING AGENDA

BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285

April 14, 2026
Time – 6:00 P.M.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF AGENDA

Discussion and Action Items - The Board of Directors and Staff will discuss the following items and the Board will consider taking action, if so inclined. The Public is invited to comment on any item on the agenda during discussion of that item. When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

- 1. PARS 115 TRUST Annual Update with Advisory Team**
- 2. Consider Initiation Procedure to Implement a Cost-of-Living Adjustment (COLA) to the Board of Directors Per Diem Effective no sooner than July 1, 2026**
- 3. Review of Fiscal Year 2026/27 Proposed Cost-of-Living-Adjustment for All Staff**
- 4. Workshop #2 - Fiscal Year 2026/27 Budget Review Detailed Revenues and Expenses**
- 5. SWRCB Grant Agreement No. D2102065: Authorize Task Order to CA Rural Water Association for Construction Management Services Related to the Construction of the Zone B Transmission Mainline, Zone B and Zone D Pump Stations, HDWD#2 Intertie and Consolidation of Improvement District Goat Mountain with Bighorn-Desert View.**
- 6. DWR Grant Agreement No. 4600013807: Authorize Change Order to South West Pump and Drilling for Equipping the Goat Mountain Well No. 13**

7. SWRCB Grant Agreement No. D2102065: Contract PWC25-01 Accept Completion of Work, Authorize Filing of Notice of Completion and Release of Retention Amounts Held to J. Colon Coatings, Inc. for Phase 4 B-Tank Rehabilitation.

8. Schedule Annual Board Workshop and Proposed Agenda Topics

9. Consent Items - The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. Board Meeting Minutes
 1. March 10, 2026 Regular Meeting
- b. Financial Statements
 1. Balance Sheet(s) – February 2026
 2. Budget Sheet(s) – February 2026
- c. Receive and File Disbursements – March 2026
- d. Service Order Report – December 2025 and January 2026
- e. BDV Production Report – March 2026
- f. Goat Mountain Production Report – March 2026
- g. Ratify Amendment No. 1 to Employment Contract with Jennifer Cusack changing effective date to April 6, 2026
- h. Resolution No. 26R-XX Establishing its Banking Policy with Banc of CA
- i. Receive and File Committee Meeting Minutes
 1. Planning/Legislative/Engineering/Grants Standing Committee
 - Committee Meetings on-hold
 2. Finance/Public Relations/Education/Personnel Standing Committee
 - Committee Meetings on-hold

10. Matters Removed from Consent Items

11. Public Comment Period

Any person may address the Board on any matter within the Agency's jurisdiction on items not appearing on this agenda. When giving your public comment, please have your information prepared. If you wish to be identified for the record, then please state your name. Due to time constraints, each member of the public will be allotted three minutes to provide their public comment. State Law prohibits the Board of Directors from discussing or taking action on items not included on the agenda.

12. Items for Next or Future Agenda

13. Verbal Reports – Including Reports on Courses/Conferences/Meetings.

- a. General Manager Report
- b. Director Reports

14. Adjournment

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted in the main lobby of the Bighorn-Desert View Water Agency, 622 S. Jemez Trail, Yucca Valley, CA not less than 72 hours if prior to a Regular meeting, date and time above; or in accordance with California Government Code Section 54956 this agenda has been posted not less than 24 hours if prior to a Special meeting, date and time above. As a general rule, agenda reports or other written documentation have been prepared or organized with respect to each item of business listed on the agenda. Copies of these materials and other disclosable public records in connection with an open session agenda item, are also on file with and available for inspection at the Office of the Agency Secretary, 622 S. Jemez Trail, Yucca Valley, California, during regular business hours, 8:00 A.M. to 4:30 P.M., Monday through Friday. If such writings are distributed to members of the Board of Directors on the day of a Board meeting, the writings will be available at the entrance to the Board of Directors meeting room at the Bighorn-Desert View Water Agency.

Internet: Once uploaded, agenda materials can also be viewed at www.bdvwa.org

Public Comments: You may wish to submit your comments in writing to assure that you are able to express yourself adequately. Per Government Code Section 54954.2, any person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, should contact the Board's Secretary at 760-364-2315 during Agency business hours.

Calendar Reminder - Upcoming Director Meetings

- Mojave Water Agency Board of Directors Meeting – Second and Fourth Thursday every month (regular schedule)
- Landers Homestead Valley Community Association Monthly Meeting – Second Monday at 5pm
- ASBCSD Monthly Dinner Meeting – third Monday (regular schedule)

BIGHORN-DESERT VIEW WATER AGENCY

PARS 115 Trust – Pension Rate Stabilization Program Plan Client Review

April 14, 2026

CONTACTS



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Senior Portfolio Manager
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PARS TRUST TEAM

As of December 31, 2025

Trust Administrator & Consultant*



- Serves as record-keeper, consultant, and central point of contact
- Sub-trust accounting
- Coordinates all agency services
- Monitors plan compliance (IRS/GASB/State Government Code)
- Processes contributions/disbursements
- Hands-on, dedicated support teams

40+

Years of Experience
(1984-2026)

2,300+

Plans under
Administration

1,100+

Public Agency
Clients

550+

115 Trust Clients

750K+

Plan Participants

\$10.8B+

Assets under
Administration

* See important information regarding PARS in the Disclaimer page at the end of the presentation.

Trustee



- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts
- Safeguard plan assets
- Oversight protection as plan fiduciary
- Custodian of assets

163

Years of Experience
(1863-2026)

\$11.0T

Assets under
Administration

Investment Manager



- A division of U.S. Bancorp Asset Management, Inc.
- Fixed income and multi asset portfolios
- Strategic Blend and Index platform options
- Customized portfolios (with minimum asset level)

41

Years of Investment
Experience
(As of 12/31/2025)

\$254.9B*

Assets under Management
& Advisement

*Please see disclosures at the end of this presentation

SECTION 115 TRUST BACKGROUND

- Section 115 Trusts are used by local governments to fund essential governmental functions (i.e., pension benefits and retiree health care) into an irrevocable trust
- The PARS Trust received an IRS Private Letter Ruling (PLR) in June 2015 to fund both OPEB and Pension Liabilities for a multiple-employer trust
- Any income derived from a Section 115 Trust is tax exempt
- Govt Code Section 53216.6 and 53620 govern plan investments
- Once contributions are placed into The PARS Trust, assets from the Trust are irrevocable and can only be used for specific benefit plan purposes including:
 - Reimbursing the Agency for retirement system contributions
 - Transferring assets directly to the retirement system
 - Paying plan expenses (actuarial valuation or audit)

SUMMARY OF AGENCY'S PENSION PLAN

Plan Type:

IRC Section 115 Irrevocable Exclusive Benefit Trust

Trustee Approach:

Discretionary

Plan Effective Date:

April 28, 2020

Plan Administrator:

General Manager

Current Investment Strategy:

Moderately Conservative Index Strategy; Pooled Account

AS OF FEBRUARY 28, 2026:

Initial Contribution:

June 2020: \$50,000

Additional Contributions:

\$200,000

Total Contributions:

\$250,000

Disbursements:

\$0

Net Investment Earnings:

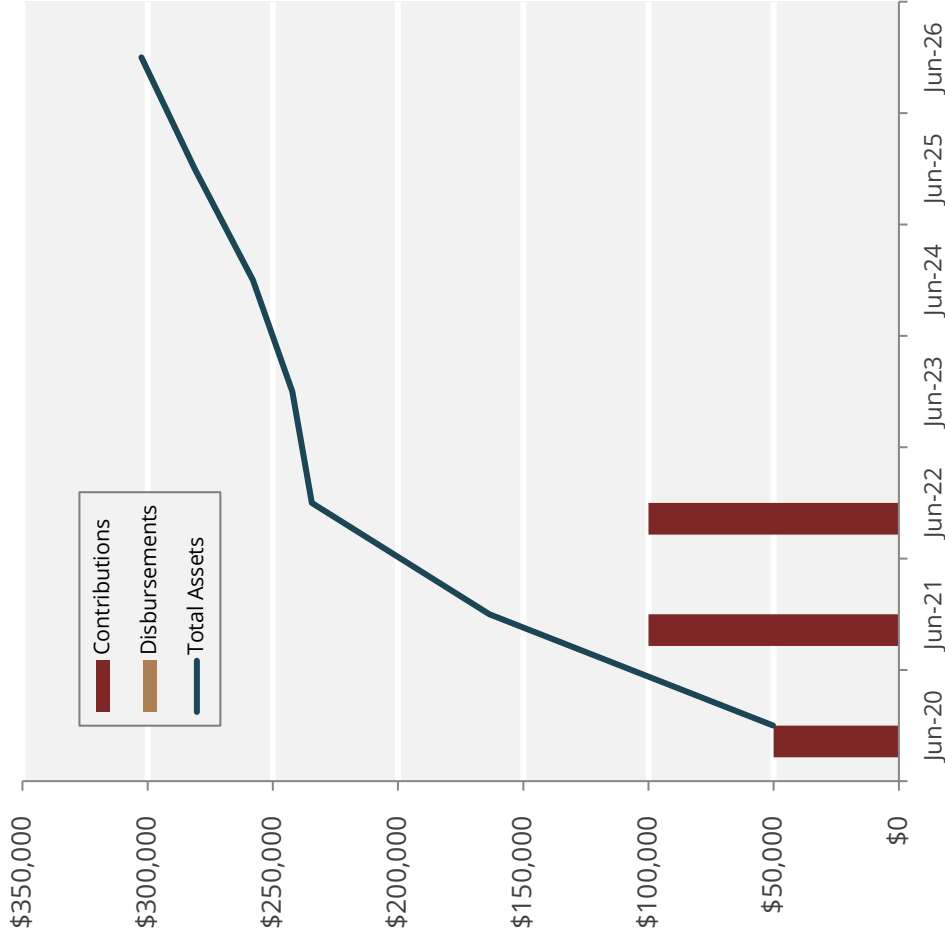
\$52,478

Account Balance:

\$302,478

SUMMARY OF AGENCY'S PENSION PLAN

HISTORY OF CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF FEBRUARY 28, 2026:



Plan Year Ending

*Plan Year Ending June 2020 is based on 1 month of activity.

**Plan Year Ending June 2026 is based on 8 months of activity.



PENSION FUNDING STATUS

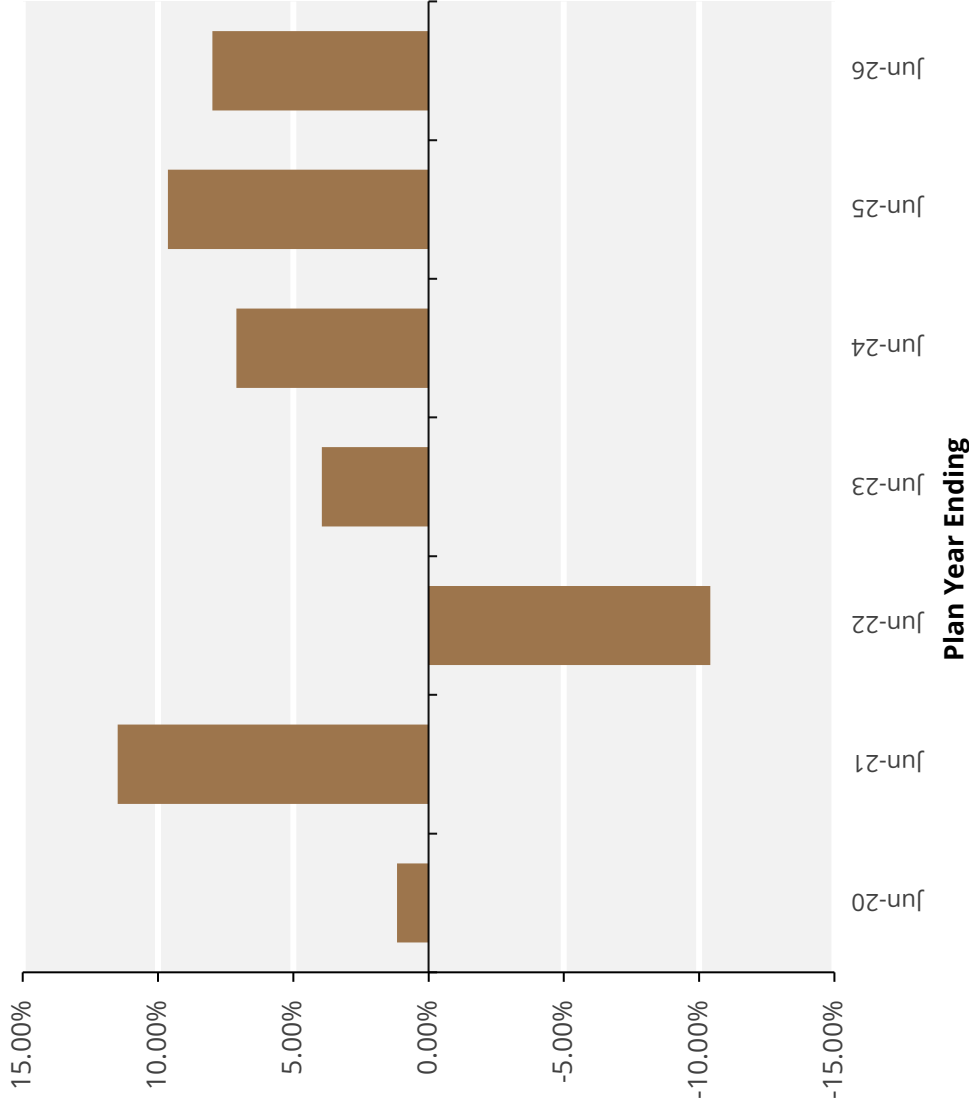
As of June 30, 2024, Bighorn-Desert View Water Agency's CalPERS pension plan is funded as follows*:

Combined Miscellaneous Groups *	Valuation as of June 30, 2023	Valuation as of June 30, 2024	Change
Actuarial Liability	\$4.5 M	\$4.9 M	10.0% ↑
Assets	\$3.6 M	\$4.1 M	13.0% ↑
Unfunded Liability	\$87.3 K	\$84.9 K	2.8% ↓
Funded Ratio	80.6%	82.8%	2.8% ↑
Employer Contribution Amount	\$136.7 K (FY 24-25)	\$165.2 K (FY 25-26)	20.9% ↑
Employer Contribution Amount – Projected *	---	\$221.7 K (FY 31-32)	34.2% ↑

* Data through 2031-32 from Agency's latest CalPERS actuarial valuation.

PENSION PLAN TOTAL RETURNS

AS OF FEBRUARY 28, 2026



Year	Returns
Jun-20*	1.16%
Jun-21	11.49%
Jun-22	-10.42%
Jun-23	3.95%
Jun-24	7.10%
Jun-25	9.63%
Jun-26**	7.99%

Inception to Date (Annualized)
5.11%

*Plan Year Ending June 2020 is based on 1 month of activity.

**Plan Year Ending June 2026 is based on 8 months of activity.

Returns are net of the embedded fund fees and gross of trustee and trust administrator fees

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value. Past performance does not guarantee future results. Performance returns are impacted by agency plan activity and may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

The advisor to the PARS portfolios is U.S. Bank, and PFM Asset Management serves as sub-advisor to U.S. Bank to manage these portfolios. Please see important additional disclosures to the PARS portfolios included in the individual strategy information at the end of this presentation.



PARS OPEB and Pension Trust Moderately Conservative Index

Investment Performance Review For the Quarter Ended December 31, 2025

Client Management Team

PFM Asset Management

PFM Asset Management
A division of U.S. Bancorp Asset Management, Inc.

1 California Street
Suite 1000
San Francisco, CA 94111

1735 Market Street
43rd Floor
Philadelphia, PA 19103

About PFM Asset Management*

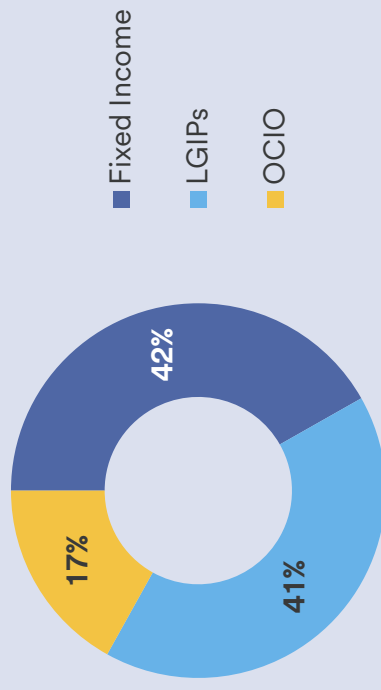
Our Investment Solutions

- **Outsourced Chief Investment Officer (OCIO):** Multi-asset class portfolios for institutional investors
- **Fixed Income:** High-quality, short- and intermediate-term portfolios for operating funds, reserves, working capital, self-insurance funds and bond proceeds
- **Local Government Investment Pools (LGIPs):** services for programs with options ranging from fully liquid cash management to a fixed-rate, fixed-term investment
- **Specialized Solutions:** Arbitrage rebate, escrow restructuring, bond proceeds investments, structured investments

40+ years of experience in the public sector**

\$171.5b in public sector assets under management**

Assets by Investment Solution¹



¹Illustrates public sector assets under management by investment solution as of September 30, 2025. Total may not add up to 100% due to rounding.

*A division of U.S. Bancorp Asset Management, Inc.

**As of September 30, 2025. Public sector includes government, pool, and TERM. Total assets under management for U.S. Bancorp Asset Management, Inc. were \$402.1 billion.

Financial Markets & Investment Strategy Review

QUARTERLY MARKET SUMMARY

Index or Average Name	QTD	YTD	One Year	Three Year	Five Year	Seven Year	Ten Year
DOMESTIC EQUITY							
S&P 500 (TR)	2.66%	17.88%	17.88%	22.98%	14.42%	17.28%	14.81%
Russell 3000	2.40%	17.15%	17.15%	22.22%	13.14%	16.63%	14.27%
Russell 1000 Growth	1.12%	18.56%	18.56%	31.12%	15.31%	21.23%	18.11%
Russell 1000	2.41%	17.37%	17.37%	22.72%	13.58%	17.01%	14.58%
Russell 1000 Value	3.81%	15.91%	15.91%	13.88%	11.32%	12.09%	10.52%
Russell Midcap	0.16%	10.60%	10.60%	14.34%	8.67%	12.74%	11.00%
Russell Midcap Growth	-3.70%	8.66%	8.66%	18.62%	6.64%	14.19%	12.48%
Russell Midcap Value	1.42%	11.05%	11.05%	12.26%	9.82%	11.40%	9.77%
Russell 2000 Growth	1.22%	13.01%	13.01%	15.57%	3.18%	10.58%	9.57%
Russell 2000	2.19%	12.81%	12.81%	13.72%	6.09%	10.59%	9.61%
Russell 2000 Value	3.26%	12.59%	12.59%	11.72%	8.87%	10.08%	9.26%
INTERNATIONAL EQUITY							
MSCI EAFE	4.86%	31.22%	31.22%	17.21%	8.92%	10.53%	8.18%
MSCI AC World	3.29%	22.34%	22.34%	20.63%	11.19%	13.98%	11.71%
MSCI AC World ex USA	5.05%	32.39%	32.39%	17.32%	7.90%	10.14%	8.41%
MSCI AC World ex USA Small Cap	2.96%	29.26%	29.26%	15.59%	6.90%	10.03%	8.12%
MSCI EM (Emerging Markets)	4.73%	33.57%	33.57%	16.38%	4.19%	8.05%	8.41%
ALTERNATIVES							
FTSE Nareit/Equity REITs - INV	-1.56%	2.88%	2.88%	8.35%	6.62%	6.92%	5.69%
MSCI U.S. REIT INDEX	-1.69%	2.95%	2.95%	8.38%	6.58%	6.93%	5.70%
MSCI World Core Infrastructure	0.32%	15.85%	15.85%	8.40%	6.56%	8.10%	8.31%
FIXED INCOME							
Bloomberg U.S. Aggregate	1.10%	7.30%	7.30%	4.66%	-0.36%	1.99%	2.01%
Bloomberg U.S. Government/Credit	0.90%	6.88%	6.88%	4.56%	-0.59%	2.14%	2.16%
Bloomberg U.S. Intermediate Government/Credit	1.20%	6.97%	6.97%	5.05%	0.96%	2.54%	2.29%
Bloomberg U.S. Treasury (1-3 Y)	1.14%	5.17%	5.17%	4.49%	1.75%	2.21%	1.83%
ICE BofA U.S. High Yield	1.35%	8.50%	8.50%	10.02%	4.49%	6.09%	6.44%
Bloomberg Global Aggregate	0.24%	8.17%	8.17%	3.98%	-2.14%	0.65%	1.26%
CASH EQUIVALENT							
Bloomberg 3 Month T-Bill	0.99%	4.23%	4.23%	4.89%	3.22%	2.72%	2.21%

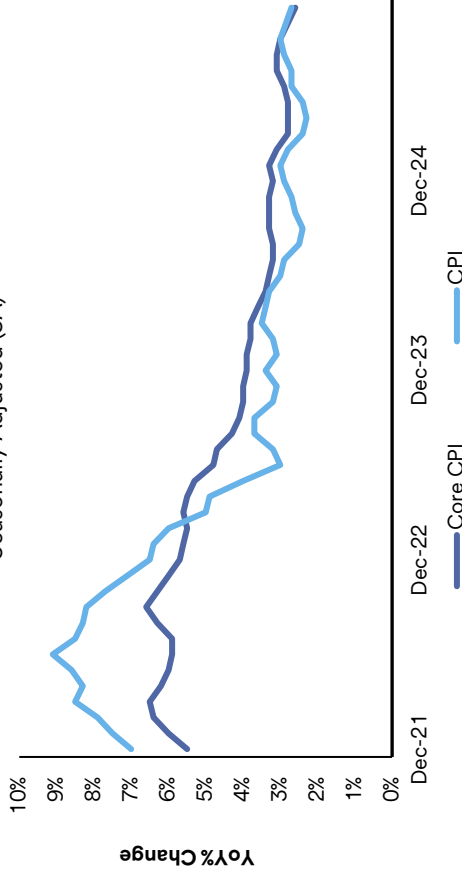
Source: Investment Metrics. Returns are expressed as percentages. Please refer to the last page of this document for important disclosures relating to this material.

QUARTERLY MARKET SUMMARY

THE ECONOMY

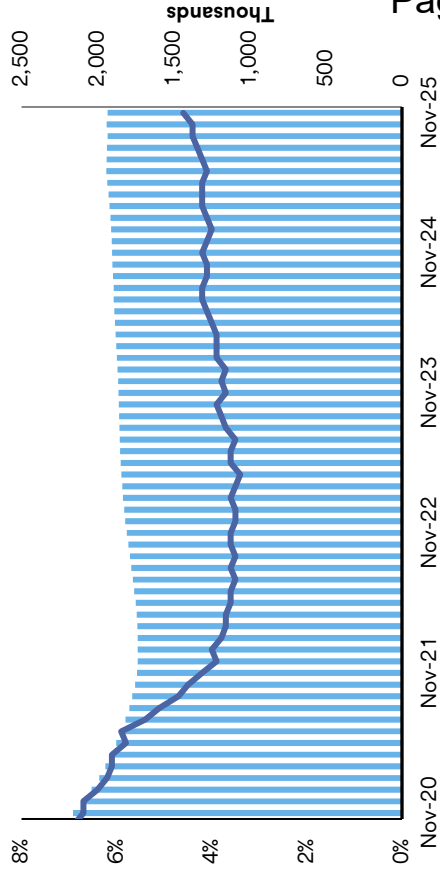
- In the third quarter, U.S. real gross domestic product (GDP) accelerated sharply at a seasonally adjusted annualized rate of 4.3%, marking the strongest growth in more than two years. This rebound in growth was driven by strong consumer spending and an increase in net exports. The continued growth points to the persistent resilience of the economy.
- The U.S. unemployment rate ticked up over the quarter, rising to 4.6% in November. The latest initial jobless claims ended the quarter at 199,000 (for the week ending December 27), the lowest level since January, with the continuing jobless claims also falling to approximately 1.9 million as we continue to see no meaningful increase in layoffs through 2025. The other side of the “low-hire, low-fire” environment can be seen as the pace of hiring, which slowed to 64,000 new jobs created in November after a decline of 105,000 in October, led by a drop in payrolls due to resignation offers across the federal government.
- Inflation appears to be cooling in the fourth quarter. Headline inflation (CPI) grew at a year-over-year rate of 2.7% in November, the lowest rate since July. This reading comes with a caveat however, as the government shutdown at the start of the quarter has led to a missed October reading as well as no monthly data released for November.

U.S. Inflation Rate
Seasonally Adjusted (SA)



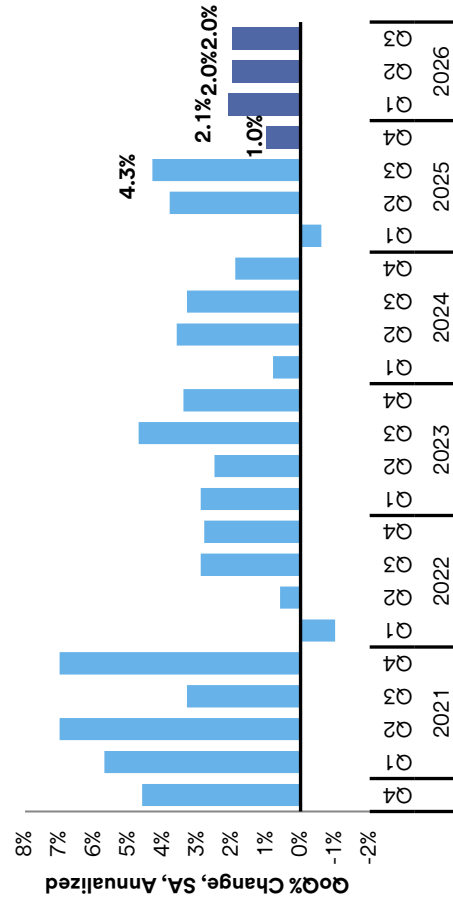
Source: Bureau of Labor Statistics.

U.S. Unemployment and Monthly Average Continued Claims



Source: Bloomberg.

U.S. GDP Growth



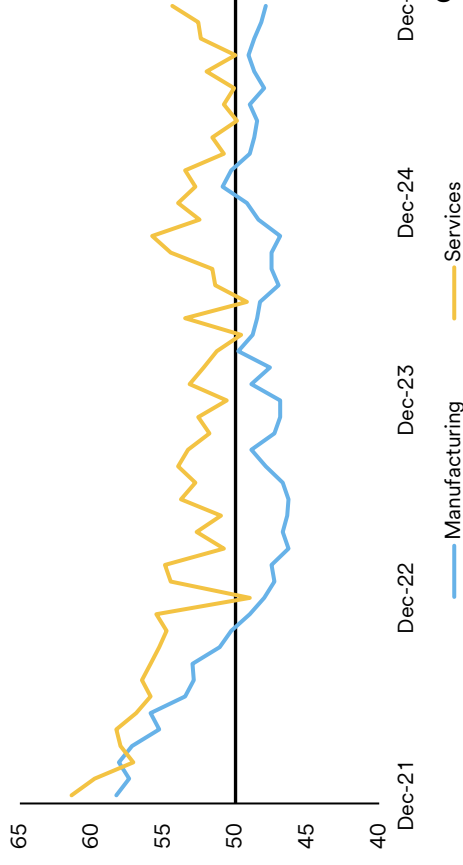
Source: Bloomberg. Light blue bars indicate actual numbers; dark blue bars indicate forecasted estimates.

QUARTERLY MARKET SUMMARY

WHAT WE'RE WATCHING

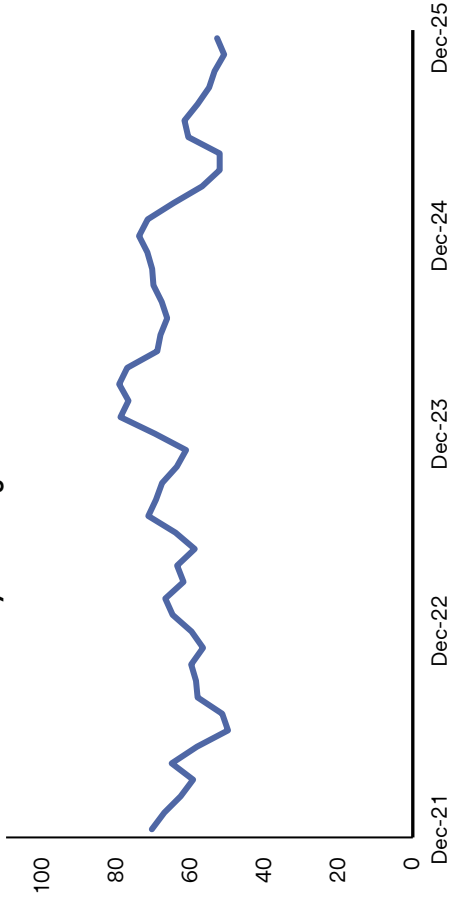
- The Federal Reserve (Fed) cut rates twice in the fourth quarter, bringing the new range to 3.50%-3.75% as labor data continued to soften. Looking forward, the summary of economic growth projections point to growing optimism, with an increase in projected economic growth along with a decrease in projected inflation for 2026. The dot plot for 2026 reflects an expectation of one cut in 2026, though the timing of such a move is uncertain. Outside of the U.S., the European Central Bank (ECB), which preceded the U.S. with cuts earlier in the year, held rates flat in the fourth quarter.
- U.S. consumer sentiment, as measured by the University of Michigan survey of consumers, continued to fall during the fourth quarter, and the reading was down nearly 30% year over year as affordability concerns remain. This consumer fatigue translated into a slower than expected gain in retail sales as consumers were more selective about purchases.
- U.S. military action in Venezuela adds to the ongoing geopolitical risks, prompting increased uncertainty as the possible implications for the market are weighed. Venezuela's oil reserves, and their relationship to China, its primary oil buyer, are of particular interest. In the short term the impact on energy prices is expected to be relatively minimal, while the longer-term impacts depend on the future of Venezuela's energy infrastructure and who controls it.

U.S. ISM Manufacturing & Services PMI



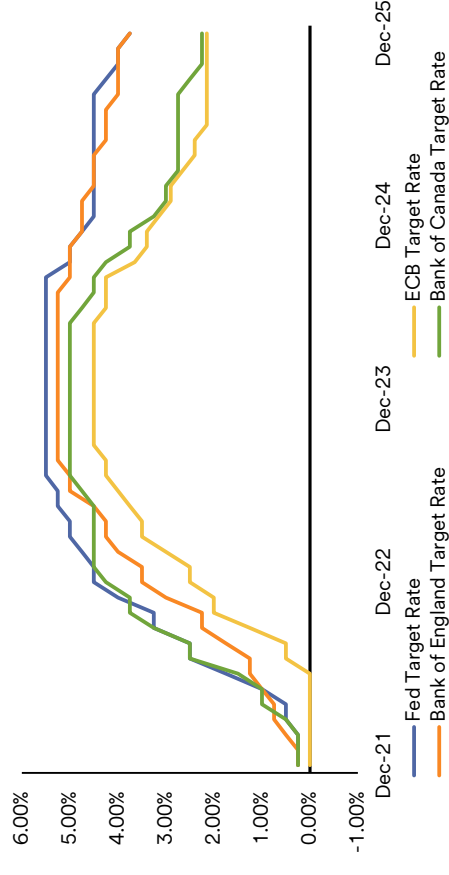
Source: Bloomberg.

University of Michigan Consumer Sentiment



Source: Bloomberg.

Global Central Bank Rates

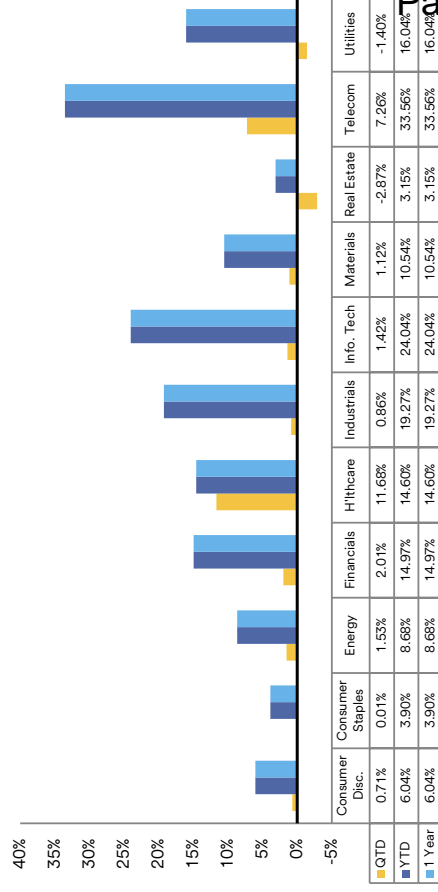


Source: Bloomberg.

DOMESTIC EQUITY

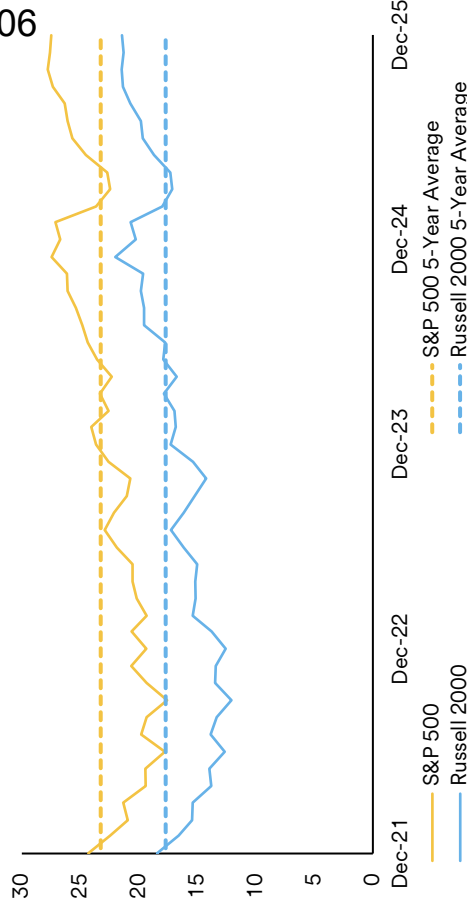
- The S&P 500 Index (S&P) posted a 2.7% return in the fourth quarter (of 2025). That equates to a return of 17.9% for the year.
- Within the S&P 500, the performance varied greatly across sectors, with nine of the 11 seeing positive returns. The best performing sectors were Healthcare (11.7%), Communication Services (7.3%), and Financials (2.0%). Utilities saw a loss of (-1.4%) while Real Estate performed the worst, with a negative return (-2.9%).
- Positive returns were seen across all capitalizations with large caps, as represented by the Russell 1000 Index, returning 2.4% during the quarter while mid and small caps, as represented by the Russell Midcap and Russell 2000 indices returned 0.2% and 2.2% respectively. Value stocks outperformed growth stocks across all capitalizations.
- According to FactSet Earnings Insight as of December 22, 2025, analysts are projecting earnings growth of 8.3% in Q4 2025, up from an initial estimate of 7.2% in September. This is below the five- and 10-year average earnings growth rates, but remains relatively strong, and would mark the tenth consecutive quarter of year-over-year earnings growth for the index. The index has once again been supported by the technology space. For calendar year 2025, analysts are projecting year-over-year earnings growth of 12.3%.
- At quarter end, the 12-month adjusted positive forward price-to-earnings (P/E) ratio (includes only positive earnings results for consistency) for the S&P 500 is 27.5, which is above the five year average of 23.3. The Russell 2000 Index, which represents small cap stocks, had an adjusted positive forward P/E ratio of 21.4, also above its five year average of 17.7.

S&P 500 Index Performance by Sector
Periods Ended December 31, 2025



Source: Bloomberg.

P/E Ratios of Major Stock Indices*



Source: Bloomberg.

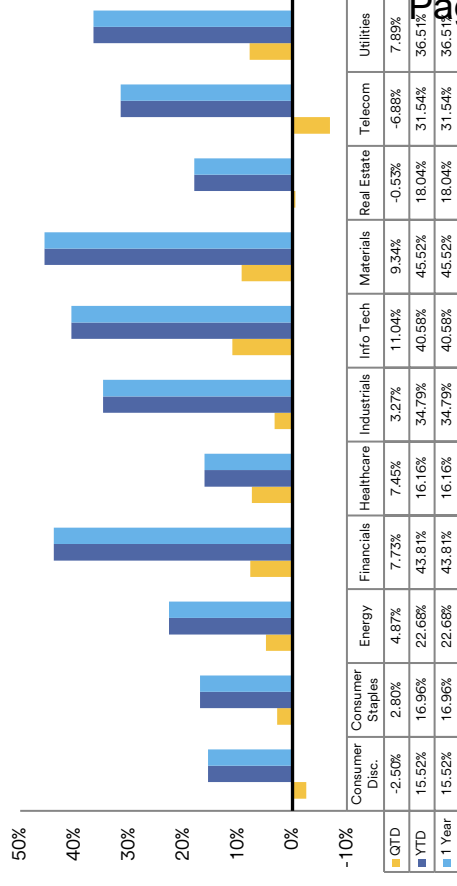
*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

QUARTERLY MARKET SUMMARY

INTERNATIONAL EQUITY

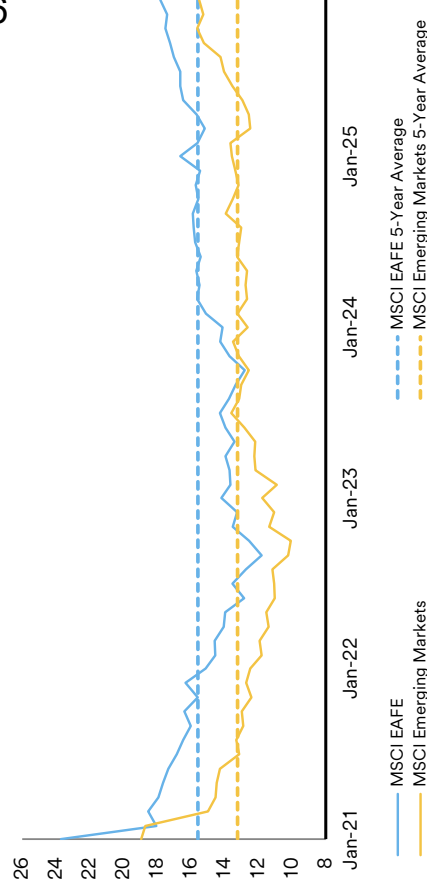
- Markets outside of the United States, as measured by the MSCI ACWI ex-U.S. Index, outperformed domestic equities in the fourth quarter returning 5.1% for the quarter, with a year-to-date return of 32.4%, its highest return since 2009.
- Seven of the 11 sectors posted positive returns for the quarter. The top performing sectors were Information Technology (11.0%), Materials (9.3%), and Utilities (7.9%). The worst performers for the quarter were Real Estate (-0.5%), Consumer Discretionary (-2.5%), and Communication Services (-6.9%).
- Developed ex-U.S. markets, as represented by the MSCI EAFE Index, outperformed emerging markets (EM), as represented by the MSCI Emerging Market Index, returning 4.9% versus 4.7% for the quarter. While the U.S. Dollar (USD) strengthened somewhat during the quarter, the continued softness positively impacted returns from all international indices, as they are stated in USD.
- Of the five largest-weighted countries in the MSCI EAFE Index, the MSCI Switzerland (9.8%) and MSCI United Kingdom (7.0%) indices outperformed the overall EAFE index. The MSCI France (3.4%), MSCI Japan (3.2%), and MSCI Germany (2.6%) indices underperformed.
- Of the five largest-weighted countries in EM, MSCI Korea (27.3%), MSCI Taiwan (10.4%), and MSCI Brazil (8.3%) outperformed the MSCI Emerging Markets index, while MSCI India (4.8%) performed in line and MSCI China (-7.4%) underperformed with notable negative returns. Both Korea and Taiwan continued their streak of double-digit returns supported by semiconductor names positively impacted by the artificial intelligence (AI) theme.
- Value stocks outperformed growth stocks for the quarter as represented by the broad benchmarks. The MSCI AC World ex-USA Growth Index returned 2.6%, while the MSCI AC World ex-USA Value Index returned 7.6%. Within EM, value stocks (MSCI EM Value) returned 5.8% versus 3.1% for growth. Small caps, as represented by the MSCI ACWI ex-U.S. Small Cap Index posted a return of 3.0%.
- Non-U.S. equity valuations increased in both emerging and developed markets. Both sit slightly above long-term averages. As of quarter-end, the MSCI EAFE's Adjusted Positive Forward P/E stood at 17.8 versus a five year average of 15.6. MSCI EM ended the quarter with an Adjusted Positive Forward P/E ratio of 15.5, above its five year average of 13.2.

MSCI ACWI ex-U.S. Sectors
Periods Ended December 31, 2025



Source: Bloomberg.

P/E Ratios of MSCI Equity Indices*



Source: Bloomberg.

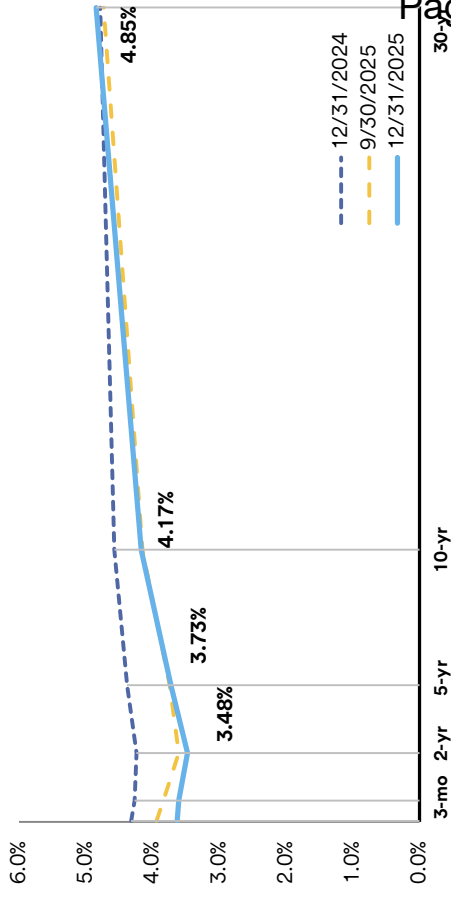
*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

QUARTERLY MARKET SUMMARY

FIXED INCOME

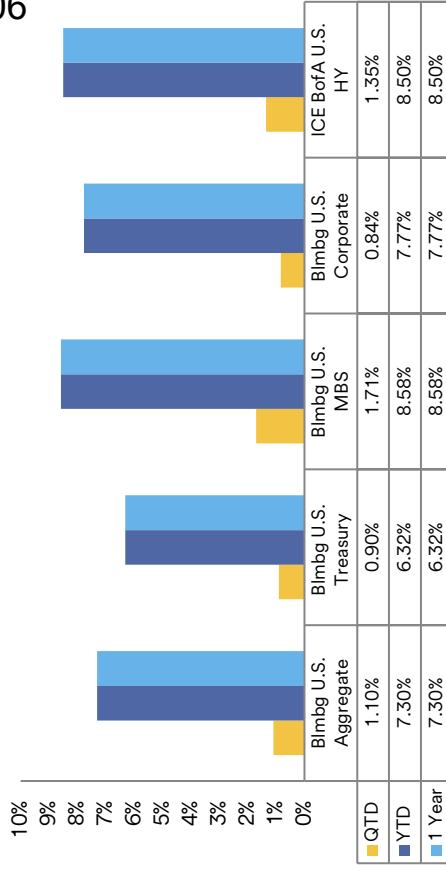
- The U.S. bond market, represented by the Bloomberg U.S. Aggregate Index, returned 1.1% during the fourth quarter.
- The Bloomberg U.S. Treasury Index closed the quarter returning 0.9%. As the Fed cut rates first in October and then again in December, the yield curve steepened slightly with rates falling in the short to intermediate spectrum while long term yields rose. 30-year Treasury yields rose to 4.8%, while the 2-year ended at 3.5%. Cash markets continued to provide higher yields than the 2-year Treasuries.
- Corporate credit saw positive returns across the quality spectrum for the quarter. The Investment-Grade Bloomberg U.S. Corporate (IG Corp) Index returned 0.9% while High Yield bonds, as represented by the ICE BofA High Yield (HY) Index, returned 1.4%. Spreads remained relatively flat for High Yield corporates while they widened slightly for investment-grade corporates over the quarter. Both remain below their respective 10-year averages. Tailwinds of high profit margins, continued debt issuance, and ongoing mergers and acquisitions (M&A) activity points to positive corporate sentiment.

U.S. Treasury Yield Curve



Source: Bloomberg.

Returns for Fixed-Income Segments
Periods Ended December 31, 2025



Source: Bloomberg.

QUARTERLY MARKET SUMMARY

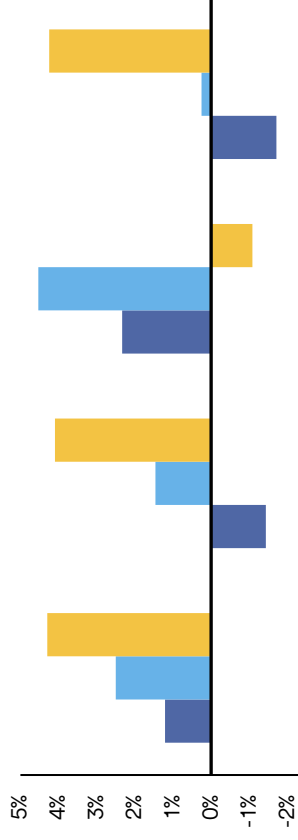
ALTERNATIVES

- Real estate investment trusts (REITs), as measured by the MSCI U.S. REITs Index, returned -1.7% in the fourth quarter leading to a year-to-date return of 3.0%. Private real estate, as measured by the NCREIF Property Index, gained 1.2% in the second quarter of 2025, marking the third consecutive quarter of positive total returns as property value declines leveled off across most sectors. The “Other” category, which includes a wide variety of non-categorized property types including data centers was the top performer, returning 2.3%, while Hotels returned a marginally positive 0.1%.
- Listed infrastructure, as measured by the MSCI World Core Infrastructure Index, returned 0.3% in the fourth quarter, down from a 4.9% return in the prior quarter. According to PitchBook, Private infrastructure funds posted a return of -1.4% in Q2 2025. Over the longer term, they generated an annualized return of 9.9% for the five years ended Q2 2025. By the end of Q3 2025, 57 private infrastructure funds raised \$123.9 billion, beating the funds raised during all of 2024 with one quarter remaining. Most of the capital went to funds larger than \$5 billion which seek to capitalize on rising AI demand. Infrastructure dry powder has fallen from the previous year and stands at \$383.5 billion as of March 31, 2025.

- By the end of Q3 2025, 125 private debt funds raised \$155.0 billion, with fundraising now on pace for another strong year by historical standards. Private debt dry powder remains above the long-term average at \$598.8 billion as of March 31, 2025. According to Cliffwater, the performance of private debt funds continues to be strong but is softening, posting a return of 2.3% in Q2 2025. The asset class has generated an annualized return of 11.1% for the five years ended Q2 2025.

- As of Q3 2025, 411 private equity funds raised \$319.8 billion –as the slower pace of fundraising continues due to constrained distributions hindering fundraising efforts. The bulk of the capital raised continues to flow to experienced managers raising capital for funds larger than \$1 billion. Global private equity dry powder, which accounts for the bulk of private capital dry powder, remains high at \$1.8 trillion as of March 31, 2025. Exit tailwinds of lower borrowing costs and greater market clarity should aid fundraising efforts into 2026. PitchBook, private equity funds posted a return of -1.7% in Q2 2025. The asset class has generated an annualized return of 17.6% for the five years ended Q2 2025.

Returns for Private Capital Assets

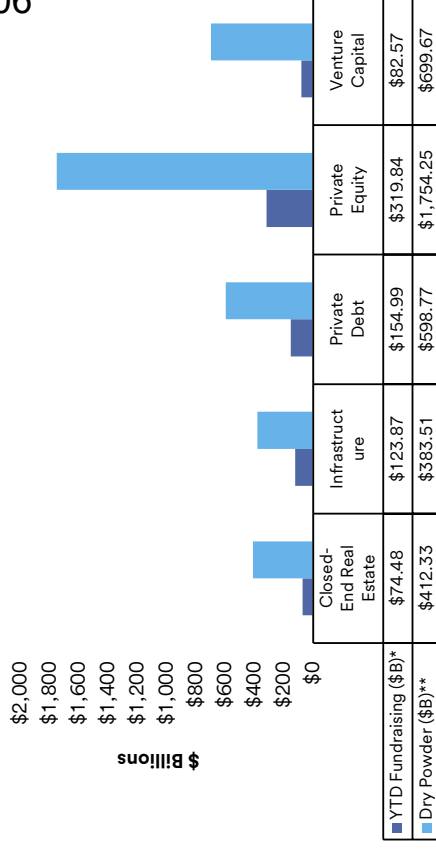


	Private Real Estate	Infrastructure	Private Debt	Private Equity
QTD	1.22%	-1.42%	2.34%	-1.70%
YTD	2.51%	1.47%	4.53%	0.26%
1 Year	4.30%	4.10%	-1.07%	4.25%

Source: NCREIF, PitchBook, Cliffwater, Cambridge Associate.

As of June 30, 2025, the most recent period for which all index data is available.

Private Capital Fundraising & Dry Powder



Sources: Pitchbook.

* Total capital raised in 2025 as of September 30, 2025 - most recent period for which ALL fundraising data is available.

** Cumulative dry powder and total AUM as of March 31, 2025.

*** Excluding open-end, evergreen fund vehicles.

QUARTERLY MARKET SUMMARY

Factors to Consider Over the Next 6-12 Months

<p>Monetary Policy (Global):</p>  <ul style="list-style-type: none"> The Fed cut rates by 50 bps in Q4 but noted continuing challenges in achieving its dual mandate. Markets view policy risks as skewed towards additional easing, assuming a more dovish Chair takes office in mid-2026 as expected. Major central banks have an accommodative policy in place with the BOJ being the notable exception. 	<p>Economic Growth (Global):</p>  <ul style="list-style-type: none"> Benefits from the tax and reconciliation bill and increases in anticipated AI capex are expected to support U.S. growth in 2026. The effects of U.S. government shutdown expected to be temporary and fully recouped in Q1 2026. Strong consumer spending and steadier trade dynamics continue to support global growth. 	<p>Inflation (U.S.):</p>  <ul style="list-style-type: none"> While headline inflation moved lower in Q4, significant gaps in data collection due to the U.S. government shutdown likely biased the data lower and warrants attention. Lower shelter inflation continues to support disinflation going forward although goods prices continue to experience tariff passthroughs.
<p>Financial Conditions (U.S.):</p>  <ul style="list-style-type: none"> Financial conditions eased as corporate earnings exceeded expectations and tariff concerns abated resulting in equities reaching new all-time highs and credit spreads tightening to historical lows. Financial conditions expected to remain tailwind as monetary policy eases, but any fiscal uncertainty and geopolitical risks could reintroduce tighter financial conditions over the next 6-12 months. 	<p>Consumer Spending (U.S.):</p>  <ul style="list-style-type: none"> Consumer activity remained resilient through the holiday shopping season, highlighting the disconnect between slowing sentiment and activity. Consumer spending is dominated by higher-income cohorts pointing to K-shaped economy. A significant correction in the equity market or a material slowdown in the labor market are the largest threats to consumer spending. 	<p>Labor Markets (U.S.):</p>  <ul style="list-style-type: none"> Labor market conditions continued to cool with net new job creation close to zero. Initial jobless claims and layoff rates remain low, easing some concerns over labor weakness. The unemployment rate continued to tick higher, while job openings declined and the quits rate remains subdued, signaling reduced worker leverage even as real wage growth remains positive.
<p>Corporate Fundamentals:</p>  <ul style="list-style-type: none"> Earnings growth expectations are positive across global equities with double digit growth expected across U.S. and international equity benchmarks. In the U.S., M&A and capital spending pickup, tax changes and rate cuts are positives while any tariff related cost pressures need to be monitored. 	<p>Valuations:</p>  <ul style="list-style-type: none"> U.S. equities and credit markets trade at valuations that are expensive relative to their history. Resilient growth, strong earnings growth and higher profit margins are supportive of the current valuations while inflation and AI related exuberance are not fully reflected in the current valuations. 	<p>Political/Policy Risks:</p>  <ul style="list-style-type: none"> Some of the policy and trade related uncertainty was resolved in 2025. The possibility of another U.S. government shutdown, legal challenges to tariffs and ongoing geopolitical uncertainty are negatives.

Current outlook
 Outlook one quarter ago

Negative
 Slightly Negative
 Neutral
 Slightly Positive
 Positive

Stance Unfavorable to Risk Assets
Stance Favorable to Risk Assets

Statements and opinions expressed about the next 6-12 months were developed based on our independent research with information obtained from Bloomberg. The views expressed within this material constitute the perspective and judgment of PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., at the time of distribution (December 31, 2025) and are subject to change. Information is obtained from sources generally believed to be reliable and available to the public; however, we cannot guarantee its accuracy, completeness, or suitability.

QUARTERLY MARKET SUMMARY

Investment Strategy Overview

Asset Class	Our Q1 2026 Investment Outlook	Comments
U.S. Equities		<ul style="list-style-type: none"> US large caps returned double-digit returns in 2025 supported by supportive fiscal and monetary policy, strong earnings growth and continued support for AI related stocks. Looking ahead, resilient economic growth is expected to broaden market performance away from the top technology names (Mag-7) and towards smaller and mid cap names. Value stocks have been outperforming growth stocks recently led by economic growth tailwinds and capex expensing rules that provides favorable outlook for cyclical industries. Small caps have recovered in the latter half of 2025 as Fed rate cuts, higher liquidity and improving earnings became tailwinds. While we hold a positive view on small caps, we expect to remain neutral until we see some recovery across employment and manufacturing indicators.
Non-U.S. Equities		<ul style="list-style-type: none"> International equities posted strong returns in 2025. Valuations are attractive relative to US equities but multiples look expensive relative to recent history. Earnings growth of ~13% expected in 2026. Across Europe and China, we believe that there are structural/geopolitical issues that need to be addressed for long-term sustained outperformance. Accommodative monetary policy, fiscal stimulus in certain regions and weaker USD are tailwinds but tariff driven uncertainty remains.
Fixed Income		<ul style="list-style-type: none"> Fed cut rates by 75bps in 2025 and has provided guidance for one more rate cut in 2026. Yield curve has steepened over 2025 while 10 year yields have stayed above 4.0%. We expect long term rates to be range-bound due to inflation expectations but are watching for any meaningful increase in yields that could lead to a risk-off sentiment. We remain duration neutral at this time. Absolute yield levels look attractive even as credit spreads are closer to historical lows. We are neutral to credit sectors at this time given the tighter spreads even as corporate fundamentals remain strong.
Diversifying Assets		<ul style="list-style-type: none"> REIT performance has been sensitive to the long-term yields and have underperformed broader equities in 2025. Looking ahead, continued economic growth and the recent rate cuts are expected to be tailwinds. Along with diversified source of return, improving AI sentiment bodes well for data center buildout and utilities are long-term drivers for listed infrastructure.
<ul style="list-style-type: none"> Large-Caps Small-Caps Developed Markets Emerging Markets Core Bonds Investment Grade Credit High Yield Credit Listed Real Estate Listed Global Infrastructure 	        	<p> ● Negative ● Slightly Negative ● Neutral ● Slightly Positive ● Positive </p>

● Current outlook ○ Outlook one quarter ago

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QUARTERLY MARKET SUMMARY

SOURCES

Factset

<https://www.bea.gov/sites/default/files/2024-12/gdp3q24-3rd-fax.pdf>

<https://www.bls.gov/news.release/pdf/empsit.pdf>

<https://www.bls.gov/news.release/pdf/cpi.pdf>

<http://www.sca.isr.umich.edu/>

NCREIF

PitchBook

Cliffwater

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Plan Performance Summary

Asset Allocation & Performance

	Allocation		Performance(%)										Inception Date
	%	1 Quarter	2025	1 Year	3 Years	5 Years	7 Years	10 Years	Since Inception				
Total Portfolio	100.00	1.48	10.76	10.76	9.08	3.52	5.77	5.07	4.69	08/01/2015			
<i>Blended Benchmark</i>		1.65	10.30	10.30	9.11	3.74	5.95	5.31	4.95				
Domestic Equity	17.85	2.35	17.05	17.05	20.42	12.31	15.19	12.86	11.87	08/01/2015			
<i>Russell 3000 Index</i>		2.40	17.15	17.15	22.25	13.15	16.64	14.29	13.34				
<i>Fidelity Total Market Index</i>	17.85	2.35	17.05	17.05	22.29	13.09	16.57	14.23	17.82	11/01/2024			
<i>Russell 3000 Index</i>		2.40	17.15	17.15	22.25	13.15	16.64	14.29	17.85				
International Equity	8.99	4.44	32.63	32.63	17.26	7.80	10.01	7.86	6.47	08/01/2015			
<i>MSCI AC World ex USA (Net)</i>		5.05	32.39	32.39	17.33	7.91	10.15	8.41	7.08				
<i>iShares Core MSCI Total Intl Stock ETF</i>	8.99	4.44	32.63	32.63	17.26	7.92	10.27	8.55	24.30	11/01/2024			
<i>MSCI AC World ex USA (Net)</i>		5.05	32.39	32.39	17.33	7.91	10.15	8.41	24.09				
Other Growth	2.96	-0.16	12.68	12.68	N/A	N/A	N/A	N/A	12.01	02/01/2024			
<i>Vanguard Real Estate ETF</i>	1.48	-2.41	3.18	3.18	6.56	4.62	6.36	5.13	7.03	02/01/2024			
<i>MSCI US REIT Index</i>		-1.69	2.95	2.95	8.39	6.58	6.94	5.71	8.44				
<i>iShares Global Infrastructure ETF</i>	1.48	2.12	21.86	21.86	13.94	10.26	9.80	8.68	18.08	06/01/2024			
<i>S&P Global Infrastructure (Net)</i>		2.20	21.54	21.54	13.61	10.02	9.57	8.47	17.96				
Fixed Income	67.79	1.03	7.39	7.39	4.99	0.19	2.23	2.13	2.01	08/01/2015			
<i>Bimbg. U.S. Aggregate</i>		1.10	7.30	7.30	4.66	-0.36	1.99	2.01	1.92				
<i>iShares Core US Aggregate Bond ETF</i>	62.72	1.00	7.19	7.19	4.69	-0.38	1.96	1.97	4.53	02/01/2024			
<i>Bimbg. U.S. Aggregate</i>		1.10	7.30	7.30	4.66	-0.36	1.99	2.01	4.57				
<i>SPDR Portfolio High Yield Bond</i>	5.08	1.33	8.52	8.52	10.09	4.73	6.15	5.68	9.03	03/01/2024			
<i>ICE BofA US High Yield Index</i>		1.35	8.50	8.50	10.03	4.50	6.10	6.45	8.96				
Cash Equivalent	2.40	0.98	4.23	4.23	4.64	3.07	2.54	2.04	1.96	08/01/2015			
<i>ICE BofA 3 Month U.S. T-Bill</i>		0.97	4.18	4.18	4.81	3.17	2.68	2.18	2.10				
<i>First American Government Obligation - X</i>	2.40	0.98	4.23	4.23	4.81	3.18	2.62	N/A	4.68	02/01/2024			
<i>ICE BofA 3 Month U.S. T-Bill</i>		0.97	4.18	4.18	4.81	3.17	2.68	2.18	4.69				

Returns are gross of investment advisory fees and net of mutual fund fees. Returns are expressed as percentages and for periods over one year are annualized. Asset class level returns may vary from individual underlying manager returns due to cash flows. Total Portfolio returns prior to 1/1/2024 were provided by previous Advisor and believed to be accurate and reliable. Returns for January 2024 were calculated by the legacy performance system of previous Advisor and believed to be accurate and reliable.

PARS OPEB and Pension Trust Moderately Conservative Index **As of December 31, 2025**
Calendar Year Comparative Performance

	Performance(%)							
	2024	2023	2022	2021	2020	2019	2018	2017
Total Portfolio	6.67	9.84	-12.92	5.19	9.84	13.44	-2.58	7.96
Blended Benchmark	6.79	10.29	-12.35	5.50	9.89	13.55	-1.87	8.13
Domestic Equity	21.52	22.76	-18.54	25.60	15.98	29.85	-7.19	18.71
<i>Russell 3000 Index</i>	23.81	25.96	-19.21	25.66	20.89	31.02	-5.24	21.13
<i>Fidelity Total Market Index</i>	23.88	26.12	-19.51	25.65	20.78	30.92	-5.28	21.18
<i>Russell 3000 Index</i>	23.81	25.96	-19.21	25.66	20.89	31.02	-5.24	21.13
International Equity	5.99	14.69	-15.73	7.15	9.98	21.81	-14.24	26.27
<i>MSCI AC World ex USA (Net)</i>	5.53	15.62	-16.00	7.82	10.65	21.51	-14.20	27.19
<i>iShares Core MSCI Total Intl Stock ETF</i>	5.15	15.62	-16.35	8.52	11.14	21.85	-14.55	28.08
<i>MSCI AC World ex USA (Net)</i>	5.53	15.62	-16.00	7.82	10.65	21.51	-14.20	27.19
Other Growth	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<i>Vanguard Real Estate ETF</i>	4.92	11.75	-26.20	40.38	-4.72	28.91	-5.95	4.95
<i>MSCI US REIT Index</i>	8.75	13.74	-24.51	43.06	-7.57	25.84	-4.57	5.07
<i>iShares Global Infrastructure ETF</i>	14.34	6.16	-0.95	11.21	-6.28	26.01	-10.20	19.26
<i>S&P Global Infrastructure (Net)</i>	14.05	5.78	-0.99	11.04	-6.49	25.75	-10.37	19.07
Fixed Income	2.02	5.62	-11.49	-1.41	7.10	7.87	0.11	3.23
<i>Bimbg. U.S. Aggregate</i>	1.25	5.53	-13.01	-1.55	7.51	8.72	0.01	3.54
<i>iShares Core US Aggregate Bond ETF</i>	1.37	5.59	-13.06	-1.67	7.42	8.68	-0.05	3.53
<i>Bimbg. U.S. Aggregate</i>	1.25	5.53	-13.01	-1.55	7.51	8.72	0.01	3.54
<i>SPDR Portfolio High Yield Bond</i>	8.27	13.56	-10.76	5.84	6.57	13.09	-2.80	6.56
<i>ICE BofA US High Yield Index</i>	8.20	13.46	-11.22	5.36	6.17	14.41	-2.27	7.48
Cash Equivalent	4.73	4.98	1.48	0.02	0.36	2.08	1.70	0.65
<i>ICE BofA 3 Month U.S. T-Bill</i>	5.25	5.02	1.46	0.05	0.67	2.28	1.87	0.86
<i>First American Government Obligation - X</i>	5.19	5.02	1.52	0.03	0.40	2.12	1.74	0.79
<i>ICE BofA 3 Month U.S. T-Bill</i>	5.25	5.02	1.46	0.05	0.67	2.28	1.87	0.86

Returns are gross of investment advisory fees and net of mutual fund fees. Returns are expressed as percentages and for periods over one year are annualized. Asset class level returns may vary from individual underlying manager returns due to cash flows. Total Portfolio returns prior to 1/1/2024 were provided by previous Advisor and believed to be accurate and reliable. Returns for January 2024 were calculated by the legacy performance system of previous Advisor and believed to be accurate and reliable.

PARS OPEB and Pension Trust Moderately Conservative Index
Historical Hybrid Composition - PARS Moderately Conservative

As of December 31, 2025

Allocation Mandate	Weight (%)	Allocation Mandate	Weight (%)
Jul-2025		Jul-1986	
Russell 3000 Index	18.0	Blimbg. U.S. Aggregate	40.0
MSCI AC World ex USA (Net)	9.0	S&P 500	30.0
MSCI US REIT Index	1.5	ICE BofA 1-3 Yr. Gov/Corp	25.0
MSCI World Core Infrastructure Index (Net)	1.5	FTSE 1 Month T-Bill	5.0
Blimbg. U.S. Aggregate	62.5		
ICE BofA US High Yield Index	5.5		
ICE BofA 3 Month U.S. T-Bill	2.0		
Oct-2012			
Blimbg. U.S. Aggregate	49.3		
S&P 500	15.5		
ICE BofA 1-3 Yr. Gov/Corp	14.0		
FTSE 1 Month T-Bill	5.0		
Russell 2000 Index	4.5		
MSCI EAFE (net)	4.0		
Russell Midcap Index	3.0		
MSCI EM (net)	2.0		
ICE BofA US High Yield Index	1.8		
Wilshire US REIT Index	1.0		
Apr-2007			
Blimbg. U.S. Aggregate	40.0		
ICE BofA 1-3 Yr. Gov/Corp	25.0		
S&P 500	25.0		
FTSE 1 Month T-Bill	5.0		
MSCI EAFE (net)	3.5		
Russell 2000 Index	1.5		

*The benchmark for the PARS Moderately Conservative strategy defined above was assigned to the PARS OPEB and Pension Trust Moderately Conservative Index upon its inception on August 2015

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It is not possible to invest directly in an index. The index returns shown throughout this material do not represent the results of actual trading of investor assets. Third-party providers maintain the indices shown and calculate the index levels and performance shown or discussed. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

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**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 14, 2026

To: Board of Directors

Budgeted: TBD

Budgeted Amount: Annual Director Budget

Cost: Adds \$8.98/day (Total \$188.56/day)

Funding Source: GL 01-09 Director Account

From: Jennifer Cusack

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Consider Initiating Procedure to Implement a Cost-of-Living Adjustment (COLA) to the Board of Directors Per Diem Effective no sooner than July 1, 2026

SUMMARY

Should the Board of Directors wish to pursue the annual allowable five percent (5%) maximum Cost-of-Living Adjustment (COLA) to their per diem compensation, staff will initiate the procedure for board consideration and adoption of the increase to be included in the new fiscal year budget beginning July 1, 2026.

RECOMMENDATION

The Board considers taking the following action(s):

1. Direct staff on whether or not to initiate the procedure to increase the Board of Directors per diem compensation, via Ordinance, by five percent (5%) for fiscal year 2026/27.

BACKGROUND/ANALYSIS

By law, the Board can authorize an increase in their per diem one time per year. The maximum allowable annual increase is five percent (5%). The process of increasing the Board of Directors per diem is done by Ordinance in accordance with Section 20200 - 20207 of the California Water Code and Section 6066 of the California Government Code.

In summary, the Board of Directors can increase their per diem only by Ordinance and the increase may not exceed an amount equal to 5 percent (5%) per year. If the Board requests the full 5% adjustment then per diems would effectively increase to one-hundred, eighty-eight dollars and fifty-six cents (\$188.56) per day of authorized service, up to 10 days in a calendar month. If the Board wishes to proceed, staff recommends the process be initiated soon so the effective date would coincide with the adoption of the fiscal year 2026/27 budget.

PRIOR RELEVANT BOARD ACTION(S)

4/8/2025 Ordinance No. 250-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting compensation to \$179.58.

4/9/2024 Ordinance No. 240-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$171.03.

5/2/2023 Ordinance No. 23-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$162.89.

2/8/2022 Motion/Seconded - Failed 3/2: M22-007 motion to direct staff to initiate the procedure to implement a Cost-of-Living Adjustment (COLA) to the Board of Directors per diem to be effective no sooner than July 1, 2022.

3/9/2021 Ordinance No. 210-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$155.13.

4/30/2020 Ordinance No. 190-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$140.70.

5/1/2018 Ordinance No. 180-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$134.00.

4/25/2017 Ordinance No. 170-02 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$127.62.

5/24/2016 Ordinance No. 160-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$121.55.

4/28/2015 Ordinance No. 150-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$115.76.

4/22/2014 Ordinance No. 140-01 Providing for Compensation of the Board of Directors and Establishing Procedures Related Thereto. Adjusting Per Diem compensation to \$110.25.

3/25/2014 Motion No. 140-18 Direct staff to initiate the process for increasing the Board of Directors per diem compensation by five percent (5%) for fiscal year 2014/15.

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 14, 2026

To: Board of Directors

Budgeted: Yes, Fiscal Year 2026/27

Budgeted Amount: 2.8% COLA for Staff, excluding Chief Engineer and General Manager

Cost: Est. \$20,900

From: Jennifer Cusack

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Fiscal Year 2026/27 Cost-of-Living Adjustment to the Range and Step Scale for Staff – Resolution No. R 26R-XX Authorizing a 2.8% COLA and Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook – Board to Provide Direction to Staff

SUMMARY

Pursuant to the Employee Handbook, the Board of Directors may, at its discretion, grant a percentage Cost-of-Living Adjustment (COLA) to the Range and Step Scale on an annual basis to account for inflation, effective on or about July 1. In determining any adjustment, the Board considers the Social Security Cost-of-Living Index and the overall financial condition of the Agency. This index tracks changes in the prices of goods and services (like food, housing, transportation, and medical care) for a particular group of workers.

The 2026 Social Security Cost-of-Living Adjustment is 2.8%.

Staff will review the impact of the proposed COLA on the Fiscal Year 2026/27 Budget and request the Board's input on the amount of COLA to be included in the budget. If any COLA is so authorized, staff will return with the resolution authorizing the adjustment and amending Appendix C – Range and Step Scale, incorporated by reference into the Employee Handbook prior to adoption of the Fiscal Year 2026/27 budget.

RECOMMENDATION

Staff requests the Board provide recommendation on Fiscal Year 2026/27 Cost-of-Living-Adjustment to be incorporated into the budget and brought back to the Board for formal adoption by resolution.

BACKGROUND / ANALYSIS

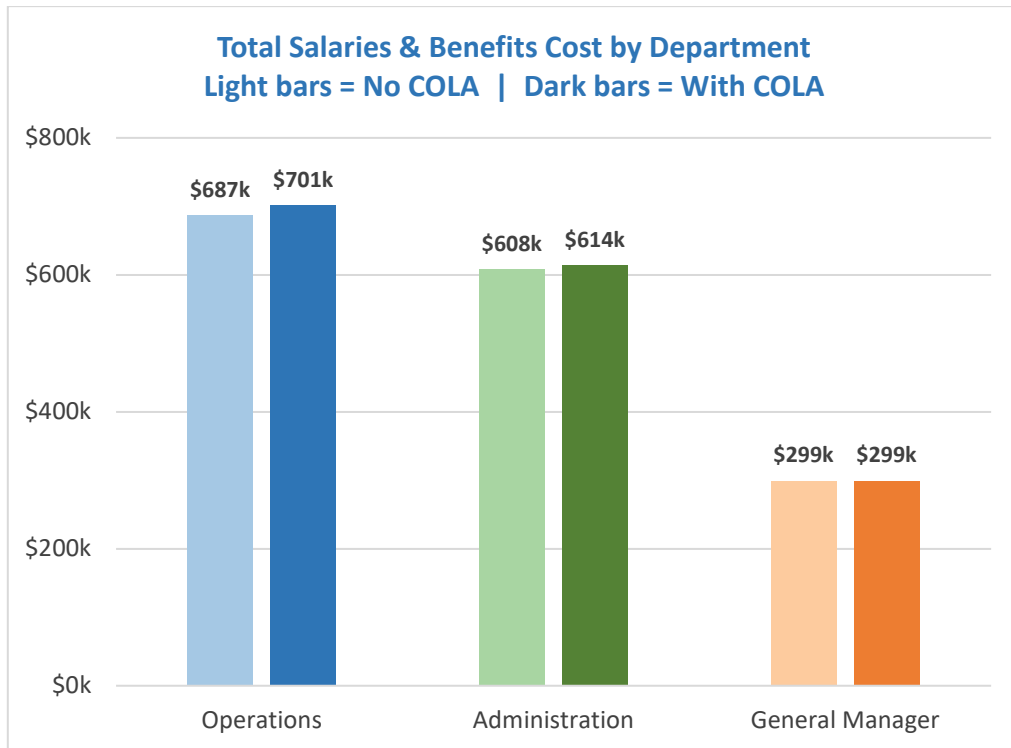
Cost-of-Living adjustments are Staff recommends adoption of a 2.8% Cost-of-Living Adjustment (COLA) for all Agency staff, excluding the Chief Engineer and General Manager, effective with first full payroll after July 1, 2026.

Pursuant to the Employee Handbook, the Board of Directors may, at its discretion, grant a percentage Cost-of-Living Adjustment (COLA) to the Range and Step Scale on an annual basis, effective on or about

July 1. In determining any adjustment, the Board considers the Social Security Cost-of-Living Index and the overall financial condition of the Agency.

Historically, the Agency has referenced the Social Security COLA when adopting annual cost-of-living adjustments. For calendar year 2026, the Social Security Administration announced a 2.8% COLA. Staff evaluated this benchmark and the projected Fiscal Year 2026/27 budget and recommends adoption of a 2.8% COLA for staff excluding the Chief Engineer and General Manager.

The estimated cost of implementing the proposed 2.8% COLA is approximately \$20,900, representing an increase of about 1.3% to total salary and benefit costs. The proposed adjustment has been included in the Draft Fiscal Year 2026/27 budget.



DEPARTMENT TOTALS	No COLA	2.8% COLA	\$ Difference	% Difference
Operations	\$686,800	\$701,400	\$14,600	2.1%
Administration	\$607,800	\$614,100	\$6,300	1.0%
General Manager	\$299,100	\$0	\$0	0%
GRAND TOTAL	\$1,593,700	\$1,614,600	\$20,900	1.3%

PRIOR RELEVANT BOARD ACTION(S)

12/16/2025 Motion No. M25-062 Adopt Resolution No. 25R-17 Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook Related to the Administrative & Finance Manager.

06/24/2025 Motion No. M25-027 Motion to adopt Resolution No. 25R-07 Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook.

4/8/2025 Motion No. M25-014 Adopt Resolution No. 25R-03 Authorizing a 3.5% Cost-of-Living Adjustment for Non-Exempt Employees and General Manager and Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook.

4/9/2024 Motion No. M24-020 Adopt Resolution No. 24R-05 Authorizing a 3.2% Cost-of-Living Adjustment for Non-Exempt Employees and General Manager and Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook.

6/27/2023 Motion No. M23-020 Motion to Authorizing and Amending Appendix D - Agency Organizational Chart adding Assistant General Manager and Water Distribution Supervisor and removing part-time Grant Manager incorporated by reference to the Employee Handbook effectively increasing staff count by one (1) position, Assistant General Manager; and affirming total authorized full-time employee count of nine (9); and

Authorizing and Amending Appendix B Job Descriptions to add Assistant General Manager and Water Distribution Supervisor and to Update Existing Classifications for the Water Distribution Operator Series and Accounting Technician/Customer Service Representative Series which are incorporated by reference to the Employee Handbook; and

Adopt Resolution No. 23R-11 Authorizing and Amending Appendix C – Range and Step Scale incorporated by reference to the Employee Handbook; and

Authorize adjustment to Fiscal Year 2023/24 Budget Line Item 01-01-560030 of \$140,000 commensurate with the Top of Range for Assistant General Manager position.

4/11/2023 Motion No. M23-012 Adopt Resolution No. 23R-05 Authorizing an 8.7% Cost-of-Living Adjustment for Non-Exempt Employees and General Manager and Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook.

4/12/2022 Motion No. M22-016 Motion to Adopt Resolution No. 22R-03 authorizing a 7.9% Cost-of-Living percentage adjustment to the “Range and Step Scale” for all non-exempt employees of the Bighorn-Desert View Water Agency and amending Appendix C of the Employee Handbook as referenced and authorizing Cost-of-Living Adjustment of 5.9% to the General Manager’s salary. The Resolution was amended to state that the effective date of the increase for non-exempt employees will be for the payroll period ending April 22, 2022 and with an effective date of July 2, 2022 for the general manager.

7/23/2021 Motion No. M21-050 Adopt Resolution No. 21R-17 Authorizing a 3.0% Cost-of-Living Percentage Adjustment to the “Range and Step Scale” for All Non-Exempt Employees of the Bighorn-Desert View Water Agency approved by the Board of Directors on June 23, 2021 and Amending Appendix C of the Employee Handbook as Referenced and Setting the Effective Date of Any Such Adjustment

6/23/2021 Motion No. M21-038 Adopt Resolution No. 21R-17 Authorizing a 3.0% Cost-of-Living Percentage Adjustment and Amending Appendix C – Range and Step Scale Incorporated by Reference to the Employee Handbook and to be incorporated into the Fiscal Year 2021/22 Operating Budget.

5/26/2020 Motion No. M20-037 Motion to adopt Resolution No. 20R-13 Authorizing a Cost-of-Living Adjustment to the Range and Step Scale for All Employees of the Bighorn-Desert View Water Agency (3.0% all staff/1.6% general manager) and Amending Appendix C of the Employee Handbook as Reference and Setting the Effective Date as July 4, 2020.

4/30/2019 Motion No. M19-019 Motion to adopt the “Range and Step Scale”, incorporated by reference into the Employee Handbook as Appendix C.

3/26/2019 Motion No. M19-15 Motion to Determine the amount of Cost-of-Living percentage adjustment to the Range and Step Scale for staff and the General Manager; and Adopt Resolution No. 19R-01 authorizing the Cost-of-Living percentage adjustments of 2.8% to all staff but the general manager approved for 2.0% and modification to the Range and Step Scale (incorporated by reference as Appendix B of the Employee Handbook) effective July 6, 2019.

Press Release

Friday, October 24, 2025 Barton Mackey, Press Officer
For Immediate Release press.office@ssa.gov

Social Security Announces 2.8 Percent Benefit Increase for 2026

Baltimore, MD – The Social Security Administration (SSA) announced today that Social Security benefits, including Old-Age, Survivors, and Disability Insurance (OASDI), and Supplemental Security Income (SSI) payments for 75 million Americans will increase 2.8 percent in 2026. On average, Social Security retirement benefits will increase by about \$56 per month starting in January.

Over the last decade the cost-of-living adjustment (COLA) increase has averaged about 3.1 percent. The COLA was 2.5 percent in 2025.

Nearly 71 million Social Security beneficiaries will see a 2.8 percent COLA beginning in January 2026. Increased payments to nearly 7.5 million people receiving SSI will begin on December 31, 2025. (**Note:** Some people receive both Social Security benefits and SSI).

"Social Security is a promise kept, and the annual cost-of-living adjustment is one way we are working to make sure benefits reflect today's economic realities and continue to provide a foundation of security," said **Social Security Administration Commissioner Frank J. Bisignano**. "The cost-of-living adjustment is a vital part of how Social Security delivers on its mission."

Other adjustments that take effect in January of each year are based on the increase in average wages. Based on that increase, the maximum amount of earnings subject to the Social Security tax (taxable maximum) is slated to increase to \$184,500 from \$176,100.

Social Security begins notifying people about their new benefit amount by mail starting in early December 2025.

Similar to last year, Social Security beneficiaries will receive a simplified, one-page COLA notice, which uses plain and personalized language, and provides exact dates and dollar amounts of an individual's new benefit amount and any deductions.

Individuals who have [my Social Security](#) accounts can view their COLA notices online, which is secure, easy, and faster than receiving a letter in the mail. Account holders can set up text or email alerts when they receive a new message, such as their COLA notice.

To receive a COLA notice online, individuals will need to create or sign in to their personal [my Social Security](#) account and opt out of paper notices by November 19, 2025. Go Digital! Create an account today at www.ssa.gov/myaccount. An online [my Social Security](#) account also gives individuals access to request a replacement Social Security card, view their claim status and benefits, and view their SSA-1099.

Information about Medicare changes for 2026 will be available at www.medicare.gov. For Medicare enrollees, the 2026 premium amount will be available via [my Social Security](#) Message Center starting in late November. Individuals who have not opted to receive messages online will receive their COLA notice by mail in December.

The Social Security Act provides for how the COLA is calculated. The Social Security Act ties the annual COLA to the increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) as determined by the Department of Labor's Bureau of Labor Statistics.

For additional information, visit www.ssa.gov/cola.

**BIGHORN-DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: April 14, 2026

To: Board of Directors

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

Funding Source: N/A

From: Marina D. West

General Counsel Approval: N/A

CEQA Compliance: N/A

Subject: Public Workshop #2 Fiscal Year 2026/27 Budget

SUMMARY

The Agency accounting consultant, Scott Nelson with Starting Line Advisory, will provide a presentation on the status of the Draft Fiscal Year 2026/27 Budget.

RECOMMENDATION

Information and Discussion Purposes Only.

BACKGROUND/ANALYSIS

No further information included herein.

PRIOR RELEVANT BOARD ACTION(S)

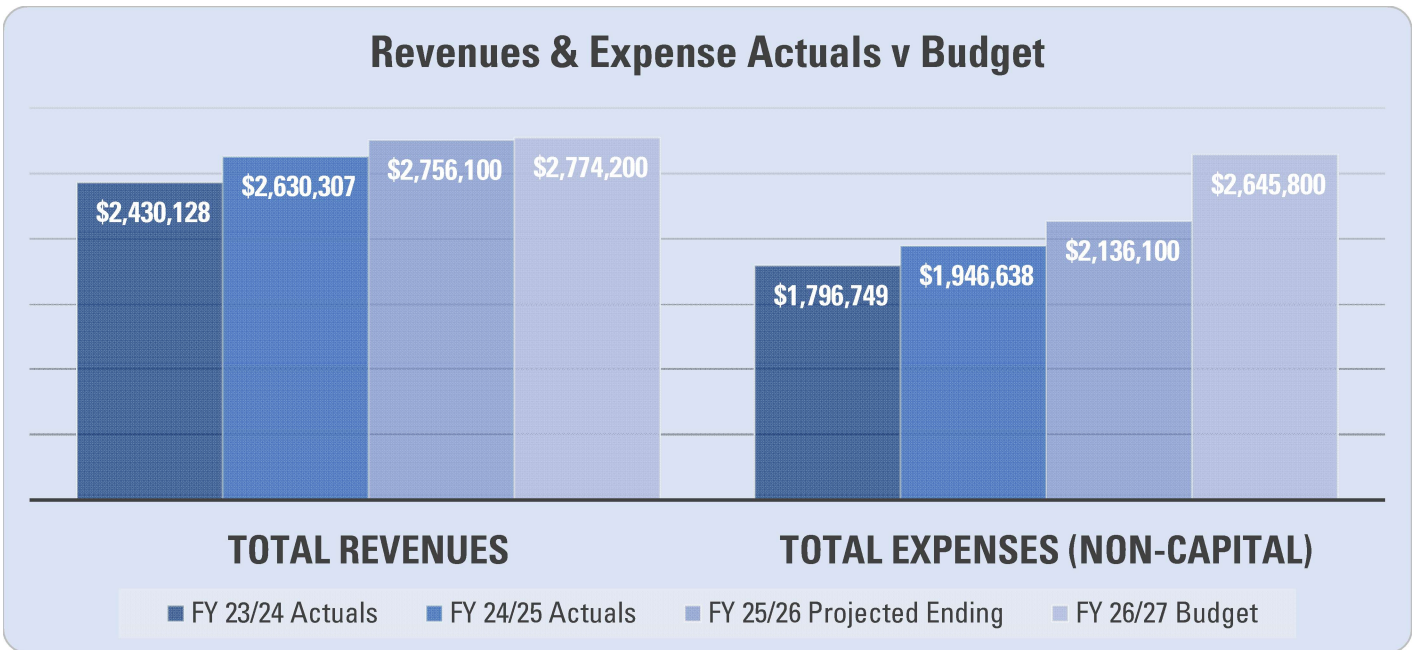
Annual Action of the Board.



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Bighorn Desert View Water Agency
Proposed Budget Summary V. PY Actuals
Fiscal Year 2026/27

	A	B	C	D
	Actual Results 2023/24	Actual Results 2024/25	Projected Year-End 2025/26	Proposed Budget 2026/27
1 Operating Revenues	\$ 2,065,975	\$ 2,050,753	\$ 2,171,800	\$ 2,233,600
2 Non-Operating Revenues	364,153	579,554	584,300	540,600
3 Total Revenue Available to Fund Operations & Capital	2,430,128	2,630,307	2,756,100	2,774,200
4 Operations	775,477	810,749	863,400	1,043,600
5 Administrative - Operating	954,828	1,065,679	1,143,200	1,499,000
6 Administrative - Non-Operating	26,062	26,251	59,500	33,200
7 Board of Directors	40,382	43,960	70,000	70,000
8 Total Expense	1,796,749	1,946,638	2,136,100	2,645,800
9 Net Income/(Loss) Before Capital & Trust Contribution	633,379	683,668	620,000	128,400
10 Less: Capital Expenses (Reserve Funded)	(56,959)	(338,558)	(664,200)	(604,500)
11 Less: Pension Trust Contributions	-	-	-	-
12 Sub-Total: Net Capital / Trust Contribution	(56,959)	(338,558)	(664,200)	(604,500)
13 Increase (Decrease) in Fund Balance	\$ 576,420	\$ 345,110	\$ (44,200)	\$ (476,100)

Projected Cash & Investments Beg. Balance - 7/1/25	\$ 5,703,000
Projected Cash & Investments End Balance - 6/30/26	\$ 5,226,900
Minimum Reserves Balance Per Policy	\$ 3,650,600
Excess / (Deficiency) of Target Reserves	\$ 1,576,300





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Bighorn Desert View Water Agency
Proposed Budget Detail
Fiscal Year 2026/27

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
1 Operating Revenues					
2 Total Metered Water Consumption (Uniform)	580,500	587,800	875,500	287,700	49%
3 Total Metered Water Consumption Tier 2 (Discontinued)	312,100	259,700	-	(259,700)	-100%
4 Basic Service Charge	1,206,800	1,162,600	1,271,200	108,600	9%
5 Johnson Valley Bulk Water Sales	3,800	2,800	2,800	-	0%
6 Service Line Installation Fees	2,700	13,400	2,700	(10,700)	-80%
7 Basic Facilities Charge	15,200	78,400	15,200	(63,200)	-81%
8 Income Other - Operating	66,900	69,200	69,200	-	0%
9 Bad Debt Expense	(1,500)	(2,100)	(1,500)	600	-29%
10 Bad Debt - Uncollectable Liens	(1,500)	-	(1,500)	(1,500)	0%
11 Total Operating Revenues	2,185,000	2,171,800	2,233,600	61,800	3%
12 Non-Operating Revenues					
13 General Tax Levy - Bighorn Imp. Area "A"	122,400	128,900	131,500	2,600	2%
14 General Tax Levy - Bighorn-Desert View	117,100	123,100	125,600	2,500	2%
15 General Tax Levy - Improvement District Goat Mtn.	60,200	63,600	64,900	1,300	2%
16 Goat Mtn. Standby/Water Availability Charge	63,900	65,000	65,000	-	0%
17 Interest Revenue	182,600	180,700	130,600	(50,100)	-28%
18 Income Other - Non-Operating	21,300	23,000	23,000	-	0%
19 Total Non-Operating Revenues	567,500	584,300	540,600	(43,700)	-7%
20 Total Revenues	2,752,500	2,756,100	2,774,200	18,100	1%
21 Expenses					
22 Operations					
23 Operations Compensation	498,800	459,100	501,200	42,100	9%
24 Power - Wells & Booster	148,400	136,200	143,000	6,800	5%
25 Water Purchases	-	-	-	-	0%
26 Water System Repairs	60,000	31,900	60,000	28,100	88%
27 Field Material & Supplies	78,800	38,600	78,800	40,200	104%
28 Engineering	100,000	43,400	100,000	56,600	130%
29 Vehicle/Tractor/ Equipment Expense	35,000	34,900	35,000	100	0%
30 Vehicle Expense - Fuel	49,200	43,700	45,900	2,200	5%
31 Building Repair And Maintenance	15,500	18,200	18,700	500	3%
32 Disinfection Expense	13,400	18,500	19,100	600	3%
33 Water Testing	15,000	9,700	10,000	300	3%
34 Uniforms	10,000	7,900	10,000	2,100	27%
35 Communications Expense	7,900	7,700	7,900	200	3%
36 Permit / System Fees (Ops Other)	12,100	13,600	14,000	400	3%
36 Total Operations	\$ 1,044,100	\$ 863,400	\$ 1,043,600	\$ 180,200	21%



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Bighorn Desert View Water Agency
Proposed Budget Detail
Fiscal Year 2026/27

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
38 General & Administration					
39 Operating Expenses					
40 Administrative Compensation	\$ 282,300	\$ 325,900	\$ 470,400	\$ 144,500	44%
41 General Manager Compensation	238,800	181,000	229,600	48,600	27%
42 Salary Allocations to Capital Projects	(179,100)	(136,700)	(127,500)	9,200	-7%
43 Employee Benefits Insurance	229,300	188,700	280,800	92,100	49%
44 PERS Contribution	161,700	156,300	195,500	39,200	25%
45 Payroll Taxes	24,000	16,800	22,800	6,000	36%
46 Workers Compensation Insurance	18,300	14,900	16,900	2,000	13%
47 Employee Education	5,700	2,500	5,700	3,200	128%
48 Contractual Services - Auditor	18,900	21,600	21,600	-	0%
49 Contractual Services - Legal	40,000	59,400	61,200	1,800	3%
50 Contractual Services - Other	150,000	144,600	150,000	5,400	4%
51 Property/Liability/Cyber Insurance	102,000	102,800	103,100	300	0%
52 Legislative Affairs - CWSA	15,000	14,000	15,000	1,000	7%
53 Dues, Subscriptions & Annual Fees	21,100	21,200	21,800	600	3%
54 Power / Propane - Office & Yards	11,700	10,500	11,700	1,200	11%
55 Office Supplies/ Printing	12,200	9,700	10,000	300	3%
56 Phone, Fax Lines, Internet	9,000	8,900	9,200	300	3%
57 Mailing Expense	1,900	1,100	1,200	100	9%
58 Total G&A - Operating Expenses	1,162,800	1,143,200	1,499,000	355,800	31%
59 Non-Operating Expenses					
60 Other Administrative Expenses	14,400	15,700	14,400	(1,300)	-8%
61 Office Equipment Expense	14,100	39,600	14,100	(25,500)	-64%
62 Customer Relations	3,200	3,100	3,200	100	3%
63 Election Expense	1,000	-	1,000	1,000	0%
64 Miscellaneous Expense (Revenue)	500	1,100	500	(600)	-55%
65 Total G&A Non-Operating Expenses	33,200	59,500	33,200	(26,300)	-44%
66 Total General & Administration	1,196,000	1,202,700	1,532,200	329,500	27%
67 Board of Directors					
68 Director Fees	70,000	70,000	70,000	-	0%
69 Total Board of Directors	70,000	70,000	70,000	-	0%
70 Total Expenses	2,310,100	2,136,100	2,645,800	509,700	24%
71 Net Income/(Loss) Before Capital & Trust Contribution	442,400	620,000	128,400	(491,600)	
72 Less: Capital Expenses (Reserve Funded)	(1,102,000)	(664,200)	(604,500)	59,700	
73 Less: Pension Trust Contributions	-	-	-	-	
74 Net Increase/(Decrease) To Reserves	\$ (659,600)	\$ (44,200)	\$ (476,100)	\$ (431,900)	



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Bighorn Desert View Water Agency
Budget - Capital Plan
Fiscal Year 2026/27

	A	B	C
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27
1 District Projects			
2 Goat Mountain Replacement Well/ Well Destruction	392,000	418,700	-
3 Administration Building Roof Replacement	50,000	-	50,000
4 A-Booster Replacement	40,000	52,400	-
5 Meter Replacements	10,000	11,200	-
6 Rate Study	40,000	42,600	-
7 Vac/Valve Trailer Replacement	65,000	-	-
8 Operations Well/Pump Emergency Contingency	100,000	-	-
9 New Well Zone B	150,000	20,000	630,000
10 New Storage Tank R1	300,000	75,000	525,000
11 GM Transitional Support	30,000	30,000	-
12 Water Storage Tank Recoating (B1, B2)	739,000	739,000	-
13 PI/C Project - Pipelines/Consol.	6,935,000	684,900	9,264,400
14 Well 10 Rehab	-	-	200,000
15 Pump Well 10	-	-	100,000
16 Total District Projects	8,851,000	2,073,800	10,769,400
17 Grant/Debt Funding			
18 Prop 1 Round 1: Goat Mountain Replacement Well	(75,000)	-	(75,000)
19 Grant Funding: PI/C Project	(6,935,000)	(670,600)	(9,264,400)
20 Water Storage Tank Recoating (B1, B2)	(739,000)	(739,000)	-
21 USDA Loan Proceeds (\$2M Total in Rate Study)	-	-	(825,500)
22 Total Grant/Debt Funding	(7,749,000)	(1,409,600)	(10,164,900)
23 Total Capital Expenses - Funded by Reserves	\$ 1,102,000	\$ 664,200	\$ 604,500



Page 47 of 106
Bighorn Desert View Water Agency
Proposed Personnel Budget
Fiscal Year 2026/27

	A	B	C	D	E
	Adopted Budget 2025/26	Projected Year-End 2025/26	Proposed Budget 2026/27	\$ Difference (C - B)	% Difference (D / B)
1 Salary and Wages					
2 Operations	\$ 498,800	\$ 459,100	\$ 501,200 ¹	\$ 42,100	9%
3 Administration	282,300	325,900	470,400 ²	144,500	44%
4 General Manager	238,800	181,000	229,600	48,600	27%
5 Total Salary and Wages	1,019,900	966,000	1,201,200	235,200	24%
6 Benefits/Taxes					
7 Employee Benefits Insurance	229,300	188,700	280,800	92,100	49%
8 CalPERS UAL Payment (Required)	69,500	69,500	80,400	10,900	16%
9 CalPERS Pension Payments	92,200	86,800	115,100	28,300	33%
10 Social Security & Payroll Taxes	24,000	16,800	22,800	6,000	36%
11 Worker's Compensation Insurance	18,300	14,900	16,900	2,000	13%
12 Total Employee Benefits	433,300	376,700	516,000	139,300	37%
13 Salaries/Fringe Allocated to Projects	(179,100)	(136,700)	(127,500)	9,200	-7%
14 Total Salary and Benefits	\$ 1,274,100	\$ 1,206,000	\$ 1,589,700	\$ 383,700	32%

¹Projected Budget for FY27 includes full staffing per District Org Chart with superintendent & four water distribution operators

²Projected Budget for FY27 includes one accounting tech, engineer, and currently vacant finance manager position



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

*The Agency's fiscal year is July 1st to June 30th

SCHEDULE A: SUMMARY BUDGET

This schedule summarizes operating and non-operating revenues, operations expenses, administrative operating and non-operating expenses, board of directors' expenses, capital expenses, and pension trust contributions. Line 9 measures the difference between revenues and expenses, which results in net revenues remaining to fund the Agency's capital expenses and pension trust contributions. In FY 26/27 the budget projects the Agency will have \$128.4K available from operations to fund capital projects.

Line 13 shows the final increase or decrease in fund balance planned for the year after all previous items are considered. The amount fluctuates year to year, with some years positive and some negative, primarily as the Agency's capital expense fluctuates. In FY 26/27 the proposed capital projects total \$10.7M with a projected grant and debt funding of \$10.1M. The difference, \$604K, represents the drawdown from reserves to complete the remainder of the planned capital expenses. Overall, the budget projects \$1.59M of funds in excess of target reserves established in the rate study.

SCHEDULE B: DETAIL BUDGET

This Schedule shows the detail budget for the Agency. Column (A) is the Adopted Budget for FY 25/26. Column (B) represents projected year-end balances for FY 25/26. These amounts are estimates; actual results will vary. Column (C) displays the Proposed Budget for FY 26/27. Columns (D) and (E) display \$ and % differences from Projected FY 25/26 results to the FY 26/27 Proposed Budget.

REVENUES

Line 2 Metered Water Consumption (Uniform Rate) – Volumetric water sales under the uniform rate. Per the 2026 Rate Study, the tiered water rates were replaced with a single uniform rate. Revenues are budgeted for FY 26/27 based on adopted rates under the new rate study, with an assumed level of consumption at 436.9AF for the fiscal year, and the scheduled 4.4% rate increase for consumption after January 1, 2027. The FY 26/27 rate increase of 4.4% is the first increase in the new rate study period.

Line 3 Metered Water Consumption Tier 2 –Per the 2026 Rate Study, the tiered water rates were replaced with a single uniform rate. Therefore, Tier 2 is not budgeted for moving forward.

Line 4 Basic Service Charge – Includes the fixed charges to all customer classifications and varies by water meter size. Budget for FY 25/26 is based on rates adopted under the new rate study, and a scheduled rate increase of 4.4% for billing after January 1, 2027.

Line 5 JV Bulk Water Cash Sales – Includes bulk water “cash” sales at the Johnson Valley water hauling station. Budget for FY 26/27 is based on projected ending results for FY 25/26.

Line 6 Service Line Installation Fees – This is the fee charged for new meter and service line installations. This account is budgeted conservatively (1 new connection) due to the unpredictable nature of these revenues.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

Line 7 Basic Facilities Charge – This is the “buy-in” fee charged to new service line connections. This account is budgeted conservatively (1 new connection) due to the unpredictable nature of these revenues.

Line 8 Income Other Operating – This includes fees such as Late Penalties, Miscellaneous Fees (“non-sufficient funds” (NSF), Backflow Reminders, Fire Flow Test, Will Serve Letter, etc.), New Account fees, Disconnection and Reconnection related fees. Budget for FY 26/27 is based on projected ending results for FY 25/26.

Lines 9-10 Bad Debt Expense/Uncollectible Liens – Estimated uncollectible customer account balances and uncollectible liens.

Line 13 General Tax Levy - Bighorn Imp. Area "A" – Property tax revenues, denoted as GA02 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 26/27 is based on projected FY 25/26 results with a conservative 2% increase.

Line 14 General Tax Levy - Bighorn-Desert View – Property tax revenues, denoted as GA01 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 26/27 is based on projected FY 25/26 results with a conservative 2% increase.

Line 15 General Tax Levy – Goat Mountain Improvement District – Property tax revenues, denoted as GA03 on the Tax Apportionment Schedule, related to Bighorn Improvement Area A. This revenue, previously apportioned to Co Service Area 70/Zone W-1 (coded as UD82-GA01) is the portion of the County 1% general property tax, which is passed on to special districts for general operating expenses. Budget for FY 26/27 is based on projected FY 25/26 results with a conservative 2% increase.

Line 16 Goat Mountain Standby/Water Availability Charge – Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Goat Mountain, which do not have a service connection and water meter. Budget for FY 26/27 is based on projected FY 25/26 results.

Line 17 Interest Revenue – Interest revenue is earned primarily on Agency investments in the State of California’s Local Agency Investment Fund (LAIF), California Cooperative Liquid Asset Securities System (CLASS), and money market accounts at Five Star Bank and Banc of California. Interest revenues are conservatively budgeted at an assumed 2.5% rate of return on average account balance due to anticipated use of reserves and uncertain interest rates.

Line 18 Income Other (Non-Operating) – Includes interest and penalty tax apportionments from past due secured property tax liens, prior year Tax apportionments not applicable to an “active” receivable.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

EXPENSES

Line 22 Operations – Begins the section of Agency operation's expenses.

Line 23 Operations Compensation – Budget for FY 26/27 includes five full-time employees including on-call standby and overtime/standby overtime pay. Change from prior fiscal year budget due to actual hire and resignation dates of employees, vacation payouts at time of accrual caps, accrual payouts at resignation, On-Call overtime (varies), 2.8% Cost-of-Living Adjustment for Fiscal Year 26/27.

Line 24 Power Wells & Boosters – Includes energy costs on wells and booster stations. Budget for FY 26/27 is based on projected results for FY 25/26 with a 5% inflation increase.

Line 25 Water Purchases – Includes water purchased from the Mojave Water Agency who recharges the water at the Ames/Reche Recharge Facility. Once recharged, the value of the water is maintained as Ames Water Inventory. No water purchases are budget for FY 26/27. Agency currently has 890 Acre-Feet of water in storage with a current value of \$548,210.

Line 26 Water System Repairs – Includes routine repairs/maintenance for wells, pumps, boosters, pressure reducing stations, reservoirs, pipelines, air-vacuum valves, etc. Budget for FY 26/27 is based on FY 25/26 budget.

Line 27 Field Materials & Supplies – Includes all materials and supplies used in the maintenance of the water distribution system, safety/traffic control and small tools. Budget for FY 26/27 is based on FY 25/26 budget.

Line 28 Engineering – Includes costs for as-needed engineering consulting services for construction projects as well as AutoCADD drafting services related to maintenance of the Agency water system map. Budget for FY 26/27 is based on FY 25/26 budget.

Line 29 Vehicle/Tractor/Equipment Expense – Includes expenses for generators and tractors, repairs, hazardous materials disposal, and routine maintenance. No change in FY 26/27 budgeted amount.

Line 30 Vehicle Expense - Fuel – Includes fuel for truck fleet and associated equipment. Budget for FY 26/27 is based on projected results for FY 25/26 with a 5% inflation increase.

Line 31 Building Repair and Maintenance – Includes trash and cleaning service, safety supplies, non-routine maintenance. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 32 Disinfection Expense – Includes chlorine, disinfection equipment and maintenance and testing supplies. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 33 Water Testing – Includes water sampling at wells as required by law. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

Line 34 Uniforms – Includes uniform lease for water operators, safety shoes, winter jackets, and hats. Budget for FY 26/27 is based on FY 25/26 budget.

Line 35 Communications Expense – Includes cell phones for assigned water operations and administrative staff and cost for SCADA internet link and data. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 36 Permit / System Fees (Ops Other)– Includes various operational permit fees from Mojave Air Quality Management District (MAQMD), State Water Resources Control Board – Division of Drinking Water (SWRCB-DDW), County of San Bernardino Hazardous Materials, County fees for excavation in dedicated roads and others. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 38 General & Administrative – Begins the section of Agency Administrative operating and non-operating expenses.

Line 40 Administrative Compensation – Budget for FY 26/27 includes salaries for one accounting tech, district engineer, and vacant admin position. The FY26/27 budget assumes the vacant position will be filled by 7/1/26. The budget includes a pending 2.8% COLA.

Line 41 General Manager Compensation – Includes salary and vehicle allowance for the Agency general manager based on contract.

Line 42 Salary Allocations to Capital Projects – Accounts for the estimated allocation of district engineer salary to grant funded capital projects. 50% of engineer salary is estimated to be allocated to these projects, which in turn offsets the related salary expense (Administrative Compensation), upon reimbursement or labor capitalization.

Line 43 Employee Benefit Insurance – Includes health, dental, vision, and life insurance. Change from prior fiscal year based on actual employee count, benefit type selected and number of dependents per employee. Fiscal Year premium increase is projected at 10%. Actual increase is unknown until after budget adoption in most instances. Budget based on actual needs of each employee assessed at budget time.

Line 44 PERS Contribution – Includes regular retirement expenses to the California Public Employee Retirement System (CalPERS) for Classic, PEPR (Public Employee Pension Reform Act defined pension) members and annual required contributions for the unfunded actuarial liability (UAL). Budget for FY26/27 is based on salaries changes and updated UAL information from CalPERS.

Line 45 Payroll Taxes – Includes state unemployment costs, employee matching Medicare costs, and Board of Director's matching Social Security and Medicare costs. Budget for FY26/27 is increasing in correlation to increased compensation.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

Line 46 Worker's Comp Insurance – Includes premiums to CA Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (CalMutuals-JPRIMA Insurance) for all employees for Worker's Compensation insurance. The Worker's Compensation insurance company is Zenith National Insurance Company.

Line 47 Employee Education – Includes miscellaneous employee training, conferences and college-loan program reimbursements. Budget for FY 26/27 is kept at the prior year level.

Line 48 Contractual Services - Auditor – includes auditor fees from CJ Brown & Associates. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 49 Contractual Services - Legal – Includes legal fees. Projected ending results for FY 25/26 spiked due to one time legal engagement related to personnel matters. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 50 Contractual Services - Other – Includes bank fees, annual Springbrook maintenance fees, CPA assistance, Civic Pay services, IVR messaging, outsourced billing, copier maintenance and Information Technology (IT) Consultant work. Budget for FY 26/27 is kept at the prior year level.

Line 51 Property/Liability/Cyber Security Insurance – Includes premiums to JPRIMA for property and liability, auto, and cyber insurance. Budget for FY 26/27 is based on renewals per JPRIMA.

Line 52 Legislative Affairs - CWSA – Includes FY 26/27 membership dues and travel in conjunction with legislative activities of the California Water Systems Alliance.

Line 53 Dues, Subscriptions & Annual Fees – Includes various dues such as AWWA, CSDA, LAFCO. Dig Alert, CRWA, GFOA, Adobe, Wienhoff, Hi-Desert Star, and website hosting. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 54 Power / Propane – Office & Yards – Includes costs for propane and electricity at Agency sites. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 55 Office Supplies/Printing – Includes checks, toner refills, office supplies, boardroom supplies, copier costs, business meeting supplies and specialty. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 56 Phone, Fax Lines & Internet – Includes phone systems, internet, email exchange server, and website maintenance. Budget for FY 26/27 is based on projected results for FY 25/26 with a 3% inflation increase.

Line 57 Mailing Expense – Includes postage and delivery costs. Budget for FY 26/27 is based on FY 25/26 projected results with an inflation increase.

Line 59 Non-Operating Expenses – Begins the section of Agency non-operating expenses.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

Line 60 Other Admin Expenses – Includes Notary Fees, filing fees, and legal notices posted in the newspaper. This expense line item will be partially offset by Revenue Line 18 Other Income (Non-Operating) when a customer ultimately pays the fees directly related to services they receive such as shared cost for execution of the secured liens to the tax collector and release of liens (i.e. document preparation and notary). Budget for FY 26/27 is based on FY 25/26 budget.

Line 61 Office Equipment Expense – Includes office equipment and software. Budget for FY 26/27 is based on FY 25/26 budget. Activity in FY26 includes the board approved security camera project, which is outside normal activity for this account.

Line 62 Customer Relations – Includes events such as Morongo Basin Conservation District Desert-Wise Landscape tour, Water Education Festival, free annual calendar and other miscellaneous items. Budget for FY 26/27 is based on FY 25/26 budget.

Line 63 Election Expenses – Includes election expenses that occur every other year. For FY 26/27 there are four seats with terms expiring in December 2026.

Line 64 Miscellaneous Expenses – ledger used for minor expenses related to reconciliation of the monthly bank statement or “true-up” of minor adjustments to inventory or water (i.e.. rounding errors or counterfeit bills discovered by the bank). Also used for voiding stale Utility Billing refund checks or reissuing such checks. Budget for FY 26/27 is based on PY budget. Activity in FY26 includes multiple customer refunds.

Lines 67-69 Board of Directors – Includes meeting stipends, training, conferences, and travel.

Line 71 Net Income/(Loss) Before Capital & Trust Contributions – measures the difference between revenues and expenses, which results in net revenues remaining to fund the Agency’s capital expenses and pension trust contributions.

Line 72 Capital Expenses (Reserve Funded) – Includes use of Agency reserve funds for capital expenses. See Schedule C for more details.

Line 73 Pension Trust Contributions – Includes planned contributions to the PARS Pension trust. No contributions are budgeted for FY26/27.

Line 74 Increase/(Decrease) to Reserves - This is the amount that Fund Balance is budgeted to increase or decrease during the fiscal year. Increases and decreases can vary from year to year, mainly due to planned capital spending. The decrease in Fund Balance in the proposed budget reflects the Agency’s reserve funded share of capital projects, totaling \$604K for FY 26/27. However, the budget summary indicates that there will still be approximately \$1.59M in excess of target reserves established in the last rate study.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

SCHEDULE C: CAPITAL/REPAIRS & MAINTENANCE

This schedule shows the anticipated capital projects and expenses for the fiscal year, net of any grant or debt proceeds.

Lines 17-21 Grant Funding – Lines 17 to 21 are proposed projects which are grant funded. The budgets represent the portion of work projected to be completed in the fiscal year and not necessarily the total grant awarded. These grant awards are from various state programs.

Line 18 – Goat Mountain Replacement Well Agency awarded Agreement No. 4600013807 for \$500,000 to construct a new well with an approximate capacity of 175 gallons per minute. The well will be completed in FY 26/27 exhausting all grant funds allocated.

Line 19 – Grant Funded PI/C Project AND Hi-Desert Water District Emergency Intertie No. 2 – Agency awarded Agreement No. D2102065/Project No. 3610009-002C for \$11,000,000 (minus the B1/B2 Storage Tank Project of \$739,000 in line 20) and Grant Agreement No. 4600014979 for \$675,000. These funds are to construct consolidation pipelines, transmission pipelines, two pump stations and an emergency water supply intertie with Hi-Desert Water District.

Line 20 – Water Storage Tank Recoating (B1, B2) A Public Works project to recoat and rehabilitate two reservoirs, which was awarded for construction in FY 25/26. Funding for this project is \$739,000, which is part of the grant Agreement No. D2102065 summarized in Line 18. This project will be completed in FY25/26.

Line 21 USA Loan Proceeds – Includes estimated debt funding from USDA to be used on eligible projects in line with the FY 25/26 rate study. The rate study assumed a total loan of \$2M with proceeds utilized between FY27-FY29.

Line 22 Total Grant/Debt Funding – Total grant and debt funding directed towards the Capital project program.

Line 23 Total Capital Expenses Funded by Reserves – This represents the total capital expense to be paid out of Agency reserves, which is shown on Line 72 of Schedule B.



Bighorn-Desert View Water Agency

Budget Schedules & Line Items

FY 26/27 Proposed Budget

SCHEDULE D: PERSONNEL COSTS

This schedule lists the detail of salaries and wages, employee benefits, payroll taxes and worker's compensation. Major assumptions include:

Line 2 Operations Compensation is increasing due to:

- Merit increases averaging 2.5%
- A Cost-of-Living Adjustment (COLA) of 2.8%
- Maintaining five operations employees at full staffing for the fiscal year

Line 3 Administration Compensation includes one accounting tech, district engineer, and vacant admin/finance position. Budget for FY 26/27 is increasing due to:

- A Cost-of-Living Adjustment (COLA) of 2.8%
- Assumed filling of vacant admin/finance position
- Addition of District engineer during FY 25/26

Line 7 Employee Benefits Insurance includes health, dental, vision, and life insurance. Change from prior fiscal year based on actual employee count, benefit type selected and number of dependents per employee. Fiscal Year premium increase is projected at 10%. Actual increase is unknown until after budget adoption in most instances. Budget based on actual needs of each employee assessed at budget time.

Line 8 CalPERS UAL Payment (Required) includes required contributions for the unfunded actuarial liability (UAL). This amount is set by CalPERS on an annual basis based on the estimated unfunded pension liability attributed to the District. CalPERS offers a monthly payment option or provides a discount for full payment in July of each year. The District historically pays in full to utilize the estimated 3.24% discount each year, which the budget reflects.

Line 9 CalPERS Pension Payments rates are decreasing as of 7/1/2026 to 17.34% of base salary for Classic members (from 17.39%), and 7.93% for Public Employee Pension Reform Act (PEPRA) employees (from 7.96%), which are generally employees hired after January 1, 2013. District employees contribute the full Employee Contribution. Budget for FY 26 is increasing from projected ending balance due assumed full staff in FY26/27 budget.

Line 10 Social Security and Payroll Taxes includes costs for FICA, Medicare, Employee Training Tax (ETT), and State Unemployment Insurance (SUI).

Line 8 Employee Benefits Insurance expenses are estimated to increase 5% per preliminary estimates from ACWA. In addition, two new employees are anticipated to be hired to fill vacant positions and are budgeted at the highest insurance premiums.

Line 11 Worker's Compensation Insurance FY 26/27 is budgeted based on insurance rates applied to budgeted District salaries.

**BIGHORN-DESERT VIEW WATER AGENCY
BOARD OF DIRECTORS'
AGENDA ITEM SUBMITTAL – GRANT FUNDED PROJECT**

Meeting Date: April 14, 2026

To: Board of Directors

From: Marina D. West, PG, Chief Engineer

Agenda Topic: **SWRCB Grant Agreement No. D2102065: Authorize Task Order to CA Rural Water Association for Construction Management Services Related to the Construction of the Zone B Transmission Mainline, Zone B and Zone D Pump Stations, HDWD#2 Intertie and Consolidation of Improvement District Goat Mountain with Bighorn-Desert View**

Requested Action:

That the Board considers taking the following action:

1. Authorize Task Order to CA Rural Water Association in the amount of \$950,581 for construction management services related to the construction of the Zone B Transmission Mainline, Zone B and Zone D1 Pump Stations, HDWD#2 Intertie and Consolidation of Improvement District Goat Mountain with Bighorn-Desert View.

Project: **Pipeline Improvements and Consolidation Project (PI/C) – Phase 1, 2 and 3**

Funding Source: SWRCB PI/C Grant Agreement No. D2102065/ Proj. No. 3610009-002C Potable Water System Improvements and Consolidation of Water Systems Project

Contract: Yes, Counsel Kennedy approved execution of Professional Services Agreement with CA Rural Water Association

Funds Allocated: \$950,581. Amended budget includes \$1,026,000 when contingency included.

Agency Cost Share: Current estimate is \$0

General Counsel Approval for this Action: Yes, Counsel Kennedy approved execution of Professional Services Agreement.

Summary:

The design plans and specifications for the most significant portions of the Potable Water System Improvements and Consolidation of Water Systems Project have reached the 100% milestone. This includes the following “phases” as defined in the grant Agreement:

Phase 1: Zone B Pump Station and R1 Booster Station (D1 Booster Pump) (Drawing Set Volume 3 of 3).

Phase 2: Consolidation of Water Systems – Landers (Drawing Set Volume 2 of 3).

Phase 3: Zone B Transmission Pipeline and Hi-Desert Water District Emergency Intertie No. 2 (Drawing Set Volume 1 of 3).

These projects are nearly ready to be released for public works bidding and the complementary

engineering and construction management services need to be secured. To this end, California Rural Water Resources (CWRA) has provided the attached proposal for services including:

- Project Bidding and Support Services
- Services during construction
- Daily Engineering Inspection and Construction Management
- Record Drawings
- Project Management

These services are part of the grant budget and necessary to proceed to the bidding phase.

The engineer of record, Mark Carey, PE, will present an overview of the project status as well as the proposed services as they relate to the overall project and answer any questions posed.

Staff recommends awarding the Task Order for Construction Services Proposal, dated March 19, 2026 in the amount of \$950,581.

Grant Background (Bolded items relevant to this action. Items “struck out” have been removed from Grant Deliverables via Amendment No. 1)

A funding Agreement with the State Water Resources Control Board (SWRCB) for some projects defined within the Preliminary Engineers Report (PER) completed in 2022. Agreement executed April 20, 2023. Projects included in the funding Agreement are outlined in Phases as follows:

Phase 1:

- **Install new pump in the existing R-1 Booster Station (Zone D1 Booster Pump)**
- Replace the BDVWA A-Booster Station, reconfiguring the pipeline between the A-Booster Station and B reservoirs, and install a metered supply from BDVWA’s Zone B to Zone C with necessary pressure reducing valves (PRV’s). To be constructed at Agency cost with possible reimbursement later.
- **Construct Zone B Pump Station;** and
- ~~Construct a block wall building to enclose the proposed GM Well No. 2 replacement (proposed BDVWA Well No. 13).~~

Phase 2:

- **Construct approximately 9,300 feet of 6-inch distribution pipeline and necessary pressure reducing station to consolidate BDVWA with GM.**

Phase 3:

- Construct approximately 21,500 feet of 6-inch transmission and distribution pipeline to convey water from the proposed Zone B Pump Station to BDVWA’s B reservoir site and install distribution pipelines to convey water from BDVWA’s D Zone to the proposed Zone B Pump Station; and
- ~~Construct approximately 9,900 feet of transmission pipeline (approximately 4,100 feet of 6-inch and 5,800 feet of 8-inch pipe) necessary to blend water from the Zone B Pump Station, BDVWA’s active wells (Nos. 3 and 8), and if permitted by DDW, BDVWA’s currently inactive wells (Nos. 2 and well 4).~~

Phase 4:

- Recoat and rehabilitate BDVWA Reservoirs B1, B2; and
- Recoat and rehabilitate GM Reservoir R1.

CEQA Action: Mitigated Negative Declarations Notice of Determination filed May 2021 (SCH No. 2021020354)

All Prior Board Action(s) Relevant to this Grant Funded Project (Bolded Motions relevant to this action)

1/20/2026 Motion No. 26-009 PI/C Project: Motion to approve Contract No. PWC25-02 Change Order No.1 for \$706.13 and Change Order No. 2 for 21,096.75 to J. Colon Coatings for the State Water Resources Control Board Grant No. D2102065 Phase 4 B-Tank Rehabilitation Project.

9/9/2025 Motion No. 25-049 Motion to Motion to authorize Change Order No. 2 to Professional Services Agreement with Fomotor Engineering for additional survey related tasks related to SWRCB Grant Agreement No. D2102065 in the amount of \$8,670.

9/9/2025 Motion No. 25-048 Motion to authorize Change Order No. 2 to Professional Services Agreement with Compass Consulting Enterprises, Inc. for environmental services in support of the Pipes Wash Jurisdictional Permitting related to the SWRCB Grant Agreement No. D2102065 in the amount of \$27,420.

7/8/2025 Motion No. 25-037 Authorize Change Order No. 1 to Professional Services Agreement with Compass Consulting Enterprises, Inc. for Environmental Services in support of the Incidental Take Permit for Western Joshua tree Related to Compliance with the Mitigation and Monitoring Plan Related to the Project in the amount of \$11,810. (Phase 2)

6/10/2025 Motion No. 25-025 Motion to approve Change Order No. 2 Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with California Rural Water Association (CRWA) for \$3,940 to provide additional engineering and mapping services associated with the environmental compliance for the Project. (Phase 1, 2, 3)

6/10/2025 Motion No. 25-023 Motion to receive and file the Notice Inviting Bids, Ratify issuance of Addendum No. 1 and award Public Works Contract No. PWC25-01 Reservoirs 81 and 82 Rehabilitation and Recoating Project to J. Colon Coatings, Inc. in the amount of \$539,000 pending approval by the State Water Resources Control Board Division of Financial Assistance in accordance with Agreement No. D2102065 and Authorize construction contingency of 10% or \$53,900. (Phase 4)

4/8/2025 Motion No. 25-016 Approve SWRCB Grant Agreement No. D2102065: Authorize Professional Services Agreement with Compass Consulting Enterprises, Inc. for Phase 4 Environmental Services in the Amount of \$10,000. (Phase 4)

3/11/2025 Motion No. 25-008 Approve SWRCB Grant Agreement No. D2102065: Authorize Change Order No. 1 to Professional Services Agreement with California Rural Water Association for \$386,425 to Provide Additional Engineering Design Services Associated with the Project. (Phase 1 and 2)

12/10/2024 Motion No. 24-050 Authorize Professional Services Agreement with Engineering Resources of Southern California to complete plans, specifications, contract documents, to provide Bidding assistance and construction management/inspection services for rehabilitation of Reservoirs B1, B2 and R-1 for the Pipeline Improvements and Consolidation Project Phase 4; and Authorize publication of Notice Inviting Bids for a Contract to perform the work. (Phase 4).

12/10/2024 Motion No. 24-049 Authorize engagement with Special Counsel and execution of Attorney Services Agreement with Lagerlof, LLP to Provide Legal Opinion Letter Relevant to Property Rights for the Construction of the Pipeline Improvements and Consolidation Project. (Phase 1, 2, 3 and 4)

10/8/2024 Motion No. 24-045 Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with Monument ROW - Authorize Change Order No. 1 for \$20,000 to Obtain Land Patent Records to Complete Phase 1 – Strategy for Acquisition of R/W for the Pipeline Improvement and Consolidation Project Summary Report; and Change Order No. 2 for \$144,000 to Provide Services to Pursue Fourteen (14) Private Easement Deeds. (Phase 2 and 3)

10/8/2024 Motion No. 24-044 Improvements and Consolidation Project (PI/C) Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with Fomotor Engineering - Authorize Change Order No. 1 to Professional Services Agreement with Fomotor Engineering for \$22,000 to Provide 14 Plat Maps and Legal Descriptions for Identified Private Easements and \$10,000 for Unspecified “On-Call Services” for the Pipeline Improvements and Consolidation Project (PI/C).

(Phase 2 and 3)

7/9/2024 Motion No. 24-034 Authorize issuance of Professional Services Agreement with Fomotor Engineering for Ground and Aerial Survey Work Associated with the Final Design of the Pipeline Improvements and Consolidation Project (PI/C Project) Transmission and Blending Pipeline Design in the Amount of \$28,800 plus a 10% Contingency. (Phase 3)

3/12/2024 Motion No. 24-016 Authorize Issuance of Professional Services Agreement to Fomotor Engineering for Pipeline Improvement and Consolidation Project "On-Call and as-needed" Land Survey Support Services. (Phase 1,2, 3 and 4 as needed)

3/12/2024 Motion No. 24-014 HDWD #2 Intertie (Grant No. 4600014979): Authorize Issuance of Professional Services Agreement to California Rural Water Association (CWRA) for Intertie No. 2 (BDVWA to HDWD#2) Pipeline Design Services at a Cost of \$50,892

3/12/2024 Motion No. 24-015 Authorize issuance of Professional Services Agreement to California Rural Water Association (CRWA) for Pipeline Improvement and Consolidation (PI/C) Project design services at a cost of \$257,075. (Phase 3)

10/10/2023 Motion No. 23-036 Authorize issuance of Professional Service Agreement to Monument Right-of-Way for the Pipeline Improvement and Consolidation Project Right-of-Way Acquisition Services at an initial contract cost of \$458,075. (Phase 2 and 3)

2/14/2023 Motion No. 23-006 Adopt Resolution No. 23R-03 (F5a) Authorize execution of \$11,000,000 Funding Agreement No. D2102065 with the State Water Resources Control Board for the Purpose of the Potable Water Supply Systems Improvements Consolidation of Water Systems Project No. 3610009-002C.

12/10/2024 Motion No. 24-050 Authorize Professional Services Agreement with Engineering Resources of Southern California to complete plans, specifications, contract documents, to provide Bidding assistance and construction management/inspection services for rehabilitation of Reservoirs B1, B2 and R-1 for the Pipeline Improvements and Consolidation Project Phase 4; and Authorize publication of Notice Inviting Bids for a Contract to perform the work.

2/14/2023 Motion No. 23-006 Adopt Resolution No. 23R-03 Authorize execution of \$11,000,000 Funding Agreement No. D2102065 with the State Water Resources Control Board for the Purpose of the Potable Water Supply Systems Improvements Consolidation of Water Systems Project No. 3610009-002C.



Bighorn 5 - Construction Services Proposal

January 28, 2026, Revised March 19, 2026

Project Understanding:

The Bighorn-Desert View Water Agency (BDVWA) has retained California Rural Water Association (CRWA) to complete the design on their SWRCB grant funded pipeline and pump station upgrade project. The work being funded by SWRCB and DWR includes a transmission pipeline project, pipeline upgrades to accommodate consolidation with Goat Mountain, a nearby water utility, and various pump station improvements that include upgrades to an existing pump station and a new “Zone B” booster station. One of the project pipelines is simply an intertie between BDVWA and HDWD (Hi-Desert Water District) not really a consolidation with that utility.

The Zone B pump station is partially funded by the DWR where Mojave Water Agency was awarded the grant and BDVWA is an indirect recipient. Design for these improvements is being led by CRWA with assistance provided by MC Engineering.

The most recent schedule provides for design completion in April of 2026 followed by a bid process that will allow the work to be awarded to one contractor in June of 2026. Bid documents include one project manual/technical specification package accompanied by three separate plan sets, one for the proposed consolidation pipelines, a second for the main transmission line, and a third set of plans for the pump station improvements. A location map depicting the projects proposed for construction is presented in Attachment A.

The design plans and specifications are being prepared assuming that one prime contractor is awarded all work following a public bidding process. The construction duration is estimated at approximately one year from the Notice to Proceed with some contingency added for a total duration not to exceed 14 months. The scope of work that follows provides a basis for continued support by the CRWA team to assist in the bidding process, provide design services during construction, coordinate with materials testing, serve as the project inspector and construction manager, and provide record drawings upon completion.

SCOPE OF WORK:

Task 1 – Project Management

Project work will be overseen, coordinated, and directed by a designated project manager. This task will include various project management tasks including miscellaneous correspondence and related follow-up, coordination with team members, monthly invoicing, and budget tracking. PM support is limited to 8 hours per month

Deliverables: Monthly invoices, meeting notes

Task 2 – Bidding Support Services

The CRWA/MCE team will assist in the bidding process by supporting the BDVWA General Manager with bid advertisement, attendance at a pre-bid meeting (including a site walk with prospective bidders), responding to questions during bidding, preparing meeting minutes and up to two addenda. It is assumed that BDVWA will facilitate and pay for the required advertisements, coordinate with plan rooms as needed, and act as the primary point of contact during the bidding phase.

It is assumed that all plans and specifications will be distributed electronically with any hardcopy/reproduction expenses absorbed by the bidders. One hardcopy, full size set of plans and specifications will be provided and printed at cost. This set will be maintained at the BDVWA main office for easy access and viewing by staff and interested parties.

Deliverables: Pre-bid sign in sheet, Conformed set of drawings and specifications incorporating any addendums and changes made during the bidding process.

Task 3 – Services During Construction

This task includes involvement and support from the CRWA/MCE design team during construction, including submittal review and processing, responding to RFIs, preparing design revisions and change orders, and providing office support to the on-site CM and contractor. An average of 20 hours per month is assumed for key engineering staff with up to 80 hours of drafting/Engineering Technician time throughout the duration of the construction phase.

Weekly construction meetings will be held at the BDVWA office and attended by members of the CRWA/MCE team, the BHDVWA Chief Engineer and Operations Manager, in-person with remote access via Zoom or Teams for the CRWA/MCE management. Meeting notes will be recorded and maintained by the CRWA/MCE team and posted on a shared drive that includes all related construction documents for remote access by all team members.

Deliverables: Change Orders, Field Change Directives, Submittal Reviews, RFI's, meeting notes, action items

Task 4 – Daily Inspection and Construction Management

This task includes maintaining dedicated on-site Resident Engineer and representative/s throughout the entire construction phase. A minimum of 40 hours per week is included for both the CRWA and MCE team members, allowing some overlap on a weekly basis. Weekly travel expenses from/to Sacramento is included with a local CRWA representative available to offset travel expenses and provide additional support.

The daily functions will include maintaining daily field reports, providing photo-documentation, processing change orders, RFIs, field directives, and coordination with

materials testing as required. This proposal assumes that material testing services would be retained directly by the BDVWA for soils, concrete, and pavement sampling whereby CRWA would schedule and coordinate as required. All documents will be maintained on a shared drive with remote access provided to all team members. The on-site CM will be the primary point of contact during construction. A time and materials budget is provided for the electrical designer to make focused site visits during the construction phase on a time and materials basis.

Deliverables: Construction observation logs, documentation of field activities, and photos

Task 5 – Prepare Record Drawings

The on-site CM will help ensure that the Contractor maintains an accurate set of mark-ups reflecting all field changes during construction. Upon completion of the project, the CM and CRWA/MC design team will prepare a final set of record drawings and provide both an electronic and hard copy to the BDVWA. Additional sets can be provided at cost upon request.

Deliverables: Record Drawings

SCHEDULE:

The construction duration is estimated at approximately one year from the Notice to Proceed with some contingency added for a total duration not to exceed 14 months.

BUDGET:

CRWA may, as the project requires, move budgets across line items without prior approval from BDVWA. The budget is based on time and materials, not to exceed \$950,581 based on the following task budgets:

Task No.	Task Name	Budget
Task 1	Project Management	\$59,864
Task 2	Bidding and Support Services	\$36,640
Task 3	Engineering Services During Construction	\$198,522
Task 4	Daily Inspection and Construction Management	\$625,100
Task 5	Record Drawings	\$30,455
	Task Order Total	\$950,581

For CRWA:
California Rural Water Association

For Client:
Bighorn Desert View Water Agency

By: _____

By: _____

Date: _____

Date: _____

**BIGHORN-DESERT VIEW WATER AGENCY
BOARD OF DIRECTORS'
AGENDA ITEM SUBMITTAL – GRANT FUNDED PROJECT**

Meeting Date: April 14, 2026

To: Board of Directors

From: Marina D. West

Agenda Topic: Department of Water Resources Prop. 1 Round 2 IRWM Implementation Grant Agreement No. 4600013807 (Prop. 1 2014): Change Order No. 1 to Goat Mountain Production Well No. 13 Public Works Contract No. PWC25-02 for Equipping the Well

Requested Action:

That the Board considers taking the following action:

1. Authorize Change Order No. 1 under Public Works Contract No. PWC25-02 Development and Testing of Goat Mountain Production Well No. 13 to South West Pump & Drilling, Inc. up to \$125,000 for Equipping the Well.

Project: Replacement Well for the Goat Mountain System (Goat Mtn. Well No. 13)
Funding Source: Department of Water Resources Prop. 1 Round 2 IRWM Implementation Grant
Contract: Agency authorized Public Works Construction Agreement with South West Pump & Drilling, Inc. on June 10, 2025.
Funds Allocated: \$500,000 original grant. Approximately \$75,000 remaining to fund this effort.
Agency Cost Share: All remaining costs to complete the project and put the well into service. Fiscal Year 2025/26 Budget allocates \$392,000 to the project.

General Counsel Approval for this Action: General Counsel Kennedy approved the original contract.

Summary:

South West Pump & Drilling, Inc. has completed the redevelopment of Goat Mountain Well No. 13 and the pump is designed to produce 150 gallons per minute which is within the expected flow noted in the grant application.

Equipping the well with a pump and motor is the final step necessary to make the well operational. SWP has provided a proposal for \$125,000 to supply the submersible pump & motor, drop pipe & electric cable, supply side check valve, discharge to waste valve, connection to electric meter and start-up & testing.

The equipment specified and quoted in the Change Order is required equipment and staff is recommending approval now to keep the project moving forward. At the time of agenda publication, there were still outstanding questions regarding the proposed costs to complete the electrical intertie and a concrete slab that was requested but overlooked in the original proposal. However, there is a \$20,000 owner allowance already authorized in the contract as well as a Board authorized contingency which are expected to cover these costs once they are presented by the contractor.

To finalize the commitment of the grant, the well will need to be connected to the automated monitoring or “SCADA Controls” and the Agency’s water system permit will need to be amended. Staff is still awaiting a cost from the SCADA integrator for the automation components, which is part of an already contemplated SCADA upgrade at the Goat Mountain site and included in the current year budget. The SCADA upgrade at Goat Mountain includes upgraded hardware but also relocates the equipment out of the modular trailer and into the warehouse building.

Staff recommends the Board authorize the Change Order so the project can proceed to completion.

Grant Background

A funding Agreement (Grant) in the amount of \$500,000 from the Department of Water Resources. The Project includes construction of a new production well and removal of a failed well in the Goat Mountain System.

CEQA Action: Mitigated Negative Declarations Notice of Determination filed May 2021 (SCH No. 2021020354)

Prior Board Action(s) Relevant to this Request:

6/10/2025 Motion No. 25-024 Receive and file the Notice Inviting Bids, Ratify issuance of Addendum No. 1, waive all minor irregularities in the bid sheets received and award Public Works Contract No. PWC25-02 Development and Testing of Goat Mountain Production Well No. 13 to South West Pump & Drilling, Inc. in the amount of \$241,975.

3/11/2025 Motion No. 25-009 Notice of Completion for Contract No. PWC22-001 – Goat Mountain Replacement Well Motion to Authorize Issuance of Change Order Nos. 1; and Accept completion of work; and Authorize filing of Notice of Completion; and Authorize release of retention amounts held to Abundant Water Wells, Inc.; and

Dissolve Ad Hoc Committee for Issues Related to the Goat Mountain Replacement Well Project

10/08/2024 Motion No. 24-043 Authorize Issuance of Professional Services Agreement to LRE Water to Assist with Preparation of Well Development Technical Specifications for the Goat Mountain Replacement Well Project in the amount of \$22,000; and Authorize staff to prepare specifications and authorize publication of Notice Inviting Bids for Contract No. PWC24-001 (sic PWC25-02) *Development and Testing of Goat Mountain Production Well No. 13*.

2/14/2023 Motion No. 23-005 ratify issuance of Addendum Nos. 1, 2 and 3; and award Contract No. *PWC22-001 Replacement Production Well for the Goat Mountain System* to Abundant Water Wells, Inc. in the amount of \$708,340; and authorize construction contingency of 10% or \$70,800.

7/13/2021 Motion No. 21-045 Motion to authorize execution of Task Order No. 9, an amendment to the existing NV5 Master Services Agreement, for engineering and hydrogeological services for the Goat Mountain Replacement Well, destruction of Goat Mountain Well 2 and up to three additional borings/monitoring wells as provided in the proposal dated May 24, 2021.

5/11/2021 Motion No. 21-025 Motion made to adopt the Mitigated Negative Declaration (MND) pertaining to the Potable Water System Improvements and Consolidation of Water Systems (SCH 2021020354)

10/13/2020 Motion No. 20-065 Receive and File Categorical Exemption for the Goat Mountain Replacement Well Project (Well No. 13)

2/26/2019 Motion No. 19-008 Authorize General Manager to issue New Task Order to the Master Agreement with NV5 to perform Scope of Services dated February 21, 2109 in connection with the Master Services Agreement integral to the Proposition 1 Planning Grant (Agreement No. 17-02022/3610009-002P); and Acknowledge that all invoiced costs associated with the execution of the Scope of Services to be paid by the Agency and submitted for reimbursed to the CA Department of Finance.



53-381 Highway 111
 Coachella
 California 92236
 Tel: 760.398.3977

Proposal No: P2975
 Date: 4/2/2026

Bill To:

Bighorn Desert View Water Agen
 622 S. Jemez Trail
 Yucca Valley, CA 92284

Well No. 13
 820 Landers Lane
 Landers, CA 92285

Job No: 250604

Customer P. O. Number:

Landers Sales Tax 7.75%

Description	Extended Price
Shop Labor to Prepare and Load Submersible Pumping Equipment	1,920.00
Welding Shop Labor to Fabricate Flanged Spools, Pipe Tee for Blow Off, Pipe Stands and Bolt-Up and Assemble Valves	3,885.00
Prevailing Wage Labor to Mobilize and Demobilize Pump Crew To and From Well Site	8,700.00
On-Site, Prevailing Wage Labor to Rig-Up, Install Submersible Pumping Equipment, Discharge Pipe and Valves	17,400.00
Prevailing Wage Labor to Mobilize and Demobilize Electricians To and From Well Site	3,440.00
On-Site, Prevailing Wage Labor to Pull An Estimated 180-Feet of Wire from Well Head to Meter Section, Install VFD Pumping Plant Panel and Perform Start-Up Procedure	10,320.00
Supply 20-HP Stainless Steel Submersible Pump End to Produce 150-GPM @ 400-Feet Total Dynamic Head	7,628.00
Supply 20-HP, 460-Volt, 3-Phase Submersible Motor	5,186.00
Supply 380-Feet of #8 AWG Flat Jacket Submersible Cable with Splice Kit	2,632.00
Supply Pump Shroud	1,175.00
Supply Stainless Steel Banding	872.00
Supply 4-Inch Submersible Discharge Head	7,858.00
Supply 370-Feet of 4-Inch, Threaded & Coupled Drop Pipe	18,683.00
Supply (2) 4-Inch Down Hole D. I. Check Valves	1,574.00
Supply 20-HP VFD Panel, Conduits, Fittings and Wire	13,510.00
Supply Valves, Pipe, Pipe Stands, Cla-Val, Pump to Waste Tee, Nuts, Bolts & Gaskets	12,211.00



53-381 Highway 111
Coachella
California 92236
Tel: 760.398.3977

Proposal No: P2975
Date: 4/2/2026

Bill To:

Bighorn Desert View Water Agen
622 S. Jemez Trail
Yucca Valley, CA 92284

Well No. 13
820 Landers Lane
Landers, CA 92285

Job No: 250604

Customer P. O. Number:

Landers Sales Tax 7.75%

	Description	Extended Price
	Supply Wire and Fittings from Well Head to Meter Section	2,275.00

Payment will be required upon completion of the work, unless pay terms have been established
**** NOTE: TARIFF FEES OR SURCHARGES ON MATERIALS MAY APPLY WITHOUT NOTICE ****

Authorized Signature: _____ Title: _____

Date: _____ Purchase Order No.: _____

This Estimate is Valid for 30 Days Unless Otherwise Noted

****Please Note - By signing this quote, you are authorizing SWPD to dispose of your old equipment**

Thank You For Your Business!

Amount: \$	119,269.00
Sales Tax: \$	5,704.31
Deposit: \$	0.00
Total Amount: \$	124,973.31

**BIGHORN-DESERT VIEW WATER AGENCY
BOARD OF DIRECTORS'
AGENDA ITEM SUBMITTAL – GRANT FUNDED PROJECT**

Meeting Date: April 14, 2026

To: Board of Directors
From: Marina D. West, PG, Chief Engineer

Agenda Topic: **SWRCB Grant Agreement No. D2102065: Contract PWC25-01 Accept Completion of Work, Authorize Filing of Notice of Completion and Release of Retention Amounts Held to J. Colon Coatings, Inc. for Phase 4 B-Tank Rehabilitation.**

Requested Action:

That the Board considers taking the following action:

1. Accept completion of work; and
2. Authorize filing of Notice of Completion; and
3. Authorize release of retention amounts held to J. Colon Coatings, Inc.

Project: **Pipeline Improvements and Consolidation Project (PI/C) – Phase 4**
Funding Source: SWRCB PI/C Grant Agreement No. D2102065/ Proj. No. 3610009-002C
Contract: Yes, Counsel approved execution of Contract No. PWC25-01.
Funds Allocated: \$539,000. Funds “released” for Phase 4.
Agency Cost Share: Current estimate is that Change Order Nos. 1 (\$706.13) and 2(\$21,096.75) will be the will be the responsibility of the Agency. There is an opportunity to recover these funds in the future should a balance remain on the grant at the end of the project.

General Counsel Approval for this Action: Yes, Counsel Kennedy approved execution of Contract No. PWC25-01.

Summary:

J. Colon Coatings, Inc. has satisfactorily completed all work associated with the Rehabilitation and Recoating of the B1 and B2 reservoirs. There were two change orders associated with the project which were previously authorized by the Board of Directors. All work was completed in accordance with the contract documents and to the satisfaction of staff.

The project involved removing and recoating the interior of the tanks; cleaning and recoating of the exterior of the tanks and upgrades to improve safety and sanitary conditions in accordance with currently accepted practices.

The contractor finished the project on-time and within budget.

Due to the efficiency of the contractor, J. Colon Coatings, Inc., the construction management costs also came in under budget.

The contractor is required to provide a “Maintenance and Guarantee Bond” covering the performance of the work for 24-months. The engineer, Engineering Resources of Southern California will conduct an inspection of the tanks prior to the expiration of this bond.

Staff recommends the Board accept completion of work, authorized filing of the Notice of Completion and authorize release of retention amounts held to J. Colon Coatings, Inc.

Grant Background

A funding Agreement with the State Water Resources Control Board (SWRCB) for some projects defined within the Preliminary Engineers Report (PER) completed in 2022. Agreement executed April 20, 2023. Projects included in the funding Agreement are outlined in Phases as follows:

Phase 1:

- Install new pump in the existing R-1 Booster Station
- Replace the BDVWA A-Booster Station, reconfiguring the pipeline between the A-Booster Station and B reservoirs, and install a metered supply from BDVWA’s Zone B to Zone C with necessary pressure reducing valves (PRV’s).
- Construct Zone B Pump Station; and
- Construct a block wall building to enclose the proposed GM Well No. 2 replacement (proposed BDVWA Well No. 13).

Phase 2:

- Construct approximately 9,300 feet of 6-inch distribution pipeline and necessary pressure reducing station to consolidate BDVWA with GM.

Phase 3:

- Construct approximately 21,500 feet of 6-inch transmission and distribution pipeline to convey water from the proposed Zone B Pump Station to BDVWA’s B reservoir site and install distribution pipelines to convey water from BDVWA’s D Zone to the proposed Zone B Pump Station; and
- Construct approximately 9,900 feet of transmission pipeline (approximately 4,100 feet of 6-inch and 5,800 feet of 8-inch pipe) necessary to blend water from the Zone B Pump Station, BDVWA’s active wells (Nos. 3 and 8), and if permitted by DDW, BDVWA’s currently inactive wells (Nos. 2 and well 4).

Phase 4:

- **Recoat and rehabilitate BDVWA Reservoirs B1, B2;** and
- Recoat and rehabilitate GM Reservoir R1.

CEQA Action: Mitigated Negative Declarations Notice of Determination filed May 2021 (SCH No. 2021020354)

Prior Board Action(s) Relevant to this Grant Funded Project

1/20/2026 Motion No. 26-009 PI/C Project: Motion to approve Contract No. PWC25-02 Change Order No.1 for \$706.13 and Change Order No. 2 for 21,096.75 to J. Colon Coatings for the State Water Resources Control Board Grant No. D2102065 Phase 4 B-Tank Rehabilitation Project.

9/9/2025 Motion No. 25-049 Motion to Motion to authorize Change Order No. 2 to Professional Services Agreement with Fomotor Engineering for additional survey related tasks related to SWRCB Grant Agreement No. D2102065 in the amount of 8,670.

9/9/2025 Motion No. 25-048 Motion to authorize Change Order No. 2 to Professional Services Agreement with Compass Consulting Enterprises, Inc. for environmental services in support of the Pipes Wash Jurisdictional Permitting related to the SWRCB Grant Agreement No. D2102065 in the amount of \$27,420.

7/8/2025 Motion No. 25-037 Authorize Change Order No. 1 to Professional Services Agreement with Compass Consulting Enterprises, Inc. for Environmental Services in support of the Incidental Take Permit for Western Joshua tree Related to Compliance with the Mitigation and Monitoring Plan Related to the Project in the amount of \$11,810. (Phase 2)

6/10/2025 Motion No. 25-025 Motion to approve Change Order No. 2 Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with California Rural Water Association (CRWA) for \$3,940 to provide additional engineering and mapping services associated with the environmental compliance for the Project. (Phase 1, 2, 3)

6/10/2025 Motion No. 25-023 Motion to receive and file the Notice Inviting Bids, Ratify issuance of Addendum No. 1 and award Public Works Contract No. PWC25-01 Reservoirs 81 and 82 Rehabilitation and Recoating Project to J. Colon Coatings, Inc. in the amount of \$539,000 pending approval by the State Water Resources Control Board Division of Financial Assistance in accordance with Agreement No. D2102065 and Authorize construction contingency of 10% or \$53,900. (Phase 4)

4/8/2025 Motion No. 25-016 Approve SWRCB Grant Agreement No. D2102065: Authorize Professional Services Agreement with Compass Consulting Enterprises, Inc. for Phase 4 Environmental Services in the Amount of \$10,000. (Phase 4)

3/11/2025 Motion No. 25-008 Approve SWRCB Grant Agreement No. D2102065: Authorize Change Order No. 1 to Professional Services Agreement with California Rural Water Association for \$386,425 to Provide Additional Engineering Design Services Associated with the Project. (Phase 1 and 2)

12/10/2024 Motion No. 24-050 Authorize Professional Services Agreement with Engineering Resources of Southern California to complete plans, specifications, contract documents, to provide Bidding assistance and construction management/inspection services for rehabilitation of Reservoirs B1, B2 and R-1 for the Pipeline Improvements and Consolidation Project Phase 4; and Authorize publication of Notice Inviting Bids for a Contract to perform the work. (Phase 4).

12/10/2024 Motion No. 24-049 Authorize engagement with Special Counsel and execution of Attorney Services Agreement with Lagerlof, LLP to Provide Legal Opinion Letter Relevant to Property Rights for the Construction of the Pipeline Improvements and Consolidation Project. (Phase 1, 2, 3 and 4)

10/8/2024 Motion No. 24-045 Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with Monument ROW - Authorize Change Order No. 1 for \$20,000 to Obtain Land Patent Records to Complete Phase 1 – Strategy for Acquisition of R/W for the Pipeline Improvement and Consolidation Project Summary Report; and Change Order No. 2 for \$144,000 to Provide Services to Pursue Fourteen (14) Private Easement Deeds. (Phase 2 and 3)

10/8/2024 Motion No. 24-044 Improvements and Consolidation Project (PI/C) Pipeline Improvements and Consolidation Project (PI/C) Professional Services Agreement with Fomotor Engineering - Authorize Change Order No. 1 to Professional Services Agreement with Fomotor Engineering for \$22,000 to Provide 14 Plat Maps and Legal Descriptions for Identified Private Easements and \$10,000 for Unspecified “On-Call Services” for the Pipeline Improvements and Consolidation Project (PI/C). (Phase 2 and 3)

7/9/2024 Motion No. 24-034 Authorize issuance of Professional Services Agreement with Fomotor Engineering for Ground and Aerial Survey Work Associated with the Final Design of the Pipeline Improvements and Consolidation Project (PI/C Project) Transmission and Blending Pipeline Design in the Amount of \$28,800 plus a 10% Contingency. (Phase 3)

3/12/2024 Motion No. 24-016 Authorize Issuance of Professional Services Agreement to Fomotor Engineering for Pipeline Improvement and Consolidation Project “On-Call and as-needed” Land Survey Support Services. (Phase 1,2, 3 and 4 as needed)

3/12/2024 Motion No. 24-015 Authorize issuance of Professional Services Agreement to California Rural Water Association (CRWA) for Pipeline Improvement and Consolidation (PI/C) Project design services at a cost of \$257,075. (Phase 3)

10/10/2023 Motion No. 23-036 Authorize issuance of Professional Service Agreement to Monument Right-of-Way for the Pipeline Improvement and Consolidation Project Right-of-Way Acquisition Services at an initial contract cost of \$458,075. (Phase 2 and 3)

2/14/2023 Motion No. 23-006 Adopt Resolution No. 23R-03 (F5a) Authorize execution of \$11,000,000 Funding Agreement No. D2102065 with the State Water Resources Control Board for the Purpose of the Potable Water Supply Systems Improvements Consolidation of Water Systems Project No. 3610009-002C.

12/10/2024 Motion No. 24-050 Authorize Professional Services Agreement with Engineering Resources of Southern California to complete plans, specifications, contract documents, to provide Bidding assistance and construction management/inspection services for rehabilitation of Reservoirs B1, B2 and R-1 for the Pipeline Improvements and Consolidation Project Phase 4; and Authorize publication of Notice Inviting Bids for a Contract to perform the work.

2/14/2023 Motion No. 23-006 Adopt Resolution No. 23R-03 Authorize execution of \$11,000,000 Funding Agreement No. D2102065 with the State Water Resources Control Board for the Purpose of the Potable Water Supply Systems Improvements Consolidation of Water Systems Project No. 3610009-002C.

Recording Requested by
& Mail To:

Bighorn-Desert View Water Agency
622 S. Jemez Trail
Yucca Valley, CA 92284-1440

EXEMPT FROM FILING FEES PER G.C. §6103

NOTICE OF COMPLETION

Notice is given that work was completed on that certain public work of improvement known as *Contract No. PWC25-01 Reservoirs B1 and B2 Rehabilitation and Recoating Project* for the undersigned Bighorn-Desert View Water Agency, a public agency, as the Owner, on June 10, 2025 and that said work was accepted by the Agency on March 2, 2026.

Original Contract Amount: \$539,000
Final Contract Amount: \$560,802.88

The original Contractor on said work was J. Colon Coatings, Inc., 6047 Carol Drive, Alta Loma, CA, 91701. Said work of improvement was constructed within the unincorporated community of Flamingo Heights in the County of San Bernardino, and the work of improvement is described as removal and recoating of interior surfaces and cleaning and recoating of exterior surfaces of Tank Nos. B1 and B2 as well as certain safety and sanitary modifications to bring tank to current operational standards at the following location:

622 S. Jemez Trail, Yucca Valley, CA 92284

I execute this Notice of Completion as the Owner's authorized agent and declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Executed on April 15, 2026 at Yucca Valley, California.

Bighorn-Desert View Water Agency

By:

Marina D. West, PG
Chief Engineer



BIGHORN-DESERT VIEW WATER AGENCY

"To provide a high quality supply of water and reliable service to all customers at a fair and reasonable rate."

BOARD OF DIRECTORS' MEETING MINUTES

BOARD MEETING OFFICE
1720 N. CHEROKEE TR.
LANDERS, CALIFORNIA 92285 CALL TO ORDER

March 10, 2026
Time – 6:00 P.M.

President Miller-Boyer called the meeting to order at 5:59 pm.

PLEDGE OF ALLEGIANCE

Led by Director Miller-Boyer.

ROLL CALL

Directors present: Rodney Miller-Boyer
 William Aldridge
 Megan Close-Dees
 JoMarie McKenzie
 Jose Martinez

Staff present: Tom R. Holliman, Interim General Manager
 Marina West, Chief Engineer
 Jim Ciampa, General Counsel
 Scott Nelson, Starting Line Advisory, Accounting Consultant
 Susan Allen, Ortega Strategies Group

Public Present: Following Roll Call 1 member(s) of the public were present in the meeting room. There was no Zoom platform available to view this meeting remotely.

APPROVAL OF AGENDA

Director Close-Dees made motion to approve the agenda as presented. Director Aldridge seconded. Unanimously approved.

Discussion and Action Items

1. Public Comment Period

Ms. Allen, Ortega Strategies Group, requested that members of the Board await a call from her to prepare a press release regarding the passing of Director John Burkhart.

2. Mid-Year Budget Review and Preview of Fiscal Year 2026/27 Budget (Public Workshop #1 Fiscal Year 2026/27 Budget)

President Miller-Boyer introduced Accounting Consultant Scott Nelson, Starting Line Advisory, who presented a mid-year budget review and Fiscal Year 2026/27 Budget schedule. Mr. Nelson presented Schedule A Revenue Balances as of February 2026 which equates to target of 67% and the Agency is at 66%. He also reviewed the variance line items. Regarding Schedule B Expenses, the Agency about 7% behind target at end of February 2026. He also reviewed the variance line items. He then honed in on Expenses by Department noting specific line items that were over budget and provided explanation for that variance. Mr. Nelson then reviewed Schedule C Capital Expense Detail and Grant Funding Tracking.

Mr. Nelson asked for questions from the Board on the budget summary. Hearing none, he moved to “salaries/benefits” allocated to project for the current Fiscal Year. With approximately \$53,000 in salary and benefits reimbursable from our grants or at least capitalized labor. Next was the Personnel Budget Projection which is Schedule D in the staff report.

Mr. Nelson asked for questions from the Board on the final slides provided. Dir. Martinez asked several questions about line items that were over budget. Mr. Nelson answered the questions by reviewing slides in the presentation. Director McKenzie asked questions regarding the Operations budget projections. She further asked about other positions on the salary schedule and upcoming Cost-of-Living Adjustment.

Public Comment:

None.

No Motion – Information and Discussion Purposes Only

3. Authorize Professional Services Agreement with Engineering Resources of Southern California for Design, Bidding and Construction Management Services for R-1 Reservoir Replacement Project

Interim General Manager/Project Engineer Tom R. Holliman gave the staff report as provided in the Agenda Packet. He summarized that seven firms were solicited and two proposals have been received. He noted that the Agency is seeking funding from US Department of Agriculture in the form of 100% grant. He mentioned that Engineering Resources of So. California is familiar with the USDA requirements. IGM Holliman recommended the Board authorize the Change Order/Task Order to the existing Professional Services Agreement in the amount of \$191,844 with a 10% contingency of \$19,184.

Questions from the Board were asked and answered.

Public Comment:

None.

Motion No. 26-014 - Motion to authorize Change Order/Task Order to the Engineering Resources of Southern California existing Professional Services Agreement for the design, bidding and construction management services for the R-1 Reservoir Replacement Project in the amount of \$191,844 with contingency of 10% or \$19,184.

Rodney Miller-Boyer Y

William Aldridge Y

Megan Close-Dees Y
JoMarie McKenzie Y
Jose Martinez Y

MSC¹ (Aldridge/Martinez) unanimously approved.

4. Consent Items

- a. Board Meeting Minutes
 - 1. February 7, 2025 Regular Meeting
 - 2. February 10, 2026 Special Meeting
 - 3. February 24, 2026 Special Meeting
 - 4. February 27, 2026 Special Meeting
- b. Financial Statements
 - 1. Balance Sheet(s) – January 20206
 - 2. Budget Sheet(s) – January 2026
- c. Receive and File Disbursements – February 2026
- d. Service Order Report – December 2025 and January 2026
- e. BDV Production Report – February 2026
- f. Goat Mountain Production Report – February 2026
- g. Receive and File Committee Meeting Minutes
 - 1. Planning/Legislative/Engineering/Grants Standing Committee
 - Committee Meetings on-hold
 - 2. Finance/Public Relations/Education/Personnel Standing Committee
 - Committee Meetings on-hold

Recommended Action: Approve as presented.

Public Comment:

None.

Motion No. 26-015 - Motion to adopt Consent Calendar items a-g as presented.

Rodney Miller-Boyer Y
William Aldridge Y
Megan Close-Dees Y
JoMarie McKenzie Y
Jose Martinez Y

MSC¹ (Martinez/Aldridge) unanimously approved.

5. Matters Removed from Consent Items

None.

6. Closed Session

- a. Conference with Labor Negotiators
(Government Code section 54957.6):
Agency designated representative: James Ciampa and Board of Directors
Unrepresented employee: Prospective General Manager

Public Comment: None.

The Board adjourned to Closed Session at 6:54 pm.

The Board returned from Closed Session at 7:35 pm.

7. Closed Session Report

Reconvene to Open Session Report of Action Taken in Closed Session

Closed Session was held under Item 5, Conference with Labor Negotiator under Government Code Section 54957.6, Agency Designated Representative Mr. Ciampa for the Board of Directors and unrepresented prospective General Manager, Mr. Ciampa updated the BOD on the negotiations with the prospective candidate and the agreements on various terms that were reached.

8. Consider Approval of Employment Agreement with New General Manager

General Counsel Ciampa summarized the terms of the proposed Employment Contract between Ms. Jennifer Cusack and the Agency. The employment start date of April 13, 2026; Agreement term is for one-year and it would be up to the Agency and Ms. Cusack to extend that in future years; starting salary \$220,000 /year; three weeks paid vacation accrued in accordance with Agency regular vacation accrual methods; one week of paid Administrative leave to be provided on July 1st of each year; there is a 6-month severance pay provision if the Agency terminates the contract without cause; and an indemnification provision which is consistent with an employer’s obligation under California law.

Motion No. 26-016 - Motion to appoint Ms. Jennifer Cusack as General Manager of the Bighorn-Desert View Water Agency.

Rodney Miller-Boyer	Y
William Aldridge	Y
Megan Close-Dees	Y
JoMarie McKenzie	Y
Jose Martinez	Y

MSC¹ (Aldridge/Martinez) unanimously approved.

9. Public Comment Period

None.

10. Items for Next or Future Agenda

None.

11. Verbal Reports – Including Reports on Courses/Conferences/Meetings.

- a. Interim General Manager Report -
- b. Director Reports

Director McKenzie reported on the Landers Homestead Valley Community Association meeting she attended on Monday, March 9, 2026.

Director Martinez reported on the Landers Homestead Valley Community Association meeting he attended on Monday, March 9, 2026.

12. Adjournment

President Miller-Boyer adjourned the meeting at 7:45 pm.

Approved by:

Megan Close-Dees, Secretary of the Board

MSC¹ – Motion made, seconded and carried

Official Seal

General Ledger

Balance Sheet

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315

Yucca Valley, CA 92284-1440

User: mwest
 Printed: 03/19/2026 - 12:28PM
 Fund: All
 Period: February
 Fiscal Year: 2026

Fund ALFRE

Account Type	Amount
01 - General Fund	
Assets	
CASH & CASH EQUIVALENTS	
01-00-131250 - BANC OF CALIFORNIA (PWB)	118,011.18
01-00-131300 - CASH DRAWERS BASE FUND	750.00
01-00-131350 - FIVE STAR BANK	181,701.17
01-00-134000 - PETTY CASH FUND	800.00
Total CASH & CASH EQUIVALENTS:	301,262.35
INVESTMENTS	
01-00-131251 - BANCofCA High Yield Savings	672,940.92
01-00-131255 - FIVE STAR BANK MONEY MARKET	803,657.66
01-00-132000 - PARS IRS 115 TRUST	294,741.02
01-00-133030 - LAIF - CASH ACCOUNT	17,474.07
01-00-133111 - CALIFORNIA CLASS	3,386,832.39
Total INVESTMENTS:	5,175,646.06
ACCOUNTS RECEIVABLE - WATER	
01-00-137100 - A/R WATER	235,763.16
01-00-137130 - A/R WATER UNBILLED FYE	105,471.43
01-00-139544 - 2017-18 LIEN-DQ WATER \$32,464	136.89
01-00-139546 - 2019-20 LIEN-DQ WATER \$35,381	3,121.01
01-00-139547 - 2020-21 LIEN-DQ WATER \$54,761	10,814.79
01-00-139548 - 2021-22 LIEN-DQ WATER \$84,795	23,813.63
01-00-139549 - 2022-23 LIEN-DQ WATER \$46,814	22,821.44
01-00-139550 - 2023-24 LIEN-DQ WATER \$49,919	21,383.11
01-00-139551 - 2024-25 LIEN-DQ WATER \$56,440	47,225.30
01-00-139900 - ALLOW. FOR BAD DEBTS-H2O LIENS	(1,500.00)
Total ACCOUNTS RECEIVABLE - WATER:	469,050.76
ACCOUNTS RECEIVABLE - OTHER	
01-00-136000 - A/R OTHER (Non-UB AR)	0.00
01-00-136500 - INTEREST RECEIVABLE	0.00
01-00-137112 - 2017 IDGM STBY A/R (\$10,353)	1,763.54
01-00-137114 - 2019 IDGM STBY A/R (\$10,349)	1,113.35
01-00-137115 - 2020 IDGM STBY A/R (\$8,860)	2,225.95
01-00-137116 - 2021 IDGM STBY A/R (\$8,680)	1,896.30
01-00-137117 - 2022 IDGM STBY A/R (\$9,037)	2,976.30
01-00-137118 - 2023 IDGM STBY A/R (\$8,228)	4,317.90
01-00-137119 - 2024 IDGM STBY A/R (\$8,869)	6,057.10
01-00-138000 - A/R PROPERTY TAXES	0.00
01-00-138030 - ACCRUED RECEIVABLE	0.00
01-00-139000 - A/R CUSTOMER PROJECTS	0.00
01-00-139608 - DUE FROM DACI-METER REPLACEMEN	89,415.60
01-00-139609 - DUE FROM STRATEGIC PARTNERS	0.00
01-00-139610 - DUE FROM GM WELL (Well 13)	0.00

Fund ALFRE

Account Type	Amount
01-00-139611 - DUE FROM PROP 1/RND 2- HDWD	0.00
01-00-139612 - DUE FROM PI/C PIPE/CONSOLIDATI	197,131.55
01-00-139901 - ALLOWANCE BAD DEBT - STANDBY	(5,000.00)
Total ACCOUNTS RECEIVABLE - OTHER:	<u>301,897.59</u>
INVENTORY	
01-00-143010 - INVENTORY-WATER SYSTEM PARTS	104,522.94
01-00-143011 - INVENTORY- AMES WATER	548,210.00
01-00-143012 - INVENTORY CLEARING	0.00
Total INVENTORY:	<u>652,732.94</u>
PREPAID EXPENSES	
01-00-144010 - PREPAYMENTS W/C INS	4,249.97
01-00-144020 - PREPAYMENTS PL & PD LIAB INS	17,132.03
01-00-144025 - PREPAID EXPENSES	30,439.58
01-00-144035 - PREPAY CalPERS UAL	28,941.25
Total PREPAID EXPENSES:	<u>80,762.83</u>
FIXED ASSETS	
01-00-111300 - FA ORGANIZATION	336,271.36
01-00-111301 - A/D ORGANIZATION	(243,498.38)
01-00-111350 - FA LAND	107,132.53
01-00-111400 - FA BUILDINGS	327,592.81
01-00-111401 - A/D BUILDINGS	(300,259.47)
01-00-111500 - FA YARDS	56,330.15
01-00-111501 - A/D YARDS	(50,800.90)
01-00-111600 - FA FUEL TANKS	18,942.68
01-00-111601 - A/D FUEL TANK	(18,425.73)
01-00-111700 - FA WATER SYSTEM	10,169,557.71
01-00-111701 - A/D WATER SYSTEM	(7,712,909.75)
01-00-111800 - FA SHOP EQUIPMENT	29,960.60
01-00-111801 - A/D SHOP EQUIPMENT	(28,781.14)
01-00-111810 - FA MOBILE EQUIPMENT	916,751.49
01-00-111811 - A/D MOBILE EQUIPMENT	(650,292.18)
01-00-111900 - FA OFFICE EQUIPMENT	182,242.50
01-00-111901 - A/D OFFICE EQUIPMENT	(182,242.55)
Total FIXED ASSETS:	<u>2,957,571.73</u>
LEASE OF EQUIPMENT (LT)	
01-00-160200 - LEASE OF EQUIPMENT (LT)	13,099.95
01-00-160999 - ACCUM. AMORTIZATION-EQUIPMENT	(10,189.06)
Total LEASE OF EQUIPMENT (LT):	<u>2,910.89</u>
CONSTRUCTION IN PROGRESS	
01-00-120051 - CIP - MISC	1,650,677.85
Total CONSTRUCTION IN PROGRESS:	<u>1,650,677.85</u>
PENSION DEFERRED OUTFLOWS	
01-00-120600 - PENSION DEFERRED OUTFLOWS	0.00
Total PENSION DEFERRED OUTFLOWS:	<u>0.00</u>
NET PENSION LIABILITY-AUDIT	
01-00-223100 - NET PENSION LIABILITY	(714,589.00)
Total NET PENSION LIABILITY-AUDIT:	<u>(714,589.00)</u>
DEFERR INFLOWS OF RESOUR-AUDIT	
01-00-225000 - DIR - PENSION RELATED	(52,787.00)
Total DEFERR INFLOWS OF RESOUR-AUDIT:	<u>(52,787.00)</u>
Total Assets:	<u><u>10,825,137.00</u></u>

Liabilities

Fund ALFRE

Account Type	Amount
ACCOUNTS PAYABLE	
01-00-225200 - ACCRUED INTEREST PAYABLE	0.00
01-00-225300 - ACCRUED EXPENSES	142,045.63
01-00-227000 - ACCOUNTS PAYABLE	0.00
01-00-227001 - AP PROP 1 ACC.EXP.	0.00
01-00-227011 - RETENTION ABUNDANT WATER WELL	0.00
Total ACCOUNTS PAYABLE:	<u>142,045.63</u>
LEASE LIABILITY-EQUIPMENT (ST)	
01-00-260100 - LEASE LIABILITY-EQUIPMENT (ST)	0.00
Total LEASE LIABILITY-EQUIPMENT (ST):	<u>0.00</u>
LEASE LIABILITY-EQUIPMENT (LT)	
01-00-260200 - LEASE LIABILITY-EQUIPMENT (LT)	3,091.70
Total LEASE LIABILITY-EQUIPMENT (LT):	<u>3,091.70</u>
ACCRUED PAYROLL	
01-00-229000 - ACCRUED PAYROLL LIABILITIES	57,314.52
01-00-229010 - GARNISHMENT WITHHOLDING	0.00
01-00-229100 - ACCRUED EMP COMP BALANCES	211,418.75
Total ACCRUED PAYROLL:	<u>268,733.27</u>
ACCRUED PR LIABILITIES	
01-00-229001 - FEDERAL PR TAX PAYABLE	0.00
01-00-229002 - STATE PR TAX PAYABLE	0.00
01-00-229003 - MEDICAL INSURANCE PAYABLE	(2,685.44)
01-00-229004 - 3RD PARTY INS PLAN PAYABLE	(46.24)
01-00-229005 - CALPERS PAYABLE	0.00
01-00-229006 - CALPERS SPEC COMP-UNIFORM ALL	0.00
01-00-229007 - BOARD DIRECT DEPOSIT PR	0.00
Total ACCRUED PR LIABILITIES:	<u>(2,731.68)</u>
CUSTOMER DEPOSITS	
01-00-226000 - CUSTOMER DEPOSITS	162,976.86
01-00-226005 - UNEARN REV-UB ACCT CREDITS	0.00
01-00-226007 - ANNEX 0631-071-29 (NAPA@ALTA)	0.00
Total CUSTOMER DEPOSITS:	<u>162,976.86</u>
BLUEFIN CC FEES	
01-00-226001 - BLUEFIN/SB CC FEES thru PORTAL	(8,571.51)
Total BLUEFIN CC FEES:	<u>(8,571.51)</u>
LONG TERM DEBT	
01-00-211020 - DA01 CoSB REPAYMENT	0.00
Total LONG TERM DEBT:	<u>0.00</u>
DEFER OUTFLOWS OF RESOU-AUDIT	
01-00-151000 - DOR - PENSION CONTRIB-AUDIT	(144,706.00)
01-00-153000 - DOR - PENSION RELATED-AUDIT	(190,355.00)
01-00-225001 - DEFERRED INFLOW-ADD'L DEFERRAL	0.00
Total DEFER OUTFLOWS OF RESOU-AUDIT:	<u>(335,061.00)</u>
PENSION DEFERRED INFLOW-AUDIT	
01-00-223110 - PENSION DEFERRED INFLOWS	0.00
Total PENSION DEFERRED INFLOW-AUDIT:	<u>0.00</u>
Total Liabilities:	<u>230,483.27</u>
Fund Balance	
FUND BALANCE	
01-00-301090 - CONTRIBUTED CAPITAL/HUD	0.00
01-00-301110 - FMHA GRANTS	0.00
01-00-310000 - FUND BALANCE	10,236,558.97

Fund ALFRE

Account Type	Amount
01-00-310005 - IMP DIST GOAT MTN FUND BALANCE	0.00
01-00-310010 - FUND BALANCE FEMA & OES	0.00
01-00-310011 - DA01 OVERPAYMENT by CoSB	0.00
Total FUND BALANCE:	<u>10,236,558.97</u>
Total Fund Balance:	<u>10,236,558.97</u>
Total Liabilities and Fund Balance:	<u>10,467,042.24</u>
Total Retained Earnings:	<u>358,094.76</u>
Total Fund Balance and Retained Earnings:	<u>10,594,653.73</u>
Total Liabilities, Fund Balance, and Retained Earnings:	<u><u>10,825,137.00</u></u>
Totals for Fund 01 - General Fund:	<u><u>0.00</u></u>

General Ledger

Budget Status

User: mwest

Printed: 3/19/2026 - 12:28 PM

Period: February 2026 and YTD

Bighorn – Desert View Water Agency

622 S. Jemez Trail (760) 364-2315
Yucca Valley, CA 92284-1440

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 01	General Fund							
Dept 01-00	No Department							
R05	OPERATING REVENUE							
01-00-410000	SERVICE LINE INSTALLATION F	2,700.00	0.00	13,425.00	-10,725.00	0.00	-10,725.00	0.00
01-00-410010	BASIC FACILITIES CHARGE	15,200.00	0.00	78,425.00	-63,225.00	0.00	-63,225.00	0.00
01-00-410015	AG CONS TIER 1	5,500.00	248.17	1,583.47	3,916.53	0.00	3,916.53	71.21
01-00-410016	AG CONS TIER 2	5,400.00	0.00	204.56	5,195.44	0.00	5,195.44	96.21
01-00-410020	BULK CONS TIER 1	71,800.00	5,649.95	41,389.88	30,410.12	0.00	30,410.12	42.35
01-00-410030	COMMERCIAL/INST CONS TIER	17,200.00	534.16	7,343.77	9,856.23	0.00	9,856.23	57.30
01-00-411000	INCOME METERED WATER	486,000.00	25,432.06	271,661.46	214,338.54	0.00	214,338.54	44.10
01-00-411001	RES CONS TIER 2	306,700.00	18,085.68	181,577.48	125,122.52	0.00	125,122.52	40.80
01-00-412000	GOAT MTN STANDBY INCOME	63,900.00	2,660.77	34,320.30	29,579.70	0.00	29,579.70	46.29
01-00-413000	BASIC SERVICE CHARGE	1,197,500.00	89,967.01	666,398.18	531,101.82	0.00	531,101.82	44.35
01-00-413001	FIRE BSC	9,300.00	775.48	5,213.50	4,086.50	0.00	4,086.50	43.94
01-00-414000	INCOME JV BULK WATER SALE	3,800.00	200.00	1,739.25	2,060.75	0.00	2,060.75	54.23
01-00-417000	INCOME OTHER (OPERATING)	66,900.00	6,946.48	45,214.95	21,685.05	0.00	21,685.05	64.41
01-00-419000	AMES BASIN WATER TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
R05 Sub Totals:		2,251,900.00	150,499.76	1,348,496.80	903,403.20	0.00	903,403.20	40.12
R10	NON-OPERATING REVENUE							
01-00-491000	GA02 GEN LEVY IMP DIST A BH	122,400.00	2,837.77	67,758.16	54,641.84	0.00	54,641.84	44.64
01-00-491010	DA01 DEBT SRVC IMPI (BH BON	0.00	0.00	86.22	-86.22	0.00	-86.22	0.00
01-00-491020	GA01 GENERAL TAX LEVY (BVI	117,100.00	2,736.75	65,303.16	51,796.84	0.00	51,796.84	44.23
01-00-491040	GA03 ID GM GEN TAX LEVY	60,200.00	1,448.18	34,592.15	25,607.85	0.00	25,607.85	42.54
01-00-492000	INTEREST INCOME	177,800.00	15,487.08	117,909.96	59,890.04	0.00	59,890.04	33.68
01-00-496000	INCOME OTHER (NON OPERATI	21,300.00	741.63	9,358.72	11,941.28	0.00	11,941.28	56.06
01-00-499901	GM WELL REV ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499902	PI/C REV. ACCT.	0.00	0.00	339,716.72	-339,716.72	0.00	-339,716.72	0.00
01-00-499992	CAPITAL CONTRIBUTION REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499998	DACI REV ACCT.-METER REPLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-499999	AWAC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R10 Sub Totals:		498,800.00	23,251.41	634,725.09	-135,925.09	0.00	-135,925.09	0.00
Revenue Sub Totals:		2,750,700.00	173,751.17	1,983,221.89	767,478.11	0.00	767,478.11	27.90

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E25	NON-OPERATING EXPENSE							
01-00-562000	OFFICE EQUIPMENT EXPENSE	14,100.00	8,856.73	43,582.54	-29,482.54	0.00	-29,482.54	0.00
01-00-563000	CUSTOMER RELATIONS	3,200.00	0.00	2,083.35	1,116.65	0.00	1,116.65	34.90
01-00-564000	OTHER ADMINISTRATIVE EXPE	14,400.00	528.77	5,091.64	9,308.36	0.00	9,308.36	64.64
01-00-571000	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-571100	AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572100	AMORTIZATION OF LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572200	INTEREST EXPENSE ON LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-572300	CONTRA EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-581000	ELECTION COSTS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
01-00-593000	EXPENSE / INCOME MISC	500.00	0.00	485.32	14.68	0.00	14.68	2.94
01-00-593999	PRIOR YEARS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-594000	GAIN (LOSS) ASSET DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-594001	INVESTMENT GAIN/LOSS	0.00	0.00	-14,422.22	14,422.22	0.00	14,422.22	0.00
	E25 Sub Totals:	33,200.00	9,385.50	36,820.63	-3,620.63	0.00	-3,620.63	0.00
	Expense Sub Totals:	33,200.00	9,385.50	36,820.63	-3,620.63	0.00	-3,620.63	0.00
Dept 01-01	Dept 00 Sub Totals:	-2,717,500.00	-164,365.67	-1,946,401.26	-771,098.74	0.00		
E15	Administration							
01-01-560030	ADMINISTRATIVE EXPENSE							
01-01-560060	ADMINISTRATIVE COMPENSAT	521,100.00	45,057.49	251,040.22	270,059.78	0.00	270,059.78	88.28
01-01-560070	CONTRACTUAL SERV-AUDITOF	18,900.00	0.00	16,803.00	2,097.00	0.00	2,097.00	11.10
01-01-560075	CONTRACTUAL SERV-LEGAL	40,000.00	6,846.50	43,751.00	-3,751.00	0.00	-3,751.00	0.00
01-01-560085	LEGISLATIVE AFFAIRS CWSA	15,000.00	0.00	3,116.32	11,883.68	0.00	11,883.68	100.00
01-01-560090	CalPERS CONTRIBUTION	161,700.00	14,542.74	91,098.66	70,601.34	0.00	70,601.34	43.66
01-01-560110	GASB 68 EXP (INC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-560120	PAYROLL TAXES	24,000.00	1,755.96	10,427.36	13,572.64	0.00	13,572.64	56.55
01-01-560140	TELEPHONE/FAX/INTERNET/WI	9,000.00	579.13	4,925.44	4,074.56	0.00	4,074.56	45.27
01-01-560160	MAILING EXPENSE	1,900.00	20.75	607.95	1,292.05	0.00	1,292.05	68.00
01-01-560170	CONTRACTUAL SERV - OTHER	150,000.00	10,148.71	96,042.39	53,957.61	0.00	53,957.61	35.97
01-01-560180	PROPERTY/LIABILITY EXPENSE	102,000.00	8,565.97	59,961.79	42,038.21	0.00	42,038.21	41.21
01-01-560200	WORKERS COMP EXPENSE	18,300.00	1,416.67	8,528.69	9,771.31	0.00	9,771.31	53.40
01-01-560220	DUES & SUBSCRIPTIONS	21,100.00	8,331.88	22,477.84	-1,377.84	0.00	-1,377.84	0.00
01-01-560221	POWER/PROPANE OFFICES & Y/	11,700.00	689.10	6,288.94	5,411.06	0.00	5,411.06	46.25
01-01-560222	BAD DEBT EXPENSE	1,500.00	0.00	2,145.76	-645.76	0.00	-645.76	0.00
01-01-560300	BAD DEBT-LIENS/UNCOLLECT/	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
01-01-561000	OFFICE SUPPLIES/PRINTING	12,200.00	575.30	4,921.54	7,278.46	0.00	7,278.46	59.66
01-01-561100	EMPLOYEE BENEFITS INSURAN	229,300.00	14,684.41	111,418.28	117,881.72	0.00	117,881.72	51.41
01-01-561500	EMPLOYEE EDUCATION/TRAIN	5,700.00	926.09	1,635.49	4,064.51	0.00	4,064.51	71.31
01-01-561501	PAYROLL FRINGE EXP TO PROJ	179,100.00	0.00	-16,199.13	195,299.13	0.00	195,299.13	109.04
01-01-561600	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-561600	OVERHEAD TO PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E15 Sub Totals:		1,524,000.00	114,140.70	718,991.54	805,008.46	0.00	805,008.46	52.82
01-01-564001	NON-OPERATING EXPENSE	0.00	0.00	841.89	-841.89	0.00	-841.89	0.00
	PARS TRUST EXPENSES			841.89	-841.89	0.00	-841.89	0.00
E25 Sub Totals:		0.00	0.00	841.89	-841.89	0.00	-841.89	0.00
Expense Sub Totals:		1,524,000.00	114,140.70	719,833.43	804,166.57	0.00	804,166.57	52.77
Dept 01 Sub Totals:		1,524,000.00	114,140.70	719,833.43	804,166.57	0.00		
Dept 01-05	Operations							
E05	OPERATIONS EXPENSE							
01-05-541020	OPERATIONS COMPENSATION	498,800.00	54,640.84	280,869.61	217,930.39	0.00	217,930.39	43.69
01-05-541030	UNIFORMS	10,000.00	857.02	4,704.13	5,295.87	0.00	5,295.87	52.96
01-05-541060	VEHICLE/TRACTOR/EQUIP EXP	35,000.00	0.00	23,336.23	11,663.77	0.00	11,663.77	33.33
01-05-541070	VEHICLE EXPENSE-FUEL	49,200.00	4,960.56	19,188.52	30,011.48	0.00	30,011.48	61.00
01-05-541090	FIELD MATERIALS & SUPPLIES	78,800.00	835.49	22,863.44	55,936.56	0.00	55,936.56	70.99
01-05-541095	SHRINKAGE	0.00	40.28	40.28	-40.28	0.00	-40.28	0.00
01-05-541110	WATER TESTING	15,000.00	430.00	5,970.00	9,030.00	0.00	9,030.00	60.20
01-05-541120	CONTRACTUAL SRV-ENGINEER	100,000.00	9,120.00	14,440.00	85,560.00	0.00	85,560.00	85.56
01-05-541140	WATER SYSTEM REPAIRS	60,000.00	0.00	14,192.83	45,807.17	0.00	45,807.17	76.35
01-05-541141	EXCAVATION COUNTY OF SB	500.00	0.00	0.00	500.00	0.00	500.00	100.00
01-05-541150	BUILDING MAINTENANCE/REP	15,500.00	501.75	10,764.72	4,735.28	0.00	4,735.28	30.55
01-05-541190	COMMUNICATIONS EXPENSE	7,900.00	559.94	4,384.85	3,515.15	0.00	3,515.15	44.50
01-05-541210	DISINFECTION EXPENSE	13,400.00	2,227.24	10,187.42	3,212.58	0.00	3,212.58	23.97
01-05-541250	POWER WELLS & PUMPS	148,400.00	10,878.02	82,115.12	66,284.88	0.00	66,284.88	44.67
01-05-541300	OTHER OPERATING EXPENSES	11,600.00	45.00	11,358.36	241.64	0.00	241.64	2.08
01-05-541700	EQUIPMENT EXP TO CIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-541701	CAPITALIZED LABOR EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-542000	AMES WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560080	PERS CONTRIBUTION - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560085	GASB EXP (INC) - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560090	PAYROLL TAXES - OPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-560170	WORKERS COMP EXPENSE - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561000	EMPLOYEE BENEFIT INSUR - OI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-561100	EE EDUCATION/TRAINING - OP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E05 Sub Totals:		1,044,100.00	85,096.14	504,415.51	539,684.49	0.00	539,684.49	51.69
Expense Sub Totals:		1,044,100.00	85,096.14	504,415.51	539,684.49	0.00	539,684.49	51.69
Dept 05 Sub Totals:		1,044,100.00	85,096.14	504,415.51	539,684.49	0.00		
Dept 01-09	Directors							
E15	ADMINISTRATIVE EXPENSE							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-09-560027	DIRECTOR J. BURKHART	1,787.25	0.00	1,787.25	0.00	0.00	0.00	0.00
01-09-560028	DIRECTOR MCKENZIE	14,000.00	897.90	7,008.18	6,991.82	0.00	6,991.82	49.94
01-09-560029	DIRECTOR CLOSE	14,000.00	718.32	3,351.09	10,648.91	0.00	10,648.91	76.06
01-09-560032	DIRECTOR ALDRIDGE	14,000.00	897.90	6,298.19	7,701.81	0.00	7,701.81	55.01
01-09-560033	DIRECTOR MILLER-BOYER	14,000.00	718.32	6,402.40	7,597.60	0.00	7,597.60	54.27
01-09-560034	DIRECTOR MARTINEZ	12,212.75	179.58	179.58	12,033.17	0.00	12,033.17	98.53
E15 Sub Totals:		70,000.00	3,412.02	25,026.69	44,973.31	0.00	44,973.31	64.25
Expense Sub Totals:		70,000.00	3,412.02	25,026.69	44,973.31	0.00	44,973.31	64.25
Dept 09 Sub Totals:		70,000.00	3,412.02	25,026.69	44,973.31	0.00	44,973.31	64.25
E15	ADMINISTRATIVE EXPENSE							
01-10-562005	PI/C NON-FIXED ASSET COSTS	0.00	2,329.40	7,846.72	-7,846.72	0.00	-7,846.72	0.00
01-10-562010	GM TRANSITIONAL SUPPORT	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
E15 Sub Totals:		30,000.00	2,329.40	7,846.72	22,153.28	0.00	22,153.28	73.84
E20	CIP EXPENSE							
01-10-056198	LABOR APPLIED TO CIP PROJEC	0.00	0.00	229.64	-229.64	0.00	-229.64	0.00
01-10-056199	LABOR APPLIED TO WIP PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561900	OVERHEAD FOR CIP ONLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561905	A-BOOSTER STATION CONSTRU	40,000.00	115.12	115.12	39,884.88	0.00	39,884.88	99.71
01-10-561906	PRV FLOWMETER CONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561918	GMW13 PHASE2 - NON-FIXED A	150,000.00	0.00	3,562.50	146,437.50	0.00	146,437.50	97.63
01-10-561919	HDWD#2 INTERTIE @ WINTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561934	HDWD #1 INTERTIE @ LUNA VI	0.00	0.00	24.03	-24.03	0.00	-24.03	0.00
01-10-561936	NBS RATE STUDY (non-FA)	40,000.00	5,330.96	42,573.29	-2,573.29	0.00	-2,573.29	0.00
01-10-561937	GM REPLACEMENT WELL (Well	242,000.00	2,162.60	2,162.60	239,837.40	0.00	239,837.40	99.11
01-10-561938	PARS 115 TRUST ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561940	SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561945	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561950	LAND	0.00	0.00	-900.00	900.00	0.00	900.00	0.00
01-10-561955	OFFICE BUILDING	50,000.00	0.00	50.52	49,949.48	0.00	49,949.48	99.90
01-10-561960	YARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561965	FUEL STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561970	WATER SYSTEM	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
01-10-561975	VEHICLES - MOTOR VEHICLES	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
01-10-561980	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-561982	FINANCIAL & BILLING SOFTWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-562004	METER REPLACEMENT (DWR/I	10,000.00	0.00	11,228.00	-1,228.00	0.00	-1,228.00	0.00
01-10-562006	PI/C PROJECT - FIXED ASSET CO	6,935,000.00	9,921.50	9,921.50	6,925,078.50	0.00	6,925,078.50	99.86
01-10-562007	BI/B2 TANK REHAB (PI/C Phase4	739,000.00	262,216.95	262,216.95	476,783.05	0.00	476,783.05	64.52
01-10-562008	R1 TANK REPLACEMENT FA	300,000.00	-3,040.00	0.00	300,000.00	0.00	300,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
01-10-562009	NEW PROD WELL (WELL No. 14)	150,000.00	-3,800.00	0.00	150,000.00	0.00	150,000.00	100.00
	E20 Sub Totals:	8,821,000.00	272,907.13	331,184.15	8,489,815.85	0.00	8,489,815.85	96.25
	Expense Sub Totals:	8,851,000.00	275,236.53	339,030.87	8,511,969.13	0.00	8,511,969.13	96.17
	Dept 10 Sub Totals:	8,851,000.00	275,236.53	339,030.87	8,511,969.13	0.00		
	Fund Revenue Sub Totals:	2,750,700.00	173,751.17	1,983,221.89	767,478.11	0.00	767,478.11	27.90
	Fund Expense Sub Totals:	11,522,300.00	487,270.89	1,625,127.13	9,897,172.87	0.00	9,897,172.87	85.90
	Fund 01 Sub Totals:	8,771,600.00	313,519.72	-358,094.76	9,129,694.76	0.00		
	Revenue Totals:	2,750,700.00	173,751.17	1,983,221.89	767,478.11	0.00	767,478.11	27.90
	Expense Totals:	11,522,300.00	487,270.89	1,625,127.13	9,897,172.87	0.00	9,897,172.87	85.90
	Report Totals:	8,771,600.00	313,519.72	-358,094.76	9,129,694.76	0.00		

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Ck Date	Ck No	Payable To	Void	Check Amt
3/10/2026	0	CARDMEMBER SERVICES		8,603.51
3/11/2026	2388	AMERICAN WATER WORKS ASSOCIATION		539.00
3/11/2026	2389	INFOSEND INC.		1,450.62
3/11/2026	2390	OFFICE DEPOT		352.00
3/11/2026	2391	SDRMA		16,482.75
3/11/2026	2392	HOME DEPOT CREDIT SERVICES		1,970.52
3/11/2026	2393	UNDERGROUND SERVICE ALERT OF SO CAL		50.85
3/11/2026	2394	ST WATER RES CONTROL BRD ACCOUNTING OFFICE		120.00
3/11/2026	2395	FRONTIER CALIFORNIA INC		338.22
3/11/2026	2396	CORE & MAIN LP		1,862.82
3/11/2026	2397	ASBCSD		150.00
3/11/2026	2398	DON BEHRENS WELDING SERVICE		250.00
3/11/2026	2399	SBRK FINANCE HOLDING INC.		645.00
3/11/2026	2400	NBS GOVERNMENT FINANCE GROUP		1,185.00
3/11/2026	2401	GENESIS CLEANING SERVICE INC.		930.00
3/11/2026	2402	US LBM OPERATING CO. 3009 LLC		184.79
3/11/2026	2403	ORANGE COUNTY WINWATER WORKS		3,810.50
3/11/2026	2404	NELSON MOBILE SERVICES INCORPORATED		1,155.36
3/11/2026	2405	LAGERLOF LLP		4,800.00
3/11/2026	2406	STARTING LINE ADVISORY		5,598.75
3/11/2026	2407	T.R. HOLLIMAN AND ASSOCIATES INC		14,560.00
3/11/2026	2408	iFlow Inc		1,000.00
3/11/2026	33364	LAGERLOF LLP		200.00
3/11/2026	33365	MONUMENT ROW		7,726.25
3/12/2026	0	IRS PAYROLL		4,444.28
3/12/2026	0	EDD PAYROLL		1,506.36
3/12/2026	0	CALPERS		6,037.81
3/12/2026	0	IRS PAYROLL		382.21
3/12/2026	0	IRS PAYROLL		382.21
3/12/2026	33357	PAYROLL		2,261.55
3/12/2026	33358	PAYROLL		5,857.58
3/12/2026	33359	PAYROLL		3,041.73

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Check Register

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Ck Date	Ck No	Payable To	Void	Check Amt
3/12/2026	33360	PAYROLL		2,936.27
3/12/2026	33361	PAYROLL		2,179.95
3/12/2026	33362	PAYROLL		3,011.13
3/12/2026	33363	PAYROLL		3,151.37
3/12/2026	33366	PAYROLL		497.53
3/12/2026	33367	PAYROLL		331.68
3/12/2026	33368	PAYROLL		472.50
3/12/2026	33369	PAYROLL		331.68
3/12/2026	33370	PAYROLL		497.53
3/26/2026	0	IRS PAYROLL		199.37
3/26/2026	0	IRS PAYROLL		4,724.00
3/26/2026	0	EDD PAYROLL		1,700.93
3/26/2026	0	CALPERS		6,061.32
3/26/2026	33371	PAYROLL		165.85
3/26/2026	33372	PAYROLL		165.85
3/26/2026	33373	PAYROLL		324.61
3/26/2026	33374	PAYROLL		331.68
3/26/2026	33375	PAYROLL		165.85
3/26/2026	33376	PAYROLL		2,451.44
3/26/2026	33377	PAYROLL		5,802.58
3/26/2026	33378	PAYROLL		2,152.34
3/26/2026	33379	PAYROLL		2,104.26
3/26/2026	33380	PAYROLL		2,124.95
3/26/2026	33381	PAYROLL		4,031.74
3/26/2026	33382	PAYROLL		4,172.51
3/30/2026	2409	CUSTOMER REFUND		75.91
3/30/2026	2410	CUSTOMER REFUND		1,495.59
3/30/2026	2411	CUSTOMER REFUND		34.96
3/30/2026	2412	CUSTOMER REFUND		34.91
3/30/2026	2413	CUSTOMER REFUND		14.07
3/30/2026	2414	CUSTOMER REFUND		29.91
3/30/2026	2415	CUSTOMER REFUND		29.69

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Bighorn Desert View Water Agency
Check Register

Check Date Range: 3/1/2026 thru 3/31/2026

Ck Date	Ck No	Payable To	Void	Check Amt
3/30/2026	2416	CUSTOMER REFUND		98.23
3/30/2026	2417	CUSTOMER REFUND		89.00
3/30/2026	2418	CUSTOMER REFUND		95.80
3/30/2026	2419	CUSTOMER REFUND		122.55
3/30/2026	2420	CUSTOMER REFUND		12.18
3/30/2026	2421	CUSTOMER REFUND		113.25
3/31/2026	0	AT&T MOBILITY		339.94
3/31/2026	0	BURRTEC WASTE&RECYC		106.75
3/31/2026	0	CINTAS CORPORATION #150		515.92
3/31/2026	0	SOUTHERN CALIFORNIA EDISON COMP		11,316.26
3/31/2026	0	AMERICAN FIDELITY		959.22
3/31/2026	0	FLYERS ENERGY LLC		6,769.74
3/31/2026	0	BLUEFIN PAYMENT SYSTEMS		1,207.25
3/31/2026	0	SPRINGBROOK ACH		128.78
3/31/2026	2422	AUTOZONEPARTS		39.13
3/31/2026	2423	BEYOND SOFTWARE SOLUTIONS		2,194.90
3/31/2026	2424	CLINICAL LABORATORY OF SB INC.		1,000.00
3/31/2026	2425	FORSHOCK		997.27
3/31/2026	2426	OFFICE DEPOT		20.68
3/31/2026	2427	FRONTIER CALIFORNIA INC		400.29
3/31/2026	2428	CA ASSOC OF MUTUAL WATER COMPANIES		10,000.00
3/31/2026	2429	MM INTERNET INC.		225.60
3/31/2026	2430	ALLIED PUBLIC RISK LLC		105,963.69
3/31/2026	2431	VEIT LLC		341.78
3/31/2026	2432	US LBM OPERATING CO. 3009 LLC		122.20
3/31/2026	2433	ORANGE COUNTY WINWATER WORKS		5,911.77
3/31/2026	2434	NELSON MOBILE SERVICES INCORPORATED		1,769.73
			Total	300,545.54



To: Jennifer Cusack
 From: Rosalind Paulino
 Subject: Service Order Report

SERVICE ORDER REPORT FOR FISCAL YEAR 2025-2026

UTILITY BILLING SERVICE ORDERS	2025/26	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
After Hours Call Out	24	6	9	10	4	6	7	4	3					49
Backflow (Misc/Lock-off or Un-Lock)	31	2	2	1	-	2	-	3	2					12
Customer Requested Asst	81	6	9	5	4	6	7	7	8					52
Reported Leaks	59	7	3	6	6	4	4	2	4					36
Destroy Service Line	0	-	-	-	-	-	-	-	-					0
Exchange Meter	300	2	1	2	1	1	1	1	2					11
Fire Flow Test	19	1	-	5	-	2	2	2	1					13
Hangtag	118	17	17	8	8	5	9	5	5					74
Install New Service	12	-	1	2	1	1	1	0	0					6
Miscellaneous	106	10	14	13	8	6	7	3	5					66
Open New Service (New Owner or Tenant)	152	1	10	4	2	1	2	7	4					31
Pull Meter	2	-	-	-	-	-	1	-	-					1
Reread Meter/Read Meter	267	41	59	30	32	17	21	18	19					237
Tamper	5	1	-	-	-	4	1	-	-					6
Unlock Service	139	11	13	18	24	16	23	14	14					133
Verify Meter Locked	96	11	4	7	7	7	8	11	7					62
TOTAL	1411	116	142	111	97	78	94	77	74	0	0	0	0	789
UTILITY BILLING INFORMATION	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Active Residential Accounts Billed	13361	1031	1229	1034	1230	1046	1231	1043	1229					9073
Inactive Residential Accounts Billed	1783	164	133	164	132	160	137	164	139					1193
Active Agricultural Accounts Billed	255	20	12	19	12	13	9	11	8					104
Inactive Agricultural Accounts Billed	138	7	13	8	13	7	11	7	12					78
Active Commercial Accounts Billed	116	2	12	2	12	2	12	2	12					56
Active Bulk Accounts Billed - 1-inch Meter	358	60	-	61	-	62	-	57	-					240
Active Bulk Accounts Billed - 2-inch Meter	135	10	10	11	10	10	9	11	9					80
Active Number of JV Cash Sales Accounts	753	66	66	66	66	75	75	74	76					564
Active Fire Accounts Billed	24	3	1	3	1	3	1	3	1					16
Active Construction Meter Accounts Billed	15	1	1	1	1	-	-	2	-					6
TOTAL	17483	1364	1477	1369	1477	1378	1485	1374	1486	0	0	0	0	11410
DELINQUENT ACCOUNT BILLING	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts - DQ	3355	277	289	292	292	308	292	315	291					2356
Agricultural Accounts - DQ	181	14	18	-	14	11	13	13	12					95
Commercial Accounts - DQ	19	-	-	-	1	1	1	1	1					5
Bulk Accounts - DQ	57	-	14	1	10	3	8	-	5					41
TOTAL	3612	291	321	293	317	323	314	329	309	0	0	0	0	2497
LOCK-OFF SERVICE - NON-PAYMENT	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Residential Accounts L/O	239	12	9	12	17	17	28	20	18					133
Residential Payment Plans - Initiated	34	1	-	6	1	1	3	0	3					15
Residential Payment Plans - Failed	0	-	1	-	-	1	-	-	-					2
Agricultural Accounts L/O	6	1	-	-	-	-	-	-	1					2
Commercial Account L/O	0	-	-	-	-	-	-	-	-					0
Bulk Accounts L/O	2	1	-	-	-	1	-	1	-					3
TOTAL	281	15	10	18	18	20	31	21	22	0	0	0	0	155
OPERATIONS/MAINTENANCE SERVICE ORDERS	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
AirVac Maintenance	66	1	-	-	-	-	-	-	-					1
AirVac Replacement	1	-	-	-	-	-	-	-	-					0
Bulk Stations Maintenance	10	1	-	-	-	-	1	-	-					2
Flush Deadend/Blowoffs	2	-	-	-	1	-	-	-	-					1
Goat Mountain Mainline Repair	0	-	-	-	-	-	-	-	-					0
Goat Mountain Service Line Replacement	9	-	1	2	-	-	-	1	1					5
Goat Mountain Service Line Repair	4	1	-	2	-	-	-	1	-					4
Hydrant Maint.	1	-	-	-	-	-	1	-	-					1
Pressure Complaint	2	-	1	1	-	2	3	1	-					8
BDV Mainline Repair	1	-	-	-	-	-	-	-	-					0
BDV Service Line Repair	45	3	6	7	3	6	2	-	2					29
BDV Service Line Replace	53	5	-	2	3	2	2	-	2					16
Valve Maintenance	10	-	-	-	-	-	-	-	-					0
Water Quality Issues Customer Reported (taste, Odor, Color)	3	-	1	1	1	-	-	-	-					3
Well Water Level	4	1	-	-	1	-	-	1	-					3
TOTAL	211	12	9	15	9	10	9	4	5	0	0	0	0	73
SAFETY TRAINING AND INSPECTIONS	TOTAL	J	A	S	O	N	D	J	F	M	A	M	J	TOTAL
Monthly Safety Training	12	1	1	1	1	1	1	1	1					8
Operations "Tail-Gate" Safety Training	25	3	2	2	2	2	2	3	2					18
Monthly Inspections - Fire Extinguisher	12	1	1	1	1	1	1	1	1					8
Monthly Inspections - Vehicles	12	1	1	1	1	1	1	1	1					8
Quarterly Inspections - Facility	4	1	-	-	1	-	-	1	-					3
Quarterly Inspections - 90-day BIT	4	1	-	-	1	-	-	1	-					3
Monthly/Quarterly Inspections - Tank/Reservoir	4	1	-	-	1	-	-	1	-					3
Monthly/Quarterly Inspections - Fuel	12	1	1	1	1	1	1	1	1					8
Monthly/Quarterly Inspections - Generators	12	1	1	1	1	1	1	1	1					8
Monthly Safety Class Review	11	1	1	1	1	1	1	1	1					8
TOTAL	97	12	7	7	11	7	7	12	7	0	0	0	0	67
TOTAL	23095	1810	1966	1813	1929	1816	1940	1817	1903	0	0	0	0	14991



DATE: 3/31/2026
TO: Board of Directors
FROM: Laun Hanson
RE: Bighorn-Desert View Production MARCH 2026

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>GPM from</u> <u>Hour Meter</u>	<u>GPM</u> <u>Flowmeter</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well 2	Well is "inactive"					
Well 3	198,230	1,482,760	179	166	138.3	4.55
Well 4	Well is "inactive"					
Well 6	81,460	609,321	88	80	116	1.87
Well 7	97,230	727,280	112	136	108.2	2.23
Well 8	411,100	3,075,028	363	380	141	9.44
Well 9	563,600	4,215,728	428	440	164.1	12.94
Well 10	31,240	233,675	71	92	55	0.72
Total	1,382,860	10,343,792			722.6	31.75

Maximum Day Demand

Date 3/9/2026

Total Production (Gallons) 545142.4

A Boosters	86,120	644,178	142	150	75.4
C Boosters	120,600	902,088	166	175	90.4
Total	206,720	1,546,266			



DATE: 3/31/2026
 TO: Board of Directors
 FROM: Laun Hanson
 RE: Goat Mountain Production MARCH 2026

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>GPM from</u> <u>Hour Meter</u>	<u>GPM from</u> <u>Flowmeter</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well GMW1	187,780	1,404,594	187	220	125.1	4.31
Well GMW3	238,300	1,782,484	290	320	102.3	5.47
Total	426,080	3,187,078			227.4	9.78

Maximum Day Demand

Date 3/28/2026

Total Production (Gallons) 240556.8

GM booster	157,400	1,177,352	244	222	80.4
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**AMENDMENT NO. 1 TO EMPLOYMENT AGREEMENT
FOR GENERAL MANAGER
OF BIGHORN-DESERT VIEW WATER AGENCY**

This Amendment No. 1 to Employment Agreement is made and entered into at Landers, California, by and between BIGHORN-DESERT VIEW WATER AGENCY, a water agency formed under the Bighorn-Desert View Water Agency Law, California Water Code Appendix, Chapter 112, (hereinafter “AGENCY”) and JENNIFER CUSACK (hereinafter “GENERAL MANAGER”), effective as of April 6, 2026.

RECITALS:

- A. The AGENCY and GENERAL MANAGER entered into the Employment Agreement (the “Agreement”) under which GENERAL MANAGER agreed to commence rendering services as the AGENCY’s General Manager as of April 13, 2026.
- B. Since entering into the Agreement, GENERAL MANAGER has determined she will be able to commence serving as the AGENCY’s General Manager sooner, with a revised start date of April 6, 2026.
- C. The AGENCY and GENERAL MANAGER now desire to revise the Agreement to reflect that earlier start date.

AGREEMENTS:

NOW THEREFORE, the parties agree as follows:

1. The effective date of the Agreement is revised from April 13, 2026 to April 6, 2026.
2. Section 3 – Term is amended to read in its entirety as follows to revise the term of the Agreement:

“This Agreement commences on the April 6, 2026 and shall continue for approximately one (1) year, until April 6, 2027, unless earlier terminated by either party as provided herein. The parties hereto may extend the term upon mutual written agreement.”

3. NO OTHER AMENDMENTS

Except as amended herein, the Agreement shall remain in full force and effect.

Executed on April 14, 2026 at Landers, California.

JENNIFER CUSACK
“GENERAL MANAGER”

BIGHORN-DESERT VIEW WATER AGENCY

By: _____
Its President
“AGENCY”

**RESOLUTION NO. 26R-XX
RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING ITS BANKING POLICY WITH BANC OF CALIFORNIA**

WHEREAS, the Bighorn-Desert View Water Agency (“Agency”) has established Accounts with Banc of California as its Financial Institution; and

WHEREAS, it is necessary to specify those persons who are authorized to take action with regard to any account the Agency has established with Financial Institution or any financial institution; and

NOW, THEREFORE, BE IT RESOLVED that any financial institution is directed to deposit and pay without further inquiry any item bearing the signers against any account held by Agency with the Financial Institution, even if the item so drawn is payable to cash, bearer or an authorized signer of the Agency:

Directors of the Bighorn-Desert View Water Agency

William Aldridge

Megan Close, Secretary

Jose Martinez

JoMarie McKenzie

Rodney Miller-Boyer, President

Any **two** acting together enforced and controlled by Bighorn-Desert View Water Agency; and

BE IT FURTHER RESOLVED that authority given to the signers shall remain in full force and effect until written notice of revocation is delivered to and received by the financial institution in question. Any such notice shall not affect items in process at the time the notice is given. An agent of the Agency will notify any such financial institution of any change in the composition, name or any assumed business names or any aspect of organization affecting the deposit relationship between the Agency and any financial institution.

BE IT FURTHER RESOLVED that by this resolution the Agency authorizes the following staff positions are authorized to have access to Banc of California accounts to obtain statements, make deposits, utilize on-line banking, execute wire transfers and/or ACH transactions:

Staff of the Bighorn-Desert View Water Agency

Jennifer Cusack, General Manager

Marina West, PG, Chief Engineer

Rosalind Paulino, Accounting Technician

BE IT FURTHER RESOLVED that the Board Secretary is authorized to deliver a certified copy of this resolution to Banc of California.

BE IT FURTHER RESOLVED that Resolution 25R-12 is rescinded as of April 14, 2026.

BE IT FURTHER RESOLVED that this Resolution shall become effective on the official date of adoption, April 14, 2026.

PASSED, APPROVED, AND ADOPTED by the Board of Directors to Bighorn-Desert View Water Agency this 14th day of April, 2026.

By _____
Rodney Miller-Boyer, President of the Board

Attest,

By _____
Megan Close-Dees, Secretary of the Board

Official Seal