

SOLANO COUNTY WATER AGENCY



BOARD OF DIRECTORS' MEETING

BOARD OF DIRECTORS:

Chair:
Supervisor John Vasquez
Solano County District 4

Vice Chair:
Mayor Alma Hernandez
City of Suisun City

Mayor Steve Young
City of Benicia

Mayor Steve Bird
City of Dixon

Mayor Catherine Moy
City of Fairfield

Director Chris Holdener
Maine Prairie Water District

Director Gabe DeTar
Reclamation District No. 2068

Mayor Edwin Okamura
City of Rio Vista

Director J.D. Kluge
Solano Irrigation District

Supervisor Cassandra James
Solano County District 1

Supervisor Monica Brown
Solano County District 2

Supervisor Wanda Williams
Solano County District 3

Supervisor Mitch Mashburn
Solano County District 5

Mayor John Carli
City of Vacaville

Mayor Andrea Sorce
City of Vallejo

GENERAL MANAGER:
Chris Lee
Solano County Water Agency

DATE: Thursday, January 8, 2026

TIME: 6:30 pm

PLACE: Berryessa Room
Solano County Water Agency Office
810 Vaca Valley Parkway, Suite 202
Vacaville, CA 95688

Remote participation is available under AB 2449:
Please review the insert after agenda regarding AB 2449.

Zoom Information:

<https://us02web.zoom.us/j/86847349477?pwd=7VzR4b15cpyDflUb2YH40CrV6YFwl.1>

Meeting ID: 868 4734 9477 | **Passcode:** 810810

One tap mobile: +16699006833,,83363088045#,,,*810810#

Phone Number: +1 669 900 6833

1. CALL TO ORDER

2. ROLL CALL

(A) **Announcements Pursuant to AB 2449 (if any)**

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. PUBLIC COMMENT

The Public Comment section provides an opportunity to address the Board of Directors on items that are not listed on the agenda, or informational items pertinent to the agency's business. The Board welcomes your comments and requests that speakers present their remarks in a respectful manner, within established time limits, and focus on issues which directly affect the agency or are within the jurisdiction of the agency. The Board will not be able to act on matters brought to its attention under this item until a future board meeting.

If you wish to make a Public Comment, please contact the Secretary at: clee@scwa2.com to expedite the process, thank you. Public Comments may still be made during the meeting without prior notice.

6. ELECTION OF OFFICERS AND APPOINTMENT OF COMMITTEES FOR 2026
(estimated time: 10 minutes)

Past practice has been for the Chair and Vice Chair positions to rotate among the three general Board member categories: County Board of Supervisors, Mayors, and Agricultural District Directors. If past practice follows, a Mayor would be the Chair, and an Agricultural District Director would become the Vice-Chair for 2026.

The executive officers, the Chair and Vice-Chair, review Board agendas with the General Manager. The Board Chair appoints members to a Budget Review Committee and the Legislative/Water Policy Committee.

7. CONSENT ITEMS (estimated time: 5 minutes)

- (A) Minutes: Approval of the Minutes of the Board of Directors meeting of November 13, 2025.
- (B) Expenditure Approvals: Approve expenditures from the Water Agency checking account for November and December 2025.
- (C) Financial Report Approval: Approve the quarterly Income Statement and Balance Sheet for the period ending November 2025.

8. BOARD MEMBER REPORTS (estimated time: 5 minutes)

RECOMMENDATION: For information only.

9. GENERAL MANAGER'S REPORT (estimated time: 5 minutes)

RECOMMENDATION: For information only.

10. NORTH BAY WATERSHED ASSOCIATION REPORT (estimated time: 5 minutes)

RECOMMENDATION: For information only.

Receive report from Elizabeth Patterson on activities of the North Bay Watershed Association.

The Solano County Water Agency is a member of the North Bay Watershed Association, which is a group of diverse regional and local public agencies throughout the North Bay region working to craft regional approaches to managing our common watershed. Association members work cooperatively on water resources issues and go beyond traditional boundaries to promote good stewardship of the North Bay watersheds. For more information: <https://www.nbwatershed.org> .

11. SOLANO WATER ADVISORY COMMISSION REPORT (*estimated time: 5 minutes*)

RECOMMENDATION: For information only.

The Solano Water Advisory Commission (SWAC) is comprised of senior management staff of each of the individual agencies that make up the Solano County Water Agency. The SWAC and Water Agency staff meet monthly and confer on water and related issues and make reports and recommendations to the Water Agency Board of Directors.

12. 2016-2025 STRATEGIC PLAN UPDATE (*estimated time: 10 minutes*)

RECOMMENDATION: Hear staff report and provide direction on updates to 2016-2025 Strategic Plan.

The Strategic Plan defines a clear vision for the management of water resources within the Solano County Water Agency's scope of responsibility. The Plan highlights important goals and objectives needed to accomplish the mission and vision of the Agency through 2025.

At the recommendation of the Solano Water Advisory Commission, the Water Agency Board of Directors established a Strategic Planning Stakeholder Group to develop a Strategic Plan. The purpose of the Strategic Plan is to provide guidance to the Board and Agency staff in directing Agency policy and resources to address current and future issues within the Agency's purview.

**13. LAKE BERRYESSA MUSSEL EDUCATION AND PREVENTION PROGRAM
(*estimated time: 20 minutes*)**

RECOMMENDATION:

Hear presentation on 2025 Lake Berryessa Mussel Education and Prevention Program. This item is for information only.

The primary goal of the Lake Berryessa Mussel Prevention Program is to prevent the introduction of quagga, zebra and golden mussels, as well as other invasive species into Lake Berryessa. Neither quagga, zebra or golden mussels are native to North America. These mussels are extremely prolific and by sheer numbers, capable of severely fouling water conveyance facilities and causing significant ecological damage. If or when quagga, zebra, and/or golden mussel populations become established in Lake Berryessa, they are likely to spread to Lower Putah Creek, the Putah South Canal, and any water body that ultimately receives agricultural return flow water that originates from Lake Berryessa, including the Cache Slough Complex and Barker Slough (source water for North Bay Aqueduct).

**14. SOLANO COUNTY WATER AGENCY FISCAL YEAR 2024-2025 AUDIT
(*estimated time: 5 minutes*)**

RECOMMENDATION: Accept Fiscal Year 2024-2025 audit report.

The Water Agency's Fiscal Year 2024-2025 audit was performed by Eadie Payne, LLP, the results of which are summarized in the attached Independent Auditor's Report. In their report, Eadie Payne, LLP conclude the Water Agency's financial statements for Fiscal Year 2024-2054 are free from

material misstatement and are represented fairly in accordance with Generally Accepted Accounting Principles (GAAP).

15. LEGISLATIVE UPDATES (estimated time: 10 minutes)

RECOMMENDATIONS:

1. Hear report from Committee Chair on activities of the SCWA Legislative Committee.
2. Hear report from Bob Reeb of Reeb Government Relations, LLC.

The Solano County Water Agency is committed to providing cities and farms with reliable access to water, flood risk reduction, and habitat conservation services. Federal and State financial and technical resources and legislative support are needed to fulfill our commitment to Solano County residents, businesses, and agricultural water users. The Solano County Water Agency is represented by Reeb Government Relations for state matters and Lincoln Concepts for federal matters.

16. WATER POLICY UPDATES (estimated time: 10 minutes)

RECOMMENDATIONS:

1. Hear report from staff on current and emerging Delta and Water Policy issues and provide direction.
2. Hear status report from Committee Chair on activities of the SCWA Water Policy Committee.
3. Hear report from Supervisors Vasquez and Mashburn on activities of the Delta Counties Coalition, Delta Protection Commission, and Delta Conservancy.

The Delta Counties Coalition, a consortium of five Delta Counties, including Contra Costa, Sacramento, San Joaquin, Solano, and Yolo, is working to give one voice to the Delta, advocating on behalf of local government and the four million people throughout the Delta region. Learn more at: <https://savethedelta.saccounty.gov> .

The Delta Protection Commission's primary authority is over land use in the Delta's unincorporated areas. The Commission coordinates the Sacramento-San Joaquin Delta National Heritage Area and leads the development of the Great California Delta Trail System. Learn more at: <https://delta.ca.gov> .

The Delta Conservancy leads efforts to preserve, protect, and restore the natural resources, economy, and agriculture of the Delta and Suisun Marsh through both internal programs and grant-funded projects. It collaborates with local communities, interested groups, science experts, Tribes, and state and federal agencies to accomplish this goal. Learn more at: <https://deltaconservancy.ca.gov> .

17. CLOSED SESSION (estimated time: 15 minutes)

CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION: Significant exposure to litigation pursuant to paragraph (2)(d) of §54956.9: 1 Case

18. TIME AND PLACE OF NEXT MEETING

Thursday, February 12, 2026, at 6:30 p.m. at the SCWA offices.

The Full Board of Directors packet with background materials for each agenda item can be viewed on the Agency's website at <https://www.scwa2.com/governance/board-meetings-agendas-minutes/>

Any materials related to items on this agenda distributed to the Board of Directors of Solano County Water Agency less than 72 hours before the public meeting are available for public inspection at the Agency's offices located at the following address: 810 Vaca Valley Parkway, Suite 202, Vacaville, CA 95688. Upon request, these materials may be made available in an alternative format to persons with disabilities.

JAN.2026.BOD.Agenda

AB 2449 Provides Remote Options for Public Agencies

Despite the end of the COVID-19 pandemic, public agencies still have options available to them if they need to exercise remote participation for members of their legislative bodies. AB 2449 provides that if a quorum of the legislative body participates in person, a member of a legislative body may participate remotely so long as the member provides prompt notice and the need for remote participation falls under one of the statutorily defined exceptions. The member does not need to identify their location nor ensure it is accessible to the public.

Members of legislative bodies can use AB 2449 to participate remotely if there is “just cause” or if “emergency circumstances” exist. “Just cause” is defined as any of the following:

- Providing childcare or caregiving of a parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires the member to participate remotely.
- A contagious illness that prevents attendance in person.
- Tending to a need related to a physical or mental disability.
- Travelling for business of the legislative body or another state or local agency.

“Emergency circumstances” are defined as follows:

- A physical or family medical emergency that prevents a member of a legislative body from attending in person.

Notice Must be Provided to Utilize AB 2449’s Provisions

In order to utilize the provisions of AB 2449, members of a legislative body must inform their public agency at the earliest possible opportunity of their need to participate remotely, which can include before the start of the meeting. The member must also provide a general description of the circumstances that require remote participation. In the case of emergency circumstances, the member must actually request that the legislative body allow them to participate remotely and the legislative body has to take action on this request.

Any member participating remotely because of just cause or emergency circumstances must publicly disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member’s relationship with any such individuals.

Members and Public Must have Option to Participate in Meetings both Audibly and Visually

When a member participates remotely, he/she must utilize both audio and visual capabilities to effectuate compliance with the statute. Therefore, members of public agencies cannot use a call in only option to attend meetings, they must be on camera. Additionally, the legislative body is responsible for ensuring that the public can also participate in meetings remotely. This includes providing a way for the public to remotely hear, visually observe, and remotely address the legislative body. Furthermore, members of the public can no longer be required to submit their comments prior to the meeting but instead must be allowed to give comments in real time.

SOLANO COUNTY WATER AGENCY

MEMORANDUM



Action Item No. 2026-##
Agenda Item No. 6

TO: **Board of Directors**

FROM: **Chris Lee, General Manager**

DATE: **January 2, 2026**

SUBJECT: **Elections of Officers and Appointment of Committees for 2026**

Past practice has been for the Chair and Vice Chair positions to rotate among the three general Board member categories: County Board of Supervisors, Mayors, and Agricultural District Directors. If past practice follows, a Mayor would be the Chair, and an Agricultural District Director would become the Vice-Chair for 2026.

The executive officers, the Chair and Vice-Chair, review Board agendas with the General Manager. Also, the Board Chair appointed members to a Budget Review Committee and the Legislative/Water Policy Committee.

The 2025 Budget Review Committee members were as follows:

2025 Budget Review Committee
Chair- Supervisor John Vasquez
Vice Chair-Mayor Alma Hernandez
Director J.D. Kluge

If past practice is followed, the 2026 Budget Review Committee would be comprised of:

2026 Budget Review Committee
Chair – Mayor
Vice Chair – Agricultural Director
County Supervisor

810 Vaca Valley Parkway, Suite 202
Vacaville, CA 95688
Phone (707) 451-6090 • www.scwa2.com



In 2025, the Legislative and Water Policy Committees were combined. Later last year, the Board Chair elected to have the combined committee meet on an as needed basis as the full Board was briefed on legislative matters at each meeting and no water policy decisions arose during the year.

The newly elected Board Chair can continue with this practice or select members for a Budget Review Committee and/or a Water Policy/Legislative Committee at their discretion.

CONSENT ITEMS

**SOLANO COUNTY WATER AGENCY
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: November 13, 2025**

The Solano County Water Agency Board of Directors met this evening in the Board Room located at the Water Agency office in Vacaville. Attending were:

Mayor Steve Bird, City of Dixon
Mayor Alma Hernandez, City of Suisun City
Mayor Andrea Sorce, City of Vallejo
Supervisor Cassandra James, Solano County District 1
Supervisor Monica Brown, Solano County District 2
Supervisor Wanda Williams, Solano County District 3 (remote)
Director Chris Holdener, Maine Prairie Water District
Director Gabe DeTar, Reclamation District 2068
Director J.D. Kluge, Solano Irrigation District

CALL TO ORDER

The meeting was called to order by Vicechair Mayor Hernandez at 6:30 pm.

APPROVAL OF AGENDA

On a motion by Director Kluge and a second by Director Holdener the Board unanimously approved by roll call vote the agenda.

Supervisor James entered at 6:32 pm.

PUBLIC COMMENT

There was no public comment.

CONSENT ITEMS

On a motion by Mayor Bird and a second by Director Kluge the Board unanimously approved by roll call vote all the consent items with the exception of item (e).

Mayor Sorce joined at 6:34 pm.

For consent item (e) Director Holdener had a question on how the Contractor was chosen. General Manager Chris Lee explained that the Contractor was selected based upon their prior experience in fabricating automation platforms for the Water Agency. There were no further questions.

On a motion by Mayor Bird and a second by Supervisor James the Board unanimously approved by roll call vote consent item (e). All of the consent items listed below were approved.

- (A) Minutes
- (B) Expenditure Approvals
- (C) Financial Report Approval
- (D) Appropriation Limit for Fiscal Year 2025-2026
- (E) Approve Contract for Design and Fabrication for Six Automation Platforms on the Putah South Canal
- (F) Adopt Resolution 2025-05 to Accept Grant Funds for Putah Creek Fish Passage at County Road 106a Project
- (G) Contract Amendment for continued participation in Department of Water Resources Dry Year Water Purchase Program

BOARD MEMBER REPORTS

Mayor Hernandez expressed gratitude to Deborah Barr and Alex Rabidoux in helping to educate the Suisun-Solano Water Authority Board on a variety of water related issues.

GENERAL MANAGERS REPORT

General Manager Chris had no updates from the written report. Mr. Lee recommend cancelling the December Board Meeting.

NORTH BAY WATERSHED ASSOCIATION REPORT

There were no updates from Ms. Patterson.

SOLANO WATER ADVISORY COMMISSION REPORT

There were no updates from the Solano Water Advisory Commission.

WATER AGENCY STAFFING – TWO RETIRED ANNUITANTS – PART TIME TEMPORARY HELP

General Manager Chris Lee shared that the Agency is looking to renew two retired annuitants, Rich Marovich and Elizabeth Patterson. Mr. Marovich has been widely successful in helping to bring in grant funding to the Agency including grants for the Mussel Program, planning grant for the Los Rios Check Dam, and potential grant for Road 106a. Ms. Patterson helps assist the Agency in attending a wide variety of meetings and regional forums focused on the San Francisco Bay, sea level rise, climate resiliency as well as the North Bay Watershed Association.

On a motion by Mayor Bird and a second by Mayor Sorce the Board unanimously approved by roll call vote to authorize the General Manager to renew the two retired annuitant positions.

2025 WINTERS SALMON FESTIVAL AND 25-YEAR ANNIVERSARY OF THE PUTAH CREEK ACCORD

Jay Cuetara, Supervising Engineer began the presentation by sharing about Putah Creek scarification and gravel augmentation efforts. Scarification involves using an excavator to break up cemented gravels. One of our field technicians, Rick Fowler, did a 20-ft test in 2013 which proved to be incredibly successful. Staff from the California Department of Fish and Wildlife (CDFW) and UC Davis were brought out and were amazed at the success of the scarification process. Mr. Fowler also helped devise a custom rake to perform the scarification work. In 2023 the Water Agency did our first gravel augmentation project, adding 80-cy of gravel under the Winters Putah Creek Car Bridge. In 2025, the Agency added 800-cy of gravel in Putah Creek, with an additional 800-cy staged for future augmentation. Zach Hyer, Senior Water Resource Specialist, then discussed the importance of the pulse flows and in removing obstacles for fish passage. Mr. Hyer shared that the first obstacle to fish passage is the Los Rios Check Dam in the CDFW Yolo Bypass Wildlife Area. Annually we work with CDFW and Los Rios Farms, as the boards must be removed from the Check Dam before salmon can move upstream from the Toe Drain. The next obstacle is Road 106A. The Agency works closely with Los Rios Farms, and about 3-years ago, Max Stevenson, the Putah Creek Streamkeeper, suggested adding a fish passage culvert, which continues to work well, with every adult salmon swimming through the culvert. The remaining challenges for fish passage include debris jams and beaver dams. Beaver dams are continuously notched every 3-5 days, to allow for fish passage. Lastly, the scheduled pulse flow is closely coordinated with downstream landowners and agencies. Max Stevenson, Streamkeeper, then shared with the Board how fish are counted in Putah Creek. At UC Davis there is a fish counting weir and live car that captures every adult salmon moving upstream. There is a team of UCD students that go into the live car and count and measure every salmon and then release them upstream. As of this morning, over 1,000 salmon have migrated up into Putah Creek. We have only started implementing the counting weir for the last two years, and the year before a detailed carcass survey. Before 2022, there were no definitive counts of adult salmon in Putah Creek. Mr. Stevenson then showed the downstream end of Putah Creek in the Yolo Bypass Wildlife Area, which is heavily blocked by aquatic vegetation. Before the start of the pulse flow, there was an initial fish kill in the Yolo Bypass Wildlife Area due to low Dissolved Oxygen levels, likely due to the large amounts of invasive aquatic vegetation. Mr. Stevenson shared that this is a statewide issue, but something that we are actively working on with our agency partners. Alexandra Fox and Elise Shtayyeh, Water Resource Specialists, then talked with the Board about the 8th annual Winters Salmon Festival. The event takes over 6 months of planning, and this year the Water Agency partnered with Putah Creek Council. The event drew over 1,500 attendees and over 40 vendor booths. This year's theme was focused on the 25th Anniversary of the Putah Creek Accord: A Salmon Success Story. There were a wide range of vendors and agencies, including Yolo and Solano RCDs, SID, CDFW, Yolo County Library, Putah Creek Council, Yocha Dehe Wintun Nation, and many others. The festival provides an

opportunity for public engagement and education. Over the years the Water Agency has increased the educational aspect with an art contest and lessons on salmon restoration and the importance of Putah Creek. This year the Water Agency worked with the Winters Museum to show Putah Creek Through the Ages. There was also a showcase speaker session of state and local dignitaries as well as former staff and Board members from Putah Creek Council, UC Davis, City of Davis, and the Solano County Water Agency that were heavily involved in the creation of the Putah Creek Accord.

Supervisor Brown shared that this is such a good event, and that in the future staff should take videos for the archive. Director Kluge was curious how many salmon are returning from Putah Creek? Mr. Stevenson shared that about 20% of the adult salmon are native to Putah Creek. Mayor Hernandez thanked the panel for sharing about the event and related activities. Mayor Hernandez also wanted to share that as part of the written report, over 40 banker boxes of legal documents and testimony from the Accord were transferred to the UC Davis Archives and Special Collections for the public record.

LEGISLATIVE UPDATES

SCWA's legislative advocate Bob Reeb provided a brief update. Mr. Reeb explained that it will be a challenging legislative year, as the state has a continued \$15 billion deficit, of which it has borrowed about \$10 billion. The state anticipates it will continue to have a \$15-25 billion annual deficit until 2028-2029. An additional point of concern is the state is continuing to spend down its reserve accounts to pay for the deficit. For the Water Agency, that means that Proposition 4 will likely be the best source of potential water resource funding. For the 2026-2027 fiscal year the state has allocated over \$3 billion of Prop. 4 funding, with the remaining \$7 billion planned for 2027-2028. Since the proposition was written by the legislature and not the Governor, there will likely be some tension between the Governor and Legislature in allocating funds. For the current fiscal year, over \$300 million was budgeted for the HRL Program by the Governor, which was zeroed out by the legislature, and after significant advocacy the funding was ultimately restored. For Golden Mussels, the Central Valley agencies including the Water Agency have been at the forefront. Mr. Reeb has been working closely with other agencies, including the State Water Contractors to reduce the liability to public agencies of unintentionally spreading invasive species like the Golden Mussel. Mr. Reeb has also been advocating for an increase in funding and in expanding funding from Zebra and Quagga Mussel programs to now include the Golden Mussel. Additionally, the Governor and CDFW were able to raise boating fees a small amount to help with mussel funding. There was also some redirection of funds from Proposition 4 to include not just state agencies, but all local public agencies for invasive species funding. Mr. Reeb is also working closely with Agency staff and legislative members to keep the SWRCB on schedule for Phase 2 of the Bay-Delta Plan. If the schedule slips, there is risk that the next Governor may not be as supportive of the HRL program.

WATER POLICY UPDATES

There were no water policy updates from staff or from the Board.

The Board entered closed session at 7:28 pm. The Board came back into open session at 7:52 pm with nothing to report.

TIME AND PLACE OF NEXT MEETING

Thursday, January 8, 2026, at 6:30 pm at the SCWA offices. The December meeting is cancelled.

ADJOURNMENT

The meeting of the Solano County Water Agency Board of Directors was adjourned at 7:53 pm.

Chris Lee
General Manager & Secretary to
the Solano County Water
Agency

**ACTION OF
SOLANO COUNTY WATER AGENCY**

DATE: January 8, 2026

SUBJECT: Expenditures Approval

RECOMMENDATIONS:

Approve expenditures from the Water Agency checking accounts for November and December 2025.

FINANCIAL IMPACT:

All expenditures are within previously approved budget amounts.

BACKGROUND:

The Water Agency auditor has recommended that the Board of Directors approve all expenditures (in arrears). Attached is a summary of expenditures from the Water Agency's checking accounts for November and December 2025. Additional backup information is available upon request.

Recommended: 
Chris Lee, General Manager

Approved as
Recommended

Other
(see below)

Continued on
next page

Modification to Recommendation and/or other actions:

I, Chris Lee, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on January 8, 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Chris Lee
General Manager & Secretary to the
Solano County Water Agency

SOLANO COUNTY WATER AGENCY
Cash Disbursements Journal
For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Name	Account	Line Description	Debit Amount	Credit Amount
11/1/25	EFT 11.1.2025	CALPERS	2020SC 1015SC	Invoice: NOV 2025 HEALTH CALPERS	42,744.17	42,744.17
11/3/25	EFT 11.3.2025	CALPERS	2020SC 2020SC 2020SC 1015SC	Invoice: SIP PPE 10.25.2025 Invoice: PPE 10.25.2025 Invoice: PEPRA PPE 10.25.2025 CALPERS	7,269.20 9,726.93 11,817.49	28,813.62
11/5/25	44202V	WHITE CAP. LP	2020SC 1015SC	Invoice: 10022566816 WHITE CAP. LP	171.92	171.92
11/5/25	44204	BELIA MARTINEZ	2020SC 1015SC	Invoice: 202510 BELIA MARTINEZ	740.00	740.00
11/5/25	44205	ACWA JOINT POWERS	2020SC 1015SC	Invoice: 0707669 ACWA JOINT POWERS INSURANCE AUTHORITY	2,273.42	2,273.42
11/5/25	44206	ACWA JOINT POWERS	2020SC 1015SC	Invoice: 1452 ACWA JOINT POWERS INSURANCE AUTHORITY	288,743.49	288,743.49
11/5/25	44207	CONNOISSEUR MEDIA	2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 1677783-3 Invoice: 1677736-3 Invoice: 1677783-4 Invoice: 1677736-4 CONNOISSEUR MEDIA HOLDCO, INC	7,200.00 3,000.00 3,000.00 3,000.00 16,200.00	
11/5/25	44207V	CONNOISSEUR MEDIA	2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 1677783-3 Invoice: 1677736-3 Invoice: 1677783-4 Invoice: 1677736-4 CONNOISSEUR MEDIA HOLDCO, INC	7,200.00 3,000.00 3,000.00 3,000.00 16,200.00	
11/5/25	44208	AMERICAN TOWER CO	2020SC 1015SC	Invoice: 5085468 AMERICAN TOWER CORPORATION	834.54	834.54
11/5/25	44209	APEX TECHNOLOGY	2020SC 1015SC	Invoice: APXQ32658 APEX TECHNOLOGY MANAGEMENT LLC	6,863.29	6,863.29
11/5/25	44210	BAY ALARM	2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 22561199 Invoice: 22551067 Invoice: 22551278 Invoice: 22550633 Invoice: 22565195 BAY ALARM	4,050.00 375.00 250.00 375.00 1,785.00 6,835.00	
11/5/25	44211	BLUEPRINT EXPRESS	2020SC 1015SC	Invoice: BEN-70825 BLUEPRINT EXPRESS CORP.	350.30	350.30
11/5/25	44212	CAMPBELL SCIENTIFI	2020SC 1015SC	Invoice: INV000346273 CAMPBELL SCIENTIFIC, INC.	25,730.75	25,730.75
11/5/25	44213	CRAMER FISH SCIENC	2020SC 2020SC 2020SC 1015SC	Invoice: 000330 Invoice: 000333 Invoice: 000332 CRAMER FISH SCIENCES	2,402.00 582.00 862.00 3,846.00	
11/5/25	44214	DEPARTMENT OF WAT	2020N 2020SC 2020SC 1015SC	Invoice: 25-232-V SEPT 2025 Invoice: 25-026-T NOV 2025 Invoice: 25-024-O NOV 2025 DEPARTMENT OF WATER RESOURCES	53,929.00 605,624.00 297.00 659,850.00	
11/5/25	44215	JAMES B. DEROSE	2020SC 1015SC	Invoice: OCT 2025 JAMES B. DEROSE	7,905.10	7,905.10
11/5/25	44216	FEDEX EXPRESS	2020SC 1015SC	Invoice: 44040-91828 FEDEX EXPRESS	247.79	247.79

SOLANO COUNTY WATER AGENCY

Cash Disbursements Journal

For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Name	Account	Line Description	Debit Amount	Credit Amount
11/5/25	44217	FISHBIO	2020SC 1015SC	Invoice: 5135 FISHBIO	25,792.89	25,792.89
11/5/25	44218	FLUME INC	2020SC 1015SC	Invoice: 2646 FLUME INC	151.38	151.38
11/5/25	44219	J.T. MARTIN	2020SC 2020SC 1015SC	Invoice: 10514 Invoice: 10516 J.T. MARTIN	900.00 12,800.00	13,700.00
11/5/25	44220	JUST THE FINEST	2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 0127320 Invoice: 0127321 Invoice: 0127325 Invoice: 0127304 Invoice: 0127324 Invoice: 0127323 JUST THE FINEST	75.00 75.00 80.00 135.00 320.00 75.00	760.00
11/5/25	44221	KC ENGINEERING CO	2020SC 1015SC	Invoice: 12882 KC ENGINEERING COMPANY	512.50	512.50
11/5/25	44222	LINCOLN CONCEPTS	2020SC 1015SC	Invoice: 102025 LINCOLN CONCEPTS	5,250.00	5,250.00
11/5/25	44223	MARTIN'S METAL FAB	2020SC 2020SC 1015SC	Invoice: 220240 Invoice: 220842 MARTIN'S METAL FABRICATION &	43.25 3,603.81	3,647.06
11/5/25	44224	MCCAMPBELL ANALY	2020SC 2020SC 2020SC 1015SC	Invoice: 2510853 Invoice: 2510H79 Invoice: 2510G39 MCCAMPBELL ANALYTICAL, INC.	435.00 261.00 87.00	783.00
11/5/25	44225	PACIFIC ACE HARDW	2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 262121 Invoice: 395222 Invoice: 395431 Invoice: 395871 Invoice: 395885 Invoice: 395917 Invoice: 396103 Invoice: 396146 Invoice: 396203 Invoice: 264193 PACIFIC ACE HARDWARE	23.29 93.37 54.11 38.95 35.97 67.08 94.15 32.37 77.90 16.21	533.40
11/5/25	44226	EADIE PAYNE	2020SC 1015SC	Invoice: KIN-1093 EADIE PAYNE	22,300.00	22,300.00
11/5/25	44227	NORTH BAY RATTLES	2020SC 1015SC	Invoice: 351 NORTH BAY RATTLESNAKE REMOVAL	1,250.00	1,250.00
11/5/25	44228	REGIONAL GOVERNMENT	2020SC 1015SC	Invoice: 20307 REGIONAL GOVERNMENT SERVICES AUTHORITY	3,592.60	3,592.60
11/5/25	44229	SOLANO RESOURCE C	2020SC 1015SC	Invoice: 2429 SOLANO RESOURCE CONSERVATION DISTRICT	27,229.55	27,229.55
11/5/25	44230	THE REGENTS OF THE	2020SC 1015SC	Invoice: 674910 THE REGENTS OF THE UNIVERSITY OF CA	106,489.10	106,489.10
11/5/25	44231	GORDON CHANG	2020SC 2020SC 1015SC	Invoice: GORDON CHANG Invoice: GORDON-CHANG GORDON CHANG	503.40 50.00	553.40
11/5/25	44232	NELLY GLACKEN	2020SC 1015SC	Invoice: NELLY GLACKEN NELLY GLACKEN	1,500.00	1,500.00

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Date	Check #	Name	Account	Line Description	Debit Amount	Credit Amount
11/5/25	44233	VERIZON WIRELESS	2020SC 1015SC	Invoice: 6127034672 VERIZON WIRELESS	4,838.23	4,838.23
11/5/25	44234	WHITE CAP. LP	2020SC 1015SC	Invoice: 10022566816 WHITE CAP. LP	171.92	171.92
11/5/25	44234V	WHITE CAP. LP	2020SC 1015SC	Invoice: 10022566816 WHITE CAP. LP	171.92	171.92
11/5/25	44235	YOLO COUNTY RCD	2020SC 1015SC	Invoice: DS13-03 YOLO COUNTY RCD	3,305.00	3,305.00
11/5/25	44236	J.F. BRENNAN COMP	2020SC 1015SC	Invoice: 542516-1 J.F. BRENNAN COMPANY, INC.	13,908.00	13,908.00
11/5/25	44237	GRANITE CONSTRUCT	2020N 2020N 2020N 2020N 1015SC	Invoice: 3060732 Invoice: 3060731 Invoice: 3063600 Invoice: 3065524 GRANITE CONSTRUCTION COMPANY	2,155.08 2,168.59 1,456.89 3,731.33 9,511.89	
11/5/25	44238	WHITE CAP. LP	2020SC 1015SC	Invoice: 10022566816 WHITE CAP. LP	170.72	170.72
11/5/25	44239	CONNOISSEUR MEDIA	2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 1677783-3 Invoice: 1677736-3 Invoice: 1677783-4 Invoice: 1677736-4 CONNOISSEUR MEDIA HOLDCO, INC	7,200.00 3,000.00 3,000.00 3,000.00 16,200.00	
11/6/25	44212V	CAMPBELL SCIENTIFI	2020SC 1015SC	Invoice: INV000346273 CAMPBELL SCIENTIFIC, INC.	25,730.75	25,730.75
11/6/25	44237V	GRANITE CONSTRUCT	2020N 2020N 2020N 2020N 1015SC	Invoice: 3060732 Invoice: 3060731 Invoice: 3063600 Invoice: 3065524 GRANITE CONSTRUCTION COMPANY	2,155.08 2,168.59 1,456.89 3,731.33 9,511.89	
11/6/25	44240	CAMPBELL SCIENTIFI	2020SC 1015SC	Invoice: INV000346273 CAMPBELL SCIENTIFIC, INC.	25,230.75	25,230.75
11/6/25	44241	GRANITE CONSTRUCT	2020N 2020N 2020N 2020N 1015SC	Invoice: 3060732 Invoice: 3060731 Invoice: 3063600 Invoice: 3065524 GRANITE CONSTRUCTION COMPANY	2,155.08 2,168.59 1,456.89 3,731.33 9,511.89	
11/6/25	FSA EFT 11.6.2025	MARCIE FEHRENKAM	2023AC 1015SC	FSA MEDICAL PY 2025 - 11.6.2025 MARCIE FEHRENKAMP	158.20	158.20
11/8/25	PPE 11/8/2025	PAYROLL TAXES	2020SC 1015SC	Invoice: PPE 11.8.2025 PAYROLL TAXES	36,354.28	36,354.28
11/8/25	PPE 11/8/2025	CALIFORNIA STATE DI	2020SC 1015SC	Invoice: GARNISH PPE 11/8/25 CALIFORNIA STATE DISBURSEMENT UNIT	153.23	153.23
11/8/25	PPE 11/8/2025	ONEPOINT HUMAN CA	2020SC 1015SC	Invoice: 97377 ONEPOINT HUMAN CAPITAL MANAGEMENT LLC	578.00	578.00
11/12/25	44242	ANGELINA WALLACE	2020SC 1015SC	Invoice: LBO INC OCT 2025 ANGELINA WALLACE	230.00	230.00
11/12/25	44243	CONNOISSEUR MEDIA	2020SC 2020SC 2020SC	Invoice: 1677737-3 Invoice: 1677786-2 Invoice: 1677737-4	3,000.00 3,000.00 3,000.00	

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			2020SC 1015SC	Invoice: 1677786-3 CONNOISSEUR MEDIA HOLDCO, INC	3,000.00	12,000.00
11/12/25	44244	BRETT ATKINSON	2020WC 1015SC	Invoice: 1289 BRETT ATKINSON	800.00	800.00
11/12/25	44245	CHRISTOPHER MICHA	2020SC 1015SC	Invoice: LBO INC OCT 2025 CHRISTOPHER MICHAEL BERG	25.00	25.00
11/12/25	44246	JULIE FEATHERSTON	2020SC 1015SC	Invoice: LBO INC OCT 2025 JULIE FEATHERSTON	35.00	35.00
11/12/25	44247	TRACY FEATHERSTON	2020SC 1015SC	Invoice: LBO INC OCT 2025 TRACY FEATHERSTON	455.00	455.00
11/12/25	44248	FEDEX EXPRESS	2020SC 1015SC	Invoice: 9-033-38888 FEDEX EXPRESS	487.89	487.89
11/12/25	44249	FOSTER & FOSTER CO	2020SC 1015SC	Invoice: 38692 FOSTER & FOSTER CONSULTING ACTUARIES IN	2,750.00	2,750.00
11/12/25	44250	GARTON TRACTOR, IN	2020SC 1015SC	Invoice: P1323808 GARTON TRACTOR, INC.	21.69	21.69
11/12/25	44251	GRANITE CONSTRUCT	2020N 2020N 1015SC	Invoice: 3071329 Invoice: 3073128 GRANITE CONSTRUCTION COMPANY	555.66 6,789.88	7,345.54
11/12/25	44252	MARK HAVEN	2020SC 1015SC	Invoice: LBO INC OCT 2025 MARK HAVEN	345.00	345.00
11/12/25	44253	KENNETH HAYES	2020SC 1015SC	Invoice: LBO INC OCT 2025 KENNETH HAYES	90.00	90.00
11/12/25	44254	HOLLIS ELIZABETH G	2020SC 1015SC	Invoice: LBO INC OCT 2025 HOLLIS ELIZABETH GUTIERREZ	325.00	325.00
11/12/25	44255	HAYLIE M. NEVAREZ	2020SC 1015SC	Invoice: LBO INC OCT 2025 HAYLIE M. NEVAREZ	630.00	630.00
11/12/25	44256	JOSEPH COSTANZO	2020SC 1015SC	Invoice: LBO INC OCT 2025 JOSEPH COSTANZO	100.00	100.00
11/12/25	44257	JUST THE FINEST	2020SC 1015SC	Invoice: 0127525 JUST THE FINEST	75.00	75.00
11/12/25	44258	MARKLEY COVE RESO	2020SC 1015SC	Invoice: LBO STAFF OCT 2025 MARKLEY COVE RESORT	6,805.00	6,805.00
11/12/25	44259	N&S TRACTOR	2020SC 1015SC	Invoice: IX00952 N&S TRACTOR	540.23	540.23
11/12/25	44260	NEW RESOURCES GRO	2020SC 1015SC	Invoice: 00055443 NEW RESOURCES GROUP INC.	6,020.50	6,020.50
11/12/25	44261	ALANNAH LEANNE O	2020SC 1015SC	Invoice: LBO INC OCT 2025 ALANNAH LEANNE ORR	1,300.00	1,300.00
11/12/25	44262	PAMALA DAVIS	2020SC 1015SC	Invoice: LBO INC OCT 2025 PAMALA DAVIS	175.00	175.00
11/12/25	44263	BERRYESSA SMI OPCO	2020SC 1015SC	Invoice: LBO BUS OCT 2025 BERRYESSA SMI OPCO L	1,260.00	1,260.00
11/12/25	44264	PRECISION CLEANING	2020SC 1015SC	Invoice: WO-1975 PRECISION CLEANING SYSTEMS	3,137.55	3,137.55
11/12/25	44265	ROYAL ELK PARK MA	2020SC 1015SC	Invoice: LBO BUS OCT 2025 ROYAL ELK PARK MANAGMENT,	1,855.00	1,855.00

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INC						
11/12/25	44266	RECLAMATION DISTRI	2020SC 1015SC	Invoice: PERMIT FEE RECLAMATION DISTRICT 2060	1,050.00	1,050.00
11/12/25	44267	JERAMIE RIVERA	2020SC 1015SC	Invoice: LBO INC OCT 2025 JERAMIE RIVERA	855.00	855.00
11/12/25	44268	ROCK STEADY JUGGLI	2020SC 1015SC	Invoice: 1734 ROCK STEADY JUGGLING	7,500.00	7,500.00
11/12/25	44269	SOLANO RESOURCE C	2020SC 1015SC	Invoice: 2452 SOLANO RESOURCE CONSERVATION DISTRICT	8,063.18	8,063.18
11/12/25	44270	SPENCER BUILDING M	2020SC 2020SC 1015SC	Invoice: 677552 Invoice: 684696 SPENCER BUILDING MAINTENANCE	1,771.07 1,771.07	3,542.14
11/12/25	44271	STEELE CANYON CAM	2020SC 1015SC	Invoice: LBO BUS OCT 2025 STEELE CANYON CAMPGROUND	2,590.00	2,590.00
11/12/25	44272	TERRA REALTY ADVIS	2020SC 1015SC	Invoice: 2025-02169 TERRA REALTY ADVISORS, INC.	4,531.36	4,531.36
11/12/25	44273	ANTHONY MASSIE	2020SC 1015SC	Invoice: LBO INC OCT 2025 ANTHONY MASSIE	935.00	935.00
11/12/25	44274	GORDON CHANG	2020SC 1015SC	Invoice: GORDON_CHANG GORDON CHANG	51.27	51.27
11/12/25	44275	SHELLEY VICE	2020SC 1015SC	Invoice: SHELLEY VICE SHELLEY VICE	750.00	750.00
11/12/25	44276	CRYSTAL VANWART	2020SC 1015SC	Invoice: LBO INC OCT 2025 CRYSTAL VANWART	15.00	15.00
11/12/25	44277	MATTHEW WEINSTEIN	2020SC 1015SC	Invoice: LBO INC OCT 2025 MATTHEW WEINSTEIN	45.00	45.00
11/12/25	44278	PROJECT WET FOUND	2020SC 1015SC	Invoice: 2016458-1 PROJECT WET FOUNDATION	1,187.54	1,187.54
11/12/25	44279	WESTLEY MILLER	2020SC 1015SC	Invoice: LBO INC OCT 2025 WESTLEY MILLER	115.00	115.00
11/12/25	44280	MARKLEY COVE RESO	2020SC 1015SC	Invoice: LBO BUS OCT 2025 MARKLEY COVE RESORT	6,805.00	6,805.00
11/12/25	44281	PISANI'S AUTO PARTS	2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 059283 Invoice: 059954 Invoice: 060296 Invoice: 060274 Invoice: 060294 Invoice: 060459 Invoice: 060401 Invoice: 060460 Invoice: 060895 PISANI'S AUTO PARTS	74.90 20.23 73.46 34.34 344.10 86.00 9.98 13.95 54.10 711.06	
11/14/25	EFT 11/14/2025	PAYCHEX	2020SC 1015SC	Invoice: 31728563 PAYCHEX	125.00	125.00
11/16/25	FSA EFT 11.16.202	DEBORAH BARR	2023AC 1015SC	FSA MEDICAL FY 2025 11.16.2025 DEBORAH BARR	600.00	600.00
11/18/25	EFT 11/18/2025	PACIFIC GAS & ELECT	2020SC 1015SC	Invoice: 9/9/25 - 10/8/25 PACIFIC GAS & ELECTRIC CO, 18	3,055.78	3,055.78
11/20/25	10246	MBK ENGINEERS	2020WC	Invoice: 18404	4,163.00	

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			1015WC	MBK ENGINEERS		4,163.00
11/20/25	44282	AG INNOVATIONS NET	2020SC 1015SC	Invoice: 3914 AG INNOVATIONS NETWORK	4,803.78	4,803.78
11/20/25	44283	AIR SYSTEMS SERVIC	2020SC 1015SC	Invoice: BO12502984 AIR SYSTEMS SERVICE & CONST.	380.00	380.00
11/20/25	44284	ALEXANDRA FOX	2020SC 1015SC	Invoice: EXP REIM OCT 2025 ALEXANDRA FOX	113.71	113.71
11/20/25	44285	APEX TECHNOLOGY	2020SC 2020SC 2020SC 1015SC	Invoice: APXQ32705 Invoice: 1365987 Invoice: TS1366077 APEX TECHNOLOGY MANAGEMENT LLC	188.89 4,551.00 10,877.50	15,617.39
11/20/25	44286	BLANKINSHIP & ASSO	2020SC 1015SC	Invoice: 503414 BLANKINSHIP & ASSOCIATES, INC.	4,982.00	4,982.00
11/20/25	44287	CINTAS CORPORATIO	2020SC 2020SC 1015SC	Invoice: 9344907309 Invoice: 9344826426 CINTAS CORPORATION	159.99 144.61	304.60
11/20/25	44288	COASTLAND CIVIL EN	2020N 1015SC	Invoice: 63169 COASTLAND CIVIL ENGINEERING LLP	4,490.00	4,490.00
11/20/25	44289	CUETARA, JAY I	2020SC 1015SC	Invoice: EXP REIM OCT 2025 CUETARA, JAY I	196.00	196.00
11/20/25	44290	HOOD PROMOTIONS G	2020SC 1015SC	Invoice: 6794 HOOD PROMOTIONS GROUP, INC.	1,746.21	1,746.21
11/20/25	44291	LSA ASSOCIATES, INC.	2020SC 1015SC	Invoice: 200093 LSA ASSOCIATES, INC.	26,731.46	26,731.46
11/20/25	44292	M&M SANITARY LLC	2020SC 1015SC	Invoice: 636096 M&M SANITARY LLC	100.00	100.00
11/20/25	44293	NORDIC INDUSTRIES, I	2020SC 1015SC	Invoice: 14035 NORDIC INDUSTRIES, INC.	2,031.65	2,031.65
11/20/25	44294	NORTHBAY HEALTHC	2020SC 2020SC 1015SC	Invoice: OH143336 Invoice: OH144091 NORTHBAY HEALTHCARE GROUP OCC HEALTH DE	130.00 130.00	260.00
11/20/25	44295	PACIFIC GAS & ELECT	2020SC 1015SC	Invoice: 10/10/25 - 11/9/25 PACIFIC GAS & ELECTRIC CO,	3,354.27	3,354.27
11/20/25	44296	PAT DAVIS DESIGN GR	2020SC 1015SC	Invoice: 8439 PAT DAVIS DESIGN GROUP, INC	3,625.00	3,625.00
11/20/25	44297	R&S ERECTION OF VA	2020SC 1015SC	Invoice: 390942 R&S ERECTION OF VALLEJO, INC.	867.50	867.50
11/20/25	44298	RECOLOGY VACAVILL	2020SC 2020SC 1015SC	Invoice: 8551003749763 Invoice: 8551003750253 RECOLOGY VACAVILLE SOLANO	50.06 294.17	344.23
11/20/25	44299	RESOURCE MANAGEM	2020U 1015SC	Invoice: 052000308 RESOURCE MANAGEMENT ASSOCIATES	6,454.00	6,454.00
11/20/25	44300	RON DUPRATT FORD	2020SC 1015SC	Invoice: 565848 RON DUPRATT FORD	117.50	117.50
11/20/25	44301	SUPERIOR PLUS PROP	2020SC 2020SC 1015SC	Invoice: 31688038 Invoice: 31910188 SUPERIOR PLUS PROPANE	17.18 8.59	25.77

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11/20/25	44302	SOLANO COUNTY FLE	2020U 1015SC	Invoice: SEPT - 2025 SOLANO COUNTY FLEET MANAGEMENT	1,607.26	1,607.26
11/20/25	44303	SOLANO RESOURCE C	2020SC 1015SC	Invoice: 2431-A SOLANO RESOURCE CONSERVATION DISTRICT	77,557.31	77,557.31
11/20/25	44304	CA DEPT. OF TAX AND	2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 229-530944 2026 Invoice: 094-020737 2026 Invoice: 094-023750 2026 Invoice: 094-000273 2026 Invoice: 094-020736 2026 CA DEPT. OF TAX AND FEE ADMIN	362.00 114,149.24 480.19 3,432.99 7,416.68 125,841.10	
11/20/25	44305	WEST YOST & ASSOCI	2020SC 1015SC	Invoice: 2064695 WEST YOST & ASSOCIATES, INC.	5,940.50	5,940.50
11/20/25	44306	EYASCO, INC.	2020SC 1015SC	Invoice: 5845 EYASCO, INC.	36,646.25	36,646.25
11/20/25	44307	J.T. MARTIN	2020SC 2020SC 1015SC	Invoice: 10541 Invoice: 10581 J.T. MARTIN	8,004.00 6,754.00 14,758.00	
11/20/25	44308	VERIZON WIRELESS	2020SC 1015SC	Invoice: 6127762277 VERIZON WIRELESS	1,645.36	1,645.36
11/20/25	44309	PEMBERTON ENGINEEE	2020SC 1015SC	Invoice: 25-071 PEMBERTON ENGINEERING INC.	2,000.00	2,000.00
11/20/25	44309V	PEMBERTON ENGINEEE	2020SC 1015SC	Invoice: 25-071 PEMBERTON ENGINEERING INC.	2,000.00	2,000.00
11/20/25	44310	STEVEN BIRD	2020SC 1015SC	Invoice: NOV 2025 BOD MTG STEVEN BIRD	166.80	166.80
11/20/25	44311	GABRIEL DETAR	2020N 1015SC	Invoice: NOV 2025 BOD MTG GABRIEL DETAR	150.00	150.00
11/20/25	44312	CHRIS HOLDENER	2020SC 1015SC	Invoice: NOV 2025 BOD MTG CHRIS HOLDENER	164.00	164.00
11/20/25	44313	JOHN D. KLUGE	2020SC 2020SC 1015SC	Invoice: NOV 2025 BOD MTG Invoice: NOV 2025 NCWA MTG JOHN D. KLUGE	150.00 150.00 300.00	
11/20/25	EFT 11.20.2025	CALPERS	2020SC 1015SC	Invoice: SIP PPE 11.8.2025 CALPERS	7,258.73	7,258.73
11/20/25	EFT 11.20.2025	CALPERS	2020SC 1015SC	Invoice: PPE 11.8.2025 CALPERS	9,726.93	9,726.93
11/20/25	EFT 11.20.2025	CALPERS	2020SC 1015SC	Invoice: PEPRA PPE 11.8.2025 CALPERS	12,600.40	12,600.40
11/20/25	EFT 11/20/2025	HOME DEPOT CREDIT	2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 9622520 Invoice: 8012412 Invoice: 9612424 Invoice: 7901395 Invoice: 6901468 HOME DEPOT CREDIT SERVICE	15.12 630.39 236.79 76.38 76.38 1,035.06	
11/20/25	EFT 11/20/2025	WEX BANK	2020SC 1020SC	Invoice: 108622487 WEX BANK	3,202.91	3,202.91
11/20/25	FSA EFT 11.20.202	DEBORAH BARR	2023AC 1015SC	FSA MEDICAL FY 2025 11.20.2025 DEBORAH BARR	147.07 147.07	
11/21/25	FSA EFT 11.21.202	MARCIE FEHRENKAM	2023AC	FSA MEDICAL PY 2025 - 11.21.2025	109.50	

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			1015SC	MARCIE FEHRENKAMP		109.50
11/22/25	PPE 11/22/2025	PAYROLL TAXES	2020SC 1015SC	Invoice: PPE 11.22.2025 PAYROLL TAXES	33,677.12	33,677.12
11/22/25	PPE 11/22/2025	CALIFORNIA STATE DI	2020SC 1015SC	Invoice: GARNISH PPE 11/22/25 CALIFORNIA STATE DISBURSEMENT UNIT	153.23	153.23
11/22/25	PPE 11/22/2025	ONEPOINT HUMAN CA	2020SC 1015SC	Invoice: 97756 ONEPOINT HUMAN CAPITAL MANAGEMENT LLC	134.00	134.00
11/25/25	BARR OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: BARR OCT 2025 UMPQUA BANK	667.92	667.92
11/25/25	CAMADDO OCT 2	UMPQUA BANK	2020SC 1015SC	Invoice: CAMADDO OCT 2025 UMPQUA BANK	598.22	598.22
11/25/25	CRUZ OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: CRUZ OCT 2025 UMPQUA BANK	172.99	172.99
11/25/25	CUETARA OCT 20	UMPQUA BANK	2020SC 1015SC	Invoice: CUETARA OCT 2025 UMPQUA BANK	1,666.26	1,666.26
11/25/25	EVANS OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: EVANS OCT 2025 UMPQUA BANK	1,674.77	1,674.77
11/25/25	FEHRENKAMP OC	UMPQUA BANK	2020SC 1015SC	Invoice: FEHRENKAMP OCT 2025 UMPQUA BANK	1,131.57	1,131.57
11/25/25	FOWLER OCT 202	UMPQUA BANK	2020SC 1015SC	Invoice: FOWLER OCT 2025 UMPQUA BANK	686.57	686.57
11/25/25	FOX OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: FOX OCT 2025 UMPQUA BANK	1,495.44	1,495.44
11/25/25	FSA EFT 11.25.202	ANDREW GANTNER	2023AC 1015SC	FSA DEPENDENT CARE FY 2025 11.25.2025 ANDREW GANTNER	4,000.00	4,000.00
11/25/25	GANTNER OCT 20	UMPQUA BANK	2020SC 1015SC	Invoice: GANTNER OCT 2025 UMPQUA BANK	1,026.95	1,026.95
11/25/25	HART OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: HART OCT 2025 UMPQUA BANK	290.00	290.00
11/25/25	HYER OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: HYER OCT 2025 UMPQUA BANK	588.87	588.87
11/25/25	LAMPKIN OCT 20	UMPQUA BANK	2020SC 1015SC	Invoice: LAMPKIN OCT 2025 UMPQUA BANK	34.14	34.14
11/25/25	LEE OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: LEE OCT 2025 UMPQUA BANK	891.06	891.06
11/25/25	MOORE OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: MOORE OCT 2025 UMPQUA BANK	719.81	719.81
11/25/25	PEREZ OCT 2025	UMPQUA BANK	2020SC 2020SC 2020SC 1015SC	Invoice: PEREZ AUG 2025 Invoice: PEREZ SEPT 2025 Invoice: PEREZ OCT 2025 UMPQUA BANK	130.00 398.07 349.12	178.95 349.12
11/25/25	POORE OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: POORE OCT 2025 UMPQUA BANK	355.42	355.42
11/25/25	RABIDOUX OCT 2	UMPQUA BANK	2020SC 1015SC	Invoice: RABIDOUX OCT 2025 UMPQUA BANK	1,693.53	1,693.53
11/25/25	SHTAYYEH OCT 2	UMPQUA BANK	2020SC 1015SC	Invoice: SHTAYYEH OCT 2025 UMPQUA BANK	2,402.90	2,402.90

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11/25/25	SORENSEN OCT 2	UMPQUA BANK	2020SC 1015SC	Invoice: SORENSEN OCT 2025 UMPQUA BANK	292.60	292.60
11/25/25	STEVENSON OCT	UMPQUA BANK	2020SC 1015SC	Invoice: STEVENSON OCT 2025 UMPQUA BANK	40.00	40.00
11/25/25	TURLEY OCT 2025	UMPQUA BANK	2020SC 1015SC	Invoice: TURLEY OCT 2025 UMPQUA BANK	221.82	221.82
11/25/25	WILLINGMYRE O	UMPQUA BANK	2020SC 1015SC	Invoice: WILLINGMYRE OCT 2025 UMPQUA BANK	2,312.74	2,312.74
Total					<u>2,008,257.92</u>	<u>2,008,257.92</u>

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Date	Check #	Name	Account	Line Description	Debit Amoun	Credit Amou
12/1/25	EFT 12.1.2025	CALPERS	2020SC 1015SC	Invoice: DEC 2025 HEALTH CALPERS	50,763.46	50,763.46
12/6/25	PPE 12/6/2025	PAYROLL TAXES	2020SC 1015SC	Invoice: PPE 12.6.2025 PAYROLL TAXES	54,991.76	54,991.76
12/6/25	PPE 12/6/2025	CALIFORNIA STATE DISBU	2020SC 1015SC	Invoice: GARNISH PPE 12/6/25 CALIFORNIA STATE DISBURSEMENT UNIT	153.23	153.23
12/6/25	PPE 12/6/2025	ONEPOINT HUMAN CAPITA	2020SC 1015SC	Invoice: 98085 ONEPOINT HUMAN CAPITAL MANAGEMENT LLC	576.00	576.00
12/8/25	EFT 12.8.2025	PACIFIC GAS & ELECTRIC C	2020SC 1015SC	Invoice: 10/9/25 - 11/6/25 PACIFIC GAS & ELECTRIC CO,	3,715.81	3,715.81
12/8/25	EFT 12.8.2025	PACIFIC GAS & ELECTRIC C	2020SC 2020SC 1015SC	Invoice: 9/18/25 - 10/19/25 Invoice: 10/20/25-11/18/25 PACIFIC GAS & ELECTRIC CO,	2.99 56.43	59.42
12/9/25	44314	APPLIED INDUSTRIAL TEC	2020SC 1015SC	Invoice: 7033419812 APPLIED INDUSTRIAL TECHNOLOGIES, LLC	3,553.54	3,553.54
12/9/25	44315	COUNTY OF YOLO	2020SC 1015SC	Invoice: 2390090 COUNTY OF YOLO	22.00	22.00
12/9/25	44316	INTERSTATE OIL COMPAN	2020SC 1015SC	Invoice: CL46017 INTERSTATE OIL COMPANY	2,046.95	2,046.95
12/9/25	44317	IRRIGATION SUPPLY COMP	2020SC 2020SC 2020SC 1015SC	Invoice: 120984 Invoice: 121043 Invoice: 121098 IRRIGATION SUPPLY COMPANY	157.50 485.76 66.90	710.16
12/9/25	44318	J & J TRUCK REPAIR	2020SC 2020SC 2020SC 1015SC	Invoice: 74876 Invoice: 74877 Invoice: 74878 Invoice: 74879 J & J TRUCK REPAIR	187.50 125.00 125.00 187.50	625.00
12/9/25	44319	JEFFREY J JANIK	2020N 1015SC	Invoice: 1125-2 JEFFREY J JANIK	1,000.00	1,000.00
12/9/25	44320	JUST THE FINEST	2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 0127528 Invoice: 0127529 Invoice: 0127502 Invoice: 0127524 Invoice: 0127526 JUST THE FINEST	320.00 80.00 135.00 75.00 75.00	685.00
12/9/25	44321	KENNEDY/JENKS CONSULT	2020SC 1015SC	Invoice: 184085 KENNEDY/JENKS CONSULTANTS	26,174.98	26,174.98
12/9/25	44322	JOHN D. KLUGE	2020SC 1015SC	Invoice: NOV 2025 EXEC MTG JOHN D. KLUGE	150.00	150.00
12/9/25	44323	EDUCATION & TRAINING S	2020SC 1015SC	Invoice: TRAINING - HYER EDUCATION & TRAINING SERVICES	549.00	549.00
12/9/25	44324	RICHARD HEATH & ASSOCI	2020SC 1015SC	Invoice: WCP-432 RICHARD HEATH & ASSOCIATES, INC.	5,196.52	5,196.52
12/9/25	44325	SOLANO IRRIGATION DIST	2020SC 2020SC 1015SC	Invoice: 0047435 Invoice: 0047436 SOLANO IRRIGATION DISTRICT	71,107.60 143,071.72	214,179.32
12/9/25	44326	STANDARD INSURANCE C	2020SC 1015SC	Invoice: 006492990046 DEC 25 STANDARD INSURANCE COMPANY	2,939.00	2,939.00

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Date	Check #	Name	Account	Line Description	Debit Amoun	Credit Amou
12/9/25	44327	STATE WATER RESOURCES	2020SC 1015SC	Invoice: WD-0307325 STATE WATER RESOURCES CONTROL BOARD	563.00	563.00
12/9/25	44328	TEICHERT AGGREGATES C/	2020SC 2020SC 1015SC	Invoice: 10775114 Invoice: 10775368 TEICHERT AGGREGATES C/O CREDIT LOCKBOX	814.02 704.04	1,518.06
12/9/25	44329	TRACTOR SUPPLY CREDIT	2020SC 1015SC	Invoice: 824436 TRACTOR SUPPLY CREDIT PLAN	151.71	151.71
12/9/25	44330	WOOD RODGERS, INC.	2020SC 1015SC	Invoice: 198032 WOOD RODGERS, INC.	7,353.75	7,353.75
12/9/25	44331	CAL.NET INC. - WINTERS	2020SC 1015SC	Invoice: 3992232 CAL.NET INC. - WINTERS	595.00	595.00
12/9/25	PPE 11.22.202	CALPERS	2020SC 1015SC	Invoice: PEPRA PPE 11.22.2025 CALPERS	11,922.98	11,922.98
12/9/25	PPE 11.22.202	CALPERS	2020SC 1015SC	Invoice: PPE 11.22.2025 CALPERS	9,726.93	9,726.93
12/9/25	PPE 11.22.202	CALPERS	2020SC 1015SC	Invoice: SIP PPE 11.22.2025 CALPERS	7,475.62	7,475.62
12/11/25	10247	MBK ENGINEERS	2020WC 1015WC	Invoice: 18690 MBK ENGINEERS	2,259.50	2,259.50
12/11/25	44332	ALL PURPOSE SAFETY TRA	2020SC 1015SC	Invoice: 27209 ALL PURPOSE SAFETY TRAINING SOLUTIONS	7,546.00	7,546.00
12/11/25	44333	CABLE CISCO	2020SC 1015SC	Invoice: 4-60125355 CABLE CISCO	4,275.30	4,275.30
12/11/25	44334	CALNET3 AT&T	2020SC 1015SC	Invoice: 24371488 CALNET3 AT&T	847.98	847.98
12/11/25	44335	CANON FINANCIAL SERVIC	2020SC 1015SC	Invoice: 42178720 CANON FINANCIAL SERVICES, INC.	1,066.19	1,066.19
12/11/25	44336	CHRISTOPHER MICHAEL B	2020SC 1015SC	Invoice: LBO INC NOV 2025 CHRISTOPHER MICHAEL BERG	10.00	10.00
12/11/25	44337	CRAMER FISH SCIENCES	2020SC 1015SC	Invoice: 000474 CRAMER FISH SCIENCES	744.00	744.00
12/11/25	44338	DEPARTMENT OF WATER R	2020N 2020SC 2020SC 1015SC	Invoice: 25-258-V OCT 2025 Invoice: 25-026-T- DEC 2025 Invoice: 25-024-O DEC 2025 DEPARTMENT OF WATER RESOURCES	53,942.00 605,623.00 297.00 659,862.00	
12/11/25	44339	DOWNEY BRAND	2020SC 1015SC	Invoice: 621481 DOWNEY BRAND	1,792.00	1,792.00
12/11/25	44340	JULIE FEATHERSTON	2020SC 1015SC	Invoice: LBO INC NOV 2025 JULIE FEATHERSTON	95.00	95.00
12/11/25	44341	TRACY FEATHERSTON	2020SC 1015SC	Invoice: LBO INC NOV 2025 TRACY FEATHERSTON	690.00	690.00
12/11/25	44342	FEDEX EXPRESS	2020SC 2020SC 1015SC	Invoice: 9-706-27648 Invoice: 9-075-21729 FEDEX EXPRESS	12.78 227.52 240.30	
12/11/25	44343	FOWLER, RICK	2020SC 1015SC	Invoice: EXP REIM SEPT 2025 FOWLER, RICK	1,367.80	1,367.80
12/11/25	44344	LESLEYANNE GALINDO	2020SC	Invoice: LBO INC NOV 2025	5.00	

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			1015SC	LESLEYANNE GALINDO		5.00
12/11/25	44345	GRANITE CONSTRUCTION	2020N 1015SC	Invoice: 3088104 GRANITE CONSTRUCTION COMPANY	746.14	746.14
12/11/25	44346	MARK HAVEN	2020SC 1015SC	Invoice: LBO INC NOV 2025 MARK HAVEN	260.00	260.00
12/11/25	44347	SUSAN ESTES	2020SC 1015SC	Invoice: SUSAN ESTES SUSAN ESTES	100.00	100.00
12/11/25	44348	RYAN LAROWE	2020SC 1015SC	Invoice: RYAN LAROWE RYAN LAROWE	100.00	100.00
12/11/25	44349	HOLLIS ELIZABETH GUTIE	2020SC 1015SC	Invoice: LBO INC NOV 2025 HOLLIS ELIZABETH GUTIERREZ	155.00	155.00
12/11/25	44350	INTERSTATE OIL COMPAN	2020SC 1015SC	Invoice: CL47386 INTERSTATE OIL COMPANY	636.16	636.16
12/11/25	44351	JOSEPH COSTANZO	2020SC 1015SC	Invoice: LBO INC NOV 2025 JOSEPH COSTANZO	100.00	100.00
12/11/25	44352	JM ENVIROMENTAL, INC.	2020SC 1015SC	Invoice: 20731A JM ENVIROMENTAL, INC.	57,227.20	57,227.20
12/11/25	44353	J.T. MARTIN	2020SC 2020SC 1015SC	Invoice: 10654 Invoice: 10613 J.T. MARTIN	2,004.00 540.00	2,544.00
12/11/25	44354	LEE, CHRISTOPHER R.	2020SC 1015SC	Invoice: EXP REIM NOV 2025 LEE, CHRISTOPHER R.	774.76	774.76
12/11/25	44355	LINCOLN CONCEPTS	2020SC 1015SC	Invoice: 112025 LINCOLN CONCEPTS	5,250.00	5,250.00
12/11/25	44356	MARKLEY COVE RESORT	2020SC 1015SC	Invoice: LBO STAFF NOV 2025 MARKLEY COVE RESORT	7,545.00	7,545.00
12/11/25	44357	MCCAMPBELL ANALYTICA	2020SC 1015SC	Invoice: 2511754 MCCAMPBELL ANALYTICAL, INC.	435.00	435.00
12/11/25	44358	ALANNAH LEANNE ORR	2020SC 1015SC	Invoice: LBO INC NOV 2025 ALANNAH LEANNE ORR	1,175.00	1,175.00
12/11/25	44359	KIRBY FACIANE	2020SC 1015SC	Invoice: KIRBY FACIANE KIRBY FACIANE	50.00	50.00
12/11/25	44360	KAITLYN RUSSELL	2020SC 1015SC	Invoice: KAITLYN RUSSELL KAITLYN RUSSELL	50.00	50.00
12/11/25	44361	PACIFIC ACE HARDWARE	2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 1015SC	Invoice: 396434 Invoice: 396433 Invoice: 396443 Invoice: 396492 Invoice: 396511 Invoice: 264790 Invoice: 396679 Invoice: 396659 Invoice: 396712 Invoice: 397391 PACIFIC ACE HARDWARE	108.24 49.74 95.23 38.47 9.30 45.38 67.07 36.78 35.90 19.45	505.56
12/11/25	44362	ELIZABETH PATTERSON	2020SC 1015SC	Invoice: EXP REIM MAR-NOV 25 ELIZABETH PATTERSON	461.80	461.80
12/11/25	44363	PAMALA DAVIS	2020SC 1015SC	Invoice: LBO INC NOV 2025 PAMALA DAVIS	315.00	315.00
12/11/25	44364	PISANI'S AUTO PARTS	2020SC 2020SC	Invoice: 062724 In25cc: 063545	167.44 139.36	

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			2020SC	Invoice: 064001	88.27	
			2020SC	Invoice: 064003	45.42	
			2020SC	Invoice: 064004	116.85	
			2020SC	Invoice: 064005	64.82	
			1015SC	PISANI'S AUTO PARTS		622.16
12/11/25	44365	BERRYESSA SMI OPCO L	2020SC	Invoice: LBO BUS NOV 2025	760.00	
			1015SC	BERRYESSA SMI OPCO L		760.00
12/11/25	44366	ROYAL ELK PARK MANAG	2020SC	Invoice: LBO INC BUS 2025	1,670.00	
			1015SC	ROYAL ELK PARK MANAGMENT, INC		1,670.00
12/11/25	44367	REEB GOVERNMENT RELA	2020SC	Invoice: 034-DEC-25	10,000.00	
			1015SC	REEB GOVERNMENT RELATIONS, LLC		10,000.00
12/11/25	44368	SOLANO IRRIGATION DIST	2020SC	Invoice: 0047453	1,114.41	
			2020SC	Invoice: 0047547	2,275.97	
			1015SC	SOLANO IRRIGATION DISTRICT		3,390.38
12/11/25	44369	STEELE CANYON CAMPGR	2020SC	Invoice: LBO BUS NOV 2025	1,785.00	
			1015SC	STEELE CANYON CAMPGROUND		1,785.00
12/11/25	44370	SUISUN VALLEY FRUIT GR	2020SC	Invoice: 65487	163.21	
			1015SC	SUISUN VALLEY FRUIT GROWERS AS		163.21
12/11/25	44371	STATE WATER RESOURCES	2020SC	Invoice: WD-0307379	563.00	
			1015SC	STATE WATER RESOURCES CONTROL BOARD		563.00
12/11/25	44372	THE REGENTS OF THE UNI	2020SC	Invoice: 682688	100,501.03	
			1015SC	THE REGENTS OF THE UNIVERSITY OF CA		100,501.03
12/11/25	44373	ANTHONY MASSIE	2020SC	Invoice: LBO INC NOV 2025	495.00	
			1015SC	ANTHONY MASSIE		495.00
12/11/25	44374	TRPA FISH BIOLOGISTS	2020SC	Invoice: 567	10,041.91	
			2020SC	Invoice: 564	27,919.74	
			2020SC	Invoice: 566	150.00	
			2020SC	Invoice: 565	6,904.28	
			1015SC	TRPA FISH BIOLOGISTS		45,015.93
12/11/25	44375	PAULA JANSEN	2020SC	Invoice: PAULA JANSEN	700.50	
			1015SC	PAULA JANSEN		700.50
12/11/25	44376	KARA MONTANO	2020SC	Invoice: KARA MONTANO	781.65	
			1015SC	KARA MONTANO		781.65
12/11/25	44377	PAUL BRESHEARS	2020SC	Invoice: PAUL BRESHEARS	99.50	
			2020SC	Invoice: PAUL - BRESHEARS	50.00	
			1015SC	PAUL BRESHEARS		149.50
12/11/25	44378	MATTHEW WEINSTEIN	2020SC	Invoice: LBO INC NOV 2025	145.00	
			1015SC	MATTHEW WEINSTEIN		145.00
12/11/25	44379	WHITE CAP. LP	2020SC	Invoice: 50034379597	724.78	
			1015SC	WHITE CAP. LP		724.78
12/11/25	44380	WESTLEY MILLER	2020SC	Invoice: LBO INC NOV 2025	415.00	
			1015SC	WESTLEY MILLER		415.00
12/11/25	44381	MARKLEY COVE RESORT	2020SC	Invoice: LBO BUS NOV 2025	7,545.00	
			1015SC	MARKLEY COVE RESORT		7,545.00
12/11/25	44382	JERAMIE RIVERA	2020SC	Invoice: LBO INC NOV 2025	355.00	
			1015SC	JERAMIE RIVERA		355.00
12/11/25	EFT 12.11.202	HOME DEPOT CREDIT SER	2020SC	Invoice: 0525077	76.61	
			2020SC	Invoice: 9016094	17.15	
			2020SC	Invoice: 8520111	57.18	
			2020SC	Invoice: 4520546	78.19	

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			2020SC	Invoice: 0620353	33.49	
			2020SC	Invoice: 6041601	123.17	
			2020SC	Invoice: 2026417	366.09	
			2020SC	Invoice: 1018870	127.67	
			2020SC	Invoice: EPD 12.11.25		11.41
			1015SC	HOME DEPOT CREDIT SERVICE		868.14
12/15/25	44278V	PROJECT WET FOUNDATIO	2020SC	Invoice: 2016458-1		1,187.54
			1015SC	PROJECT WET FOUNDATION	1,187.54	
12/15/25	44383	BELIA MARTINEZ	2020SC	Invoice: 202511	925.00	
			1015SC	BELIA MARTINEZ		925.00
12/15/25	44384	AM CONSERVATION GROU	2020SC	Invoice: IN968898	3,380.48	
			1015SC	AM CONSERVATION GROUP, INC.		3,380.48
12/15/25	44385	AMERICAN TOWER CORPO	2020SC	Invoice: 5114432	834.54	
			1015SC	AMERICAN TOWER CORPORATION		834.54
12/15/25	44386	BAY ALARM	2020SC	Invoice: 22654467	2,850.00	
			1015SC	BAY ALARM		2,850.00
12/15/25	44387	CANON FINANCIAL SERVIC	2020SC	Invoice: 42352743	1,017.66	
			1015SC	CANON FINANCIAL SERVICES, INC.		1,017.66
12/15/25	44388	DEPARTMENT OF WATER R	2020SC	Invoice: 26-026-T JAN 2026	4,082,449.00	
			2020SC	Invoice: 26-024-O JAN 2026	230.00	
			1015SC	DEPARTMENT OF WATER RESOURCES		4,082,679.00
12/15/25	44389	JAMES B. DEROSE	2020SC	Invoice: NOV 2025	2,824.37	
			1015SC	JAMES B. DEROSE		2,824.37
12/15/25	44390	ENVIRONMENTAL SYSTEM	2020SC	Invoice: 900121210	3,830.00	
			1015SC	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUT		3,830.00
12/15/25	44391	EYASCO, INC.	2020SC	Invoice: 5861	35,717.50	
			1015SC	EYASCO, INC.		35,717.50
12/15/25	44392	GRANITE CONSTRUCTION	2020N	Invoice: 3087112	3,666.34	
			1015SC	GRANITE CONSTRUCTION COMPANY		3,666.34
12/15/25	44393	HARRIS & ASSOCIATES, IN	2020SC	Invoice: 70101	9,122.50	
			1015SC	HARRIS & ASSOCIATES, INC		9,122.50
12/15/25	44394	HOLT OF CALIFORNIA	2020SC	Invoice: SWA00017091	4,230.02	
			1015SC	HOLT OF CALIFORNIA		4,230.02
12/15/25	44395	KLEINFELDER	2020SC	Invoice: 001562190	22,437.80	
			1015SC	KLEINFELDER		22,437.80
12/15/25	44396	LSA ASSOCIATES, INC.	2020SC	Invoice: 201573	33,655.10	
			1015SC	LSA ASSOCIATES, INC.		33,655.10
12/15/25	44397	M&M SANITARY LLC	2020SC	Invoice: 637035	100.00	
			1015SC	M&M SANITARY LLC		100.00
12/15/25	44398	TERRAPHASE ENGINEERIN	2020SC	Invoice: 30248	1,909.95	
			1015SC	TERRAPHASE ENGINEERING		1,909.95
12/15/25	44399	VACAVILLE TRAILER SALE	2020SC	Invoice: 50523	495.12	
			1015SC	VACAVILLE TRAILER SALES		495.12
12/15/25	44400	VELOCITY EHS	2020SC	Invoice: 341163	1,260.00	
			1015SC	VELOCITY EHS		1,260.00
12/15/25	44401	YOLO-SOLANO AQMD	2020SC	Invoice: 20371	408.00	
			1015SC	YOLO-SOLANO AQMD		408.00
12/15/25	44402	JUST THE FINEST	2020SC	Invoice: 0127749	75.00	
			2020SC	Invoice: 0127751	480.00	

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			1015SC	JUST THE FINEST		555.00
12/15/25	44403	JOHN D. KLUGE	2020SC	Invoice: DEC 2025 NCWA MTG	150.00	
			2020SC	Invoice: DEC 2025 BAYDELTA TF	150.00	
			1015SC	JOHN D. KLUGE		300.00
12/15/25	44404	PROJECT WET FOUNDATIO	2020SC	Invoice: 2016458-1	1,187.54	
			1015SC	PROJECT WET FOUNDATION		1,187.54
12/17/25	44402V	JUST THE FINEST	2020SC	Invoice: 0127749		75.00
			2020SC	Invoice: 0127751		480.00
			1015SC	JUST THE FINEST	555.00	
12/17/25	44405	JUST THE FINEST	2020SC	Invoice: 0127749	75.00	
			2020SC	Invoice: 0127751	80.00	
			1015SC	JUST THE FINEST		155.00
12/17/25	EFT 12.17.202	CALPERS	2020SC	Invoice: SIP PPE 12.6.2025	7,126.46	
			2020SC	Invoice: PPE 12.6.2025	9,726.93	
			2020SC	Invoice: PEPRA PPE 12.6.2025	11,694.48	
			1015SC	CALPERS		28,547.87
12/17/25	EFT 12.17.202	CALPERS	2020SC	Invoice: 100000018136457	200.00	
			1015SC	CALPERS		200.00
12/18/25	44406	ACWA JOINT POWERS INSU	2020SC	Invoice: 0707937	2,740.26	
			1015SC	ACWA JOINT POWERS INSURANCE AUTHORITY		2,740.26
12/18/25	44407	COUNTY OF YOLO	2020SC	Invoice: 03-02400153	23.00	
			1015SC	COUNTY OF YOLO		23.00
12/18/25	44408	PAT DAVIS DESIGN GROUP,	2020SC	Invoice: 8470	14,535.00	
			1015SC	PAT DAVIS DESIGN GROUP, INC		14,535.00
12/18/25	44409	PITNEY BOWES	2020SC	Invoice: 3107513706	558.72	
			1015SC	PITNEY BOWES		558.72
12/18/25	44410	REGIONAL GOVERNMENT	2020SC	Invoice: 20443	1,328.50	
			1015SC	REGIONAL GOVERNMENT SERVICES AUTHORITY		1,328.50
12/18/25	44411	STERLING MAY EQUIPMEN	2020SC	Invoice: 309405	37.75	
			1015SC	STERLING MAY EQUIPMENT CO.		37.75
12/18/25	44412	ROBERT P WASHBURN	2020SC	Invoice: 12160	41,244.00	
			1015SC	ROBERT P WASHBURN		41,244.00
12/18/25	44413	CAL.NET INC. - WINTERS	2020SC	Invoice: 4023757	595.00	
			1015SC	CAL.NET INC. - WINTERS		595.00
12/18/25	44415	CONNOISSEUR MEDIA HOL	2020SC	Invoice: 1677737-5	1,500.00	
			2020SC	Invoice: 1677783-5	3,000.00	
			1015SC	CONNOISSEUR MEDIA HOLDCO, INC		4,500.00
12/18/25	44416	KENNEDY/JENKS CONSULT	2020SC	Invoice: 184615	10,849.46	
			1015SC	KENNEDY/JENKS CONSULTANTS		10,849.46
12/18/25	44417	RICHARD HEATH & ASSOCI	2020SC	Invoice: WCP-437	5,589.94	
			1015SC	RICHARD HEATH & ASSOCIATES, INC.		5,589.94
12/18/25	44418	ROCK STEADY JUGGLING	2020SC	Invoice: 1743	4,500.00	
			1015SC	ROCK STEADY JUGGLING		4,500.00
12/18/25	44419	YOLO COUNTY RCD	2020SC	Invoice: DS13-04	4,267.50	
			1015SC	YOLO COUNTY RCD		4,267.50
12/18/25	EFT 12/18/202	VERIZON WIRELESS	2020SC	Invoice: 6129532030	1,447.43	
			1015SC	VERIZON WIRELESS		1,447.43
12/30/25	EFT 12.30.202	PAYROLL TAXES	2020SC	Invoice: 12.30.25 BOARD AP	2,760.81	

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			1015SC	PAYROLL TAXES		2,760.81
12/30/25	EFT 12.30.202	ONEPOINT HUMAN CAPITA	2020SC	Invoice: 98442	74.00	
			1015SC	ONEPOINT HUMAN CAPITAL MANAGEMENT LLC		74.00
Total					<u>5,682,374.28</u>	<u>5,682,374.28</u>

**ACTION OF
SOLANO COUNTY WATER AGENCY**

DATE: January 8, 2026

SUBJECT: Financial Report Approval

RECOMMENDATIONS:

Approve the quarterly Income Statement and Balance Sheet for the period ending November 2025.

FINANCIAL IMPACT:

All revenues and expenditures are reported within previously approved budget amounts.

BACKGROUND:

The Water Agency auditor has recommended that the Board of Directors receive quarterly financial reports. Attached are the Income Statement and the Balance Sheet of the Water Agency for the period ending November 2025. Additional backup information is available upon request.



Recommended: _____
Chris Lee, General Manager

Approved as
Recommended

Other
(see below)

Continued on
next page

Modification to Recommendation and/or other actions:

I, Chris Lee, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on January 8, 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Chris Lee
General Manager & Secretary to the
Solano County Water Agency

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
Revenues							
SECURED	\$ 0.00	\$ 131,200.00	(131,200.00)	(100.00)	\$ 0.00	0.00	0.00
SECURED	0.00	17,913,500.00	(17,913,500.00)	(100.00)	0.00	0.00	0.00
SECURED	0.00	10,891,700.00	(10,891,700.00)	(100.00)	0.00	0.00	0.00
SECURED	0.00	1,474,200.00	(1,474,200.00)	(100.00)	0.00	0.00	0.00
UNSECURED	0.00	7,100.00	(7,100.00)	(100.00)	0.00	0.00	0.00
UNSECURED	0.00	480,200.00	(480,200.00)	(100.00)	0.00	0.00	0.00
UNSECURED	0.00	351,200.00	(351,200.00)	(100.00)	0.00	0.00	0.00
UNSECURED	0.00	52,000.00	(52,000.00)	(100.00)	0.00	0.00	0.00
CURRENT SUPPLEMENTAL	0.00	4,400.00	(4,400.00)	(100.00)	0.00	0.00	0.00
CURRENT SUPPLEMENTAL	0.00	352,100.00	(352,100.00)	(100.00)	0.00	0.00	0.00
CURRENT SUPPLEMENTAL	0.00	290,700.00	(290,700.00)	(100.00)	0.00	0.00	0.00
CURRENT SUPPLEMENTAL	0.00	44,800.00	(44,800.00)	(100.00)	0.00	0.00	0.00
WATER SALES	430,330.00	1,843,000.00	(1,412,670.00)	(76.65)	430,500.00	(170.00)	(0.04)
WATER SALES	0.00	98,000.00	(98,000.00)	(100.00)	20,960.00	(20,960.00)	(100.00)
COST OF POWER TO PUMP NBA	0.00	40,000.00	(40,000.00)	(100.00)	0.00	0.00	0.00
CONVEYANCE SETTLEMENT	0.00	400,000.00	(400,000.00)	(100.00)	0.00	0.00	0.00
NAPA MAKE WHOLE	0.00	312,000.00	(312,000.00)	(100.00)	0.00	0.00	0.00
SWP ADJUSTMENTS	444,653.00	900,000.00	(455,347.00)	(50.59)	423,816.00	20,837.00	4.92
INTEREST - MONEY MGMT	139.96	70.00	69.96	99.94	31.01	108.95	351.34
INTEREST - CHECKING	691.25	500.00	191.25	38.25	377.01	314.24	83.35
INTEREST - LAIF - GREEN VALLEY	1,376.82	5,000.00	(3,623.18)	(72.46)	1,605.70	(228.88)	(14.25)
INTEREST - LAIF - SWP	91,808.82	320,000.00	(228,191.18)	(71.31)	116,332.83	(24,524.01)	(21.08)
INTEREST - LAIF - SP	28,919.11	150,000.00	(121,080.89)	(80.72)	46,046.39	(17,127.28)	(37.20)
INTEREST - LAIF - ULATIS	25,097.27	95,000.00	(69,902.73)	(73.58)	35,673.38	(10,576.11)	(29.65)
INTEREST - CAMP - GREEN VALLEY	6,467.89	9,000.00	(2,532.11)	(28.13)	4,481.21	1,986.68	44.33
INTEREST - CAMP - SWP	431,292.04	700,000.00	(268,707.96)	(38.39)	324,913.61	106,378.43	32.74
INTEREST - CAMP - SP	135,853.88	260,000.00	(124,146.12)	(47.75)	119,063.95	16,789.93	14.10
INTEREST - CAMP - ULATIS	117,899.91	210,000.00	(92,100.09)	(43.86)	99,263.15	18,636.76	18.78
INTEREST- INVESTMENT	1,502.93	2,000.00	(497.07)	(24.85)	1,228.67	274.26	22.32
INTEREST - INVESTMENTS	100,218.09	160,000.00	(59,781.91)	(37.36)	88,968.27	11,249.82	12.64
INTEREST - INVESTMENTS	31,567.96	65,000.00	(33,432.04)	(51.43)	32,748.03	(1,180.07)	(3.60)
INTEREST - INVESTMENTS	27,396.07	50,000.00	(22,603.93)	(45.21)	27,220.06	176.01	0.65

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
LAIF FAIR MARKET VALUE	(130.76)	0.00	(130.76)	0.00	0.00	(130.76)	0.00
LAIF FAIR MARKET VALUE	(9,395.47)	0.00	(9,395.47)	0.00	0.00	(9,395.47)	0.00
LAIF FAIR MARKET VALUE	(3,547.54)	0.00	(3,547.54)	0.00	0.00	(3,547.54)	0.00
LAIF FAIR MARKET VALUE	(2,898.85)	0.00	(2,898.85)	0.00	0.00	(2,898.85)	0.00
HOMEOWNER RELIEF	0.00	1,300.00	(1,300.00)	(100.00)	0.00	0.00	0.00
HOMEOWNER RELIEF	0.00	83,900.00	(83,900.00)	(100.00)	0.00	0.00	0.00
HOMEOWNER RELIEF	0.00	72,700.00	(72,700.00)	(100.00)	0.00	0.00	0.00
HOMEOWNER RELIEF	0.00	10,000.00	(10,000.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - DIX/RV	0.00	49,600.00	(49,600.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - VACAVILLE	0.00	798,000.00	(798,000.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - VACAVILLE	0.00	750,000.00	(750,000.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - FAIRFIELD	0.00	40,000.00	(40,000.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - FAIRFIELD	0.00	1,726,700.00	(1,726,700.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - SUISUN CITY	0.00	725,200.00	(725,200.00)	(100.00)	0.00	0.00	0.00
REDEVELOP - N. TEXAS	0.00	58,900.00	(58,900.00)	(100.00)	0.00	0.00	0.00
BOATING AND WATERWAYS	0.00	0.00	0.00	0.00	12,384.13	(12,384.13)	(100.00)
USBR Grant	0.00	99,000.00	(99,000.00)	(100.00)	0.00	0.00	0.00
NISHIKAWA GRANT	0.00	150,000.00	(150,000.00)	(100.00)	0.00	0.00	0.00
LRCD FISH PASSAGE	0.00	129,840.00	(129,840.00)	(100.00)	0.00	0.00	0.00
MISCELLANEOUS INCOME	100.00	0.00	100.00	0.00	17.70	82.30	464.97
MISC INCOME	9,998.20	19,996.39	(9,998.19)	(50.00)	19,996.39	(9,998.19)	(50.00)
MISCELLANEOUS INCOME	9,998.20	19,996.40	(9,998.20)	(50.00)	19,996.41	(9,998.21)	(50.00)
MUSSEL DECONTAMINATIONS	31,516.00	100,000.00	(68,484.00)	(68.48)	0.00	31,516.00	0.00
SACKETT RANCH LEASE REVENUE	7,500.00	18,000.00	(10,500.00)	(58.33)	14,130.00	(6,630.00)	(46.92)
SGSA REIMBURSEMENT	0.00	120,080.88	(120,080.88)	(100.00)	0.00	0.00	0.00
SGSA REIMBURSEMENT	0.00	140,000.00	(140,000.00)	(100.00)	0.00	0.00	0.00
O&M - OTHER AGENCIES	0.00	10,000.00	(10,000.00)	(100.00)	0.00	0.00	0.00
OVERHEAD DISTRIBUTION REIMB	1,558,783.10	8,409,028.24	(6,850,245.14)	(81.46)	2,230,732.61	(671,949.51)	(30.12)
WATERMASTER INCOME	313.13	4,400.00	(4,086.87)	(92.88)	69.34	243.79	351.59
WATER CONSERVATION REIMBURS	0.00	225,000.00	(225,000.00)	(100.00)	0.00	0.00	0.00
 Total Revenues	 3,477,451.01	 51,374,311.91	 (47,896,860.90)	 (93.23)	 4,070,555.85	 (593,104.84)	 (14.57)

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
Cost of Sales							
Total Cost of Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	<u>3,477,451.01</u>	<u>51,374,311.91</u>	<u>(47,896,860.90)</u>	<u>(93.23)</u>	<u>4,070,555.85</u>	<u>(593,104.84)</u>	<u>(14.57)</u>
Expenses							
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	50,359.96	(50,359.96)	(100.00)
CAPITAL EXPENDITURES	0.00	30,000.00	(30,000.00)	(100.00)	0.00	0.00	0.00
CAPITAL EXPENDITURES	192,363.99	391,000.00	(198,636.01)	(50.80)	169,202.14	23,161.85	13.69
CAPITAL EXPENDITURES	137,193.72	299,000.00	(161,806.28)	(54.12)	0.00	137,193.72	0.00
DEBT SERVICE-PRINCIPAL	0.00	0.00	0.00	0.00	4,862.00	(4,862.00)	(100.00)
DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	452.56	(452.56)	(100.00)
GROSS SALARIES	1,594,837.64	4,664,880.00	(3,070,042.36)	(65.81)	1,620,538.21	(25,700.57)	(1.59)
PERS RETIREMENT	166,264.84	489,980.00	(323,715.16)	(66.07)	172,626.07	(6,361.23)	(3.68)
PAYROLL TAXES	54,691.01	184,990.00	(130,298.99)	(70.44)	62,686.67	(7,995.66)	(12.75)
EMPLOYEE BENEFITS	254,344.10	692,487.60	(438,143.50)	(63.27)	221,154.03	33,190.07	15.01
OPEB/PENSION UNFUNDED EXPENS	0.00	355,740.00	(355,740.00)	(100.00)	0.00	0.00	0.00
TELEPHONE	11,575.51	48,000.00	(36,424.49)	(75.88)	15,427.54	(3,852.03)	(24.97)
OFFICE EXPENSE	80,091.09	197,500.00	(117,408.91)	(59.45)	68,813.49	11,277.60	16.39
OFFICE EQUIPMENT	10,445.95	23,500.00	(13,054.05)	(55.55)	6,102.88	4,343.07	71.16
SAFETY TRAINING & EQUIPMENT	4,958.18	35,000.00	(30,041.82)	(85.83)	17,129.90	(12,171.72)	(71.06)
HR -EMPLOYEE SUPPORT	33,391.52	128,000.00	(94,608.48)	(73.91)	5,668.15	27,723.37	489.11
LAUNDRY	11,564.47	0.00	11,564.47	0.00	0.00	11,564.47	0.00
POSTAGE	1,299.83	4,500.00	(3,200.17)	(71.11)	1,134.23	165.60	14.60
SID OFFICE EXPENSE	6,039.59	24,900.00	(18,860.41)	(75.74)	32,717.29	(26,677.70)	(81.54)
MEMBERSHIPS	23,373.94	6,525.00	16,848.94	258.22	38,246.70	(14,872.76)	(38.89)
SWC DUES & MEMBERSHIPS	105,777.00	219,485.00	(113,708.00)	(51.81)	89,911.00	15,866.00	17.65
MEMBERSHIPS	18,576.42	102,985.00	(84,408.58)	(81.96)	0.00	18,576.42	0.00
PPTY TAX ADMIN FEE	0.00	1,325.00	(1,325.00)	(100.00)	0.00	0.00	0.00
PPTY TAX ADMIN FEE	0.00	125,000.00	(125,000.00)	(100.00)	0.00	0.00	0.00
PPTY TAX ADMIN FEE	0.00	17,000.00	(17,000.00)	(100.00)	0.00	0.00	0.00

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
PETERSEN RANCH EXPENSES	0.00	50,000.00	(50,000.00)	(100.00)	4,623.68	(4,623.68)	(100.00)
PETERSEN RANCH EXPENSES	37,150.11	50,000.00	(12,849.89)	(25.70)	53,798.85	(16,648.74)	(30.95)
SWP- Sackett Ranch	0.00	56,804.84	(56,804.84)	(100.00)	0.00	0.00	0.00
SACKETT RANCH EXPENSES	67,286.43	170,414.51	(103,128.08)	(60.52)	75,071.70	(7,785.27)	(10.37)
LANG-TULE MAINTENANCE	2,555.36	25,000.00	(22,444.64)	(89.78)	5,646.32	(3,090.96)	(54.74)
PS - PAYROLL SERVICES	3,876.50	13,700.00	(9,823.50)	(71.70)	4,945.00	(1,068.50)	(21.61)
PS - COMPUTER SERVICES	89,781.22	302,500.00	(212,718.78)	(70.32)	290,100.07	(200,318.85)	(69.05)
TALENT DECISION MONITORING	15,607.25	24,200.00	(8,592.75)	(35.51)	10,823.10	4,784.15	44.20
GOVERNMENTAL ADVOCACY	43,125.00	90,000.00	(46,875.00)	(52.08)	42,500.00	625.00	1.47
GOVERNMENTAL ADVOCACY	43,125.00	100,000.00	(56,875.00)	(56.88)	42,500.00	625.00	1.47
LPCCC - VEGETATION	145.00	17,054.15	(16,909.15)	(99.15)	2,598.42	(2,453.42)	(94.42)
CONSULTANTS	68,636.40	302,000.00	(233,363.60)	(77.27)	151,531.09	(82,894.69)	(54.70)
CONSULTANTS	80,841.54	465,000.00	(384,158.46)	(82.61)	124,594.63	(43,753.09)	(35.12)
CONSULTANTS	154,576.42	575,500.00	(420,923.58)	(73.14)	115,409.64	39,166.78	33.94
CONSULTANTS	63,769.67	177,500.00	(113,730.33)	(64.07)	26,120.17	37,649.50	144.14
HYDROLOGY STATIONS	6,148.50	22,000.00	(15,851.50)	(72.05)	11,822.33	(5,673.83)	(47.99)
HYDROLOGY STATIONS	15,203.46	67,000.00	(51,796.54)	(77.31)	6,810.25	8,393.21	123.24
HYDROLOGY STATIONS	40,886.67	120,000.00	(79,113.33)	(65.93)	26,069.38	14,817.29	56.84
HYDROLOGY STATIONS	3,895.64	40,000.00	(36,104.36)	(90.26)	16,232.80	(12,337.16)	(76.00)
LPCCC - WILDLIFE	0.00	93,797.82	(93,797.82)	(100.00)	120.10	(120.10)	(100.00)
LPCCC - FISHERIES	165.43	93,797.82	(93,632.39)	(99.82)	205,941.72	(205,776.29)	(99.92)
WATERSHED PROGRAM	21,086.75	124,160.00	(103,073.25)	(83.02)	13,412.74	7,674.01	57.21
SOLANO PROJECT WQ MONITORINC	0.00	15,000.00	(15,000.00)	(100.00)	4,454.90	(4,454.90)	(100.00)
SOLANO PROJECT INVASIVES	20,297.86	42,515.83	(22,217.97)	(52.26)	8,514.83	11,783.03	138.38
Yolo Bypass/Cache Slough Progr	114,853.05	685,000.00	(570,146.95)	(83.23)	6.75	114,846.30	1,701,426.67
UPPER PUTAH CREEK MGMT	415,278.82	1,396,260.93	(980,982.11)	(70.26)	355,066.30	60,212.52	16.96
NBA RELIABILITY PROGRAM	0.00	150,000.00	(150,000.00)	(100.00)	0.00	0.00	0.00
INTER-DAM REACH MANAGEMENT	37,511.83	60,000.00	(22,488.17)	(37.48)	39,615.59	(2,103.76)	(5.31)
MBK	14,999.30	42,000.00	(27,000.70)	(64.29)	21,082.55	(6,083.25)	(28.85)
LPCCC EQUIPMENT	8,610.82	55,000.00	(46,389.18)	(84.34)	30,140.91	(21,530.09)	(71.43)
LPCCC NURSERY	26,803.86	224,601.16	(197,797.30)	(88.07)	93,127.37	(66,323.51)	(71.22)
USBR WATERSHED MGT -IDR	0.00	99,000.00	(99,000.00)	(100.00)	0.00	0.00	0.00
LPCCC MISC. SUPPLIES	1,690.94	10,000.00	(8,309.06)	(83.09)	3,374.93	(1,683.99)	(49.90)

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
BOARD EXPENSES	6,990.66	30,000.00	(23,009.34)	(76.70)	11,814.82	(4,824.16)	(40.83)
FIELD SUPPLIES	38,273.01	90,000.00	(51,726.99)	(57.47)	42,822.56	(4,549.55)	(10.62)
MISC WATERMASTER EXP	0.00	270.00	(270.00)	(100.00)	112.31	(112.31)	(100.00)
HCP PLANNING	125,305.11	526,000.00	(400,694.89)	(76.18)	234,031.91	(108,726.80)	(46.46)
CAR MAINTENANCE	9,271.23	35,000.00	(25,728.77)	(73.51)	11,992.63	(2,721.40)	(22.69)
FUEL	15,204.45	49,000.00	(33,795.55)	(68.97)	21,973.25	(6,768.80)	(30.80)
GARAGE SERVICES	5,872.19	20,000.00	(14,127.81)	(70.64)	2,396.96	3,475.23	144.98
TRAVEL	1,641.02	10,000.00	(8,358.98)	(83.59)	3,311.28	(1,670.26)	(50.44)
EMPLOYEE REIMBURSEMENTS	196.00	0.00	196.00	0.00	(1,027.50)	1,223.50	(119.08)
INSURANCE	70,193.96	235,300.00	(165,106.04)	(70.17)	40,609.14	29,584.82	72.85
EDUCATION & TRAINING	26,050.46	40,000.00	(13,949.54)	(34.87)	15,575.17	10,475.29	67.26
COMP SOFTWARE/EQUIP	57,048.55	119,500.00	(62,451.45)	(52.26)	41,395.67	15,652.88	37.81
WATER CONSERVATION	344,023.66	669,889.40	(325,865.74)	(48.64)	345,020.21	(996.55)	(0.29)
WATER CONSERVATION	0.00	453,889.40	(453,889.40)	(100.00)	0.00	0.00	0.00
MISC. WATER CONSERVATION GRA]	26,798.75	0.00	26,798.75	0.00	65,794.34	(38,995.59)	(59.27)
MELLON LEVEE	679.13	20,000.00	(19,320.87)	(96.60)	16,646.33	(15,967.20)	(95.92)
PSC MAINTENANCE	142,737.25	866,500.00	(723,762.75)	(83.53)	264,812.78	(122,075.53)	(46.10)
FLOOD CONTROL	26,116.63	87,500.00	(61,383.37)	(70.15)	42,331.89	(16,215.26)	(38.31)
PUBLIC EDUCATION	0.00	250,000.00	(250,000.00)	(100.00)	128,818.06	(128,818.06)	(100.00)
SOLANO SUB-BASIN GSA	10,208.69	35,000.00	(24,791.31)	(70.83)	7,605.37	2,603.32	34.23
SGSA GROUND WATER	46,906.09	140,000.00	(93,093.91)	(66.50)	32,380.19	14,525.90	44.86
HEALTHY RIVERS & LANDSCAPES	0.00	384,449.47	(384,449.47)	(100.00)	0.00	0.00	0.00
HEALTHY RIVERS & LANDSCAPES	384,623.78	1,153,348.40	(768,724.62)	(66.65)	150,588.13	234,035.65	155.41
LABOR	7,727.98	40,000.00	(32,272.02)	(80.68)	3,737.05	3,990.93	106.79
LOWER PUTAH CREEK(NON-ACCOR	32,970.66	122,000.00	(89,029.34)	(72.97)	96,328.67	(63,358.01)	(65.77)
LABOR	200,819.31	500,000.00	(299,180.69)	(59.84)	98,266.82	102,552.49	104.36
NISHIKAWA PROJECT GRANT - SP	81,463.08	150,000.00	(68,536.92)	(45.69)	96,306.73	(14,843.65)	(15.41)
LRCD FISH PASSAGE	0.00	129,840.00	(129,840.00)	(100.00)	0.00	0.00	0.00
SP ADMINISTRATION	473,833.76	1,600,000.00	(1,126,166.24)	(70.39)	470,991.84	2,841.92	0.60
PSC OPERATIONS	271,580.23	473,000.00	(201,419.77)	(42.58)	138,309.93	133,270.30	96.36
DAM MAINTENANCE	31,706.78	8,500.00	23,206.78	273.02	9,498.87	22,207.91	233.80
DAM OPERATIONS	116,336.49	395,500.00	(279,163.51)	(70.58)	132,626.45	(16,289.96)	(12.28)
WEED CONTROL	0.00	5,000.00	(5,000.00)	(100.00)	1,625.00	(1,625.00)	(100.00)

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year	Current Year	Variance	Variance	Last Year	Change from	Percent
	Actual	Budget	Amount	Percent	Actual	Last Year	Change
SP PEST MANAGEMENT	41,244.00	100,000.00	(58,756.00)	(58.76)	49,361.20	(8,117.20)	(16.44)
EQUIP - TRANS DEPT	4,094.51	15,000.00	(10,905.49)	(72.70)	807.68	3,286.83	406.95
EQUIP - TRANS DEPT	109,108.70	100,000.00	9,108.70	9.11	19,333.49	89,775.21	464.35
SUPPLIES	0.00	1,000.00	(1,000.00)	(100.00)	0.00	0.00	0.00
SUPPLIES	306.84	0.00	306.84	0.00	0.00	306.84	0.00
SUPPLIES	9,194.27	130,000.00	(120,805.73)	(92.93)	71,968.48	(62,774.21)	(87.22)
CONTRACT WORK	0.00	15,000.00	(15,000.00)	(100.00)	0.00	0.00	0.00
CONTRACT WORK	0.00	40,000.00	(40,000.00)	(100.00)	5,905.40	(5,905.40)	(100.00)
TRANS DEPT OVERHEAD	3,952.86	15,000.00	(11,047.14)	(73.65)	1,625.24	2,327.62	143.22
TRANS DEPT OVERHEAD	102,719.15	220,000.00	(117,280.85)	(53.31)	42,736.14	59,983.01	140.36
NBA REHAB & BETTERMENT	14,222.74	300,000.00	(285,777.26)	(95.26)	0.00	14,222.74	0.00
REHAB & BETTERMENT	142,242.86	1,200,000.00	(1,057,757.14)	(88.15)	3,398.75	138,844.11	4,085.15
REHAB & BETTERMENT	563.00	220,000.00	(219,437.00)	(99.74)	440,761.16	(440,198.16)	(99.87)
WATER PURCHASES	6,822,920.00	15,963,725.00	(9,140,805.00)	(57.26)	7,311,757.00	(488,837.00)	(6.69)
USBR ADMINISTRATION	0.00	65,000.00	(65,000.00)	(100.00)	0.00	0.00	0.00
WATER RIGHTS FEE	124,998.91	130,000.00	(5,001.09)	(3.85)	124,998.91	0.00	0.00
NAPA MAKE WHOLE	0.00	312,000.00	(312,000.00)	(100.00)	0.00	0.00	0.00
LABOR COSTS	65,952.42	232,376.13	(166,423.71)	(71.62)	115,227.87	(49,275.45)	(42.76)
LABOR COSTS	299.24	12,884.92	(12,585.68)	(97.68)	209.04	90.20	43.15
LABOR COSTS	66,024.33	609,384.60	(543,360.27)	(89.17)	100,824.04	(34,799.71)	(34.52)
LABOR COSTS	322,804.82	1,538,266.48	(1,215,461.66)	(79.02)	492,204.69	(169,399.87)	(34.42)
LABOR COSTS	29,329.97	169,029.88	(139,699.91)	(82.65)	81,221.49	(51,891.52)	(63.89)
INTRA-FUND TRANSFER	(161,556.66)	(546,083.90)	384,527.24	(70.42)	(228,823.95)	67,267.29	(29.40)
OVERHEAD EXPENSES	95,604.24	313,707.77	(218,103.53)	(69.52)	113,596.08	(17,991.84)	(15.84)
OVERHEAD EXPENSES	433.77	17,394.64	(16,960.87)	(97.51)	0.00	433.77	0.00
OVERHEAD EXPENSES	102,350.07	1,078,635.65	(976,285.58)	(90.51)	90,721.47	11,628.60	12.82
OVERHEAD EXPENSES	777,139.15	3,659,114.00	(2,881,974.85)	(78.76)	901,697.68	(124,558.53)	(13.81)
OVERHEAD EXPENSES	42,516.55	228,190.34	(185,673.79)	(81.37)	34,101.54	8,415.01	24.68
CONTINGENCY	0.00	30,000.00	(30,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	5,000.00	(5,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00

SOLANO COUNTY WATER AGENCY
Year to Date Income Statement
Compared with Budget and Last Year
For the Five Months Ending November 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
Total Expenses	<u>15,375,742.28</u>	<u>48,765,716.84</u>	<u>(33,389,974.56)</u>	<u>(68.47)</u>	<u>16,663,419.20</u>	<u>(1,287,676.92)</u>	<u>(7.73)</u>
Net Income	<u>(\$ 11,898,291.27)</u>	<u>\$ 2,608,595.07</u>	<u>(14,506,886.34)</u>	<u>(556.12)</u>	<u>(\$ 12,592,863.35)</u>	<u>694,572.08</u>	<u>(5.52)</u>

SOLANO COUNTY WATER AGENCY

Balance Sheet

November 30, 2025

ASSETS

			ADMIN/SP/WC	SWP(N)	U	GV
1000SC	PERSHING	\$ 209,308.16	209,308.16			
1015G	FIRST NORTHERN - CHECKING	\$ 1,196,266.94	(6,269,949.42)	5,718,568.74	1,657,116.88	90,530.74
1030G	LAIF -	\$ 13,622,524.86	3,223,041.49	8,016,625.06	2,250,514.16	132,344.15
1040G	CAMP -	\$ 35,499,813.40	4,172,782.28	24,210,555.91	6,721,225.57	395,249.64
1050G	CERTIFICATES OF DEPOSIT - GV	\$ 10,156,046.84	2,351,854.31	6,031,335.65	1,674,392.26	98,464.62
1060SC	PETTY CASH	\$ 929.61	929.61			
1210SC	ACCOUNTS RECEIVABLE - SP/ADMIN	\$ 844,481.66	413,981.66	430,500.00		
1220AC	EMPLOYEE RECEIVABLE	(\$ 10.76)	(10.76)			
1225AC	RETENTION RECEIVABLE	\$ 16,460.55	16,460.55			
1400AC	PREPAID	\$ 395,950.25	395,950.25			
1415AC	INVENTORY-WATER CONSERVATION S	\$ 34,674.55	34,674.55			
Total Current Assets		<u>61,976,446.06</u>		4,549,022.68	44,407,585.36	12,303,248.87
Total Assets		<u>61,976,446.06</u>		<u>\$ 4,549,022.68</u>	<u>\$ 44,407,585.36</u>	<u>\$ 12,303,248.87</u>
						<u>716,589.15</u>

LIABILITIES AND CAPITAL

Current Liabilities						
2010N	UNEARNED INCOME-	\$ 451,860.00	21,360.00			430,500.00
2020N	ACCOUNTS PAYABLE-	2,116,938.17	1,535,774.21	129,207.58		451,956.38
2023AC	EMPLOYEE BENEFITS PAYABLE	9,963.17	9,963.17			
2024AC	PAYROLL TAXES PAYABLE	-	0.00			
2025SC	SALES TAX PAYABLE	3,877.60	3,877.60			
2106SC	SECURITY DEPOSIT - SACKETT RAN	500.00	500.00			
2110SC	WESTSIDE IRWMP PREFUNDED ADMIN	<u>230,133.06</u>	230,133.06			
Total Current Liabilities		2,813,272.00		1,801,608.04	129,207.58	882,456.38
Long-Term Liabilities						0.00
Total Long-Term Liabilities		<u>\$ -</u>				
Total Liabilities		<u>\$ 2,813,272.00</u>		<u>\$ 1,801,608.04</u>	<u>\$ 129,207.58</u>	<u>\$ 882,456.38</u>
						<u>\$ 0.00</u>
Capital						
3150SC	OTHER FLD CTRL CAPITAL PROJ.	(5,036,554.63)	(5,036,554.63)			
3155SC	OTHER CAPITAL PROJ/EMERG RESER	2,000,000.00	2,000,000.00			
3200G	GREEN VALLEY OPERTING RESERVE	61,302.00				61,302.00
3200N	SWP OPERATING RESERVE	10,372,267.00		10,372,267.00		
3200SC	DESIGNATED REHAB & BETTERMENT	2,000,000.00	2,000,000.00			
3200U	ULATIS OPERATING RESERVE	870,860.00			870,860.00	
3250G	GV CAPITAL RESERVE	457,753.66				457,753.66
3250N	DESIGNATED SWP FACILITIES RESE	26,923,096.03		26,923,096.03		
3250SC	SP FUTURE REPLACEMENT CAPITAL	3,719,887.31	3,719,887.31			
3250U	ULATIS FCP CAPITAL RESERVE	10,636,142.79			10,636,142.79	
3350SC	DESIGNATED OPERATING RESERVES	11,398,639.00	11,398,639.00			
Retained Earnings 2024/25		7,658,012.17	822,853.07	6,085,162	557,061	192,937
Net Income-Current Year		<u>(11,898,291.27)</u>	(5,422,213.40)	(5,890,054.62)	(578,731.77)	(7,291.48)
Total Capital		<u>59,163,114.06</u>		9,482,611.35	37,490,469.93	11,485,331.59
Total Liabilities & Capital		<u>\$ 61,976,386.06</u>		\$ 11,284,219.39	\$ 37,619,677.51	\$ 12,367,787.97
						\$ 704,701.19

SOLANO COUNTY WATER AGENCY



MEMORANDUM

TO: **Board of Directors**

FROM: **Chris Lee, General Manager**

DATE: **January 5, 2026**

SUBJECT: **January General Manager's Report**

Water Supply Update

On December 1, 2025, the Department of Water Resources (DWR) provided the initial allocation for the State Water Project (SWP) of 10 percent. For those of us north of the Delta, our initial allocation is 20 percent. To make the initial 2026 allocation, DWR used the November 1 runoff forecast data, observed conditions through mid-November, and they are assuming dry conditions for 2026. To determine the available SWP water supplies, DWR considers various factors including SWP contractors' anticipated carryover supplies in 2026, projected 2026 demands, existing storage in the SWP conservation facilities, estimates of future runoff, SWP operational and regulatory requirements under the Federal and California Endangered Species Acts, and water rights obligations under the State Water Resources Control Board's authority.

The 2025 water year closed with above average water supplies across the state. In late December and early January, a series of atmospheric rivers occurred, providing significant rainfall to the Sierras, and particularly the northern Sierras. Interestingly, Los Angeles County experienced record-breaking rainfall, a dramatic change from the devastating wildfires that occurred a year earlier in January 2025. Locally, Solano County has received above average precipitation, just above last year's rainfall total for early January.

Lake Berryessa is 92% full, very similar to where the lake was this time last year. From a water supply perspective, we are looking to be in good shape for several years to come, with several more months remaining of the rainy season. Short-term and seasonal precipitation forecasts are shown in the figures below.

810 Vaca Valley Parkway, Suite 202
Vacaville, California 95688
Phone (707) 451-6090 • www.scwa2.com



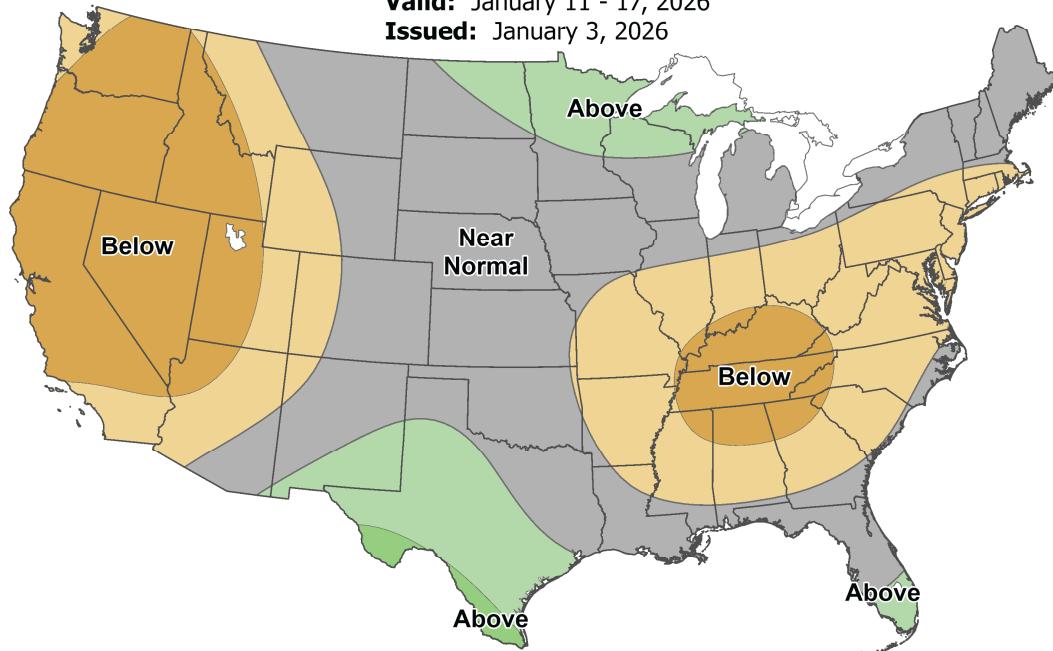


8-14 Day Precipitation Outlook



Valid: January 11 - 17, 2026

Issued: January 3, 2026

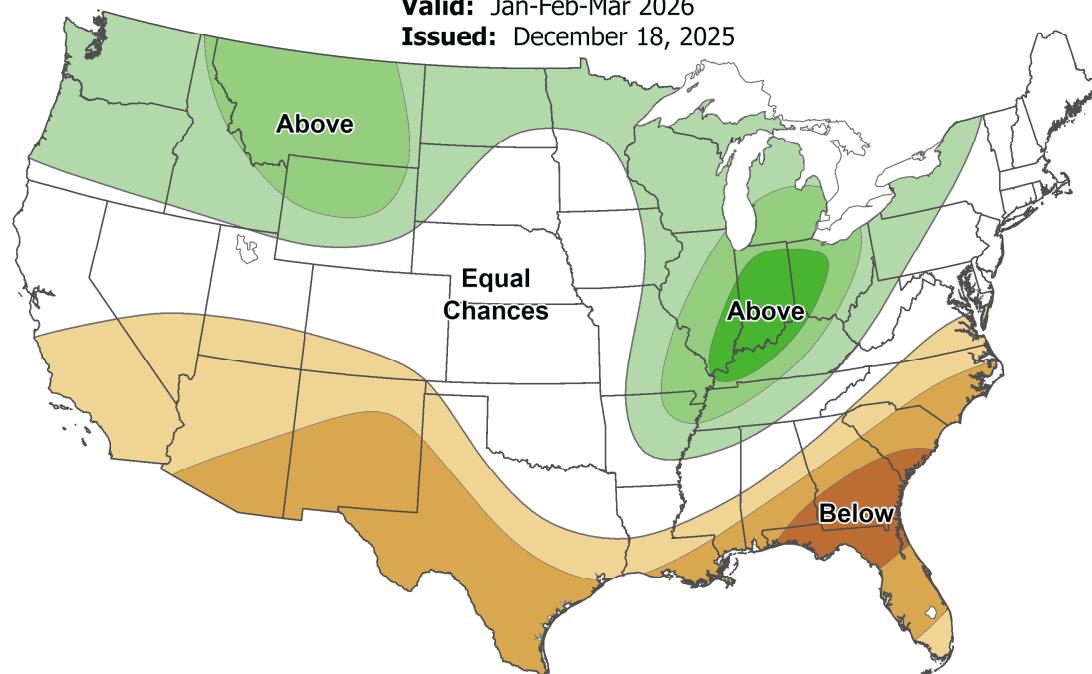


Seasonal Precipitation Outlook



Valid: Jan-Feb-Mar 2026

Issued: December 18, 2025



Bay Delta Plan¹ Update

The SWRCB released an update to the Bay-Delta Plan on December 12th in addition to a limited recirculation of the Staff Report / Substitute Environmental Document (Chapter 13). The SWRCB also provided updates and results from the Sacramento Water Allocation Model. In total, staff from SCWA and our member agencies will have approximately 3,565 pages of documents to review in late December through January. Next month will conclude with a multiday public hearing on January 28-30, 2026, with written comments due February 2, 2026. Interested SCWA Board Members and other elected officials from Solano County are encouraged to participate in the public hearing. SCWA and member agency staff will be providing talking points, to continue to share the importance of the Healthy Rivers and Landscape (HRL) program and the impact the regulatory Unimpaired Flow pathway will have on our urban and agricultural community in Solano County.

Golden Mussel Update²

Update on activities associated with the Golden Mussels and the general Mussel Education and Outreach Program:

Statistics

- Since November 25, 2024:
 - >38,000 seals applied; >30,000 seals removed.
 - Approximately 6,000 decontaminations have been performed.

Monitoring

- Early detection continues to be conducted at Berryessa on a bi-weekly basis and SWP on a monthly basis.
 - Solano Project – 6 LB stations + Headworks and Terminal Reservoir
 - One weak eDNA hit Markley Cove in November.
 - Potential matrix interference or cross contamination.
 - Follow-up sampling is ongoing.
 - Results for all other visual, plankton and eDNA are all negative.
 - State Water Project: Barker sand Lindsay Sloughs.
 - Positive eDNA at both Barker and Lindsay Sloughs.

Decontaminations:

- Slowing down considerably, mostly the bass fishing crowd.
- Lake Solano Decon station has closed for the season.
 - Will re-open in March.

¹ The Bay-Delta Water Quality Control Plan is a policy document adopted by the State Water Resources Control Board that establishes water quality control measures and flow requirements needed to provide reasonable protection of the beneficial uses in the San Francisco Bay/Sacramento-San Joaquin Delta estuary.

² In the fall of 2024, Golden Mussels were observed in the Sacramento-San Joaquin Delta. At Lake Berryessa, there are two options for launching: a 30-day quarantine after your boat is sealed with a red tag or going through the hot water decontamination process at Markley Cove or Steel Canyon Recreation Area. Lake Berryessa was the first reservoir to require decontamination of vessels coming from the Delta.

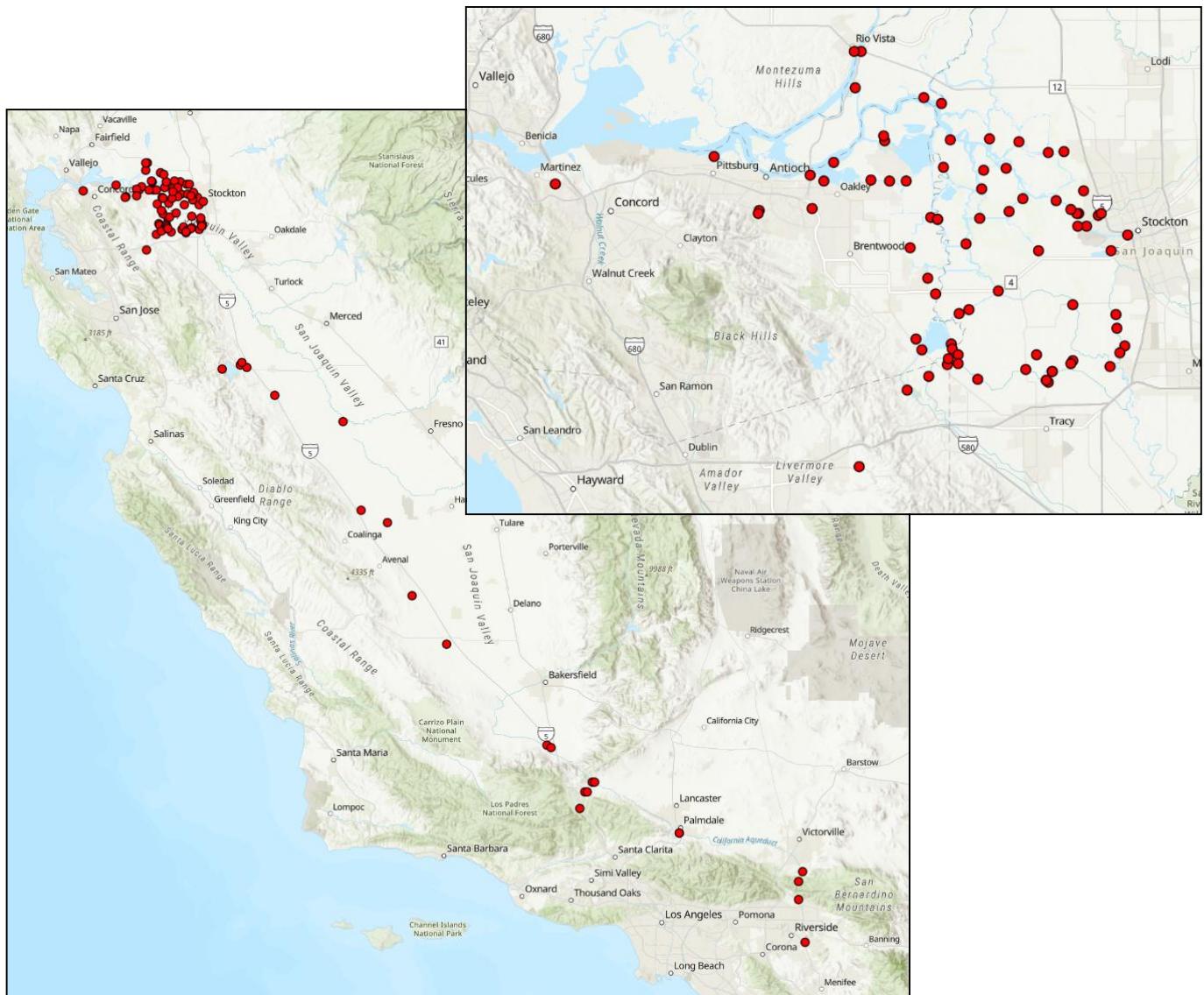
- Stations will still be located at Putah Canyon, Pleasure Cove, Markley Cove and Gone Fishin' Marine.

Outreach:

- Still producing a lot of social media posts and radio ads through Alpha Media.
 - 2.5 M Views, >1% CTR (0.3% is considered good).

Regional and Other Updates:

- Golden Mussel Response and Control Plan:
 - Bowman, RNT Consulting and Dudek is the consulting team.
 - Currently consulting for DWR, Valley Water, CCWD and others.
 - Vulnerability assessments Scheduled to be performed in February.
- Experiencing a relatively high number of tampered seals at Berryessa.
 - SCWA has had training with all of the concessionaires on what to look for.
- Currently weighing options for increasing the number of Berryessa decon facilities or developing reciprocity with other agencies (e.g., Folsom, New Melones, Oroville)



LPCCC Update

Record Returns: 2,150 Salmon Spawning in Putah Creek!

UC Davis has unofficially counted 2,156 salmon this year at the counting weir. This is a record for Putah Creek! Previous unscientific estimates put the record at 1,700 in 2016. This year, UC Davis was also able to take genetic samples from 1,706, or about 79% of arriving adults. This will help find out how many returning salmon were born in Putah Creek. The number of adult salmon returning in 2025 is a testament to the collaborative efforts among citizens, water managers, landowners, and scientists who are all working together to create a creek that can support people, fish and wildlife.

Two Grants for Salmon Passage

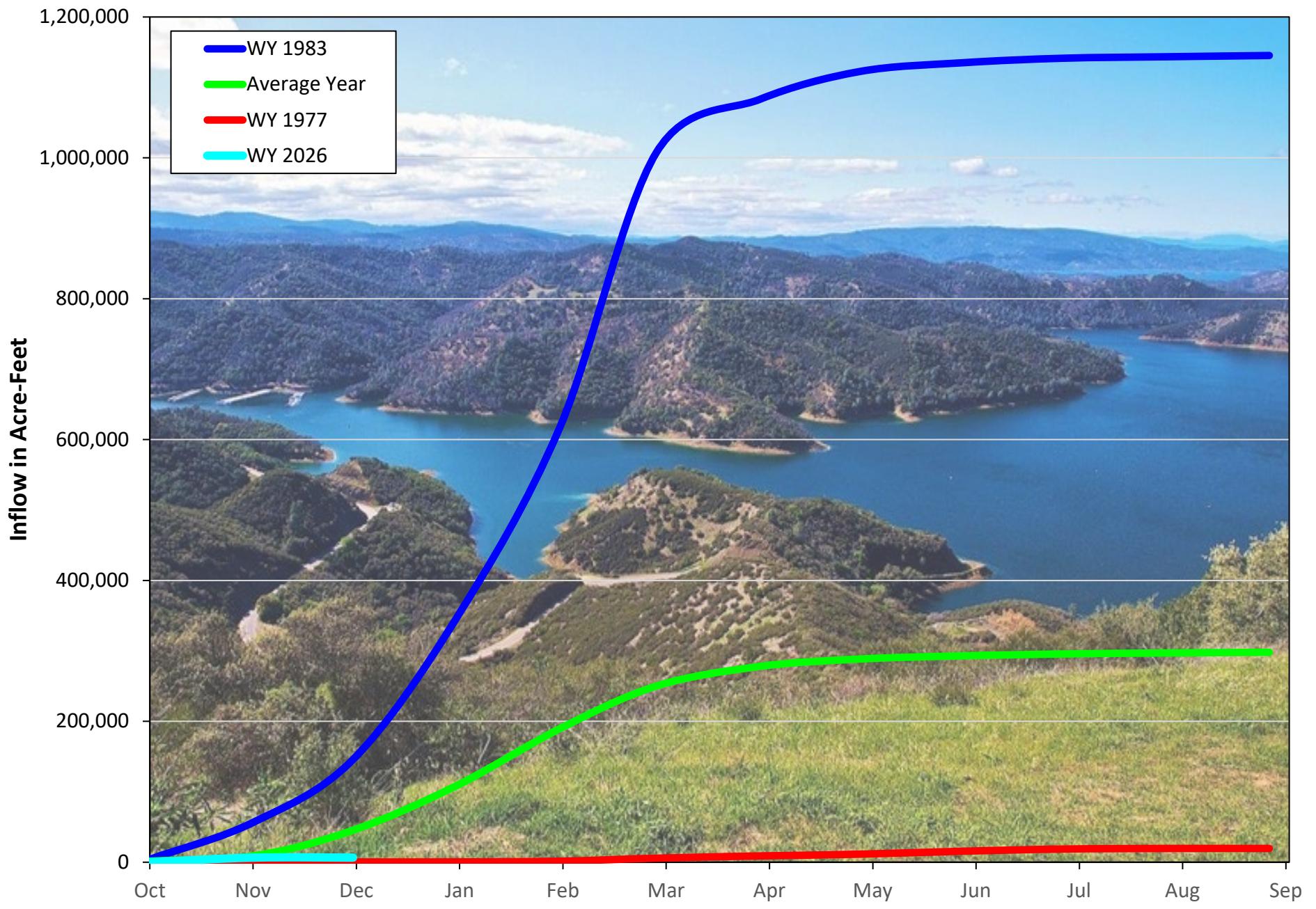
The Water Agency is currently working on two projects to address barriers to salmon passage on Putah Creek. The first project is focused on the Los Rios Check Dam in the Yolo Bypass Wildlife Area. The Los Rios Check Dam project is funded by the Ca Dept of Fish and Wildlife (CDFW) and awarded in January of 2025. It is an \$825,000 planning grant to get permits and engineering for 1,600-foot-long bypass channel around the check dam. This grant is being managed by River Partners (a non-profit that works on restoration projects). The Streamkeeper is actively participating in the project and sits on the Technical Advisory Committee. There is a close working relationship with our CDFW partners in the Yolo Bypass.

The other grant project is focused on County Road 106a, where a seasonal road crossing on Putah Creek can also impact salmon passage. This second grant was awarded to the Water Agency by the Wildlife Conservation Board (WCB) on Nov 20, 2025, for \$1.21 million. This project will plan out how to improve adult and juvenile salmon passage, while also improving vehicle crossing and water diversion functions at the site. The City of Davis, Los Rios Farms, and other landowners are partners with the Water Agency in this project. Engineered plans will be a product.

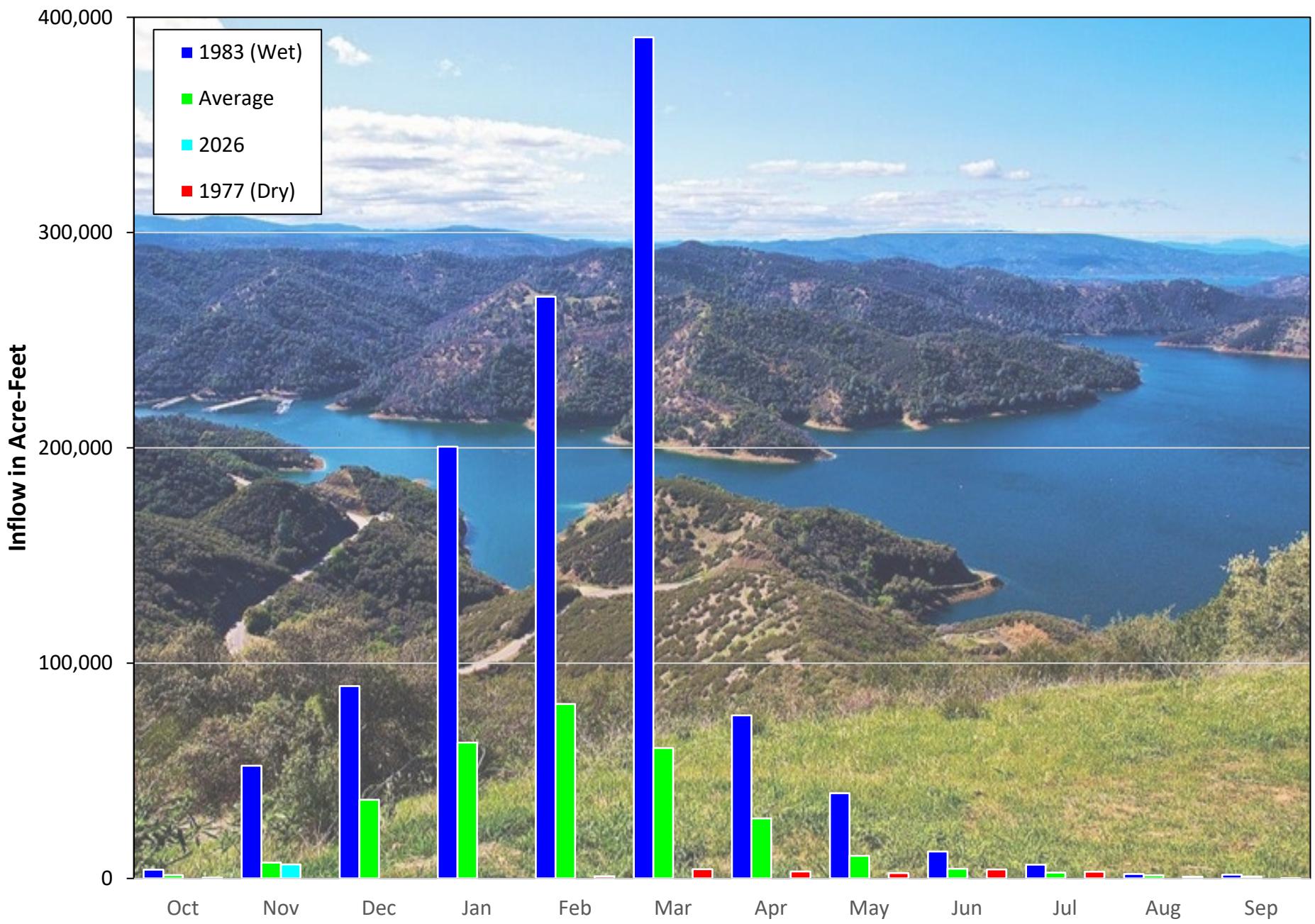
Lower Putah Creek Coordinating Committee (LPCCC) Monthly Meetings

The LPCCC meets publicly each month, a few hours before the regular Water Agency Board meetings. Agendas can be found on the Water Agency website <https://scwa2.com/lower-putah-creek-coordinating-committee/lpccc-agendas/> You can also ask the Streamkeeper to be put on the email list at mstevenson@scwa2.com. The LPCCC is a forum for all things Putah Creek.

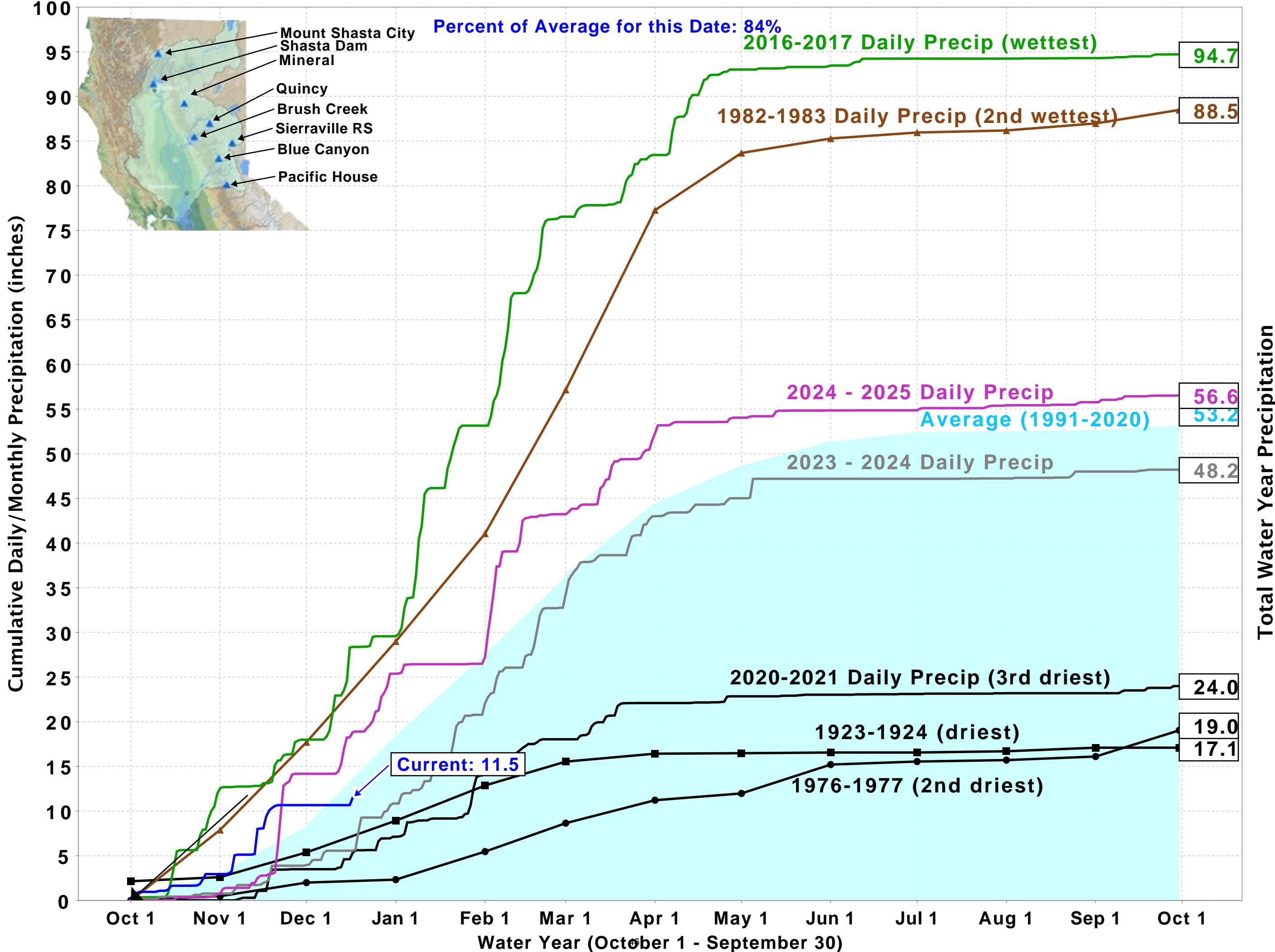
Annual Lake Berryessa Inflow



Annual Lake Berryessa Inflow



Northern Sierra Precipitation: 8-Station Index, December 17, 2025





STATEWIDE SNOW WATER CONTENT

CURRENT REGIONAL SNOWPACK FROM AUTOMATED SNOW SENSORS

% of April 1 Average / % of Normal for This Date



NORTH	
Data as of December 17, 2025	
Number of Stations Reporting	33
Average snow water equivalent (Inches)	0.4
Percent of April 1 Average (%)	2
Percent of normal for this date (%)	9

CENTRAL	
Data as of December 17, 2025	
Number of Stations Reporting	55
Average snow water equivalent (Inches)	1.0
Percent of April 1 Average (%)	4
Percent of normal for this date (%)	17

SOUTH	
Data as of December 17, 2025	
Number of Stations Reporting	23
Average snow water equivalent (Inches)	2.3
Percent of April 1 Average (%)	9
Percent of normal for this date (%)	41

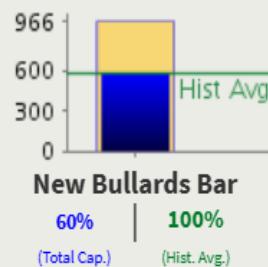
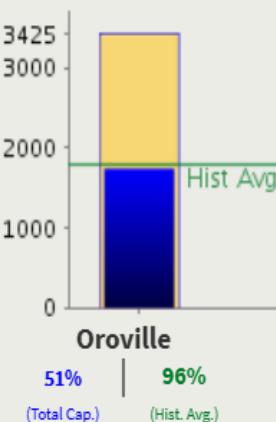
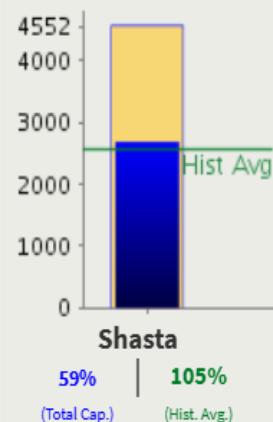
STATE	
Data as of December 17, 2025	
Number of Stations Reporting	111
Average snow water equivalent (Inches)	1.1
Percent of April 1 Average (%)	4
Percent of normal for this date (%)	18

Statewide Average: 4% / 18%

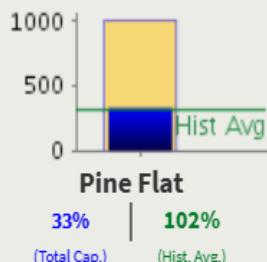
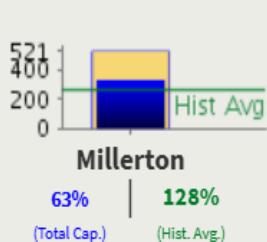
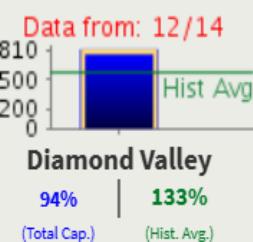
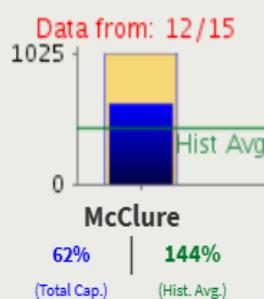
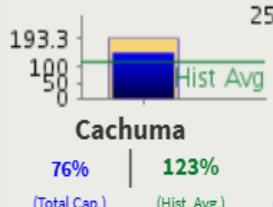
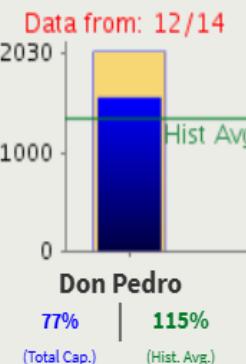
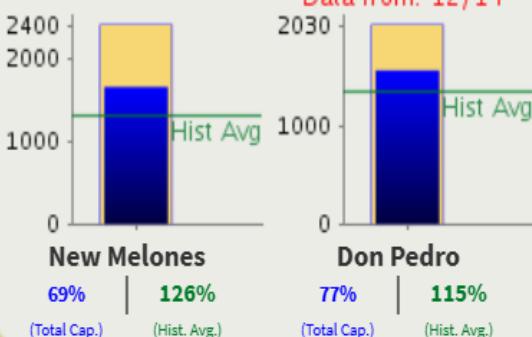
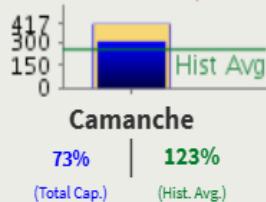
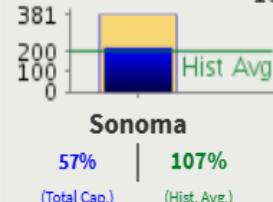
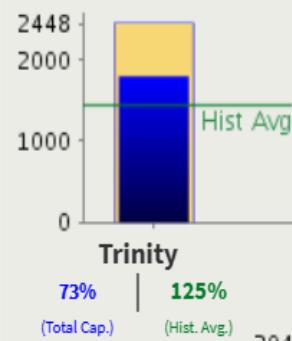
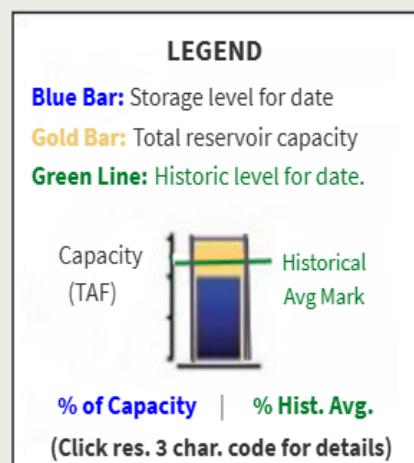
Data as of December 17, 2025

CURRENT CONDITIONS: MAJOR WATER SUPPLY RESERVOIRS: 16-DEC-2025

Data as of Midnight: 16-Dec-2025



Change Date: 16-Dec-2025



[Click to download printable version of current data.](#)

Report Generated: 17-Dec-2025 1:45 PM

The CSI link has been disabled to zoom in, for the lack of historical data.

Time Period Covered: Nov thru Dec 2025

REPORT OF CONSTRUCTION CHANGE ORDERS AND CONTRACTS APPROVED BY GENERAL MANAGER UNDER DELEGATED AUTHORITY

Construction Contract Change Orders (15% of original project costs or \$220,000, whichever is less) – None

Construction Contracts (\$220,000 and less) – None

Professional Service Agreements (\$100,000 and less) –

Washburn Ag – Nuisance Vegetation Management - \$59,248

Just the Finest Pest Control – SCWA Facility Pest Control - \$43,000

Air System Service & Construction – HVAC Maintenance, Office Expansion - \$20,000

Air System Service & Construction – Water/Ice Machine Sanitation Services - \$8,000

Erin Lagourgue – Investigation Services - \$15,000

Non-Professional Service Agreements (\$100,000 and less) – None

Note: Cumulative change orders or amendments resulting in exceeding the dollar limit need Board approval.

NEWS ARTICLES

https://www.dailyrepublic.com/news/early-fall-return-estimate-climbs-to-over-2-100-fish-in-putah-creek/article_d3214aaa-1f48-4c6f-a0d9-c3d7dac68459.html

FEATURED

Early fall return estimate climbs to over 2,100 fish in Putah Creek

Todd R. Hansen

Dec 17, 2025



Little Putah Creek attracted 2,150 spawning Chinook salmon in 2025, according to a Solano County Water Agency report. (Courtesy of Solano County Water Agency)



FAIRFIELD — A November estimate on the number of Chinook salmon making their way up Putah Creek to spawn missed the mark — by nearly 800.

The Solano County Water Agency reported on Tuesday that a record 2,150 King salmon returned to spawn in Putah Creek this fall.

"The number of adult salmon returning in 2025 is a testament to the collaborative efforts among citizens, water managers, landowners and scientists who are all working together to create a creek that can support people, fish and wildlife," Solano County Water Agency General Manager Chris Lee said in the report. "This successful run validates the work done to date and gives us great confidence Putah Creek will continue to support salmon runs for generations to come."

With more than 2,150 adults spawning, SCWA reported that the creek is expected to produce potentially 500,000 baby salmon next spring, "a level of natural production comparable to a small fish hatchery."

The report further states that "while about 80% of Putah Creek's returning adults currently originate from the Mokelumne River hatchery, the goal is to significantly increase the number of returning adults that originate from Putah Creek instead. In previous years, about 12% of the returning adults were born directly in Putah Creek. If a greater percentage of the 2025 progeny survive and return as adults, the run could grow even larger, offering a much-needed boost to California's overall declining

salmon populations."

Max Stevenson, Putah Creek streamkeeper, added, "the future of salmon in California depends on supporting the entire salmon lifecycle; including spawning areas, food production, protection from predators, and availability of water. While much work remains to be done, 2025 is a historic success, marking a pivotal moment in our goals for native Chinook salmon."

The water agency credits efforts to create and improve salmon habitat, as well as timely water releases and collaboration among regional interests – public and private – for the jump in salmon run numbers.

"Putah Creek, which runs along the border of Yolo and Solano counties, has historically supported a small, but vital salmon population. Estimates in 2016 put the salmon return at 1,700, but this year's record-breaking number is the result of a precise, individual count conducted by biologists with the University of California, Davis at the Department of Wildlife, Fish, and Conservation Biology," the report states.

UC Davis researchers reported just 170 adult salmon returning in 2024, down from 735 in 2023, reflecting statewide population challenges.

Key factors on Putah Creek salmon numbers:

- 25 Years of Investment: The success is the culmination of a 25-year, \$20 million grant-funded restoration effort.
- Current work on salmon passage in the lower creek, including the Yolo Bypass Wildlife Area, which is funded by the California Department of Fish and Wildlife and Wildlife Conservation Board.

- Targeted Habitat Enhancement: In 2025, the SCWA placed 500 tons of gravel in the creek. Salmon rely on clean gravel beds to build their nests for spawning.

SCWA also "implemented a test release of extra water this year, timed to mimic natural flows, a technique known as functional flows. This pulse of water appears to have successfully attracted and guided more salmon into the creek," the statement said.

The statement also tied the success of the salmon return to the ongoing update of the Bay-Delta Plan, which SCWA and other local officials strongly believe should follow the Healthy Rivers and Landscapes program.

That pathway, as opposed to the state's regulatory option, would protect more of Lake Berryessa water, and the agricultural, residential, commercial and industrial users.

The Healthy Rivers and Landscapes program, SCWA stated, is a statewide effort supported by agencies that represent 32 million Californians from Redding to San Diego.

"The (program) demonstrates the need to integrate habitat modifications, along with functional flows, to improve conditions for salmon during their critical freshwater life cycle stages," SCWA reported.

Learn more about your privacy options



NorCal Water

LEGISLATOR SPOTLIGHT

ASSEMBLYMEMBER CECILIA AGUIAR-CURRY

Serving the following counties in Northern California: Colusa, Lake, Napa, Yolo, Sonoma

In this Q&A, Assemblymember Cecilia Aguiar-Curry reflects on the water challenges and opportunities facing Northern California, grounded in her lifelong connection to agriculture, her role as Majority Leader, and her commitment to education and collaboration. She highlights priorities such as resilient infrastructure, water quality, and local engagement that are shaping the region and the state's water future.

Q: You represent California's 4th Assembly District, covering Napa, Lake, Yolo, Colusa, and part of Sonoma counties. What are the most pressing water-related challenges you hear from your constituents?



Aguiar-Curry:

Infrastructure, without question. Our canals are getting old, our levees and dams need attention, and we continue to face water supply issues. Whether it's aging conveyance systems, storage, or flood control, infrastructure is the number-one challenge across my district.

Q: You're co-owner of your family's walnut farm in Yolo County and grew up in western Yolo County. How has your agricultural background shaped your approach to water policy?

Aguiar-Curry:

I've been working in the fields since I was six years old. Agriculture has always been part of my life. My father was a high school agriculture teacher, and he taught me early on about the importance of soil—how it differs across California and how that affects water and crops.

Here in Northern California, we used to have beautiful loam soil, but over time it's become more clay-based, which holds water differently. That affects how water seeps into the ground and how crops grow. People often overlook that connection—soil health is central to how we manage water.

My family has always focused on rotating crops. We recently replaced older walnut trees with almonds, and that shift has been costly. Modern irrigation systems are far more advanced and expensive than the old days when we moved sprinkler pipes by hand. Now everything is automated and run through computers. Agriculture has changed dramatically, and adapting to that change

has shaped how I look at water policy—practical, science-based, and forward-looking.

Q: As Majority Leader since late 2023, you have responsibilities beyond your district—balancing statewide and caucus priorities. How do you thread the needle between local water needs and statewide water equity?

Aguiar-Curry:

Education is the key. What's good for rural California—my farmers and small towns—is often very different from what Los Angeles, San Diego, or even the Central Valley needs. You have to understand those differences, and the only way to do that is through education and experience.

That means getting colleagues out on tours—seeing projects firsthand, visiting farms, and talking with local agencies. Every time we bring new legislators into office, we have to start over. Last year, we had 20 new members. Many have never seen where water comes from. They think it just comes out of a hose.

That's why I host tours, to help my colleagues see what's really happening on the ground. Most people don't know agriculture. They don't understand there are big differences between each region's agricultural products, processes, and workforce. We've taken groups to Clear Lake, Sites Reservoir, and through the Yolo Bypass. Many of these tours are organized with Northern California Water Association (NCWA) members, including partners like Montna Farms, who do an incredible job



Asm. Cecilia Aguiar-Curry and Asm. James Gallagher holding Resolution ACR-207 establishing Sacramento Valley Ecosystem Awareness Week

helping people understand the connection between agriculture, habitat, and floodplain management.

When legislators see the Pacific Flyway, the rice fields, and the salmon habitat firsthand, it clicks. They realize how interconnected everything is. The visual makes all the difference. The Rice Commission and local farming families have been tremendous in supporting these tours, helping my colleagues see that California's water story is one of balance and innovation.

Q: You co-authored the resolution establishing Sacramento Valley Ecosystem Awareness Week and have been a strong advocate for floodplain restoration. Can you share your perspective on the importance of this work and your role in advancing the Floodplain Forward MOU with Assemblymember Gallagher?

Aguiar-Curry:

I am proud to support the work of the Floodplain Forward Coalition—it is great to see such a broad coalition bringing people together. What the coalition is accomplishing throughout the Sacramento Valley will improve public safety and create a better relationship between fish and wildlife, communities, and farms. By hiring leading scientists with local knowledge, we'll better understand our invaluable water resources and be able to take actions to effectively integrate rivers and creeks with our landscapes and neighborhoods. I look forward to seeing the entire region come to life.

Q: You've also been an early supporter of the Healthy Rivers and Landscapes (HRL) program. What stands out to you about this approach, and how do you see it shaping California's water future?

Aguiar-Curry:

This approach is practical and collaborative, and it has bipartisan support from many legislators. HRL represents more than five years of collaboration between state agencies, public water agencies throughout California, and other stakeholders to develop a modern approach to protecting all beneficial uses of water in the Bay-Delta watershed. It's a complicated and long proposal, but there are no easy answers when it comes to water.

Q: It was great working with you and your staff on AB 59. How did you find that experience?

Aguiar-Curry:

It was a wonderful experience. I've worked closely with the Yolo County Flood Control and Water Conservation District for years and knew many of the people at Reclamation District 108. When they approached me about the bill, they did it early, last October or November, which gave us time to get it right.

That early collaboration made all the difference. We spent the year educating people about what the bill actually did and why it mattered for hydropower and Northern California's energy reliability. The relationships and trust built through that process are what made AB 59 successful.

Q: As droughts intensify, how do you see the role of groundwater regulation (SGMA) evolving? Are reforms needed to strengthen enforcement, coordination, or funding?

Aguiar-Curry:

Yolo County was one of the first regions to implement SGMA, and I think they did a great job. They started with strong public outreach so people could understand the goals, even if some farmers didn't love it. It was new territory, and education was essential.

Every basin is different, so what works in Yolo might not fit the Central Valley. But it was a solid start. Before SGMA, we didn't have any

kind of framework for groundwater management, and now we do. It'll evolve, and yes, there will be bumps along the way, but it's progress.

Q: What are your thoughts on new conveyance or storage infrastructure, and how should environmental and community interests be balanced?

Aguiar-Curry:

Water is always controversial, no matter what you do. But the reality is, we need more storage and better management. Projects like Sites Reservoir are critical. We need more storage to prepare for the dry years we know are coming, but we also need storage to improve environmental conditions.

I've worked for years on improving water quality at Clear Lake, which flows into Putah Creek and supports communities downstream. That's vital. We've invested millions in Clear Lake restoration, and while it may never be perfectly "clear," improving water quality across the region benefits everyone.

Q: California's politics often involve tension between urban, agricultural, and environmental water users. How do you foster coalition or compromise across those divides?

Aguiar-Curry:

Everybody eats. A lot of people need to be reminded that food doesn't come from a grocery store.

Again, education and listening are critical. The hardest part right now is navigating the federal process and the uncertainty that comes with it—delays in funding, shifting priorities, stalled projects, tariffs. That's frustrating for everyone.

My approach is to help people understand each other's perspectives and to focus on affordability. Whether you're a farmer worried about pumping costs or having a market if you plant this year's crop, or a city resident paying high water bills, everyone just wants reliability and fairness.

Q: The Legislative Women's Caucus recently elected you as its chair. How do you see women's leadership in the legislature influencing water or climate policy?

Aguiar-Curry:

Women are natural collaborators. We want to compromise, we want to learn, and we want solutions. When we sit down together, on any issue, we listen. If someone has concerns about a bill, I'll tell colleagues to go talk to them directly.

Women legislators are deeply invested in issues of affordability, children, and families, and that extends to water and climate resilience. They want to make sure communities have clean, affordable water, and a sustainable environment for future generations.

Q: In your view, what is the most under-discussed water issue in California today?

Aguiar-Curry:

Water quality, without a doubt. Even in small cities, we're constantly dealing with Chromium-6 and other contaminants. Every time I go to the League of California Cities, it's the same discussion: how can we afford to provide safe, affordable water?

It's not just an urban issue. In rural areas, farmers face well and pumping challenges too. Every piece—surface water, groundwater, infrastructure—has to work together if we want lasting solutions.

Q: Looking ahead to the next decade, what are your top water priorities for Northern California?

Aguiar-Curry:

Storage, infrastructure, and water quality projects. Those are the pillars. As I always tell my colleagues, you have to tell the story. We're not just "throwing rocks out there because we want to." There's a reason for every project, and we need to communicate that clearly.

Q: How do you see innovation, like smart water systems, real-time monitoring, or recycling, shaping California's water future?

Aguiar-Curry:

Technology and sustainable practices are already transforming water management. I wish more people understood how advanced agriculture has become. Years ago, farmers planted in furrows. Now, we have drip irrigation under the soil, no

evaporation, precise watering. Many farms can start and stop irrigation systems from a computer or even a phone. I remember carrying heavy sprinkler pipes on my hip as a kid, but that's not how it works anymore. These new systems are efficient, data-driven, and reduce labor. Farmers and the technology they use deserve more credit for how far they've come.

Q: If you could get the next governor or State Senate to prioritize one thing on water, what would it be?

Aguiar-Curry:

Visit Northern California. See the projects firsthand. It's easy to make assumptions from behind a desk, but you have to see it—the restoration work, the tribal partnerships, the progress on fish and water quality, the move to sustainable agricultural practices and organics.

When I bring reports to the budget committee, real data showing how every dollar is being used, it builds trust. That's how we secured continued funding for Sites Reservoir and so many other projects. Transparency and local engagement make all the difference.

Q: What's your most optimistic projection for how California will do better on water resilience by 2030?

Aguiar-Curry:

By 2030, I hope Sites Reservoir is complete. We need that storage, period. We've spent years on permitting, tribal coordination, and working with local families. The longer we

wait, the harder it gets. I want to make sure we're never in a position where California doesn't have enough water.

Q: What keeps you up at night when you think about water in California?

Aguiar-Curry:

Safety, broadly and specifically. Water safety, community safety, infrastructure safety.

When I worked on the Freeport Regional Water Project years ago, 9/11 had just happened, and we were suddenly thinking about terrorism and how to protect our water systems. That changed my perspective. I think about our dams, our pipelines, our treatment plants. People assume they'll always be safe, but we can't take that for granted. Protecting our water infrastructure, and the people who depend on it, keeps me up at night.



Asm. Cecilia Aguiar-Curry and Communications Director Gibson Martucci sit down for interview with NCWA's Legislative Affairs Director, Kam Bezdek

NBWA UPDATES

NORTH BAY WATERSHED ASSOCIATION
REPORT TO SOLANO COUNTY WATER AGENCY
BOARD OF DIRECTORS
MEETING DATE: January 8, 2026

Elizabeth Patterson, SCWA

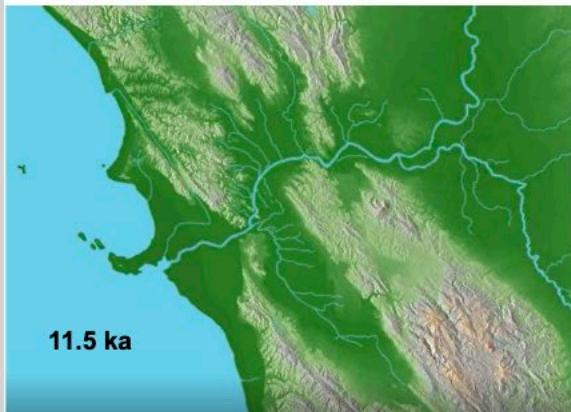
The North Bay Watershed Association (NBWA) is a group of 18 regional and local public agencies located throughout Marin, Sonoma, Napa and Solano Counties. The NBWA brings together regulated North Bay public agencies to address issues of common interest that cross political boundaries and to promote stewardship of the North Bay watershed resources. NBWA Board of Directors' Meetings are held once a month, usually on the first Friday of the month ([meeting information](#)). All meetings are open to the public.

This report is brief. The full reports by the Executive Director are available [here](#). Key points are that the Board agreed to increase the budget for the small grants program and management.

Guest presentation for NBWA was arranged by Board Member representing Napa County Supervisor Manfre requested NBWA invite Jay Lund to describe the Delta and challenges. I have found that awareness of the Delta is limited and this presentation by Jay Lund helped connect the Delta to the Bay.

As Director of the Center for Watershed Sciences at UC Davis, Lund's research interest is in the application of systems analysis and economic methods to public works problems. This [link](#) is Lund's power point presentation. Highlights are below:

Northern San Francisco Bay and the Sacramento-San Joaquin Delta: Past, Present, and Future



Jay Lund & John Durand, University of California, Davis
CaliforniaWaterBlog.com

1

Overview

1. The Bay-Delta is a product of climate change, especially sea level rise.
2. Sea level, temperatures, seasonal flow shifts, and variability are rising
3. Implications for ecosystems, water supplies, and flooding
4. Prospects for management
5. Challenges we should prepare for.

2

What can we do? Portfolio management

Mixed diverse actions, selected based on benefits & costs.

Water Supply options		
Water Sources - Capture of precipitation, streams, groundwater, wastewater, purchased water; Protection of source water quality		
Conveyance - Rivers, canals, pipelines, aquifers, tankers (sea or land), bottles, etc.		
Storage - Surface reservoirs, aquifers and recharge, tanks, snowpack, etc.		
Treatment - Water and wastewater treatments, wastewater reuse, ocean desalination, contaminated aquifers		
Operations - Reoperation of storage and conveyance; Conjunctive use		
Water Demand options		
Agricultural efficiencies and reductions	Ecosystem demand management	
Urban use efficiencies and reductions	Recreation water use efficiencies	
Working Together options		
Economic	Legal/Political	Social/Information
Pricing Markets Subsidies, Taxes Insurance	Water rights Contracts State, federal and local regulations	"Norming", shaming Education Information Conversations

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Promising Delta portfolio elements

Managing temperatures: Delta breeze helps!

- Hard to do outdoors, Can't do with reservoirs
- Wetlands can help some, but evaporate water
- Prepare people for warmer climate and extremes

Salinity: Modify tidal mixing by changing channels;
Increase Delta outflows

Flooding: Strategic levee & floodplain investments

Water supply: Supplies & demand management mix

Delta habitats: Strategic investments for realistic mixed ecosystem future – varies across the Delta

Better analysis to help mix of actions work together.

Adapting portfolios with changing conditions.

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Some Implications of Climate Changes

1. Reduced local and export water supplies
 - More watershed evaporation from higher Temps
 - Less Delta inflows
 - More outflows needed to hold back seawater
2. Cold-water fishes less competitive than warm-water invasive species, from higher Temps
3. Higher flood risks from higher sea level, bigger floods, and more subsidence
4. More flooded islands from bigger floods
5. More water quality problems from higher Temps

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Things we care about

1. Public Safety
 - Heat, especially heat waves
 - Flooding
 - Harmful algal blooms, etc.
2. Economic wealth
 - Agriculture – flooding, temperature, salinity
 - Recreation - heat
 - Urban activities – floods, water supply, health
 - Costs of management
3. Ecosystems
 - Shift to warmer-water species: more invasives, food web changes
 - More Harmful Algal Blooms (HAB)
 - More floating aquatic vegetation (FAV)
4. Social Justice
 - Those less prepared and poorer suffer more
 - Who pays?
 - How to maintain accountability and adaptability?

14

Resistance is Futile

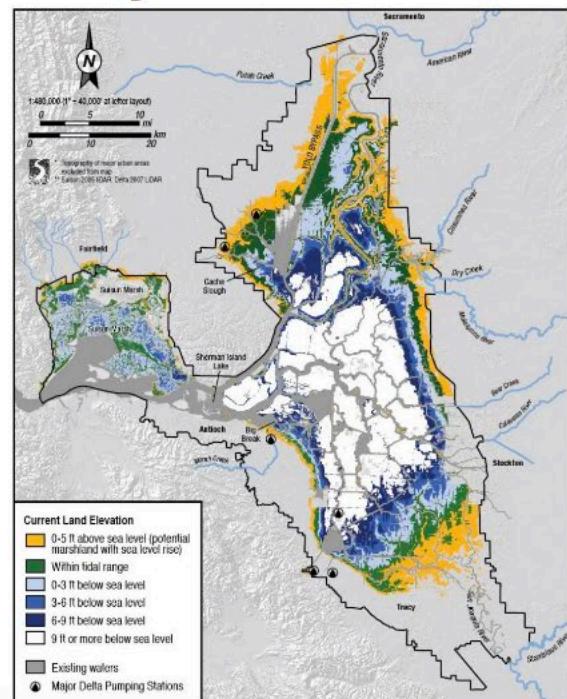
- 1) Flooding in parts of the Delta
- 2) Reduced Delta diversions
- 3) Less irrigated land in the southern Central Valley
- 4) Less urban water use, more reuse & storm capture
- 5) Some native species unsustainable in the wild
- 6) Funding solutions mostly local and regional
- 7) State's leverage is mostly regulatory, not funding
- 8) Nitrate groundwater contamination is inevitable
- 9) Groundwater will be managed more tightly
- 10) The Salton Sink will be largely restored



We cannot drought-proof, but we can manage better.

Elevation is destiny for habitat

- Tidal marsh?
- Deep water/lake?
- Riparian?
- Floodplain?



Podcast

[Bay Delta: A Grand Bargain?](#)

October 16, 2013

"The Delta is not just a canteen to supply water...it's a place that a lot of people live and work and call home," said Kip Lipper.

Small Grants Budget Adjustments

Summary: Staff requests Board authorization for a \$20,400 budget adjustment to the existing West Yost contract to support administration of the North Bay Watershed Association's (NBWA) inaugural Small Grants and Scholarship Program. The Program launched April 1, 2025 and generated strong participation, resulting in 12 grant awards and one scholarship. The proposed adjustment—approximately 17% of the total \$119,997 awarded—will fund the administrative, fiscal, communication, and reporting tasks required to manage this first cycle of awards through completion.

Background: Awardee coordination and onboarding, including initial communications and orientation to NBWA requirements.

- Fiscal review and reimbursement processing for awards exceeding \$10,000.
- Management of required awardee reporting forms, development of Board-facing reports, and closeout documentation for the Program cycle.
- Public-facing communications, including project summaries, website updates, and social media content.

Rationale for Administrative Budget Adjustment

A 10-20% administrative allocation is consistent with industry practice for nonprofit and government-funded grants. Federally funded projects are automatically allowed 15% for de minimis indirect costs for the administration of the project. Additionally, negotiated indirect rates with federal funders can be 20-40% or more. Administrative spending in the 10-20% range is considered efficient, responsible, and common for both nonprofits and federally funded projects. Within this range, NBWA remains consistent with standard practice, while ensuring adequate resources for fiscal oversight, documentation, reporting, and awardee support.

Given the high number of grantees, considerable staff communication and administration time is required with grantees, leading to a proposed 17% grant administration budget. This request does not automatically set a new standing policy, but it does align NBWA with common nonprofit practice for administrative support. Future cycles can be planned with clearer expectations when we have the first-year data

Budget Adjustment for West Yost Contract

- Overall project tracking and Subcommittee coordination, ensuring compliance and

timely progress across all funded projects.

As a reminder this is the Summary of the Board modifications of the program:

- Tier One reflects the recommended (highest scoring) recipients for current Program funding of \$60,000.
- Tier Two reflects funding recommendations (highest scoring) recipients if Program funds are increased and the grant period is extended to two years.
- Tier Three are the remaining eligible recipients and projects that were ranked lower relative to the applicant pool.

Additionally, the Subcommittee recommended the following adjustments to the Program:

- Biennial Small Grant Cycle: Small Grant fund solicitations will be released every two years during off-conference years.
- **Annual Scholarships:**
 - o Conference Access Scholarship (Carl Morrison Conference Scholarship): Available biennially to support conference participation.
 - o Watershed Education Scholarship: Available annually to support education-related initiatives.
- Program Funding: \$120,000 (double the prior allocation)

WATER
ADVISORY
COMMISSION
UPDATES

**Solano Water Advisory Commission
Meeting Minutes
December 10, 2025**

Present:

Agency	Members
SCWA	Chris Lee, Drew Gantner, Deborah Barr, Gustavo Cruz, Joe Camaddo, Elise Shtayyeh, Elizabeth Patterson
Benicia	Danielle Bonham
Dixon	Chris Fong
Fairfield	Michael Hether
Rio Vista	
Vacaville	Tim Hawkins, Justen Cole
Vallejo	Melissa Cansdale, Beth Schoenberger
Solano County	Trey Strickland, Elizabeth Whitford
RD 2068	Justin Notary
SID	
Dixon RCD	Kelly Huff
FSSD	
MPWD	Chris Holdener
UC Davis	Joel McCoy
Other	

The meeting was called to order at 12:30 PM.

1. Scheduling of 2026 Meetings:

Alex Rabidoux (Water Agency) discussed scheduling logistics for the 2026 SWAC meetings. Staff will circulate Outlook calendar invitations to member agencies, similar to the approach used in prior years. It was noted that the ACWA conference often overlaps with the early December meeting dates; therefore, staff recommend scheduling the combined November/December SWAC meeting for the second Wednesday of December, with flexibility to revisit as needed. The Commission expressed general agreement with this approach.

2. Golden Mussels:

Drew Gantner (Water Agency) provided a detailed update on golden mussel prevention, monitoring, and response activities. Since the program began one year ago, over 38,000 inspection seals have been issued at Lake Berryessa, with about 30,000 seals removed, representing total watercraft launches over the past 12 months. Approximately 6,000 decontaminations have been performed through coordination between the Water Agency, partner agencies, and concessionaires, including Gone Fishing Marine.

Early detection monitoring has been continuing with visual surveys, plankton tows, and eDNA sampling. SCWA currently operates six monitoring stations at Lake

Berryessa, as well as stations at the Solano Project Headworks and Terminal Reservoir. In November, a weak eDNA detection for golden mussels was identified at Lake Berryessa. Laboratory analysis indicated a low-confidence result, with only one of three subsamples testing positive and amplification occurring late in the sequencing process. Follow-up sampling conducted immediately before Thanksgiving and again the following week returned negative results. Additional weekly sampling is planned through December, particularly near Markley Cove, to ensure continued vigilance. All plankton tows and visual surveys at Lake Berryessa remain negative. Staff emphasized that a waterbody is not considered infested unless live larvae or adult mussels are confirmed.

Monitoring within the State Water Project continues monthly, with consistent eDNA detections at Barker and Lindsey Sloughs, which is expected given Delta connectivity. Decontamination activity has slowed seasonally, and the Lake Solano station has been temporarily closed due to grant funding constraints, while stations at Putah Canyon, Pleasure Cove, Markley Cove, and Gone Fishing Marine remain operational. Outreach efforts have generated significant engagement, with more than 2.5 million views of Lake Berryessa outreach content over the past year and a click-through rate exceeding industry benchmarks.

SCWA is finalizing a Golden Mussel Response and Control Plan with an external consultant. The plan will include vulnerability assessments, water chemistry evaluation, and identification of treatment options for the Solano Project and North Bay Aqueduct. On-site assessments are anticipated in February.

Commission members discussed whether the response plan could be expanded to include additional Delta diversion points (e.g., RD 2068, Vallejo). Staff noted that while the current contract focuses on the Solano Project and NBA, findings are expected to be broadly applicable to other systems. Member agencies expressed interest in coordinating with the same consultants for efficiency and consistency.

3. Groundwater Banking:

Alex Rabidoux (Water Agency) summarized recent discussions from the GSA Collaborative, including a presentation by Trevor Joseph on groundwater banking practices in Sacramento County. A key takeaway was the use of in-lieu recharge, where surface water is delivered in place of groundwater pumping, allowing aquifers to recharge naturally. Staff noted that similar approaches could be explored in the Solano Subbasin, particularly given urban agency participation.

4. Water Accounting, Transfers, Exchanges:

Alex Rabidoux (Water Agency) reported that participation in recent carryover transfers has been significantly lower than anticipated. Preliminary estimates suggest total transferred volumes may be less than 1,000 acre-feet across all agencies. Staff will follow up with the Westside partners to better understand the reduced demand. Staff also introduced the concept of multi-year transfer agreements, which are now allowed by DWR. These agreements could provide greater flexibility and reduce administrative burden, though participation would depend on member agency interest and internal approval processes.

Commission members discussed the challenges of budgeting for transfers that may not ultimately materialize. Several members supported the idea of a post-season “lessons learned” discussion among participating agencies. Fairfield indicated plans to pursue blanket authorization from City Council to streamline future participation. Staff also recommended scheduling a State Water Project true-up meeting in January to reconcile carryover, settlement water, and allocation accounting before year-end adjustments are finalized.

5. Bay-Delta Plan, Update:

Alex Rabidoux (Water Agency) provided an update on the Bay-Delta Plan, noting that the State Water Resources Control Board is expected to release revisions in December, potentially during the holiday period. Staff anticipate limited public review timelines and possible hearings following release. Chris Lee (Water Agency) noted ongoing legislative efforts with Assemblymember Lori Wilson to amend a Bay-Delta Plan related bill aimed at improving transparency and timeliness in State Water Board processes. The proposal is expected to advance quickly in early 2026. Staff also reported that Yolo County’s HRL proposal related to Putah Creek has been accepted, which could result in additional environmental flows benefiting fisheries in Putah Creek.

Commission members discussed how cities are addressing uncertainty related to unimpaired flow requirements in the upcoming Urban Water Management Plans. Several agencies reported using multiple planning scenarios to account for regulatory uncertainty. Discussion also touched on the recently released federal Record of Decision for long-term Central Valley Project operations. The potential implications for the Solano Project remain uncertain, and coordination between state and federal agencies is ongoing.

6. AB 1572 Update, Non-functional Turf:

Elise Shtayyeh (Water Agency) provided an overview of AB 1572, which prohibits the use of potable water on non-functional turf at commercial, industrial, institutional, and

HOA properties. The legislation does not apply to residential properties and is being implemented through a phased approach beginning in 2027. Key points include definitions of functional versus non-functional turf, exemptions (e.g., parks, cemeteries, health and safety uses), reporting requirements for properties over 5,000 square feet, and enforcement responsibilities for water suppliers. SCWA is supporting member agencies through mapping tools, large landscape audits, rebate programs, and development of outreach materials. Member agencies will need to incorporate required language into local ordinances or regulations by 2027.

7. SCWA General Manager's Report:

Chris Lee (Water Agency) provided a brief overview of upcoming Board items, including election of 2026 officers, strategic plan updates, and a year-in-review presentation on the mussel program. For the State Water Project, initial allocations for 2026 were noted as low due to dry early-season conditions. Updates were also provided on subsidence concerns within the State Water Project system, with further information expected in coming months.

8. Groundwater Planning:

a. SGMA Update: Alex Rabidoux (Water Agency) reported progress on small-scale recharge projects being implemented through the GSA in coordination with local RCDs and landowners. These pilot efforts will support monitoring and inform future groundwater sustainability actions.

9. Solano County Report:

Trey Strickland (Solano County) provided county updates, including progress on the One Water Framework and development of a countywide Drought Resilience Plan pursuant to SB 552. A draft plan will be circulated for review through the Drought Task Force.

10. Other Topics:

Commission members shared brief updates, including progress on AMI meter replacement projects and capital improvements.

11. Public Comments: None.

The next meeting is scheduled for Wednesday, January 28, 2026, at 12:30 PM.

**ACTION OF
SOLANO COUNTY WATER AGENCY**

DATE: January 8, 2026

SUBJECT: Update of the 2016-2025 Strategic Plan

RECOMMENDATIONS:

Hear presentation and provide direction to staff.

FINANCIAL IMPACT:

None

BACKGROUND:

For the last ten years, staff have been working under the policy direction of the 2016-2025 Strategic Plan. Development of the Strategic Plan began in March 2015 at the direction of the Board, with final approval of the plan in December 2016. The planning and stakeholder process took about 18 months. A Strategic Planning Stakeholder Group was formed consisting of representatives from the Water Agency Board, Advisory Commission, Chair of the Flood Control Advisory Committee, and staff representatives from the Fairfield Suisun Sewer District and Vallejo Sanitation and Flood Control District. The Board later amended participation to include any of the Participating Agencies and Agency staff. As part of the stakeholder process, a total of 26 confidential interviews were conducted with member and partner agencies, as well as Agency staff. Kennedy/Jenks was the consulting team and facilitator to help move the process forward. The final 2016-2025 Strategic Plan was completed in December 2016 and is comprised of 10 Goals, each Goal with 3-4 Objectives, and each Objective with 2-3 Strategies.

RELEVANCE TO 2016-2025 SCWA STRATEGIC PLAN:

Updating the 2016-2025 Strategic Plan is important in continuing to meet the Water Agency's mission, vision and values as determined and prioritized by the Board.

Recommended: 
Chris Lee, General Manager

Approved as
Recommended

Other
(see below)

Continued on
next page

Modification to Recommendation and/or other actions:

I, Chris Lee, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on January 8, 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Chris Lee
General Manager & Secretary to the
Solano County Water Agency

BACKGROUND (continued):

Below is a high-level summary of the 10 Goals, Objectives and Strategies contained in the 2016-2025 Strategic Plan. It is important to remember that each Goal is comprised of up to 15 individual strategies. Table 1 provides a broad summary of strategies carried out to support the Strategic Plan. Several high-level strategies include development of the Water Agency's Urban Water Management Plans, draft EIR for the NBA Alternate Intake Project, relicensing of the Solano Project, development of the Healthy Rivers & Landscape Program as part of the Bay-Delta Plan, Solano RCD's Solano Water Education Program, continuation of the Solano HCP, formation of GSAs and approval of the GSP within the Solano Subbasin, strong state and federal advocacy, and implementation of the Agencywide Workforce Study.

While the Agency has implemented many actions of the Strategic Plan, there are also some strategies that have not yet been implemented, primarily due to resource limitations and balancing of priorities. Table 2 provides a summary of actions not yet carried out, which include development of a countywide inventory of water supplies (supply & demand), countywide infrastructure inventory (water supply and flood control), reduction in outreach and promotion of the Lower Sacramento – Delta North Region Corridor (LSDN), inventory of regional outreach programs, continued efforts to finalize the Solano HCP, 5-year and 10-year Fiscal Plans with performance measures, and an update to the Agency's Reserve Policy.

Moving forward, it will be important for the Board to provide direction to staff on next steps in updating the 2016-2025 Strategic Plan. Below are several options the Board may consider:

- (a) Strategic Plan Extension – Board review of staff redline updates and 5-year extension of the plan to 2030.
- (b) Ad Hoc Committee – The Board Chair could develop an Ad Hoc Committee to review the Strategic Plan and make a recommendation on next steps to the full Board.
- (c) Recommendation from the SWAC – Similar to the initial approach in 2015, the Board may want to seek a recommendation based upon the technical expertise provided by the Solano Water Advisory Commission (SWAC).
- (d) New Strategic Plan – The Board may want to move forward on a New Strategic Plan and re-establish the Strategic Planning Stakeholder Group.

Table 1 – Strategies carried out to support the 2016-2025 Strategic Plan

Goal	Objectives & Strategies (Examples)
1. Water Supply Mgmt.	Urban Water Mgmt. Plans, SGMA, SWP Transfers, Drainage TAC
2. Water Mgmt. Infrastructure	Draft NBA AI EIR, SP-NBA Intertie Feasibility, Solano Project CIP
3. Flood Mgmt.	Flood support to Dixon Region, Vacaville, Rio Vista, SGMA
4. Water Resource Resiliency	Bay-Delta Plan & HRL, YB-CSC Interests, Area of Origin
5. Education & Outreach	SRCD SWEP Program, Water Conservation, Website Update
6. Data Mgmt.	Data for PC Accord, NBA/SP Ops & WQ, Flood, Water Rights
7. Natural Res. Stewardship	Solano HCP, Putah Creek (Many grants, fish/wildlife monitoring)
8. Groundwater Mgmt.	Formation of GSAs, Approval of Solano GSP, Annual Reporting
9. Advocacy	Strong state and federal advocacy, meetings with Leg. Representatives
10. Funding & Staffing	Annual audits, 3-phase Workforce Study, succession planning

Table 2 – Strategies not yet carried out, to support the 2016-2025 Strategic Plan

Goal	Objectives & Strategies (Examples)
1. Water Supply Mgmt.	Countywide inventory (supplies) & water balance, new water sources
2. Water Mgmt. Infrastructure	Countywide inventory (infrastructure)
3. Flood Mgmt.	Flood inventory (facilities), complete roll-out of Flood Mgmt. Policy
4. Water Resource Resiliency	Decrease in Cache Slough / LSDN outreach, North Delta Water Agency
5. Education & Outreach	Inventory of Regional Outreach Programs & Develop Plan
6. Data Mgmt.	Develop data management policies, SWAC to assess data mgmt. system
7. Natural Res. Stewardship	Implementation of the Solano HCP
8. Groundwater Mgmt.	-----
9. Advocacy	Promote the Lower Sac-Delta North Region Corridor (LSDN)
10. Funding & Staffing	5 and 10-yr Fiscal Plans with performance measures, update reserve policy



Solano County Water Agency

SCWA 2016 - 2025 Strategic Plan



Prepared by:

Kennedy/Jenks Consultants

December 2016

ACKNOWLEDGEMENTS

Prepared by:

The Solano County Water Agency Strategic Planning Stakeholder Group

With the assistance of:

Kennedy/Jenks Consultants
JM Consultants

The Consultants would like to thank the dedicated members of the Solano County Water Agency Strategic Planning Stakeholder Group and SCWA staff for their time and thoughtful participation in this Strategic Plan. The consultants also appreciate the input from the Advisory Commission in developing the implementing strategies. This Plan is a true collaborative effort.

Cover Photos (Clockwise from top left):

Glory Hole spill (2006), Lake Berryessa (*photo credit: Thomas Pate*)

Inter-dam reach of Putah Creek (*photo credit: SCWA*)

Putah Diversion Dam and Putah South Canal headworks (*photo credit: SCWA*)

Putah South Canal, Fairfield (*photo credit: SCWA*)

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I. EXECUTIVE SUMMARY

This Strategic Plan defines a clear vision for the management of water resources within the Solano County Water Agency's (SCWA) scope of responsibility. The Plan highlights important goals and objectives needed to accomplish the mission and vision of SCWA through 2025.

Introduction

At the recommendation of the Advisory Commission, the SCWA Board of Directors established a Strategic Planning Stakeholder Group (SPSG) to develop a Strategic Plan for SCWA. The purpose of the 2016 Strategic Plan is to provide guidance to the Board and SCWA staff in directing SCWA policy and resources to address current and future issues within SCWA's purview. All aspects of SCWA's responsibilities and operations were examined. Specific topics addressed included:

- Water Supply Management
- Groundwater Management
- Watershed Management
- Flood Management
- Delta Management
- Policy Management
- Resource Management

Stakeholder Process

A total of twenty-one (21) individuals participated in the SPSG. A list of participants can be found in Appendix F. The SPSG met monthly from September 2015 through May 2016. To establish a starting point, the SPSG participated in a brainstorming exercise to identify issues, challenges, trends and opportunities that could positively or negatively affect SCWA in the foreseeable future. The SPSG then developed goals and objectives to address those issues and challenges. The Advisory Commission assisted with the development of implementing strategies to ensure they were practical and implementable. The resulting Strategic Plan is a true collaborative effort.

Strategic Plan content generally flows from the general to the specific. At the highest level are the Mission, Vision and Values statements, followed by the goals which represent specific targets that achieve the organization's vision. More specific objectives and implementing strategies are then developed to describe how the goals will be achieved. The Mission, Vision, Values and ten specific Goals that were developed by the SPSG are described below. In

addition, the ongoing objectives, as well as additional high priority objectives – both which represent the near-term action items - are listed after the Goals. A complete list of Goals, Objectives and Strategies can be found in Section V.

Mission Statement

Solano County Water Agency exists to ensure sustainable, reliable high-quality water resources and flood management for the benefit of the residents, businesses, industries and agricultural communities in Solano County.

Vision Statement

Solano County Water Agency is a widely respected, innovative leader in California water resource management.

Goals

- Goal #1: Water Supply Management:** Optimize the management of the County's current and future water resources in a sustainable manner.
- Goal #2: Water Management Infrastructure:** Optimize the use of SCWA managed infrastructure.
- Goal #3: Flood Management:** Implement SCWA's role in flood management.
- Goal #4: Water Resource Resiliency:** Protect access to reliable water supplies under current and future stressors.
- Goal #5: Education and Outreach:** Provide and maintain communication of SCWA activities and responsibilities.
- Goal #6: Data Management:** Maintain data that supports effective, efficient water supply and reliability.
- Goal #7: Natural Resources Stewardship:** Develop comprehensive approaches to the stewardship of natural resources.
- Goal #8: Groundwater Management:** Implement SCWA's role in Sustainable Groundwater Management Act (SGMA).
- Goal #9: Advocacy:** Expand proactive advocacy at regional, state and federal levels to achieve the objectives of SCWA.
- Goal #10: Funding and Staffing:** Provide the necessary resources to continue to achieve SCWA's mission and values efficiently and effectively in a fiscally responsible manner.

Summary of Ongoing and High Priority Objectives

Section V provides the detailed description of the 36 objectives and 112 strategies that address the 10 goals described above. The first table below extracts those objectives that are standard, ongoing activities that are either already occurring and should continue, or new actions for incorporation to SCWA routine activities. The second table lists additional high priority objectives. These objectives should be the current focus of SCWA activities.

Ongoing Objectives

	Goals and Objectives	Priority	Timeframe
Goal #1: Water Supply Management: Optimize the management of the County's current and future water resources in a sustainable manner.			
A	Identify current supply and demand requirements - and project future water resources needs.	High	Ongoing
C	Develop a SCWA Water Management Plan to ensure a sustainable water supply.	High	Ongoing
Goal #3: Flood Management: Implement SCWA's role in flood management.			
C	Assist local interests (Participating Agencies and landowners) in developing flood management plans and improvements outside of SCWA direct responsibility.	Med	Ongoing
Goal #4: Water Resource Resiliency: Protect access to reliable water supplies under current and future stressors.			
B	Protect water rights and supplies.	High	Ongoing
C	Monitor emerging challenges to SCWA water supply reliability and promote advocacy of SCWA interests.	High	Ongoing
Goal #5: Education and Outreach: Provide and maintain communication of SCWA activities and responsibilities.			
A	Develop an ongoing program to keep Board Members informed of SCWA responsibilities as well as regional, state and federal issues impacting SCWA.	High	Ongoing

Goals and Objectives		Priority	Timeframe
Goal #6: Data Management: Maintain data that supports effective, efficient water supply and reliability.			
A	Maintain an integrated water-related data management system.	Med	Ongoing
C	Continue to compile and report for CA Statewide Groundwater Elevation Monitoring (CASGEM).	Med	Ongoing
Goal #7: Natural Resources Stewardship: Develop comprehensive approaches to the stewardship of natural resources.			
A	Implement the Solano Multi-species Habitat Conservation Plan (HCP).	High	Ongoing
B	Support and promote Lower Putah Creek Coordinating Committee (LPCCC) programs and projects.	Med	Ongoing
C	Protect SCWA water supply sources.	Med	Ongoing
D	Identify other habitat and watershed stewardship opportunities and implement activities where feasible.	Med	Ongoing
E	Monitor and assess outside planning efforts for influences on SCWA's habitat stewardship activities.	Med	Ongoing
Goal #9: Advocacy: Expand proactive advocacy at regional, state and federal levels to achieve the objectives of SCWA.			
C	Actively promote legislative / advocacy priorities.	High	Ongoing
Goal #10: Funding and Staffing: Provide the necessary resources to continue to achieve SCWA's mission and values efficiently and effectively in a fiscally responsible manner.			
A	Prepare SCWA Fiscal Plan(s) that includes normal operational costs and anticipated costs to implement the strategic plan goals and objectives.	High	Ongoing

	Goals and Objectives	Priority	Timeframe
C	Provide necessary and sufficient staffing and resources to maintain program activities and to achieve the goals and objectives of strategic plan priorities.	High	Ongoing
D	Optimize opportunities for cost-savings strategies.	High	Ongoing

Additional High Priority Objectives

	Goals and Objectives	Priority	Timeframe
Goal #1: Water Supply Management: Optimize the management of the County's current and future water resources in a sustainable manner.			
B	Match available water supplies to appropriate uses.	High	Short
Goal #2: Water Management Infrastructure: Optimize the use of SCWA managed infrastructure.			
A	Develop the North Bay Aqueduct Alternate Intake Project (NBA AIP) in coordination with Napa participants.	High	Long
Goal #4: Water Resource Resiliency: Protect access to reliable water supplies under current and future stressors.			
A	Promote regional water supply and flood management interests in Yolo Bypass/Cache Slough Complex.	High	Long
Goal #5: Education and Outreach: Provide and maintain communication of SCWA activities and responsibilities.			
B	Evaluate, and where appropriate, coordinate public awareness water-related programs throughout the County.	High	Short

Goals and Objectives		Priority	Timeframe
Goal #8: Groundwater Management: Implement SCWA's role in Sustainable Groundwater Management Act (SGMA).			
A	Participate in ongoing development of Solano Sub-basin Groundwater Sustainability Agency (GSA).	High	Short
Goal #9: Advocacy: Expand proactive advocacy at regional, state and federal levels to achieve the objectives of SCWA.			
A	Develop legislative / advocacy priorities.	High	Short
B	Prepare legislative / advocacy materials.	High	Short
D	Monitor CA Water Fix and EcoRestore processes to avoid or minimize the impacts to Solano water interests.	High	Long
E	Promote the Lower Sacramento-Delta North Region Corridor Management Framework (CMF).	High	Long
Goal #10: Funding and Staffing: Provide the necessary resources to continue to achieve SCWA's mission and values efficiently and effectively in a fiscally responsible manner.			
B	Evaluate Reserve Policy and amend as appropriate to be fiscally responsible and defensible.	High	Short



SPSG developing Goals and Objectives

photo credit: SCWA

II. INTRODUCTION

Water is a fundamental ingredient and determinant of our quality of life in Solano County. The natural features of the Delta, agricultural production, and the County's urban communities are all shaped in part by the availability of water. We are fortunate, and it is by no means an accident, that Solano County has one of the more reliable water supplies in the State. Today we collectively benefit from the foresight and fortitude of those who championed construction of the Solano Project, the North Bay Aqueduct, the Ulatis Flood Control Project, and defended our water rights – projects that require substantial long-term planning and coordination.

The Solano County Water Agency provides the necessary forum and resources to accomplish long-term goals and protect the County's water resources for the benefit of the residents, businesses, industries and agricultural communities in Solano County. The management of water resources, as a discipline, continues to expand in scope and evolve in concert with changing societal values. These changes have and will continue to be reflected by the scope of the Solano County Water Agency's activities and the composition of its staff. This strategic plan defines a clear vision for the Solano County Water Agency through 2025.

Solano County Water Agency

SCWA is an independent special district created by the California State Legislature for the "conservation, development, control, and use of water for the public good and for the protection of life and property therein¹." The Agency boundary "consists of all territory within the County of Solano lying within the exterior boundaries thereof, the area of the Davis Campus of the University of California, and that portion of the territory of any participating agency lying outside the exterior boundaries of the County of Solano²."

SCWA's Participating Agencies are:

- Solano County
- Seven cities in Solano County:
 - City of Benicia
 - City of Dixon
 - City of Fairfield
 - City of Rio Vista

¹ California Water Code Appendix Section 64-20

² California Water Code Appendix Section 64-30

- City of Suisun City
- City of Vacaville
- City of Vallejo
- Three agricultural irrigation districts:
 - Solano Irrigation District
 - Reclamation District 2068
 - Maine-Prairie Water District

The primary charge of SCWA falls into two main categories: water supply and flood management. The water supply function consists of providing wholesale, untreated water supply to cities, districts and state agencies. Additionally, SCWA leads efforts to protect rights to existing sources of water and participates in efforts to secure new sources of water for water supply reliability and future growth in the County.

The Agency holds as executors, long-term master water supply contracts with U.S. Bureau of Reclamation (USBR) for the federal Solano Project and CA Department of Water Resources for the State Water Project on behalf of those participating agencies with subsidiary water supply service agreements with SCWA. SCWA provides wholesale water service to the participating agencies only, it does not operate any water treatment plants nor have any direct retail customers.

SCWA currently provides municipal and industrial water supplies to the cities of Benicia, Fairfield, Suisun City, Vacaville, and Vallejo; and agriculture water to Maine Prairie Water District and Solano Irrigation District. The cities of Dixon and Rio Vista have future water supply contract options. SCWA also has water supply contracts with the University of California at Davis and California State Prisons. Reclamation District 2068 does not receive water directly from SCWA.

SCWA is responsible for operations and maintenance of two enterprise flood management systems: the Ulatis Flood Control Project and the Green Valley Flood Control Project. SCWA is also involved in numerous regional flood management activities within the County of Solano including levees bordering the Yolo Bypass in and adjacent to the County of Solano. Other flood management matters within the boundaries of SCWA, beyond the influence of SCWA managed facilities, are directed to SCWA for investigation and development of potential solutions. Additionally, SCWA also performs habitat conservation and watershed management activities.

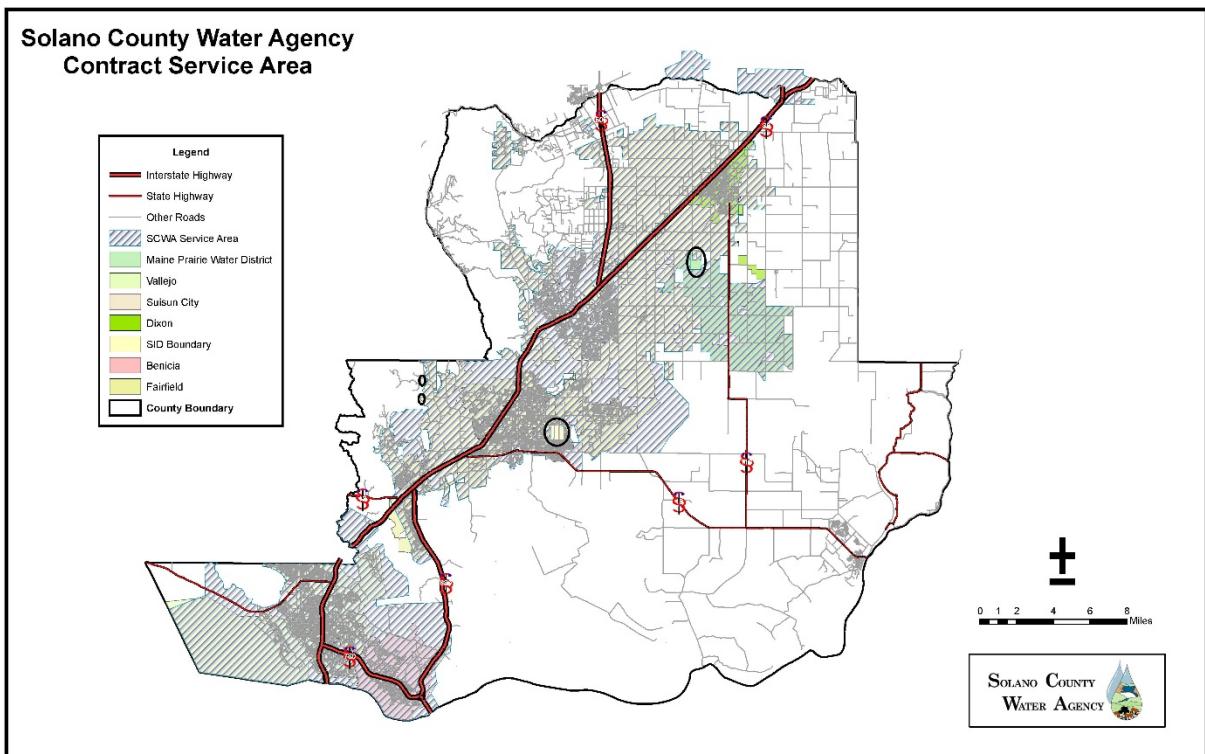
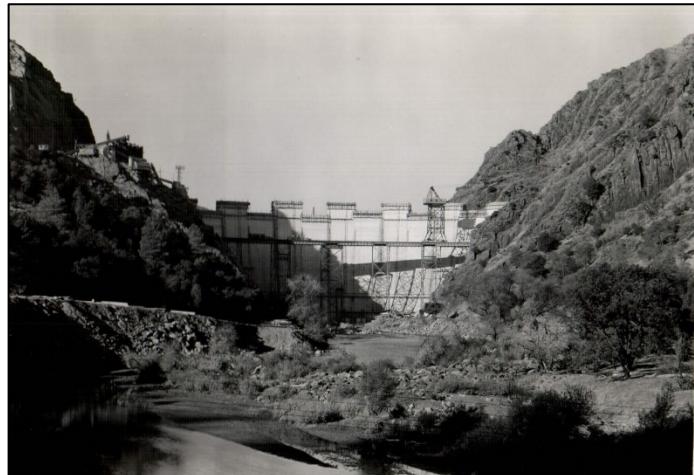


Figure 1: Solano County Water Agency Contract Service Area

History

The Solano County Flood Control and Water Conservation District (SCFC&WCD) was formed in 1951 by an Act of the State Legislature. The full text of the legislative act, as amended, is in the California Water Code Appendix Chapter 64 entitled "Solano County Water Agency Act." As originally established, the Board of Supervisors of Solano County was the governing board (ex-officio) of the SCFC&WCD. The County Transportation Department and other County departments provided staff and administrative services. The first major action of the SCFC&WCD was to contract with the USBR for water supply from the Solano Project.



Monticello Dam under Construction Nov. 27, 1956

Photo credit: E.S. Ensor

In 1989, the name of SCFC&WCD was changed to the Solano County Water Agency by legislative amendment through Assembly Bill No. 2069, Chapter 573, Section 5 entitled: "Solano County Water Agency Act." The governing board was expanded to include the mayors from all seven cities in the County as well as a board member from each of the three agricultural irrigation districts. In October of 1989, SCWA hired its first employee, the General Manager. Additional employees were added starting in 1990.

Governance

SCWA represents its participating agencies in local and regional water supply and flood management interests. SCWA also provides collaborative support to other local agencies as requested or directed. The fifteen member SCWA Board of Directors is comprised of representatives from the eleven Participating Agencies and includes:

- The five members of the Solano County Board of Supervisors
- Mayor of the City of Benicia
- Mayor of the City of Dixon
- Mayor of the City of Fairfield
- Mayor of the City of Rio Vista
- Mayor of City of Suisun City
- Mayor of the City of Vacaville
- Mayor of the City of Vallejo
- A Director from The Solano Irrigation District
- A Trustee from Reclamation District No. 2068
- A Director from Maine-Prairie Water District

The 1989 formation act also established an "Advisory Commission" to advise the Board of Directors. The Commission consists of one representative appointed by each of the Cities of Benicia, Dixon, Fairfield, Rio Vista, Suisun City, Vacaville, and Vallejo. Solano County, Solano Irrigation District, Maine Prairie Water District, and Reclamation District No. 2068 also each appoint one representative. Representation consists of the chief administrative officers or chief technical staffs that meet monthly to deliberate on current and emerging water and flood issues of interest to Solano County and develops collaborative recommendations to the Board of Directors for consideration.

2005 Strategic Plan

The [2005 Strategic Plan](#) was a subset of the Solano County Integrated Regional Water Management (IRWM) Plan. The Strategic Plan was created by a Stakeholder Group who established strategic issues and strategy statements that were applicable for both the region and SCWA. The 2005 Strategic Plan included only actions where SCWA has a major role,

whereas the IRWM Plan includes all actions that the Solano agencies could implement. The Strategic Plan also included conclusions to aid in SCWA policy development.

The 2005 Strategic Plan recognized that while many potential actions fall under SCWA's mission, it only had the resources to undertake a fraction of those actions at any given time. The purpose of the 2005 Strategic Plan was to create a roadmap for SCWA that identified the immediate and high priority actions for commitment of agency resources.



"Glory Hole" Spillway at Lake Berryessa (2008) – 28 ft. diameter

Photo credit: Thomas Pate

The 10-year plan prioritized forty-two potential actions as being in Tier 1, Tier 2 or Tier 3. Tier 1 actions were identified as the highest priority and anticipated to be accomplished using existing resources. There was general agreement that while the 2005 Strategic Plan was a useful tool with most of the recommended actions implemented, it was out-of-date and was no longer useful in assisting the Board to prioritize SCWA resources.

2016 Strategic Plan

The 2016 Strategic Plan comes at a critical time of change in the County, both in the way water is - and will be - managed in California, and in ushering in new leadership at SCWA. A decision was made that this Strategic Plan will focus on opportunities, current issues and potential future stressors relevant to SCWA itself, independent of IRWM planning.

The purpose of the 2016 Strategic Plan is to provide guidance to the Board and SCWA staff in directing SCWA policy and resources to address current and future issues within SCWA's purview. Topics addressed include:

- Water Supply Management
- Groundwater Management
- Watershed Management
- Flood Management
- Delta Management
- Policy Management
- Resource Management

This plan is based on the principle of *Integrated Water Management*. The [California Water Plan 2013 Update](#) describes integrated water management as:

A comprehensive and collaborative approach for managing water to concurrently achieve social, environmental, and economic objectives. This integrated approach delivers higher value for investments by considering all interests, providing multiple benefits, and working across jurisdictional boundaries at the appropriate geographic scale.

SCWA water management integration includes regional water supply reliability and water quality, local and regional flood management, and stewardship of regional natural resources such watershed and habitat ecosystems.



Photos courtesy of the City of Vacaville and Solano Irrigation District

III. PLANNING PROCESS

Stakeholder Group

At the recommendation of the Advisory Commission (Appendix A), the SCWA Board established a Strategic Planning Stakeholder Group (SPSG) on March 12, 2015 (Appendix B). The SPSG was directed by the Board to proceed with issuing a Request for Qualifications (RFQ) and soliciting proposals from consulting firms to assist the SPSG with completing a new Strategic Plan.

The purpose of the SPSG was to develop a Strategic Plan for SCWA.

The goals of the SPSG were to:

- Work collaboratively with other SPSG members who represent SCWA member agencies and other water users and interests throughout the entire Solano County.
- Develop a common understanding of current and future water needs and resources in Solano County.
- Support development of integrated water resource management objectives that protect resources in a sustainable manner, ensure local control, address current and future local water needs, and support the economy and the environment.
- Negotiate in good faith to achieve consensus on the development of a Strategic Plan that will guide the management of surface and groundwater into the future.



Salmon spawning in Putah Creek Photo credit: R. Marovich

The membership of the SPSG was originally designed as:

- Up to five SCWA Board members with one of the Board members appointed as Chair;
- Five Advisory Commission members selected by the Commission;
- The Chair of the Agency's Flood Control Advisory Committee; and
- A staff representative from the Fairfield Suisun Sewer District and the Vallejo Sanitation and Flood Control District.

John Kluge, Director, Solano Irrigation District, was appointed by the Board as Chair of the SPSG.

The Board later amended participation in the SPSG to include representatives from any of the Participating Agencies and SCWA staff.

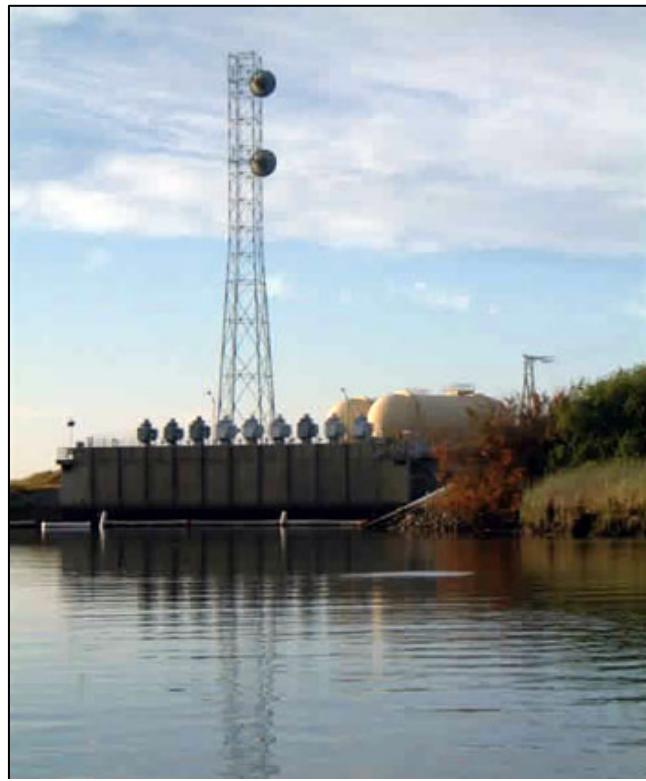
Consultants

SCWA contracted with Kennedy/Jenks Consultants to prepare the 2016 Strategic Plan. The consultant team includes Sachi Itagaki, Kennedy/Jenks and Jodie Monaghan, JM Consultants.

Stakeholder Assessment

Prior to convening the SPSG, a stakeholder assessment was conducted. The purpose of the assessment was to:

- Review the efficacy and outcomes of the 2005 Strategic Plan,
- Understand stakeholder expectations of the 2016 Strategic Plan, and
- Assess the challenges currently facing SCWA.



North Bay Aqueduct Intake, Barker Slough Pumping Plant
Photo credit: SCWA

Twenty-six (26) confidential interviews were conducted in September and October 2015 with key stakeholders representing:

- Solano County
- 7 cities in Solano County
- Solano Irrigation District
- RD2068
- Maine-Prairie Water District
- Solano Resource Conservation District (RCD)
- Suisun RCD
- SCWA Flood Control Advisory Committee
- SCWA Water Advisory Commission
- SCWA Staff

Questionnaires (Appendix C) were provided in advance to the 26 interviewees (appendix D). A summary of key assessment findings can be found in Appendix E.

Stakeholder Process

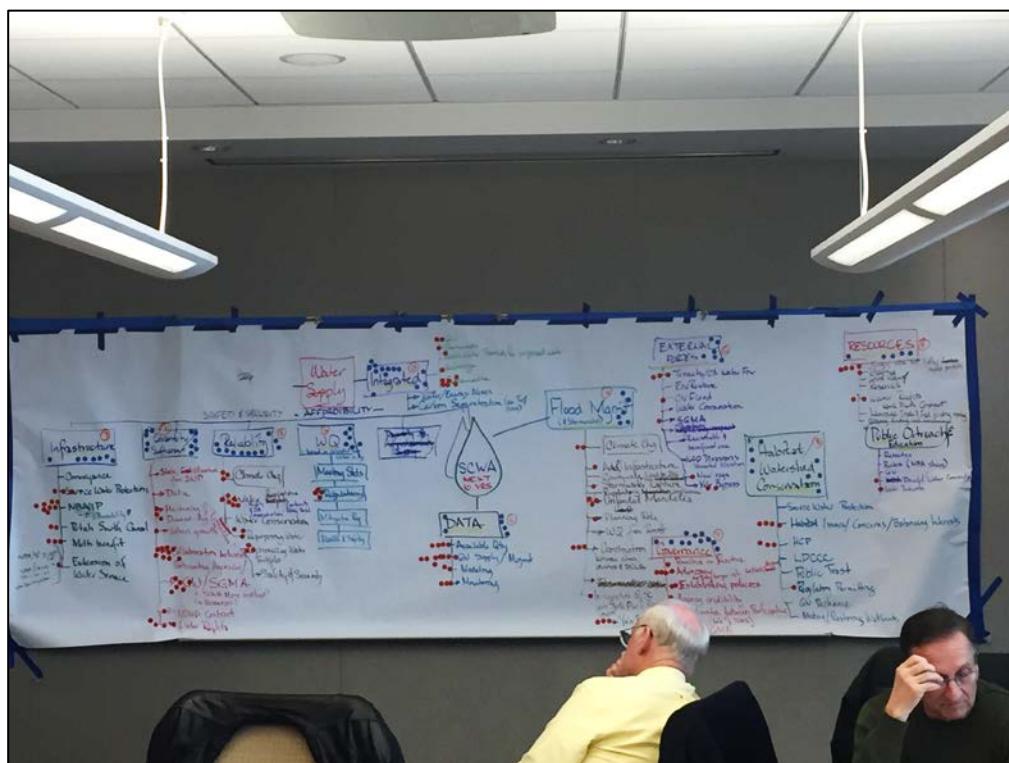
Twenty-one (21) individuals participated in the development of the Strategic Plan. A list of participants can be found in Appendix F. Ten meetings were held monthly from September 2015 through May 2016. A workbook was used to guide the group through the process. The group thoughtfully and diligently developed the goals and objectives of this Plan. A final meeting to approve the draft and recommend Board acceptance was held on August 1, 2016.

Charter

A Charter (Appendix G) was developed and approved by the SPSG. The purpose of the Charter was to delineate the purpose and goals of the group, membership, ground rules, decision-making protocols, media conventions and public engagement procedures.

Mind Map

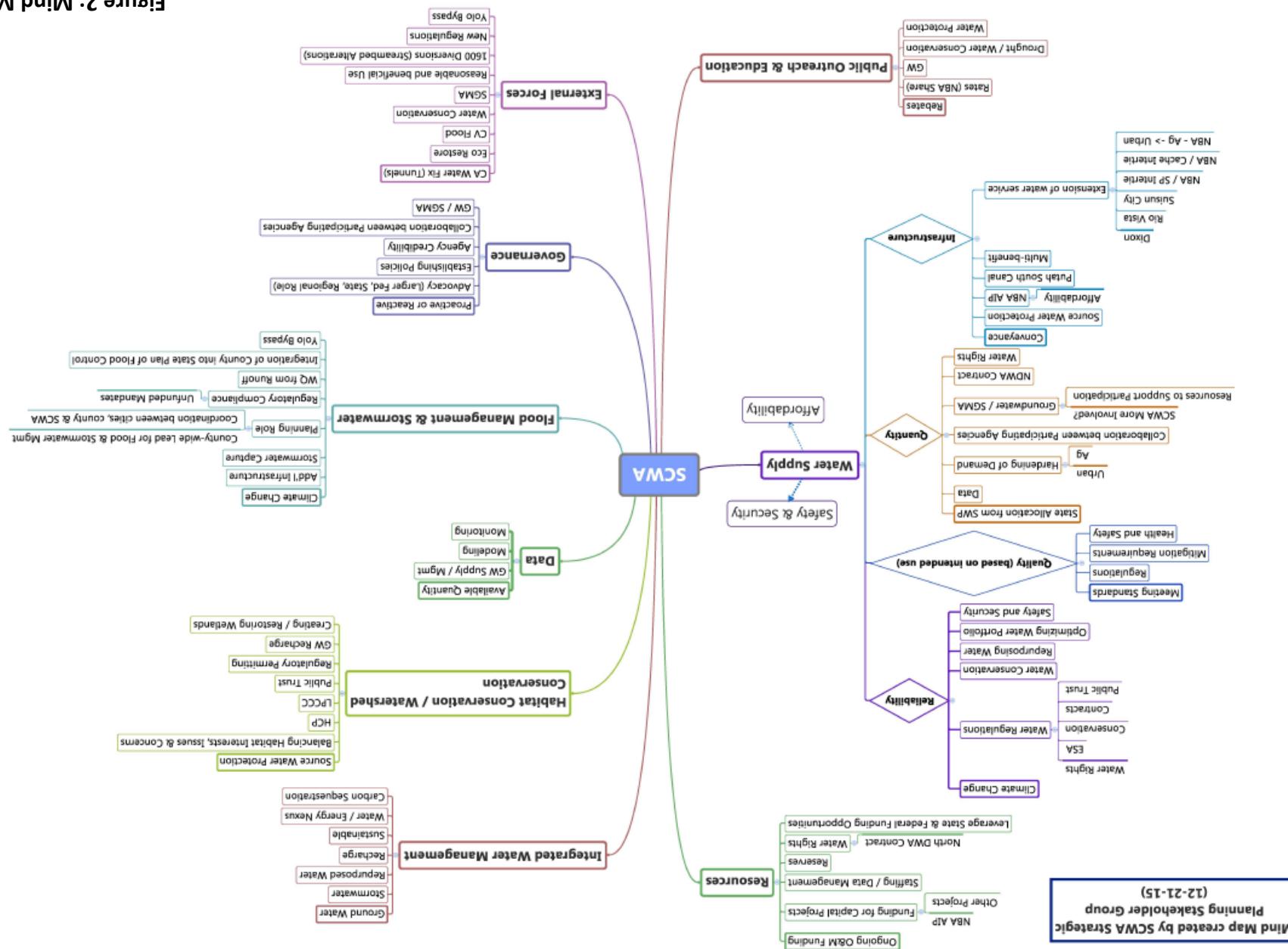
The SPSG participated in a brainstorming exercise to identify issues, challenges, trends and opportunities that could positively or negatively affect SCWA. The information was graphically recorded on a Mind Map. The purpose of the Mind Map (Figure 2) is to identify all factors that influence SCWA, then have the participants “vote” to further identify topics of highest priority. The results were used as a basis for developing the goals, objectives and implementing strategies.



SPSG Members studying completed Mind Map

Photo credit: John Vasquez

Figure 2: Mind Map



Planning Horizon

The Board directed this to be a 10-year Strategic Plan.

Adaptive Management: Monitor, Review and Update

An important element of the Strategic Plan is the recognition that conditions change over a 10-year period. Wet or dry years affect water supply, state regulations can affect water deliveries, and funding drives SCWA's ability to achieve the objectives in this Plan. These are just of few of the conditions that, if changed, could significantly impact both the goals and the priorities.

If conditions change, it is suggested that SCWA management, in concert with the Advisory Commission, review the results of the review and make recommendations to the Board to update the Strategic Plan. The SPSG included several review points to ensure the Strategic Plan is appropriately guiding the Board:

- Objective 1.C recommends the development of a Water Management Plan to ensure a sustainable water supply and mandates the plan be updated every 5 years.
- Objective 3.C calls for monitoring emerging challenges to SCWA's water supply reliability.
- Objective 6.C involves monitoring and assessing outside planning efforts to protect SCWA's water supply sources.
- Strategy 9.A.3 recommends monitoring current legislative activities and recommending modifications to the Legislative Platform as appropriate.



Lake Berryessa

Photo credit: Ken Davis

IV. MISSION, VISION, AND VALUES

Mission Statement

Solano County Water Agency exists to ensure sustainable, reliable high-quality water resources and flood management for the benefit of the residents, businesses, industries and agricultural communities of County of Solano.

Vision Statement

Solano County Water Agency is a widely respected, innovative leader in California integrated water resource management.

Values Statements

Our agency is committed to work collaboratively for the benefit of our participating agencies.

The agency will work proactively and ethically to identify and lead in the adaption to opportunities and threats that impact agency resources.

The agency strives to provide excellent service to all stakeholders.

The agency will manage the natural resources with which it is entrusted to sustainably provide water supply and flood management while protecting the environment for future generations.

The agency is dedicated to being a nimble organization by encouraging innovation, creativity and ingenuity when responding to water resource management challenges.

The agency is committed to fostering the trust of all stakeholders through accountability, integrity, transparency and open communication.

The agency's most valuable resource is its people; we are committed to creating and empowering a diverse workforce, treating staff with respect. Empowerment can inspire staff to use their talents and commitment to fulfill the Agency's mission.

V. 2016 STRATEGIC PLAN GOALS, OBJECTIVES AND IMPLEMENTATION STRATEGIES

Introduction

All aspects of SCWA's responsibilities and operations were examined. The following areas were identified as strategic topics to be addressed in this Plan:

- Water Supply Management
 - Includes all sources of water including surface water, groundwater, stormwater, drainage, waste water, recycled water, etc.
- Water Management Infrastructure
 - Includes reservoirs, intakes, facilities, conveyance system, etc.
- Flood Management
 - Recognizes localized flooding often covers multiple jurisdictions.
- Water Resource Resiliency
 - Resiliency is defined as having the ability and resources to withstand stressors (ex. drought, curtailment of supply, regulatory restrictions, climate change etc.)
- Education and Outreach
 - Includes education and outreach to Board members, Participating Agencies and the general public.
- Data Management
 - Refers to SCWA as a data repository.
- Natural Resource Stewardship
 - Acknowledges that watershed health is directly tied to habitat health.
- Groundwater Management
 - Acknowledges that SCWA will likely play an important role in groundwater management though that role is not yet defined.
- Advocacy
 - Recognizes the need for SCWA to broaden its area of influence.
- Funding and Staffing
 - Identifies the resources needed to implement this Strategic Plan.

Key Terms

There is often confusion between goals and objectives. Whereas as a goal is a description of a destination, an objective is a measure of the progress that is needed to get to the destination.

Goals

A goal is a specific target, an end result or something to be desired. It is a major step in solving a problem and achieving the vision of the organization.

In the strategic planning context, a goal is a place where the organization wants to be - in other words a destination. Goals identify what the organization sees as the outcome of their business efforts. They describe what the organization as a whole needs to achieve to be successful over the life of the strategic plan.

Objectives

An objective is a measure of change in order to bring about the achievement of the goal. The attainment of each goal may require a number of objectives to be reached. An important principle in formulating objectives is that they should be SMART (Specific, Measurable, Achievable, Realistic and be Time-bound. Words like 'increase' and 'reduce' indicate change.

Strategies

Put simply, a strategy is something that must be done to achieve the objective (the measure of change). The setting of goals and objectives is not, in and of itself, sufficient to ensure that the organization will progress towards its goals. Strategies are where organizations put their efforts in order to achieve the desired changes that will bring about the achievement of the organization's goals.

In Summary:

- A goal is where you want to be, a destination.
- An objective is the direction you have to take to get to your destination.
- A strategy is an action plan of what you have to do to get there.



Winters Putah Creek Park Restoration Project *Photo credit: Thomas Pate*

Goals and Objectives - Summary and Prioritization

The goals, which are numeric, are presented in no particular order and without respect to priority. The objectives, which are alphabetical within each goal, are prioritized and noted with the anticipated timeframe and level of effort to complete.

Legend:

Priority: Low, Medium, High

Timeframe: Short Term (1 – 2 years); Medium Term (3 – 5 years); Long Term (5 – 10+ years); and Ongoing (standard perpetual activities that are either already occurring and should continue or new actions for incorporation to SCWA routine activities.)

Level of Effort: Low, Medium, High

	Goals and Objectives	Priority	Timeframe	Level of Effort
Goal #1: Water Supply Management: Optimize the management of the County's current and future water resources in a sustainable manner.				
A	Identify current supply and demand requirements - and project future water resources needs.	High	Ongoing	Med
B	Match available water supplies to appropriate uses.	High	Short	Med
C	Develop a SCWA Water Management Plan to ensure a sustainable water supply.	High	Ongoing	Med
D	Evaluate and develop additional water sources as necessary.	Med	Long	Med
Goal #2: Water Management Infrastructure: Optimize the use of SCWA managed infrastructure.				
A	Develop the North Bay Aqueduct Alternate Intake Project (NBA AIP) in coordination with Napa participants.	High	Long	High
B	Optimize conveyance capabilities to match current and future needs.	Med	Med	Low
C	Inventory facilities and their operational status.	Med	Med	Low
D	Identify and evaluate needs for infrastructure improvement.	Med	Med	Med

Goals and Objectives		Priority	Timeframe	Level of Effort
Goal #3: Flood Management: Implement SCWA's role in flood management.				
A	Identify local and regional flood management facilities relevant to SCWA and Solano County interests. (Note: Solano interest include anything that impacts Solano County.)	Med	Short	Low
B	Define SCWA's role in flood management.	Med	Short	Med
C	Assist local interests (Participating Agencies and landowners) in developing flood management plans and improvements outside of SCWA direct responsibility.	Med	Ongoing	Low
Goal #4: Water Resource Resiliency: Protect access to reliable water supplies under current and future stressors.				
A	Promote regional water supply and flood management interests in Yolo Bypass/Cache Slough Complex.	High	Long	High
B	Protect water rights and supplies.	High	Ongoing	High
C	Monitor emerging challenges to SCWA water supply reliability and promote advocacy of SCWA interests.	High	Ongoing	Med
Goal #5: Education and Outreach: Provide and maintain communication of SCWA activities and responsibilities.				
A	Develop an ongoing program to keep Board Members informed of SCWA responsibilities as well as regional, state and federal issues impacting SCWA.	High	Ongoing	Med
B	Evaluate, and where appropriate, coordinate public awareness of water-related programs throughout the County.	High	Short	Med
C	Enhance SCWA website.	Med	Short	Low

Goals and Objectives		Priority	Timeframe	Level of Effort
Goal #6: Data Management: Maintain data that supports effective, efficient water supply and reliability.				
A	Maintain an integrated water-related data management system.	Med	Ongoing	Med
B	Evaluate the need for a comprehensive Solano County water-related data management system.	Med	Short	Med
C	Continue to compile and report for CA Statewide Groundwater Elevation Monitoring (CASGEM).	Med	Ongoing	Low
Goal #7: Natural Resources Stewardship: Develop comprehensive approaches to the stewardship of natural resources.				
A	Implement the Solano multi-species Habitat Conservation Plan (HCP).	High	Ongoing	High
B	Support and promote Lower Putah Creek Coordinating Committee (LPCCC) programs and projects.	Med	Ongoing	Med
C	Protect SCWA water supply sources.	Med	Ongoing	Med
D	Identify other habitat and watershed stewardship opportunities and implement activities where feasible.	Med	Ongoing	Low
E	Monitor and assess outside planning efforts for influences on SCWA's habitat stewardship activities.	Med	Ongoing	Med
Goal #8: Groundwater Management: Implement SCWA's role in Sustainable Groundwater Management Act (SGMA).				
A	Participate in ongoing development of Solano Sub-basin Groundwater Sustainability Agency (GSA).	High	Short	High
B	Support Groundwater Management Plan Development.	Med	Med	Med

Goals and Objectives		Priority	Timeframe	Level of Effort
Goal #9: Advocacy: Expand proactive advocacy at regional, state and federal levels to achieve the objectives of SCWA.				
A	Develop legislative / advocacy priorities.	High	Short	Low
B	Prepare legislative / advocacy materials.	High	Short	Med
C	Actively promote legislative / advocacy priorities.	High	Ongoing	High
D	Monitor CA Water Fix and EcoRestore processes to avoid or minimize the impacts to Solano water interests.	High	Long	Med
E	Promote the Lower Sacramento-Delta North Region Corridor Management Framework (CMF).	High	Long	High
Goal #10: Funding and Staffing: Provide the necessary resources to continue to achieve SCWA's mission and values efficiently and effectively in a fiscally responsible manner.				
A	Prepare SCWA Fiscal Plan(s) that includes normal operational costs and anticipated costs to implement the strategic plan goals and objectives.	High	Ongoing	Low
B	Evaluate Reserve Policy and amend as appropriate to be fiscally responsible and defensible.	High	Short	Med
C	Provide necessary and sufficient staffing and resources to maintain program activities and to achieve the goals and objectives of strategic plan priorities.	High	Ongoing	Med
D	Optimize opportunities for cost-savings strategies.	High	Ongoing	Low

Strategic Plan Goals, Objectives and Strategies

The inherent challenge in developing goals, objectives and strategies is that goals are frequently interdependent. It is difficult to plan water supply management without considering resiliency, infrastructure or natural resources stewardship. It is equally challenging to create objectives and strategies that address a single goal. Many of the objectives and strategies are cross-cutting – that is, they can provide benefits for more than one goal. An example of multiple benefits would be the implementation of the North Bay Aqueduct Alternate Intake. The Alternate Intake Project could address water quality, water supply and water resiliency as well as infrastructure and habitat stewardship.

As with the summary, the complete list of goals, which are numeric, are presented in no particular order and without respect to priority. The objectives, which are alphabetical within each goal, are prioritized and noted with the anticipated timeframe and level of effort to complete. The implementing strategies are numerical within each objective.

Legend:

Priority: Low, Medium, High

Timeframe: Short Term (1 – 2 years); Medium Term (3 – 5 years); Long Term (5 – 10+ years); and Ongoing (standard perpetual activities that are either already occurring and should continue or new actions for incorporation to SCWA routine activities.)

Level of Effort: Low, Medium, High

Goal #1: Water Supply Management: Optimize the management of the County's current and future water resources in a sustainable manner.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Identify current supply and demand requirements - and project future water resources needs.	High	On-going	Med
	1	Compile a County-wide inventory of current supplies and demand.			
	2	Monitor and assess groundwater conditions.			
	3	Improve understanding of relationship between surface water and ground water.			
	4	Develop a County-wide water balance, synthesizing current supply/demand data.			

Objective	Strategy	Objectives and Strategies	Pri	Time frame	LOE
	5	Develop supply and demand projections using different assumptions.			

B	Match available water supplies to appropriate uses.		High	Short	Med
	1	Identify current opportunities for cost-savings and cost efficiencies in water operations.			
	2	Identify future opportunities for coordinated operations including: <ul style="list-style-type: none"> • Water transfers (also see Goal 2) • Stormwater / Flood Management • Water Reuse / Recycling 			

C	Develop a SCWA Water Management Plan to ensure a sustainable water supply.		High	On-going	Med
	1	Identify issues to achieve sustainable water supply.			
	2	Identify critical data gaps from supply and demand projections and water sources.			
	3	Prioritize short-term and long-term implementation actions and prepare Management Plan.			
	4	Update Management Plan every 5 years.			

D	Evaluate and develop additional water sources as necessary.		Med	Long	Med
	1	Quantify water source including reliability, needed infrastructure and life-cycle costing.			
	2	Analyze and identify locally cost-effective implementation actions.			
	3	Determine possible new water sources.			

Goal #2: Water Management Infrastructure: Optimize the use of SCWA managed infrastructure.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A	Develop the North Bay Aqueduct Alternate Intake Project (NBA AIP) in coordination with Napa participants.		High	Long	High
	1	Complete Environmental Documents.			
	2	Determine financial implications (capital/O&M) and evaluate the cost effectiveness of the project.			
	3	Develop Outreach Plan.			
	4	Advocate for ecosystem-benefit funding; identify and secure funding.			
	5	Complete permitting and implement project.			
B	Optimize conveyance capabilities to match current and future needs.			Med	Med
	1	Determine feasible opportunities to integrate SP/NBA water conveyance.			
	2	Determine feasible opportunities to integrate SCWA-managed sources (NBA, Solano Project) with other sources (recycled water, stormwater, drainage and groundwater, et al).			
	3	Identify opportunities for coordinated operations including: a. Water conveyance b. Stormwater/flood management c. Water reuse/recycling			

Objective	Strategy	Objectives and Strategies	Pri	Time frame	LOE
C		Inventory facilities and their operational status.	Med	Med	Low
	1	Create an inventory of all water related facilities that serve Solano County and include their operational status.			
	2	Identify any redundant infrastructure and assess the need for the redundancy.			
	3	Explore alternative beneficial uses of existing infrastructure.			
D		Identify and evaluate needs for infrastructure improvement.	Med	Med	Med
	1	Determine the need for improvements and/or additions to the infrastructure.			
	2	Determine project life cycle costs and benefits and prioritize projects based on cost-effectiveness and need.			
	3	Create a 10-year implementation plan for infrastructure improvements based on the priorities			



Glory Hole Spillway Outlet

Photo credit: SCWA

Goal #3: Flood Management: Implement SCWA's role in flood management.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Inventory local and regional flood management and planning efforts.	Med	Short	Low
	1	Identify local, regional, and statewide flood management facilities relevant to SCWA and Solano interests. (Note: Solano interests include anything that impacts Solano County.)			
	2	Develop an atlas to map and describe all flood management infrastructure in Solano County.			
	3	Inventory and index existing flood studies.			
	4	Identify and evaluate existing joint-use of facilities and multi-benefit opportunities (e.g. water supply, groundwater recharge, etc.)			
	5	Identify and prioritize outstanding concerns (e.g., climate change and sea-level rise), additional infrastructure and study needs.			
B		Define SCWA's role in flood management.	Med	Short	Med
	1	Convene a stakeholder policy-level Flood Management Committee to develop guidelines and criteria for SCWA's role in flood management.			
	2	Identify scope, responsibility, and liability of SCWA and Participating Agencies regarding local flood management.			
	3	Identify collective responsibilities and evaluate potential synergies for efficient utilization of collaborative resources between SCWA and Participating Agencies.			

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
	4	Evaluate current SCWA flood management policies, programs, and level of funding for effectiveness and recommendations for improvements.			
	5	Develop local flood management policy recommendations for Board review and approval.			
	6	Coordinate and implement adopted flood management policy.			
C	Assist local interests (Participating Agencies and landowners) in developing flood management plans and improvements outside of SCWA direct responsibility.			Med	On-going Low
	1	Provide expertise and technical support to develop feasible, cost-effective flood management solutions.			
	2	Consider funding assistance for flood management improvements in accordance with approved policies.			
	3	Provide assistance to locate and secure state or federal grant funding where appropriate.			



Ulati Flood Control Channel at Nut Tree Road, Vacaville (Dec 2005)
Photo credit: Thomas Pate

Goal #4: Water Resource Resiliency: Protect access to reliable water supplies under current and future stressors.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Promote regional water supply and flood management interests in Yolo Bypass/Cache Slough Complex.	High	Long	High
	1	Participate in appropriate forums to the benefit of SCWA and Solano County stakeholders.			
	2	Determine strategic issues and priorities and identify needed staffing and resources.			
	3	Update Board as strategies and priorities evolve.			
B		Protect water rights and supplies.	High	On- going	High
	1	Maintain and enhance SWP/NBA Reliability by: <ul style="list-style-type: none"> a. Continue participation in State Water Project Contractor forums b. Implement the NBA AIP 			
	2	Protect Solano Project reliability including: <ul style="list-style-type: none"> a. Complete Solano Project municipal water rights licensing process b. Implement Solano Habitat Conservation Plan (HCP) c. Monitor and comply with Putah Creek Accord. d. Support Lower Putah Creek Coordinating Committee (LPCCC) and promote success. e. Monitor potential ESA and water rights concerns. 			
	3	Promote protection of North Delta Water Agency contract(s).			
	4	Protect Area of Origin (AOO) status.			
	5	Protect other water rights and permit holders.			

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
C		Monitor emerging challenges to SCWA water supply reliability and promote advocacy of SCWA interests.	High	On-going	Med
	1	Continue participation in the Bay Area and Westside IRWM programs.			
	2	Support the collaborative regional and individual interests of the Lower Sacramento-Delta North Region Corridor Management Framework (CMF) coalition members and the adopted values and principles of the CMF.			



Putah South Canal Terminal Reservoir, Solano Project

Photo Credit: Ken Davis

Goal #5: *Education and Outreach:* Provide and maintain communication of SCWA activities and responsibilities.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Develop an ongoing program to keep Board Members informed of SCWA responsibilities as well as regional, state and federal issues impacting SCWA.	High	On-going	Med
	1	Develop and maintain a briefing book for Board members.			
	2	Maintain an electronic resources library.			
	3	Provide links to relevant source information in board agenda packets.			
B		Evaluate, and where appropriate, coordinate public awareness of water-related programs throughout the County.	High	Short	Med
	1	Inventory existing SCWA and Participating Agencies outreach programs.			
	2	Identify additional needs and develop Outreach Plan.			
	3	Implement the Outreach Plan to promote the accomplishments of SCWA programs.			
	4	Coordinate outreach efforts and assistance programs including water conservation, storm water, and other emerging issues.			
	5	Engage the public, where appropriate, in water issues affecting Solano County.			
C		Enhance SCWA website.	Med	Short	Low
	1	Evaluate the need for improvements to the existing SCWA website.			
	2	Implement improvements and maintain website regularly with current up-to-date information.			

Goal #6: Data Management: Maintain data that supports effective, efficient water supply and reliability.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Maintain an integrated water-related data management system.	Med	On-going	Med
	1	Develop data management policies and guidelines.			
	2	Provide integrated system in a user-friendly format for use by Participating Agencies (internal) and the public (external) consistent with policies and guidelines.			
B	Evaluate the need for a comprehensive Solano County water-related data management system.		Med	Short	Med
	1	Advisory Commission to assess the needs for a comprehensive data management system.			
	2	Evaluate data sources and need for additional data.			
	3	Evaluate existing data system and hardware for future needs.			
C	Continue to compile and report for CA Statewide Groundwater Elevation Monitoring (CASGEM).		Med	On-going	Low



Operations controls, PSC Headworks – Old (left) and Upgrade (right) Photo credit: SCWA

Goal #7: Natural Resources Stewardship: Develop comprehensive approaches to the stewardship of natural resources.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Implement the Solano Multi-Species Habitat Conservation Plan (HCP).	High	On-going	High
	1	Release, finalize and adopt all documents.			
	2	Identify and provide required SCWA resources for HCP Implementation.			
B		Support and promote Lower Putah Creek Coordinating Committee (LPCCC) programs and projects.	Med	On-going	Med
	1	Continue to provide staff support and agency resources to implement stream restoration projects.			
	2	Develop streamlined permitting processes to implement projects.			
C		Protect SCWA water supply sources.	Med	On-going	Med
	1	Continue development and support of the SCWA Lake Berryessa Outreach Program.			
	2	Continue monitoring and develop protections for Lake Berryessa from the threat of invasive species introduction (e.g., Quagga/Zebra mussels, etc.)			
	3	Monitor and develop opportunities to address threats to Barker Slough including water quality and endangered species regulations.			
D		Identify other habitat and watershed stewardship opportunities and implement activities where feasible.	Med	On-going	Low
	1	Identify current activities and opportunities.			

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
	2	Prioritize and implement activities and opportunities.			
	3	Monitor and develop future opportunities.			

E	Monitor and assess outside planning efforts for influences on SCWA's habitat stewardship activities.	Med	On-going	Med
	1 Participate in local and regional planning efforts considered for implementation in or potentially affecting Solano County.			
	2 Identify and address impacts to SCWA stewardship activities.			
	3 Develop opportunities to implement SCWA stewardship priorities.			



Putah Creek dam removal
Photo credit: SCWA



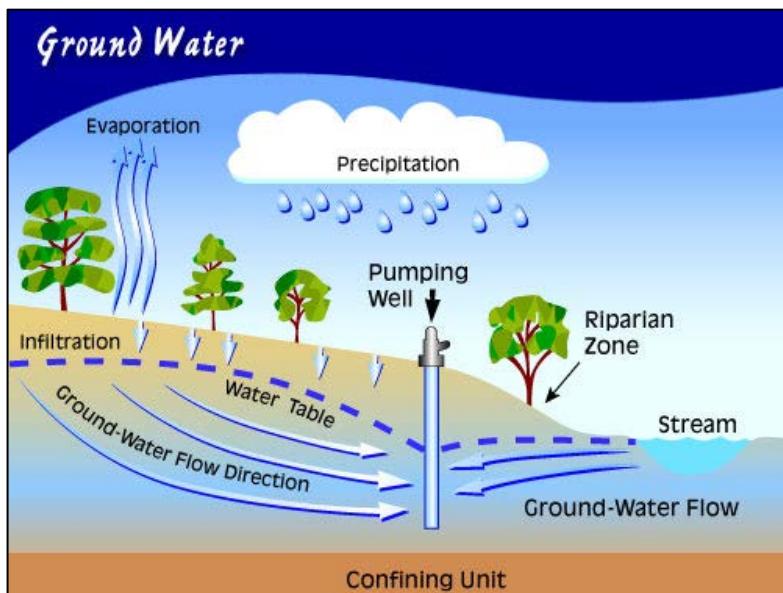
Chinook salmon spawning in Putah Creek restoration site
Photo credit: Thomas Pate



Reclaimed refuse from Lower Putah Creek restoration site
Photo credit: Thomas Pate

Goal #8: Groundwater Management: Implement SCWA's role in Sustainable Groundwater Management Act (SGMA).

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Participate in ongoing development of Solano Sub-basin Groundwater Sustainability Agency (GSA).	High	Short	High
	1	Provide support and attend SGMA discussions.			
	2	Maintain a strong objective relationship with municipal and agricultural stakeholders.			
	3	Determine SCWA's role in Solano Sub-basin GSA and periodically assess continued role.			
B		Support Groundwater Management Plan Development.	Med	Med	Med
	1	Provide services and staff support upon request and approval.			
	2	Provide a regional groundwater data repository, as appropriate.			



Groundwater system schematic

Photo credit: Google

Goal #9: *Advocacy: Expand proactive advocacy at regional, state and federal levels to achieve the objectives of SCWA.*

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Develop legislative / advocacy priorities.	High	Short	Low
	1	Conduct annual workshop to develop Legislative Platform with SCWA Board and Staff to set water-related legislative priorities for regional, state and federal interests that benefit Solano County.			
	2	Define structure and develop guidelines for the function of an active SCWA Legislative Committee.			
	3	Monitor current activities and recommend strategic modifications to Legislative Platform.			
B		Prepare legislative / advocacy materials.	High	Short	Med
	1	Develop and maintain advocacy materials annually to include current legislative priorities.			
	2	Retain professional public relation and outreach firms, where appropriate, to prepare targeted advocacy materials.			
C		Actively promote legislative / advocacy priorities.	High	On-going	High
	1	Elevate SCWA's lobbying efforts at agency and legislative levels.			
	2	Enhance relationships with regional, state and federal agencies.			
	3	Conduct regular visits to legislature and state agencies to share common, agreed upon, legislative priorities.			

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
	4	Explore potential benefits of federal lobbying.			
	5	Prepare annual summary report of outcomes.			
D		Monitor CA Water Fix and EcoRestore processes to avoid or minimize the impacts to Solano water interests.	High	Long	Med
	1	Follow and participate in relevant discussions and forums.			
E		Promote the Lower Sacramento-Delta North Region Corridor Management Framework (CMF).	High	Long	High
	1	Support the collaborative regional and individual interests of the CMF coalition members and the adopted values and principles of the CMF.			
	2	Participate and collaborate with state and federal agencies to develop and implement locally supportable, mutually-beneficial solutions that meet multiple objectives.			
	3	Advocate for federal and state support and assistance to implement the NBA AIP as part of the regional public benefit ecosystem solutions.			
	4	Advocate for support and assistance to implement Rio Vista flood protection due to public need for proposed improvements for increased flood capacity through the Yolo Bypass.			

Goal #10: Funding and Staffing: Provide the necessary resources to continue to achieve SCWA's mission and values efficiently and effectively in a fiscally responsible manner.

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
A		Prepare SCWA Fiscal Plan(s) that includes normal operational costs and anticipated costs to implement the strategic plan goals and objectives.	High	On-going	Low
	1	Prepare 5-year and 10-year Fiscal Plan with performance measures.			
	2	Monitor, evaluate, and project trends in operational costs and revenue streams.			
	3	Recommend changes, as appropriate.			
B		Evaluate Reserve Policy and amend as appropriate to be fiscally responsible and defensible.	High	Short	Med
	1	Retain consultant to evaluate policy and recommend modifications.			
	2	Implement approved recommendations.			
C		Provide necessary and sufficient staffing and resources to maintain program activities and to achieve the goals and objectives of strategic plan priorities.	High	On-going	Med
	1	Review current SCWA budget, organizational structure, job classifications, and assignment of duties of current staff for effective balance and economy of resources.			
	2	Determine additional staffing needs to continue providing the highest quality and cost effective service while maintaining positive professional recognized organizational culture.			

Object- ive	Strat- egy	Objectives and Strategies	Pri	Time frame	LOE
	3	Recruit high-caliber qualified candidates for employment and integration into the SCWA professional team and culture.			
	4	Provide appropriate resources and incentives to staff to promote retention and longevity of SCWA investments in staff.			
	5	Develop succession planning.			

D	Optimize opportunities for cost-savings strategies.	High	On-going	Low
	1 Monitor and evaluate potential private partnership opportunities for special projects.			
	2 Monitor and evaluate upcoming state/federal funding opportunities.			
	3 Review internal operations and programs for cost efficiencies.			



SCWA staff rescuing fish

Photo credit: SCWA

GLOSSARY OF ACRONYMS, SELECTED DEFINITIONS AND REFERENCES

ACRONYMS

CMF	Lower Sacramento-Delta North Region Corridor Management Framework
DWR	California Department of Water Resources
ESA	Endangered Species Act
HCP	Habitat Conservation Plan
IRWM	Integrated Regional Water Management
LPC	Lower Putah Creek
LPCCC	Lower Putah Creek Coordinating Committee
NBA	North Bay Aqueduct
NBA AIP	North Bay Aqueduct Alternate Intake Project
PSC	Putah South Canal
RFQ	Request for Qualifications
SCFC&WCD	Solano County Flood Control and Water Conservation District
SCWA	Solano County Water Agency
SP	The Solano Project (built by the U.S. Bureau of Reclamation and principally consists of the following features: Lake Berryessa, Monticello Dam, and the Putah Diversion Dam)
SPSG	Strategic Planning Stakeholder Group
SWP	State Water Project
USBR	U.S. Bureau of Reclamation

DEFINITIONS

Integrated water management includes regional water supply reliability and water quality, local and regional flood management, and stewardship of regional natural resources such watershed and habitat ecosystems.

Life-cycle costing includes the actual costs to purchase, own, operate, maintain and, finally, dispose of an object or process.

REFERENCES

CA Water Fix: <http://www.californiawaterfix.com/>

California Water Plan 2013 Update: <http://www.water.ca.gov/waterplan/cwpu2013/final/index.cfm>

Lower Sacramento-Delta North Region Corridor Management

Framework: <http://www.scwa2.com/resources-management/ybcs-corridor-stakeholder>

EcoRestore: <http://resources.ca.gov/ecorestore/>

Lower Putah Creek Coordinating Committee: <http://www.scwa2.com/water-supply/lpccc>

Solano Multispecies Habitat Conservation Plan: <http://www.scwa2.com/water-supply/habitat/solano-multispecies-habitat-conservation-plan>

APPENDIX A: SCWA ADVISORY COMMISSION MEMORANDUM

SOLANO COUNTY WATER AGENCY

MEMORANDUM



TO: Board or Directors
FROM: SCWA Advisory Commission
DATE: February 26, 2015
SUBJECT: Planning

At the December 11 SCWA Board meeting the Board requested a recommendation from the Advisory Commission on appropriate SCWA planning efforts. The Advisory Commission met on January 7 to discuss the request.

There are several upcoming planning needs that need to be addressed:

- Urban Water Management Plans (UWMP) - due July 2016. The larger cities are required, SCWA is optional
- Groundwater Sustainability Plans - due 2020. Putah Fan/Tehama groundwater basin
- USBR Water Management Plans - due date varies. Solano Project water users, including SCWA
- SCWA Strategic Plan - last done in 2005. No requirement

The Advisory Commission recommends the following:

1. The SCWA Strategic Plan be updated. As was done in 2005, the Strategic Plan should cover all functions of SCWA including water supply, flood management, habitat conservation, water conservation and public education. Funding should be allocated in the FY 2015-2016 SCWA budget for this effort. As was done in 2005 the Board should establish a committee made up of Board members, member agency staff and other stakeholders to participate in the planning effort. The consultant selection process should start immediately. The Strategic Plan should be completed, or at least in final draft by the end of 2015.
2. SCWA prepare a new UWMP (with more content than the last SCWA UWMP). Cities continue to prepare their own UWMPs. The SCWA Strategic Plan will include documentation of Solano Project and State Water Project water supplies and countywide conservation efforts. The individual UWMPs will use or reference much of the information

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in the Strategic Plan. The Strategic Plan will also be used to provide information for the USBR Water Management Plans.

3. The Groundwater Sustainability Plan be done separate from the Strategic Plan to be led by a Groundwater Sustainability Agency formed by the Solano groundwater users. The Groundwater Plan is not due until 202 and has a slower development pace than the Strategic Plan and UWMPs and involves a smaller subset of local agencies.

APPENDIX B: SCWA BOARD ACTION

Action Item No. 2015-16
Agenda Item No. 8

ACTION OF SOLANO COUNTY WATER AGENCY

DATE: March 12, 2015

SUBJECT: SCWA Strategic Planning

RECOMMENDATIONS:

1. Establish a SCWA Strategic Planning Stakeholder Group.
2. Appoint Board members and a Chair to the Stakeholder Group.
3. Authorize staff to proceed with solicitation of Requests for Qualifications and Proposals to hire a consultant to assist in preparing the SCWA 2015 Strategic Plan.

FINANCIAL IMPACT:

There is adequate funding in the current SCWA FY2014-2015 budget to initiate the process. The bulk of the expenses will be in the next fiscal year. A scope and budget will be negotiated with a selected consultant and brought to the Board for approval in May or June. Funding will need to be included in the FY 2015-2016 budget.

BACKGROUND:

At the December 11, 2014 SCWA Board meeting the Board requested a recommendation from the Advisory Commission on appropriate SCWA planning efforts. The Advisory Commission met on January 7, 2015 to discuss the request. A memorandum to the Board from the Advisory Commission is attached.

Continued on next page

Recommended: _____
David B. Okita, General Manager

Approved as
recommended

Other
(see below) No Action taken

Modification to Recommendation and/or other actions:

Chairman Crossley appointed Mayors Batchelor, Patterson and Price; Supervisors Seifert and Vasquez; and Director Kluge to the Strategic Planning Stakeholder Group. Director Kluge was appointed chair of the Group.

I, David B. Okita, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on March 12, 2015 by the following vote.

Ayes: Directors Patterson, Pederson, Price, Holdener, Crossley, Richardson, Hannigan, Seifert, Spering, Vasquez, Kluge, Thomson, Sanchez, Augustine, and Davis

Noes: None

Agenda Item No. 8

Page 2

The Advisory Commission recommends that the Agency develop a new SCWA Strategic Plan, last done in 2005. Staff concurs with the Commission's recommendation. The 2005 Plan was a useful tool with most of the recommendations implemented but the 2005 Plan is out of date and of little current use. The purpose of a Strategic Plan is to provide assistance to the Board in prioritizing Agency resources and staffing. The Strategic Plan will include a prioritized list of integrated actions dealing with a broad range of Agency programs including water supply, water quality, flood management, habitat conservation plan, water conservation, and environmental issues. The Plan will be developed using principles of integrated water management. The Plan will also be used by the Agency and cities in developing their respective Urban Water Management Plans which are due in July, 2016.

The Agency's 2005 Strategic Plan was developed by a Stakeholder Group made up of five SCWA Board members, three Advisory Commission members, the Solano Irrigation District General Manager, the Chair of the Flood Control Advisory Committee and a representative from each Solano wastewater agency (Fairfield-Suisun Sewer District and Vallejo Sanitation and Flood Control District). A consultant was hired to assist the Stakeholder Group to prepare the 2005 Strategic Plan. The cost to develop the 2005 Strategic Plan was approximately \$150,000; staff anticipates a similar cost for the 2015 Plan development.

The 2015 Strategic Plan should be completed by the end of 2015 in order to be useful in the development of Urban Water Management Plans. Staff recommends establishing a Strategic Plan Stakeholder Group consisting of:

1. Up to five SCWA Board members with one of the Board members appointed Chair;
2. Five Advisory Commission members selected by the Commission;
3. The Chair of the Agency's Flood Control Advisory Committee; and
4. A staff representative from the Fairfield Suisun Sewer District and the Vallejo Sanitation and Flood Control District.

Staff seeks authorization to proceed with Requests for Qualification and Proposals to procure consulting services to assist the Stakeholder Group complete the 2015 Strategic Plan on schedule. A scope and budget proposal from the preferred consultant will be brought back to the Board with a recommendation from the Stakeholder Group for consideration.

APPENDIX C: STAKEHOLDER ASSESSMENT QUESTIONNAIRE

SOLANO COUNTY WATER AGENCY STRATEGIC PLAN ASSESSMENT QUESTIONNAIRE

v.4 (09-04-15)

Introduction:

The Solano County Water Agency (SCWA) is working with Kennedy/Jenks (K/J) to prepare a new Strategic Plan. The last Strategic Plan was prepared in 2005, and while it was a useful tool with most of the recommendations implemented, it is out-of-date and no longer provides guidance to prioritize resources. The 2005 Strategic Plan was an integral element of the Solano Counties Integrated Regional Water Management Plan. The 2015 Strategic Plan is anticipated to be a standalone Strategic Plan.

Updating a Strategic Plan is an opportunity to review the changes that have occurred over the past 10 years and plan for the challenges SCWA anticipates facing moving forward into the next 10 years (we will confirm this timeframe during our meeting). It allows SCWA to set a vision and future for the high priority policies and actions that the SCWA and its agency members will implement in the coming years.

Many ideas go into preparing a Strategic Plan. To understand the perspectives of the stakeholders, Jodie Monaghan, JM Consultants (a subcontractor of K/J), will conduct interviews to assess stakeholder expectations for the Plan. The purpose of the interviews will be to:

- Review the efficacy and outcomes of the 2005 Strategic Plan.
- Understand stakeholder expectations of the 2015 Strategic Plan.
- Assess the challenges currently facing SCWA.

Confidentiality:

All interviews are confidential. Nothing will be attributed to any individual. K/J will use the information gained to prepare a scope of work for the balance of the project. In addition, the findings will be discussed at the September 21st meeting.

Assessment Questions

Overview

1. Please describe your role and responsibilities within your agency/district.
2. What services does your agency/district receive from SCWA?
3. How do you interface with SCWA?

Strategic Planning

4. Thinking of the 2005 Strategic Plan:
 - a. What do you know of the 2005 Strategic Plan?
 - b. How did your agency/organization use the Strategic Plan?
5. What do you consider to be the key issues that SCWA will face in the next 10 years?
6. What do you think are the priority activities that SCWA needs to engage in over the next 10 years?
7. The authorities of SCWA fall into two main categories: water supply and flood control. It also performs habitat conservation and watershed management activities. Does this scope serve all the member agencies and districts well? Should SCWA be doing more? Should it be doing less?
8. What do you consider to be the strengths of SCWA? The weaknesses?
9. To assist in creating a vision and Strategic Plan for SCWA, what key technical questions need to be answered?
10. Do you believe there are critical information/data gaps that need to be addressed before a Strategic Plan can be developed?
11. What are your expectations for the 2015 Strategic Plan?
 - a. What do you think the scope of the Plan should be?
 - b. What do you think the desired outcomes of the Plan should be?
 - c. What topics should be included in the Plan?
 - d. What process would best facilitate the development of the Plan?
 - e. Who should participate in the development of the Plan?
 - f. How do you think you will use the Plan?
12. Would it be useful to have a Charter for the stakeholders participating in the strategic planning process?

Wrap-up

13. Is there anything we haven't talked about that would help us understand your thoughts on the preparation of the Strategic Plan?
14. We intend to interview all of the stakeholders on the Strategic Planning Stakeholder Group but is there anybody else we speak with to understand the issues?

APPENDIX D: STAKEHOLDER ASSESSMENT INTERVIEWEES

Len Augustine	Mayor, City of Vacaville
Greg Baatrup	Fairfield Suisun Sewer District
Jack Batchelor	Mayor, City of Dixon
Steve Chappell	Suisun Resource Conservation District
John Currey	Dixon Resource Conservation District
Bill Emlen	Solano County- Resource Management
Goulart, Roberta L.	Solano County- Resource Management
Erin Hannigan	Solano County Supervisor – District 1
Mike Hardesty	RD 2068
Don Holdener	Maine Prairie Water District
Cary Keaten	General Manager, Solano Irrigation District
John D. Kluge	Solano Irrigation District
Chris Lee	Solano County Water Agency
Thomas Pate	Solano County Water Agency
Elizabeth Patterson	Mayor, City of Benicia
Katherine Phillips	Solano County Water Agency
Harry Price	City of Fairfield, Mayor
Martin Querin	Assistant Public Works Director, City of Vallejo
Alex Rabidoux	Solano County Water Agency
Norman Richardson	Mayor, City of Rio Vista
Terry Riddle	Flood Control Advisory Commission
Felix Riesenbergs	City of Fairfield
Scott Rovanpera	City of Benicia
Pete Sanchez	Mayor, City of Suisun City
Roland Sanford	Solano County Water Agency
Steve Sawyer	City of Vacaville
Linda Seifert	Solano County Supervisor – District 2
Jim Spering	Solano County Supervisor – District 3
John Vasquez	Solano County Supervisor – District 4

APPENDIX E: SUMMARY OF STAKEHOLDER ASSESSMENT FINDINGS

- Conducted 26 Interviews. All interviews confidential. Interviewed representatives from:
 - Solano County
 - 7 cities
 - Solano Irrigation District
 - RD2068
 - Maine-Prairie Water District
 - Solano RCD
 - Suisun RCD
 - SCWA Flood Control Advisory Committee
 - SCWA Water Advisory Commission
 - SCWA Staff
- Purpose of interviews:
 - Review the efficacy and outcomes from the 2005 Strategic Plan.
 - Assess the challenges currently facing SCWA.
 - Understand the expectations for the 2016 Strategic Plan.
- 2005 Strategic Plan:
 - Few current members participated in developing 2005 Strategic Plan.
 - Most not aware if Plan was used.
 - Many Board members didn't recall if they were updated on the progress.
 - The general consensus was that most projects were completed.
 - Overall impression: The Strategic Plan was more effective as a guidance tool in the earlier years.
- Current Key Issue: Water Reliability
 - About half the interviewees asked if there is an adequate water supply.
 - There was a concern that future demand could outstrip supply if cities fully build out and agriculture continues to expand to permanent crops.
 - With the drought, there is uncertainty of SWP deliveries.
 - Increasing regulations and concern that state may redo water rights.
 - Evolving state policy regarding reasonable use of water.
- Current Key Issue: Infrastructure
 - Solano Project has ongoing replacement and betterment needs.
 - Ongoing operations and maintenance needed for all conveyance systems.

- There are conveyance capacity limitations for NBA.
 - Total available supply exceeds current conveyance capability. Currently not an issue because local districts work around flow limitations by increasing local storage and timing of deliveries.
- 2 cities have contract rights to NBA water but no conveyance system. This water could be needed sometime in the future.
- The Alternate Intake for the North Bay Aqueduct was cited by a majority of interviewees as a major need to address a growing problem. The issues involve water quality and pumping restrictions to accommodate endangered species.
- Current Key Issue: Groundwater
 - Groundwater was a key issue for most interviewees.
 - Concern that the hardening of demand from changing crop patterns could lead to overdraft the Solano aquifer.
 - The question was asked - should GW be managed for the entire County or just those sitting on sub-basins?
 - The State has mandated Sustainable GW Plans. Many asked who should be the SGMA lead.
 - 75% opined that SCWA made the most sense to be the SGMA lead.
 - 25% believe the County is the better choice with SCWA as technical support.
 - A few suggested a Joint Powers Agency independent of both SCWA and the County.
 - Should sub-basin boundaries be redrawn to match County boundaries?
 - Who should monitor and permit wells?
- Key Issue: Integration of all Water Resources
 - There was acknowledgment that all water resources are related including:
 - Surface water
 - Groundwater
 - Flood water
 - Drain water
 - Waste water
 - Recycled water
 - There was an overwhelming desire for local control but also to have one coordinating agency for all water resources.
 - Some opined that waste water might better be integrated at the County level.

- Key Issue: Drought / Climate Change
 - Will likely affect both supply and demand of:
 - Surface water
 - Ground water use and recharge
 - Some expressed concern about the changing weather patterns and the increased likelihood of flooding.
 - Several interviewees worried about increasing drought regulations.
 - They worried that evolving state policy regarding reasonable use of water could ultimately require excess supplies to be shared with cities and counties who don't have an adequate water supply.
 - A few interviewees thought SCWA should develop a county-wide Drought Plan.
 - Several respondents thought SCWA should have taken a stronger role in water conservation by developing guidelines that the individual Participating Agencies could use.
- Key Issue: Flood Management
 - It was noted that SCWA has authority but no specific responsibility to do flood management. No one agency has overall responsibility for flood management in Solano County.
 - Several suggested that rural flood management is an issue.
 - There was mixed reaction whether the County's flood needs are well served. Not all participating agencies with needs feel they are served.
 - It was noted that previously developed flood control assessment districts that would have addressed some of the flood issues were vetoed by voters.
 - Incremental approach to flood projects may be better tactic.
 - Staff noted that several studies have been done but few proposed solutions have been implemented for a variety of reasons.
 - There is concern that widening the Yolo Bypass could involve more seasonal flooding.
 - Several expressed concern about the impacts of the CA Fix if it is ever built.
- Key Issue: Watershed Management
 - Habitat Conservation is an important mission of SCWA. Conservation activities include:
 - Cache Slough
 - Putah Creek Accord
 - The Habitat Conservation Plan (HCP) needs to be completed as soon as possible.
 - SCWA is currently subject to restricted maintenance in riparian corridors until the HCP is completed.
 - Participating Agencies need to look at the benefits of the HCP.

- Watershed stewardship is vital. Watershed health protects surface water supply.
- Key Issue: Funding
 - Grant programs to individual landowners for flood control are highly valued.
 - There is a need for increased funding and technical support for Participating Agencies.
 - SCWA currently has substantial reserves.
 - There is concern that the Reserve Policy may not be adequate to protect reserves.
 - Many remarked that funding should be more transparent.
- Key Issue: Regulations
 - Many noted that SCWA needs to be vigilant against regulatory creep from state agencies.
 - It will be incumbent upon SCWA to manage regulatory impacts.
 - Many interviewees express the need for more engagement in legislative affairs at the regional, state and federal levels.
 - Most commented that SCWA needs to participate in all regional forums. They noted that relationship building is key to getting the County's needs met.
- Key Issue: Public Outreach
 - Interviewees were split on the need for public awareness of SCWA.
 - Some saw the benefits of public awareness; others wanted to maintain local control.
 - Several asked what the right level of public outreach is. They suggested, at a minimum, the value must equal the cost.
 - Several suggested that representative of ag, business and major users should be included in SCWA planning.
- Additional Issues raised by a few respondents include:
 - There is a need for additional water storage.
 - There is a need for additional water sources – though now (i.e., the drought) is not the time.
 - The County needs to balance land use (and therefore water demand) between urban and ag.
 - Participating Agencies should have the right to sell excess water at market prices.
 - There is an inequity of services to some Participating Agencies though all pay the same rates.

- A further concern is that Participating Agencies don't receive equal services from SCWA but have an equal vote on the Board.
- A key question raised by many interviewees is: What should be the Role of SCWA?
 - Is it a county-wide water agency managing all sources of water or is it a water contractor with ancillary responsibilities?
 - With the need to integrate water resources, should SCWA be expanded to be the key water agency in Solano County?
 - It was noted that SCWA's footprint is the same as the County but SCWA doesn't serve the entire County.
 - There are conflicting expectations of SCWA.
 - There is a general feeling that SCWA should be taking more of a leadership role.
- Strengths of SCWA
 - Impressive, competent staff.
 - Solves problems using a team approach.
 - Nimble – responds quickly to new issues.
 - Repository/generator of data – helps Participating Agencies make better decisions.
 - Has financial resources.
 - Diverse Board.
 - Helps participating agencies exchange water to meet everyone's needs.
- Challenges for SCWA
 - Small staff – limited ability to get things done.
 - Inequities in addressing Participating Agency's issues.
 - Focuses too much on supply, not enough on flood control.
 - Should take more of a leadership role in some areas (ex. Water Conservation.)
 - The public is not typically aware of SCWA. SCWA should seek to build public trust.
 - Some internal operations should have better controls.
 - Sometimes politics gets in the way – SCWA's duty should be to the residents of Solano County.

APPENDIX F: STRATEGIC PLANNING STAKEHOLDER GROUP

Ron Anderson	Assistant City Manager, City of Suisun City
Greg Baatrup	General Manager, Fairfield Suisun Sewer District
Jack Batchelor	Mayor, City of Dixon
Suzanne Bragdon	City Manager, City of Suisun City
Justen Cole, P.E.	Senior Civil Engineer, City of Vacaville
Royce Cunningham, P.E.	Director of Utilities, City of Vacaville
Roberta Goulart	Resource Management, Solano County
Mike Hardesty	General Manager, Reclamation District 2068
Misty Kaltreider	Geologist, Solano County
Cary Keaten, P.E.	General Manager, Solano Irrigation District
John Kluge	Director, Solano Irrigation District, SPSG Chair
Thomas L. Pate, P.E.	Principal Water Resources Engineer, Solano County Water Agency
Elizabeth Patterson	Mayor, City of Benicia
Harry Price	Mayor, City of Fairfield
Felix Riesenber, P.E.	Assistant Public Works Director, Utilities, City of Fairfield
Scott Rovanpera	Water Treatment Plant Superintendent, City of Benicia
Roland Sanford	General Manager, Solano County Water Agency
Steve Sawyer, P.E.	Assistant Director, Utilities, City of Vacaville
Terry Schmidtbauer	Assistant Director, Resource Management, Solano County
Linda Seifert	District 2 Supervisor, Solano County
John Vasquez	District 4 Supervisor, Solano County

APPENDIX G: STAKEHOLDER GROUP CHARTER

Solano County Water Agency Strategic Planning Stakeholder Group

Charter

Purpose and Goals

The purpose of the Solano County Water Agency (SCWA) Strategic Planning Stakeholder Group (SPSG) is to develop a Strategic Plan (Plan) for the SCWA. SCWA is a wholesale water supply agency providing untreated water to cities and agricultural districts from the Federal Solano Project and the North Bay Aqueduct located in the Delta out of Cache Slough. Additionally, SCWA is involved in numerous Flood Management programs within Solano County including levees bordering the Yolo Bypass in and adjacent to Solano County. SCWA also performs habitat conservation and watershed management activities.

The goals of the SPSG are to:

- Work collaboratively with other SPSG members who represent SCWA member agencies and other water users and interests throughout the entire Solano County.
- Develop a common understanding of current and future water needs and resources in Solano County.
- Support development of water resource management objectives that protect resources in a sustainable manner, ensure local control, address current and future local water needs, and support the economy and the environment.
- Negotiate in good faith to achieve consensus on the development of a Strategic Plan that will guide the management of surface and groundwater into the future.

Stakeholder Group Membership

The core Stakeholder Group is structured as an ad hoc alliance of representatives from SCWA and its participating agencies. Current membership includes representatives from:

- City of Benicia
- City of Dixon
- City of Fairfield
- City of Rio Vista
- City of Vacaville
- City of Vallejo
- Fairfield Suisun Sewer District

- Solano County
- RD 2068
- Solano County Flood Control Advisory Committee
- Solano County Water Agency
- Solano Irrigation District
- City of Suisun City

Roles and Responsibilities

Stakeholder Group: The Stakeholder Group is responsible for the initial development of the Strategic Plan and recommendation of the Plan to the SCWA Board for approval. Stakeholders are responsible for keeping their SCWA Board Member informed of the ongoing deliberations and actively seek their Board Member's input.

Work Groups or Subcommittees: The Stakeholder Group can form work groups or subcommittees to assist with its work of developing goals, objectives, and strategies for the Strategic Plan. Members of the work group need not be members of the Stakeholder Group. The work groups may develop recommendations or proposals for the full stakeholder group's consideration.

Stakeholder Group Chair: John Kluge, Solano Irrigation District, serves as the Stakeholder Group Chair. The Chair will work with the Project Manager, technical consultants and facilitator to:

- Develop the agendas for each meeting.
- Assist in building consensus among stakeholders.
- In cooperation with the Project Manager, brief the SCWA Board on the progress of the Strategic Plan.

Project Manager: Roland Sanford and Thomas Pate will serve as the Project Managers. They will interface with the Chair, technical consultant and facilitator to ensure meetings are efficient and work is completed in a timely manner.

SCWA Board: The SCWA Board has final approval of the SCWA Strategic Plan.

Consultant: Kennedy/Jenks (K/J) has a contract with the SCWA to assist in the creation of a 10-year Strategic Plan and perform all related technical analysis. Sachi Itagaki, K/J. will serve as the main point of contact with the Project Managers. The consultant will attend all Stakeholder Group meetings, contribute to the development of the Strategic Plan and strive to balance stakeholder input with sound technical judgement.

Facilitator: In cooperation with the Chair, Project Managers and the Consultant, the facilitator from JM Consultants will design meetings and assist in guiding the process to develop a Strategic Plan for SCWA. The Facilitator will:

- Based on input from the Project Managers, Chair and stakeholders, draft agendas and desired outcomes for each meeting.
- Facilitate stakeholder meetings and ensure compliance with all Ground Rules.
- Assist in the preparation of meeting summaries including points of agreement and disagreement.
- Assist in building consensus among members.
- Advocate for a fair, effective, and credible process but remain impartial with respect to the outcome of the deliberations.

Attendance

Given the volume of information to be considered and the in depth discussion expected to occur, regular attendance by the SPSG member or his/her designated representative is essential. Designees are expected to be fully briefed and able to represent the member during decision making.

Ground Rules

The Stakeholder Group will use the following standing ground rules to establish a productive protocol for meetings and may modify them as appropriate.

The Stakeholder Group agrees to:

- Listen and openly discuss issues with others who hold diverse views.
- View disagreements as problems to be solved rather than battles to be won.
- Refrain from ascribing motives or intentions to other participants.
- Respect the integrity and values of other participants.

During the meetings, the Stakeholder Group agrees to:

- Honor time.
- Use conversational courtesy.
- Keep pagers and mobile phones silent during meetings.
- Appreciate humor but not engage in humor at the expense of others.

Decision Making

The SPSG is a working group tasked to develop a Strategic Plan for approval by the SCWA Board. In the development of the Strategic Plan, the SPSG will strive for consensus (agreement among all participants) in all of its decision-making. **Working toward consensus is a fundamental principle.**

Consensus means that all group members either fully support or can live with the decision or overall Plan and believe that their agencies and organizations can as well. In reaching consensus, it is useful to refer to the Gradients of Agreement. This scale makes it easier for participants to be honest. Using it, members can register less-than-whole-hearted support without fearing that their statement will be interpreted as a veto.

Gradients of Agreement					
1	2	3	4	5	6
Fully endorse!	Endorsement with minor issues.	Conditional Agreement	Stand Aside / Abstain / Neutral	Disagreement	Reject
I strongly support the proposal.	I generally like it. Proceed with my support.	I can support if some steps are taken now or in the future.	I neither support nor reject the proposal – Proceed.	I don't agree with the proposal in its current form but will not reject it outright	I cannot support the proposal at all.

When differences of opinion exist after extensive discussion, a straw poll will be taken using the Gradients of Agreement. Unless a member votes to reject (level 6), the proposal will move forward. In the event a member cannot support the proposal and votes to reject, a subcommittee will be convened to further discuss the issue until a resolution can be reached.

Communication

Media: Members are asked to speak only for their organizations or themselves when asked by external parties, including the media, about the SPSG's progress. Members will refer media inquiries to SCWA General Manager Roland Sanford and reserve freedom to express their own opinions to media representatives. Members should be careful to express only their own views and not those of other member of the Stakeholder Group. The temptation to discuss someone else's statement or position should be avoided.

Member Agencies: Members are asked to keep their member agencies informed about the process of the SPSG and to bring their agency's views into the discussion.

Decision Makers: The SCWA General Manager and the SPSG Chair will provide periodic updates to the SCWA Board.

Meeting Summaries: Meeting summaries will be provided following each SPSG meeting.

Public Engagement

All SPSG meetings will be open to the public and the public is welcome to participate in discussions. The facilitator may limit public comment to a designated public comment period if necessary to assure the Stakeholder Group can complete its work in a timely fashion.

Early in the process, the SPSG will oversee development of a public outreach plan which will guide activities related to public engagement and outreach.

Amendments to this Charter

The SPSG may use its decision-making procedure, identified above, to adopt changes to this Charter.

**ACTION OF
SOLANO COUNTY WATER AGENCY**

DATE: January 8, 2026

SUBJECT: Lake Berryessa Mussel Education and Prevention Program

RECOMMENDATIONS:

Hear presentation on 2025 Lake Berryessa Mussel Education and Prevention Program. This item is information only.

FINANCIAL IMPACT:

None

BACKGROUND:

The primary goal of the Lake Berryessa Mussel Prevention Program is to prevent the introduction of golden, quagga, and zebra mussels, as well as other invasive species into Lake Berryessa. None of these freshwater mussels are native to North America and are extremely prolific (up to 150,000 per sq/m) and by sheer numbers, capable of severely fouling water conveyance facilities and causing significant ecological damage. If or when these mussel populations become established in Lake Berryessa, they are likely to spread to Lower Putah Creek, the Putah South Canal, and any water body that ultimately receives agricultural return flow water that originates from Lake Berryessa.

The economic impacts of quagga and/or zebra mussel infestations are potentially significant, though difficult to quantify. Although it may be inevitable that Lake Berryessa becomes infested with invasive mussels, the potential water infrastructure operation and maintenance cost associated with mussel infestations is sufficient justification for implementing programs that at the very least delay mussel infestations at Lake Berryessa.



Recommended: _____
Chris Lee, General Manager

Approved as
Recommended

Other
(see below)

Continued on
next page

Modification to Recommendation and/or other actions:

I, Chris Lee, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on January 8, 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Chris Lee
General Manager & Secretary to the
Solano County Water Agency

In response to the discovery of golden mussels in the Delta in October of 2024, and the extremely high threat that they pose to Lake Berryessa and the Solano Project, the Lake Berryessa Mussel Prevention Program has been completely rebuilt from previous years. A mandatory watercraft seal program has been implemented requiring that all motorized watercraft undergo a mandatory 30-day quarantine, or decontamination, prior to being permitted to launch at Lake Berryessa. SCWA has partnered with the concessionaires at the lake with an incentive program to apply and remove watercraft seals. Additionally, SCWA has trained three concessionaires and one private party in the decontamination process and provided them with the appropriate equipment.

Since November 25, 2024, over 30,000 boats have had seals removed and launched at the lake, additionally, nearly 6,000 decontaminations have been performed by SCWA and its partners. Additionally, SCWA staff collaborated with Napa County to develop an ordinance supporting the watercraft seal and inspection program. The Watercraft Decontamination Team will present a summary of the 2025 Lake Berryessa Mussel Prevention Program activities and accomplishments.

RELEVANCE TO 2016-2025 SCWA STRATEGIC PLAN:

The continued growth of the Lake Berryessa Mussel Prevention Program is consistent with Goal #5 – *(Education and Outreach; Objective B-Evaluate, and where appropriate, coordinate public awareness of water-related programs throughout the County).*

**ACTION OF
SOLANO COUNTY WATER AGENCY**

DATE: **January 8, 2026**

SUBJECT: **Solano County Water Agency Fiscal Year 2024-2025 Audit**

RECOMMENDATIONS:

Accept Fiscal Year 2024-2025 audit report.

FINANCIAL IMPACT:

None.

BACKGROUND:

The Water Agency's Fiscal Year 2024-2025 audit was performed by Eadie Payne, LLP, the results of which are summarized in the attached Independent Auditor's Report. In their report, Eadie Payne, LLP conclude the Water Agency's financial statements for Fiscal Year 2024-2054 are free from material misstatement and are represented fairly in accordance with Generally Accepted Accounting Principles (GAAP).



Recommended: _____
Chris Lee, General Manager

Approved as
Recommended

Other
(see below)

Continued on
next page

Modification to Recommendation and/or other actions:

I, Chris Lee, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on January 8, 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Chris Lee
General Manager & Secretary to the
Solano County Water Agency



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December 23, 2025

To the Board of Directors and Management
Solano County Water Agency
Vacaville, California

Dear Board of Directors and Management:

In planning and performing our audit of the financial statements of Solano County Water Agency as of and for the year ended June 30, 2025 in accordance with auditing standards generally accepted in the United States of America, we considered Solano County Water Agency's internal control over financial reporting (internal control) as a basis for designing our audit procedures 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 Solano County Water Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Solano County Water Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated December 23, 2025 on the financial statements of Solano County Water Agency. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Check Listing Tracking

During our audit, it was noted that the check listing of received checks that is used to keep track of all checks received and then handed off for deposit is not properly safeguarded. This absence of security can lead to misappropriation of assets.

To address this gap, we recommend the implementation of dual counting and reconciliation with more than one personnel.

Petty Cash

During our audit, it was noted that petty cash is received, counted, deposited, and reconciled by the same employee only a few times a year. This lack of separation of duties and oversight means petty cash could be received and pocketed without other employees' knowledge.

To address this gap, we recommend the implementation dual counting and reconciliation with more than one personnel, as well as the maintenance of a standard amount of petty cash.

Blank Check Security

During our audit, it was noted that blank check copies were kept in a locked drawer with the key remaining in the lock at all times. This could potentially lead to checks being accessed and filled out by any employee who has access to the office building.

To address this gap, we recommend that the blank check and petty cash drawers are kept locked with the key placed in a different location that only those with access have knowledge of.

Vendor Creation

During our audit, it was noted that the vendor creation option and module is accessible by 4 employees, including those with access to checks and invoices. This excessive access could lead to false vendors being created by an employee and paid out using false purchase orders/invoices.

To address this gap, we recommend that the Agency limit access to the vendor listing to only those that need the module.

We believe that the implementation of these recommendations will provide Solano County Water Agency with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the board of directors, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Eadie and Payne, LLP



Solano County
Water Agency

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended June 30, 2025

VACAVILLE, CALIFORNIA

ep
LLP
EADIE PAYNE

SOLANO COUNTY WATER AGENCY
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SOLANO COUNTY WATER AGENCY



December 22, 2025

Dear Members of the Board of Directors and Citizens of Solano County:

Please find the submittal of the Annual Comprehensive Financial Report (ACFR) of the Solano County Water Agency (the Agency), for fiscal year ended June 30th, 2025, in accordance with California Government Code section 25253. The ACFR provides an overview of the Agency's finances. Responsibility for the accuracy of this data and the completeness and fairness of the presentation, including all disclosures, rests with the Agency.

In the opinion of management, the enclosed data is accurate in all material respects and reported in a manner designed to fairly set forth the financial position and results of operations of the Agency and contains all disclosures necessary to enable the reader to understand the Agency's financial affairs. The ACFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the Agency, and management assumes full responsibility for the accuracy and the completeness of all the information presented in this report.

To provide a reasonable basis for making these representations, management of the Agency has established a comprehensive internal control framework designed both to protect the Agency's assets from loss, theft, or misuse, and to compile sufficient and reliable information in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Agency's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Agency's financial statements have been audited by Eadie and Payne, LLP, a public accounting firm licensed and qualified to perform audits of local governments within the State of California.

The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unmodified opinion that the Agency's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Agency's MD&A can be found immediately following the report of the independent auditor.

Profile of the Agency

On November 11, 1948, the Monticello Dam was authorized by the Secretary of the Interior, under the Reclamation Project Act of 1939, and was built by the Bureau of Reclamation from 1953-1957, located on Putah Creek, Solano County, in the Vaca Mountains, on the Eastern side of Napa County. The Dam regulates the flows along the reaches of Lower Putah Creek and stores surplus water for Solano County. Lake Berryessa has a storage capacity of 1,550,000-acre feet, which is 505,069,000,000 gallons of water, and was built to provide a secure and reliable water source for local farmers and city residents. The Agency was founded by Assembly Bill No. 2069, September 1989, by the California State Legislature, sometimes referred to as the Solano County Water Agency Act. The Legislature found it necessary for the conservation, development, control, and use of water for the public good and for the protection of life and property. This Act defines the boundaries of the Agency and ties the boundaries to the boundaries of the County which it serves.

SCWA is an independent special district, governed by a 15 member Board of Directors. The Board is comprised of the 7 mayors in Solano County, the 5 members of the Solano County Board of Supervisors, and 3 representatives from the Irrigation/Reclamation agencies in Solano County (i.e. Solano Irrigation District, Maine Prairie Water District, and Reclamation District 2068). The Board contains publicly elected officials and serves terms equal to their elected terms. The Board appoints the General Manager, who is the chief executive and is responsible for the Agency's operations and to administer the programs in accordance with the policies.



Overhead view of Monticello Dam and Powerhouse

Habitat Conservation

As lead Agency for the Solano Habitat Conservation program (HCP), the Agency's role is to develop the HCP in a coordinated effort with Plan Participants, public stakeholders, and the Resource Agencies (Department of Fish and Game, US Fish and Wildlife, National Marine Fisheries Service). Within the Plan Area, Solano County plus 8,000 acres of Yolo County, the HCP will permit new urban development, ongoing Operations and Maintenance of Plan Participant facilities, construction of new irrigation and flood control facilities; and Solano Irrigation District annexations. To offset these impacts, the HCP will prescribe a Conservation Strategy for the Covered Species, and an HCP Reserve System will be established for the benefit of the Covered Species and the habitat that they and many other species in the region depend on.

Groundwater

On January 18, 2024, the California Department of Water Resources (DWR) approved the Solano Subbasin Groundwater Sustainability Plan (GSP). The GSP provides a detailed roadmap for the Solano Subbasin to maintain long-term groundwater sustainability and went into effect when it was submitted to DWR on January 31, 2022. The GSP was the product of significant collaboration amongst various water management entities in the Subbasin, including the five Groundwater Sustainability Agencies comprising the Solano Subbasin GSA Collaborative (Collaborative). Several SCWA Board members are also Board members of the Solano GSA, part of the Collaborative.

Water Conservation

State law and regulation encourage water conservation efforts and our Solano Project contract requires water management plans that address water conservation. The USBR Water Management Plans, Urban Water Management Plans, and Agricultural Water Management Plans, provide a framework for implementing appropriate water conservation measures. Good water management dictates implementing such water conservation measures. SCWA defers to our cities and districts to determine an appropriate level of water conservation and technically, administratively, and financially assists our member agencies on water conservation efforts.

Administration and Finance

The Administration and Finance division facilitate business and financial services of the Agency, to provide support to staff in their roles at the Agency, and to develop the human and organizational potential of the Agency in support of the Agency missions of water resource planning, and management, flood control, habitat conservation, and water conservation. Administration and Finance is committed to the values of excellence, mutual respect, diversity, cooperation and communication, integrity, ethics, and accountability.

Annual Budget

The Agency adopts an annual budget and makes decisions on the efficient use of its resources. The financial plan includes the operating and capital programs, sets levels of related operating and capital expenditures that may be made during the budget period. The Board of Directors approves the annual budget, via Action item, prior to the beginning of the new fiscal year (July 1st through June 30th) and is implemented and monitored throughout the year by project managers and executive management, responding to unforeseen emergency circumstances. The budget for fiscal year 2024-25 was approved on June 11, 2024, and supports the mission, value, and goals, and objectives of the strategic plan. During the Fiscal Year, modifications may be presented to the Board for approval. The budget for fiscal year 2025-26 included an operating budget of \$48,968,902 in revenues, and \$46,246,877 of expenses. The approved capital budget is \$720,000 and the Rehab & Betterment budget for \$1,420,000, and was approved on June 12, 2025.

Year-End Projections and Annual Audit

Every year, in addition to the annual budget, the Agency goes through the exercise of a mid-year budget, or a year-end projection. During the spring, in addition to the completion of Budget to Actual reporting, the informal process of modifying the annual budget leads into the next fiscal period formal budget. The year-end projection assists management in assessing where they stand for the current year, and the upcoming year, to reassess current year goals, and the goals and priorities of the upcoming year.

Strategic Plan and Long-Term Plan

The Strategic Plan provides guidance to the Board and Agency staff in directing SCWA policy and resources to address current and future issues within the Agency purview. The current strategic plan was approved in 2016 and covers the period through 2025. An important element of the strategic plan, as well as the Budgets, is the recognition that conditions change. Wet or dry years affect water supply, state regulations can affect water deliveries, and funding drives SCWA's ability to achieve objectives of the strategic plan. Climate and political changes can affect the goals and priorities of the Agency, strategically and financially.

Water Supply and Mission Statement

SCWA was established to provide an adequate water supply to the cities within Solano County and is responsible for the conservation, development, control and use of water for the public good. It is the Agency's responsibility to maintain the infrastructure to deliver raw water to the cities within the county, work in conjunction with the county on soil erosion projects and public flood control projects.

The Solano Project provides about half the municipal water supply and a majority of the agricultural water supply in Solano County. It is our most important water supply, providing reliable high-quality water stored and controlled locally. Our primary mission is to protect and maintain the reliability and quality of the water supply.

The North Bay Aqueduct provides about half the municipal water supply in Solano County. It is a critical water supply that will provide most of the water for future growth in Solano County. Since the North Bay Aqueduct (NBA) is owned and operated by the Department of Water Resources (DWR), a state agency, SCWA's role is limited. Our goal is to improve NBA water supply reliability and water quality. The Solano Project provides about half the municipal water supply and much of the agricultural water supply in Solano County. It is our most important water supply, providing reliable high-quality water stored and controlled locally. Our primary mission is to protect and maintain the reliability and quality of the water supply.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the Agency for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. This was the first time that the Agency has applied for and received the prestigious award. The Agency has again applied, and been awarded, the Certificate of Achievement for Excellence in Financial Reporting for fiscal years-ended June 30, 2022, 2023 and 2024. In order to be awarded a Certificate of Achievement, a government must publish an easy to read and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its continued eligibility for a certificate.



Signed:

Dated: 12/23/2025

General Manager; Solano County Water Agency

Solano County Water Agency

Board of Directors

Chairman of the Board

Supervisor John Vasquez; Solano County District 4

Vice Chairman

Mayor Alma Hernandez; City of Suisun City

General Members

Mayor Steve Young; City of Benicia

Mayor Steve Bird; City of Dixon

Mayor Catherine Moy; City of Fairfield

Director Chris Holdener; Maine Prairie Water District

Director Gabe DeTar; Reclamation District N2068 2068

Supervisor Cassandra James; Solano County District 1

Supervisor Monica Brown; Solano County District 2

Supervisor Wanda Williams; Solano County District 3

Supervisor Mitch Mashburn; Solano County District 5

Mayor Edwin Okamura; City of Rio Vista

Mayor John Carlie; City of Vacaville

Mayor Andrea Sorce; City of Vallejo

John D. Kluge; Solano Irrigation District

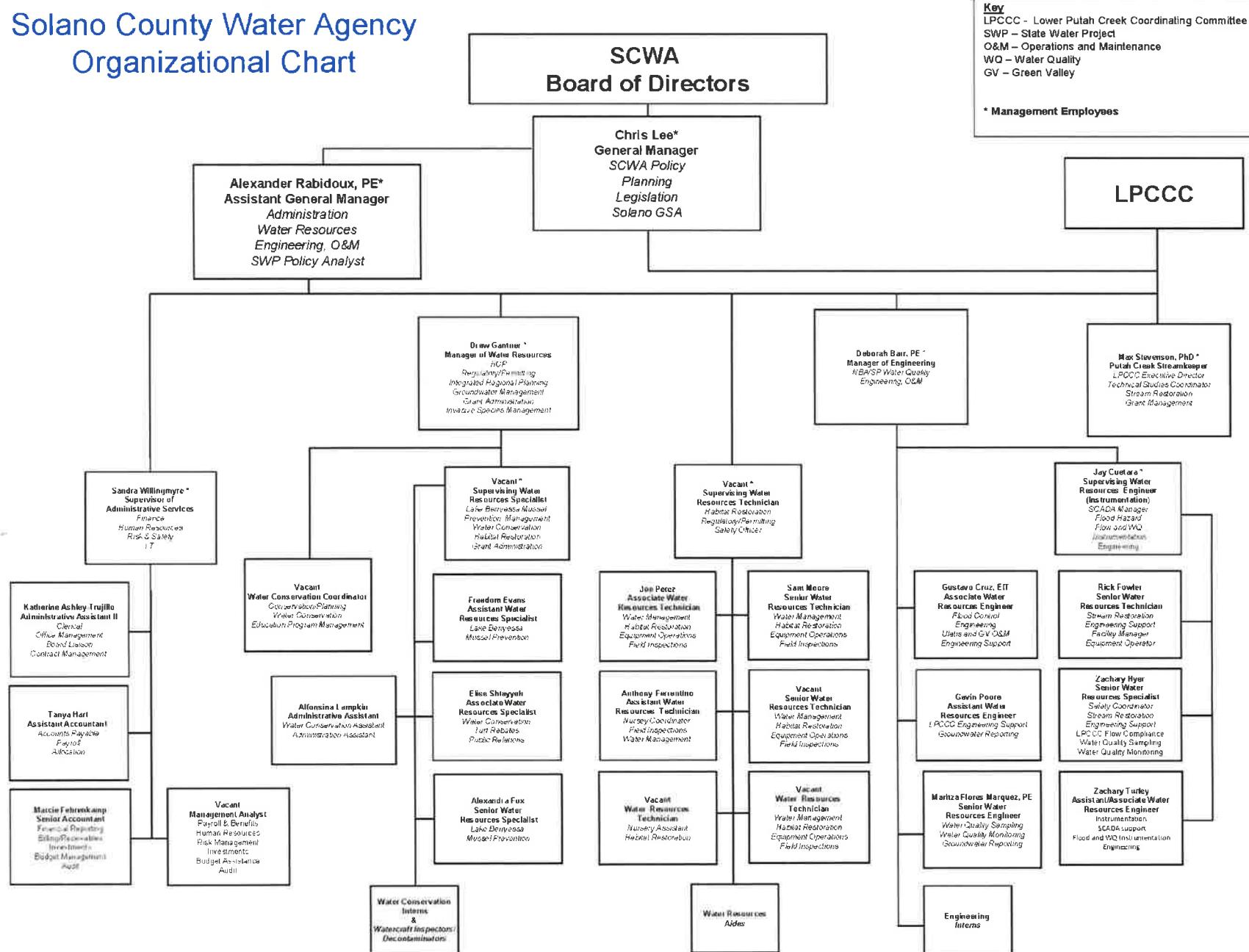
Other Committees

Agenda Review Committee

Director John Kluge

Mayor Alma Hernandez

Solano County Water Agency Organizational Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Solano County Water Agency
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



- 3880 Lemon St., Ste. 300
Riverside, CA 92501
- P.O. Box 1529
Riverside, CA 92502-1529
- 951-241-7800
- www.eadiepaynellp.com

Independent Auditor's Report

To the Board of Directors
Solano County Water Agency
Vacaville, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Solano County Water Agency (Agency) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly in all material respects, the respective financial position of the governmental activities and each major fund, of the Agency as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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 Agency 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 opinions.

Responsibilities of Management for the Financial Statements

The Agency's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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 Agency'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 opinions. 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 GAAS 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 GAAS 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 Agency'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 Agency'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, budgetary comparison and the required defined benefit pension and other post employment benefits schedules, as listed in the table on contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025, on our consideration of the Agency'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 solely 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 Agency'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 Agency's internal control over financial reporting and compliance.

Eadie and Payne, LLP

Riverside, California
December 23, 2025

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended **Error! Reference source not found.**

The following discussion and analysis of the section of the Solano County Water Agency's (Agency) financial performance provides an overview of the Agency's financial activities for the fiscal year ended June 30, 2025. This information is presented in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of the Agency exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$96,226,541 (net position). Of this amount, \$15,707,822 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

- The Agency's total net position increased by \$7,276,607.
- At the close of the fiscal year, the Agency's governmental funds reported combined fund balances of \$71,045,437, an increase of \$7,711,568, in comparison with the prior year.

During fiscal year 2025, management discovered that certain expenses were incorrectly recognized in the fiscal year 2024 financial statements. As a result, previously reported expenses and net position were overstated by \$69,526. The comparative information for fiscal year 2024 has been restated to correct this error. See Note 13 to the financial statements for further details. The correction does not affect current year results but impacts the opening balances and comparative figures as presented in the financial statements.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

The financial section of this report consists of four parts: Government-wide financial statements, fund financial statements, the notes to the financial statements, and required supplementary information.

The government-wide financial statements are prepared using the accrual basis of accounting. They present all the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the Agency, with the difference reported as net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The fund financial statements are prepared using the modified accrual basis of accounting. They present the assets and liabilities of the Agency that are expected to be generated by or used for near-term inflows or outflows, with the difference reported as fund balance. Changes in fund balance are reported if they have an effect on the near-term cash flow of the Agency.

The notes provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements.

The required supplementary information presents the Agency's progress in funding its obligations to provide pension and health benefits to its employees as well as the Agency's budgetary comparison schedules.

NET POSITION

The Statement of Net Position presents the financial position of the Agency on a full accrual basis and provides information about the nature and amount of resources and obligations at year-end. It also provides the basis for computing rate of return, evaluating the capital structure of the Agency, and assessing the liquidity and financial flexibility of the Agency.

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended **Error! Reference source not found.**

The following Table A-1 summarizes the Statement of Net Position as of June 30, 2025 and June 30, 2024 follows:

Table A-1
Statement of Net Position

	June 30, 2025	June 30, 2024	\$ Change	%Change
Assets				
Current assets	\$ 74,455,396	\$ 66,139,257	\$ 8,316,139	12.57%
Noncurrent assets	288,166	-	288,166	100.00%
Capital assets	24,560,556	25,174,008	(613,452)	-2.44%
Total Assets	99,304,118	91,313,265	7,990,853	8.75%
Deferred Outflows of Resources	2,023,639	2,373,042	(349,403)	-14.72%
Liabilities				
Current liabilities	3,623,441	3,045,511	\$ 577,930	18.98%
Noncurrent liabilities	469,806	753,050	(283,244)	-37.61%
Total Liabilities	4,093,247	3,798,561	294,686	7.76%
Deferred Inflows of Resources	1,007,969	937,812	70,157	7.48%
Net Position				
Net investment in capital assets	24,560,556	25,117,881	(557,325)	-2.22%
Restricted	55,958,163	49,321,422	6,636,741	13.46%
Unrestricted net position	15,707,822	14,510,631	1,197,191	8.25%
Total Net Position	\$ 96,226,541	\$ 88,949,934	\$ 7,276,607	8.18%

Table A-1 summarizes the net position of the Agency and reflects the net position increase of \$7,276,607 from \$88,949,934 in fiscal year 2024 to \$96,226,541 in fiscal year 2025. Net investment in capital assets decreased \$557,325, reflecting the net of assets additions and depreciation on capital assets. Approximately 25% of the Agency's net position reflects its investment in capital assets (e.g., land, building, machinery, and equipment). The Agency uses these capital assets to provide services to the Agency; consequently, these assets are not available for future spending. The restricted net position totals \$55,958,163 at June 30, 2025 representing funds that are obligated to be spent within State Water Project, Ulatis Flood Control, and Green Valley Flood Control. The increase in restricted net position of \$6,636,741 mainly consists of the revenues exceeding expenses across all the funds. The unrestricted net position is a resource that can be used for transactions relating to the general operations of the Agency and increased by \$1,197,191, primarily due to the postponement of Rehab & Betterment projects, a permitting delay on the Nishikawa project, and less activity on flood control projects.

CHANGES IN NET POSITION

The Statement of Net Position is a snapshot that shows assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position at a specific point in time. The Statements of Activities provides information on the nature and source of these assets and liabilities represented on the Statement of Net Position.

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025

The following Table A-2 summarizes the Statement of Activities for the fiscal years ended June 30, 2025 and June 30, 2024:

Table A-2
Statement of Activities

	June 30, 2025	June 30, 2024	\$Change	%Change
Revenues				
Program Revenues				
Charges for services	\$ 3,620,528	\$ 3,715,987	\$ (95,459)	-3%
Operating grants and contributions	316,623	421,068	(104,445)	-25%
General Revenues				
Property taxes	34,894,247	32,062,414	2,831,833	9%
Investment earnings	2,474,564	2,648,405	(173,841)	-7%
Other	350,053	162,469	187,584	115%
Total Revenue	41,656,015	39,010,343	2,645,672	7%
EXPENSES				
Solano Project	14,992,272	13,952,940	1,039,332	7%
State Water Project	17,046,902	18,154,653	(1,107,751)	-6%
Ulatis Flood Control	2,174,260	990,679	1,183,581	119%
Green Valley Flood Control	33,082	66,590	(33,508)	-50%
Interest and fiscal charges	1,248	1,598	(350)	-22%
Total Expenses	34,247,764	33,166,460	1,081,304	3%
Change in Net Position	7,408,251	5,843,883	1,564,368	27%
Net Position - Beginning, as Previously Stated	88,949,934	83,106,051	5,843,883	7%
Restatement due to change in accounting principle	131,644	-	131,644	100%
Net Position - Beginning, Restated	88,818,290	83,106,051	5,712,239	7%
Net Position - Ending	\$ 96,226,561	\$ 88,949,934	\$ 7,276,607	8%

Ending net position totaled \$ 96,226,561 at June 30, 2025, an increase in net position of \$7,276,607 or 8% from June 30, 2024. Total revenues increased by \$2,645,672 or 7% during the fiscal year 2025, compared to 2024. Property tax revenue increased in fiscal year 2025 compared to 2024 by \$2,831,833 or 9%. Grant revenues decreased by \$104,445 or 25%, from June 30, 2024. Total expenses increased by \$1,081,304 or 3% to \$34,247,764 in 2025. The Solano Project expenses increased by \$1,039,332 from 2024 to 2025, due to increased current year pension expense, increased efforts in habitat and water conservation projects, Rehab & Betterment projects along the Putah South Canal, increased expenses for Solano Project Operations and Maintenance, and continued work on the Putah Creek Watershed management program, including expenses due to the discovery of Golden mussels in the California Delta. The State Water Project expenses decreased by \$1,107,751 from 2024 to 2025 primarily due to decreased efforts in water conservation, habitat conservation, and the yolo bypass/cache slough complex project. Ulatis Flood Control had an increase in Operations & Maintenance and Culvert Replacement projects. Green Valley Flood Control had decreases in Operations & Maintenance, and Rehab & Betterment costs. Ulatis Flood Control and Green Valley Flood Control have fluctuations in maintenance costs depending on the dry/wet annual cycles. In 2025, total revenue exceeded expenditure by \$7,408,251, an increase of 27% compared to 2024. The restatement of accounting change is the implementation of GASB 101, accounting for compensated absences, which is retroactive one year from implementation.

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025

COMPARISON OF BUDGETED TO ACTUAL REVENUES AND EXPENDITURES – GENERAL FUND

The Table below compares Actual Revenues and Expenditures to those budgeted.

Table A-3
General Fund - Solano Project Budget to Actual

	Final	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues			
Property taxes	\$ 13,875,345	\$ 14,170,837	\$ 295,492
Charges for services	311,690	336,761	25,071
Investment earnings	499,770	549,524	49,754
Intergovernmental	208,000	316,623	108,623
Other revenues	300,609	321,759	21,150
Total Revenues	15,195,414	15,695,504	500,090
Expenditures			
Current:			
Operations and maintenance	7,413,704	6,830,715	582,989
Administration and general	6,372,000	6,002,503	369,497
Conservation and flood control	775,650	635,399	140,251
Engineering	743,120	741,219	1,901
Capital Outlay	660,442	538,234	122,208
Debt Service:			
Principal	56,127	57,354	(1,227)
Interest	1,147	1,248	(101)
Total Expenditures	16,022,190	14,806,672	1,215,518
Revenues Over (Under) Expenditures	(826,776)	888,832	1,715,608
Net Change in Fund Balances	(826,776)	888,832	1,715,608
Fund Balances			
Beginning of year	14,081,973	14,081,973	-
End of year	\$ 13,255,197	\$ 14,970,805	\$ 1,715,608

Revenues during the year were \$500,090 higher than the final amended budget for FY2024-25, largely due to higher than expected property tax revenues. Grant revenues decreased from prior years due to delayed effort on the Nishikawa grant project, along Lower Putah Creek. The reimbursement of shared costs for Water Conservation was higher than expected.

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025

CAPITAL ASSETS

The Agency's capital assets, net of accumulated depreciation, consist mainly of land purchases (Petersen Ranch, Sackett Ranch, and Lang-Tule property) and land improvements (Cement Hill Bypass). The Agency continues to add field equipment as part of its water supply and flood control operations. In addition, SCWA invested in new field trucks for Solano Project operations, multiple decontamination units for Golden Mussel prevention, an eDNA sampler for water quality testing, a GPS Surveyor Unit, and multiple Flow Meters/Flow Controllers monitoring equipment along Putah Creek and Putah South Canal.

Additional information about the Agency's capital assets can be found in Note 4 in the Notes to the Basic Financial Statements.

Table A-4
Capital Assets

	2025	2024
Land	\$ 10,529,214	\$ 10,529,214
Construction-in-progress	-	32,348
Buildings	10,340,145	10,340,145
Cement Hill Bypass land improvements	2,535,494	2,535,494
Water monitoring equipment	2,516,846	2,409,973
Machinery and field equipment	5,217,058	4,834,368
Furniture, fixtures, and office equipment	958,628	877,611
Subtotal	32,097,385	31,559,153
Less accumulated depreciation	(7,536,829)	(6,385,145)
Total Net Capital Assets	\$ 24,560,556	\$ 25,174,008

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025

LONG TERM DEBT

The Agency's long-term debt consists of one 5 year Lease-purchase agreement of heavy equipment as follows:

Additional Information about the Agency's long-term debt can be found in Note 5 in the Notes to the Basic Financial Statements.

Table A-5
Long-Term Debt

	Balance at July 1, 2024	Additions	Deletions	Balance at June 30, 2025
Equipment Finance Purchase	\$ 56,127	\$ -	\$ (56,127)	\$ -

SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025

FINANCIAL ANALYSIS OF AGENCY FUNDS

The following Table A-6 summarizes the changes in fund balances for the governmental funds:

Table A-6
Changes in Fund Balances - Governmental Funds

	General Fund		Special Revenue Fund			Total Government
	Solano Project	State Water Project	Ulati Flood Control	Green Valley Flood Control		
Revenues						
Property taxes	\$ 14,170,837	\$ 18,310,809	\$ 2,207,463	\$ 205,138	\$ 34,894,247	
Charges for services	336,761	3,283,767	-	-	3,620,528	
Investment Earnings	549,524	1,456,790	448,040	20,210	2,474,564	
Intergovernmental	316,623	-	-	-	316,623	
Other revenues	321,759	20,425	7,869	-	350,053	
Total Revenues	15,695,504	23,071,791	2,663,372	225,348	41,656,015	
Expenditures						
Current						
Water purchases	-	14,573,893	-	-	14,573,893	
Operations and maintenance	6,830,715	559,747	2,090,047	15,196	9,495,705	
Administration and general	6,002,503	1,313,734	19,163	17,344	7,352,744	
Conservation and flood control	635,399	267,734	-	-	903,133	
Engineering	741,219	280,917	-	-	1,022,136	
Capital Outlay	538,234	-	-	-	538,234	
Debt Service						
Principal	57,354	-	-	-	57,354	
Interest	1,248	-	-	-	1,248	
Total Expenditures	14,806,672	16,996,025	2,109,210	32,540	33,944,447	
Excess of Revenues Over Expenditures	888,832	6,075,766	554,162	192,808	7,711,568	
Net Change in Fund Balances	888,832	6,075,766	554,162	192,808	7,711,568	
Fund Balances, Beginning of Year	14,081,973	37,225,838	11,507,003	519,055	63,333,869	
Fund Balances, End of year	\$ 14,970,805	\$ 43,301,604	\$ 12,061,165	\$ 711,863	\$ 71,045,437	

Solano Project - As of June 30, 2025, the Solano Project reported an ending fund balance of \$14,970,805, an increase of \$888,832 from 2024. Expenditures were slightly under budget mainly due to decreased effort with Habitat and Water Conservation projects, delays on permitting for the Nishikawa grant project, continued Rehab & Betterment projects for the Putah Diversion Dam and Putah South Canal, and an increase in Property tax revenue.

State Water Project - As of June 30, 2025, the State Water Project reported ending fund balance of \$43,301,604, an increase from 2024 of \$6,075,766. This increase in fund balance is due primarily to delayed implementation of North Bay Aqueduct projects and studies, and higher than anticipated property tax revenues, reflecting the increase in property values in Solano County.

Ulati Flood Control Zone 1 - As of June 30, 2025, the Ulati Flood Control Project reported an ending fund balance of \$12,061,165, an increase of \$554,162 from 2024. Actual property tax revenues were higher than prior year, the culvert replacement projects completed below budget, and progress was made on bank maintenance projects. These costs fluctuate every year depending on dry/wet annual cycles.

Green Valley Flood Control Zone 2 - As of June 30, 2025, the Green Valley Flood Control Fund reported an ending fund balance of \$711,863, an increase of \$192,808. Actual property tax revenues were higher than expected, and budgeted projects were postponed. Expenditures fluctuate every year depending on weather and timing.

**SOLANO COUNTY WATER AGENCY
MANAGEMENT'S DISCUSSION & ANALYSIS
For the year ended June 30, 2025**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

During 2003, the Agency developed a Capital Project Funding Plan that forecasts capital project needs over a five- year horizon. There are a few major projects that have uncertainties regarding if and when they will be funded and at what level. The Capital Project Funding Plan, which is currently being updated and expanded, is helpful in budgeting capital projects.

Water rates charged by the Agency to cities, districts, and agencies are fixed by contract and do not change in relationship to the Agency's expenditures or revenues. Capital costs for the Solano Project have been paid off; therefore, Solano County Water Agency does not make payments to the United States Bureau of Reclamation for Solano Project water and, therefore, does not charge for Solano Project water supply for most of its contracting agencies.

During this current fiscal year, The Agency has continued doing remediation and erosion control work to mitigate possible damage during the rainy season, is constantly improving flow and debris monitoring along Putah Creek, and is progressing on rehab & betterment projects for the Solano Project.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the finances for the Agency. Questions concerning any information provided in this report or requests for additional information should be addressed to the General Manager, 810 Vaca Valley Parkway, Suite 202, Vacaville, CA 95688.

BASIC FINANCIAL STATEMENTS

SOLANO COUNTY WATER AGENCY
STATEMENT OF NET POSITION
June 30, 2025

Assets

Current Assets

Cash and investments	\$ 72,844,010
Accounts receivable	1,337,364
Interest receivable	146,037
Prepaid expenses and other assets	127,985
Total Current Assets	74,455,396

Noncurrent Assets

Net pension asset	288,166
Capital assets not being depreciated	10,529,214
Capital assets, net of accumulated depreciation	14,031,342
Total Noncurrent Assets	24,848,722
	99,304,118

Total Assets

Deferred Outflows of Resources

Deferred outflows related to pension	1,408,298
Deferred outflows related to OPEB	615,341
Total Deferred Outflows of Resources	2,023,639

Liabilities

Current Liabilities

Accounts payable	2,668,418
Accrued payroll	107,607
Deposits	162,078
Unearned revenues	471,856
Compensated absences	213,482
Total Current Liabilities	3,623,441

Noncurrent Liabilities

Compensated absences	260,922
Net OPEB liability	208,884
Total Noncurrent Liabilities	469,806
	4,093,247

Total Liabilities

Deferred Inflows of Resources

Deferred inflows related to net pension	404,102
Deferred inflows related to net OPEB	603,867
Total Deferred Inflows of Resources	1,007,969

Net Position

Net investment in capital assets	24,560,556
Restricted for:	
State Water Project	43,250,727
Ulatis Project	11,996,115
Green Valley Flood Control	711,321
Unrestricted	15,707,822
Total Net Position	\$ 96,226,541

SOLANO COUNTY WATER AGENCY
STATEMENT OF ACTIVITIES
June 30, 2025
For the year ended

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Operating		Total	Governmental Activities
		Charges for Services	Grants and Contributions		
Governmental Activities					
Solano Project	\$ 14,992,272	\$ 336,761	\$ 316,623	\$ 653,384	\$ (14,338,888)
State Water Project	17,046,902	3,283,767	-	3,283,767	(13,763,135)
Ulatis Project	2,174,260	-	-	-	(2,174,260)
Green Valley Flood Control	33,082	-	-	-	(33,082)
Interest expense on long-term debt	1,248	-	-	-	(1,248)
Total Governmental Activities	\$ 34,247,764	\$ 3,620,528	\$ 316,623	\$ 3,937,151	\$ (30,310,613)
General Revenues					
Property taxes					34,894,247
Investment earnings					2,474,564
Other revenues					350,053
Total General Revenues					37,718,864
Change in Net Position					
Net Position, Beginning of Year, as Previously Stated					89,019,460
Restatement for accounting change and correction of error					(201,170)
Net Position, Beginning of Year, as Restated					88,818,290
Net Position, End of Year					\$ 96,226,541

SOLANO COUNTY WATER AGENCY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	General Fund		Special Revenue Fund			Total Government
	Solano Project	State Water Project	Ulatis Flood Control	Green Valley Flood Control		
Assets						
Cash and investments	\$ 16,294,957	\$ 43,519,254	\$ 12,313,209	\$ 716,590	\$ 72,844,010	
Accounts receivable	873,410	463,954	-	-	1,337,364	
Interest receivable	32,435	85,902	26,504	1,196	146,037	
Prepaid and other assets	127,985	-	-	-	127,985	
Total Assets	17,328,787	44,069,110	12,339,713	717,786	74,455,396	
Liabilities						
Accounts payable	\$ 2,056,939	\$ 327,008	\$ 278,548	\$ 5,923	\$ 2,668,418	
Accrued payroll	107,607	-	-	-	107,607	
Deposits	162,078	-	-	-	162,078	
Unearned Revenue	31,358	440,498	-	-	471,856	
Total Liabilities	2,357,982	767,506	278,548	5,923	3,409,959	
Fund Balances						
Nonspendable - prepaids and inventory	127,985	-	-	-	127,985	
Restricted - special projects	-	43,301,604	12,061,165	711,863	56,074,632	
Unassigned	14,842,820	-	-	-	14,842,820	
Total Fund Balances	14,970,805	43,301,604	12,061,165	711,863	71,045,437	
Total Liabilities and Fund Balances	\$ 17,328,787	\$ 44,069,110	\$ 12,339,713	\$ 717,786	\$ 74,455,396	

**SOLANO COUNTY WATER AGENCY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

June 30, 2025

Total Fund Balances of Governmental Funds	\$ 71,045,437
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Nondepreciable	10,529,214
Depreciable, net of accumulated depreciation	14,031,342

In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year:

Deferred outflows related to pension	1,408,298
Deferred outflows related to OPEB	615,341
Deferred inflows related to pension	(404,102)
Deferred inflows related to OPEB	(603,867)

Noncurrent (liabilities)/assets were not due and payable in the current period, and other noncurrent assets were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet:

Net OPEB liability	(208,884)
Compensated absences	(474,404)
Net pension asset	288,166
Net Position of Governmental Activities	<u>\$ 96,226,541</u>

SOLANO COUNTY WATER AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES GOVERNMENTAL FUNDS

For the year ended June 30, 2025

	General Fund		Special Revenue Fund				Total Government
	Solano Project	State Water Project	Ulatis Flood Control	Green Valley Flood	Control		
Revenues							
Property taxes	\$ 14,170,837	\$ 18,310,809	\$ 2,207,463	\$ 205,138	\$ 34,894,247		
Charges for services	336,761	3,283,767	-	-	-	3,620,528	
Investment Earnings	549,524	1,456,790	448,040	20,210	2,474,564		
Intergovernmental	316,623	-	-	-	-	316,623	
Other revenues	321,759	20,425	7,869	-	-	350,053	
Total Revenues	15,695,504	23,071,791	2,663,372	225,348	41,656,015		
Expenditures							
Current							
Water purchases	-	14,573,893	-	-	-	14,573,893	
Operations and maintenance	6,830,715	559,747	2,090,047	15,196	9,495,705		
Administration and general	6,002,503	1,313,734	19,163	17,344	7,352,744		
Conservation and flood control	635,399	267,734	-	-	903,133		
Engineering	741,219	280,917	-	-	1,022,136		
Capital Outlay	538,234	-	-	-	538,234		
Debt Service							
Principal	57,354	-	-	-	-	57,354	
Interest	1,248	-	-	-	-	1,248	
Total Expenditures	14,806,672	16,996,025	2,109,210	32,540	33,944,447		
Excess of Revenues Over Expenditures	888,832	6,075,766	554,162	192,808	7,711,568		
Net Change in Fund Balances	888,832	6,075,766	554,162	192,808	7,711,568		
Fund Balances, Beginning of Year, as Previously Stated							
Restatement for correction of error	-	(69,526)	-	-	-	(69,526)	
Fund Balances, Beginning of Year, as Restated	14,081,973	37,295,364	11,507,003	519,055	63,403,395		
Fund Balances, End of year	\$ 14,970,805	\$ 43,301,604	\$ 12,061,165	\$ 711,863	\$ 71,045,437		

SOLANO COUNTY WATER AGENCY
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the year ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 7,711,568
Amounts reported for governmental activities in the Statement of Activities were different because:	
Governmental funds reported asset acquisitions as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This was the amount of capital assets recorded in the current year	
Capital outlay	538,234
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as an expenditure in the governmental funds.	(1,151,684)
The accrual decreased compensated absences payable in the Government-Wide Statement of Net Position.	(6,114)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position	56,127
OPEB expenses reported in the Government-Wide Statement of Activities are not current financial resources and therefore is not reported in the governmental funds.	(166,772)
Current year pension and OPEB contributions are recorded as expenditures in the governmental funds, however these amounts are reported as deferred outflows of resources in the Government-Wide Statement of Net Position.	
Deferred outflows related to current year pension contributions	687,520
Deferred outflows related to current year OPEB contributions	243,637
Pension expense reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as an expenditure in the governmental funds.	(504,265)
Change in Net Position of Governmental Activities	\$ 7,408,251

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Solano County Water Agency (Agency) have been prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. The more significant of the Agency's accounting policies are described below:

A. Financial Reporting Entity

The Solano County Water Agency (the Agency) was created in 1951 by an act of the California Legislature as the "Solano County Flood Control and Water Conservation District." In 1988, the legislative act was changed to modify the governing board and the name was changed to Solano County Water Agency in 1989. The governing board is made up of five members of the Solano County Board of Supervisors, the mayors from the seven cities in the county and three representatives from three agricultural irrigation districts. The Agency provides wholesale water services to cities, districts, and state agencies and lead efforts to protect rights to existing sources of water and participates in efforts to secure new sources of projects and is involved in countywide flood control planning. As required by accounting principles generally accepted in the United States of America, these financial statements present the Agency alone as the Agency has no component units, related organizations, or jointly governed organizations.

B. Basis of Accounting and Measurement Focus

The accounts of the Agency are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance or net position, revenues, and expenditures or expenses. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions, or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The Agency's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all the Agency's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liabilities are incurred.

Certain types of transactions reported as program revenues for the Agency are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position. In the Statement of Activities, internal fund transactions have been eliminated. There were no interfund activities requiring elimination for the year ended June 30, 2025.

Fund Financial Statements

Governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis accounting, revenues are recognized in the accounting period in which they become both "measurable and available" to finance expenditures of the current period.

The Agency's funds, all of which are considered to be major governmental funds, are reported as separate columns in the fund financial statements. The funds of the Agency are described below:

General Fund

Solano Project – This fund accounts for the Agency's water supply contract with the U.S. Bureau of Reclamation for the water supply provided by contract cities, districts, and State agencies. Property tax revenues are used to pay for operations, maintenance, rehabilitation, and betterment. Operations and maintenance are performed by contract with the Solano Irrigation District. Included in this fund are costs associated with a water master to monitor water use in the Upper Putah Creek Watershed and development of a Habitat Conservation Plan. Other functions include the flood control program and water conservation program.

Special Revenue Funds

State Water Project - This fund accounts for the Agency's water supply contract with the California Department of Water Resources for the repayment of construction, operations, and maintenance costs of the North Bay Aqueduct, and the contracts with member agencies for the purchase of this water.

Ulatis Flood Control - This fund accounts for the costs of operating and maintaining the Ulatis Flood Control Facilities, which were built by the Federal Soil Conservation Service. The Agency contracts with the Solano County Resource Management Department for the maintenance of this project.

Green Valley Flood Control - This fund accounts for the costs of operating and maintaining the Green Valley Flood Control Facilities, which were built by the U.S. Army Corps of Engineers. The Agency contracts with the Solano County Resource Management Department for the maintenance of this project.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting and Measurement Focus (Continued)
Fund Financial Statements (Continued)

Revenues are recorded when received in cash, except that revenues subject to accrual (generally those received within 90 days after year-end) are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the Agency include taxes, intergovernmental revenues, interest and charges for services.

The Reconciliation of the Governmental Fund Financial Statements to the Government-Wide Financial Statements is provided.

C. Cash, Cash Equivalents and Investments

Cash and cash equivalents are defined as demand deposit account balances, pooled investments in the State of California Local Agency Investment Fund (LAIF), and money market funds with California Asset Management Program (CAMP), and certificates of deposits.

The Agency categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Agency does not have any investments that are measured using Level 3 inputs.

D. Accounts Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. No allowance for losses has been reflected at June 30, 2025 as management believes all receivables to be collectible. Major receivable balances for the governmental activities consist of water sales and grants. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Loans receivable are recorded in the fund statements, but are also recorded as deferred inflows of resources to indicate they do not represent current financial resources.

E. Prepays and Inventory

Inventories are stated at cost (average cost per unit) for governmental funds. The cost is recorded as an expenditure/expense in the funds at the time individual inventory items are consumed, rather than purchased. Inventories of governmental funds are offset by nonspendable fund balance to indicate they do not constitute resources available for future appropriation.

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Provision is made for depreciation using the straight-line method over the estimated useful lives of the assets, which range from three to forty years. It is the Agency's policy to capitalize all capital assets with an initial cost of more than \$5,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the statement of activities.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The Agency has assigned the useful lives listed below to capital assets:

Asset Class	Useful Life
Buildings and improvements	20 - 25 years
Land improvements	20 years
Water monitoring equipment	5 - 10 years
Machinery and field equipment	5 - 15 years
Furniture, fixtures, and office equipment	5 - 12 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

G. Unearned Revenues

Unearned revenues arise when resources are received by the Agency before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the Agency has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

H. Compensated Absences

Employees of the Agency are entitled to paid vacation, sick leave, and other compensated absences as provided under personnel policies and union contracts. Vacation leave is earned based on years of service and may be carried forward subject to a maximum accumulation. Sick leave may be accrued up to a specified limit and a portion is payable upon separation from service only to eligible employees. A portion of accrued sick leave may be cashed out upon the request of a qualifying employee.

Liabilities for compensated absences are recognized as the benefits are earned by employees, based on current pay rates and applicable payroll taxes. The liability for compensated absences is reported in the government-wide financial statements. In accordance with GASB Statement No. 101, the Agency measures the liability for compensated absences using the employee's current pay rates and includes estimated payroll-related costs. The liability is classified as both current and noncurrent based on expected timing of payment.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Compensated Absences (Continued)

Significant estimates include assumptions regarding employee turnover rates and the likelihood of employees meeting eligibility requirements for payment upon separation. The Agency periodically reviews these assumptions to ensure the liability is appropriately measured.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

J. Net Position and Fund Balance

Government-Wide Financial Statements

Net position is the excess of all the Agency's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, granters, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - Unrestricted net position represents resources derived from taxes, grants, and charges for services. These resources are used for transactions relating to the general operations of the Agency, and may be used at the discretion of the Board to meet current expenses for any purpose.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the Agency's policy is to first apply the expense toward restricted resources, and then towards unrestricted resources.

Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Net Position and Fund Balance (Continued)

Fund Financial Statements (Continued)

Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, granters, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned - Amounts representing the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

Detail about the Agency's fund balance classifications at June 30, 2025 is described in Note 6.

K. Property Taxes

Property taxes are assessed and collected by Solano County (the County). The County remits the property taxes to the Agency when the taxes are collected and the allocation has been determined. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, are payable in two installments, and become delinquent if not paid by December 10 or April 10. The Agency has elected to receive the property taxes from the County under the Teeter Program. Under this program, the Agency receives 100% of the levied property taxes in periodic payments with the County assuming responsibility for delinquencies.

L. Pension

For purposes of measuring the net pension (asset) liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For this report, the following timeframes are used:

CalPERS	June 30, 2025
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB (asset) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Agency's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles required that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

N. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

O. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

In 2025, the Agency adopted new accounting standards in order to conform to the following page Governmental Accounting Standards Board Statements:

GASB Statement No. 101, Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensation absences.

GASB Statement No. 102, Certain Risk Disclosures

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments consisted of the following at June 30, 2025:

Deposits with financial institutions	\$ 9,501,122
Petty cash	631
	<hr/>
Total Cash on Hand and Deposits	9,501,753
Local Agency Investment Fund (LAIF)	13,329,286
California Asset Management Program (CAMP)	39,808,301
Certificates of deposit	9,917,047
Money market funds	287,623
	<hr/>
Total Investments	63,342,257
Total Cash and Investments	<hr/> \$ 72,844,010

B. Deposits

The carrying amount of the Agency's cash deposit was \$9,501,122 as of June 30, 2025. Bank balances before reconciling items were a positive amount of \$10,036,530 at June 30, 2025. The Agency's cash deposit was fully insured up to \$250,000 by the Federal Deposit Insurance Commission. The remaining amount was collateralized with securities held by the pledging financial institutions.

The California Government Code (Code) Section 53652 requires California banks and savings and loan associations to secure the Agency's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor.

Fair value of pledged securities must equal at least 110% of the Agency's cash deposits. California law also allows institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the Agency's total cash deposits.

The Agency follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

C. Investments Authorized by the Code and the Agency's Investment Policy

California statutes authorize agencies to invest in idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The Agency is authorized, by its Board of Directors, to invest its cash in the State of California's Local Agency Investment Fund (LAIF), California Asset Management Program (CAMP), the Solano County Investment Pool, or Federal Depository Insurance Corporation (FDIC) insured accounts in a bank or savings and loan association. The Agency's investment policy does not contain any specific provisions intended to limit the Agency's exposure to interest rate risk, credit risk, concentration of credit risk, or custodial credit risk.

The Agency's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold.

The most sensitive accounting estimates affecting the financial statements are:

The net pension and OPEB liabilities and the related deferred inflows and outflows of resources are based on amounts determined by an actuarial valuation. Actuarial computations are based on a number of assumptions, such as the rate of return on investments, rate of inflation, and life expectancy. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The allowance for doubtful accounts is calculated based on varying percentages of receivables outstanding. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Compensated absences is calculated based on the employee's current pay rates and includes estimated payroll-related costs. Significant estimates include assumptions regarding employee turnover rates and the likelihood of employees meeting eligibility requirements for payment upon separation. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Agency's financial statements relate to OPEB liabilities disclosures in Note 9 and the net pension liabilities disclosures in Note 8.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Agency's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated December 23, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in Agency's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to obtain assurance about such other information. However, in accordance with such standards, we have read the information and considering whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

Very truly yours,

Eadie and Payne, LLP

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

2. CASH AND INVESTMENTS (Continued)

C. Investments Authorized by the Code and the Agency's Investment Policy (Continued)

Therefore, the fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally, the Agency's practice is to buy and hold investments until maturity dates. Consequently, the Agency's investments are carried at fair value.

The Agency is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The Agency's investments with LAIF at June 30, 2025 include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments included the following:

Structured Notes - debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as collateralized mortgage obligations) or credit card receivables.

At June 30, 2025, the Agency had \$13,329,286 invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

The Agency is a participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Section 6500 et Seq., or the "Act") for the purpose of exercising the common power of CAMP participants to invest certain proceeds of debt issues and surplus funds. CAMP investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The Agency reports its investments in CAMP at the amortized cost provided by CAMP, which is the same as the value of the pool share in accordance with GASB 79 requirements. At June 30, 2025 the fair value was approximately equal to the Agency's cost.

The Agency, as a CAMP shareholder, may withdraw all or any portion of the funds in its CAMP account at any time by redeeming shares. The CAMP Declaration of Trust permits the CAMP trustee to suspend the right of withdrawal from CAMP or to postpone the date of payment of redemption proceeds if the New York Stock Exchange is closed other than for customary weekend and holiday closings, if trading on the New York Stock Exchange is restricted, or if, in the opinion of the CAMP trustees, an emergency exists such that disposal of the CAMP pool securities or determination of its net asset value is not reasonably practicable. If the right of withdrawal is suspended, the Agency may either withdraw its request for that withdrawal or receive payment based on the net asset value of the CAMP pool next determined after termination of the suspension of the right of withdrawal.

At June 30, 2025, the Agency's investments with CAMP were \$39,808,301.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

2. CASH AND INVESTMENTS (Continued)

D. Risk Disclosures

Interest Rate Risk: Interest rate risk is the market value fluctuation due to overall changes in the interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Agency had no investments that were highly sensitive to interest rate fluctuations at June 30, 2025.

Information held by the Agency grouped by maturity date at June 30, 2025 are shown below:

Investment Type	Total	Maturity Date	
		1 Year or Less	1-5 Years
Local Agency Investment Fund (LAIF)	\$ 13,329,286	\$ 13,329,286	\$ -
California Asset Management Program (CAMP)	39,808,301	39,808,301	-
Certificates of deposit	9,917,047	3,458,991	6,458,056
Money market funds	287,623	287,623	-
Total Investments	\$ 63,342,257	\$ 56,884,201	\$ 6,458,056

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. LAIF and CAMP do not have a rating provided by a nationally recognized rating organization. The Agency's certificates of deposit and money market funds are not rated.

Concentration Risk: The investment policy of the Agency contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of a failure of the depository financial institution, a government 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 to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

E. Investment Valuation

Investments (except for money and market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2025 are described below.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

2. CASH AND INVESTMENTS (Continued)
E. Investment Valuation (Continued)

Investment Type	Total	Fair Value Measurement		
		Level 1	Level 2	Level 3
Certificates of deposits (negotiable)	\$ 9,917,047	\$ -	\$ 9,917,047	\$ -
Total investments subject to fair value	9,917,047		9,917,047	
Investments not subject to leveling disclosure:				
Money market funds	\$ 287,623			
Local Agency Investment Fund (LAIF)	13,329,286			
California Asset Management Program (CAMP)	<u>39,808,301</u>			
Total Investments	<u>\$ 63,342,257</u>			

3. ACCOUNTS AND GRANTS RECEIVABLE

The Agency's receivables at June 30, 2025 consisted of the following:

Water sales receivable	\$ 851,753
Grants receivable	448,386
Miscellaneous receivable	<u>37,225</u>
Total Receivables	<u>\$ 1,337,364</u>

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

4. CAPITAL ASSETS

The Agency's capital asset activity for the year ended June 30, 2025 as follows:

	<u>Balance at</u>	<u>June 30, 2024</u>	<u>Additions</u>	<u>Transfers</u>	<u>Retirements</u>	<u>Balance at</u>	<u>June 30, 2025</u>
Government activities:							
Capital Assets Not Being Depreciated:							
Land	\$ 10,529,214	\$ -	\$ -	\$ -	\$ -	\$ 10,529,214	
Construction in progress	32,348	-	(32,348)	-	-	-	
Total Capital Assets Not Being Depreciated	<u>10,561,562</u>	<u>-</u>	<u>(32,348)</u>	<u>-</u>	<u>-</u>	<u>10,529,214</u>	
Capital Assets Being Depreciated:							
Land improvements	2,535,494	-	-	-	-	2,535,494	
Buildings	10,340,145	-	-	-	-	10,340,145	
Water monitoring equipment	2,409,973	106,873	-	-	-	2,516,846	
Machinery and field equipment	4,834,368	361,575	21,115	-	-	5,217,058	
Furniture, fixtures and office equipment	877,611	69,784	11,233	-	-	958,628	
Total Capital Assets Being Depreciated	<u>20,997,591</u>	<u>538,232</u>	<u>32,348</u>	<u>-</u>	<u>-</u>	<u>21,568,171</u>	
Accumulated Depreciation							
Land improvements	1,118,810	50,710	-	-	-	1,169,520	
Buildings	440,418	464,169	-	-	-	904,587	
Water monitoring equipment	1,582,266	116,992	-	-	-	1,699,258	
Machinery and field equipment	2,907,115	387,035	-	-	-	3,294,150	
Furniture, fixtures and office equipment	336,536	132,778	-	-	-	469,314	
Total Accumulated Depreciation	<u>6,385,145</u>	<u>1,151,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,536,829</u>	
Net Depreciable Assets	<u>14,612,446</u>	<u>(613,452)</u>	<u>32,348</u>	<u>-</u>	<u>-</u>	<u>14,031,342</u>	
Total Capital Assets, Net	<u>\$ 25,174,008</u>	<u>\$ (613,452)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,560,556</u>	

Depreciation expense for the year ended June 30, 2025 was charged to functions as follows:

Governmental activities:	
Solano Project	\$ 1,035,215
State Water Project	50,877
Ulatis Flood Control Project	65,050
Green Valley Flood Control Project	542
Total depreciation expense	<u>\$ 1,151,684</u>

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

5. COMPENSATED ABSENCES

The following is a summary of the changes in the Agency's compensated absences for the year ended June 30, 2025:

	Balance at July 1, 2024	Net Change	Balance at June 30, 2025	Current Portion
Governmental activities:				
Compensated absences	\$ 468,290	\$ 6,114	\$ 474,404	\$ 213,482

6. LONG TERM DEBT

The following is a summary of the changes in the Agency's compensated absences for the year ended June 30, 2025:

	Balance at July 1, 2024	Deletions	Balance at June 30, 2025
Equipment Finance Purchase	\$ 56,127	\$ (56,127)	\$ -

Equipment Finance Purchase

On May 14, 2021, The Solano Irrigation District entered into an equipment finance purchase agreement in the amount of \$358,402, at 2.50% interest with Deere Credit, INC, to finance the purchase of a grader. Monthly principal and interest payments of \$4,745 are due at starting June 2021 through June 2025. The Agency has agreed to a 28% cost share agreement of the lease obligation. No outstanding balance as of June 30, 2025.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

7. ADMINISTRATIVE AND GENERAL EXPENDITURES

The following is a summary of administration and general expenditures of the fund financial statements by natural classification for the year ended June 30, 2025:

Salaries and benefits	\$ 5,754,641
Professional services	1,077,590
Dues and memberships	236,225
Public education	650,461
Property tax administration fee	162,832
Governmental advocacy	181,500
Office equipment	97,818
Office expense	264,196
Telephone	39,454
Insurance	254,122
Watermaster services	45,898
Fuel	50,816
Board expense	32,379
Talent decision monitoring	3,322
Miscellaneous	78,812
Water rights fee	124,999
Car maintenance	34,265
Overhead reallocation	(1,257,279)
Total	\$ 7,832,051

8. DEFINED BENEFIT PENSION PLAN

A. Plan Description

All qualified permanent full and part-time Agency employees working at least 1,000 hours per year are eligible to participate in the Agency's cost-sharing multiple-employer defined benefit pension plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Agency sponsors two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and Agency resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Active members belonging to the Classic Plan are required to contribute 7.0% of their annual covered salary.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (Continued)

B. Benefits Provided (Continued)

Active members belonging to the PEPRA plan are required to contribute 7.75% of their annual covered salary. The Agency makes the contributions required of the Classic employees on their behalf and for their account.

The rate plan provisions and benefits in effect at June 30, 2025 are summarized as follows:

	<u>Miscellaneous - Classic</u>	<u>Miscellaneous - PEPRA</u>
Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life
Retirement age	50-63	50-67
Monthly benefits, as a % of eligible compensation	1.43% to 2.42%	0.842% to 2.5%
Required employee contribution rates	7.00%	7.75%
Required employer contribution rates	12.52%	7.87%
Required UAL payment	\$26,585	\$2,311

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The Agency's required contributions to the Plan for the measurement period ended June 30, 2024 was \$288,953.

D. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the Agency reported a net pension asset of \$288,166 for its proportionate share of the collective net pension liability of the Plan.

The collective net pension (asset) liability of the Plan is measured as of June 30, 2024, and the total pension (asset) liability for the Plan used to calculate the net pension (asset) liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The Agency's proportion of the collective net pension(asset) liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (Continued)

D. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The Agency's proportionate share of the net pension (asset) liability of the Plan as of June 30, 2023 and 2024 was as follows:

Proportion - June 30, 2023	0.00441%
Proportion - June 30, 2024	-0.00238%
Change - Increase (Decrease)	-0.00679%

For the year ended June 30, 2025, the Agency recognized pension expense of \$504,265 which included employer paid member contributions for the Classic Plan. At June 30, 2025, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 687,520	-
Changes in assumptions	-	(7,406)
Differences between expected and actual experience	972	(24,915)
Changes in employer's proportion	301,001	(233,530)
Differences between the employer's contribution and the employer's proportionate share of contributions	418,805	(121,662)
Net differences between projected and actual earnings on plan investments	-	(16,589)
Total	\$ 1,408,298	\$ (404,102)

The amount of \$687,520 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension (asset) liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Year Ended June 30,	Deferred Inflows of Resources
2026	\$ 231,799
2027	26,627
2028	52,565
2029	5,685

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (Continued)

D. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2024 valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.80%
Mortality ¹	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power protection allowance floor on purchasing power applies

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (Continued)

D. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Investment Type	Assumed Asset	Real Return
	Allocation	Years 1-10 ^{1,2}
Global Equity - Cap - Weighted	30.00%	4.54%
Global Equity Non-Cap - Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% is used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

E. Sensitivity of the Proportionate Share of the Net Pension (Asset) Liability to Changes in the Discount Rate

The following presents the Agency's proportionate share of the net pension (asset) liability for the Plan, calculated using the discount rate for the Plan, as well as what the Agency's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate - 1% 5.90%	Current Discount Rate 6.90%	Discount Rate + 1% 7.90%
Net Pension (Asset) Liability	\$ 1,313,630	\$ (288,166)	\$ (1,606,680)

F. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

9. OTHER POST EMPLOYMENT BENEFITS (OPEB)

- The Agency provides postemployment healthcare benefits for retired employees in accordance with their published employee handbook.

A. Description of the Plan

The Solano County Water Agency Retirement Health Plan (the Health Plan) provides healthcare benefits for retired employees in accordance with the Agency's published employee handbook. The Health Plan is part of the California Employers' Retiree Benefit Trust (CERBT) plan, an agent multiple-employer plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating entities within the State of California. The Agency provides certain medical insurance coverage to all employees who retire from the Agency and meet the age and service requirement for eligibility. Effective March 1, 2023, the Agency changed its OPEB policy of paying retiree premiums up to \$1,041.67/month to cover the Kaiser Region 1 Family Basic rate up to 80% for those hired before March 1, 2023. For those hired after March 1, 2024, a percent of the State 100/90 Annuitant Contribution Rates applied to those. There are no separate financial statements issued for the Health Plan.

B. Employees Covered

As of the June 30, 2024 measurement date, the following current and former employees were covered by the benefit terms under the Health Plan:

	Number of Covered Participants
Inactives currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	-
Active employees	23
Total	28

C. Contributions

The contribution requirements of plan members and the Agency are based on a pay-as-you-go basis. For the measurement period ended June 30, 2024, the Agency paid \$43,747 on behalf of its retirees, administrative expenses of \$950, and the estimated implied subsidy was \$6,320. In addition, in fiscal year 2019, the Agency's Board approved to participate in CalPERS' California Employer's Retiree Benefit Trust (CERBT). Total contributions for the measurement period ended June 30, 2024 were \$188,358.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

D. Net OPEB liability

The Agency's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2024 to determine the June 30, 2024 total OPEB liability, based on the following actuarial assumptions:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Contribution Policy	Agency contributes full ADC
Discount Rate	5.75% at June 30, 2024
Expected Long-Term Rate of Return on Investments	Expected Agency contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.5% annually
Mortality, Retirement, Disability, Termination	CalPERS 2000-2019 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.75% annually Merit - CalPERS 200-2019 Experience Study
Medical Trend	Non-Medicare - 7.9% for 2026, decreasing to an ultimate rate of 3.45% in 2076 Medicare (Non-Kaiser) - 6.9% for 2026, decreasing to an ultimate rate of 3.45% in 2076 Medicare (Kaiser) - 5.65% for 2026, decreasing to an ultimate rate of 3.45% in 2076
Healthcare Participation	100%
Cap Increases	Increased by Non-Medicare healthcare trend

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentages and by adding expected inflation.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

D. Net OPEB liability (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class Component	Target Allocation CERBT - Strategy 2	Expected Real Rate of Return
Global Equity	34.00%	4.56%
Fixed Income	41.00%	1.56%
TIPS	5.00%	-0.08%
Commodities	3.00%	1.22%
REITs	17.00%	4.06%
Assume Long-term Inflation		2.50%
Expected Long-term Net Rate of Return, Rounded		5.75%

E. Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. The projection of cash flows used to determine the discount rate assumed that the Agency's contributions are projected to keep sufficient plan assets to pay all benefits from the trust.

F. Changes in the Net OPEB liability

The changes in the net OPEB liability for the Health Plan are as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB (Asset) Liability
Balance at June 30, 2024 (Measurement date of June 30, 2023)	\$ 2,390,888	\$ 2,340,044	\$ 50,844
Changes recognized for the measurement period:			
Service cost	187,643	-	187,643
Interest	146,826	-	146,826
Actual vs expected experience	204,383	-	204,383
Contributions - employer	-	188,358	(188,358)
Net investment income	-	193,404	(193,404)
Benefit payments	(50,067)	(50,067)	-
Administrative expenses	-	(950)	950
Net Changes	488,785	330,745	158,040
Balance at June 30, 2025 (Measurement date of June 30, 2024)	\$ 2,879,673	\$ 2,670,789	\$ 208,884

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

G. Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the net OPEB liability of the Agency if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2024:

	Discount Rate - 1% (4.75%)	Current Discount (5.75%)	Discount Rate + 1% (6.75%)
Net OPEB (Asset) Liability	\$ 649,547	\$ 208,884	\$ (150,571)

H. Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate

The following table presents the net OPEB liability of the Agency if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate (i.e. Medicare – Non Kaiser 6.90%, Medicare – Kaiser 5.65%), for the measurement period ended June 30, 2024:

	1% Decrease	Current Trend	1% Increase
Net OPEB (Asset) Liability	\$ (212,254)	\$ 208,884	\$ 741,488

I. OPEB Plan Fiduciary Net Position

CERBT issues a publicly available financial report that may be obtained from the California Public Employees' Retirement System at 400 Q Street, Sacramento, CA 95811.

J. Recognition of Deferred Outflows/Inflows of Resources

Gains and losses related to changes in the total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

K. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the Agency recognized OPEB expense of \$166,770. As of the June 30, 2025, the Agency reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to the measurement date	\$ 243,637	\$ -
Differences between expected and actual experience	184,918	436,797
Changes in assumptions	82,154	167,070
Net differences between projected and actual earnings on plan investments	104,632	-
Total	\$ 615,341	\$ 603,867

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

K. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

\$243,637 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset during the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/(Inflows) of Resources
2026	\$ (35,983)
2027	17,097
2028	(71,121)
2029	(76,879)
2030	(37,657)
Thereafter	(27,620)

10. DEFERRED COMPENSATION PLAN

For the benefit of its employees, the Agency participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the Agency is in compliance with this legislation. Therefore, these assets are not the legal property of the Agency and are not subject to claims of the Agency's general creditors.

In the year 2021, the Agency has evaluated the requirements of GASB Statement No. 84, Fiduciary Activities and GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans and determined that plan didn't meet the criteria to be reported as a fiduciary activity, as required by the above mentioned Statements. Moreover, the plan is classified as other employee benefits for financial reporting purposes.

11. RISK MANAGEMENT

The Agency participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA), a public entity risk pool of water agencies in California, for general, automobile, public officials' errors and omissions, property, fidelity, workers' compensation liability, and employers' liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group-purchases commercial excess insurance is obtained. Loss contingency reserves established by the JPIA are funded by contributions from member agencies. The Agency pays an annual premium to the JPIA that includes its pro-rata share of excess insurance premiums, charges for pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the JPIA.

SOLANO COUNTY WATER AGENCY
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

11. RISK MANAGEMENT (Continued)

The Agency's maximum coverage under the JPIA is as follows:

	Pool Coverage	Commercial Coverage
General and auto liability	\$ 5,000,000	\$ 55,000,000
Public officials and omissions liability	5,000,000	55,000,000
Cyber Liability	3,000,000	5,000,000
Property	100,000,000	500,000,000
Crime	100,000	None
Workers' compensation liability	4,000,000	Statutory

12. CONTINGENCIES AND COMMITMENTS

The Agency periodically enters into commitments which are funded primarily through state grants. The grants are typically for various projects such as rehabilitation, betterment, and maintenance. At June 30, 2025, the Agency had commitments on QZ Infestation Prevention Grant Program and Nishikawa project.

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

13. PRIOR PERIOD ADJUSTMENTS

Change in Accounting Principle - During the current year, the Agency implemented GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the Agency recognized an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absence.

Error Correction – In the previous year, the Agency failed to accrue expenses from services provided during the fiscal year ended June 30, 2024. This error understated the fund balance of the general fund and the net position of governmental activities in the government-wide statements.

The affect of the change in accounting principles and error are summarized in the table below.

	June 30, 2024 as Previously Stated	Accounting Change	Correction of Error	June 30, 2024 as Restated
Net Position: Government Wide-statement				
Governmental Activities	\$ 89,019,460	\$ 131,644	\$ 69,526	\$ 88,818,290
Total Governmental Activities	<u>89,019,460</u>	<u>131,644</u>	<u>69,526</u>	<u>88,818,290</u>
Net Position: Governmental Funds				
General Funds	14,081,973	-	-	14,081,973
State Water Project	37,295,364	-	69,526	37,225,838
Ulatis Flood Control	11,507,003	-	-	11,507,003
Green Valley Flood Control	519,055	-	-	519,055
Total Governmental Funds	<u>\$ 63,403,395</u>	<u>\$ -</u>	<u>\$ 69,526</u>	<u>\$ 63,333,869</u>

REQUIRED SUPPLEMENTARY INFORMATION

SOLANO COUNTY WATER AGENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET
AND ACTUAL SOLANO PROJECT
For the year ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amount		
				Positive (Negative)	
Revenues					
Property taxes	\$ 13,349,200	\$ 13,875,345	\$ 14,170,837	\$ 295,492	
Charges for services	318,000	311,690	336,761	25,071	
Investment earnings	575,470	499,770	549,524	49,754	
Intergovernmental	660,000	208,000	316,623	108,623	
Other revenues	302,901	300,609	321,759	21,150	
Total Revenues	15,205,571	15,195,414	15,695,504	500,090	
Expenditures					
Current:					
Operations and maintenance	7,706,215	7,413,704	6,830,715	582,989	
Administration and general	7,387,523	6,372,000	6,002,503	369,497	
Conservation and flood control	982,000	775,650	635,399	140,251	
Engineering	1,098,728	743,120	741,219	1,901	
Capital Outlay	330,000	660,442	538,234	122,208	
Debt Service:					
Principal	56,127	56,127	57,354	(1,227)	
Interest	1,147	1,147	1,248	(101)	
Total Expenditures	17,561,740	16,022,190	14,806,672	1,215,518	
Revenues Over (Under) Expenditures	(2,356,169)	(826,776)	888,832	1,715,608	
Net Change in Fund Balances	\$ (2,356,169)	\$ (826,776)	888,832	\$ 1,715,608	
Fund Balances:					
Beginning of year				14,081,973	
End of year				\$ 14,970,805	

SOLANO COUNTY WATER AGENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET
AND ACTUAL STATE WATER PROJECT
For the year ended June 30, 2025

	<u>Budgeted Amounts</u>			Variance with	
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amount</u>	Final Budget	
				<u>Positive</u>	<u>(Negative)</u>
Revenues					
Property taxes	\$ 17,753,800	\$ 18,086,412	\$ 18,310,809	\$ 224,397	
Charges for services	3,090,768	3,055,000	3,283,767	228,767	
Investment earnings	1,110,000	1,255,000	1,456,790	201,790	
Other revenues	17,241	19,996	20,425	429	
Total Revenues	21,971,809	22,416,408	23,071,791		655,383
Expenditures					
Current:					
Water purchases	15,935,147	14,889,855	14,573,893	315,962	
Operations and maintenance	1,328,674	855,907	559,747	296,160	
Administration and general	1,503,692	1,216,807	1,313,734	(96,927)	
Conservation and flood control	392,000	370,650	267,734	102,916	
Engineering	297,000	297,600	280,917	16,683	
Total Expenditures	19,456,513	17,630,819	16,996,025		634,794
Revenues Over (Under) Expenditures	2,515,296	4,785,589	6,075,766		1,290,177
Net Change in Fund Balances	\$ 2,515,296	\$ 4,785,589	6,075,766		\$ 1,290,177
Fund Balances:					
Beginning of year				37,225,838	
End of year				\$ 43,301,604	

SOLANO COUNTY WATER AGENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET
AND ACTUAL ULATIS FLOOD CONTROL
For the year ended June 30, 2025

	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,174,200	\$ 2,247,042	\$ 2,207,463	\$ (39,579)
Investment earnings	311,000	379,000	448,040	69,040
Other revenues	10,000	7,869	7,869	-
Total Revenues	2,495,200	2,633,911	2,663,372	29,461
Expenditures				
Current:				
Operations and maintenance	1,967,145	2,490,671	2,090,047	400,624
Administration and general	67,000	16,805	19,163	(2,358)
Capital Outlay	-	130,000	-	130,000
Total Expenditures	2,034,145	2,637,476	2,109,210	528,266
Revenues Over (Under) Expenditures	461,055	(3,565)	554,162	557,727
Net Change in Fund Balances	\$ 461,055	\$ (3,565)	554,162	\$ 557,727
Fund Balances:				
Beginning of year			11,507,003	
End of year			\$ 12,061,165	

SOLANO COUNTY WATER AGENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET
AND ACTUAL GREEN VALLEY FLOOD CONTROL
For the year ended June 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget	
	Original	Final	Actual Amount		
				Positive (Negative)	
Revenues					
Property taxes	\$ 128,100	\$ 173,072	\$ 205,138	\$ 32,066	
Investment earnings	15,800	17,800	20,210	2,410	
Total Revenues	143,900	190,872	225,348	34,476	
Expenditures					
Current:					
Operations and maintenance	91,000	74,979	15,196	59,783	
Administration and general	50,404	3,880	17,344	(13,464)	
Total Expenditures	141,404	78,859	32,540	46,319	
Revenues Over (Under) Expenditures	2,496	112,013	192,808	80,795	
Net Change in Fund Balances	\$ 2,496	\$ 112,013	192,808	\$ 80,795	
Fund Balances:					
Beginning of year				519,055	
End of year				\$ 711,863	

SOLANO COUNTY WATER AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2025

1. DEFINED BENEFIT PENSION PLAN

Schedule of the Agency's Proportionate Changes in the Net Pension Liability - Last 10 Years

Fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Proportion of the net pension liability	-0.00238%	0.00441%	0.00244%	-0.02352%	0.00111%	0.00617%	0.01191%	0.01260%	0.01160%	0.01076%
Proportionate share of the net pension liability (asset)	\$ (288,166)	\$ 549,556	\$ 281,554	\$ (1,271,785)	\$ 120,405	\$ 631,837	\$ 1,147,699	\$ 1,205,732	\$ 1,003,309	\$ 738,680
Covered payroll	\$ 2,993,732	\$ 2,626,230	\$ 2,403,151	\$ 2,228,391	\$ 2,070,399	\$ 1,957,657	\$ 1,720,043	\$ 1,430,395	\$ 1,297,221	\$ 1,274,487
Proportion of the net pension liability as a percentage of covered payroll	-9.63%	20.93%	11.72%	-57.07%	5.82%	32.28%	66.73%	84.29%	77.34%	57.96%
Plan fiduciary net position as a percentage of the total pension liability	78.08%	76.21%	76.68%	88.29%	75.26%	75.26%	75.26%	73.31%	74.06%	78.40%

Schedule of Contributions - Last 10 Years

Fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 335,148	\$ 288,953	\$ 249,838	\$ 232,617	\$ 234,042	\$ 269,459	\$ 247,357	\$ 206,719	\$ 174,564	\$ 155,648
Contribution in relation to the actuarially determined contributions	687,520	1,032,471	249,838	232,617	408,211	897,112	867,061	206,719	174,564	155,648
Contributions Deficiency (excess)	\$ (352,372)	\$ (743,518)	\$ -	\$ -	\$ (174,169)	\$ (627,653)	\$ (619,704)	\$ -	\$ -	\$ -
Covered payroll	\$ 3,528,027	\$ 2,993,732	\$ 2,626,230	\$ 2,403,151	\$ 2,228,391	\$ 2,070,399	\$ 1,957,657	\$ 1,720,043	\$ 1,430,395	\$ 1,297,221
Contribution as a percentage of covered payroll	19.49%	34.49%	9.51%	9.68%	18.32%	43.33%	44.29%	12.02%	12.20%	12.00%

Notes to Schedule of Employer Contribution:

Methods and Assumptions for the actuarially determined contributions for fiscal year 2025

Valuation Date June 30 2022

Actuarial cost method Entry Age Normal, cost method

Amortization method Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing

Remaining amortization period Differs by employer rate plan

Asset valuation method Market Value of Assets

Discount rate 6.80% (net of investment and administrative expenses)

General Inflation 2.30%

Salary increases Varies by category, entry Age and service

Motility Derived using CalPERS' Membership Data for all Funds.

The post-retirement mortality rates include 15 years of projected on-going mortality

SOLANO COUNTY WATER AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2025

2. OTHER POST-EMPLOYMENT BENEFITS PLAN SCHEDULES

Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years*

Fiscal Year Measurement Period	2025	2024	2023	2022	2021	2020	2019	2018
	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2019	6/30/2017
Changes in total OPEB liability:								
Service cost	\$ 187,643	\$ 129,159	\$ 136,122	\$ 118,917	\$ 156,836	\$ 152,268	\$ 158,962	\$ 153,958
Interest	146,826	98,747	107,655	96,041	107,879	93,449	100,328	86,953
Changes of benefit terms	-	589,191	-	-	-	-	-	-
Actual versus expected experience	204,383	-	(323,528)	-	(169,906)	-	(300,000)	-
Assumption changes	-	(42,188)	127,170	(223,339)	-	-	(37,883)	-
Benefit payments	(50,067)	(28,787)	(23,237)	(24,243)	(21,657)	(17,149)	(32,435)	(31,389)
Net change in the total OPEB liability	488,785	788,310	(145,176)	317,885	(150,187)	228,568	(111,028)	209,522
Total OPEB liability (beginning)	<u>2,390,888</u>	<u>1,602,578</u>	<u>1,747,754</u>	<u>1,429,869</u>	<u>1,580,056</u>	<u>1,351,488</u>	<u>1,462,516</u>	<u>1,252,994</u>
Total OPEB liability (ending) (a)	<u><u>\$ 2,879,673</u></u>	<u><u>\$ 2,390,888</u></u>	<u><u>\$ 1,602,578</u></u>	<u><u>\$ 1,747,754</u></u>	<u><u>\$ 1,429,869</u></u>	<u><u>\$ 1,580,056</u></u>	<u><u>\$ 1,351,488</u></u>	<u><u>\$ 1,462,516</u></u>
Plan Fiduciary Net Position								
Contributions – employer	\$ 188,358	\$ 186,056	\$ 23,279	\$ 78,391	\$ 144,037	\$ 147,479	\$ 782,435	\$ 761,389
Net investment income	193,404	79,787	(302,716)	389,272	91,952	113,156	26,139	3,246
Benefit payments	(50,067)	(28,787)	(23,237)	(24,243)	(21,657)	(17,149)	(32,435)	(31,389)
Administrative expense	(950)	(722)	(651)	(750)	(918)	(368)	(1,514)	(38)
Net changes	330,745	236,334	(303,325)	442,670	213,414	243,118	774,625	733,208
Plan fiduciary net position (beginning)	<u>2,340,044</u>	<u>2,103,710</u>	<u>2,407,035</u>	<u>1,964,365</u>	<u>1,750,951</u>	<u>1,507,833</u>	<u>733,208</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 2,670,789</u></u>	<u><u>\$ 2,340,044</u></u>	<u><u>\$ 2,103,710</u></u>	<u><u>\$ 2,407,035</u></u>	<u><u>\$ 1,964,365</u></u>	<u><u>\$ 1,750,951</u></u>	<u><u>\$ 1,507,833</u></u>	<u><u>\$ 733,208</u></u>
Net OPEB liability - ending (a) - (b)	<u><u>\$ 208,884</u></u>	<u><u>\$ 50,844</u></u>	<u><u>\$ (501,132)</u></u>	<u><u>\$ (659,281)</u></u>	<u><u>\$ (534,496)</u></u>	<u><u>\$ (170,895)</u></u>	<u><u>\$ (156,345)</u></u>	<u><u>\$ 729,308</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	92.7%	97.9%	131.27%	137.72%	137.38%	110.82%	111.57%	50.13%
Covered employee payroll	\$ 3,182,943	\$ 2,693,063	\$ 2,538,874	\$ 2,335,366	\$ 2,138,043	\$ 1,983,872	\$ 1,709,111	\$ 1,479,245
Net OPEB liability as a percentage of covered payroll	6.60%	1.89%	-19.74%	-28.23%	-25.00%	-8.61%	-9.15%	49.30%

Notes to Schedule:

Changes in assumptions:

For the measurement period ended June 30, 2019, there were no changes in actuarial assumptions.

For the measurement period ended June 30, 2020, there were the following changes in assumptions:

- Reduced cap increase to 2% annually commencing in 2021
- Removed ACA Excise Tax
- Mortality improvement scale was updated to scale MP-2019

For the measurement period ended June 30, 2021 discount rate was updated based on newer capital market assumptions. CalPERS approved new CERBT asset allocations in March 2022. Estimated impact is an increase to the expected long-term rate of return assumption for CERBT Strategy 2 of 0.25%

For the measurement period ended June 30, 2023 and June 30, 2024, there were no changes in assumptions

*Fiscal year 2018 was the 1st year of implementation.

SOLANO COUNTY WATER AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2025

2. OTHER POST-EMPLOYMENT BENEFITS PLAN SCHEDULES

Schedule of Plan Contributions - Last 10 Years*

Fiscal Year Ended June 30	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially determined contribution (ADC)	\$ 237,757	\$ 183,324	\$ 177,518	\$ 86,566	\$ 83,961	\$ 156,236	\$ 151,562	\$ 32,435
Contributions in relation to the ADC	<u>243,637</u>	<u>188,358</u>	<u>186,056</u>	<u>23,279</u>	<u>78,391</u>	<u>144,037</u>	<u>147,479</u>	<u>782,435</u>
Contribution deficiency (excess)	<u>(5,880)</u>	<u>(5,034)</u>	<u>(8,538)</u>	<u>63,287</u>	<u>5,570</u>	<u>12,199</u>	<u>4,083</u>	<u>(750,000)</u>
Covered employee payroll	\$ 3,663,747	\$ 3,182,943	\$ 2,693,063	\$ 2,538,874	\$ 2,335,366	\$ 2,138,043	\$ 1,983,872	\$ 1,709,111
Contributions as a percentage of covered employee payroll	6.65%	5.92%	6.91%	0.92%	3.36%	6.74%	7.43%	45.78%

Notes to Schedule of Employer Contribution for fiscal year 2025:

Methods and Assumptions for 2024/25 ADC:

Valuation Date	6/30/2024
Actuarial cost method	Entry Age Normal, Level % of pay
Amortization method	Level % of pay
Amortization period	14-year fixed period for 2024/25
Asset valuation method	Investment gains and losses spread over 5-year rolling period
Discount rate	5.75%
General Inflation	2.50%
Medical trend	Non-Medicare -7.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076
	Medicare (Non-Kaiser) - 6.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076
	Medicare (Kaiser) - 5.65% for 2026, decreasing to an ultimate rate of 3.45% in 2076
Mortality	CalPERS 2000-2019 experience study
Mortality improvement	Mortality projected fully generational with Scale MP-2021

* Fiscal year 2018 was the 1st year of implementation

STATISTICAL SECTION

**SOLANO COUNTY WATER AGENCY
STATISTICAL SECTION**

This part of the Solano County Water Agency's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Agency's overall financial health.

Contents	Schedule
Financial Trends These schedules contain trend information to help the reader understand how the Agency's financial performance and well-being have changed over time.	1, 2, 3, 4, 5
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the Agency's ability to generate its property taxes.	6, 7, 8
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Agency's financial activities take place and to help make comparisons over time and with other governments.	9,10
Operating Information These schedules contain information about the Agency's operations and resources to help the reader understand how the Agency's financial information relates to the services the Agency provides and the activities it performs.	11,12,13

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF NET POSITION

Year ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
NET POSITION:										
Net investment in capital assets	\$ 5,695,633	\$ 12,663,240	\$ 12,527,416	\$ 12,609,847	\$ 12,858,997	\$ 15,335,356	\$ 17,062,051	\$ 23,036,570	\$ 25,117,881	\$ 24,560,556
Restricted	19,372,547	18,375,277	23,489,894	28,224,034	31,878,555	36,330,420	38,918,650	44,024,028	49,321,422	55,958,163
Unrestricted	20,277,935	18,322,201	20,253,097	20,588,902	21,211,403	19,284,792	22,310,927	16,045,424	14,510,631	15,707,822
TOTAL NET POSITION	\$ 45,346,115	\$ 49,360,718	\$ 56,270,407	\$ 61,422,783	\$ 65,948,955	\$ 70,950,568	\$ 78,291,628	\$ 83,106,022	\$ 88,949,934	\$ 96,226,541

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF CHANGE IN NET POSITION
Year ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
Solano Project	\$ 10,873,927	\$ 8,791,655	\$ 9,990,085	\$ 11,591,271	\$ 11,114,866	\$ 11,422,473	\$ 7,506,817	\$ 14,837,635	\$ 13,952,940	\$ 14,992,272
State Water Project	11,740,362	13,059,922	12,619,932	13,180,546	14,849,962	14,202,526	16,959,367	16,549,517	18,154,653	17,046,902
Ulatis Project	569,902	749,195	845,659	839,993	922,970	883,497	1,008,619	1,226,300	990,679	2,174,260
Green Valley Flood Control	51,106	38,131	46,853	162,824	106,279	67,854	145,859	24,717	66,590	33,082
Interest and fiscal charges	-	-	-	-	-	416	2,297	1,952	1,598	1,248
TOTAL EXPENSES	\$ 23,235,297	\$ 22,638,903	\$ 23,502,529	\$ 25,774,634	\$ 26,994,077	\$ 26,576,766	\$ 25,622,959	\$ 32,640,121	\$ 33,166,460	\$ 34,247,764
Program Revenues:										
Charges for Services	\$ 3,051,764	\$ 2,949,358	\$ 2,919,415	\$ 2,951,229	\$ 2,786,476	\$ 3,355,698	\$ 3,734,756	\$ 4,150,735	\$ 4,074,108	\$ 3,620,528
Operating Grants and Contributions	\$ 1,110,799	\$ 1,043,419	\$ 1,104,179	\$ 999,765	959,082	286,925	141,947	83,235	62,947	316,623
Capital Grants and Contribution	-	-	-	-	-	-	123,550	288,185	-	-
General Revenues:	Property Taxes	20,592,430	22,454,976	25,607,346	25,745,116	26,752,979	27,478,627	29,309,581	30,881,903	32,062,414
	Investment Earnings	121,622	205,753	415,234	1,069,972	897,398	171,005	(418,318)	1,490,418	2,648,405
	Other revenues	-	-	53,590	160,928	124,314	286,124	72,503	560,068	162,469
	TOTAL REVENUES	24,876,615	26,653,506	30,099,764	30,927,010	31,520,249	31,578,379	32,964,019	37,454,544	39,010,343
CHANGE IN NET POSITION	\$ 1,641,318	\$ 4,014,603	\$ 6,597,235	\$ 5,152,376	\$ 4,526,172	\$ 5,001,613	\$ 7,341,060	\$ 4,814,423	\$ 5,843,883	\$ 7,408,251

SOLANO COUNTY WATER AGENCY
FUND BALANCE - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

Year ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund (Solano Project)										
Nonspendable	\$ 695,188	\$ 612,965	\$ 247,685	\$ 77,066	\$ 62,378	\$ 63,600	\$ 73,652	\$ 222,242	\$ 89,399	\$ 127,985
Restricted										
Assigned	8,880,454	340,426	3,165,000	3,250,000	3,250,000	3,250,000	3,250,000	-	-	-
Unassigned	12,155,515	18,510,292	17,465,429	17,539,198	17,716,205	15,771,819	16,325,296	15,115,472	13,992,574	14,842,820
Total General Fund	\$ 21,731,157	\$ 19,463,683	\$ 20,878,114	\$ 20,866,264	\$ 21,028,583	\$ 19,085,419	\$ 19,648,948	\$ 15,337,714	\$ 14,081,973	\$ 14,970,805
All Other Governmental Funds:										
Nonspendable	\$ 174,000	\$ -	\$ -	\$ 77,066	\$ -	\$ 105,136	\$ -	\$ -	\$ -	\$ -
Restricted	19,372,547	18,375,277	23,489,894	-	31,878,555	36,330,420	38,918,650	44,024,028	49,321,422	56,074,632
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 19,546,547	\$ 18,375,277	\$ 23,489,894	\$ 77,066	\$ 31,878,555	\$ 36,435,556	\$ 38,918,650	\$ 44,024,028	\$ 49,321,422	\$ 56,074,632
TOTAL GOVERNMENTAL FUND BALANCES	\$ 41,277,704	\$ 37,838,960	\$ 44,368,008	\$ 20,943,330	\$ 52,907,138	\$ 55,520,975	\$ 58,567,598	\$ 59,361,742	\$ 63,403,395	\$ 71,045,437

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
Year ended June 30,

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES:										
Taxes	\$ 20,592,430	\$ 22,454,977	\$ 25,607,346	\$ 25,745,117	\$ 26,752,979	\$ 27,478,626	\$ 29,309,580	\$ 30,881,903	\$ 32,062,414	\$ 34,894,247
Charges for services:										
Water Sales	2,443,675	2,451,389	2,452,701	2,588,338	2,759,430	3,011,233	3,560,828	3,577,509	3,138,630	3,385,457
Other charges for services	518,692	397,786	466,714	362,891	27,046	344,465	143,548	554,235	577,357	235,071
Grant Revenues	506,528	641,470	1,104,179	999,765	959,082	286,925	52,179	634,109	421,068	316,623
Investment Income	121,622	205,753	415,234	1,069,972	897,398	171,004	(418,317)	1,490,418	2,648,404	2,474,564
Other operating revenue	778,159	502,132	232,845	354,810	124,314	286,126	72,503	82,105	196,694	350,053
Total revenues	<u>24,961,106</u>	<u>26,653,508</u>	<u>30,279,019</u>	<u>31,120,893</u>	<u>31,520,249</u>	<u>31,578,379</u>	<u>32,720,321</u>	<u>37,220,279</u>	<u>39,044,567</u>	<u>41,656,015</u>
EXPENDITURES:										
Salaries and Employee Benefits	2,170,678	3,099,414	3,447,128	3,850,069	3,990,229	3,499,176	3,507,340	4,095,194	5,547,166	5,755,668
Services and Supplies	819,576	786,125	834,637	999,124	1,058,703	916,790	1,314,259	1,578,821	1,817,262	2,157,555
Operations & Maintenance	2,808,756	3,111,607	3,275,489	3,861,414	3,948,207	2,837,840	2,880,916	3,509,494	3,644,166	4,031,507
LPCCC Operations	268,988	254,008	348,891	346,304	370,105	369,671	445,694	373,241	425,906	423,972
Putah Creek Watershed Management						992,361	1,020,547	1,475,426	867,185	934,037
Rehab & Betterment	2,699,108	19,500	247,787	174,651	231,836	252,646	189,323	505,749	349,374	751,493
Water Purchases	10,112,942	11,508,929	11,115,387	11,150,619	12,117,028	12,292,000	12,982,683	13,513,866	14,524,733	14,573,893
Grant Expenditures	534,146	610,689	575,972	546,482	141,396	166,798	466,442	612,968	565,676	564,694
Flood Control	59,763	79,698	96,636	237,190	92,043	542,082	381,233	264,909	401,155	234,654
HCP Planning	372,337	387,888	438,018	532,134	550,679	533,999	698,466	848,194	880,352	718,470
Water Conservation	1,572,774	1,227,928	1,118,950	1,439,640	993,849	893,095	1,169,088	1,621,680	1,275,054	775,846
Consultants	1,212,424	1,582,067	1,948,936	1,735,694	2,406,373	2,123,773	2,159,527	2,331,991	1,460,720	1,416,096
Capital assets	423,943	7,424,398	302,139	532,919	782,415	3,158,942	2,351,902	7,748,996	3,008,291	538,234
Debt Service						2,657	15,944	15,944	15,944	58,602
Total operating expenditures	<u>\$ 23,055,435</u>	<u>\$ 30,092,252</u>	<u>\$ 23,749,972</u>	<u>\$ 26,398,601</u>	<u>\$ 27,703,411</u>	<u>\$ 29,064,895</u>	<u>\$ 29,430,002</u>	<u>\$ 37,955,081</u>	<u>\$ 35,002,914</u>	<u>\$ 33,944,447</u>
OTHER FINANCING SOURCES (USES)										
Proceeds from sale of assets	-	-	-	-	-	-	-	1,528,946	-	-
Capital lease financing	-	-	-	-	-	100,353	-	-	-	-
NET CHANGE IN FUND BALANCE										
	<u>1,905,670</u>	<u>(3,438,744)</u>	<u>6,529,047</u>	<u>4,722,292</u>	<u>3,816,838</u>	<u>2,613,837</u>	<u>3,290,319</u>	<u>794,144</u>	<u>4,041,653</u>	<u>7,711,568</u>
	<u>1,905,668</u>	<u>(3,438,744)</u>	<u>6,529,046</u>	<u>4,722,291</u>	<u>3,816,839</u>	<u>2,613,840</u>	<u>3,290,319</u>	<u>794,144</u>	<u>4,041,651</u>	<u>7,711,568</u>
Debt service as a percentage of non-capital expenditures						0.01%	0.06%	0.05%	0.05%	0.18%

SOLANO COUNTY WATER AGENCY
REVENUE BY SOURCE LAST TEN FISCAL YEARS
Year ended June 30,

Fiscal Year	Total	Charges for Services			Grant Revenues	Interest Income	Other
		Water Sales	Other Charges For Services	Taxes			
2016	\$ 24,961,106	2,443,782	518,585	20,592,430	506,528	121,622	778,159
2017	\$ 26,653,506	2,451,389	397,786	22,454,976	641,470	205,753	502,132
2018	\$ 30,279,019	2,452,701	466,714	25,607,346	1,104,179	415,234	232,845
2019	\$ 31,120,893	2,588,338	362,891	25,745,117	999,765	1,069,972	354,810
2020	\$ 31,520,249	2,759,430	27,046	26,752,979	959,082	897,398	124,314
2021	\$ 31,578,379	3,011,233	344,465	27,478,626	286,925	171,004	286,126
2022	\$ 32,720,321	3,560,828	143,548	29,309,580	52,179	(418,317)	72,503
2023	\$ 37,220,279	3,577,509	554,235	30,881,903	634,109	1,490,418	82,105
2024	\$ 39,044,568	3,335,322	380,665	32,062,415	421,068	2,648,404	196,694
2025	\$ 41,656,015	3,385,457	235,071	34,894,247	316,623	2,474,564	350,053

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF WATER SALES AND DELIVERIES

Year ended June 30,

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
ANNUAL ALLOCATED WATER DELIVERIES										
Acre feet per City										
Benicia	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200
Fairfield	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800
Suisun City	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Vacaville	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100
Vallejo	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
UC Davis	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
CSP Solano	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
	47,200									
ANNUAL ALLOCATED WATER DELIVERIES										
Annual Contracted Amount \$										
Benicia	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600	\$ 352,600
Fairfield	241,900	241,900	241,900	241,900	241,900	241,900	241,900	241,900	241,900	241,900
Suisun City	26,650	26,650	26,650	26,650	26,650	26,650	26,650	26,650	26,650	26,650
Vacaville	125,157	125,050	125,050	125,050	125,050	125,050	125,050	125,050	125,050	125,050
Vallejo	59,401	138,546	114,800	114,800	114,800	253,026	384,078	199,648	114,800	114,800
UC Davis	35,420	36,120	36,840	37,580	38,349	39,100	39,880	40,680	41,500	42,320
CSP Solano	33,426	31,614	46,908	56,064	53,316	43,962	53,328	52,002	49,884	59,370
	\$ 874,554	\$ 952,480	\$ 944,748	\$ 954,644	\$ 952,665	\$ 1,082,288	\$ 1,223,486	\$ 1,038,530	\$ 952,384	\$ 962,690
Kern Water Transfers										
Fairfield	\$ 424,275	\$ 327,117	\$ 313,050	\$ 332,296	\$ 349,041	\$ 371,085	\$ 412,222	\$ 445,399	\$ 467,754	\$ 450,775
Vacaville	<u>424,275</u>	<u>327,117</u>	<u>313,050</u>	<u>332,296</u>	<u>349,041</u>	<u>371,085</u>	<u>412,222</u>	<u>445,399</u>	<u>467,754</u>	<u>450,775</u>
	\$ 848,549	\$ 654,233	\$ 626,100	\$ 664,591	\$ 698,082	\$ 742,170	\$ 824,444	\$ 890,797	\$ 935,507	\$ 901,550
Make Napa Whole Adjustment										
Fairfield	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990	\$ 179,990
Suisun City	51,090	51,090	51,090	51,090	51,090	51,090	51,090	51,090	51,090	51,090
Vacaville	80,920	80,920	80,920	80,920	80,920	80,920	80,920	80,920	80,920	80,920
	\$ 312,000									
Department of Water Resources - Prior Year Adjustments										
Conveyance and Purchase Adjustments	\$ 408,679	\$ 532,676	\$ 569,853	\$ 657,103	\$ 796,692	\$ 874,776	\$ 1,200,898	\$ 1,336,182	\$ 1,099,663	\$ 1,209,217
Total water sales	\$ 2,443,782	\$ 2,451,389	\$ 2,452,701	\$ 2,588,338	\$ 2,759,439	\$ 3,011,234	\$ 3,560,828	\$ 3,577,509	\$ 3,299,554	\$ 3,385,457

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF WATER SALES BY CATEGORY
Year ended June 30,
(dollars in thousands)

Fiscal Year	Allocated		Make Napa		Kern Water		Dept of Water Resources		Total Water Sales
		Water Sales		Whole		Transfers		Prior Year Adjustments	
2016	\$	874,447	\$	312,000	\$	848,549	\$	408,679	\$ 2,443,675
2017		952,480		312,000		654,233		532,676	2,451,389
2018		944,748		312,000		626,100		569,853	2,452,701
2019		954,644		312,000		664,591		657,103	2,588,338
2020		952,656		312,000		698,082		796,692	2,759,430
2021		1,082,287		312,000		742,170		874,776	3,011,233
2022		1,223,486		312,000		824,444		1,200,898	3,560,828
2023		1,038,530		312,000		890,797		1,336,182	3,577,509
2024		988,152		312,000		935,507		1,099,663	3,335,322
2025		962,690		312,000		901,550		1,209,217	3,385,457

SOLANO COUNTY WATER AGENCY
DEMOGRAPHIC AND ECONOMIC STATISTICS - Solano County
Year ended June 30,

Fiscal Year	Population ⁽¹⁾	Personal Income ⁽²⁾	Per Capita Personal Income	Unemployment Rate ⁽³⁾
2025	449,839	\$ 26,078,600,000	\$ 57,973	5.60%
2024	446,426	24,897,613,000	55,771	5.30%
2023	443,749	25,858,585,477	58,273	4.80%
2022	447,241	31,359,472,890	70,118	4.60%
2021	438,527	27,631,045,977	63,009	7.80%
2020	440,224	23,117,657,791	52,513	13.70%
2019	441,307	22,335,602,540	50,612	3.90%
2018	439,793	21,395,947,591	48,650	4.20%
2017	436,023	20,749,942,201	47,589	4.60%
2016	431,498	19,778,909,530	45,838	6.00%

Detail of estimated population, as of May, 2025

Incorporated Cities

Benicia	26,195
Dixon	20,174
Fairfield	120,720
Rio Vista	10,338
Suisun City	29,036
Vacaville	103,181
Vallejo	122,207
Total of Incorporated	431,851
Total of Unincorporated	17,988
Total Population	449,839

⁽¹⁾ Population obtained from California Employment Development Department, March 2020 to March 2024

⁽²⁾ Personal Income obtained from US Department of Commerce-Bureau of Economic Analysis, updated March 2024

⁽³⁾ Unemployment Rate obtained from State of California Employment Development Department

SOLANO COUNTY WATER AGENCY
PRINCIPAL EMPLOYERS IN SOLANO COUNTY
Year ended June 30,

Employer	2024			2016		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Travis AFB	15,400	1	7.57%	14,353	1	7.00%
Kaiser Foundation Hospitals	6,900	2	3.39%	2,937	3	1.43%
County of Solano	2,925	3	1.44%	2,993	2	1.46%
Fairfield-Suisun Unified School District	2,573	4	1.26%	2,707	4	1.32%
California Medical Facility	1,853	5	0.91%	1,953	6	0.95%
Northbay Healthcare System	1,797	6	0.88%	1,982	5	0.97%
Vacaville Unified School District	1,442	7	0.71%			
Vallejo Unified School District	1,234	8	0.61%	1,600	7	0.78%
Amazon.com, Inc.	1,100	9	0.54%			
Genentech	970	10	0.48%			
California State Prison				1,300	8	0.63%
Six Flags Discovery Kingdom				1,591	9	0.78%
Kaiser Permanente - Vacaville				1,218	10	0.59%
	<u><u>36,194</u></u>		<u><u>17.79%</u></u>	<u><u>32,634</u></u>		<u><u>15.91%</u></u>

Monthly Labor Force Data for Cities and Census Designated Places (CDP)
September 2024 - Preliminary
Data Not Seasonally Adjusted

Area Name	Labor Force	Employment	Unemployment		Census Ratios	
			Number	Rate	Emp	Unemp
Solano County	218,100	205,500	12,600	5.8%	1.000000	1.000000
Benicia city	13,400	12,700	600	4.9%	N/A	N/A
Dixon city	10,200	9,900	300	3.4%	0.048083	0.027405
Elmira CDP	100	100	0	0.0%	0.000468	0.000000
Fairfield city	58,200	55,000	3,300	5.6%	N/A	N/A
Green Valley CDP	500	500	0	0.0%	0.002490	0.000000
Rio Vista city	3,600	3,200	400	11.2%	0.015652	0.032394
Suisun City city	14,600	13,700	900	5.9%	N/A	N/A
Vacaville city	47,600	44,900	2,600	5.5%	N/A	N/A
Vallejo city	61,800	57,900	3,900	6.3%	N/A	N/A

CDP is "Census Designated Place" - a recognized community that was unincorporated at the time of the 2018-2022 5-Year American Community Survey (ACS).

Notes:

- 1) Data may not add due to rounding. All unemployment rates shown are calculated on unrounded data.
- 2) These data are not seasonally adjusted.
- 3) N/A = Estimate created by Bureau of Labor Statistics

Methodology:

Monthly city labor force data are derived by multiplying current estimates of county employment and unemployment by the relative employment and unemployment shares (ratios) of each city at the time of the 2018-2022 American Community Survey. Ratios for cities were developed from special tabulations based on ACS employment, unemployment, and population and Census population from the Bureau of Labor Statistics. For smaller cities and CDPs, ratios were calculated from published census data.

Monthly CDP's labor force data are derived by multiplying current estimates of county employment and unemployment by the relative employment and unemployment shares (ratios) of each CDP at the time of the 2018-2022 ACS survey. Ratios for CDPs' were developed from special tabulations based on ACS employment and unemployment from the Bureau of Labor Statistics.

This method assumes that the rates of change in employment and unemployment since the 2018-2022 American Community Survey are exactly the same in each city and CDP as at the county level (i.e., that the shares are still accurate). If this assumption is not true for a specific city or CDP, then the estimates for that area may not represent the current economic conditions. Since this assumption is untested, caution should be employed when using these data.

SOLANO COUNTY WATER AGENCY
FULL-TIME EMPLOYEES BY FUNCTION
Year ended June 30,

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Manager Series	1	1	1	1	2	2	2	1	2	2
Streamkeeper	1	1	1	1	1	1	1	1	1	1
Water Resource Engineering Series	4	4	5	5	5	6	6	5	5	6
Water Resource Specialist Series	5	6	7	7	6	4	5	3	5	5
Water Resources Technician Series	2	2	3	4	4	3	5	8	5	4
Legislative Policy Analyst Series	0	0	0	0	0	0	0	1	0	0
Administrative Services Supervisor	1	0	0	0	0	0	0	0	0	1
Accountant Series	2	2	2	2	2	2	2	1	2	2
Analyst Series	0	0	0	0	0	0	0	1	1	0
Administrative Assistant Series	1	1	1	1	1	1	1	1	2	2
	<u>17</u>	<u>17</u>	<u>20</u>	<u>21</u>	<u>21</u>	<u>19</u>	<u>22</u>	<u>22</u>	<u>23</u>	<u>23</u>

Note: The numbers represent filled positions only.

SOLANO COUNTY WATER AGENCY
TEN YEAR SUMMARY OF CAPITAL ASSETS AND ACCUMULATED DEPRECIATION

Year ended June 30,

Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Cement Hill Bypass Land	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898	\$ 148,898
Land		6,914,571	6,914,571	6,914,571	6,914,571	8,597,503	10,380,316	10,380,316	10,380,316	10,380,316
Buildings	1,661,323	1,661,323	1,661,323	1,700,109	1,700,109	2,732,716	2,732,716	1,747,262	10,340,145	10,340,145
Cement Hill Bypass Improvements	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494	2,535,494
Water Monitoring Equipment	2,134,634	2,164,101	2,204,109	2,300,466	2,310,371	2,374,425	2,451,516	2,451,514	2,409,973	2,516,846
Machinery & Feld Equipment	1,705,315	2,130,175	2,392,306	2,613,440	3,073,995	3,152,049	3,690,560	4,198,467	4,834,368	5,217,058
Furniture, Fixtures & Office Equipment	328,787	217,439	217,439	114,364	364,134	364,134	425,575	408,863	877,611	958,628
Construction in Progress				7,302	36,482	259,286	151,837	6,843,945	32,348	-
Total In-Service	8,514,451	15,772,001	16,074,140	16,334,644	17,084,054	20,164,505	22,516,912	28,714,759	31,559,153	32,097,385
Less Accumulated Depreciation	(2,818,818)	(3,108,761)	(3,546,724)	(3,724,797)	(4,225,062)	(4,731,042)	(5,369,896)	(5,607,691)	(6,385,145)	(7,536,829)
Net Capital Assets	\$ 5,695,633	\$ 12,663,240	\$ 12,527,416	\$ 12,609,847	\$ 12,858,993	\$ 15,433,464	\$ 17,147,016	\$ 23,107,068	\$ 25,174,008	\$ 24,560,556

SOLANO COUNTY WATER AGENCY
LEGAL DEBT MARGIN AND INFORMATION
Last ten fiscal years ended June 30, 2025

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Primary Government Long Term Debt										
Heavy Equipment Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,353	\$ 86,763	\$ 72,829	\$ 58,543	\$ -
Total	\$ -	\$ 101,353	\$ 86,763	\$ 72,829	\$ 58,543	\$ -				
Ratios of Total Long Term Debt										
Personal Income	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Per Capita	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
Supporting Demographic Information ^(B)										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Population (Calendar Year)	429,552	431,498	436,023	439,793	441,307	440,224	438,527	447,241	443,749	446,426
Personal Income	\$ 19,223,389,084	\$ 19,778,909,530	\$ 20,749,942,201	\$ 21,395,947,591	\$ 22,335,602,540	\$ 23,117,657,791	\$ 27,631,045,977	\$ 31,359,472,890	\$ 25,858,585,477	\$ 24,897,613,000
Per Capita Personal Income	44,752	45,838	47,589	48,650	50,612	52,513	63,009	70,118	58,273	55,771

Source:

(B) Supporting Demographic Information for Solano County
2023/24 Annual Comprehensive Financial Report (ACFR)
<https://labormarketinfo.edd.ca.gov/cgi/dataanalysis>

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**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**

To the Board of Directors and Management
Solano County Water Agency
Vacaville, 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 governmental activities and major funds of the Solano County Water Agency, (Agency), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated December 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eadie and Payne, LLP

Riverside, California

December 23, 2025



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December 23, 2025

To the Board of Directors and Management
Solano County Water Agency
Vacaville, California

We have audited the financial statements of Solano County Water Agency (Agency) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 23, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 25, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided a separate report on internal control over financial reporting and on compliance and other matters in accordance with *Government Auditing Standards* dated December 23, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate and our firm have complied with all relevant ethical requirements regarding independence.

Our firm has identified the self-review of nonattest services as a threat to independence. To eliminate this threat, the firm requires review by an independent partner, and acceptance of the report by management.

Significant Risks Identified

Significant risks are risks relating to amounts or disclosures in the financial statements that require special audit consideration because of the likelihood and magnitude of the potential misstatements. We have identified the following significant risks:

- Management override of controls is considered an inherent risk according to GAAS

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the entity changed its method of accounting for compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement No.101, Compensated Absences. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements. Additionally the entity changed its method of accounting for certain risk disclosures by adopting Governmental Accounting Standards Board (GASB) Statement No.102, Certain Risk Disclosures. This provides users of financial statements with essential information that currently is not often provided. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

LEGISLATIVE UPDATES

WATER POLICY UPDATES