



Arrowbear Park County Water District

REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

DATE: June 18, 2026

TIME: 5:00 p.m. Open Session

APCWD BOARD OF DIRECTORS
P.O. Box 4045
Arrowbear Lake, CA 92382-4045

POSTING: This agenda was posted
in compliance with Gov. Code §54954.2
at least 72 hours prior to the meeting.

MEETING LOCATION
Arrowbear Park County Water District Office
2365 Fir Drive
Arrowbear Lake, CA 92382

OPEN SESSION

- A. CALL TO ORDER – Terisa Bonito, President
- B. PLEDGE OF ALLEGIANCE TO THE FLAG
- C. AGENDA POSTING CERTIFICATION
- D. ROLL CALL
- E. PUBLIC COMMENT
Members of the public may address the Board regarding the closed-session items listed on this agenda. *A time limit of five minutes per individual will be allowed.*
- F. FIRST CLOSED SESSION (*Estimated Time: 45 minutes*)
 - 1. Significant exposure to litigation pursuant to § 54956.9(d)(2): 1 case
 - 2. Conference with Labor Negotiators (§54957.6)
 - A) Agency designated representatives: General Manager
 - B) Unrepresented employee: Fire Chief
- G. RECONVENE OPEN SESSION (Will reconvene no earlier than **6:00pm**)
- H. REPORT OF ACTION TAKEN DURING CLOSED SESSION, IF ANY

District Counsel Excused

- I. PUBLIC COMMENT
This portion of the agenda is reserved for the public to discuss matters of interest, within the District's jurisdiction, which are *not on the agenda*. For public comment on items not on the

agenda, no action may be taken by the Board, except to refer the matter to staff and/or place it on a future agenda. It is in the best interest of the person speaking to the Board to be concise and to the point. ***A time limit of five minutes per individual will be allowed.*** Visitors are reminded to please refrain from making comments or talking amongst themselves while the meeting is in progress. Public comments may be made when a Discussion/Action Item is being discussed, provided the visitor raises their hand ***and*** are recognized by the President.

J. GENERAL MANAGER’S REPORT *(Estimate time: 3 Minutes)*

K. CONSENT AGENDA *(Estimated Time:15 Minutes)*

The following consent items are expected to be routine and non-controversial and will be acted on at one time without discussion, unless an item is withdrawn by a Board member for questions or discussion. Any person wishing to speak on the Consent or Open agenda may do so by raising their hand and being recognized by the President.

- A) Minutes of Regular Meeting, May 21, 2026 & Special Meeting, June 4, 2026.
- B) Summary of Bank Balances
- C) Summary of Income & Expenses
- D) Statement of Revenue & Expenditures
- E) Statement of Vendor Activity
- F) Vacation, Sick Leave & Comp Time Balances
- G) Monthly Operations & System Health Report
- H) Overtime and Comp Time Report
- I) Fire Department Coverage & Summary of Calls
- J) 4/10 Schedule Anonymous Employee Survey Aggregate Report
- K) Annual Revision of District Rules and Regulations #2060, Sewer Service Charges & Billing to reflect the Board approved rates effective for the July 2026 billing cycle.
- L) Annual Revision of District Rules and Regulations #3050, Water Service Charges & Billing to reflect the Board approved rates effective for the July 2026 billing cycle.
- M) Actuarial Study of Retiree Health Liabilities Under GASB 74/75 for Valuation Date June 30, 2025.

L. DISCUSSION / ACTION ITEMS

1. Discussion and Possible Action Regarding Fire Department Leadership and Operational Service Delivery Options, Including Regional Partnerships and Cooperative Service Arrangements.
Estimated Time: 15 Minutes
Staff Recommendation: Discuss and provide direction to staff as appropriate.
2. Discussion with possible action to vote for one (1) candidate for the CSDA Board of Directors Election Ballot (Term 20278-2029; Seat C – Southern Network)
Estimated Time: 5 Minutes
3. Discussion and Possible Action to Conduct the Biennial Review of Policy 1020, Conflict of Interest, and Determine Whether Any Revisions or Amendments Are Necessary.
Estimated Time: 3 Minutes
Staff Recommendation: Review and Approve by Motion as written
4. Discussion with possible action to approve preliminary FY 2026-2027 Budget (including Master Plan project allocations).
Estimated Time: 10 Minutes

Staff Recommendation: Adopt preliminary Budget

5. Second Reading and Possible Adoption of Ordinance 2026-2 Establishing Fire Hazard Abatement Procedures

Estimated Time: 5 Minutes

Recommended Action: Waive further reading, read Ordinance 2026-2 by title only, and adopt Ordinance 2026-2.

6. Discussion with possible action to approve Resolution 2026-6-18A, Appeals Process for Abatement Ordinance 2026-2.

Estimated Time: 5 Minutes

Staff Recommendation: Adopt Resolution

7. Discussion and Possible Action Regarding Potential Participation in the Consolidated Fire Agencies Joint Powers Authority (CONFIRE JPA)

Estimated Time: 10 Minutes

Excuse Staff not needed for remaining Action Items

Brief Recess (As needed)

M. SECOND CLOSED SESSION (*Estimated Time: 30 minutes*)

Closed session is being held pursuant to Code 54957(b) for the purpose of performing the annual Evaluation of Performance of the General Manager.

Note: Code 54957(b)(4) Closed session held pursuant to this subdivision **shall not** include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline.

N. RECONVENE OPEN SESSION

O. REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

P. ANNOUNCEMENTS

A) President

B) Board Members

C) Staff: Office Closed in Observance of Juneteenth on Monday 6/22. Office Closed in Observance of the 4th of July on Thursday 7/2. GM Summit 6/27-6/30. Arrowbear Lake Firefighters Association Annual Picnic on Saturday 7/11 from 11am-2pm.

Personnel Committee Meeting will be on June 23, 2026, at 10:00 a.m.

The next Regular Board Meeting will be on July 16, 2026, at 6:00 p.m.

Q. ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Caroline Rimmer, Board Secretary at (909) 867-2704 at least 48 hours before the meeting, if possible.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 2365 Fir Dr., Arrowbear Lake, during normal business hours.



NOT APPROVED

Arrowbear Park County Water District REGULAR MEETING OF THE BOARD OF DIRECTORS

May 21, 2026

6:00 PM

The Regular Meeting of the Board of Directors of Arrowbear Park County Water District was held May 21, 2026, at the District office located at 2365 Fir Drive, Arrowbear Lake, California.

Directors in attendance:

President Bonito
Vice President Burt
Director Wymer
Director Nelsen

Also present were the following:

General Manager Dumas
Secretary Arredondo
Chief Lindley

Directors who were absent:

Director Miller

Visitors Present:

None

Open Session

President Bonito called the meeting to order. Director Wymer led the recitation of the Pledge of Allegiance. President Bonito certified the posting of the agenda. President Bonito performed a roll call.

Directors that were present:

President Bonito, Vice President Burt, Director Wymer, Director Nelsen.

Directors that were absent:

Director Miller

Public Comments:

None

Consent Agenda

Director Wymer made a motion to accept the consent agenda, seconded by Director Nelsen. The motion passed by a unanimous vote.

Ayes: Nelsen, Bonito, Wymer, Burt

Nays: None

Absent: Miller

Abstain: None

Staff Reports

- A. General Manager Dumas reported on the sewer line repairs, notified the Board that the PSI dropped below state mandated levels, resulting in a precautionary Boil Water Notice. Performance evaluation sheets were distributed, and the General Manager reviewed the new format.
- B. Chief Lindley reviewed the summary of calls.

Discussion/Action Items

A. Board

1. There was a discussion and motion to approve Resolution #2026-05-21A for Appropriations Limits. Director Nelsen made a motion to approve Resolution #2026-05-21A, seconded by Director Wymer. The motion passed by a unanimous vote.
Ayes: Burt, Wymer, Nelsen, Bonito.
Nays: None
Absent: Miller
Abstain: None
2. There was a discussion and motion to approve the Agreement for Collection of Special Taxes, Fees, and Assessment with San Bernardino County for FY 26 – 27. A motion was made by President Bonito to approve the Agreement for Collection of Special Taxes, Fees, and Assessment with San Bernardino County for FY 26 – 27, seconded by Director Wymer. The motion passed by a unanimous vote.
Ayes: Wymer, Nelsen, Burt, Bonito
Nays: None
Absent: Miller
Abstain: None
3. There was a discussion and motion to approve Resolution #2026-05-21B for Sewer Standby Charges. Director Wymer made a motion to approve Resolution #2026-05-21B, seconded by Director Burt. The motion was passed by a unanimous vote.
Ayes: Nelsen, Wymer, Burt, Bonito
Nays: None
Absent: Miller
Abstain: None
4. There was a discussion and motion to approve Resolution #2026-05-21C for Water Standby Charges. Director Wymer made a motion to approve Resolution #2026-05-21C, seconded by Director Nelsen. The motion was passed by a unanimous vote.
Ayes: Burt, Bonito, Nelsen, Wymer
Nays: None
Absent: Miller
Abstain: None
5. There was a discussion and motion to approve Resolution #2026-05-21D for the annual adoption of the Terms and Conditions for Personnel Assigned to an Emergency Incident (CalOES). Director Wymer made a motion to approve Resolution #2026-05-21D, seconded by Director Burt. The motion was passed by a unanimous vote.
Ayes: Wymer, Burt, Nelsen, Bonito

Nays: None

Absent: Miller

Abstain: None

6. There was a first read and discussion about Ordinance 2026-2 for Abatement. The board and General Manager Dumas reviewed changes that will be made to the Ordinance, noted the Resolution that will accompany it, and agreed to do a second read with an Appeals Resolution and language formatting. Director Wymer made a motion to approve the discussed changes to Ordinance 2026-2, seconded by Director Burt. The motion was passed by a unanimous vote.

Ayes: Nelsen, Burt, Wymer, Bonito

Nays: None

Absent: Miller

Abstain: None

7. There was a discussion with a motion to approve Resolution #2026-05-21F for the annual adoption of the National Incident Management System (NIMS). A motion was made by Vice President Burt to approve Resolution #2026-05-21F, seconded by President Bonito. The motion was approved by a unanimous vote.

Ayes: Bonito, Wymer, Burt, Nelsen.

Nays: None

Absent: Miller

Abstain: None

8. There was a discussion with a motion to amend the Wastewater Treatment Plant Contract to develop a fund with Running Springs Water District. Director Wymer made a motion to approve the amendment of the Wastewater Treatment Plant Contract, seconded by Director Nelsen. The motion was passed by a unanimous vote.

Ayes: Nelsen, Burt, Wymer, Bonito.

Nays: None

Absent: Miller

Abstain: None

9. There was a discussion and motion to amend Policy No. 2030 for Policy on Holidays that fall on an Employee's scheduled day off. A motion was made by President Bonito to approve the revisions, seconded by Director Nelsen. The motion was passed by a unanimous vote.

Ayes: Burt, Wymer, Nelsen, Bonito.

Nays: None

Absent: Miller

Abstain: None

10. General Manager Dumas reviewed the District Flow Chart with the Board. The Board agreed to hold a Personnel meeting on June 23, 2026, at 10:00 AM to review the District Flow Chart.

B. Fire Department

1. There was a discussion regarding Demerit Policy 2050. The policy is pending legal review and was tabled.

2. There was a discussion with direction regarding CONFIRE JPA/ Consolidated Fire Agencies. The Board directed staff to research and present comparisons of each contract.

Announcements:

- A. The President would like to keep meeting to a maximum of one and a half hours, when possible, in respect of everyone's time.
- B. The Board had no announcements.
- C. General Manager Dumas announced he will miss the Arrowbear Lake Fire Association BBQ to attend the GM Summit.

Adjournment of Open Meeting

There being no further business, President Bonito adjourned the meeting at 7:25 PM

Terisa Bonito, President

Courtney Arredondo, Secretary



NOT APPROVED

Arrowbear Park County Water District SPECIAL MEETING OF THE BOARD OF DIRECTORS

**June 4, 2026
5:00 PM**

A Special Meeting of the Board of Directors of Arrowbear Park County Water District was held June 4, 2026, at the District Office located at 2365 Fir Drive, Arrowbear Lake, California.

Directors in attendance:
President Bonito
Vice President Burt
Director Wymer

Directors who were absent:
Director Miller
Director Nelsen

Also present were the following:
General Manager Dumas
District Counsel Jeremy Holm Via
Teams

Visitors Present
C. Carpenter Left at 6:01 PM

Open Session

President Bonito called the meeting to order. Director Burt led the recitation of the Pledge of Allegiance. President Bonito certified the posting of the agenda. President Bonito performed a roll call.

Directors that were present:

President Bonito, Vice President Burt, Director Wymer.

Directors that were absent:

Director Miller, Director Miller

Public Comments:

None

President Bonito announced that the Closed Session is being held pursuant to Code 54957.6 Reason: Conference with Labor Negotiators.

Adjournment of Open Session: 6:01 PM

Closed Session began: 6:01 PM

Adjournment of Closed Session: 7:30 PM

Open Session began: 7:31 PM

Public announcement of action taken (if any) during Closed Session.

The Board gave direction to the General Manager to negotiate the Fire Chief's contract.

Announcements:

A) President:

None

B) Board:

Director Burt will be leaving Saturday and will not be back until Friday.

C) Staff:

None

Adjournment of Special Meeting

There being no further business, President Bonito adjourned the meeting at 7:34 PM

Terisa Bonito, President

Courtney Arredondo, Secretary

05/01/2026 - 05/31/2026

SUMMARY OF BANK BALANCES

Unrestricted Accounts

	Water	Sewer	Fire	Combined Total
First Foundation	Abilia	Abilia	Abilia	FFB
Beginning Balance	\$6,628.80	\$37,356.06	\$163,313.06	\$258,846.72
Total Cleared Deposits(Includes Interest)				\$121,488.27
Total Cleared Checks/Debits				-\$164,805.75
Interest earned (Investment Loss)				\$8.76
Service Charge(s)				\$0.00
Ending Balance	\$33,877.20	\$51,909.84	\$132,494.49	\$215,529.24
LAIF	Abilia	Abilia	Abilia	LAIF
Beginning Balance	\$37,659.59	\$11,251.41	\$179,398.24	\$228,309.02
Transferred to Checking				\$0.00
Transferred from Checking				\$0.00
Interest earned (Investment Loss)				\$0.00
Ending Balance	\$37,659.59	\$11,251.41	\$179,398.24	\$228,309.02
Unrestricted Accounts Total:	\$71,536.79	\$63,161.25	\$311,892.73	\$443,838.26
25% Annual Operating Costs	\$179,590.20	\$166,664.58	\$120,703.50	\$466,958.28
Difference	-\$108,053.41	-\$103,503.33	\$191,189.23	-\$23,120.02

FFB Totals do not match Abilia due to outstanding items

Restricted Accounts

	CERBT	CEPPT	
Beginning Balance 05/01/2026	\$307,267.11	\$48,897.05	
Transferred to Checking			
Transferred from Checking			
Interest earned (Investment Loss)			
Service Charge(s)			Total
Ending Balance 05/30/2026	\$307,267.11	\$48,897.05	\$356,164.16

SUMMARY OF INCOME & EXPENSES**FISCAL**

	May 2026	YEAR TO DATE	BUDGET
TOTAL INCOME	\$ 127,568.81	\$ 2,336,404.71	\$2,251,744.00
Water	\$ 58,707.88	\$ 671,442.79	\$778,684.00
Sewer	\$ 58,060.18	\$ 707,836.17	\$754,739.00
Fire	\$ 10,800.75	\$ 957,125.75	\$718,321.00
TOTAL OPERATING EXPENSES	\$ 122,836.05	\$ 1,452,628.64	\$1,867,833.12
Water	\$ 46,809.64	\$ 641,342.70	\$718,360.79
Sewer	\$ 23,923.21	\$ 581,171.28	\$666,658.33
Fire	\$ 52,103.20	\$ 230,114.66	\$482,814.00
TOTAL MP EXPENSES	\$ 1,675.89	\$ 356,995.78	\$230,084.28
Water	\$ -	\$ 59,198.33	\$34,940.05
Sewer	\$ -	\$ 118,158.38	\$135,616.23
Fire	\$ 1,675.89	\$ 179,639.07	\$59,528.00
TOTAL EXPENSES	\$ 124,511.94	\$ 1,809,624.42	\$2,097,917.40
Water	\$ 46,809.64	\$ 700,541.03	\$753,300.84
Sewer	\$ 23,923.21	\$ 699,329.66	\$802,274.56
Fire	\$ 53,779.09	\$ 409,753.73	\$542,342.00

Arrowbear Park County Water District

Statement of Revenues and Expenditures
Water
From 5/1/2026 Through 5/31/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories					
4000	64,549.44	1,767,248.02	679,409.00	1,087,839.02	160.12%
4010	1,858.74	55,677.40	55,000.00	677.40	1.23%
5005	138.40	32,958.63	34,080.00	(1,121.37)	(3.29)%
5010	0.00	2,844.77	1,550.00	1,294.77	83.53%
5015	693.67	7,615.32	4,676.00	2,939.32	62.86%
5020	0.00	495.00	500.00	(5.00)	(1.00)%
5025	0.00	661.74	450.00	211.74	47.05%
5030	(8,859.17)	(1,202,044.99)	(500.00)	(1,201,544.99)	...,309.00%
5035	326.80	5,986.90	3,519.00	2,467.90	70.13%
Total Income Categories	<u>58,707.88</u>	<u>671,442.79</u>	<u>778,684.00</u>	<u>(107,241.21)</u>	<u>(13.77)%</u>
Expense Categories					
6000	6,288.96	69,853.84	81,255.00	11,401.16	14.03%
6005	2,724.61	57,853.99	61,156.37	3,302.38	5.40%
6010	0.00	0.00	529.24	529.24	100.00%
6015	11,840.77	136,993.49	143,383.97	6,390.48	4.46%
6020	599.42	11,624.74	17,061.31	5,436.57	31.86%
6035	1,635.79	24,340.31	23,907.08	(433.23)	(1.81)%
6100	1,748.32	30,163.31	33,091.25	2,927.94	8.85%
6105	0.00	4,763.02	6,020.06	1,257.04	20.88%
6110	6,375.15	75,486.02	73,573.75	(1,912.27)	(2.60)%
6115	4,434.19	44,040.38	46,271.70	2,231.32	4.82%
6120	195.00	875.99	2,400.00	1,524.01	63.50%
6200	0.00	5,367.90	9,124.92	3,757.02	41.17%
6205	0.00	0.00	540.00	540.00	100.00%
6210	43.58	132.24	300.00	167.76	55.92%
6300	1,062.00	4,362.60	11,400.00	7,037.40	61.73%
6305	0.00	1,030.11	1,747.00	716.89	41.04%
6310	0.00	0.00	250.00	250.00	100.00%
6315	2,621.67	16,819.67	15,980.00	(839.67)	(5.25)%
6320	83.40	7,033.23	5,910.00	(1,123.23)	(19.01)%
6325	121.64	6,634.76	10,117.00	3,482.24	34.42%
6330	172.49	5,278.53	9,000.00	3,721.47	41.35%
6335	590.00	7,933.96	10,000.00	2,066.04	20.66%
6340	0.00	1,931.07	600.00	(1,331.07)	(221.84)%
6345	0.00	1,725.08	3,175.00	1,449.92	45.67%
6400	164.49	1,103.54	997.00	(106.54)	(10.69)%
6405	0.00	1,492.51	1,296.00	(196.51)	(15.16)%
6410	14.83	209.61	3,554.00	3,344.39	94.10%
6415	164.87	3,652.55	900.00	(2,752.55)	(305.84)%
6420	5.81	242.81	1,980.00	1,737.19	87.74%
6425	0.00	0.00	120.00	120.00	100.00%
6500	0.00	8,552.76	9,771.14	1,218.38	12.47%
6505	0.00	35,900.21	38,400.00	2,499.79	6.51%
6600	0.00	4,961.52	6,000.00	1,038.48	17.31%
6605	693.65	6,486.65	6,864.00	377.35	5.50%
6700	216.87	3,596.89	3,800.00	203.11	5.34%

Arrowbear Park County Water District

Statement of Revenues and Expenditures
Water
From 5/1/2026 Through 5/31/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining	
6705	Utility Gas	78.58	1,486.27	2,880.00	1,393.73	48.39%
6710	Utility Electric Facilities	71.23	1,362.32	1,185.00	(177.32)	(14.96)%
6715	Utility Electric Pumping	2,892.71	33,652.96	35,150.00	1,497.04	4.26%
6720	Utility Security	0.00	735.57	1,512.00	776.43	51.35%
6800	Operations Routine Maint	0.00	5,035.82	5,450.00	414.18	7.60%
6805	Operations Repairs	1,028.87	11,126.89	18,000.00	6,873.11	38.18%
6810	Operations Inspecting/Testing	0.00	(183.98)	1,800.00	1,983.98	110.22%
6815	Operations Facilities	77.80	1,986.56	1,257.00	(729.56)	(58.04)%
6820	Operations Tools Equipment	804.76	4,838.41	6,000.00	1,161.59	19.36%
6825	Operations Uniforms	0.00	791.80	1,050.00	258.20	24.59%
6830	Operations Safety Equipment	58.18	1,732.90	990.00	(742.90)	(75.04)%
6837	Water Standby Purchase	0.00	2,859.00	2,611.00	(248.00)	(9.50)%
	Total Expense Categories	<u>46,809.64</u>	<u>645,867.81</u>	<u>718,360.79</u>	<u>72,492.98</u>	<u>10.09%</u>
	Net Surplus/(Deficit)	<u>11,898.24</u>	<u>25,574.98</u>	<u>60,323.21</u>	<u>(34,748.23)</u>	<u>(57.60)%</u>
	Master Plan Expenses	0.00	0.00	34,940.05	34,940.05	100.00%
0059	Hwy 18 Pipeline	0.00	18,390.00	0.00	(18,390.00)	0.00%
0075	Water Equip. Lease	0.00	12,440.05	0.00	(12,440.05)	0.00%
0084	Hydrant Maintenance	0.00	6,490.85	0.00	(6,490.85)	0.00%
0085	Tank Inspection	0.00	5,775.00	0.00	(5,775.00)	0.00%
0089	2026 FORD MAVERICK XL	0.00	16,102.43	0.00	(16,102.43)	0.00%
	Total Master Plan Expenses	<u>0.00</u>	<u>59,198.33</u>	<u>34,940.05</u>	<u>(24,258.28)</u>	<u>(69.43)%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 5/1/2026 Through 5/31/2026

		Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories						
4000	Sales And Fees	56,383.81	620,549.27	672,000.00	(51,450.73)	(7.66)%
5005	Standby Charges	274.08	65,956.14	68,475.00	(2,518.86)	(3.68)%
5010	Interest Income	0.00	2,500.69	2,200.00	300.69	13.67%
5015	Late Charge Income	919.52	10,094.73	6,199.00	3,895.73	62.84%
5020	Grant Income	0.00	206.25	500.00	(293.75)	(58.75)%
5025	Gain On Disposal Of Fixed Asset	0.00	275.73	300.00	(24.27)	(8.09)%
5030	Other Adjustment	49.57	774.56	400.00	374.56	93.64%
5035	Other Fees Charges	433.20	7,478.80	4,665.00	2,813.80	60.32%
	Total Income Categories	<u>58,060.18</u>	<u>707,836.17</u>	<u>754,739.00</u>	<u>(46,902.83)</u>	<u>(6.21)%</u>
Expense Categories						
6000	Salaries Wages Mgmt	2,620.39	36,077.22	33,856.25	(2,220.97)	(6.56)%
6005	Salaries Wages Office Reg	1,151.41	30,687.75	25,481.82	(5,205.93)	(20.43)%
6010	Salaries Wages Office Ot	0.00	0.00	220.52	220.52	100.00%
6015	Salaries Wages Field Reg	6,410.89	73,438.24	95,589.31	22,151.07	23.17%
6020	Salaries Wages Field Ot	311.96	6,796.59	11,374.21	4,577.62	40.25%
6035	Payroll Taxes	800.19	12,930.04	13,029.80	99.76	0.77%
6100	Benefits Retirement	955.13	17,452.42	22,060.83	4,608.41	20.89%
6105	Benefits Dental Insurance	0.00	2,590.97	3,428.02	837.05	24.42%
6110	Benefits Health Ins Active	3,449.43	40,856.25	41,768.63	912.38	2.18%
6115	Benefits Health Ins Retired	2,418.65	24,022.00	19,279.88	(4,742.12)	(24.60)%
6120	Training	81.25	290.00	1,776.00	1,486.00	83.67%
6200	Director Fees	0.00	2,927.92	3,802.05	874.13	22.99%
6205	Director Training Conference	0.00	0.00	225.00	225.00	100.00%
6210	Board Misc	18.16	55.11	125.00	69.89	55.91%
6300	Prof Svcs Legal	442.50	1,958.10	4,750.00	2,791.90	58.78%
6305	Prof Svcs Accounting	0.00	429.21	728.00	298.79	41.04%
6310	Prof Svcs Engineering	0.00	2,842.50	200.00	(2,642.50)	...321.25)%
6315	Prof Svcs Audit	2,621.66	16,819.66	15,510.00	(1,309.66)	(8.44)%
6320	Prof Svcs Dues Membership Fees	148.75	2,823.26	2,634.00	(189.26)	(7.19)%
6325	Prof Svcs Bank Fees Charges	90.93	6,771.88	7,478.00	706.12	9.44%
6330	Prof Svcs Regulatory Fees	172.49	5,351.01	1,259.00	(4,092.01)	(325.02)%
6335	Prof Svcs Testing Lab	0.00	0.00	150.00	150.00	100.00%
6340	Prof Svcs Computer Network	0.00	1,665.02	250.00	(1,415.02)	(566.01)%
6345	Prof Svcs Misc	0.00	967.38	3,357.00	2,389.62	71.18%
6400	Office Supplies	68.55	506.22	549.00	42.78	7.79%
6405	Office Printing	0.00	825.85	540.00	(285.85)	(52.94)%
6410	Office Postage	0.00	28.06	2,369.00	2,340.94	98.82%
6415	Office Software Computer	68.70	1,521.97	375.00	(1,146.97)	(305.86)%
6420	Office Equipment/Furniture	2.42	101.17	825.00	723.83	87.74%
6425	Office Misc	0.00	0.00	50.00	50.00	100.00%
6500	Insurance Workers Comp	0.00	4,623.34	5,624.02	1,000.68	17.79%
6505	Insurance Property Liability Vehicle	0.00	23,489.07	25,600.00	2,110.93	8.25%
6600	Vehicle Maintenance	0.00	2,459.30	4,000.00	1,540.70	38.52%
6605	Vehicle Fuel	450.97	4,311.57	4,576.00	264.43	5.78%
6700	Utility Phone Internet	115.53	2,070.44	2,164.00	93.56	4.32%
6705	Utility Gas	32.74	719.12	1,900.00	1,180.88	62.15%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 5/1/2026 Through 5/31/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6710 Utility Electric Facilities	29.68	514.09	770.00	255.91	33.24%
6715 Utility Electric Pumping	538.06	6,741.22	9,800.00	3,058.78	31.21%
6720 Utility Security	0.00	234.65	1,008.00	773.35	76.72%
6800 Operations Routine Maint	0.00	2,797.67	7,500.00	4,702.33	62.70%
6805 Operations Repairs	685.92	5,128.34	8,000.00	2,871.66	35.90%
6815 Operations Facilities	43.40	1,100.39	455.00	(645.39)	(141.84)%
6820 Operations Tools Equipment	169.21	1,220.13	600.00	(620.13)	(103.36)%
6825 Operations Uniforms	0.00	518.27	700.00	181.73	25.96%
6830 Operations Safety Equipment	24.24	1,059.68	480.00	(579.68)	(120.77)%
6835 Operations Treatment	0.00	234,941.70	280,440.00	45,498.30	16.22%
Total Expense Categories	<u>23,923.21</u>	<u>582,664.78</u>	<u>666,658.34</u>	<u>83,993.56</u>	<u>12.60%</u>
Net Surplus/(Deficit)	<u>34,136.97</u>	<u>125,171.39</u>	<u>88,080.66</u>	<u>37,090.73</u>	<u>42.11%</u>
Master Plan Expenses	0.00	0.00	135,616.23	135,616.23	100.00%
0044 RS Treatment Plant	0.00	54,305.80	0.00	(54,305.80)	0.00%
0074 Sewer Equip. Lease	0.00	57,143.23	0.00	(57,143.23)	0.00%
0089 2026 FORD MAVERICK XL	0.00	6,709.35	0.00	(6,709.35)	0.00%
Total Master Plan Expenses	<u>0.00</u>	<u>118,158.38</u>	<u>135,616.23</u>	<u>17,457.85</u>	<u>12.87%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 5/1/2026 Through 5/31/2026

		Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories						
4020	Paid Call From Other Agencies	0.00	389,912.28	20,000.00	369,912.28	1,849.56%
5000	Property Taxes	7,916.15	438,329.17	390,621.00	47,708.17	12.21%
5010	Interest Income	0.00	7,181.38	6,200.00	981.38	15.83%
5020	Grant Income	2,884.60	49,932.72	62,500.00	(12,567.28)	(20.11)%
5025	Gain On Disposal Of Fixed Asset	0.00	58,165.43	209,000.00	(150,834.57)	(72.17)%
5030	Other Adjustment	0.00	220.75	0.00	220.75	0.00%
5035	Other Fees Charges	0.00	13,384.02	30,000.00	(16,615.98)	(55.39)%
	Total Income Categories	<u>10,800.75</u>	<u>957,125.75</u>	<u>718,321.00</u>	<u>238,804.75</u>	<u>33.24%</u>
Expense Categories						
6000	Salaries Wages Mgmt	7,417.38	84,508.49	96,300.45	11,791.96	12.24%
6005	Salaries Wages Office Reg	684.01	16,223.55	15,289.09	(934.46)	(6.11)%
6010	Salaries Wages Office Ot	0.00	0.00	132.31	132.31	100.00%
6025	Salaries Wages Coverage	10,500.00	111,800.00	115,440.00	3,640.00	3.15%
6030	Salaries Wages Paid Call	0.00	138,896.41	0.00	(138,896.41)	0.00%
6035	Payroll Taxes	617.71	10,104.22	8,721.24	(1,382.98)	(15.86)%
6100	Benefits Retirement	978.56	41,149.96	45,045.71	3,895.75	8.65%
6105	Benefits Dental Insurance	0.00	584.35	585.36	1.01	0.17%
6110	Benefits Health Ins Active	649.77	8,184.87	7,280.53	(904.34)	(12.42)%
6115	Benefits Health Ins Retired	1,209.33	12,011.03	11,567.93	(443.10)	(3.83)%
6120	Training	143.75	14,661.14	5,000.00	(9,661.14)	(193.22)%
6200	Director Fees	0.00	1,463.99	2,281.23	817.24	35.82%
6205	Director Training Conference	0.00	0.00	135.00	135.00	100.00%
6210	Board Misc	10.90	33.06	75.00	41.94	55.92%
6300	Prof Svcs Legal	265.50	8,023.25	3,850.00	(4,173.25)	(108.40)%
6305	Prof Svcs Accounting	0.00	257.53	437.00	179.47	41.07%
6310	Prof Svcs Engineering	0.00	520.00	0.00	(520.00)	0.00%
6315	Prof Svcs Audit	2,621.67	16,819.67	15,510.00	(1,309.67)	(8.44)%
6320	Prof Svcs Dues Membership Fees	20.85	7,855.53	3,000.00	(4,855.53)	(161.85)%
6325	Prof Svcs Bank Fees Charges	17.69	1,050.82	650.00	(400.82)	(61.66)%
6330	Prof Svcs Regulatory Fees	0.00	94.65	95.00	0.35	0.37%
6340	Prof Svcs Computer Network	0.00	553.43	150.00	(403.43)	(268.95)%
6345	Prof Svcs Misc	611.70	16,032.85	5,639.00	(10,393.85)	(184.32)%
6400	Office Supplies	41.12	1,330.67	936.00	(394.67)	(42.17)%
6405	Office Printing	424.99	2,094.15	424.00	(1,670.15)	(393.90)%
6410	Office Postage	0.00	47.78	20.00	(27.78)	(138.90)%
6415	Office Software Computer	41.22	3,570.12	1,025.00	(2,545.12)	(248.30)%
6420	Office Equipment/Furniture	1.45	60.70	1,500.00	1,439.30	95.95%
6425	Office Misc	0.00	0.00	660.00	660.00	100.00%
6500	Insurance Workers Comp	0.00	7,451.58	8,522.15	1,070.57	12.56%
6505	Insurance Property Liability Vehicle	0.00	39,740.41	38,805.00	(935.41)	(2.41)%
6600	Vehicle Maintenance	13,135.32	57,385.85	16,200.00	(41,185.85)	(254.23)%
6605	Vehicle Fuel	2,184.97	16,409.96	7,800.00	(8,609.96)	(110.38)%
6700	Utility Phone Internet	441.53	8,763.10	3,732.00	(5,031.10)	(134.81)%
6705	Utility Gas	19.64	4,068.93	7,500.00	3,431.07	45.75%
6710	Utility Electric Facilities	647.35	5,697.36	6,480.00	782.64	12.08%
6720	Utility Security	0.00	470.79	1,260.00	789.21	62.64%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 5/1/2026 Through 5/31/2026

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6800 Operations Routine Maint	0.00	121.20	75.00	(46.20)	(61.60)%
6810 Operations Inspecting/Testing	540.00	5,222.88	7,000.00	1,777.12	25.39%
6815 Operations Facilities	261.51	31,261.67	7,000.00	(24,261.67)	(346.60)%
6820 Operations Tools Equipment	6,077.03	18,531.73	2,500.00	(16,031.73)	(641.27)%
6825 Operations Uniforms	1,119.97	7,303.09	5,000.00	(2,303.09)	(46.06)%
6830 Operations Safety Equipment	1,418.28	19,138.23	3,600.00	(15,538.23)	(431.62)%
6840 Operations Medical Supplies	0.00	3,334.88	3,290.00	(44.88)	(1.36)%
6845 Operations Dispatching	0.00	5,565.50	18,000.00	12,434.50	69.08%
6850 Operations Fire Prevention Weed Abatement	0.00	4,294.32	4,300.00	5.68	0.13%
Total Expense Categories	<u>52,103.20</u>	<u>732,693.70</u>	<u>482,814.00</u>	<u>(249,879.70)</u>	<u>(51.75)%</u>
Net Surplus/(Deficit)	<u>(41,302.45)</u>	<u>224,432.05</u>	<u>235,507.00</u>	<u>(11,074.95)</u>	<u>(4.70)%</u>
Master Plan Expenses	0.00	0.00	59,528.00	59,528.00	100.00%
0003 2016 Engine Lease Payments	0.00	48,528.01	0.00	(48,528.01)	0.00%
0012 Turnouts	0.00	12,344.92	0.00	(12,344.92)	0.00%
0078 2023 Jeep Grand Cherokee	0.00	23,751.31	0.00	(23,751.31)	0.00%
0082 2005 Pierce Dash Pumper	0.00	11,837.57	0.00	(11,837.57)	0.00%
0083 FD Painting	0.00	19,010.00	0.00	(19,010.00)	0.00%
0088 2001 Brush Engine 1HTSEAN21H285557	0.00	19,181.69	0.00	(19,181.69)	0.00%
0089 2026 FORD MAVERICK XL	0.00	4,025.60	0.00	(4,025.60)	0.00%
0090 2020 Ford Expedition XL Sport Utility	0.00	28,150.24	0.00	(28,150.24)	0.00%
0091 2009 Brush Engine	<u>1,675.89</u>	<u>12,809.73</u>	<u>0.00</u>	<u>(12,809.73)</u>	<u>0.00%</u>
Total Master Plan Expenses	<u>1,675.89</u>	<u>179,639.07</u>	<u>59,528.00</u>	<u>(120,111.07)</u>	<u>(201.77)%</u>

Arrowbear Park County Water District
Vendor Activity
From 5/1/2026 Through 5/31/2026

Vendor Name	Expenses	Document Description
2 Hot Activewear	902.55	FD - Uniforms
Adam Nelson	200.00	FD Coverage 05/27/26 (1) Hard Shift
ADP	103.20	PR 04/29/26
Adrian Gonzalez	300.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	300.00	FD Coverage 05/27/26 (2) Hard Shifts
Albertsons	6.45	Coffee Filters
Alejandro Flores	200.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	300.00	FD Coverage 05/27/26 (3) Hard Shifts
All Star Fire Equipment, Inc.	2,843.52	FD - Equipment
	3,233.51	FD - Equipment
	540.00	FD - Equipment Fit Testing
Amazon	139.00	Amazon Business Prime Membership
	91.53	Coffee Maker
	6.13	Computer Adapter
	32.26	Desktop Cables
	24.76	DO - Desk Mount - Monitor
	96.96	DO - Safety Equipment
	203.92	Office Monitors
	99.67	Office Supplies
Anthony Cabria	100.00	FD COVERAGE 04/26/26-05/09/26 (1) Hard Shifts
	200.00	FD Coverage 05/27/26 (2) Hard Shifts
AQMD	172.49	AQMD Fee - Dry Creek July 2025 - June 2026
	172.49	AQMD Fee - July 2025 - June 2026 Cedar
AVNI Enterprises, Inc.	2,011.85	FD - Vehicle Maintenance
Badge & Wallet	217.42	FD - Badges

Arrowbear Park County Water District
Vendor Activity
From 5/1/2026 Through 5/31/2026

Vendor Name	Expenses	Document Description
Best Best & Krieger LLP	1,770.00	Board Presentation
Brett Gibson	1,100.00	FD COVERAGE 04/26/26-05/09/26 (8) Hard Shifts
	1,000.00	FD Coverage 05/27/26 (8) Hard Shifts
	0.00	System Generated Check/Voucher
	400.00	FD COVERAGE 04/26/26-05/09/26 (4)
	400.00	FD Coverage 05/27/26 (4) Hard Shifts
CA Special District Association	325.00	2026 Board Secretary Conference - Course
Calif State FF Assoc	95.00	FD - Memberships
California Water Envir Assoc	114.00	Certification Renewal
Calmat Co dba Vulcan Materials Co	1,714.79	DO - Materials
CalPERS	3,541.62	04/08/26 - 04/21/26 Retirement
	3,310.54	03/25/26 - 04/07/26 Retirement
CalPERS Health Ins	18,551.23	May 2026 Health Premiums
Clinical Laboratory of SB Inc	590.00	Water Testing
Costco	72.64	Board Refreshments
	79.66	Office Vehicle Fuel
	168.45	Warehouse and Office Supplies
County of San Bernardino	58.09	DO - Waste Diposal
	41.91	DO - Waste Disposal
	13.54	Waste Disposal
D'Alesio, Inc.	1,403.74	FD - Safety Equipment
De Lage Landen Financial Services, Inc.	84.65	FD - Copier Lease
Frontier Communications	167.75	DO - May Phones
G & M Oil	135.34	FD - Fuel
H & S Mobile Fire Equipment Repair	8,784.81	FD - Vehicle Maintenance

Arrowbear Park County Water District
Vendor Activity
From 5/1/2026 Through 5/31/2026

Vendor Name	Expenses	Document Description
	729.00	FD - Vehicles
Halliday & Company, CPA's	6,110.00	Annual Audit Charges
Home Depot	550.95	DO - Salt Pellets
	137.67	FD - Supplies
Jacob J. Kaltman	200.00	FD COVERAGE 04/26/26-05/09/26 (3) Hard Shifts
	250.00	FD Coverage 05/27/26 (3) Hard Shifts
James Pacelli	300.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	700.00	FD Coverage 05/27/26 (4) Hard Shifts
Javier Navarette	200.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	200.00	FD Coverage 05/27/26 (2) Hard Shifts
Johnathon Lopez	450.00	FD COVERAGE 04/26/26-05/09/26 (6) Hard Shifts
Joshua Zuniga	100.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	150.00	FD Coverage 05/27/26 (3) Hard Shifts
Justin Carrasco	150.00	FD COVERAGE 04/26/26-05/09/26 (1) Hard Shifts
	300.00	FD Coverage 05/27/26 (2) Hard Shifts
Kingdom Calibrations	298.82	DO - Materials
Kyle A. Rosas	250.00	FD COVERAGE 04/26/26-05/09/26 (3) Hard Shifts
	200.00	FD Coverage 05/27/26 (2) Hard Shifts
Mark Strader	112.35	Reimbursement for Misapplied Charges
Mesquit's Janitorial Supplies	121.81	FD - Janitorial Supplies
Microsoft	9.99	May 2026 AD
	9.99	May 2026 DO
Mister Car Wash	25.00	FD - Vehicle Maintenance
Mountain News	41.70	FD - Public Notice Posting
Nicholas Novelich	250.00	FD COVERAGE 04/26/26-05/09/26 (3) Hard Shifts

Arrowbear Park County Water District
Vendor Activity
From 5/1/2026 Through 5/31/2026

Vendor Name	Expenses	Document Description
Open AI LLC	20.00	AI Subscription
Quade Ferguson	300.00	FD COVERAGE 04/26/26-05/09/26 (3) Hard Shifts
	100.00	FD Coverage 05/27/26 (1) Hard Shifts
Rick Mesa	475.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts (6)
	425.00	FD Coverage 05/27/26 (2) Hard Shifts
RS Tires	1,171.23	FD - Vehicle Maintenance
Running Springs Water District	28,924.26	
Shell	735.49	FD - Fuel
So Cal Edison DO	118.72	DO - Electric
So Cal Edison Pumps	4,060.31	Pumps - Electric
Spectrum Cable	193.70	DO - Cable
	217.17	FD - Cable
Staples	340.34	FD - Office Supplies
Strobes N More	1,675.89	FD - Vehicle Equipment
Superior Automotive Warehouse	413.43	FD - Vehicle Maintenance
T-Mobile	195.31	FD - May 2026 Phones
Tad Marshall DC	165.00	A. Diaz: DT, FFD, X-Ray; C. Lenhert: DT, FFD
	405.00	I. Ayala - FFD, DT, X-ray; M. Meka - FFD, DT, X-ray; H. Jeffers
The Gas Company	130.96	DO - Gas
Total Compensation Systems Inc	1,755.00	2nd Installment - Actuarial Valuation
Travis Cali	250.00	FD COVERAGE 04/26/26-05/09/26 (2) Hard Shifts
	300.00	FD Coverage 05/27/26 (2) Hard Shifts
United States Postal Service	14.83	DO - Postage
Village Hardware	9.68	DO - Materials
	9.69	DO - Supplies

Arrowbear Park County Water District
Vendor Activity
From 5/1/2026 Through 5/31/2026

Vendor Name	Expenses	Document Description
WEX Bank	2,379.10	Fuel
Zachary Steele	150.00	FD COVERAGE 04/26/26- 05/09/26 (1) Hard Shifts
	300.00	FD Coverage 05/27/26 (2)
Report Transaction Totals	113,502.86	

Status Report of Employee's Accumulated Days of Sick Leave & Vacation

Month of May 2026

Payroll End Dates: 5/13/26 5/27/26 5/13/26 5/27/26

SICK TIME (HRS)							
	Start	Earned #1	Earned #2	Used #1	Used #2	Accrued	
Chris	91.676	3.692	3.692	3.00	0	96.060	Chris
Jason	543.796	3.692	3.692	0.00	0	551.180	Jason
Tim	36.996	3.692	3.692	6.50	0	37.880	Tim
Phillip	28.686	3.692	3.692	0.00	0	36.070	Phillip
Paul	70.145	3.692	3.692	0.00	0	77.529	Paul
Courtney	16.152	3.692	3.692	0.00	1	22.536	Courtney

5/13/26 5/27/26 5/13/26 5/27/26

VACATION TIME (HRS)							
	Start	Earned #1	Earned #2	Used #1	Used #2	Accrued	
Chris	64.550	3.080	3.080	0.000	0.000	70.710	Chris
Jason	239.160	6.160	6.160	5.320	6.160	240.000	Jason
Tim	158.660	3.080	3.080	0.000	0.000	164.820	Tim
Phillip	12.070	1.540	1.540	0.000	2.000	13.150	Phillip
Paul	29.260	1.540	1.540	0.000	0.000	32.340	Paul
Courtney	6.240	1.540	1.540	0.000	7.030	2.290	Courtney

5/13/26 5/27/26 5/13/26 5/27/26

COMP TIME (HRS)							
	Start	Earned #1	Earned #2	Used #1	Used #2	Accrued	
Chris							Chris
Jason	39.995	0.000	0	0.00	0.000	39.995	Jason
Tim	13.000	0.000	10.5	0.00	2.000	21.500	Tim
Phillip	11.375	7.500	4.5	0.00	8.000	15.375	Phillip
Paul							Paul
Courtney	3.500	0.000	0	1.00	1.220	1.280	Courtney

Monthly Operations & System Health Report

5/1/2026

#	DATE	METER #	ADDRESS	SVC	NOTES	(OT) D/C
1	05/04/26	0978	Badger and Scola	8	Hydrowash 4" sewer main Siphon	
2	05/04/26	0679	32826 Truman	1		
3	05/05/26	0591	33475 Music Camp	4		
4	05/05/26	0761	33362 Garlock	4		
5	05/07/26	0417	2385 Independence	4		
6	05/08/26	0633	33149 Arrowbear	7	Check for leak	
7	05/10/26	0978	Music Camp	5	Callout for leak, repaired 2" steel main on 5/12	1 (D)
8	05/12/26	0979	Keller and Ridge	5	Keller and Ridge 2" Steel Main line leak	2.25 (D)
9	05/14/26	0532	32790 Deer lick	3	Replace freeze plate	
10	05/16/26	0005	32928 Hilltop	1		
11	05/18/26	0928	33073 Robin	4		
12	05/18/26	0296	2362 Spruce	3	Replaced broken meter box	
13	05/19/26	0331	33014 Arrowbear	4		
14	05/19/26	0397	32821 Squirrel	3	Gopher proofed meter box.	
15	05/20/26	0421	2342 Oak	7	Check for leak	
16	05/20/26	0500	2315 Spruce	3	Replaced broken meter box	
17	05/21/26	0978	Encina and Rose	8	Hydrowash 6" sewer main Siphon	
18	05/23/26	0298	2313 Birch	1	After hours turn on	1 (C)
19	05/24/26	0979	Scola	6	Service line leak, shut off at corp and abandon	13 (D)
20	05/25/26	0978	Fir and Ridge	5	Callout for leak at fire hydrant, repaired on 5/26	1 (D)
21	05/26/26	0812	32798 Cougar	1		
22	05/28/26	0611	Hwy 18	1	Turned RSWD up to 30 gpm	
Phone					On-Call	31 (D)
					Total Field OT/Comp	49.25

SVC	DESCRIPTION	CALLS	ADDITIONAL INFORMATION
1	Customer requested turn off/on	5	New Owners. 8
2	District initiated shut off (leak, etc.)	0	Liens filed 0
3	District equipment repair	4	Liens Released 0
4	Meter reads/re-reads	5	Total Liens 14
5	Main Repairs	3	Shut off notices 63
6	Service Line Repairs	1	Non-payment shut offs 19
7	Customer Inquiry Requiring Investigation	2	Turn on after shut off 9
8	Sewer Issues/Repairs	2	Meters replaced 6
Total Calls		22	

AQUIFER HEALTH

Well #	Previous Month	Current Month	+/-	Well Production (in cu. ft.):	397,161
	Pumping	Pumping		Metered:	363,204
1	84	99	-15	Non-Revenue:	13,182
2	55	75	-20	Estimated Leak Loss	4,891
3	85	97	-12	Unaccounted Loss:	20,775
4	76	77	-1	Unaccounted Loss:	5.20%
5	84	98	-14	Prev. Month Unaccounted Loss	16.10%

DISTRIBUTION SYSTEM HEALTH

Well #	Previous Month	Current Month	+/-	WASTEWATER SYSTEM
	Static	Static		% of Sewer Contribution Current Month:
1	60	76	-16	12.4%
2	38	55	-17	
3	59	75	-16	
4	26	43	-17	% of Sewer Contribution Previous Month:
5	61	77	-16	12.5%

Overtime and Comp for Field Workers

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Average
Jan	57.5	75.5	92.3	88.3	50.5	73.0	60.5	46.0	78.8	39.0	40.5	37.5	46	60.4 Jan
Feb	94.0	58.5	52.0	52.0	48.3	75.3	62.0	59.3	64.0	97.0	37.0	35.8	44.5	60.0 Feb
March	65.0	63.0	57.2	92.8	61.0	59.0	56.8	42.0	37.0	56.5	57.3	36.0	34	55.2 March
April	60.0	64.0	60.0	73.0	78.8	83.7	50.0	37.0	33.0	34.8	41.8	32.0	32	52.3 April
May	51.0	84.8	72.3	70.5	116.0	46.0	74.0	71.0	49.0	42.0	79.3	35.5	49.25	64.7 May
June	90.0	59.0	72.0	76.5	58.5	46.3	105.0	54.0	36.3	39.3	57.5	33.3		60.6 June
July	92.0	57.3	62.3	65.8	97.3	43.5	115.8	54.0	39.3	53.3	36.3	41.0		63.1 July
Aug	77.8	66.5	67.0	62.3	97.3	66.3	62.0	83.0	85.3	60.5	63.5	42.8		69.5 Aug
Sept	98.5	74.3	110.5	88.0	94.8	80.0	70.5	77.3	49.8	59.3	110.8	45.3		79.9 Sept
Oct	60.0	65.3	74.0	86.5	96.3	69.0	51.3	49.5	68.3	51.5	105.8	33.8		67.6 Oct
Nov	101.8	47.0	66.0	73.5	63.3	77.0	44.0	41.3	51.0	44.0	42.5	50.5		58.5 Nov
Dec	54.0	57.0	60.5	77.8	60.0	66.5	57.0	98.5	32.5	65.0	36.0	40.3		58.8 Dec
Annual Total:	901.5	772.0	846.0	906.8	921.8	785.5	808.8	712.8	624.0	642.0	708.0	463.5	205.8	
Annual Average:	75.1	64.3	70.5	75.6	76.8	65.5	67.4	59.4	52.0	53.5	59.0	38.6	41.2	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	

May

2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Cali, T. Cabria, A. Navarette, J	2 Mesa, R. Gibson, B. Zuniga, J.
3 Gonzlez, A. Cobian, B. Kaltman, J.	4 Ferguson, Q. Flores, A. Cobian, B.	5 Carrasco, J. Gibson, B. Herrera, D.	6 Gibson, B. Kaltman, J. Rosas, K.	7 Pacelli, J. Gibson, B.	8 Cali, T. Cabria, A. Navarette, J	9 Mesa, R. Gibson, B. Zuniga, J.
10 Gonzlez, A. Cobian, B.	11 Mesa, R. Flores, A. Cobian, B.	12 Pacelli, J. Gibson, B. Kaltman, J.	13 Pacelli, J. Kaltman, J. Rosas, K.	14 Pacelli, J. Gibson, B. Steele, Z.	15 Cali, T. Cabria, A. Navarette, J	16 Mesa, R. Gibson, B. Zuniga, J.
17 Gonzlez, A. Cobian, B. Gibson, B.	18 Carrasco, J. Cobian, B. Gibson, B.	19 Mesa, R. Gibson, B. Herrera, D.	20 Nelson, A. Kaltman, J. Rosas, K.	21 Pacelli, J. Gibson, B. Steele, Z.	22 Cali, T. Cabria, A. Navarette, J	23 Mesa, R. Gibson, B. Zuniga, J.
24 Gonzlez, A. Cobian, B.	25 Gonzalez, A. Cobian, B. Gibson, B.	26 Nelson, A. Ferguson, Q. Herrera, D.	27 Pacelli, J. Kaltman, J. Rosas, K.	28 Pacelli, J. Gibson, B. Steele, Z.	29 Cali, T. Cabria, A. Navarette, J	30 Cali, T. Gibson, B. Zuniga, J.
31 Gonzlez, A. Cobian, B.						

SUMMARY OF CALLS - MAY 2026

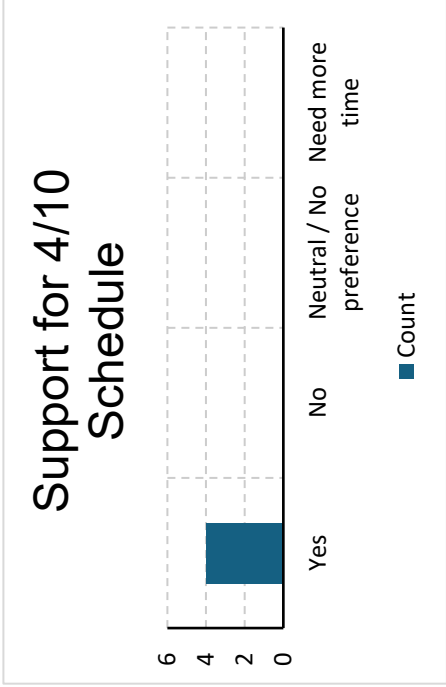
Date	Incident Type	Area	District	Mutual Aid	Out	Avail	Time	Personnel	Total
05/04/26	FIRE DEBRIS	ABL	IN	NO	19:17	19:34	0:17	140 228 246	3
05/05/26	MEDICAL	ABL	IN	NO	1:23	1:52	0:29	140 227 236	3
05/06/26	MEDICAL	ABL	IN	NO	8:56	9:21	0:25	228 233	2
05/06/26	MEDICAL	ABL	IN	NO	11:22	11:45	0:23	228 233	2
05/06/26	MEDICAL	ABL	IN	NO	13:43	14:32	0:49	228 233	2
05/08/26	MEDICAL	ABL	IN	NO	21:18	22:14	0:56	231 237 223	3
05/09/26	MEDICAL	ABL	IN	NO	17:36	18:13	0:37	140 228 246	3
05/10/26	FIRE DEBRIS	ABL	IN	NO	20:30	20:43	0:13	209 227	2
05/13/26	MEDICAL	ABL	IN	NO	21:32	21:58	0:26	216 233 241	3
05/14/26	MEDICAL	ABL	IN	NO	13:09	13:31	0:22	216 228 243	3
05/15/26	PA FLOODING	ABL	IN	NO	23:53	0:12	0:20	231 237 223	3
05/16/26	FIRE SMOKE CHECK	ABL	IN	NO	16:03	16:29	1:20	140 228 246	3
05/16/26	MEDICAL	GVL	OUT	GIVEN	17:11	18:50	2:20	140 228 246	3
05/17/26	MEDICAL	ABL	IN	NO	16:28	16:34	0:06	140 246	2
05/17/26	MEDICAL	ABL	IN	NO	16:29	16:54	0:25	140 246	2
05/18/26	MEDICAL	ABL	IN	NO	14:00	14:23	0:23	247 236 227	3
05/20/26	PA PERSON	ABL	IN	NO	22:12	22:57	0:45	192 233 241 248	4
05/21/26	FIRE ASSIT	BBL	OUT	GIVEN	13:45	13:57	0:12	169 216 228 243	4
05/22/26	MED TC	BDC	OUT	GIVEN	6:05	6:29	0:24	231 237 233	3
05/22/26	MEDICAL	ABL	IN	NO	12:38	13:01	0:23	231 237 233	3
05/22/26	MEDICAL	ABL	IN	NO	18:40	19:08	0:28	231 237 233	3
05/23/26	MED TC	BBL	OUT	GIVEN	18:36	19:54	1:18	140 228 246	3
05/25/26	MEDICAL	ABL	IN	NO	7:25	7:54	0:29	209 227 228	3
05/26/26	MED ASSIST	GVL	OUT	GIVEN	8:35	9:08	0:33	248 230 238	3
05/30/26	MED ASSIST	GVL	OUT	GIVEN	0:19	0:55	0:36	140 228 246 223	4
05/31/26	MED TC	ABL	IN	NO	13:06	13:10	0:04	209 227	2

Total Calls: 26
 Total in District: 20
 Total Out of District: 6

140 Rick Mesa
 147 Nick Novelich
 169 Paul Lindley
 177 Tim Richard
 192 Ryan Brewart
 206 Jonathan Hovhannessi
 207 Joseph Carpenter
 209 Adrian Gonzalez
 216 James Pacelli
 223 Travis Cali
 225 Johnathon Lopez
 227 Brian Cobian
 228 Brett Gibson
 230 Quade Ferguson
 231 Javier Navarette
 233 Jacob Kaitman
 236 Alejandro Flores
 237 Anthony Cabria
 238 Demetrious Herrera
 241 Kyle Rosas
 242 Jason Melton
 243 Zachary Steele
 244 Ivan Gutierrez
 245 Alexis Figuerora
 246 Joshua Zuniga
 247 Justin Carrasco
 248 Adam Nelson

4/10 Work Schedule Pilot - Aggregate Staff Input Summary

Prepared by:	Board Secretary	Date:
Number of full-time employees invited to respond:	4	Number of responses received:
		4



Support for Making 4/10 Regular Beginning July 1	Count
Yes	4
No	0
Neutral / No preference	0
Need more time	0

Effect on Ability to Complete Work	Count
Improved	4
Reduced	0
No significant change	0
Not sure	0

Effect on Customer Service / Public Access	Count
Improved	3
Reduced	0
No significant change	0
Not sure / not applicable	1

Operational Issues Identified?	Count
Yes	0
No	4
Not sure	0

Overall Recommendation	Count
Make regular July 1	4
Continue trial longer	0
Return to previous schedule	0
Other	0

Theme Summary for Board Report

Commonly Identified Benefits

Aggregate summary only - do not quote identifying comments.

Extra time to complete tasks and more time with family.

Commonly Identified Concerns

Aggregate summary only - do not quote identifying comments.

None

Suggested Adjustments

Aggregate summary only - do not quote identifying comments.

None

Personnel / Identifying Comments

Do not include details in Board packet. Note only whether any were

Overall happiness with the current
4/10 Schedule

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Revised and Approved 6/18/2026

2060.10 SEWER SERVICE WITHIN DISTRICT - The schedule for charges to be collected by the District for Sewer Service within the boundaries of the District are hereby fixed as follows:

TYPE OF SERVICE

SERVICE CHARGE PER MONTH

Residential:

Each single family dwelling \$68.07 Basic charge per unit (EDU)

Each unit in a duplex per unit \$68.07

Apartment Building per unit \$68.07

Commercial, Industrial, Schools and Camps:

Computed by the number of "equivalent dwelling units" (EDU) as determined by the General Manager subject to the approval of the Board of Directors \$68.07 Basic charge per unit (EDU)

2060.10.1 Equivalent Dwelling Unit (EDU) Based Wastewater Rate Policy

This equivalent dwelling unit policy is hereby adopted by the Arrowbear Park County Water District (APCWD) as part of Resolution #2022-10-20 to be used in the calculation to determine the number of equivalent dwelling units per type of use and the calculation of monthly user fees. If a use is not specifically listed, APCWD staff will determine the appropriate EDU calculation.

Definition: Equivalent Dwelling Unit or "EDU" shall mean the unit of measure by which the user fees shall be imposed upon each improved property, as determined in Resolution #2022-10-20 or in any subsequent resolution of the District, which shall be deemed to constitute the estimated equivalent amount of sanitary sewage discharge by a typical single-family dwelling unit.

APCWD may audit the sewer accounts of all residential or commercial users after the first year following connection, and approximately every three (3) years thereafter. Any alteration to a residential or business premises for which a building permit is required, expansion of the property, or expansion and/or alteration of the business's operations shall trigger an automatic review of the account and recalculation of the number of EDUs to be used in calculation of the monthly user fees. For the purpose of this section a fixture is any feature that has a water connection.

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EQUIVALENT DWELLING UNIT TABLE

Classification	Equivalent Dwelling Units
Residential:	
Single Family Residence, Vacation Home:	1.0
Per each fixture over 20 fixtures	0.1
Per each ADU	0.5
Duplex (on one account):	2.0
Per each fixture over 20 fixtures	0.1
Per each ADU	0.5
Apartment/Mobile Home Park (on one account):	
First unit	1.0
Additional per unit	1.0
Agricultural:	
General	Staff calculated
Commercial:	
Bank or savings and loan:	1.0
Per each fixture over 10 fixtures	0.1
Bar:	1.0
Per each seat over 20	0.05
Barbershop, Beauty Salon:	1.0
Per each fixture over 10 fixtures	0.1
Campsite (RV parks):	1.0
First campsite	0.3
For each additional campsite	0.15
First RV site (no hookups)	0.5
For each additional RV site (no hookups)	0.25
First RV site (with hookups)	0.5
For each additional RV site (with hookups)	0.3
Any site occupied by the same RV for 6 months or longer	0.5
Additional for shower/laundry rooms	1.0
Additional for RV dump	3.0
Pools up to 500 square feet	1.0
Pools over 500 square feet	2.0

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Car wash:	
Per bay (with water recycling system)	0.5
Per bay (without water recycling system)	1.0
Convenience store:	1.0
Doctor, dentist, medical professional:	1.0
Per each fixture over 20 fixtures	0.1
Drugstore:	1.0
Per each fixture over 20 fixtures	0.1
Fitness studio/gym:	1.0
Per each fixture over 20 fixtures	0.1
Additional for shower room	1.0
Garage, Automotive repair or Tire sales/installation:	1.0
Additional per stall over 2	0.25
Grocery store:	1.0
Additional with bakery	1.0
Additional with butcher	1.0
Additional with deli	1.0
Additional with floral	0.5
Group care facility/congregate living facility:	2.0
Additional per bed	0.25
Kitchen	1.0
Laundry	1.0
Hardware store:	1.0
Per each fixture over 20 fixtures	0.1
Hospital:	5.0
Additional per bed	0.3
Hotel/motel:	1.0
Additional per unit	0.3
Conference facility	1.0
Laundry room	1.0
Pools up to 500 square feet	1.0
Pools over 500 square feet	2.0
Laundry:	
Self-service up to 10 washing machines	3.0
Additional machines over 10	0.1

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Office building:	1.0
Per each fixture over 20 fixtures	0.1
Restaurant/cafe - sit down:	1.0
Per each seat over 20 seats	0.05
Additional for drive-up window	0.5
Restaurant - fast food:	1.0
Per each seat over 20 seats	0.05
Additional for drive-up window	0.5
Retail store:	1.0
Per each fixture over 20 fixtures	0.1
School/daycare (up to 25 students):	1.0
Per student over 25 based on maximum occupancy	0.05
Service station - gas and restroom only	1.0
Additional for convenience store	1.0
Spa/health center/salon:	1.0
Per each fixture over 20 fixtures	0.1
Summer Camp:	1.0
Additional per bed/cot	0.05
Additional for each shower room and/or laundry rooms	1.0
Kitchen	1.0
Pools up to 500 square feet	1.0
Pools over 500 square feet	2.0
Veterinarian:	1.0
Per each overnight animal housing unit	0.1
Industrial:	
General use	Staff calculated
Warehouse/storage unit:	1.0
Per each fixture over 20 fixtures	0.1
Public/semipublic/assembly/religious:	
Assembly hall or auditorium:	
Up to 50 seats	2.0
Per each seat over 50 based on maximum occupancy of largest room	0.05
Kitchen	1.0
Per fixture over 20 fixtures	0.1

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	Church	See assembly hall
	Club or lodge	See assembly hall
	Theater/performing arts center	See assembly hall
	Welcome/Visitor Center (with public restrooms):	2.0
	Fire Station:	1.0
	Per full-time staff	0.1

2060.10.2 In the event a District customer shall consider themselves aggrieved by the determination of the APCWD staff relative to the equivalent dwelling unit calculation on their property, or to their business, they shall within ten (10) days serve written notice to the District that they would like to appeal the findings of the APCWD staff to the APCWD Board of Directors. The APCWD Board of Directors shall within ten (10) days appoint a time and place for hearing the appeal (usually as an agenda item at the next, regularly scheduled Board Meeting. The decision of the APCWD Board of Directors will be final.

2060.20 SEWER SERVICE OUTSIDE OF THE DISTRICT - The schedule of charges to be collected by the District for sewer service to users outside of the boundaries of the District are hereby fixed as follows:

2060.20.1 Users within an operating district or public entity shall be charged per the basic agreement between the District and the entity.

2060.20.2 Other users shall be charged in accordance with the terms of the individual service agreement with each user.

2060.30 SEWER SERVICE TO TRAILER SEWAGE DISPOSAL STATIONS - At the option of the District Manager, subject to the approval of the Board of Directors: sewer service may be provided to the owner of an approved Trailer Sewer Disposal Station:

2060.30.1 At no charge if the use of the station is offered as a public service, that is, at a nominal or no charge.

2060.30.2 Other owners shall be charged in accordance with the terms of the individual service agreement with the owner.

2060.40 BASIC CHARGE PER UNIT - The basic charge per unit (EDU), as applicable to the service charges above, shall be \$68.07 per month.

2060.50 OWNER'S GUARANTEE - Excepting those properties where sewer service charges begin on or before January 1, 1977, by order of the Board of Directors, the sewer service charge begins when a building sewer has been connected to the District's sewer system, provided water service is available; otherwise, the sewer service charge shall not begin until water service is available. The property owner signing the application form for sewer service shall be held liable for sewer service charges until the District is notified in writing to transfer the account to another property owner.

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- 2060.60 **BILLS AGAINST PROPERTY** - Any and all bills rendered for the use of sewer service shall be deemed to be indebtedness against the property and, at the option of the District, legal action may be taken, making unpaid sewer bills a lien against the property.
- OWNER-TENANT AGREEMENT** - Where the Owner rents their premises to a Tenant. The bill for services will continue to be mailed to the Owner. The Tenant and the Owner may make an agreement regarding payment of the charges and the District may communicate to the Tenant current amount due and accept payment for the property from the Tenant. Said Tenant / Owner agreement does not relieve the owner of the responsibility of unpaid bills on the property.
- In the event where a premises with a Tenant is scheduled for discontinuation of residential service (shutoff) and the Tenant can provide evidence that the owner is responsible for sewer service charges for the premises or they were not the occupants of the premises at the time the past-due charges were incurred and there is an individual meter for the Tenant's premises, they can avoid shutoff and will not be responsible for past-due charges if, within ten (10) days of receipt of a Notice of Imminent Discontinuation of Residential Service for Nonpayment (shutoff), the Tenant: (1) pays the current amount due for service charges the Tenant incurred, (2) completes an application for service (which includes an agreement to be legally responsible for service charges for the premises from the date of application forward), (3) pays a one-time, non-refundable, application processing fee of \$10.00, and (4) pays a deposit of \$150.00 which will be applied to any Tenant incurred balances upon termination of services with any remainder of the deposit returned to the Tenant.
- Upon termination of a Tenant Service Agreement, legal responsibility for service charges immediately and automatically reverts back to the property owner.
- 2060.70 **MINIMUM MONTHLY CHARGE** - The minimum monthly charge will be paid each month by each property that has a structural improvement thereon and a connection to the District's sewer system. This charge will be paid regardless of the amount of water used, regardless of occupancy of structure, and regardless of water turned-on / turned-off status. This policy reflects the need for the District to spread the cost of maintaining the District's sewer system and infrastructure over all the properties serviced by it.
- 2060.80 **BILLING** - Water service charges for all users shall be charged and payable on a 12 month per year basis whether or not the facilities are occupied. The billing period shall be at the option of the District. Separate bills shall be rendered for each service installation.
- 2060.90 **PAYMENT OF BILLS** - Bills for water service shall be rendered at the end of each billing period. Bills shall be payable upon presentation. Office hours will be maintained for the convenience of customers and the public. Office hours will be conspicuously displayed outside the District Office.
- 2060.100 **DELINQUENT ACCOUNT LATE CHARGE** - Accounts not paid on or before the date in which they become delinquent, the 23rd of each month (or the next business day following the 23rd), will be subject to a late charge of \$1.50 per month.
- 2060.110 **DELINQUENT ACCOUNT INTEREST CHARGE** - Accounts not paid on or before the date in which they become delinquent, the 23rd of each month (or the next business day following the 23rd), will be subject to an interest charge of one and one-half (1½) percent

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per month on the unpaid balance. For a residential customer who demonstrates to the District household income below 200 percent of the federal poverty line, upon request by the customer, the District shall waive interest charges on delinquent bills once every twelve (12) months. The District shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

2060.120 **BILL CONTESTING AND APPEAL** - If a customer feels there has been an error in the bill presented they should call the District office at (909) 867-2704 or send an email to apcwdmail@gmail.com or send a letter to APCWD PO Box 4045, Arrowbear Lake, CA 92382. The District Staff will make a determination, based on current District policy, and will notify the customer in writing their determination to the mailing address on file within five (5) business days of receipt of the customer's request for review of bill. If the customer wishes to appeal the determination by District Staff, the customer may appeal to the General Manager in any of the forms listed above, within fifteen (15) days of receiving the District Staff determination. The General Manager will make a determination on the appeal within five (5) business days and will notify the customer in writing their determination to the customer's mailing address on file. The General Manager's determination will be final. Customers may appeal the contested water bill to any other administrative or legal body to which such an appeal may be lawfully taken.

No discontinuation of residential service (shutoff) will occur if bill contesting or appeal is in process. It is the customer's obligation to provide evidence of an appeal of the water bill to any other administrative or legal body to which such an appeal may be lawfully taken, upon receipt of a Notice of Imminent Discontinuation of Service for Nonpayment (shutoff).

2060.130 **DUE DATES, DELINQUENCIES, DISCONTINUATION OF SERVICE (SHUTOFF), AND AFTER HOURS/WEEKEND CHARGES** - Sewer service charges shall be due and payable at the office of the District on the date of mailing the bill to the property owner or their his agent, as designated in the application, and shall be delinquent the 23rd of the month following the close of the billing cycle.

Delinquent accounts (those which payment was not made by the due date) will have a "PAST DUE" notice on the next month's bill and a notice that if the past-due balance is not paid that after sixty (60) days the account will be subject to shutoff.

If an account remains delinquent in the next billing cycle after the written PAST DUE notice is included in the bill, the District will make a good faith effort to visit the residence and a Notice of Imminent Discontinuation of Service for Nonpayment (shutoff) will be placed in a conspicuous location on the property (usually on or near the front door) at least seven (7) business days prior to the account becoming at least sixty (60) days delinquent. This notice will advise the Customer/Occupant that service will be discontinued if payment or arrangement for payment is not made before the account becomes at least sixty (60) days delinquent (no more than seven (7) business days following the placement of the notice). The notice shall include, but is not limited to, all of the following

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information in a clear and legible format: the customer's name and address, the amount of the delinquency, the date by which payment or arrangement for payment is required in order to avoid discontinuation of service, a description of the process to apply for an extension of time to pay the delinquent charges through a a deferred, amortized, or alternative payment schedule (provided they meet the three (3) minimum requirements listed in Section 2060.140), and a description of the procedure to petition for bill review and appeal. This written notice will provide compliance with the Health & Safety Code section 116908 for written notice prior to discontinuation of service (shutoff). If payment or payment arrangements of ~~on~~ the past due amount is not made within the seven (7) business days from the placement of the notice, the Customer's water will be shut-off, the meter locked, and a thirty (\$30.00) dollar shut-off order dispatch fee added to the account. For a residential customer who demonstrates to the District household income below 200 percent of the federal poverty line, the District shall ensure the following: (1) The shut-off order dispatch fee or reconnection of service fee during normal operating shall not exceed fifty dollars (\$50) or the actual cost of shut-off and reconnection. (2) The shut-off order dispatch fee or reconnection of service fee outside normal operating hours or on the weekend shall not exceed one-hundred and fifty dollars (\$150) or the actual cost of shut-off and reconnection. Fees may be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

Shutoff accounts (either due to nonpayment or customer request) will have the meter locked. Tampering with District property is addressed in Section 1010.80.

Customers requesting water/sewer services to be restored must do so during regular business hours and pay the past due amount in addition to the shut-off order dispatch fee. Customers requesting water/sewer services to be restored after regular business hours or on the weekend, will also be required to pay an additional call-out fee of fifty (\$50.00) dollars to cover the cost to the District for the overtime labor.

If a shut-off account remains delinquent for ninety (90) days, a Notice of Intent to Lien the property will be mailed to the mailing address on the Water Service Application. If payment of all past due amounts is not made within seven (7) days, a lien will be placed on the property and a one hundred twenty three (\$123.00) dollar lien fee will be added to the account. Liens must be satisfied before legal transfer of the property may occur. Minimum charges, late fees, and interest will continue to accrue on any delinquent or liened account.

2060.140

EXTENSION OF TIME TO PAY THE DELINQUENT CHARGES THROUGH A DEFERRED, AMORTIZED, OR ALTERNATIVE PAYMENT SCHEDULE - In specific and limited situations the District will provide an extension of time to pay a delinquent balance through alternative payment options in order to avoid discontinuation of residential service for nonpayment (shutoff).

The District shall not discontinue residential service for nonpayment if **all** 3 of the following conditions are met:

1. The customer, or a tenant of the customer, submits to the District the certification of a primary care provider, as that term is defined in subparagraph (A) of paragraph (1) of subdivision (b) of Section 14088 of the Welfare and Institutions Code which states; "Primary care provider" means either of the following: Any internist, general practitioner,

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obstetrician-gynecologist, pediatrician, family practice physician, nonphysician medical practitioner, or any primary care clinic, rural health clinic, community clinic or hospital outpatient clinic currently enrolled in the Medi-Cal program, which agrees to provide case management to Medi-Cal beneficiaries, that discontinuation of residential water/sewer service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises where residential service is provided.

2. The customer demonstrates that he or she is financially unable to pay for residential service within the District's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the District's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

3. The customer is willing to enter into an Installment Payment Agreement, consistent with the District's written policies. The District will arrange for payment of the delinquent charges over a period of not more than 6 months. Customer will sign an Installment Payment Agreement and the District will suspend delinquent account late and interest charges, provided the customer makes all agreed upon payment arrangements and continued monthly charges prior to the delinquent date. Failure to comply with the terms of this agreement will result in discontinuation of service (shutoff).

2060.150 INSTALLMENT PAYMENT AGREEMENT DEFAULT - Failure to comply with the terms of the Installment Payment Agreement will result in discontinuation of service (shutoff).

Residential service may be discontinued no sooner than five (5) business days after the District posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances: (1) the customer fails to comply with an Installment Payment Agreement, amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more or (2) while undertaking an Installment Payment Agreement, amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges the customer does not pay their current residential service charges for 60 days or more.

Policy Amended by Motion on 6/18/2026.

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3050.10 POLICY PUBLICATION - This policy, including specific District policy on discontinuation of residential service for nonpayment contained within, will be available in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by at least 10 percent of the people residing in the District's service area on the District's website: arrowbearwater.org or in writing if requested.

3050.20 WATER SERVICE WITHIN DISTRICT - The schedule for charges to be collected by the District for Water Service within the boundaries of the District are hereby fixed as follows:

<u>TYPE OF SERVICE</u>	<u>SERVICE CHARGE PER MONTH</u>
------------------------	---------------------------------

Residential or Commercial:

Monthly Water Minimum Rate	¾" Meter	\$ 43.85
Monthly Water Minimum Rate	1" Meter	\$ 92.86
Monthly Water Minimum Rate	1½" Meter	\$ 185.71
Monthly Water Minimum Rate	2" Meter	\$ 297.14
Monthly Water Minimum Rate	6" Meter	\$ 491.40
Cost per cu. ft. of water usage		\$.05

3050.30 WATER SERVICE OUTSIDE OF THE DISTRICT - The schedule of charges to be collected by the District for water service to users outside of the boundaries of the District are hereby fixed as follows:

3050.30.1 Users within an operating district or public entity shall be charged per the basic agreement between the District and the entity.

3050.30.2 Other users shall be charged in accordance with the terms of the individual service agreement with each user.

3050.40 OWNER'S GUARANTEE - The water service charge begins when a building water plumbing system has been connected to the District's water system, provided water service is available; otherwise, the water service charge shall not begin until water service is available. The property owner signing the application form for water service shall be held liable for water service charges until the District is notified in writing to transfer the account to another property owner.

3050.50 BILLS AGAINST PROPERTY - Any and all bills rendered for the use of water service shall be deemed to be indebtedness against the property and, at the option of the District, legal action may be taken, making unpaid water bills a lien against the property.

3050.60 OWNER-TENANT AGREEMENT - Where the Owner rents their premises to a Tenant, the bill for services will continue to be mailed to the Owner. The Tenant and the Owner may make an agreement regarding payment of the charges and the District may communicate to the Tenant current amount due and accept payment for the property from the Tenant. Said Owner-Tenant agreement does not relieve the owner of the responsibility of unpaid bills on the property.

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In the event where a premises with a Tenant is scheduled for discontinuation of residential service (shutoff) and the Tenant can provide evidence that the owner is responsible for water service charges for the premises or they were not the occupants of the premises at the time the past-due charges were incurred and there is an individual meter for the Tenant's premises, they can avoid shutoff and will not be responsible for past-due charges if, within ten (10) days of receipt of a Notice of Imminent Discontinuation of Residential Service for Nonpayment (shutoff), the Tenant: (1) pays the current amount due for service charges the Tenant incurred, (2) completes an application for service (which includes an agreement to be legally responsible for service charges for the premises from the date of application forward), (3) pays a one-time, non-refundable, application processing fee of \$10.00, and (4) pays a deposit of \$150.00 which will be applied to any Tenant incurred balances upon termination of services with any remainder of the deposit returned to the Tenant.

Upon termination of a Tenant Service Agreement, legal responsibility for service charges immediately and automatically reverts back to the property owner.

- 3050.70 MINIMUM MONTHLY CHARGE - The minimum monthly charge will be paid each month by each property that has a structural improvement thereon and a connection to the District's water system. This charge will be paid regardless of the amount of water used, regardless of occupancy of structure, and regardless of turned-on / turned-off status. This policy reflects the need for the District to spread the cost of maintaining the District's water system and infrastructure over all the properties serviced by it.
- 3050.80 BILLING - Water service charges for all users shall be charged and payable on a 12 month per year basis whether or not the facilities are occupied. The billing period shall be at the option of the District. Separate bills shall be rendered for each service installation.
- 3050.90 PAYMENT OF BILLS - Bills for water service shall be rendered at the end of each billing period. Bills shall be payable upon presentation. Office hours will be maintained for the convenience of customers and the public. Office hours will be conspicuously displayed outside the District Office.
- 3050.100 DELINQUENT ACCOUNT LATE CHARGE - Accounts not paid on or before the date in which they become delinquent, the 23rd of each month (or the next business day following the 23rd), will be subject to a late charge of \$1.50 per month.
- 3050.110 DELINQUENT ACCOUNT INTEREST CHARGE - Accounts not paid on or before the date in which they become delinquent, the 23rd of each month (or the next business day following the 23rd), will be subject to an interest charge of one and one-half (1½) percent per month on the unpaid balance. For a residential customer who demonstrates to the District household income below 200 percent of the federal poverty line, upon request by the customer, the District shall waive interest charges on delinquent bills once every twelve (12) months. The District shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

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3050.120 BILL CONTESTING AND APPEAL - If a customer feels there has been an error in the bill presented they should call the District office at (909) 867-2704 or send an email to apcwdmail@gmail.com or send a letter to APCWD PO Box 4045, Arrowbear Lake, CA 92382. The District Staff will make a determination, based on current District policy, and will notify the customer in writing their determination to the mailing address on file within five (5) business days of receipt of the customer's request for review of bill. If the customer wishes to appeal the determination by District Staff, the customer may appeal to the General Manager in any of the forms listed above, within fifteen (15) days of receiving the District Staff determination. The General Manager will make a determination on the appeal within five (5) business days and will notify the customer in writing their determination to the customer's mailing address on file. The General Manager's determination will be final. Customers may appeal the contested water bill to any other administrative or legal body to which such an appeal may be lawfully taken.

No discontinuation of residential service (shutoff) will occur if bill contesting or appeal is in process. It is the customer's obligation to provide evidence of an appeal of the water bill to any other administrative or legal body to which such an appeal may be lawfully taken, upon receipt of a Notice of Imminent Discontinuation of Residential Service for Nonpayment.

3050.130 LEAK DISCOUNT - In the event that a leak or broken pipe on the customer's property causes overage charges in a billing cycle, the District will, upon request by the customer, reduce the overage charges by 15%, provided the customer certifies that the leak has been repaired. The District will also, if requested by the customer, arrange for payment of the remaining overage charges over a period of not more than 6 months. Customer will sign an Installment Payment Agreement and the District will suspend delinquent account late and interest charges, provided the customer makes all agreed upon payment arrangements and continued monthly charges prior to the delinquent date.

3050.140 DUE DATES, DELINQUENCIES, DISCONTINUATION OF SERVICE (SHUTOFF), AND AFTER HOURS/WEEKEND CHARGES - Water service charges shall be due and payable at the office of the District on the date of mailing the bill to the property owner or their agent, as designated in the application, and shall be delinquent the 23rd of the month following the close of the billing cycle.

Delinquent accounts (those which payment was not made by the due date) will have a "PAST DUE" notice on the next month's bill and a notice that if the past-due balance is not paid that after sixty (60) days the account will be subject to shutoff.

If an account remains delinquent in the next billing cycle after the written PAST DUE notice is included in the bill, the District will make a good faith effort to visit the residence and a Notice of Imminent Discontinuation of Service for Nonpayment (shutoff) will be placed in a conspicuous location on the property (usually on or near the front door) at least seven (7) business days prior to the account becoming at least sixty (60) days delinquent. This notice will advise the Customer/Occupant that service will be discontinued if payment or arrangement for payment is not made before the account becomes at least sixty (60) days delinquent (no more than seven (7) business days following the placement of the notice). The notice shall include, but is not limited to, all of the following information in a clear and

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legible format: the customer's name and address, the amount of the delinquency, the date by which payment or arrangement for payment is required in order to avoid discontinuation of service, a description of the process to apply for an extension of time to pay the delinquent charges through a a deferred, amortized, or alternative payment schedule (provided they meet the three (3) minimum requirements listed in section 3050.150), and a description of the procedure to petition for bill review and appeal. This written notice will provide compliance with the Health & Safety Code section 116908 for written notice prior to discontinuation of service (shutoff). If payment or payment arrangements of the past due amount is not made within the seven (7) business days from the placement of the notice, the Customer's water will be shut-off, the meter locked, and a thirty (\$30.00) dollar shut-off order dispatch fee added to the account. For a residential customer who demonstrates to the District household income below 200 percent of the federal poverty line, the District shall ensure the following: (1) The shut-off order dispatch fee or reconnection of service fee during normal operating shall not exceed fifty dollars (\$50.00) or the actual cost of shut-off and reconnection. (2) The shut-off order dispatch fee or reconnection of service fee outside normal operating hours or on the weekend shall not exceed one-hundred and fifty dollars (\$150.00) or the actual cost of shut-off and reconnection. Fees may be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

Shutoff accounts (either due to nonpayment or customer request) will have the meter locked. Tampering with District property is addressed in Section 1010.80.

Customers requesting water to be turned on must do so during regular business hours and pay the past due amount in addition to the shut-off order dispatch fee. Customers requesting water to be turned on after regular business hours or on the weekend, customers whose property has a visually apparent leak and must be shut-off after hours or on the weekend, and customers requesting water shut-off or turn-on, will also be required to pay an additional call-out fee of fifty (\$50.00) dollars to cover the cost to the District for the overtime labor.

If a shut-off account remains delinquent for ninety (90) days, a Notice of Intent to Lien the property will be mailed to the mailing address on the Water Service Application. If payment of all past due amounts is not made within seven (7) days, a lien will be placed on the property and a one hundred twenty three (\$123.00) dollar lien fee will be added to the account. Liens must be satisfied before legal transfer of the property may occur. Minimum charges, late fees, and interest will continue to accrue on any delinquent or liened account.

3050.150

EXTENSION OF TIME TO PAY THE DELINQUENT CHARGES THROUGH A DEFERRED, AMORTIZED, OR ALTERNATIVE PAYMENT SCHEDULE - In specific and limited situations the District will provide an extension of time to pay a delinquent balance through alternative payment options in order to avoid discontinuation of residential service for nonpayment (shutoff).

The District shall not discontinue residential service for nonpayment if all 3 of the following conditions are met:

1. The customer, or a tenant of the customer, submits to the District the certification of a primary care provider, as that term is defined in subparagraph (A) of paragraph (1) of

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subdivision (b) of Section 14088 of the Welfare and Institutions Code which states; “Primary care provider” means either of the following: Any internist, general practitioner, obstetrician-gynecologist, pediatrician, family practice physician, nonphysician medical practitioner, or any primary care clinic, rural health clinic, community clinic or hospital outpatient clinic currently enrolled in the Medi-Cal program, which agrees to provide case management to Medi-Cal beneficiaries, that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises where residential service is provided.

2. The customer demonstrates that he or she is financially unable to pay for residential service within the District’s normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the District’s normal billing cycle if any member of the customer’s household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household’s annual income is less than 200 percent of the federal poverty level.

3. The customer is willing to enter into an Installment Payment Agreement, consistent with the District’s written policies. The District will arrange for payment of the delinquent charges over a period of not more than 6 months. Customer will sign an Installment Payment Agreement and the District will suspend delinquent account late and interest charges, provided the customer makes all agreed upon payment arrangements and continued monthly charges prior to the delinquent date. Failure to comply with the terms of this agreement will result in discontinuation of service (shutoff).

3050.160 INSTALLMENT PAYMENT AGREEMENT DEFAULT - Failure to comply with the terms of the Installment Payment Agreement will result in discontinuation of service (shutoff).

Residential service may be discontinued no sooner than five (5) business days after the District posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances: (1) the customer fails to comply with an Installment Payment Agreement, amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more or (2) while undertaking an Installment Payment Agreement, amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges the customer does not pay their current residential service charges for 60 days or more.

Policy amended by Motion 06/18/2026.

Arrowbear Park County Water District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2025
Measurement Date: June 30, 2025
For Fiscal Year-End: June 30, 2026

Prepared by:
Foster & Foster Actuaries and Consultants
(Formerly Total Compensation Systems, Inc.)



Date: June 10, 2026

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Arrowbear Park County Water District Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Foster & Foster, Inc. for Arrowbear Park County Water District to determine the liabilities associated with its current retiree health program as of a June 30, 2025 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2026. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2026 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2026 measurement date is provided on page 13.

B. Key Results

Arrowbear Park County Water District uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2025 will be used on a look back basis for the June 30, 2026 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$1,183,538	\$748,846
Fiduciary Net Position (FNP)	\$285,997	\$254,753
Net OPEB Liability (NOL)	\$897,541	\$494,093
Service Cost <i>(for year following)</i>	\$28,905	\$21,963
Estimated Pay-as-you-go Amount <i>(for year following)</i>	\$88,709	\$51,351
GASB 75 OPEB Expense <i>(for year ending)</i>	\$109,173	\$38,506

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>
Valuation Interest Rate	6.75%	6.75%
Expected Rate of Return on Assets	6.75%	6.75%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

Portion of Key Measurements Due to Implicit Rate Subsidy

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

June 30, 2025 Measurement Date	Portion due to Employer Share of Retiree Premium	Portion due to Implicit Rate Subsidy	Total
Total OPEB Liability	\$1,061,796	\$121,742	\$1,183,538
Service Cost (for year following)	\$23,360	\$5,545	\$28,905

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

Year Beginning July 1	Employer Share of Retiree Premium	Implicit Rate Subsidy	Total Projected Benefit Payments
2025	\$74,512	\$14,197	\$88,709
2026	\$77,280	\$14,690	\$91,970
2027	\$79,860	\$15,192	\$95,052
2028	\$82,093	\$15,704	\$97,797
2029	\$84,031	\$16,224	\$100,255
2030	\$85,717	\$16,752	\$102,469
2031	\$72,271	\$0	\$72,271
2032	\$73,252	\$407	\$73,659
2033	\$73,870	\$802	\$74,672
2034	\$74,308	\$1,251	\$75,559

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. A more detailed version of this table can be found on page 12.

	TOL	FNP	NOL
Balance at June 30, 2024 Measurement Date	\$748,846	\$254,753	\$494,093
Service Cost	\$21,963	\$0	\$21,963
Interest on TOL / Return on FNP	\$49,555	\$31,324	\$18,231
Employer Contributions	\$0	\$51,351	(\$51,351)
Benefit Payments	(\$51,351)	(\$51,351)	\$0
Administrative Expenses	\$0	(\$80)	\$80
Experience (Gains)/Losses	\$289,088	\$0	\$289,088
Changes in Assumptions	\$125,437	\$0	\$125,437
Other	\$0	\$0	\$0
Net Change	\$434,692	\$31,244	\$403,448
Actual Balance at June 30, 2025 Measurement Date	\$1,183,538	\$285,997	\$897,541

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

Balances at June 30, 2026 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$250,555	(\$65,679)
Changes in assumptions	\$113,811	\$0
Differences between projected and actual return on assets	\$0	(\$7,942)
Total	\$364,366	(\$73,621)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2027	\$79,230	(\$18,554)
2028	\$79,230	(\$27,555)
2029	\$79,170	(\$23,263)
2030	\$78,744	(\$3,774)
2031	\$47,171	(\$475)
Thereafter	\$821	\$0
Total	\$364,366	(\$73,621)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2026	<i>Expense Component</i>
Service Cost	\$21,963
Interest Cost	\$49,555
Expected Return on Assets	(\$17,193)
Administrative Expenses	\$80
Recognition of Experience (Gain)/Loss Deferrals	\$31,971
Recognition of Assumption Change Deferrals	\$24,899
Recognition of Investment (Gain)/Loss Deferrals	(\$2,102)
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2026	\$109,173

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2025 to June 30, 2026 minus prior contributions after the measurement date of \$68,449 should also be reflected in OPEB expense. June 30, 2026 deferred outflows should include contributions from July 1, 2025 to June 30, 2026.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2025 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$1,015,148	\$784,201
Current Assumption	\$897,541	\$897,541
1% Increase in Assumption	\$797,761	\$1,033,544

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

<i>All Employees</i>	
Benefit types provided	Medical only
Duration of Benefits	Lifetime
Required Service	CalPERS Retirement
Minimum Age	CalPERS Retirement
Dependent Coverage	Yes
District Contribution %	100% to cap
District Cap	Employer Contribution in 2025: Single: \$1,089 per month Two Party: \$1,919 per month Family: \$2,499 per month

E. Summary of Valuation Data

This report is based on census data provided to us as of June, 2025. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Current Year <i>June 30, 2025 Valuation Date</i> <i>June 30, 2025 Measurement Date</i>	Prior Year <i>June 30, 2023 Valuation Date</i> <i>June 30, 2024 Measurement Date</i>
Active Employees eligible for future benefits		
Count	5	5
Average Age	43.8	43.0
Average Years of Service	6.8	6.4
Retirees currently receiving benefits		
Count	8	7
Average Age	75.4	74.1

We were not provided with information about any terminated, vested employees.

F. Certification

The actuarial information in this report is intended solely to assist Arrowbear Park County Water District in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. Foster & Foster recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. Foster & Foster's work is prepared solely for the use and benefit of Arrowbear Park County Water District. Release of this report may be subject to provisions of the Agreement between Arrowbear Park County Water District and Foster & Foster. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with Foster & Foster.

This report is for fiscal year July 1, 2025 to June 30, 2026, using a measurement date of June 30, 2025. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Arrowbear Park County Water District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used benefit descriptions provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Arrowbear Park County Water District and any plan sponsor. Foster & Foster does not intend to benefit from and assumes no duty or liability to other parties who receive this report. Foster & Foster is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,



Will Kane, FSA, EA, MAAA
Senior Consulting Actuary
Foster & Foster, Inc.

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Arrowbear Park County Water District. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Arrowbear Park County Water District uses contribution caps, the influence of the trend factor is further reduced. We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2025 at 6.75% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2025 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The ***“trend” rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- ***Mortality rates*** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2025 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$243,998
Post-65 Benefit	\$281,443
Subtotal	\$525,441
Retiree: Pre-65 Benefit	\$189,107
Post-65 Benefit	\$744,110
Subtotal	\$933,217
Grand Total	\$1,458,658
Subtotal Pre-65 Benefit	\$433,105
Subtotal Post-65 Benefit	\$1,025,553

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2025

	<i>Total</i>
# of Eligible Employees	5
First Year Service Cost	
Pre-65 Benefit	\$13,310
Post-65 Benefit	\$15,595
Total	\$28,905

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2025 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$103,139
Active: Post-65 Benefit	\$147,148
Subtotal	\$250,287
Retiree: Pre-65 Benefit	\$189,110
Retiree: Post-65 Benefit	\$744,141
Subtotal	\$933,251
Subtotal: Pre-65 Benefit	\$292,249
Subtotal: Post-65 Benefit	\$891,289
Total OPEB Liability (TOL)	\$1,183,538
Fiduciary Net Position as of June 30, 2025	\$285,997
Net OPEB Liability (NOL)	\$897,541

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2025	\$88,709
2026	\$91,970
2027	\$95,052
2028	\$97,797
2029	\$100,255
2030	\$102,469
2031	\$72,271
2032	\$73,659
2033	\$74,672
2034	\$75,559

G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2024	\$748,846	\$254,753	\$494,093
Service Cost	\$21,963	\$0	\$21,963
Interest on Total OPEB Liability	\$49,555	\$0	\$49,555
Expected Investment Income	\$0	\$17,193	(\$17,193)
Administrative Expenses	\$0	(\$80)	\$80
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$51,351	(\$51,351)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer	(\$51,351)	(\$51,351)	\$0
Expected Balance at June 30, 2025	\$769,013	\$271,866	\$497,147
Experience (Gains)/Losses	\$289,088	\$0	\$289,088
Changes in Assumptions	\$125,437	\$0	\$125,437
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$14,131	(\$14,131)
Other	\$0	\$0	\$0
Net Change during 2025	\$434,692	\$31,244	\$403,448
Actual Balance at June 30, 2025*	\$1,183,538	\$285,997	\$897,541

* May include a slight rounding error.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Arrowbear Park County Water District is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2026

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$72,241)	\$289,088	(\$31,971)	\$184,876
Assumption Changes	\$13,273	\$125,437	(\$24,899)	\$113,811
Investment (Gains)/Losses	\$4,087	(\$14,131)	\$2,102	(\$7,942)
Deferred Balances	(\$54,881)	\$400,394	(\$54,768)	\$290,745

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2026

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$494,093	\$897,541	\$403,448
Deferred Balances	(\$54,881)	\$290,745	\$345,626
Net Position	\$548,974	\$606,796	\$57,822
Adjust Out Employer Contributions			\$51,351
OPEB Expense			\$109,173

H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Arrowbear Park County Water District will be a roll-forward valuation with a measurement date of June 30, 2026 which will be used for the fiscal year ending June 30, 2027. Please let us know if Arrowbear Park County Water District would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Arrowbear Park County Water District to understand that the appropriateness of all selected actuarial assumptions and methods are Arrowbear Park County Water District's responsibility. Unless otherwise disclosed in this report, Foster & Foster believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Arrowbear Park County Water District's actual historical experience, and Foster & Foster's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Arrowbear Park County Water District regarding practices with respect to employer and employee contributions and other relevant factors.

B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 6.75% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Arrowbear Park County Water District.

Fiduciary Net Position as of June 30, 2025

	<u>06/30/2024</u>	<u>06/30/2025</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$254,753	\$285,997
Capital Assets	\$0	\$0
Total Assets	<u>\$254,753</u>	<u>\$285,997</u>
Benefits Payable	<u>\$0</u>	<u>\$0</u>
Fiduciary Net Position	<u>\$254,753</u>	<u>\$285,997</u>

C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2025 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2012 and earlier: 2025 CalPERS 2.0%@55 Rates for Miscellaneous Employees Hired 2013 and later: 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 71.4% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Employer portion of premium: \$19,093 Implied rate subsidy: \$13,632	\$7,804

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2025 CalPERS Turnover for Miscellaneous Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	0								
30 – 34	1	1							
35 – 39	1	1							
40 – 44	2	1		1					
45 – 49	0								
50 – 54	0								
55 – 59	0								
60 – 64	1			1					
65 and older	0								
Total	5	3	0	2	0	0	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	0
55 – 59	1
60 – 64	0
65 – 69	2
70 – 74	0
75 – 79	3
80 – 84	1
85 – 89	1
90 and older	0
Total	8

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Arrowbear Park County Water District should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Arrowbear Park County Water District's practices, it is possible that Arrowbear Park County Water District is already complying with some or all of these suggestions.

- We suggest that Arrowbear Park County Water District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Arrowbear Park County Water District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Arrowbear Park County Water District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Arrowbear Park County Water District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Arrowbear Park County Water District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Arrowbear Park County Water District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Arrowbear Park County Water District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Arrowbear Park County Water District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: Information about the OPEB Plan

Most of the information about the OPEB plan should be supplied by Arrowbear Park County Water District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	8
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	5
Total Number of participants	13

*We were not provided with information about any terminated, vested employees

Paragraph 51: Significant Assumptions and Other Inputs

Shown in Part III.

Paragraph 52: Information Related to Assumptions and Other Inputs

The following information is intended to assist Arrowbear Park County Water District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2025 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2025 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Mortality Table	2025 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2025 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2025 CalPERS 2.0%@55 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2025 CalPERS 2.0%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2025 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2025 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2025 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$784,201	\$897,541	\$1,033,544

Paragraph 53:

Discount Rate

The following information is intended to assist Arrowbear Park County Water District to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.75% was used in the valuation. The interest rate used in the prior valuation was 6.75%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 29 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 50 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	49.0000	7.2500
All Fixed Income	23.0000	4.2500
Real Estate Investment Trusts	20.0000	7.2500
All Commodities	3.0000	7.2500
Treasury Inflation Protected Securities (TIPS)	5.0000	3.0000

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$1,015,148	\$897,541	\$797,761

Paragraph 55: Changes in the Net OPEB Liability

Please see reconciliation on pages 2 or 12.

Paragraph 56: Additional Net OPEB Liability Information

The following information is intended to assist Arrowbear Park County Water District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2025.

The measurement date is June 30, 2025.

56.b: We are not aware of a special funding arrangement.

56.c: Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

56.d: There were no changes in benefit terms since the prior measurement date.

- 56.e: Not applicable
- 56.f: To be determined by the employer
- 56.g: To be determined by the employer
- 56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D
- 56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: **Required Supplementary Information**

- 57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 29 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 29 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	2025	2026	2027	2028	2029	2030	Thereafter
2018-19	\$3,677	7	\$3,156	\$521						
2020-21	(\$171,050)	7.8	(\$87,720)	(\$21,930)	(\$21,930)	(\$21,930)	(\$17,540)			
2021-22	\$8,260	7.8	\$3,177	\$1,059	\$1,059	\$1,059	\$1,059	\$847		
2022-23	(\$7,132)	7.5	(\$1,902)	(\$951)	(\$951)	(\$951)	(\$951)	(\$951)	(\$475)	
2023-24	\$12,364	7.5	\$1,649	\$1,649	\$1,649	\$1,649	\$1,649	\$1,649	\$1,649	\$821
2024-25	\$289,088	5.6	\$0	\$51,623	\$51,623	\$51,623	\$51,623	\$51,623	\$30,973	
Net Increase (Decrease) in OPEB Expense			(\$81,640)	\$31,971	\$31,450	\$31,450	\$35,840	\$53,168	\$32,147	\$821

CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	Amounts to be Recognized in OPEB Expense after 2025	2025	2026	2027	2028	2029	2030	Thereafter
2020-21	\$2,132	7.8	\$1,096	\$762	\$274	\$274	\$274	\$214			
2022-23	\$16,687	7.5	\$4,450	\$10,012	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$1,112	
2023-24	\$0	0	\$0	\$0	\$0						
2024-25	\$125,437	5.6	\$0	\$103,037	\$22,400	\$22,400	\$22,400	\$22,400	\$22,400	\$13,437	
Net Increase (Decrease) in OPEB Expense			\$5,546	\$113,811	\$24,899	\$24,899	\$24,899	\$24,839	\$24,625	\$14,549	\$0

INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	Amounts to be Recognized in OPEB Expense after 2025	2025	2026	2027	2028	2029	2030	Thereafter
2019-20	\$3,973	5	\$3,973	\$0	\$0						
2020-21	(\$32,181)	5	(\$25,748)	(\$6,433)	\$0						
2021-22	\$45,011	5	\$27,009	\$9,003	\$8,999	\$8,999					
2022-23	\$518	5	\$208	\$104	\$206	\$104	\$102				
2023-24	(\$9,741)	5	(\$1,949)	(\$1,949)	(\$5,843)	(\$1,949)	(\$1,949)	(\$1,945)			
2024-25	(\$14,131)	5	\$0	(\$2,827)	(\$11,304)	(\$2,827)	(\$2,827)	(\$2,827)	(\$2,823)		
Net Increase (Decrease) in OPEB Expense			\$3,493	(\$2,102)	(\$7,942)	\$4,327	(\$4,674)	(\$4,772)	(\$2,823)	\$0	\$0

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.



CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS TERM 2027-2029 SEAT C

CSDA Board of Directors Election Ballot - Term 2027 - 2029; Seat C - Southern Network

Please vote for your choice

Choose **one** of the following candidates:

- Nikki Winslow, District Director, Altadena Library District (Incumbent)
- Jason Dafforn, General Manager, Valley Sanitary District
- John Horst, Director, Trabuco Canyon Water District
- Melinda Sedmak, Trustee, Twentynine Palms Public Cemetery District

Nikki Winslow, District Director, Altadena Library District (Incumbent)

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

Jason Dafforn, General Manager, Valley Sanitary District

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

John Horst, Director, Trabuco Canyon Water District

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

Melinda Sedmak, Trustee, Twentynine Palms Public Cemetery District

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

2027-2029 CSDA Board Appointment – Seat C Southern Network

Candidate Statement – Nikki Winslow

I am honored to put myself forward as a candidate for the CSDA Board for the 2027-2029 term. Since my appointment to the seat in January 2026, I've familiarized myself further with CSDA Board operations and the incredible individuals who volunteer their time to advocate for the work that special districts accomplish. Being part of this team is inspiring, and I look forward to serving and representing my region on the Board for the 2027-2029 term. I believe deeply in the mission of special districts and the staff and leadership upholding this work. They provide libraries, parks, water, fire protection, vector control – and so many other vital services. Special districts are essential in strengthening California's communities, often serving as a critical connection and filling in gaps for services that would otherwise be unavailable. It is my goal to continue to advocate for policies that support sustainability, innovation, and equity for all districts across our state, and represent the interests of the Southern Seat C region on the Board.

For 6 years I have served as District Director of the Altadena Library District. In this role, I have been proud to guide our community through a period of both tremendous growth and significant challenges. Among my achievements, I successfully led the passage of a ballot measure that secured long-term, sustainable funding for our libraries, a feat accomplished in the first year of the 2020 pandemic. I oversaw the planning of our two major renovations and the reopening of our branch on the westside of Altadena in August 2025. In February of this year, our Main library closed and long-awaited renovation work will finally begin on this property. These projects ensure that our library spaces are welcoming, modern, and adaptable to community needs. And throughout 2025 I helped guide the District and our residents through the devastation of the Eaton Fire, leading recovery and rebuilding efforts while ensuring our library remained a place of connection and resilience during a time of crisis and uncertainty.

Prior to my work in Altadena, I served as Assistant Director of Glendale Library, Arts & Culture and, before that, spent nearly 15 years with the Las Vegas-Clark County Library District, where I gained deep experience in operations, branch management, and community partnership building. My educational background includes a Bachelor's in Political Science from UNLV, a Master's in Library and Information Science from the University of North Texas, and a Master's in Public Administration from Claremont Lincoln University. This academic foundation, paired with over

two decades of professional leadership, has shaped my approach to governance—one grounded in strategic leadership, ethical decision-making, and a commitment to inclusive community engagement.

Throughout my career, I have worked with diverse populations and developed programming that directly meets the needs of my community. I have helped launch ESL and citizenship training programs for new Americans, championed the expansion of digital resources, and created equitable access to services for patrons of all ages and backgrounds. In Altadena, I have also been intentional about mentoring and empowering the next generation of library leaders. I am very passionate about professional development, and look forward to advocating for uplifting aspiring leaders in our special districts.

I want to continue to serve on the CSDA Board and spotlight how special districts meet challenges where larger government agencies sometimes cannot— with adaptability and innovation built-in to their structure. Advocating for these institutions is critical in meeting the needs of our California communities and solving problems that sometimes seem impossible. I believe my experiences navigating ballot measures, leading through emergencies, and building strong community partnerships add value to the Board’s work. I especially believe my perspective as a library district leader—representing a sector that touches education, workforce development, equity, and civic engagement— is critical to the future of California’s social infrastructure.

My involvement with CSDA is not just within my District or on the Board, but also as leadership in my local CSDA Chapter. I currently serve as Vice-Chair of the Special District Association of San Gabriel Valley Chapter Board, and was one of its founding members. In January 2024, I was invited to participate in a meeting to explore the formation of a new CSDA chapter in the San Gabriel Valley. At the group’s follow-up meeting in May 2024, I volunteered to serve on the formation committee, which successfully launched the chapter in October 2024... I was honored to host one of our chapter meetings at the Altadena Main Library, featuring Supervisor Kathryn Barger as our invited speaker in September 2025. We recently hosted a chapter mixer to encourage our special district staff and elected officials to meet, network and learn about the vital work our districts provide to fulfill the diverse needs and priorities of residents across our region.

It would be a privilege to serve a full term alongside other committed leaders on the CSDA Board for the 2027-2029 term, advocating for the sustainability of our districts, supporting collaboration across sectors, and ensuring that all voices—large, small, urban, and rural—are represented in statewide conversations. I am ready to bring my passion, experience, and vision to this role, and I would be honored to earn your support.

Sincerely,

Nikki Winslow

District Director, Altadena Library District

Candidate Statement

My name is Jason Dafforn, and I am honored to be a candidate for the CSDA Board of Directors representing the Southern Network, including Los Angeles, Orange, San Diego, San Bernardino, Riverside, and Imperial counties.

I am a Licensed Civil Engineer with more than 30 years of experience in the water and wastewater industry, including 17 years as a utility manager for California local governments and more than 10 years serving special districts. I currently serve as General Manager of Valley Sanitary District in Indio, California.

Throughout my career, I have focused on strengthening essential public infrastructure, improving organizational performance, and leading teams to deliver practical, long-term solutions. I have a deep appreciation for the diversity of special districts and the critical services they provide, including water, wastewater, parks and recreation, fire protection, libraries, healthcare, and community services.

Additionally, I have actively represented special district interests through legislative advocacy, participating in multiple policy and legislative trips to Sacramento and Washington, D.C. over the past several years. These efforts have focused on engaging directly with state and federal policymakers to advance the needs and priorities of special districts across California.

I also serve on the Board of Directors of the Desert Recreation Foundation, a nonprofit organization supporting the Desert Recreation District, where we help expand access to quality recreational programs and facilities throughout the Coachella Valley. The Foundation was recently awarded the 2026 California Nonprofit of the Year for Senate District 18.

If elected, I will bring a strategic, pragmatic perspective to the CSDA Board of Directors and work collaboratively to ensure CSDA remains a strong, effective advocate and resource for its members. Together, we can continue to strengthen special districts and the communities they serve.

Thank you for your support.

Jason Dafforn, PE
General Manager, Valley Sanitary District

Candidate Statement – John Horst

My name is John Horst, and I'm running as a candidate for the California Special Districts Association in the Southern Network.

I am proud to stand as a candidate committed to strengthening the vital role special districts play in serving our communities. Special districts are the backbone of local government—providing essential services like water, fire protection, sanitation, and infrastructure that directly impact our daily lives. Across California, these districts are trusted, community-driven, and accountable to the people they serve.

As a current Director of the Trabuco Canyon Water District, I have focused on protecting taxpayer dollars, improving transparency, and ensuring reliable, high-quality water services. I serve on the Finance and Audit Committee, helping maintain fiscal discipline, and I chair the Outreach Committee to improve communication, so residents stay informed and engaged.

My background in business and operations shapes how I approach public service. I've built my career solving problems, improving efficiency, reducing costs, and strengthening organizations from within. I understand how to manage budgets, support teams, and make decisions that lead to long-term stability and success.

I'm not a career politician—I bring entrepreneurial experience, a strong work ethic, and a commitment to results. I ask tough questions, seek practical solutions, and stay focused on what matters most: serving our community responsibly.

I respectfully ask for your vote.

Candidate Statement for Melinda Sedmak

Special districts serve as the foundation of local governance, providing essential services that directly impact the daily lives of the communities they serve. As a Trustee for the Twentynine Palms Public Cemetery District, I have developed a strong commitment to responsible governance, transparency, and the stewardship of public resources, particularly within a small, rural district that faces unique operational and financial challenges.

Cemetery districts represent a distinct and often underrepresented sector within special districts. These districts carry a profound public trust, preserving history, honoring families, and maintaining spaces of lasting community significance. At the same time, rural districts in the High Desert and Inland Empire regions frequently operate with limited resources and minimal representation at the statewide level. I am committed to ensuring that these voices are included in broader discussions affecting special districts across California.

My professional background as a managing paralegal in estate planning, trusts, and probate has provided me with a strong foundation in legal compliance, fiduciary responsibility, and long-term planning. Combined with my experience in civic leadership and election oversight, I bring a perspective grounded in accountability, structure, and public service.

I am actively engaged with CSDA resources and intend to attend the Special District Leadership Academy in San Diego in May 2026 to complete all four governance modules and work toward earning the Certificate in Special District Governance. I am prepared to commit the time and effort required to fulfill the responsibilities of serving on the CSDA Board of Directors, including participation in meetings, committees, and statewide initiatives.

I respectfully seek the opportunity to represent the Southern Network and to contribute a thoughtful, balanced perspective that supports all special districts, particularly those in rural and underserved regions.

ARROWBEAR PARK COUNTY WATER DISTRICT

Policy Handbook

POLICY TITLE: Conflict of Interest
POLICY NUMBER: 1020

1020.10 The Political Reform Act, Government Code §81000, *et seq.*, requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix A in which members of the board of Directors and employees are designated, and in which disclosure categories are set forth, constitute the conflict of interest code of the Arrowbear Park County Water District.

1020.20 Designated employees shall file statements of economic interests with the Clerk of the County of San Bernardino.

1020.30 *This policy shall be reviewed by the Board of Directors biennially, in each even-numbered year.*

Reviewed, Approved and Adopted by Motion on 6/18/2026.

APCWD DRAFT FY 2026 - 2027 Preliminary

UNRESTRICTED NET ASSET ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
3100	W	Unrestricted Replacement	Vehicles	Water	\$ -		\$ -
	S	Unrestricted Replacement	Vehicles	Sewer		\$ -	\$ -
	F	Unrestricted Replacement	Vehicles	Fire			\$ -
3110	W	Unrestricted Replacement	Facilities	Water	\$ -		\$ -
	S	Unrestricted Replacement	Facilities	Sewer		\$ -	\$ -
	F	Unrestricted Replacement	Facilities	Fire			\$ -
3115	W	Unrestricted Replacement	Equipment	Water	\$ -		\$ -
	S	Unrestricted Replacement	Equipment	Sewer		\$ -	\$ -
	F	Unrestricted Replacement	Equipment	Fire			\$ -
3120	W	Unrestricted Replacement	System	Water	\$ -		\$ -
	S	Unrestricted Replacement	System	Sewer		\$ -	\$ -
	F	Unrestricted Replacement	System	Fire		\$ -	\$ -
3125	W	Unrestricted Reserve		Water	\$ 33,877.20		\$ 33,877.20
	S	Unrestricted Reserve		Sewer		\$ 51,909.84	\$ 51,909.84
	F	Unrestricted Reserve		Fire		\$ 132,494.49	\$ 132,494.49
3130	W	Unrestricted General Fund		Water	\$ 37,659.59		\$ 37,659.59
	S	Unrestricted General Fund		Sewer		\$ 11,251.41	\$ 11,251.41
	F	Unrestricted General Fund		Fire		\$ 179,398.24	\$ 179,398.24
3135	W	Unrestricted Unfunded Liabilities		Water			\$ -
	S	Unrestricted Unfunded Liabilities		Sewer			\$ -
	F	Unrestricted Unfunded Liabilities		Fire		\$ -	\$ -
3140	W	Unrestricted Capital Improvement		Water	\$ -		\$ -
	S	Unrestricted Capital Improvement		Sewer		\$ -	\$ -
	F	Unrestricted Capital Improvement		Fire		\$ -	\$ -
UNRESTRICTED TOTALS					\$ 71,536.79	\$ 63,161.25	\$ 311,892.73
					16.0%	14.1%	69.8%

INCOME/EXPENSE ACCOUNTS				WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
OPERATING REVENUES							
4000	W	Sales & Fees		Water	\$ 697,406.00		\$ 697,406.00
	S	Sales & Fees		Sewer		\$ 806,400.00	\$ 806,400.00
4010	W	Sales to other Agencies	RS	Water	\$ 55,000.00		\$ 55,000.00
4020	F	Paid Call from other Agencies		Fire		\$ 225,000.00	\$ 225,000.00
OPERATING REVENUE SUBTOTAL					\$ 752,406.00	\$ 806,400.00	\$ 1,783,806.00

NONOPERATING REVENUES				WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Fire	\$ -		\$ -
5000	S	Property Taxes		Fire		\$ -	\$ -
5000	F	Property Taxes		Fire		\$ 412,369.00	\$ 412,369.00
5005	W	Standby Charges		Water	\$ 34,080.00		\$ 34,080.00
	S	Standby Charges		Sewer		\$ 68,475.00	\$ 68,475.00
5010	W	Interest Income		Water	\$ 1,500.00		\$ 1,500.00
	S	Interest Income		Sewer		\$ 1,500.00	\$ 1,500.00
	F	Interest Income		Fire		\$ 8,000.00	\$ 8,000.00
5015	W	Late Charge Income		Water	\$ 7,149.00		\$ 7,149.00
	S	Late Charge Income		Sewer		\$ 9,217.00	\$ 9,217.00
5020	W	Grant Income		Water	\$ 500.00		\$ 500.00
	S	Grant Income		Sewer		\$ 500.00	\$ 500.00
	F	Grant Income		Fire		\$ 90,000.00	\$ 90,000.00
5025	W	Gain on Disposal of Fixed Assets		Water	\$ 100.00		\$ 100.00
	S	Gain on Disposal of Fixed Assets		Sewer		\$ 100.00	\$ 100.00
	F	Gain on Disposal of Fixed Assets		Fire		\$ 100.00	\$ 100.00
5030	W	Other	Adjustments	Water	\$ (1,500.00)		\$ (1,500.00)
	S	Other	Adjustments	Sewer		\$ 600.00	\$ 600.00
	F	Other	Adjustments	Fire		\$ -	\$ -
5035	W	Other	Fees & Charges	Water	\$ 5,660.00		\$ 5,660.00
	S	Other	Fees & Charges	Sewer		\$ 7,045.00	\$ 7,045.00
	F	Other	Fees & Charges	Fire		\$ 120,000.00	\$ 120,000.00
NONOPERATING REVENUE SUBTOTAL					\$ 47,489.00	\$ 87,437.00	\$ 630,469.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS				\$ 799,895.00	\$ 893,837.00	\$ 855,469.00	\$ 2,549,201.00

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 85,844.30			\$ 85,844.30
	S	Salaries & Wages	Mgmt	Sewer		\$ 35,768.46		\$ 35,768.46
	F	Salaries & Wages	Mgmt	Fire			\$ 101,242.60	\$ 101,242.60
6005	W	Salaries & Wages	Office	Reg	\$ 37,346.40			\$ 37,346.40
	S	Salaries & Wages	Office	Reg		\$ 15,561.00		\$ 15,561.00
	F	Salaries & Wages	Office	Reg			\$ 9,336.60	\$ 9,336.60
6010	W	Salaries & Wages	Office	O/T	\$ 323.19			\$ 323.19
	S	Salaries & Wages	Office	O/T		\$ 134.66		\$ 134.66
	F	Salaries & Wages	Office	O/T			\$ 80.80	\$ 80.80
6015	W	Salaries & Wages	Field	Reg	\$ 144,733.68			\$ 144,733.68
	S	Salaries & Wages	Field	Reg		\$ 96,489.12		\$ 96,489.12
6020	W	Salaries & Wages	Field	O/T	\$ 16,178.16			\$ 16,178.16
	S	Salaries & Wages	Field	O/T		\$ 10,785.44		\$ 10,785.44
6025	F	Salaries & Wages	Coverage	Fire			\$ 225,000.00	\$ 225,000.00
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ 70,000.00	\$ 70,000.00
6035	W	Payroll Taxes	Social Security/Medicare	Water	\$ 22,456.63			\$ 22,456.63
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 12,434.37		\$ 12,434.37
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 8,640.00	\$ 8,640.00
6100	W	Benefits	Retirement	Water	\$ 35,721.64			\$ 35,721.64
	S	Benefits	Retirement	Sewer		\$ 23,814.43		\$ 23,814.43
	F	Benefits	Retirement	Fire			\$ 42,074.93	\$ 42,074.93
6105	W	Benefits	Dental Ins.	Water	\$ 6,125.18			\$ 6,125.18
	S	Benefits	Dental Ins.	Sewer		\$ 3,486.29		\$ 3,486.29
	F	Benefits	Dental Ins.	Fire			\$ 597.17	\$ 597.17
6110	W	Benefits	Health Ins. Act.	Water	\$ 80,146.26			\$ 80,146.26
	S	Benefits	Health Ins. Act.	Sewer		\$ 45,200.11		\$ 45,200.11
	F	Benefits	Health Ins. Act.	Fire			\$ 8,230.73	\$ 8,230.73
6115	W	Benefits	Health Ins. Ret.	Water	\$ 54,311.37			\$ 54,311.37
	S	Benefits	Health Ins. Ret.	Sewer		\$ 22,629.74		\$ 22,629.74
	F	Benefits	Health Ins. Ret.	Fire			\$ 13,577.84	\$ 13,577.84
6116	W	Benefits	Health Ins. OPEB	Water	\$ -			\$ -
	S	Benefits	Health Ins. OPEB	Sewer		\$ -		\$ -
6118	W	Benefits	Retirement CEPPT	Water	\$ -			\$ -
	S	Benefits	Retirement CEPPT	Sewer		\$ -		\$ -
	S	Benefits	Retirement CEPPT	Fire			\$ -	\$ -
6120	W	Training		Water	\$ 3,000.00			\$ 3,000.00
	S	Training		Sewer		\$ 3,000.00		\$ 3,000.00
	F	Training		Fire			\$ 15,000.00	\$ 15,000.00
6200	W	Director Fees		Water	\$ 9,124.92			\$ 9,124.92
	S	Director Fees		Sewer		\$ 3,802.05		\$ 3,802.05
	F	Director Fees		Fire			\$ 2,281.23	\$ 2,281.23
6205	W	Director Training / Conferences		Water	\$ 540.00			\$ 540.00
	S	Director Training / Conferences		Sewer		\$ 225.00		\$ 225.00
	F	Director Training / Conferences		Fire			\$ 135.00	\$ 135.00
6210	W	Board Misc.	Refreshments	Water	\$ 650.00			\$ 650.00
	S	Board Misc.	Refreshments	Sewer		\$ 270.00		\$ 270.00
	F	Board Misc.	Refreshments	Fire			\$ 160.00	\$ 160.00
6300	W	Prof Svcs	Legal	Water	\$ 6,000.00			\$ 6,000.00
	S	Prof Svcs	Legal	Sewer		\$ 3,500.00		\$ 3,500.00
	F	Prof Svcs	Legal	Fire			\$ 10,000.00	\$ 10,000.00
6305	W	Prof Svcs	Accounting Abilia	Water	\$ 1,747.00			\$ 1,747.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	S	Prof Svcs	Accounting Abilia	Sewer		\$ 728.00	\$ 728.00
	F	Prof Svcs	Accounting Abilia	Fire		\$ 437.00	\$ 437.00
6310	W	Prof Svcs	Engineering	Water	\$ 500.00		\$ 500.00
	S	Prof Svcs	Engineering	Sewer		\$ 500.00	\$ 500.00
	F	Prof Svcs	Engineering	Fire		\$ 500.00	\$ 500.00
6315	W	Prof Svcs	Audit	Water	\$ 17,492.46		\$ 17,492.46
	S	Prof Svcs	Audit	Sewer		\$ 17,492.46	\$ 17,492.46
	F	Prof Svcs	Audit	Fire		\$ 17,492.46	\$ 17,492.46
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 7,500.00		\$ 7,500.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 3,000.00	\$ 3,000.00
	F	Prof Svcs	Dues/Membership Fees	Fire		\$ 10,834.00	\$ 10,834.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 10,500.00		\$ 10,500.00
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 8,000.00	\$ 8,000.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 1,100.00	\$ 1,100.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 5,500.00		\$ 5,500.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 5,500.00	\$ 5,500.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ 2,500.00	\$ 2,500.00
6335	W	Prof Svcs	Testing / Lab	Water	\$ 10,000.00		\$ 10,000.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ 150.00	\$ 150.00
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 1,300.00		\$ 1,300.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 1,300.00	\$ 1,300.00
	F	Prof Svcs	Computer / Network	Fire		\$ 2,000.00	\$ 2,000.00
6345	W	Prof Svcs	Misc.	Water	\$ 3,175.00		\$ 3,175.00
	S	Prof Svcs	Misc.	Sewer		\$ 3,357.00	\$ 3,357.00
	F	Prof Svcs	Misc.	Fire		\$ 15,000.00	\$ 15,000.00
6400	W	Office	Supplies	Water	\$ 997.00		\$ 997.00
	S	Office	Supplies	Sewer		\$ 549.00	\$ 549.00
	F	Office	Supplies	Fire		\$ 1,400.00	\$ 1,400.00
6405	W	Office	Printing	Water	\$ 1,500.00		\$ 1,500.00
	S	Office	Printing	Sewer		\$ 850.00	\$ 850.00
	F	Office	Printing	Fire		\$ 1,900.00	\$ 1,900.00
6410	W	Office	Postage	Water	\$ 3,554.00		\$ 3,554.00
	S	Office	Postage	Sewer		\$ 2,369.00	\$ 2,369.00
	F	Office	Postage	Fire		\$ 600.00	\$ 600.00
6415	W	Office	Software / Computer	Water	\$ 1,500.00		\$ 1,500.00
	S	Office	Software / Computer	Sewer		\$ 1,200.00	\$ 1,200.00
	F	Office	Software / Computer	Fire		\$ 1,850.00	\$ 1,850.00
6420	W	Office	Equipment / Furniture	Water	\$ 1,980.00		\$ 1,980.00
	S	Office	Equipment / Furniture	Sewer		\$ 825.00	\$ 825.00
	F	Office	Equipment / Furniture	Fire		\$ 2,500.00	\$ 2,500.00
6425	W	Office	Misc.	Water	\$ 120.00		\$ 120.00
	S	Office	Misc.	Sewer		\$ 50.00	\$ 50.00
	F	Office	Misc.	Fire		\$ 660.00	\$ 660.00
6500	W	Insurance	Workers' Comp	Water	\$ 6,879.74		\$ 6,879.74
	S	Insurance	Workers' Comp	Sewer		\$ 4,751.28	\$ 4,751.28
	F	Insurance	Workers' Comp	Fire		\$ 9,531.79	\$ 9,531.79
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 43,100.00		\$ 43,100.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 27,700.00	\$ 27,700.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 55,700.00	\$ 55,700.00
6600	W	Vehicle	Maintenance	Water	\$ 6,000.00		\$ 6,000.00
	S	Vehicle	Maintenance	Sewer		\$ 4,000.00	\$ 4,000.00
	F	Vehicle	Maintenance	Fire		\$ 25,000.00	\$ 25,000.00
6605	W	Vehicle	Fuel	Water	\$ 7,500.00		\$ 7,500.00
	S	Vehicle	Fuel	Sewer		\$ 5,100.00	\$ 5,100.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
	F	Vehicle	Fuel	Fire			\$ 12,500.00	\$ 12,500.00
6700	W	Utility	Phone/Internet	Water	\$ 5,000.00			\$ 5,000.00
	S	Utility	Phone/Internet	Sewer		\$ 2,500.00		\$ 2,500.00
	F	Utility	Phone/Internet	Fire			\$ 4,500.00	\$ 4,500.00
6705	W	Utility	Gas	Water	\$ 2,880.00			\$ 2,880.00
	S	Utility	Gas	Sewer		\$ 1,900.00		\$ 1,900.00
	F	Utility	Gas	Fire			\$ 6,000.00	\$ 6,000.00
6710	W	Utility	Electric Facilities	Water	\$ 1,560.00			\$ 1,560.00
	S	Utility	Electric Facilities	Sewer		\$ 770.00		\$ 770.00
	F	Utility	Electric Facilities	Fire			\$ 7,000.00	\$ 7,000.00
6715	W	Utility	Electric Pumping	Water	\$ 41,000.00			\$ 41,000.00
	S	Utility	Electric Pumping	Sewer		\$ 9,800.00		\$ 9,800.00
6720	W	Utility	Security	Water	\$ 1,587.00			\$ 1,587.00
	S	Utility	Security	Sewer		\$ 1,058.00		\$ 1,058.00
	F	Utility	Security	Fire			\$ 1,323.00	\$ 1,323.00
6800	W	Operations	Routine Maintenance	Water	\$ 5,700.00			\$ 5,700.00
	S	Operations	Routine Maintenance	Sewer		\$ 7,500.00		\$ 7,500.00
	F	Operations	Routine Maintenance	Fire			\$ 250.00	\$ 250.00
6805	W	Operations	Repairs	Water	\$ 28,000.00			\$ 28,000.00
	S	Operations	Repairs	Sewer		\$ 8,000.00		\$ 8,000.00
6810	W	Operations	Inspecting/Backflow Testing	Water	\$ 1,800.00			\$ 1,800.00
	S	Operations	Inspecting / Testing	Sewer		\$ -		\$ -
	F	Operations	Inspecting / Testing	Fire			\$ 7,000.00	\$ 7,000.00
6815	W	Operations	Facilities	Water	\$ 2,500.00			\$ 2,500.00
	S	Operations	Facilities	Sewer		\$ 1,400.00		\$ 1,400.00
	F	Operations	Facilities	Fire			\$ 7,000.00	\$ 7,000.00
6820	W	Operations	Tools / Equipment	Water	\$ 6,000.00			\$ 6,000.00
	S	Operations	Tools / Equipment	Sewer		\$ 6,000.00		\$ 6,000.00
	F	Operations	Tools / Equipment	Fire			\$ 20,000.00	\$ 20,000.00
6825	W	Operations	Uniforms	Water	\$ 1,050.00			\$ 1,050.00
	S	Operations	Uniforms	Sewer		\$ 700.00		\$ 700.00
	F	Operations	Uniforms	Fire			\$ 7,500.00	\$ 7,500.00
6830	W	Operations	Safety Equipment	Water	\$ 1,800.00			\$ 1,800.00
	S	Operations	Safety Equipment	Sewer		\$ 1,100.00		\$ 1,100.00
	F	Operations	Safety Equipment	Fire			\$ 18,000.00	\$ 18,000.00
6835	S	Operations	Treatment	Sewer		\$ 293,174.00		\$ 293,174.00
6837	W	Operations	Water Standby/CLAWA	Water	\$ 3,131.00			\$ 3,131.00
6840	F	Operations	Medical Supplies	Fire			\$ 15,000.00	\$ 15,000.00
6845	F	Operations	Dispatching	Fire			\$ 40,000.00	\$ 40,000.00
6850	F	Operations	Fire Prevention/Weed Abat	Fire			\$ 2,500.00	\$ 2,500.00
OPERATING EXPENSE SUBTOTAL					\$ 735,354.94	\$ 698,424.40	\$ 803,935.15	\$ 2,237,714.49

NONOPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
7100	W	Interest Expense		Water				\$ -
	S	Interest Expense		Sewer				\$ -
	F	Interest Expense		Fire				\$ -
7200	W	Other		Water				\$ -
	S	Other		Sewer				\$ -
	F	Other		Fire				\$ -
NONOPERATING EXPENSE SUBTOTAL					\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water	\$ -			\$ -
	S	Replacement	Vehicles	Sewer		\$ 37,000.00		\$ 37,000.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
	F	Replacement	Vehicles	Fire				\$ -
8005	W	Replacement	Facilities	Water				\$ -
	S	Replacement	Facilities	Sewer				\$ -
	F	Replacement	Facilities	Fire				\$ -
8010	W	Replacement	Equipment	Water	\$ 12,440.05			\$ 12,440.05
	S	Replacement	Equipment	Sewer		\$ 57,143.23		\$ 57,143.23
	F	Replacement	Equipment	Fire				\$ -
8015	W	Replacement	Temp	Water				\$ -
	S	Replacement	Temp	Sewer				\$ -
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$67,977.00		\$ 67,977.00
	F	Capital Improvement		Fire				\$ -
REPLACEMENT/MASTER PLAN EXPENSES TOTALS					\$ 12,440.05	\$ 162,120.23	\$ -	\$ 174,560.28

UNRESTRICTED RESERVE TOTALS BEGINNING	\$ 71,536.79	\$ 63,161.25	\$ 311,892.73	\$ 349,120.56
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BUDGET SUMMARY	WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS	\$ 799,895.00	\$ 893,837.00	\$ 855,469.00	\$ 2,549,201.00
OPERATING EXPENSE TOTAL	\$ (735,354.94)	\$ (698,424.40)	\$ (803,935.15)	\$ (2,237,714.49)
NONOPERATING EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
MASTER PLAN EXPENSE TOTALS	\$ (12,440.05)	\$ (162,120.23)	\$ -	\$ (174,560.28)
TOTAL EXPENSES	\$ (747,794.98)	\$ (860,544.63)	\$ (803,935.15)	\$ (2,412,274.77)
NET SURPLUS/(DEFICIT) TOTALS	\$ 52,100.02	\$ 33,292.37	\$ 51,533.85	\$ 136,926.23
NET ASSET ACCOUNT ALLOCATION TOTALS	\$ (52,100.02)	\$ (33,292.37)	\$ (51,533.85)	\$ (136,926.23)
NET BUDGET	\$ -	\$ -	\$ -	\$ -

UNRESTRICTED RESERVE TOTALS ENDING	\$ 123,636.81	\$ 96,453.62	\$ 363,426.58	\$ 583,517.00
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FY 26/27 MASTER PLAN

Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Water Dept. Distribution							
2" Main Replacement - In-house				\$ 44,014.00	\$ 41,565.00		
2" Main Replacement - Hwy 18 Contract							
Pressure Zones							
Repay Unrestricted Accounts	\$ 25,153.00						
Hydrants	\$ 10,000.00						
Temp Employee							
Traffic Signs	\$ 4,500.00						
Meter Replacement - Ongoing							\$ 100,000.00
Water Dept. Storage							
Tank Inspection 1	\$ 2,000.00					\$ 2,000.00	
Tank Inspection 2	\$ 2,000.00					\$ 2,000.00	
Tank Inspection 3	\$ 2,000.00					\$ 2,000.00	
Tank Inspection 4	\$ 2,000.00					\$ 2,000.00	
Tank Painting 1							
Tank Painting 2						\$ 10,000.00	
Tank Painting 3							
Tank Painting 4						\$ 15,000.00	
Tank Reline 1						\$ 45,000.00	
Generator-All Wells/Or Potholing Trailer							\$ 100,000.00
Water Total	\$ 47,653.00	\$ -	\$ -	\$ 44,014.00	\$ 41,565.00	\$ 78,000.00	\$ 200,000.00
Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Sewer Department							
Lift Station Pump Replacement 2	\$ 20,082.00						
Cube Truck- Flatbed		\$ 37,000.00					
Sewer Locator							
Running Springs - Treatment Plant	\$ 58,391.00	\$ 67,977.00	\$85,407	\$ 56,648.00	\$ 108,938.00	TBD	TBD
Running Springs - Lift Station #2							
Temp Employee							
Repay Unrestricted Accounts	\$ 22,110.00						

FY 26/27 MASTER PLAN

Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY-31-32
Lift Station Rail Upgrade		\$ -					
Traffic Signs							
Sewer Total	\$ 100,583.00	\$ 104,977.00	\$ 85,407.00	\$ 56,648.00	\$ 108,938.00	\$ -	\$ -
Water/Sewer/Fire Combined							
GM Vehicle - Escape							
Service Vehicle 3 - Ranger							\$ 35,000.00
Skid Steer Attachments							
Add Field Employee							
Lease Payments-Not MP on Rate Study	\$ 69,583.00	\$ 69,583.00	\$ 69,583.00				
Water/Sewer/Fire Combined Total	\$ 69,583.00	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Fire Department							
SCBA's							
Radios							
Turnouts	\$ 11,000.00						
Engine 271	\$ 48,528.00						
Engine 271 - Additional Expense(Gas Station Damage)							
Brush Engine 271							
Engine 271A(DASH 271)							
Command Vehicle							
Rescue Squad		\$ -					
Chief Grand Cherokee							
Water Tender							
Additional District Cost for FT Fire Chief							
EMS Coordinator				\$ 80,000.00			
FD Facilities							
Training Room							
Paint - Fire Station	\$ 8,000.00						
Generator							
Station Remodel		\$ -					
Fire Sub Total	\$ 67,528.00	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -

FY 26/27 MASTER PLAN

Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Combined Water/Sewer/Fire Total	\$ 69,583.00	\$ 69,583.00	\$ 69,583.00	\$ -	\$ -	\$ -	\$ 35,000.00
Water Grand Total	\$ 60,094.44	\$ 12,441.44	\$ 12,441.44	\$ -	\$ -	\$ 78,000.00	\$ 221,000.00
Sewer Grand Total	\$ 157,724.56	\$ 162,118.56	\$ 142,548.56	\$ 56,648.00	\$ 108,938.00	\$ -	\$ 14,000.00
Fire Grand Total	\$ 67,528.00	\$ -	\$ -	\$ 160,000.00	\$ -	\$ -	\$ -
District Grand Total	\$ 354,930.00	\$ 244,143.00	\$ 224,573.00	\$ 216,648.00	\$ 108,938.00	\$ 78,000.00	\$ 270,000.00
	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32

Rate Study Assumptions Water/Sewer Only

Water Total	\$ 62,094.44	\$ 138,608.44	\$ 47,441.44	\$ 51,565.00	\$ 10,000.00		
Sewer Total	\$ 157,724.56	\$ 214,561.56	\$ 150,629.56	\$ 56,648.00	\$ 108,938.00		

New Employee was accounted for in Salary, Not MP

ORDINANCE NO. 2026-2

AN ORDINANCE OF THE ARROWBEAR PARK COUNTY WATER DISTRICT ADOPTING STANDARDS FOR THE DETERMINATION, ENFORCEMENT AND ABATEMENT OF FIRE HAZARDS

The Board of Directors of the Arrowbear Park County Water District ordains as follows:

SECTION 1 – FINDINGS AND AUTHORITY

The Board of Directors of the Arrowbear Park County Water District finds and declares:

- (a) The District provides fire protection services within its jurisdiction and is authorized to prevent and abate fire hazards pursuant to authority granted under the California Water Code Section 31120 and the California Health and Safety Code, Division 12, and other applicable provisions of law.
- (b) The presence of hazardous vegetation, combustible materials, and other fire hazards constitutes a public nuisance that threatens the public health, safety, and welfare.
- (c) The District desires to establish its own program for the identification, enforcement, and abatement of fire hazards within its jurisdiction.
- (d) The procedures set forth in this Ordinance are intended to comply with applicable law governing nuisance abatement and the recovery of costs through special assessments.

SECTION 2- DUTY TO ABATE FIRE HAZARDS

Every owner, occupant and person in control of any land or interest therein within the jurisdictional boundaries of the Arrowbear Park County Water District must abate all fire hazards from such land and all sidewalks, parkways, and easements on such land. All such fire hazards are declared to be a public nuisance, the abatement of which, including the recovery of costs and the imposition of special assessments, shall be conducted pursuant to the authority granted under the California Water Code Section 31120 and the California Health and Safety Code, Division 12, and other applicable provisions of law. The District, acting through its Fire Department, is authorized to enforce this duty and to abate such nuisances pursuant to this Ordinance.

SECTION 3 - DEFINITIONS:

For the purposes of this Ordinance, the following terms, phrases, words, and their derivations shall have the meaning given in this section. When not inconsistent with the context, words used in the present tense include the future, words used in the plural number include the singular number, and words used in the singular number include the plural number. The word "shall" is always mandatory and not merely directory.

- (a) "Code" or "this code" means this Ordinance and any other applicable Arrowbear Park County Water District ordinance, the California Fire Code, the California Health and Safety Code, and any applicable condition of approval related thereto.
- (b) "Documentation of Compliance" or "Noncompliance" means the written inspection report or certification issued by the Arrowbear Lake Fire Department confirming compliance or noncompliance with applicable Defensible Space standards.
- (c) "Defensible Space" means the area within 100 feet of a structure, or to the property line, where vegetation and combustible materials must be managed to reduce wildfire exposure.
- (d) "Fire Department" means the Arrowbear Lake Fire Department.
- (e) "Fire Chief" means the Chief of the Arrowbear Lake Fire Department or their designee.
- (f) "The Board" means the Board of Directors of the Arrowbear Park County Water District.
- (g) "The District" means the Arrowbear Park County Water District.
- (h) "Assembly Bill-38 Inspection" means an on-site evaluation conducted by the Fire Department or its designee to determine compliance with Defensible Space as required by California Assembly Bill 38, for the transfer of residential property located within a State Responsibility Area (SRA) designated as a High Fire Hazard Severity Zone (HFHSZ) or Very High Fire Hazard Severity Zone (VHFHSZ).
- (i) "Combustible vegetation" means:
 - 1. Dead limbs and debris of plants.
 - 2. Dry grasses over four (4) inches in height.
 - 3. Any vegetation that is dead, whether in whole or in part, including but not limited to trees, shrubs, plants, ground cover, ivy, and similar growth.
 - 4. Any vegetation, whether native or landscaped, that in its natural state is capable of easily igniting, burning, or transmitting fire.
- (j) "Fire Hazard" means:
 - 1. Combustible or overgrown vegetation within 30 feet of all structures, including, as well as within 30 feet of structures on neighboring properties, and fences within 20 feet of any roadway. Tree limbs must be cleared within 10 feet of a chimney
 - 2. Combustible rubbish which is combustible and flammable wastes such as but

not limited to furniture, paper, wrappings, cardboard, yard clippings, leaves, dead trees, tree trimmings, unstacked wood or lumber tires, construction and demolition debris such as timbers, roofing material which if thrown or deposited as herein prohibited, tends to create a danger to public health, safety and welfare.

3. Any condition or conduct which, as reasonably determined by the Fire Chief or their designee:

(a) increases or may increase the threat of fire to a greater degree than customarily recognized as normal by persons in public service regularly engaged in preventing, suppressing or extinguishing fire or;

(b) may obstruct, delay, hinder or interfere with the operations of the Fire Department or the egress of occupants in the event of fire.

(k) "Force Abated" means abatement of a Fire Hazard by the District, including through its employees or private contractors, after notice has been provided or under conditions constituting an Immediate Hazard."

SECTION 4- ENFORCEMENT AND CIVIL ACTIONS FOR INJUNCTIVE RELIEF AND ABATEMENT

The Fire Chief may designate any member of the Arrowbear Lake Fire Department as their deputy in the performance of the duties enjoined upon him or her by this Ordinance. The District, through its counsel, may commence civil proceedings for the abatement, removal, correction, and enjoinder of any act or omission that constitutes or will constitute a violation of this Code, or any permit issued pursuant to this Code, or any condition(s) of approval for such permit granted pursuant thereto, and an order requiring the responsible person to pay civil penalties and abatement costs. Where multiple responsible persons are involved, they shall be jointly and severally liable for the civil penalties and abatement costs. In any civil action brought by the District, including but not limited to a proceeding to abate a public nuisance, whether by seeking injunctive relief and an abatement order, or other order, attorney's fees and costs of enforcement may be recovered by the prevailing party.

SECTION 5- NOTICE TO ABATE

(a) It shall be the duty of the Fire Chief or their designated person, whenever such office deems necessary to enforce the provisions of this Ordinance, to issue a Notice and Order to Abate Fire Hazard by the following methods:

1. By posting the property in a conspicuous place; and,

2. By either:

3. Mailing a Notice to the owner at the address shown on the latest tax roll or to the owner's authorized agent, or occupant.

- (a) First notice will be delivered by first class mail.
- (b) All final notices will be delivered by first class mail with certified mail and return receipt requested.
- 4. If a copy of the Notice and Order to Abate Fire Hazard is returned by the United States Postal Service unsigned or marked "unclaimed" and/or "refused" then service by first class mail shall be deemed effective; or
- 5. By personally serving the owner of the property shown on the latest tax roll.
- (b) The failure of the owner to receive such Notice shall not affect the power of the Fire Department to proceed as provided in this part, nor shall it invalidate the assessment against the subject property.
- (c) The Form "Notice and Order to Abate Fire Hazard" shall include, at a minimum, the following information:
 - 1. List of hazards.
 - 2. List of location(s), and parcel number(s) of affected property.
 - 3. Due date by which abatement must be completed.
 - 4. Appeal rights.
 - 5. Landowner's name and address (assessor parcel and/or site address).
- (d) If said items are not removed or abated by the specified time in the Notice (normally 30 days), a duly designated officer may order said items removed or abated. If the Fire Department has the above-said items removed or abated, the actual cost-plus administrative charges shall be levied and assessed against the property as a special assessment lien.
 - 1. Upon the first re-inspection after 30-45 days from First Notice, unabated properties will receive a Second/Final Notice. This will be mailed, granting an additional 14 days to abate the property.
 - 2. Upon the second re-inspection after 15-25 days from the Second/Final Notice, unabated properties will be Force Abated.
- (e) Upon completion of removing hazards, the property owner or representative should notify the Fire Department by email or in person at the Arrowbear Park County Water District office, the property identification and photos of proof of abatement.

SECTION 6 - IMMEDIATE HAZARD

When, in the opinion of the Fire Chief or their designee, an extreme fire hazard exists which constitutes an immediate threat to public health, safety, and welfare, and it is deemed necessary by the Fire Chief or his designee to abate such hazard as promptly as possible, said items shall be Force Abated, or otherwise removed by the property owner within 72 hours.

SECTION 7- APPEAL PROCEDURE

Any appeal from a Notice and Order to Abate Fire Hazard must be filed in accordance with the District's appeal procedures, as established by resolution or ordinance.

SECTION 8 - REMOVAL OF FIRE HAZARD BY THE FIRE DEPARTMENT OR PRIVATE CONTRACTOR

- (a) **Abatement by Private Contractor.**
Except for an immediate hazard as set forth in Section 6, If, at the end of the time allowed for compliance in the Second/Final Notice, compliance has not been accomplished, the Fire Department shall order the fire hazard to be removed by a private contractor selected and approved by the Fire Department, in the manner and under the terms specified by this Ordinance.
- (b) **Abatement by Fire Department.**
A representative of the Fire Department may enter upon any private property and abate any Fire Hazard found thereon, after Notice of such hazard has been issued as required by this Ordinance, or to handle an immediate hazard as set forth in Section 6, or pursuant to the court's lawful order. If access to the property is denied by the owner/agent, an abatement warrant may be served.
- (c) **Performance of Abatement by Contract, Bids, Itemized Written Reports.**
Abatement of the Fire Hazard may, at the discretion of the Fire Department, be performed by contract awarded by the Fire Department pursuant to applicable law. The contractor shall keep and submit an itemized written report for each separate parcel of land.

SECTION 9 - TIME EXTENSION

- (a) **Property Owner's Request for Extension.**
A property owner or the owner's authorized agent may request an extension of time to comply with a Notice and Order to Abate Fire Hazard. Requests must be submitted prior to the applicable compliance deadline. A designated District representative may grant an extension upon a showing of good cause. Any extension granted shall be for a period not exceeding fifteen (15) days and shall expire on the date specified by the District. No more than two extensions may be granted with respect to any Notice and Order to Abate Fire Hazard. No extension shall be granted after force abatement has been scheduled or commenced. **Time Extension Fee.** The Fire Department shall charge a fee of \$30 per parcel, per extension, for any property that a 15-day time extension has been requested by the owner/agent and

granted by the Fire Department.

SECTION 10 - PAYMENT FOR ABATEMENT OF FIRE HAZARD

(a) **Billing Invoice.**

When the abatement has been completed in accordance with Section 8 of this Ordinance, the District, through its Fire Department or other authorized District personnel, shall cause a billing invoice to be sent to the responsible party for the cost of the abatement plus all associated costs incurred by the District, including any attorneys' fees and costs, administrative costs, inspection costs, County charges, and other costs authorized by this Ordinance or by law (the "Billing Invoice"). The Billing Invoice shall be due and payable to the Arrowbear Park County Water District within 30 days after the billing date. If payment is not received within the allotted time, the District may certify the unpaid amount of the Billing Invoice, plus any additional fees, charges, or costs authorized by this Ordinance, to the San Bernardino County Auditor/Controller for collection on the tax roll as identified in the Resolution Instructing the County Auditor/Controller to Levy Fire Hazard Abatement Fees on Certain Properties.

(b) **Late Abatement Administrative Fee.**

The District shall charge a fee of \$250 per parcel, plus the cost for removal of weeds or other combustible materials, to any property owner who does not abate fire hazards before the Notice to Abate deadline.

(c) **Payment of Invoice Fee.**

The District shall levy an additional late fee of \$30 per parcel for any Invoice not remitted in full within 90 days of the billing date.

(d) **Request for Abatement Fee.**

The customer can request abatement from the District Contractor to have their parcel abated for an Administrative fee of \$150 plus the additional cost of the work performed by the contractor. This request may be made through the Fire Department's website, email, phone, or in person. This fee must be paid prior to the work being performed.

(e) **Tax lien for payment.**

If the Billing Invoice, together with any administrative fees, late fees, penalties, or other charges authorized by this Ordinance, remains unpaid after expiration of the applicable payment period and any approved extensions, the District may certify the unpaid amounts to the San Bernardino County Auditor-Controller for collection on the tax roll. Such certification shall occur after June 30 and in accordance with the County's procedures for placement on the tax roll. . The San Bernardino County Auditor shall cause the amount of the demand to be entered upon the tax roll for the property from which the removal was accomplished, and said special assessment shall be included upon the next succeeding tax statement. Thereafter, the amounts of the assessment shall be collected at the same time and in the same manner as

San Bernardino County Taxes are collected and are subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary San Bernardino County Taxes.

(f) **Tax Roll Levy Fee.**

The District shall certify to the Auditor/Controller of the County of San Bernardino, for each parcel submitted to the tax roll for collection, all actual County fees and charges incurred in connection with the establishment, administration, recording, collection, and release of the assessment, including any required notices, recording fees, and related administrative costs..

(g) **Responsibility.**

The owner of record of the property at the time a Notice and Order to Abate Fire Hazard is issued shall remain responsible for compliance with the requirements of this Ordinance unless and until the District receives written notice of a transfer of ownership.

The transfer of ownership of property shall not extinguish any obligation arising under this Ordinance or prevent the District from recovering abatement costs, fees, penalties, or assessments authorized by law. Following a transfer of ownership, the District may pursue collection of any unpaid charges through any remedy authorized by this Ordinance or applicable law, including placement of the charges on the tax roll where permitted.

Nothing in this section shall be construed to impose upon a former owner an obligation to perform corrective work on property after title has been transferred, except to the extent otherwise required by law or by written agreement with the District.

If any real property to which such lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if the lien of a bona fide encumbrancer for value has been created and attached thereon prior to the date on which the first installment of such taxes would become delinquent, then the lien which would otherwise be imposed by this section shall not attach to such real property and the costs of abatement, as confirmed, relating to such property shall be transferred to the unsecured roll and collected by any lawful means.

(h) **Appeals.**

Any appeals from these charges must be filed in accordance with the District's appeal procedures, as established by resolution or ordinance.

(i) **Cancellation of lien.**

All or any portion of any such assessment, penalty, or cost heretofore entered shall, on order of the District's Board Secretary, General Manager, or other District official designated by the General Manager, be canceled by the San Bernardino County Auditor if uncollected, or, except in the case provided in Subdivision (5) hereof, refunded by the San Bernardino County Treasurer if collected, if the District's Board

Secretary, General Manager, or other District official designated by the General Manager determines that they were entered, charged or paid:

1. More than once.
2. Through clerical error.
3. Through error or mistake of the District's Board Secretary, General Manager, or other District official designated by the General Manager, or an officer designated to give notice or to abate the fire hazard in respect to any material fact, including the case where the cost report rendered and confirmed as herein before provided shows the Fire Department or private contractor abate the fire hazard, but such is not the actual fact.
4. Illegally.
5. On property acquired after the lien date by the State of California or by any county, city, school district, or political subdivision and because of this public ownership, the property is not subject to sale for delinquent taxes.

(j) **Procedure for refund of payment.**

No order for a cancellation or refund under Subdivision of this section shall be made except on a claim; and

1. Verified by the person who paid the special assessment or his or her guardian, executor or administrator; and
2. Filed within sixty (60) days after the error was discovered by the property owner and no more than one (1) year after making the payment sought to be refunded.

SECTION 11 - VIOLATIONS

It shall be a misdemeanor for any person, natural or corporate, owning, possessing, or controlling any premises to fail to perform the duty set forth in Section 2 of this Ordinance, or to fail to comply with the requirements in the Notice set forth in Section 5 of this Ordinance, or to interfere with the performance of the duties herein specified for any of the officers named in this ordinance, or to refuse to allow any such officers, employees, or approved private contractors, to enter upon any premises for the purpose of removing any offending weeds or other materials herein before described, or to interfere in any manner whatever with said officers in the work or removal herein provided.

SECTION 12 - PENALTY FOR VIOLATION

- (a) Any persons violating any provision of this Ordinance shall be guilty of a

misdemeanor, punishable by a fine of not more than \$1,000 or by imprisonment not exceeding 6 months, or both fine and imprisonment. The Fire Chief and the District Attorney is authorized to use administrative citations and fines as allowed by an Ordinance of the Board of Directors in place of the violation penalties contained in this section. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

- (b) Payment of any fine or service of jail sentence shall not relieve a person, firm, partnership, corporation or other entity from the responsibility of correcting the condition which resulted in the violation.
- (c) In addition to the above penalties, the court may order that the guilty party reimburse the District for all costs of investigating, analyzing, and prosecuting the enforcement action against the guilty party. The court shall fix the amount of any such reimbursement upon submission of proof of such cost by the Fire Department.

SECTION 13 - ASSEMBLY BILL 38

- (a) Pursuant to the authority granted under California Public Resources Code Section 4291, Government Code Section 51182, and Assembly Bill 38 (2019), the District hereby establishes requirements for Defensible Space inspections associated with the transfer of residential property.
- (b) Any residential property located within the State Responsibility Area (SRA) designated as a High Fire Hazard Severity Zone (HFHSZ) or Very High Fire Hazard Severity Zone (VHFHSZ) shall be subject to an Assembly Bill-38 Inspection by the Fire Department to determine compliance with applicable Defensible Space standards.
- (c) The Assembly Bill-38 Inspection shall occur no earlier than six months prior to the close of escrow, and written Documentation of Compliance or Noncompliance shall be issued to the property owner for use during the real estate transaction.
- (d) If deficiencies are identified during the Assembly Bill-38 Inspection, the seller may complete the necessary corrective actions prior to the close of escrow. Alternatively, responsibility for completing corrective actions may be transferred to the buyer through a written agreement between the parties as authorized by applicable law. Any corrective actions assumed by the buyer shall be completed within the time period required by California law. The District shall not be responsible for enforcing or interpreting any agreement between the buyer and seller regarding allocation of responsibility for corrective actions.
- (e) The District is authorized to establish and collect fees to recover the reasonable costs of conducting an Assembly Bill-38 Inspection and issuing documentation, and failure to comply with these Defensible Space requirements may be enforced as a violation of the Fire Code through administrative citation, fines, or abatement proceedings as permitted by law.

- (f) The District's issuance of Documentation of Compliance or Noncompliance is solely for purposes authorized by applicable law and shall not constitute a representation, warranty, or guarantee regarding the condition of the property, compliance with any other law, or the rights and obligations of parties to a real estate transaction.

SECTION 14 - DATE OF EFFECT

This Ordinance shall take effect thirty (30) days after its adoption.

SECTION 15 – CERTIFICATION

The Board Secretary of the Arrowbear Park County Water District shall certify to the adoption of this Ordinance and cause publication to occur in a newspaper of general circulation and published and circulated within the jurisdiction of the District.

SECTION 16 – CEQA

The Board of Directors finds this Ordinance is not subject to the California Environmental Quality Act (CEQA) in that the activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty, as in this case, that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.

SECTION 17 – SEVERABILITY

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause or phrase be declared unconstitutional. If for any reason any portion of this ordinance is found to be invalid by a court of competent jurisdiction, the balance of this ordinance shall not be affected.

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