

POMONA-WALNUT-RROWLAND JOINT WATER LINE COMMISSION

WALNUT VALLEY WATER DISTRICT

235 S Brea Canyon Road · Walnut, CA 91789

<https://teams.microsoft.com/meet/230820804012839?p=EPjqpnjUZk9Qf19Dco>

Meeting ID: 230 820 804 012 839 - Passcode: Vs3uS2LP

AGENDA FOR REGULAR MEETING

Thursday, October 8, 2026, 4:00 PM

To comply with the Americans with Disabilities Act, if you need special assistance to participate in any Commission meeting, please contact the Administrative Officer's office at least 4 hours prior to a Commission meeting to inform the Agency of your needs and to determine if accommodation is feasible. Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance, to act on any item.

The agenda packet is available for public review at <https://walnutvalleywater.gov/pomona-walnut-rowland-joint-water-line/>.

- ## 1. Flag Salute

- ## 2. Roll Call:

Mr. Lin _____

Mr. Preciado _____

Mr. Lima _____

Mr. Hilden

Ms. Canales

Mr. Bellah

Mr. Diggs _____

- ### 3. Public Comment

At this time, the public shall have an opportunity to comment on any non-agenda item relevant to the jurisdiction of the Commission. Reasonable time limits on each topic and on each speaker are imposed in accordance with Commission policy.

4. Late Business, if any

No action shall be taken on any items not appearing on the posted Agenda except upon a determination by a majority of the Commission that an emergency situation exists, or upon a determination by a two-thirds vote of the Commission that there is a need to take immediate action and that the need to take action arose after the posting of the Agenda.

5. Adopt Final Audit for the Fiscal Year Ended June 30, 2026

Malner

A. Discussion

B. Action Taken

6. Approval of Minutes for Meeting Held June 11, 2026

Macias

A. Discussion

B. Action Taken

- ## 7. Administrative Officer Designation (Information Only)

Macias

A. Discussion

B. Action Taken

- | | |
|---|------------------|
| 8. Proposed Transfer of \$450,000 from the Unrestricted Reserve Fund to the Restricted for Capital Asset Repairs and Replacement Fund | Ning |
| A. Discussion | B. Action Taken |
| 9. 2027 Calendar/Meeting Schedule | Macias |
| A. Discussion | B. Action Taken |
| 10. Biennial Review of the Conflict of Interest Code | Macias |
| A. Discussion | B. Action Taken |
| 11. Approval of Warrants and Charges Paid June 2026 through September 2026 | Malner |
| A. Discussion | B. Action Taken |
| 12. Approval of Financial Reports | Malner |
| A. Balance Sheet Ending June 30, 2026 | |
| B. Statement of Income & Expenses for the Period Ending June 30, 2026 | |
| C. Investment Reports for the Period Ending August 31, 2026 | |
| (1) Discussion | (2) Action Taken |
| 13. Three Valleys Municipal Water District | Macias |
| 14. Administrative Report | Macias |
| 15. Operations Report | Macias |
| 16. Water Use Reports for May through August 2026 | Malner |
| A. Discussion | B. Action Taken |
| 17. Commissioner Comments | |
| 18. Subjects for Future Discussion | |
| 19. Adjournment | |

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**
Presentation to the Board of Directors
**For the Fiscal Year Ended
June 30, 2026**





SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation expense.
- New GASB Pronouncements were adopted.
- Required disclosures are properly reflected in the Annual Financial Statements.

AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

No Material Issues Arose to be Reported to the Governing Board/Management

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

Best Practice Solutions Were Conveyed to Management – That's the Audit ROI

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsens, CPA | Oscar Gonzalez, CFE

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Pomona-Walnut-Rowland Joint Water Line Commission

Dashboard – Audited Financial Statements

June 30, 2026 vs 2025

Revenues & Expenses	2026	2025	Variance
Operating Revenues:			
Water sales to member agencies	\$ 31,440,344	\$ 24,629,099	\$ 6,811,245
Member agency assessments	119,500	114,000	5,500
Non-Operating Revenues:			6,816,745
Investment earnings	65,668	80,934	(15,266)
Member agency contributions	50,074	43,323	6,751
Total Revenues	31,675,586	24,867,356	6,808,230
Operating Expenses:			
Water purchases	31,440,344	24,629,099	6,811,245
Maintenance	30,203	27,774	2,429
General and administrative	66,000	64,200	1,800
Other	11,742	15,454	(3,712)
Operating Expenses Before Depr.	31,548,289	24,736,527	6,811,762
Depreciation expense	17,780	25,785	(8,005)
Total Operating Expenses	31,566,069	24,762,312	6,803,757
Change in Revenues & Expenses	\$ 109,517	\$ 105,044	\$ 4,473
Capital Outlay:			
Capital Asset Additions	\$ -	\$ -	\$ -
Depreciation Expense	17,780	25,785	(8,005)
Change in Capital Expense	\$ 17,780	\$ 25,785	\$ (8,005)
Cash & Investments	\$ 2,133,769	\$ 2,167,290	\$ (33,521)
Quick Summary:			
Change in Revenues & Expenses	\$ 109,517		
Change in Capital Expense	17,780		
Change in Accounts Receivable	(1,568,356)		
Change in Accrued Interest Receivable	539		
Change in Prepaid Expense	(116)		
Change in Related Party Items	12,463		
Change in Accounts Payable	1,394,652		
Change in Cash & Investments	\$ (33,521)	Approximately	\$ -
Investment Earnings to Portfolio	3.05%		

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION
Report to the Board of Directors
For the Fiscal Year Ended
June 30, 2026**



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

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For the Fiscal Year Ended June 30, 2026

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Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

We are pleased to present this report related to our audit of the financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission) as of and for the year ended June 30, 2026. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Commission's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Commission.

Very truly yours,

Murrieta, California
October 9, 2026

Required Communications

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2026

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2026. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices	Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Commission. The Commission did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments	Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries .
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2026

Area	Comments
Discussions With Management	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	We applied certain limited procedures to the: 1. Management's Discussion and Analysis Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2026

Area	Comments
Supplementary Information	We were engaged to report on the, Supplementary Information: 1. Combining Schedules of Balance Sheets 2. Combining Schedules of Revenues, Expenses and Changes in Net Position Which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of Board of Directors and management of the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the Commission's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the Commission's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Board of Directors with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the Commission's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

Summary of Adjusting Journal Entries

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

*Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2026*

None Noted

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2026
(With Comparative Amounts as of June 30, 2025)**



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

For the Fiscal Year Ended June 30, 2026

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

Opinion

We have audited the accompanying financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission), which comprise the balance sheet as of June 30, 2026, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of June 30, 2026, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Notes 1, 3 and 8 to the financial statements, as of July 1, 2025, the Commission adopted new accounting guidance, GASB Statement No. 103, Financial Reporting Model Improvements, Statement No. 104, Disclosure of Certain Capital Assets and Statement No. 105, Subsequent Events. Our opinion is not modified with respect to these matters.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Management's Responsibility for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The Combining Schedules of Revenues, Expenses, and Changes in Net Position and the Schedules of Assets Invested in Capital Assets by Member Agency are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended June 30, 2025, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated October 8, 2026, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Murrieta, California
October 8, 2026

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2026 (With Comparable Amounts as of June 30, 2025)

OVERVIEW OF THE FINANCIAL STATEMENTS

The Commission's financial statements are prepared in conformity with generally accepted accounting principles and necessarily include amounts based upon reliable estimates and judgments.

Management's Discussion and Analysis (MD&A) offers readers of the Commission's financial statements a narrative overview of the Commission's financial activities for the year ended June 30, 2026. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to-prior-year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements which follow this section.

This annual report consists of a series of financial statements. The Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the Commission using accounting methods similar to those used by private sector companies.

The Balance Sheet includes all of the Commission's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the Commission and assessing the liquidity and financial flexibility of the Commission. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the Commission's operations over the past year and can be used to determine if the Commission has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and creditworthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the Commission's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

FINANCIAL SUMMARY AND ANALYSIS

2025 to 2026 Analysis of Financial Position and Results of Operations

- In fiscal year 2026 the Commission's net position increased 3.25% or \$109,517 from the prior year's net position from \$3,367,467 to \$3,476,984, because of investment earnings and noncapital subsidies.
- In fiscal year 2026, operating revenues increased by 27.55% or \$6,816,745 from \$24,743,099 to \$31,559,844, as a result of increases in the volume of water sold and raising of rates.
- In fiscal year 2026, operating expenses increased by 27.48% or \$6,803,757 from \$24,762,312, to \$31,566,069, as a result of increases in the volume of water purchased, to meet sales demand and the raising of rates.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2026 (With Comparable Amounts as of June 30, 2025)

DETAILED FINANCIAL SUMMARY AND ANALYSIS

Condensed Financial Information

Balance Sheet

	2026	2025	Change
Assets:			
Current assets	\$ 7,168,109	\$ 5,683,771	\$ 1,484,338
Non-current assets	1,015,578	976,335	39,243
Capital assets, net	1,347,626	1,365,406	(17,780)
Total assets	\$ 9,531,313	\$ 8,025,512	\$ 1,505,801
Liabilities:			
Current liabilities	\$ 6,054,329	\$ 4,658,045	\$ 1,396,284
Total liabilities	6,054,329	4,658,045	1,396,284
Net position:			
Investment in capital assets	1,347,626	1,365,406	(17,780)
Restricted for capital asset repairs and replacement	1,015,578	976,335	39,243
Unrestricted	1,113,780	1,025,726	88,054
Total net position	3,476,984	3,367,467	109,517
Total liabilities and net position	\$ 9,531,313	\$ 8,025,512	\$ 1,505,801

Current assets increased by 26.12% or \$1,484,338 which was primarily due to an increase in accounts receivable caused by higher water sales activity near year-end. The increase was driven both by a higher volume of water sold to customers and increased water rates, resulting in greater billings outstanding at fiscal year-end. Current liabilities increased by 29.98% or \$1,396,284, primarily due to an increase in accounts payable caused by higher water purchases activity near year-end. The increase was driven both by a higher volume of water purchased from vendors and increased water rates, resulting in greater outstanding payables at fiscal year-end.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2026 (With Comparable Amounts as of June 30, 2025)

DETAILED FINANCIAL SUMMARY AND ANALYSIS (Continued)

Statements of Revenues, Expenses, and Changes in Net Position

	2026	2025	Change
Operating revenues			
Water sales	\$ 31,440,344	\$ 24,629,099	\$ 6,811,245
Member assessments	119,500	114,000	5,500
Total operating revenues	<u>31,559,844</u>	<u>24,743,099</u>	<u>6,816,745</u>
Operating expenses			
Operating expenses other than depreciation	31,548,289	24,736,527	6,811,762
Depreciation expense	17,780	25,785	(8,005)
Total operating expenses	<u>31,566,069</u>	<u>24,762,312</u>	<u>6,803,757</u>
Operating loss	(6,225)	(19,213)	12,988
Non-operating revenues(expenses)	<u>115,742</u>	<u>124,257</u>	<u>(8,515)</u>
Change in net position	<u>109,517</u>	<u>105,044</u>	<u>4,473</u>
Net position:			
Beginning of year	<u>3,367,467</u>	<u>3,262,423</u>	<u>105,044</u>
End of year	<u>\$ 3,476,984</u>	<u>\$ 3,367,467</u>	<u>\$ 109,517</u>

Operating revenues increased by \$6,816,745 or 27.55%, primarily due to an increase in water sales. The increase was driven by both a higher volume of water sold to customers during the year and increased water rates. Operating expenses also increased by \$6,803,757 or 27.48%, primarily due to higher water purchase costs. The increase in water purchases was driven by both a higher volume of water purchased to meet customer demand and increased wholesale water rates. Overall, the increases in water sales and water purchases reflect greater water operating activity during the fiscal year.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2026 (With Comparable Amounts as of June 30, 2025)

DETAILED FINANCIAL SUMMARY AND ANALYSIS (Continued)

Statement of Cash Flows

	2026	2025	Change
Cash flows from operating activities:			
Cash receipts from member agencies	\$ 29,991,488	\$ 23,208,748	\$ 6,782,740
Cash paid to vendors and suppliers for materials and services	(30,152,121)	(23,587,499)	(6,564,622)
Net cash used in operating activities	(160,633)	(378,751)	218,118
Cash flows from non-capital financing activities			
Member agency contributions	60,905	43,323	17,582
Net cash provided by non-capital financing activities	60,905	43,323	17,582
Cash flows from investing activities			
Investment earnings	66,207	80,647	(14,440)
Net cash provided by investing activities	66,207	80,647	(14,440)
Net decrease in cash and cash equivalents	(33,521)	(254,781)	221,260
Cash and investments			
Beginning of year	2,167,290	2,422,071	(254,781)
End of year	\$ 2,133,769	\$ 2,167,290	\$ (33,521)

Cash receipts from member agencies increased by \$6,782,740, or 29.22%, primarily due to increased water sales activity during the year, including both higher volumes of water delivered to member agencies and increased water rates. Cash paid to vendors and suppliers increased by \$6,564,622, or 27.83%, primarily due to increased water purchase costs needed to meet member agency demand, as well as higher wholesale water rates. Although both receipts and payments increased significantly, net cash used in operating activities improved by \$218,118 compared to the prior year, as the increase in cash receipts slightly exceeded the increase in cash payments.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

	June 30, 2026	June 30, 2025	June 30, 2024
Depreciable assets	\$ 2,470,480	\$ 2,470,480	2,470,480
Accumulated depreciation	(1,122,854)	(1,105,074)	(1,079,289)
Total capital assets, net	\$ 1,347,626	\$ 1,365,406	\$ 1,391,191

Capital assets, net of accumulated depreciation, decreased by \$17,780, or 1.30%, from \$1,365,406 at June 30, 2025 to \$1,347,626 at June 30, 2026. The decrease was due to current year depreciation expense, as there were no capital asset additions or disposals during the year. The Commission's gross depreciable capital assets remained unchanged at \$2,470,480 at year-end.

Long-Term Financing

The Commission had no outstanding long-term debt as of June 30, 2026, 2025, or 2024. Accordingly, there were no long-term debt issuances, repayments, or other debt-related activity during the year.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2026 (With Comparable Amounts as of June 30, 2025)

CURRENTLY KNOWN FACTS, DECISIONS, AND CONDITIONS

Management is unaware of any conditions that could have a significant impact on the Commission's current financial position, net position, or operating results in terms of past, present, and future.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Balance Sheets

June 30, 2026 (With Comparative Amounts as of June 30, 2025)

	<u>ASSETS</u>	<u>2026</u>	<u>2025</u>
Current assets:			
Cash and cash equivalents (Note 2)		\$ 1,118,191	\$ 1,201,786
Accrued interest receivable		17,409	17,948
Related party receivables		6,030,882	4,462,526
Prepaid expenses		1,627	1,511
Total current assets		<u>7,168,109</u>	<u>5,683,771</u>
Non-current assets:			
Restricted –cash and cash equivalents (Note 2)		1,015,578	965,504
Restricted –accounts receivable		-	10,831
Capital assets – being depreciated, net (Note 3)		<u>1,347,626</u>	<u>1,365,406</u>
Total non-current assets		<u>2,363,204</u>	<u>2,341,741</u>
Total assets		<u>\$ 9,531,313</u>	<u>\$ 8,025,512</u>
	<u>LIABILITIES AND NET POSITION</u>		
Current liabilities:			
Accounts payable		\$ 6,030,967	\$ 4,636,315
Related party payables		<u>23,362</u>	<u>21,730</u>
Total current liabilities		<u>6,054,329</u>	<u>4,658,045</u>
Net position: (Note 4)			
Net investment in capital assets		1,347,626	1,365,406
Restricted for capital asset repairs and replacement		1,015,578	976,335
Unrestricted		<u>1,113,780</u>	<u>1,025,726</u>
Total net position		<u>3,476,984</u>	<u>3,367,467</u>
Total liabilities and net position		<u>\$ 9,531,313</u>	<u>\$ 8,025,512</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION*Statements of Revenues, Expenses and Changes in Net Position**For the Fiscal Year Ended June 30, 2026 (With Comparative Amounts as of June 30, 2025)*

	2026	2025
Operating revenues:		
Water sales to member agencies	\$ 31,440,344	\$ 24,629,099
Member agency assessments	119,500	114,000
Total operating revenues	31,559,844	24,743,099
Operating expenses:		
Water purchases	31,440,344	24,629,099
Maintenance	30,203	27,774
General and administrative	66,000	64,200
Other	11,742	15,454
Total operating expenses	31,548,289	24,736,527
Operating income before depreciation expense	11,555	6,572
Depreciation expense	(17,780)	(25,785)
Operating loss	(6,225)	(19,213)
Other non-operating revenues(expenses):		
Member agency contributions	50,074	43,323
Investment earnings	65,668	80,934
Total other non-operating revenues(expenses)	115,742	124,257
Change in net position	109,517	105,044
Net position:		
Beginning of year	3,367,467	3,262,423
End of year	<u><u>\$ 3,476,984</u></u>	<u><u>\$ 3,367,467</u></u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Statements of Cash Flows

For the Fiscal Year Ended June 30, 2026 (With Comparative Amounts as of June 30, 2025)

	2026	2025
Cash flows from operating activities:		
Cash receipts from member agencies	\$ 29,991,488	\$ 23,208,748
Cash paid to vendors and suppliers for materials and services	(30,152,121)	(23,587,499)
Net cash used in operating activities	(160,633)	(378,751)
Cash flows from noncapital financing activities:		
Member agency contributions	60,905	43,323
Net cash provided by noncapital financing activities	60,905	43,323
Cash flows from investing activities:		
Investment earnings	66,207	80,647
Net cash provided by investing activities	66,207	80,647
Net decrease in cash and cash equivalents	(33,521)	(254,781)
Cash and cash equivalents:		
Beginning of year	2,167,290	2,422,071
End of year	<u>\$ 2,133,769</u>	<u>\$ 2,167,290</u>
Reconciliation of cash and cash equivalents to statement of financial position:		
Cash and cash equivalents	\$ 1,118,191	\$ 1,201,786
Restricted –cash and cash equivalents	1,015,578	965,504
	<u>\$ 2,133,769</u>	<u>\$ 2,167,290</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION*Statements of Cash Flows (continued)**For the Fiscal Year Ended June 30, 2026 (With Comparative Amounts as of June 30, 2025)*

	<u>2026</u>	<u>2025</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	<u>\$ (6,225)</u>	<u>\$ (19,213)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation expense	17,780	25,785
Change in assets - (increase)decrease:		
Related party receivables	(1,568,356)	(1,534,351)
Prepaid expenses	(116)	(41)
Change in liabilities - increase(decrease):		
Accounts payable	1,394,652	1,321,547
Related party payables	<u>1,632</u>	<u>(172,478)</u>
Total adjustments	<u>(154,408)</u>	<u>(359,538)</u>
Net cash used in operating activities	<u><u>\$ (160,633)</u></u>	<u><u>\$ (378,751)</u></u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Pomona-Walnut-Rowland Joint Water Line Commission (Commission) was formed under the Joint Power Agreement of 1956 between the City of Pomona, Walnut Valley Water District, and Rowland Water District (the Agreement) for the purpose of acquiring, constructing, maintaining, repairing, managing, operating and controlling a water transmission pipeline for the benefit of the member agencies. The original agreement was for a term of fifty years and has resulted in substantial cost savings for each of its member agencies. On December 21, 2006, the Agreement was amended, restated, and renewed and will continue to be enforced for twenty years from this date, with three, ten-year extensions allowable upon written consent of each of the member agencies.

The Commission purchases water for resale to member agencies at a price sufficient to provide reserve funds for emergencies. Member agencies are billed for the cost of maintenance and operations of the pipeline.

B. Basis of Presentation, Basis of Accounting

The Commission reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Commission is that the costs (including depreciation) of providing goods or services to the member agencies on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues and expenses generally consist of revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses generally include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory, and investment income and expenses. Revenues and expenses that otherwise meet the definition of nonoperating revenues and expenses are classified as operating revenues and expenses when the transactions constitute the Commission's principal ongoing operations.

Subsidies include resources received from another party for which the Commission does not provide goods or services to that party and that directly or indirectly keep the Commission's current or future fees and charges lower than they otherwise would be. Subsidies are classified as noncapital subsidies unless the provider limits the use of the resources to the acquisition of capital assets.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

Substantially all of the Commission's cash is invested in interest bearing accounts. The Commission considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the Commission categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Commission has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Commission's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as capital projects. These assets are for the benefit of a specified purpose and, as such, are legally or contractually restricted by an external third-party agreement.

The Commission's restricted assets are the accumulation of capital surcharges assessed to each member agency. These funds are restricted for major repairs and replacement of water.

4. Accounts Receivable and Allowance for Uncollectible Accounts

The Commission extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the Commission uses the allowance method for the reservation and write-off of those accounts. As of June 30, 2026, and June 30, 2025 there was no allowance for uncollectible accounts as management believes all accounts will be collected.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

5. Prepaids

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

6. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. Commission policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at acquisition value at the date of the donation. Capital assets received in service concession arrangements are reported at acquisition value. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Description	Estimated Lives
Pipeline and improvements	150 years
Service connections	150 years
Telemetry systems	10 years
Valve replacements	50 years

7. Net Position

Net position is classified into three components: net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted** - This component consists of assets that have restriction placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributions, or laws and regulation of other governments, or constraints imposed by law through enabling legislation.
- **Unrestricted** - This component consists of the net amount of assets, deferred outflow of resources, liabilities, and deferred inflows of resources that are not included in the determination of the investment in capital assets or restricted components of net position.

8. Water Sales and Services

Water sales are billed on a monthly cyclical basis and recognize the respective revenue when they are earned.

9. Noncapital Subsidies

Member agency contributions for maintenance and operations of the pipeline are reported as noncapital subsidies.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

E. New Pronouncements – Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2026, the Commission has implemented new GASB pronouncements as follows:

GASB Statement No. 103 – Financial Reporting Model Improvements

This GASB Statement revises financial statement presentation requirements, including enhancements to Management's Discussion and Analysis (MD&A), proprietary fund reporting, and disclosures for major component units. The Commission adopted the Statement as of July 1, 2025. See the MD&A for the effect of this Statement.

GASB Statement No. 104 – Disclosure of Certain Capital Assets

This GASB Statement establishes new disclosure requirements for certain types of capital assets, including assets held for sale. The Commission adopted the Statement as of July 1, 2025. See Note 3 for the effect of this Statement.

GASB Statement No. 105 – Subsequent Events

This GASB Statement clarifies the subsequent events that constitute recognized and non-recognized events and establishes specific note disclosure requirements for non-recognized events. The Commission adopted the Statement as of July 1, 2025. See Note 8 for the effect of this Statement.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

<u>Description</u>	<u>June 30, 2026</u>	<u>June 30, 2025</u>
Cash and cash equivalents	\$ 1,118,191	\$ 1,201,786
Restricted – cash and cash equivalents	1,015,578	965,504
Total cash and investments	\$ 2,133,769	\$ 2,167,290

Cash and investments consisted of the following:

<u>Description</u>	<u>June 30, 2026</u>	<u>June 30, 2025</u>
Deposits with financial institutions	\$ 227,400	\$ 527,129
Deposit in Local Agency Investment Fund (LAIF)	1,906,369	1,640,161
Total cash and investments	\$ 2,133,769	\$ 2,167,290

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 2 – CASH AND INVESTMENTS (continued)

Demand Deposits with Financial Institutions

At June 30, 2026, the carrying amount of the Commission's demand deposits were \$227,400 and the financial institution's balances were \$227,400. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the Commission's balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution the Commission will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction the Commission will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code and the Commission's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2026, the Commission's deposits were covered by the Federal Deposit Insurance Corporation insurance limits or collateralized as required by California law.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests its funds to manage the State's cash flow and strengthen the financial security of local public agencies. PMIA's policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special Commissions to place money in a major portfolio and, at no additional costs, use the expertise of Investment Division staff.

Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and has a dollar-in dollar-out amortized cost methodology.

The Commission is a voluntary participant in LAIF. The fair value of the Commission's investment in this pool is reported at an amount based upon the Commission's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the Commission considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2026, the Commission held \$1,906,369 in LAIF.

Investments Authorized by the California Government Code and the Commission's Investment Policy

The table below identifies the investment types that are authorized for the Commission in accordance with the California Government Code (or the Commission's investments policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Commission's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 2 – CASH AND INVESTMENTS (continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bond	5-years	None	None
U.S. Treasury Obligations	5-years	None	None
State of California Obligations	5-years	None	None
CA Local Agency Obligations	5-years	None	None
U. S. Agency Obligations	5-years	None	None
Negotiable Certificates of Deposit (Negotiable CD)	5-years	30%	Other
Collateralized Bank Deposits	5-years	None	None
Corporate Debt - Short and Long Term	5-years	None	None
Commercial Paper - Pooled Funds	270 days	40%	None
Commercial Paper - Non Pooled Funds	397 days	25%	None
Repurchase Agreements	1-year	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Commission manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Commission's investments to market interest rate fluctuations is provided by in the Investment Table that shows the distribution of the Commission's investments by maturity as of June 30, 2026.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the Investment Table are Standard & Poor's credit ratings for the Commission's investments as of June 30, 2026. U.S. treasury obligations are not required to be rated and therefore no rating has been assigned.

Concentration of Credit Risk

The Commission's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. The Commission's deposit portfolio with governmental agencies, LAIF, is 89% and 76% as of June 30, 2026 and 2025, respectively, of the Commission's total depository and investment portfolio. There were no investments in any one non-governmental issuer that represent 5% or more of the Commission's total investments.

Fair Value Measurements

The Commission categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets, and Level 3 inputs are significant unobservable inputs. All of the Commission's investments were assigned a Level 2 input on the Investment Table.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION

Changes in capital assets for the fiscal year ended June 30, 2026, were as follows:

Description	Balance July 01, 2025	Additions	Deletions/ Transfers	Balance June 30, 2026
Depreciable assets:				
Pipeline and improvements	\$ 2,281,203	\$ -	\$ -	\$ 2,281,203
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Total depreciable assets	<u>2,470,480</u>	<u>-</u>	<u>-</u>	<u>2,470,480</u>
Accumulated depreciation:				
Pipeline and improvements	(961,827)	(17,209)	-	(979,036)
Service connections	(39,249)	(569)	-	(39,818)
Telemetry system	(103,998)	(2)	-	(104,000)
Total accumulated depreciation	<u>(1,105,074)</u>	<u>(17,780)</u>	<u>-</u>	<u>(1,122,854)</u>
Total capital assets, net	<u>\$ 1,365,406</u>	<u>\$ (17,780)</u>	<u>\$ -</u>	<u>\$ 1,347,626</u>

Changes in capital assets for the fiscal year ended June 30, 2025, were as follows:

Description	Balance July 01, 2024	Additions	Deletions/ Transfers	Balance June 30, 2025
Depreciable assets:				
Pipeline and improvements	\$ 2,281,203	\$ -	\$ -	\$ 2,281,203
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Total depreciable assets	<u>2,470,480</u>	<u>-</u>	<u>-</u>	<u>2,470,480</u>
Accumulated depreciation:				
Pipeline and improvements	(944,616)	(17,211)	-	(961,827)
Service connections	(38,680)	(569)	-	(39,249)
Telemetry system	(95,993)	(8,005)	-	(103,998)
Total accumulated depreciation	<u>(1,079,289)</u>	<u>(25,785)</u>	<u>-</u>	<u>(1,105,074)</u>
Total capital assets, net	<u>\$ 1,391,191</u>	<u>\$ (25,785)</u>	<u>\$ -</u>	<u>\$ 1,365,406</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 4 – NET POSITION

Calculations of net position as of June 30, were as follows:

Description	2026	2025
Investment in capital assets:		
Capital assets, net – being depreciated	\$ 1,347,626	\$ 1,365,406
Restricted		
Capital assets repairs and replacement	1,015,578	976,335
Unrestricted	<u>1,113,780</u>	<u>1,025,726</u>
Total net position	<u>\$ 3,476,984</u>	<u>\$ 3,367,467</u>

NOTE 5 – RISK MANAGEMENT POOL

The Commission is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Insurance Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Further information about the Insurance Authority is as follows:

A. Entity	ACWA-JPIA
B. Purpose	To pool member contributions and realize the advantages of self-insurance
C. Participants	As of September 30, 2025 – 400 member districts
D. Governing board	Nine representatives employed by members
E. Condensed financial information	September 30, 2025
Audit dated	March 27, 2026
Statement of financial position:	<u>Sept 30, 2025</u>
Total assets	<u>\$ 317,463,759</u>
Deferred outflows	<u>2,865,947</u>
Total liabilities	<u>192,995,110</u>
Deferred inflows	<u>4,012,555</u>
Net position	<u>\$ 123,322,041</u>
Statement of revenues, expenses and changes in net position:	
Total revenues	\$ 251,873,927
Total expenses	<u>(257,731,611)</u>
Change in net position	(5,857,684)
Beginning – net position	<u>129,179,725</u>
Ending – net position	<u>\$ 123,322,041</u>
F. Member agencies share of year-end financial position	Not Calculated

The Commission participated in the self-insurance programs of the Insurance Authority as follows:
General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limit of \$5,000,000 per occurrence. The JPIA purchases additional excess coverage layers up to \$55 million per occurrence total for general, auto and public official's liability, which increases the limits on the insurance coverage noted above.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2026

NOTE 5 – RISK MANAGEMENT POOL (continued)

The Commission participates in group purchase Cyber Liability made available for all Agencies participating in the Liability Program. It protects the Commission from risk relating to information technology infrastructure and activities by first and third parties. The limit is \$3,000,000 per loss/ \$5,000,000 program annual aggregate.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Commission's insurance coverage during the years ending June 30, 2026, 2025, and 2024. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2026, 2025, and 2024.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The Commission does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12 months or less), including any options to extend, regardless of their probability of being exercised. Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regard to their aggregate dollar amount to the financial statements as a whole.

Litigation

In the ordinary course of operations, the Commission is subject to claims and litigation from outside parties. After consultation with legal counsel, the Commission believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 7 – RELATED PARTY TRANSACTIONS

The Commission was formed pursuant to a Joint Power Agreement between the City of Pomona, Walnut Valley Water District, and Rowland Water District (the member agencies). In the normal course of operations, the Commission conducts transactions with its member agencies, including water sales, member agency assessments, member agency contributions, and reimbursements for costs incurred on behalf of the Commission.

For the fiscal years ended June 30, 2026 and 2025, water sales to member agencies were \$31,440,344 and \$24,629,099, respectively; member agency assessments were \$119,500 and \$114,000, respectively; member agency contributions were \$50,074 and \$43,323, respectively; amounts receivable from member agencies were \$6,030,882, and \$4,462,526, respectively; and amounts payable to member agencies totaled \$23,362, and \$21,730, respectively.

NOTE 8 – SUBSEQUENT EVENTS

The Commission has evaluated subsequent events through October 8, 2026, the date which the financial statements were available to be issued.

Supplementary Information

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION*Combining Schedule of Revenues, Expenses, and Changes in Net Position**June 30, 2026*

	Water Operations	General and Administrative	Total
Operating revenues:			
Water sales to member agencies	\$ 31,440,344	\$ -	\$ 31,440,344
Member agency assessments	-	119,500	119,500
Total operating revenues	31,440,344	119,500	31,559,844
Operating expenses:			
Water purchases	31,440,344	-	31,440,344
Maintenance	30,203	-	30,203
General and administrative	-	66,000	66,000
Other	-	11,742	11,742
Total operating expenses	31,470,547	77,742	31,548,289
Operating income(loss) before depreciation expense	(30,203)	41,758	11,555
Depreciation expense	(17,780)	-	(17,780)
Operating income(loss)	(47,983)	41,758	(6,225)
Other non-operating revenues:			
Member agency contributions	50,074	-	50,074
Investment earnings	65,668	-	65,668
Total other non-operating revenues	115,742	-	115,742
Change in net position	67,759	41,758	109,517
Net Position - Beginning	3,070,958	296,509	3,367,467
Net Position - Ending	\$ 3,138,717	\$ 338,267	\$ 3,476,984

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION*Combining Schedule of Revenues, Expenses, and Changes in Net Position**June 30, 2025*

	Water Operations	General and Administrative	Total
Operating revenues:			
Water sales to member agencies	\$ 24,629,099	\$ -	\$ 24,629,099
Member agency assessments	-	114,000	114,000
Total operating revenues	24,629,099	114,000	24,743,099
Operating expenses:			
Water purchases	24,629,099	-	24,629,099
Maintenance	27,774	-	27,774
General and administrative	-	64,200	64,200
Other	-	15,454	15,454
Total operating expenses	24,656,873	79,654	24,736,527
Operating income(loss) before depreciation expense	(27,774)	34,346	6,572
Depreciation expense	(25,785)	-	(25,785)
Operating income(loss)	(53,559)	34,346	(19,213)
Other non-operating revenues:			
Member agency contributions	43,323	-	43,323
Investment earnings	80,934	-	80,934
Total other non-operating revenues	124,257	-	124,257
Change in net position	70,698	34,346	105,044
Net Position - Beginning	3,000,260	262,163	3,262,423
Net Position - Ending	\$ 3,070,958	\$ 296,509	\$ 3,367,467

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Schedule of Assets Invested in Capital Assets by Member Agency

June 30, 2026

Description	City of Pomona	Walnut Valley Water District	Rowland Water District	Total
Pipeline section A- B	\$ 276,438	\$ 151,474	\$ 106,031	\$ 533,943
Pipeline section B-D	188,719	150,958	94,359	434,036
Pipeline section DF	-	621,096	386,002	1,007,098
Pipeline relocation	129,970	105,948	70,208	306,126
Telemetry system	-	60,320	43,680	104,000
Service connections	66,374	8,455	10,448	85,277
Total capital assets per member	\$ 661,501	\$ 1,098,251	\$ 710,728	\$ 2,470,480

This schedule does not include accumulated depreciation

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Schedule of Assets Invested in Capital Assets by Member Agency

June 30, 2025

Description	City of Pomona	Walnut Valley Water District	Rowland Water District	Total
Pipeline section A- B	\$ 276,438	\$ 151,474	\$ 106,031	\$ 533,943
Pipeline section B-D	188,719	150,958	94,359	434,036
Pipeline section DF	-	621,096	386,002	1,007,098
Pipeline relocation	129,970	105,948	70,208	306,126
Telemetry system	-	60,320	43,680	104,000
Service connections	66,374	8,455	10,448	85,277
Total capital assets per member	\$ 661,501	\$ 1,098,251	\$ 710,728	\$ 2,470,480

This schedule does not include accumulated depreciation

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission), which comprise the balance sheet as of June 30, 2026, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 8, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
October 8, 2026

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

STAFF REPORT

TO: Commissioners Lima, Lin, and Preciado
FROM: Staff
DATE: October 8, 2026
SUBJECT: Administrative Officer Designation

RECOMMENDATION

For Information Only.

BACKGROUND

Section 3 of the Amended, Restated and Renewed Joint Powers Agreement provides for the appointment of Commission officers in accordance with the Commission's bylaws. Section 4 of the bylaws identifies Walnut Valley Water District (WVWD) as the agency responsible for administration of the Commission and directs WVWD to designate one of its employees to serve as Administrative Officer, including a replacement upon the resignation, removal, or incapacity of the person serving in that role.

WVWD has designated Greg Galindo to serve as Administrative Officer of the Pomona-Walnut-Rowland Joint Water Line Commission, effective October 8, 2026, filling the vacancy left by Tom Monk. This item informs the Commission of the designation.

The Administrative Officer is responsible for the Commission's day-to-day business and the duties established in Section 5 of the bylaws. These include reporting to the Commission, directing activities supporting the joint water line, coordinating with other agencies, preparing the operating budget for Commission approval, and overseeing Commission documents and records. The Administrative Officer remains an employee of WVWD while performing these duties.

FISCAL IMPACT

No additional compensation or budget amendment is proposed as part of this designation. Administrative services would continue to be provided by WVWD under the existing arrangement.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

STAFF REPORT

TO: Commissioners Lima, Lin, and Preciado
FROM: Staff
DATE: October 8, 2026
SUBJECT: Proposed Transfer of \$450,000 from the Unrestricted Reserve Fund to the Restricted for Capital Asset Repairs and Replacement Fund

RECOMMENDATION

That the Commission:

1. Approve the transfer of \$450,000 from the Unrestricted Reserve Fund to the Restricted for Capital Asset Repairs and Replacement Fund; and
2. Amend the FY 2026–27 Pomona-Walnut-Rowland Joint Water Line (PWR-JWL) budget to remove the \$450,000 appropriation for the Pomona Basin Joint Project.

BACKGROUND

In FY 2018, the City of Pomona, Walnut Valley Water District, and Rowland Water District each contributed \$150,000 to the PWR-JWL Commission for a proposed joint project in the Pomona Basin, for a total contribution of \$450,000. The project ultimately did not proceed, and the funds have remained unused.

The \$450,000 is currently held in the Unrestricted Reserve Fund and was included as an expenditure appropriation for the Pomona Basin Joint Project in the adopted FY 2026–27 budget. Because the Pomona Basin Joint Project is no longer anticipated to proceed, staff recommends transferring the \$450,000 to the Restricted for Capital Asset Repairs and Replacement Fund. This would preserve the funds for future capital repairs, rehabilitation, and replacement of the joint water line. The \$450,000 consists of equal \$150,000 contributions from each of the three member agencies. Following the proposed transfer, each agency's respective \$150,000 share would continue to be reflected separately in the Commission's accounting records.

Staff also recommends removing the corresponding \$450,000 appropriation for the Pomona Basin Joint Project from the FY 2026–27 budget.

FISCAL IMPACT

The proposed transfer would decrease the Unrestricted Reserve Fund by \$450,000 and increase the Restricted for Capital Asset Repairs and Replacement Fund by the same amount. Total PWR-JWL reserves would remain unchanged.

The related budget amendment would reduce FY 2026–27 budgeted expenditures by \$450,000 by removing the appropriation for the Pomona Basin Joint Project. The transferred funds would remain in reserves for future eligible capital repairs, rehabilitation, and replacement of the joint water line system, while preserving each member agency's respective \$150,000 allocation.

Attachment:

- Amended FY 2026-27 PWR Joint Water Line Budget.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

STAFF REPORT

TO: Commissioners Lima, Lin, and Preciado
FROM: Staff
DATE: October 8, 2026
SUBJECT: 2027 Calendar/Meeting Schedule

RECOMMENDATION

It is recommended that the Commission approve the 2027 P-W-R Joint Water Line Commission Meeting Calendar, establishing regularly scheduled meetings as follows:

- February 11, 2027
- June 10, 2027
- October 7, 2027

All meetings will begin at 4:00 p.m.

2026 BIENNIAL REVIEW CERTIFICATION FORM

Submit now or no later than October 1, 2026

Name of Agency: Pomona-Walnut-Rowland Joint Water Line Commission
Name of Agency Head: Tom Monk
Mailing Address: 271 S Brea Canyon Road
City: Walnut State: CA Zip Code: 91789
Agency Code Officer: Carmen Fleming Office Phone No.: 909-595-1268
E-Mail Address: cfleming@walnutvalleywater.gov

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one box):

☐ **1. AN AMENDMENT IS REQUIRED** (Check all that apply. You have 90 days to submit your changes):

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (describe) _____

☒ **2. NO AMENDMENT IS REQUIRED.**

(If your code has not been amended in more than five years, amendments may be necessary.)

Verification (to be completed EVEN if no amendment is required)

This agency's conflict of interest code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions. The code includes all other provisions required by Government Code Section 87302.



Signature of Agency Head or Designee

10-1-26

Date

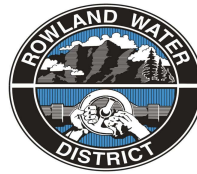
All agencies must complete and return this notice even if no amendment is required, and regardless of how recently your code was approved or amended. Please submit this notice electronically no later than October 1, 2026 to COICODES-Desk@bos.lacounty.gov

PLEASE DO NOT RETURN THIS FORM TO THE FPPC



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
JUNE 2026

Check No.	Payee	Inv. Date	Description	Amount
EFT	Three Valleys Municipal Water District	4/30/2026	PM-15A	\$ 795,600.00
		4/30/2026	PM-21	\$ 1,740,180.00
		4/30/2026	LRP Credit (City of Pomona)	\$ (15,170.00)
		4/30/2026	TVMWD Capacity	\$ 10,876.73
		4/30/2026	TVMWD Water Use	\$ 11,266.11
		4/30/2026	MWD Capacity	\$ 26,490.35
		Total		
Total Expenditures				\$ 2,569,243.19



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
JULY 2026

Check No.	Payee	Inv. Date	Description	Amount
11967	Caselle, Inc.	6/3/2026	Contract Support and Maint. for 7/1/2026 to 6/30/2027	\$ 2,131.20
Total				\$ 2,131.20
EFT	Three Valleys Municipal Water District	5/31/2026	PM-15A	\$ 967,512.00
		5/31/2026	PM-15B	\$ 38,688.00
		5/31/2026	PM-21	\$ 1,780,272.00
		5/31/2026	TVMWD Capacity	\$ 10,876.73
		5/31/2026	TVMWD Water Use	\$ 11,266.11
		5/31/2026	MWD Capacity	\$ 26,490.35
Total				\$ 2,835,105.19
Total Expenditures				\$ 2,837,236.39



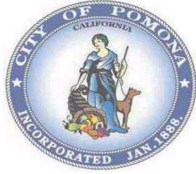
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
Aug-26

Check No.	Payee	Inv. Date	Description	Amount
11968	ACWA JPIA	7/16/2026	Cyber Liability Premium for 7/1/26 to 7/1/27	\$ 105.00
Total				\$ 105.00
11969	Lagerlof LLP	7/10/2026	Legal-General Matters	\$ 85.00
Total				\$ 85.00
11970	Rowland Water District	6/30/2026	Treasurer Fees	\$ 3,000.00
Total				\$ 3,000.00
11971	Walnut Valley Water District	6/30/2026	Administrative, Ops, Secretary	\$ 13,500.00
		6/30/2026	USA Markups	\$ 5,665.00
		6/30/2026	Mileage	\$ 556.80
		6/30/2026	Water Quality Testing	\$ 640.00
		Total		\$ 20,361.80
EFT	Three Valleys Municipal Water District	6/30/2026	PM-15A	\$ 1,526,460.00
		6/30/2026	PM-21	\$ 1,620,684.00
		6/30/2026	TVMWD Capacity	\$ 10,876.73
		6/30/2026	TVMWD Water Use	\$ 11,266.11
		6/30/2026	MWD Capacity	\$ 26,490.35
Total				\$ 3,195,777.19
Total Expenditures				\$ 3,219,328.99



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
SEPTEMBER 2026

Check No.	Payee	Inv. Date	Description	Amount
EFT	Three Valleys Municipal Water District	7/31/2026	PM-15A	\$ 1,123,512.00
		7/31/2026	PM-15B	\$ 464,880.00
		7/31/2026	PM-21	\$ 1,707,420.00
		7/31/2026	TVMWD Capacity	\$ 10,876.73
		7/31/2026	TVMWD Water Use	\$ 11,266.11
		7/31/2026	MWD Capacity	\$ 26,490.35
		Total		
Total Expenditures				\$ 3,344,445.19



POMONA-WALNUT-ROWLAND JWLC

BALANCE SHEET

JUNE 2026

1 Assets

2 Cash & Investments

3	Citizens Business Bank	\$	227,400
4	LAIF		1,908,521
5	LAIF - Fair Market Value		1,963
6	Total Cash & Investments		2,137,884

7 Other Current Assets

8	Accounts Receivable - Water Sales		6,030,882
9	Interest Receivable		17,409
10	Prepaid Expenses		1,511
11	Total Other Current Assets		6,049,802

12 Fixed Assets

13	Pipeline		2,281,203
14	Service Connections		85,277
15	Telemetry System		104,000
16	Accumulated Depreciation		(1,122,854)
17	Total Fixed Assets		1,347,626

18	Total Assets	\$	9,535,312
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19 Liabilities & Fund Balance

20 Current Liabilities

21	Accounts Payable	\$	6,054,329
22	Total Current Liabilities		6,054,329

23 Fund Balance

24	Net Investment in Fixed Assets		1,322,853
25	Unappropriated Surplus		841,536
26	Retained Earnings		1,203,078
27	Net Income		113,516

28	Total Fund Balance		3,480,983
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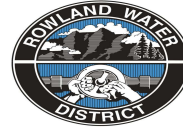
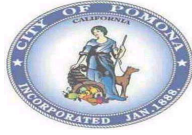
29	Total Liabilities & Fund Balance	\$	9,535,312
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POMONA-WALNUT-ROWLAND JWLC
STATEMENT OF INCOME & EXPENSES
For The Period Ending June 30, 2026

	JUNE 2026 YTD	ANNUAL BUDGET	\$ DIFFERENCE	% OF BUDGET
1 Income				
2 Water Sales				
3 MWD PM-15	13,185,611	22,619,695	(9,434,084)	58%
4 TVMWD PM-21	16,148,379	-	16,148,379	0%
5 Total Water Sales	29,333,990	22,619,695	6,714,295	130%
6 Fixed Charges				
7 MWD CRC Charge	330,682	330,682	(0)	100%
8 TVMWD Connected Capacity	117,429	117,429	(0)	100%
9 TVMWD Water Use Charge	121,805	121,805	(0)	100%
10 Total Fixed Charges	569,915	569,916	(1)	100%
11 Replacement				
12 Replacement Charge	50,074	50,074	-	100%
13 Total Replacement	50,074	50,074	-	100%
14 Admin. Budget Assessment	119,500	119,500	(0)	100%
15 Interest Income	69,783	7,000	62,783	997%
16 Unrealized Gain on Investment	-	-	-	0%
17 Other Income	-	-	-	0%
18 Total Income	\$ 30,143,263	\$ 23,366,185	\$ 6,777,078	129%
19 Expenses				
20 Water Purchases				
21 MWD PM-15	13,185,612	22,619,695	(9,434,084)	58%
22 TVMWD PM-21	16,148,379	-	16,148,379	0%
23 Total Water Purchases	29,333,990	22,619,695	6,714,295	130%
24 Fixed Charges				
25 MWD Capacity Charge	330,682	330,682	(0)	100%
26 TVMWD Connected Capacity	117,429	117,429	(0)	100%
27 TVMWD Water Use Charge	121,805	121,805	(0)	100%
28 Total Fixed Charges	569,915	569,916	(1)	100%
29 Equipment & Line Maintenance	30,203	31,500	(1,297)	96%
30 Depreciation	17,780	-	17,780	0%
31 Contract Services				
32 WVWD	54,000	54,000	-	100%
33 RWD	12,000	12,000	-	100%
34 Total Contract Services	66,000	66,000	-	100%
35 Administrative				
36 Legal	128	5,000	(4,873)	3%
37 Insurance	2,275	3,000	(725)	76%
38 Audit & Bookkeeping	5,500	6,000	(500)	92%
39 Other Admin Costs / Supplies	1,789	5,000	(3,211)	36%
40 ACWA Dues	2,167	3,000	(833)	72%
41 Total Administrative	11,858	22,000	(10,142)	54%
42 Project Development	-	450,000	(450,000)	0%
43 Total Expenses	\$ 30,029,747	\$ 23,759,111	\$ 6,270,636	126%
44 Net Income	\$ 113,516	\$ (392,926)	\$ 506,442	-29%

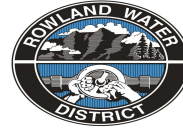
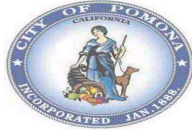
No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending June 30, 2026

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,908,521	\$ 1,906,369	3.82%	3.82%	\$ 17,409	\$ 70,322	\$ 87,731	89.34%
Checking	Citizens Business Bank	\$ 227,400	\$ 227,400	0.00%	0.00%	N/A	N/A	N/A	10.66%
Total Cash & Investments		\$ 2,135,921	\$ 2,133,769	3.41%	3.41%	\$ 17,409	\$ 70,322	\$ 87,731	100.00%
<i>Weighted Average %</i>									

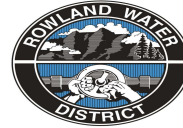
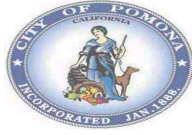
All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending July 31, 2026

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,925,930	\$ 1,923,758	3.84%	3.84%	\$ -	\$ 17,409	\$ 17,409	89.52%
Checking	Citizens Business Bank	\$ 225,269	\$ 225,269	0.00%	0.00%	N/A	N/A	N/A	10.48%
Total Cash & Investments		\$ 2,151,199	\$ 2,149,027	3.44%	3.44%	\$ -	\$ 17,409	\$ 17,409	100.00%
<i>Weighted Average %</i>									

All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending August 31, 2026

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,925,930	\$ 1,923,758	3.86%	3.86%	\$ -	\$ 17,409	\$ 17,409	90.32%
Checking	Citizens Business Bank	\$ 206,132	\$ 206,132	0.00%	0.00%	N/A	N/A	N/A	9.68%
Total Cash & Investments		\$ 2,132,062	\$ 2,129,890	3.49%	3.49%	\$ -	\$ 17,409	\$ 17,409	100.00%
<i>Weighted Average %</i>									

All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

STAFF REPORT

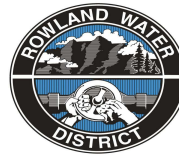
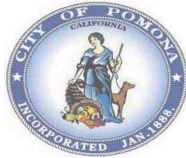
TO: Commissioners Lima, Lin, and Preciado
FROM: Staff
DATE: October 8, 2026
SUBJECT: Joint Water Line Operations Report for June 2026 – September 2026

Inspection Report

During the four-month period ending on September 30, 2026, all paved portions of the JWL were driven weekly and visually checked for leaks, vandalism, and other potential problems. Additionally, the cross-country sections of the line were walked and nothing unusual was found. Routine maintenance was performed as needed.

Meter Testing

On July 9, 2026, staff tested and calibrated the JWL meters. All meters were found to be operating within the established parameters. The next scheduled testing is set for the first week of November.



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

MAY 2026

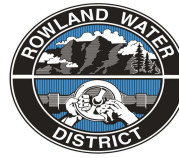
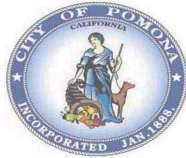
CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	352.457	19.736%
Walnut	920.367	51.536%
Rowland	513.042	28.728%
LaVerne	-	0.000%
TOTAL	1,785.866	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	645.00	36.110%
TVMWD	1,141.20	63.890%
LaVerne	-	0.000%
Total	1,786.200	100.000%
PWR	1,785.866	
Difference	0.334	

CALCULATION OF AGENCY WATER CONSUMPTION							
(Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				36.110%	63.890%	0.000%	100.000%
352.457	0.066	352.523	352.5	127.3	225.2	-	352.5
920.367	0.172	920.539	920.5	332.4	588.1	-	920.5
513.042	0.096	513.138	513.1	185.3	327.8	-	513.1
-	-	-	-	-	-	-	-
1,785.866	0.334	1,786.200	1,786.2	645.0	1,141.2	-	1,786.2

BILLING CHARGES PER AGENCY										
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	127.3	225.2							
	Allocation %			31.71%	52.00%	20.01%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 198,582.78	\$ 351,352.97	\$ 8,400.09	\$ 5,655.90	\$ 2,254.35	\$ -	\$ -	\$ -	\$ 566,246.09
Walnut Valley Water District	Cons. (AF)	332.4	588.1							
	Allocation %			39.02%	28.00%	48.09%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 518,556.98	\$ 917,484.07	\$ 10,336.53	\$ 3,045.48	\$ 5,417.87	\$ -	\$ -	\$ -	\$ 1,454,840.93
Rowland Water District	Cons. (AF)	185.3	327.8							
	Allocation %			29.27%	20.00%	31.90%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 289,060.24	\$ 511,434.97	\$ 7,753.72	\$ 2,175.35	\$ 3,593.89	\$ -	\$ -	\$ -	\$ 814,018.17
City of LaVerne	Cons. (AF)	-	-							
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total (A.F.)	645.0	1,141.2									1,786.2
Total (\$)	\$ 1,006,200.00	\$ 1,780,272.01	\$ 26,490.34	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,835,105.19



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

JUNE 2026

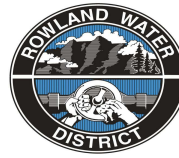
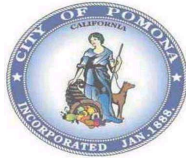
CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	569.490	28.235%
Walnut	895.448	44.396%
Rowland	552.006	27.368%
LaVerne	-	0.000%
TOTAL	2,016.944	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	978.50	48.503%
TVMWD	1,038.90	51.497%
LaVerne	-	0.000%
Total	2,017.400	100.000%
PWR	2,016.944	
Difference	0.456	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				48.503%	51.497%	0.000%	100.000%
Pomona	569.490	0.129	569.619	569.6	276.3	293.3	569.6
Walnut	895.448	0.202	895.650	895.7	434.4	461.2	895.7
Rowland	552.006	0.125	552.131	552.1	267.8	284.3	552.1
LaVerne	-	-	-	-	-	-	-
TOTAL	2,016.944	0.456	2,017.400	2,017.4	978.5	1,038.9	2,017.4

BILLING CHARGES PER AGENCY										
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	276.3	293.3						-	
	Allocation %			31.71%	52.00%	20.01%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 431,000.42	\$ 457,604.84	\$ 8,400.09	\$ 5,655.90	\$ 2,254.35	\$ -	\$ -	\$ -	\$ 904,915.60
Walnut Valley Water District	Cons. (AF)	434.4	461.2						-	
	Allocation %			39.02%	28.00%	48.09%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 677,691.38	\$ 719,523.32	\$ 10,336.53	\$ 3,045.48	\$ 5,417.87	\$ -	\$ -	\$ -	\$ 1,416,014.58
Rowland Water District	Cons. (AF)	267.8	284.3						-	
	Allocation %			29.27%	20.00%	31.90%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 417,768.21	\$ 443,555.84	\$ 7,753.72	\$ 2,175.35	\$ 3,593.89	\$ -	\$ -	\$ -	\$ 874,847.01
City of LaVerne	Cons. (AF)	-	-						-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total (A.F.)	978.5	1,038.9									2,017.4
Total (\$)	\$ 1,526,460.01	\$ 1,620,684.00	\$ 26,490.34	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,195,777.19



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

JULY 2026

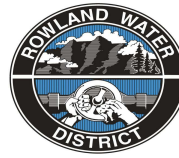
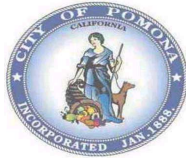
CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	642.102	29.928%
Walnut	908.525	42.345%
Rowland	594.880	27.727%
LaVerne	-	0.000%
TOTAL	2,145.507	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	1,018.20	48.194%
TVMWD	1,094.50	51.806%
LaVerne	-	0.000%
Total	2,112.700	100.000%
PWR	2,145.507	
Difference	(32.807)	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				48.194%	51.806%	0.000%	100.000%
Pomona	642.102	(9.818)	632.284	632.3	304.7	327.6	632.3
Walnut	908.525	(13.892)	894.633	894.6	431.2	463.5	894.6
Rowland	594.880	(9.096)	585.784	585.8	282.3	303.5	585.8
LaVerne	-	-	-	-	-	-	-
TOTAL	2,145.507	(32.807)	2,112.700	2,112.7	1,018.2	1,094.5	2,112.7

BILLING CHARGES PER AGENCY										
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	304.7	327.6							
	Allocation %			31.71%	52.00%	20.01%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 475,370.01	\$ 510,992.41	\$ 8,400.09	\$ 5,655.90	\$ 2,254.35	\$ -	\$ -	\$ -	\$ 1,002,672.76
Walnut Valley Water District	Cons. (AF)	431.2	463.5							
	Allocation %			39.02%	28.00%	48.09%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 672,612.04	\$ 723,015.01	\$ 10,336.53	\$ 3,045.48	\$ 5,417.87	\$ -	\$ -	\$ -	\$ 1,414,426.93
Rowland Water District	Cons. (AF)	282.3	303.5							
	Allocation %			29.27%	20.00%	31.90%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 440,409.95	\$ 473,412.59	\$ 7,753.72	\$ 2,175.35	\$ 3,593.89	\$ -	\$ -	\$ -	\$ 927,345.50
City of LaVerne	Cons. (AF)	-	-							
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total (A.F.)	1,018.2	1,094.5									2,112.7
Total (\$)	\$ 1,588,392.00	\$ 1,707,420.01	\$ 26,490.34	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,344,445.19



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

AUGUST 2026

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	570.386	27.323%
Walnut	912.080	43.691%
Rowland	605.108	28.986%
LaVerne	-	0.000%
TOTAL	2,087.574	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	1,061.70	50.478%
TVMWD	1,041.60	49.522%
LaVerne	-	0.000%
Total	2,103.300	100.000%
PWR	2,087.574	
Difference	15.726	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				50.478%	49.522%	0.000%	100.000%
Pomona	570.386	4.297	574.683	574.7	290.1	284.6	574.7
Walnut	912.080	6.871	918.951	919.0	463.9	455.1	919.0
Rowland	605.108	4.558	609.666	609.7	307.7	301.9	609.7
LaVerne	-	-	-	-	-	-	-
TOTAL	2,087.574	15.726	2,103.300	2,103.3	1,061.7	1,041.6	2,103.3

BILLING CHARGES PER AGENCY										
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	290.1	284.6						212.6	
	Allocation %			31.71%	52.00%	20.01%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 452,536.27	\$ 443,968.90	\$ 8,400.09	\$ 5,655.90	\$ 2,254.35	\$ -	\$ -	\$ (21,260.00)	\$ 891,555.51
Walnut Valley Water District	Cons. (AF)	463.9	455.1						-	
	Allocation %			39.02%	28.00%	48.09%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 723,631.51	\$ 709,931.79	\$ 10,336.53	\$ 3,045.48	\$ 5,417.87	\$ -	\$ -	\$ -	\$ 1,452,363.18
Rowland Water District	Cons. (AF)	307.7	301.9						-	
	Allocation %			29.27%	20.00%	31.90%	25.00%	33.33%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ 480,084.22	\$ 470,995.32	\$ 7,753.72	\$ 2,175.35	\$ 3,593.89	\$ -	\$ -	\$ -	\$ 964,602.50
City of LaVerne	Cons. (AF)	-	-						-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,560.00	\$ 1,560.00	\$ 26,490.35	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total (A.F.)	1,061.7	1,041.6	2,103.3							
Total (\$)	\$ 1,656,252.00	\$ 1,624,896.01	\$ 26,490.34	\$ 10,876.73	\$ 11,266.11	\$ -	\$ -	\$ (21,260.00)	\$ 3,308,521.19	