



# SHANDON-SAN JUAN WATER DISTRICT

## SHANDON-SAN JUAN GSA

### Secretary/Treasurer's Report: April 16, 2026 – June 15, 2026

Date: June 15, 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 were due February 13, 2026.

- \$296,259.41 (72%) has been collected to date with \$177,673.36 collected this period.
- \$104,880.85 (26%) is outstanding

#### Expenses

Expenses for the period totaled \$16,970.22

#### FY 2025-26 Budget v. Actual Summary

See attached YTD budget summary.

#### District Assets as of June 15, 2026

Total Cash Position: \$801,855.75

- Bank Balance: After paying expenses noted above (\$16,790.22), the District has a cash position of \$241,661.58.
- Investment Account Balance: \$560,194.17
  - \$400,000 – initial investment authorized by SSJWD Board on July 1, 2024.
  - \$120,000 – investment authorized by SSJWD Board on January 22, 2025.
  - \$40,194.17 – earned July 1, 2024 – May 31, 2026 (reinvested)

#### Audit for FY 2024-25

The audit is currently underway by Moss Levy Hartzheim and is due June 30, 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 <i>(Annually by April 1)</i>	Form 700 – County of SLO <i>(Annually by April 1)</i>	Ethics Training <i>(Every 2 Years)</i>	Anti-Sexual Harassment Training <i>(Every 2 Years)</i>
Sam Kingston	DONE	DONE	<b>NEED TO COMPLETE</b>	<b>NEED TO COMPLETE</b>
Marshall Miller	DONE	DONE	<b>NEED TO COMPLETE</b>	<b>NEED TO COMPLETE</b>
Ray Shady	DONE	DONE	<b>NEED TO COMPLETE</b>	Next Due Date 09/23/26
Steve Sinton	DONE	DONE	Next Due Date 06/24/27	Next Due Date 12/12/27
Matt Turrentine	DONE	DONE	Next Due Date 05/07/27	Next Due Date 05/07/27

# BUDGET V. ACTUAL YTD

June 15, 2026

**95% of the year has elapsed. Current Period is April 16, 2026 - June 15, 2026.**

INCOME	CURRENT PERIOD	2025-26 YTD ACTUAL	2025-26 BUDGET	% COLLECTED	BUDGET REMAINING
Assessments (Collected)	\$177,673.36	\$296,259.41	\$401,140.26	72%	\$104,880.85
<b>Total Income</b>	<b>\$117,673.36</b>	<b>\$296,259.41</b>	<b>\$401,140.26</b>	<b>72%</b>	<b>\$104,880.85</b>

ANNUAL EXPENSES	CURRENT PERIOD	2025-26 YTD ACTUALS	2025-26 BUDGET	% OF BUDGET SPENT	BUDGET REMAINING
Accounting / Annual Audit	\$0.00	\$1,000.00	\$6,200.00	16%	\$5,200.00
Administration / Contract Labor					
Stephanie Bertoux, SSJWD Staff	\$2,625.00	\$10,781.25	\$17,500.00	62%	\$6,718.75
Randy Diffenbaugh, PRAGA Staff	\$0.00	\$9,525.00	\$25,000.00	38%	\$15,475.00
Bank Fees	\$0.00	\$0.00	\$30.00	0%	\$30.00
Board Training	\$0.00	\$0.00	\$0.00	0%	\$0.00
Checks/Stamps/QBO	\$0.00	\$0.00	\$105.00	0%	\$105.00
District General Election	\$0.00	\$0.00	\$0.00	0%	\$0.00
Insurance	\$0.00	\$2,478.84	\$2,600.00	95%	\$121.16
LAFCO Fees for Special Districts	\$0.00	\$0.00	\$910.00	0%	\$910.00
Legal Fees	\$3,700.22	\$22,604.29	\$25,000.00	90%	\$2,395.71
P.O. Box Fees	\$0.00	\$0.00	\$0.00	0%	\$0.00
Public Notices	\$0.00	\$120.00	\$108.00	111%	(\$12.00)
Taxes Withheld (Bank Account)	\$0.00	\$0.00	\$10.00	0%	\$10.00
Website Fees/Email Accounts/Domain	\$0.00	\$0.00	\$1,067.70	0%	\$1,067.70
<b>TOTAL OPERATING</b>	<b>\$6,325.22</b>	<b>\$46,509.38</b>	<b>\$78,530.70</b>	<b>59%</b>	<b>\$32,021.32</b>

GSP IMPLEMENTATION, STUDIES, AND PROJECTS	CURRENT PERIOD	2025-26 YTD ACTUALS	2025-26 BUDGET	% OF BUDGET SPENT	BUDGET REMAINING
Applications to SWRCB	\$0.00	\$0.00	\$0.00	0%	\$0.00
Project Consulting	\$0.00	\$963.75	\$50,000.00	2%	\$49,036.25
Flood Water Capture/Recharge	\$0.00	\$0.00	\$0.00	0%	\$0.00
GSP Economic Impact Study	\$0.00	\$0.00	\$0.00	0%	\$0.00
Monitoring Network	\$7,527.50	\$63,947.50	\$55,000.00	116%	(\$8,947.50)
On-Call Hydrogeologic Services	\$3,117.50	\$15,487.50	\$30,000.00	52%	\$14,512.50
PRAGA Budget - SSJGSA Share	\$0.00	\$126,000.00	\$0.00		(\$126,000.00)
PRAGA - Rural Domestic/De Minimis L	\$0.00	\$0.00	\$2,500.00	0%	\$2,500.00
Public Outreach	\$0.00	\$2,682.50	\$12,882.50	21%	\$10,200.00
Public Funding Consultant	\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL PMA's AND STUDIES</b>	<b>\$10,645.00</b>	<b>\$209,081.25</b>	<b>\$150,382.50</b>	<b>139%</b>	<b>(\$58,698.75)</b>

TOTAL	CURRENT PERIOD	2025-26 YTD ACTUALS	2025-26 BUDGET	% OF BUDGET	BUDGET REMAINING
Expenses	\$16,970.22	\$255,590.63	\$228,913.20	112%	(\$26,677.43)
Contingency (10% of Expenses)	\$0.00	\$0.00	\$22,891.32	0%	\$22,891.32
<b>TOTAL</b>	<b>\$16,970.22</b>	<b>\$255,590.63</b>	<b>\$251,804.52</b>	<b>102%</b>	<b>(\$3,786.11)</b>