



SHANDON-SAN JUAN WATER DISTRICT

SHANDON-SAN JUAN GSA

Secretary/Treasurer's Report: December 6, 2025 – January 30, 2026

Date: January 30, 2026

To: Shandon-San Juan Water District Board of Directors

From: Stephanie Bertoux, District Secretary/Treasurer/Assessor

Assessment Income

Assessments levied for FY 2025-26 totaling \$401,140.26 are due February 13, 2026.

- \$118,586.05 (30%) has been collected to date including \$43,819.41 received this period.
- \$282,554.21 (70%) is outstanding

Expenses

Expenses for the period totaled \$75,829.50

- SSJWD Expenses - \$12,829.50
- PRAGA - \$63,000 – Member GSAs made financial contributions to PRAGA to support continued operations through June 2026. SSJGSA's share of the contribution was approved by the SSJWD Board on December 8, 2025.

FY 2025-26 Budget v. Actual Summary

See attached YTD budget summary.

District Assets as of January 31, 2026

Total Cash Position: \$649,526.78

- Bank Balance: After paying expenses noted above (\$75,829.50), the District has a cash position of \$97,878.76
- Investment Account Balance: \$551,648.02
 - \$400,000 – initial investment authorized by SSJWD Board on July 1, 2024.
 - \$120,000 – investment authorized by SSJWD Board on January 22, 2025.
 - \$31,648.02 – earned July 1, 2024 – January 30, 2026 (reinvested)

SSJWD Municipal Service Review

LAFCO is responsible for conducting Municipal Service Reviews (MSRs) on a routine basis for all districts within the County. LAFCO unanimously approved SSJWD's Municipal Service Review and Sphere of Influence Study at the public hearing on December 18, 2025. The study is posted on SSJWD's website.

Special District Financial Transaction Report

SSJWD's Special District Financial Transaction Report for FY 2024-25 is due February 4, 2026. SSJWD submitted the report on January 23, 2026.

Board Training & Certifications

- Form 700s (Conflict of Interest Statements) are due April 1 of each year. Directors must file with the County of SLO and the FPPC.
 - County of SLO – file electronically with Netfile. Each Director should have received an email from the County. <https://www.netfile.com/filer> Select Local Filer Log In from the white, pull down Log-In Button in top right corner.
 - With SB1156 now in effect (as of January 1, 2025), Board members are required to file Form 700s with the Fair Political Practices Commission (FPPC) in addition to the County of SLO. The SSJWD account is set up. Each Director should have received an email from FPPC with log-in information. <https://form700.fppc.ca.gov/>
- Ethics Training is required every two years. <https://localethics.fppc.ca.gov/login.aspx>.
- Anti-Sexual Harassment Training is required every two years. <https://calcivilrights.ca.gov/shpt/>

Director	Form 700 – FPPC (Annually by April 1)	Form 700 – County of SLO (Annually by April 1)	Ethics Training (Every 2 Years)	Anti-Sexual Harassment Training (Every 2 Years)
Willy Cunha	Due April 1, 2026	Due April 1, 2026	Next Due Date 03/18/27	Next Due Date 03/18/27
Marshall Miller	Due April 1, 2026	Due April 1, 2026	NEED TO COMPLETE	NEED TO COMPLETE
Ray Shady	Due April 1, 2026	Due April 1, 2026	NEED TO COMPLETE	Next Due Date 09/23/26
Steve Sinton	DONE	DONE	Next Due Date 06/24/27	Next Due Date 12/12/27
Matt Turrentine	Due April 1, 2026	Due April 1, 2026	Next Due Date 05/07/27	Next Due Date 05/07/27

SHANDON-SAN JUAN WATER DISTRICT

BUDGET V. ACTUAL YTD

January 30, 2026

58% of the year has elapsed

INCOME	JULY 25-JAN 26	2025-26 BUDGET	PERCENTAGE OF INCOME COLLECTED	BUDGET REMAINING
Assessments (Collected)	\$118,586.05	\$401,140.26	30%	\$282,554.21
Total Income	\$118,586.05	\$401,140.26	30%	\$282,554.21
ANNUAL EXPENSES	2025-26 YTD ACTUALS	2025-26 BUDGET	PERCENTAGE OF BUDGET SPENT	BUDGET REMAINING
Accounting / Annual Audit	\$0.00	\$6,200.00	0%	\$6,200.00
Administration / Contract Labor				
Stephanie Bertoux, SSJWD Staff	\$6,843.75	\$17,500.00	39%	\$10,656.25
Randy Diffenbaugh, PRAGA Staff	\$9,525.00	\$25,000.00	38%	\$15,475.00
Bank Fees	\$0.00	\$30.00	0%	\$30.00
Board Training	\$0.00	\$0.00	0%	\$0.00
Checks/Stamps/QBO	\$0.00	\$105.00	0%	\$105.00
District General Election	\$0.00	\$0.00	0%	\$0.00
Insurance	\$2,478.84	\$2,600.00	95%	\$121.16
LAFCO Fees for Special Districts	\$0.00	\$910.00	0%	\$910.00
Legal Fees	\$16,654.57	\$25,000.00	67%	\$8,345.43
P.O. Box Fees	\$0.00	\$0.00	0%	\$0.00
Public Notices	\$120.00	\$108.00	111%	(\$12.00)
Taxes Withheld (Bank Account)	\$0.00	\$10.00	0%	\$10.00
Website Fees/Email Accounts/Domain Name	\$0.00	\$1,067.70	0%	\$1,067.70
TOTAL OPERATING	\$35,622.16	\$78,530.70	45%	\$42,908.54
GSP IMP., STUDIES, AND PROJECTS	2025-26 YTD ACTUALS	2025-26 BUDGET	PERCENTAGE OF BUDGET SPENT	BUDGET REMAINING
Applications to SWRCB	\$0.00	\$0.00	0%	\$0.00
Project Consulting	\$963.75	\$50,000.00	2%	\$49,036.25
Flood Water Capture & Recharge Study	\$0.00	\$0.00	0%	\$0.00
GSP Economic Impact Study	\$0.00	\$0.00	0%	\$0.00
Monitoring Network	\$43,760.00	\$55,000.00	80%	\$11,240.00
On-Call Hydrogeologic Services	\$12,370.00	\$30,000.00	41%	\$17,630.00
PRAGA Budget - SSJGSA Share	\$126,000.00	\$0.00		(\$126,000.00)
PRAGA - Rural Domestic/De Minimis Users	\$0.00	\$2,500.00	0%	\$2,500.00
Public Outreach	\$2,682.50	\$12,882.50	21%	\$10,200.00
Public Funding Consultant	\$0.00	\$0.00	0%	\$0.00
TOTAL PMAs AND STUDIES	\$185,776.25	\$150,382.50	124%	(\$35,393.75)
TOTAL	2025-26 YTD ACTUALS	2025-26 BUDGET	PERCENTAGE OF BUDGET	BUDGET REMAINING
Expenses	\$221,398.41	\$228,913.20	97%	\$7,514.79
Contingency (10% of Expenses)	\$0.00	\$22,891.32	0%	\$22,891.32
TOTAL	\$221,398.41	\$251,804.52	88%	\$30,406.11