

MINUTES OF THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF
VISTA IRRIGATION DISTRICT

March 4, 2026

A Regular Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, March 4, 2026 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

President Miller called the meeting to order at 9:00 a.m.

2. ROLL CALL

Directors present: Miller, Nuñez, Kuchinsky, MacKenzie and Sanchez.

Directors absent: None.

Staff present: Brett Hodgkiss, General Manager; Ramae Ogilvie, Secretary of the Board; Lesley Dobalian, Director of Water Resources; Randy Whitmann, Director of Engineering; Frank Wolinski, Director of Operations and Field Services; Shallako Goodrick, Director of Administration; and Elizabeth Xaverius, Administrative Assistant. General Counsel Elizabeth Mitchell of Burke, Williams & Sorensen was also present.

3. PLEDGE OF ALLEGIANCE

Director Kuchinsky led the Pledge of Allegiance.

4. APPROVAL OF AGENDA

26-03-22	<i>Upon motion by Director Kuchinsky, seconded by Director Sanchez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the agenda as presented.</i>
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5. ORAL COMMUNICATIONS

No public comments were presented on items not appearing on the agenda.

6. CONSENT CALENDAR

26-03-23	<i>Upon motion by Director MacKenzie, seconded by Director Kuchinsky and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the Consent Calendar, including Resolution No. 2026-09 approving disbursements.</i>
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A. Acceptance of Water System

See staff report attached hereto. Staff recommended and the Board accepted this water system for a gas station and commercial development consisting of approximately 4.5 gross acres owned by Hesperia Outpost, LP, located at the northeast corner of East Vista Way and Monte Mar Road (I-3096; LN 2020-011; APN 173-065-25; DIV NO 1).

B. Minutes of Board of Directors meeting on February 18, 2026

The minutes of February 18, 2026 were approved as presented.

C. Resolution ratifying check disbursements

RESOLUTION NO. 2026-09

BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 79219 through 79328 drawn on US Bank totaling \$1,091,657.28.

FURTHER RESOLVED that the Board of Directors does hereby authorize the execution of the checks by the appropriate officers of the District.

PASSED AND ADOPTED unanimously by a roll call vote of the Board of Directors of Vista Irrigation District this 4th day of March 2026.

7. DIVISION REPORTS

See staff report attached hereto.

Director of Engineering Randy Whitmann provided updates on the Request for Proposals for the Vista Flume Replacement Pipeline project and the status of Nipponite pipe replacement.

Director of Administration Shallako Goodrick provided clarification regarding the Homeowner Landscape Makeover Workshop that the District is co-hosting with Vallecitos Water District on March 29, 2026.

Director of Water Resources Lesley Dobalian provided clarification regarding the Lake Henshaw treatment schedule and an update on the Lake Henshaw Oxygenation Pilot Program.

8. FINANCIAL REPORT FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

See staff report attached hereto.

Director of Administration Shallako Goodrick presented the Financial Report for the six months ended December 31, 2025 stating that the District experienced a \$6.8 million operating gain, which is an increase from the \$5.7 million operating gain for the same six-month period in the previous year. She stated that the difference is primarily attributable to higher water sales revenue and lower contractual services expenses. Ms. Goodrick highlighted noteworthy items in the report and provided clarification as needed.

President Miller requested legal counsel and staff to research a property tax levy to fund the Vista Flume Replacement Pipeline project.

9. MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

See staff report attached hereto.

President Miller reported that the San Diego County Water Authority's (Water Authority) Board of Directors approved the memorandum of understanding with the U.S. Bureau of Reclamation, Metropolitan Water District of Southern California, Southern Nevada Water Authority, Arizona Department of Water Resources and Central Arizona Water Conservation District to explore potential of interstate water transfers and exchanges

10. MEETINGS AND EVENTS

See staff report attached hereto.

Director Kuchinsky reported on his attendance at an Association of California Water Agencies (ACWA) Business Development meeting. He stated that he would be attending the ACWA Joint Powers Insurance Authority's (JPIA) Subcommittee meeting on May 4, 2026, noting that all expenses will be covered by ACWA JPIA. Director Kuchinsky informed the Board that he would not be able to attend the March 18, 2026 Board meeting.

Director Nuñez reported that he would be attending an ACWA Agriculture Committee meeting via zoom following the Board meeting.

Director MacKenzie reported on her attendance at a California Special Districts Association (CSDA) Legislative Committee meeting where they reviewed numerous bills.

Director Sanchez reported on his attendance at a CSDA Professional Development Committee meeting where they made recommendations for CSDA Conference speakers.

11. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

See staff report attached hereto.

Director Kuchinsky requested that the Lake Henshaw Oxygenation Pilot Study item be placed on the April 1, 2026 agenda since he will be absent for the March 18, 2026 meeting.

12. COMMENTS BY DIRECTORS

Director Sanchez made a brief comment related to the previous discussion about property tax levies.

Director Nuñez said that a Scout troop contacted him with interest in touring Lake Henshaw. Mr. Hodgkiss requested that Director Nuñez provide the Scout troop's contact information to staff and staff would follow up with them.

13. COMMENTS BY GENERAL COUNSEL

General Counsel Elizabeth Mitchell reported on Assembly Bill 538 that focuses on transparency and compliance in public works as it relates to the handling of certified payroll records.

14. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss informed the Board that he met with the ACWA Region 10 Representative Michael Cervantes; they discussed various pieces of legislation that would have an impact the District and the ACWA Conference format and session content.

Mr. Hodgkiss stated that the District and the City of Escondido sent a joint comment letter to the U.S. Bureau of Reclamation on the Draft Environmental Impact Statement on Post-2026 Colorado River Operational Guidelines, noting that the Board was provided a copy of the letter at their places at the dais.

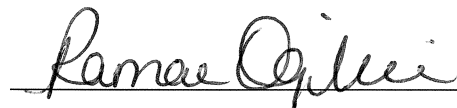
15. ADJOURNMENT

There being no further business to come before the Board, at 10:24 a.m. President Miller adjourned the meeting to March 18, 2026 at 9:00 a.m.



Marty Miller, President

ATTEST:



Ramae Ogilvie, Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



STAFF REPORT

Agenda Item: 6.A

Board Meeting Date:	March 4, 2026
Prepared By:	Christina Olson
Reviewed By:	Randy Whitmann
Approved By:	Brett Hodgkiss

SUBJECT: ACCEPTANCE OF WATER SYSTEM

RECOMMENDATION: Accept this water system for a gas station and commercial development consisting of approximately 4.5 gross acres owned by Hesperia Outpost, LP, located at the northeast corner of East Vista Way and Monte Mar Road (I-3096; LN 2020-011; APN 173-065-25; DIV NO 1).

PRIOR BOARD ACTION: On May 11, 2022, the Board approved this waterline project and accepted Grant of Right of Way (H97).

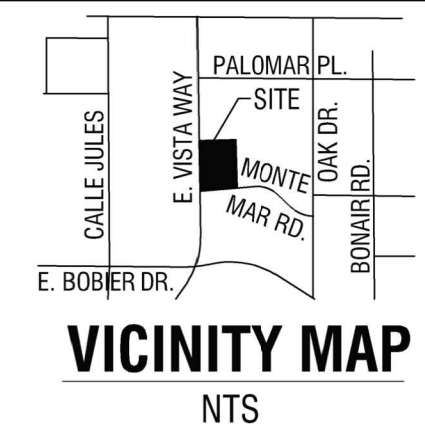
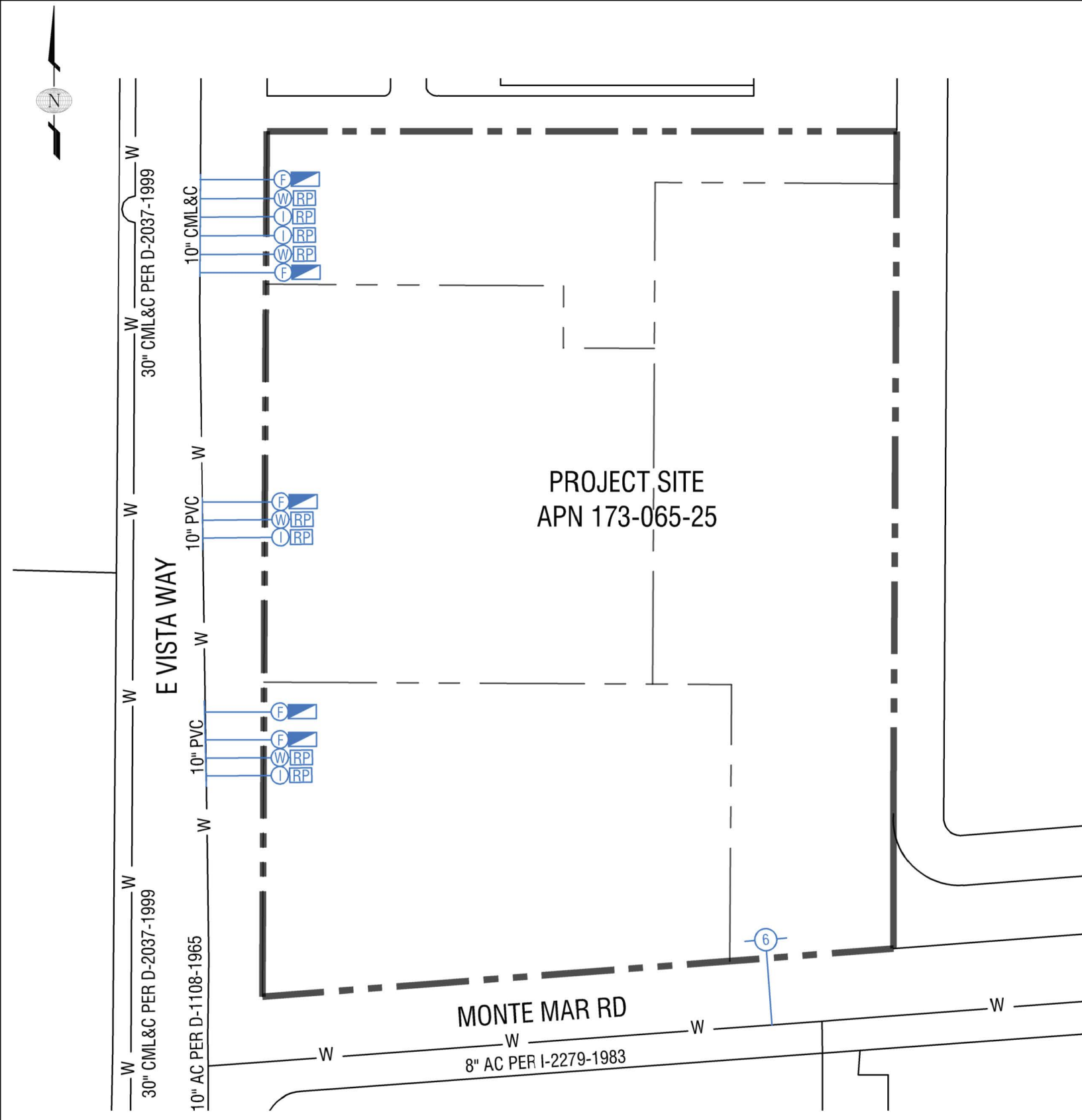
FISCAL IMPACT: None.

SUMMARY: The water system is ready for acceptance by the Board, which will allow the Notice of Acceptance to be filed with the County Recorder.

DETAILED REPORT: All work required by the construction agreement (I-3096) has been completed. Under District inspection, the owner's contractor replaced approximately 77 feet of 10-inch waterline, installed four 2-inch domestic water services, one 1 ½-inch irrigation service, three 1-inch irrigation services, three 6-inch fire services, two 4-inch fire services, one fire hydrant, and miscellaneous appurtenances. The owner has paid for all meters and installed all necessary backflow devices.

This project will be completed with the filing of the Notice of Acceptance.

ATTACHMENT: Map



LEGEND

- EXISTING**
- W — WATER MAIN
- NEW PUBLIC**
- W — WATER MAIN
 - (W) — DOMESTIC SERVICE
 - (F) — FIRE SERVICE
 - (I) — IRRIGATION SERVICE
 - (6) — FIRE HYDRANT
- NEW PRIVATE**
- ▢ RPDA BACKFLOW
 - ▢ RP BACKFLOW

OWNER:
 HESPERIA OUTPOST, LP
 PO BOX 1958
 CORONA, CA 92878

ENGINEER:
 SAXON ENGINEERING SERVICES, INC.
 2605 TEMPLE HEIGHTS DR, STE A
 OCEANSIDE, CA 92056

VISTA IRRIGATION DISTRICT		
NOTICE OF ACCEPTANCE		
MONTE MAR GAS STATION & COMMERCIAL SITE		
APN 173-065-25	T.B.	
SCALE: NONE	L.N. 2020-011	
APPD. BY CO	DATE 2/20/26	W.O. I-3096
DRAWN BY TG	DATE 2/12/26	
SHEET 1 of 1	MAP G10	
REVISED: 2/20/26 TESS GARNICA		
Z:\Engineering\JOBS\Jobs\3096_Monte Mar Gas Station (LN 2020-011)\Board\2026 Project Acceptance		



Cash Disbursement Report
Payment Date 02/05/2026 - 02/18/2026

Payment Number	Payment Date	Vendor	Description	Amount
79219	02/11/2026	Refund Check 79219	Customer Refund	332.58
79220	02/11/2026	Refund Check 79220	Customer Refund	725.86
79221	02/11/2026	A-1 Irrigation, Inc	Resort Well Supplies	37.21
79222	02/11/2026	AC Plumbing	Private Tie Backs - Cassou Meadows (2)	2,650.00
79223	02/11/2026	Amazon Capital Services	Warehouse Non Inventory	28.90
	02/11/2026		Replacement Key - Truck #39	38.82
	02/11/2026		Warehouse Non Inventory	293.70
	02/11/2026		HDMI Cables	86.48
	02/11/2026		2026 Desk Calendar	30.96
79224	02/11/2026	American Business Bank	Deodar Reservoir Rehabilitation	3,819.38
79225	02/11/2026	Cecilia's Safety Service Inc	Traffic Control - Royal Rd / Valley Crest	2,755.00
	02/11/2026		Traffic Control - E. Indiana Rock	2,897.50
	02/11/2026		Traffic Control - Cassou Meadows Rd	2,327.50
	02/11/2026		Traffic Control - Coyote Ct	1,520.00
	02/11/2026		Traffic Control - Plymounth Dr	760.00
79226	02/11/2026	Christina Moyer	Reimbursement CAPPO Conference 02/2026	193.68
79227	02/11/2026	Citi Cards	Warehouse & Kitchen Supplies	615.05
	02/11/2026		Backup Phone System	27.45
	02/11/2026		UPN Cert Renewal	183.46
	02/11/2026		Microsoft Azure	532.30
	02/11/2026		E Fax	15.50
	02/11/2026		Refreshments For Boardroom	119.54
79228	02/11/2026	City Of Escondido	Lake Wohlford Algae Testing 07/25 - 12/25 HAB's	28,338.78
79229	02/11/2026	Complete Paperless Solutions, LLC	Office Supplies	53.13
79230	02/11/2026	Core & Main	Corp Stop .75" MIP X Flare (2)	133.61
79231	02/11/2026	Electrical Sales Inc	SK-8 Split BLT Conn #8 CU-AL ILS (200)	1,104.15
	02/11/2026		Time Clocks - Well Field (6)	1,468.58
79232	02/11/2026	Employment Development Department	Unemployment Insurance 10/2025-12/2025	8,844.92
79233	02/11/2026	Ferguson Waterworks	Tubing 1" Copper Soft 60' (600)	9,151.46
79234	02/11/2026	Frank & Son Paving. Inc	Patch Paving - Robynhood Road & Robynhood Lane	8,018.85
	02/11/2026		Patch Paving - Oak D	75,012.00
	02/11/2026		Patch Paving - Mimosa Ave	45,067.00
	02/11/2026		Final Paving- Robinhood Road	79,316.00
79235	02/11/2026	Grainger	Skylight Guards (Building A)	1,255.58
79236	02/11/2026	Hach Company	CL17 Reagent - (8)	699.73
79237	02/11/2026	Hawthorne Machinery Co	Equipment Grease	132.50
79238	02/11/2026	HELIX Environmental Planning, Inc	AB Pipeline Replacement CEQA Document	5,707.50
79239	02/11/2026	Home Depot Credit Services	Storage Buckets	35.59
	02/11/2026		Tools - Truck #69	18.87
	02/11/2026		Material For Air line in Garage	114.27
	02/11/2026		Fence Supplies	94.84
	02/11/2026		Maintenance Supplies	371.22
	02/11/2026		Department Tools	65.90
	02/11/2026		Push Broom - Truck #13	40.02

	02/11/2026		Concrete Rapid Set 60lb bag (112)	1,749.05
	02/11/2026		Concrete 60lb bag (112)	615.61
79240	02/11/2026	HydroPro Solutions	Parts For 2 - 3" Meters	336.37
79241	02/11/2026	Inland Kenworth (US) Inc	Convex Mirrors - Dump Trucks	58.44
79242	02/11/2026	K&M Pest Control	Monthly Pest Control	200.00
79243	02/11/2026	K2 Calibrations LLC	Gas Monitor Repairs	210.00
79244	02/11/2026	Ken Grody Ford Carlsbad	Air Spoiler - Truck #13	234.22
	02/11/2026		Nox Module - Truck #65	1,158.28
79245	02/11/2026	Lava Propane, LLC	Propane Refill	36.81
79246	02/11/2026	Lightning Messenger Express	Messenger Service 01/16/2026 - 01/31/2026	192.00
79247	02/11/2026	Mark Saltz	Mileage - County of San Diego DEH 01/26	46.69
	02/11/2026		Reimbursement - County of San Diego DEH 01/26	311.00
79248	02/11/2026	Mitchell Instrument Co	ARC Flash Gear	5,356.21
79249	02/11/2026	Moodys	Dump Fees (2)	600.00
79250	02/11/2026	NAPA Auto Parts	Convex Mirror & Oil Filters - Truck #3	79.61
	02/11/2026		Hydraulic & Oil Filters	18.75
79251	02/11/2026	Pacific Hydrotech Corporation	Deodar Reservoir Rehabilitation	72,568.24
79252	02/11/2026	Pacific Pipeline Supply	Macro Couplings	800.71
79253	02/11/2026	Palomar College	Scholarship Award	1,000.00
79254	02/11/2026	Paychex of New York LLC	Onboarding/Recruiting/Flex Service 02/2026	812.50
79255	02/11/2026	Powerland Equipment, Inc	Bar Oil For Chainsaws & Mower Blades	166.98
79256	02/11/2026	Volvo Construction Equipment & Services	Cylinder Guard - #E-3	151.33
79257	02/11/2026	San Diego Gas & Electric	Electric 01/2026 - VID Headquarters (Gas)	1,152.95
	02/11/2026		Electric 01/2026 - VID Headquarters (Electric)	7,965.72
79258	02/11/2026	Shred-it	Shredding Service	204.32
79259	02/11/2026	The UPS Store 0971	Shipping 01/2026 - HAB's	816.23
79260	02/11/2026	Midas Service Experts	Tires - #C-5	229.72
79261	02/11/2026	Umpqua Bank	D1-5 Distribution Exam	475.00
	02/11/2026		Compliance Fees For (CARB)	99.27
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	25.00
	02/11/2026		Defibrillation Pads (3) & AED Battery	683.93
	02/11/2026		New Dump Bed Cylinder - Truck #52	1,648.65
	02/11/2026		Certification Renewal	25.00
	02/11/2026		Certification Renewal	180.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Certification Renewal	180.00
	02/11/2026		Certification Renewal	205.00
	02/11/2026		Pay as you go-Envelopes	14.40
	02/11/2026		IRS 1099 Filing	124.20
	02/11/2026		eSignature Yearly Seat Subscription Software	300.00
	02/11/2026		Cresit Card Rebate	(704.41)

	02/11/2026		Lunch 01/15/2026 (4) - Accountant Interviews	87.19
	02/11/2026		Lunch 01/29/2026 (6) - Construction Worker Interviews	117.74
	02/11/2026		Lunch 01/14/2026 (7) - UWT Interviews	170.05
	02/11/2026		Fingerprinting	30.00
	02/11/2026		Fingerprinting	30.00
	02/11/2026		Fingerprinting	30.00
	02/11/2026		Fingerprinting	30.00
	02/11/2026		Safety Training Refreshments	82.27
	02/11/2026		COWU Lunch - P Sanchez	62.00
	02/11/2026		CPA Renewal - S Goodrick	340.00
79262	02/11/2026	UniFirst Corporation	Uniform Service	243.59
79263	02/11/2026	Vulcan Materials Company and Affiliates	Cold Mix	3,319.43
79264	02/11/2026	Weck Laboratories, Inc	Sampling - Well #61 & #34	1,800.00
79265	02/11/2026	TS Industrial Supply	Food Grade Grease & Penetrant Shop Supplies	354.44
79266	02/18/2026	Refund Check 79266	Customer Refund	80.51
79267	02/18/2026	Refund Check 79267	Customer Refund - Construction Meter Deposit	4,037.79
79268	02/18/2026	Refund Check 79268	Customer Refund	756.69
79269	02/18/2026	Refund Check 79269	Customer Refund - Construction Meter Deposit	1,898.12
79270	02/18/2026	Refund Check 79270	Customer Refund	41.44
79271	02/18/2026	Refund Check 79271	Customer Refund	41.44
79272	02/18/2026	Refund Check 79272	Customer Refund - Construction Meter Deposit	2,154.78
79273	02/18/2026	Refund Check 79273	Customer Refund	81.08
79274	02/18/2026	Refund Check 79274	Customer Refund	41.44
79275	02/18/2026	Refund Check 79275	Customer Refund - Construction Meter Deposit	4,681.73
79276	02/18/2026	Refund Check 79276	Customer Refund - Construction Meter Deposit	2,214.00
79277	02/18/2026	Refund Check 79277	Customer Refund	584.34
79278	02/18/2026	ACWA/JPIA	Medical & Dental Insurance 03/2026 - Cobra	379.35
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	34.60
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	995.17
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Cobra	71.03
	02/18/2026		Medical & Dental Insurance 03/2026 - Employees	199,900.80
	02/18/2026		Medical & Dental Insurance 03/2026 - Retirees	47,707.81
	02/18/2026		Medical & Dental Insurance 03/2026 - P Kuchinsky	2,061.37
	02/18/2026		Medical & Dental Insurance 03/2026 - J MacKenzie	2,061.37
	02/18/2026		Medical & Dental Insurance 03/2026 - M Miller	2,061.37
	02/18/2026		Medical & Dental Insurance 03/2026 - P Sanchez	2,061.37
79279	02/18/2026	Airgas USA LLC	Welding Rod	257.74
79280	02/18/2026	AK Security Alarm, LLC	Alarm Monitoring	120.00
79281	02/18/2026	Amazon Capital Services	Ratcheting Cargo Bar - Truck's #13, #42, #79	183.72
	02/18/2026		Warehouse Non Inventory	220.86
	02/18/2026		Chipping Hammers (2) and Quick Change Retainer	370.14
	02/18/2026		Monitors & Scanner	449.28
	02/18/2026		eWaste Fee	5.00
79282	02/18/2026	Answering Service Care, LLC	Answering Service	300.00

79283	02/18/2026	Shadowridge Auto Service	Replace Pinion Seal & Service - Truck #33	988.51
79284	02/18/2026	B&H Photo Video	eWaste Fee	10.00
	02/18/2026		ViewSonic VA3209M 31.5" Monitor	344.65
79285	02/18/2026	BHA Inc	Annual Survey - Henshaw Dam	6,320.00
79286	02/18/2026	Cecilia's Safety Service Inc	Traffic Control - Royal Rd / Valley Crest	4,845.00
	02/18/2026		Traffic Control - Cassou Meadows Rd / Buena Creek	6,175.00
79287	02/18/2026	Claims Management Associates Inc	Claims Adjusting Services	413.40
79288	02/18/2026	CleanCapital HC4 Borrower LLC	Solar Energy	4,371.92
79289	02/18/2026	Complete Office of California, Inc	Office Supplies	1,135.50
79290	02/18/2026	Core & Main	Fire Hydrant LB400 Check Valve (5)	9,877.82
79291	02/18/2026	CoreLogic Solutions Inc	RealQuest Online Service 01/2026	327.82
79292	02/18/2026	Craneworks Southwest Inc	Service Call - Truck #52	354.38
79293	02/18/2026	Diamond Environmental Services	Portable Restroom Service	131.51
79294	02/18/2026	Direct Energy	Electric 01/2026 - T & D / Cathodic Protect - Pump Stations	9,970.55
	02/18/2026		Electric 01/2026 - VID Headquarters	2,368.97
79295	02/18/2026	Dudek	Pechstein II Reservoir MasterPlan 10/25/25 - 11/21/25	78,090.15
	02/18/2026		Pechstein II Reservoir MasterPlan 11/22/25 - 12/26/25	20,389.25
79296	02/18/2026	EDCO Waste & Recycling Services Inc	Trash Service	602.12
	02/18/2026		Trash Service	1,908.86
79297	02/18/2026	Electrical Sales Inc	Reducing Bushing	0.99
	02/18/2026		Misc. Electrical Supplies	745.72
	02/18/2026		Misc. Electrical Supplies	115.24
79298	02/18/2026	Employee Relations, Inc	Background Checks	292.91
79299	02/18/2026	Evoqua Water Technologies LLC	DI Bottle Rental	578.00
79300	02/18/2026	Ferguson Waterworks	Gate Valve 3" R/S DI Flange (2)	1,393.37
	02/18/2026		Lid 10" Slotted Valve (VID) (10)	1,193.13
	02/18/2026		Fire Hydrant Spool 6x24 DI (3)	871.30
	02/18/2026		Ell 8" DI POxFL 45 Degree	482.25
	02/18/2026		Pipe 2" PVC Schedule (40)	36.37
	02/18/2026		Flange 8" SOW (2)	90.06
	02/18/2026		Pipe 8" PVC DR-14 C900 (20)	449.45
	02/18/2026		Ell 8" DI FL 45 Degree	408.67
	02/18/2026		Flange 6" SOW 6-hole (7)	371.30
	02/18/2026		Tee 8x6 DI POxFL	480.11
	02/18/2026		Pipe 8" PVC DR-14 C900 (1800)	39,574.04
	02/18/2026		Tubing 2" Copper Soft 20' (80)	3,441.48
	02/18/2026		Gate Valve 8" POxFL R/W (2)	3,246.24
	02/18/2026		Pipe 4" PVC DR-14 C900 (500)	3,182.55
	02/18/2026		Pipe 6" PVC DR-14 C900 (40)	510.94
	02/18/2026		Angle Ball Valve 2" FNPT X MNPT (CurbStop)(2)	1,636.65
	02/18/2026		Coupling 8" Deflection C900	1,243.79
	02/18/2026		Service Saddle 8x2 PVC (5)	1,237.51
	02/18/2026		Gate Valve 6" POxFL R/W	1,027.05
	02/18/2026		Wire 10 Copper	848.68
	02/18/2026		Corp Stop 2" MIP X FIP (5)	1,676.25
	02/18/2026		Angle Ball Meter Valve 2" FLG X FIP DD Lockwing(2)	800.47
	02/18/2026		Ell 2" Brass Street 90 Degree(2)	93.96
	02/18/2026		Coupling 6" Deflection C900 (2)	103.92
	02/18/2026		Coupling 4" Deflection C900 (4)	135.53

	02/18/2026		Service Saddle 4x2 PVC	188.08
	02/18/2026		Adapter 2" Copper x MIP (10)	292.28
	02/18/2026		Service Saddle 4x1 PVC (5)	311.89
	02/18/2026		Gate Valve 4" POxFL R/W	779.70
	02/18/2026		Adapter 8" DI POxFL	321.46
	02/18/2026		Tee 8" DI POxFL	586.80
	02/18/2026		8"x"4 FI Reducer (DI)	303.45
79301	02/18/2026	Frank & Son Paving, Inc	Patch Paving - Easy Street	52,000.00
	02/18/2026		Patch Paving - Cassou Meadows Road	36,000.00
79302	02/18/2026	G & R Auto & Truck Repair	Diesel Opacity Test & Travel Time - Truck #64	575.00
	02/18/2026		Diesel Opacity Test - Truck #26	125.00
79303	02/18/2026	Warren Environmental & Coatings LLC	NSF Leak Repair	2,666.42
79304	02/18/2026	Grainger	Blue Marking Stakes (10)	385.40
	02/18/2026		Door Control Module	435.29
79305	02/18/2026	Hawthorne Machinery Co	Seat Slide Rail Kit - #L7	368.13
79306	02/18/2026	HydroPro Solutions	Replacement 4-in Meters (2)	6,634.32
	02/18/2026		Gaskets For 6" Meter (2)	80.39
79307	02/18/2026	InfoSend Inc	Mailing Service / Data Processing - 01/2026	17,587.57
	02/18/2026		Backflow Notice	887.34
	02/18/2026		Support & Storage 01/2026	1,866.51
79308	02/18/2026	Jeff McNeal Productions	On Hold Messaging	220.00
79309	02/18/2026	Ken Grody Ford Carlsbad	Nox Sensor - Truck #65	766.99
79310	02/18/2026	Kirk Paving, Inc	Slurry Sealcoat Parking Lots - Headquarters	42,975.00
79311	02/18/2026	Kronick Moskovitz Tiedemann & Girard	Legal 12/2025	1,647.00
79312	02/18/2026	Leon Perrault Trucking & Materials	Trucking & Material 01/2026	1,650.00
	02/18/2026		Trucking & Material 01/2026	2,748.75
	02/18/2026		Trucking & Material 01/2026	12,644.25
79313	02/18/2026	McMaster-Carr Supply Company	Uni - Strut (Well #3)	132.39
	02/18/2026		Misc Hardware	45.58
	02/18/2026		Well #3 J-Box Mounting Parts	217.80
	02/18/2026		Insect Screen - Reservoirs	438.31
79314	02/18/2026	Moodys	Dump Fees (2)	600.00
	02/18/2026		Dump Fees (2)	600.00
79315	02/18/2026	Mutual of Omaha	LTD/STD/Life Insurance 03/2026	7,519.15
79316	02/18/2026	NAPA Auto Parts	Hydraulic Fluid - Truck #52	113.73
	02/18/2026		Air Filter's - #VE-2	98.64
79317	02/18/2026	North County Auto Parts	Shop Chemicals & Supplies	111.59
79318	02/18/2026	O'Reilly Auto Parts	Front & Rear Brake Pads - Truck #10 & #11	192.23
	02/18/2026		Key Fob Batteries	19.47
	02/18/2026		Brake Pads - Truck #33	644.58
79319	02/18/2026	Pacific Safety Center	Safety Training - December (35)	795.00
	02/18/2026		Safety Training - January (30)	625.00
79320	02/18/2026	San Diego Co Superintendent of Schools	Splash Lab Sponsorship	875.00
79321	02/18/2026	Spok, Inc	Pagers	51.52
79322	02/18/2026	The Centre for Organization Effectiveness	Supervisor Academy (2)	1,998.00
79323	02/18/2026	Underground Service Alert of Southern California	New DigAlert Tickets 01/2026	685.10
	02/18/2026		Safe Excavation Board Fees	161.38
79324	02/18/2026	UniFirst Corporation	Uniform Service	243.59
79325	02/18/2026	Vista Printing	Printing - Letterhead & Envelopes	1,106.74

79326	02/18/2026	Watts Regulator Company	3X Pocket Colorimeter & STD	2,297.91
79327	02/18/2026	TS Industrial Supply	MAG-54-X- 9IN HORSEHAIR COUNTER BRUSH	13.30
	02/18/2026		RAD-64000436-4X19 WOOD HANDLE WIRE BRUSH 14IN (4)	18.55
	02/18/2026		RAD-64000450-7-3/4IN STAINLESS WIRE BRUSH 006 (20)	53.23
	02/18/2026		AER-255 WHITE CONSTRUCTION MARKING PAINT 20OZ (12)	73.26
	02/18/2026		AER-254 BLUE CONSTRUCTION MARKING PAINT 20OZ (24)	146.53
	02/18/2026		PRO-34-874 LARGE 9 G-TEK MAXIFLEX GLOVE MARRON(24)	151.15
	02/18/2026		JET-587724 BOLT CUTTER 24IN3/8IN CAPACITY (2)	152.05
	02/18/2026		AER-770 -BLACK STRIPING PAINT (24)	216.15
	02/18/2026		AER-710- WHITE STRIPING PAINT (24)	216.15
	02/18/2026		AER-750 BLUE STRIPING PAINT (24)	216.15
	02/18/2026		MER-618070-4-1/2IN X045X5/8-11 CUT OFF WHEEL (50)	225.79
	02/18/2026		TYT-VT2100413P-413P 2INx100FT Black PIPE Wrap (36)	331.40
	02/18/2026		PRO-34-874 X-LARGE 10 G-TEK MAXIFLEX GLOVE (24)	151.15
79328	02/18/2026	World Oil Environmental Services	Pick Up Used Oil Filter	65.00
			Grand Total	1,091,657.28



STAFF REPORT

Agenda Item: 7

Board Meeting Date: March 4, 2026
Prepared By: Randy Whitmann, Frank Wolinski, Shallako Goodrick and Lesley Dobalian
Approved By: Brett Hodgkiss

SUBJECT: DIVISION REPORTS

RECOMMENDATION: Note and file informational report.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Previous month's and anticipated activities are reported by each division.

ENGINEERING DIVISION

February

- The District has replaced approximately 11.66 miles of Nipponite pipe since 2002 with 4.26 miles remaining as shown below. Replacement of 1.00 miles of Nipponite pipe is currently in design and 0.24 miles is in construction.

Miles of Nipponite Remaining

Diameter	Risk			Total
	High	Medium	Low	
4-inch	0.00	0.33	0.00	0.33
6-inch	0.00	0.10	0.18	0.28
8-inch	0.40	0.37	1.03	1.80
Sub-total	0.40	0.80	1.21	2.41
10-inch	0.28	0.14	0.53	0.95
12-inch	0.00	0.00	0.90	0.90
Total	0.68	0.94	2.64	4.26

- The District has replaced approximately 10,999 feet (2.08 miles) of pipe (steel – 2,785 feet, PVC – 150 feet, non-Nipponite asbestos cement – 3,125 feet and Nipponite – 4,939 feet) in Fiscal Year 2026.
- Deodar Reservoir Rehabilitation – Pacific Hydrotech continued with project closeout. Notice to Proceed was issued in March 2024. The reservoir was taken offline in December 2024 to replace the roof and placed back in service by April 2025. Project was substantially complete by July 2025.
- Pechstein and Pechstein II Reservoir Planning and Design – began reviewing draft submittal of the site master plan.
- Flume Replacement Pipeline Design – issued Request for Proposals for environmental, engineering and design services to replace the Flume.
- Projects along Flume
 - The Villages – 380 dwelling unit residential subdivision along Country Club Lane, between Nutmeg Street and Pamela Lane in Escondido. Storm drain work along the Jones Siphon, the relocation of an 18-inch transmission main that feeds the Bennett service area and final punch list items have been completed. Project closeout is underway.

- Nutmeg Homes – 137 dwelling unit residential subdivision along Nutmeg Street between Centre City Parkway and Interstate 15 in Escondido. Project is near complete with the design phase and requires District review and approval of grading, street and utility improvement plans along Nutmeg Street. The project will place additional fill along Nutmeg Street and over approximately 400 feet of the Caldwell Siphon section of the Flume. The District has approved agreements to allow the additional fill, quitclaim the portion of the District’s Flume easement over the property, and participate in the project’s Community Facilities District. Grading plans have been signed and staff is currently working with the developer to finalize their improvement plans.

March

- Mainline Replacement Projects in design (current projects): East AB Line – Esplendido Ave. to Las Posas Rd.; Oro Avo Dr.* and Shale Rock Rd.; Alta Vista Dr. and Vale Terrace Dr.; Lado De Loma Dr.*, Eddie Dr., Rancho Vista Rd. and Bandini Pl.; Hardell Ln.*; Indiana Ave.* and Broadway; Catalina Ave.*; Colavo Dr.*; Richland Rd.*; McGavran Dr. (Total length = 5.22 miles).
- Mainline Replacement Projects in planning (future projects): Estrelita Dr. and Victory Dr.; Oak Dr.* and Plumosa Ave.; Via Christina; Nevada Ave., N. Citrus Ave., Lemon Ave. and Hillside Terrace; Palomar Pl. and Queens Wy.; Nordahl Rd.; Buena Creek Rd.*; West AB Line – Esplendido Ave. to Bella Vista Dr.; Crescent Dr.; Descanso Ave.; Camino Culebra*; San Clemente Ave.*; E. Vista Wy.* (Total length = 7.14 miles).
- Deodar Reservoir Rehabilitation – Pacific Hydrotech to continue with project closeout.
- Pechstein and Pechstein II Reservoir Planning and Design – continue reviewing draft submittal of the site master plan.
- Flume Replacement Pipeline Design – conduct Escondido-Vista Water Treatment Plant and Pechstein Reservoir site visits with consultants interested in submitting a proposal for environmental, engineering and design services to replace the Flume.

*Nipponite pipe

OPERATIONS & FIELD SERVICES DIVISION

February

- Water Quality Calls/Incidents for February – received one discolored water call. The source of the discolored water was not found; issue resolved with flushing.
- Inspected and tested 20 new backflow devices that were integrated into the District’s cross-connection control program.
- Began data collection for the Annual Report to the Division of Drinking Water and the 2026 Consumer Confidence Report (CCR).
- Completed Flume leak repairs on Caldwell siphon and on MD and Pearson benches.
- Continued mainline replacement of steel and Nipponite AC pipe on Robinhood Road – install approximately 7,200’ of various sizes of PVC pipe, 26 services and 3 hydrant laterals (approximately 90% complete; full project completion is anticipated in spring 2026).
- Began mainline replacement of steel, Nipponite and non-Nipponite AC pipe on Cassou Road – install approximately 9,500’ of various sizes of PVC pipe, 63 services and 5 hydrant laterals (approximately 15% complete; full project completion is anticipated in fall 2026).

March

- Continue data collection for the Annual Report to the Division of Drinking Water and the 2026 CCR.
- Continue mainline replacement of steel and Nipponite AC pipe on Robinhood Road – install approximately 7,200’ of various sizes of PVC pipe, 26 services and 3 hydrant laterals.
- Continue mainline replacement of steel, Nipponite and non-Nipponite AC pipe on Cassou Road – install approximately 9,500’ of various sizes of PVC pipe, 63 services and 5 hydrant laterals.

Electrical Energy Use at VID Headquarters

January 2026

Description	Current Month Production		Average of Last 12 Months		Total, Fiscal Year-to-Date
	(kWh)	(kWh)	(kWh)	(kWh)	(kWh)
Solar Production (\$0.20 per kWh)	21,410	25,967	25,967	25,967	177,230
Power purchased from Direct Energy (\$0.05 per kWh)	22,405	18,219	18,219	18,219	145,752
TOTAL ELECTRICAL ENERGY USE	43,815	44,186	44,186	44,186	322,982

ADMINISTRATION DIVISION

February

- Began coordinating the development of the District Budget.
- Completed recruitment for Senior Mechanic, Accountant and Utility Worker Trainee positions. Berto Alvarez accepted a promotion to the Senior Equipment Mechanic position; Yazardi Barrueta accepted a job offer for the Accountant position; and Nick Holtz and Roman Linares accepted job offers for Utility Worker Trainee positions.
- Continued recruitment for Construction Worker position.
- Began recruitments for Equipment Mechanic and Systems Controls Supervisor positions.
- Coordinated fall protection awareness training for field personnel.

March

- Continue coordinating the development of the District Budget.
- Continue recruitments for Construction Worker, Equipment Mechanic, and Systems Controls Supervisor positions.
- Partner with Vallecitos Water District to host a Homeowner Landscape Makeover Workshop on Sunday, March 29, 2026, at Vallecitos Water District's headquarters.
- Coordinate confined space awareness training for field personnel.

WATER RESOURCES DIVISION

VID Water Production

January 2026

Description	Current Month Production		Average Production Last 12 Months		Total, Fiscal Year-to-Date
	(mgd)	(af)	(mgd)	(af)	(af)
<i>VID's EVWTP Water Production</i>					
Local Water	0.00	0.00	2.36	219.29	751.50
SDCWA Raw Water	10.22	972.50	9.42	882.01	7,029.10
Subtotal (EVWTP Water Production)	10.22	972.50	11.78	1,101.30	7,780.60
Oceanside Contract Water	1.81	171.90	1.56	140.13	781.00
SDCWA Treated Water	-0.67	92.60	1.80	166.81	1,257.90
TOTAL WATER PRODUCTION	11.36	1,081.10	15.14	1,408.24	9,819.50

Lake Henshaw and Warner Ranch Wellfield statistics are summarized as follows:

Lake Henshaw

Storage as of February 24, 2026:	7,978 af (12% of 51,832 af capacity)
Current releases:	0 cfs
Change in storage for month of January:	1,129 af (gain)
Total releases for month of January:	37.5 af
Fiscal year-to-date rain total:	18.2 inches (Feb. 24, 2026)
Percent of average yearly rain:	79.2% (30-year average: 22.91 inches)
Percent of average year-to-date rain:	106% (30-year average through Feb.: 17.1 in.)

Warner Ranch Wellfield

Number of wells running in January	11
Total production for month of January:	779 af
Average depth to water table (February):	54 ft (see attached historical water table chart)

February

- Harmful Algal Blooms (HABs)
 - Conducted sampling at Lake Henshaw on February 10, 2026. Samples were “non-detect” for microcystin and anatoxin-a concentrations.
 - Completed gathering information to calculate the cost of the nanobubble oxygenation system.
- Lake Henshaw Resort well – finalize the well as-built design that includes pump and motor depths (well estimated to be operational in late spring 2026).

March

- HABs
 - Monitor and adaptively manage Lake Henshaw based on weather and lake conditions.
 - Conduct sediment sampling at Lake Henshaw to evaluate the effectiveness of the lanthanum-modified bentonite treatments.
- Lake Henshaw Resort well – conduct water quality sampling for the new well.

ATTACHMENTS:

- Lake Henshaw Resort, Inc., Activity Reports – December 2025
- VID’s Warner Wellfield – Water Table Depth vs. Monthly Wellfield Production
- Fiscal Year 2026 Budget and Expenses related to HABs
- Tentative HABs Treatment Schedule – April through June 2026

ACHIEVEMENTS – FISCAL YEAR 2026

- Completed mainline replacement of non-Nipponite AC pipe on Royal Road – installed approximately 935’ of various sizes of PVC pipe, 6 services and 1 hydrant lateral (January 2026).
- Received ACWA JPIA President’s Special Recognition Award for having a loss ratio of 20% or less in its Property and Workers’ Compensation programs (December 2025).
- Partnered with Vallecitos Water District on hosting Landscape Workshops (November 2025).
- Updated the District’s Emergency Response Plan (September 2025).
- Completed installing Association of California Water Agencies Joint Powers Insurance Authority grant-funded backup cameras (19) on large trucks (August 2025).
- Completed installing approximately 250 lineal feet of geogrid mesh system to protect the Flume road to Daley Bench (August 2025).
- Received Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA) Wellness Grant (July 2025).
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 18th year (July 2025).

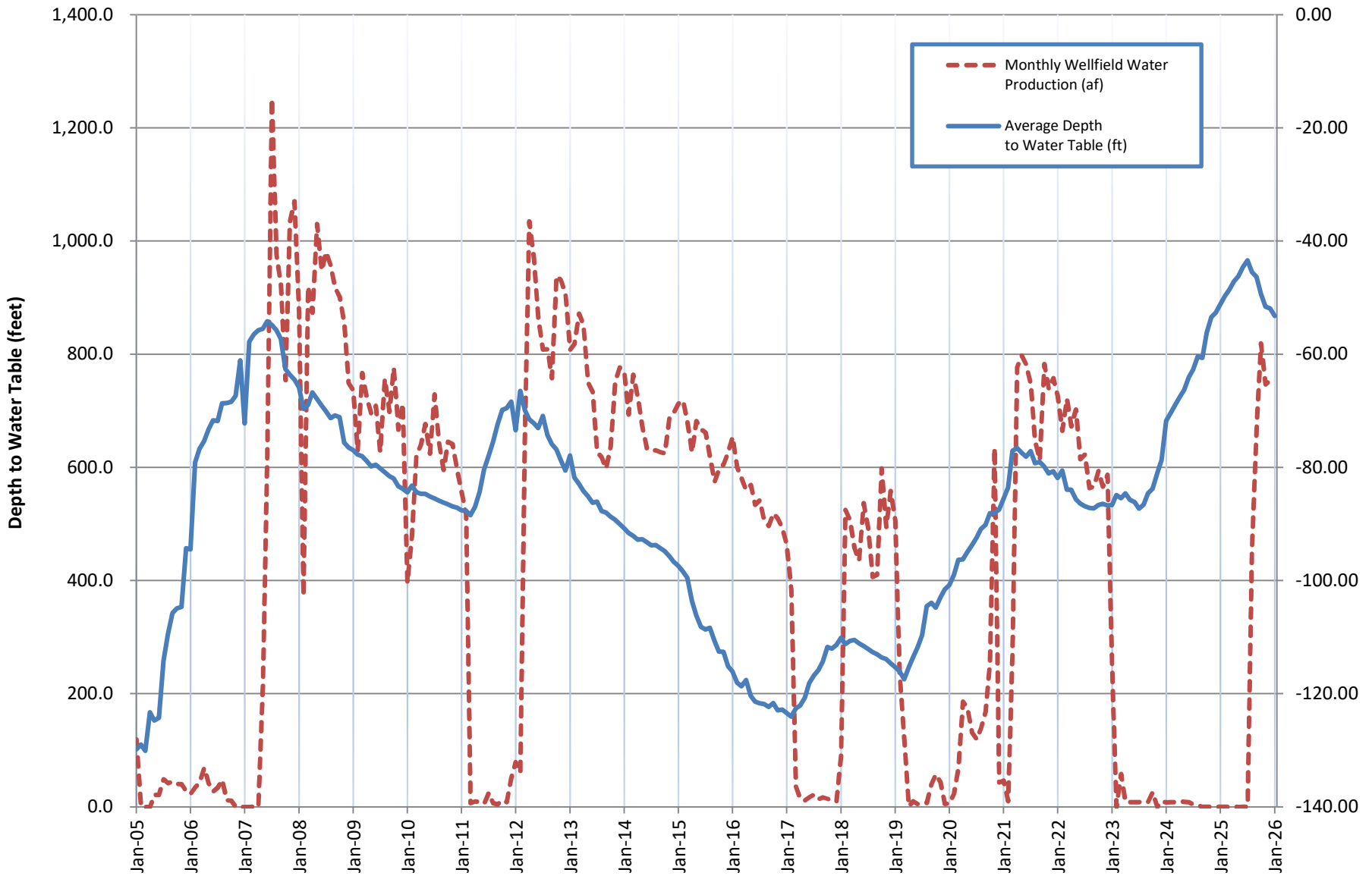


**LAKE HENSHAW RESORT, INC.
ACTIVITY REPORT
AS OF December 31, 2025**

	2025 Jan	2025 Feb	2025 Mar	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec	12 MO AVG
Fishing Permits	226	252	384	642	754	804	989	1,007	599	691	630	356	611
Boat Launches	5	16	17	48	85	145	174	86	21	86	4	18	59
Boat Wash	0	13	14	27	47	73	74	35	18	19	2	18	28
Motor Boats (full day rental)	6	14	13	23	42	31	25	34	10	16	12	21	21
Motor Boats (half day rental)	1	7	2	1	5	5	7	3	3	4	1	1	3
Campground/Head Count	74	47	42	330	2,134	392	1,613	937	444	323	107	77	543
Campground/Cars, Trucks, etc.	25	19	43	135	1,196	136	579	405	189	113	37	37	243
Campground/Recreational Vehicles	1	0	0	0	0	0	0	0	0	0	8	0	1
Mobile Home/Spaces	73	73	72	74	76	77	77	77	70	70	69	69	73
M.H.P. (Residents/Head Count)	104	105	103	106	108	110	110	110	107	106	107	107	107
Storage	6	6	6	6	6	6	6	6	6	6	6	6	6
Cabins	81	82	169	212	168	126	177	106	74	178	133	178	140
Hunters	24	0	0	0	0	0	0	0	0	0	82	0	9

VID's Warner Wellfield

Water Table Depth vs. Monthly Wellfield Production



FY 2026 Budget and Expenses related to HABs

as of 2/24/2026

Description		Amount
Water Quality Testing Services & Supplies		
Cyanotoxin/Cyanobacteria Testing - Bend Genetics	\$	51,164
Other Lab Testing	\$	-
Sample bottles, misc. supplies & equipment	\$	3,104
Shipping	\$	4,816
Subtotal, approx. total expenses	\$	59,084
VID Portion of approximate expenses	\$	29,542
VID FY 2026 Budget	\$	96,250
Percent of VID Budget		31%
Water Treatment Services & Supplies		
Copper algaecide purchase and application	\$	-
Peroxide algaecide purchase and application	\$	632,709
Lanthanum-modified clay purchase and application	\$	-
Permit fees	\$	7,260
Subtotal, approx. total expenses	\$	639,969
VID Portion of approximate expenses	\$	319,984
VID FY 2026 Budget	\$	805,800
Percent of VID Budget		40%
HABs Consultants		
Subtotal, approx. total expenses	\$	30,800
VID Portion of approximate expenses	\$	15,400.13
VID FY 2026 Budget	\$	30,000
Percent of VID Budget		51%
Oxygenation Pilot Study		
Power	\$	-
Fixed and operational costs	\$	4,858
Subtotal, approx. total expenses	\$	4,858
VID Portion of approximate expenses	\$	2,429
VID FY 2026 Budget	\$	1,019,075
Percent of VID Budget		0.2%
Total VID Expenses, FY 2026 to date		
VID FY 2026 Budget	\$	1,951,125
Percent of VID Budget		19%

Tentative Schedule of Lake Henshaw Treatments - April 2026 through June 2026

Start Date	End Date	Duration (Days)	Days between treatment	Description	Notes	Approximate Cost
Tue, 04/14/2026	Wed, 04/15/2026	2	223	Peroxide Treatment (1.7 ppm)	34,000 lbs	\$ 57,130.20
Tue, 04/15/2026	Wed, 04/16/2026	2		Lanthanum	80,000 lbs	\$ 292,790.00
Tue, 04/28/2026	Wed, 04/29/2026	2	13	Peroxide Treatment (2.4 ppm)	50,000 lbs	\$ 84,015.00
Tue, 05/12/2026	Wed, 05/13/2026	2	13	Peroxide Treatment (3.8 ppm)	80,000 lbs	\$ 134,424.00
Mon, 05/25/2026				Memorial Day Release		
Tue, 05/26/2026	Wed, 05/27/2026	2	13	Peroxide Treatment (3.8 ppm)	80,000 lbs	\$ 134,424.00
Tue, 06/09/2026	Wed, 06/10/2026	2	13	Peroxide Treatment (3.8 ppm)	70,000 lbs	\$ 117,621.00
Fri, 06/19/2026				Juneteenth Day Release		
Tue, 06/23/2026	Wed, 06/24/2026	2	13	Peroxide Treatment (4.9 ppm)	90,000 lbs	\$ 151,227.00

Version Date: 1/27/2026

April - June 2026 Total: \$ 971,631.20

Cost to VID: \$ 485,815.60

Notes:

1. Copper-based algaecide at low doses may also be needed.
2. Treatment schedule will be adjusted based on lake conditions.



STAFF REPORT

Agenda Item: 8

Board Meeting Date: March 4, 2026
Prepared By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: FINANCIAL REPORT FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

RECOMMENDATION: Informational report concerning the financial condition of the District.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Attached for review by the Board of Directors is the Financial Report for the Six Months Ended December 31, 2025. This report includes the following items:

FINANCIAL STATEMENTS

- Statements of Net Position
- Statements of Revenues, Expenses and Changes in Net Position

SPECIAL REPORTS

- Water Statistics Budget Comparison
- Revenue and Expense Budget Comparison
- Capital Outlay Comparison
- Property Revenues
- Legal Expenses

Overall, the District experienced a \$6.8 million operating gain, which is an increase from the \$5.7 million operating gain for the same six-month period in the previous year; the difference is primarily attributable to higher water sales revenue and lower contractual services expense. Contractual services expense in the same six-month period of the prior year included Escondido-Vista Water Treatment Plant true up costs (for Fiscal Year 2024) which were higher than expected.

The budget reports compare the actual results for the six-month period ended December 31, 2025 with the *annual* budgeted amounts approved by the Board.

DETAILED REPORT: See attached Financial Report for the Six Months Ended December 31, 2025.

The District’s reserves on December 31, 2025 were as follows:

Emergency and Contingency	\$ 12,000,000
Working Capital	13,000,000
Surplus Supplemental Water ¹	12,269,634
San Diego County Water Authority Rebate ²	819,825
Capital Improvement	<u>12,011,182</u>
Total Reserves	<u>\$50,100,641</u>

¹Funds accrued to pay the San Luis Rey Indian Water Authority for Surplus Supplemental Water received in 2025; payment is due by January 31 of each year.

²Funds (in the form of rebates) received from the San Diego County Water Authority (Water Authority) as the result of rate case litigation with the Metropolitan Water District; per prior Board action, rebates to be used to partially offset pass-through rate increases from the Water Authority over a five-year period (Fiscal Years 2022 through 2026). The amount shown represents the current balance of rebate funds available for use in future years.

ATTACHMENT: Financial Report for the Six Months Ended December 31, 2025



FINANCIAL REPORT
For the Six Months Ended
December 31, 2025

(UNAUDITED)

VISTA IRRIGATION DISTRICT

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FINANCIAL STATEMENTS

VISTA IRRIGATION DISTRICT

STATEMENTS OF NET POSITION December 31, 2025 and June 30, 2025

ASSETS	12/31/25	6/30/25
Current Assets:		
Cash and cash equivalents	\$ 39,245,985	\$ 28,576,713
Investments	10,854,656	10,836,896
Accounts receivable, net	13,327,654	11,543,949
Lease receivable, short-term	33,685	507,996
Taxes receivable	65,372	41,333
Accrued interest receivable	182,398	123,868
Other receivable	124,288	129,145
Inventories of materials and supplies	1,005,462	782,896
Prepaid expenses and other current assets	622,049	454,200
Total Current Assets	<u>65,461,549</u>	<u>52,996,996</u>
Noncurrent Assets:		
Accrued interest receivable		
Capital assets:		
Depreciable assets, net of accumulated depreciation:		
Buildings, canals, pipelines, reservoirs and dams	113,613,135	115,017,455
Equipment	3,013,000	3,049,845
Henshaw pumping project	92,135	104,477
IT subscription asset	90,560	90,560
Nondepreciable assets:		
Land, franchises and water rights	5,453,295	5,453,295
Construction in progress	5,607,495	3,711,435
Total capital assets	<u>127,869,620</u>	<u>127,427,067</u>
Net OPEB asset	79,660	79,660
Lease receivable, long-term	2,576,964	2,330,097
Total Noncurrent Assets	<u>130,526,244</u>	<u>129,836,824</u>
Total Assets	<u>195,987,793</u>	<u>182,833,820</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	8,819,088	8,819,088
Other post-employment benefits related	265,550	265,550
Total Deferred Outflows of Resources	<u>9,084,638</u>	<u>9,084,638</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$18,086,686	\$ 10,570,712
Deposits	1,065,914	891,756
Accrued expenses and other liabilities	4,070,927	6,619,897
IT subscription liability, short-term	-	45,272
Total Current Liabilities	<u>23,223,527</u>	<u>18,127,637</u>
Noncurrent Liabilities:		
Net pension liability	25,479,958	25,479,958
IT subscription liability, long-term	91,630	46,358
Total Noncurrent Liabilities	<u>25,571,588</u>	<u>25,526,316</u>
Total Liabilities	<u>48,795,115</u>	<u>43,653,953</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	1,450,358	1,450,358
Other post-employment benefits related	310,488	310,488
Lease related	2,308,645	2,521,990
Total Deferred Inflows of Resources	<u>4,069,491</u>	<u>4,282,836</u>
NET POSITION		
Net investment in capital assets	127,777,990	127,335,437
Unrestricted	24,429,835	16,646,232
Total Net Position	<u>\$ 152,207,825</u>	<u>\$ 143,981,669</u>

VISTA IRRIGATION DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION Six Months Ended December 31, 2025 and Year Ended June 30, 2025

	12/31/25	6/30/25
OPERATING REVENUES		
Water sales	\$ 39,707,590	\$ 66,034,842
Property rentals	463,296	942,380
System fees	707,454	710,472
Other services	332,415	1,040,689
Total Operating Revenues	<u>41,210,755</u>	<u>68,728,383</u>
OPERATING EXPENSES		
Purchased water	17,498,629	27,567,817
Wages and benefits	9,524,853	18,901,719
Contractual services	3,468,195	8,842,629
Depreciation and amortization	2,057,196	3,948,475
Supplies	1,188,361	2,870,973
Power	433,920	656,125
Professional fees	159,244	432,097
Office and general	337,379	552,131
Insurance	394,844	667,016
Communications	29,290	61,339
Uncollectible accounts	62,500	105,017
Burden allocation	(749,408)	(1,513,580)
Total Operating Expenses	<u>34,405,003</u>	<u>63,091,758</u>
Operating Income	<u>6,805,752</u>	<u>5,636,625</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	931,572	1,672,402
Property taxes	262,827	746,047
Loss on disposal of capital assets	(2,226)	18,307
Other nonoperating revenues	-	11,897
Interest expense	-	(3,260)
Total Nonoperating Revenues	<u>1,192,173</u>	<u>2,445,393</u>
Income Before Contributed Capital	7,997,925	8,082,018
Contributed capital	<u>228,231</u>	<u>389,005</u>
Change in Net Position	<u>8,226,156</u>	<u>8,471,023</u>
Total Net Position - beginning	<u>143,981,669</u>	<u>135,510,646</u>
Total Net Position - ending	<u>\$ 152,207,825</u>	<u>\$ 143,981,669</u>



SPECIAL REPORTS

VISTA IRRIGATION DISTRICT

WATER STATISTICS BUDGET COMPARISON Six Months Ended December 31, 2025 (In Acre Feet)

	Actual	Budget	Percentage of Budget
WATER SOURCES:			
Water Purchases	7,987	13,600	59%
Local Water	<u>751</u>	<u>2,700</u>	28%
Total Water Sources	<u><u>8,738</u></u>	<u><u>16,300</u></u>	54%
 WATER SALES	 <u><u>8,174</u></u>	 <u><u>15,250</u></u>	 54%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Six Months Ended December 31, 2025

	Actual	Budget	Percentage of Budget
OPERATING REVENUES			
Water sales:			
Single family	\$ 12,769,463	\$ 21,340,000	60%
Multiple family	5,048,345	9,030,000	56%
Irrigation	3,582,384	4,530,000	79%
Commercial	2,005,213	3,510,000	57%
Industrial	1,108,132	1,670,000	66%
Agricultural	1,146,087	1,640,000	70%
Mobile homes	734,090	1,080,000	68%
Government	544,933	920,000	59%
Unmetered	8,568	-	-
Service charges	12,760,375	25,675,000	50%
Subtotal water sales	<u>39,707,590</u>	<u>69,395,000</u>	57%
Property rentals	463,296	941,216	49%
System fees:			
Capacity	707,454	590,000	120%
Subtotal system fees	<u>707,454</u>	<u>590,000</u>	
Other services:			
Non construction services	197,907	213,000	93%
New installations	134,508	144,000	93%
Subtotal other services	<u>332,415</u>	<u>357,000</u>	
Total Operating Revenues	<u>41,210,755</u>	<u>71,283,216</u>	58%
OPERATING EXPENSES			
Purchased water	17,498,629	31,551,700	55%
Wages and benefits:			
Salaries	4,695,300	10,130,000	46%
PERS retirement	3,113,585	3,880,000	80%
Employee health insurance	1,180,426	2,571,000	46%
FICA & medicare	353,666	790,100	45%
Workers compensation	58,352	140,000	42%
Deferred compensation plan	46,439	119,300	39%
Life and disability insurance	42,802	80,000	54%
Uniforms	12,630	27,500	46%
Unemployment insurance	8,441	5,000	169%
Tuition reimbursement	10,243	7,000	146%
EAP counseling	2,969	3,000	99%
Subtotal wages and benefits	<u>9,524,853</u>	<u>17,752,900</u>	
Contractual services	3,468,195	8,454,695	41%
Depreciation and amortization	2,057,196	4,050,000	51%
Supplies	1,188,361	2,377,650	50%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Six Months Ended December 31, 2025

	Actual	Budget	Percentage of Budget
Power	433,920	827,700	52%
Professional fees:			
Consulting	46,400	203,000	23%
Legal	87,844	160,700	55%
Audit	25,000	25,500	98%
Subtotal professional fees	<u>159,244</u>	<u>389,200</u>	
Office and general:			
Fees and permits	202,104	257,000	79%
Postage	58,360	68,800	85%
Dues, subscriptions, and publications	2,368	64,165	4%
Training	22,540	54,350	41%
Travel	5,950	28,300	21%
Employment related expense	23,037	32,845	70%
Printing	224	15,000	1%
Office supplies	6,915	15,700	44%
Recruitment	5,126	17,000	30%
Awards and contributions	3,310	13,100	25%
Computer hardware	7,087	17,200	41%
Computer software	358	-	-
Subtotal office and general	<u>337,379</u>	<u>583,460</u>	
Insurance	394,844	918,000	43%
Communications	29,290	71,880	41%
Uncollectible accounts:	62,500	85,000	74%
Delinquent water accounts	2,815		
Damage claims	59,685		
Burden allocation	(749,408)	(1,680,000)	45%
Total Operating Expenses	<u>34,405,003</u>	<u>65,382,185</u>	53%
Operating Income	6,805,752	5,901,031	115%
NONOPERATING REVENUES (EXPENSES)			
Investment income	931,572	1,334,944	70%
Property taxes	262,827	743,000	35%
Gain on disposal of capital assets	(2,226)	-	-
Total Nonoperating Revenues	<u>1,192,173</u>	<u>2,077,944</u>	57%
Income Before Contributed Capital	<u>\$ 7,997,925</u>	<u>\$ 7,978,975</u>	100%

VISTA IRRIGATION DISTRICT

CAPITAL OUTLAY COMPARISON December 31, 2025

	Budget Item #	Board Approved (Inception To Date)	Outlay To Date	Capital Outlay Remaining
ENGINEERING:				
Vista Flume Replacement	21-01	3,200,000	2,165,110	1,034,890
Deodar Reservoir Rehabilitation	22-01	4,805,000	3,993,957	811,043
486 Zone Pressure Relief Facility	25-01	85,000	14,977	70,023
Pechstein II Reservoir	25-02	1,250,000	257,813	992,187
Mainline Replacement Program	99-99	5,526,159	1,281,270	4,244,889
		14,866,159	7,713,127	7,153,032
FIELD SERVICES:				
Vehicles (6)	24-02	445,000	391,960	-
Vehicle (1)	25-03	195,000	-	195,000
Access, Fire & Burglar Alarm Control System	24-03	90,000	95,246	-
Column Vehicle Lift System	26-01	68,000	66,885	-
		798,000	554,091	195,000
INFORMATION TECHNOLOGY:				
Document Management System	24-07	50,000	32,800	-
Computer Desktops (30)	26-02	30,000	31,582	-
IDF Switch (2)	26-03	37,000	36,882	-
		117,000	101,264	-
WATER RESOURCES:				
Warner Wellfield Assessment and Enhancement	20-15	500,000	13,631	486,369
Groundwater Well and Water Treatment System	25-08	200,000	215,451	-
		700,000	229,082	486,369
		\$ 16,481,159	\$ 8,597,564	\$ 7,834,401

VISTA IRRIGATION DISTRICT

LEGAL EXPENSES

Six Months Ending December 2025

General Legal Fees

Liebert, Cassidy & Whitmore	General	\$ 4,245	
Burke, Williams & Sorensen, LLP	General	39,011	
Richards, Watson & Gershon	General	8,924	
Best Best & Krieger, LLP	General	<u>2,122</u>	
			\$ 54,301

Water Rights Legal Fees

Kronick Moskovitz Tiedemann & Girard	Indians	<u>33,543</u>	
			<u>33,543</u>

Total Legal Costs (6 months)			\$ <u>87,844</u>
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Total Budgeted Legal Costs (12 months)			\$ <u>160,700</u>
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Agenda Item: 9

STAFF REPORT

Board Meeting Date: March 4, 2026
Prepared By: Brett Hodgkiss

SUBJECT: MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

SUMMARY: Informational report by staff and directors concerning the San Diego County Water Authority. No action will be required.



STAFF REPORT

Agenda Item: 10.A

Board Meeting Date: March 4, 2026
Prepared By: Ranae Ogilvie

SUBJECT: REPORTS ON MEETINGS AND EVENTS ATTENDED BY DIRECTORS

SUMMARY: Directors will present brief reports on meetings and events attended since the last Board meeting.



STAFF REPORT

Agenda Item: 10.B

Board Meeting Date: March 4, 2026
Prepared By: Ramae Ogilvie
Approved By: Brett Hodgkiss

SUBJECT: SCHEDULE OF UPCOMING MEETINGS AND EVENTS

SUMMARY: The following is a listing of upcoming meetings and events. Requests to attend any of the following events should be made during this agenda item.

	SCHEDULE OF UPCOMING MEETINGS AND EVENTS	ATTENDEES
1 *	Vista Chamber Government Affairs <i>March 5, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	MacKenzie ◊ Miller ◊
2 *	Vista Chamber Government Affairs <i>April 2, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
3	CSDA 2026 Special District Legislative Days – Registration Open <i>April 7-8, 2026; Sacramento, CA</i> <i>Early registration deadline: 3/6/26; Cancellation deadline: 3/6/26</i>	MacKenzie (R)(H)
4	ACWA 2026 Spring Conference <i>May 5-7, 2026; Sacramento, CA</i> <i>Early Registration deadline: 4/3/2026; Cancellation deadline: 4/3/2026</i>	MacKenzie (R)(H) Sanchez (R)(H)(A)
5 *	Vista Chamber Government Affairs <i>May 7, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
6	Special District Leadership Academy – Registration Open <i>May 11-14, 2026; Embassy Suites, San Diego, CA</i> <i>Early registration deadline: 4/10/26; Cancellation deadline: 4/10/26</i>	
7 *	Vista Chamber Government Affairs <i>June 4, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
8	Special District Leadership Academy – Registration Open <i>July 19-22, 2026; San Rafael, CA</i> <i>Early registration deadline: 6/19/26; Cancellation deadline: 6/19/26</i>	
9	Urban Water Institute 2026 Annual Conference <i>August 19-21, 2026; San Diego, CA (tentative)</i> <i>Registration deadline: TBD</i>	
10	CSDA 2026 Annual Conference – Registration Open <i>August 24-27, 2026; J.W. Marriott Desert Springs, Palm Desert, CA</i> <i>Early registration deadline: 7/22/26; Cancellation deadline: 7/22/26</i>	MacKenzie (R)(H)
11	Special District Leadership Academy – Registration Open <i>September 13-16, 2026; San Luis Obispo, CA</i> <i>Early registration deadline: 8/14/26; Cancellation deadline: 8/14/26</i>	
12	ACWA 2026 Fall Conference <i>December 1-3, 2026; Anaheim, CA</i> <i>Registration deadline: TBD</i>	
13	Colorado River Water Users Association Conference <i>December 9-11, 2026; Caesars Palace, Las Vegas, NV</i> <i>Registration deadline: TBD</i>	MacKenzie

* Non-per diem meeting except when serving as an officer of the organization.
 The following abbreviations indicate arrangements that have been made by staff:
R=Registration; **H**=Hotel; **A**=Airline; **S**=Shuttle; **C**=Car; **T**=Tentative; ◊=Attendee to Self-Register



STAFF REPORT

Board Meeting Date: March 4, 2026
Prepared By: Brett Hodgkiss

SUBJECT: ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

SUMMARY: This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming Board meetings and/or identify press release opportunities.

Staff-generated list of tentative items for future agendas:

- Lake Henshaw Oxygenation Pilot Study (March)
- Lake Henshaw/Warner Ranch Inspection Tour itinerary (March)
- Status Report on Vacant Positions and Recruitment and Retention Efforts (April)
- Ethics Training (April 2, 2026 at 9:00 AM)
- Lake Henshaw/Warner Ranch Inspection Tour (April 16, 2026 at 8:00 AM)
- Artificial Intelligence Policy
- Automated Meter Reading/Advanced Metering Infrastructure
- Concession Management Agreement – Lake Henshaw Recreation Area operations
- Governance/Strategic Plan review



STAFF REPORT

Agenda Item: 12

Board Meeting Date:

March 4, 2026

Prepared By:

Ramae Ogilvie

SUBJECT: COMMENTS BY DIRECTORS

SUMMARY: This item is placed on the agenda to enable individual Board members to convey information to the Board and the public not requiring discussion or action.



Agenda Item: 13

STAFF REPORT

Board Meeting Date: March 4, 2026
Prepared By: Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL COUNSEL

SUMMARY: Informational report by the General Counsel on items not requiring discussion or action.



Agenda Item: 14

STAFF REPORT

Board Meeting Date:

March 4, 2026

Prepared By:

Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL MANAGER

SUMMARY: Informational report by the General Manager on items not requiring discussion or action.