AGENDA DATE: 11/12/2026

AGENDA ITEM: 3A

MINUTES OF THE REGULAR MEETING OF THE DISTRICT BOARD MT. VIEW SANITARY DISTRICT OCTOBER 8, 2026

The District Board of the Mt. View Sanitary District convened in a regular session at its regular place of meeting, Mt. View Sanitary District Board Room, 3800 Arthur Road, Martinez, County of Contra Costa, State of California, on October 8, 2026, at 3:30 p.m.

1. ROLL CALL OF DIRECTORS

PRESENT:	Directors Brian A. Danley, Caitlin Wiley-Walker, Vice President Halsne, and President Ruddell
ABSENT:	Director Gregory T. Pyka
Also Present:	STAFF – General Manager Corona, Deputy General Manager Ambrose, District Engineer Elliott, Board Secretary Pam Christopher, Outreach and Administrative Services Supervisor Robin Mitchell, Grants and Contracts Administrator Kyle Pickett, District Legal Counsel Dan Adams.
PUBLIC:	None

2. PUBLIC COMMENT

None

3. CONSENT CALENDAR

A. APPROVE THE MINUTES OF THE OCTOBER 8, 2026, REGULAR BOARD MEETING

B. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBER 63245 DATED JULY 8, 2025 (See purchase journal following this item in packet for details.)

C. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 63279 THROUGH 63331 DATED JULY 22, 2025 (See purchase journal following this item in packet for details.)

D. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 63510 THROUGH 63553 DATED SEPTEMBER 16, 2025 (See purchase journal following this item in packet for details.)

E. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBER 63587 DATED OCTOBER 14, 2025 (See purchase journal following this item in packet for details.)

F. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBER 63740 DATED DECEMBER 9, 2025 (See purchase journal following this item in packet for details.)

G. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 63952 THROUGH 63988 DATED FEBRUARY 17, 2026 (See purchase journal following this item in packet for details.)

H. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBER 64247 DATED JUNE 9, 2026 (See purchase journal following this item in packet for details.)

I. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBER 64280 DATED JUNE 23, 2026 (See purchase journal following this item in packet for details.)

J. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 64405 THROUGH 64442 DATED AUGUST 4, 2026 (See purchase journal following this item in packet for details.)

K. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 64443 THROUGH 64482 DATED AUGUST 18, 2026 (See purchase journal following this item in packet for details.)

L. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 64483 THROUGH 64513 DATED SEPTEMBER 1, 2026 (See purchase journal following this item in packet for details.)

M. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 64514 THROUGH 64553 DATED SEPTEMBER 15, 2026 (See purchase journal following this item in packet for details.)

N. RATIFY APPROVAL OF GENERAL FUND 3409 CHECK NUMBERS 64554 THROUGH 64594 DATED SEPTEMBER 29, 2026 (See purchase journal following this item in packet for details.)

O. RATIFY APPROVAL OF GENERAL FUND 3410 CHECK NUMBERS 781 THROUGH 783 DATED AUGUST 4, 2026 (See purchase journal following this item in packet for details.)

P. RATIFY APPROVAL OF GENERAL FUND 3410 CHECK NUMBER 784 DATED SEPTEMBER 15, 2026 (See purchase journal following this item in packet for details.)

Q. RATIFY APPROVAL OF CAPITAL OUTLAY FUND 3412 PAYMENT ORDER NUMBER 3325 DATED AUGUST 18, 2026 (See purchase journal following this item in packet for details.)

R. RATIFY APPROVAL OF CAPITAL OUTLAY FUND 3412 PAYMENT ORDER NUMBER 3326 DATED SEPTEMBER 1, 2026 (See purchase journal following this item in packet for details.)

S. RATIFY APPROVAL OF CAPITAL OUTLAY FUND 3412 PAYMENT ORDER NUMBERS 3327 THROUGH 3328 DATED SEPTEMBER 15, 2026 (See purchase journal following this item in packet for details.)

T. RATIFY APPROVAL OF ACH DEBIT PAYMENTS 900066 THROUGH 900101 DATED JULY 1, 2026, THROUGH OCTOBER 7, 2026. (See check register report following this item in packet for details.)

It was moved by Director Danley, seconded by Director Wiley-Walker, to approve Consent Calendar Items 3A to 3T.

Motion carried by the following vote:

AYES:	Directors Brian A. Danley, Caitlin Wiley-Walker, Vice President Halsne, and President Ruddell
NOES:	None
ABSENT:	Director Gregory T. Pyka
ABSTAIN:	None

4. NEW BUSINESS

A. SIGNATURE OF AUTHORITY LETTER FOR CONTRA COSTA COUNTY AUDITOR-CONTROLLER

1. RECEIVE REPORT FROM STAFF

2. CONSIDER ADOPTION OF A MOTION AUTHORIZING THE BOARD PRESIDENT TO EXECUTE THE SIGNATURE OF AUTHORITY LETTER REFLECTING THE GENERAL MANAGER, DEPUTY GENERAL MANAGER, BOARD SECRETARY/EXECUTIVE ASSISTANT, AND BOARD MEMBERS' AUTHORITY TO SIGN WARRANTS AND PAYMENT ORDERS ISSUED BY AND ON BEHALF OF MT. VIEW SANITARY DISTRICT AND AUTHORIZING FUTURE BOARD PRESIDENTS TO EXECUTE THE SIGNATURE OF AUTHORITY LETTER AS NEEDED DUE TO PERSONNEL CHANGES IN THESE DESIGNATED POSITIONS.

It was moved by Vice President Halsne, seconded by Director Danley, to adopt a motion authorizing Board President Ruddell to execute the Signature of Authority Letter reflecting the General Manager, Deputy General Manager, Board Secretary/Executive Assistant, and Board Members authorized to sign warrants and payment orders issued by and on behalf of Mt. View Sanitary District and authorizing future Board Presidents to execute the Signature of Authority Letter as needed due to personnel changes in these designated positions.

Motion carried by the following vote:

AYES:	Directors Brian A. Danley, Caitlin Wiley-Walker, Vice President Halsne, and President Ruddell
NOES:	None
ABSENT:	Director Gregory T. Pyka
ABSTAIN:	None

B. POLICY REVISIONS FOR PUBLIC ACCESS TO DISTRICT PROPERTY, BENEFITS, TEMPORARY RECLASSIFICATION, AUTHORIZED POSITIONS, AND SALARY AND WAGE SCHEDULE

1. RECEIVE REPORT FROM STAFF

2. CONSIDER ADOPTION OF A MOTION APPROVING THE RECOMMENDED REVISIONS TO POLICIES AND PROCEDURES:
   a. 3325 – PUBLIC ACCESS TO DISTRICT PROPERTY
   b. 2015 – BENEFITS
   c. 2150 – TEMPORARY RECLASSIFICATION
   d. 2300 – AUTHORIZED POSITION
   e. 2305 – SALARY AND WAGE SCHEDULE

It was moved by Vice President Halse, seconded by Director Danley, to adopt a motion approving the recommended revisions to Policies and Procedures 3325 – Public Access to District Property, 2015 – Benefits, 2300 – Authorized Positions, and 2305 Salary and Wage Schedule.

Motion carried by the following vote:

AYES:	Directors Brian A. Danley, Caitlin Wiley-Walker, Vice President Halsne, and President Ruddell
NOES:	None
ABSENT:	Director Gregory T. Pyka
ABSTAIN:	None

5. REPORTS

R-1. GENERAL MANAGER

General Manager Corona provided an update on the Feasibility Study letter MVSD sent to Central San and reviewed Central San's response.

R-2. DEPUTY GENERAL MANAGER

The Deputy General Manager provided an update on the previously received Notices of Violation related to H2S coming out of the manholes. As of now, there are no new updates. However, a settlement agreement is anticipated soon. President Ruddell thanked POAS Mitchell for organizing the Staff Appreciation Luncheon.

R-3. DISTRICT ENGINEER

The District Engineer responded to Board questions about who submitted proposals for the Biotower and Biofilter Rehabilitation project.

R-4. WASTEWATER OPERATIONS MANAGER

Deputy General Manager Ambrose responded to the Board's question about the newly refurbished lighting in the Administration parking lot.

R-5. DISTRICT LEGAL COUNSEL

Legal Counsel Adams reported that he would attend the 2026 Fall Attorneys meeting event hosted by CASA on October 9th, 2026.

R-6. BOARD SECRETARY

Secretary Christopher advised the board that she had one item requiring a signature. She also requested to continue being kept informed of board members' vacation schedules.

R-7. DIRECTORS

R 7.01 PRESIDENT JARED RUDDELL

None

R 7.02 VICE PRESIDENT JULIA HALSNE

None

R 7.03 DIRECTOR BRIAN A. DANLEY

None

R 7.04 DIRECTOR GREGORY PYKA

None

R7.04 DIRECTOR CAITLIN WILEY-WALKER

Director Wiley-Walker provided her availability for the 10/28/2026 Public Information Committee Meeting.

6. COMMUNICATIONS

A. BMO MONTHLY STATEMENT
B. LAIF MONTHLY STATEMENT
C. UPCOMING AGENDA ITEMS AND SCHEDULE OF EVENTS

7. FUTURE BOARD ITEMS

None

8. ADJOURNMENT

A. THE NEXT SCHEDULED MEETING IS A FINANCE COMMITTEE MEETING ON TUESDAY, OCTOBER 13, 2026, AT 3:30 P.M. THE NEXT SCHEDULED BOARD MEETINGS ARE A SPECIAL BOARD MEETING ON THURSDAY, OCTOBER 22, 2026, AT 8:00 AM AND A REGULAR BOARD MEETING ON THURSDAY, NOVEMBER 12, 2026, AT 3:30 P.M.

President Ruddell adjourned the meeting at 4:04 p.m. The next scheduled meeting is a Finance Committee Meeting on Tuesday, October 13, 2026, at 3:30 p.m. The next scheduled Board Meetings are a Special Board Meeting on Thursday, October 22, 2026, at 8:30 am and a Regular Board Meeting on Thursday, November 12, 2026, at 3:30 p.m.

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Pamela Christopher, Board Secretary

AGENDA DATE: 11/12/2026

AGENDA ITEM: 3B

MINUTES OF THE SPECIAL MEETING OF THE DISTRICT BOARD MT. VIEW SANITARY DISTRICT OCTOBER 22, 2026

The District Board of the Mt. View Sanitary District convened in a special session at its regular place of meeting, Mt. View Sanitary District Board Room, 3800 Arthur Road, Martinez, County of Contra Costa, State of California, on October 22, 2026, at 8:30 a.m.

1. ROLL CALL OF DIRECTORS

PRESENT:	Directors Brian A. Danley, Caitlin Wiley-Walker, Vice President Julia R. Halsne, and President Jared Ruddell
ABSENT:	Director Gregory T. Pyka
Also Present:	STAFF – General Manager Lilia M. Corona, Deputy General Manager Stacey Ambrose, District Engineer Chris D. Elliott, Wastewater Operations Manager Scott Biocic, Board Secretary Pamela Christopher
PUBLIC:	Rob Parolek and Carol Mishler

2. PUBLIC COMMENT

None

3. STRATEGIC PLANNING SESSION FOR THE MT. VIEW SANITARY DISTRICT

A. STATE OF THE DISTRICT AND STRATEGIC PLAN UPDATE

1. RECEIVE REPORT FROM STAFF

Deputy General Manager Ambrose reported.

2. PROVIDE DIRECTION

None

C. CAPITAL IMPROVEMENT PROGRAM REVISION

1. RECEIVE REPORT FROM STAFF

District Engineer Elliott reported.

2. CONSIDER ADOPTION OF A MOTION APPROVING THE REVISED CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2025-26 UPDATE

It was moved by Vice President Julia Halsne, seconded by Director Wiley-Walker, to adopt a motion approving the Revised Capital Improvement Program Fiscal Year 2025-26 update. Agenda Item 3C was taken out of original order and presented after item 3A.

Motion carried by the following Vote:

AYES:	Directors Danley, Wiley-Walker, Vice President Halsne, and President Ruddell
NOES:	None
ABSENT:	Director Pyka
ABSTAIN:	None

B. PHASE III COLLECTIONS SYSTEM REPORT

1. RECEIVE REPORT FROM STAFF

District Engineer Elliott reported.

2. PROVIDE FEEDBACK / INPUT

The Board provided feedback on the collection system risk model presentation and provided direction concerning the collection system capital improvement program.

4. FUTURE BOARD ITEMS

A. REQUESTS AND DIRECTIVES FOR FUTURE MEETINGS

None.

5. ADJOURNMENT – THE NEXT SCHEDULED BOARD MEETING IS A PUBLIC INFORMATION COMMITTEE MEETING ON WEDNESDAY, OCTOBER 28, 2026, AT 3:30 P.M. THE NEXT REGULAR BOARD MEETING IS NOVEMBER 12, 2026, AT 3:30 P.M.

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President Ruddell adjourned the meeting at 11:27 a.m. The next scheduled Board Meeting is a Public Information Committee Meeting on Wednesday, October 28th, 2026, at 3:30 P.M. The next Regular Board meeting is on Thursday, November 12, 2026, at 3:30 p.m.

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Pamela L. Christopher, Board Secretary

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3C

MT. VIEW SANITARY DISTRICT
GENERAL FUND NO. 340900
ACCOUNT NO. 0830
CHECKS DATED OCTOBER 13, 2026

Payee Name	Payment Date	Check Number	Amount	Fund
APEX GRADING INC	10/13/2026	3409064595	$ 3,200.00	340900
AT AND T	10/13/2026	3409064596	$ 1,029.45	340900
AT AND T	10/13/2026	3409064597	$ 928.90	340900
AT AND T MOBILITY	10/13/2026	3409064598	$ 1,121.60	340900
BILLS ACE HARDWARE	10/13/2026	3409064599	$ 325.62	340900
BLUETRITON BRANDS INC	10/13/2026	3409064600	$ 186.45	340900
CA DEPARTM OF TAX AND FEE ADMINISTRATION	10/13/2026	3409064601	$ 138.00	340900
CATACUTAN CONSULTING LLC	10/13/2026	3409064602	$ 820.25	340900
CINTAS CORPORATION NO 2	10/13/2026	3409064603	$ 285.27	340900
CITY OF MARTINEZ	10/13/2026	3409064604	$ 429.36	340900
CONTRA COSTA WATER DISTRICT	10/13/2026	3409064605	$ 1,018.80	340900
CRANETECH	10/13/2026	3409064606	$ 2,761.69	340900
CROPPER ACCOUNTANCY CORPORATION	10/13/2026	3409064607	$ 7,670.00	340900
DIESEL DIRECT WEST INC	10/13/2026	3409064608	$ 2,796.67	340900
EAST BAY MUNI UTILITY DISTRICT	10/13/2026	3409064609	$ 7,647.68	340900
GOVINVEST INC	10/13/2026	3409064610	$ 15,000.00	340900
GRAINGER	10/13/2026	3409064611	$ 387.62	340900
HD SUPPLY INC	10/13/2026	3409064612	$ 260.75	340900
HILLS BROTHERS CHEMICAL CO	10/13/2026	3409064613	$ 2,670.92	340900
PROTECTED BY HIPPA	10/13/2026	3409064614	$ 2,883.12	340900
IRON MOUNTAIN INC	10/13/2026	3409064615	$ 1,283.65	340900
JOHNSON CONTROLS BUILDING SOLU	10/13/2026	3409064616	$ 15,168.19	340900
KELLER CANYON LANDFILL	10/13/2026	3409064617	$ 1,417.88	340900
KYLE PICKETT	10/13/2026	3409064618	$ 34.66	340900
LONE TREE TRUCKING	10/13/2026	3409064619	$ 2,865.18	340900
LYSTEK INTERNATIONAL LTD	10/13/2026	3409064620	$ 6,668.84	340900
MATTHEW JOHNSTON	10/13/2026	3409064621	$ 240.00	340900
PROTECTED BY HIPPA	10/13/2026	3409064622	$ 381.00	340900
MT VIEW SANITARY DISTRICT	10/13/2026	3409064623	$ 209,000.00	340900
NICOLE SILVERMAN	10/13/2026	3409064624	$ 800.00	340900
PAWAN CHANAL ENTERPRISES INC	10/13/2026	3409064625	$ 1,213.19	340900
PROTECTED BY HIPPA	10/13/2026	3409064626	$ 583.00	340900
SHAPE INC.	10/13/2026	3409064627	$ 4,900.00	340900
SHARP ELECTRONICS CORPORATION	10/13/2026	3409064628	$ 17.48	340900
TELSTAR INSTRUMENTS INC	10/13/2026	3409064629	$ 4,044.59	340900
THOMAS AND ASSOCIATES	10/13/2026	3409064630	$ 100.98	340900
TURNER HUGUET ADAMS AND FARR	10/13/2026	3409064631	$ 14,973.28	340900
UNITED RENTALS NORTH AMERICA INC	10/13/2026	3409064632	$ 2,126.01	340900

VARIABLE ANNUITY LIFE INSURANCE CO	10/13/2026	3409064633	$	1,324.07	340900
VOID	10/13/2026	3409064634	$	-	340900
VOID	10/13/2026	3409064635	$	-	340900
VOID	10/13/2026	3409064636	$	-	340900
VOID	10/13/2026	3409064637	$	-	340900
		Total		$ 318,704.15	

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3409"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
09/01/2026	3409-04-11-54504 Contractual Services	39045	APEX GRADING INC	5631	PUMP STATION 4 TREE TRIMMING AND REMOVAL OF TWO TREES	1180	3,200.00	.00
Total 5631:							3,200.00	.00
10/07/2026	3409-01-14-54904 Utilities	38854	AT AND T	8052580210	ACCOUNT #831-001-4912 232 INTERNET AND ADMIN PHONE LINES SERVICES FOR PERIOD 10/7/26 - 11/6/26	1262	928.90	.00
Total 8052580210:							928.90	.00
09/22/2026	3409-01-14-54904 Utilities	38851	AT AND T	925313928900	PS4 MONTHLY SERVICES - ACCOUNT 006 0. PERIOD 9/22/26 - 10/21/26	1262	235.81	.00
Total 92531392890060 26.10:							235.81	.00
09/22/2026	3409-01-14-54904 Utilities	38851	AT AND T	925335961278	PS1 MONTHLY SERVICES - ACCOUNT 785 1 PERIOD 9/22/26 - 10/21/26	1262	317.85	.00
Total 92533596127851 26.10:							317.85	.00
09/22/2026	3409-01-14-54904 Utilities	38851	AT AND T	925335983436	PS3 MONTHLY SERVICES - ACCOUNT 366 2. PERIOD 9/22/26 - 10/21/26	1262	235.81	.00
Total 92533598343662 26.10:							235.81	.00
09/22/2026	3409-01-14-54904 Utilities	38851	AT AND T	925372091369	PS2 MONTHLY SERVICES - ACCOUNT 967 7 PERIOD 9/22/26 - 10/21/26	1262	239.98	.00
Total 92537209136977 26.10:							239.98	.00
09/27/2026	3409-01-14-54904 Utilities	38855	AT AND T MOBILITY	287254329541	MOBILE MONTHLY SERVICES FOR PERIOD 9/28/26 - 10/27/26	1228	1,121.60	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
Total 287254329541X10052026:							1,121.60	.00
09/29/2026	3409-04-10-54724 Small Tools and Equi	38827	BILLS ACE HARDWARE	637478	COLLECTIONS: DRAIN BLADDRER	1330	19.74	.00
Total 637478:							19.74	.00
09/30/2026	3409-04-11-54254 Gas, Oil and Fuel	38827	BILLS ACE HARDWARE	637503	OPERATIONS: FUEL AND TRUFUEL	1142	128.34	.00
Total 637503:							128.34	.00
10/01/2026	3409-04-11-54704 Repairs and Mainten	38827	BILLS ACE HARDWARE	637551	PLANT MAINTENANCE: HYPOCHLORITE SOLUTION	1192	88.77	.00
Total 637551:							88.77	.00
10/08/2026	3409-04-11-54704 Repairs and Mainten	38827	BILLS ACE HARDWARE	637810	PLANT MAINTENANCE: HYPOCHLORITE SOLUTION FOR SF#3	1192	88.77	.00
Total 637810:							88.77	.00
10/06/2026	3409-01-14-54904 Utilities	38920	BLUETRITON BRANDS INC	06J872033185	WATER DELIVERY SERVICE FOR PERIOD 9/5/26 - 10/4/26	1111	186.45	.00
Total 06J8720331854:							186.45	.00
09/30/2026	3409-03-12-54724 Small Tools and Equi		CA DEPARTM OF TAX AND FEE	Q3 2026 USE T	Q3 2026 USE TAX DUE FOR LAKE WEEDERS DIGEST. INVOICE #INV32259	1330	138.00	.00
Total Q3 2026 USE TAX:							138.00	.00
10/01/2026	3409-01-14-54554 Professional Service	38700	CATACUTAN CONSULTING LLC	2026-09-MVSD	PROFESSIONAL FINANCIAL CONSULTING SERVICES FOR FY 2025-26 AUDIT. FOR PERIOD 9/1/26 - 9/30/26	1281	820.25	.00
Total 2026-09-MVSD-4:							820.25	.00
10/05/2026	3409-04-11-54174 Clothing & Personal	38866	CINTAS CORPORATION NO 2	4284581995	WEEKLY UNIFORM SERVICE ON 10/5/26	1375	285.27	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
Total 4284581995:							285.27	.00
09/30/2026	3409-04-10-54904 Utilities	38919	CITY OF MARTINEZ	1413817	ADDRESS: 990040 - HYDRANT METER- CUSTOMER ID # 62030. PERIOD 8/10/26 - 9/10/26	1073	139.50	.00
Total 1413817:							139.50	.00
09/30/2026	3409-04-10-54904 Utilities	38919	CITY OF MARTINEZ	1413845	ADDRESS: 990063 - HYDRANT METER - CUSTOMER ID #62030. PERIOD 8/10/26 - 9/10/26	1073	289.86	.00
Total 1413845:							289.86	.00
09/30/2026	3409-04-10-54904 Utilities	38918	CONTRA COSTA WATER DISTR	3022885 26.9	BLUM RD/PACHECO RD ACCOUNT #3022885. PERIOD 8/31/26 - 9/30/26	1059	535.20	.00
Total 3022885 26.9:							535.20	.00
09/30/2026	3409-01-14-54904 Utilities	38918	CONTRA COSTA WATER DISTR	3032241 26.9	3800 ARTHUR ROAD. ACCOUNT #3032241. PERIOD 8/31/26 - 9/30/26	1058	483.60	.00
Total 3032241 26.9:							483.60	.00
10/09/2026	3409-04-11-54704 Repairs and Mainten	39057	CRANE TECH INC	INV5008615	ANNUAL HOIST INSPECTION FOR THE TREATMENT PLANT AND THE PUMP STATIONS.	1091	2,761.69	.00
Total INV5008615:							2,761.69	.00
10/02/2026	3409-01-14-54554 Professional Service	39048	CROPPER ACCOUNTANCY CO	3153	AUDIT OF FINANCIAL STATMENTS FOR YEAR ENDED 6/30/26. BALANCE FOR PERIOD 7/14/26 - 10/1/26	1032	7,670.00	.00
Total 3153:							7,670.00	.00
09/29/2026	3409-04-11-54254 Gas, Oil and Fuel	39022	DIESEL DIRECT WEST INC.	87601000	DIESEL #2: TOP OFF GENERATOR TANK AND PUMP STATION TANKS.	1142	2,796.67	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
Total 87601000:							2,796.67	.00
10/02/2026	3409-01-14-54354 Memberships and Du	39052	EAST BAY MUNI UTILITY DISTRI	9014036	AFFILIATE/ASSOCIATE DUES/FY27 BACWA MEMBERSHIP AND SPECIAL PROGRAMS FEES	1214	2,018.68	.00
10/02/2026	3409-01-14-54354 Memberships and Du	39052	EAST BAY MUNI UTILITY DISTRI	9014036	CBC FEE	1214	2,110.00	.00
10/02/2026	3409-01-14-54354 Memberships and Du	39052	EAST BAY MUNI UTILITY DISTRI	9014036	NUTRIENT SURCHARGE	1214	3,519.00	.00
Total 9014036:							7,647.68	.00
10/08/2026	3409-01-14-54504 Contractual Services	39056	GOVINVEST INC	2025-6644	PENSION MODULE - ANNUAL SUBCRIPTION FEE. PERIOD 11/17/26 TO 11/16/27	1421	12,000.00	.00
10/08/2026	3409-01-14-54504 Contractual Services	39056	GOVINVEST INC	2025-6644	MANAGE PENSION SUPPORT SERVICES - RECURRING. PERIOD 11/17/26 TO 11/16/27	1421	3,000.00	.00
Total 2025-6644:							15,000.00	.00
09/25/2026	3409-04-11-54704 Repairs and Mainten	39031	GRAINGER	9095005790	ZIP TIES FOR GENERAL PLANT USE	1192	19.11	.00
09/25/2026	3409-04-11-54704 Repairs and Mainten	39031	GRAINGER	9095005790	WEDGE V-BELTS FOR SLUDGE PUMP 1 AND 3	1329	83.18	.00
Total 9095005790:							102.29	.00
10/08/2026	3409-04-11-54174 Clothing & Personal	39054	GRAINGER	9110287332	SAFETY ITEMS: EYE WASH, EAR PLUG DISPENSERS, AND LEATHER GLOVES	1309	285.33	.00
Total 9110287332:							285.33	.00
09/23/2026	3409-04-11-54704 Repairs and Mainten	39025	HD SUPPLY INC	INV01170756	REPLACEMENT NALGENE PVC TUBING FOR FERROUS CHLORIDE PUMP	1192	260.75	.00
Total INV01170756:							260.75	.00
09/29/2026	3409-04-11-54474 Chemicals	38815	HILL BROTHERS CHEMICAL CO	INV13165736	MAGNESIUM HYDROXIDE - THIOGUARD BULK. ORDER DATE 9/24/26	1072	2,670.92	.00
Total INV13165736:							2,670.92	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
07/25/2026	3409-01-14-54104 Employee Benefits	39049				1096	2,883.12	.00
							2,883.12	.00
09/30/2026	3409-01-14-54504 Contractual Services	38853	IRON MOUNTAIN INC	LRJV262	DOCUMENT STORAGE FOR PERIOD 10/1/26 - 10/31/26	1110	1,283.65	.00
Total LRJV262:							1,283.65	.00
09/30/2026	3409-04-11-54904 Utilities	38901	KELLER CANYON LANDFILL	4212-0000353	GRIT HAULING AND DISPOSAL ON 9/21/26 & 9/28/26	1157	1,417.88	.00
Total 4212-000035380:							1,417.88	.00
10/07/2026	3409-01-14-54804 Travel and Meetings		KYLE PICKETT	K. PICKETT 20	REIMBURSEMENT KYLE PICKETT FOR WEST COUNTY WASTEWATER RIBBON CUTTING EVENT ON 10/7/2026	1373	34.66	.00
Total K. PICKETT 2026.10.7:							34.66	.00
10/01/2026	3409-04-11-54504 Contractual Services	38872	LONE TREE TRUCKING	009/2026	BIOSOLIDS HAULING FOR SEPTEMBER 2026. THREE LOADS TO LYSTEK AT $700, PLUS 15% FUEL SURCHARGE, BRIDGE TOLLS, PLUS HALF HOUR STANDBY PLANT DOWN	1043	2,865.18	.00
Total 009/2026:							2,865.18	.00
10/07/2026	3409-04-11-54904 Utilities	39053	LYSTEK INTERNATIONAL LTD	91587687	BIOLOSIDS DISPOSAL: SEPTEMBER 2027 59.4 TONS @ $112.27/TON	1042	6,668.84	.00
Total 91587687:							6,668.84	.00
09/29/2026	3409-04-11-54105 Employee Education		MATTHEW JOHNSTON	M. JOHNSTON	REIMBURSEMENT FOR CWEA E&I TECH GRADE 2 EXAM FEE FOR MATT JOHNSTON, PERIOD 8/31/2026 – 8/31/2027	1125	240.00	.00
Total M. JOHNSTON 26.9.29:							240.00	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
10/05/2026	3409-01-14-54104 Employee Benefits	39047				1097	381.00	.00
							381.00	.00
10/09/2026	3409-00-00-11310 Payroll		MT VIEW SANITARY DISTRICT	20261023	PAYROLL 2026.10.23 & OTHER PYMTS	0	209,000.00	.00
Total 20261023:							209,000.00	.00
09/30/2026	3409-01-14-54554 Professional Service	38944	NICOLE SILVERMAN	2026.10	EXECUTIVE COACHING. CONTRACT 26-0004, TASK ORDER #2. PERIOD 9/1/26 - 9/30/26	1130	800.00	.00
Total 2026.10:							800.00	.00
10/01/2026	3409-04-10-54254 Gas, Oil and Fuel	39055	PAWAN CHANAL ENTERPRISES	260930	COLLECTIONS GAS OIL FUEL SEPTEMBER 2026	1142	1,213.19	.00
Total 260930:							1,213.19	.00
10/06/2026	3409-01-14-54104 Employee Benefits	39058				1097	242.00	.00
							242.00	.00
10/06/2026	3409-01-14-54104 Employee Benefits	39059				1097	341.00	.00
							341.00	.00
09/25/2026	3409-04-10-54504 Contractual Services	38902	SHAPE INC	70270B59948	PUMP STATION 1,2,3,4 ANNUAL FLYGT PUMP SERVICE AND INSPECTION	1137	4,900.00	.00
Total 70270B59948:							4,900.00	.00
10/12/2026	3409-01-14-54504 Contractual Services	38962	SHARP ELECTRONICS CORPO	9005997399	OPERATIONS COPIER/SCANNER MAINTENANCE AGREEMENT ACCOUNT ID#0000796753 FOR			

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
					9/10/26 - 10/10/26	1089	17.48	.00
Total 9005997399:							17.48	.00
10/07/2026	3409-04-11-54704 Repairs and Mainten	38993	TELSTAR INSTRUMENTS INC	134290	BYPASS FLOW METER TRANSMITTER REPLACEMENT: SIEMENS LT500.	1192	4,044.59	.00
Total 134290:							4,044.59	.00
09/11/2026	3409-04-10-54704 Repairs and Mainten	38982	THOMAS AND ASSOCIATES	35542	STUD AND WASHERS FOR PS#4 PUMPS	1192	100.98	.00
Total 35542:							100.98	.00
09/30/2026	3409-01-14-54554 Professional Service	38817	TURNER HUGUET ADAMS AND	AA THA 2026-0	PROFESSIONAL LEGAL SERVICES FOR NOVEMBER 2026; AGREEMENT NO. 11-0002 TASK ORDER NO. 23	1030	14,973.28	.00
Total AA THA 2026-011:							14,973.28	.00
09/30/2026	3409-04-11-54704 Repairs and Mainten	39008	TYCO TECHNOLOGY GMBH	1-1386233350	ADMIN HVAC REPAIR: AC-5: OTHER COST	1009	315.89	.00
09/30/2026	3409-04-11-54704 Repairs and Mainten	39008	TYCO TECHNOLOGY GMBH	1-1386233350	ADMIN HVAC REPAIR: AC-5: MATERIAL COST	1009	4,147.82	.00
09/30/2026	3409-04-11-54704 Repairs and Mainten	39008	TYCO TECHNOLOGY GMBH	1-1386233350	ADMIN HVAC REPAIR: AC-5: LABOR COST	1009	4,822.18	.00
Total 1-138623335020:							9,285.89	.00
10/05/2026	3409-04-11-54704 Repairs and Mainten	39009	TYCO TECHNOLOGY GMBH	1-1388081641	REPAIR LUNCH ROOM HVAC	1050	5,882.30	.00
Total 1-138808164194:							5,882.30	.00
08/26/2026	3409-04-11-54654 Rents and Leases	39044	UNITED RENTALS NORTH AME	266176206-00	SECONDARY CLARIFIER MAINTENANCE: PLUG AND PLUG HOSE RENTAL	1302	2,126.01	.00
Total 266176206-001:							2,126.01	.00
10/09/2026	3409-00-00-22299 457 Plan Deduction		VARIABLE ANNUITY LIFE INSUR	20261009	VALIC DEFERRED COMP FOR PD 2026-10-09	0	1,324.07	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
Total 20261009:							1,324.07	.00
Grand Totals:							318,704.15	.00

10/13/2026
_____ Dated

_____ General Manager

_____10/13/26_____ Dated

_____ Deputy General Manager

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3409"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3D

MT. VIEW SANITARY DISTRICT
GENERAL FUND NO. 340900
ACCOUNT NO. 0830
CHECKS DATED OCTOBER 15, 2026

Payee Name	Payment Date	Check Number	Amount	Fund
VOID	10/15/2026	3409064638	$ -	340900
VOID	10/15/2026	3409064639	$ -	340900
VOID	10/15/2026	3409064640	$ -	340900
VOID	10/15/2026	3409064641		340900
VOID	10/15/2026	3409064642	$ -	340900
		Total	$ -	

MT. VIEW SANITARY DISTRICT
GENERAL FUND NO. 340900
ACCOUNT NO. 0830
CHECKS DATED OCTOBER 27, 2026

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3E

Payee Name	Payment Date	Check Number	Amount	Fund
PROTECTED BY HIPPA	10/27/2026	3409064643	$ 306.00	340900
AT AND T	10/27/2026	3409064644	$ 2,511.78	340900
AT AND T MOBILITY	10/27/2026	3409064645	$ 39.74	340900
BILLS ACE HARDWARE	10/27/2026	3409064646	$ 207.48	340900
BUILDING SERVICES SYSTEM MAINTENANCE	10/27/2026	3409064647	$ 1,975.00	340900
BUSINESS CARD	10/27/2026	3409064648	$ 4,073.92	340900
CALIF SPECIAL DISTRICTS ASSOC	10/27/2026	3409064649	$ 10,427.00	340900
CALTEST ANALYTICAL LABS	10/27/2026	3409064650	$ 5,412.00	340900
CINTAS CORPORATION NO 2	10/27/2026	3409064651	$ 601.26	340900
CWEA	10/27/2026	3409064652	$ 630.00	340900
GOVINVEST INC	10/27/2026	3409064653	$ 13,891.50	340900
HEATHER FARM GARDEN CENTER ASSN INC	10/27/2026	3409064654	$ 6,397.86	340900
HILLS BROTHERS CHEMICAL CO	10/27/2026	3409064655	$ 2,670.92	340900
PROTECTED BY HIPPA	10/27/2026	3409064656	$ 1,334.60	340900
KELLER CANYON LANDFILL	10/27/2026	3409064657	$ 525.63	340900
PROTECTED BY HIPPA	10/27/2026	3409064658	$ 126.60	340900
LARRY WALKER ASSOCIATES	10/27/2026	3409064659	$ 1,780.50	340900
PROTECTED BY HIPPA	10/27/2026	3409064660	$ 459.50	340900
MT VIEW SANITARY DISTRICT	10/27/2026	3409064661	$ 152,000.00	340900
PACIFIC GAS AND ELECT CO	10/27/2026	3409064662	$ 47,717.25	340900
S P AUTOMOTIVE	10/27/2026	3409064663	$ 79.31	340900
PROTECTED BY HIPPA	10/27/2026	3409064664	$ 315.00	340900
STANDARD INS CO	10/27/2026	3409064665	$ 2,889.02	340900
VARIABLE ANNUITY LIFE INSURANCE CO	10/27/2026	3409064666	$ 1,324.07	340900
PROTECTED BY HIPPA	10/27/2026	3409064667	$ 707.00	340900
		Total	$ 258,402.94	

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3409"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
09/22/2026 Benefits	3409-01-14-54104 Employee	39068				1097	306.00	.00
	T						306.00	.00
1 0/08/2026	3409-01-14-54904 Utilities	38851	AT AND T	252280380457	SECURITY GATE MONTHLY SERVICES FOR PERIOD 10/8/26 - 11/7/26	1262	2,511.78	.00
Total 2522803804576 26.10:							2,511.78	.00
09/30/2026	3409-01-14-54904 Utilities	38988	AT AND T MOBILITY	287369743307	MONTHLY SERVICES FOR PS1, PS2, PS3,PS4, AND SECURITY GATE FOR PERIOD 9/1/26 - 9/30/26	1262	39.74	.00
Total 287369743307X10082026:							39.74	.00
10/13/2026	3409-04-11-54704 Repairs and Mainten	38827	BILLS ACE HARDWARE	637954	PLANT MAINTENANCE: BATTERY AND DUSTER	1192	42.34	.00
10/13/2026	3409-04-11-54724 Small Tools and Equi	38827	BILLS ACE HARDWARE	637954	OPERATION SMALL TOOLS: LEVER GREASE GUN	1330	26.99	.00
Total 637954:							69.33	.00
10/15/2026	3409-04-10-54724 Small Tools and Equi	38827	BILLS ACE HARDWARE	638021	COLLECTIONS SMALL TOOLS: HAMMER SLEDGE	1330	49.38	.00
Total 638021:							49.38	.00
10/20/2026	3409-04-11-54704 Repairs and Mainten	38827	BILLS ACE HARDWARE	638195	PLANT MAINTENANCE: HYPOCHLORITE SOLUTION AND CHLORINE FOR SAND FILTER #2	1192	88.77	.00
Total 638195:							88.77	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
10/15/2026	3409-01-14-54504 Contractual Services	38897	BUILDING SERVICES SYSTEM	250398	CONTRACT 26-005. TO #1. ADMIN AND PLANT JANITORIAL SERVICES FOR OCTOBER 2026	1175	1,975.00	.00
Total 250398:							1,975.00	.00
10/20/2026	3409-01-05-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: EVENTENY; REGISTRATION FOR DOWNTOWN MARTINEZ SPOOKTACULAR ON 10/24/26	1285	53.46	.00
10/20/2026	3409-01-05-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: FIVE BELOW; HALLOWEEN DÉCOR FOR MARTINEZ SPOOKTACULAR. INVOICE DATE 9/25/2026	1162	81.09	.00
10/20/2026	3409-01-05-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC; MICHAELS; DOILLIES FOR EMPLOYEE APPRECIATION LUNCHEON. INVOICE DATE 9/20/2026	1285	12.73	.00
10/20/2026	3409-01-05-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: SAMS; HALLOWEEN CANDY & DÉCOR FOR MARTINEZ SPOOKTACULAR. INVOICE DATE 10/17/2026	1162	86.68	.00
10/20/2026	3409-01-05-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: WALMART; TROPHIES, BALLOONS, CUPS, AND LOLLIPOPS FOR EMPLOYEE APPRECIATION LUNCHEON. INVOICE DATE 9/21/2026	1285	27.57	.00
10/20/2026	3409-01-14-54104 Employee Benefits		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: SAMS; GIFTS FOR EMPLOYEE APPRECIATION LUNCHEON. INVOICE DATE 9/19/2026	1124	93.12	.00
10/20/2026	3409-01-14-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: BATTER 'N ICING; DESSERT FOR EMPLOYEE APPRECIATION LUNCHEON. INVOICE 9/21/2026	1162	117.95	.00
10/20/2026	3409-01-14-54954 Other Expenses		BUSINESS CARD	0273 RLM 26.1	RLM BOA CC: SLOW HAND; FOOD FOR EMPLOYEE APPRECIATION LUNCHEON. INVOICE DATE 9/17/2026	1162	843.15	.00
Total 0273 RLM 26.10:							1,315.75	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: NOLA TAXI; TRANSPORTATION FOR WEFTEC ON 9/26/2026	1379	42.00	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: OAK AIRPORT; PARKING. INVIOCE DATE 9/24/2026	1379	81.99	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: IHOP; BREAKFAST			

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
					ON 9/27/20206	1379	22.96	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: TRANSPORTION; SHUTTLE FOR WEFTEC ON 9/27/20206	1379	23.00	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: NAPOLEON; DINNER ON 9/28/20206	1379	19.65	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: TWO CHICKS CAFE; BREAKFAST ON 9/28/20206	1379	32.66	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: RUBY SLIPPER; BREAKFAST ON 9/29/20206	1379	26.97	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: RUBY SLIPPER; BREAKFAST ON 9/30/20206	1379	23.08	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: OAK AIRPORT; PARKING. INVIOCE DATE 10/2/2026	1379	18.00	.00
10/20/2026	3409-04-11-54804 Travel and Meetings		BUSINESS CARD	1204 SB 26.10	SB BOA CC: MOTHERS; LUNCH ON 9/30/20206	1379	16.60	.00
Total 1204 SB 26.10:							306.91	.00
10/20/2026	3409-03-14-54504 Contractual Services		BUSINESS CARD	2959 KD 26.10	KD BOA CC: IN-SITU; MARSH MONITORING FOR PERIOD 9/1/2026 - 10/1/2026	1164	80.00	.00
10/20/2026	3409-04-11-54704 Repairs and Mainten		BUSINESS CARD	2959 KD 26.10	KD BOA CC: RADWELL; SCHNEIDER ROLL UP DOOR FOR CENTRIFUGE BUILD. INVOICE DATE 9/11/2026	1050	238.50	.00
10/20/2026	3409-04-11-54704 Repairs and Mainten		BUSINESS CARD	2959 KD 26.10	KD BOA CC: PARKSON; AQUAHUARD SNAP RINGS. INVOICE DATE 9/22/2026	1192	380.30	.00
Total 2959 KD 26.10:							698.80	.00
10/20/2026	3409-01-14-54105 Employee Education		BUSINESS CARD	7427 PC 26.10	PC BOA CC: CASA; REGISTRATION FEE FOR DAN ADAMS FOR FALL ATTORNEYS MEETING. INVOICE DATE10/8/2026	1125	225.00	.00
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: AMAZON; USB HUB, STICKERS, RAID, LAPTOP BATTERY, AND TERRO. INVOICE DATE 10/13/2026	1243	142.99	.00
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: COSTCO; JANITORIAL SUPPLIES- GARBAGE BAGS, TRI-FOLD TOWELS, AND TOILET PAPER. INVOICE DATE 10/14/2026	1174	384.87	.00
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: COSTCO; TAPE. INVOICE DATE 10/14/2026	1243	12.99	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: FEDEX; COMPUTER RETURN TO PARACHUTE. INVOICE DATE 9/17/2026	1278	21.84	.00
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: FEDEX; PRIORITY OVERNIGHT PAYMENT TO BUDGET HOLDING DBA AMERICAN WINDOWN FILM. INVOICE DATE 9/16/2026	1278	36.63	.00
10/20/2026	3409-01-14-54404 Office Supplies		BUSINESS CARD	7427 PC 26.10	PC BOA CC: USPS; RETURN BURLINGTON GLOVES FOR TESTING. INVOICE DATE 10/13/2026	1278	34.30	.00
10/20/2026	3409-01-14-54804 Travel and Meetings		BUSINESS CARD	7427 PC 26.10	PC BOA CC: GFOA; REGISTRATION FOR GISELLE RELADO FOR GAAP UPDATE 2026 ON 11/5/2026.	1373	175.00	.00
10/20/2026	3409-01-14-54954 Other Expenses		BUSINESS CARD	7427 PC 26.10	PC BOA CC: CHEVRON; ICE FOR STAFF APPRECIATION LUNCH REFRESHMENTS. INVOICE DATE 9/23/2026	1162	22.50	.00
10/20/2026	3409-01-14-54954 Other Expenses		BUSINESS CARD	7427 PC 26.10	PC BOA CC: LUCKY; REFRESHMENTS FOR STAFF APPRECIATION LUNCH. INVOICE DATE 9/22/2026	1162	72.71	.00
10/20/2026	3409-04-11-54174 Clothing & Personal		BUSINESS CARD	7427 PC 26.10	PC BOA CC: BURLINGTON; RUBBER INSULATING GLOVES. INVOICE DATE 10/19/2026	1309	67.50	.00
Total 7427 PC 26.10:							1,196.33	.00
10/20/2026	3409-01-07-54354 Memberships and Du		BUSINESS CARD	8325 KP 26.10	KP BOA CC: ENR; 1 YEAR PRINT SUBSCRIPTION FOR PERIOD 10/5/26 – 10/5/27. INVOICE DATE 10/4/2026	1126	149.99	.00
Total 8325 KP 26.10:							149.99	.00
10/20/2026	3409-04-10-54704 Repairs and Mainten		BUSINESS CARD	9306 KR 26.10	KR BOA CC: RADWELL; HOTSTART BLOCK HEATER PUMP FOR PS3 GENERATOR. INVOICE DATE 9/28/2026	1146	406.14	.00
Total 9306 KR 26.10:							406.14	.00
10/01/2026	3409-01-14-54354 Memberships and Du	39070	CALIF SPECIAL DISTRICTS ASS	20261001	REGULAR MEMBER- ANNUAL MEMBERSHIP DUES FOR PERIOD 1/1/2027 - 12/31/2027	1209	10,427.00	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
Total 20261001:							10,427.00	.00
10/14/2026	3409-02-11-54754 Research and Monito	38889	CALTEST ANALYTICAL LABS	744563	ANALYSES - INFLUENT - SEPTEMBER 2026	1017	745.75	.00
10/14/2026	3409-02-11-54754 Research and Monito	38889	CALTEST ANALYTICAL LABS	744563	ANALYSES – PROCESS CONTROL - SEPTEMBER 2026	1021	1,185.60	.00
10/14/2026	3409-02-12-54754 Research and Monito	38889	CALTEST ANALYTICAL LABS	744563	ANALYSES - EFFLUENT - SEPTEMBER 2026	1014	3,480.65	.00
Total 744563:							5,412.00	.00
10/12/2026	3409-04-11-54174 Clothing & Personal	38866	CINTAS CORPORATION NO 2	4285339101	WEEKLY UNIFORM SERVICE ON 10/12/26	1375	315.99	.00
Total 4285339101:							315.99	.00
10/19/2026	3409-04-11-54174 Clothing & Personal	38866	CINTAS CORPORATION NO 2	4286142513	WEEKLY UNIFORM SERVICE ON 10/19/26	1375	285.27	.00
Total 4286142513:							285.27	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902006	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR KEITH RAYNOR ON 4/30/2026	1125	90.00	.00
Total 902006:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902007	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR LUC BEAUCHEMIN ON 4/30/2026	1125	90.00	.00
Total 902007:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902008	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR HUNTER DEOCAMPO ON 4/30/2026	1125	90.00	.00
Total 902008:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902009	CVS-SPILL EMERGENCY			

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
					RESPONSE TRAINING/CALCULATIONS FOR JESUS DIAZ ON 4/30/2026	1125	90.00	.00
Total 902009:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902010	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR SCOTT BIOCIC ON 4/30/2026	1125	90.00	.00
Total 902010:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902011	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR ANTHONY MILLISON ON 4/30/2026	1125	90.00	.00
Total 902011:							90.00	.00
04/30/2026	3409-04-11-54105 Employee Education	39066	CWEA	902017	CVS-SPILL EMERGENCY RESPONSE TRAINING/CALCULATIONS FOR MATT JOHNSTON ON 4/30/2026	1125	90.00	.00
Total 902017:							90.00	.00
09/21/2026	3409-01-14-54504 Contractual Services	39020	GOVINVEST INC	2026-7158	TRUECOMP INTELLIGENCE (TCI) - ANNUAL SUBCRIPTION FEE. PERIOD 10/17/2026 TO 10/16/2027	1421	13,891.50	.00
Total 2026-7158:							13,891.50	.00
10/13/2026	3409-03-14-54454 Operating Supplies	39061	HEATHER FARM GARDEN CEN	GHF 26.9	WETLANDS FIELD TRIP SUPPLIES - WAGON FOR DIP NETTING STATION	1115	97.86	.00
10/13/2026	3409-03-14-54504 Contractual Services	39061	HEATHER FARM GARDEN CEN	GHF 26.9	WETLANDS EDUCATION PROGRAM ANNUAL CONTRACT, 7 FIELD TRIPS IN SEPTEMBER 2026	1393	6,300.00	.00
Total GHF 26.9:							6,397.86	.00
10/13/2026	3409-04-11-54474 Chemicals	38815	HILL BROTHERS CHEMICAL CO	INV13166876	MAGNESIUM HYDROXIDE - THIOGUARD BULK. ORDER			

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
						1072	2,670.92	.00
Total INV13166876:							2,670.92	.00
08/25/2026	3409-01-14-54104 Employee Benefits	39071				1096	1,334.60	.00
							1,334.60	.00
		38901	KELLER CANYON LANDFILL	4212-0000354	GRIT HAULING AND DISPOSAL ON 10/5/26 & 10/12/26	1157	525.63	.00
1 0/1 5/2026	3409-04-11-54904 Utilities						525.63	.00
Total 4212-000035434:								
		39073				1096	126.60	.00
1 0/21 /2026	3409-01-14-54104 Employee Benefits						126.60	.00
10/15/2026	3409-01-14-54554 Professional Service	38972	LARRY WALKER ASSOCIATES	00237.13-9	CONTRACT 26-0008, NPDES RENEWAL SUPPORT SERVICES THROUGH 9/30/26	1239	1,780.50	.00
Total 00237.13-9:							1,780.50	.00
09/15/2026	3409-01-14-54104 Employee Benefits	39060				1096	241.00	.00
09/1 5/2026	3409-01-14-54104 Employee Benefits	39060				1096	218.50	.00
							459.50	.00
1 0/23/2026	3409-00-00-11310 Payroll		MT VIEW SANITARY DISTRICT	20261106	PAYROLL 2026.11.06 & OTHER PYMTS	0	152,000.00	.00
Total 20261106:							152,000.00	.00
1 0/1 6/2026	3409-01-14-54904 Utilities	38917	PACIFIC GAS AND ELECT CO	1272614849-2	UTILITIES-ADMIN/GEN FOR			

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
					OCTOBER 2026	1118	2,656.42	.00
10/16/2026	3409-04-10-54904 Utilities	38917	PACIFIC GAS AND ELECT CO	1272614849-2	UTILITIES-OPS/COLLECTION FOR OCTOBER 2026	1118	3,898.51	.00
10/16/2026	3409-04-11-54904 Utilities	38917	PACIFIC GAS AND ELECT CO	1272614849-2	UTILITIES-OPS/PLANT FOR OCTOBER 2026	1118	41,162.32	.00
Total 1272614849-2 26.10:							47,717.25	.00
10/15/2026	3409-04-10-54704 Repairs and Mainten	39064	S P AUTOMOTIVE	5-911527	TERMINAL AND LUG FOR JETTER BATTERY	1034	79.31	.00
Total 5-911527:							79.31	.00
1 0/1 2/2026	3409-01-14-54104 Employee Benefits	39067				1097	315.00	.00
							315.00	.00
10/19/2026	3409-01-14-54104 Employee Benefits	38858	STANDARD INS CO	001631970001	DISABILITY INSURANCE PREMIUM FOR NOVEMBER 2026	1106	2,889.02	.00
Total 001631970001 26.11:							2,889.02	.00
10/23/2026	3409-00-00-22299 457 Plan Deduction		VARIABLE ANNUITY LIFE INSUR	20261023	VALIC DEFERRED COMP FOR PD 2026-10-23	0	1,324.07	.00
Total 20261023:							1,324.07	.00
10/08/2026	3409-01-14-54104 Employee Benefits	39069				1096	707.00	.00
							707.00	.00
							258,402.94	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid

10/27/26
_____ Dated

_____ General Manager

_____ Dated

_____ Deputy General Manager

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3409"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3F

MT. VIEW SANITARY DISTRICT
GENERAL FUND NO. 341000
ACCOUNT NO. 0830
CHECKS DATED October 15, 2026

Payee Name	Payment Date	Check Number		Amount	Fund
VOID	10/15/2026	3410000785	$	-	341000
VOID	10/15/2026	3410000786	$	-	341000
VOID	10/15/2026	3410000787	$	-	341000
VOID	10/15/2026	3410000788	$	-	341000
VOID	10/15/2026	3410000789	$	-	341000
		Total	$	-	

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3G

MT. VIEW SANITARY DISTRICT
CAPITAL OUTLAY FUND NO. 341200
ACCOUNT NO. 0830
CHECKS DATED: OCTOBER 13, 2026

Payee Name	Payment Date	Check Number	Amount	Fund
CAROLLO ENGINEERS	10/13/2026	3412003329	$ 180.50	341200
GHD	10/13/2026	3412003330	$ 11,163.20	341200
WEST YOST ASSOCIATES INC	10/13/2026	3412003331	$ 762.14	341200
		Total	$ 12,105.84	

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3412"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
10/09/2026	3412-04-10-54554 Professional Service	38956	CAROLLO ENGINEERS	FB89293	24-0004 TO#4 Trunk Manholes Rehabilitation ESDC. SERVICES THROUGH 9/30/26	1414	180.50	.00
Total FB89293:							180.50	.00
10/08/2026	3412-04-10-54554 Professional Service	38974	GHD INC	380-0098966	26-0007 TO#1, 2, 3, & 4. 888 HOWE RD. SS REPLACEMENT CM & INSPECTION SERVICES THROUGH 10/3/26	1003	8,163.20	.00
10/08/2026	3412-04-10-54554 Professional Service	38974	GHD INC	380-0098966	26-0007 TO#1, 2, 3, & 4. TRUNK MANHOLES REHABILITATION CM & INSPECTION SERVICES THROUGH 10/3/26	1414	3,000.00	.00
Total 380-0098966:							11,163.20	.00
10/01/2026	3412-04-10-54554 Professional Service	39050	WEST YOST ASSOCIATES INC	2069109	19-0018 TO#10 888 HOWE RD. SS REPLACEMENT ESDC. SERVICES THROUGH 8/8/2026 - 9/4/2026	1003	762.14	.00
Total 2069109:							762.14	.00
Grand Totals:							12,105.84	.00

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid

10/13/2026 Dated

General Manager

10/13/26 Dated

Deputy General Manager

Report Criteria:

Invoices with totals above $0.00 included.

Only unpaid invoices included.

[Report].GL Account Number (4 Characters) = "3412"

Vendor.Vendor number = 1-1098,1102-1718,1720-9999

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3H

MT. VIEW SANITARY DISTRICT
CAPITAL OUTLAY FUND NO. 341200
ACCOUNT NO. 0830
CHECKS DATED: OCTOBER 15, 2026

Payee Name	Payment Date	Check Number	Amount	Fund
VOID	10/15/2026	3412003332	$ -	341200
VOID	10/15/2026	3412003333	$ -	341200
VOID	10/15/2026	3412003334	$ -	341200
VOID	10/15/2026	3412003335	$ -	341200
VOID	10/15/2026	3412003336	$ -	341200
		Total	$ -	

MT. VIEW SANITARY DISTRICT
CAPITAL OUTLAY FUND NO. 341200
ACCOUNT NO. 0830
CHECKS DATED: OCTOBER 27, 2026

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3I

Payee Name	Payment Date	Check Number	Amount	Fund
GOLDEN STATE CONSTRUCTION AND UTILITY	10/27/2026	3412003337	$ 20,665.42	341200
LCC ENGINEERING AND SURVEYING INC	10/27/2026	3412003338	$ 3,520.00	341200
		Total	$ 24,185.42	

Report Criteria:
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].GL Account Number (4 Characters) = "3412"
Vendor.Vendor number = 1-1098,1102-1718,1720-9999

Invoice Date	GL Account and Title	Purchase Order Number	Vendor Name	Invoice Number	Description	GL Activity Number	Net Invoice Amount	Amount Paid
10/22/2026	3412-04-10-54504 Contractual Services	38990	GOLDEN STATE CONSTRUCTIO	PMT NO.4	25-3 TRUNK MANHOLES REHABILITATION CONSTRUCTION CONTRACT FOR PERIOD 9/1/26 - 9/30/26	1414	20,665.42	.00
Total PMT NO.4:							20,665.42	.00
10/08/2026	3412-01-14-54554 Professional Service	39065	LCC ENGINEERING AND SURV	34229	26-0011 TO#1 DEVELOPMENT PLAN REVIEW SERVICES THROUGH 10/8/2026	1102	3,520.00	.00
Total 34229:							3,520.00	.00
Grand Totals:							24,185.42	.00

10/27/26
_____ Dated

_____ General Manager

_____ Dated

_____ Deputy General Manager

AGENDA DATE: 11/12/2026
AGENDA ITEM: 3J

Report Criteria:
Report type: Summary
Vendor.Vendor number = 1099,1100,1101,1102,1103,1106,1719,1722
[Report].Invoice GL Account (4 Characters) = "3409","3410","3412","3415"

Payment Date	Check Number	Payee	Amount	Fund
10/09/2026	900102	CALPERS 457 PLAN	3,521.80	3409
10/09/2026	900103	CALPERS RETIREMENT PLAN	22,726.33	3409
10/09/2026	900104	EMPLOYEMENT DEV DEP EDD	7,298.01	3409
10/09/2026	900105	INTERNAL REVENUE SERVICE	31,127.60	3409
10/23/2026	900106	CALPERS 457 PLAN	3,556.72	3409
10/23/2026	900107	CALPERS RETIREMENT PLAN	22,030.10	3409
10/23/2026	900108	EMPLOYEMENT DEV DEP EDD	7,324.86	3409
10/23/2026	900109	INTERNAL REVENUE SERVICE	30,714.41	3409
10/28/2026	900111	CALPERS RETIREMENT PLAN	500.00	3409
10/28/2026	900112	CALPERS RETIREMENT PLAN	12,471.82	3409
Grand Totals:			141,271.65	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
3409-00-00-22220	.00	141,271.65-	141,271.65-
3409-00-00-22288	11,258.38	.00	11,258.38
3409-00-00-22289	3,520.10	.00	3,520.10
3409-00-00-22291	31,896.44	.00	31,896.44
3409-00-00-22292	14,557.37	.00	14,557.37
3409-00-00-22293	11,258.38	.00	11,258.38
3409-00-00-22294	3,908.71	.00	3,908.71
3409-00-00-22299	7,078.52	.00	7,078.52
3409-00-00-22302	17,495.71	.00	17,495.71
3409-00-00-22303	27,260.72	.00	27,260.72
3409-00-00-22370	63.72	.00	63.72
3409-00-00-22371	1.78	.00	1.78
3409-01-14-54104	12,971.82	.00	12,971.82
Grand Totals:	141,271.65	141,271.65-	.00

AGENDA DATE: 11/12/2026

AGENDA ITEM: 4A

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Stacey Ambrose, Deputy General Manager

DATE: November 12, 2026

SUBJECT: Fiscal Year 2026-27 1st Quarter Budget-to-Actual Report

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RECOMMENDATIONS

1. Receive report from staff.
2. Provide direction, as necessary.

EXECUTIVE SUMMARY

This report summarizes the District's financial activity for the first quarter of Fiscal Year 2026-27 (FY27), covering July 1 through September 30, 2026.

The District's funds are summarized below.

Fund No.	Fund Name	Fund Purpose
3409	Operations & Maintenance	Funds day-to-day District operations, maintenance, and debt service obligations.
3410	Facilities Rehabilitation	Funds repair and rehabilitation of existing infrastructure.
3412	Capital Outlay	Funds major capital improvements and capacity projects.
3415	Debt Service *(Proposed: Grant/Funding)*	Historically used to account for District debt-related activity. *Transition to Grant/Funding is pending.*

DISCUSSION

Table No. 1 summarizes the District's expenditures by fund compared to the FY27 budget as of September 30, 2026. Total expenditure across all funds was $2.9 million, or 25% of the FY27 budget.

Table No. 1
MVSD FY 2026-27 Q1
Expenditures v. Budget by Fund (Unaudited)
As of September 30, 2026

Fund	Budget	YTD Expenditures	Budget Remaining	% Budget Expended
3409 (Operating)	$ 10,501,476	$ 2,853,713	$ 7,647,763	27%
3410 (Facilities)	515,000	17,166	497,834	3%
3412 (Capital)	852,000	65,636	786,364	8%
3415 (Debt)	-	-	-	0%
Total	**$ 11,868,476**	**$ 2,936,515**	**$ 8,931,961**	**25%**

The Operations & Maintenance Fund (3409) expended 27% of its annual budget. The Facilities Rehabilitation Fund (3410) and Capital Outlay Fund (3412) expended 3% and 8% of their annual budgets, respectively.

Fund 3415 is currently designated for debt service; however, debt-related payments are budgeted and paid through the Operations & Maintenance Fund (3409). The District intends to repurpose Fund 3415 for grant-related transactions and other funding sources. This change will be formalized through a future update to the District's Reserve Policy.

Overall, Q1 expenditures were in line with expectations, with 25% of the annual budget spent as of September 30, 2026.

The subsequent tables (No. 2 through No. 4.3) present the District's FY27 financial activity through September 30, 2026, in various formats to provide additional information on cash position, revenues, and expenditures.

Table No. 2 summarizes the District's cash position by fund as of September 30, 2026, including beginning balances, net changes in cash, and ending balances. Ending balances reconcile to the District's bank and general ledger records.

Total cash across all funds decreased by $3.46 million during the first quarter, from $14.27 million to $10.81 million. This decrease is expected, as the District's first installment of sewer service charge (SSC) revenue from the County will not be received until December.

Table No. 2
MVSD FY 2026-27 Q1
Net Cash Position (Unaudited)
As of September 30, 2026

Fund	Beginning Cash Balance (Audited)	Net Increase (Decrease) in Cash	Ending Cash Balance (Unaudited)
3409 (Operating)	$ 9,958,207	$ (2,918,286)	$ 7,039,921
3410 (Facilities)	554,602	(231,325)	323,277
3412 (Capital)	3,754,506	(308,848)	3,445,658
3415 (Debt)	7,504	73	7,577
Total	**$ 14,274,820**	**$ (3,458,386)**	**$ 10,816,434**

Table No. 3 presents revenues collected by fund and source through September 30, 2026. The District's primary revenue sources consist of Sewer Service Charges (SSC), Ad Valorem Property Taxes, permit and capacity fees, and investment income. SSC and Ad Valorem Property Taxes are collected by the County Tax Collector and are received in installments, primarily in December and April. Amounts shown represent revenues collected and deposited as of September 30, 2026.

Table No. 3
MVSD FY 2026-27 Q1
Revenues Collected by Fund and Source (Unaudited)
As of September 30, 2026

Revenue Source	3409	3410	3412	3415	Total by Source
SSC	$ 61,829	$ -	$ -	$ -	$ 61,829
Ad Valorem Taxes	18,380	-	-	-	18,380
Rents	17,617	-	-	-	17,617
Permit Fees	12,950	-	-	-	12,950
Franchise Fees	32,995	-	-	-	32,995
Capacity Fees	-	-	5,507	-	5,507
Investment Income	-	-	-	-	-
Miscellaneous	5,284	-	-	-	5,284
Total Revenues by Fund	**$ 149,055**	**$ -**	**$ 5,507**	**$ -**	**$ 154,562**

Tables 4.1 through 4.3 summarize departmental expenditures compared to the budget for Funds 3409, 3410, 3412, and 3415 through September 30, 2026.

Fund 3409 – Operations & Maintenance

Total expenditures for FY27 Q1 were $2.85 million, or 27% of the annual budget.

Expenditures are slightly above the 25% Q1 benchmark, primarily due to the timing of certain expenses that are not evenly distributed throughout the fiscal year. These include the CalPERS Unfunded Accrued Liability (UAL) payment, insurance renewals, and annual subscription renewals, such as SmartCover manhole monitoring services, which are generally paid at the beginning of the fiscal year. Debt service payments are also made periodically rather than evenly throughout the year.

Additionally, electricity costs tend to be higher during the summer months, with the highest billings generally occurring from July through September before decreasing in the fall.

Overall, Fund 3409 expenditures remain generally in line with the annual budget.

Table No. 4.1
MVSD FY 2026-27 Q1
Expenditures v. Budget by Fund and Department
Fund 3409 - Operating & Maintenance
As of September 30, 2026

Department	Budget	YTD Expenditures	Budget Remaining	% Budget Expended
Public Outreach	$ 12,820	$ 5,279	$ 7,541	41%
Engineering	58,250	23,750	34,500	41%
Operations-Collections	289,060	88,328	200,732	31%
Operations-Treatment	1,526,210	341,530	1,184,680	22%
Laboratory	157,605	36,097	121,508	23%
Marsh	123,210	13,664	109,546	11%
Administration	8,334,321	2,345,065	5,989,256	28%
Debt	*846,805*	*449,345*	*397,460*	*53%*
Insurance	*271,254*	*178,807*	*92,447*	*66%*
Wages	*3,332,368*	*724,669*	*2,607,699*	*22%*
Benefits	*2,706,969*	*704,261*	*2,002,708*	*26%*
Total	**$ 10,501,476**	**$ 2,853,713**	**$ 7,647,763**	**27%**

Fund 3410 – Facilities Rehabilitation

Total expenditures for FY27 Q1 were $17.1 thousand, or 3% of the annual budget.

Most expenditures during the quarter were related to the installation of RF window film at the Administration Building. The remaining budget is primarily allocated to planned facility rehabilitation projects and equipment replacements, including drying beds and trench plates, biotower foundation repairs, and the H2S project. These expenditures are expected to occur as projects progress throughout the fiscal year.

Table No. 4.2
MVSD FY 2026-27 Q1
Expenditures v. Budget by Fund and Department
Fund 3410 - Facilities Rehabilitation
As of September 30, 2026

Department	Budget	YTD Expenditures	Budget Remaining	% Budget Expended
Administration	$ 35,000	$ 17,077	$ 17,923	49%
Public Outreach	-	-	-	-
Engineering	-	-	-	-
Operations-Collections	230,000	-	230,000	0%
Operations-Treatment	192,000	89	191,911	0%
Laboratory	8,000	-	8,000	0%
Marsh	50,000	-	50,000	0%
Total	**$ 515,000**	**$ 17,166**	**$ 497,834**	**3%**

Fund 3412 – Capital Outlay

Total expenditures for FY27 Q1 were $65.6 thousand, or 8% of the annual budget.

The FY27 budget includes costs for development plan reviews and inspections, along with various capital projects such as sewer rehabilitation, pump station improvements, and inflow and infiltration reduction projects.

Q1 expenditures were mainly related to the Trunk Manholes Rehabilitation and 888 Howe Road Sanitary Sewer Replacement projects. Additional activity on other budgeted projects is expected later in the fiscal year.

Table No. 4.3
MVSD FY 2026-27 Q1
Expenditures v. Budget by Fund and Department
Fund 3412 - Capital Outlay
As of September 30, 2026

Department	Budget	YTD Expenditures	Budget Remaining	% Budget Expended
Administration	$ 60,000	$ -	$ 60,000	0%
Public Outreach	-	-	-	-
Engineering	-	-	-	-
Operations-Collections	567,000	65,636	501,364	12%
Operations-Treatment	225,000	-	225,000	0%
Laboratory	-	-	-	-
Marsh	-	-	-	-
Total	**$ 852,000**	**$ 65,636**	**$ 786,364**	**8%**

Fund 3415 – Debt Service

No budget was adopted for Fund 3415 in FY27, as debt-related expenditures were budgeted under Fund 3409, with the planned reclassification of debt balances still pending.

SUMMARY

The District remains in a stable financial position at the end of the first quarter (Q1) of FY27. As of September 30, 2026, total cash across all funds was $10.8 million.

Total expenditures across all funds were $2.9 million, or 25% of the FY27 budget. The Operations & Maintenance Fund (3409) spent slightly more than 25% of its annual budget, mainly due to the timing of expenses that are paid at certain times of the year rather than evenly each month. Spending in the Facilities Rehabilitation Fund (3410) and Capital Outlay Fund (3412) remained low, with more project activity expected later in the fiscal year.

Overall, Q1 spending is generally in line with expectations, and the District remains in a good financial position to support daily operations and planned projects.

Mt. View Sanitary District

Budget-to-Actual Report

FY 2026-27 Q1, 25% of the Fiscal Year

Select Department:

- Administration
- District - General
- Engineering
- Engineering - Capital
- Laboratory

Select Fund:

- 3409
- 3410
- 3412

How to filter this report:

1. Use the **filter buttons in row 15** or the **Department and Fund slicers** on the left.

When using the slicers:

-Click a **Department** and/or **Fund** to filter the report

-To select multiple items, hold down the **Ctrl key** (on your keyboard) while clicking

-Click the **Clear Filter icon** within the slicer to remove a filter.

-When no filters are applied, all data are displayed.

*Note: If the **X** on the **Clear Filter icon** is not red, that means no filter applied to that slicer.*

Account Number	Account Title	Activity Number	Activity Title	Budget	Actual	Remaining Budget
3409-00-00-54304	Insurance	1167	INSURANCE DEDUCTIBLE	10,000	950	9,050
3409-00-00-54304	Insurance	1168	INSURANCE PREMIUMS	227,488	139,116	88,372
3409-00-00-54304	Insurance	1394	WORKERS' COMPENSATION INSURANCE	33,766	38,741	(4,975)
3409-00-00-54304 Total				**271,254**	**178,807**	**92,446**
3409-00-14-54354	Memberships and Dues	1207	MEMBERSHIP - CASA	-	7,836	(7,836)
3409-00-14-54354	Memberships and Dues	1209	MEMBERSHIP - CSDA	-	4,979	(4,979)
3409-00-14-54354 Total				**-**	**12,815**	**(12,815)**
3409-00-14-54951	Interest Expense - Leases	1089	COPIER AND MAINTENANCE CONTRACT	-	385	(385)
3409-00-14-54951 Total				**-**	**385**	**(385)**
3409-01-05-54105	Employee Education & Training	1125	EMPLOYEE TRAINING	300	79	221
3409-01-05-54105 Total				**300**	**79**	**221**
3409-01-05-54354	Memberships and Dues	1061	CCHSD - GREEN BUSINESS PROGRAM	750	-	750
3409-01-05-54354	Memberships and Dues	1205	MEMBERSHIP - CA ASSOCIATION OF PIO	300	300	-
3409-01-05-54354	Memberships and Dues	1215	MEMBERSHIPS - MISCELLANEOUS	2,760	1,287	1,473
3409-01-05-54354	Memberships and Dues	1222	MEMBERSHIPS - WEF/CWEA/SFBS	260	-	260
3409-01-05-54354 Total				**4,070**	**1,587**	**2,483**
3409-01-05-54404	Office Supplies	1158	HARDWARE OR COMPUTERS	-	1,517	(1,517)
3409-01-05-54404 Total				**-**	**1,517**	**(1,517)**
3409-01-05-54504	Contractual Services	1401	WEBSITE	-	571	(571)
3409-01-05-54504 Total				**-**	**571**	**(571)**
3409-01-05-54604	Publications and Legal Notices	1238	NEWSLETTER	2,500	98	2,402
3409-01-05-54604 Total				**2,500**	**98**	**2,402**
3409-01-05-54804	Travel and Meetings	1373	TRAVEL & MEETINGS	2,500	1,041	1,459
3409-01-05-54804 Total				**2,500**	**1,041**	**1,459**
3409-01-05-54954	Other Expenses	1162	HOST SUPPLIES AND EVENTS	750	272	478
3409-01-05-54954	Other Expenses	1285	PUBLIC OUTREACH - MISCELLANEOUS	2,200	113	2,087
3409-01-05-54954	Other Expenses	1287	PUBLIC WORKSHOP	500	-	500
3409-01-05-54954 Total				**3,450**	**385**	**3,065**
3409-01-07-54105	Employee Education & Training	1125	EMPLOYEE TRAINING	500	-	500
3409-01-07-54105 Total				**500**	**-**	**500**
3409-01-07-54504	Contractual Services	1147	GIS MMS HOST LEASE LICENSE MAINTENANCE	23,750	23,750	-
3409-01-07-54504 Total				**23,750**	**23,750**	**-**
3409-01-07-54554	Professional Services	1148	GIS MMS TECHNICAL SUPPORT	32,000	-	32,000
3409-01-07-54554 Total				**32,000**	**-**	**32,000**
3409-01-07-54804	Travel and Meetings	1373	TRAVEL & MEETINGS	2,000	-	2,000
3409-01-07-54804 Total				**2,000**	**-**	**2,000**
3409-01-14-54054	Wages	1033	AUTO ALLOWANCE	2,400	400	2,000
3409-01-14-54054	Wages	1067	CERTIFICATION PAY	25,969	5,728	20,241
3409-01-14-54054	Wages	1244	ON CALL	70,928	15,178	55,750
3409-01-14-54054	Wages	1249	OVERTIME	70,000	10,489	59,511
3409-01-14-54054	Wages	1312	SALARIES AND WAGES	3,163,071	656,685	2,506,386
3409-01-14-54054	Wages	1410	VACATION PAY OUT	-	3,151	(3,151)
3409-01-14-54054 Total				**3,332,368**	**691,630**	**2,640,738**
3409-01-14-54104	Employee Benefits	1053	CALIFORNIA EDD EMPLOYMENT TRAINING TAX	168	8	160
3409-01-14-54104	Employee Benefits	1054	CALIFORNIA EDD UNEMPLOYMENT INSURANCE TAX	6,048	274	5,774
3409-01-14-54104	Employee Benefits	1096	DENTAL OR EYE EXPENSE - ACTIVE EMPLOYEE	71,250	11,086	60,164
3409-01-14-54104	Employee Benefits	1097	DENTAL OR EYE EXPENSE - RETIRED EMPLOYEE	29,000	4,509	24,491
3409-01-14-54104	Employee Benefits	1106	DISABILITY INSURANCE	35,000	10,823	24,177
3409-01-14-54104	Employee Benefits	1124	EMPLOYEE REWARDS, RECOGNITION, AND INCENTIVES	2,400	1,858	542
3409-01-14-54104	Employee Benefits	1141	GASB 68 REPORT	-	350	(350)
3409-01-14-54104	Employee Benefits	1203	MEDICARE TAX - EMPLOYER	48,833	10,123	38,710
3409-01-14-54104	Employee Benefits	1224	MISCELLANEOUS BENEFITS		30	(30)
3409-01-14-54104	Employee Benefits	1245	OPEB TRUST FUND	153,627	-	153,627
3409-01-14-54104	Employee Benefits	1255	PERS HEALTH BENEFITS - ACTIVE EMPLOYEES	629,687	146,996	482,691
3409-01-14-54104	Employee Benefits	1257	PERS HEALTH BENEFITS - RETIRED EMPLOYEES	213,989	48,878	165,112
3409-01-14-54104	Employee Benefits	1258	PERS REPLACEMENT BENEFIT FUND CONTRIBUTION	77,000	-	77,000
3409-01-14-54104	Employee Benefits	1259	PERS RETIREMENT UNFUNDED ACCRUED LIABILITY	534,782	382,309	152,473
3409-01-14-54104	Employee Benefits	1310	SAFETY SHOES	3,000	600	2,400
3409-01-14-54104	Employee Benefits	1332	SOCIAL SECURITY TAX - EMPLOYER	208,802	38,932	169,870
3409-01-14-54104	Employee Benefits	1397	PERS RETIREMENT PLAN - EMPLOYER CONTRIBUTION	389,885	80,633	309,252
3409-01-14-54104	Employee Benefits	1425	MEDICARE LOW-INCOME SUBSIDY	-	(107)	107
3409-01-14-54104	Employee Benefits	1435	PENSION TRUST FUND	300,000	-	300,000
3409-01-14-54104	Employee Benefits	1436	EDUCATION REIMBURSEMENT	3,500	-	3,500
3409-01-14-54104 Total				**2,706,969**	**737,300**	**1,969,669**
3409-01-14-54105	Employee Education & Training	1125	EMPLOYEE TRAINING	1,800	75	1,725
3409-01-14-54105 Total				**1,800**	**75**	**1,725**
3409-01-14-54154	Directors' Fees	1105	DIRECTORS' FEES	35,400	7,622	27,778
3409-01-14-54154 Total				**35,400**	**7,622**	**27,778**
3409-01-14-54204	Election Expense	1117	ELECTION EXPENSES	1,500	-	1,500
3409-01-14-54204 Total				**1,500**	**-**	**1,500**
3409-01-14-54354	Memberships and Dues	1052	CALIFORNIA CHAMBER OF COMMERCE	900	-	900
3409-01-14-54354	Memberships and Dues	1207	MEMBERSHIP - CASA	16,100	-	16,100
3409-01-14-54354	Memberships and Dues	1209	MEMBERSHIP - CSDA	15,159	-	15,159
3409-01-14-54354	Memberships and Dues	1214	MEMBERSHIP FEES - BAY AREA CLEAN WATER AGENCIES	7,920	-	7,920
3409-01-14-54354	Memberships and Dues	1215	MEMBERSHIP - MISCELLANEOUS	595	-	595
3409-01-14-54354	Memberships and Dues	1222	MEMBERSHIPS - WEF/CWEA/SFBS	410	-	410
3409-01-14-54354 Total				**41,084**	**-**	**41,084**
3409-01-14-54404	Office Supplies	1051	BULK MAIL POSTAGE	3,500	350	3,150
3409-01-14-54404	Office Supplies	1081	COMPUTER PARTS & SOFTWARE	35,950	17,973	17,977
3409-01-14-54404	Office Supplies	1158	COMPUTER HARDWARE	4,300	317	3,983
3409-01-14-54404	Office Supplies	1174	JANITORIAL SUPPLIES	2,000	-	2,000
3409-01-14-54404	Office Supplies	1236	NEW COMPUTER	19,500	13,036	6,464
3409-01-14-54404	Office Supplies	1243	OFFICE SUPPLIES	12,000	1,259	10,741
3409-01-14-54404	Office Supplies	1278	POSTAGE	800	833	(33)
3409-01-14-54404 Total				**78,050**	**33,768**	**44,282**
3409-01-14-54504	Contractual Services	1056	CASELLE FINANCIAL SOFTWARE	28,600	27,553	1,047
3409-01-14-54504	Contractual Services	1083	COMPUTER TECHNICAL SUPPORT	120,000	26,358	93,642
3409-01-14-54504	Contractual Services	1089	COPIER AND MAINTENANCE CONTRACT	7,400	355	7,045
3409-01-14-54504	Contractual Services	1110	DOCUMENT STORAGE	15,500	5,280	10,220
3409-01-14-54504	Contractual Services	1159	HHWCF - ANNUAL FEE	170,000	-	170,000
3409-01-14-54504	Contractual Services	1175	JANITORIAL SERVICE	27,500	5,925	21,575

3409-01-14-54504	Contractual Services	1226 MISCELLANEOUS CONTRACT WORK	2,000	2,174	(174)
3409-01-14-54504	Contractual Services	1252 PAYROLL SOFTWARE VENDOR FEE	40,208	9,470	30,739
3409-01-14-54504	Contractual Services	1261 PEST CONTROL	5,100	528	4,572
3409-01-14-54504	Contractual Services	1277 POST EMPLOYMENT DOT PHYSICALS	850	76	774
3409-01-14-54504	Contractual Services	1280 PRE-EMPLOYMENT HIRING	800	-	800
3409-01-14-54504	Contractual Services	1307 SAFETY - MAINTENANCE	30,000	-	30,000
3409-01-14-54504	Contractual Services	1401 WEBSITE	13,620	14,061	(441)
3409-01-14-54504	Contractual Services	1421 GOV INVEST	32,000	13,892	18,109
3409-01-14-54504 Total			**493,578**	**105,671**	**387,907**
3409-01-14-54554	Professional Services	1030 ATTORNEY SERVICES - DISTRICT COUNSEL	179,690	61,561	118,129
3409-01-14-54554	Professional Services	1032 AUDITOR	23,068	-	23,068
3409-01-14-54554	Professional Services	1090 COUNTY PROFESSIONAL SERVICES	11,000	-	11,000
3409-01-14-54554	Professional Services	1108 DM SAKAZAKI ENV ENDOWMENT FUND	2,085	-	2,085
3409-01-14-54554	Professional Services	1130 EXECUTIVE COACHING	14,600	1,600	13,000
3409-01-14-54554	Professional Services	1141 GASB 68 REPORT	700	-	700
3409-01-14-54554	Professional Services	1177 LAFCO APPORTIONMENT FEE - COUNTY	4,600	5,659	(1,059)
3409-01-14-54554	Professional Services	1239 NPDES CONSULTING SERVICES	40,000	1,862	38,138
3409-01-14-54554	Professional Services	1273 POLICY MANUAL	5,000	-	5,000
3409-01-14-54554	Professional Services	1281 PROFESSIONAL SERVICES - MISCELLANEOUS	45,000	10,890	34,110
3409-01-14-54554	Professional Services	1282 PROFESSIONAL SERVICES - OPEB	2,000	5,500	(3,500)
3409-01-14-54554	Professional Services	1300 RECRUITMENT	25,000	-	25,000
3409-01-14-54554	Professional Services	1355 TEMPORARY WORKER	25,000	-	25,000
3409-01-14-54554 Total			**377,743**	**87,072**	**290,671**
3409-01-14-54604	Publications and Legal Notices	1288 PUBLICATIONS AND LEGAL NOTICES	2,400	2,425	(25)
3409-01-14-54604 Total			**2,400**	**2,425**	**(25)**
3409-01-14-54704	Repairs and Maintenance	1050 BUILDING MAINTENANCE	-	3,001	(3,001)
3409-01-14-54704	Repairs and Maintenance	1144 GENERATOR - ADMIN BUILDING	4,000	1,275	2,725
3409-01-14-54704	Repairs and Maintenance	1263 PHONE SYSTEM SERVICE AND REPAIRS	500	-	500
3409-01-14-54704 Total			**4,500**	**4,276**	**224**
3409-01-14-54724	Small Tools and Equipment	1330 SMALL TOOLS AND EQUIPMENT	500	-	500
3409-01-14-54724 Total			**500**	**-**	**500**
3409-01-14-54804	Travel and Meetings	1373 TRAVEL & MEETINGS	18,500	4,597	13,904
3409-01-14-54804	Travel and Meetings	1374 TRAVEL AND MEETINGS - DIRECTOR	10,000	2,231	7,769
3409-01-14-54804 Total			**28,500**	**6,827**	**21,673**
3409-01-14-54904	Utilities	1058 CC WATER SERVICE - ADMIN	5,500	1,018	4,482
3409-01-14-54904	Utilities	1059 CC WATER SERVICE - PLANT	8,000	676	7,324
3409-01-14-54904	Utilities	1111 DRINKING WATER	3,000	420	2,580
3409-01-14-54904	Utilities	1118 ELECTRIC SERVICE	40,000	8,372	31,628
3409-01-14-54904	Utilities	1228 MOBILE PHONE CHARGES	16,900	4,066	12,834
3409-01-14-54904	Utilities	1262 PHONE SERVICES - UTILITIES	23,370	12,293	11,077
3409-01-14-54904 Total			**96,770**	**26,845**	**69,925**
3409-01-14-54954	Other Expenses	1038 BANK FEES	600	64	536
3409-01-14-54954	Other Expenses	1162 HOST SUPPLIES AND EVENTS	3,500	-	3,500
3409-01-14-54954	Other Expenses	1247 OTHER EXPENSES	4,000	138	3,862
3409-01-14-54954	Other Expenses	1325 SSCRAP	7,000	-	7,000
3409-01-14-54954 Total			**15,100**	**202**	**14,898**
3409-02-10-54754	Research and Monitoring	1022 ANALYSES - SEWER SERVICE OVERFLOWS	500	-	500
3409-02-10-54754	Research and Monitoring	1334 ANALYSES - SOURCE CONTROL RESEARCH MONITORING	500	-	500
3409-02-10-54754 Total			**1,000**	**-**	**1,000**
3409-02-11-54474	Chemicals	1071 CHEMICALS - LAB	12,000	6,484	5,516
3409-02-11-54474 Total			**12,000**	**6,484**	**5,516**
3409-02-11-54704	Repairs and Maintenance	1128 EQUIPMENT MAINTENANCE	7,500	4,949	2,551
3409-02-11-54704 Total			**7,500**	**4,949**	**2,551**
3409-02-11-54724	Small Tools and Equipment	1330 SMALL TOOLS AND EQUIPMENT	3,000	-	3,000
3409-02-11-54724 Total			**3,000**	**-**	**3,000**
3409-02-11-54754	Research and Monitoring	1011 ANALYSES - BIOSOLIDS AND GRIT	4,500	1,551	2,949
3409-02-11-54754	Research and Monitoring	1012 ANALYSES - CERTIFICATION	1,500	-	1,500
3409-02-11-54754	Research and Monitoring	1017 ANALYSES - INFLUENT	9,000	1,571	7,429
3409-02-11-54754	Research and Monitoring	1019 ANALYSES - MISCELLANEOUS	500	-	500
3409-02-11-54754	Research and Monitoring	1021 ANALYSES - PROCESS CONTROL	15,000	2,149	12,851
3409-02-11-54754 Total			**30,500**	**5,272**	**25,228**
3409-02-12-54105	Employee Education & Training	1125 EMPLOYEE TRAINING	300	-	300
3409-02-12-54105 Total			**300**	**-**	**300**
3409-02-12-54174	Clothing & Personal Supplies	1309 SAFETY EQUIPMENT AND SUPPLIES	1,000	-	1,000
3409-02-12-54174 Total			**1,000**	**-**	**1,000**
3409-02-12-54354	Memberships and Dues	1220 MEMBERSHIPS - SFEI REGIONAL MONITORING	20,055	-	20,055
3409-02-12-54354	Memberships and Dues	1222 MEMBERSHIPS - WEF/CWEA/SFBS	300	-	300
3409-02-12-54354	Memberships and Dues	1417 STANDARD METHODS	450	-	450
3409-02-12-54354 Total			**20,805**	**-**	**20,805**
3409-02-12-54754	Research and Monitoring	1010 ANALYSES - ALGAE	2,000	-	2,000
3409-02-12-54754	Research and Monitoring	1013 ANALYSES - TOXICITY	25,000	7,362	17,638
3409-02-12-54754	Research and Monitoring	1014 ANALYSES - EFFLUENT	35,000	6,433	28,567
3409-02-12-54754 Total			**62,000**	**13,795**	**48,205**
3409-02-12-54804	Travel and Meetings	1373 LAB - TRAVEL & MEETINGS	2,500	-	2,500
3409-02-12-54804 Total			**2,500**	**-**	**2,500**
3409-02-14-54454	Operating Supplies	1199 MATERIALS AND SUPPLIES	11,000	5,597	5,403
3409-02-14-54454 Total			**11,000**	**5,597**	**5,403**
3409-02-14-54504	Contractual Services	1333 SOFTWARE MAINTENANCE AGREEMENT	6,000	-	6,000
3409-02-14-54504 Total			**6,000**	**-**	**6,000**
3409-03-12-54554	Professional Services	1283 PROFESSIONAL SERVICES SUPPORT	10,000	-	10,000
3409-03-12-54554 Total			**10,000**	**-**	**10,000**
3409-03-12-54704	Repairs and Maintenance	1192 MAINTENANCE	8,500	1,299	7,201
3409-03-12-54704 Total			**8,500**	**1,299**	**7,201**
3409-03-12-54724	Small Tools and Equipment	1330 SMALL TOOLS AND EQUIPMENT	1,500	1,574	(74)
3409-03-12-54724 Total			**1,500**	**1,574**	**(74)**
3409-03-14-54454	Operating Supplies	1115 EDUCATION SUPPLIES	2,250	-	2,250
3409-03-14-54454 Total			**2,250**	**-**	**2,250**
3409-03-14-54504	Contractual Services	1135 FLOATING ISLANDS	30,000	-	30,000
3409-03-14-54504	Contractual Services	1164 IN SITU LEVEL MONITORING	960	160	800
3409-03-14-54504	Contractual Services	1167 INSURANCE DEDUCTIBLE		80	(80)
3409-03-14-54504	Contractual Services	1392 WEED ABATEMENT SERVICES	30,000	9,245	20,755
3409-03-14-54504	Contractual Services	1393 WETLANDS FIELD TRIP	40,000	1,305	38,695
3409-03-14-54504 Total			**100,960**	**10,790**	**90,170**
3409-04-10-54105	Employee Education & Training	1125 EMPLOYEE TRAINING	300	-	300
3409-04-10-54105 Total			**300**	**-**	**300**
3409-04-10-54174	Clothing & Personal Supplies	1309 SAFETY EQUIPMENT AND SUPPLIES	12,850	-	12,850
3409-04-10-54174 Total			**12,850**	**-**	**12,850**
3409-04-10-54254	Gas, Oil and Fuel	1142 GASOLINE - FUEL - OIL	14,500	2,548	11,953
3409-04-10-54254 Total			**14,500**	**2,548**	**11,953**
3409-04-10-54354	Memberships and Dues	1039 BAY AREA AIR QUALITY MGMT DISTRICT PERMIT FEES	2,750	-	2,750
3409-04-10-54354	Memberships and Dues	1062 CCHSD HAZ GEN - CUPA PERMIT	2,350	-	2,350
3409-04-10-54354	Memberships and Dues	1221 MEMBERSHIPS - UNDERGROUND SERVICE ALERT	4,200	3,767	433
3409-04-10-54354	Memberships and Dues	1222 MEMBERSHIP - WEF/CWEA/	300	-	300
3409-04-10-54354	Memberships and Dues	1339 SWRCB - AFRS	4,700	-	4,700
3409-04-10-54354 Total			**14,300**	**3,767**	**10,533**
3409-04-10-54504	Contractual Services	1137 FLYGHT ANNUAL SERVICE & PUMP REPAIRS	4,900	4,900	-
3409-04-10-54504	Contractual Services	1146 GENERATOR - PUMP STATIONS	9,500	9,210	290

3409-04-10-54504	Contractual Services	1180 LANDSCAPE PUMP STATIONS	7,400	-	7,400
3409-04-10-54504	Contractual Services	1195 MANHOLE MONITORING	16,610	15,561	1,049
3409-04-10-54504	Contractual Services	1305 ROOT FOAMING - COLLECTION SYSTEM	27,500	-	27,500
3409-04-10-54504	Contractual Services	1337 SSMP - SOURCE CONTROL/P2 PROGRAM	40,000	6,582	33,418
3409-04-10-54504 Total			**105,910**	**36,253**	**69,657**
3409-04-10-54654	Rents and Leases	1129 EQUIPMENT RENTALS	10,000	77	9,923
3409-04-10-54654	Rents and Leases	1302 RENTS & LEASES		4,561	(4,561)
3409-04-10-54654 Total			**10,000**	**4,638**	**5,362**
3409-04-10-54704	Repairs and Maintenance	1034 AUTO MAINTENANCE	9,600	750	8,850
3409-04-10-54704	Repairs and Maintenance	1142 GASOLINE - FUEL - OIL		35	(35)
3409-04-10-54704	Repairs and Maintenance	1146 GENERATOR - PUMP STATIONS	10,000	-	10,000
3409-04-10-54704	Repairs and Maintenance	1193 MAINTENANCE - PUMP STATION	23,000	4,107	18,893
3409-04-10-54704	Repairs and Maintenance	1324 SEWER MAINTENANCE	10,000	17,347	(7,347)
3409-04-10-54704 Total			**52,600**	**22,239**	**30,361**
3409-04-10-54724	Small Tools and Equipment	1330 SMALL TOOLS AND EQUIPMENT	4,000	1,351	2,649
3409-04-10-54724 Total			**4,000**	**1,351**	**2,649**
3409-04-10-54904	Utilities	1059 CC WATER SERVICE - PLANT	8,000	1,370	6,630
3409-04-10-54904	Utilities	1073 CITY OF MARTINEZ WATER SERVICE	8,400	809	7,591
3409-04-10-54904	Utilities	1118 ELECTRIC SERVICE	58,200	15,354	42,846
3409-04-10-54904 Total			**74,600**	**17,533**	**57,067**
3409-04-11-54105	Employee Education & Training	1125 EMPLOYEE TRAINING	2,400	-	2,400
3409-04-11-54105 Total			**2,400**	**-**	**2,400**
3409-04-11-54174	Clothing & Personal Supplies	1309 SAFETY EQUIPMENT AND SUPPLIES	12,300	1,215	11,085
3409-04-11-54174	Clothing & Personal Supplies	1375 UNIFORMS/RUGS/TOWELS	18,440	3,807	14,633
3409-04-11-54174 Total			**30,740**	**5,022**	**25,718**
3409-04-11-54254	Gas, Oil and Fuel	1142 GASOLINE - FUEL - OIL	11,500	90	11,410
3409-04-11-54254	Gas, Oil and Fuel	1284 PROPANE	2,800	-	2,800
3409-04-11-54254 Total			**14,300**	**90**	**14,210**
3409-04-11-54354	Memberships and Dues	1039 BAY AREA AIR QUALITY MGMT DISTRICT PERMIT FEES	35,100	31,543	3,557
3409-04-11-54354	Memberships and Dues	1062 CCHSD HAZ GEN - CUPA PERMIT	2,210	1,171	1,039
3409-04-11-54354	Memberships and Dues	1215 MEMBERSHIPS - MISCELLANEOUS	1,945	116	1,829
3409-04-11-54354	Memberships and Dues	1222 MEMBERSHIPS - WEF/CWEA/SFBS	5,750	987	4,763
3409-04-11-54354	Memberships and Dues	1340 STATE WATER RESOURCES CONTROL BOARD - OP CERT FEES	610	370	240
3409-04-11-54354	Memberships and Dues	1342 STATE WATER RESOURCES CONTROL BOARD - WDR	27,800	-	27,800
3409-04-11-54354	Memberships and Dues	1416 CA AIR RESOURCES CTL BOARD	2,000	-	2,000
3409-04-11-54354 Total			**75,415**	**34,187**	**41,228**
3409-04-11-54474	Chemicals	1069 CHEMICALS - CENTRIFUGE	55,000	24,762	30,238
3409-04-11-54474	Chemicals	1072 CHEMICALS - OPERATIONS	275,700	56,614	219,086
3409-04-11-54474 Total			**330,700**	**81,377**	**249,323**
3409-04-11-54504	Contractual Services	1009 AIR CONDITIONING MAINTENANCE	16,400	3,966	12,434
3409-04-11-54504	Contractual Services	1043 BIOSOLIDS HAULING	57,500	8,157	49,343
3409-04-11-54504	Contractual Services	1049 BOILER SERVICE	7,605	-	7,605
3409-04-11-54504	Contractual Services	1133 FIRE PUMP MAINTENANCE	13,900	2,150	11,750
3409-04-11-54504	Contractual Services	1179 LANDSCAPE MAINTENANCE CONTRACT WORK	58,700	8,179	50,521
3409-04-11-54504	Contractual Services	1230 MONITORING INSTRUMENT MAINTENANCE	7,000	-	7,000
3409-04-11-54504	Contractual Services	1318 SCADA AND PLC MAINTENANCE	23,000	-	23,000
3409-04-11-54504	Contractual Services	1322 SECURITY SURVEILLANCE SERVICES	5,000	-	5,000
3409-04-11-54504 Total			**189,105**	**22,452**	**166,653**
3409-04-11-54654	Rents and Leases	1129 EQUIPMENT RENTALS	8,000	3,814	4,186
3409-04-11-54654	Rents and Leases	1302 RENTS & LEASES		2,126	(2,126)
3409-04-11-54654 Total			**8,000**	**5,940**	**2,060**
3409-04-11-54704	Repairs and Maintenance	1009 AIR CONDITIONING MAINTENANCE	23,850	-	23,850
3409-04-11-54704	Repairs and Maintenance	1034 AUTO MAINTENANCE	12,000	2,046	9,954
3409-04-11-54704	Repairs and Maintenance	1041 BIOFILTER REPAIRS OR MAINTENANCE	1,000	-	1,000
3409-04-11-54704	Repairs and Maintenance	1046 BIOTOWER MAINTENANCE	1,000	158	842
3409-04-11-54704	Repairs and Maintenance	1050 BUILDING MAINTENANCE	25,000	144	24,856
3409-04-11-54704	Repairs and Maintenance	1065 CENTRIFUGE MAINTENANCE	1,000	-	1,000
3409-04-11-54704	Repairs and Maintenance	1091 CRANES	3,800	-	3,800
3409-04-11-54704	Repairs and Maintenance	1104 DIGESTER MAINTENANCE	1,000	50	950
3409-04-11-54704	Repairs and Maintenance	1112 DRYING BED REPAIRS	5,000	-	5,000
3409-04-11-54704	Repairs and Maintenance	1122 ELECTRICAL SYSTEMS INSP & MNT	16,800	-	16,800
3409-04-11-54704	Repairs and Maintenance	1136 FLOW METERS	5,700	1,970	3,730
3409-04-11-54704	Repairs and Maintenance	1137 FLYGHT ANNUAL SERVICE & PUMP REPAIRS	6,000	5,800	200
3409-04-11-54704	Repairs and Maintenance	1142 GASOLINE - FUEL - OIL		170	(170)
3409-04-11-54704	Repairs and Maintenance	1143 GATES/FENCE REPAIRS	12,500	-	12,500
3409-04-11-54704	Repairs and Maintenance	1145 GENERATOR - PLANT	6,400	3,550	2,850
3409-04-11-54704	Repairs and Maintenance	1192 MAINTENANCE	39,000	6,460	32,540
3409-04-11-54704	Repairs and Maintenance	1230 MONITORING INSTRUMENT MAINTENANCE	12,000	3,543	8,457
3409-04-11-54704	Repairs and Maintenance	1309 SAFETY EQUIPMENT AND SUPPLIES		291	(291)
3409-04-11-54704	Repairs and Maintenance	1315 SAND FILTER SYSTEM MAINTENANCE	2,500	4,902	(2,402)
3409-04-11-54704	Repairs and Maintenance	1318 SCADA AND PLC MAINTENANCE	52,000	45	51,955
3409-04-11-54704	Repairs and Maintenance	1329 SLUDGE PUMP MAINTENANCE	12,000	1,391	10,609
3409-04-11-54704	Repairs and Maintenance	1379 UV MAINTENANCE	10,000	-	10,000
3409-04-11-54704 Total			**248,550**	**30,521**	**218,029**
3409-04-11-54724	Small Tools and Equipment	1330 SMALL TOOLS AND EQUIPMENT	17,800	2,843	14,957
3409-04-11-54724 Total			**17,800**	**2,843**	**14,957**
3409-04-11-54804	Travel and Meetings	1373 OPS - TRAVEL & MEETINGS	4,000	2,453	1,547
3409-04-11-54804 Total			**4,000**	**2,453**	**1,547**
3409-04-11-54904	Utilities	1042 BIOSOLIDS DISPOSAL	124,900	21,603	103,297
3409-04-11-54904	Utilities	1118 ELECTRIC SERVICE	460,900	133,515	327,385
3409-04-11-54904	Utilities	1157 GRIT SCREENINGS DISPOSAL	15,800	1,449	14,351
3409-04-11-54904	Utilities	1160 HHWCF - DISPOSAL CHARGES	3,600	78	3,523
3409-04-11-54904 Total			**605,200**	**156,645**	**448,555**
3410-01-14-54504	Contractual Services	1025 ANNUAL EMERGENCY REPAIRS CONTINGENCY	35,000	17,077	17,923
3410-01-14-54504 Total			**35,000**	**17,077**	**17,923**
3410-02-11-54725	Equipment and Materials	1026 ANNUAL EQUIPMENT REPLACEMENT	8,000	-	8,000
3410-02-11-54725 Total			**8,000**	**-**	**8,000**
3410-03-12-54725	Equipment and Materials	1127 EQUIPMENT	50,000	-	50,000
3410-03-12-54725 Total			**50,000**	**-**	**50,000**
3410-04-10-54504	Contractual Services	1025 ANNUAL EMERGENCY REPAIRS CONTINGENCY	25,000	-	25,000
3410-04-10-54504	Contractual Services	1296 MANHOLE RAISING	15,000	-	15,000
3410-04-10-54504	Contractual Services	1442 PROJECT FOR H2S	190,000	-	190,000
3410-04-10-54504 Total			**230,000**	**-**	**230,000**
3410-04-11-54504	Contractual Services	1025 ANNUAL EMERGENCY REPAIRS CONTINGENCY	25,000	-	25,000
3410-04-11-54504	Contractual Services	1424 FY26 SCADA SYSTEM UPGRADE		89	(89)
3410-04-11-54504 Total			**25,000**	**89**	**24,911**
3410-04-11-54554	Professional Services	1281 PROFESSIONAL SERVICES - MISCELLANEOUS	30,000	-	30,000
3410-04-11-54554 Total			**30,000**	**-**	**30,000**
3410-04-11-54725	Equipment and Materials	1026 ANNUAL EQUIPMENT REPLACEMENT	60,000	-	60,000
3410-04-11-54725	Equipment and Materials	1443 DRYING BED / TRENCH PLATES	52,000	-	52,000
3410-04-11-54725	Equipment and Materials	1444 BIOTOWER FOUNDATION REPAIR	15,000	-	15,000
3410-04-11-54725	Equipment and Materials	1445 Sand Filter Influent Channel Scum Mitigation	10,000	-	10,000
3410-04-11-54725 Total			**137,000**	**-**	**137,000**
3412-01-14-54554	Professional Services	1101 DEVELOPMENT INSPECTIONS	30,000	-	30,000
3412-01-14-54554	Professional Services	1102 DEVELOPMENT PLAN REVIEW	30,000	-	30,000
3412-01-14-54554 Total			**60,000**	**-**	**60,000**
3412-04-10-54504	Contractual Services	1003 888 HOWE ROAD SANITARY SEWER REPLACEMENT	30,000	-	30,000

3412-04-10-54504	Contractual Services		1173	IRON ADJUSTMENT AFTER STREET PAVEMENT PROJECTS	35,000	-	35,000
3412-04-10-54504	Contractual Services		1414	TRUNK MANHOLES REHABILITATION	25,000	25,516	(516)
3412-04-10-54504 Total					**90,000**	**25,516**	**64,484**
3412-04-10-54554	Professional Services		1003	888 HOWE ROAD SANITARY SEWER REPLACEMENT	-	28,945	(28,945)
3412-04-10-54554	Professional Services		1414	TRUNK MANHOLES REHABILITATION	-	11,176	(11,176)
3412-04-10-54554	Professional Services		1437	CONDITION IMPROVEMENTS PROGRAM	25,000	-	25,000
3412-04-10-54554	Professional Services		1438	INFLOW & INFILTRATION REDUCTION PROGRAM	258,000	-	258,000
3412-04-10-54554 Total					**283,000**	**40,121**	**242,879**
3412-04-10-54954	Other Expenses		1439	PUMP STATION NOS. 1, 2, & 3 REHABILITATION & IMPROVEMENTS	194,000	-	194,000
3412-04-10-54954 Total					**194,000**	**-**	**194,000**
3412-04-11-54554	Professional Services		1025	CONTINGENCY	100,000	-	100,000
3412-04-11-54554	Professional Services		1413	ON-CALL PLANT ELECTRICAL CAPACITY CONSULTING	15,000	-	15,000
3412-04-11-54554	Professional Services		1440	ENERGY INFRASTRUCTURE PROGRAM	30,000	-	30,000
3412-04-11-54554	Professional Services		1441	BIOFILTER & BIOTOWER REHABILITATION	80,000	-	80,000
3412-04-11-54554 Total					**225,000**	**-**	**225,000**
Loan	2018 Loan Payable	-		2018 LOAN PRINCIPAL	263,208	263,208	(0)
Loan	2021 Loan Payable	-		2021 LOAN PRINCIPAL	259,945	-	259,945
Loan	Interest Expense - 2018 ISA		1367	TRANSFER EXPENSES FROM 3409 - 2018 ISA NOTE PYMT	186,137	186,137	0
Loan	Interest Expense - 2021 IPC		1366	TRANSFER EXPENSE FROM 3409 - 2021 IPC NOTE PYMT	137,515	-	137,515
Loan Total					**846,805**	**449,345**	**397,460**

AGENDA DATE: 11/12/2026

AGENDA ITEM: 4B

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Lilia M. Corona, General Manager

DATE: November 12, 2026

SUBJECT: Board Policy and Procedures B-10 Duties of the Board and Board Members Revision

RECOMMENDATIONS

1. Receive report from staff.

2. Consider adoption of a motion approving the recommended revisions to Board Policy and Procedure B-10 Board Policy and Procedures B-10 Duties of the Board and Board Members.

BACKGROUND

Board Policy B-10 was last revised November of 2025. An additionally needed revision was identified and is presented here.

DISCUSSION

A Social Media section was added to the policy with the intention of protecting the District from negative attention and clarifying boundaries between personal and official communications.

FISCAL IMPACT

There is no anticipated impact.

Attachments –
B-10 Board Policies and Procedures - Duty of the Board and Board Members (clean and redlined)

Duties of the Board and Board Members
B-10

PURPOSE: This policy establishes the responsibilities, duties, and limitations of the Board and individual Board members.

B-10-10 Policy Role. The primary responsibility of the Board shall be the formulation and evaluation of policy. Routine operation of the District shall be delegated to the General Manager and to other members of the District staff, as appropriate. The Board and individual Board Members shall have no authority over day-to-day operations of the District.

B-10-20 Limits on Commitments. Individual Board Members or a group of Board Members representing less than a quorum of the Board shall not imply or express any commitment of the Board or the District.

B-10-30 Obtaining Information. Board Members may obtain information from other Board Members or the General Manager in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926). In seeking clarification for policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming, said concerns should ordinarily be referred directly to the General Manager for access to legal counsel. Individual inquiries by a Board Member to the General Manager will ordinarily be responded to by addressing the response to the entire Board in order to insure that all Board Members are fully informed and have the same information.

B-10-40 Personal Conduct. Board Members shall conduct themselves with dignity, shall treat other Board Members and District Staff with courtesy, shall respect the rights of other Board Members to give opinions, shall listen attentively and respond appropriately in a professional manner, give first priority to the needs and best interests of the District, and emphasize the positive. Differing viewpoints are healthy in the decision-making process. Directors do not represent any fractional segment of the community but are, rather, a part of the body that represents and acts for the community as a whole. Once the Board of Directors takes action, Directors should commit to supporting the collective Board action and not to create barriers to the implementation of said action. Board members should use the District Strategic Plan as a general basis and focus when developing and considering future policy. When a Director believes he/she may have a conflict of interest, the California Fair Political Practices Commission or District Legal Counsel, as applicable, shall be requested to make a determination as to its existence.

B-10-50 Focus on Issues. Board Members shall focus on issues and not personalities, respect differing points of view, disagree without being disagreeable, and once the Board has acted, support the action of the Board.

B-10-60 Complaints. The needs of the District's constituents should be the priority of the Board of Directors. Board Members shall refer customer complaints directly to the General Manager, report public health and safety concerns immediately to the General Manager, and seek clarification and information from the General Manager on such issues as policy,

personnel, legal action, land acquisition and development, finances, and other matters related to the operation of the District.

B-10-70 Interactions with District Personnel. If approached by District personnel concerning specific District policy, Directors should direct inquiries to the General Manager.

B-10-80 Meeting Attendance. Members of the Board of Directors are expected to attend all regular and special meetings of the Board unless there is good cause for absence. In the event that a Board Member is absent without permission from all regular Board meetings for 70 days consecutively from the last regular meeting he or she attended, his or her office becomes vacant and shall be filled as any other vacancy.

B-10-90 Social Media. This section defines acceptable online behavior for board members to protect the District's reputation, prevent legal or public relations risks, and clarify boundaries between personal and official communications.

- Scope and Applicability: This section applies to personal accounts that mention the District, or any public commentary related to board business.
- Confidentiality and Privacy: Strictly forbids posting confidential, financial, proprietary, or pre-decisional board discussions, or executive session details on public platforms.
- Collective Board Responsibility: Requires members to respect collective board decisions after a vote is taken, avoiding public dissent or disparagement of fellow board or staff members online.
- Conflict of Interest & Endorsements: Prohibits unauthorized commercial, product, or political endorsements that may be perceived as District or Board endorsements.
- Clear Disclaimers: Directors must use explicit personal disclaimers (e.g., "views are my own") on personal profiles, while noting that individual posts can still reflect back on the organization.
- Official Spokesperson Rules: The General Manager (GM) is authorized to speak to the media or issue official statements on behalf of the Board. The Board by consensus or motion can request that the GM make specific communications to the media or post official statements on the District website.
- Political Statements. Making political statements that are at odds with the mission of the District are prohibited

B-10-100. Enforcement and Consequences. Violation of the standards in this policy may result in Board censure or removal in accordance with the laws in place.

Duties of the Board and Board Members
B-10

PURPOSE: This policy establishes the responsibilities, duties, and limitations of the Board and individual Board members.

B-10-10 Policy Role. The primary responsibility of the Board shall be the formulation and evaluation of policy. Routine operation of the District shall be delegated to the General Manager and to other members of the District staff, as appropriate. The Board and individual Board Members shall have no authority over day-to-day operations of the District.

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B-10-90 Social Media. This section defines acceptable online behavior for board members to protect the ~~organization's~~ District's reputation, prevent legal or public relations risks, and clarify boundaries between personal and official communications. ~~[1, 2]~~

~~Core Elements of a Board Social Media Policy~~

- Scope and Applicability: ~~Clarifies whether the policy a~~This section applies to ~~official organizational accounts,~~ personal accounts that mention the ~~organization~~District, or any public commentary related to board business. ~~[1, 2]~~
- Confidentiality and Privacy: Strictly forbids posting confidential, financial, proprietary, or pre-decisional board discussions, ~~board packets,~~ or executive session details on public platforms. ~~[1]~~
- Collective Board Responsibility: Requires members to respect collective board decisions after a vote is taken, avoiding public dissent or disparagement of fellow board or staff members online. ~~[1]~~
- Conflict of Interest & Endorsements: Prohibits unauthorized commercial, product, or political endorsements that ~~violate non-profit (such as 501(c)(3)) or corporate governance rules. [1]~~may be perceived as District endorsements.
- Clear Disclaimers: ~~Directs members to use~~Directors must use explicit personal disclaimers (e.g., "views are my own") on personal profiles, while noting that individual posts can still reflect back on the organization. ~~[1, 2]~~
- Official Spokesperson Rules: The General Manager (GM) is ~~Designates specific individuals (such as the Board Chair, CEO, or Executive Director)~~ authorized to speak to the media or issue official statements on behalf of the ~~board~~Board. The Board by consensus or motion can request that the GM make specific ~~[1]~~communications to the media or post official statements on the District website.
- Political Statements. Making political statements that are at odds with the mission of the District are prohibited

B-10-100. Enforcement and Consequences. Violation of the standards in this policy may result in Board censure or removal in accordance with the laws in place. ~~Outlines review processes, monitoring responsibilities, and disciplinary actions—ranging from private reprimands to removal from the board—for policy violations. [1, 2, 3]~~

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AGENDA DATE: 11/12/2026

AGENDA ITEM: 4C

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Lilia M. Corona, General Manager

DATE: November 12, 2026

SUBJECT: Policy Revisions for Internal Controls, Accounts Receivable/Write-Offs, Fixed Capital Assets, District Credit Cards, and On-Call Pay

RECOMMENDATIONS

1. Receive report from staff.

2. Provide direction on the recommended revisions to Policies and Procedures:
    a. 4100 – Internal Controls
    b. 4200 – Accounts Receivable/Write-Offs
    c. 4300 – Fixed Capital Assets
    d. 4310 – District Credit Cards
    e. 2008 – On-Call Pay

EXECUTIVE SUMMARY

District policies are intended to align the District with best practices as well as State and Federal Law. Updates are necessary for District policies that relate to Internal Controls, Accounts Receivable/Write-Offs, Fixed Capital Assets, District Credit Cards, and On-Call Pay to enhance clarity related to these topics. Most changes are minor to provide clarity.

BACKGROUND

Policy reviews and revisions are intended to bring the District's practices in line with industry best practices and Federal and State law. Additionally, efforts are made to streamline processes to increase efficiency and effectiveness while making policies

user-friendly and easy to understand. The policies for revision were last approved or revised as follows:

1. 4100 – Internal Controls — Last revised 10/9/2025
2. 4200 – Accounts Receivable/Write-Offs — Last revised 10/13/2022
3. 4300 – Fixed Capital Assets — Last revised 10/13/2022
4. 4310 – District Credit Cards — Last revised 2/25/2025
5. 2008 – On-Call Pay — Last revised 12/8/2022

DISCUSSION

The recommended changes to each policy are summarized below. The changes are also seen in the attached 'track changes' version of the policies.

The recommended changes to policies 4100, 4200, 4300, and 4310 were presented to the Finance Committee on October 12, 2026. The Committee directed the General Manager to take the recommendations to the Board for consideration. The revisions to policy 2008 was not presented to a committee; however, the revisions do not make changes to the policy. Instead, the revisions provide additional clarification on the existing policy.

4100 – Internal Controls

Substantial revisions are recommended for this policy to remove implementation procedures that have been incorporated into Standard Operating Procedures. Changes were made to simplify and clarify the policy. The Insurance Payments section was removed. The redundant internal controls over authorization, supporting documentation, approval, and payment were removed as they are addressed in the Accounts Payable section. Additionally, reference is provided for further applicable policies.

4200 – Accounts Receivable/Write-Offs

This policy is restated for clarity.

4300 – Fixed Capital Assets

Substantial revisions are recommended for this policy to remove implementation procedures that have been incorporated into Standard Operating Procedures. Changes were made to simplify and clarify the policy. The District's Auditor, Cropper Accountancy, has reviewed and provided input and approved of the District's revised policy. The Tagging section was removed as we don't tag Fixed Captial Assets, only IT equipment.

4310 – District Credit Cards

Minor rearrangement of sections was made to clarify policy guidance. Revisions are recommended to remove implementation procedures that have been incorporated into Standard Operating Procedures.

2008 – On-Call Pay

The suggested revisions do not change the current policy. Instead, the revisions are made to provide clarify to help ensure consistent interpretation of the policy.

FISCAL IMPACT

None

Attachments - Policies and Procedures:

a. 4100 – Internal Controls clean and redlined
b. 4200 – Accounts Receivable/Write-Offs clean and redlined
c. 4300 – Fixed Capital Assets clean and redlined
d. 4310 – District Credit Cards clean and redlined
e. 2008 – On-Call Pay clean and redlined

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: **Financial Management**
POLICY TITLE: **Internal Controls**
POLICY NUMBER: **4100**
DATE REVISED: **November 2026**

Purpose and Authority

The purpose of this Internal Control Policy is to establish a framework of internal controls and accountability that safeguards the assets of Mt. View Sanitary District (”District”), minimizes risk, promotes the accuracy and reliability of financial records and reporting, supports efficient and effective operations, ensures compliance with applicable laws, regulations, and Board policies, and helps prevent and detect fraud, waste, abuse, and errors.

The General Manager is responsible for implementing and maintaining effective system of internal controls and for establishing administrative procedures necessary to carry out the requirements of this policy.

Cash Receipts

The District shall maintain internal controls over cash receipts to ensure that all funds received are properly safeguarded, accurately recorded, deposited in a timely manner, and reconciled to the District’s accounting records.

The District shall establish controls to ensure that:

a) All payments received by the District shall be recorded completely and accurately.
b) Receipts shall be deposited in a timely manner.
c) Cash receipt shall be reviewed and reconciled on a regular basis to verify that payments have been properly recorded and deposited.

Accounts Receivable

The District shall maintain internal controls over accounts receivable to ensure that amounts due to the District are accurately recorded, monitored, collected, and appropriately resolved.

The District shall establish controls to ensure that:

a) Accounts receivable transactions are recorded completely and accurately.
b) Adjustments to accounts receivable shall be appropriately authorized and supported by appropriate documentation.

c) Outstanding accounts receivable balances shall be periodically reviewed to determine whether adjustments, write-offs, or other collection actions are appropriate.

Accounts Payable

The District shall maintain internal controls over accounts payable to ensure that payments are made only for valid District obligations, are properly authorized, supported by appropriate documentation, and accurately recorded.

The District shall establish controls to ensure that:

a) All payments shall be supported by appropriate documentation.
b) All payments shall be reviewed and approved by authorized personnel prior to disbursement.
c) All accounts payable transactions shall be recorded completely and accurately.
d) Vendor additions and changes are appropriately authorized and documented.

See also:
Policy 2270 – Purchasing Policies and Procedures
Policy 4310 – District Bank Cards Policy

Payroll

The District shall maintain internal controls over payroll to ensure that employee compensation is properly authorized, accurately calculated, timely processed, and recorded in accordance with the applicable laws, regulations, and District policies.

The District shall establish controls to ensure that:

a) Payroll is supported by approved time records and other appropriate documentation.
b) Payroll changes, including employee compensation and deductions, shall be appropriately authorized.
c) Payroll transactions shall be recorded completely and accurately.
d) Payroll shall be reviewed by authorized personnel prior to processing to verify the accuracy of payroll transactions.

See also:
Policy 2007 – Timekeeping
Policy 2008 – On-call Pay
Policy 2010 – Overtime
Policy 2150 – Temporary Reclassification
Policy 2160 – Certification Incentive Pay for Operators
Policy 2305 – Salary and Wage Schedule

Bank Reconciliations

The District shall maintain internal controls over bank reconciliations to ensure that cash balances are accurately reported, differences are identified and investigated, and reconciliations are completed and reviewed in a timely manner.

The District shall establish controls to ensure that:

a) Bank reconciliations shall be prepared on a regular basis and completed in a timely manner.
b) Bank reconciliations compare the District's accounting records to bank statements or other supporting records, as applicable.
c) Reconciling items are identified, investigated, and resolved as appropriate.
d) Bank reconciliations shall be reviewed by authorized personnel.

Monitoring and Oversight

The District shall periodically evaluate its system of internal controls to ensure controls remain effective, comply with applicable requirements, and support the District's operational and financial objectives.

The District shall establish controls to ensure that:

a) Internal controls are periodically reviewed to evaluate their effectiveness.
b) Deficiencies identified through internal reviews or external audits are evaluated and addressed as appropriate.
c) Management shall implement corrective actions, when necessary, to strengthen internal controls.

Cash Management

The District shall maintain internal controls over cash management activities to safeguard District assets, ensure proper authorization of transactions, and comply with Board policies and applicable laws.

The District shall establish controls to ensure that:

a) Routine cash transfers between District accounts are appropriately authorized and supported by appropriate documentation.
b) Transfers between District funds or other non-routine cash transfers are made only in accordance with Board direction or other authorized approval, as applicable.
c) Electronic fund transfers, including wire transfers and Automated Clearing House (ACH) transactions, require approval by authorized personnel and appropriate segregation of duties, when practicable.
d) District cash is managed to maintain sufficient funds for operational needs while investing available funds in Board-approved investment accounts, as appropriate.
e) Significant electronic fund transfers, other than routine operational transfers, shall be reported to the Board in accordance with District policy or administrative procedures.

See also:
Policy 3125 – District Financial Reserves Policy

Policy Review

This policy shall be reviewed periodically by District staff and presented to the Board of Directors for revision, as necessary, to ensure it remains consistent with applicable laws, regulations, accounting standards, and District operations.

The Board of Directors may review this policy in conjunction with the District's annual financial audit or at any other time deemed appropriate.

This Policy No. 4100 supersedes any policy inconsistent with the provisions included herein.

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: **Financial Management**
POLICY TITLE: **Internal Controls**
POLICY NUMBER: **4100**
DATE REVISED: ~~**October 2025**~~~~**August**~~**November 2026**

Purpose and Authority

The ~~primary~~ purpose of ~~the~~ this Internal Control Policy is to establish ~~checks and balances that help protect~~a framework of internal controls and accountability that safeguards the assets of Mt. View Sanitary District (~~MVSD~~"District") ~~from internal threats, such as theft, embezzlement, and mismanagement of funds by employees, suppliers, or customers; and, to minimize risks and protect assets, ensure accuracy of records, promote operational efficiency, and encourage adherence to policies, rules, regulations, and laws.~~, minimizes risk, promotes the accuracy and reliability of financial records and reporting, supports efficient and effective operations, ensures compliance with applicable laws, regulations, and Board policies, and helps prevent and detect fraud, waste, abuse, and errors.

The General Manager is responsible for implementing and maintaining effective system of internal controls and for establishing administrative procedures necessary to carry out the requirements of this policy.

~~Definitions~~

- ~~**GM –** General Manager~~
- ~~**DGM –** Deputy General Manager~~
- ~~**AFA –** Accounting & Financial Analyst~~
- ~~**AP/AR Assistant –** Accounts Payable & Accounts Receivable Accounting and Administrative Assistant~~
- ~~**Payroll Assistant –** Payroll Accounting and Administrative Assistant~~
- ~~**GL –** General Ledger~~
- ~~**CCCACO –** Contra Costa County Auditor-Controller's Office~~
- ~~**CCCTO –** Contra Costa County Treasurer's Office~~

~~The District will establish procedures for the adequate separation of duties, including at least the following:~~

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Cash Receipts ~~/ Accounts Receivable (AR)~~

The District shall maintain internal controls over cash receipts to ensure that all funds received are properly safeguarded, accurately recorded, deposited in a timely manner, and reconciled to the District's accounting records.

The District shall establish controls to ensure that:

~~The AP/AR assistant receives all payments (cash/check), records them in the Receipt Register and Payment Register, and prepares the physical deposit for delivery to CCCACO.~~

a) All payments received by the District shall be recorded completely and accurately.

b) Receipts shall be deposited in a timely manner.

~~a)~~ Cash receipt shall be reviewed and reconciled on a regular basis to verify that payments have been properly recorded and deposited. ~~The AFA records the receipts into the GL and prepares journal entries for electronic payments deposited directly into the District's bank account. The AFA ensures deposits made with CCCACO recorded in the Receipt Register are reflected in the District's accounting records;~~

c)

Accounts Receivable

The District shall maintain internal controls over accounts receivable to ensure that amounts due to the District are accurately recorded, monitored, collected, and appropriately resolved.

The District shall establish controls to ensure that:

a) Accounts receivable transactions are recorded completely and accurately.

b) Adjustments to accounts receivable shall be appropriately authorized and supported by appropriate documentation.

c) Outstanding accounts receivable balances shall be periodically reviewed to determine whether adjustments, write-offs, or other collection actions are appropriate.

~~a) The GM or DGM reviews and approves the electronic deposit permit confirmations from the CCCACO to ensure deposits agree with the Receipt Register.~~

Accounts Payable ~~(AP)~~

The District shall maintain internal controls over accounts payable to ensure that payments are made only for valid District obligations, are properly authorized, supported by appropriate documentation, and accurately recorded.

The District shall establish controls to ensure that:

a) All payments shall be supported by appropriate documentation.

b) All payments shall be reviewed and approved by authorized personnel prior to disbursement.

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c) All accounts payable transactions shall be recorded completely and accurately.
d) Vendor additions and changes are appropriately authorized and documented.

See also:
Policy 2270 – Purchasing Policies and Procedures
Policy 4310 – District Bank Cards Policy

~~The Payroll assistant maintains an Invoice Log of all invoices presented for payment. All invoices presented for payment must be approved by an employee authorized by the Policy and Procedure 2270 – Purchasing.~~

~~a) The AP/AR assistant enters the invoices for payment, but does not have access to add/modify vendors in the financial system. Vendor setup and changes are completed by the Payroll assistant with approval from the GM or DGM.~~
~~b) The GM and DGM review and authorize all invoices prior to payment via the Purchase Journal review.~~
~~c) A Check Control Log, managed by the Payroll Assistant, will be utilized with every AP check run to ensure the number of checks determined in the Select for Payment Report is the number used to ensure no additional checks have been utilized.~~
~~d) The Check Control Log will be kept with the locked check stock for review. The Payroll Assistant can access the locked stock. The AP/AR Assistant cannot access the locked check stock.~~
~~e) The GM or DGM confirms that the bi-weekly AP checks agree with the Invoice Log, Purchase Journal, and Check Registration List (AKA Check Sequence log). Authorized check signers are 1) General Manager, 2) Deputy General Manager, 3) all Board Members, 4) Board Secretary, and 5) Board Secretary Pro Tem. The Board of Directors receives a copy of paid disbursements and approves/accepts the disbursements at the monthly Board meeting via the Consent Calendar.~~
~~f) All paid invoices shall be marked filed on the invoice log and mailed to vendors by the AP/AR Assistant.~~
~~g) The signing of any checks written on the accounts of the District will be in accordance with the District's Purchasing Policies and Procedures.~~

Payroll

The District shall maintain internal controls over payroll to ensure that employee compensation is properly authorized, accurately calculated, timely processed, and recorded in accordance with the applicable laws, regulations, and District policies.

The District shall establish controls to ensure that:
a) Payroll is supported by approved time records and other appropriate documentation.
b) Payroll changes, including employee compensation and deductions, shall be appropriately authorized.
c) Payroll transactions shall be recorded completely and accurately.
~~a)~~ Payroll shall be reviewed by authorized personnel prior to processing to verify the accuracy of payroll transactions.~~Payroll is prepared by the Payroll Assistant.~~
~~b) Payroll is reviewed and submitted (approved) in Paychex by the GM or DGM.~~

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~~c)~~d)~~New employees and updates are entered in the Paychex database by the Payroll Assistant, AFA, GM, or DGM.~~

See also:
Policy 2007 – Timekeeping
Policy 2008 – On-call Pay
Policy 2010 – Overtime
Policy 2150 – Temporary Reclassification
Policy 2160 – Certification Incentive Pay for Operators
Policy 2305 – Salary and Wage Schedule

Bank Reconciliations

The District shall maintain internal controls over bank reconciliations to ensure that cash balances are accurately reported, differences are identified and investigated, and reconciliations are completed and reviewed in a timely manner.

The District shall establish controls to ensure that:

a) Bank reconciliations shall be prepared on a regular basis and completed in a timely manner.
b) Bank reconciliations compare the District's accounting records to bank statements or other supporting records, as applicable.
c) Reconciling items are identified, investigated, and resolved as appropriate.
~~a) Bank reconciliations shall be reviewed by authorized personnel.AFA prepares the County bank reconciliation promptly (within 7 days) after month-end (e.g., by the 13th of the month received from the County). The AFA has no authority to sign checks or approve other debits and transfers against the account.~~
~~b) Reconciliations will be reviewed and approved by the GM or DGM with initials and date.~~
~~d)~~

~~Audits~~ Monitoring and Oversight

The District shall periodically evaluate its system of internal controls to ensure controls remain effective, comply with applicable requirements, and support the District's operational and financial objectives.

The District shall establish controls to ensure that:

a) Internal controls are periodically reviewed to evaluate their effectiveness.
b) Deficiencies identified through internal reviews or external audits are evaluated and addressed as appropriate.
c) Management shall implement corrective actions, when necessary, to strengthen internal controls.

~~There will be an annual Financial audit, and findings shall be reported to the Board of Directors.~~

~~a) Biennial audits will be performed on Property, Liability, and Workers' Compensation Programs claims paid by the District, and will be promptly reported to the Board of Directors.~~

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~~Investments and Transfers~~Cash Management

The District shall maintain internal controls over cash management activities to safeguard District assets, ensure proper authorization of transactions, and comply with Board policies and applicable laws.

The District shall establish controls to ensure that:

a) Routine cash transfers between District accounts are appropriately authorized and supported by appropriate documentation.

b) Transfers between District funds or other non-routine cash transfers are made only in accordance with Board direction or other authorized approval, as applicable.

c) Electronic fund transfers, including wire transfers and Automated Clearing House (ACH) transactions, require approval by authorized personnel and appropriate segregation of duties, when practicable.

d) District cash is managed to maintain sufficient funds for operational needs while investing available funds in Board-approved investment accounts, as appropriate.

Significant electronic fund transfers, other than routine operational transfers, shall be reported to the Board in accordance with District policy or administrative procedures.

~~a) The District will maintain balances in the Local Agency Investment Fund (LAIF) in accordance with authorized LAIF guidelines. Transfers out of LAIF may only be made to the District's General Cash Account with the CCCTO and must have the approval of one of the following: 1) General Manager, 2) Deputy General Manager, 3) Board President, or 4) Board Vice President. Requests for such transfers out of LAIF shall be signed by one of these individuals and be supported by detailed information, which shall be maintained by the AFA.~~

~~b) Other excess funds shall be deposited or transferred into long-term investment accounts as designated by Board resolution.~~

~~c) Funds in the investment account(s) shall only be withdrawn upon approval of the Board of Directors by resolution.~~

~~d) The requests for such transfers shall be signed by the General Manager or Deputy General Manager and be supported by detailed information, which shall be provided to the Board of Directors approving the transfer. Such information shall be maintained by the General Manager.~~

~~e) The GM will strive to maximize interest earnings and manage the District's cash flow needs by maintaining a reasonable balance in the checking accounts to offset monthly bank charges, while transferring surplus funds to LAIF or the long-term investment accounts as appropriate.~~

~~f) Templates for Fed-wire or Automated Clearing House (ACH) transfers out of the District's bank accounts may only be created by the AFA and approved by the GM or DGM. Subsequent use of these Fed-wire or ACH templates shall require two staff – the AFA and the GM or DGM.~~

~~g)~~e) ~~All "fed wires" or ACH transfers that exceed $50,000 (other than to/from LAIF or from the Payroll Account) shall be considered similar to a "large check" and be disclosed quarterly to the Board.~~

See also:
Policy 3125 – District Financial Reserves Policy

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~~**Insurance Payments**~~

~~Any payment of funds for claims and/or allocated loss adjustment expenses will be made in accordance with the District's California Sanitation Risk Management Authority (CSRMA) Insurance Policies.~~

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Policy Review

~~The Board of Directors will review these internal control policies upon completion of each year's audit with input from the external auditor. Staff shall review this policy every two years to ensure compliance with all applicable laws and present updates to the Board as necessary.~~This policy shall be reviewed periodically by District staff and presented to the Board of Directors for revision, as necessary, to ensure it remains consistent with applicable laws, regulations, accounting standards, and District operations.

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The Board of Directors may review this policy in conjunction with the District's annual financial audit or at any other time deemed appropriate.

This Policy No. 4100 supersedes any policy inconsistent with the provisions included ~~above~~herein.

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: **Financial Management**
POLICY TITLE: **Accounts Receivables / Write-offs**
POLICY NUMBER: **4200**
DATE REVISED: **November 2026**

Purpose and Authority.

This policy establishes the District's procedures for monthly accounts receivable (AR) reviews and write-offs to maintain optimal cash flow and financial accuracy

There will be established procedures for the review and write-offs, including at least the following:

a) **Monthly Reviews:** The Accounting and Financial Analyst (AFA) reviews AR balances monthly as part of the monthly reconciliation process. AFA prepares the AR Aging Report and reconciles it to the General Ledger. The reconciled AR balances are then included in the monthly reconciliation package provided to the General Manager (GM) or authorized designee for review.
b) **Collection Notices:** Notices are sent for all accounts 45 days past their due date.
c) **Finance Charges:** Past-due accounts are assessed a finance charge of **10% per month**, pursuant to District Code Section 7.15.3 (Payment of Fees, Charges, and Delinquencies)
d) **Credit Memos:** Credit memos are managed by the AFA following approval from the GM or authorized designee.
e) **Write-Offs**: A five (5) percent allowance of total accounts receivable is deemed appropriate for bad debt to be carried on the Balance Sheet. Every attempt is made for collection before the District writes-off any balance or deposits funds. At year-end, it is determined if there are uncollectible items and, if so, those are written off by the AFA upon approval by the GM or authorized designee. Any amount over the approved allowance for bad debt must be approved by the Board of Directors prior to write-off.
f) At the auditors' recommendation (see FY 2021 End of Audit Communication Letter, p4), balances that are 4 years old and older are deemed appropriate for write-off. This includes construction deposits.

Review of Policy.

This policy shall be reviewed and, if necessary, updated every three years to ensure compliance with all applicable laws.

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: **Financial Management**
POLICY TITLE: **Accounts Receivables / Write-offs**
POLICY NUMBER: **4200**
DATE REVISED: ~~**December 2022**~~**November 2026**

Purpose and Authority.

This policy establishes the District's procedures for monthly accounts receivable (AR) reviews and write-offs to maintain optimal cash flow and financial accuracy~~It is the policy of the District that accounts receivable are reviewed monthly, as it is critical to the cash flow of the District and requires continued follow-up and attention.~~

There will be established procedures for the review and write-offs, including at least the following:

a) **Monthly Reviews:** ~~The Chief Financial Officer (CFO) and a~~The Accounting and Financial Analyst (AFA)~~ssigned staff~~ reviews AR balances monthly~~. A~~ as part of the monthly reconciliation process. ~~t month-end closing, staff~~ AFA prepares~~, review, and reconcile~~ the AR Aging Report ~~schedule~~ and reconciles it to the General Ledger~~, comparing the trial balance report for accuracy~~. The reconciled ~~accounts receivable~~AR balances are then included in the monthly reconciliation package provided to the ~~reviewed monthly and approved by the Chief Financial Officer~~General Manager (GM) or authorized designee for review~~, along with assigned staff~~.

~~b)~~ **Collection Notices:** Notices are sent for all accounts 45 days past their due date.~~Notices are sent for all accounts 45 days after their due date.~~

~~b)~~

~~c)~~ **Finance Charges:** Past-due accounts are assessed a finance charge of **10% per month**, pursuant to District Code Section 7.15.3 (Payment of Fees, Charges, and Delinquencies)~~Finance charges of ten (10) percent per month are assessed on all accounts past due as provided by District Code, Section 7.15.3 Payment of Fees, Charges, and Delinquencies.~~

~~c)~~

~~d)~~ **Credit Memos:** Credit memos are managed by the AFA~~ccountanting and Financial Analyst~~ following approval from the G~~Meneral Manager~~ (or authorized designee~~)~~. ~~Credit memos are limited to the control of the Chief Financial Officer after approval by the General Manager or his or her designee.~~

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d)

~~e) At month-end closing, an accounts receivable schedule is prepared, reviewed, and reconciled to the General Ledger. The trial balance report is compared to the General Ledger for accuracy and approved by the General Manager or designee.~~

~~f)~~e) **Write-Offs**: A five (5) percent allowance of total accounts receivable is deemed appropriate for bad debt to be carried on the Balance Sheet. Every attempt is made for collection before the District writes-off any balance or deposits funds. At year-end, it is determined if there are uncollectible items and, if so, those are written off by the ~~Chief Financial Officer~~AFA~~ccounting and Financial annalyst~~ upon approval by the ~~General Manager~~GM or ~~his or her~~authorized designee. Any amount over the approved allowance for bad debt must be approved by the Board of Directors prior to write-off.

~~g)~~f) At the auditors' recommendation (see FY 2021 End of Audit Communication Letter, p4), balances that are 4 years old and older are deemed appropriate for write-off. This includes construction deposits.

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Review of Policy.

This policy shall be reviewed and, if necessary, updated every three years to ensure compliance with all applicable laws.

Mt. View Sanitary District

Policies and Procedures Manual

POLICY SECTION: **Financial Management**
POLICY TITLE: **Fixed Capital Assets**
POLICY NUMBER: **4300**
REVISED: **November 2026**

Purpose

The purpose of this policy is to establish guidelines for the acquisition, accounting, safeguarding, and disposal of the District's capital assets in accordance with generally accepted accounting principles (GAAP) and applicable requirements.

This policy does not address the approval, authorization, and appropriation of construction or capital outlay projects.

Capital Asset Definition and Valuation

A capital asset is a tangible or intangible asset acquired, constructed, manufactured, or donated to the District for use in its operations that meets the following criteria:

1) Has an estimated useful life greater than one year, and
2) Has a cost or acquisition value of $5,000 or more.

The capitalization threshold applies to each individual asset rather than the combined cost of separate items purchased together. However, components that function together as one asset are evaluated based on their combined cost. Purchases of multiple similar assets shall also be evaluated for capitalization when significant in aggregate.

Capital assets include land, land improvements, buildings, infrastructure, vehicles, equipment, furniture, fixtures, and intangible assets.

The cost of a capital asset includes the purchase price, less applicable discounts, plus any additional costs necessary to place the asset into service, such as taxes, freight, and installation.

For District-constructed assets, costs also include directly related labor, engineering, design, and other eligible construction costs.

Donated assets are valued at their estimated acquisition value on the date received, based on what the District would normally pay to acquire a similar asset.

When an asset is acquired through noncash consideration, its cost is generally determined based on the fair market value of the consideration given. Fair market value refers to the price a comparable item would normally sell for in the market.

Costs associated with qualifying construction projects shall be recorded as Construction in Progress (CIP) until the assets are ready for their intended use. Upon completion, the costs shall be transferred to the appropriate capital asset classification.

Feasibility study costs may be included in CIP when directly related to a specific capital project that is expected to proceed.

Responsibilities and Controls

All District employees are responsible for safeguarding capital assets under their control. Management is responsible for establishing and maintaining appropriate internal controls over the District's capital assets.

The Accounting and Financial Analyst (AFA) is responsible for overseeing capital asset accounting and financial reporting.

The Public Outreach and Administrative Services Supervisor (AS) is responsible for information technology-related capital assets and communicating changes in those assets to the AFA.

The Department Managers and Supervisors are responsible for notifying the AFA of capital asset acquisitions, transfers, and disposals, and submitting the required forms.

The District Engineer or designated personnel shall notify the AFA when a capital project is completed and ready for its intended use.

District staff responsible for purchasing capital assets shall verify receipt of those assets and ensure they are properly tagged, when practical.

Estimated Useful Life

Estimated useful life refers to the number of years the District expects to use an asset for its intended purpose.

Capital assets that meet the District's capitalization criteria are classified based on their nature and estimated useful life, as follows:

Classifications	Estimated Useful Life
• Vehicle and equipment	5-15 years
• Movable furniture and fixtures	5-10 years
• Buildings and building improvements	20-50 years
• Land (not depreciated)	Not applicable - Infinite years
• Land improvements	10-20 years
• Intangible asset	5- indefinite years
• Infrastructure, such as subsurface lines	20-50 years
• Capacity rights	30 years

Depreciation

Depreciable capital assets shall be depreciated using the straight-line method beginning in the month they are placed into service. Intangible assets with finite useful lives shall be amortized over their estimated useful lives. Land, construction in progress (CIP), and intangible assets with indefinite useful lives shall not be depreciated or amortized.

Capital Asset Classifications

- **Vehicle and equipment** – Tangible assets used in District operations that are not permanently attached to a building, such as vehicles, sewer cleaning equipment, and closed-circuit television cameras.
- **Movable furniture and fixtures** – Furniture and fixtures not permanently attached to a building, such as desks, chairs, and filing cabinets.
- **Buildings and building improvements**
    - Buildings are permanent structures attached to land and used for District operations, such as offices, treatment facilities, and maintenance buildings.
    - Building improvements are additions or modifications to existing buildings that extend their useful life, increase operating capacity, or significantly improve functionality. Examples include building expansions and major upgrades to heating, cooling, electrical, or plumbing systems. Permanently attached fixtures and equipment are generally included as part of the building.

      Land – Property owned by the District, including related acquisition costs such as legal fees, surveying, and title fees. Land is not depreciated.
- **Land improvements** – Improvements made to enhance the use or functionality of land, such as fencing, parking lots, irrigation systems, and new or significantly improved landscaping. Routine landscaping and maintenance are expensed.
- **Intangible asset** – Nonphysical assets that provide long-term benefits, such as land use rights, copyrights, patents, capacity rights, and software. User training and annual maintenance costs are expensed.
- **Infrastructure asset** – Long-lived, stationary assets used in District operations such as subsurface sewer lines.

Procuring a Capital Asset

Capital assets shall be purchased in accordance with the District's Purchasing Policy and Procedures and approved capital budget.

Information technology purchases, including related equipment and supplies, must be ordered and approved by the AS.

Department Supervisors are responsible for notifying the AFA when a capital asset and all its components have been received. A completed Capital Asset Addition Form shall be submitted within two weeks of receipt.

Subsequent Expenditures and Repairs

Expenditures of $5,000 or more on existing capital assets shall be capitalized if they extend the asset's useful life, increase its operating capacity, or significantly improve its functionality.

Routine repairs and maintenance that maintain or restore an existing asset to its operating condition shall be expensed.

Leases and IT Subscriptions

Lease agreements shall be evaluated in accordance with the applicable Governmental Accounting Standards Board (GASB) requirements.

Qualifying leases shall be recorded as a right-to-use asset and a corresponding lease liability. Short-term leases with a maximum possible term of 12 months or less, including extension options, shall be expensed as incurred.

Subscription-based information technology arrangements shall be evaluated and accounted for in accordance with applicable GASB requirements.

Disposal, Retirement, and Impairment of Capital Assets

Capital assets may be disposed of when they are no longer needed, obsolete, damaged, or otherwise unusable.

Department managers and supervisors shall notify the AFA and submit a completed Capital Asset Deletion/Transfer form within fourteen days of disposal. Disposal of information technology-related assets requires prior approval from the AS.

Stolen assets must be reported to the police, and a copy of the police report shall be provided to the AFA.

Capital assets experiencing a significant and unexpected decline in their usefulness shall be evaluated for impairment in accordance with the applicable accounting standards.

For rehabilitation or replacement projects, the portion of an existing capital asset being replaced shall be evaluated for partial retirement.

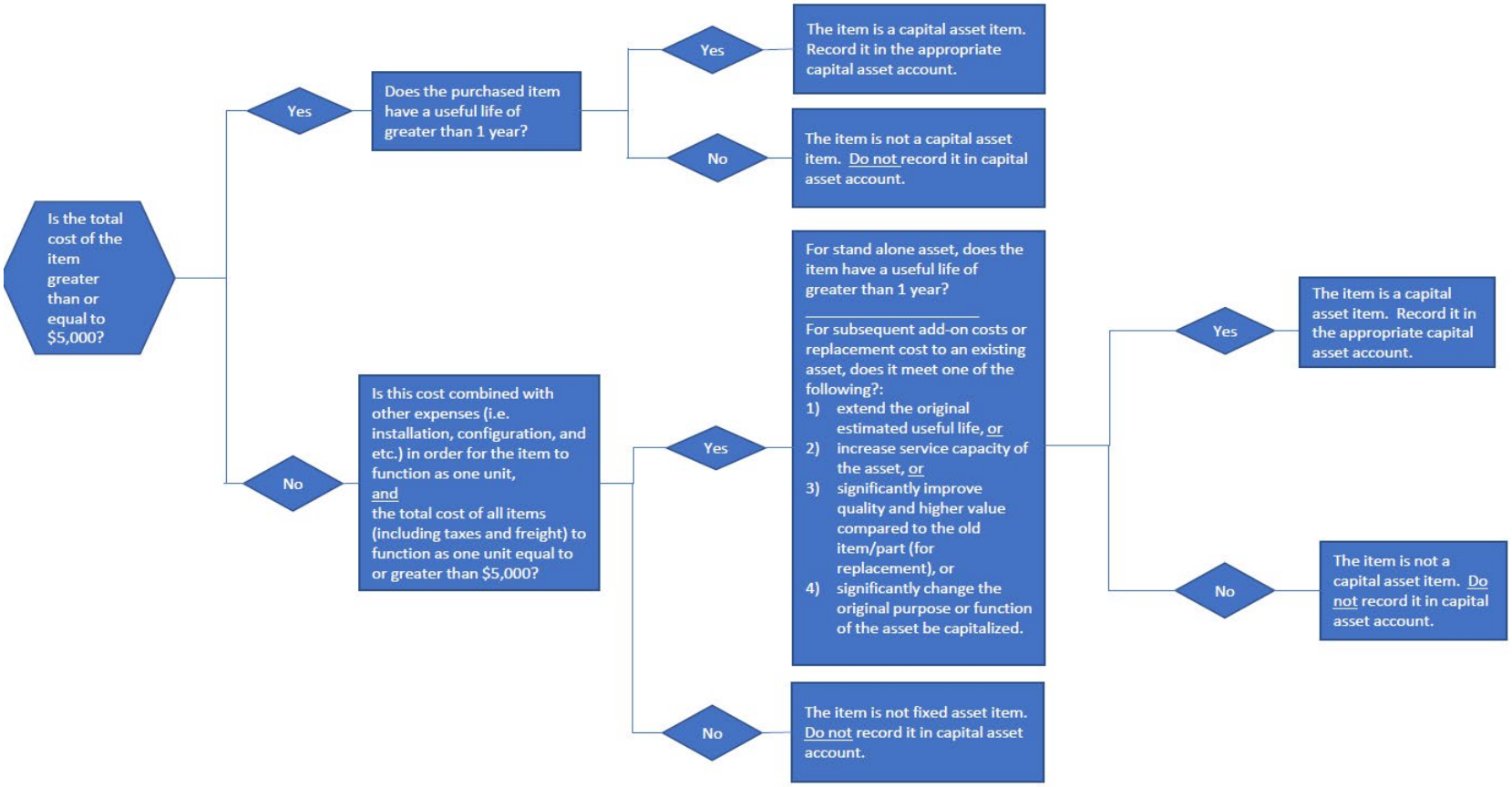
Physical Inventory of Capital Assets

Physical inventories of capital assets shall be conducted as required by applicable laws, grant agreements, or as determined necessary by management. Any discrepancies identified shall be reported to the AFA.

Review of Policy

This policy shall be reviewed and, if necessary, updated every two years to ensure compliance with all applicable laws.

Attachment A - Capital Asset Decision Tree – Determining a Capital Asset Item



Mt. View Sanitary District

Policies and Procedures Manual

POLICY SECTION: **Financial Management**
POLICY TITLE: **Fixed Capital Assets**
POLICY NUMBER: **4300**
REVISED: ~~**October 13, 2022**~~**November 2026**

Purpose ~~and Authority~~.

~~The District has significant investments in capital assets, such as land, buildings, furniture, fixtures, vehicles, subsurface sewer lines, and equipment.~~ The purpose of this policy is to establish guidelines for the ~~ensure that the District's capital assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with regulations, audit requirements, and generally accepted accounting principles.~~ acquisition, accounting, safeguarding, and disposal of the District's capital assets in accordance with generally accepted accounting principles (GAAP) and applicable requirements.

This policy does not address ~~addresses the requirements for the accounting of capital assets and does not address areas related to~~ the approval, authorization, and appropriation of ~~building~~ construction or capital outlay projects.

~~Description.~~ Capital Asset Definition and Valuation

A capital asset is a~~ny~~ tangible or intangible asset ac~~that quired~~~~the District has either purchased, paid for~~, constructed, ~~or~~ manufactured, or donated to the District for use in ~~the day-to-day~~ its operations that meets the following criteria ~~of the District, and the District is the titled owner or legally responsible party (i.e., leased items) with~~:

1) Has an estimated useful life greater than one year, and
2) Has a cost or acquisition value ~~basis~~ of $5,000 ~~(capitalization threshold)~~ or more.

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The capitalization threshold applies to each individual asset rather than the combined cost of separate items purchased together. However, components that function together as one asset are evaluated based on their combined cost. Purchases of multiple similar assets shall also be evaluated for capitalization when significant in aggregate.

Capital assets include land, land improvements, buildings, infrastructure, vehicles, equipment, furniture, fixtures, and intangible assets.

The cost of a capital asset includes the purchase price, less applicable discounts, plus any additional costs necessary to place the asset into service, such as taxes, freight, and installation.

For District-constructed assets, costs also include directly related labor, engineering, design, and other eligible construction costs.

Donated assets are valued at their estimated acquisition value on the date received, based on what the District would normally pay to acquire a similar asset.

When an asset is acquired through noncash consideration, its cost is generally determined based on the fair market value of the consideration given. Fair market value refers to the price a comparable item would normally sell for in the market.

Costs associated with qualifying construction projects shall be recorded as Construction in Progress (CIP) until the assets are ready for their intended use. Upon completion, the costs shall be transferred to the appropriate capital asset classification.

Feasibility study costs may be included in CIP when directly related to a specific capital project that is expected to proceed.

~~Cost basis refers to the total price of the item, less discounts, and includes ancillary payments at the time of purchase/lease/donation required to place the asset in its intended state of operations. Donations with an estimated or appraised value of $5,000 or more and having a useful life greater than one year are also considered capital assets. If something other than cash is used to pay for an item, then the fair market value of the non-cash payment or consideration determines the item's cost or market acquisition value. Fair market value is what the District would normally spend on a like purchase.~~

~~Capital assets include items such as land, land improvements, intangibles, subsurface sewer lines, buildings and building improvements, vehicles and equipment, and moveable furniture and fixtures. Items with a cost basis of less than $5,000 are recognized as a current period expenditure in the period it was acquired, and items with a cost basis of $5,000 or more are capitalized. When assets are capitalized, the cost is moved to an asset account for financial reporting purposes.~~

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Responsibilities and Controls

All District employees are responsible for safeguarding capital assets under their control. Management is responsible for establishing and maintaining appropriate internal controls over the District's capital assets.

The The Accountant/ing and Financial Analyst (AFAAccountant) is responsible for overseeing capital asset accounting and financial reporting. referenced in this policy is the individual with capital asset responsibilities or personnel tasked with capital asset responsibilities. The

The Public Outreach and Administrative Services Manager Supervisor (ASSAS) referenced in this policy is Administrative Services Manager in the Administration Department or assigned personnel is responsible for the District's information technology-related capital assets and communicating changes in those assets to the AFA.

The Department Managers and Supervisors are responsible for notifying the AFA of capital asset acquisitions, transfers, and disposals, and submitting the required forms.

The District Engineer or designated personnel shall notify the AFA when a capital project is completed and ready for its intended use.

District staff responsible for purchasing capital assets shall verify receipt of those assets and ensure they are properly tagged, when practical.

Mt. View Sanitary District employees are responsible for safeguarding the District's capital assets. Management is responsible for establishing and maintaining internal controls to achieve the objectives of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations. The AFA ccounting Departmentant is responsible for overseeing the financial reporting of capital assets. The Accounting Department is responsible for tagging, , inventorying, properly capturing cost basis, calculating and maintaining accumulated depreciation, updating financial records relating to capital assets, and providing information for financial reporting of the asset. The POASPublic Outreach and Administrative Services Manager ASS is responsible for tracking all information technology-related capital assets and communicating changes in those assets to the AFAccounting Departmentand Financial Analyst.

Guidelines and Definitions

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~~A.~~ ~~Capital Asset Classifications~~Estimated ~~&~~ Useful Life

Estimated useful life refers to the number of years the District expects to use an asset for its intended purpose.

Capital assets that meet the District's capitalization criteria are classified based on their nature and estimated useful life, as follows:~~Estimated useful life means the estimated number of years that an asset will be put in use for the purpose for which it was acquired/leased. Capital assets that meet the appropriate cost basis and estimated useful life criteria are grouped in the following classes:~~

Classifications	Estimated Useful Life
• Vehicle and equipment	5-15 years
• Moveable furniture and fixtures	5-10 years
• Buildings and building improvements	20-50 years
• Land (not depreciated)	Not applicable - Infinite years
• Land improvements	10-20 years
• Intangible asset	5- indefinite years
• Infrastructure, such as subsurface lines	20-50 years
• Capacity rights	30 years

~~Guidelines and Definitions~~

Depreciation

Depreciable capital assets shall be depreciated using the straight-line method beginning in the month they are placed into service. Intangible assets with finite useful lives shall be amortized over their estimated useful lives. Land, construction in progress (CIP), and intangible assets with indefinite useful lives shall not be depreciated or amortized.

Capital Asset Classifications

- **Vehicle and equipment** – Tangible assets used in District operations that are not permanently ~~affixed~~ attached to a building~~, and are used for operations. Some examples include~~, such as vehicles, sewer cleaning equipment, ~~sewer rodders~~and ~~, sewer cleaning trucks,~~ closed-circuit television cameras~~, etc. Large purchases of equipment are not capitalized if individual items are below the capitalization threshold.~~

- **Moveable furniture and fixtures** – Furniture and fixtures not permanently attached to a building, such as desks, chairs, and filing cabinets. ~~Tangible assets to be used for daily operations. Large purchases of furniture and fixtures are not capitalized if individual items are below the capitalization threshold. Improvements or additions to existing furniture or fixtures that meet or exceed the capitalization threshold should be recorded as an addition~~

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~~to the asset. Some expenses to be included in the cost of moveable furniture and fixtures include freight charges, handling and storage charges, in-transit insurance, installation charges, and charges for testing and preparation for use.~~

- **Buildings and building improvements** ~~– A building is a structure permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are additions or improvements to buildings that materially extend the useful life of a building, increase the value of the building by meeting the capitalization threshold, or both. Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building are to be included in the value of the building. Assuming all meet the capitalization threshold, examples include installation or upgrade of heating and cooling systems, installation or upgrade of walls, floors, new/upgraded windows, fiber optic cabling, expansions/additions to buildings, etc. Adding, removing, and/or moving of walls relating to renovation projects that are not major rehabilitation and do not increase the value of the building are not to be capitalized. See additional information in Section I, Improvements and Repairs.~~
  - Buildings are permanent structures attached to land and used for District operations, such as offices, treatment facilities, and maintenance buildings.
  - Building improvements are additions or modifications to existing buildings that extend their useful life, increase operating capacity, or significantly improve functionality. Examples include building expansions and major upgrades to heating, cooling, electrical, or plumbing systems. Permanently attached fixtures and equipment are generally included as part of the building.

Land – Property owned by the District, including related acquisition costs such as legal fees, surveying, and title fees. Land is not depreciated. ~~Defined as the surface of the earth used to support structures and may be used to grow grass, shrubs, and trees, together with applicable acquisition costs and without any land improvements. Land is characterized as having unlimited life. Therefore, costs such as the purchased/leased/donated price, legal and title fees, surveying, right-of-way, environmental fees, appraisal fees, and commission fees are capitalized but not depreciated.~~

Land improvements – Improvements made to enhance the use or functionality of land, such as fencing, parking lots, irrigation systems, and new or significantly improved landscaping. Routine landscaping and maintenance are expensed.~~Betterments, site preparations, and site improvements other than buildings, which are built, installed, or established to enhance the quality or facilitate the use of land for a particular purpose. Examples include landscaping, fencing, parking lots, sprinklers, flagpoles, etc. Costs include purchased/leased/donated price, job costs, contract price, and any other expenditure necessary to put a structure or improvement into operations.~~

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Intangible asset – NA nonp-physical assets that provide long-term benefits, such as ~~identifiable long-term asset. Examples include goodwill,~~ land use rights, copyrights, patents, capacity rights, and software~~, etc~~. ~~However, u~~User training and annual maintenance costs ~~cannot be capitalized~~are expensed.

- **Infrastructure asset** – L~~Defined as l~~ong-lived, ~~capital assets that are~~ stationary assets used in District operations such as subsurface sewer lines. ~~and can be preserved for a significantly greater number of years than most capital assets. Examples include subsurface sewer lines.~~

~~B.~~ Procuring a Capital Asset

Capital assets shall be purchased in accordance with the District's Purchasing Policy and Procedures and approved capital budget.

Information technology purchases, including related equipment and supplies, must be ordered and approved by the ~~PO~~AS.

Department Supervisors are responsible for notifying the AFA when a capital asset and all its components have been received. A completed Capital Asset Addition Form shall be submitted within two weeks of receipt.

~~Purchasing a capital asset is done in the same manner as any other purchase of goods if it has been approved through the annual capital budget process. Information technology purchases, including related items and supplies, must be ordered and/or approved by the Administrative Services ManagerPOASASS. The department supervisor is responsible for notifying the AccountAFAing Department when the capital asset item and all of its components are purchased. The department supervisor must complete and submit a Capital Asset Addition Form to the Accounting DepartmentnAFAt within 2 weeks of receiving the asset. See Tagging section below. Excluding construction projects, every effort must be made to procure capital assets prior to May 31st annually.~~

Subsequent Expenditures ~~es: To Capitalize or Expensand Repairse~~

Expenditures of $5,000 or more on existing capital assets shall be capitalized if they extend the asset's useful life, increase its operating capacity, or significantly improve its functionality.

Routine repairs and maintenance that maintain or restore an existing asset to its operating condition shall be expensed.

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~~Subsequent expenditures after the asset has been placed in service must meet governmental accounting standards to be added to the value of the existing asset.~~

~~Governmental accounting standards require expenditures that either:~~

- ~~Extend the original estimated useful life, or~~
- ~~Increase the service capacity of the asset, or~~
- ~~Significantly improve quality and higher value compared to the old item/part (for replacement), or~~
- ~~Significantly changes the original purpose or function of the asset.~~

~~Accordingly, expenditures must meet or exceed $5,000 to be capitalized. Refer to Capital Asset Decision Tree (Attachment A) for determining the capitalization of subsequent purchases made on an existing capital asset.~~

Leases and IT Subscriptions

~~C. Capital Leases~~

Lease agreements shall be evaluated in accordance with the applicable Governmental Accounting Standards Board (GASB) requirements.

Qualifying leases shall be recorded as a right-to-use asset and a corresponding lease liability. Short-term leases with a maximum possible term of 12 months or less, including extension options, shall be expensed as incurred.

Subscription-based information technology arrangements shall be evaluated and accounted for in accordance with applicable GASB requirements.

~~Capital leases are defined as a lease that transfers substantially all benefits and risks of ownership of property to the District during the term of the lease. Leases which meet one of the four requirements below are considered capital leases and shall be accounted for as a capital asset if the cost of the property reaches or surpasses the capitalization threshold.~~

1. ~~The lease transfers ownership of the property to the lessee by the end of the lease term (i.e., the title of the leased copier transfers at the end of the lease term); or~~

2. ~~The lease contains a bargain purchase option (e.g., the leased copier can be purchased for $5,000 or more, and the price of the purchase option is less than the remaining value of the asset); or~~

3. ~~The lease terms equal 75% or more of the estimated useful life of the leased property (e.g., a copier is leased for 4 years, and the copier has a useful life of 5 years); or~~

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4. The present value of the minimum lease payments exceeds 90% of the fair market value of the leased property at the date of the lease agreement (e.g., 60 monthly lease payments of $150 totaling $9,000 on a copier with a purchase price of $10,000).

D. Receiving a Capital Asset

The department ordering the goods will be the responsible party to receive and verify the items ordered and ensure the item received is correct and in good condition. Generally, all orders are received with a packing slip. This packing slip should be compared against the items received and ordered. Proper receipt of goods will be acknowledged by signing and dating the packing slip for attachment to the invoice.

E. Tagging

All capital assets held by the District are assigned an asset number and a tag identification number when possible. Asset identification tags are affixed to each asset unless it is not practical. Once the Capital Asset Addition Form is submitted to the Accountanting Department, the Accountanting Department coordinates with the appropriate personnel to tag newly acquired assets or retag the assets at the department's request. Capital asset tags should be placed on assets in a manner that ensures ease of identification when capital asset inventory is performed without defacing or reducing the functionality of the asset. During the tagging process, the Accounting Department will verify information such as the description of the asset, model number, serial number, and location of the asset. Components of an asset will be identified with an individual asset number.

E. Asset Valuation

Purchased or leased assets shall be recorded on at actual costs, including:

- Purchase price of the item, related taxes, and transportation costs.
- Construction cost of the item, which can include labor.
- Direct expenses such as freight and handling, installation and assembly costs, in-transit insurance, and any other direct expenses incurred by the District in obtaining the asset prior tobefore the date the asset is put in service.

Subsequent items which fall under the $5,000 threshold and are purchased/leased/donated after an asset has been placed in service are expensed immediately and not capitalized.

The estimated value recorded by the District for a donated asset is the market value on the date the asset is received by the District. To determine the market value of the asset, the department receiving the donated asset is responsible for determining the value of the asset, and may use the appraisal price or market selling price of an equivalent item. If there are any questions regarding the valuation method, the department should contact the Accounting Department for assistance.

For donated sewer construction projects (also known as contributed facilities), the Engineering Department will provide the estimated value of the donated asset.

When the District constructs a capital asset for its own use, all direct costs are included in the total cost of the asset. This includes items such as architectural, engineering, legal, consulting, etc.

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F. Construction-in-Progress

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Construction-in-Progress (CIP) is defined as the accumulation of all costs incurred on uncompleted land improvements, buildings, building improvements, infrastructure, or other capital construction projects. Feasibility study costs should not be recorded to CIP if the feasibility study is used to determine whether a project is probable.

CIP may also include other capital asset classes (e.g., vehicles) that have not been put in service or completed cost accumulation as of the fiscal year-end.

When CIP assets are ready to be placed into service, they are reclassified into the appropriate asset class.

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G. Improvements and Repairs

Repair and maintenance expenditures are those incurred in the ordinary course of business to keep an asset functioning as intended for the length of its original, useful life and for its original purpose. Repairs and maintenance allow the asset to retain value rather than provide additional value. Whereas improvement costs provide additional value to an existing asset. Criteria for capitalizing improvement costs are discussed in the examples below.

Examples of expenditures/expenses classified as repair and maintenance include:

- Plumbing or electrical repair.
- Cleaning, pest extermination, or other periodic maintenance.
- Interior decorations such as draperies, blinds, curtain rods, paint, etc. Maintenance of the building exterior such as repainting, replacing sections of deteriorated siding, roof, etc.
- Adding, removing, and/or moving walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building.
- Improvement projects of minimal or no added life expectancy and/or value to the building.
- Any other maintenance related expenditure/expense that does not increase the value of the asset.
- General equipment repairs to bring the asset to its original condition (i.e., replacing a broken component).

H. Movement of Assets

~~Often it is necessary for departments to move capital assets from one location/department to another. Movement of the asset will be completed after obtaining proper authorization from the requesting and receiving departments. All computer equipment shall be moved only with the express written consent of the Administrative Services ManagerPOASASS. A Capital Asset Deletion/Transfer Form must be completed and submitted to the Accounting Department within 14 days of the event. Should a component be moved from one asset to another, the department supervisor must submit a completed Capital Asset Deletion/Transfer Form to change the capital asset system record for the component unit to the Accounting Department within 14 days of the event.~~

~~I. Disposal/Retirement of Capital Assets~~

~~A department may dispose of a capital asset due to:~~

- ~~Lack of need – obsolescence~~
- ~~Impairment – significant or unexpected wear, damage, or deterioration~~
- ~~Excess cost of maintenance~~
- ~~Theft/Loss~~
- ~~Trade-in~~

~~The department supervisors are responsible for completing and submitting a Capital Asset Deletion/Transfer Form to the Accounting Department within 14 days of the event. All computer and technology-related disposals or transfers must be approved by the Administrative ASSPOASServices Manager prior tobefore notifying the Accounting Departmentant with the exception of computer and technology related items. It is the department's ASS'sPOAS's responsibility to make arrangements to pick up and dispose of the asset. For computer and technology-related items, the Administrative ASSPOASServices Manager will arrange the disposal.~~

~~Stolen assets must be reported to the police, and a copy of the police report is provided to the Accounting Department with a Capital Asset Deletion/Transfer Form. When recording the disposal of the stolen asset in the District's accounting system, the police report number must be included in the Reason field.~~

~~With a building or sewer rehabilitation or renovation, only a section of the asset is retired (partial retirement) for the section of the asset being renovated. To determine the value of the asset being renovated, the District's methodology is based on discounting the current costs of the renovation back to the date of the asset being renovated.~~

~~Impairment~~Disposal, Retirement, and Impairment of Capital Assets

Capital assets may be disposed of when they are no longer needed, obsolete, damaged, or otherwise unusable.

Department managers and supervisors shall notify the AFA and submit a completed Capital Asset Deletion/Transfer form within fourteen days of disposal. Disposal of information technology-related assets requires prior approval from the ~~PO~~AS.

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Stolen assets must be reported to the police, and a copy of the police report shall be provided to the AFA.

Capital assets experiencing a significant and unexpected decline in their usefulness shall be evaluated for impairment in accordance with the applicable accounting standards.

For rehabilitation or replacement projects, the portion of an existing capital asset being replaced shall be evaluated for partial retirement.

Physical Inventory of Capital Assets

Physical inventories of capital assets shall be conducted as required by applicable laws, grant agreements, or as determined necessary by management. Any discrepancies identified shall be reported to the AFA.

~~Impairment is a significant or unexpected decrease in the service utility or abrupt decrease in the fair value of a capital asset that will continue to be used in operations. Because impaired assets continue to be used in operations rather than be sold, their book values need to be reduced to reflect the loss in service utility resulting from the impairment. However, a temporary decline in service would not constitute impairment (e.g., using an office building as a warehouse for one year).~~

~~Impairment is assumed to be permanent unless there is sufficient evidence to demonstrate that it is not, in which case the capital asset should not be written down. Indicators of impairment are:~~

- ~~Physical damage where action would be needed to restore lost service utility.~~
- ~~Changes in laws, regulations, or other environmental factors that negatively affect service utility (beyond the control of the District).~~
- ~~Technological developments that negatively affect service utility or evidence of obsolescence.~~
- ~~A change in the manner or duration of use of a capital asset that negatively affects service utility (under-employing the asset from its originally intended use).~~
- ~~Stoppage of construction or development. For impairments resulting from stoppage of construction or development, the lower carrying value or fair value should be utilized.~~

~~J. Physical Inventory of Capital Assets~~

~~The Administration Department may verify the integrity of the capital asset records by conducting periodic physical inventory counts of capital assets and assessments and making any necessary adjustments to the capital asset system and financial records. The Account~~~~ing Department~~nt is tasked ~~to conduct~~with conducting the physical inventory count and assessment at least once every three (3) years for the same asset class for inventoriable assets. A physical inventory should be performed by personnel having no direct responsibility (custody and receipt/issue authority) for the assets subject

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~~to the inventory count. If it is not feasible to use such personnel for any part of the inventory, then those portions are, at least, to be tested and verified by a person with neither direct responsibility for that portion of the inventory nor supervised by the person directly responsible.~~

~~The following capital asset classes are subject to periodic physical inventory:~~

- ~~Vehicle and equipment~~
- ~~Moveable furniture and fixtures~~
- ~~Buildings and building improvements~~
- ~~Land improvements~~
- ~~Intangible asset~~

~~Due to the nature of certain stationary assets, performing a physical inventory every three years is not required. However, if required, the carrying value of the asset should be adjusted if the asset has been impaired. See section L for additional details.~~

~~K. Depreciation of Capital Assets~~

~~Depreciation or amortization is the process of allocating the cost basis of a depreciable capital asset minus its salvage value over the period of its useful life rather than accounting for the cost as an expenditure in the year of acquisition. At the time a capital asset is acquired/leased/gifted, its cost basis is capitalized and subsequently depreciated utilizing the straight line method beginning in the month the asset is placed in service and continues throughout its useful life.~~

Review of Policy

This policy shall be reviewed and, if necessary, updated every two years to ensure compliance with all applicable laws.

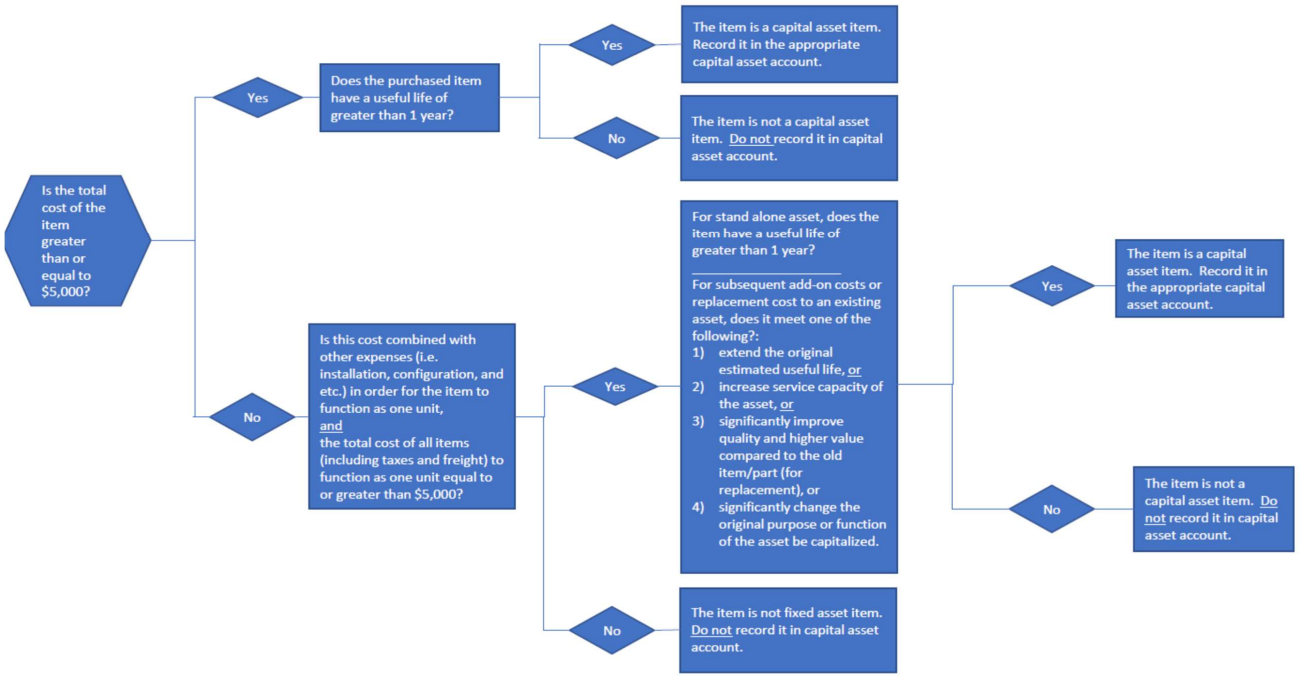
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Attachment A - Capital Asset Decision Tree – Determining a Capital Asset Item



Mt. View Sanitary District

Policy and Procedure Manual

POLICY SECTION: **Financial Management**
POLICY TITLE: **District Credit Cards**
POLICY NUMBER: **4310**
REVISED: **November 2026**

Purpose

The purpose of this policy is to establish guidelines and controls for the use and administration of District credit cards.

Responsibilities

Named Cardholder – The Named Cardholder is responsible for (1) completing the Credit Card Acknowledgement and Responsibility Form; (2) ensuring that the credit card is used appropriately and that all purchases are in compliance with the District's Purchasing Policy; (3) Providing complete documentation, including itemized receipts when applicable, and appropriate coding to their direct Supervisor for approval as receipts are received; and (4) initiating and resolving all credit card charge disputes.

General Manager – The General Manager is responsible for (1) authorizing the issuance of credit cards; (2) setting the credit limit and delegated dollar limit established in the District's purchasing limit for each Named Cardholder; (3) authorizing updates to associated forms and procedures.

Department Manager – The Department Manager is responsible for approving credit card receipts and ensuring that purchases are within budget.

Administrative Services Department – The Administrative Services Department is responsible for (1) establishing the "master account" relationship with the issuing bank; (2) issuing credit cards as approved by the General Manager in accordance with these guidelines; (3) ensuring that the monthly "master account" is paid in full and posted to the general ledger on a timely basis; (4) issuing new credit cards after General Manager or designee approval; (5) retrieving credit cards from employees separating from the District; and (6) assisting in the resolution of billing disputes.

Policy

The primary responsibility for ensuring the appropriate use of credit cards lies with the Named Cardholder. The credit card that is issued to each Named Cardholder is embossed with the employee's full name and the words "Mt. View Sanitary District." No member of the Named Cardholder's family may use the credit card.

Credit cards are to be used when conducting authorized District business. **Credit cards must not be used for any personal expenses,** even if the intent is to reimburse the District at a later date. The Named Cardholder will be held personally liable to the District for the amount of the purchase, and there may be a deduction from the Named Cardholder's paycheck for any inappropriate charges.

All purchases by a credit card shall be subject to Purchasing Policy No. 2270 and Travel Policy No. 2105. District Policy No. 2105 covers travel expenses and expenses that are not covered, which must be paid for separately by the District employee. Credit cards should never be used to circumvent established competitive purchasing procedures.

Emergency Use of Credit Cards

Unpredicted expenses that may typically be paid through Accounts Payable may be charged to District credit cards to ensure the continuation of safe and efficient District operation. Credit cards may be also be used when obtaining a Purchase Order is not feasible due to after-hours, the weekend, or holidays. These emergency uses of the credit card shall still comply with all District policies and approval procedures.

Reconciliation Process:

All purchases using a company credit card must be approved by supervisor and/or manager according to District Standard Operating Procedures and the Purchasing Policy 2270.

Restricted Uses

The following should not be considered a complete list, but provides examples of prohibited uses:

- Cash advances
- Personal/Non- business items
- Balance transfers
- Alcoholic beverages
- Charitable contributions
- Renovation/Construction service
- Firearms
- Furniture ($5,000 or more)
- Political/Religious contributions
- Tobacco products
- Prescription drugs
- Donations

Discipline For Improper Use

The use of the credit card is a privilege and not a right. Named Cardholders are expected to

maintain the highest standards of ethics when using the credit card. Improper use of a District credit card will be handled according to the District's Disciplinary Action Policy #2260.

Fraudulent Activity

Fraudulent purchases must be reported immediately to the credit card company fraud prevention and Accounting.

Lost Or Stolen Credit Cards

Should the Named Cardholder lose or have a credit card stolen, it is the Named Cardholder's responsibility to **immediately notify the Accounting Department and issuing bank**. The Named Cardholder must notify Accounting on the same day of discovery of the loss or theft.

Termination/Cancellation of Credit Card

Credit cards may be revoked at any time for any reason if a department or individual does not comply with the policies and procedures stated in this document.

The Named Cardholder should use the number provided on the back of the card or contact Accounting or Administration staff to obtain the issuing bank contact information.

Payment To the Issuing Bank

The Accounting Department will process the payments monthly via biweekly accounts payable disbursements from the District's main checking account held with the County. Payments will be made in the form of a check. The total check amount will correspond to the charges that were made during the last billing cycle. The check will be cut approximately ten (10) days after the statement is created so the District can maximize the offered rebate.

All credit card statements shall be paid timely to avoid late fees and finance charges.

Mt. View Sanitary District

Policy and Procedure Manual

POLICY SECTION: **Financial Management**
POLICY TITLE: **District ~~Bank~~ Credit Cards**
POLICY NUMBER: **4310**
REVISED: ~~**February 13, 2025**~~~~**October 13, 2026**~~**November 2026**

Purpose

The purpose of this policy is to establish guidelines and controls for the use and administration of District credit cards.~~To establish the District's policies and procedures for using credit cards for purchases of minor supplies and services on behalf of the District, paying for travel expenses when on District business trips, and making small purchases as authorized in the Purchasing Policy No. 2270. In addition, these credit cards will enable the District to take advantage of cost-reduction opportunities through internet and catalog purchasing, which require the use of a credit card.~~

Responsibilities

Named Cardholder – The Named Cardholder is responsible for (1) completing the Credit Card Acknowledgement and Responsibility Form; (2) ensuring that the credit card is used appropriately and that all purchases are in compliance with the District's Purchasing Policy; (3) ~~providing~~Providing~~e~~ complete documentation, including itemized receipts when applicable, ~~copies~~ and appropriate coding to their direct Supervisor for approval as receipts are received; and (4) initiating and resolving all credit card charge disputes.

General Manager – The General Manager is responsible for (1) authorizing the issuance of credit cards; ~~and~~ (2) setting the credit limit and delegated dollar limit established in the District's ~~Purchasing Policy~~ purchasing limit for each Named Cardholder; (3) authorizing updates to associated forms and procedures.~~.~~

Department Manager – The Department Manager is responsible for ~~(1~~approving credit card receipts and ensuring that purchases are within budget.~~) safeguarding against misuse of credit cards under their~~

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~~control; (2) enforcing procedures to ensure that purchases are appropriately reviewed, approved, and that receipts and supporting documentation are sent to Accounting to process as purchases are made; (3) ensuring all purchases have the required supporting documentation before submitting approval to Aaccounting; and (4) overseeing the implementation of these guidelines.~~

Administrative Services Department – The Administrative Services Department is responsible for (1) establishing the "master account" relationship with the issuing bank; (2) issuing credit cards as approved by the General Manager in accordance with these guidelines; (3) ensuring that the monthly "master account" is paid in full and posted to the general ledger on a timely basis; (4) issuing new credit cards after General Manager or designee approval; (5) retrieving credit cards from employees separating from the District; and (46) assisting in the resolution of billing disputes.~~.~~

~~CFO/Administrative Services ManagerThe General Manager – The CFO/ASM is rThe General Manager or designee is responsible for (1) authorizing form updates and day-to-day procedures, as needed; (2) issuing new credit cards after receiving written approval from the General Manager; and (3) retrieving credit cards from employees separating from the District.~~

Policy

The primary responsibility for ensuring the appropriate use of credit cards lies with the Named Cardholder. The credit card that is issued to each Named Cardholder is embossed with the employee's full name and the words "Mt. View Sanitary District." No member of the Named Cardholder's family may use the credit card. ~~The Department Manager may designate employee use of the card.~~

Credit cards are to be used when conducting authorized District business. **Credit cards must not be used for any personal expenses,** even if the intent is to reimburse the District at a later date. ~~Charging personal expenses on credit cards is a misuse of District funds and a serious breach of the District's Purchasing Policy No. 2270. Doing so, even if the intent is to reimburse the District later, may result in disciplinary action, up to and including termination.~~ The Named Cardholder will be held personally liable to the District for the amount of the purchase, and there may be a deduction from the Named Cardholder's paycheck for any inappropriate charges.

All purchases by a credit card shall be subject to Purchasing Policy No. 2270 and Travel Policy No. 2105. District Policy No. 2105 covers travel expenses and expenses that are not covered, which must be paid for separately by the District employee. Credit cards should never be used to circumvent established competitive purchasing procedures. ~~If you have questions about procurement policies, please contact your department supervisor/manager or General Managerthe CFO/ASM.~~

Emergency Use of Credit Cards

Unpredicted expenses that may typically be paid through Accounts Payable may be charged to District credit cards to ensure the continuation of safe and efficient District operation. Credit cards may be also be used when ~~used to pay for emergency use when~~ obtaining a Purchase Order is not feasible due to after-hours, the weekend, or holidays. These ~~E~~emergency uses of the credit card shall still comply with all District policies and approval procedures. ~~should be obtained first by contacting the Deputy General Manager and/or General Manager for preapproval and authorization, followed by an email detailing the approval, estimated amount, and brief description of use; the your Department ManagerCFO/ASM and Accounting must be copied for the audit trail. An example of emergency use would be renting pumps and pipework for an unplanned (emergency) bypass in the collection system. Rental companies will often accept a credit card and charge a deposit, which can be large.~~

~~**Procedure**~~

~~To request a new credit card, the Named Cardholder must send an email to the General Manager for approval. The email must contain the requested limit and reason for the request. The General Manager will review the request and either approve or reject it. If approved, the General Manager will email the CFO/ASM authorizing authorization for the issuance of a credit card to the Named Cardholder, establish the defined credit limit, and advise staff to update the District's Purchasing Policy with the newly Named Cardholder's Title and approved purchasing authority.~~

~~Before receiving a credit card, employees must sign the Credit Card Acknowledgement and Responsibility Form to acknowledge that they are familiar with, and will adhere to, the District's policies and procurement guidelines.~~

~~To activate the credit card, the CFO/ASMAccounting Department will call the number provided on the card and follow the instructions on the sticker located on the front of the card. An automated system will ask for the credit card number for verification purposes.~~

Reconciliation Process:

All purchases using a company credit card must be approved by supervisor and/or manager according to District Standard Operating Procedures and the Purchasing Policy 2270.

~~The monthly Cardholder statement received from the issuing bank will detail charges made during the previous billing cycle. As charges are made, a copy of the receipt and coding must be emailed to the Named Cardholder's immediate Supervisor and, with a copy to Accounting to ensure that if the Supervisor is off, Accounting has a copy of the receipt. This will ensure that Accounting has all required documentation, and approvals, necessary to pay the statement when it is received.~~

~~a. The Accountant is required to reconcile each charge on the credit card statement to the corresponding original itemized receipt (and packing slips, when applicable) each month after receipt of the credit card statement. If any documentation is~~

missing, the Accountant will request it from the Named Cardholder with a copy to the immediate Supervisor.

b. It is the responsibility of the Named Cardholder to ensure that there is a receipt for each and every purchase. It is understood that, on rare occasions, a receipt might be misplaced or damaged. The Named Cardholder should make a diligent effort to obtain a duplicate receipt from the vendor if the original receipt is lost or damaged. If a duplicate receipt cannot be obtained, the Named Cardholder should attach any available support (i.e., a menu) to show what was purchased and send it to Accounting in an email. Accounting will forward the email with a copy of the credit card statement to the General Manager for approval.

c. The recipient of the goods should sign the receipt, packing slip, or other documentation confirming that they received and checked the order.

d. The business purpose of each expense must be noted in the description for each transaction.

e. The credit card receipt requires the general ledger account number (for example, 3409-01-14-54504), the description and activity coding to be completed by the Named Cardholder, and approval from the immediate Supervisor for all employees. In the case of Department Managers' receipts, the approval of the General Manager is required.

f. When making purchases by telephone, fax, or over the internet, request that a packing slip or receipt be sent to the Named Cardholder and print the confirmation information. The final invoice and packing slip should be attached to the credit card receipt and signed by the individual who received and verified the order.

Restricted Uses

The following should not be considered a complete list, but provides examples of prohibited uses:

- Cash advances
- Personal/Non- business items
- Balance transfers
- Alcoholic beverages
- Charitable contributions
- Renovation/Construction service
- Firearms
- Furniture ($5,000 or more)
- Political/Religious contributions
- Tobacco products
- Prescription drugs
- Donations

Discipline For Improper Use

The use of the credit card is a privilege and not a right. Named Cardholders are expected to maintain the highest standards of ethics when using the credit card. Improper use of a District credit card will be handled according to the District's Disciplinary Action Policy #2260. ~~Depending on the severity of the violation, the "Three-Strike Rule" is in effect:~~

~~1. The first improper use of the credit card will result in a review of the policy and procedures with the Named Cardholder provided by the Finance/Administrative Services Department.~~

~~2. The second improper use of the credit card will require a written memo from the Named Cardholder's Supervisor to the Administrative Services Manager explaining the reason the privilege has not been suspended or terminated and the corrective action being taken.~~

~~3. The third instance of improper use will result in suspension or termination of card use. A memo, to be written by the Supervisor, concerning the problem will be sent to the Administrative Services Manager, the Deputy General Manager, and the General Manager. Gross negligence or fraud by the Named Cardholder may result in additional discipline up to and including termination of employment. These are courses of action specific to credit cards~~, ; ~~however, they do not supersede the Disciplinary Policy No. 2260, which will be followed anytime disciplinary action is warranted.~~

~~Disputing A Charge~~

~~Disputed billings can result from failure to receive goods or services, incorrect accounts, duplicate charges, etc. The Named Cardholder should contact the vendor first and attempt to resolve any outstanding issues. If unable to resolve an issue with the vendor, the Named Cardholder must contact the issuing bank in case of unresolved disputes.~~

Fraudulent Activity

Fraudulent purchases must be reported immediately to the credit card company fraud prevention and Accounting.

Lost Or Stolen Credit Cards

Should the Named Cardholder lose or have a credit card stolen, it is the Named Cardholder's responsibility to **immediately notify the Accounting Department and issuing bank**. The Named Cardholder must notify Accounting on the same day of discovery of the loss or theft.

~~The issuing bank monitors accounts and transactions to prevent and halt fraudulent activity. If fraudulent activity is suspected, the issuing bank may contact the Named Cardholders by telephone to verify transactions or inform them about the use (or attempted use) of their credit~~

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~~card in a fraudulent manner. Use caution when receiving calls from the issuing bank.~~

~~Named Cardholders can prevent fraud by promptly responding to the issuing bank and by carefully reviewing their statement, which can be obtained immediately by contacting Accounting. If the Named Cardholder discovers a fraudulent transaction, the Named Cardholder should report it to the issuing bank immediately in addition to notifying the CFO/ASMAccounting Department. An affidavit may be mailed to the Named Cardholder if the issuing bank deems it necessary. It may be necessary to close the current account to prevent additional fraudulent activity.~~

~~**Returning Item(s)**~~

~~The vendor must be contacted to return the item(s). Items should be returned directly to the vendor by whichever means they require. The Named Cardholder is responsible for retaining supporting documentation on file and is responsible for ensuring that proper credit is posted for any returned item(s).~~

Termination/Cancellation ~~O~~of ~~The~~ Credit Card

Credit cards may be revoked at any time for any reason if a department or individual does not comply with the policies and procedures stated in this document.

~~**Lost Or Stolen Credit Cards**~~

~~Should the Named Cardholder lose or have a credit card stolen, it is the Named Cardholder's responsibility to **immediately notify the CFO/ASM and issuing bank**. The Named Cardholder must notify the CFO/ASM on the same day of discovery.~~

The Named Cardholder should use the number ~~(1-800-227-4825)~~ provided on the back of the card or contact Accounting or Administration staff to obtain the issuing bank contact information.

Payment To the Issuing Bank

The Accounting Department will process the payments monthly via biweekly accounts payable disbursements from the District's main checking account held with the County. Payments will be made in the form of a check. The total check amount will correspond to the charges that were made during the last billing cycle. The check will be cut approximately ten (10) days after the statement is created so the District can maximize the offered rebate.

All credit card statements shall be paid timely to avoid late fees and finance charges.

~~**Request For Single Transaction Limit Increase**~~

~~From time to time, it may be necessary to increase a single transaction purchase limit temporarily or increase the billing cycle transaction limit. If the need arises, the Named Cardholder must email the General Manager (the CFO/ASMAccounting should be copied on the email) and request approval for the Credit Card Limit Increase, providing an explanation for the request.~~

~~Only if the final approval has been received from the General Manager, the CFO/ASMAccounting will contact the issuing bank and increase the specified limit. For single transaction limits, a temporary timeframe should be set for a specifically defined purchase that is clearly explained in the email for the Credit Card Limit Increase.~~

Mt. View Sanitary District

Policy and Procedure Manual

POLICY SECTION: **Personnel**
POLICY TITLE: **On-Call Pay**
POLICY NUMBER: **2008**
DATE REVISED: **November 12, 2026**

On-Call Duty and Compensation

On-call duty is assigned and scheduled according to the needs of the District and rotated amongst qualified operations staff in one (1) week intervals. On-call duty begins and ends every Wednesday at 7:00 AM. The District will provide weekly compensation currently in effect as approved by the General Manager for each week an operator is assigned to on-call duty. The total number of operators receiving on-call pay at any given time shall not exceed two (2) unless pre-approved by the General Manager. On-call compensation pay will be reviewed periodically.

The pay is as follows:

	Operator-in-Training	Operator 1	Operator 2/Lead
Week On-Call Compensation	$450.00	$545.00	$682.00

On-Call Duty Responsibilities

When on-call, the Operator shall be free to utilize time as desired, with the exceptions that the Operator must remain within the general Mt. View Sanitary District area, going no farther than 45 minutes travel time away from the District treatment plant, and must be unimpaired and able to perform the assigned work.

In the case that the on-call operator is out on sick leave, the on-call duty must be transferred to another operator. The on-call operator taking sick leave is responsible for transferring on-call duty when possible. When not possible, the Plant Supervisor or Wastewater Operations Manager is responsible for ensuring on-call duty has been transferred.

In the case that the on-call operator is out on approved leave (i.e., vacation, floating holiday) the on-call duty must be transferred to another operator. The on-call operator taking leave is responsible for transferring on-call duty as soon as leave is requested. The Plant Supervisor or

Wastewater Operations Manager is responsible for ensuring on-call duty has been transferred when approving leave.

The on-call phone may not be forwarded to another telephone.

Holiday Transition of On-Call Duty

If a Wednesday falls on a District holiday, the Operator finishing on-call duty must physically deliver the on-call phone to the new on-call Operator at 6:45 AM at the District and will be compensated for two (2) hours at the appropriate rate per this policy. This compensation does not apply to phone exchanges for temporary coverage of on-call duty.

Call-Outs Prior to Start of Shift

If an on-call Operator is called out before their shift starts and resolves the problem within two (2) hours of the Operator's shift start time, then the Operator's shift for that day will start at the time of the call-out clock in. If the Operator works beyond the scheduled shift hours for that day, overtime will be paid according to the 2010- Overtime Policy.

Covering for Another Operator's On-Call Duty

If an operator is covering on-call duty for the scheduled on-call Operator, the covering Operator must respond to a call-out regardless of whether it is a holiday, weekend, or normal day off for the covering Operator.

Subsequent Call-Outs

An operator may be assigned multiple tasks during a single call-out. Subsequent call-outs for the same or a directly related incident after the initial call-out event within the following 24 hours shall be documented and be compensated at the applicable rate without regard to call-out minimums. A second call-out minimum may be approved by the General Manager. Subsequent call-outs not related to the initial incident shall be deemed a new call-out event with the applicable call-out minimum.

Electronic Monitoring

In the event an operator is asked to provide remote monitoring via electronic means (telephone, computer, tablet, etc.), the Operator shall be compensated for a minimum of 30 minutes, and if repeated remote monitoring is assigned for more than 30 minutes cumulative during the night, the Operator will be paid premium compensation of $200.00 for that night. To qualify, the Operator must be assigned to monitor outside of their scheduled work shift hours and not be present on District property. Premium compensation will not continue beyond the Operator's regular starting time, nor shall premium compensation be compounded as a result of overlapping events. All call-out-related compensation is subject to review and approval by the Wastewater Operations Manager.

Mt. View Sanitary District

Policy and Procedure Manual

POLICY SECTION: **Personnel**
POLICY TITLE: **On-Call Pay**
POLICY NUMBER: **2008**
DATE REVISED: ~~**December 2022**~~**November 12, 2026**

On-Call Duty and Compensation

On-call duty is assigned and scheduled according to the needs of the District and rotated amongst qualified operations staff in one (1) week intervals. On-call duty begins and ends every Wednesday at 7:00 AM. The District will provide weekly compensation currently in effect as approved by the General Manager for each week an operator is assigned to on-call duty. The total number of operators receiving on-call pay at any given time shall not exceed two (2) unless pre-approved by the General Manager. On-call compensation pay will be reviewed periodically.

The pay is as follows:

	Operator-in-Training	Operator 1	Operator 2/Lead
Week On-Call Compensation	$450.00	$545.00	$682.00

On-Call Duty Responsibilities

When on-call, the Operator shall be free to utilize time as desired, with the exceptions that the Operator must remain within the general Mt. View Sanitary District area, going no farther than 45 minutes travel time away from the District treatment plant, and must be unimpaired and able to perform the assigned work.

In the case that the on-call operator is out on sick leave, the on-call duty must be transferred to another operator. The on-call operator taking sick leave is responsible for transferring on-call duty when possible. When not possible, the Plant Supervisor or Wastewater Operations Manager is responsible for ensuring on-call duty has been transferred.

In the case that the on-call operator is out on approved leave (i.e., vacation, floating holiday) the on-call duty must be transferred to another operator. The on-call operator taking leave is responsible for transferring on-call duty as soon as leave is requested. The Plant Supervisor or

Wastewater Operations Manager is responsible for ensuring on-call duty has been transferred when approving leave.

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If an on-call Operator is called out before their shift starts and resolves the problem within two (2) hours of the Operator's shift start time, then the Operator's shift for that day will start at the time of the call-out clock in. If the Operator works beyond the scheduled shift hours for that day, overtime will be paid according to the 2010- Overtime Policy.

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If an operator is covering on-call duty for the scheduled on-call Operator, the covering Operator must respond to a call-out regardless of whether it is a holiday, weekend, or normal day off for the covering Operator.

Subsequent Call-Outs

An operator may be assigned multiple tasks during a single call-out. Subsequent call-outs for the same or a directly related incident after the initial call-out event within the following 24 hours shall be documented and be compensated at the applicable rate without regard to call-out minimums. A second call-out minimum may be approved by the General Manager. Subsequent call-outs not related to the initial incident shall be deemed a new call-out event with the applicable call-out minimum.

Electronic Monitoring

In the event an operator is asked to provide remote monitoring via electronic means (telephone, computer, tablet, etc.), the Operator shall be compensated for a minimum of 30 minutes, and if repeated remote monitoring is assigned for more than 30 minutes cumulative during the night, the Operator will be paid premium compensation of $200.00 for that night. To qualify, the Operator must be assigned to monitor outside of their scheduled work shift hours and not be present on District property. Premium compensation will not continue beyond the Operator's regular starting time, nor shall premium compensation be compounded as a result of overlapping events. All call-out-related compensation is subject to review and approval by the Wastewater Operations Manager~~. or Lead Wastewater Operator.~~

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AGENDA DATE: 11/12/2026

AGENDA ITEM: 4D

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Chris Elliott, District Engineer

DATE: November 12, 2026

SUBJECT: Acceptance of the Pipeline Cleaning & Televising Phase 3

RECOMMENDATION

1. Receive report from staff.

2. Adopt Resolution No. _____-2026 approving and accepting as complete the Pipeline Cleaning & Televising Phase 3 and directing the Board Secretary to file a Notice of Completion.

BACKGROUND

The District is required by the State Water Resources Control Board (SWRCB) to develop and implement a Sewer System Management Plan (SSMP) that includes a plan to identify, prioritize, and correct collection system deficiencies. This program must include regular television inspection of sewer pipes and a system for ranking their condition. The District has committed in its SSMP to embark upon a comprehensive Condition Assessment Program to clean and televise each and every pipeline in its collection system. Television inspection records pipeline condition data pursuant to the National Association of Sewer Service Companies (NASSCO) standard rating system, which data is ultimately fed into a computerized risk model that is used to prioritize defective pipelines and scope out capital improvement program projects. The Condition Assessment Program's first complete cycle through the District's entire collection system has occurred in three phases spread across about six years. The

program includes manhole condition assessment inspections as well, also conducted pursuant to NASSCO.

The Pipeline Cleaning & Televising Phase 1, which consisted of approximately 25% of the District's collection system, was performed in 2021, with the Board approving and accepting that project as complete on January 13, 2022.

The Pipeline Cleaning & Televising Phase 2, which consisted of approximately 50% more of the District's collection system, was performed in 2022 and 2023, with the Board approving and accepting that project as complete on August 10, 2023.

On February 8, 2024, the Board approved Amendment No. 2 to Contract No. 19-0013 with V. W. Housen & Associates (VWH) increasing the total contract amount by $154,936 from $420,064 to $575,000 and extending the contract expiration date to December 31, 2025, and approved Task Order No. 3 to Contract No. 19-0013 authorizing VWH to provide professional engineering services for the Phase 3 project.

On December 12, 2024, the Board of Directors awarded the construction contract to Subtronic Corporation in the amount of $355,254.40. Staff issued the Notice to Proceed on January 13, 2025. The 230-calendar-day project was scheduled to be completed on August 30, 2025; no time extensions were granted, and Subtronic Corporation substantially completed the Project on that date.

VWH provided contract management and observation during field activities for the Project and is conducting the computerized risk model work as well.

DISCUSSION

The Phase 3 goal was to complete approximately 25% more of the entire collection system, essentially bringing the final cumulative total to 100%, and this goal was more or less met. The Phase 3 project cleaned and televised approximately 103,117 linear feet (~19.5 miles) of sewer pipe. Most of that pipe was 6-inch and 8-inch, but about 11,687 linear feet of larger diameters were also included. The Project also conducted 619 manhole inspections. Please see the map provided in Exhibit A, with the Project scope highlighted in orange.

FINANCIAL IMPACT

Change Orders

A summary of change orders appears in the table below.

NO.	DESCRIPTION	AMOUNT	SUBSTANTIAL COMPLETION
	ORIGINAL CONTRACT	*$355,254.40*	*August 30, 2025*
1	Palm Ave. Defects Televising	$1,350.00	0 days
2	Concrete & Calcium Carbonate Deposits Removal	$2,000.00	0 days
3	District Cost Impacts for Pettit Lane Spot Repair	-$4,388.56	0 days
4	Balancing Change Order	-$51,541.99	0 days
	Change Orders Subtotal	-$52,580.55	0 days
	REVISED CONTRACT	***$302,673.85***	***Aug. 30, 2025***

Total change orders are roughly -14.8% of the original contract amount, which is quite low and unusual. However, when Change Order No. 4 (balancing change order) is fully understood, the percentage is reasonable. The balancing change order includes credit for a District contingency bid item of $20,000 that was not used. The majority of the remainder is attributable to field quantity variations on the bid items, which is expected for a contract and work of this nature. Quantity variations were attributable to issues such as abandoned pipelines, private pipelines (not part of the collection system), non-existent pipelines, inaccessible manholes or rodding inlets, unlocatable manholes or rodding inlets, and a few inadvertent omissions. Also note that only pipes receiving CCTV inspection were paid for cleaning, and in the case of partial inspections due to defects or obstructions, only the length of pipe inspected was paid.

Total Project Cost

The table below summarizes the major project cost categories and their respective costs to date. At least $11,932.61 remains to complete the total project cost, which is the retention payment on the cleaning and televising contract. Other payments to V. W. Housen Associates, the amounts of which are yet to be determined, also remain for computerized risk model work earlier this summer, as well as tasks to close out this Phase 3 project and wrap up the entire Condition Assessment Program this fall.

ITEM	COST TO DATE
Design & Engineering Services During Construction, Contract Management & Field Observation Services (V. W. Housen Associates)	$163,192.85
Anticipated Costs To Complete	*To Be Determined*
Cleaning & Televising Contract (Subtronic Corporation)	$290,741.24
Anticipated Costs To Complete	*$11,932.61*
Computerized Risk Model (V. W. Housen Associates)	$40,023.50
Anticipated Costs To Complete	*To Be Determined*
Other	$0.00
TOTAL PROJECT COST	**$505,890.20**

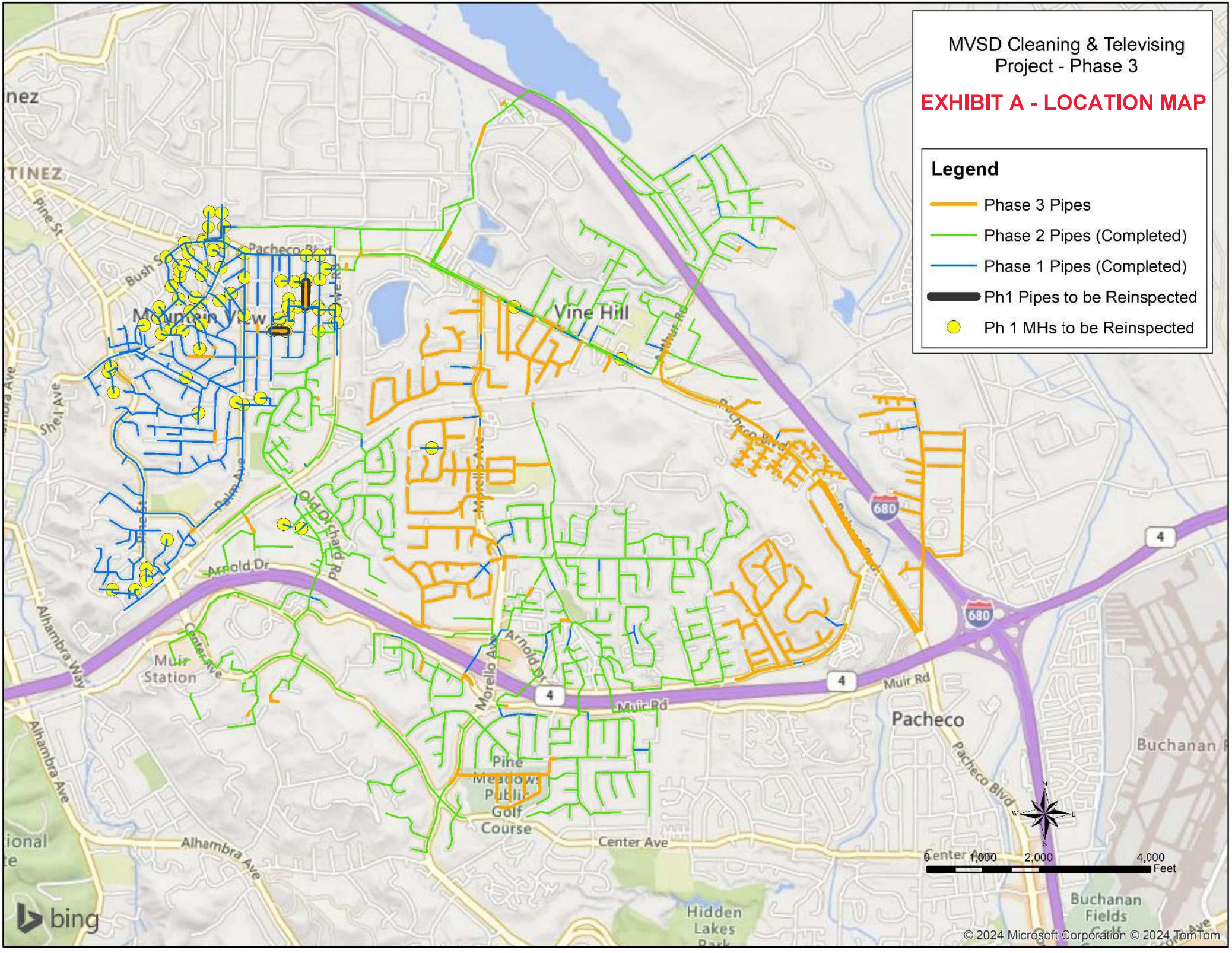
Total Program Cost

The Pipeline Cleaning & Televising Phase 1 total project cost was $467,519.54. The Pipeline Cleaning & Televising Phase 2 total project cost was $764,839.25. Taken together with Phase 3, the total Condition Assessment Program cost to date for the first complete cycle through the entire collection system is approximately $1,736,045.59.

RECOMMENDATION

1. Adopt Resolution No. _____-2026 approving and accepting as complete the Pipeline Cleaning & Televising Phase 3 and directing the Board Secretary to file a Notice of Completion.

Attachments: Exhibit A – Location Map
Resolution No. _____ -2026
Notice of Completion


MVSD Cleaning & Televising
Project - Phase 3
EXHIBIT A - LOCATION MAP
Legend
Phase 3 Pipes
Phase 2 Pipes (Completed)
Phase 1 Pipes (Completed)
Ph1 Pipes to be Reinspected
Ph 1 MHs to be Reinspected
Mountain View
Vine Hill
Pacheco
Muir Station
Pine Meadow Public Golf Course
Hidden Lakes Park
Buchanan Fields
Pacheco Blvd
Muir Rd
Arnold Dr
Alhambra Ave
Alhambra Way
Center Ave
Morello Ave
Palm Ave
Old Quarry Rd
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MT. VIEW SANITARY DISTRICT
CONTRA COSTA COUNTY, CALIFORNIA

RESOLUTION NO. _____-2026

RESOLUTION OF THE DISTRICT BOARD OF MT. VIEW SANITARY DISTRICT APPROVING AND ACCEPTING THE PIPELINE CLEANING & TELEVISING PHASE 3, CONTRACT NO. 24-1 AS COMPLETE AND DIRECTING FILING OF A NOTICE OF COMPLETION

WHEREAS, by Agreement dated December 12, 2024, Subtronic Corporation contracted with the Mt. View Sanitary District to construct the "Pipeline Cleaning & Televising Phase 3, Contract No. 24-1" in accordance with the official plans and specifications prepared therefor, and

WHEREAS, the District Engineer has furnished a written report advising that the work comprising the Pipeline Cleaning & Televising Phase 3, Contract No. 24-1 was substantially completed on August 30, 2025.

WHEREAS, the report from the District Engineer recommends that the work be approved and accepted as complete by the District Board; and

WHEREAS, attached hereto and included herein by reference is a Notice of Completion for the Pipeline Cleaning & Televising Phase 3, Contract No. 24-1.

NOW THEREFORE, BE IT RESOLVED, by the District Board of the MT. VIEW SANITARY DISTRICT, that the Pipeline Cleaning & Televising Phase 3, Contract No. 24-1 is hereby approved and accepted as complete; the District Engineer is authorized and directed to execute the attached Notice of Completion, and the Board Secretary is directed to immediately file the original of the attached Notice of Completion in the office of the Contra Costa County Clerk-Recorder.

THE FOREGOING RESOLUTION was regularly moved, seconded, and adopted at the regular meeting of the District Board of MT. VIEW SANITARY DISTRICT held on November 12, 2026, by the following vote:

AYES:	
NOES:	
ABSENT:	None
ABSTAIN:	None

_____

Jared Ruddell, President
Mt. View Sanitary District

I hereby certify that the foregoing is a true and correct copy of a resolution regularly passed and adopted by the Board of Directors of MT. VIEW SANITARY DISTRICT on the date aforesaid.

_____

Pam Christopher, Board Secretary
Mt. View Sanitary District

Recorded at the request of:
MT. VIEW SANITARY DISTRICT

When Recorded, Mail to:
Board Secretary
Mt. View Sanitary District
3800 Arthur Road
Martinez, CA 94553

(Space Above for Recorder's Use)

NOTICE OF COMPLETION

Notice is hereby given by the Mt. View Sanitary District, a special district, located in Contra Costa County, State of California, of the following:

That it has caused the construction and installation of the following described public work upon the following described real property; and the furnishing of all labor, materials, methods or processes, implements, tools, machinery, equipment, transportation, and services necessary to accomplish same, to wit: **"Pipeline Cleaning & Televising Phase 3, Contract No. 24-1"**

That said public work was constructed within the Mt. View Sanitary District at various locations in the District's wastewater collection system in the City of Martinez and unincorporated Contra Costa County.

That said work was done in accordance with plans and specifications therefore approved and adopted by the Mt. View Sanitary District, and said work was done pursuant to a District agreement dated December 12, 2024, duly awarded by said Mt. View Sanitary District to Subtronic Corporation and was substantially completed on August 30, 2025, and finally approved and accepted as complete by the Board of Directors of the Mt. View Sanitary District on November 12, 2026.

That the name and address of the owner is the Mt. View Sanitary District, at 3800 Arthur Road, Martinez, CA 94553.

That the estate or interest of the owner is: Fee Simple Absolute.

That the undersigned certifies that he is authorized to and does make this verification on behalf of the Mt. View Sanitary District; that he has read the foregoing notice and knows the contents thereof; and that the undersigned declares under penalty of perjury that the foregoing is true and correct to the best of his knowledge.

Executed on November 12, 2026, at Martinez, California.

MT. VIEW SANITARY DISTRICT
A Special District

By_____
Chris Elliott, P.E.
District Engineer
Mt. View Sanitary District

AGENDA DATE: 11/12/2026

AGENDA ITEM: 4E

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Chris Elliott, District Engineer

DATE: November 12, 2026

SUBJECT: Acceptance of the Trunk Manholes Rehabilitation

RECOMMENDATION

1. Receive report from staff.

2. Adopt Resolution No. _____-2026 approving and accepting as complete the Trunk Manholes Rehabilitation and directing the Board Secretary to file a Notice of Completion.

BACKGROUND

When present in a wastewater environment, hydrogen sulfide gas can be highly corrosive over time, leading to accelerated deterioration of concrete, many types of metals, and other materials. To extend the service life of a manhole, deteriorated components should be replaced, and corrosion protections should be installed.

In October 2024, Operations staff responded to odor complaints by the Martinez Refining Company that were purportedly related to the District's trunk manholes located on refinery property. Upon inspection, Operations staff discovered signs of significant corrosion in many of the trunk manholes, and immediate repairs and rehabilitation were deemed necessary. The District Engineer and Operations staff collaborated to inventory the trunk manholes in need of repairs and rehabilitation, and to itemize the issues to be addressed at each manhole.

The District Engineer completed the Project design in August 2025. The simpler nature of the Project scope allowed the design to be conducted in-house, resulting in significant financial savings to the District, estimated at high ten thousands of dollars. Carollo Engineers, Inc. (Carollo) provided specific engineering services to support the in-house design work by preparing an engineer's estimate and conducting a design and constructability review; the total cost of these services was about $16,900.

On November 13, 2025, the Board of Directors awarded the construction contract to Golden State Construction & Utility, Inc. (GSCU) in the amount of $416,450.00. Staff issued the Notice to Proceed on January 12, 2026. The 160-calendar day project was scheduled to be completed on June 20, 2026; one time extension was granted (see "Change Orders" below), and GSCU substantially completed the Project on June 22, 2026.

Carollo Engineers Inc. provided engineering services during construction, and GHD Inc. provided construction management and inspection services for the Project.

DISCUSSION

The purpose of the Trunk Manholes Rehabilitation was to rehabilitate trunk manholes at sixteen (16) sites; twelve (12) received corrosion-resistant coatings to address and eliminate corrosion problems, and six (6) were either adjusted to grade or received other treatments to improve access and eliminate safety concerns. All but one of the sixteen sites is located on Martinez Refining Company property, and the other is located adjacent to Moorhen Marsh on District property. Please see the location map provided in Exhibit A.

The project scope included demolition of corroded frames and covers and replacement with new, demolition of housekeeping pads and replacement with new, demolition of delaminated interior manhole coatings and installation of new epoxy coatings, demolition of corroded or unnecessary manhole rungs, demolition of corroded and deteriorating manhole base and channel concrete and patch repairs of the same, sewage flow control, and raising or lowering of manholes to grade with minor access improvements.

FINANCIAL IMPACT

Change Orders

A summary of change orders appears in the table below.

NO.	DESCRIPTION	AMOUNT	SUBSTANTIAL COMPLETION
	ORIGINAL CONTRACT	*$416,450.00*	*June 20, 2026*
1	Additional T-Lock Removal	$3,615.07 *	0 days
2	Vinyl Ester Coating	$9,607.50 *	3 days
3	Utility Locating	$4,368.00 *	0 days
4	Refinery Training	$6,267.90 *	0 days
5	Balancing Change Order	($3,141.53)	0 days
	Change Orders Subtotal	($3,141.53)	3 days
	REVISED CONTRACT	***$413,308.47***	***June 23, 2026***

* This change order was billed to Bid Item No. 18 Contingency and did not change the overall contract price.

Total change orders are -0.8% of the original contract amount. If Change Order No. 5 (balancing change order) is excluded such that only additive change orders are considered, total change orders are then roughly 5.7% of the original contract amount, which is reasonable for a collection system rehabilitation project of this size and complexity.

Total Project Cost

The table below summarizes the major project cost categories and their respective costs to date. Approximately $22,665.42 remains to complete the total project cost; this amount is mainly comprised of a final payment on the construction management contract and the retention payment on the construction contract.

ITEM	COST TO DATE
Cost Estimate, Design & Constructability Review, & Engineering Services During Construction (Carollo Engineers, Inc.)	$34,603.11
Construction Management & Inspection (GHD Inc.)	$120,224.30
Anticipated Costs To Complete	*$2,000.00*
Construction Contract (Golden State Construction & Utility, Inc.)	$392,643.05
Anticipated Costs To Complete	*$20,665.42*
Other	$50.00
TOTAL PROJECT COST	**$570,185.88**

RECOMMENDATION

1. Adopt Resolution No. _____-2026 approving and accepting as complete the Trunk Manholes Rehabilitation and directing the Board Secretary to file a Notice of Completion.

Attachments: Exhibit A – Location Map
Resolution No. _____ -2026
Notice of Completion

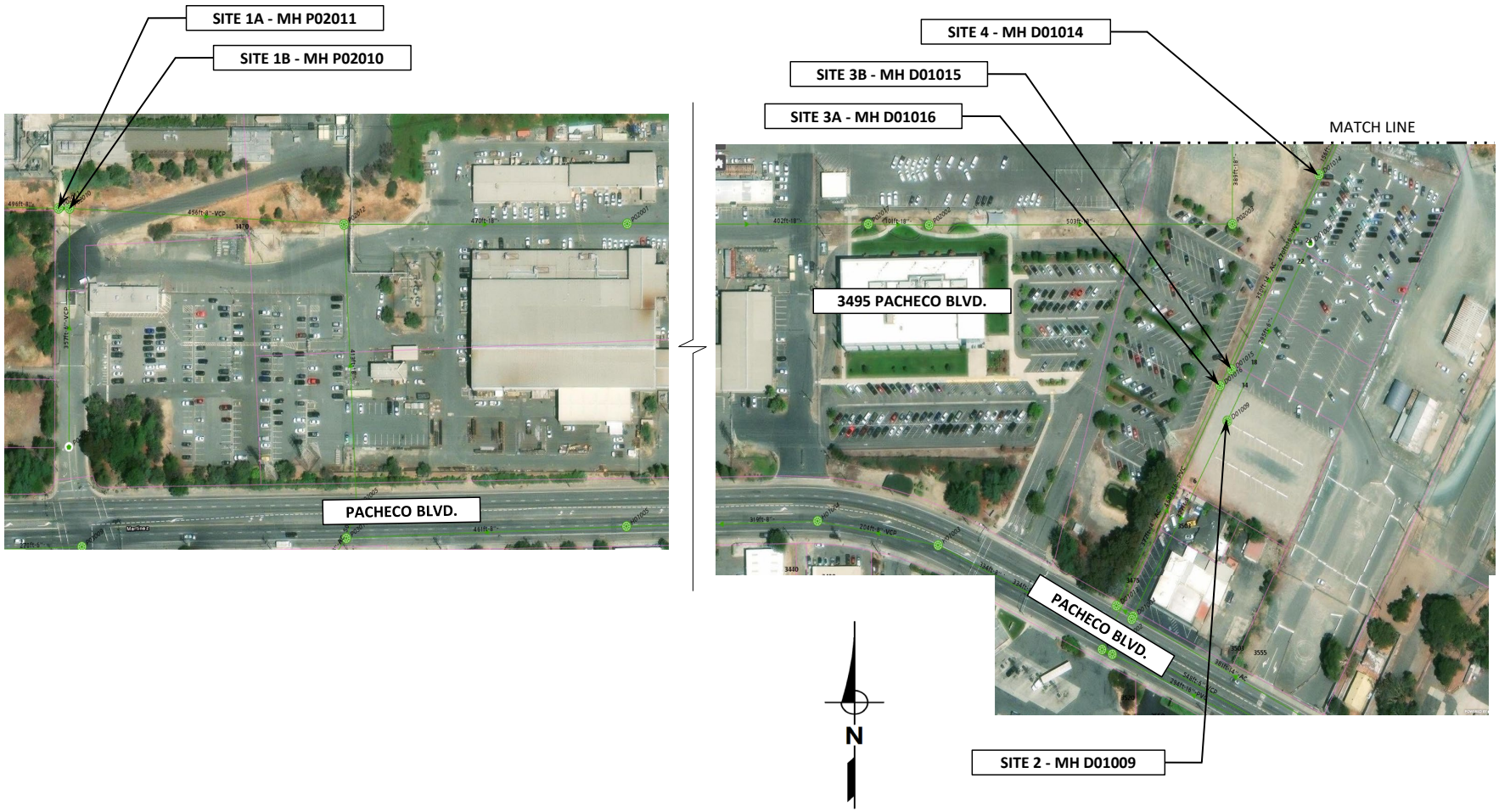


EXHIBIT A - LOCATION MAP

TRUNK MANHOLES REHABILITATION

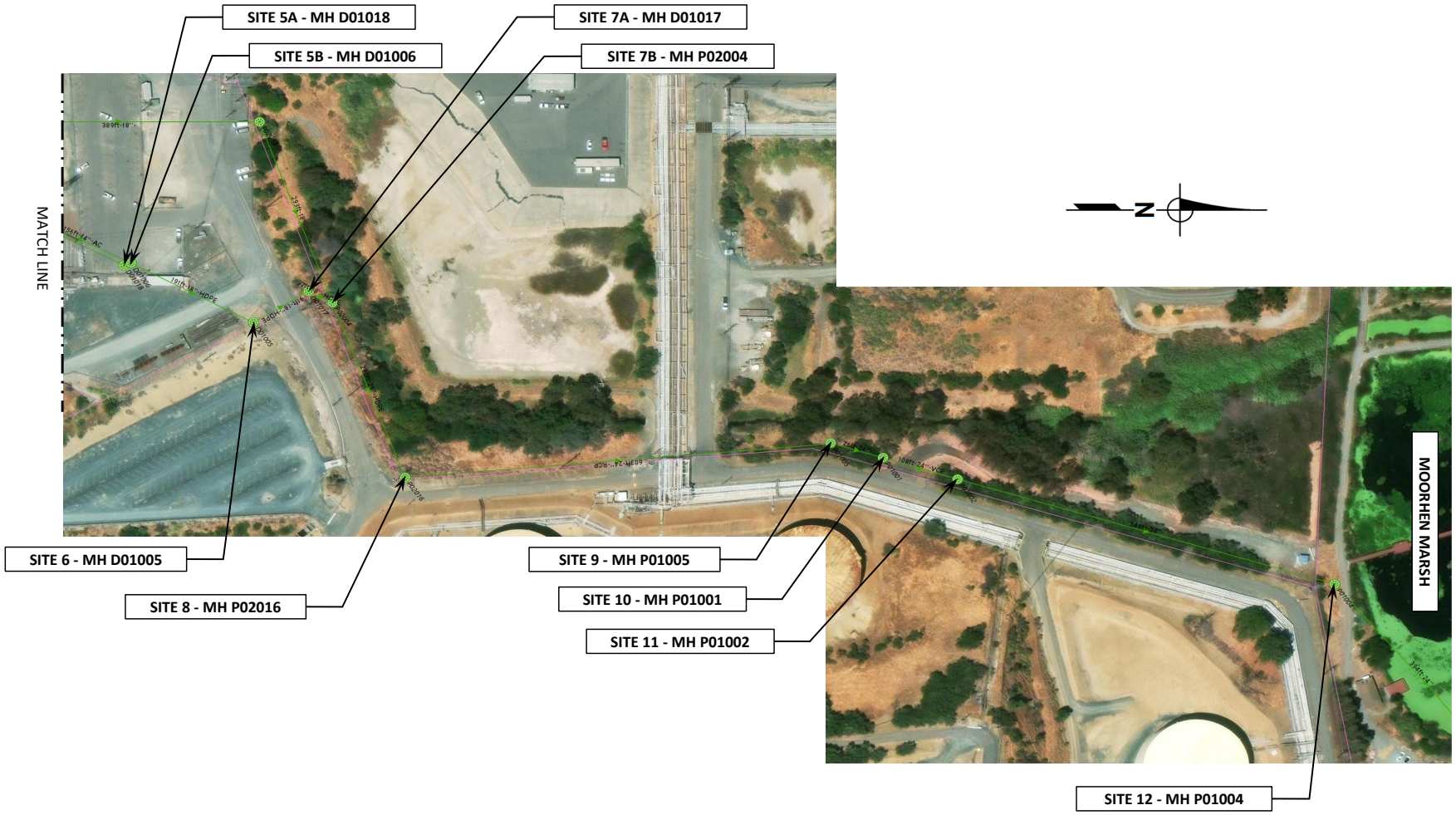


EXHIBIT A - LOCATION MAP

TRUNK MANHOLES REHABILITATION

MT. VIEW SANITARY DISTRICT
CONTRA COSTA COUNTY, CALIFORNIA

RESOLUTION NO. _____-2026

RESOLUTION OF THE DISTRICT BOARD OF MT. VIEW SANITARY DISTRICT APPROVING AND ACCEPTING THE TRUNK MANHOLES REHABILITATION, CONTRACT NO. 25-3 AS COMPLETE AND DIRECTING FILING OF A NOTICE OF COMPLETION

WHEREAS, by Agreement dated November 13, 2025, Golden State Construction & Utility, Inc. contracted with the Mt. View Sanitary District to construct the "Trunk Manholes Rehabilitation, Contract No. 25-3" in accordance with the official plans and specifications prepared therefor, and

WHEREAS, the District Engineer has furnished a written report advising that the work comprising the Trunk Manholes Rehabilitation, Contract No. 25-3 was substantially completed on June 22, 2026.

WHEREAS, the report from the District Engineer recommends that the work be approved and accepted as complete by the District Board; and

WHEREAS, attached hereto and included herein by reference is a Notice of Completion for the Trunk Manholes Rehabilitation, Contract No. 25-3.

NOW THEREFORE, BE IT RESOLVED, by the District Board of the MT. VIEW SANITARY DISTRICT, that the Trunk Manholes Rehabilitation, Contract No. 25-3 is hereby approved and accepted as complete; the District Engineer is authorized and directed to execute the attached Notice of Completion, and the Board Secretary is directed to immediately file the original of the attached Notice of Completion in the office of the Contra Costa County Clerk-Recorder.

THE FOREGOING RESOLUTION was regularly moved, seconded, and adopted at the regular meeting of the District Board of MT. VIEW SANITARY DISTRICT held on November 12, 2026, by the following vote:

AYES:	
NOES:	
ABSENT:	None
ABSTAIN:	None

_____

Jared Ruddell, President
Mt. View Sanitary District

I hereby certify that the foregoing is a true and correct copy of a resolution regularly passed and adopted by the Board of Directors of MT. VIEW SANITARY DISTRICT on the date aforesaid.

_____

Pam Christopher, Board Secretary
Mt. View Sanitary District

Recorded at the request of:
MT. VIEW SANITARY DISTRICT

When Recorded, Mail to:
Board Secretary
Mt. View Sanitary District
3800 Arthur Road
Martinez, CA 94553

(Space Above for Recorder's Use)

NOTICE OF COMPLETION

Notice is hereby given by the Mt. View Sanitary District, a special district, located in Contra Costa County, State of California, of the following:

That it has caused the construction and installation of the following described public work upon the following described real property; and the furnishing of all labor, materials, methods or processes, implements, tools, machinery, equipment, transportation, and services necessary to accomplish same, to wit: **"Trunk Manholes Rehabilitation, Contract No. 25-3"**

That said public work was constructed within the Mt. View Sanitary District on the private properties of the Martinez Refining Company LLC and Mt. View Sanitary District in unincorporated Contra Costa County.

That said work was done in accordance with plans and specifications therefore approved and adopted by the Mt. View Sanitary District, and said work was done pursuant to a District agreement dated November 13, 2025, duly awarded by said Mt. View Sanitary District to Golden State Construction & Utility, Inc. and was substantially completed on June 22, 2026, and finally approved and accepted as complete by the Board of Directors of the Mt. View Sanitary District on November 12, 2026.

That the name and address of the owner is the Mt. View Sanitary District, at 3800 Arthur Road, Martinez, CA 94553.

That the estate or interest of the owner is: Fee Simple Absolute.

That the undersigned certifies that he is authorized to and does make this verification on behalf of the Mt. View Sanitary District; that he has read the foregoing notice and knows the contents thereof; and that the undersigned declares under penalty of perjury that the foregoing is true and correct to the best of his knowledge.

Executed on November 12, 2026, at Martinez, California.

MT. VIEW SANITARY DISTRICT
A Special District

By_____
Chris Elliott, P.E.
District Engineer
Mt. View Sanitary District

AGENDA DATE: 11/12/2026

AGENDA ITEM: 4F

Approved:

Lilia M. Corona
General Manager

STAFF REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Lilia M. Corona, General Manager

DATE: November 12, 2026

SUBJECT: Resolution Recognizing Gregory T. Pyka For Thirty-three Years of Service to Mt. View Sanitary District

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RECOMMENDATION

1. Receive report from staff.

2. Adopt Resolution No. _____ – 2026 Recognizing Gregory T. Pyka for thirty-three years of service to Mt. View Sanitary District.

DISCUSSION

After decades of dedicated service, Greg will retire from the Board effective December 3, 2026, leaving a lasting impact on MVSD and the community we serve.

Upon adoption, the attached Resolution will be printed, framed, and presented to Greg to commemorate his dedicated service and his resignation from the Board.

Attachment: Resolution No. _____ – 2026 Recognizing Gregory T. Pyka

MT. VIEW SANITARY DISTRICT
CONTRA COSTA COUNTY
CALIFORNIA
RESOLUTION NO. ____-2026

A RESOLUTION OF THE DISTRICT BOARD OF THE MT. VIEW SANITARY DISTRICT RECOGNIZING
THIRTY THREE (33) YEARS OF SERVICE
BY GREGORY T. PYKA

The Board of Directors of Mt. View Sanitary District hereby resolves as follows:

Whereas, Gregory T. Pyka (Greg) first assumed office as a Director of Mt. View Sanitary District (District) on December 9, 1993; and,

Whereas, in November of 1997, 2002, 2006, 2010, 2014, 2018, 2022, Greg was retained, either by election or appointment as a Director of the District; and

Whereas, Greg has dutifully and with great distinction served the District and its residents as a Director for 33 years; and

Whereas Greg has been a leader on the Board and was elected to serve as its President by his fellow Board Members and served as President for the years 1996, 1997, 2001, 2005, 2009, 2015, 2020, and 2025; and

Whereas, Greg has served with distinction as chair on the Personnel Committee andalso served on the Public Information and Planning Committees of the Mt. View Sanitary District; and

Whereas, notwithstanding the requirements to often deal with difficult and delicate issues, Greg conducted meetings with courtesy to both fellow Board Members and the public, exhibiting a friendly and cooperative spirit; and

Whereas, Greg represented the District Board at Intel Science and Engineering Fair and participated in their awards program; and

Whereas, during the period of Greg's service as a Director, the District, has contracted for and provided for responsible, reliable and cost effective solid waste collection and disposal services; and

Whereas, Greg was instrumental and a key participant in the planning and review of the construction of the District’s Administration Building and Learning Center; and

Whereas, during the period of Greg's service as a Director, the District, with his wisdom and guidance, has developed its Long Range Plan Update, Strategic Plan, Sewer System Management Plan, and Capital Improvement Program, thereby enabling the District to maintain compliance with state and federal clean water requirements including construction of the District’s Adminstration Building and Learning Center, UV

and Sand Filter Systems, biotower, and improvements to sewer collection and pump station systems; and

Whereas, during Greg's tenure on the Board, the Mt. View Sanitary District has maintained, managed, and enhanced with treated wastewater, a pristine wetlands known as Moorhen Marsh; and

Whereas, during Greg's tenure on the Board, the Mt. View Sanitary District has acquired, restored, and rehabilitated and presently maintains, manages, and enhances with treated wastewater, a conservation easement over the pristine wetlands known as the McNabney Marsh; and

Whereas, Greg's contributions while a member of the District Board toward the maintenance, management, and enhancement of both McNabney Marsh and Moorhen Marsh have been and will continue to be of benefit to thousands of children, students, residents and visitors from around the world each year; and

Whereas, Greg was a supportive contributor to the creation of the Dorothy M. Sakazaki Environmental Endowment Fund; and

Whereas, it is appropriate to recognize Greg's thirty-three years of service to the Mt. View Sanitary District and its residents; and

NOW, THEREFORE, IT IS HEREBY FURTHER RESOLVED that:

1. The Board of Directors congratulates Gregory T. Pyka on his thirty-three (33) years of dedicated service to the Mt. View Sanitary District and surrounding Community.

2. On behalf of the residents and property owners in the District, the Board of Directors expresses its thanks for his loyal and devoted service.

3. The Board of Directors further recognizes the growth and improvements in Mt. View Sanitary District over the past 33 years which serve as a monument to his dedicated service.

The foregoing Resolution was adopted at a regular meeting of the Board of Directors of Mt. View Sanitary District held on November 12, 2026.

_____ _____

Jared Ruddell, Director Julia Halsne, Director

_____ _____

Brian Danley, Director Caitlin Wiley-Walker, Director

Attest:

_____

Pamela Christopher, Board Secretary

MT. VIEW SANITARY DISTRICT

AGENDA DATE: 11/12/2026

AGENDA ITEM: 5R-1

Mt. View Sanitary District

GENERAL MANAGER'S REPORT

A Monthly Report to the Board and Public

November 12, 2026
3:30 PM

The next regular scheduled Board meeting is December 10, 2026

GENERAL MANAGER (GM), LILIA M. CORONA – OCTOBER 2026

FEASIBILITY STUDY AD HOC COMMITTEE MEETING

November 9 at 9-12:00 pm held at the Central San Boardroom. Breakfast will be provided.

CONSOLIDATION FEASIBILITY STUDY (STUDY) UPDATE

Since Central San proposed a joint consolidation study in 2023, MVSD has delayed capital projects and recruitment. Currently, the final report is expected by the end of the calendar year, and MVSD requires clear answers on all ratepayer impacts and employee transition issues to evaluate and determine whether consolidation is appropriate for its ratepayers.

Some of these key issues of particular interest to MVSD include:

1. conducting a financial analysis that outlines specific quantified benefits to each agency's ratepayers,
2. identifying potential rate structures that account for consolidation expenses, and

3. identifying issues of concern to employees and addressing staffing and integration plans that ensure compensation and benefits for all employees are maintained.

Both of the agencies Executive Teams met on October 26 and were provided a presentation. MVSD provided feedback, questions, and concerns to Raftelis. They have responded that they will work on answering all concerns.

An AD HOC Committee meeting, for both agencies is scheduled for November 9, 2006 at the Central San Board Room from 9 am to noon.

The effort began on November 4, 2024. Previous activities can be found in the June 12, 2025, January 8, 2026, March 12, 2026, and October 8, 2026, General Manager's Reports. The District's website offers a summary at https://www.mvsd.org/consolidation-feasibility

CONTRACTS

Under the authority to sign contracts that do not exceed $75,000 (Resolutions No. 1070-2004 and No. 1512-2020), I have executed the following agreements and quotes:

- Service Agreement 27-0007 and Task Orders No. 1 with Amerimax Pest for Fiscal Year 2026-27 pest control services, not to exceed $4,740.
- Service Agreement 27-0008 and Task Orders No. 1 with Safe & Sound Security for Fiscal Year 2026/27 for the installation and support of call box for Administration Gate, not to exceed $9,129.43.
- Service Agreement 27-0008 and Task Orders No. 1 with Safe & Sound Security for Fiscal Year 2026/27 for the installation and support of call box for Administration Gate, not to exceed $9,129.43.
- Service Agreement 27-0009 and Task Orders No. 1 with Environment control until October 2027 for janitorial services, not to exceed $12,000.
- Service Agreement 27-0005 and Task Order No. 1 with Crane Tech for crane maintenance services for FY2027, not to exceed $2665.
- Ridgeline Municipal Strategies, LLC Agreement for financial planning and feasibility study consulting services for FY27, not to exceed $30,000.

GRANTS/FUNDING UPDATES

Win Tracking

Current Win Rate: 40%

Total cash funding won plus pending earmark: $1,485,548
Non-cash wins: 2 (WaterTA and Sea Level Rise/SB1)

Grants/Funding Updates:

- **Implementation**
  - ***EPA Contract*** ($400,000)
    - Had scoping/procurement call, Kathryn is drafting RFP
      - The contract will add floating islands, aeration/mixing, lab sampling sites, and testing equipment with the goal of lowering overall TIN and tangentially lowering algae
      - ~3-year performance period, 20% match
  - ***Beaver Help Desk*** ($53,000)
    - Wet Meadows is reaching out to confirm our permit requirements, the project will be CEQA exempt
    - Submitted our match amount, they're going to try to make it net $0 for us if possible
      - This would see us put levee hardening measures on the A-2/A-1 wall, the area around our December collapse, and add a flow control device near our emergency outflows
  - ***California State and Local Cybersecurity*** ($250,000)
    - Call with our grant liaison planned for 11/2/26
      - MVSD would undertake five projects: Managed Detection & Response (MDR) and Endpoint Detection & Response (EDR) upgrades, completing a cyber-incident response plan, migration to the .gov domain, network switch replacements for MVSD's SCADA system and administration network, and wireless access point network upgrades.
      - 2-year execution period
  - ***Martinez Community Foundation*** (8/28)
      - Received $500 from MCF, half of one busload of funds
      - Looking at options on how to make the funding turn into a trip given that restriction, if possible
        - 1 year
- **Lost**
  - ***Integrated Regional Water Management*** ($200,000)
    - This was a proposal to create a digital version of our pond's hydrology using automated sensor detection to replace manual checks of our pond levels

- **Submitted**

  - SF Bay Restore/***Measure AA*** (10/5)
    - Presented to their team on October 1 and hosted a tour on October 8
    - Conducted initial outreach to Native American tribes
    - LoS from Worth A Dam
      - Five years, $400,000, application will target planning phase for levee repair project and beaver analysis
  - **Delta Conservancy** pre-proposal for Prop 4 funding (10/23)
    - I submitted a pre-proposal in January for this ($400,000 for levee repair study) and they elected to use that submission
- **Research/Upcoming**
  - ***P3S Grant (11/20) - ~$2,500***
    - Would be used to support our busing project for the WEP
  - ***Watershed Resilience Conservation Implementation (EOY)***
    - Prop 4 Funding, not a finalized program yet, EOY release for the NOFO

Upcoming:

- Emails with Lisjan and Amador area tribes
- Looking into new software options for payroll/grant tracking
- NAWI State of the Hub
- Call with Muwekma Ohlone
- Attending Conference in LA in December

Outstanding Run-down

- **Advancing**
  - ***Community Project Funding*** request has passed House Appropriations Committee ($746,868)
    - This will support the design stage work for our I&I project
    - 1-year performance period - passage expected in December/January with implementation to begin shortly after
    - Requires 20% match
  - ***Water Resources Development Act 2026 Bill*** has been introduced, DeSaulnier's team has confirmed our project is in ($4,000,000)
    - This will be a phase 1 study for $500,000 on our facility's climate resilience followed by phase 2 implementation projects determined by the study ($3.5M)

        - Work could include rerouting the sewer trunk in McNabney, levee repairs, or other climate-related improvements
        - $1.5 Million match, which will combine in-kind work, potential future grants, and spending on projects we are already targeting in our CIP
        - 6-year performance period
- **Long-term Additional Opportunities on Radar**
    - ***ESCO***/design-build-financing RFP after consolidation talks conclude
    - ***Martinez Refinery grant*** expected in coming year
    - ***SRF/WIFIA/iBank*** if we have sufficient debt carry
- **Submitted & Waiting to Hear**
    - ***Contra Costa County Fish & Wildlife*** ($8,500)
        - Would support our beaver repair work
        - 18-month execution period
    - ***Marathon Community Grants*** (~$5-10K, Meet Me Martinez leading)
        - Would see us host the Meet Me Martinez folks at the facility for community programming

GRANT APPLICATIONS

Under the authority to sign grant applications and procure grants (Resolution No. 1628-2025), I have executed the following documents:

- Federal Funding Accounting and Transparency Act (FFATA) Financial Disclosures, Standard Assurances for Cal OES Federal Non-Disaster State and Local Cybersecurity Grant Programs and Grants Management Assessment Forms were signed for the Cybersecurity Grant.

AGENDA DATE: 11/12/2026

AGENDA ITEM: 5R-2

Approved:
Pamela Christopher for
Lilia M. Corona
General Manager

DEPUTY GENERAL MANAGER'S REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Stacey Ambrose, Deputy General Manager

DATE: November 12, 2026

SUBJECT: Report for October 2026

Republic Garbage Franchise

Contra Costa County and Republic both reported interest in consolidating the District into the County's garbage franchise, and the District has been waiting for a couple of years for that process to materialize. The County and Republic have reported that they were unable to reach an agreement on the terms to consolidate the District into the County's franchise agreement, and so a consolidation will not happen. In response, the District has requested pricing and plans to move the District forward in obtaining compliance under our individual franchise. Additionally, the District requested that Republic provide access to review data related to our costs and rates. The District is not yet in receipt of that information. As recommended by the Board in the State of the District Special Meeting in October, staff will pursue advice on the best path forward for the District to ensure residents are receiving appropriate service at a reasonable rate.

Consolidation Feasibility Study

Raftelis provided slides for the executive teams from MVSD and Central San to review and provide feedback on in advance of the next Ad Hoc Committee meeting on November 9, 2026. A meeting was held with both agencies and Raftelis on October 26, 2026, to review the slides; then MVSD's internal Ad Hoc Committee met on October 27, 2026, to review the slides and discuss the outcomes from the meeting with Central San and Raftelis. MVSD staff consolidated questions and concerns regarding the slides and provided them to Raftelis on October 28, 2026.

Financial Forecast

The Strategic Plan identifies financial planning as a goal for this fiscal year. A well-respected and qualified consultant has been engaged, and staff have begun compiling the documents in response to their request for information. The consultant reports an expected completion in January.

Wet Weather Planning

With the expected unusually heavy rains that are likely this wet season, the Wastewater Operations Manager has been tasked with identifying and implementing preparations necessary to ensure we can effectively and efficiently respond to high flows, flooding, or other emergencies. These will be measures above and beyond the typical annual wet weather preparations our operators conduct.

Staff Recruitment

Recruitment for the Environmental Services Manager and an Accounting and Administrative Assistant are expected to be live in November. The recruitment for the Environmental Services Manager is in response to the pending General Manager retirement and resulting internal promotion that will leave a void in environmental services coverage. The Accounting and Administrative Assistant recruitment is in response to the retirement of the Board Secretary that resulted in the promotion of an Accounting and Administrative Assistant to Board Secretary, leaving a vacant Accounting and Administrative Assistant position to fill.

San Francisco Estuary Partnership

DGM Ambrose and GCA Pickett hosted a tour of Moorhen Marsh on October 8, 2026, for the San Francisco Estuary Partnership. The San Francisco Estuary Partnership is a key partner in MVSD's efforts to obtain alternative funding through grant programs. The participants were engineers and environmental experts from private industry as well as other public agencies. The tour provided information about the history of Moorhen Marsh and its infrastructure, maintenance challenges, water quality and community benefits, wildlife, nutrient removal capacity, and challenges pivoting a long- established marsh to meet new and challenging water quality regulations.

Parachute Quarterly Review

POAS Mitchell met with Parachute, the District's IT services provider, on October 16, 2026, for a Q3 Technology Business Review. Specifications and needs for servers that have been identified for replacement in this fiscal year were discussed. Maintenance schedules for the SCADA network were outlined and are under review. These schedules will help ensure the SCADA network is updated safely, maintained securely, and protected against cyberattacks.

Microsoft is moving away from multi-factor authentication (MFA) options that utilize text or voice. Instead, they are incorporating passkeys, which are digital

replacements that let you sign in securely using your phone, computer, fingerprint, face scan, or device PIN. Passwords and authenticator applications will remain available. While passkeys have not become a requirement, Parachute is alerting MVSD to this change and that other software/applications may begin to follow suit.

Parachute has a new program, AI Accelerator, which establishes identity integration, access controls, governance settings, approved integrations, and administrative best practices that support scalable, well-governed AI adoption. POAS Mitchell has scheduled a meeting to learn more about this program. Parachute tests the MVSD staff quarterly through phishing email campaigns. These simulations measure how employees respond to phishing emails, texts, or fake login pages. Employees who click or open these emails trigger a pop-up window that explains that they clicked a phishing email and how to avoid this in the future. In July, we had no employees who opened the phishing test email. The previous quarter, we had one employee open an email and click on a link.

MVSD staff also received security awareness training in August. This year's training focused on an overview of cybersecurity awareness and generative AI: fake profiles and posts. This is an annual training.

The next quarterly review is scheduled for January 2027.

Bay Area Pollution Prevention Group (BAPPG)

The BAPPG held its bi-monthly meeting on October 7, 2026. The meeting featured discussions on pollution prevention that included overviews of pollution prevention week agency campaigns, BAPPG media campaigns, and available resources. Attendees also participated in breakout discussions to help identify and prioritize pollutants of concern for their respective agencies. The pollutants most frequently identified were fats, oils, and grease (FOG), PFAS, pesticides associated with pet waste, and wipes.

Downtown Martinez Spooktacular

MVSD hosted a "trunk or treat" booth at the annual Downtown Spooktacular in downtown Martinez on October 24, 2026. Thousands of community members came out for Halloween fun. Children enjoyed a sweet treat and the MVSD booth décor, complete with characters, Pee, Poop, and Toilet Paper.



Public Information Committee Meeting

The MVSD Public Information Committee met on October 28, 2026, to review the November newsletter. The Committee provided directions on articles for the February newsletter and reviewed the latest website and social media statistics.

LABORATORY

Bypass

On August 17th, a scheduled bypass of the secondary clarifier was conducted to perform essential maintenance. The bypass triggered additional sampling, including grab samples when the bypass started and composite samples for the week of 08/16/2026 and 08/23/2026. The lab was working closely with operations to determine what enhanced process control needed to be done. No violations occurred as a result of the bypass.

On August 31st, for a short period, a biotower diversion occurred, which is allowed in our National Pollutant Discharge Elimination System (NPDES) Permit. Additional compliance sampling was conducted, and no violations occurred as a result of the diversion.

Data

Lab Analyst Tran has been assisting with identifying and correcting discrepancies in reportable data and adjusting reports to account for circumstances in which data had to be invalidated. He has also been working closely with Aquatic Informatics, who hosts our laboratory database, WIMS, to adjust existing variables and add new ones as needed based on historical reports. Additionally, Lab Analyst Tran started adding historical grit and screenings data into the WIMS database.

The NPDES reporting system experienced an error that prevented dischargers from submitting required monthly Discharge Monitoring Reports (DMR). Dischargers were excused from the reporting obligation during the time the system was down. When the system was repaired, dischargers were given the option to submit past reports from the time period when the reporting system was down. However, if a discharger chose not to submit the past reports, it would show in searchable databases that the discharger was deficient in reporting, even though they were excused from reporting. To avoid the appearance of a deficiency, the optional reporting of past DMRs was completed for the November 2025 to June 2026 time period.

The Nutrient Watershed Permit requires increased monitoring during the dry season, which is May 1 through September 30 each year. Data collection has been completed and displays remarkable consistency through the dry season period.

Process Control Monitoring

Unusually high pH readings were noted at the EFF-002 site, which is the effluent of Moorhen Marsh. A study was conducted to determine the cause of the high pH by measuring several pond sites. While the root cause is not yet known, we did identify that the cause is likely occurring in ponds A1, A2, and B.

Safety

Lab hazardous waste was removed in August.

Training

Lab Analyst Tran is trained on:

- CSRMA – Human Error 101

Lab Analyst Tran trained operators on:

- % solids
- % volatile solids
- Nutrient Panel (Ammonia, NO2, NO3, and PO4).

Laboratory Results

All results were compliant with effluent discharge limits for this quarter.

On August 11, 2026, weekly influent and effluent BOD samples were collected and submitted to the contract laboratory as required. However, both the influent and effluent BOD samples were invalidated due to quality control failures, leaving the data as unreliable. Data from those samples were not included in this DMR report. Although the data are excluded for these significant quality issues, the effluent result, which is likely biased high, still would have met permit limits.

	Permit Limits		July-26	August-26	September-26
Acute Toxicity (% survival)	single sample maximum	>70%	100	100	
	3-sample median	>90%	100		
Chronic Toxicity (Tuc)	single sample maximum	<2	<1.0		
	3-sample median	<1	<1.0		
Ammonia (mg/L)	maximum daily	3.2	0.34	0.18	0.18
	average monthly	1.1	0.34	0.18	0.18
Biochemical Oxygen Demand (mg/L)	average weekly	25	10.0	10.0	5.8
	average monthly	15	6.7	7.4	5.2
	percent removal	85	98.2	97.5	Pending

Copper (ug/L)	maximum daily	15	5	7.8	5.5
	average monthly	11	5	6.2	5.5
Cyanide (ug/L)	maximum daily	13	DNQ2.00	DNQ1.50	DNQ2.1
	average monthly	7	DNQ2.00	<1.50	DNQ2.10
Enterococcus (MPN/100mL)	6-week rolling geometric mean	30	2.0	2.3	Pending
	monthly 90th percentile	110	5.2	2.0	Pending
Mercury (ug/L)	average monthly	0.025	0.0015		
pH (s.u.)	daily minimum	6.5	7.05	7.03	7.24
	daily maximum	8.5	7.34	7.35	7.55
Total Inorganic Nitrogen	interim seasonal load (kg/day) (10/1/2024-09/30/2034)	190			
	final seasonal load (kg/day) (starts 10/01/2034)	78			64
Total Suspended Solids (mg/L)	average weekly	25	7.4	9.3	5.3
	average monthly	15	6.1	6.8	4.5
	percent removal	85	98.6	97.8	Pending

DNQ = results are detected but not quantifiable (between the Method Detection Limit and the Reporting Limit)
ND = results are non-detected (below both the Method Detection Limit and the Reporting Limit)

AGENDA DATE: 11/12/2026

AGENDA ITEM: 5R-3

MVSD

Approved:
Pamela Christopher for
Lilia M. Corona
General Manager

DISTRICT ENGINEER'S REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Chris Elliott, District Engineer

DATE: November 12, 2026

SUBJECT: October 2026 Update

CAPITAL IMPROVEMENT PROJECTS

888 Howe Road Sanitary Sewer Replacement: The District Engineer, construction manager GHD Inc., and contractor Glosage Engineering continued working to close out the project. Pending the remaining closeout items, the project is planned to be presented to the Board for final acceptance at an upcoming Board meeting this fall.

Trunk Manholes Rehabilitation: The District Engineer, construction manager GHD Inc., and contractor Golden State Construction & Utility continued working to close out the project. The project is being presented to the Board for final acceptance at the November Board meeting.

Pipeline Cleaning & Televising Phase 3: The District Engineer, V. W. Housen & Associates, and Ground Penetrating Radar Systems LLC (which is now the owner of project contractor Subtronic Corporation) continued working to close out the project. The project is being presented to the Board for final acceptance at the November Board meeting.

At the Strategic Planning Workshop on October 22nd, the District Engineer provided a presentation to the Board of Directors covering the Condition

Assessment Program, risk model development, the risk model results, and estimated construction costs based on those results and the resulting impacts to the Capital Improvement Program. V. W. Housen & Associates is making final changes and will deliver the computerized risk model final report later this fall.

Inflow & Infiltration (I&I) Reduction Investigations: RH Borden continued working on the study, including installation of flow monitoring sensors in the study area.

Biofilter & Biotower Rehabilitation: Staff continued the evaluation of two proposals and the selection process for professional engineering services for the preliminary design and design of this project.

Pump Stations Rehabilitation & Improvements: Staff began the evaluation of three proposals and the selection process for professional engineering services for the design of this project.

DEVELOPMENT

Summary of Activity	Count
Single Family or Multi-family Residential (up to 4 units)	
Accessory Dwelling Unit (all types)	3
Multi-family Apartments (5 or more units)	
Subdivision (Highlights below this table)	
Commercial Building	
Commercial Tenant Improvement	
Municipal / Institutional (hospital, school, church, etc.)	2
Over-The-Counter (OTC) / Other	2
Sewer Repair Permits Issued	3
Total:	**10**

AGENCY PROJECTS & COORDINATION

Central San: The District Engineer continued to participate in the Consolidation Feasibility Study as necessary. A virtual Executive Team Meeting led by study consultant Raftelis was held on October 26th. A virtual internal Ad Hoc Committee Meeting was held on October 27th. An in-person joint Ad Hoc Committee Meeting with both agencies led by study consultant Raftelis is scheduled for November 9th.

City of Martinez: The City continues to work on a pavement maintenance and rehabilitation project that is touching numerous streets within the District's service

area. Operations staff continue to coordinate with the City and conduct field inspections to protect as many as 117 District manholes or rodding inlets and afterwards raise approximately 25 of them to grade as part of the work.

OTHER

None.

MT. VIEW SANITARY DISTRICT

AGENDA DATE: 11/12/2026

AGENDA ITEM: 5R-4

Approved:
Pamela Christopher for
Lilia Corona
General Manager

WASTEWATER OPERATIONS MANAGER'S REPORT

TO: Mt. View Sanitary District Board of Directors

FROM: Scott Biocic, Wastewater Operations Manager

DATE: November 12, 2026

SUBJECT: Monthly Report for October 2026

OPERATIONS

Overview

Staff repaired an electro-mechanical issue with the sludge building's roll up door.

Sand filter deep cleaning included replacing worn stainless steel fittings on the airlift pumps.

Staff completed replacing C-rings on the Aquaguard automatic bar screen.

A quarter-turn valve on Sludge Pump 4 had the bonnet and plug replaced.

The Biotower Pump 2 was pulled from service and sent out for repairs.

Staff worked with vendors to troubleshoot the new SCADA alarm notification software. The new software replaces a tried-and-true phoneline- based system that is no longer supported. The new system adds the capability to receive and respond to alarms via email and via a proprietary phone app. SBS-based alarm notifications are being considered as a future enhancement. This is the tail end of a larger

project to make our two SCADA servers truly redundant and capable of meeting current and future cybersecurity requirements.



In the picture to the right, operators are installing the pipework needed to connect our 12-inch portable diesel pump - to the Influent Pump Station (IPS). This pump is in storage most of the year and is used only during wet weather as a backup in case the existing three IPS pumps fail.

Staff are coordinating with Tomorrow Water to explore possible improvements to primary and secondary treatment.

Vendors completed repairs to Sand Filter Air Compressor 1. It has been returned to service.

Wet Weather Preparation

Staff completed the preparation steps of our wet weather SOP. In light of the Governor's advance declaration of a state of emergency and the subsequent notice from the Regional Water Quality Control Board, staff are making additional preparations for wet weather.

OPS-004 Wet Weather is our SOP and checklist for wet weather. It gets updated every year following the wet weather season as we find things we can do better. This year we are updating it according to the recently released best practices guide from CSRMA prior to a significant rain event.

Separate from either the new best practices guide and the revised SOP, staff have been doubling down on scheduled preventative maintenance to protect the plant from flows that would otherwise overwhelm our biological and hydraulic capacity.

Regular review of checklists and brain-storming sessions have also produced actionable improvements.

Total Suspended Solids Control

We regularly check influent and effluent temperatures and changes in weather as leading indicators for process performance. The lagging indicators are Total Suspended Solids (TSS) and Ammonia in the Biotower and the sand filter effluent streams.

Trickling Filter Operation

Biotower performance relies heavily on consistency in water temperature in a certain range and in centrifuge centrate equalization. Declining ambient temperatures show we are starting the long approach to cold weather operation.

Biofilter performance is being maintained via adequate recirculation and weekly manual flushing.

Sand Filter Operation

Annual deep filter cleaning has been demonstrated to increase solids removal. We are also researching methods for automating the periodic filter influent channel cleaning. As of now, all three filter trains are serviced and ready for wet weather.

Chemical Addition

We continue to use magnesium hydroxide to supplement alkalinity for nitrification, and to buffer effluent pH.

We are currently testing a low ACH dose to the Thickener overflow (effluent) to study the impact of improved primary settling. The process is called Chemically Enhanced Primary Treatment, or CEPT. Initial results show a 25 to 40 percent improvement in primary treatment. We are waiting for enough lab results to come in to determine if there are other benefits as well. In the meantime, ACH use at the sand filter was reduced by 30 percent while maintaining effluent quality.

Safety:

There were no safety issues in this reporting period.

Operations Safety Tailgate Meeting (DKF Solutions):

10/13/26 Vehicles: General Trailer Connection, Loading, & Use.

10/28/26 Silica and Asbestos Safety.

Safety Meeting/Training:

10/15/26 Multi-gas Air Monitor Operation (in-house).

Misc. Training:

10/30/26 The Operations Manager attended workshops and seminars for Artificial Intelligence, Pump Stations, Data Center Cooling, and Anaerobic Digestion at the annual WEFTEC conference (4.5 PDHs, 0.6 CEUs).

Work Orders (as of 10/28/26)

266	Assigned	0	Incomplete
263	Completed	0	Under Review
0	Open	3	Closed

Work Order Definitions:

Completed – The task was performed by staff.
Open –Tasks that have begun but are not completed (generally due to waiting on parts or vendor).
Incomplete – Tasks that were not started in the assigned period.
Under Review – Review is needed before work order completion, or issues were discovered and corrective work orders need to be created.
Closed – Tasks that were not completed by staff due to extenuating circumstances, like required equipment being out of service.

COLLECTIONS

Overview

The collections crew cleaned 21,231 feet of mainline and performed two confined space entries (CSE) to remove root obstructions. We continue to work with our vendor on the Inflow and Infiltration (I&I) study, and with the City of Martinez to make sure the vendor conducting a road resurfacing project isn't inadvertently allowing debris to enter the system. Staff are continuing to troubleshoot the continuous hydrogen sulfide (H_2S) monitoring system.

Sanitary Sewer Overflows and Sewer Service Calls

There were no (0) sanitary sewer overflows (SSO or "spill") for the report period.

There were three (3) sanitary sewer calls (SSCs):

10/6/26 Private lateral issue on Veterans Ct.

10/7/26 Odor complaint on Goree Ct. (problem was not an MVSD issue and was resolved by the resident)

10/19/26 Private lateral issue on Cormorant Ct.

Lateral Inspections

9/24/26 Pipe burst final inspection on Pacheco Blvd.

9/25/26 Pipe burst final inspection on Poloma Ct.

9/30/26 Open trench ADU final inspection on Allen Way.

10/13/26 Open trench new construction lateral final inspection on Venner Rd.

10/14/26 Open trench new construction lateral final inspection at Morello Park Elementary.

USA North (Underground Service Alert)

During the reporting period:

166	USA Tickets Received	0	Open
132	Closed	0	No Response
34	Duplicate	0	Field Meet Required

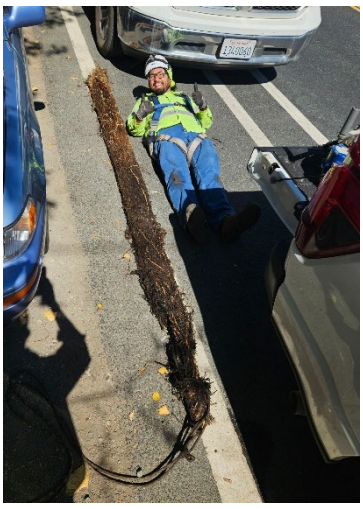
USA Ticket Definitions:

Received – Tickets that arrive daily must be evaluated to see if marking is needed.
Closed – Ticket locations marked or cleared due to no conflicts.
Duplicate – Reissuance of past tickets.
Open – Locations yet to be marked.
No Response – No response from USA caller when a contact attempt was made by MVSD.
Field Meet Required – The caller/excavator requested a field meet with MVSD staff at the USA mark location.

Mobile MMS (Maintenance Management System)

Change tickets are being submitted as we find discrepancies in the collections system MMS database.

Collection System Maintenance



Root intrusion can rapidly overtake a collection system. Because of that, the District cleans lines by schedule and assigns problem sections to more frequent cleaning. The District also maintains an annual root foaming program to suppress root intrusion from the start.

In the picture to the right, an operator poses for scale next to a root blockage removed during regular scheduled maintenance of a 6-inch sewer main. It was over ten feet long! The volume of roots also removed from the barrel of the manhole was more than that. Fortunately, it was not a complete blockage. There was no SSO.

The sensor package for continuous H_2S monitoring at the above location was replaced per the manufacturer's specifications but began displaying inconsistent results. After several weeks of troubleshooting by staff and the instrument

manufacturer we will use a different technology for continuous monitoring provided by the chemical manufacturer. Once we have consistent data we can move on to other parts of the H_2S mitigation study.

The City of Martinez is partway through a paving project requiring 25 manhole rims and covers to be raised to be level to the new surface. Fourteen have already been raised, with eleven remaining.

A SmartCover remote water level sensor was relocated to improve coverage in an area where buildings and fences limit our ability to visually monitor the main. A second SmartCover device was repositioned immediately downstream of Pump Station 4 to improve flow monitoring at that location.

Pump Station Maintenance

The Pump Station 2 level controller and level sensor (transducer) both failed. Staff replaced the parts with shelf spares. The replacement controller has the same functionality but a slightly different size, so it will be replaced with a new controller on order.

A shelf spare pump was installed at Pump Station 3 and the original sent out for repair.

Monthly and quarterly preventative maintenance was completed for all pump stations.

AGENDA DATE: 11/12/2026
AGENDA ITEM: 6A

BMO

P.O. BOX 94033, PALATINE, IL 60094-4033
Return Service Requested

003954

How to reach us

bmo.com/contact
888-340-2265

MT VIEW SANITARY DISTRICT
PO BOX 2757
MARTINEZ CA 94553-7757

Date
September 01, 2026 through
September 30, 2026
Primary Account Number
00000000

EFFECTIVE 9/30/26: BMO BUSINESS BILL PAY FEES HAVE BEEN ADDED BACK TO THE FEE SCHEDULE AS THIS SERVICE MAY STILL BE AVAILABLE FOR CURRENT CLIENTS.

EFFECTIVE 11/7/26: FUNDS AVAILABILITY FOR MOBILE DEPOSITS (OTHER THAN FUNDS- NOW DEPOSITS) IS CHANGING AND WILL BE GOVERNED BY SECTION 8 OF THE DEPOSIT ACCOUNT AGREEMENT INSTEAD OF THE BMO BUSINESS DIGITAL BANKING AGREEMENT. HERE IS A SUMMARY OF THE CHANGES FOR MOBILE DEPOSIT FUNDS AVAILABILITY: (1) AFTER WE RECEIVE THE IMAGE OF YOUR DEPOSIT, DEPOSITS INTO CHECKING ACCOUNTS WILL GENERALLY BE AVAILABLE THE NEXT BUSINESS DAY, AND DEPOSITS INTO SAVINGS ACCOUNTS WILL GENERALLY BE AVAILABLE BY THE SECOND BUSINESS DAY; (2) DEPOSIT ACCOUNTS WILL BE CONSIDERED NEW IF THE ACCOUNT IS OPENED 30 DAYS OR LESS; AND (3) EXTENDED HOLDS MAY APPLY. A DEFINITION OF MOBILE DEPOSIT WILL BE ADDED TO THE GLOSSARY OF THE HANDBOOK, AND THE BMO BUSINESS SERVICE FEE SCHEDULES WILL BE UPDATED TO REFLECT THESE CHANGES. YOUR CONTINUED USE OF THIS ACCOUNT CONFIRMS YOUR AGREEMENT TO THESE CHANGES.

IF YOU HAVE QUESTIONS ABOUT ANY OF YOUR BMO ACCOUNTS, PLEASE CALL US TOLL-FREE AT 1-888-340-2265. BMO BANK N.A. MEMBER FDIC EQUAL HOUSING LENDER. NMLS 401052 VISIT US ONLINE AT WWW.BMO.COM

Statement Summary

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BALANCE (AS OF SEPTEMBER 30, 2026)
PUBLIC FUNDS CHECKING	000000000	$231,789.84

FOR YOUR PROTECTION
Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers: A discrepancy regarding a consumer electronic transfer, consumer card transaction, and consumer overdraft credit line account must be reported within 60 days.

CONTINUED ON NEXT PAGE

FDIC EQUAL HOUSING LENDER
NMLS 401052

Account Summary - PUBLIC FUNDS CHECKING #00000000

BEGINNING BALANCE AS OF AUGUST 31, 2026	NUMBER OF DEPOSITS	DEPOSIT AMOUNT	NUMBER OF WITHDRAWALS	WITHDRAWAL AMOUNT	SERVICE CHARGES	ENDING BALANCE AS OF SEPTEMBER 30, 2026
$89,014.41	3	$490,000.00	16	$347,224.57	$0.00	$231,789.84

Monthly Activity Details

Date	Transaction description	Withdrawal	Deposit	Balance
	BEGINNING BALANCE			**$89,014.41**
Sep 02	REMOTE DEPOSIT		$139,000.00	
	LOCATION DEPOSIT 0			
Sep 02	ACH DEBIT	($63,706.70)		$164,307.71
	CCD CALPERS 1800			
Sep 10	ACH DEBIT	($107,301.24)		$57,006.47
	CCD PAYCHEX EIB INVOICE			
Sep 11	ACH DEBIT	($10.92)		
	CCD EMPLOYMENT DEVEL EDD EFTPMT			
Sep 11	ACH DEBIT	($7,052.02)		$49,943.53
	CCD EMPLOYMENT DEVEL EDD EFTPMT			
Sep 14	ACH DEBIT	($3,489.65)		
	CCD CALPERS 1900			
Sep 14	ACH DEBIT	($11,137.72)		
	CCD CALPERS 3100			
Sep 14	ACH DEBIT	($12,246.77)		$23,069.39
	CCD CALPERS 3100			
Sep 17	SERIAL # CREDIT		$206,000.00	$229,069.39
	LOCATION DEPOSIT 20			
Sep 22	ACCT ANALYSIS SERV CHG	($271.67)		$228,797.72
Sep 24	ACH DEBIT	($107,593.28)		$121,204.44
	CCD PAYCHEX EIB INVOICE			
Sep 25	ACH DEBIT	($21.84)		
	CCD EMPLOYMENT DEVEL EDD EFTPMT			
Sep 25	ACH DEBIT	($7,138.62)		$114,043.98
	CCD EMPLOYMENT DEVEL EDD EFTPMT			
Sep 28	ACH DEBIT	($30.00)		
	CCD CALPERS 1900			
Sep 28	ACH DEBIT	($350.00)		
	CCD CALPERS 1900			
Sep 28	ACH DEBIT	($3,489.65)		
	CCD CALPERS 1900			
Sep 28	ACH DEBIT	($11,137.72)		
	CCD CALPERS 3100			
Sep 28	ACH DEBIT	($12,246.77)		$86,789.84
	CCD CALPERS 3100			
Sep 30	REMOTE DEPOSIT		$145,000.00	$231,789.84
	LOCATION DEPOSIT 621			
	ENDING BALANCE			**$231,789.84**

Important Information

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR CONSUMER ELECTRONIC TRANSFERS AND CARD TRANSACTIONS

Call us at 1-888-340-2265 for errors or questions involving Card transactions or electronic transfers, or write to BMO Bank N.A., P.O. Box 94019, Palatine, IL 60094-4019, as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than 60 days after we sent you the first statement on which the problem or error appeared. This is the information we will need in order to help resolve the problem:

1. Tell us your name, account number, and Card number (if applicable).
2. Describe the error or the transaction and the date of the transaction you are unsure about, and explain why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you also send us your complaint or question in writing within ten Business Days.

We will determine whether an error occurred within 10* Business Days after we hear from you and we will correct any error promptly. If we need more time, however, by law we may take up to 45* days to investigate your complaint or question. If we decide to do this, we will provisionally credit your account within 10* Business Days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If you fail to give us the required written confirmation of your complaint or question, then we may not credit your account or we may revoke the provisional credit we previously gave to you.

We will tell you the results of our investigation within three Business Days after completing our investigation.

**These time periods may be extended as follows. The applicable time is 20 Business Days in place of 10 Business Days for new accounts if the notice of the error involves a transfer to or from the account within the first 30 days your account is open. The applicable time is 90 days in place of 45 days if the notice of error involves a transfer that either (1) was initiated outside the U.S., (2) resulted from a Point-of-Sale transaction, or (3) occurred within the first 30 days your account is open.*

Important information about your Consumer Overdraft Credit Line Account

For overdraft credit plans with a fixed Annual Percentage Rate:
The periodic rate and corresponding Annual Percentage Rate does not change.

For overdraft credit plans with a variable Annual Percentage Rate:
The periodic rate and corresponding Annual Percentage Rate for this plan is a variable rate which can change monthly. (See your account agreement for details on how the Annual Percentage Rate is determined.)

CALCULATION OF BALANCE SUBJECT TO INTEREST RATE FOR CONSUMER OVERDRAFT CREDIT LINE ACCOUNTS

We figure the interest charge on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. To get the "daily balance" we take the beginning balance of your account each day, add any new advances, and subtract any payments or credits. This gives us the daily balance.

The interest charge begins to accrue on the date an advance is posted to the account. The interest charge continues to accrue on the unpaid principal balance after the statement has been printed and mailed to you. There is no "grace period" or "free ride period" which would allow you to avoid an interest charge.

WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR CONSUMER OVERDRAFT CREDIT LINE ACCOUNT STATEMENT
If you think there is an error on your statement, write to us at: BMO Bank N.A., Attn: Billing Department, P.O. Box 365, Arlington Heights, IL 60006

In your letter, give us the following information:

- *Account information:* Your name and account number.
- *Dollar amount:* The dollar amount of the suspected error.
- *Description of Problem:* If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Credit Reporting Disputes
We may report information about your account to the credit bureaus. If you think we've reported inaccurate information, please write to us at: BMO Bank N.A., PO Box 2008, Milwaukee, WI 53201-9288. In your letter, please include name, address, account number and/or social security number, reason for dispute, and your signature to indicate you're the borrower submitting this dispute.

Date: 05/2025

Official website of the State of California

AGENDA DATE: 11/12/2026
AGENDA ITEM: 6B

State of California
Office of the
State Treasurer

LAIF Monthly Statements

LAIF Monthly Statement

MT. VIEW SANITARY DISTRICT
TREASURER-TAX COLLECTOR
625 COURT STREET
FINANCE BUILDING, ROOM 102
MARTINEZ, CA 94553-1281

LAIF Account #: **0000000**

September 2026 Statement

Effective Date	TXN Date	TXN Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
9/2/2026	9/1/2026	RW	1806540	1767257	CODY PETTIT	-439,000.00
9/16/2026	9/16/2026	RW	1807010	1767724	CODY PETTIT	-373,000.00
9/30/2026	9/29/2026	RW	1807523	1768241	CODY PETTIT	-127,000.00

Account Summary

Beginning Balance:	11,100,888.85
Total Deposit:	0.00
Total Withdrawal:	-939,000.00
Ending Balance:	10,161,888.85

MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name	MT.VIEW SANITARY DISTRICT
Account Number	00-00-000

As of 10/15/2026, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 9/30/2026.

Earnings Ratio		0.00010867429987458
Interest Rate		3.97%
Dollar Day Total	$	1,051,584,858.22
Quarter End Principal Balance	$	10,161,888.85
Quarterly Interest Earned	$	114,280.25

AGENDA DATE: 11/12/2026

AGENDA ITEM: 6C

MT. VIEW SANITARY DISTRICT
ANNUAL EVENTS/ REGULAR BOARD MEETINGS SCHEDULE

November 12, 2026	**Regular Board Meeting** Q1 Budget Review
December 10, 2026	Board reorganization-Pres, VP. (B-60) Budget Amendments
January 14, 2027	Appointment of standing committees and alternates (B-100)
January 27-29	CASA's 2027 Winter Conference *Renaissance Esmeralda in Indian Wells*
February 14, 2027	Q2 Budget Review Selection of General Manager's evaluation review instrument (B-170) Designation of labor negotiators
March 11, 2027	Call for PH Board compensation/benefits (B-30, B-40) Call for public hearing- district annual charges and fees Determination of District Inflation Index
April 8, 2027	PH – Board Member Compensation Call for PH Conflict of Interest Code – Amendment Call for PH for collection of SSCs with the general taxes Review of District Cost of Living Adjustment Closed Session - GM Evaluation (B-170) Closed Session - Legal Counsel review (B-160) Staff Positions, Succession Plan Notice of Source Control Violations Call for PH AB 2561
April 8, 2027	*Annual Meeting of the Board of Directors of the Dorothy M. Sakazaki Environmental Endowment Fund*
May 13, 2027	PH - for Consideration of Ordinance and General Regulation adopting and establishing schedule of Charges and Fees Signature Authority Letter – Contra Costa County Auditor-Controller Designation of Treasurer Draft Fiscal Year 27/28 Budget Q3 Budget Review COLA Adjustment

Inter-fund transfer of Ad Valorem from Fund 3409 to Fund 3410; of Sewer Service Charges (SSC) from Fund 3409 to Fund 3412; and of 3412 reserve funds to 3412 cash for capital projects (as needed).
Budget Amendments
Annual review of district positions and succession/AB2561