

**LA HABRA HEIGHTS COUNTY
WATER DISTRICT**

SPECIAL BOARD MEETING

MAY 7, 2026

**AGENDA FOR SPECIAL BOARD OF
DIRECTORS MEETING
LA HABRA HEIGHTS COUNTY WATER DISTRICT
May 7, 2026 @ 4:30 PM**

- 1. Roll call of Directors by Secretary**
- 2. Notation of staff members and others present**
- 3. Public Communications** (Comments will be limited to 3 minutes)
- 4. Directors Report – Individual, Subcommittees and/or Attended Events**
- 5. Consent Items:** It is recommended these items be acted upon simultaneously unless separate discussion or action is requested by a member of the public or a Director.
 - a. Minutes of Regular Board meeting for March 10, 2026 (approve)
 - b. Financial Reports – February 2026 (approve)
 - c. Financial reports – March 2026 (approve)
 - d. Status of Investments – March 2026 (approve)
- 6. Approval of warrants and authorize signatures per warrant list**
- 7. Report from Superintendent**
- 8. Report and recommendations of General Manager:**
 - a. Discuss and Approve – Proposed Fiscal Year 2026/2027 Budget
 - b. Discuss and Adopt – Resolution 26-03 Designating the General Manager as Civil Rights Coordinator of La Habra Heights County Water District
 - c. General Manager’s monthly PFAS status report
 - d. General Manager’s report on key deadlines for 2026 election
 - e. General Manager’s report on Highroad IT and cyber security

9. Closed Session

a. CONFERENCE WITH LEGAL COUNSEL

LIABILITY CLAIM (Govt. Code Section 54956.95(d):

Claimant: Jose Rangel.

Agency claimed against: La Habra Heights County Water District.

b. CONFERENCE WITH LEGAL COUNSEL

LIABILITY CLAIM (Govt. Code Section 54956.95(d):

Claimant: Chris L. Gallant on behalf of Francis J. Gallant

Agency claimed against: La Habra Heights County Water District.

10. Adjournment

Any documents that are provided to the Board of Directors regarding items on this agenda less than 72 hours prior to this meeting will be available for public inspection at the front counter of the District office located at 1271 N. Hacienda Road, La Habra Heights, California 90631

MINUTES

MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF DIRECTORS
LA HABRA HEIGHTS COUNTY WATER DISTRICT
March 10, 2026

A regular meeting of the Board of Directors of La Habra Heights County Water District was held on March 10, 2026, at 4:04 p.m., at the office of the District, located at 1271 North Hacienda Road, La Habra Heights.

Item 1. Roll call of Directors by Secretary/General Manager, Joe Matthews.

PRESENT: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean

ABSENT: None

Item 2. Staff members and others present. Staff: Joe Matthews, Secretary/General Manager, Ivan Ramirez, Superintendent. Others present: Michael Silander, District Counsel, Cary Spenser, Whittier Mobile Country Club, Victor Martinez and Jaimes Martin, Martinez & Associates.

Item 3. Public Communications – Carey Spenser addressed the Board asking to extend the lease for Whittier Mobile Country Club and reconsider allowing utility company easement within the park.

Item 4. Directors Report – Individual, Subcommittees and/or Attended Events.

Director McVicar discussed contacting customers prior to testing Automated Metering Infrastructure (AMI) and asked for a summary of the Brown Act.

Director Perumean discussed the latest H2O newsletter

Item 5.a. Minutes of Regular Board meeting for February 24, 2026. After discussion, there was a motion by Director McVicar and seconded by Director Baroldi to approve minutes. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean

NOES: None

ABSENT: None

Item 6. Approval of warrants and authorized signatures per warrant list. After discussion, there was a motion made by Director McVicar and seconded by Director Cooke that warrant numbers 48492 through 48528 in the amount of \$150,692.37 and EFT transfers in the amount of \$7,282.05 be approved and signatures be authorized. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean

NOES: None

ABSENT: None

Item 7. Report of Superintendent. The Superintendent reviewed the Superintendent's Report for February 2026.

Item 8.a. Discuss and approve – Resolution 26-02 District Investment Policy. After discussion, there was a motion by Director McVicar and seconded by Director Cooke to approve the resolution. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean

NOES: None

ABSENT: None

Item 8.b. Discuss and approve revising and extending Whittier Mobile Home Park lease. After discussion, no action was taken.

Item 8.c. Discuss and approve – Date for April Board Meeting. No action taken.

(Entered closed session 5:34 p.m.)

Item 9.a. CONFERENCE WITH LEGAL COUNSEL - POTENTIAL INITIATION OF LITIGATION Significant exposure to litigation pursuant to Govt. Code § 54956.9(b): One case. No reportable action was taken.

(Adjourned closed session at 5:50 p.m.)

Item 10. There being no further business to come before the Board, a motion was made by Director Cooke and seconded by Director McVicar that the meeting be adjourned at 6:00 p.m. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean

NOES: None

ABSENT: None

Dated: May 7, 2026

Brad Cooke, President

(SEAL)

Joe Matthews, Secretary

FINANCIAL REPORT

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION February 28, 2025 and February 28, 2026

	2025	2026
ASSETS:		
Current Assets:		
CASH-PETTY	300.00	300.00
CASH-CHECKING	1,511,704.96	1,147,361.65
CASH-SWEEP	602.00	96.42
INVESTMENT-LAIF	4,063,709.20	8,590,720.87
INVESTMENT-TREASURY BILLS	1,051,868.01	-
ACCOUNTS RECEIVABLE-WATER	371,106.54	400,577.34
ACCOUNTS RECEIVABLE-OTHER	308,796.30	330,553.53
TAXES RECEIVABLE	-	-
LEASE RECEIVABLE	131,188.00	131,226.00
SETTLEMENT RECEIVABLE	-	713,119.70
ACCRUED INTEREST RECEIVABLE	29,706.00	119,569.18
INVENTORY	258,729.91	305,873.07
PREPAID EXPENSES	114,522.16	114,355.36
Total Current Assets	7,842,233.08	11,853,753.12
Noncurrent Assets:		
Capital Assets:		
LAND	532,743.65	532,743.65
WATER RIGHTS	1,640,490.80	1,641,081.80
SOURCE OF SUPPLY	2,278,699.92	2,275,481.80
PUMPING PLANT	1,668,932.77	1,668,932.77
TRANSMISSION & DISTRIBUTION	28,040,904.48	28,105,309.51
GENERAL PLANT	1,665,150.78	1,720,600.56
CONSTRUCTION IN PROGRESS	520,478.11	443,612.77
Total Capital Assets	36,347,400.51	36,387,762.86
Accumulated Depreciation	(20,810,687.33)	(21,330,829.12)
Net Capital Assets	15,536,713.18	15,056,933.74
Other Noncurrent Assets:		
INVESTMENTS-CAL DOMESTIC WATER CO	591.00	-
LEASE RECEIVABLE	2,167,924.13	2,044,164.12
SETTLEMENT RECEIVABLE	-	289,100.00
Total Other Noncurrent Assets	2,168,515.13	2,333,264.12
Total Assets	25,547,461.39	29,243,950.98
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from pension plan	853,967.00	595,613.00
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from OPEB	199,012.00	472,335.00
Total Deferred Outflows of Resources	1,052,979.00	1,067,948.00

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION February 28, 2025 and February 28, 2026

	<u>2025</u>	<u>2026</u>
LIABILITIES		
Current Liabilities:		
ACCOUNTS PAYABLE	371,778.00	276,677.43
DEPOSITS-CUSTOMERS	-	5,500.00
DEPOSITS-CONSTRUCTION	-	14,950.00
ACCRUED EMPLOYEE BENEFITS	121,805.03	218,320.83
NET OPEB OBLIGATION	1,076,358.00	1,450,712.00
NET PENSION LIABILITY	1,431,442.00	1,407,148.00
Total Current Liabilities	<u>3,001,383.03</u>	<u>3,373,308.26</u>
Total Liabilities	<u>3,001,383.03</u>	<u>3,373,308.26</u>
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from pension plan	176,276.00	140,658.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from OPEB	914,390.00	782,327.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from Leases	2,214,126.09	2,092,265.61
Total Deferred Inflows of Resources	<u>3,304,792.09</u>	<u>3,015,250.61</u>
Net Position:		
INVESTED IN CAPITAL ASSETS, NET RELATED DEBT	15,536,713.18	15,056,933.74
UNRESTRICTED	4,757,552.09	8,866,406.37
RESTRICTED	-	-
Total Net Position	<u>20,294,265.27</u>	<u>23,923,340.11</u>

LA HABRA HEIGHTS COUNTY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For Eight Months Ending February 28, 2025 and February 28, 2026

	Last Year Current Month Actual 2/28/2025	Current Month Actual 2/28/2026	Last Year YTD Actual 2/28/2025	Current YTD Actual 2/28/2026	Current Budget 2025/26	Actual 2/28/2026 % of budget 2025/26 67%
Operating Revenue:	392,816.58	421,794.95	3,926,790.61	3,890,794.30	6,092,966.00	64%
Operating Expenses:						
Source of Supply	114,705.74	82,564.88	1,446,307.00	1,263,089.89	2,160,412.00	59%
Pumping	6,131.78	20,797.53	75,310.22	173,547.51	133,495.00	130%
Treatment	3,117.03	3,062.22	65,473.83	61,089.72	95,582.00	64%
Transmission & Distribution	13,296.56	41,826.81	285,345.90	364,619.71	700,407.00	52%
Customer Accounts	33,461.25	8,480.60	132,355.63	190,881.82	223,294.00	86%
Administrative and General	140,032.89	144,402.18	1,253,877.98	1,473,503.15	2,072,614.00	71%
Capital Improvements	154,511.75	158,484.75	1,236,094.00	1,240,067.00	1,874,006.00	66%
Other	7,006.62	7,943.02	64,369.76	69,321.45	98,875.00	70%
TOTAL OPERATING EXPENSES	472,263.62	467,561.99	4,559,134.32	4,836,120.25	7,358,685.00	66%
OPERATING INCOME (LOSS)	(79,447.04)	(45,767.04)	(632,343.71)	(945,325.95)	(1,265,699.00)	75%
Non-Operating Revenues	78,377.58	81,097.30	837,813.02	1,597,235.09	1,446,658.00	110%
Non-Operating Expenses	864.76	500.00	4,506.80	4,706.20	28,014.00	17%
NET NON-OPERATING REVENUES (EXPENSES)	77,512.82	80,597.30	833,306.22	1,592,528.89	1,418,644.00	112%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(1,934.22)	34,830.26	200,962.51	647,202.94	152,945.00	423%
SYSTEM BUY IN FEE			36,166.00	48,222.00		
CAPITAL CONTRIBUTIONS			44,528.09	33,725.50		
NET INCOME (LOSS) IN NET POSITION			281,656.60	729,150.44		
NET POSITION-BEGINNING OF YEAR			20,012,608.67	23,194,189.67		
NET POSITION-END OF PERIOD			20,294,265.27	23,923,340.11		

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For Eight Months Ending February 28, 2025 and February 28, 2026

	Last Year Current Month Actual 2/28/2025	Current Month Actual 2/28/2026	Last Year YTD Actual 2/28/2025	Current YTD Actual 2/28/2026	Current Budget 2025/26	Actual 2/28/2026 % of budget 2025/26 67%
OPERATING REVENUES						
SALES-WATER	173,577.62	185,982.12	2,158,865.56	2,021,610.26	3,289,482.00	62%
SALES-READINESS TO SERVE	216,111.48	231,882.86	1,729,173.83	1,838,909.71	2,733,327.00	67%
SALES-MISCELLANEOUS	3,127.48	3,929.97	38,751.22	30,274.33	35,854.00	84%
LEASE-WATER RIGHTS	-	-	-	-	34,323.00	0%
TOTAL OPERATING REVENUES	392,816.58	421,794.95	3,926,790.61	3,890,794.30	6,092,986.00	64%
OPERATING EXPENSES						
PURCHASED WATER	2,783.29	11,976.20	37,200.29	68,170.20	271,633.00	25%
GROUND WATER REPLENISHMENT ASSMT	49,271.75	51,774.16	761,446.28	671,225.38	1,103,284.00	61%
POWER	62,650.70	18,814.52	647,660.43	523,694.31	785,495.00	67%
TOTAL SOURCE OF SUPPLY	114,705.74	82,564.88	1,446,307.00	1,263,089.89	2,160,412.00	59%
LABOR-PUMPING	5,894.42	6,043.81	43,565.92	41,735.41	66,869.00	62%
MAINTENANCE-PUMPING	237.36	14,753.72	31,744.30	131,812.10	66,626.00	198%
TOTAL PUMPING	6,131.78	20,797.53	75,310.22	173,547.51	133,495.00	130%
MAINT & LABOR-TREATMENT	3,117.03	3,062.22	65,473.83	61,089.72	95,582.00	64%
TOTAL TREATMENT	3,117.03	3,062.22	65,473.83	61,089.72	95,582.00	64%
LABOR-TRANS & DISTRIBUTION	14,914.58	21,474.86	145,782.82	169,641.10	287,603.00	59%
MAINT-TRANS & DISTRIBUTION	4,373.94	5,698.78	51,834.24	102,721.47	208,926.00	49%
JOINT FACILITIES-WELL, LM CONDUIT&RES	5,441.12	28,214.09	193,412.73	211,011.99	423,601.00	50%
ORCHARD DALE PORTION	(11,433.08)	(13,560.92)	(105,683.89)	(118,754.85)	(219,723.00)	54%
TOTAL TRANSMISSION&DISTRIBUTION	13,296.56	41,826.81	285,345.90	364,619.71	700,407.00	52%
LABOR&MAINT-CUSTOMER ACCOUNTS	33,461.25	8,480.60	129,907.55	189,221.22	219,817.00	86%
UNCOLLECTIBLE ACCOUNTS	-	-	2,448.08	1,660.60	3,477.00	48%
TOTAL CUSTOMER ACCOUNTS	33,461.25	8,480.60	132,355.63	190,881.82	223,294.00	86%
TOTAL OTHER OPERATING EXPENSES	56,006.62	74,167.16	558,485.58	790,138.76	1,152,778.00	69%
TOTAL SOURCE OF SUPPLY & OPERATING EXPENSES	170,712.36	156,732.04	2,004,792.58	2,053,228.65	3,313,190.00	62%
ADMINISTRATIVE & GENERAL EXPENSES						
LABOR-FIELD-SICK,VAC,HOLIDAY	7,756.28	6,790.66	56,372.73	67,530.61	84,398.00	80%
WAGES-MANAGEMENT	13,094.31	12,993.75	100,124.61	104,917.57	160,333.00	65%
WAGES-OFFICE	21,762.33	20,548.62	165,708.61	189,299.71	296,733.00	64%
WAGES-MGMT&OFFICE-SICK,VAC,HOLIDAY	5,606.11	8,467.54	67,080.28	72,004.90	99,073.00	73%
OFFICE SUPPLIES	4,026.25	2,495.31	18,953.29	20,553.63	29,511.00	70%
AUTO SERVICE	4,644.43	3,091.54	32,508.60	35,228.54	52,399.00	67%
BANK SERVICE CHARGE	694.35	1,749.27	4,427.00	13,692.39	11,052.00	124%
DUES & SUBSCRIPTIONS	100.00	539.00	26,103.89	28,023.15	43,107.00	65%
BUILDING SERVICE	1,803.51	915.00	30,210.90	13,038.00	22,609.00	58%
OFFICE EQUIPMENT MAINT	2,099.58	5,239.92	13,500.29	53,493.88	37,112.00	144%
PROFESSIONAL SERVICES	6,677.50	1,975.00	77,086.25	75,775.25	126,760.00	60%
EDUCATION & MEETINGS	295.85	3,483.25	14,142.10	14,226.67	17,894.00	80%

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For Eight Months Ending February 28, 2025 and February 28, 2026

	Last Year Current Month Actual 2/28/2025	Current Month Actual 2/28/2026	Last Year YTD Actual 2/28/2025	Current YTD Actual 2/28/2026	Current Budget 2025/26	Actual 2/28/2026 % of budget 2025/26 67%
LEGAL	9,100.00	2,675.00	33,387.50	27,122.50	61,712.00	44%
UTILITIES	7,016.78	6,392.56	74,939.23	62,289.79	109,604.00	57%
ENGINEERING	3,782.50	13,710.00	13,247.50	92,430.35	66,949.00	138%
INSUR-AUTO,LIABILITY&PROPERTY	12,364.88	11,628.89	92,924.88	95,290.27	154,417.00	62%
INSUR-GROUP HEALTH & LIFE	17,678.41	17,750.23	136,150.92	152,392.10	229,403.00	66%
EMPLOYEE WORKERS COMPENSATION	590.65	390.96	15,031.17	16,514.85	30,356.00	54%
DENTAL	687.20	1,600.00	9,781.12	6,986.08	12,754.00	55%
RETIREMENT-CALPERS	11,571.75	12,398.25	96,436.82	104,406.44	164,700.00	63%
RETIREMENT-DEFERRED COMP	1,558.26	1,643.26	13,028.51	15,164.20	22,828.00	66%
RETIREMENT-CALPERS UNFUND ACCR LIAB	-	-	108,463.00	136,345.88	139,783.00	98%
MAINTENANCE-GENERAL PLANT	7,121.96	7,924.17	54,268.78	76,776.39	99,127.00	78%
CAPITAL IMPROVEMENTS	154,511.75	158,484.75	1,236,094.00	1,240,067.00	1,874,006.00	66%
PROPERTY TAXES	445.69	428.67	3,664.42	4,045.30	5,630.00	72%
PAYROLL TAXES	6,560.93	7,514.35	60,705.34	65,276.15	93,245.00	70%
TOTAL ADMIN & GENERAL EXP	<u>301,551.26</u>	<u>310,829.95</u>	<u>2,554,341.74</u>	<u>2,782,891.60</u>	<u>4,045,495.00</u>	69%
TOTAL OPERATING EXPENSES	<u>472,263.62</u>	<u>467,561.99</u>	<u>4,559,134.32</u>	<u>4,836,120.25</u>	<u>7,358,685.00</u>	66%
OPERATING INCOME (LOSS)	<u>(79,447.04)</u>	<u>(45,767.04)</u>	<u>(632,343.71)</u>	<u>(945,325.95)</u>	<u>(1,265,699.00)</u>	75%
NONOPERATING REVENUES						
INTEREST INCOME	15,563.59	26,860.19	156,413.74	234,408.59	268,764.00	87%
PROPERTY TAX INCOME	49,523.41	43,382.75	578,306.79	591,029.27	1,036,498.00	57%
RENT/LEASE INCOME	10,606.23	10,155.04	84,349.34	84,945.90	127,274.00	67%
OIL ROYALTIES	784.35	699.32	7,424.11	6,227.80	12,133.00	51%
MISCELLANEOUS INCOME	1,900.00	-	5,659.79	687,323.84	1,989.00	0%
GAIN ON ASSET SOLD	-	-	5,659.25	(6,700.31)	-	0%
TOTAL NONOPERATING REVENUES	<u>78,377.58</u>	<u>81,097.30</u>	<u>837,813.02</u>	<u>1,597,235.09</u>	<u>1,446,658.00</u>	110%
NONOPERATING EXPENSES						
LOSS ON INVESTMENT	-	-	-	-	-	0%
DIRECTORS FEES	500.00	500.00	4,000.00	4,500.00	9,900.00	46%
DIRECTORS EXPENSES	75.00	-	217.04	206.20	4,481.00	5%
ELECTION	289.76	-	289.76	-	13,633.00	0%
TOTAL NONOPERATING EXPENSES	<u>864.76</u>	<u>500.00</u>	<u>4,506.80</u>	<u>4,706.20</u>	<u>28,014.00</u>	17%
NET NONOPER REVENUES(EXPENSES)	<u>77,512.82</u>	<u>80,597.30</u>	<u>833,306.22</u>	<u>1,592,528.89</u>	<u>1,418,644.00</u>	112%
NET INCOME (LOSS) IN NET POSTION	<u>(1,934.22)</u>	<u>34,830.26</u>	<u>200,962.51</u>	<u>647,202.94</u>	<u>152,945.00</u>	423%



LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION March 31, 2025 and March 31, 2026

	<u>2025</u>	<u>2026</u>
<u>ASSETS:</u>		
<u>Current Assets:</u>		
CASH-PETTY	300.00	300.00
CASH-CHECKING	1,464,246.23	1,152,708.24
CASH-SWEEP	701.24	96.42
INVESTMENT-LAIF	4,063,709.20	8,590,720.87
INVESTMENT-TREASURY BILLS	1,062,565.27	-
ACCOUNTS RECEIVABLE-WATER	309,717.08	372,410.72
ACCOUNTS RECEIVABLE-OTHER	381,510.20	344,688.05
TAXES RECEIVABLE	-	-
LEASE RECEIVABLE	131,188.00	131,226.00
SETTLEMENT RECEIVABLE	-	713,119.70
ACCRUED INTEREST RECEIVABLE	44,379.00	139,401.18
INVENTORY	264,018.06	319,831.58
PREPAID EXPENSES	101,693.92	154,916.03
Total Current Assets	<u>7,824,028.20</u>	<u>11,919,418.79</u>
<u>Noncurrent Assets:</u>		
<u>Capital Assets:</u>		
LAND	532,743.65	532,743.65
WATER RIGHTS	1,640,490.80	1,641,081.80
SOURCE OF SUPPLY	2,278,699.92	2,275,481.80
PUMPING PLANT	1,668,932.77	1,668,932.77
TRANSMISSION & DISTRIBUTION	28,048,251.33	28,105,309.51
GENERAL PLANT	1,665,685.78	1,726,886.96
CONSTRUCTION IN PROGRESS	484,819.87	669,277.97
Total Capital Assets	<u>36,319,624.12</u>	<u>36,619,714.46</u>
Accumulated Depreciation	<u>(20,965,199.08)</u>	<u>(21,489,313.87)</u>
Net Capital Assets	<u>15,354,425.04</u>	<u>15,130,400.59</u>
<u>Other Noncurrent Assets:</u>		
INVESTMENTS-CAL DOMESTIC WATER CO	591.00	-
LEASE RECEIVABLE	2,168,634.94	2,044,836.68
SETTLEMENT RECEIVABLE	-	289,100.00
Total Other Noncurrent Assets	<u>2,169,225.94</u>	<u>2,333,936.68</u>
Total Assets	<u>25,347,679.18</u>	<u>29,383,756.06</u>
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from pension plan	853,967.00	595,613.00
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from OPEB	199,012.00	472,335.00
Total Deferred Outflows of Resources	<u>1,052,979.00</u>	<u>1,067,948.00</u>

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION March 31, 2025 and March 31, 2026

	<u>2025</u>	<u>2026</u>
LIABILITIES		
<u>Current Liabilities:</u>		
ACCOUNTS PAYABLE	310,565.08	707,697.79
DEPOSITS-CUSTOMERS	-	6,000.00
DEPOSITS-CONSTRUCTION	-	14,950.00
ACCRUED EMPLOYEE BENEFITS	121,805.03	218,320.83
NET OPEB OBLIGATION	1,076,358.00	1,450,712.00
NET PENSION LIABILITY	1,431,442.00	1,407,148.00
Total Current Liabilities	<u>2,940,170.11</u>	<u>3,804,828.62</u>
Total Liabilities	<u>2,940,170.11</u>	<u>3,804,828.62</u>
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from pension plan	176,276.00	140,658.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from OPEB	914,390.00	782,327.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from Leases	2,203,971.05	2,082,110.57
Total Deferred Inflows of Resources	<u>3,294,637.05</u>	<u>3,005,095.57</u>
<u>Net Position:</u>		
INVESTED IN CAPITAL ASSETS, NET RELATED DEBT	15,354,425.04	15,130,400.59
UNRESTRICTED	4,811,425.98	8,511,379.28
RESTRICTED	-	-
Total Net Position	<u>20,165,851.02</u>	<u>23,641,779.87</u>

LA HABRA HEIGHTS COUNTY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For Nine Months Ending March 31, 2025 and March 31, 2026

	Last Year Current Month Actual 3/31/2025	Current Month Actual 3/31/2026	Last Year YTD Actual 3/31/2025	Current YTD Actual 3/31/2026	Current Budget 2025/26	Actual 3/31/2026 % of budget 2025/26
Operating Revenue:	381,096.59	395,594.52	4,307,887.20	4,286,388.82	6,092,986.00	70%
Operating Expenses:						
Source of Supply	145,493.98	193,122.04	1,591,800.98	1,456,211.93	2,160,412.00	67%
Pumping	31,393.27	10,195.73	106,703.49	183,743.24	133,495.00	138%
Treatment	5,503.79	4,305.23	70,977.62	65,394.95	95,582.00	68%
Transmission & Distribution	58,873.10	148,384.31	344,219.00	513,004.02	700,407.00	73%
Customer Accounts	12,695.17	9,214.24	145,050.80	200,096.06	223,294.00	90%
Administrative and General	144,025.75	190,670.40	1,397,903.73	1,664,173.55	2,072,614.00	80%
Capital Improvements	154,511.75	158,484.75	1,390,605.75	1,398,551.75	1,874,006.00	75%
Other	6,971.02	7,704.66	71,340.78	77,026.11	98,875.00	78%
TOTAL OPERATING EXPENSES	559,467.83	722,081.36	5,118,602.15	5,558,201.61	7,358,685.00	76%
OPERATING INCOME (LOSS)	(178,371.24)	(326,486.84)	(810,714.95)	(1,271,812.79)	(1,265,699.00)	101%
Non-Operating Revenues	50,656.99	45,426.60	888,470.01	1,642,661.69	1,446,658.00	114%
Non-Operating Expenses	700.00	500.00	5,206.80	5,206.20	28,014.00	19%
NET NON-OPERATING REVENUES (EXPENSES)	49,956.99	44,926.60	883,263.21	1,637,455.49	1,418,644.00	115%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(128,414.25)	(281,560.24)	72,548.26	365,642.70	152,945.00	239%
SYSTEM BUY IN FEE			36,166.00	48,222.00		
CAPITAL CONTRIBUTIONS			44,528.09	33,725.50		
NET INCOME (LOSS) IN NET POSITION			153,242.35	447,590.20		
NET POSITION-BEGINNING OF YEAR			20,012,608.67	23,194,189.67		
NET POSITION-END OF PERIOD			20,165,851.02	23,641,779.87		

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For Nine Months Ending March 31, 2025 and March 31, 2026

	Last Year Current Month Actual 3/31/2025	Current Month Actual 3/31/2026	Last Year YTD Actual 3/31/2025	Current YTD Actual 3/31/2026	Current Budget 2025/26	Actual 3/31/2026 % of budget 2025/26 75%
OPERATING REVENUES						
SALES-WATER	163,183.75	162,112.35	2,322,049.31	2,183,722.61	3,289,482.00	66%
SALES-READINESS TO SERVE	214,842.30	229,729.06	1,944,016.13	2,068,638.77	2,733,327.00	76%
SALES-MISCELLANEOUS	3,070.54	3,753.11	41,821.76	34,027.44	35,854.00	95%
LEASE-WATER RIGHTS	-	-	-	-	34,323.00	0%
TOTAL OPERATING REVENUES	381,096.59	395,594.52	4,307,887.20	4,286,388.82	6,092,986.00	70%
OPERATING EXPENSES						
PURCHASED WATER	31,645.17	6,756.18	68,845.46	74,926.38	271,633.00	28%
GROUND WATER REPLENISHMENT ASSMT	57,513.57	91,658.06	818,959.85	762,883.44	1,103,284.00	69%
POWER	56,335.24	94,707.80	703,995.67	618,402.11	785,495.00	79%
TOTAL SOURCE OF SUPPLY	145,493.98	193,122.04	1,591,800.98	1,456,211.93	2,160,412.00	67%
LABOR-PUMPING	4,615.72	4,523.74	48,181.64	46,259.15	66,869.00	69%
MAINTENANCE-PUMPING	26,777.55	5,671.99	58,521.85	137,484.09	66,626.00	206%
TOTAL PUMPING	31,393.27	10,195.73	106,703.49	183,743.24	133,495.00	138%
MAINT & LABOR-TREATMENT	5,503.79	4,305.23	70,977.62	65,394.95	95,582.00	68%
TOTAL TREATMENT	5,503.79	4,305.23	70,977.62	65,394.95	95,582.00	68%
LABOR-TRANS & DISTRIBUTION	21,044.01	15,285.16	166,826.83	184,926.26	287,603.00	64%
MAINT-TRANS & DISTRIBUTION	8,523.03	103,006.11	60,357.27	205,727.58	208,926.00	99%
JOINT FACILITIES-WELL,LM CONDUIT&RES	42,683.09	57,855.31	236,095.82	268,867.30	423,601.00	64%
ORCHARD DALE PORTION	(13,377.03)	(27,762.27)	(119,060.92)	(146,517.12)	(219,723.00)	67%
TOTAL TRANSMISSION&DISTRIBUTION	58,873.10	148,384.31	344,219.00	513,004.02	700,407.00	73%
LABOR&MAINT-CUSTOMER ACCOUNTS	12,329.88	6,808.32	142,237.43	196,029.54	219,817.00	89%
UNCOLLECTIBLE ACCOUNTS	365.29	2,405.92	2,813.37	4,066.52	3,477.00	117%
TOTAL CUSTOMER ACCOUNTS	12,695.17	9,214.24	145,050.80	200,096.06	223,294.00	90%
TOTAL OTHER OPERATING EXPENSES	108,465.33	172,099.51	666,950.91	962,238.27	1,152,778.00	84%
TOTAL SOURCE OF SUPPLY & OPERATING EXPENSES	253,959.31	365,221.55	2,258,751.89	2,418,450.20	3,313,190.00	73%
ADMINISTRATIVE & GENERAL EXPENSES						
LABOR-FIELD-SICK,VAC,HOLIDAY	3,045.42	8,327.54	59,418.15	75,858.15	84,398.00	90%
WAGES-MANAGEMENT	11,742.24	13,902.40	111,866.85	118,819.97	160,333.00	74%
WAGES-OFFICE	21,983.96	25,509.63	187,692.57	214,809.34	296,733.00	72%
WAGES-MGMT&OFFICE-SICK,VAC,HOLIDAY	6,682.57	2,515.04	73,762.85	74,519.94	99,073.00	75%
OFFICE SUPPLIES	905.32	2,099.51	19,858.61	22,653.14	29,511.00	77%
AUTO SERVICE	3,061.62	3,782.60	35,570.22	39,011.14	52,399.00	75%
BANK SERVICE CHARGE	1,351.78	1,569.55	5,778.78	15,261.94	11,052.00	138%
DUES & SUBSCRIPTIONS	1,198.00	1,198.00	27,301.89	29,221.15	43,107.00	68%
BUILDING SERVICE	2,070.83	8,726.13	32,281.73	21,764.13	22,609.00	96%
OFFICE EQUIPMENT MAINT	2,839.42	8,236.33	16,339.71	61,730.21	37,112.00	166%
PROFESSIONAL SERVICES	6,056.85	10,536.00	83,143.10	86,311.25	126,760.00	68%
EDUCATION & MEETINGS	2,301.54	(382.29)	16,443.64	13,844.38	17,894.00	77%

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For Nine Months Ending March 31, 2025 and March 31, 2026

	Last Year Current Month Actual 3/31/2025	Current Month Actual 3/31/2026	Last Year YTD Actual 3/31/2025	Current YTD Actual 3/31/2026	Current Budget 2025/26	Actual 3/31/2026 % of budget 2025/26
LEGAL	4,212.50	4,547.50	37,600.00	31,670.00	61,712.00	51%
UTILITIES	6,634.74	28,900.02	81,573.97	91,189.81	109,604.00	83%
ENGINEERING	3,495.00	1,344.65	16,742.50	93,775.00	66,949.00	140%
INSUR-AUTO, LIABILITY & PROPERTY	12,364.88	11,664.77	105,289.76	106,955.04	154,417.00	69%
INSUR-GROUP HEALTH & LIFE	17,864.29	20,347.26	154,015.21	172,739.36	229,403.00	75%
EMPLOYEE WORKERS COMPENSATION	6,870.25	5,499.45	21,901.42	22,014.30	30,356.00	73%
DENTAL	3,018.40	213.60	12,799.52	7,199.68	12,754.00	57%
RETIREMENT-CALPERS	4,970.10	12,508.39	101,406.92	116,914.83	164,700.00	71%
RETIREMENT-DEFERRED COMP	2,350.43	1,684.00	15,378.94	16,848.20	22,828.00	74%
RETIREMENT-CALPERS UNFUND ACCR LIAB	-	-	108,463.00	136,345.88	139,783.00	98%
MAINTENANCE-GENERAL PLANT	19,005.61	17,940.32	73,274.39	94,716.71	99,127.00	96%
CAPITAL IMPROVEMENTS	154,511.75	158,484.75	1,390,605.75	1,398,551.75	1,874,006.00	75%
PROPERTY TAXES	445.69	428.67	4,110.11	4,473.97	5,630.00	80%
PAYROLL TAXES	6,525.33	7,275.99	67,230.67	72,552.14	93,245.00	78%
TOTAL ADMIN & GENERAL EXP	<u>305,508.52</u>	<u>356,859.81</u>	<u>2,859,850.26</u>	<u>3,139,751.41</u>	<u>4,045,495.00</u>	<u>78%</u>
TOTAL OPERATING EXPENSES	<u>559,467.83</u>	<u>722,081.36</u>	<u>5,118,602.15</u>	<u>5,558,201.61</u>	<u>7,358,685.00</u>	<u>76%</u>
OPERATING INCOME (LOSS)	<u>(178,371.24)</u>	<u>(326,486.84)</u>	<u>(810,714.95)</u>	<u>(1,271,812.79)</u>	<u>(1,265,699.00)</u>	<u>101%</u>
NONOPERATING REVENUES						
INTEREST INCOME	32,259.16	23,833.17	188,672.90	258,241.76	268,764.00	96%
PROPERTY TAX INCOME	3,343.59	4,577.88	581,650.38	595,607.15	1,036,498.00	58%
RENT/LEASE INCOME	10,606.23	10,622.24	94,955.57	95,568.14	127,274.00	75%
OIL ROYALTIES	913.79	773.80	8,337.90	7,001.60	12,133.00	58%
MISCELLANEOUS INCOME	3,000.00	5,619.51	8,659.79	692,943.35	1,989.00	0%
GAIN ON ASSET SOLD	534.22	-	6,193.47	(6,700.31)	-	0%
TOTAL NONOPERATING REVENUES	<u>50,656.99</u>	<u>45,426.60</u>	<u>888,470.01</u>	<u>1,642,661.69</u>	<u>1,446,658.00</u>	<u>114%</u>
NONOPERATING EXPENSES						
LOSS ON INVESTMENT	-	-	-	-	-	0%
DIRECTORS FEES	700.00	500.00	4,700.00	5,000.00	9,900.00	51%
DIRECTORS EXPENSES	-	-	217.04	206.20	4,481.00	5%
ELECTION	-	-	289.76	-	13,633.00	0%
TOTAL NONOPERATING EXPENSES	<u>700.00</u>	<u>500.00</u>	<u>5,206.80</u>	<u>5,206.20</u>	<u>28,014.00</u>	<u>19%</u>
NET NONOPER REVENUES(EXPENSES)	<u>49,956.99</u>	<u>44,926.60</u>	<u>883,263.21</u>	<u>1,637,455.49</u>	<u>1,418,644.00</u>	<u>115%</u>
NET INCOME (LOSS) IN NET POSTION	<u>(128,414.25)</u>	<u>(281,560.24)</u>	<u>72,548.26</u>	<u>365,642.70</u>	<u>152,945.00</u>	<u>239%</u>

STATUS OF INVESTMENTS

LA HABRA HEIGHTS COUNTY WATER DISTRICT
REPORT OF INVESTMENTS
FOR QUARTER ENDED MARCH 31, 2026

TYPE OF INVESTMENT	ISSUER	PURCHASE DATE	DAYS TO MATURITY	YIELD	AGENT/ BROKER	SOURCE OF VALUATION	BEGINNING BALANCE	ACTIVITY	ENDING BALANCE	MARKET VALUE	% ENDING BALANCE TO TOTAL PORTFOLIO
Sweep Account	Wells Fargo Bank	NA	1	3.537	Wells Fargo Bank	Wells Fargo Bank	2,849,425	-1,696,717 a	1,152,708	1,152,708	11.8%
Pooled fund	Local Agency Investment Fund (LAIF)	NA	1	3.826	State Treasurer	State Treasurer	6,219,975	2,365,800 b	8,585,775	8,590,721 c	88.2%
TOTAL							9,069,400	669,083	9,738,483	9,743,429	88.2%

- a- Activity in sweep account for the month
- b- Deposited on 1/15/26, \$65,800 interest earned from October-December 2025, transfer \$2,300,000 on January 12, 2026
- c- LAIF ending balance net adjustment is \$4,946 as of June 2025 to market value

All current investments and transactions during the month comply with the investment policy adopted by Resolution 26-02 adopted March 10, 2026

Pending any future action of Board of Directors or any unforeseen catastrophe, I certify that sufficient investment liquidity and anticipated revenue are available to meet the next six months of estimated expenditures.

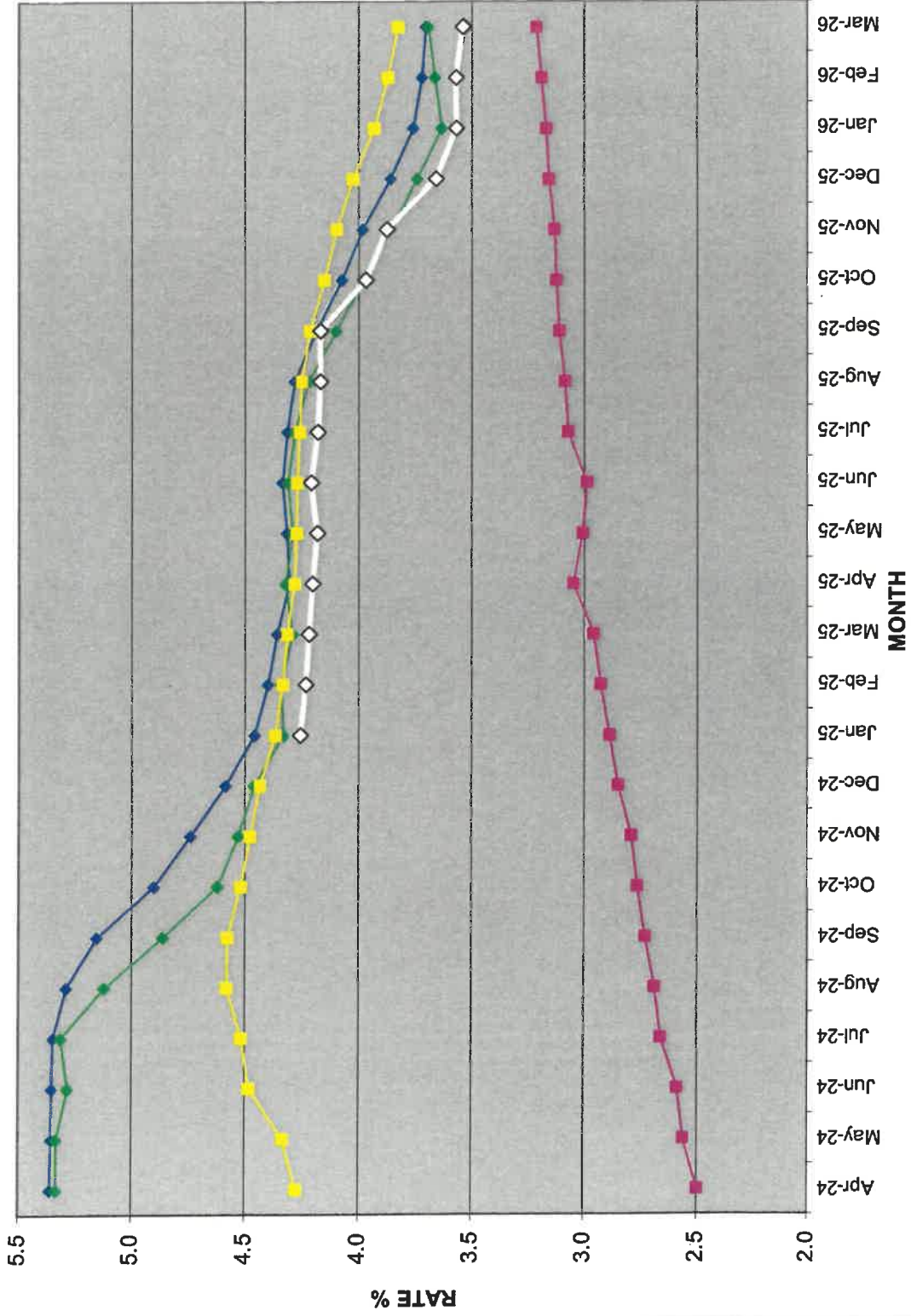

 Tammy S. Wagstaff, Treasurer

April 28, 2026

Date

LA HABRA HEIGHTS COUNTY WATER DISTRICT

Historical Interest Rates



WARRANT LIST

La Habra Heights County Water District
AP Check Register (Current by Bank)

Check No. Date Status* Vendor ID Payee Name Amount

BANK ID: 13100 - EFT TRANSFERS

1003240659	03/11/26	M	0130	CALPERS	\$5,217.91
1003240660	03/11/26	M	0130	CALPERS	\$2,064.14
1003256835	04/02/26	M	0130	CALPERS	\$5,217.91
1003256836	04/02/26	M	0130	CALPERS	\$2,026.34
1003262402	04/08/26	M	0130	CALPERS	\$5,217.91
1003262403	04/08/26	M	0130	CALPERS	\$2,042.88
BANK 13100 REGISTER TOTAL:					\$21,787.09

BANK ID: 13110 - CHECKING- WELLS FARGO

48529	03/16/26	P	0603	VVSI CONTRACTING	\$6,286.40
48530	03/17/26	P	0597	411 COMMERCIAL	\$650.00
48531	03/17/26	P	0565	ALERT 360	\$106.08
48532	03/17/26	P	ONETIM	CAL ALPHA REALTY, INC.	\$1,320.79
48533	03/17/26	P	0013	CANNINGS HARDWARE	\$28.24
48534	03/17/26	P	0432	CHARTER COMMUNICATIONS	\$599.00
48535	03/17/26	P	0441	CINTAS CORPORATION	\$75.92
48536	03/17/26	P	0528	CPR IT WORKS, LLC.	\$1,490.00
48537	03/17/26	P	0389	FRONTIER COMMUNICATIONS	\$104.15
48538	03/17/26	P	0043	GRISWOLD INDUSTRIES	\$5,535.54
48539	03/17/26	P	0153	HOME DEPOT CR SERVICES	\$992.06
48540	03/17/26	P	0557	ICE PROS LLC LIC#1072937	\$742.98
48541	03/17/26	P	0252	INFOSEND, INC	\$2,118.53
48542	03/17/26	P	0033	J A SALAZAR CONSTRUCTION	\$100,487.07
48542	03/17/26	V	0033	J A SALAZAR CONSTRUCTION	(\$100,487.07)
48543	03/17/26	P	0133	KONICA MINOLTA	\$133.03
48544	03/17/26	P	0579	KONICA MINOLTA BUSINESS SOL.	\$227.12
48545	03/17/26	P	0051	LINCOLN FINANCIAL GROUP	\$3,387.74
48546	03/17/26	P	0231	O'REILLY AUTO PARTS	\$119.32
48547	03/17/26	P	0534	ODP BUSINESS SOLUTIONS, LLC.	\$134.66
48548	03/17/26	P	0258	S&J SUPPLY CO, INC	\$17,276.89
48549	03/17/26	P	0068	SOUTHERN CALIF EDISON CO	\$17,650.77
48550	03/17/26	P	0427	TPX COMMUNICATIONS	\$4,498.23
48551	03/17/26	P	0016	WATER REPLENISHMENT DISTRICT	\$48,455.42
48552	03/17/26	P	0094	WECK LABORATORIES, INC	\$2,044.00
48553	03/17/26	P	0604	WEST YOST WATER	\$396.00
48554	03/18/26	P	0033	J A SALAZAR CONSTRUCTION	\$96,527.07
48555	03/18/26	P	ONETIM	JOSE RANGEL	\$35.88
48556	04/01/26	P	0385	ADMIRAL PEST CONTROL	\$203.00
48557	04/01/26	P	0414	BRKICH CONSTRUCTION CORP	\$2,806.10
48558	04/01/26	P	0605	CALIFORNIA SURVEYING & DRAFTIN	\$3,177.98
48559	04/01/26	P	0013	CANNINGS HARDWARE	\$352.98
48560	04/01/26	P	0588	CARDMEMBER SERVICE	\$478.98
48561	04/01/26	P	0014	CENTRAL BASIN MWD	\$6,756.18
48562	04/01/26	P	0441	CINTAS CORPORATION	\$75.92
48563	04/01/26	P	0145	CIVILTEC ENGINEERING INC	\$23,882.94
48564	04/01/26	P	0558	CONEXWEST	\$227.29
48565	04/01/26	P	0036	EPM POWER & WATER SOLUTIONS	\$27,336.04
48566	04/01/26	P	0247	FIVE STAR FIRE PROTECTION, INC	\$3,340.00
48567	04/01/26	P	0389	FRONTIER COMMUNICATIONS	\$900.00
48568	04/01/26	P	0522	FULLERTON FORD	\$88.34
48569	04/01/26	P	0519	GK CONSULTING	\$2,080.00
48570	04/01/26	P	0099	GRAINGER INC	\$523.61
48571	04/01/26	P	0536	IB CONSULTING, LLC	\$8,165.00
48572	04/01/26	P	0447	IVAN RAMIREZ	\$95.00
48573	04/01/26	P	0545	J. RODRIGUEZ TREE CARE MAINT.	\$3,840.00
48574	04/01/26	P	0503	MICHELLE SAVAGE	\$213.60
48575	04/01/26	P	0534	ODP BUSINESS SOLUTIONS, LLC.	\$95.89
48576	04/01/26	P	0258	S&J SUPPLY CO, INC	\$157.27
48577	04/01/26	P	0147	SAN GABRIEL VALLEY WATER CO	\$306.31
48578	04/01/26	P	0069	SOCALGAS	\$49.81

La Habra Heights County Water District
AP Check Register (Current by Bank)

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
48579	04/01/26	P	0068	SOUTHERN CALIF EDISON CO	\$10,465.76
48580	04/01/26	P	0078	UNDERGROUND SERVICE ALERT	\$227.15
48581	04/01/26	P	0268	UNIVAR USA, INC	\$2,128.16
48582	04/01/26	P	0386	VERIZON WIRELESS	\$1,217.17
48583	04/01/26	P	0577	WARE DISPOSAL	\$331.13
48584	04/01/26	P	0094	WECK LABORATORIES, INC	\$3,107.00
48585	04/01/26	P	0606	RGL PAINTING, LLC.	\$7,585.00
48586	04/03/26	P	0051	LINCOLN FINANCIAL GROUP	\$3,387.74
48587	04/14/26	P	0597	411 COMMERCIAL	\$650.00
48588	04/14/26	P	0116	ACWA-JPIA	\$22,165.37
48589	04/14/26	P	0139	ACWA/JPIA	\$4,927.02
48590	04/14/26	P	0139	ACWA/JPIA	\$50,246.75
48591	04/14/26	P	0353	ARCO BUSINESS SOLUTIONS	\$3,114.86
48592	04/14/26	P	0354	BEST LAWNMOWER, INC	\$134.75
48593	04/14/26	P	ONETIM	CALLAND ENGINEERING	\$1,729.46
48594	04/14/26	P	0013	CANNINGS HARDWARE	\$74.75
48595	04/14/26	P	0432	CHARTER COMMUNICATIONS	\$599.00
48596	04/14/26	P	0441	CINTAS CORPORATION	\$75.92
48597	04/14/26	P	0355	CYMA SYSTEMS, INC	\$1,910.68
48598	04/14/26	P	0164	EXCEL TELEMESSAGING	\$160.00
48599	04/14/26	P	0389	FRONTIER COMMUNICATIONS	\$1,004.15
48600	04/14/26	P	0569	GOTO COMMUNICATIONS, INC.	\$357.13
48601	04/14/26	P	0369	HIGHROAD INFO TECHNOLOGY	\$216,661.21
48602	04/14/26	P	0153	HOME DEPOT CR SERVICES	\$1,113.49
48603	04/14/26	P	0252	INFOSEND, INC	\$1,637.12
48604	04/14/26	P	0545	J. RODRIGUEZ TREE CARE MAINT.	\$1,500.00
48605	04/14/26	P	0133	KONICA MINOLTA	\$133.03
48606	04/14/26	P	0579	KONICA MINOLTA BUSINESS SOL.	\$90.17
48607	04/14/26	P	0051	LINCOLN FINANCIAL GROUP	\$3,428.48
48608	04/14/26	P	0430	MICHAEL SILANDER	\$3,637.50
48609	04/14/26	P	0598	NAZ ELECTRIC & CONTROLS, INC.	\$13,680.00
48610	04/14/26	P	0231	O'REILLY AUTO PARTS	\$66.21
48611	04/14/26	P	0105	PDQ RENTALS	\$172.46
48612	04/14/26	P	0495	PUBLIC WATER AGENCIES GROUP	\$910.00
48613	04/14/26	P	0607	SEDGWICK CLAIMS MGMT SRV, INC.	\$810.40
48614	04/14/26	P	0068	SOUTHERN CALIF EDISON CO	\$101,832.04
48615	04/14/26	P	0243	TAMMY WAGSTAFF	\$802.71
48616	04/14/26	P	0427	TPX COMMUNICATIONS	\$4,499.25
48617	04/14/26	P	0556	TRENCH SHORING COMPANY	\$508.82
48618	04/14/26	P	0562	VERIZON	\$513.19
48619	04/14/26	P	0012	VULCAN MATERIALS COMPANY	\$892.56
48620	04/14/26	P	0016	WATER REPLENISHMENT DISTRICT	\$51,774.16
48621	04/14/26	P	0094	WECK LABORATORIES, INC	\$718.00
BANK 13110 REGISTER TOTAL:					\$817,067.81
GRAND TOTAL :					\$838,854.90

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT** Denotes broken check sequence.



Civil, Water, Wastewater, Drainage and Transportation Engineering
Construction Management • Surveying
California • Arizona

March 19, 2026

La Habra Heights County Water District
1271 North Hacienda Road
La Habra Heights, CA 90631

Attention: Joe Matthews, General Manager

Subject: Engineering Activities for the Month of February 2026
Invoice Backup Support - Billing Period through February 28, 2026

Dear Mr. Matthews:

The La Habra Heights County Water District requires Engineering Support from **CIVILTEC engineering, inc. (Civiltec)** at times on various projects. This work is provided on a time and materials basis when requested and directed by LHHCWD management. Following is an explanation of time spent backing up the **February 2026** invoicing. The numbering system is the **Civiltec** project number and tracking system.

2025143.00 – General Engineering Support FY25-26. This project has been established to aid the District in general engineering inquiries, participate in meetings, hydraulic modeling and calibration and overall engineering support. The total budget for General Engineering Support has been established at \$25,000.00 for each Fiscal Year. Below is an accounting of expenditures under this **Civiltec** job number for FY 2025-26.

The District has requested development of a new standard drawing for fire hydrant retaining wall enclosures. We have designed these enclosures for hillside embankments on specific design projects in the past. This new standard will be versatile in that it can be applied to all embankment installations between 2-feet and 6-feet in wall height. Wall heights of greater than 6-feet are required to be designed by the California Building Code to comply with site specific seismic design parameters. The new standard is 95% complete and has been issued for District review. David and Terry Kerger are also assisting the District with a leak issue on West Road. A repair concept has been reviewed and comments have been issued to the District. There were expenditures in February 2026 of \$9,841.25. The remaining budget is \$4,722.50.

2025144.00 – Engineering Fire flow Modeling FY25-26. This project has been established to aid the District with computer model simulations for fire flow requests by LHHCWD customers. Below is an accounting of expenditures under this **Civiltec** job number for FY 2025-26.

There were no expenditures in the month of February 2026. We have set up project numbers per fire flow simulation. We are using this main number 2025144 and have put on extensions starting with .01 for the first request.



2022169.00 – Well No. 12 Well Siting Study. LHCWD plans to drill a new well in the Judson Well Field. The overall budget for the project is \$157,770.00. There were no expenditures in February 2026. The District is currently considering the destruction of Well No. 9 and civil improvements to the Well No. 9 discharge pit. The remaining budget is \$27,946.50.

2024807.00 – PFAS Grant Application. LHCWD is working with WRD to secure grant funding for a new PFAS Treatment Plant. Grace Kast is preparing the grant funding applications to WRD and assisting with the EPA grant. *Civiltec* staff is supporting Ms. Kast with as needed cost estimating and preparing exhibits. The budget established for the *Civiltec* effort is \$15,915.00. There were no expenditures in the month of February 2026. The remaining budget is \$906.25.

2024814.00 – PFAS Treatment Plant Design. We have stopped the development of the final design documents until proposals from treatment systems suppliers are received, a supplier selected, and supplier equipment data sheets obtained. This approach will allow the project team to have in hand the supplier's equipment submittals for incorporation into the final design documents and the procurement schedule which will provide the ability to better forecast the required timing of obtaining a general contractor for installation. We are on standby awaiting the District's decision to move forward with the RFP. The budget established for the *Civiltec* effort is \$421,360.00. There were no expenditures in the month of February 2026 totaling. The remaining budget is \$111,427.00.

2023149.00 – Reservoir 10A Rehabilitation. The Reservoir 10A project is complete and was placed into service in mid January 2025. The Notice of Completion has been signed by all parties and was recorded in February 2025. The overall budget is \$149,630.00. The one-year warranty inspection has been completed by Dive Corr. J. Colon has mobilized to the site and has completed the coatings repair. The Reservoir has been refilled and results are pending for water quality. *Civiltec* has been coordinating the work. There were expenditures in the month of February 2026 totaling \$1,625.00. The remaining budget is \$1,004.65.

2023330.00 – Carrie Hills Lane Pipeline Redesign. LHCWD plans to construct approximately 260 LF of 8" pipeline and a new fire hydrant to serve a new house construct on Carrie Hills Lane. *Civiltec* issued the District an updated proposal to resurrect the design phase Scope of Services with a budget that includes design and bidding services. The proposal adds \$9,950.00 to the original design total of \$23,860.00. There is also a new construction phase budget of \$29,870.00 that brings the overall budget to \$63,680.00. *Civiltec* has resurrected the project and has staged up the design drawings. There were expenditures in the month of February 2026 of \$1,642.50. The remaining budget is \$38,177.50.

2025335.00 – AWIA Risk and Resiliency Assessment. An AWIA Risk and Resiliency Assessment (RRA) is a federally required evaluation that drinking water utilities must complete under the America's Water Infrastructure Act of 2018 (AWIA). Its purpose is to help utilities identify risks, assess vulnerabilities, and strengthen resilience against both intentional attacks and natural or man-made hazards. Gretel Ochoa-Nhac, PE, and her team are performing this assessment and the work is complete. The District has been given instructions on how to upload the assessment prior to June 30, 2026. The overall budget for the project is \$9,840.00. There were no expenditures in February 2026. There is no remaining budget.



2026101.00 – Plant 1 Structural and Electrical Analysis. LHCWD plans to assess the structural condition of the Plant 1 Forebay and deck where the pumps and electrical gear is located. The existing motor control center and switch gear are also being assessed. The goal of the study is to determine the scope of the necessary upgrade work that will be designed and constructed in another phase. The *Civiltec* team has begun the initial work on the study and is staging up the geotechnical investigation which will provide current design parameters. Our Survey Manager has completed the assembly of the parcel and easement maps, so we have a better understanding of the land area available to the District. The map has been issued to the District for review. The topo survey and map have been completed. The geotechnical engineers have completed their field work and are preparing the report of the findings. The overall budget for the project is \$153,490.00. There were expenditures of \$9,494.19 in February 2026. The remaining budget is \$133,062.06.

2026102.00 – Gualtieri Reservoir Seismic Analysis. LHCWD plans to rehabilitate the Reservoir based upon a Harper dive report. In this phase, the tank's seismic stability and structural condition are being assessed. The goal of the study is to determine the scope of the rehabilitation work that will be designed and constructed in another phase. The *Civiltec* team has begun the initial work on the study and has staged up the geotechnical investigation. The field work is complete. This study will provide current seismic design parameters. The overall budget for the project is \$85,585.00. There were expenditures of \$1,280.00 in February 2026. The remaining budget is \$81,856.25.

I hope this information helps with your processing of the project invoices. Please let me know if you have any questions.

Very truly yours,

CIVILTEC engineering, inc.

W. David Byrum, P.E.
President/CEO, Principal Engineer

X:\Agency\CA\Water District\LaHabra\Heights\CoWD\Engineering Backup\La Habra Heights CWD February 2026 Work.docx

OK to pay

Michael Silander

Attorney at Law

3625 E. Thousand Oaks Blvd., Suite 224

Westlake Village, CA 91362

INVOICE

DATE: APRIL 1, 2026

TO:

La Habra Heights County Water District

1271 Hacienda Road

La Habra Heights, CA 90631

PLEASE REMIT PAYMENT TO:

Michael Silander

3625 E. Thousand Oaks Blvd., Suite 224

Westlake Village, CA 91362

SPECIFICATIONS:

LHHCWD/TOTAL

Invoice for legal services rendered in March 2026.

ok to pay


MATTER	HOURS	AMOUNT
Transactional - General	19.1	\$2,387.50 ✓
Retainer	Flat fee	\$1,250.00 ✓
		TOTAL: \$3,637.50

Please make all checks payable to Michael Silander
If you have any questions concerning this invoice,
please email michael@silanderlaw.com or call 805-490-9247

Credit Card Transactions

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$Amount
03/02	- Payment Thank You-Branch Check	-9,934.90
02/18	- APPLE.COM/BILL 800-275-2273 CA- <i>Purchased additional data plan Ivan's district phone.</i>	9.99
02/19	- APPLE.COM/BILL 800-275-2273 CA- <i>Purchased additional data plan Joe's district phone.</i>	9.99
02/19	- SCWUA March 5, 2026 Le 162-6385715 ca - <i>Leadership training for Joe & Ivan.</i>	80.00
03/06	- SCWUA March 2026 Meetin 162-6385715 ca - <i>Scwua lunch for Joe & Ivan.</i>	80.00
03/10	- BCWJ*SINGLE-JOB-PACKA BCWATERJOBS.C CA - <i>Job position posting on BCWaterJobs.co</i>	200.00
03/10	- BCWJ*FEATURED-JOB BCWATERJOBS.C CA - <i>Job position posting on BCWaterJobs.com</i>	99.00

REPORT FROM SUPERINTENDENT

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

DATE: 4/23/26

TO: JOE MATTHEWS, GENERAL MANAGER

& BOARD OF DIRECTORS

FROM: IVAN RAMIREZ, SUPERINTENDENT

SUBJECT: SUPERINTENDENT'S REPORT FOR MARCH/APRIL 2026

System and Equipment Maintenance

- Repaired three service leaks and two main leaks.

- Interior and exterior painting was completed at our district office.

- Annual meter testing was completed on our production meters.

- Well # 10 electrical issues have been repaired, and the Well is back in service.

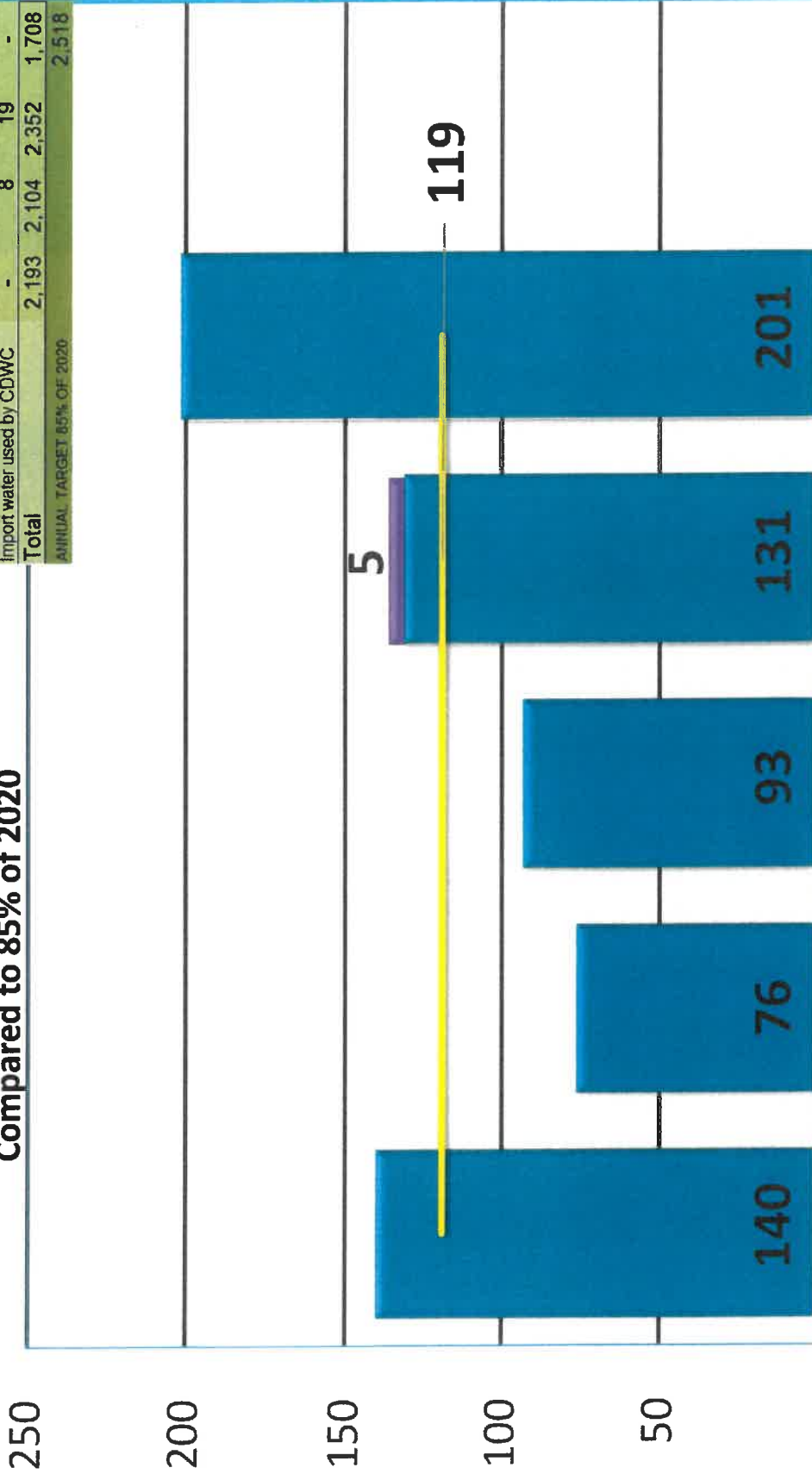
- Inspected six manholes located on Norwalk Boulevard for Los Angeles County's future asphalt work. We have prior rights that require Los Angeles County to cover cost for these improvements.

LA HABRA HEIGHTS COUNTY WATER DISTRICT

Production in acre feet for **MARCH**

Compared to **85% of 2020**

ANNUAL WATER USAGE		2022/ 2023	2023/ 2024	2024/ 2025	2025/ THRU MAR
Water Source		2,193	2,083	2,332	1,680
Groundwater		-	13	1	28
Import		-	8	19	-
Import water used by CDWC		2,193	2,104	2,352	1,708
Total		2,193	2,104	2,352	1,708
ANNUAL TARGET 85% OF 2020		2,518			




- 2020 Import
- Import water used by California Domestic Water Company from District's Central Basin Municipal Water District connection
- Groundwater
- 85% of 2020 Month Target

**PROPOSED FISCAL YEAR 2026/2027
BUDGET**

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

To: Joe Matthews
 From: Tammy Wagstaff 
 Date: April 30, 2026
 RE: 2026/2027 Draft Budget

OPERATING BUDGET

Below reflect some of the assumptions in the attached budget, as well as, the proposed water rates. Projected water sales are 2,364 acre feet (AF) for the year.

I used the projected 2023 Water Rate Study projections for Commodity-Upper & Lower Zones and Readiness to Serve rates for fiscal year 2026/27 proposed rate increases.

<u>Zone</u>	<u>2025/26 Board Approved Rate</u>	<u>2026/27 Budget Rate</u>	<u>Difference</u>	<u>Percent Increase</u>
Upper:	3.39	3.62	.23	6.8
Lower:	2.97	3.17	.20	6.7

Readiness to serve charges:

<u>Meter Size</u>	<u>2025/26 Board Approved Rate</u>	<u>2026/27 Budget Rate</u>	<u>Difference</u>	<u>Percent Increase</u>
3/4" & 5/8"	59.88	63.78	\$3.90	6.5
1"	98.13	104.51	6.38	6.5
1-1/2"	193.79	206.39	12.60	6.5
2"	308.57	328.63	20.06	6.5
3"	672.05	715.74	43.69	6.5
4"	1,207.71	1,286.22	78.51	6.5
6"	2,489.46	2,651.28	161.82	6.5
Fire Meter	672.05	715.74	43.69	6.5

The budget reflects 95.0% supply from groundwater of 2,394 AF. It allows for a 6% water loss. Water Replenishment District water rates are projected to increase from \$454 per acre foot to \$480, a 5.7% increase.

Central Basin Municipal Water District's water rates are projected to increase on January 1, 2027 from \$1,698 to \$1,841 which is a 8.4% increase. Water service, capacity and fixed service charges amounted to \$548.94 per cubic feet per second (cfs) each month; last year was \$517.40, which is a 6.1% change.

The budget reflects:

- Inflation projection of 3.0% (Los Angeles, Long Beach, Anaheim: Consumer Price Index-All Urban Consumers) (CPI-U)
- Depreciation funded based on 15 year capital improvement plan from Master Water Plan
- Funding GASB 45 Other Post Employment Benefits “pay as you go”
- Wage increase – propose an 3.5% cost of living adjustment (Consumer Price Index-Urban Wage Earners and Clerical Workers) (CPI-W). In addition, it is proposed to implement a merit pool of 2.0% to reward those employees who have high performance results.
- The 6 month average CPI-W from October 2025 through March 2026 is 3.30%. CPI-W 6 month average from last year was 3.0%.

The budget reflects net income of \$67,146. Per the projected 2023 Water Rate Study the water and readiness to serve rates are to be increased to build reserves. These reserves are needed to meet the long term goals of replacing pipelines and wells, in addition to, a treatment plant identified in the 2022 Master Plan.

OPERATING BUDGET-implementation of:

Cross Connection consultant-backflow software maintenance	\$ 5,000
Emergency Response Plan	\$ 6,102

CAPITAL BUDGET

Gualtieri (La Mirada) Reservoir recoat and Plant 1-add pump capacity are anticipated to begin at the end of the budget fiscal year. This will not affect the import water versus ground water production in this budget year.

- Electrical improvements-Plant 5
- PFOS treatment plant
- Shop upgrade
- Fire hydrant upgrades
- Gualtieri (La Mirada) Reservoir recoat
- Plant 1-add pump capacity

LA HABRA HEIGHTS COUNTY WATER DISTRICT

2026/2027 BUDGET

GENERAL LEDGER ACCT #	DESCRIPTION	ACTUAL	PROJECTED ACTUAL	BUDGET	PRELIMINARY BUDGET	PRELIMINARY
		3/31/2026	FISCAL YEAR 2025/2026	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	2026/27 BUDGET HIGHER (LOWER) 2025/26 PROJ ACT
OPERATING REVENUE						
41100	Water Sales-Consumption	2,183,723	2,981,511	3,289,482	3,459,373	477,862
41200	Water Sales-Readiness to Serve	2,068,639	2,758,185	2,733,327	2,911,051	152,866
42300	Administrative & Turn on fee	34,027	45,369	35,854	40,409	(4,960)
49100	Water Rights Lease	-	34,222	34,323	34,323	101
	TOTAL OPERATING REVENUE	4,286,389	5,819,288	6,092,986	6,445,156	625,868
OPERATING EXPENSE						
Source of Supply						
51300	Purchased Water	74,926	88,072	271,633	292,501	204,429
51400	Ground Water Replenishment	762,883	1,038,744	1,103,284	1,149,072	110,328
52300	Power	618,402	831,141	785,495	872,485	41,344
	Total Source of Supply	1,456,211	1,957,957	2,160,412	2,314,058	356,101
Other Operating Expenses						
50000	Labor-Vacation, Sick & Holiday	75,858	98,615	84,398	90,336	(8,279)
52100	Labor-Pumping	46,258	60,135	66,869	69,437	9,302
52200	Maintenance-Pumping	137,484	183,312	66,626	80,204	(103,108)
53200	Maintenance & Labor-Treatment	65,395	87,193	95,582	87,488	295
54100	Labor-Trans & Distribution	184,926	240,404	287,603	297,973	57,569
54200	Maint-Trans & Distribution	205,727	267,503	208,926	283,369	15,867
62000	Joint Facilities-Wells	86,167	114,889	171,243	144,115	29,226
62100	Joint Facilities-Wells-Power	154,486	183,846	215,968	219,074	35,228
72000	Joint Facilities-LaMirada Conduit	7,846	10,461	9,357	8,719	(1,742)
82000	Joint Facilities-Reservoir	20,367	27,156	27,033	25,657	(1,499)
82200	Less: Orchard Dale portion	(146,517)	(195,356)	(219,723)	(208,405)	(13,049)
55100:55105	Labor& Maint-Customer Service	190,422	251,742	214,623	237,336	(14,406)
55110	Labor-Customer Account	5,607	7,289	5,194	6,067	(1,222)
55200	Uncollectible Accounts	4,067	5,423	3,477	5,585	163
	Total Other Operating Expenses	1,038,093	1,342,614	1,237,176	1,346,956	4,342
	TOTAL OPERATING EXPENSES	2,494,304	3,300,571	3,397,588	3,661,014	360,443
ADMINISTRATIVE & GENERAL EXPENSES						
56100,56110	Wages-Mgmt,Office&Sick/Vac/Holiday	408,149	530,594	556,139	589,211	58,617
56200	Office Supplies	22,653	30,204	29,511	29,486	(718)
56201	Auto Service	39,011	52,015	52,399	54,499	2,484
56202	Bank Service Charge	15,262	20,349	11,052	20,960	611
56203	Dues & Subscription	29,221	38,961	43,107	40,130	1,169
56204	Building Service	21,764	29,019	22,609	24,992	(4,027)
56205	Office Equipment Maint	61,730	82,307	37,112	84,776	2,469
56206	Professional	86,311	115,081	126,760	124,818	9,737
56207	Education & Meetings	13,844	18,459	17,894	19,012	553
56208	Legal	31,670	42,227	61,712	60,357	18,130
56209	Utilities	91,189	121,585	109,604	125,233	3,648
56220	Engineering	93,775	105,267	66,949	85,456	(19,811)
56300	Insurance-Auto, Liability, Property & Bond	106,955	142,607	154,417	154,417	11,810
56310	Insurance-Group Health & Life	172,739	230,319	229,403	247,050	16,731
56400	Employee Workers Compensation	22,014	29,352	30,356	27,622	(1,730)
56410	Dental	7,200	9,600	12,754	12,152	2,552
56420	Retirement-CalPERS	116,914	151,988	164,700	174,143	22,155
56421	Retirement-Deferred Compensation	16,848	21,902	22,828	23,971	2,069
56422	Retirement-CalPERS-Unfunded Accrued Liab.	136,346	136,346	139,783	155,766	19,420
57210	Payroll Taxes	72,553	96,737	93,245	97,268	531
56700	Maint-General Plant	94,718	126,291	99,127	130,079	3,788
57100	Capital Improvement	1,398,553	1,864,737	1,874,006	1,899,506	34,769
57200	Property Taxes	4,474	5,965	5,630	6,144	179
	TOTAL ADMINISTRATIVE & GENERAL EXP	3,063,893	4,001,912	3,961,097	4,187,048	185,137
	NET OPERATING INCOME (LOSS)	(1,271,808)	(1,483,195)	(1,265,700)	(1,402,906)	80,288
NON-OPERATING REVENUE						
49200	Interest Income	258,241	344,321	268,765	312,017	(32,304)
49300	Property Tax Income	595,606	1,042,311	1,036,498	1,044,804	2,494
49700	Rent Income	4,172	5,563	5,414	5,606	43

LA HABRA HEIGHTS COUNTY WATER DISTRICT

2026/2027 BUDGET

GENERAL LEDGER ACCT #	DESCRIPTION	ACTUAL	PROJECTED ACTUAL	BUDGET	PRELIMINARY BUDGET	PRELIMINARY
		3/31/2026	FISCAL YEAR 2025/2026	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	2026/27 BUDGET HIGHER (LOWER) 2025/26 PROJ ACT
49750	Lease Income	91,394	121,859	121,860	121,860	1
49800	Oil Royalties	7,001	9,335	12,133	11,790	2,455
49810	Miscellaneous Income	692,942	697,202	1,989	1,989	(695,213)
49900	Gain (Loss)on asset	(6,700)	(6,700)	-	-	6,700
TOTAL NON-OPERATING REVENUE		1,642,656	2,213,890	1,446,659	1,498,066	(715,824)
NON-OPERATING EXPENSE						
59120	Interest Expense-Davis Grunsky loan	-	-	-	-	-
59120	Principal-Davis Grunsky loan	-	-	-	-	-
59400	Director's Fees	5,000	6,667	9,900	9,900	3,233
59900	Director's Expenses	206	275	4,481	4,481	4,206
59910	Election Expense	-	-	13,633	13,633	13,633
TOTAL NON-OPERATING EXPENSE		5,206	6,941	28,014	28,014	21,073
NET NON-OPERATING REVENUE(EXP)		1,637,450	2,206,949	1,418,645	1,470,052	(736,897)
NET INCREASE (DECREASE) IN NET ASSETS		365,642	723,754	152,945	67,146	(656,608)

SUMMARY OF BUDGET

REVENUE	\$ 8,033,178	\$ 7,539,645	\$ 7,943,222
EXPENSE	\$ 7,309,424	\$ 7,386,700	\$ 7,876,076
NET INCREASE (DECREASE) IN NET ASSETS	\$ 723,754	\$ 152,945	\$ 67,146
	(0)	(0)	0

CAPITAL IMPROVEMENT PLAN

NET INC (DEC) NET ASSETS LESS CIP INTEREST INCOME		605,223	(127,150)
49650 SYSTEM BUY IN FEES		-	12,055
INTEREST INCOME		118,531	194,296
CAPITAL IMPROVEMENT		624,669	1,899,506
Pipeline	5,944,000	-	
Vehicles*	715,000		
Reservoir Snooks	247,000		
Well 12	3,740,000		
Electrical Improvement-Plant 5	320,000		320,000
PFOS Treatment Plant	4,080,000		2,040,000
Shop Upgrade*	100,000		100,000
Fire Hydrant upgrades*	100,000		100,000
Automatic backup power-Office*	40,000		40,000
Gualtieri (La Mirada) Reservoir recoat	1,294,442		647,221
Add pump capacity Plant 1	1,125,000		1,125,000
Office building new carpet	25,000		25,000
Reservoir 2 recoat	855,000		
Reservoir 5A recoat	702,000		
Greenview PRV & pipeline	611,000		
Generators-Wells, La Mirada Plt, Plant 1	450,000		
Install PRV various locations	339,000		
Vigil Reservoir recoat	739,000		
Lyon Reservoir recoat	728,000		
Plant 5 & 6 generator	375,000		
New well	3,750,000		
Master Plan*	163,647		
Water Rate Study*	150,000		
TOTAL CAPITAL IMPROVEMENTS	26,593,089	-	4,397,221
BEGINNING CASH AVAILABLE EXCLUDING PFOS FUNDS		9,052,130	10,400,552
ENDING CASH AVAILABLE		10,400,552	7,982,038
6 months operating expense		3,679,343	3,924,031
*not in Water Master Plan update			

RESOLUTION NO. 26-03

**A RESOLUTION OF THE BOARD OF
DIRECTORS OF
LA HABRA HEIGHTS COUNTY WATER
DISTRICT**

**DESIGNATING THE GENERAL
MANAGER AS THE CIVIL RIGHTS
COORDINATOR FOR COMPLIANCE
WITH FEDERAL NONDISCRIMINATION
REGULATIONS UNDER EPA GRANT
FUNDING**

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

DATE: APRIL 28, 2026
TO: BOARD OF DIRECTORS
FROM: JOE MATTHEWS, SECRETARY/GENERAL MANAGER
**SUBJECT: RESOLUTION 26-03 DESIGNATING THE GENERAL MANAGER
AS THE CIVIL RIGHTS COORDINATOR FOR COMPLIANCE
WITH FEDERAL NONDISCRIMINATION REGULATIONS UNDER
EPA GRANT FUNDING**

The EPA has informed that the District is lacking a formally designated civil rights coordinator. This is required for compliance with Federal nondiscrimination regulations for EPA grant funding. To ease our EPA grant application's approval, I recommend adopting this resolution.

RESOLUTION NO. 26-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
LA HABRA HEIGHTS COUNTY WATER DISTRICT
DESIGNATING THE GENERAL MANAGER AS THE CIVIL RIGHTS COORDINATOR
FOR COMPLIANCE WITH FEDERAL NONDISCRIMINATION REGULATIONS
UNDER EPA GRANT FUNDING**

WHEREAS, the La Habra Heights County Water District ("District") has applied for or receives funding from the United States Environmental Protection Agency ("EPA"); and

WHEREAS, 40 C.F.R. Part 5, Subpart C, § 5.140 and 40 C.F.R. Part 7, Subpart C, § 7.95 require recipients of EPA financial assistance to adopt and implement policies prohibiting discrimination on the basis of race, color, national origin, sex, disability, age, or other protected characteristics, and to designate a Civil Rights Coordinator to ensure compliance with these regulations; and

WHEREAS, the District is committed to full compliance with all federal civil rights laws and regulations applicable to recipients of EPA financial assistance;

NOW, THEREFORE, BE IT RESOLVED BY THE La Habra Heights County Water District:

1. Civil Rights Compliance

The District shall comply with all applicable federal nondiscrimination laws and regulations, including but not limited to 40 C.F.R. § 5.140 and 40 C.F.R. § 7.95, in connection with its receipt and administration of EPA financial assistance.

2. Designation of Civil Rights Coordinator

The District hereby designates the General Manager of La Habra Heights County Water District as the Civil Rights Coordinator responsible for implementing, monitoring, and enforcing compliance with federal civil rights requirements under EPA grant funding.

3. Responsibilities of Civil Rights Coordinator

The Civil Rights Coordinator shall:

- a. Serve as the point of contact for all civil rights compliance matters;
- b. Receive and investigate complaints of discrimination related to EPA-funded programs;
- c. Ensure that staff and program participants are informed of their rights under federal nondiscrimination laws; and
- d. Maintain records and reports necessary to demonstrate compliance with 40 C.F.R. § 5.140 and § 7.95.

4. Effective Date

This Resolution shall take effect immediately upon adoption.

ADOPTED, SIGNED AND APPROVED this 7th day of May 2026.

Brad Cooke, President
Board of Directors of the La Habra
Heights County Water District

ATTEST:

Joe Matthews, Secretary

(SEAL)

I, JOE MATTHEWS, Secretary to the Board of Directors of the La Habra Heights County Water District, do hereby certify that the foregoing Resolution was introduced at a special meeting of the Board of Directors of said District held on the 7th day of May 2026, and was adopted at that meeting by the following vote:

AYES: Directors: Baroldi, Cooke, Crabb, McVicar and Perumean

NOES: None

ABSENT: None

Joe Matthews, Secretary
Board of Directors of the
La Habra Heights County
Water District

PFAS STATUS REPORT

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

DATE: APRIL 28, 2026
TO: BOARD OF DIRECTORS
FROM: JOE MATTHEWS, SECRETARY/GENERAL MANAGER
**SUBJECT: MONTHLY PFAS REPORT - REVISED PFAS TREATMENT
COST AND IMPORT WATER COST REPORT**

As part of this month's per- and polyfluoroalkyl substances (PFAS) report, I asked IB Consulting to revise our PFAS treated water cost versus import water cost report reflecting increased purchased water and assessment costs.

We pushed PFAS improvements and Operations and Maintenance back to 2031 in the model to align with the latest Environmental Protection Agency (EPA) proposed compliance date.

I did not ask Habib Isaac to attend the meeting until we could have all board members present.

A printed power point presentation of the model is included for review.

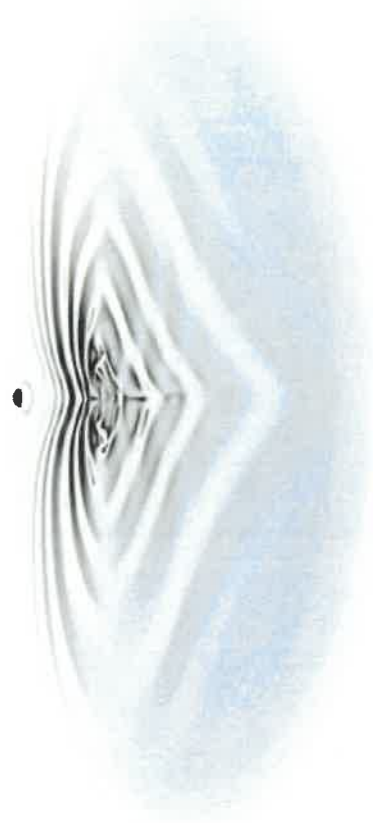


La Habra Heights
County Water
District

2026 Water Supply Analysis Update

April 28, 2026

BCONSULTING



Agenda: Water Supply Analysis

1

Key Assumptions

2

PFAS and Capital Improvement Plan

3

Financial Outlook

4

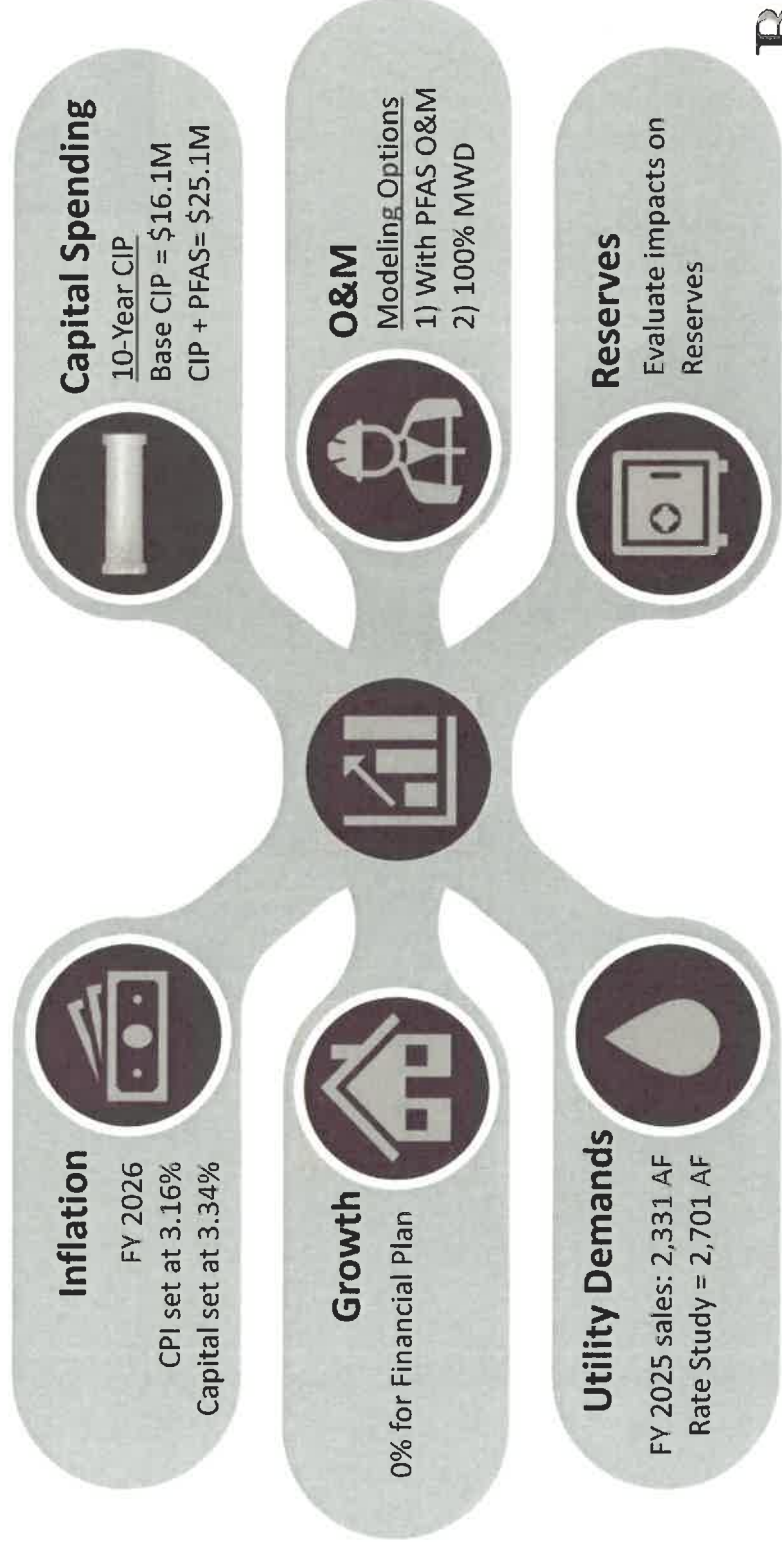
Cost Comparison

Key Assumptions



Key Assumptions

Water



Operating Expenses

Inflationary Factors

Expense Forecasting	
Key Assumptions	FY 2027
Expenditure Escalation	
Benefits	3.00%
Capital Construction	3.34%
Energy Costs	5.00%
General Costs	3.16%
Retirement	5.00%
Salaries	5.00%
PFAS	5.00%
Purchased Water	
CBWD RTS Charge to LHCWD	9.50%
CBWD Capacity Charge to LHCWD	9.50%
CBWD Monthly Meter Charge	5.00%
MWD Untreated	9.50%
MWD Treated	9.50%
Central Basin Admin Surcharge	5.00%

PFAS and Capital Improvement Plan

FY 2026 – FY 2035



PFAS O&M

10-Year Forecast: FY 2026 -- FY 2035

PFAS O&M	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Cartridge Filters Maintenance	\$0	\$0	\$0	\$0	\$0	\$66,508	\$69,833	\$73,325	\$76,991	\$80,841
Cartridge Filters Labor	\$0	\$0	\$0	\$0	\$0	\$16,222	\$17,033	\$17,885	\$18,779	\$19,718
IX Backwash Costs	\$0	\$0	\$0	\$0	\$0	\$41,796	\$43,886	\$46,080	\$48,384	\$50,803
IX Backwash Labor Costs	\$0	\$0	\$0	\$0	\$0	\$9,125	\$9,581	\$10,060	\$10,563	\$11,092
Lab Sampling Costs	\$0	\$0	\$0	\$0	\$0	\$15,087	\$15,841	\$16,633	\$17,465	\$18,338
Lab Labor Costs	\$0	\$0	\$0	\$0	\$0	\$1,267	\$1,331	\$1,397	\$1,467	\$1,540
Well Cleanout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316,366
Well Cleanout Labor Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,667
Annual Well 10 Power Cost With IX System	\$0	\$0	\$0	\$0	\$0	\$135,642	\$142,424	\$149,545	\$157,023	\$164,874
Annual Well 11 Power cost With IX System	\$0	\$0	\$0	\$0	\$0	\$135,642	\$142,424	\$149,545	\$157,023	\$164,874
Annual Sunnyside Power Cost With IX System	\$0	\$0	\$0	\$0	\$0	\$147,407	\$154,777	\$162,516	\$170,642	\$179,174
Additional Well Labor Costs	\$0	\$0	\$0	\$0	\$0	\$197,700	\$207,585	\$217,964	\$228,862	\$240,305
Annual Chemical and Pump Repairs Costs	\$0	\$0	\$0	\$0	\$0	\$39,167	\$41,125	\$43,182	\$45,341	\$47,608
PFAS Disposal	\$0	\$0	\$0	\$0	\$0	\$525,000	\$551,250	\$578,813	\$607,753	\$638,141
Subtotal PFAS	\$0	\$0	\$0	\$0	\$0	\$1,330,563	\$1,397,091	\$1,466,946	\$1,540,293	\$1,939,341

**Periodic Well Cleanouts
would occur every 5 years**

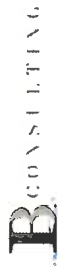
Capital Improvement Plan with PFAS

10-Year CIP: FY 2026 – FY 2035

Capital Improvement Plan

Key Assumptions	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Capital Inflation	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Cumulative Inflationary Factor	106.8%	110.4%	114.1%	117.9%	121.8%	125.9%	130.1%	134.4%	138.9%	143.6%
Project Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Vehicles	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Recoat Snooks Reservoir	\$247,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir 2 Recoat	\$855,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reservoir 5A Recoat	\$0	\$702,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dorothea Rd 2,500' 12" pipe	\$0	\$0	\$1,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Avocado Crest Rd 1,205' 8" pipe	\$0	\$0	\$0	\$578,000	\$0	\$0	\$0	\$0	\$0	\$0
Leucadia Rd 1,990' 12" pipe	\$0	\$0	\$0	\$0	\$1,433,000	\$0	\$0	\$0	\$0	\$0
W Skyline Dr 1,450' 8" pipe	\$0	\$0	\$0	\$696,000	\$0	\$0	\$0	\$0	\$0	\$0
Skyline Dr/Oak Ranch 2,080' 8" pipe	\$0	\$0	\$0	\$0	\$0	\$998,000	\$0	\$0	\$0	\$0
Greenview PRV	\$0	\$0	\$0	\$0	\$0	\$611,000	\$0	\$0	\$0	\$0
Generators-Wellis,La Mirada Plant, Plant 1	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0
Less: Orchard Dale WD portion	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,963)	\$0	\$0	\$0
Cross country pipeline study	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
Papaya Rd 790' 8" pipe	\$0	\$0	\$0	\$0	\$0	\$0	\$379,000	\$0	\$0	\$0
Via Miguel PRV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,000	\$0	\$0
Vista Rd PRV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,000	\$0	\$0
Recoat Vigil Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$739,000	\$0	\$0
Recoat Lyons Reservoir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,000	\$0
Lupin Hill Rd PRV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,000	\$0
Generators-Plant 586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000	\$0
New Well	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,875,000
Less: Orchard Dale WD portion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$599,625)
Master Plan	\$0	\$89,080	\$0	\$0	\$0	\$0	\$89,080	\$0	\$0	\$0
Water Rate Study	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,290	\$0	\$0
Subtotal	\$1,157,000	\$846,080	\$1,855,000	\$1,329,000	\$1,488,000	\$1,664,000	\$973,118	\$1,075,290	\$1,271,000	\$1,330,375
Baseline CIP + PFAS Improvements	\$0	\$0	\$2,535,822	\$2,535,822	\$2,535,822	\$0	\$0	\$0	\$0	\$0

Scenario 3 - Baseline CIP with PFAS **\$933,774** **\$5,007,866** **\$4,555,259** **\$4,901,162** **\$2,094,548** **\$1,445,493** **\$1,765,683** **\$1,909,932**



Financial Outlook

Scenario 1: Include PFAS Improvements (With Grants)

Scenario 2: Include PFAS Improvements (No Grants)

Scenario 3: 100% Purchased Water

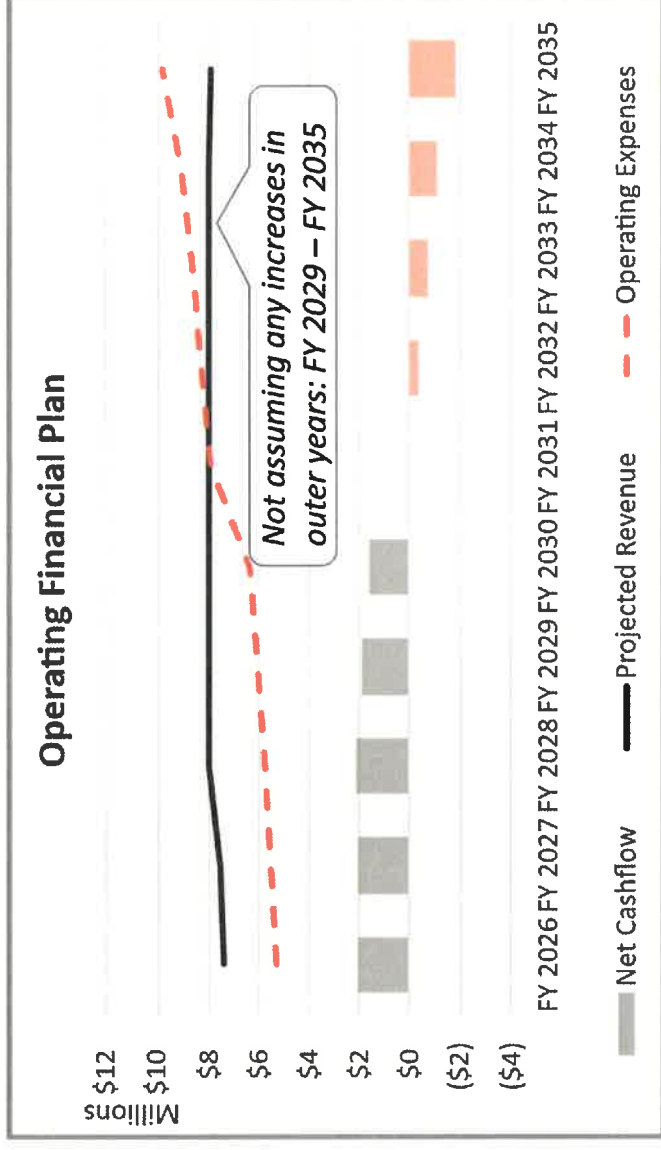


S1: Include PFAS Improvements (With Grants) - Operating

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Projected Water Sales = 2,331 AF
 - Rate Study = 2,701 AF
- Capital includes PFAS
 - \$7.5M in Grants to cover PFAS improvements
 - Improvements completed in FY 2030
- PFAS O&M
 - Commences in FY 2031
 - Additional \$17.4M over 10-years

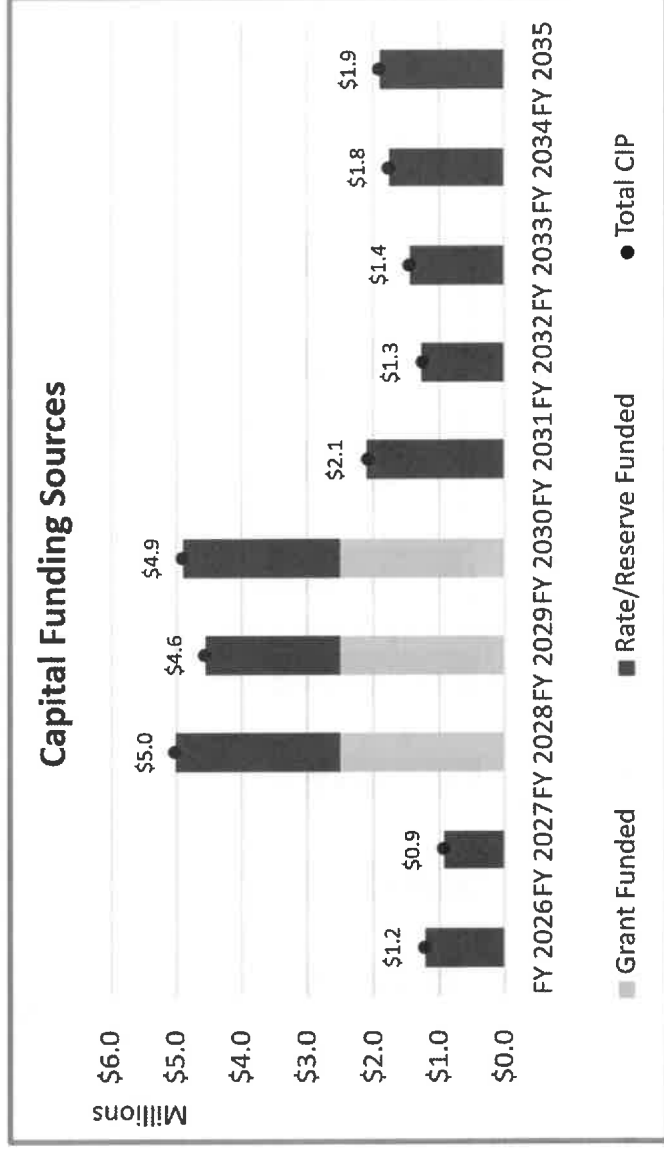


S1: Include PFAS Improvements (With Grants) - CIP

10-Year Outlook

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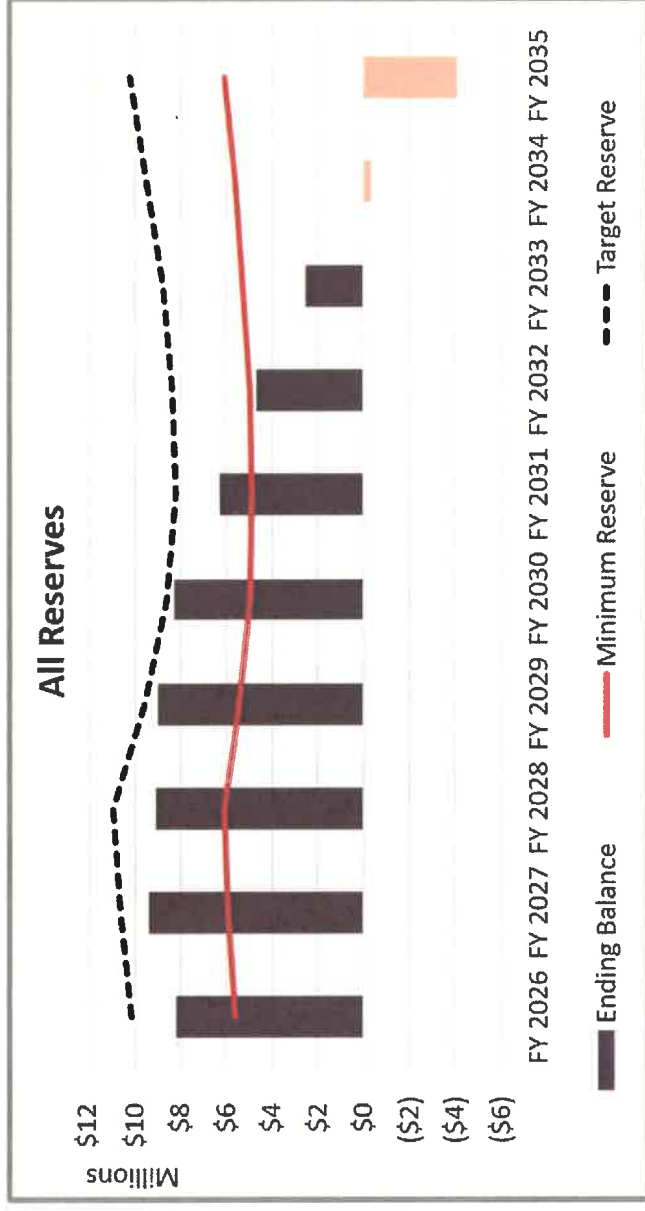


S1: Include PFAS Improvements (With Grants) - Reserves

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Projected Water Sales = 2,331 AF
 - Rate Study = 2,701 AF
- Capital includes PFAS
 - \$7.5M in Grants to cover PFAS improvements
 - Improvements completed in FY 2030
- PFAS O&M
 - Commences in FY 2031
 - Additional \$17.4M over 10-years

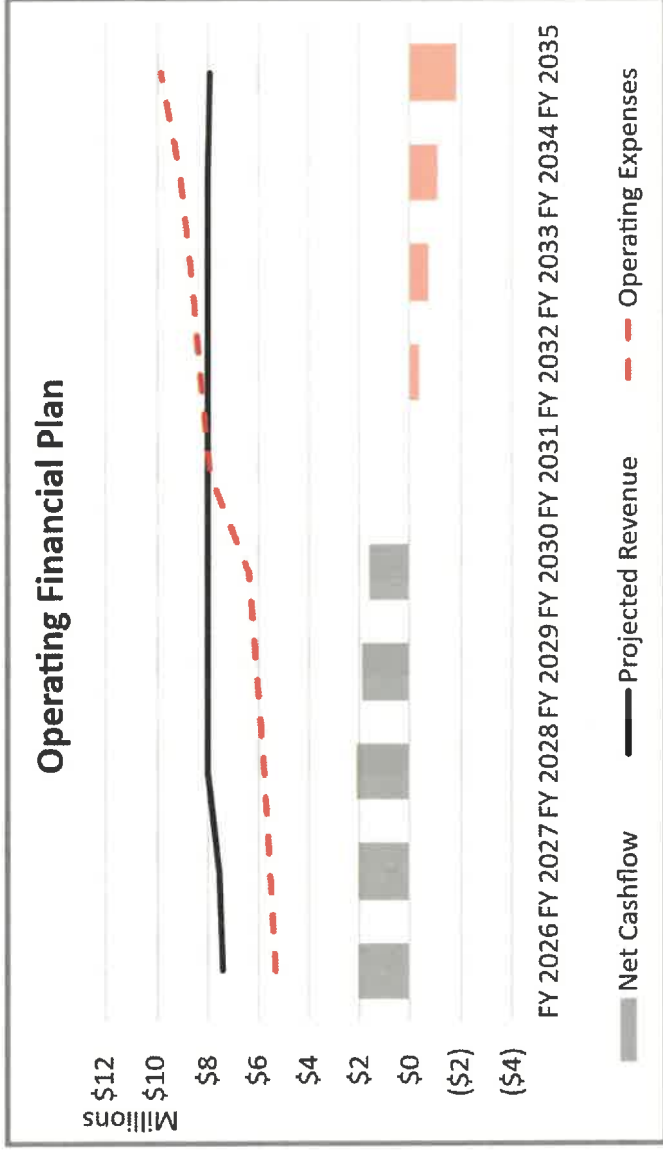


S2: Include PFAS Improvements (No Grants) - Operating

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Projected Water Sales = 2,331 AF
 - Rate Study = 2,701 AF
- Capital includes PFAS
 - **No Grant Funding**
 - Improvements completed in FY 2030
- PFAS O&M
 - Commences in FY 2031
 - Additional \$17.4M over 10-years

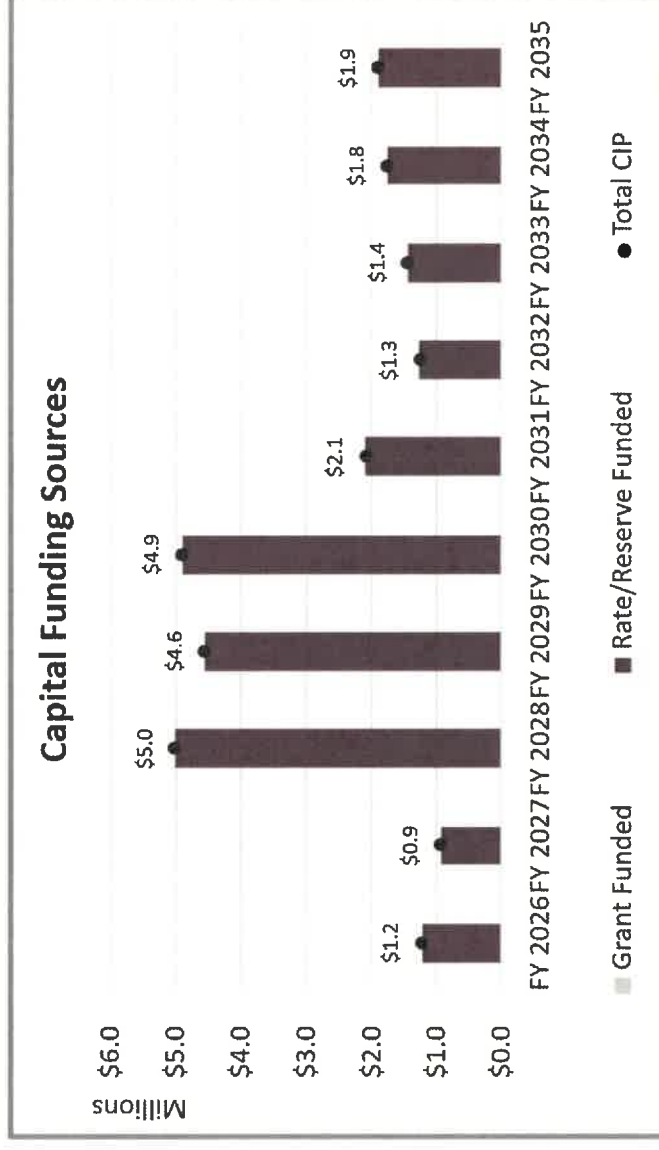


S2: Include PFAS Improvements (No Grants) - CIP

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Projected Water Sales = 2,331 AF
 - Rate Study = 2,701 AF
- Capital includes PFAS
 - **No Grant Funding**
 - Improvements completed in FY 2030
- PFAS O&M
 - Commences in FY 2031
 - Additional \$17.4M over 10-years

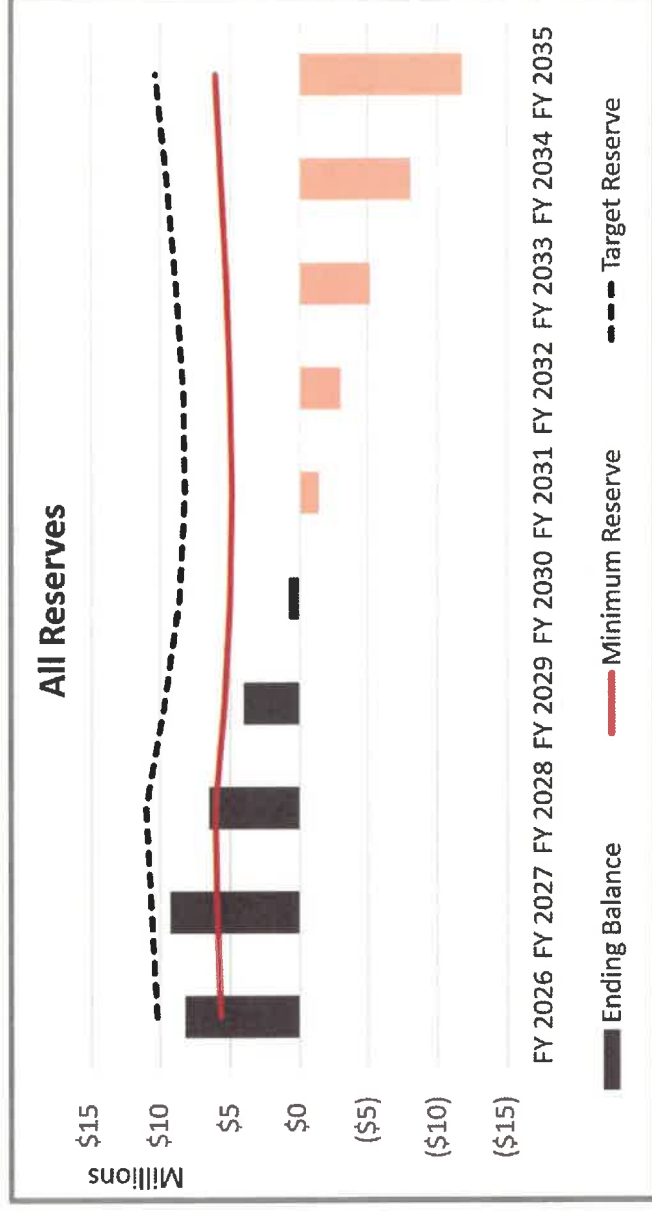


S2: Include PFAS Improvements (No Grants) - Reserves

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Projected Water Sales = 2,331 AF
 - Rate Study = 2,701 AF
- Capital includes PFAS
 - **No Grant Funding**
 - Improvements completed in FY 2030
- PFAS O&M
 - Commences in FY 2031
 - Additional \$17.4M over 10-years

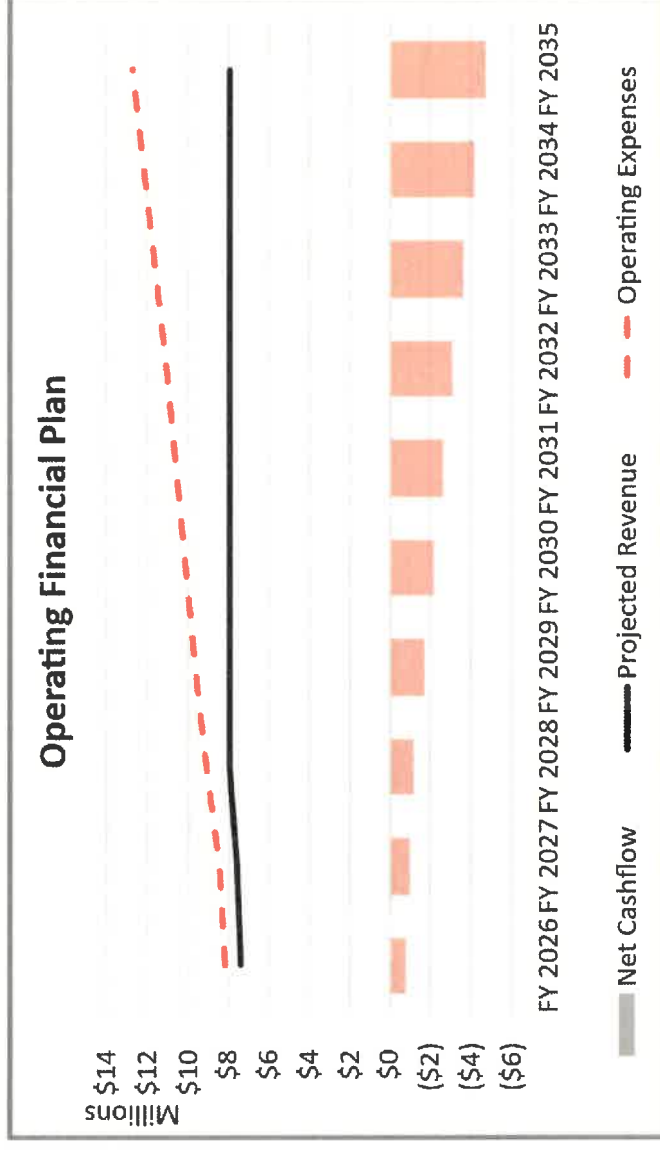


S3: 100% Purchased Water - Operating

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Capital Improvements
 - No PFAS Improvements
- 100% Purchased Water
 - Increases annual O&M by an average of \$3M over the 10-year outlook
 - 9.5% increases for MWD for FY 2027 and FY 2028, followed by 5% annual increases
 - 5% increases for CBWD Meter Charge and Admin Surcharge

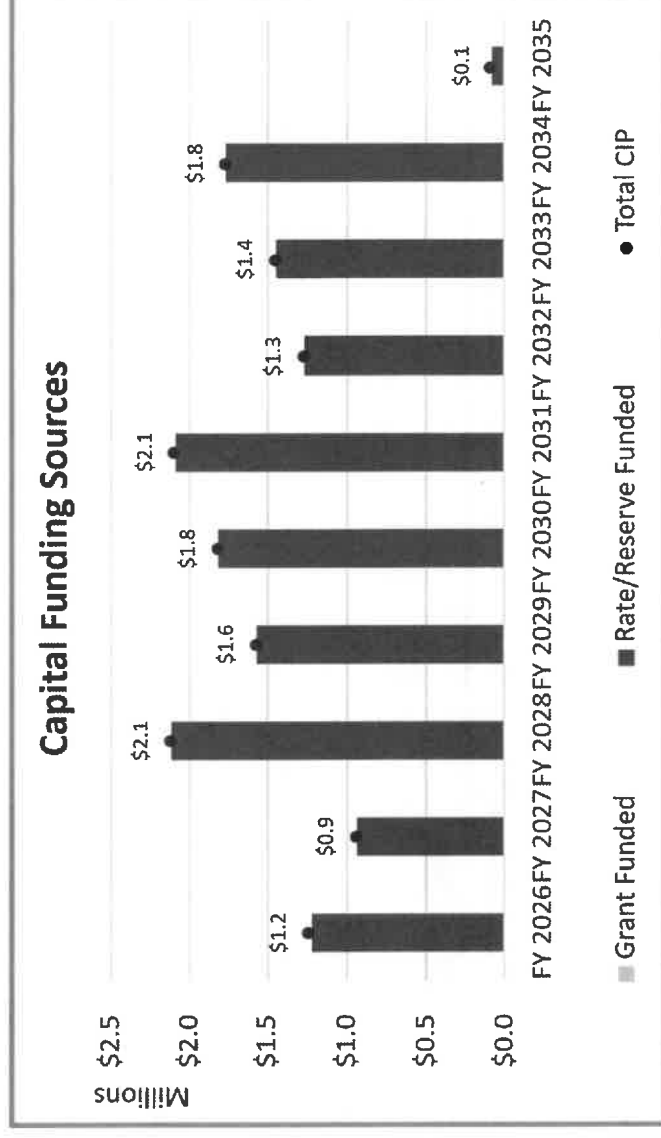


S3: 100% Purchased Water - CIP

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Capital Improvements
 - No PFAS Improvements
- 100% Purchased Water
 - Increases annual O&M by an average of \$3M over the 10-year outlook
 - 9.5% increases for MWD for FY 2027 and FY 2028, followed by 5% annual increases
 - 5% increases for CBWD Meter Charge and Admin Surcharge

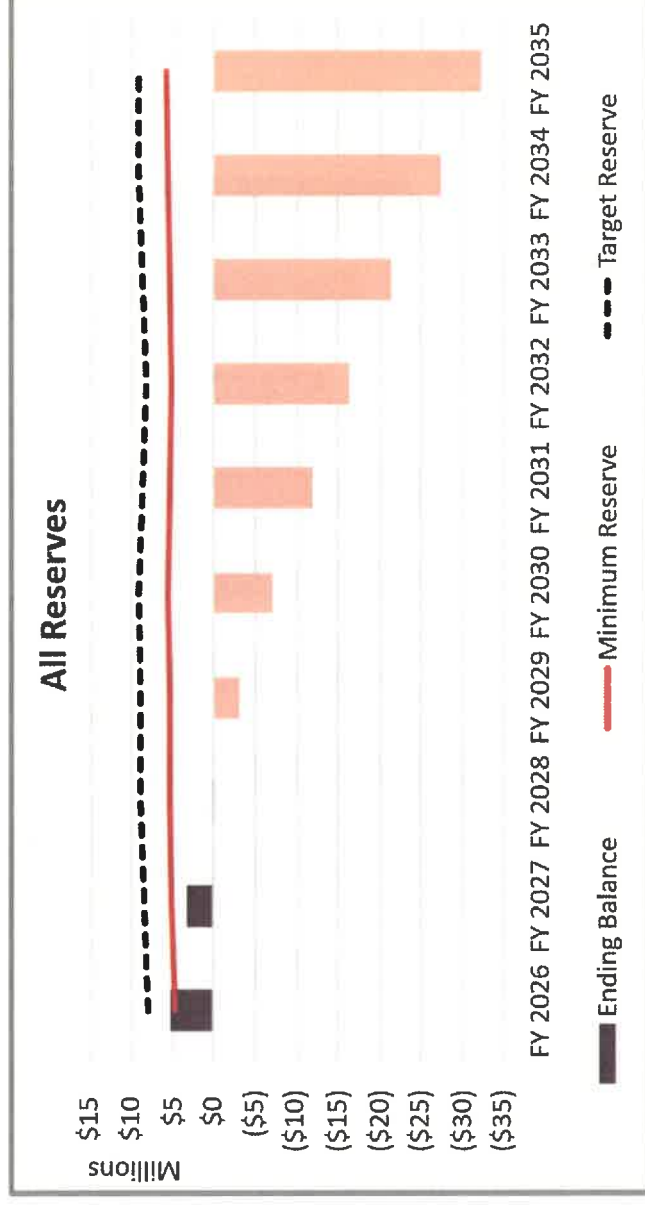


S3: 100% Purchased Water - Reserves

10-Year Outlook

Proposed Financial Plan

- 100% of Noticed Rates
- Capital Improvements
 - No PFAS Improvements
- 100% Purchased Water
 - Increases annual O&M by an average of \$3M over the 10-year outlook
 - 9.5% increases for MWD for FY 2027 and FY 2028, followed by 5% annual increases
 - 5% increases for CBWD Meter Charge and Admin Surcharge



Cost Comparison

Scenario 1: Include PFAS Improvements (With Grants)

Scenario 2: Include PFAS Improvements (No Grants)

Scenario 3: 100% Purchased Water



Cost Comparison – 2,331 AF of Sales

Water Supply Scenarios

Scenarios	Scenario Description	10-Year CIP Total	Grant Funding	Additional Water Supply Costs	FY 2029 Reserve Balance	FY 2035 Reserve Balance
1	PFAS with Grants	\$25.1M	\$7.5M	-	\$9.0M	(-\$4.1M)
2	PFAS without Grants	\$25.1M	-	-	\$3.9M	(-\$11.8M)
3	100% Purchased Water	\$14.3M	-	\$29.8M	(-\$3.2M)	(-\$32.4M)

Does not assume rate adjustment after FY 2028



PUMPER WORKSHOP

DISCUSSION ON WRD'S PFAS REMEDIATION PROGRAM



WHEN:

THURSDAY,
MAY 28, 2026
8:30 - 11:30 AM



WHERE:

WRD HEADQUARTERS
4040 PARAMOUNT BLVD.
LAKEWOOD, CA 90712

AGENDA

- Introductions
- Basins 3-D Visualization: Where is PFAS?
- WRD PFAS Remediation Program & Costs
- OCWD PFAS Program (Provided by OCWD Staff)
- Open Discussion
 - ▶ WRD PFAS Program Funding Options
 - ▶ PFAS Funding Agreement Terms
 - ▶ O&M Costs



RSVP HERE: WWW.WRD.ORG/RSVP

For any questions, please contact info@wrd.org or call (562) 275-4227.

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