

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

April 1, 2026

A Regular Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, April 1, 2026 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

President Miller called the meeting to order at 9:03 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; 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. Michael Haraway, Human Resources Manager, was present for agenda item 7.

Other attendees: Jerimy Billy of the San Luis Rey Indian Water Authority was present.

3. PLEDGE OF ALLEGIANCE

Director MacKenzie led the Pledge of Allegiance.

4. APPROVAL OF AGENDA

26-04-26	<i>Upon motion by Director Sanchez, seconded by Director MacKenzie 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

Consent Calendar items 6.A Banking Services and 6.D Check Disbursements were pulled for further discussion

26-04-27 *Upon motion by Director Sanchez, seconded by Director Kuchinsky, the Board of Directors approved Consent Calendar items 6.B and 6.C, including Resolution No. 2026-11 proclaiming the week of April 5, 2026 to April 11, 2026 as Special Districts Week by the following roll call vote:*

AYES: Directors Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller
NOES: None
ABSENT: None
ABSTAIN: None

Resolution No. 2026-11 is on file in the official Resolution book of the District.

B. Special Districts Week

See staff report attached hereto. Staff recommended and the Board adopted Resolution No. 2026-11 proclaiming the week of April 5, 2026 to April 11, 2026 as Special Districts Week.

C. Minutes of Board of Directors meeting on March 18, 2026

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

A. Banking Services

See staff report attached hereto.

Director of Administration Shallako Goodrick provided clarification on various fees of interest.

26-04-28 *Upon motion by Director MacKenzie, seconded by Director Nuñez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved item 6.A, authorizing the District Treasurer to execute a four-year contract with US Bank to continue to provide banking services to the District through April 30, 2030, renewable for three additional two-year periods each.*

D. Resolution ratifying check disbursements

Ms. Goodrick provided clarification regarding the Association of California Water Agencies/Joint Power Insurance Authority (ACWA/JPIA) payment for health insurance premiums. The Board expressed interest in knowing the District's health insurance costs (after employee contributions) as well as the percentage the premiums have increased in recent years.

RESOLUTION NO. 2026-12

BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 79417 through 79503 drawn on US Bank totaling \$585,100.91.

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 1st day of April 2026.

26-04-29

Upon motion by Director Kuchinsky, seconded by Director Nuñez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved consent calendar item 6.D, including Resolution No. 2026-12 approving disbursements.

7. STATUS REPORT ON POSITION VACANCIES AND RECRUITMENT AND RETENTION EFFORTS

See staff report attached hereto.

President Miller opened the public hearing at 9:32 a.m. to receive comments on the status report regarding position vacancies and recruitment and retention efforts as of March 1, 2026.

Human Resources Manager Michael Haraway said that Assembly Bill 2561 requires public agencies to conduct a public hearing to provide a status report on position vacancies and recruitment and retention efforts. He stated that as of March 1, 2026 two of 89 budgeted positions were vacant (just over a two percent vacancy rate); since that time, one position had been filled through promotion, creating a new vacancy. Mr. Haraway said that the District is actively recruiting to fill two positions, Equipment Mechanic and System Controls Technician I/II/III; he added that staff has not identified any obstacles to filling the vacancies.

Mr. Haraway said the Teamsters Union was notified of the vacancies on March 5, 2026 and provided an updated notice on March 16, 2026; a notice of public hearing was duly published in the San Diego Union Tribune on March 22, 2026 and March 30, 2026. It was noted that no comments or requests were received from the Teamsters Union and that no comments were received from the public before or during the public hearing.

At 9:36 a.m. President Miller closed the public hearing, and the Board noted and filed the report.

8. DIVISION REPORTS

See staff report attached hereto.

Director Kuchinsky expressed his appreciation for the inclusion of the quarterly matrixes for each Division.

Director of Operations and Field Services Frank Wolinski provided an estimate of the per acre-foot power cost of water pumped from the wellfield.

General Manager Brett Hodgkiss stated that staff added a new table in the Administration Division report showing new hires, internal promotions and transfers.

9. SELECTION OF FIRM FOR AUDITING SERVICES

See staff report attached hereto.

Ms. Goodrick reported that in accordance with the Board's practice of changing the accounting firm providing auditing services every five years, a Request for Proposal for auditing services was posted on PlanetBids; five firms submitted proposals. After reviewing the proposals from the qualified firms, staff ranked Nigro & Nigro the highest using the District's rating criteria. Ms. Goodrick noted that Nigro & Nigro provided the lowest cost for all three fiscal years covered by the proposed auditing services contract.

The Board took the following action:

26-04-30 *Upon motion by Director Sanchez, seconded by Director MacKenzie and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors authorized the General Manager to enter into a contract with Nigro & Nigro for auditing services for three years with the option to extend on a year-by-year basis for two additional years.*

10. 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 (Water Authority) will hold a Special Board of Directors Meeting on April 9, 2026 to ratify an exchange water delivery agreement between the Water Authority and Eastern Municipal Water District. He discussed the Memorandum of Understanding involving the Water Authority, Metropolitan Water District (MWD), the U.S. Bureau of Reclamation, and agencies in Arizona and Nevada for an interstate water transfer and provided an update on MWD's proposed Biennial Budget for Fiscal Years 2027 and 2028.

11. MEETINGS AND EVENTS

See staff report attached hereto.

Director Sanchez reported that he will attend an ACWA/JPIA Employee Benefits meeting on April 30, 2026.

Director Kuchinsky reported that he and Director Nuñez attended the Public Affairs Committee meeting on March 24, 2026 where the Committee reviewed applications submitted for the District's Scholarship Contest. He said that the Committee's recommendations for scholarship awards would be presented to the Board at its April 15, 2026 meeting.

Director MacKenzie reported on her attendance at meetings of the Association of California Water Agencies Membership and Local Government Committees and the California Special Districts Association Legislative Committee; she provided a brief overview of the issues discussed at each meeting.

Director Sanchez informed the Board that he would be available to attend the San Luis Rey Indian Water Authority's annual conference on May 20, 2026 (in President Miller's absence).

12. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

See staff report attached hereto.

Director Kuchinsky requested that an item be added to a future agenda for the Board to review outsourced services that are not required to go out for bid on a regular basis.

President Miller suggested a possible future agenda item to discuss a letter addressed to the Board from Mr. Gaetan Pelletier. Mr. Hodgkiss stated that Mr. Wolinski would be meeting with Mr. Pelletier and that he would provide an update during General Manager Comments at a future meeting.

13. COMMENTS BY DIRECTORS

Director Kuchinsky commented about the possibility of using a solar charging and battery system to power pump stations and asked whether there is an opportunity to investigate the feasibility of including a stand-alone solar charging and battery system as part of the Pechstein and Pechstein II reservoirs project to offset the cost of operating pump stations.

Director Sanchez commented on an article regarding Helix Water District’s \$11 million advanced clean fleet charging hub funded almost entirely by grants.

President Miller commented that he would like the Board to receive an update on the Pechstein (roof replacement) and Pechstein II reservoirs project when available.

14. COMMENTS BY GENERAL COUNSEL

Ms. Mitchell provided the Board with an update on the Special District Fairness and Accessibly Act, which seeks to define/recognize special districts as units of local government for the purpose of determining eligibility for federal grants.

Ms. Mitchell informed the Board that Gena Burns, Assistant General Counsel, will be attending the April 15, 2026 in her absence.

15. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss informed the Board that the total rainfall at Lake Henshaw for this fiscal year to date (July 2025 through March 2026) is 18.21 inches. He also mentioned that the Board was provided with an order form for District apparel and noted the May 7, 2026 deadline for ordering.

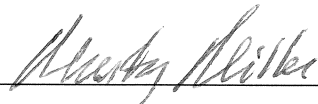
16. CLOSED SESSION TO CONDUCT PUBLIC EMPLOYEE PERFORMANCE EVALUATION – GENERAL COUNSEL

At 10:35 a.m. President Miller announced that the Board would be going into closed session.

At 11:44 a.m. the Board returned to regular session. President Miller stated that direction was given and there was no reportable action.


17. ADJOURNMENT

There being no further business to come before the Board, at 11:45 a.m. President Miller adjourned the meeting to April 15, 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: April 1, 2026
Prepared By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: BANKING SERVICES

RECOMMENDATION: Authorize the District Treasurer to execute a four-year contract with US Bank to continue to provide banking services to the District through April 30, 2030, renewable for three additional two-year periods each.

PRIOR BOARD ACTION: At its April 5, 1998 and June 17, 1998 meetings, the Board approved the selection of Union Bank of California (Union Bank) to provide banking services to the District and adopted resolutions establishing accounts at said financial institution, respectively. The Board approved extensions of the banking services contract in 2001, 2004 and 2011. At its April 6, 2016 meeting, the Board approved a new contract for banking services through April 2020, renewable for three additional two-year periods. At its May 3, 2023 meeting, the Board approved the transfer of the District's bank accounts and banking services to US Bank due to its acquisition of Union Bank.

FISCAL IMPACT: Pricing is to remain the same for the first year; banking fees are estimated to be \$4,000 to \$8,000 per year.

SUMMARY: Union Bank provided banking services to the District from 1998 until 2023 when it was acquired by US Bank; the District's bank accounts and services, including normal deposits, ACH payments and check and customer automatic payments processing, were transferred to US Bank. The District has been satisfied with the services provided by US Bank, and staff recommends executing a four-year contract renewable for three additional two-year periods with US Bank. The new contract would allow either party to terminate the contract (for any reason) by providing a 90-day written notice.

ATTACHMENT: Pricing Sheet



Account Analysis & Billing

March 19, 2026

VISTA IRRIGATION DISTRICT

<u>AFP</u>	<u>Service</u>		<u>Unit Price</u>
Depository Services			
010000	Account Maintenance	\$	5.00
010101	Paper Credits	\$	0.45
010101	Electronic Credits	\$	0.20
010100	Paper Debits	\$	0.10
010100	Electronic Debits	\$	0.10
150101	Reject Checks Paid	\$	0.00
150101	For First 50 Per Acct	\$	0.00
150101	For Over 50 Per Acct	\$	0.65
100224	Deposited Item	\$	0.075
100400	Returned Deposited Items	\$	2.50
100405	Returned Item Special Instruc	\$	0.00
100405	For First 1	\$	1.00
100405	For Over 1	\$	1.00
100402	Redeposited Returned Item	\$	3.00
100403	Returned Item Image Viewed	\$	1.25
100414	Returned Item Img Advice View	\$	1.00
000230	Deposit Coverage	\$	0.129
010307	Truncated Online DDA Statement	\$	0.00
150420	Manual Stop Payment-24 Months	\$	12.00
010600	Account Inquiry	\$	9.00
Subtotal Depository Services			
Account Reconciliation Services			
150030	Full/Positive Pay Maint	\$	0.00
150030	For First 1 Per Acct	\$	60.00
150030	Each Additional Reconciliation per Cycle Over 1 Per Acct	\$	60.00
150120	Full/Positive Pay - per Item	\$	0.025
150322	SP Checks Returned	\$	30.00
151352	SP Pos Pay Image Retrieval	\$	0.00
20020B	SP Issue/Cancel Input	\$	0.085
150310	SP Positive Pay Exceptions	\$	1.50
20020B	SP Issue Mnt Upload - per File	\$	0.00
20020B	For First 6 Per Acct	\$	3.25
20020B	For Over 6 Per Acct	\$	0.00
200100	SP ARP Recon Report-per Item	\$	0.05
200306	SP ARP Recon Reports Maint	\$	7.50
200306	SP ARP Daily Paid Monthly Main	\$	13.00
200306	SP ARP Daily Outstanding Maint	\$	7.50
150724	SPE PPay Exceptions	\$	1.50
150122	Payee Positive Pay Maintenance	\$	20.00
150122	Payee Positive Pay-per Item	\$	0.01
150122	SP Payee Pos Pay Exceptions	\$	1.50
150230	Stale Date Maintenance	\$	10.00
Subtotal Account Reconciliation Services			



Account Analysis & Billing

<u>AFP</u>	<u>Service</u>		<u>Unit Price</u>
SinglePoint			
400272	Sp Previous Day Per Acct	\$	0.00
400272	For First 1	\$	0.00
400272	For Over 1	\$	0.00
400272	Sp Previous Day Per Item	\$	0.00
409999	SP Previous Day ACH Addenda	\$	0.00
409999	Monthly DDA Statement PDF	\$	0.00
401020	SP Token Monthly Maintenance	\$	3.50
409999	SP Acct Transfer Mthly Maint	\$	0.00
409999	For First 1	\$	5.00
409999	For Over 1	\$	0.00
409999	SP Acct Transfer-per transfer	\$	0.40
150410	SP Stop Payments Mo Maint	\$	0.00
150410	For First 1	\$	5.00
150410	For Over 1	\$	0.00
150410	SP Stop Payments-per Stop	\$	5.00
150400	SP Stop/Inquiry ARP-per Item	\$	0.065
150412	SP Stop Pmt Renewal-per Stop	\$	1.75
250611	SP ACH Adjustment Mo Maint	\$	0.00
250000	SP ACH Positive Pay Mo Maint	\$	6.00
350000	SP Wires Monthly Maintena	\$	0.00
350000	For First 1	\$	17.00
350000	For Over 1	\$	0.00
250000	SP ACH POS Pay Authorization	\$	0.35
250000	SP ACH Whse Mo Maint	\$	15.00
150030	SP Positive Pay Monthly Maint	\$	0.00
200201	SP Issue Maint Mo Maintenance	\$	0.00
200201	For First 1	\$	20.00
200201	For Over 1	\$	0.00
151350	SP Image Access Mo Maint	\$	5.00
409999	SP External Message Mo Maint	\$	0.00
409999	For First 1	\$	0.00
409999	For Over 1	\$	0.00
409999	SP External User Message Sent	\$	0.00
409999	SP External User Task Sent	\$	0.00
Subtotal SinglePoint			
Wire Transfers			
350000	Wire Monthly Maint Voice-Pin	\$	8.00
350300	Incoming Fedwire	\$	5.00
350123	Internal Wire Credit	\$	7.50
350300	Incoming Fedwire Ctp	\$	5.00
350512	AST - Std Wire Internal	\$	5.00
350104	SP Fedwire Non-Repetitive	\$	3.75
350120	SP Internal	\$	2.75
Subtotal Wire Transfers			
Image Services			
151352	SP Short Term Imgs Retrieved	\$	1.00
Subtotal Image Services			
ACH Services			
250000	ACH Monthly Maintenance	\$	60.00



Account Analysis & Billing

<u>AFP</u>	<u>Service</u>		<u>Unit Price</u>
250501	ACH Process Run	\$	8.00
250102	ACH Orig Transit Item	\$	0.00
250102	If 1 - 10000 Per Acct	\$	0.055
250102	If Over 10000 Per Acct	\$	0.045
250102	ACH Originated On-US Item	\$	0.00
250102	If 1 - 10000 Per Acct	\$	0.055
250102	If Over 10000 Per Acct	\$	0.045
250202	ACH Received Item	\$	0.08
250220	ACH Received Addenda Item	\$	0.02
251055	ACH FILTER CHANGE	\$	2.00
250300	Unauth ACH Return - per Item	\$	2.75
250302	ACH Return-per Item	\$	2.75
251070	ACH Notification of Change	\$	1.75
250401	ACH Return/NOC Faxed	\$	2.00
250641	ACH Batch Adjustment Request	\$	35.00
250102	Same Day ACH Orig Transit Item	\$	0.75
259999	SDA Special Processing	\$	225.00
250302	SP ACH Rtn Item	\$	2.75
251070	SP ACH NOC Item	\$	1.75
Subtotal ACH Services			
Branch Coin/Currency Services			
10001Z	Cash Deposited-per \$100	\$	0.10
100000	Branch Deposit Processing Fee	\$	0.90
100501	Cash Deposit Adjustment Fee	\$	3.00
10004A	Currency Ordered-per Strap	\$	1.00
100048	Loose Currency Ordered/\$100	\$	0.085
100044	Coin Rolls Ordered-per Roll	\$	0.085
100040	Standard Chng Order-per Order	\$	5.00
Subtotal Branch Coin/Currency Services			
CVS Coin/Currency			
100501	Safe Cash Deposit Adjustment	\$	8.75
100114	Cash Dep-per \$100	\$	0.07
100100	Cash Vault Deposit	\$	0.80
100501	Cash Dep Adjustment	\$	2.75
100114	Cash Dep-per \$100-Extended	\$	0.07
100100	Cash Vault Deposit-Extended	\$	0.80
100501	Cash Dep Adjustment-Extended	\$	2.75
Subtotal CVS Coin/Currency			
Electronic Deposit Services			
101311	Image Cash Letter Item - On-Us	\$	0.03
101310	Image Cash Letter Item-Transit	\$	0.00
101310	If 1 - 10000 Per Acct	\$	0.05
101310	If 10001 - 25000 Per Acct	\$	0.045
101310	If 25001 - 100000 Per Acct	\$	0.04
101310	If Over 100000 Per Acct	\$	0.035
010101	Image Cash Letter Deposit Fee	\$	0.50
100230	Admin Return/Rejected Item	\$	10.00
101324	Image Cash Letter Transmission	\$	0.00
101324	For First 1	\$	68.00
101324	For Over 1	\$	0.00



Account Analysis & Billing

<u>AFP</u>	<u>Service</u>		<u>Unit Price</u>
101300	ICL Monthly Maintenance	\$	0.00
101300	For First 1	\$	125.00
101300	For Over 1	\$	50.00
Subtotal Electronic Deposit			
E-Lockbox			
310104	E-LOCKBOX Maintenance	\$	0.00
310104	For First 1	\$	250.00
310104	For Over 1	\$	50.00
250202	ELBX Electronic Pymt RB Item	\$	0.00
250202	If 1 - 4999 Per Acct	\$	0.07
250202	If 5000 - 9999 Per Acct	\$	0.055
250202	If 10000 - 24999 Per Acct	\$	0.045
250202	If 25000 - 49999 Per Acct	\$	0.04
250202	If 50000 - 99999 Per Acct	\$	0.03
250202	If Over 99999 Per Acct	\$	0.02
250302	E-LOCKBOX Return Item	\$	6.00
250302	E-LOCKBOX NOC Item	\$	1.75
250312	E-LOCKBOX Stopped Payment	\$	1.00
310113	ELBX Data Trans Out /billerID	\$	1.00
310112	E-LOCKBOX Transl Payment	\$	0.03
Subtotal E-Lockbox			
Miscellaneous Charges			
010630	Audit Confirms	\$	25.00
Subtotal Miscellaneous Charges			

Total Service Charges

Prices quoted in this proposal are only for those Treasury Management Services requested by the customer. Additional Treasury Management Services will be separately priced at the time of customer's request. Prices quoted are valid for 60 days following customer's receipt, after which they will be subject to change by U.S. Bank. All prices are subject to change, at any time and at Bank's sole discretion, due to changes in business conditions, volumes, quality of work provided by the customer and normal pricing change cycles.

Notwithstanding anything contained herein to the contrary, all Treasury Management Services provided to customer are subject to U.S. Bank's Services Terms and Conditions, as the same may be amended from time to time.

Branch Cash services availability is subject to change based on client processing requirements and branch capacity. Pricing for Branch Cash Services is subject to change when non-standard processing is requested.



STAFF REPORT

Board Meeting Date: April 1, 2026
Approved By: Brett Hodgkiss

SUBJECT: SPECIAL DISTRICTS WEEK

RECOMMENDATION: Adopt Resolution No. 2026-XX proclaiming the week of April 5, 2026 to April 11, 2026 as Special Districts Week.

PRIOR BOARD ACTION: At its April 2, 2025 meeting, the Board adopted Resolution No. 2025-11 proclaiming the week of May 18, 2025 to May 24, 2025 as Special Districts Week.

FISCAL IMPACT: None.

SUMMARY: Last year, Assembly Member Juan Carrillo introduced Assembly Concurrent Resolution (ACR) No. 36, which would proclaim the week of May 18, 2025 to May 24, 2025 (coinciding with Special Districts Legislative Days) to be *Special Districts Week*; it encouraged all Californians to be involved in their communities and be civically engaged with their local government. On March 18, 2026, Assembly Member Dawn Addis introduced ACR No. 161, which would proclaim the week of April 5, 2026 to April 11, 2026 (coinciding with Special Districts Legislative Days) to be *Special Districts Week*. Like last year, the legislature is encouraging Californians across the state to engage with their local communities and to be actively involved with their government, particularly with special districts and the areas they serve.

The California Special Districts Association is requesting that special districts support the legislature's efforts by taking various actions, including sending a letter of support for ACR 161 (attached) and adopting a resolution proclaiming the week of April 5, 2026 to April 11, 2026 to be Special Districts Week. A draft resolution is attached for the Board's consideration.

ATTACHMENTS:

- ACR 161
- Letter of Support
- Resolution No. 2026-XX

Assembly Concurrent Resolution

No. 161

Introduced by Assembly Member Addis

March 18, 2026

Assembly Concurrent Resolution No. 161—Relative to Special Districts Week.

LEGISLATIVE COUNSEL’S DIGEST

ACR 161, as introduced, Addis. Special Districts Week.

This measure proclaims the week of April 5, 2026, to April 11, 2026, to be Special Districts Week.

Fiscal committee: no.

1 WHEREAS, Special districts are local governmental entities
2 created by a community’s residents, funded by those residents,
3 and overseen by those residents, to provide specialized services
4 and infrastructure; and

5 WHEREAS, Today, just over 2,000 independent special districts
6 provide millions of Californians with essential services, including
7 services related to water, sanitation, and water recycling, fire
8 protection, electricity, parks and recreation, health care, open space,
9 ports and harbors, flood protection, mosquito abatement,
10 cemeteries, resource conservation, airports, transit, road
11 maintenance, veterans’ facilities, and more; and

12 WHEREAS, Special districts first arose when San Joaquin
13 Valley farmers needed a way to access their local water supply;
14 and

15 WHEREAS, Under the Wright Act of 1887, the Turlock
16 Irrigation District became California’s first special district and

1 made it possible for local farmers to intensify and diversify
2 agriculture in California's central valley; and

3 WHEREAS, In the 20th century, special districts increased
4 dramatically in both number and scope, and during the periods of
5 prosperity and population growth that followed both world wars
6 when the demand for all types of public services increased, and
7 special districts met that need; and

8 WHEREAS, The statutory authorization for mosquito abatement
9 districts was enacted in 1915 to combat the salt marsh mosquitoes
10 around the San Francisco Bay and higher than average malaria
11 cases in rural counties; and

12 WHEREAS, Fire protection districts can trace their origins to
13 a 1923 state law, and, in 1931, the Legislature authorized recreation
14 districts, the forerunners of today's recreation and park districts;
15 and

16 WHEREAS, Hospital districts arose in 1945 because of a
17 statewide shortage of hospital beds. In 1994, the Legislature then
18 expanded their breadth and renamed them health care districts in
19 recognition of the diverse, modern needs of California's
20 communities and the importance of proactive, affordable health
21 care beyond the walls of a hospital building; and

22 WHEREAS, Although originally created to provide individual
23 services, in 1961, the Legislature authorized special districts to
24 address multiple needs when it provided for multipurpose,
25 community services districts; and

26 WHEREAS, Special districts vary in size and scope and serve
27 diverse communities throughout California, from small rural
28 neighborhoods, such as the Pine Cove Water District in the San
29 Jacinto Mountains in the County of Riverside, to large urban
30 regions, such as the East Bay Municipal Utility District spanning
31 much of the Counties of Alameda and Contra Costa; and

32 WHEREAS, Local residents own special districts and govern
33 them through locally elected or appointed boards. A series of
34 sunshine laws ensure special districts remain transparent and
35 accountable to the communities they serve, as these laws require
36 open and public meetings, public access to records, regular audits,
37 online posting of finances and compensation, and more; and

38 WHEREAS, To prevent overlapping services and ensure that
39 local agencies are operating effectively and efficiently to meet
40 community needs, special districts are formed, reviewed,

1 consolidated, or dissolved through a methodical local process that
2 includes the oversight of a local agency formation commission
3 and the consent of local voters; and

4 WHEREAS, In 1969, several independent special districts
5 formed a statewide association called the California Special
6 Districts Association, commonly referred to as the CSDA, to
7 promote good governance and improved essential local services
8 through professional development, advocacy, and other services
9 for all types of independent special districts; and

10 WHEREAS, The Legislature seeks to promote democratic
11 institutions, community-based services, local control, and
12 self-determination; and

13 WHEREAS, The Legislature seeks to promote and educate the
14 public about their local public service providers, including
15 awareness and understanding of special districts; now, therefore,
16 be it

17 *Resolved by the Assembly of the State of California, the Senate*
18 *thereof concurring*, That the Legislature hereby proclaims the
19 week of April 5, 2026, to April 11, 2026, inclusive, to be Special
20 Districts Week and encourages all Californians to be involved in
21 their communities and be civically engaged with their local
22 government; and be it further

23 *Resolved*, That the Chief Clerk of the Assembly transmit copies
24 of this resolution to the author for appropriate distribution.



1391 Engineer Street • Vista, California 92081-8840
Phone (760) 597-3100 • Fax: (760) 598-8757
www.vidwater.org

Board of Directors

Marty Miller, *President, Division 1*
Frank Nuñez, *Division 2*
Peter Kuchinsky II, *Division 3*
Patrick H. Sanchez., *Division 4*
Jo MacKenzie, *Division 5*

Administrative Staff

Brett L. Hodgkiss
General Manager
Ramae A. Ogilvie
Board Secretary
Elizabeth A. Mitchell
General Counsel

March 24, 2026

The Honorable Dawn Addis
California State Assembly
P.O. Box 942849
Sacramento, CA 94249-0030

Re: Assembly Concurrent Resolution 161 (Addis) – Support [As Introduced]

Dear Assembly Member Addis:

Vista Irrigation District, a public agency that provides water service to over 134,000 people in the city of Vista, and portions of San Marcos, Escondido, Oceanside and unincorporated areas of San Diego County, is pleased to support Assembly Concurrent Resolution (ACR) 161, which would establish Special Districts Week from April 5 through April 11, 2026.

Communities form special districts to provide a needed service that is overseen by a local board and funded by local revenue. By focusing on one service, or a small suite of services, these public entities are able to perform efficient, effective, sustainable service delivery and infrastructure development, while maintaining local accountability.

Special districts date back to 1887 and have a long, rich history of providing benefits to their residents. They vary in size to meet local needs, ranging from servicing multi-county regions and sometimes millions of residents, to small rural communities. As a representative of the special district community, we are pleased to support ACR 161.

Vista Irrigation District would like to thank the author for introducing this resolution recognizing and commending special districts for the important work that they do throughout California. Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brett Hodgkiss".

Brett Hodgkiss
General Manager

CC: Assembly Member Laurie Davies
Senator Catherine Blakespear
Lilia Hernandez, Associate Legislative Analyst, California Special Districts Association

RESOLUTION NO. 2026-XX

RESOLUTION OF THE BOARD OF DIRECTORS
OF VISTA IRRIGATION DISTRICT
PROCLAIMING THE WEEK OF APRIL 5, 2026 TO APRIL 11, 2026
TO BE SPECIAL DISTRICTS WEEK

WHEREAS, special districts are local governmental entities created by a community's residents, funded by those residents, and overseen by those residents, to provide specialized services and infrastructure; and

WHEREAS, today, just over 2,000 independent special districts provide millions of Californians with essential services, including services related to water, sanitation and water recycling, fire protection, electricity, parks and recreation, health care, open space, ports and harbors, flood protection, mosquito abatement, cemeteries, resource conservation, airports, transit, road maintenance, veterans' facilities, and more; and

WHEREAS, special districts first arose when San Joaquin Valley farmers needed a way to access their local water supply; and

WHEREAS, under the Wright Act of 1887, the Turlock Irrigation District became California's first special district and made it possible for local farmers to intensify and diversify agriculture in California's central valley; and

WHEREAS, in the 20th century, special districts increased dramatically in both number and scope, and during the periods of prosperity and population growth that followed both world wars when the demand for all types of public services increased, special districts met that need; and

WHEREAS, the statutory authorization for mosquito abatement districts was enacted in 1915 to combat the salt marsh mosquitoes around the San Francisco Bay and higher than average malaria cases in rural counties; and

WHEREAS, fire protection districts can trace their origins to a 1923 state law, and in 1931 the Legislature authorized recreation districts, the forerunners of today's recreation and park districts; and

WHEREAS, hospital districts arose in 1945 because of a statewide shortage of hospital beds. In 1994, the Legislature then expanded their breadth and renamed them health care districts in recognition of the diverse, modern needs of California's communities and the importance of proactive, affordable health care beyond the walls of a hospital building; and

WHEREAS, although originally created to provide individual services, in 1961 the Legislature authorized special districts to address multiple needs, when it provided for multipurpose, community services districts; and

WHEREAS, special districts vary in size and scope and serve diverse communities throughout California, from small rural neighborhoods, such as the Pine Cove Water District in the San Jacinto Mountains of the County of Riverside, to large urban regions, such as the East Bay Municipal Utility District spanning much of the Counties of Alameda and Contra Costa; and

WHEREAS, local residents own special districts and govern them through locally elected or appointed boards. A series of sunshine laws ensure special districts remain transparent and accountable to the communities they serve, as these laws require open and public meetings, public access to records, regular audits, online posting of finances and compensation, and more; and

WHEREAS, to prevent overlapping services and ensure that local agencies are operating effectively and efficiently to meet community needs, special districts are formed, reviewed, consolidated, or dissolved through a methodical local process that includes the oversight of a local agency formation commission and the consent of local voters; and

WHEREAS, in 1969, several independent special districts formed a statewide association called the California Special Districts Association, commonly referred to as the CSDA, to promote good governance and improved essential local services through professional development, advocacy, and other services for all types of independent special districts; and

WHEREAS, Vista Irrigation District seeks to promote democratic institutions, community-based services, local control, and self-determination; and

WHEREAS, Vista Irrigation District seeks to promote and educate the public about their local public service providers, including awareness and understanding of special districts.

NOW, THEREFORE, BE IT RESOLVED by the Vista Irrigation District Board of Directors that Vista Irrigation District hereby joins the California State Legislature in proclaiming the week of April 5, 2026 to April 11, 2026, inclusive, to be Special Districts Week and encourages all residents to be involved in their community and be civically engaged with their local government.

PASSED AND ADOPTED by the following roll call vote of the Board of Directors of the Vista Irrigation District this 1st day of April, 2026:

AYES:

NOES:

ABSTAIN:

ABSENT:

Marty Miller, President

ATTEST:

Ramae Ogilvie, Secretary
Board of Directors
Vista Irrigation District

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

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

March 18, 2026

An Adjourned Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, March 18, 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, Sanchez, and MacKenzie.

Directors absent: Kuchinsky.

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.

Other attendees: Jerimy Billy of the San Luis Rey Indian Water Authority (SLRIWA) was present and Adrianna Morales, SLRIWA, was present via teleconference.

3. PLEDGE OF ALLEGIANCE

Director Sanchez led the Pledge of Allegiance.

4. APPROVAL OF AGENDA

26-03-24	<i>Upon motion by Director Nuñez, seconded by Director Sanchez and unanimously carried (4 ayes: Nuñez, Sanchez, MacKenzie, and Miller; 1 absent: Kuchinsky), 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

26-03-25	<i>Upon motion by Director Sanchez, seconded by Director MacKenzie and unanimously carried (4 ayes: Nuñez, Sanchez, MacKenzie, and Miller; 1 absent: Kuchinsky), the Board of Directors approved the Consent Calendar, including Resolution No. 2026-10 approving disbursements.</i>
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DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

- A. Minutes of Board of Directors meeting on March 4, 2026

The minutes of March 4, 2026 were approved as presented.

- B. Resolution ratifying check disbursements

RESOLUTION NO. 2026-10

BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 79329 through 79416 drawn on US Bank totaling \$273,179.41.

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 18th day of March 2026.

* * * * *

7. LAKE HENSHAW / WARNER RANCH INSPECTION TOUR

See staff report attached hereto.

General Manager Brett Hodgkiss provided an overview of the itinerary and informed the Board that representatives of the SLRIWA would be present for the tour. Following a brief discussion, the Board affirmed the itinerary for the Board Lake Henshaw/Warner Ranch inspection tour scheduled for April 16, 2026.

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

See staff report attached hereto.

President Miller reported that the next San Diego County Water Authority (Water Authority) Board of Directors meeting will be held on March 19, 2026, at which time the Board will ratify an Exchange Water Delivery Agreement between the Water Authority and Western Municipal Water District. He said that the Board will also receive a presentation on the Metropolitan Water District's (MWD) Fiscal Year (FY) 2026/27 & FY 2027/28 biennial budget.

9. MEETINGS AND EVENTS

See staff report attached hereto.

Director Nuñez reported on his attendance at a virtual meeting of the Association of California Water Agencies Agriculture Committee.

Director MacKenzie reported on her attendance at meetings of the California Special Districts Association (CSDA) Finance Corporation, the Special Districts Leadership Foundation, and the CSDA Legislative Committee and provided an overview of the issues discussed at each meeting.

President Miller and Director MacKenzie reported on their attendance of the Vista Chamber of Commerce Government Affairs meeting on March 5, 2026.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

Director MacKenzie requested authorization to attend the MWD Diamond Valley Lake Inspection Tour on April 10, 2026.

26-03-26 *Upon motion by Director Sanchez, seconded by Director Nuñez and unanimously carried (4 ayes: Nuñez, Sanchez, MacKenzie, and Miller; 1 absent: Kuchinsky), the Board of Directors authorized Director MacKenzie to attend the MWD Diamond Valley Lake Inspection Tour on April 10, 2026.*

10. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

See staff report attached hereto.

No changes or additions were presented.

11. COMMENTS BY DIRECTORS

Director Nuñez commented that he is looking forward to the Public Affairs Committee meeting where they will be reviewing student scholarship applications for the District's 2026 Scholarship Contest.

Director Sanchez commented on a PBS news report regarding the Imperial Irrigation District.

President Miller commented on a news article concerning the Colorado River negotiations.

12. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss informed the Board that staff submitted a FY 2027 Community Project Funding Request for \$15 million for the Vista Flume Replacement Project to Representative Levin's office.

13. ADJOURNMENT

There being no further business to come before the Board, at 9:38 a.m., President Miller adjourned the meeting.

Marty Miller, President

ATTEST:

Ramae Ogilvie, Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



Cash Disbursement Report
Payment Date 03/05/2026 - 03/18/2026

Payment Number	Payment Date	Vendor	Description	Amount
79417	03/11/2026	Refund Check 79417	Customer Refund	261.38
79418	03/11/2026	ACWA/JPIA	Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Cobra	34.60
	03/11/2026		Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Cobra	126.45
	03/11/2026		Medical & Dental 04/2026 - Cobra	995.17
	03/11/2026		Medical & Dental 04/2026 - Cobra	71.03
	03/11/2026		Medical & Dental 04/2026 - Employees	203,411.40
	03/11/2026		Medical & Dental 04/2026 - Retirees	50,411.03
	03/11/2026		Medical & Dental 04/2026 - P Kuchinsky	2,061.37
	03/11/2026		Medical & Dental 04/2026 - P Sanchez	2,061.37
	03/11/2026		Medical & Dental 04/2026 - M Miller	2,061.37
	03/11/2026		Medical & Dental 04/2026 - J Mackenzie	2,061.37
79419	03/11/2026	Amazon Capital Services	Footwear Program	194.80
79420	03/11/2026	Cecilia's Safety Service Inc	Traffic Control - Cassou Meadows Rd / Buena Creek	3,227.50
	03/11/2026		Traffic Control - Sunset Dr	1,615.00
79421	03/11/2026	Citi Cards	Warehouse & Kitchen Supplies	947.91
	03/11/2026		Backup Phone System	27.45
	03/11/2026		E Fax	15.50
	03/11/2026		Microsoft Azure	532.54
79422	03/11/2026	Coast Equipment Rentals	Dump Truck Rental	748.73
	03/11/2026		Dump Truck Rental	3,741.57
	03/11/2026		Concrete	330.16
79423	03/11/2026	Complete Office of California, Inc	Office Supplies	20.62
79423	03/11/2026		Office Supplies	20.62
79424	03/11/2026	Core & Main	6" PIPE RESTRIANER W/T-BOLTS (10)	492.33
	03/11/2026		8" PIPE RESTRIANER W/T-BOLTS (4)	329.08
	03/11/2026		SLEEVE 8" X 18" TOP SECTION (8)	138.56
	03/11/2026		1" GASKET 1/8 THICK (FOR BALL VALVE (400)	129.90
	03/11/2026		PLUG 1.25" BRASS (6)	45.47
	03/11/2026		PLUG 1" BRASS (8)	40.70
	03/11/2026		BUSHING 1.25" X 1" (4)	36.37
79425	03/11/2026	Diamond Environmental Services	Portable Restroom Service	131.51
	03/11/2026		Portable Restroom Service	82.12
79426	03/11/2026	Dudek	Pechstein II Reservoir MasterPlan 12/27/25 - 01/23/26	21,018.70
79427	03/11/2026	Dustin Wingrove	Reimbursements - Backflow Prevention & Water Treatment Operator (TI) Certs	395.00
79428	03/11/2026	EDCO Waste & Recycling Services Inc	Trash Service	498.24
79429	03/11/2026	Electrical Sales Inc	Resort Well #3	251.48
	03/11/2026		18m Gauge Wire	324.75
79430	03/11/2026	Ferguson Waterworks	Wire 10 Copper (1000)	424.34
	03/11/2026		Service Saddle 4x1 PVC (2)	311.89
	03/11/2026		Coupling 8" Deflection C900 (2)	248.76
	03/11/2026		Nut Bolt Gasket Kit 6"-8"(6"gasket)3/4x3 1/4 (12)	190.95
	03/11/2026		Hydraulic Valve Plant 9	3,105.26
	03/11/2026		Coupling .75" Repair CTS x CTS Copper (2)	53.91
	03/11/2026		Service Saddle 10x2 PVC (2)	620.23

	03/11/2026		Adapter 2" Copper x MIP (20)	584.55
	03/11/2026		Ball Meter Valve.75"Lockwing FIPxSwivel Mtr (10)	971.22
	03/11/2026		Tee 2" Brass	43.02
	03/11/2026		ElI 2" 45 Degree Brass (2)	68.35
	03/11/2026		Cap 1.5" Brass (2)	27.13
	03/11/2026		Union 1" CTS COMP X PEP (7)	516.71
	03/11/2026		Coupling 8" Repair PVC C900 (3)	435.17
	03/11/2026		Service Saddle 6x1 PVC (2)	360.99
	03/11/2026		Grease No-Oxide 1 gal (4)	355.06
	03/11/2026		Tracer Lids 4" Cast Iron (9)	189.00
	03/11/2026		Nipple 2x8 Brass	44.45
	03/11/2026		Tubing 2" Copper Soft 20' (40)	1,709.05
	03/11/2026		Angle Ball Valve 2" FNPT X MNPT (CurbStop)(5)	2,010.53
	03/11/2026		Wire 10 Copper (6000)	2,598.00
	03/11/2026		Ball Meter Valve 1.5" FLG X FIP DD & Lockwing(4)	1,078.99
	03/11/2026		Coupling Meter 1" x 3.5"	29.16
	03/11/2026		Tracer Lids 4" Cast Iron (3)	61.70
	03/11/2026		ElI 2" 45 Degree Brass (2)	68.35
	03/11/2026		Coupling Meter 1x1.5" (4)	86.04
	03/11/2026		Service Saddle 6x1 PVC	180.50
	03/11/2026		ElI 2" Brass Street 90 Degree (5)	227.00
	03/11/2026		Nut Bolt Gasket Kit 6"-8" (6"gasket)3/4 x 31/4(24)	381.91
79431	03/11/2026	Coast Fitness Repair Shop	Fitness Repair Shop, Inc	200.00
79432	03/11/2026	GoTo Technologies USA, LLC	GoTo Phone System	6,702.30
79433	03/11/2026	Grainger	E32 Vault Fan	343.93
	03/11/2026		Pump Equip Lubricant	136.44
79434	03/11/2026	IDEXX Distribution Corporation	Colilert & Bottles	4,052.21
79435	03/11/2026	K&M Pest Control	Monthly Pest Control	200.00
79436	03/11/2026	Ken Grody Ford Carlsbad	Seat Belt Assembly - Truck #8	126.07
79437	03/11/2026	McMaster-Carr Supply Company	Well #3 Tank Parts - RWS	130.98
79438	03/11/2026	Pacific Pipeline Supply	Union 1" CTS COMP X PEP (9)	287.40
	03/11/2026		Pipe 8" PVC DR-14 C900 (20)	460.06
	03/11/2026		Coupling 8" Repair PVC C900 (2)	295.20
	03/11/2026		Nut Bolt Gasket Kit 6"-8" (6"gasket)3/4x3 1/4 (36)	356.58
	03/11/2026		ElI 6" DI POxFL 22.5 Degree	236.53
	03/11/2026		Coupling 1" CTSxCTS (5)	159.67
	03/11/2026		ElI 6" DI PO 22.5 Degree (2)	441.66
	03/11/2026		ElI 8" DI PO 11.25 Degree (2)	606.20
	03/11/2026		ElI 8" DI PO 45 Degree (2)	719.00
	03/11/2026		Flange 3" SOW (8)	132.50
	03/11/2026		ElI 6"x16" POxFL Bury DI (3)	1,516.58
	03/11/2026		ElI 8" DI PO 22.5 Degree (2)	589.96
	03/11/2026		Coupling .75" Repair CTS x CTS Copper (3)	82.81
	03/11/2026		Fire Hydrant Spool 6x24 DI	965.16
	03/11/2026		Grease No-Oxide 1 gal	87.69
	03/11/2026		Coupling (3)	450.09
79439	03/11/2026	Paychex of New York LLC	Onboarding/Recruiting/Flex Service 03/2026	812.50
79440	03/11/2026	R & R Controls Inc	VAV-47 & Programming	2,353.10
79441	03/11/2026	S & R Towing	Tow Bill - Truck #24	106.00
79442	03/11/2026	San Diego Gas & Electric	Electric 02/2026 - Henshaw Power Buildings & Grounds / Henshaw Wellfield	23,651.43
79443	03/11/2026	SiteOne Landscape Supply, LLC	Irrigation Replacement Part	63.55
79444	03/11/2026	SmartSights, LLC	SCADA Alarm Software Upgrade	6,700.00
79445	03/11/2026	Shred-it	Shredding Service	215.36
79446	03/11/2026	Stillwater Sciences	As-Needed HAB's Consulting 12/29/2025 - 02/01/2026	11,250.46
79447	03/11/2026	UniFirst Corporation	Uniform Service	302.58

79448	03/11/2026	Verizon Wireless	SCADA Remote Access	469.37
79449	03/11/2026	TS Industrial Supply	Digging Bar Light Duty(3)	713.58
	03/11/2026		Poly Sprayer 1 gallon (2)	190.66
	03/11/2026		Wrench Set Allen 5 Piece	16.31
	03/11/2026		Measuring Tape Holder 25' (2)	50.55
	03/11/2026		Igloo Water Cooler 3 gal	59.35
	03/11/2026		Igloo Water Cooler 5 gal	60.10
	03/11/2026		Wrench Crescent 15" Adjustable	113.72
	03/11/2026		Gauge 160lb Pressure Oil (5)	125.57
	03/11/2026		Wire Wheel 4" (5)	135.26
	03/11/2026		Lifter SS 36" Meter Lid (3)	163.66
	03/11/2026		Gloves Thickster Nitrile LG 100 per box (6)	168.87
	03/11/2026		Measuring Tape 25' Engineering (7)	182.16
	03/11/2026		Shovel Spade	43.27
	03/11/2026		Gloves Thickster Nitrile XL 100 per box(10)	281.45
	03/11/2026		Towel Wypall X80(4)	284.71
	03/11/2026		Broom 24" Push (10)	667.14
	03/11/2026		Blade 14" Diamond Concrete (3)	716.11
	03/11/2026		Pump Utility 36" with hose (10)	819.99
	03/11/2026		Strap 1"x12' Ratchet (10)	204.48
	03/11/2026		Bungi Cords , Shackle's , 3 Inch Coupler	82.35
79450	03/11/2026	Xerox Corporation	Xerox VersaLink C7125	5,411.42
79451	03/18/2026	Refund Check 79451	Customer Refund - Construction Meter Deposit	1,139.91
79452	03/18/2026	Refund Check 79452	Customer Refund	235.77
79453	03/18/2026	Agile Occupational Medicine, PC	DOT & Pre-Employment Physicals (3)	467.00
79454	03/18/2026	AK Security Alarm, LLC	Alarm Monitoring	120.00
79455	03/18/2026	Amazon Capital Services	First Aid Kit Refills	15.93
	03/18/2026		Milwaukee Battery Replacement	116.81
	03/18/2026		Office Supplies	28.98
	03/18/2026		First Aid Kit Refills	403.79
	03/18/2026		Computer Monitor	220.76
	03/18/2026		E-Waste	5.00
	03/18/2026		Frames	77.52
	03/18/2026		Keychain	12.98
	03/18/2026		Battery Replacement For Headseat	12.94
79456	03/18/2026	Answering Service Care, LLC	Answering Service	398.80
79457	03/18/2026	Asphalt Zipper Co	Parts For Asphalt Zipper Repair #AZ-2	2,029.29
79458	03/18/2026	Shadowridge Auto Service	Fuel Pump & Fuel Pump Driver Module - Truck #24	1,737.49
79459	03/18/2026	BHA Inc	Annual Survey - Henshaw Dam	2,100.00
79460	03/18/2026	Cecilia's Safety Service Inc	Traffic Control - Cassou Meadows Rd / Buena Creek	3,823.75
	03/18/2026		Traffic Control - Carmel Circle	2,422.50
	03/18/2026		Traffic Control - Monterey Lane	2,897.50
	03/18/2026		Traffic Control - Lynnette Circle	1,425.00
	03/18/2026		Traffic Control - Poinsettia Ave / Linda Vista Dr	617.50
79461	03/18/2026	CODE 3 Media	Construction Video For Cassou Rd & Edwin Ln	1,440.00
	03/18/2026		Construction Video For 1704 Easy St Concrete	720.00
79462	03/18/2026	CleanCapital HC4 Borrower LLC	Solar Energy 02/2026	5,222.39
79463	03/18/2026	Core & Main	Fire Hydrant LB400 Check Valve (5)	9,877.82
79464	03/18/2026	CoreLogic Solutions Inc	RealQuest Online Service 02/2026	327.82
79465	03/18/2026	Diamond Environmental Services	Portable Restroom Service	131.51
	03/18/2026		Portable Restroom Service	82.12
79466	03/18/2026	Direct Energy	Electric 02/2026 - VID Headquarters	1,505.52
	03/18/2026		Electric 01/2026 - T & D / Cathodic Protect - Pump Stations	1,687.29
79467	03/18/2026	EDCO Waste & Recycling Services Inc	Trash Service	509.80
	03/18/2026		Trash Service	1,635.12

79468	03/18/2026	Ferguson Waterworks	AVK Check Valve Repair Kits (3)	844.35
	03/18/2026		Fire Hydrant LB400 Check Valve (6)	12,665.25
79469	03/18/2026	Frank & Son Paving, Inc	Patch Paving - Royal Rd	56,485.00
79470	03/18/2026	G & R Auto & Truck Repair	Scan & Inspection - Truck #75	100.00
79471	03/18/2026	Hach Company	Lab Supplies	257.80
79472	03/18/2026	Hesperia Outpost, LP	Refund Inspection Deposit I3096 / As-Built Deposit I3096	11,672.00
79473	03/18/2026	Home Depot Credit Services	1/2" Drive Cordless Impact - Truck #85	323.67
	03/18/2026		Tools - Crew Truck	195.87
	03/18/2026		Form Material For Firehydrant Splash Pads	49.07
	03/18/2026		Shower Valves For Base	95.90
	03/18/2026		Putty Knife	32.26
	03/18/2026		Water Filters, Drill Bits, Soap	176.65
	03/18/2026		Windex,Paint,Concrete Bonding	155.24
	03/18/2026		Tools & Containers	244.32
	03/18/2026		Trash Can Replacement Plt.2	34.61
	03/18/2026		Misc. Electrical Supplies	183.19
	03/18/2026		Shelves - Plant #4	474.14
79474	03/18/2026	Inland Kenworth (US) Inc	D.E.F Diesel Exhaust Fluid	108.14
79475	03/18/2026	Koraleen Enterprises	Locks,Lids & Gooseneck with Adapter	1,521.97
79476	03/18/2026	Leon Perrault Trucking & Materials	Trucking & Material 02/2026	26,804.75
79477	03/18/2026	Lightning Messenger Express	Messenger Service 02/16/2026 - 02/28/2026	96.00
79478	03/18/2026	Logan Brown	Reimbursement Footwear Program	180.00
79479	03/18/2026	Mike and Julie Dwyer	Reimbursement For Claim	300.00
79480	03/18/2026	Moodys	Dump Fees (2)	600.00
79481	03/18/2026	NAPA Auto Parts	Oil Filters / V-Belts / Val Motor - Truck #11	73.51
79482	03/18/2026	North County Auto Parts	Armor Protectant	10.97
79483	03/18/2026	Pacific Pipeline Supply	Flg Couplings (2)	1,660.66
79484	03/18/2026	Pacific Safety Center	Safety Training - February (25)	1,435.00
79485	03/18/2026	PDQ.COM	PDQ Connect Premium	2,800.00
79486	03/18/2026	Volvo Construction Equipment & Services	Bucket Teeth & Locks For Excavators	1,297.30
79487	03/18/2026	San Diego Co Superintendent of Schools	Splash Lab Sponsorship	875.00
79488	03/18/2026	San Diego Geographic Information Source (SanGIS)	SanGIS Imagery Consortium	2,500.00
79489	03/18/2026	Sectran Security Inc	Armored Transport	241.74
79490	03/18/2026	Southern Counties Lubricants, LLC	Fuel 03/01/2026 - 03/15/2026	8,739.24
79491	03/18/2026	Spok, Inc	Pager	51.52
79492	03/18/2026	Sunbelt Rentals	Mini Excavator Rental	1,643.40
79493	03/18/2026	Sunrise Materials Inc	Pallet Deposit (3)	120.16
	03/18/2026		Trucking	150.00
	03/18/2026		Wood Stakes 48"Lath Strip (Survey Stakes 50 Per (12)	1,198.33
	03/18/2026		Bags Gravel Bags Full 3/4 (300)	1,217.81
79494	03/18/2026	Teresa Moreno	Computer Loan Program	1,417.66
79495	03/18/2026	Discount Tire	Tire - Truck #36	178.03
79496	03/18/2026	Midas Service Experts	Tires (2) - Truck #20	583.70
79497	03/18/2026	The San Diego Union-Tribune LLC	Public Hearing Notice - AB Pipeline	1,085.76
79498	03/18/2026	Underground Service Alert of Southern California	New DigAlert Tickets 02/2026	639.95
	03/18/2026		Safe Excavation Board Fees	161.38
79499	03/18/2026	UniFirst Corporation	Uniform Service	247.82
79500	03/18/2026	Vista Paint Corporation	Empty Paint Can	12.28
79501	03/18/2026	Vulcan Materials Company and Affiliates	Cold Mix	3,161.50
79502	03/18/2026	Westturf Landscape Management Inc	Landscape Service	2,925.00
79503	03/18/2026	Xerox Corporation	Xerox Supplies & Maintenance	1,699.80
Grand Total:				585,100.91



STAFF REPORT

Agenda Item: 7

Board Meeting Date: April 1, 2026
Prepared By: Mike Haraway
Reviewed By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: STATUS REPORT ON POSITION VACANCIES AND RECRUITMENT AND RETENTION EFFORTS

RECOMMENDATIONS:

1. Conduct a public hearing for the purpose of receiving comments on the status report regarding position vacancies and recruitment and retention efforts as of March 1, 2026.
2. Note and file this report.

PRIOR BOARD ACTION: At its April 2, 2025 meeting, the Board conducted a public hearing for the purpose of receiving comments on the status report regarding position vacancies and recruitment and retention efforts as of March 1, 2025.

FISCAL IMPACT: There is no fiscal impact associated with this status update.

SUMMARY: On September 22, 2024, Governor Newsom signed Assembly Bill 2561, which added Section 3502.3 to the Government Code, into law. Government Code Section 3502.3 requires a public agency to address the status of position vacancies as well as recruitment and retention efforts during a public hearing before the agency's governing board at least once each fiscal year.

DETAILED REPORT: Government Code Section 3502.3 imposes three requirements on public agencies: 1) at least once each fiscal year, a public agency's governing board must hold a public hearing, prior to the adoption of its budget and receive an update on the status of position vacancies and the recruitment and retention efforts; 2) during the hearing, the public agency must identify any necessary changes to policies, procedures and recruitment activities that may lead to hiring obstacles; and 3) the public agency must allow the recognized employee organization for a bargaining unit to make a presentation at the public hearing. If position vacancies within a single bargaining unit meet or exceed 20 percent of the total number of authorized full-time positions, the recognized employee organization may request additional information, such as the number of vacancies within the bargaining unit and the average number of days to complete the hiring process from when a position is posted, be presented during the public hearing.

As part of the Fiscal Year 2025-26 budget process, the Board approved a total of 89 full-time positions. Of the 89 positions, two positions (Equipment Mechanic and System Controls Supervisor) were vacant (just over a two percent vacancy rate) as of March 1, 2026; only one of the vacant positions (Equipment Mechanic) is in the California Teamsters Public, Professional and Medical Employees Union Local 986 bargaining unit (Teamsters Union), the recognized employee organization. As of March 1, 2026, the District was recruiting to fill the two open positions; the position of System Controls Supervisor has since been filled via promotion, creating a vacancy at the position of System Controls Technician I/II/III which the District is actively recruiting to fill (along with the Equipment Mechanic position).

Staff has evaluated the District policies, procedures and recruitment activities and have not identified any policies, procedures or recruitment activities that may present obstacles in the hiring process.

The District provided notification to the Teamsters Union on March 5, 2026 consistent with Government Code Section 3502.3; the Teamsters Union was updated regarding the filled position and the one new recruitment on

March 16, 2026. The Notice of Public Hearing was (and will be) duly published in the San Diego Union-Tribune (Union-Tribune), a newspaper of general circulation in the District's service area, on March 22, 2026 and March 30, 2026. The affidavit of publication will be included as part of the administrative record and made available to the public upon receipt from the Union-Tribune.

ATTACHMENTS:

- Notice of Public Hearing
- Notice of Public Hearing to Teamsters Union



1391 Engineer Street • Vista, California 92081-8840
Phone (760) 597-3100 • Fax: (760) 598-8757
www.vidwater.org

Board of Directors

Marty Miller, *President, Division 1*
Frank Nuñez, *Division 2*
Peter Kuchinsky II, *Division 3*
Patrick H. Sanchez., *Division 4*
Jo MacKenzie, *Division 5*

Administrative Staff

Brett L. Hodgkiss
General Manager
Ramae A. Ogilvie
Board Secretary
Elizabeth A. Mitchell
General Counsel

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that Vista Irrigation District will hold a public hearing in its Board Room located at 1391 Engineer Street, Vista, California, on Wednesday, April 1, 2026, at 9:00 a.m., or as soon thereafter as the matter may be heard, to receive comments on the status report regarding position vacancies and recruitment and retention efforts as required by Government Code Section 3502.3. All interested parties are invited to observe and participate in this public hearing to express opinions and/or present evidence related to this matter.

Members of the public may attend this hearing in person or may observe and participate in the hearing through Vista Irrigation District's teleconferencing line; the phone number and applicable pass code for such participation is as follows: Phone (877) 873-8018; Pass Code 474698#. Telephone participants who are interested in observing and/or participating in the public hearing are requested to place calls to the number listed above at or before 8:50 a.m. on April 1, 2026, so that District staff can organize the number and order of speakers and assure the ability of all who wish to participate.

Members of the public may also present testimony or evidence at the public hearing by way of email, traditional mail or expedited courier service. Email communications should be sent to BoardSecretary@vidwater.org. Mailed testimony or evidence should be addressed as follows: Ramae Ogilvie, Board Secretary, Vista Irrigation District, 1391 Engineer Street, Vista, CA 92081. Only emailed and mailed submissions received at the email and physical addresses listed above on or before the 9:00 a.m. hearing time on April 1, 2026 will be considered.

If you challenge this action in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to Vista Irrigation District at, or prior to, the public hearing.

A handwritten signature in black ink that reads "Ramae Ogilvie". The signature is written in a cursive style and is positioned above a horizontal line.

Ramae Ogilvie, Secretary
Board of Directors
Vista Irrigation District

Public Hearing – Open Positions

From Michael Haraway

Date Thu 3/5/2026 8:43 AM

To Neil Sholander

Cc Rich Gangloff

Jason Jones

Pat Smith

Neil,

Consistent with the requirements of Government Code Section 3502.3, the Vista Irrigation District (District) will be conducting a public hearing at the April 1, 2026 Board of Directors meeting to receive comments on the status report regarding vacancies and recruitment and retention efforts. As a recognized employee organization representing a bargaining unit, the Teamsters Union may make a presentation at the public hearing. Please let me know if you wish to make a presentation at the public hearing no later than five days prior to the Board meeting date.

Per Government Code Section 3502.3 (c), if the number of vacancies with the Teamsters Union's bargaining unit meets or exceeds 20 percent of the total number of authorized full-time positions, the Teamsters Union has the right to request in writing that the District present any or all of the following information: 1) the total number of job vacancies within the recognized bargaining unit; 2) the total number of applicants for vacant positions within the recognized bargaining unit; 3) the average number of days to complete the hiring process from when a position is posted; and 4) opportunities to improve compensation and other working conditions.

As of March 1, 2026, only two (Equipment Mechanic and Systems Controls Supervisor) of 89 authorized full-time positions were vacant, a two percent overall vacancy rate. Only one vacant position (Equipment Mechanic) is within the Teamster Union's bargaining unit, which is one percent of the total number of full-time authorized positions. As such, the vacancy rate does not exceed or meet the 20 percent threshold described in the above paragraph.

If you would like to make a presentation at the public hearing or have any questions about the information presented, please let me know.

Sincerely,

Mike Haraway
Human Resources Manager
1391 Engineer Street
Vista, CA 92081





STAFF REPORT

Agenda Item: 8

Board Meeting Date: April 1, 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.

WATER RESOURCES DIVISION

**VID Water Production
February 2026**

Description	Current Month Production		Average Production Last 12 Months		Total, Fiscal Year to Date
	(mgd)	(af)	(mgd)	(af)	(af)
VID's EVWTP Water Production					
Local Water	0.00	0.20	2.06	193.82	751.70
SDCWA Raw Water	7.33	630.00	9.56	894.23	7,659.10
Subtotal (EVWTP Water Production)	7.33	630.20	11.63	1,088.04	8,410.80
Oceanside Contract Water	3.16	271.60	1.05	96.99	1,052.60
SDCWA Treated Water	1.11	92.60	1.63	152.25	1,353.20
TOTAL WATER PRODUCTION	11.60	997.10	14.31	1,337.28	10,816.60

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

Lake Henshaw

Storage as of March 20, 2026: 8,459 af (16% of 51,832 af capacity)
 Current releases: 0 cfs
 Change in storage for month of February: 1,618.0 af (gain)
 Total releases for month of February: 28.8 af
 Fiscal year-to-date rain total: inches (March 20, 2026)
 Percent of average yearly rain: 79.2% (30-year average: 22.91 inches)
 Percent of average year-to-date rain: 87.8% (30-year average through Mar.: 18.15 in.)

Warner Ranch Wellfield

Number of wells running in February: 11
 Total production for month of February: 728 af
 Average depth to water table (March): 55 ft (see attached historical water table chart)

March

- Harmful Algal Blooms (HABs)
 - Conducted sampling at Lake Henshaw on March 10, 2026. Samples were “non-detect” for microcystin and anatoxin-a concentrations.
 - Evaluated design configurations, electrical requirements and construction needs for a nanobubble oxygenation system developed by Moleaer Inc. for the Lake Henshaw Oxygenation Pilot Study.
 - Attended the virtual U.S. Environmental Protection Agency CyanoSymposium 2026 on harmful algal bloom science, management and potential health effects of cyanotoxins.
- Lake Henshaw Resort well – conducted Title 22 water quality sampling required by the Division of Drinking Water for the new well (well estimated to be operational in spring 2026).

April

- HABs
 - Continue to monitor and adaptively manage Lake Henshaw based on weather and lake conditions.
 - Conduct a lanthanum treatment in Lake Henshaw in mid-April followed by peroxide-based algaecide treatments at approximately biweekly intervals.
 - Develop sampling and tentative treatment plans at Lake Henshaw for Fiscal Year 2027.

ATTACHMENTS:

- Lake Henshaw Resort, Inc., Activity Reports – January 2026
- 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

ADMINISTRATION DIVISION

March

- Continued coordinating the development of the District Budget.
- Partnered with Vallecitos Water District to host a Homeowner Landscape Makeover Workshop on Sunday, March 29, 2026, at Vallecitos Water District’s headquarters.
- Completed recruitment for the Construction Worker and Systems Controls Supervisor positions. Tony Tabares accepted a job offer for the Construction Worker position, and Chris Weatherwax accepted a promotion to the Systems Controls Supervisor position.
- Continued recruitment for Equipment Mechanic position.
- Began recruitment for System Controls Technician I/II/III position.
- Coordinated confined space awareness training for field personnel.

Public Relations	Fiscal Year 2026				Fiscal Year 2025
	Jul – Sep 2025	Oct – Dec 2025	Jan – Mar 2026	Jul 2025 – Mar 2026 Total	Jul 2024 – Mar 2025 Total
Press Releases	5	1	1	6	7
Outreach/District Events	3	1	1	5	3

Human Resources	Fiscal Year 2026				Fiscal Year 2025
	Jul–Sep 2025	Oct–Dec 2025	Jan–Mar 2026	Jul 2025 – Mar 2026 Total	Jul 2024 – Mar 2025 Total
New Hires	2	3	4	9	8
Promotions	1	6	3	10	8
Transfers	2	1	0	3	0
Total	5	10	7	22	16

April

- Continue coordinating the development of the District Budget.
- Participate in the Alta Vista Botanical Gardens Earth Day on April 18, 2026.
- Continue recruitments for Equipment Mechanic and Systems Controls Technician I/II/III positions.
- Coordinate trench and excavation training for field personnel.

OPERATIONS & FIELD SERVICES DIVISION

March

- Water Quality Calls/Incidents for March – received one discolored water call. The call was investigated and determined to be a private plumbing issue.
- Inspected and tested four new backflow devices that were integrated into the District’s cross-connection control program.
- Submitted the 2025 Annual Potable Water Discharge Report to the State Water Resources Control Board (SWRCB).
- Submitted the Annual Report to the SWRCB Division of Drinking Water.
- Continued data collection for the 2026 Consumer Confidence Report (CCR).
- Inspected and cleaned Virginia Place (A) and Summit Terrace (C) reservoirs.
- 486 Zone Pressure Relief Project – laid out a new location for the vault that would not conflict with the City of Vista’s future sidewalk project.
- Began weed abatement of District facilities and the Flume.
- Continued 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 40% complete; full project completion is anticipated in Fall 2026).
- 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).

Operations and Field Services Metrics

Water Distribution System	Fiscal Year 2026				Fiscal Year 2025
	Jul-Sep 2025	Oct-Dec 2025	Jan-Mar 2026	Jul 2025 – Mar 2026 Total	Jul 2024 – Mar 2025 Total
Leaks					
Service	12	15	10	37	42
Mainline	3	6	2	11	34
Fire Hydrants					
Repairs	6	9	8	23	20
Proactive upgrades	23	15	18	56	60
System Valves					
Replacements	7	4	2	13	15
New installations	1	0	0	1	4
Water Quality					
Discolored water	4	0	2	6	8
Taste and odor	5	21	0	26	55

April

- Continue data collection for the 2026 CCR.
- Inspect and clean Cabrillo Circle (E1) reservoir.
- Continue weed abatement of District facilities and the Flume.
- 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

February 2026

Description	Current Month Production	Average of Last 12 Months	Total, Fiscal Year-to-Date
	(kWh)	(kWh)	(kWh)
Solar Production (\$0.21 per kWh)	24,830	26,138	202,060
Power purchased from Direct Energy (\$0.05 per kWh)	18,158	18,338	163,910
TOTAL ELECTRICAL ENERGY USE	42,988	44,476	365,970

ENGINEERING DIVISION

March

- 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’s mainline replacement totals for Fiscal Years 2026 and 2025 are as follows:

Pipeline Material	Fiscal Year 2026				Fiscal Year 2025
	Jul – Sep 2025	Oct – Dec 2025	Jan – Mar 2026	Jul 2025 – Mar 2026 Total	Jul 2024 – Mar 2025 Total
	(feet)	(feet)	(feet)	(feet)	(feet)
Steel	2,785	0	0	2,785	2,189
PVC	0	150	0	150	0
Non-Nipponite AC	737	740	3,663	5,140	2,438
Nipponite	0	4,855	84	4,939	944
Total (feet)	3,522	5,745	3,747	13,014	5,571
Total (miles)	0.67	1.09	0.70	2.46	1.06

- Deodar Reservoir Rehabilitation – Pacific Hydrotech continued with project closeout. Notice to Proceed was issued in March 2024. The reservoir was taken offline in December of 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 – continued reviewing draft submittal of the site master plan report.
- Flume Replacement Pipeline Design – conducted Escondido-Vista Water Treatment Plant and Pechstein

Reservoir site visit with consultants interested in submitting a proposal for environmental, engineering and design services to replace the Flume. Consultants that attended were Black and Veatch, Brown and Caldwell, Delve Underground, Dudek, Environmental Science Associates, Hazen and Sawyer, Helix Environmental Planning, Hoch Consultants, Jacobs, Kleinfelder, Stantec and Waterworks Engineers.

- 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.

April

- 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 – Dudek to incorporate District comments and prepare final site master plan report.
- Flume Replacement Pipeline Design – receive and begin reviewing proposals for environmental, engineering and design services to replace the Flume.

*Nipponite pipe

ACHIEVEMENTS – FISCAL YEAR 2026

- Partnered with Vallecitos Water District on hosting a Landscape Workshop (March 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).

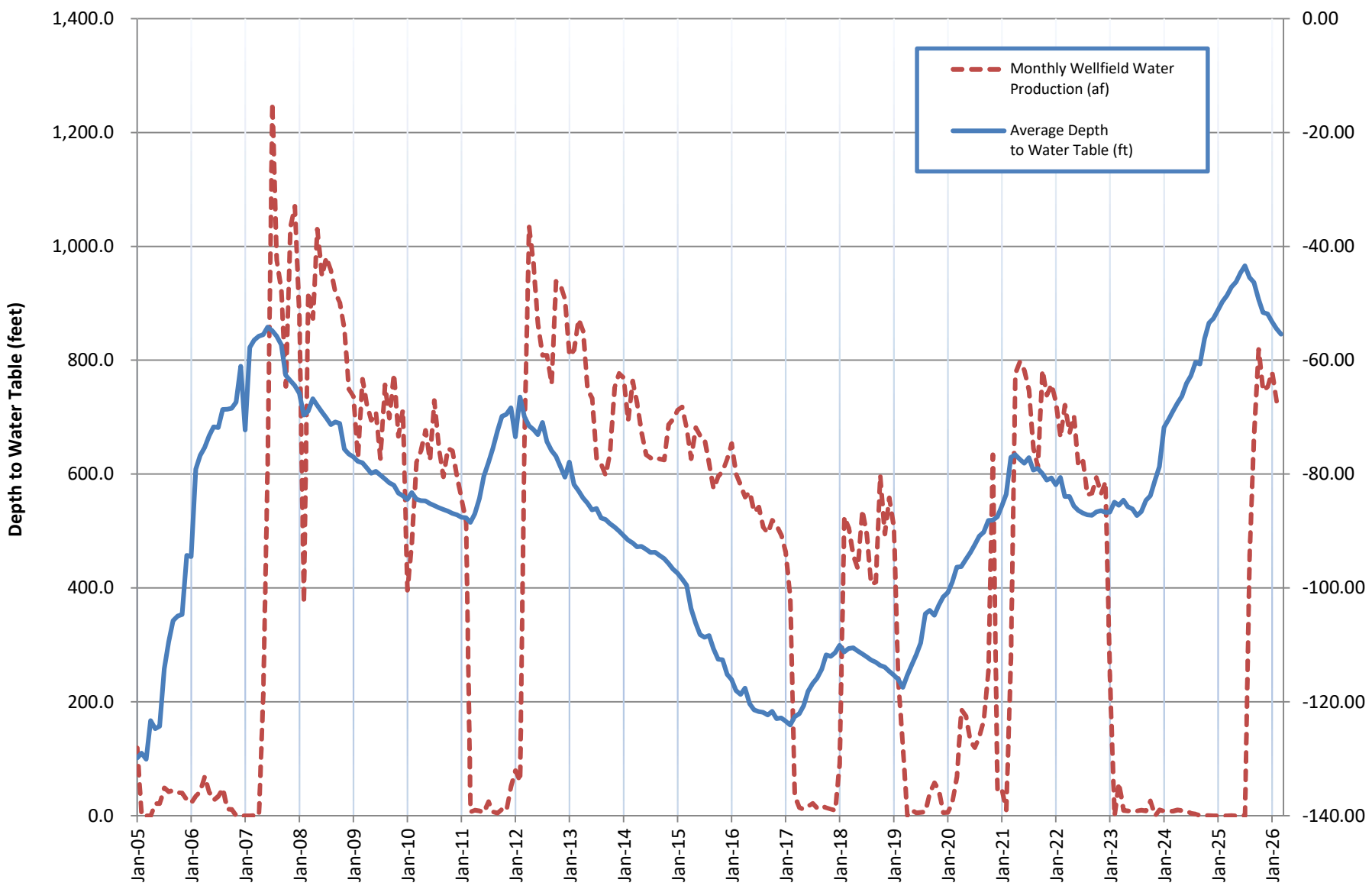


LAKE HENSHAW RESORT, INC.
ACTIVITY REPORT
AS OF January 31, 2026

	2025 Feb	2025 Mar	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec	2026 Jan	12 MO AVG
Fishing Permits	252	384	642	754	804	989	1,007	599	691	630	356	233	612
Boat Launches	16	17	48	85	145	174	86	21	86	4	18	15	60
Boat Wash	13	14	27	47	73	74	35	18	19	2	18	15	30
Motor Boats (full day rental)	14	13	23	42	31	25	34	10	16	12	21	12	21
Motor Boats (half day rental)	7	2	1	5	5	7	3	3	4	1	1	0	3
Campground/Head Count	47	42	330	2,134	392	1,613	937	444	323	107	77	37	540
Campground/Cars, Trucks, etc.	19	43	135	1,196	136	579	405	189	113	37	37	19	242
Campground/Recreational Vehicles	0	0	0	0	0	0	0	0	0	8	0	0	1
Mobile Home/Spaces	73	72	74	76	77	77	77	70	70	69	69	71	73
M.H.P. (Residents/Head Count)	105	103	106	108	110	110	110	107	106	107	107	109	107
Storage	6	6	6	6	6	6	6	6	6	6	6	6	6
Cabins	82	169	212	168	126	177	106	74	178	133	178	101	142
Hunters	0	0	0	0	0	0	0	0	0	82	0	0	7

VID's Warner Wellfield

Water Table Depth vs. Monthly Wellfield Production



FY 2026 Budget and Expenses related to HABs

as of 3/24/2026

Description		Amount
Water Quality Testing Services & Supplies		
Cyanotoxin/Cyanobacteria Testing - Bend Genetics	\$	87,706
Other Lab Testing	\$	30,231
Sample bottles, misc. supplies & equipment	\$	3,104
Shipping	\$	5,344
Subtotal, approx. total expenses	\$	126,384
VID Portion of approximate expenses	\$	63,192
VID FY 2026 Budget	\$	96,250
Percent of VID Budget		66%
Water Treatment Services & Supplies		
Copper algaecide purchase and application	\$	-
Peroxide algaecide purchase and application	\$	745,983
Lanthanum-modified clay purchase and application	\$	-
Permit fees	\$	7,260
Subtotal, approx. total expenses	\$	753,243
VID Portion of approximate expenses	\$	376,622
VID FY 2026 Budget	\$	805,800
Percent of VID Budget		47%
HABs Consultants		
Subtotal, approx. total expenses	\$	57,328
VID Portion of approximate expenses	\$	28,663.98
VID FY 2026 Budget	\$	30,000
Percent of VID Budget		96%
Oxygenation Pilot Study		
Power	\$	-
Fixed and operational costs	\$	30,343
Subtotal, approx. total expenses	\$	30,343
VID Portion of approximate expenses	\$	15,171
VID FY 2026 Budget	\$	1,019,075
Percent of VID Budget		1.5%
Total VID Expenses, FY 2026 to date		
VID FY 2026 Budget	\$	1,951,125
Percent of VID Budget		25%

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: 9

Board Meeting Date: April 1, 2026
Prepared By: Branden O’Donnell
Reviewed By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: SELECTION OF FIRM FOR AUDITING SERVICES

RECOMMENDATION: Authorize the General Manager to enter into a contract with Nigro & Nigro for auditing services for three years with the option to extend on a year-by-year basis for two additional years.

PRIOR BOARD ACTION: At its June 2, 2021 meeting, the Board authorized the General Manager to enter into a contract with Davis Farr LLP for auditing services for three years with the option to extend on a year-by-year basis for two additional years. At its January 21, 2026 meeting, the Board approved the request for proposal (RFP) for auditing services.

FISCAL IMPACT: The proposed auditing fees are \$25,000 per year for all three years of the contract. Last year’s auditing fees were \$25,000.

SUMMARY: After evaluating the proposals submitted for consideration and based upon the criteria established in the RFP, Nigro & Nigro ranked the highest.

DETAILED REPORT: There were 14 accounting firms that showed interest in the RFP for auditing services posted on PlanetBids (online bid management system) and five submitted proposals. The table below shows a listing of auditing firms that were prospective respondents and whether they submitted a proposal.

Firm Name	Proposal Submitted	Proposal Not Submitted
Allied Solutions		X
Badawi & Associates	X	
Brown Armstrong Accountancy Corporation		X
CliftonLarsonAllen (CLA)		X
Eadie and Payne (ep)	X	
Eide Bailly		X
Harshwal & Company	X	
Hotel Investment Group		X
Lance, Soll & Lunghard (LSL)		X
Macias Gini & O’Connell		X
Nigro & Nigro	X	
Rogers Anderson Malody & Scott (RAMS)	X	
SBR Audit Solutions		X
The Pun Group		X

Staff reviewed the proposals submitted based on the following criteria: understanding of the engagement, acceptability of audit approach and ability to meet deadlines, qualifications of assigned individuals, experience in the past five years auditing water/irrigation districts (including those that are members of the San Diego County Water Authority), reference checks and overall fees. Of the five proposals submitted, three were found to meet the requirements of the RFP and selected for further review.

After a detailed review, staff ranked Nigro & Nigro the highest using the District's rating criteria. Below is a summary ranking of the qualified proposals received and their associated costs during the first three years (Fiscal Years 2026 through 2028) of the engagement.

Rank	Firm Name	FY 2026	FY 2027	FY 2028	Grand Total
1	Nigro & Nigro	\$25,000	\$25,000	\$25,000	\$75,000
2	Badawi & Associates	\$39,940	\$41,138	\$42,372	\$123,450
3	Eadie and Payne	\$34,940	\$36,666	\$38,499	\$110,085

*FY – Fiscal Year

ATTACHMENT: Proposal from Nigro & Nigro

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

Vista Irrigation District

**For the Fiscal Years Ending
June 30, 2026-2028
(With the Option for Fiscal Years 2029 to 2031)**

NIGRO & NIGRO^{PC}

Respectfully Submitted on February 26, 2026 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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February 26, 2026

Purchasing Supervisor
Vista Irrigation District
1391 Engineer St
Vista, CA 92081

Dear Purchasing Supervisor:

Thank you for the opportunity to submit this proposal to provide audit services for the Vista Irrigation District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements and ACFR for the fiscal years ending June 30, 2026-2028 with a three-year option. Based on our history with water agencies, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all water agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Dedicated IT Auditor.** Having a dedicated IT Auditor on the audit team provides critical value by ensuring that the agency's information systems and technology controls are thoroughly assessed by a specialist with focused expertise. This dedicated role enhances the depth and accuracy of the audit by identifying potential vulnerabilities, inefficiencies, or compliance issues that might otherwise go undetected. It also allows for more effective evaluation of cybersecurity, data integrity, access controls, and IT governance, ultimately strengthening the overall internal control environment and reducing risk. Furthermore, a dedicated IT Auditor can offer targeted recommendations tailored to the agency's technology landscape, supporting more informed decision-making and long-term operational resilience. **A Value-Added Service from our Firm.**

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project and as you can see from the Audit Teams resumes, in the following pages, they have many years of experience to make the audit a smooth process.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
 Managing Partner
 Special District's Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

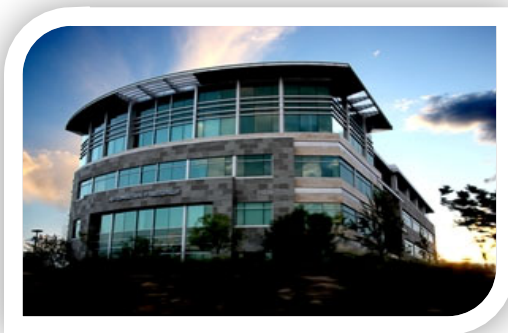
Position	Number of Employees	Number of Licensed CPA's
Partner*	9	9
Senior Manager	1	1
Manager	5	5
Supervisor	5	-
Senior Associates	8	-
Support Staff	3	-
Total	40	15

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

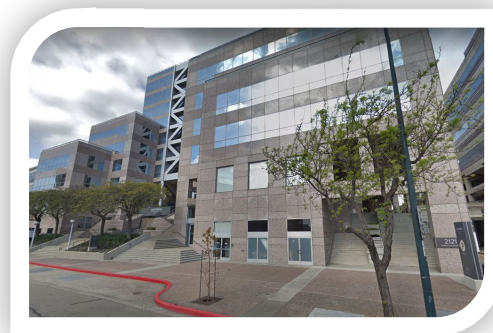
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead/Review Partner	32
Jared Solmonsén, CPA	Engagement Audit Partner	8
Stacy Macias, CPA	Senior Audit Manager – Federal Compliance	8
Anabel Cruz, CPA	Audit Manager	7
Tyler Cook	Audit Supervisor	4
Angelina Paunkov	Audit Senior	3
Valeria Castaneda	Audit Staff	2
Alejandra Melero	Audit Staff	1

Paul J. Kaymark, CPA

Lead/Technical Review Audit Partner

Paul joined the firm in 2019 and has more than 32 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association
Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career

Water and Wastewater

Metropolitan Water District of Southern California
Los Angeles County Sanitation District
Long Beach Water Department
Glendale Water and Power
Colton Public Utilities
Baldy Mesa Water District
Bear Valley Community Services District
Beaumont-Cherry Valley Water District
Big Bear City Community Services District
Cabazon Water District
California Domestic Water Company
Casitas Municipal Water District
Castaic Lake Water Agency
Chino Basin Water Conservation District
Chino Basin Watermaster
Coachella Valley Water District
Diablo Water District
East Orange County Water District
El Toro Water District
Farm Mutual Water Company
Golden Hills Community Services District
Goleta Water District
Hi-Desert Water District
Inverness Public Utilities District
Irvine Ranch Water District
Joshua Basin Water District
Jurupa Community Services District
Leucadia Wastewater District
Mesa Consolidated Water District
Mojave Water Agency
Monte Vista Water District
Montecito Water District
North Coast County Water District
North Marin Water District
Novato Sanitary District
Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
Pomona Valley Protective Agency
Purissima Hills Water District
Rincon del Diablo Water District
Rosamond Community Services District
Rossmoor Los Alamitos Area Sewer District
Sacramento Suburban Water District
San Bernardino Valley Water Conservation District
San Gabriel Valley Municipal Water District
San Lorenzo Valley Water District
Santa Ana Watershed Project Authority
Santa Margarita Water District
Saticoy Sanitary District
Solano County Water Agency
Soquel Creek Water District
Stallion Springs Community Services District
Summerland Sanitary District
Trabuco Canyon Water District
Tres Pinos Water District
Triunfo Sanitation District
Twentynine Palms Water District
Vallecitos Water District
Valley County Water District
Ventura Regional Sanitation District
Victor Valley Water District
Victor Valley Wastewater Reclamation Authority
Victorville Water District
Water Facilities Authority - Joint Power Agency
Water Replenishment District
West County Agency
West County Wastewater District
West Valley Water District
Westborough Water District
Western Municipal Water District
Western Riverside County Regional Wastewater
Yorba Linda Water District

Jared Solmosen, CPA

Engagement Audit Partner

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will be the audit engagement partner and oversee staff as they work together through different audit areas.

Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Senior Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor/IT Auditor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy and IT
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.



Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
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- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency

Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Valeria Castaneda

Audit Staff

Valeria began her career in public accounting in 2024 with Nigro & Nigro, PC. Valeria’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Valeria values building quality relationships with clients while providing timely and reliable services. Valeria is working under the general direction of the Audit Senior.

Audit Services:

Valeria enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Valeria has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
California Baptist University, Riverside,
2024

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Alejandra Melero

Audit Staff

Alejandra began her career in public accounting in 2025 with Nigro & Nigro, PC. Alejandra’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Alejandra values building quality relationships with clients while providing timely and reliable services. Alejandra is working under the general direction of the Audit Senior.

Audit Services:

Alejandra enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Alejandra has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Accountancy
University of California, Riverside,
2025

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)


Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Water/ Wastewater Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with a New Audit Client in 2025 Experience:

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Midway City Sanitary District – Gordon Copley, DF (714) 893-3553

Our State Water Contractor clients:

Palmdale Water District – Viridiana Iguaran, CFO (661) 456-1075

Littlerock Creek Irrigation District – Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency – Thomas Todd, CFO (951) 845-2577

Water & Wastewater District

East Orange County Water District – Sylvia Prado, (714) 538-5815

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – John Dillon, FM (831) 600-1906

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Montecito Water District – Emma Godinez, BM (805) 880-8630

Rowland Water District – Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

OUR FOUR PILLARS OF AN AUDIT ENGAGEMENT

WHAT MAKES US DIFFERENT FROM OTHER AUDITORS!!!

We believe that a Better Audit is based on deploying the following four principals:

1. **Communication**
2. **Collaboration**
3. **Continuity**
4. **How Do We Make You Better!!!**

We Call these “The Better Audit 3Cs!!!”

COMMUNICATION

Clarifies Expectations and Scope:

Clear communication ensures that both the auditor and the client understand the objectives, scope, and timeline of the audit, reducing the risk of misunderstandings.

Enhances Efficiency:

Timely and open communication helps in identifying and resolving issues early, streamlining the audit process and minimizing delays.

Builds Trust and Professional Relationships:

Regular, transparent interactions foster trust between auditors and clients, which is crucial for cooperation and access to necessary information.

Supports Accurate and Reliable Reporting:

Effective communication allows for better documentation, informed judgments, and ensures that significant findings and risks are appropriately discussed and addressed.

COLLABORATION

Improves Efficiency and Accuracy:

Effective collaboration between auditors and client personnel helps streamline data collection, resolve issues quickly, and reduce misunderstandings—leading to a more efficient and accurate audit process.

Enhances Risk Assessment:

Joint discussions and shared insights allow auditors to better understand the client’s operations and environment, enabling a more precise identification and assessment of risks.

Facilitates Timely Issue Resolution:

Open communication and teamwork help identify and address discrepancies or concerns early in the audit, minimizing delays and last-minute surprises.

Promotes Transparency and Trust:

Collaborative interactions build a foundation of trust and openness, encouraging full disclosure and cooperative problem-solving throughout the engagement.

CONTINUITY

Improved Audit Efficiency:

Familiarity with the client's operations, systems, and prior audit issues allows returning staff to work more efficiently and effectively, reducing the learning curve and audit time.

Enhanced Audit Quality:

Continuity supports a deeper understanding of client-specific risks and controls, contributing to more accurate risk assessments and better professional judgment.

Stronger Client Relationships:

Consistent staffing fosters trust and communication between the audit team and the client, leading to smoother information exchange and better cooperation.

Reduced Risk of Errors or Omissions:

Continuity helps preserve institutional knowledge from previous audits, minimizing the risk of overlooking significant findings or repeating past mistakes.

HOW DO WE MAKE YOU BETTER!!!

Client-Centric Mindset:

This phrase shifts the audit from a compliance-driven task to a value-adding partnership, emphasizing the auditor's role in helping the client improve processes, controls, and overall performance.

Encourages Open Dialogue:

It fosters a more collaborative and constructive tone, encouraging clients to share concerns and areas they feel need support, which can lead to more targeted and effective audit outcomes.

Enhances Trust and Relationships:

By signaling genuine interest in the client's success, auditors build stronger relationships and trust, which can lead to better cooperation and smoother audit execution.

Drives Continuous Improvement:

It helps identify opportunities for operational, financial, and risk management improvements, reinforcing the audit's role in long-term organizational development rather than just short-term assurance.

Our clients consistently express appreciation for our commitment to the principles of **communication, collaboration, continuity**, and a **client-centric mindset** throughout the audit engagement. They value the clarity and transparency our communication brings, which sets clear expectations and fosters trust. The collaborative approach enhances efficiency and issue resolution, making the process smoother and more accurate. Clients also recognize the benefits of continuity in staffing, which ensures deep institutional knowledge and strengthens relationships year over year. Most importantly, our "How Do We Make You Better" philosophy transforms the audit from a compliance exercise into a meaningful partnership, helping clients identify opportunities for improvement and long-term success. We hope you also see the value of these four pillars in your decision-making process.



SAUSALITO-MARIN CITY SANITARY DISTRICT

1 EAST ROAD • SAUSALITO, CALIFORNIA 94965
OFFICE 415.332.0244 • PLANT 415.332.0240 • FAX 415.332.0453

General Manager
Jeffrey Kingston

Office Manager/Board Secretary
Catherine A. Bondanza

Directors
Dan Rheiner, President
William Ring, Vice President
Don Beers
Barbara Rycerski
Shirley Thornton

March 31, 2025

To Whom it May Concern:

Re: Reference Letter for Nigro & Nigro, PC

It is with great enthusiasm and confidence that I write this letter to express our sincere appreciation for the exceptional audit services provided by **Nigro & Nigro, PC**. As a new client, we approached the audit process with a mix of anticipation and natural apprehension. However, from the very beginning, the Nigro & Nigro team distinguished themselves through their professionalism, expertise, and genuine commitment to client service.

From our initial engagement, the team at Nigro & Nigro demonstrated a deep understanding of the unique requirements of our organization. Their approach was thorough, thoughtful, and highly **collaborative** ensuring we felt supported and informed at every stage. They took the time to understand our operations, internal controls, and specific risk areas, providing valuable insights that extended well beyond the standard audit checklist.

What truly set Nigro & Nigro apart was the approachable and responsive nature of their staff. **Communication** was timely and clear, and their willingness to educate and advise throughout the process made an immediate and lasting impact on our team. The auditors displayed not only technical expertise but also a remarkable ability to translate complex concepts into understandable, actionable feedback.

Our transition to Nigro & Nigro, PC as our audit partner has been a resounding success. Their audit process was efficient, insightful, and executed with integrity. We feel confident in the quality of their work and greatly value the relationship we are building with their team.

We look forward to continuing our partnership with Nigro & Nigro, PC for years to come and would recommend them without hesitation to any organization seeking a professional, knowledgeable, and client-focused audit firm.

Sincerely,

A handwritten signature in blue ink that reads "Catherine A. Bondanza". The signature is fluid and cursive.

Catherine A. Bondanza
Office Manager/Board Secretary
Sausalito-Marín City Sanitary District

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30th in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.
- 5) Perform IT evaluation of policies and controls

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
Apr/Jun				
Preliminary planning and fieldwork	2	8	8	18
Apr/Jun				
Interim fieldwork	8	14	22	44
Sept/Oct				
Final fieldwork, report preparation, review, finalization, and presentation	20	18	30	68
Total hours	30	40	60	130
Preliminary planning and fieldwork	2	8	8	18
Control	8	14	22	44
Substantive	10	9	30	49
Reporting	10	9	0	19
	30	40	60	130

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

Fallbrook Public Utility District

**For the Fiscal Years Ending
June 30, 2026-2028
(With the Option of Fiscal Years 2029 to 2031)**



Respectfully Submitted on February 26, 2026 by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	10.00	\$ 275.00	\$ 250.00	\$ 2,500.00
Managers	20.00	250.00	225.00	4,500.00
Seniors	40.00	225.00	200.00	8,000.00
Staff Members	60.00	200.00	175.00	10,500.00
Admin	-	125.00	100.00	-
Subtotal	130.00			25,500.00
Out-of-Pocket - Included in Rates (We Are Local)				-
Total Max				\$ 25,500.00

Fiscal Year	FY 2026	FY 2027	FY 2028	Total
District Financials ACFR	\$ 25,000	\$ 25,000	\$ 25,000	\$ 75,000
SCR Preparation, if needed	500	500	500	1,500
Total	\$ 25,500	\$ 25,500	\$ 25,500	\$ 76,500

Same Price for FY 2029 to FY 2031

Federal Single Audit - \$5,000, if needed

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Hardy, Inc.

May 1, 2024



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/7/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Tower Insurance Associates, Inc. 4244 Overland Avenue Culver City, CA 90230 License #: 0229561	CONTACT NAME: Anna Soto-Long PHONE (A/C, No. Ext): (310)837-6101 E-MAIL ADDRESS: Anna@Tower90230.com	FAX (A/C, No): (310)837-7559	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Nigro & Nigro PC 25220 Hancock Ave Ste 400 Murrieta, CA 92562-0903	INSURER A: Hartford Underwriters Insurance Company		30104
	INSURER B: Fusion		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES

CERTIFICATE NUMBER: 00013566-250107150915

REVISION NUMBER: 3

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			72SBABM4SGH	12/3/2025	12/3/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			72SBABM4SGH	12/3/2025	12/3/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Cyber			POL-360-40870330-00	10/30/2025	10/30/2026	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

PROOF OF INSURANCE**CERTIFICATE HOLDER**

Nigro & Nigro, PC
P.O. Box 1247
Murrieta, CA 92564

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(ASL)

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Consultant Insurance Acknowledgment Form

Date: February 26, 2026

Project/Job Name: VID Audit Services
Project Location: Vista, CA

Consultant Name: Paul J. Kaymark, CPA
Company Name: Nigro & Nigro, PC

Insurance Requirements

The Vista Irrigation District requires all hired Consultants to maintain the following minimum insurance coverage:

- General Liability Insurance: \$2,000,000 per occurrence/ \$4,000,000 aggregate.
 - Additional endorsements CG2010 or equivalent as per contract.
- Automobile Liability Insurance: \$ 1,000,000 combined single limit.
- Professional Liability: \$1,000,000 per claim.
- Workers' Compensation Insurance: \$1,000,000.

Consultant's Acknowledgment

I, the undersigned Consultant, hereby understands that while my current Certificate of Insurance may not reflect all required coverage, I have inquired with my insurance company and will be able to obtain and provide Certificate of Insurance reflecting required coverage upon entering into a contract with the District.

I agree to maintain such insurance coverage for the duration of the project and warranty period and to furnish proof of coverage prior to the commencement of work, during the contract, and upon renewal of any contract as requested by the District.

I understand that failure to maintain the required insurance coverage may result in suspension or termination of the contract.

Signature: 

Date: February 26, 2026

Name: Paul J. Kaymark, CPA

Title: Managing Partner



Agenda Item: 10

STAFF REPORT

Board Meeting Date: April 1, 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: 11.A

Board Meeting Date: April 1, 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: 11.B

Board Meeting Date: April 1, 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>April 2, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
2	CSDA 2026 Special District Legislative Days – Registration Open <i>April 7-8, 2026; Hyatt Regency, Sacramento, CA</i> <i>Registration deadline: 4/7/2026; Cancellation deadline: Closed</i>	MacKenzie (R)(H)
3	MWD Diamond Valley Lake Inspection Tour <i>April 10, 2026; 7:00 a.m.-5:00 p.m.; Diamond Valley Lake</i>	MacKenzie (R)
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; Loews Coronado Bay Resort, San Diego, CA</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: April 1, 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:

- Ethics Training (April 2, 2026 at 9:00 AM)
- Lake Henshaw Oxygenation Pilot Study (April)
- Lake Henshaw/Warner Ranch Inspection Tour (April 16, 2026 at 8:00 AM)
- Artificial Intelligence Policy
- Automated Meter Reading/Advanced Meter Infrastructure
- Concession Management Agreement - Lake Henshaw Recreation Area operations
- Governance/Strategic Planning



Agenda Item: 13

STAFF REPORT

Board Meeting Date: April 1, 2026
Prepared By: Ranae 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: 14

STAFF REPORT

Board Meeting Date: April 1, 2026
Prepared By: Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL COUNSEL

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



STAFF REPORT

Agenda Item: 15

Board Meeting Date:

April 1, 2026

Prepared By:

Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL MANAGER

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



Agenda Item: 16

STAFF REPORT

Board Meeting Date: April 1, 2026
Prepared By: Brett Hodgkiss

SUBJECT: CLOSED SESSION TO CONDUCT PUBLIC EMPLOYEE PERFORMANCE EVALUATION – GENERAL COUNSEL

SUMMARY: Performance evaluation of public employee pursuant to Government Code section 54957.