AGENDA
REGULAR BOARD MEETING

FAIR OAKS WATER DISTRICT OFFICE
10326 FAIR OAKS BLVD, FAIR OAKS
NOVEMBER 16, 2026
6:30 PM

The Board of Directors of the Fair Oaks Water District holds its Regular Board Meetings on the third Monday of each month at 6:30 p.m. The meetings are held at the District Offices located at 10326 Fair Oaks Blvd., Fair Oaks, CA 95628. The Board may discuss any item on the agenda and may act on any of those items.

The Board of Directors welcomes public participation in its meetings. Public comments relating to matters within jurisdiction of the District, and not included on the posted agenda, may be addressed under "public comment," both at the beginning and at the end of the meeting, subject to reasonable time limitations for each speaker. Please note that State law prevents the Board from discussing or acting on items not listed on the agenda. Public comments relating to matters listed on the agenda may be provided at the time when that agenda item is heard.

Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Items appearing on the Consent Calendar are considered routine and may be acted upon by the Board by one motion, without discussion; however, any item may be considered separately at the request of any Board member or any member of the public.

In compliance with the American with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact the Human Resource Administrator at (916) 967-5723. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

I. CALL TO ORDER

II. PUBLIC COMMENT

III. CONSENT CALENDAR

1. Approval of Minutes
   a. Regular Board Meeting of October 19, 2026
2. Accept and File Treasurer's Report for the month of October 2026
3. File Investment Report for the month of September 2026
4. Accept and File Financial Expense Report for the month of October 2026
5. Approval of Warrants
6. Approval of Cal-Card Statements for the month of October 2026

7. Approval of Board Expense Report for the month of October 2026

IV. PRESENTATIONS AND CORRESPONDENCE

1. None

V. DISCUSSION AND ACTION ITEMS: OLD BUSINESS

1. Update and discussion on the groundwater contamination plume within the FOWD service area and related agreements (Verbal – No Written Staff Report)
2. Update and discussion on the T-Main Phases I & II Project close-out (Verbal – No Written Staff Report)
3. Update and discussion on the November 2026 Elections (Verbal – No Written Staff Report)
4. Update and discussion on the Sierra Street Main Replacement Project
5. Discussion and possible action on the proposed 2027 FOWD Annual Budget
6. Update on the FOWD Field Services Center Redevelopment Project

VI. DISCUSSION AND ACTION ITEMS: NEW BUSINESS

1. Update and discussion on FOWD General Counsel (Verbal – No Written Staff Report)
2. Discussion on FOWD Water Supply for the month of October 2026
3. Discussion and possible action on additional funding for 2026 expenses

VII. UPCOMING EVENTS

1. November 18, 2026 / SJWD Board Meeting / Granite Bay
2. November 24, 2026 / RWA Executive Committee Meeting / Sacramento
3. December 1-3, 2026 / ACWA Fall Conference / Anaheim
4. December 10, 2026 / SGA Board Meeting / Sacramento
5. December 15, 2026 / RWA Executive Committee Meeting / Sacramento

VIII. REPRESENTATIVE REPORTS

1. Sacramento Groundwater Authority (SGA)
2. Regional Water Authority (RWA)
3. Sacramento Water Forum
4. Other

IX. DIRECTORS' REPORTS & COMMENTS

1. Budget Committee – (Sarkovich, Marx)
2. Technical Advisory Committee – (Marx, Petersen)
3. Capital Improvement Committee – (Sarkovich, Petersen)
4. Personnel Committee – (Babcock, Dolby)
5. Public Relations Committee – (Babcock, Dolby)
6. FOWD and SJWD 2x2 Ad–Hoc Committee – (Petersen, Marx)

X. GENERAL MANAGER'S REPORT

1. Maintenance Work Report
2. Capital Projects Status Report
3. Authorizations of Additional Funding
4. Water Transfer Status Report
5. Claims Against the District
6. Employee Update
7. Water Issues – Update on Regional Involvement
8. Other

XI. PUBLIC COMMENT

XII. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTIONS 54954, 54956 AND 54957

1. Conference with legal counsel on existing litigation; Government Code Sections 54954.5 and 54956.9; Citrus Heights Water District & Fair Oaks Water District v. San Juan Water District; Sacramento Superior Court Case No. 23WM000064
2. Conference with legal counsel on existing litigation; Government Code Sections 54954.5 and 54956.9; Corcos & FOVEC v. Fair Oaks Water District; Sacramento Superior Court Case No. 26VVM000022
3. General Manager Recruitment

XIII. REPORT FROM CLOSED SESSION

XIV. PUBLIC COMMENT

I, Tom R. Gray, Secretary of the Fair Oaks Water District, do hereby certify that this agenda has been posted at 10326 Fair Oaks Blvd., Fair Oaks, California 72 hours prior to the regular meeting of the Board of Directors in accordance with Government Code Section 54950.5, the Ralph M. Brown Act.

Tom R. Gray / Secretary
General Manager

FAIR OAKS WATER DISTRICT
FAIR OAKS
SACRAMENTO COUNTY
CALIFORNIA
ORGANIZED MARCH 26, 1917

11-12-2026
Date

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.1a

Approval of Minutes of the Regular Board Meeting of October 19, 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.1a
Regular Board Meeting
Unapproved Minutes
October 19, 2026

District Attendees

Randy Marx	Board President
Mark Dolby	Board Vice President
Misha Sarkovich	Board Member
Chris Petersen	Board Member
George Babcock	Board Member
Shawn Huckaby	Operations Manager
Chi Ha-Ly	Finance Manager
Paul Siebensohn	Water Supply Superintendent
Rebecca Simon	Human Resource Administrator

Other Attendees

Diane Jenkins

Absent

AGENDA ITEMS

I. CALL TO ORDER

- President Marx called the FOWD Regular Board Meeting to order at 6:30 p.m., noting that all Board Members were present.
- President Marx stated General Manager Gray is absent and asked who would be leading the Board Meeting for staff.
- Operations Manager Huckaby stated that he and Finance Manager Ha-Ly will be leading the Board Meeting for staff.

II. PUBLIC COMMENT

- None.

III. CONSENT CALENDAR

The following consent calendar items were considered and acted upon as follows:

1. Approval of Minutes
   a. Regular Board Meeting of September 21, 2026
2. Accept and File Treasurer's Report for the month of September 2026

3. File Investment Report for the month of September 2026
    - Director Babcock requested the minutes reflect FOWD has not taken out new loans.
4. Accept and File Financial Expense Report for the month of September 2026
5. Approval of Warrants
6. Approval of Cal-Card Statements for the month of September 2026
7. Approval of Board Expense Report for the month of September 2026

Director Petersen moved to approve the consent calendar.

President Marx seconded the motion.

Motion carried with the following votes: Babcock – aye, Dolby – aye, Marx – aye, Petersen – aye and Sarkovich – aye.

IV. PRESENTATIONS AND CORRESPONDENCE

1. None.

V. DISCUSSION AND ACTION ITEMS: OLD BUSINESS

1. **Update and discussion on the New York Avenue Water Main Replacement Project – Phase II (verbal- no written staff report)**
    - Operations Manager Huckaby provided an update.

2. **Update and Discussion on the FOWD Fall 2026 Customer Newsletter (verbal- no written staff report)**
    - Operations Manager Huckaby provided an update.

3. **Report back on customer inquiry regarding Sierra Street water main replacement**
    - Operations Manager Huckaby provided an update.
    - Visitor Jenkins requested FOWD complete the water main replacement project in 2027.
    - Board provided direction to staff that this project be added to the proposed 2027 capital projects budget and advised visitor Jenkins that final authorization would occur when the Board considers the proposed 2027 budget.

VI. DISCUSSION AND ACTION ITEMS: NEW BUSINESS

1. **Discussion on FOWD Water Supply for the month of September 2026**
    - Water Supply Superintendent Siebensohn presented the September 2026 water supply report.

VII. UPCOMING EVENTS

1. **October 27, 2026 / RWA Executive Committee Meeting / Sacramento**
2. **December 1-4, 2026 / ACWA Fall Conference / Anaheim, CA**
    - Director Sarkovich stated that he is attending the ACWA Fall Conference.

VIII. REPRESENTATIVE REPORTS

1. **Sacramento Groundwater Authority (SGA)**
   - None.

2. **Regional Water Authority (RWA)**
   - None.

3. **Sacramento Water Forum**
   - None.

4. **Other**
   - None.

IX. DIRECTORS' REPORTS & COMMENTS

1. **Budget Committee – (Sarkovich, Marx)**
   - None.

2. **Technical Advisory Committee – (Marx, Petersen)**
   - None.

3. **Capital Improvement Committee – (Sarkovich, Petersen)**
   - None.

4. **Personnel Committee – (Babcock, Dolby)**
   - Director Dolby stated that the committee met.

5. **Public Relations Committee – (Babcock, Dolby)**
   - None.

6. **FOWD and SJWD 2x2 Ad-Hoc Committee – (Petersen, Marx)**
   - None.

X. GENERAL MANAGER'S REPORT

1. **Maintenance Work Report**
   - Report provided.

2. **Capital Projects Status Report**
   - Report provided.
   - Director Sarkovich reminded staff of prior commitment to hold an open house at the New York Well site when the project is completed for neighbors on New York Avenue and adjoining streets affected by the construction.
   - Director Petersen asked for an update on the New York Well project.
   - Water Supply Superintendent Siebensohn provided an update.

- Water Supply Superintendent Siebensohn stated that RWA has reached an agreement with DWR for an extension of the New York Well project through October 31, 2027. Field work is required to be completed by August 31, 2027. FOWD has requested a written copy of the extension.
- Director Babcock asked about the Gum Ranch tank site vegetation being mowed down.
- Operations Manager Huckaby stated that he would have staff inspect the Gum Ranch tank site and address vegetation.

3. Authorizations of Additional Funding
- Report provided.

4. Water Transfer Status Report
- None.

5. Claims Against the District
- Report provided.

6. Employee Update
- None.

7. Water Issues – Update on Regional Involvement
- None.

8. Other

XI. PUBLIC COMMENT
- None.

President Marx closed the open session meeting at 6:55 p.m.

President Marx opened the closed session meeting at 7:05 p.m.

XII. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTIONS 54957

1. General Manager Recruitment

President Marx closed the closed session meeting at 7:25 p.m.

President Marx reopened the meeting to the public at 7:25 p.m.

XIII. REPORT FROM CLOSED SESSION
- None.

XIV. PUBLIC COMMENT
- None.

XV. ADJOURNMENT

With no further business to come before the Board, President Marx adjourned the meeting at 7:25 p.m.

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.2

Accept and File Treasurer's Report for the month of October 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.2

REGULAR Board Meeting November 16, 2026

To:	Board of Directors
From:	Chi Ha-Ly
Date:	November 5, 2026
Subject:	Accept and File Treasurer's Report for the month of October 2026

Recommendation:

None.

Discussion:

Attached you will find the Treasurer's report for the month of October 2026.

Policy Implications:

None.

Fiscal Impact:

None.

Fair Oaks Water District

Treasurer's Report - October 31, 2026

Agenda Item III.2

Description	LAIF - remaining	General Fund U.S. Bank	Payroll Fund U.S. Bank (I)	Cash	Balance
Designated and Undesignated Cash, September 30, 2026	**$9,309,239**	**$223,849**	**$99,778**	**$2,450**	**$9,635,316**
Receipts					
Deposit: Water Service		$935,909			$935,909
Deposit: Other		$6,286			$6,286
Interest Earnings	$94,599				$94,599
Subtotal Receipts	***$94,599***	***$942,195***	***$0***	***$0***	***$1,036,794***
Expenses					
General Expenses		($121,925)			($121,925)
General Warrants		($313,261)			($313,261)
Payroll			($257,870)		($257,870)
Service Charges and Fees		($5,459)			($5,459)
Subtotal Expenses	***$0***	***$ (440,645)***	***($257,870)***	***$0***	***($698,515)***
Transfers and Allocations					
Net Transfer from or to LAIF	$500,000	($500,000)			$0
Transfer to Payroll		($169,000)	$169,000		$0
Subtotal Transfers and Allocations	***$500,000***	***($669,000)***	***$169,000***	***$0***	***$0***
Designated and Undesignated Cash, October 31, 2026	**$9,903,838**	**$56,399**	**$10,908**	**$2,450**	**$9,973,595**

I, Chi Ha-Ly, deposes and says, the foregoing is a true and accurate accounting of the Special Funds in my custody showing the amount of money received by me for said accounts, and the amount and items of expenditure from those accounts during the preceding month, pursuant to Section 24392 of the Water Code.

Chi Ha-Ly, Finance Manager

11/9/2026
Date

FAIR OAKS WATER DISTRICT
Check Register
October 2026

Check Number	Check Date	Vendor Name	Check Amount	Description
General Expenses				
52459	10/7/2026	AVALON CUSTODIAL CARE	$ 1,700.00	Janitorial Services
52460	10/7/2026	CURTIS C. SURVEYING	7,500.00	Steel Main Project (New York)
52461	10/7/2026	DITCH WITCH WEST	258.10	Equipment Maintenance
52462	10/7/2026	ELEVATOR TECHNOLOGY INC	408.00	Elevator Maintenance
52463	10/7/2026	ENGEO INCORPORATED	4,893.40	New York Well Equipping and Site Improvements
52464	10/7/2026	FUSE 3 COMMUNICATIONS	23,219.69	IT Consulting
52465	10/7/2026	INTEGRITY DATA INC.	39.00	Dues & Subscription
52466	10/7/2026	MFS 529 SAVING PLAN	250.00	529 Education Fund
52467	10/7/2026	OLD VILLAGE LANDSCAPING, INC.	681.00	Landscaping
52468	10/7/2026	P G & E	9.21	Utilities
52469	10/7/2026	SAC METRO AIR DISTRICT	13,517.27	Permits
52470	10/7/2026	SMUD	18,267.47	Utilities
52471	10/7/2026	TPX COMMUNICATIONS	1,184.31	Communications
52472	10/7/2026	CUSTOMER	88.11	Customer Refund
52473	10/7/2026	SMUD	2,326.12	Utilities
52474	10/7/2026	T&S CONSTRUCTION CO, INC./ESCROW	3,647.50	New York Well Equipping and Site Improvements (Retention)
52475	10/14/2026	AT&T MOBILITY	1,905.50	Communications
52476	10/14/2026	COUNTY OF SACRAMENTO	1,356.00	Inspections
52477	10/14/2026	CALIFORNIA STATE CONTROLLER	47.83	Penalties
52478	10/14/2026	INTERNATIONAL MAILING EQUIPMENT	1,458.67	Inserter/Folder Table
52479	10/14/2026	P G & E	7.75	Utilities
52480	10/14/2026	STAFF	21.50	Certifications
52481	10/14/2026	SACRAMENTO CO. TAX COLLECTOR	509.52	Property Tax
52482	10/14/2026	WASTE MANAGEMENT	655.93	Utilities
52485	10/21/2026	BUCKMASTER OFFICE SOLUTIONS	892.80	Printing Costs
52486	10/21/2026	COUNTY OF SACRAMENTO/ENVIRONMENTAL DEPT.	1,426.00	Permits
52487	10/21/2026	COUNTY OF SACRAMENTO	362.83	Utilities
52488	10/21/2026	CUSTOMER	96.74	Customer Refund
52489	10/21/2026	MFS 529 SAVING PLAN	250.00	529 Education Fund
52490	10/21/2026	STAFF	45.26	Vehicle Maintenance
52491	10/21/2026	STAFF	80.00	Certifications
52492	10/21/2026	CUSTOMER	3,454.47	Construction Meter Deposit Refund
52493	10/21/2026	WYJO SERVICES CORP.	1,235.44	Equipment Maintenance
52494	10/30/2026	AFLAC	404.18	Aflac Premium
52495	10/30/2026	COUNTY OF SACRAMENTO	668.94	Inspections
52496	10/30/2026	CUSTOMER	84.91	Customer Refund

	Check Number	Check Date	Vendor Name	Check Amount	Description
	52497	10/30/2026	CUSTOMER	115.99	Customer Refund
	52498	10/30/2026	GEO-CELL SOLUTIONS, INC.	24,900.00	T-Main Repairs
	52499	10/30/2026	KASL CONSULTING ENGINEERS, INC	20,055.79	Engineering Services
	52500	10/30/2026	MFS 529 SAVING PLAN	250.00	529 Education Fund
	52501	10/30/2026	SMUD	3,626.55	Utilities
	52502	10/30/2026	STANDARD INSURANCE COMPANY	1,635.05	Disability Insurance
	52503	10/30/2026	VERIZON WIRELESS	351.06	Communications
	52504	10/30/2026	WYJO SERVICES CORP.	900.00	Vehicle Maintenance
*	52078	3/23/2026	CUSTOMER	(174.22)	Customer Refund (Stale-Dated Check)
*	52085	3/23/2026	CUSTOMER	(78.32)	Customer Refund (Stale-Dated Check)
*	52205	5/21/2026	FLOWLINE CONTRACTORS, INC.	(275,196.66)	Transmission Main Replacement
*	52215	5/29/2026	CUSTOMER	(96.74)	Customer Refund (Voided and Reissued w/ Check #52488)
	REMIT000000000004905	10/7/2026	BSK ASSOCIATES	1,549.00	Water Testing/Sampling
	REMIT000000000004906	10/7/2026	BURKETT'S OFFICE FURNISHINGS AND SUPPLIES	4.20	Office Supplies
	REMIT000000000004907	10/7/2026	CRAYON SOFTWARE EXPERTS LLC	2,429.07	IT Internet Cloud Service
	REMIT000000000004908	10/7/2026	CIVICPLUS, LLC	569.10	Website Maintenance
	REMIT000000000004909	10/7/2026	GRAINGER	292.16	Uniforms
	REMIT000000000004911	10/7/2026	TESCO CONTROLS, INC.	500.00	SCADA Telemetry
	REMIT000000000004912	10/8/2026	KRONICK MOSKOVITZ TIEDEMANN & GIRARD	8,962.55	Legal Services
	REMIT000000000004913	10/8/2026	KLINEDINST PC	4,260.00	Legal Services
	REMIT000000000004914	10/8/2026	WANGER JONES HELSLEY PC	5,659.52	Legal Services
	REMIT000000000004915	10/14/2026	BSK ASSOCIATES	2,102.76	Water Testing/Sampling
	REMIT000000000004916	10/14/2026	HUNT & SONS LLC	2,727.18	Gas & Oil
	REMIT000000000004917	10/14/2026	PACE SUPPLY CORP.	2,340.21	Distribution Repairs
	REMIT000000000004919	10/21/2026	ACWA-JPIA	11,657.57	Worker's Compensation
	REMIT000000000004920	10/21/2026	TESCO CONTROLS, INC.	8,475.97	Dues & Subscription
	REMIT000000000004921	10/21/2026	BSK ASSOCIATES	782.00	Water Testing/Sampling
	REMIT000000000004922	10/21/2026	SIERRA CHEMICAL COMPANY	1,433.68	Chemicals
	REMIT000000000004923	10/29/2026	I.M.P.A.C. GOVERNMENT SERVICES	18,856.79	See Cal-Card Statement Summary for Details
	REMIT000000000004924	10/30/2026	BSK ASSOCIATES	1,066.00	Water Testing/Sampling
	REMIT000000000004925	10/30/2026	HUNT & SONS LLC	1,935.19	Gas & Oil
	REMIT000000000004926	10/30/2026	PACE SUPPLY CORP.	8,311.74	Distribution Repairs/Service Upgrades
	WDL000007257	10/2/2026	EDD	6,085.42	State Payroll Taxes
	WDL000007258	10/2/2026	IRS EFTPS	29,122.95	Federal Payroll Taxes
	WDL000007259	10/1/2026	PERS-RETIREMENT	20,311.05	Retirement Contributions
	WDL000007265	10/16/2026	IRS EFTPS	30,238.09	Federal Payroll Taxes
	WDL000007266	10/16/2026	EDD	6,353.54	State Payroll Taxes
	WDL000007267	10/15/2026	PERS-RETIREMENT	20,488.36	Retirement Contributions
	WDL000007273	10/30/2026	IRS EFTPS	29,447.77	Federal Payroll Taxes
	WDL000007274	10/30/2026	EDD	6,088.43	State Payroll Taxes
	WDL000007275	10/29/2026	PERS-RETIREMENT	20,633.42	Retirement Contributions
			Total General Expenses	**$ 121,925.67**	

Check Number	Check Date	Vendor Name	Check Amount	Description
General Warrants				
REMIT000000000004918	10/19/2026	ACWA JPIA	$ 69,851.76	Health/Dental/Vision/EAP/Life Ins.
52483	10/19/2026	ARB, INC	94,544.00	New York-Steel Main replacement
52484	10/19/2026	T&S CONSTRUCTION CO, INC.	148,865.00	New York Well Equipping and Site Improvements
		Total General Warrants	**$ 313,260.76**	
Service Charges and Fees				
WDL000007261	10/1/2026	US BANK	$ 252.38	Service Charges
REMIT000000000004910	10/7/2026	INVOICE CLOUD INC	2,951.95	Invoice Cloud Fees
WDL000007270	10/15/2026	US BANK	2,254.40	Analysis Fees
		Total Service Charges and Fees	**$ 5,458.73**	
		Total Expenses	**$ 440,645.16**	

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.3

File Investment Report for the month of September 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.3

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Chi Ha-Ly
Date:	November 2, 2026
Subject:	File Investment Report for the month of September 2026

Recommendation:

None.

Discussion:

Attached are the September 2026 LAIF monthly statement and LAIF monthly performance report. The October 2026 LAIF monthly performance report is not available for inclusion this month due to the timing of the Board meeting. The October 2026 LAIF monthly statement and LAIF monthly performance report will be included in the December 2026 Board Consent Calendar.

The District's cash flow is sufficient to meet the next six months of budgeted District expenses (Govt. Code 53646(b)(3)). The District's investment portfolio is in compliance with the investment policy (Govt. Code 53646(b)(2)).

Policy Implications:

None.

Fiscal Impact:

None.

State of California
Office of the
State Treasurer

LAIF Monthly Statements

LAIF Monthly Statement

FAIR OAKS WATER DISTRICT
TOM R. GRAY, GENERAL MANAGER
10326 FAIR OAKS BLVD
FAIR OAKS, CA 95628

LAIF Account #:
September 2026 Statement

Effective Date	TXN Date	TXN Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
9/1/2026	9/1/2026	RD	1806502	N/A	CHI HA-LY	150,000.00
9/22/2026	9/21/2026	RW	1807187	N/A	CHI HA-LY	-475,000.00
9/24/2026	9/24/2026	RD	1807332	N/A	CHI HA-LY	200,000.00

Account Summary

Beginning Balance:	9,434,239.45
Total Deposit:	350,000.00
Total Withdrawal:	-475,000.00
Ending Balance:	9,309,239.45

PMIA/LAIF Performance Report as of 10/20/2026

Quarterly Performance Quarter Ended 09/30/2026

LAIF Apportionment Rate[2]:	3.97
LAIF Earnings Ratio[2]:	0.00010867429987458
LAIF Administrative Cost[1]*:	0.24
LAIF Fair Value Factor[1]:	0.99448441
PMIA Daily[1]:	3.94
PMIA Quarter to Date[1]:	3.87
PMIA Average Life[1]:	287

PMIA Average Monthly Effective Yields[1]

September	**3.908**
August	3.863
July	3.840
June	3.816
May	3.810
April	3.811

Pooled Money Investment Account Monthly Portfolio Composition [1] 09/30/2026 $171.5 billion

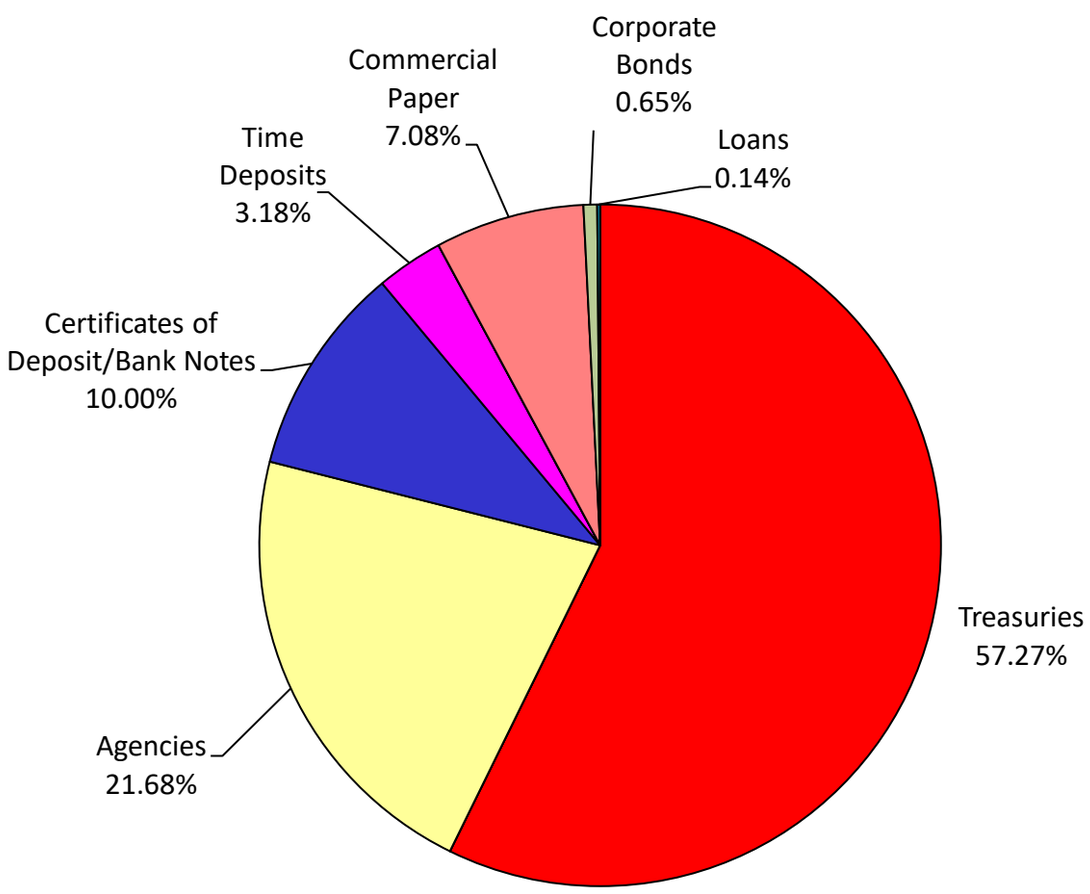


Chart does not include $622,000.00 in mortgages, which equates to 0.0004%. Percentages may not total 100% due to rounding.

Daily rates are now available here. **View PMIA Daily Rates**

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) .

**The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.*

Source:
[1] State of California, Office of the Treasurer
[2] State of California, Office of the Controller

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.4

Accept and File Monthly Financial Expense Report for the month of October 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.4

REGULAR Board Meeting November 16, 2026

To:	Board of Directors
From:	Chi Ha-Ly
Date:	November 6, 2026
Subject:	Accept and File Financial Expense Report for the month of October 2026

Recommendation:

None at this time. Monthly financial expenses are presented for informational purposes.

Discussion:

Attached is the financial report for the month of October 2026.

Please note that the monthly financial report is primarily on a cash basis; therefore, a budgeted line item could be 100% expended as of October 2026.

As of October 2026, the District has 27.05 % of remaining adjusted budget.

This report provides a quick snapshot of the operating expenses incurred by the District and does not include items that are capitalized (i.e. costs of construction jobs, fixed assets). The capital projects are reported separately under the "Capital Projects Status Report."

Policy Implications:

None as a result of recommended action.

Fiscal Impact:

None as a result of recommended action.

FAIR OAKS WATER DISTRICT
Company Consolidation
For the Ten Months Ending Saturday, October 31, 2026

	October Actual	YTD Actual	Original Annual Budget	Adjusted Annual Budget	Remaining Adjusted Budget	% Remaining Adjusted Budget
Labor						
Salaries and Wages						
Salaries	$365,454	$2,674,864	$3,461,700	$3,461,700	$786,836	22.73%
Salaries and Wages Subtotal	***$365,454***	***$2,674,864***	***$3,461,700***	***$3,461,700***	***$786,836***	***22.73%***
Benefits and Insurance						
Auto Fringe Benefits	$300	$3,000	$3,600	$3,600	$600	16.67%
Dental Insurance	2,676	29,216	47,500	47,500	18,284	38.49%
FICA	20,815	166,668	214,600	214,600	47,932	22.34%
Medicare	5,308	39,567	50,200	50,200	10,633	21.18%
Health Insurance	65,387	713,937	864,600	864,600	150,663	17.43%
Disability Insurance	1,635	8,808	11,700	11,700	2,892	24.72%
Life Insurance	757	8,314	10,200	10,200	1,886	18.49%
Pension Plan	35,523	679,987	772,600	772,600	92,613	11.99%
Deferred Compensation		49,314	54,000	54,000	4,686	8.68%
Unemployment Insurance		5,343	15,000	15,000	9,657	64.38%
Vision Care	728	7,881	9,300	9,300	1,419	15.26%
Worker's Compensation	27,130	57,636	67,100	67,100	9,464	14.10%
Benefits & Insurance Subtotal	***$160,258***	***$1,769,672***	***$2,120,400***	***$2,120,400***	***$350,728***	***16.54%***
Salaries & Benefits Capitalized	($70,965)	($523,103)	($672,700)	($672,700)	($149,597)	22.24%
Salaries & Benefits Non-Operating Expenses		(3,022)	(9,900)	(9,900)	(6,878)	69.48%
Salaries & Benefits to Damages		(6,094)	(11,600)	(11,600)	(5,506)	47.47%
Labor Total	***$454,747***	***$3,912,318***	***$4,887,900***	***$4,887,900***	***$975,582***	***19.96%***
Materials and Services						
Water Supply						
Surface Water Supply, SJWD		$1,742,909	$2,455,500	$2,455,500	$712,591	29.02%
Chemicals	1,434	15,303	18,500	18,500	3,197	17.28%
Division of Drinking Water Annual Permit		72,700	76,500	76,500	3,800	4.97%
Energy Cost, Wells	21,911	150,225	195,000	195,000	44,775	22.96%
Energy Cost, Other	236	2,167	3,400	3,400	1,233	36.25%
Testing & Sampling	5,139	32,157	35,000	35,000	2,843	8.12%
SCADA Support & Maintenance	500	2,535	11,000	11,000	8,465	76.95%
Cathodic Protection		2,990	3,500	3,500	510	14.57%
Hydrant Testing & Flushing		235	1,000	1,000	765	76.51%
Water Supply Subtotal	***$29,219***	***$2,021,222***	***$2,799,400***	***$2,799,400***	***$778,178***	***27.80%***
District Facilities and Maintenance & Repairs						
Wells and Pump Repairs and Maintenance**	$129	$15,110	$24,000	$38,000	$22,890	60.24%
Skyway Booster #1 Inspection and Repair			5,100	5,100	5,100	100.00%
Annual Pump Efficiency Testing			5,500	5,500	5,500	100.00%
Tank Repairs and Maintenance		13,741	15,500	15,500	1,759	11.35%
District Site Maintenance	1,188	19,424	30,000	30,000	10,576	35.25%
Janitorial	1,785	17,842	23,200	23,200	5,358	23.10%
Elevator Maintenance	408	4,595	8,200	8,200	3,605	43.96%
Security Costs	17	4,109	4,600	4,600	491	10.67%
District Facilities Maint. Subtotal	***$3,527***	***$74,821***	***$116,100***	***$130,100***	***$55,279***	***42.49%***
Vehicle and Equipment Maintenance						
Vehicle Maintenance	$1,445	$17,433	$42,500	$42,500	$25,067	58.98%
Other Equipment Maintenance	5,257	32,360	42,700	42,700	10,340	24.22%
Vehicle & Equip. Maint. Subtotal	***$6,702***	***$49,793***	***$85,200***	***$85,200***	***$35,407***	***41.56%***
Insurance						
Auto and General Liability Insurance		$5,714	$191,000	$191,000	$185,286	97.01%
Bonding		1,500	1,600	1,600	100	6.25%
Property Insurance**		61,038	60,000	61,038		0.00%
Insurance Subtotal		***$68,251***	***$252,600***	***$253,638***	***$185,386***	***73.09%***
Printing and Postage						
Advertisements & Legal Notices		$2,590	$5,000	$5,000	$2,410	48.20%
Online Bill Pay/Payment Processing	2,952	27,950	31,000	31,000	3,050	9.84%
Customer Bill Printing		15,380	16,200	16,200	820	5.06%
Customer Bill Postage		38,250	47,000	47,000	8,750	18.62%
Customer Collection Postage		6,300	7,500	7,500	1,200	16.00%
General Postage		522	1,000	1,000	478	47.82%
General Printing		973	1,800	1,800	827	45.93%
Collection Expense Printing		590	900	900	310	34.43%
Printing and Postage Subtotal	***$2,952***	***$92,555***	***$110,400***	***$110,400***	***$17,845***	***16.16%***
Office Expense and Other						
Office Equipment Rental	$433	$1,732	$1,800	$1,800	$68	3.78%
Office Supplies	1,276	12,926	23,000	23,000	10,074	43.80%
Office Equipment less than $500	471	1,041	3,000	3,000	1,959	65.31%
Office Furniture less than $500		1,945	4,000	4,000	2,055	51.37%
Office Equipment Maintenance			500	500	500	100.00%
Office Equipment Maintenance Agreements	893	11,637	16,000	16,000	4,363	27.27%
Office Expense & Other Subtotal	***$3,073***	***$29,281***	***$48,300***	***$48,300***	***$19,019***	***39.38%***
Professional Services						
Coop. Trans. Pipeline O&M			$7,000	$7,000	$7,000	100.00%
Meter Testing Service		1,280	2,000	2,000	720	36.00%
Dues and Subscription		36,664	52,000	52,000	15,336	29.49%
RWA Regional Water Bank Phase 4			50,000	50,000	50,000	100.00%
Grant Application			5,000	5,000	5,000	100.00%

Report Processed: 11/6/2026 4:23 PM

FAIR OAKS WATER DISTRICT
Company Consolidation
For the Ten Months Ending Saturday, October 31, 2026

	October Actual	YTD Actual	Original Annual Budget	Adjusted Annual Budget	Remaining Adjusted Budget	% Remaining Adjusted Budget
Urban Water Management Plan*		55,284	60,000	70,000	14,716	21.02%
Emergency Response Plan			500	500	500	100.00%
Banking Fees	2,507	23,755	32,000	32,000	8,245	25.77%
Annual Audit Fees		21,600	21,600	21,600		0.00%
Actuarial Services for Pension Calculation		350	400	400	50	12.50%
Legal Fees	18,882	71,596	125,000	125,000	53,404	42.72%
Regional Support**		175,591	174,200	175,600	9	0.01%
IT Consulting Service	20,639	103,026	113,600	113,600	10,574	9.31%
Website Design and Public Outreach		183	5,000	5,000	4,817	96.34%
Annual IT Audit			5,700	5,700	5,700	100.00%
Answering Service	172	1,751	2,600	2,600	849	32.67%
Professional Consulting Fees		13,070	100,000	100,000	86,930	86.93%
Other Services Fees	88	6,139	9,500	9,500	3,361	35.38%
Professional Fees Subtotal	***$42,288***	***$510,288***	***$766,100***	***$777,500***	***$267,212***	***34.37%***
System Maintenance/Repairs						
Aggregate/Sand/Cutback**		$27,567	$26,000	$40,000	$12,433	31.08%
Paving		52,439	75,000	75,000	22,562	30.08%
Equipment and Tool Rental		811	2,000	2,000	1,189	59.45%
General Maint., Supplies & Consumables	2,489	14,232	16,000	16,000	1,768	11.05%
Distribution Repairs	4,292	23,083	40,000	40,000	16,917	42.29%
Distribution System Maintenance Programs		10,194	11,000	11,000	806	7.33%
T-Main Repairs	24,900	24,900	25,000	25,000	100	0.40%
Damages	35	7,637	25,000	25,000	17,363	69.45%
Backflow Testing and Supplies		1,922	2,700	2,700	778	28.83%
Meter Downsize Repairs/Upgrades**		552	600	1,200	648	54.01%
Inventory Replenishment			10,000	10,000	10,000	100.00%
Gas & Oil**	4,662	50,330	55,000	63,000	12,670	20.11%
Equipment & Tools less than $500		9,587	12,200	12,200	2,613	21.42%
Safety, Signs & Cones	673	11,882	13,500	13,500	1,618	11.98%
System Maint./Repairs Subtotal	***$37,051***	***$235,135***	***$314,000***	***$336,600***	***$101,465***	***30.14%***
Fees						
State and County Fees	$510	$510	$1,300	$1,300	$790	60.81%
Air Quality	13,517	15,194	16,000	16,000	806	5.04%
NPDES Permit			4,100	4,100	4,100	100.00%
Haz-mat Disposal	45	957	5,000	5,000	4,043	80.86%
Haz-mat Permit	1,426	3,442	9,100	9,100	5,658	62.18%
Fees Subtotal	***$15,498***	***$20,102***	***$35,500***	***$35,500***	***$15,398***	***43.37%***
Utilities						
Telephone/Communication	$6,591	$83,272	$93,000	$93,000	$9,728	10.46%
District Site Utilities	3,109	26,743	42,600	42,600	15,857	37.22%
Utilities Subtotal	***$9,700***	***$110,016***	***$135,600***	***$135,600***	***$25,584***	***18.87%***
Information Technology						
Computer Software Maint. & Agreements	$11,204	$70,304	$151,600	$151,600	$81,296	53.63%
Computer Hardware <$500		579	6,500	6,500	5,921	91.09%
Information Technology Subtotal	***$11,204***	***$70,884***	***$158,100***	***$158,100***	***$87,216***	***55.17%***
Water Effeciency						
Conservation Outreach	$79	$9,420	$20,000	$20,000	$10,580	52.90%
Conservation Toilet Rebate Program		1,244	6,000	6,000	4,756	79.27%
Conservation Toilet Rebate Program (Reimb.)		969	4,000	4,000	3,031	75.78%
Washing Machine Rebate Program		50	300	300	250	83.33%
Conservation Irrigation Efficiency Rebate			2,000	2,000	2,000	100.00%
Conservation Materials		1,269	6,000	6,000	4,731	78.85%
Conservation Subtotal	***$79***	***$12,952***	***$38,300***	***$38,300***	***$25,348***	***66.18%***
Training & Uniforms						
DMV/Physicals		$1,330	$8,500	$8,500	$7,170	84.35%
Employee Recognition Program	96	4,294	11,000	11,000	6,706	60.97%
Training, Travel and Expenses	4,055	8,231	20,500	20,500	12,269	59.85%
Uniforms*		10,107	17,800	31,600	21,493	68.02%
Training & Uniforms Subtotal	***$4,150***	***$23,961***	***$57,800***	***$71,600***	***$47,639***	***66.53%***
Board						
Election Expense			$30,500	$30,500	$30,500	100.00%
Director's Fees	$700	$5,600	$12,500	$12,500	$6,900	55.20%
Miscellaneous Board Expenses	254	1,473	2,700	2,700	1,227	45.43%
Travel and Seminars	999	1,084	10,000	10,000	8,916	89.16%
Board Subtotal	***$1,953***	***$8,157***	***$55,700***	***$55,700***	***$47,543***	***85.35%***
Materials & Services Total	***$167,395***	***$3,327,419***	***$4,973,100***	***$5,035,938***	***$1,708,518***	***33.93%***
GRAND TOTAL	***$622,143***	***$7,239,737***	***$9,861,000***	***$9,923,838***	***$2,684,100***	***27.05%***
CONTINGENCY FUND		***$183,038***	***$200,000***	***$200,000***	***$16,962***	***8.48%***

*The Board approved the following Project Fund to be carried forward from 2025 to 2026 at the January 26, 2026 Regular Board Meeting.

	October Actual	YTD Actual	Original Annual Budget	Adjusted Annual Budget	Remaining Adjusted Budget	% Remaining Adjusted Budget

Operating Expenses Projects (Reflected above):
$10,000 from Urban Water Management Plan.
$13,800 from Uniforms.

Capital Projects (Reflected in Project Status Report):
$98,117.32 from New York Well Equipping.
$2,872.98 from Skyway Site Improvements.
$67,685.84 from Northridge Well Replacement-Design.
$150,468.44 from Northridge Well Replacement-Equipping.
$44,808.39 from12-Inch Main Replacement on New York Avenue.
$984.48 from Riverfront Lane Services Upgrade.
$324,962.21 from T-Main Replacement Phases I & II - Construction.

**Contingency Fund was used as follows:
$14,000 was transferred to Well and Pump Repairs and Maintenance.
$1,037.71 was transferred to Property Insurance.
$12,500 was transferred to Hydrant Upgrades.
$600 was transferred to Meter Downsize.
$66,500 was transferred to New York Well Phase II.
$10,000 was transferred to New Hydrants.
$5,000 was transferred to Replacement Sampling Stations.
$14,000 was transferred to Aggregate/Sand/Cutback.
$50,000 was transferred to Meter Replacement
$1,400 was transferred to Regional Support
$8,000 was transferred to Gas and Oil

***Reserve Fund was used as follows:
$367,000 was transferred to New York Well Phase II - Drilling & Equipping.

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.5

Approval of Warrants

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.5

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	November 10, 2026
Subject:	Approval of Warrants

Recommendations:

Warrants

Board of Directors approve the attached invoices listed below and authorize signing of warrants.

ACWA JPIA *Benefits - Health, Dental, Vision, Life, and Employee Assistance Program*	$ 69,851.88
ACWA JPIA *2025-2026 Liability Contribution (General and Auto)*	197,410.72
Cogsdale *Microsoft Dynamics Services for 2027*	73,128.53
KASL Consulting Engineers, Inc. *New York and Northridge Well Services for October 2026*	29,222.85
San Juan Water District *Water Purchase*	691,569.88
T & S Construction Co., Inc. *New York Well Equipping and Site Improvements*	166,450.00
Total Warrants	**$1,227,633.86**

Tom R. Gray, General Manager

Fair Oaks Water District, 000532
Coverage Month: December 2026

Invoice Number: 0710814

Invoice Date: 11/02/2026

	Medical	Dental	Vision	Life	EAP	Totals
Insured Employees	30	31	31	30	30	
Previous Balance						$139,727.77
Payment						($69,876.01)
Past Due Balance						$69,851.76
Current Period Premium	$65,312.87	$2,711.89	$751.75	$1,000.97	$74.40	$69,851.88
Benefit Totals	✓ $65,312.87	✓ $2,711.89	✓ $751.75	✓ $1,000.97	✓ $74.40	$69,851.88
					Total Due 12/01/2026	~~$139,703.64~~

- $69,851.76 Pd.
$69,851.88 V
RSimon
11/3/2026

Important Reminders

Visit www.jpia.bswift.com to download invoices, make enrollment changes, run reports and more.

Qualifying events for permitted changes outside the open enrollment period include: Divorce or legal separation, loss of coverage under a spouse's plan, death of spouse or dependent, marriage, birth or adoption.

Benefit elections must be entered into bswift within 31 days of the benefits effective date. The only exception is COBRA, which may be elected within 60 days.

If you have questions about your invoice or the bswift system, call us at 800-736-2292 or email benefits@acwajpia.com.

Thank you for choosing ACWA JPIA.

CY Budget:$ 2,120,900.00 Project No: E26 BIINS
Expenses TD:$ 1,303,310.17 Cost Categ: VARIOUS
Committed Cost:$ 0 Avail Budget: 817,089.83
Completed By: R. Simon Date: 11/3/2026
Authorized By: Date:
Authorized By: Date: 11-05-2026

Keep this summary for your records.

11/3/2026

Please mail this payment stub with your check or money order made payable to: ACWA JPIA

Please remit to:
ACWA JPIA
PO Box 619082
Roseville, CA 95661-9082
Or
ACH to:

*** Please include Invoice # on Addenda**

Make checks payable to ACWA JPIA. **Please pay the invoiced amount.**

Any unpaid portion that becomes more than 60 days past due will be subject to a 1% late charge each month.

Please pay separately from other JPIA programs.

Fair Oaks Water District
10326 Fair Oaks Blvd
Fair Oaks, CA

Client Code	532
Payment Due Date	12/01/2026
Total Due on or before 12/01/2026	~~$139,703.64~~

$69,851.88

Invoice Number: 0710814

Invoice Date: 11/02/2026

RSimon 11/3/2026

AUTO and GENERAL LIABILITY PROGRAM
FOR PROGRAM YEAR 10/01/2026 - 10/01/2027

Member # F001

Fair Oaks Water District

10326 Fair Oaks Blvd
Fair Oaks, CA 95628-7114

Invoice Number: 2582
Invoice Date: 10/19/2026
Due Date: UPON RECEIPT

DESCRIPTION :

Contribution for the 10/1/2026-2027 Program Year	$197,410.72

PLEASE MAKE CHECK PAYABLE TO:

ACWA JOINT POWERS INSURANCE AUTHORITY

CY Budget:$ 191,000 Project No.: E261NAUT
Expenses TD:$ 5,714 Cost Categ.: AUTO GEN LIAB
Budget Available:$ 185,286
Completed By: SHAWN Date: 10/19/26
Authorized By: [signature] Date: 11-05-2026

COGSDALE
A division of HARRIS

Invoice	COGMN0000837
Date	10/13/2026
Page	1 of 1

Bill To

Fair Oaks Water District
Shawn Huckaby
PO Box 640
Fair Oaks, CA 95628
USA

Ship To

Fair Oaks Water District
Shawn Huckaby
PO Box 640
Fair Oaks, CA 95628
USA

Purchase order No	Customer ID.	Salesperson ID	Shipping Method	Payment Terms
	FAIR01		LOCAL DELIVERY	

Ordered	Item Number	Description	Unit Price	Ext Price
1.00	PROP-CSM	FAIR100| CSM: 1/1/2027 to 12/31/2027	US$50,061.26	US$50,061.26
1.00	PROP-CSM	FAIR101| CSM (1,500) Locations (QUO-5020): 1/1/2027 to 12/31/2027	US$2,755.54	US$2,755.54
1.00	TPM-GP-CIS	FAIR102| Microsoft Dynamics GP Software: 1/1/2027 to 12/31/2027	US$17,477.25	US$17,477.25
1.00	SUBS REV	FAIR103| eOne - Popdock Business SmartList Builder: 1/1/2027 to 12/31/2027	US$1,434.48	US$1,434.48
1.00	COG - HCTC	HCTC Exclusive Pricing for 2027 Admission: 1/1/2027 to 12/31/2027	US$1,400.00	US$1,400.00

CY Budget:$ 151,600 Project No.: E261TCS
Expenses TD:$ 61,569 Cost Categ.: COGSDALE BILLING
Budget Available:$ 85,057 COMMITTED: $4,974
Completed By: S.HAWN Date: 10/15/26
Authorized By: [signature] Date: 10/15/26

APPROVED
BY: [signature] DATE: 11-05-2026

Remit to: Cogsdale Corporation,
Part of N. Harris Computer Corporation
Bank of America Account No.:
ABA No. for ACH:
For Cheque payments, please send to:
62133 Collection Center Drive Chicago IL 60693-0621
Invoice Questions? Please call Ekta Kanani at 613-223-0581 OR e-mail ekanani@harriscomputer.com

Subtotal	US$73,128.53
Misc	US$0.00
Tax	US$0.00
Freight	US$0.00
Trade Discount	US$0.00
Total	US$73,128.53

KASL CONSULTING ENGINEERS, INC.
3741 Douglas Blvd., Suite 150
Roseville, CA 95661

Invoice #	Dated	Amount
26163	11/5/2026	15,376.00
26164	11/5/2026	13,846.85
Total		**$ 29,222.85**

APPROVED
BY: _____ DATE: 11-10-2026

PO Number: PO10332
RCT Number: _____
INVENTORY
X NON-INVENTORY

November 5, 2026

CONSULTING KASL ENGINEERS

3741 Douglas Boulevard
Suite 150
Roseville, CA
95661

Tel. 916/ 722-1800

Principal:
John C. Scroggs

Fair Oaks Water District
10326 Fair Oaks Boulevard
Fair Oaks, CA 95628

Attention: Tom Gray, Blake Chetcuti, Paul Siebensohn
bchetcuti@fowd.com
psiebensohn@fowd.com
ap@fowd.com

Invoice #26163
WO #2695-04

INVOICE

Invoice for Civil Engineering and Land Surveying Services Conducted During the Period of October 2026

Project: New York Well

Phase: Addendum 2, Construction Support Services

Review Contractor's Shop Drawing Submittals. Review Contractor's Requests for Information. Review Contractor's Pay Application. Prepare Draft Shop Drawing and RFI Review Transmittals. Prepare Final Transmittals and Send to the Contractor. Prepare and Distribute Project Construction Meeting Agendas. Participate in Project Construction Progress Meetings. Conduct Field Reviews.

Project Manager/Principal Engineer	10.0 hrs. @	$202.00	= $	2,020.00
Senior Civil Engineer	12.0 hrs. @	$184.00	= $	2,208.00
Project Engineer	6.5 hrs. @	$157.00	= $	1,020.50
Administrative Assistant	0.5 hrs. @	$85.00	= $	42.50

DIRECT COSTS:

Frisch Engineering, Invoice #13951-1908c	$	787.50
Woodard & Curran, Invoice ARIV1001273	$	9,297.50

(Copy of Invoices Attached.)

Total Addendum 2, Construction Support Services = $ 15,376.00

INVOICE TOTAL = $ 15,376.00 BC 11-10-2026

BILLING SUMMARY

Total Addendum 2, Construction Support Services Invoiced To Date	=	**$ 197,742.11**
Addendum 2 - Per Agreement Dated 3-25-2026	=	**$ 367,103.00**

CIVIL
WATER RESOURCES
SURVEYING

PO Number: P010333
RCT Number: _____
INVENTORY
X NON-INVENTORY

November 5, 2026

CONSULTING KASL ENGINEERS

3741 Douglas Boulevard
Suite 150
Roseville, CA
95661

Tel. 916/ 722-1800

Principal:
John C. Scroggs

Fair Oaks Water District
10326 Fair Oaks Boulevard
Fair Oaks, CA 95628

Attention: Tom Gray, Blake Chetcuti, Paul Siebensohn
bchetcuti@fowd.com
psiebensohn@fowd.com
ap@fowd.com

Invoice #26164
WO #2695-08

INVOICE

Invoice for Civil Engineering and Land Surveying Services Conducted During the Period of October 2026

Project: **Northridge Well**

Task 4: Updates to Project Electrical Plans in Response to District Comments. Revisions to Project Site and Civil Engineering Plans to Conform to Updated Electrical Plans. Revisions to Project Specifications. Prepare Phase 2 Project Documents for Bidding. Advertise Phase 2 Project for Bids. Participate in Pre-Bid Meeting and Site Review with Prospective Bidders.

Project Manager/Principal Engineer	3.0 hrs. @	$202.00	= $	606.00
Senior Civil Engineer	5.0 hrs. @	$184.00	= $	920.00
Project Engineer	7.0 hrs. @	$157.00	= $	1,099.00
Assistant Engineer/Technician	13.5 hrs. @	$124.00	= $	1,674.00
Administrative Assistant	5.0 hrs. @	$85.00	= $	425.00

DIRECT COSTS:

Frisch Engineering, Invoice #13969-2406b	$	8,464.50
Crisp Imaging, Invoice 768488	$	562.31
Crisp Imaging, Invoice 768492	$	54.92
Crisp Imaging, Invoice 773613	$	29.15
Crisp Imaging, Invoice 773614	$	11.97

(Copies of Invoices Attached. Billing Reflects 10% Markup.)

Total Task 4 = $ 13,846.85

INVOICE TOTAL = $ 13,846.85

BL
11-10-2026

BILLING SUMMARY

Task	Invoiced to Date	Task Budget
1	$ 50,233.23	$ 50,253.00
2 & 3	$ 107,733.76	$ 107,753.00
4	$ 276,597.20	$ 308,298.50
TOTAL	$ 434,564.19	$ 466,304.50

CIVIL
WATER RESOURCES
SURVEYING

San Juan Water District
9935 Auburn Folsom Road
Granite Bay, CA 95746

Invoice #	Dated	Amount
INV03000	10/15/2026	$ 482,895.00
INV03006	10/15/2026	199,692.63
INV03010	10/15/2026	8,982.25
Total		**$ 691,569.88**

9935 Auburn-Folsom Rd
Granite Bay, CA 95746
Phone: (916) 791-0115

INVOICE

Billed To:
Fair Oaks Water District
Attn: Accounts Payable
10326 Fair Oaks Blvd
Fair Oaks, CA 95628

DATE: 10/15/2026
INVOICE #: INV03000
DUE DATE:* 11/29/2026
TOTAL DUE: $482,895.00

CUSTOMER ACCOUNT # : 1014

Fixed Charge Oct - Dec 2026

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
Fixed Charge Oct - Dec 2026	1.00	482,895.00	482,895.00
TOTAL THIS INVOICE			**$482,895.00**

CY Budget:$ 2,455,500.00 Project No. E26 WS WAT
Expenses TD:$ 1,742,908.80 Cost Categ: Water Purchase
Committed Cost:$ 0 Avail Budget: 712,591.20
Completed By: AM Date: 10/19/26
Authorized By: _____ Date: _____
Authorized By: JRM Date: 11-05-2026

For questions, contact Accounts Receivable at (916) 791-6942.

REMIT TO:
San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746

Thank you!

** Payment Terms: Net 45 - Balances not received by the due date will be charged a 10% penalty fee on balance due plus an additional 1% per month until balance is paid in full.*

9935 Auburn-Folsom Rd
Granite Bay, CA 95746
Phone: (916) 791-0115

INVOICE

Billed To:
Fair Oaks Water District
Attn: Accounts Payable
10326 Fair Oaks Blvd
Fair Oaks, CA 95628

DATE: 10/15/2026
INVOICE #: INV03006
DUE DATE:* 11/29/2026
TOTAL DUE: $199,692.63

CUSTOMER ACCOUNT # : 1014

Water Sales Jul - Sept 2026

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
Water Usage - Jul '26	1,177.14 ✓	58.39	68,733.20
Water Usage - Aug '26	1,225.48 ✓	58.39	71,555.78
Water Usage - Sept '26	1,017.36 ✓	58.39	59,403.65
TOTAL THIS INVOICE			**$199,692.63**

ok

CY Budget:$ 2,455,500.00 Project No. E26WSWAT
Expenses TD:$ 1,742,908.80 Cost Categ.: Water Purchase
Committed Cost:$ 482,895.00 Avail Budget: 229,696.20
Completed By: AM Date: 10/19/26
Authorized By: _____ Date: _____
Authorized By: [signature] Date: 11-05-2026

For questions, contact Accounts Receivable at (916) 791-6942.

REMIT TO:
San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746

Thank you!

** Payment Terms: Net 45 - Balances not received by the due date will be charged a 10% penalty fee on balance due plus an additional 1% per month until balance is paid in full.*

9935 Auburn-Folsom Rd
Granite Bay, CA 95746
Phone: (916) 791-0115

INVOICE

Billed To:
Fair Oaks Water District
Attn: Accounts Payable
10326 Fair Oaks Blvd
Fair Oaks, CA 95628

DATE: 10/15/2026
INVOICE #: INV03010
DUE DATE:* 11/29/2026
TOTAL DUE: $8,982.25

CUSTOMER ACCOUNT # : 1014

Cooperative Transmission Pipeline FY 2025-2026

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
FY 2025-2026 CTP Operating Costs	1.00	6,484.26	6,484.26
FY 2025-2026 CTP Maintenance Costs	1.00	2,497.99	2,497.99
TOTAL THIS INVOICE			**$8,982.25**

CY Budget:$ 7,000.00 Project No. E26PSCTP
Expenses TD:$ 0 Cost Categ: Coop. Trans Pipe
Committed Cost:$ 0 Avail Budget: 7,000.00
Completed By: AM Date: 10/19/26
Authorized By: _____ Date: _____
Authorized By: [signature] Date: 11-05-2026

For questions, contact Accounts Receivable at (916) 791-6942.

REMIT TO:
San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746

Thank you!

** Payment Terms: Net 45 - Balances not received by the due date will be charged a 10% penalty fee on balance due plus an additional 1% per month until balance is paid in full.*

INTRODUCTION

The Agreement for Ownership, Utilization, Operation and Maintenance of the Cooperative Transmission Pipeline (CTP) Project requires San Juan Water District to annually assess and report to the participants the performance of the CTP during the past fiscal year. Included in this annual report for Fiscal Year 2025-2026 are the following items:

- Operational costs
- Maintenance costs
- Capital replacements, major capital repairs, or other costs
- Capital improvement costs
- Water deliveries, including peak usage
- Water pressures

COST SUMMARY

The following table summarizes all costs associated with the CTP Project for Fiscal Year 2025-2026. Detailed cost information is provided in the sections that follow.

Cost Breakdown

Agency	Operating	Maintenance	Capital Replacements	Capital Improvements	Total
Citrus Heights Water District	$ 8,167.70	$ 2,892.71	$ -	$ -	$ 11,060.41
Fair Oaks Water District	6,484.26	2,497.99	-	-	8,982.25
Sacramento Suburban Water District	9,527.07	7,380.17	-	-	16,907.24
Orange Vale Water Company	3,854.95	1,326.79	-	-	5,181.74
San Juan Water District	-	308.29	-	-	308.29
	$ 28,033.98	**$ 14,405.95**	**$ -**	**$ -**	**$ 42,439.93**

OPERATION COSTS

Operating costs are defined as the personnel hours spent in changing or redirecting flows, billing for water delivered, monitoring the telemetry and cathodic protection systems and the costs of administration, public liability and property damage insurance, and professional services related thereto. Operational costs are paid on a pro rata basis based on the quantity of water delivered through the CTP to each participant in the fiscal year.

Total operating costs for Fiscal Year 2025-2026 were $28,033.98 and are summarized by agency in Table 1.

Table 1
Operation Costs by Agency

Agency	Water Deliveries in Acre-Feet	Ratio of Costs	Operating Costs
Citrus Heights Water District	6,337.97	29.14%	$ 8,167.70
Fair Oaks Water District	5,031.56	23.13%	6,484.26
Sacramento Suburban Water District	7,392.73	33.98%	9,527.07
Orange Vale Water Company	2,991.26	13.75%	3,854.95
San Juan Water District	0.00	0.00%	-
	21,753.52	**100.00%**	**$ 28,033.98**

MAINTENANCE COSTS

Maintenance costs are defined as costs incurred for routine maintenance of the pipeline, valves, appurtenances, cathodic protection stations, telemetry equipment and the cost of administration and professional consultants related thereto. Maintenance costs are paid on a pro rata basis based on the percentage each participant is entitled to of the total capacity of the project.

Total maintenance costs for Fiscal Year 2025-2026 were $14,405.95 and are summarized by agency in Table 2.

Table 2
Maintenance Costs by Agency

Agency	Percentage of Capacity	Maintenance Costs
Citrus Heights Water District	20.08%	$ 2,892.71
Fair Oaks Water District	17.34%	2,497.99
Sacramento Suburban Water District	51.23%	7,380.17
Orange Vale Water Company	9.21%	1,326.79
San Juan Water District	2.14%	308.29
	100.00%	**$ 14,405.95**

CAPITAL REPLACEMENTS, MAJOR CAPITAL REPAIRS, OR OTHER COSTS

Capital replacements are defined as those replacements or repairs to the San Juan Water District-owned portions of the project that the San Juan Water District determines are required to be undertaken to ensure the continued efficient and reliable operation of the CTP. Capital replacement costs are paid by the participants on a pro rata basis based on the percentage each participant is entitled to of the capacity in a particular pipeline segment for which such costs were incurred.

No capital replacements, major capital repairs, or other capital projects were undertaken during Fiscal Year 2025-2026.

No capital replacements, major capital repairs, or other capital projects are anticipated to begin during Fiscal Year 2026-2027.

CAPITAL IMPROVEMENT COSTS

Capital improvement is defined as an improvement or betterment to the SJWD-owned portions of the pipeline that SJWD recommends to enhance the operating design capability or capacity of the project. Capital improvement costs are paid by the participants on a pro rata basis based upon the percentage each participant is entitled to of the capacity in a particular pipeline segment for which such costs are incurred.

No capital improvement costs were incurred during Fiscal Year 2025-2026, and none are planned for Fiscal Year 2026-2027.

WATER DELIVERIES, INCLUDING PEAK DELIVERIES

Water deliveries from the CTP are read at periodic intervals of not less than weekly and account for all water delivered to the participants. San Juan Water District has continuously monitored the flow rates and pressures at each of the connection points to the CTP since the completion of a supervisory control and data acquisition (SCADA) system in September 1999. The SCADA system is programmed with an alarm should any of the pressures drop below the minimum allowable pressure, as stated in the Agreement.

Peak water deliveries did not exceed the maximum allowable capacity during Fiscal Year 2025-2026. Per SECTION 3 CAPACITY PROVISIONS, Paragraph B CAPACITY ENTITLEMENT, "The Participants intend that pipeline capacity entitlement not needed to meet the water demands of a Participant shall be available for use by the other Participants as may be required to meet their water demands."

Total water deliveries for Fiscal Year 2025-2026 are presented in Table 4. Data on the flows from July 2025 through June 2026 are included in Appendix "A" at the end of this report.

Table 4
CTP Water Deliveries by Agency
Acre-feet

FY 2025-2026 CTP WATER DELIVERY SUMMARY					
Month-Year	**SJWD**	**FOWD**	**OVWC**	**CHWD**	**SSWD**
Jul-25	45.13	782.17	453.38	878.85	1,207.45
Aug-25	(36.41)	648.66	444.09	873.13	1,194.28
Sep-25	39.51	453.08	365.14	704.48	1,194.58
Oct-25	(45.07)	421.20	214.66	366.13	903.79
Nov-25	(69.17)	267.95	141.11	280.09	697.44
Dec-25	(38.19)	229.95	124.42	296.42	280.16
Jan-26	(37.61)	225.07	119.11	274.63	255.81
Feb-26	(32.70)	197.16	107.53	243.80	269.08
Mar-26	54.00	365.02	201.87	473.57	(5.50)
Apr-26	10.07	331.28	180.49	409.40	319.80
May-26	38.84	472.40	269.27	697.08	283.23
Jun-26	32.91	637.62	370.19	840.39	792.61
Totals	**(38.69)**	**5,031.56**	**2,991.26**	**6,337.97**	**7,392.73**
		Total CTP Water Delivery		**21,714.83**	

WATER PRESSURES

No pressure alarms were recorded during Fiscal Year 2025-2026, and system pressures remained above the minimum allowable threshold.

Fiscal Year 2025-2026 operations of the Cooperative Transmission Pipeline remained reliable and compliant with Agreement requirements. Operating and maintenance activities were completed as planned, no capital replacement or improvement projects were required, water deliveries remained within capacity limitations, and system pressures remained above minimum standards.

Appendix "A"
CTP Water Data Flow
Acre-feet

FY 2025 - 2026 CTP DELIVERY SUMMARY

Period	SJWD Retail Total Usage	FOWD Total Usage (Site #5)	OVWC Site #9	OVWC Site #10	OVWC Site #11	OVWC Total Usage	CHWD Site #3	SSWD Site #14	CHWD Wheeled SSWD to CHWD	CHWD Total Usage	SSWD Total Usage
Jul-25	45.13	782.17	68.57	164.04	220.77	453.38	2,086.30	1,207.45	0.00	878.85	1,207.45
Aug-25	-36.41	648.66	65.64	160.42	218.03	444.09	2,067.41	1,194.28	0.00	873.13	1,194.28
Sep-25	39.51	453.08	51.18	133.11	180.85	365.14	1,899.06	1,194.58	0.00	704.48	1,194.58
Oct-25	-45.07	421.20	22.22	81.38	111.06	214.66	1,269.92	903.79	0.00	366.13	903.79
Nov-25	-69.17	267.95	6.95	58.49	75.67	141.11	977.53	697.44	0.00	280.09	697.44
Dec-25	-38.19	229.95	2.20	52.43	69.79	124.42	576.58	280.16	0.00	296.42	280.16
Jan-26	-37.61	225.07	1.95	49.90	67.26	119.11	530.44	255.81	0.00	274.63	255.81
Feb-26	-32.70	197.16	2.23	45.94	59.36	107.53	512.88	269.08	0.00	243.80	269.08
Mar-26	54.00	365.02	19.56	80.99	101.32	201.87	468.07	-5.50	0.00	473.57	-5.50
Apr-26	10.07	331.28	15.49	73.45	91.55	180.49	729.20	319.80	0.00	409.40	319.80
May-26	38.84	472.40	35.94	106.80	126.53	269.27	980.31	283.23	0.00	697.08	283.23
Jun-26	32.91	637.62	53.10	146.20	170.89	370.19	1,633.00	792.61	0.00	840.39	792.61
Totals	**-38.69**	**5,031.56**	**345.03**	**1,153.15**	**1,493.08**	**2,991.26**	**13,730.70**	**7,392.73**	**0.00**	**6,337.97**	**7,392.73**

LEGEND:

All units in Acre-Feet (AF)

FF = Forward Flow (shown as positive values)

RF = Reverse Flow (shown as negative values)

NOTES:

1. Flow through the Bacon Meter Site #33 occurs at the Bacon BPS between the older 72-in Hinkle Reservoir Outlet T-main and the newer 78-in CTP T-main.
2. "SSWD-CHWD" represents SSWD wheeled water that is conveyed to CHWD downstream of Site 14 (C-Bar-C).

PO Number: PO16342
RCT Number: _____
INVENTORY
X NON-INVENTORY

Contractor's Application for Payment No. 10

	Application Period: 10/1/2026 -10/31/2026	Application Date: 10/31/2026
To: Fair Oaks Water District	From (Contractor): T & S Construction Co. Inc.	Via (Engineer): KASL Consulting Engineers, INC
Project: New York Well Equipping And Site Improvements	Contract:	
Owner's Contract No.: C25WTNYWDE	Contractor's Project No.: 20254	Engineer's Project No.:

Application For Payment
Change Order Summary

Approved Change Orders

Number	Additions	Deductions
TOTALS	$0.00	$0.00
NET CHANGE BY CHANGE ORDERS	$0.00	

1. ORIGINAL CONTRACT PRICE				$	3,115,000.00
2. Net change by Change Orders				$	-
3. Current Contract Price (Line 1 ± 2)				$	3,115,000.00
4. TOTAL COMPLETED AND STORED TO DATE					$946,150.00
5. RETAINAGE:					
a. 5%	X	$946,150.00	Work Completed	$	47,307.50
b. 5%	X	$0.00	Stored Material	$	-
c. Total Retainage (Line 5a + Line 5b)				$	47,307.50
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)				$	898,842.50
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)				$	740,715.00
8. AMOUNT DUE THIS APPLICATION				$	158,127.50
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above)				$	2,216,157.50

Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: _____ Date: 10/31/2026

Payment of: $ _____
(Line 8 or other - attach explanation of the other amount)

is recommended by: Blair Unruh — Inpsector — 11/4/26 (Date)

Payment of: $ 158,127.50
(Line 8 or other - attach explanation of the other amount)

is recommended by: _____ — Engineer — 11/3/2026 (Date)

is approved by: _____ — Owner — 11-10-2026 (Date)

Approved by: _____ — Funding Agency (if applicable) — (Date)

$158,127.50 amount due
$8,322.50 escrow
$166,450.00 total BL

EJCDC C-620 Contractor's Application for Payment
© 2007 National Society of Professional Engineers for EJCDC. All rights reserved.

APPROVED
BY: _____ DATE: 11-10-2026

New York Well Phase 2 - New York Well Equipping And Site Improvements
Project No. C25WTNYWDE
Monthly Progress Payment

Pay Estimate # 10
Pay Period: From 10/1/2026 To 10/31/2026

$3,115,000.00

Bl#	DESCRIPTION	UNIT	QUANTITY	UNIT BID	TOTAL BID	Quantity this Period	Amount this Period	Quantity Previously Complete	Amount Previously Completed	Quantity Completed to Date	Amount Completed to Date
1	**Mobilization and Demobilization**	LS	1	**$150,000.00**	**$150,000.00**						
	Bonds & Insurance	LS	1	$37,500.00	$37,500.00		-	100%	$37,500.00	100%	$37,500.00
	Baseline Schedule	LS	1	$5,000.00	$5,000.00	5%	250.00	45%	$2,250.00	50%	$2,500.00
	SWPPP Implementation and Maintenance	LS	1	$6,000.00	$6,000.00	10%	600.00	60%	$3,600.00	70%	$4,200.00
	Project Management	LS	1	$36,000.00	$36,000.00	5%	1,800.00	45%	$16,200.00	50%	$18,000.00
	Mobilize	LS	1	$43,500.00	$43,500.00		-	100%	$43,500.00	100%	$43,500.00
	Demobilize	LS	1	$15,000.00	$15,000.00		-		$0.00	0%	$0.00
	Punchlist	LS	1	$4,000.00	$4,000.00		-		$0.00	0%	$0.00
	Final Cleaning	LS	1	$3,000.00	$3,000.00		-		$0.00	0%	$0.00
2	**Site Improvements**	LS	1	**$1,000,000.00**	**$1,000,000.00**						
	Traffic Control	LS	1	$15,000.00	$15,000.00	20%	3,000.00	75%	$11,250.00	95%	$14,250.00
	Clearing, Grubbing & Site Demo	LS	1	$30,000.00	$30,000.00		-	100%	$30,000.00	100%	$30,000.00
	Retaining Wall "A"	LS	1	$182,000.00	$182,000.00		-	100%	$182,000.00	100%	$182,000.00
	Retaining Wall "B"	LS	1	$112,000.00	$112,000.00	20%	22,400.00	80%	$89,600.00	100%	$112,000.00
	Retaining Wall "C"	LS	1	$147,000.00	$147,000.00	20%	29,400.00	80%	$117,600.00	100%	$147,000.00
	Stairs	LS	1	$28,000.00	$28,000.00		-		$0.00	0%	$0.00
	PTW Drain Box	LS	1	$25,000.00	$25,000.00		-	100%	$25,000.00	100%	$25,000.00
	SD Improvements	LS	1	$17,500.00	$17,500.00		-		$0.00	0%	$0.00
	Excavate/Compact Subgrade: HMA and Concrete Paving	LS	1	$13,000.00	$13,000.00		-		$0.00	0%	$0.00
	AB Site	LS	1	$37,000.00	$37,000.00		-		$0.00	0%	$0.00
	Paving	LS	1	$32,000.00	$32,000.00		-		$0.00	0%	$0.00
	Excavate & AB Shoulder	LS	1	$14,000.00	$14,000.00		-		$0.00	0%	$0.00
	Pave Shoulder	LS	1	$9,000.00	$9,000.00		-		$0.00	0%	$0.00
	PCC Paving Around Building	LS	1	$16,000.00	$16,000.00		-		$0.00	0%	$0.00
	PCC V-Ditch	LS	1	$11,000.00	$11,000.00		-		$0.00	0%	$0.00
	Vertical Curb at Driveway	LS	1	$8,000.00	$8,000.00		-		$0.00	0%	$0.00
	PCC Driveway	LS	1	$8,000.00	$8,000.00		-		$0.00	0%	$0.00
	Finsihed AB Surfaces	LS	1	$9,500.00	$9,500.00		-		$0.00	0%	$0.00
	Electrical Trenching	LS	1	$55,000.00	$55,000.00		-		$0.00	0%	$0.00
	Retaining Wall Rebar	LS	1	$50,000.00	$50,000.00		-	100%	$50,000.00	100%	$50,000.00
	HydrosSeed	LS	1	$3,000.00	$3,000.00		-		$0.00	0%	$0.00
	Install Fencing	LS	1	$180,000.00	$180,000.00	34%	61,200.00	31%	$55,800.00	65%	$117,000.00
3	**Well Head Pedestal and Well Pad**	LS	1	**$15,000.00**	**$15,000.00**						
	Construct Well Head	LS	1	$15,000.00	$15,000.00		-		$0.00	0%	$0.00

Bl#	DESCRIPTION	UNIT	QUANTITY	UNIT BID	TOTAL BID	Quantity this Period	Amount this Period	Quantity Previously Complete	Amount Previously Completed	Quantity Completed to Date	Amount Completed to Date
4	**Install District Furnished Well Pump and Motor**	LS	1	**$30,000.00**	**$30,000.00**						
	Install Well Pump and Motor	LS	1	$21,000.00	$21,000.00		-		$0.00	0%	$0.00
	Chlorinate	LS	1	$9,000.00	$9,000.00		-		$0.00	0%	$0.00
5	**Well Discharge, Valves and Piping Appurtenances**	LS	1	**$250,000.00**	**$250,000.00**						
	Well Head (Above Ground)	LS	1	$80,000.00	$80,000.00		-		$0.00	0%	$0.00
	12" W to New York Ave (30') (includes Vault)	LS	1	$100,000.00	$100,000.00	20%	20,000.00	20%	$20,000.00	40%	$40,000.00
	Tie-In	LS	1	$20,000.00	$20,000.00	100%	20,000.00		$0.00	100%	$20,000.00
	12" Stub to Future Filter System	LS	1	$15,000.00	$15,000.00	20%	3,000.00		$0.00	20%	$3,000.00
	12" PTW	LS	1	$20,000.00	$20,000.00	20%	4,000.00		$0.00	20%	$4,000.00
	Misc Testing & Disinfection	LS	1	$15,000.00	$15,000.00		-		$0.00	0%	$0.00
6	**Install District Furnished ASR Valve and Appurtenances**	LS	1	**$15,000.00**	**$15,000.00**						
	Install District Furnished ASR Valve and Appurtenances	LS	1	$15,000.00	$15,000.00		-		$0.00	0%	$0.00
7	**Chemical Equipment and Piping**	LS	1	**$50,000.00**	**$50,000.00**						
	Procure & Install Dechlor System	LS	1	$25,000.00	$25,000.00		-		$0.00	0%	$0.00
	Procure & Install Chlor System	LS	1	$25,000.00	$25,000.00		-		$0.00	0%	$0.00
8	**Plumbing Drain and Water Service**	LS	1	**$50,000.00**	**$50,000.00**						
	1" Water Service	LS	1	$8,000.00	$8,000.00	10%	800.00	5%	$400.00	15%	$1,200.00
	Install Backflow & Hose Bibbs	LS	1	$7,000.00	$7,000.00		-		$0.00	0%	$0.00
	Misc Testing & Disinfection	LS	1	$3,000.00	$3,000.00		-		$0.00	0%	$0.00
	Building Drain	LS	1	$7,000.00	$7,000.00		-		$0.00	0%	$0.00
	Underslab Process Piping	LS	1	$13,000.00	$13,000.00		-		$0.00	0%	$0.00
	Misc Small Diamter Above Grade & Showers	LS	1	$12,000.00	$12,000.00		-		$0.00	0%	$0.00
9	**Well Building**	LS	1	**$500,000.00**	**$500,000.00**						
	Excavate Foundation	LS	1	$20,000.00	$20,000.00		-	100%	$20,000.00	100%	$20,000.00
	CIP Foundation	LS	1	$50,000.00	$50,000.00		-		$0.00	0%	$0.00
	Misc HK Pads	LS	1	$10,000.00	$10,000.00		-		$0.00	0%	$0.00
	Masonry	LS	1	$130,000.00	$130,000.00		-		$0.00	0%	$0.00
	Door & Window Install	LS	1	$65,000.00	$65,000.00		-		$0.00	0%	$0.00
	Carpentry, Roofing, Interior	LS	1	$140,000.00	$140,000.00		-		$0.00	0%	$0.00
	HVAC	LS	1	$25,000.00	$25,000.00		-		$0.00	0%	$0.00
	Coatings	LS	1	$60,000.00	$60,000.00		-		$0.00	0%	$0.00
10	**Electrical and Instrumentation**	LS	1	**$1,055,000.00**	**$1,055,000.00**						
	Mobilzation	LS	1	$54,000.00	$54,000.00		-		$0.00	0%	$0.00
	Approved Submittals	LS	1	$36,000.00	$36,000.00		-	94%	$34,000.00	94%	$34,000.00
	Main Switchboard	LS	1	$140,000.00	$140,000.00		-		$0.00	0%	$0.00
	VFD Panel	LS	1	$190,000.00	$190,000.00		-		$0.00	0%	$0.00
	PLC Control Panel	LS	1	$158,000.00	$158,000.00		-		$0.00	0%	$0.00
	Instrumentation & Other Panels	LS	1	$173,000.00	$173,000.00		-	24%	$41,000.00	24%	$41,000.00
	Eectrical Study	LS	1	$27,000.00	$27,000.00		-		$0.00	0%	$0.00

Bl#	DESCRIPTION	UNIT	QUANTITY	UNIT BID	TOTAL BID	Quantity this Period	Amount this Period	Quantity Previously Complete	Amount Previously Completed	Quantity Completed to Date	Amount Completed to Date
	Bollards	LS	1	$6,000.00	$6,000.00		-		$0.00	0%	$0.00
	UG Conduit Install	LS	1	$75,000.00	$75,000.00		-		$0.00	0%	$0.00
	Above Ground Conduit Install	LS	1	$30,000.00	$30,000.00		-		$0.00	0%	$0.00
	Wiring Installation	LS	1	$51,000.00	$51,000.00		-		$0.00	0%	$0.00
	Equipment Installation	LS	1	$19,000.00	$19,000.00		-		$0.00	0%	$0.00
	Light Fixtures	LS	1	$17,000.00	$17,000.00		-		$0.00	0%	$0.00
	Grounding	LS	1	$13,000.00	$13,000.00		-		$0.00	0%	$0.00
	Instrument Installation	LS	1	$7,000.00	$7,000.00		-		$0.00	0%	$0.00
	Training	LS	1	$11,000.00	$11,000.00		-		$0.00	0%	$0.00
	Commissioning	LS	1	$32,000.00	$32,000.00		-		$0.00	0%	$0.00
	O&MS and Asbuilts	LS	1	$16,000.00	$16,000.00		-		$0.00	0%	$0.00
	CCO's										
					$0.00		-		$0.00	0%	$0.00
					$3,115,000.00		166,450.00		$779,700.00		$946,150.00

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.6

Approval of Cal-Card Statements for the month of October 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.6

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	November 5, 2026
Subject:	Approval of Cal-Card Statements for the month of October 2026

Recommendation:

None.

Discussion:

Attached you will find the Cal-Card statement summary for the period ending October 22, 2026.

Policy Implications:

None.

Fiscal Impact:

None.

Cal-Card Statement
Cal-Card Summary of Charges
Closing Statement Ending October 22, 2026

Date	Merchant Name	Amount	Description	Personnel
9/21/2026	I Love Teriyaki	$ 148.53	Board Meeting Meals	Staff
9/22/2026	Harbor Freight	19.36	Maintenance Supplies	Staff
9/22/2026	Nespresso USA, Inc.	86.50	Kitchen Supplies	Staff
9/22/2026	Staples	738.37	Toners	Staff
9/23/2026	State Water Board	69.00	Certifications	Staff
9/23/2026	Opc State Wb Fee	1.90	Certifications	Staff
9/23/2026	First-Aid Supplies Online	559.10	Safety Supplies/Gear	Staff
9/24/2026	Platt Electric	255.85	District Site Maintenance	Staff
9/24/2026	Staples	471.05	Office Equipment	Staff
9/25/2026	Nimbus Landscape Material	299.06	Maintenance Supplies	Staff
9/25/2026	Radwell International	214.54	District Site Maintenance	Staff
9/26/2026	Staples	278.85	Toner	Staff
9/26/2026	Amazon	38.68	Office Supplies	Staff
9/29/2026	ACWA Sacramento	999.00	Training/Seminars	Staff
9/29/2026	ACWA Sacramento	999.00	Training/Seminars	Staff
9/30/2026	Nimbus Landscape Material	299.06	Maintenance Supplies	Staff
9/30/2026	Home Depot	114.32	Maintenance Supplies	Staff
9/30/2026	Adobe, Inc.	259.49	Software Subscription	Staff
10/1/2026	County of Sac/Keifer Landfill	45.00	Waste Removal	Staff
10/1/2026	Home Depot	170.22	Maintenance Supplies	Staff
10/1/2026	Backgrounds Online	40.50	Background Check	Staff
10/1/2026	American Water College	349.99	Training/Seminars	Staff
10/1/2026	Ace Parking	16.50	Travel	General Manager
10/2/2026	New Answernet, Inc.	171.54	Answering Service	Staff
10/2/2026	O'Reilly	83.98	Vehicle Maintenance	Staff
10/2/2026	O'Reilly	290.60	Vehicle Maintenance	Staff
10/2/2026	Les Schwab Tires	3,402.01	Equipment Maintenance	Staff
10/3/2026	Pitney Bowes Leasing	433.01	Equipment Lease	Staff
10/3/2026	CA-NV Section AWWA	165.00	Certifications	Staff

Date	Merchant Name	Amount	Description	Personnel
10/5/2026	Raley's	24.18	Employee Recognition	Staff
10/5/2026	Amazon	37.18	Kitchen/Maintenance Supplies	Staff
10/6/2026	CALCPA Society	1,699.00	Training/Seminars	Staff
10/6/2026	CA-NV Section AWWA	140.00	Certifications	Staff
10/6/2026	Safeway	59.75	Employee Recognition	Staff
10/6/2026	Sams Club	410.83	Kitchen/Maintenance Supplies	Staff
10/8/2026	Home Depot	133.93	Maintenance Supplies	Staff
10/9/2026	CDL Online	225.00	Training/Seminars	Staff
10/9/2026	Americas Tire	299.17	Vehicle Maintenance	Staff
10/12/2026	Hydraulic Power Sales	61.59	Equipment Maintenance	Staff
10/12/2026	Raley's	11.95	Employee Recognition	Staff
10/12/2026	Amazon	50.82	Office Supplies	Staff
10/12/2026	Amazon	83.14	Office Supplies	Staff
10/12/2026	Government Finance Officer's Association	112.50	Training/Seminars	Staff
10/13/2026	Lorman Business Center	175.20	Training/Seminars	Staff
10/13/2026	Staples	0.27	Office Supplies (Rewards Applied)	Staff
10/14/2026	Home Depot	129.49	Wells & Pumps Repairs/Maintenance	Staff
10/15/2026	Amazon	113.87	Safety Equipment	Staff
10/15/2026	Legacy	617.94	Advertisement	Staff
10/16/2026	Ace Hardware Miller's	36.62	District Site Maintenance	Staff
10/17/2026	Target	25.07	Board Expense	Staff
10/18/2026	Amazon	38.28	Office Supplies	Staff
10/18/2026	Amazon	130.22	Maintenance Supplies	Staff
10/19/2026	Home Depot	242.82	Maintenance Supplies	Staff
10/19/2026	Home Depot	21.42	Maintenance Supplies	Staff
10/19/2026	Chipotle	80.69	Board Meeting Meals	Staff
10/19/2026	Nespresso USA, Inc.	87.70	Kitchen Supplies	Staff
10/19/2026	Fleet Pride	92.81	Maintenance Supplies	Staff
10/20/2026	Home Depot	180.07	Maintenance Supplies	Staff
10/20/2026	Sams Club	78.78	Conservation Outreach	Staff
10/20/2026	All Awards	16.69	Security Badge	Staff
10/21/2026	Grainger	125.80	Vehicle Maintenance	Staff
10/21/2026	Elite Gates	2,294.00	Security Equipment	Staff
TOTAL		**$ 18,856.79**		

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM III.7

Accept and File Board Expense Report for the month of October 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM III.7

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Chi Ha-Ly
Date:	November 5, 2026
Subject:	Approval of Board Expense Report for the month of October 2026

Recommendation:

None.

Discussion:

Attached you will find the Board Expense Report for the month of October 2026.

Policy Implications:

None as a result of recommended action.

Fiscal Impact:

None as a result of recommended action.

Board of Directors

Expense Reimbursement Summary

Monthly Activity - October 2026

Name	Meeting Date	Description	Date Paid	Compensation	Reimbursed Expenses	District Expenses
Babcock						
	9/21/2026	Regular Board Meeting	10/15/2026	$ 100.00	$ -	$ -
	9/28/2026	Special Board Meeting	10/15/2026	100.00	-	-
				$ 200.00	**$ -**	**$ -**
Dolby						
	9/21/2026	Regular Board Meeting	10/15/2026	$ 100.00	$ -	$ -
	9/28/2026	Special Board Meeting	10/15/2026	100.00	-	-
				$ 200.00	**$ -**	**$ -**
Petersen						
	9/21/2026	Regular Board Meeting	10/15/2026	$ 100.00	$ -	$ -
				$ 100.00	**$ -**	**$ -**
Sarkovich						
	9/21/2026	Regular Board Meeting	10/15/2026	$ 100.00	$ -	$ -
	9/28/2026	Special Board Meeting	10/15/2026	100.00	-	-
				$ 200.00	**$ -**	**$ -**

Board of Directors

Expense Reimbursement Summary

Monthly Activity - October 2026

OCTOBER 2026 RECAP

Name	Meeting Month	Meetings Attended (Paid)	Month Paid	Compensation	Reimbursed Expenses	District Expenses
Babcock	September	2	October	$ 200.00	$ -	$ -
Dolby	September	2	October	200.00	-	-
Marx		0	October	-	-	-
Petersen	September	1	October	100.00	-	-
Sarkovich	September	2	October	200.00	-	-
TOTAL		7		**$ 700.00**	**$ -**	**$ -**

Year-to-Date RECAP

Name	Meetings Attended (Paid)	Compensation	Reimbursed Expenses	District Expenses
Babcock	11	$ 1,100.00	$ -	$ -
Dolby	10	1,000.00	-	-
Marx	16	1,600.00	-	-
Petersen	9	900.00	-	-
Sarkovich	10	1,000.00	-	-
TOTAL	56	**$ 5,600.00**	**$ -**	**$ -**

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM V.4

Update and discussion on the Sierra Street Main Replacement Project

FAIR OAKS
WATER DISTRICT

AGENDA ITEM V.4

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	November 16, 2026
Subject:	Update and discussion on the Sierra Street Main Replacement Project

Recommendation:

Include the Sierra Street Main Replacement Project in the 2027 FOWD Budget.

Discussion:

At the October 2026 Regular Meeting of the FOWD Board of Directors, a FOWD customer made a request that the Sierra Street Main Replacement Project be completed in 2027.

- The same customer attended the September 2026 FOWD Board Meeting and made a similar request following a recent leak on water main.
- The existing water main on Sierra Street is constructed of 6-inch steel pipe that was already identified by FOWD staff as a priority candidate for replacement in planning documents.

Following the above, the FOWD Board directed staff to develop an estimate to complete the project for inclusion in the FOWD 2027 Budget.

- An engineer's estimate of $360,000 was developed for using a FOWD approved contractor to complete the project.
- To reduce cost, FOWD Management proposes using FOWD staff only to design and construct a new 8-inch water main.
    - The estimated cost to design and construct the project using FOWD staff is $190,300.

Policy Implications:

None.

Fiscal Impact:

Add a total project cost of $209,400 to the 2027 FOWD Budget ($190,300 plus 10% contingency).

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM V.5

Discussion and possible action on the proposed 2027 FOWD Annual Budget

FAIR OAKS
WATER DISTRICT

AGENDA ITEM V.5

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	November 3, 2026
Subject:	Discussion and possible action on the proposed 2027 FOWD Annual Budget

Recommendation:

Approve the attached 2027 FOWD Annual Budget.

Discussion:

July 2026 FOWD Board direction for the development of a 2027 Annual Budget:

- ✓ No rate adjustment
- ✓ No new debt
- ✓ No new capital projects besides those that the Board has approved and deemed necessary
- ✓ Focus on completing current capital projects that are currently "work in progress"
- ✓ Meet policy targets for financial reserves
- ✓ Use a 90% surface water and 10% groundwater water supply target
  - ➢ Current adopted SJWD wholesale rates for the purchase of surface water provide a financial disincentive for the FOWD to serve groundwater to FOWD customers – FOWD essentially must pay for surface water even if we do not take delivery of surface water.
- ✓ COLA will be calculated in accordance with FOWD Policy No. 4070: "Employee Compensation."

Development of the 2027 Annual Budget:

July 20, 2026	Staff to provide Board with a suggested timeline for the 2027 Budget Schedule
	Board to provide staff with general guidelines/principles on the 2027 Budget at Regular Board Meeting
July 21, 2026	Distribute Request for 2026 Budget Projections to FOWD staff
August 17, 2026	Budget Projection due back from staff
August 28, 2026	Budget Projection due back from the managers

September 4, 2026	Finance Manager to complete Preliminary Budget Document Compilation
September 8, 2026	Operations Manager, Finance Manager, Water Supply Superintendent, Operations Superintendent, and Engineer to meet and go over 2027 Draft Budget
September 2026	Meet with General Manager to go over the 2027 Draft Budget
	Public Board Meeting to review the 2027 Draft Budget
September 21, 2026	Hold Public Workshop to present the proposed budget and receive public comment. Board review/discuss/provide direction
November 16, 2026	Public Board Meeting to take possible action on the proposed 2027 Budget

Proposed 2027 Annual Budget:

The attached proposed FOWD 2027 Annual Budget has incorporated all public and FOWD Board comments received during the public engagement process.

Policy Implications:

None.

Fiscal Impact:

To be determined based on 2027 actual financial performance.

FAIR OAKS WATER DISTRICT

2027 Annual Budget

PROPOSED

COVER
TO BE
INSERTED

10326 Fair Oaks Blvd.
Fair Oaks, CA 95628
Phone: (916) 967-5723
Fax: (916) 844-3539
www.fowd.com

FAIR OAKS WATER DISTRICT
2027 Annual Budget
PROPOSED

PRINCIPAL DISTRICT OFFICIALS

BOARD OF DIRECTORS – ELECTED OFFICIALS

Randy Marx, President
Mark Dolby, Vice President
George Babcock, Director
Mark Dolby, Director
Chris Petersen, Director
Misha Sarkovich, Director

MANAGEMENT

Tom R. Gray, General Manager
Shawn Huckaby, Operations Manager
Chi Ha-Ly, Finance Manager

10326 Fair Oaks Blvd.
Fair Oaks, CA 95628
Phone: (916) 967-5723
Fax: (916) 844-3539
www.fowd.com

FAIR OAKS WATER DISTRICT
Table of Contents
2027 Annual Budget

INTRODUCTION……1

BUDGET OVERVIEW AND HIGHLIGHTS…… 3
District Water Rates…… 4
Revenues…… 4
Expenses…… 5
Reserves and Designations……6

BUDGET PRINCIPLES AND PROCESS OVERVIEW……..7
Budget Control……..7
Basis of Budgeting……..8

ORGANIZATION SUMMARY
Organizational Chart……10
District Principles, Goals and Objectives…… 11
District Principles……..11
District Goals and Objectives……12
District Financial Policies……13
Budget Preparation……13
Fixed Asset Accounting Control…… 13
District Reserve Funds and Designations……..13
Investments of District Funds…… 14
Authorization of Expenses……...……...15

FINANCIAL SUMMARIES
District Revenues……... 16
Water Sales…… 16
Other Revenues…….. 17
District Expenses…… 17
Water Supply……..18
Capital Program Expenses Overview……..……19
Operating Outlay……... 21
Reserves and Designations…….. 23

FINANCIAL DETAILS
Financial Plan Summary of Revenues and Expenses…….. 24
Revenue Summary……..……..25
Expense Summary…….…….. 26
Debt Service…….32
Capital Program Expenses
Information Technology Equipment and Software…… 33
Vehicles & Maintenance Equipment……..34
Facilities & Office Equipment……..…… 35
Meter Maintenance Program…….....36
Capital Improvement Program (CIP)……37
Fair Oaks 40-Inch Pipeline (Paid to SJWD)……39
County Overlay Projects (Non-Operating Expenses)……40
Reserves and Designations…….. 41

RATES, FEES & CHARGES
Metered Service Charges and Commodity Rates……..…….. 43
Schedule of Fees and Charges……. 44
Schedule of Service Rates for Dedicated Fire Service Connections…..……. 46

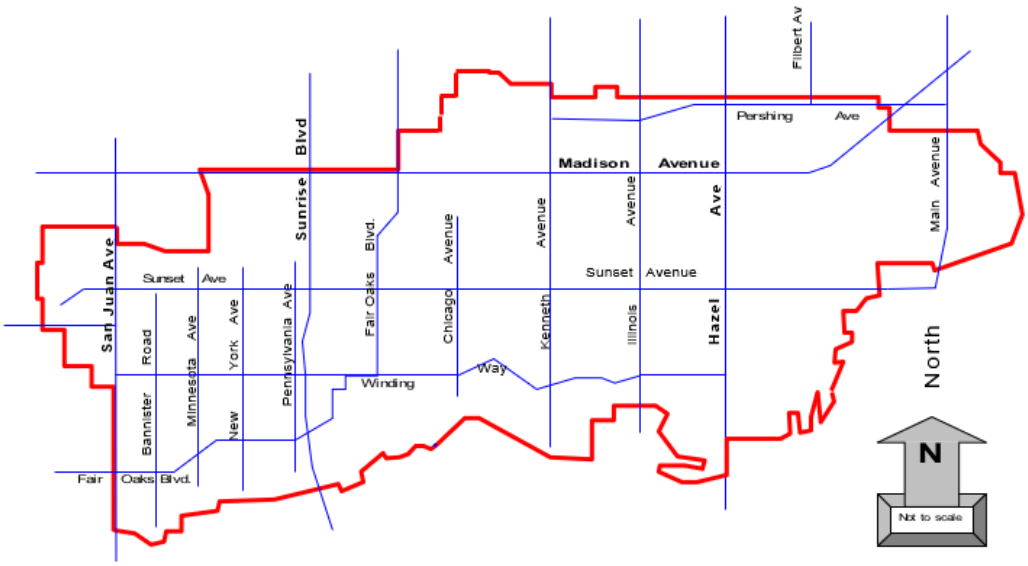
APPENDIX B – GLOSSARY OF TERMS……...…….. 47

INTRODUCTION

The Fair Oaks Water District was originally formed as Fair Oaks Irrigation District in 1917. By 1979 residential development in the community had replaced all significant agricultural land; therefore, the Board of Directors passed a resolution declaring "irrigation district" no longer described the District's actual functions and changed the name to Fair Oaks Water District (District). Even with the name change the District is legally structured as an irrigation district operating under the California Code, Division 11.

The District is a retail water agency supplying water to a population of approximately 40,000 people on 6,160 acres in Fair Oaks and a small portion of Orangevale. The District has reliable access to both surface water and groundwater, and delivers it through approximately 14,000 residential and commercial service connections.

District Service Area





"The mission of Fair Oaks Water District is to provide our community with an adequate and reliable supply of water, exceeding all drinking water standards, at the lowest reasonable cost."

Governance

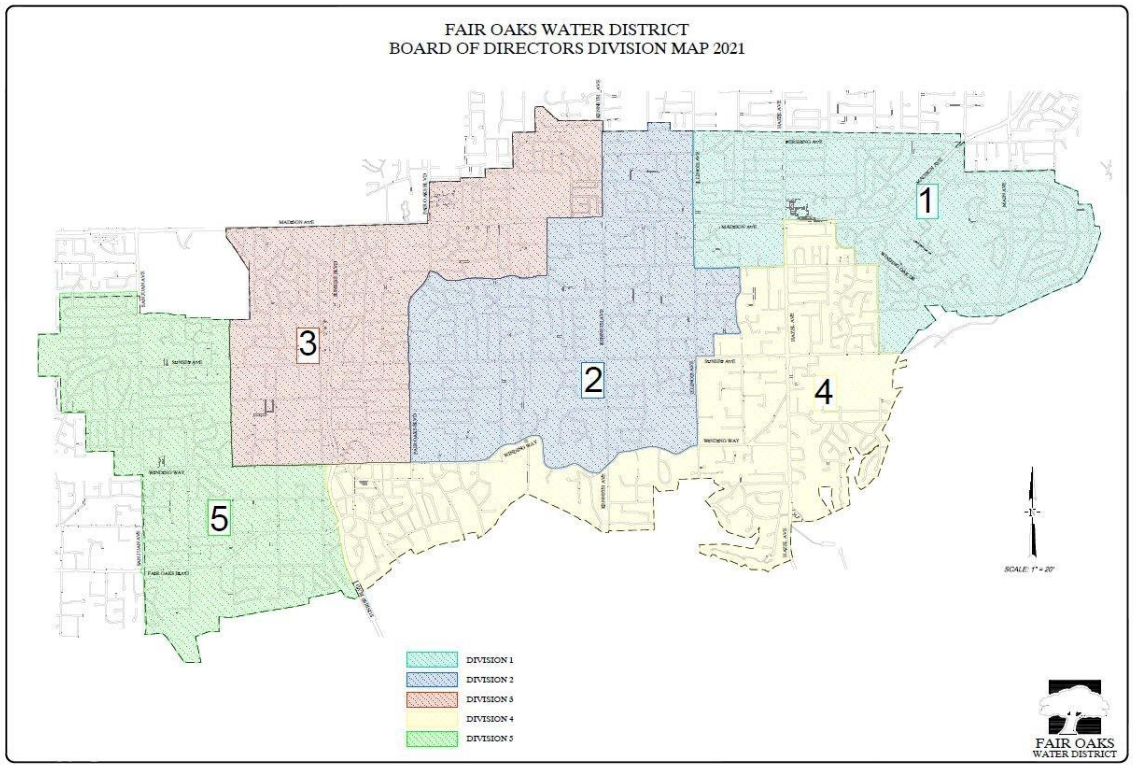
The District is governed by five board members. The board members are publicly elected to four-year staggered terms representing geographic divisions. The Board delegates day-to-day operations authority to an appointed General Manager.

DIRECTORS	YEARS OF SERVICE	DIVISION
Chris Petersen, Director	5 Years	Division 1
George Babcock, Director	2 Years	Division 2
Mark Dolby, Director	4 Years	Division 3
Randy Marx, Vice President	22 Years	Division 4
Misha Sarkovich, President	22 Years	Division 5

Meeting Dates

The Board meets the third Monday of each month at 6:30 p.m. in the Board Room, located at 10326 Fair Oaks Blvd., Fair Oaks, CA 95628. For more information, please visit www.fowd.com for meeting times and agendas.

Board of Directors Division Map:



BUDGET OVERVIEW AND HIGHTLIGHTS

The Board provided staff with general guidelines on developing the 2027 Budget at the July 20, 2026 Regular Board Meeting. The 2027 Budget was prepared by staff and presented at a public workshop held on September 21, 2026. The 2027 Budget will be presented to the full Board for approval and adoption at the Regular Board Meeting on November 16, 2026. The 2027 Budget has no rate adjustments from the 2026 rates.

The primary purpose of the budget is to provide the Board of Directors and the District's customers with an accurate picture of total available resources and planned spending for 2027. The budget includes setting program priorities and cash flow projections. The District maintains its financial records in accordance with the generally accepted accounting principles (GAAP) for annual reporting purposes set by the Government Accounting Standard Board (GASB).

District Water Rates

The following are water rate schedules and structures.

Fair Oaks Water District
Water Rates

Bi-Monthly Fixed Service Charges		
Meter Size (Inch)	**2026**	**2027**
1	$ 90.98	$ 90.98
1.5	166.74	166.74
2	257.54	257.54
3	499.72	499.72
4	772.31	772.31
6	1,528.68	1,528.68
8	2,438.47	2,438.47
10	3,799.76	3,799.76

	2026	**2027**
Commodity Rate per CCF*	**$ 0.64**	**$ 0.64**

*One CCF stands for 100 cubic feet. 100 cubic feet is equal to 748 gallons. The commodity rate is invoiced based upon CCFs used.

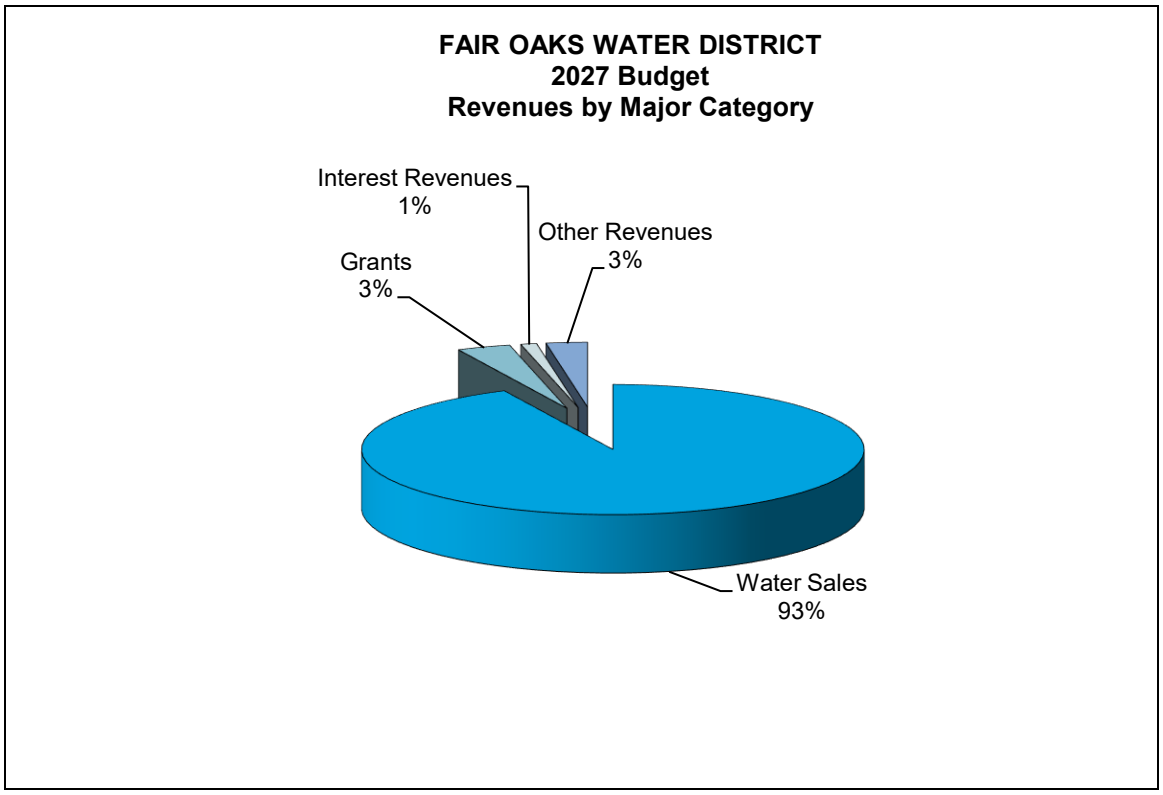
Fair Oaks Water District
2027 Water Rate Structure

	2026 Estimated		**2027 Budget**	
Description	**Water Sales**	**%**	**Water Sales**	**%**
Fixed Service Charge	$ 8,748,600	78%	$ 8,751,300	78%
Commodity Charge	2,432,000	22%	2,405,800	22%
Total	**$ 11,180,600**		**$ 11,157,100**	

Revenues

The District projects total revenues of $12,012,300 in 2027.

2027 Projected Revenues by Major Category	
Water Sales	$ 11,157,100
Grants	414,000
Interest Revenues	122,200
Other Revenues	320,000
Total	**$ 12,013,300**



Water Sales revenue comes from a fixed service charge and a commodity charge. The projected grants of $414,000 are from water well projects. The District's 2027 Other Revenues are primarily water service and connection fees.

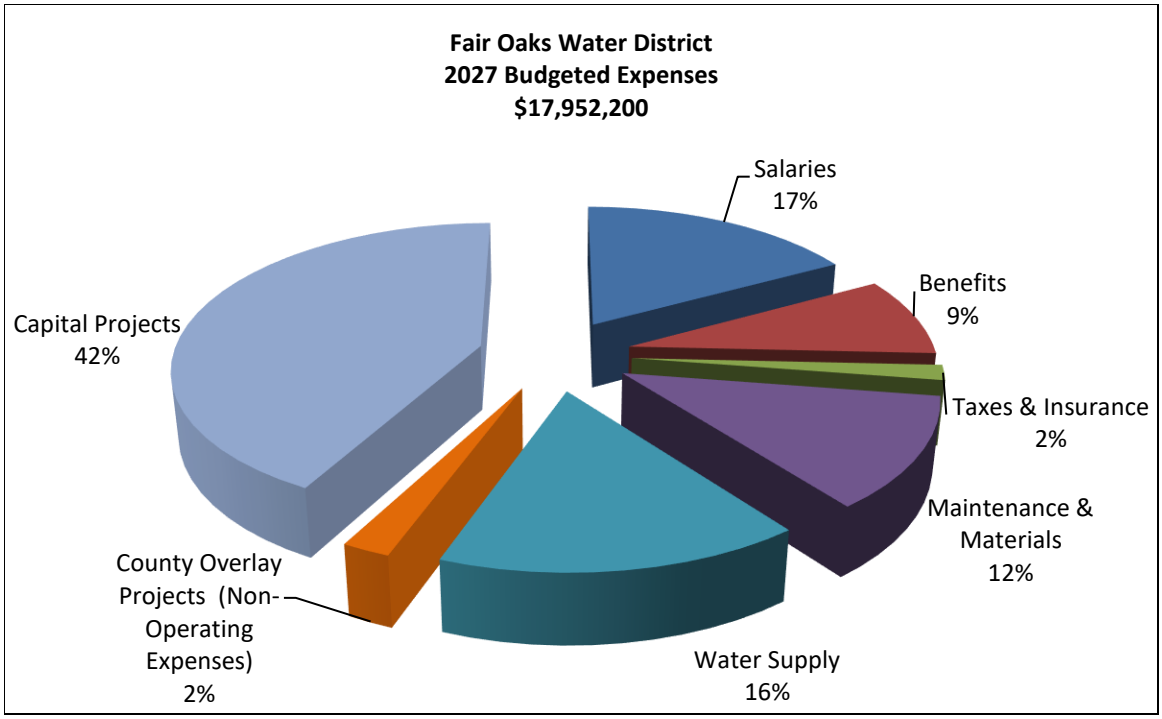
Expenses

The District's total estimated expenses for 2027 are $17,971,300. These expenses include cost for the meter maintenance program, facility and equipment replacement, and transmission and distribution system improvements. It is projected that 68% of total revenue from water sales will be spent on capital investment in 2027.

The District projects a 1% increase in total operating expenses for 2027 Budget ($9,990,200) over the 2026 Budget ($9,861,000). The increase is primarily due to net increase in labor and benefits, water supply costs, and professional services.

The breakdown of expenses by major expense categories is presented in the table below.

Fair Oaks Water District 2027 Budgeted Expenses	
Salaries	$ 3,061,500
Benefits	1,558,200
Taxes & Insurance	299,000
Maintenance & Materials	2,185,400
Water Supply	2,886,100
County Overlay Projects (Non-Operating Expenses)	387,800
Capital Projects	7,593,300
Total	**$ 17,971,300**



Reserves and Designations

The District's reserves consist of restricted and designated funds. The District's restricted reserves include capacity system fees.

The District's 2027 Budget projects a net loss of ($5,958,000). The District will use reserve(s)/designation(s) to offset the ($5,958,000) projected deficit. The District's current reserve policy is to maintain a total of $3.3M (four months of operating expenses). The District projects a year-end total cash reserve balance of $2.3M. See reserve balance summary for more detail on pages 41-42.

BUDGET PRINCIPLES AND PROCESS OVERVIEW

Budget planning begins annually at mid-calendar year, following completion of the audit for the fiscal year ending December 31, and a review of the first six month's of actual revenues and expenses for the current fiscal year. In July, the District's senior staff provides updated information for the timing and costs of scheduled activities over the next year. The impact on operations of capital projects, legislation and economic factors are reviewed and communicated to the General Manager.

The budget is developed through several processes. The Board of Directors provides certain priorities and guidelines to the General Manager. The General Manager communicates these criteria to staff. The District's annual budget is then developed consistent with District's mission, goals, policies and water demands.

The financial model is updated to determine whether adequate funds exist to meet requirements; while maintaining Board approved reserves over the budget period. All unfunded needs will be documented, if any. The budget and forecast will be prepared by the staff and General Manager to ensure consistency with District policies. A Budget Committee, comprised of two Board of Directors and staff, will then review the draft document and assist in preparing the final document for the public information sessions, public hearing, and Board adoption.

A discussion draft of the budget document will typically be reviewed by the Board in August. Customers are notified at least 45 days in advance about a public hearing if a new rate increase is proposed. One or more public meetings usually occur in October, to allow extended discussion on major issues. The budget process culminates in its adoption at a public meeting normally scheduled in November.

Any budget amendments required during the year will be submitted to the Board of Directors at a board meeting for public discussion and possible Board action.

Budget Control

The approved budget is entered in the District's accounting system, which will provide up to date financial information throughout the year.

The Board of Directors, on the recommendation of the General Manager, establishes overall budgets and policy programs. The approved budget is then monitored by the respective department managers.

The General Manager controls the budget at the operating level. While line-item expenses are in some cases shown in the budget worksheets, the intent of this information is to provide internal budget monitoring controls for staff, and are not intended to be explicit appropriations by the Board of Directors. Upon request from staff, and approved by the Board of Directors, reserve funds may be transferred or added to throughout the fiscal year. This bottom-line approach to budget management is intended to prioritize

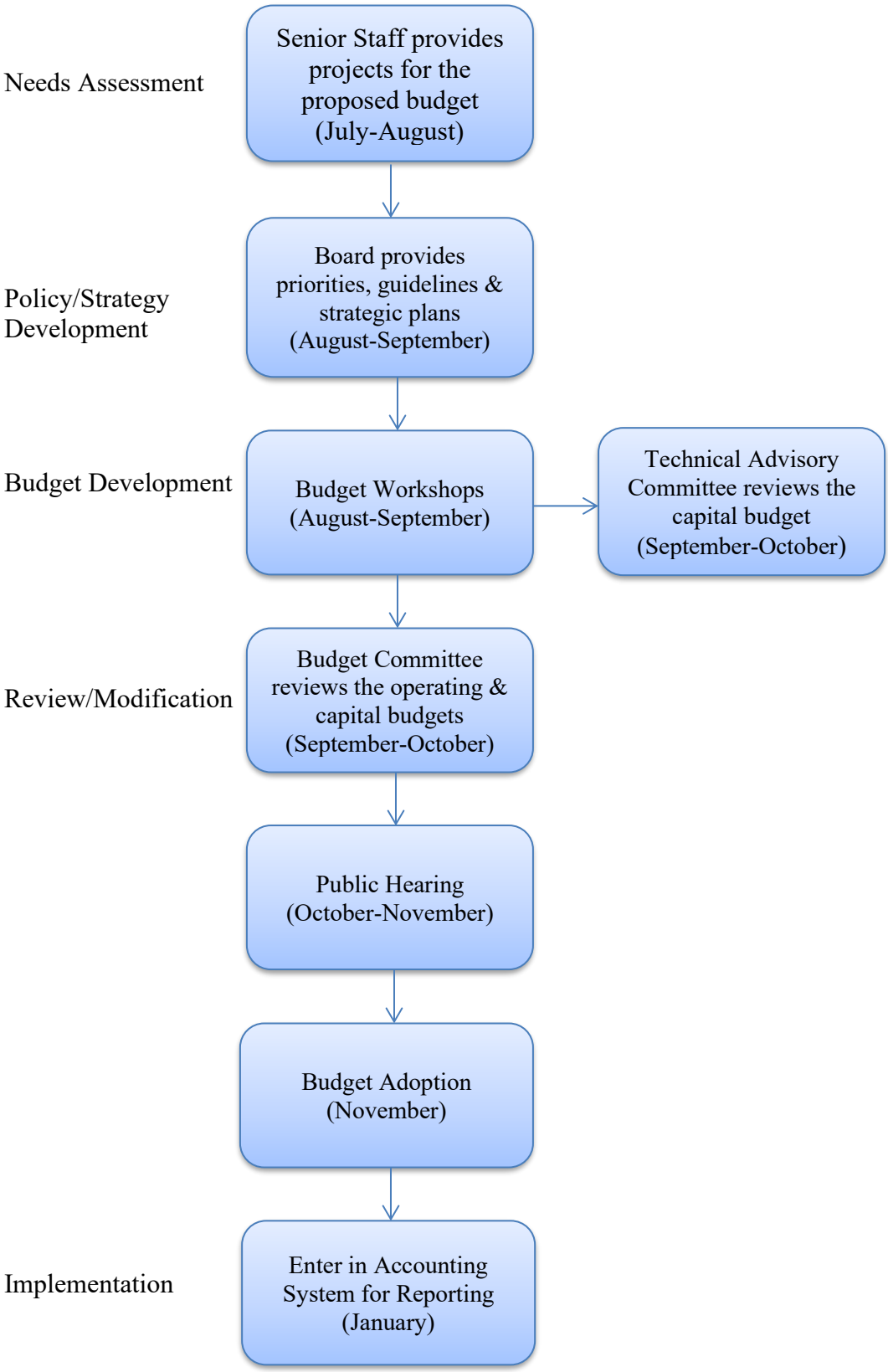
overall District spending, while making senior staff accountable for internal operations and expenses.

Capital projects and program budgets are adopted for specific non-operational needs of the District. These budgets often span multiple budget years. For each project or program, subsequent Board approval is sometimes required for approving bids and contracts.

Basis of Budgeting

The statistical sections of the budget are prepared on a cash basis and include expenditures for capital outlay and the principal and interest portions of debt service, while non-cash expenditures such as depreciation and bad debt write-off are excluded.

General Budget Timeline



ORGANIZATIONAL CHART

TO BE INSERTED

District Principles, Goals and Objectives

The purpose of the District's financial planning is to demonstrate fiscal solvency and a balanced budget over the long-term, to provide early warning signs of adverse trends, and to serve as a resource for financial planning and policy making. The annual budget utilizes detailed assumptions, such as population, new connections, infrastructure age, parcel area, and historical and projected operating trends while maintaining consistency with District-wide goals and objectives as well as Board approved fiscal and operational policies.

Growth projections are prepared based on past experience and are reviewed for consistency with the Sacramento County General Plan and economic development forecasts. A financial model (discussed later) then generates revenue forecasts and inflates or deflates future year operating and project costs on a consistent basis for all operating activities. Budget projections may or may not occur as predicted, depending upon changes in the economy, future service level changes, and mandates from other government agencies. In order to keep the District Board and management up to date, District staff compares the approved budget with actual expenses monthly.

District Principles

Customer and Community Service

The District is dedicated to excellence in customer service, to representing the community's interest and to serving as a role model for integrity, dependability, enthusiasm and professionalism. These objectives are translated into functional level objectives for the District's staff. To fulfill these goals, the District continually develops problem solving policies and procedures that benefit the District's customers and community.

Planning and Preparedness

The District believes that proper programmatic and fiscal planning allows the organization to provide the utmost service benefit to its customers. Strategically planning District activities results in a structured and supportable allocation of resources and reduces cost, down time, and customer inconvenience.

Quality

The District is dedicated to providing quality service and long-term value to the community and its customers. Long-term value is not always synonymous with cost. Our customers deserve quality, and expect to pay fairly for it. We want to build a utility that generates community pride, yet provides a value to the ratepayer.

Teamwork

Delivering high quality water and reliable service and maintaining excellence in customer service requires a diverse set of knowledge and disciplines. The District believes teams of people can accomplish more than similar numbers of people acting alone. Through

collaborative efforts, the District is stronger, more competent, more sensitive, more considerate, and provides more consistent service.

Setting Priorities

The District believes in putting first things first. In matters of priority, the District's customers, both internal and external, will always come first. We believe we must take care of our customers. In prioritizing our activities, we will place matters of safety and public health protection first, matters of system and property value retention second, and matters of aesthetics third.

Continuous Improvement

The District believes in continuous improvement. We believe in life-long learning and will create an environment where the status quo will be challenged. We will ask questions, execute, and learn. In the process of improving, we will take reasonable risks and make mistakes. We will always be honest about risk and own our mistakes.

District Goals and Objectives

While the District operates by a fundamental set of overriding principles, the fiscal and operational functions of the organization are guided by the District's long-term goals and objectives.

Enhance Reliability of Water Supply and Delivery

As its core mission, the District is dedicated to providing a high quality, reliable source of water supply to the community. As part of this goal, the District has outlined the following specific objectives:

- ✓ Continue to provide leadership in regional conjunctive use, and drought planning opportunities.
- ✓ Continue in an active role in groundwater contamination cleanup.
- ✓ Provide an updated system Master Plan every five years.
- ✓ Continue with best management practices for water quality and conservation.
- ✓ Continue promoting and educating customers about water issues.

Support Employee Development and Professionalism

The District believes that the power of the organization and its ability to meet its goals and objectives lies in its human resources. As such, the District is keenly aware of the necessity of supporting its employees in their professional development. To that end, the District has defined the following specific objectives:

- ✓ Continue to promote education, formal, and informal training in matters of communication and public relations, finance, management, leadership, and computer science.
- ✓ Continue the requirement that all water system operators be State Certified.

- ✓ Continue to provide all employees with a respectful workplace, providing fair and reasonable compensation.

Promote Multi-District Resource Sharing Opportunities

Given the constant economic pressures and the mission to provide the most cost-effective service to the community, the District is committed to identifying and promoting resource sharing opportunities. In so doing, the District strives to balance cost savings, efficiency and customer benefit with minimal service disruption. As part of this goal, the District has defined the following specific objectives:

- ✓ Continue to participate in Regional Water Authority's collaborative water conservation activities.
- ✓ Continue to work with the San Juan Family of Water Agencies on mutually compatible activities and services, including grant applications.
- ✓ Continue to work with the local community in areas that provide customer benefit.

District Financial Policies

The District Board of Directors has established a number of financial policies to guide the organization in its budgeting and operating activities. The significant financial policies are summarized (discussed) below.

Budget Preparation

An annual budget on a calendar year basis shall be prepared by the General Manager and approved by the Board of Directors. This budget shall be reviewed by a finance committee, then reviewed at a special meeting by the full Board. The amended proposed budget will then be reviewed and discussed at a public meeting scheduled for November.

Fixed Asset Accounting Control

An accounting and inventory of all fixed assets shall be maintained to ensure proper accounting control resulting in accurate financial reports of fixed assets. District assets of $500 and greater in value will be recorded as a fixed asset for financial recording purposes.

District Reserve Funds and Designations

The District has established reserve funds to minimize adverse annual and multi-year budgetary impacts from anticipated and unanticipated District expenses. The adequacy of the target reserve year-end balance ranges and/or annual contributions will be reviewed annually during the budgeting and rate setting process and may be revised as necessary. The following District reserve and fund categories are established:

- Emergency Designation

The emergency designation was established to fund District fixed asset, operating and maintenance expenses not currently budgeted. The designated fund balance has been set at a minimum of four months of operating costs. Annual contributions will be designated in the budget process to maintain a minimum of four months of operating costs.

- Connection Fee Reserve

  The Connection Fee Reserve was established to segregate fees charged to new development and direct the money collected to capacity enhancement projects in compliance with AB1600. AB1600 does not designate a target reserve balance. Annual contributions will depend upon new construction within the District. Additionally, interest earnings will be added to this balance on a monthly basis, using the District's earnings rate on investments.

- Certificate of Participation (COP) Reserve

  The Certificate of Participation (COP) Reserve was established to segregate certificate of participation (COP) reserves according to governing documents. The proceeds of a COP issue establish the maximum COP reserve available for use. COP reserve balances are created upon issuance of debt. These balances are used according to the COP's installment purchase agreement. Use of the COP reserves will be accounted for on a monthly basis, according to the COP's installment purchase agreement. Contributions will occur upon issuance of COP's. Additionally, interest earnings will be added to the balance on a monthly basis, using the District's earnings rate on investments.

Investment of District Funds

The District established the investment policy to provide a clear understanding of the objectives, policies and guidelines for the investment of District's idle or surplus funds. This policy is used to effectively manage the District's available cash and investment portfolio in conformity with the provisions of California Government Code Section 53600.

- The General Manager or other persons designated by the Board shall invest idle funds not immediately needed by the District within the limitations of the California Government Code.

- The primary goals, in priority order, of investment activities shall be safety, diversification, liquidity, and rate of return.

- This policy shall be reviewed and updated annually by the Board of Directors.

Authorization of Expenses

The authorization of expenses policy was established to monitor spending of District's funds in accordance with the approved budget. Expense authority is generally delegated to the General Manager by the Board of Directors through the adopted annual operating budget and through board policy. Expenses requiring Board approval are brought to the Board for approval through the regular Board meeting process.

FINANCIAL SUMMARIES

District Revenues

The District has the following major sources of revenue for 2027:

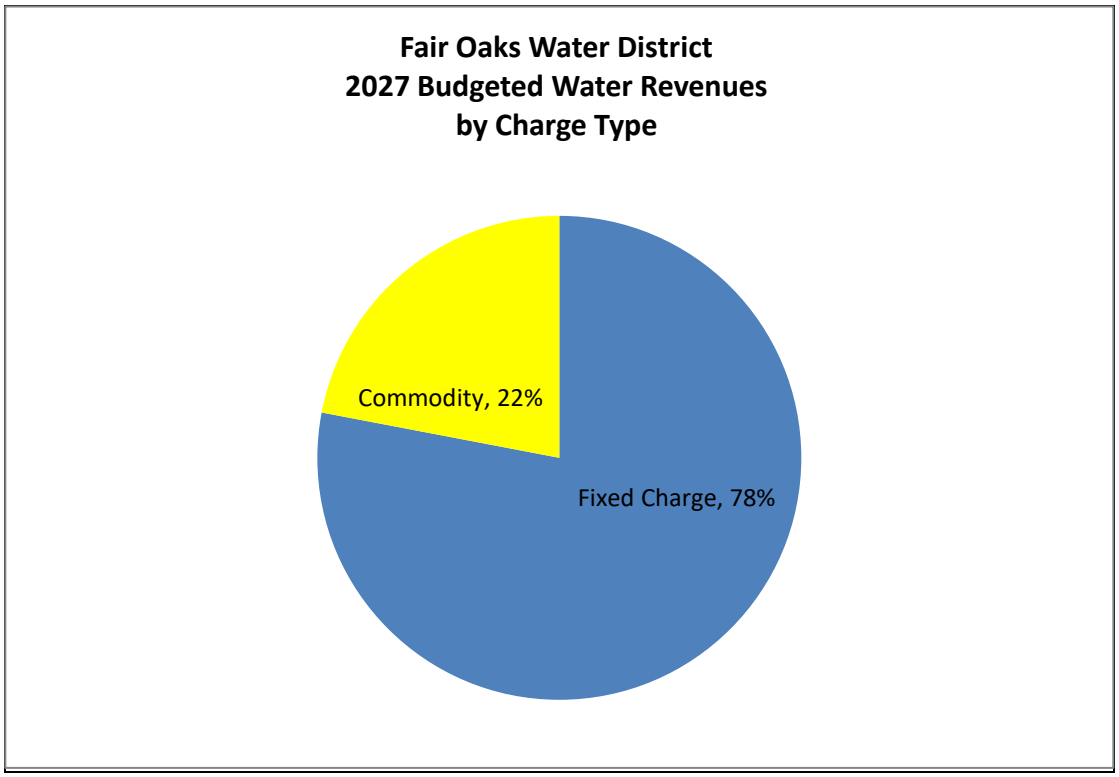
- ✓ Water Sales
- ✓ Other Revenues

Water Sales

Metered Rate Revenues

All District customers are billed on metered rates. The metered rates are based upon two components: commodity rate based on actual water usage and a fixed service charge.

The fixed service charge is based upon meter size and is designed to cover the fixed costs of water delivery. Fixed service charges represent approximately 78% of a customer's total water bill.



The commodity charge covers the variable costs of water service, which fluctuates according to actual water use. The commodity charge represents approximately 22% of the total water bill and is designed to cover the costs of water purchases, pumping, treatment and conservation costs.

Other Revenues

Connection Fees

Connection fees represent the cost to connect to Fair Oaks Water District distribution system for new customers; the funds collected are restricted by AB1600 to capacity enhancement projects. The District service area projected to experience little growth in 2027. Most new service connections will be derived from in-fill developer projects. Connection fees are a small portion of the District's revenues and are projected to be a small amount relative to other revenues. Future connection fee revenues will be minimum due to the built-out nature of the FOWD service area and limited land available for in-fill projects.

Interest Revenue

The District invests its funds in accordance with the California Government Code, Section 53600, Chapter 4 – Financial Affairs and the District's investment policy 5070; with a majority invested in LAIF (Local Agency Investment Fund). Interest earnings on District's reserves remain within the invested funds. Interest earnings fluctuate based on rates and cash balances.

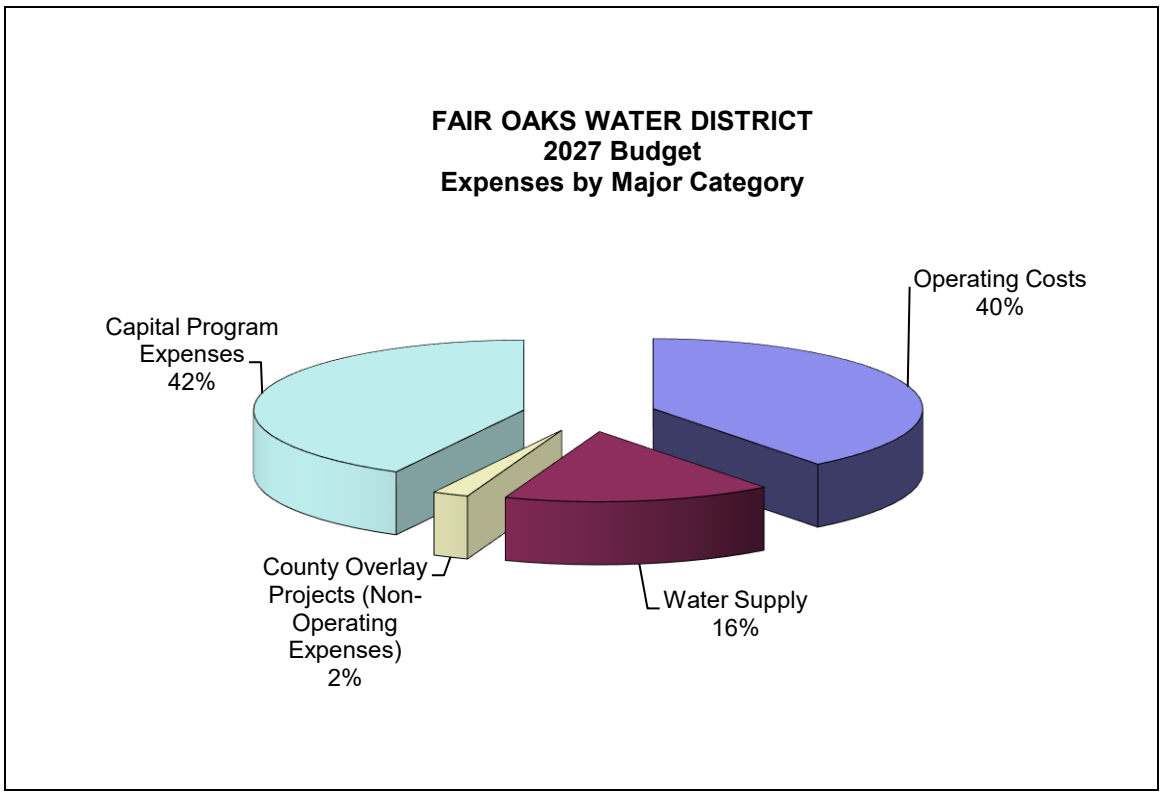
District Expenses

The District's expenses can be categorized into four major groups:

- ✓ Water Supply
- ✓ Capital Projects
- ✓ Operating Costs
- ✓ County Overlay Projects (Non-Operating Expenses)

2027 Projected Expenses by Major Category		
Operating Costs	$	7,104,100
Water Supply		2,886,100
County Overlay Projects (Non-Operating Expenses)		387,800
Capital Program Expenses		7,593,300
Total	**$**	**17,971,300**

The following pie chart illustrates the percentage of the total District expenses allocated to each of these categories.



Water Supply

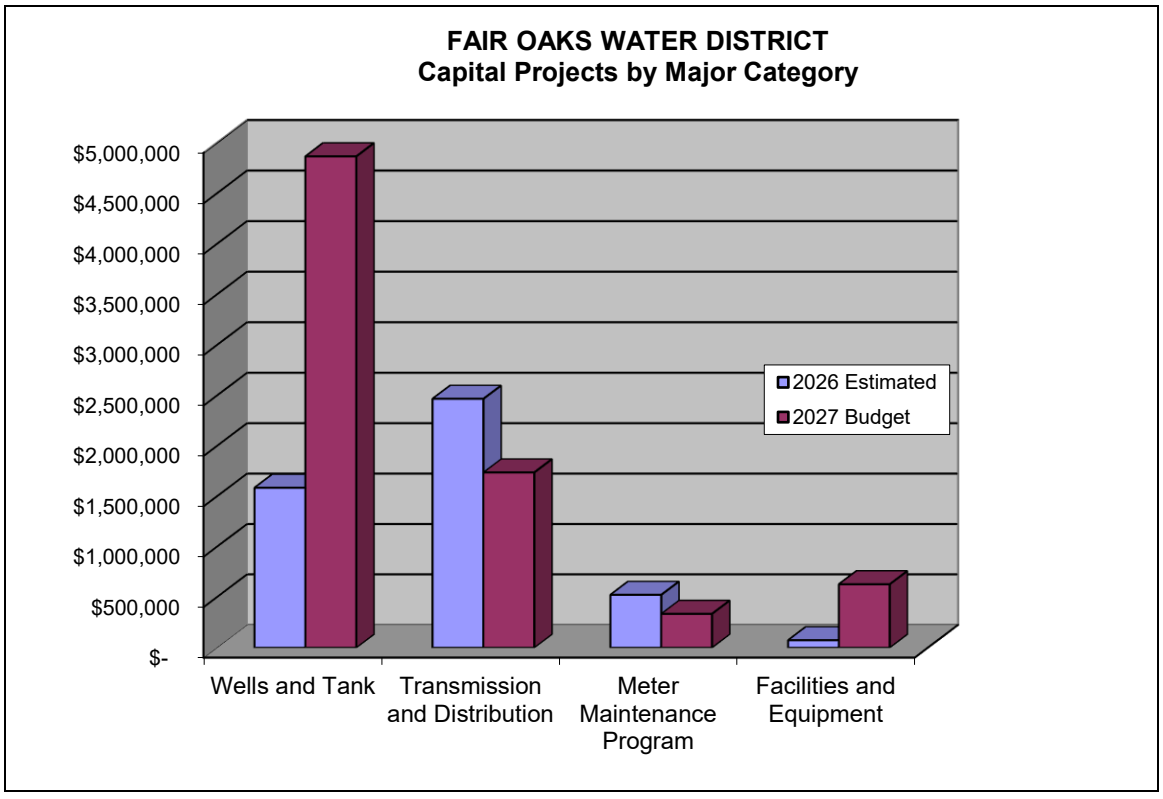
The District currently receives approximately 90% of its water supply from treated surface water through its wholesale supplier, San Juan Water District. The District has purchased on average 7,124 AC-FT of surface water over the past five years. The District projects purchasing approximately 8,630 AC-FT of treated surface water from SJWD in 2027 with 959 AC-FT produced by District's groundwater wells.

Projected 2027 Water Supply Costs	
Purchased Surface Water	
Commodity Charge ($60.73 per AC-FT x 8,630 AC-FT)	$ 524,100
Service Charge	2,008,800
Total Purchased Surface Water	2,532,900
Groundwater Production & Other Fees	353,200
Total Water Supply Costs	**$ 2,886,100**

Capital Program Expenses Overview

The District has invested, on average, approximately 40% of its rate payers' money into the infrastructure including wells and tanks, transmission and distribution, metering program, and facilities and equipment over the past 10 years. Replacement and updating of infrastructure are needed to ensure safe and reliable water delivery.

Capital Program Expenses Overview		
Category	**2026 Estimated**	**2027 Budget**
Wells and Tank	$ 1,587,500	$ 4,868,200
Transmission and Distribution	2,470,200	1,758,700
Meter Maintenance Program	525,000	336,400
Facilities and Equipment	74,100	630,000
Total	**$ 4,656,800**	**$ 7,593,300**



Metering Maintenance Program

The District continues to maintain meter through the Meter Maintenance Program. The District replaces meters based on manufacturer's recommended replacement schedule and District's maintenance records. A cost of $336,400 was projected in the 2027 Budget for maintaining the District's meters.

Wells and Tank

The District continues to maintain water production facilities. Dry-year and emergency water supply are critical to the District's ability to meet customer water demand under all conditions. The District scheduled the following for wells and tank projects for 2027:

PROJECT DESCRIPTION	ESTIMATED COSTS
New York Well Project Phase II - Equipping	$ 2,634,100
Skyway Site Improvements	$ 26,000
Northridge Well Equipping - Design	$ 137,500
Northridge Well Equipping	$ 2,040,600
Heather Well Site Improvements	$ 10,000
Madison Well Site Improvements	$ 10,000
Town Well Site Improvements	$ 10,000

Transmission and Distribution

The District continues to repair and replace aging infrastructure throughout its system. The District scheduled the following water main projects for 2027:

PROJECT DESCRIPTION	ESTIMATED COSTS
Sierra Street Steel Main Replacement	$ 209,400
T-Main Phase III Design by FOWD Staff (Winding Oak to Windsock)	$ 24,900
Riverfront Lane Services Upgrade	$ 111,000
Capitalized County Overlay Projects ($387,800 Non-Capitalized)	$ 119,400
T-Main Phases I & II - Construction (Blue Oak to Winding Oak)	$ 469,000
General Transmission & Distribution System	$ 825,000
Meter Maintenance Program	$ 336,400

Facilities and Equipment

The amount of $430,000 was allocated for replacement of office equipment, computer software, computer equipment, maintenance equipment and trucks and vehicles in 2027. The District budgeted $200,000 for office building improvements in 2027.

Operating Outlay

The District's operating outlay falls into three functional areas:

- ✓ Operations & Maintenance
- ✓ Customer Service & Administration
- ✓ Board of Directors

Operations & Maintenance

Operations and maintenance is the largest functional department of Fair Oaks Water District. It is responsible for the purchase and delivery of water to the District's customers as well as operating and maintaining the District's pipelines and facilities. This department includes the functions of water quality, system maintenance, planning, operations, inspection and safety.

Customer Service & Administration

The Customer Service & Administration department is responsible for District management, regional water issues, conservation, customer service, billing, collections, metering reading, information systems, public relations, accounting, payroll, accounts payable, human resources, finance and record keeping.

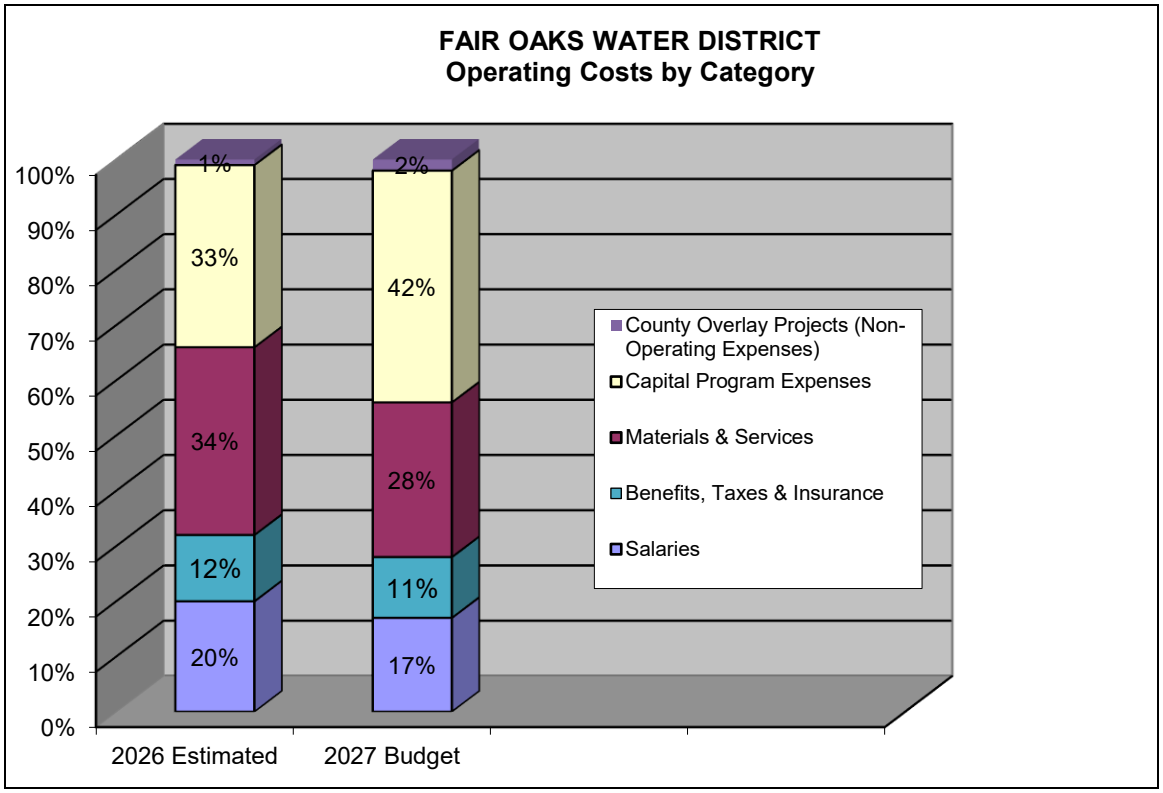
Board of Directors

The Board of Directors (Board) is responsible for developing and reviewing the policies of the District. The Board's regular business meetings are held the Third Monday of the month. The Board maintains an active involvement in regional water organizations representing the Districts interest locally and regionally.

District Salaries and Benefits

As with most organizations, salary and benefit costs are a significant component of the District's annual budget. The following table and chart reflect the District's salaries and benefits compared to other major cost categories. The salaries and benefits in the table and chart reflect the net labor being capitalized to projects.

Operating Costs by Category		
Category	**2026 Estimated**	**2027 Budget**
Salaries	$ 2,862,400	$ 3,061,500
Benefits, Taxes & Insurance	1,737,800	1,857,200
Materials & Services	4,775,400	5,071,500
County Overlay Projects (Non-Operating Expenses)	144,400	387,800
Capital Program Expenses	4,656,800	7,593,300
Total	**$ 14,176,800**	**$ 17,971,300**

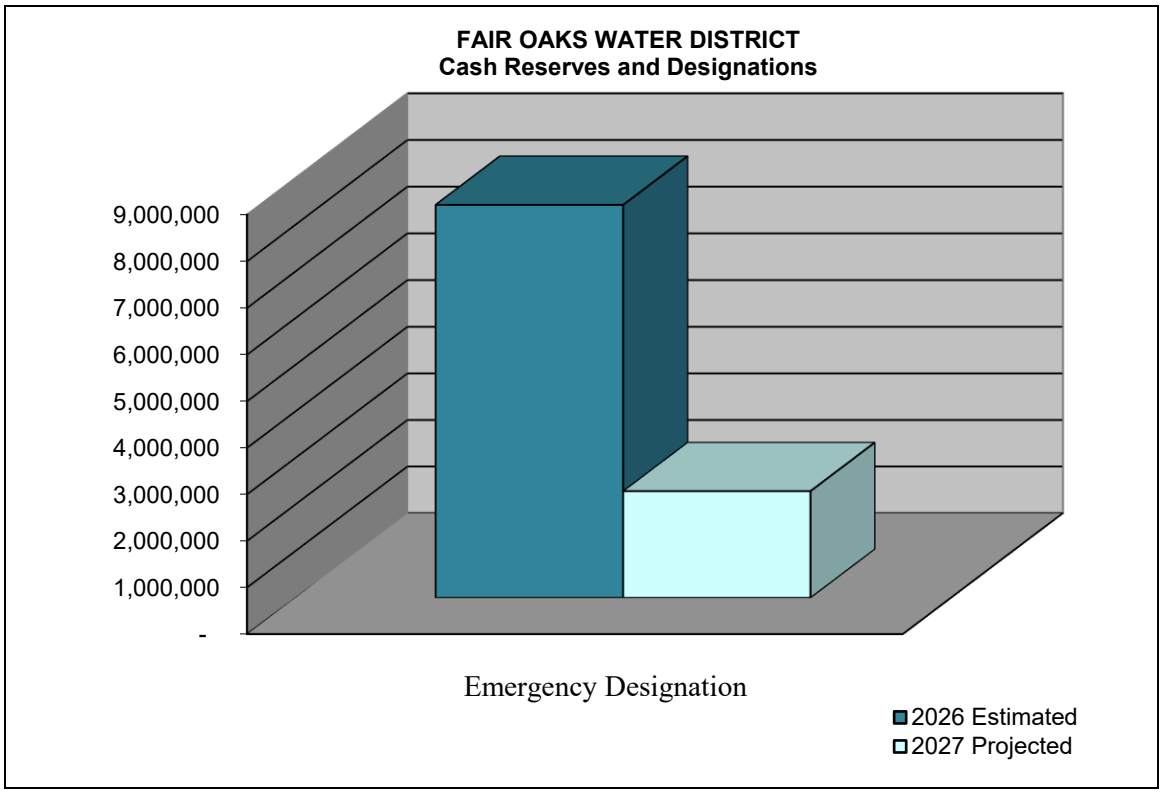


Personnel Summary Full Time Equivalent (FTE)					
	2023	**2024**	**2025**	**2026**	**2027**
Board Approved	31	32	32	33	33

Reserves and Designations

Reserves and designations are established to minimize adverse annual and multi-year budgetary impacts from anticipated and unanticipated District expenses. The District's long-term goal is to finance major capital improvements on a "pay as you go" plan, as opposed to issuing new debt. The reserves and designation are designed to assist in this goal. See pages 13-14 for specific definitions on each reserve. The following chart and graph illustrate the District's ending cash reserves and designations.

Ending Cash Reserves/Designations		
Category	**2026 Estimated**	**2027 Projected**
Emergency Designation	$ 8,429,900	$ 2,271,900
Total	**$ 8,429,900**	**$ 2,271,900**



Fair Oaks Water District
2027 Annual Budget
Financial Plan Summary of Revenues and Expenses

Description	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Beginning Cash	**$ 7,831,500**		**$ 7,831,500**	**$ 8,429,761**	**$ 8,429,900**
Revenues					
Total Operating Revenues	$ 11,550,900	$ -	$ 11,550,900	$ 11,478,100	$ 11,460,900
Total Non-Operating Revenues	219,100		219,100	369,900	122,200
Total Capital Contributions	2,466,200	-	2,466,200	2,328,900	430,200
Total Revenues	**$ 14,236,200**	**$ -**	**$ 14,236,200**	**$ 14,176,900**	**$ 12,013,300**
Expenses					
Operating Expenses	$ 9,861,000	$ 96,538	$ 9,957,538	$ 9,375,600	$ 9,990,200
Debt Service	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ 9,861,000**	**$ 96,538**	**$ 9,957,538**	**$ 9,375,600**	**$ 9,990,200**
Net Income (Loss) before Capital Program Expenses	**$ 4,375,200**	**$ (96,538)**	**$ 4,278,662**	**$ 4,801,300**	**$ 2,023,100**
Capital Program Expenses					
Information Technology Equipment & Software	$ 377,000	$ -	$ 377,000	$ 21,200	$ 365,000
Vehicles & Maintenance Equipment	145,500	1,293	146,793	12,900	13,000
Facility & Office Equipment	242,000	-	242,000	40,000	252,000
Meter Maintenance Program	545,000	50,000	595,000	525,000	336,400
Capital Improvement Program	7,101,600	1,149,605	8,251,205	4,057,700	6,626,900
Total Capital Program Expenses	**$ 8,411,100**	**$ 1,200,898**	**$ 9,611,998**	**$ 4,656,800**	**$ 7,593,300**
FO 40-Inch Pipeline Paid to SJWD (Non-Operating Exp.)	$ -	$ -	$ -	$ -	$ -
County Overlay Projects (Non-Operating Expenses)	$ 344,400	$ -	$ 344,400	$ 144,400	$ 387,800
Total Expenses including Capital Program	**$ 18,616,500**	**$ 1,297,436**	**$ 19,913,936**	**$ 14,176,800**	**$ 17,971,300**
Net Income (Loss)	**$ (4,380,300)**	**$ (1,297,436)**	**$ (5,677,736)**	**$ 100**	**$ (5,958,000)**
Contingency [1]	200,000				200,000
Year-End Cash	**$ 3,251,200**			**$ 8,429,900**	**$ 2,271,900**

[1] The contingency fund used amounts are being transferred to various expense line items.

Fair Oaks Water District
2027 Annual Budget
Revenue Summary

Description	Acct #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Operating Revenues:						
Water sales						
Fixed Service Charge	ALL CUSTOMERS	$ 8,730,000	$ -	$ 8,730,000	$ 8,748,600	$ 8,751,300
Commodity Charge	ALL CUSTOMERS	2,501,600	-	2,501,600	2,432,000	2,405,800
Total Water Sales		11,231,600	-	11,231,600	11,180,600	11,157,100
Water Transfer	4016	-	-	-	-	-
San Juan Family Groundwater Supply	4014	-	-	-	-	-
Water Services & Other Revenues						
Delinquencies & Late Fees	4050/4055/4060	150,000	-	150,000	150,000	150,000
Fire Service Fees	4038	72,600	-	72,600	72,600	72,600
Meter Downsizing	4186	500	-	500	500	500
Meter Application Fee	4335	2,200	-	2,200	1,700	1,700
Revenues from Reimbursement	4095/4096/4156	4,000	-	4,000	1,500	4,000
Change of Ownership Processing Fee	4190	30,000	-	30,000	34,200	30,000
Miscellaneous Revenue	4015/4170/4175/4186/4189/4310/4042/4315/4330	20,000	-	20,000	15,000	20,000
Developer Paid Fees for Service	4130/4150	40,000	-	40,000	22,000	25,000
Total Water Services & Other Revenues		*319,300*	-	*319,300*	*297,500*	*303,800*
Total Operating Revenues		**$ 11,550,900**	**$ -**	**$ 11,550,900**	**$ 11,478,100**	**$ 11,460,900**
Non-Operating Revenues:						
Interest Revenue	4610	$ 219,100	$ -	$ 219,100	$ 339,500	$ 122,200
Gain on Disposal of Assets	4080/4090	-	-	-	30,400	-
Total Non-Operating Revenues		**$ 219,100**	**$ -**	**$ 219,100**	**$ 369,900**	**$ 122,200**
Capital Contributions:						
Connection Fees	4110	$ 16,200	$ -	$ 16,200	$ 16,200	$ 16,200
Grants	4320	2,450,000	-	2,450,000	2,312,700	414,000
Total Capital Contributions		**$ 2,466,200**	**$ -**	**$ 2,466,200**	**$ 2,328,900**	**$ 430,200**
Total Revenues		**$ 14,236,200**	**$ -**	**$ 14,236,200**	**$ 14,176,900**	**$ 12,013,300**

Fair Oaks Water District
2027 Annual Budget
Expense Summary

	Project #	GL #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Labor & Benefits[1]							
Salaries and Wages							
Salaries	VARIOUS	5010	$ 3,415,100	$ -	$ 3,415,100	$ 3,162,200	$ 3,475,900
On-call[2]	VARIOUS	5011	30,400	-	30,400	30,400	30,400
Overtime[2]	VARIOUS	5011	16,200	-	16,200	16,200	17,300
Salaries and Wages Subtotal			*$ 3,461,700*	*$ -*	*$ 3,461,700*	*$ 3,208,800*	*$ 3,523,600*
Benefits and Insurance							
Auto and Mileage	E27BIINS	5420	$ 3,600	$ -	$ 3,600	$ 3,600	$ 3,600
Dental Insurance	E27BIINS	5220	47,500	-	47,500	32,000	34,600
FICA	E27BIINS	5110	214,600	-	214,600	198,900	218,500
Medicare	E27BIINS	5120	50,200	-	50,200	46,500	51,100
Health Insurance	E27BIINS	5210	864,600	-	864,600	783,000	872,300
Disability Insurance	E27BIINS	5260	11,700	-	11,700	11,700	11,800
Life Insurance	E27BIINS	5230	10,200	-	10,200	9,100	10,200
Pension Plan[3]	E27BIINS	5240	772,600	-	772,600	734,000	793,000
Deferred Compensation[4]	E27BIINS	5280	54,000	-	54,000	49,300	56,000
Unemployment Insurance	E27BIINS	5310	15,000	-	15,000	10,700	16,100
Vision Care	E27BIINS	5250	9,300	-	9,300	8,700	9,300
Workers Compensation	E27BIINS	5320	67,100	-	67,100	58,100	58,000
Benefits and Insurance Subtotal			*$ 2,120,400*	*$ -*	*$ 2,120,400*	*$ 1,945,600*	*$ 2,134,500*
Labor & Benefits Subtotal			**$ 5,582,100**	**$ -**	**$ 5,582,100**	**$ 5,154,400**	**$ 5,658,100**
In-house CIP/MMP Labor & Benefits Capitalized			$ (672,700)	$ -	$ (672,700)	$ (536,900)	$ (708,000)
In-house Labor & Benefits Charged to Non-Operating Expenses			(9,900)	-	(9,900)	(8,200)	(19,800)
In-house Labor & Benefits Charged to Operating Expenses			(11,600)	-	(11,600)	(9,100)	(11,600)
Net Labor & Benefits			**$ 4,887,900**	**$ -**	**$ 4,887,900**	**$ 4,600,200**	**$ 4,918,700**

	Project #	GL #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Materials & Services							
Water Supply							
Surface Water Supply, SJWD[5]	E27WSWAT	6110	$ 2,455,500	$ -	$ 2,455,500	$ 2,425,500	$ 2,532,900
Chemicals	E27WSCH	6160	18,500	-	18,500	18,500	19,500
Division of Drinking Water Annual Permit	E27WSDOH	6358	76,500	-	76,500	72,700	77,000
Energy Cost, Wells	E27WSECW	6130	195,000	-	195,000	195,000	201,000
Energy Cost, Other	E27WSECO	6135	3,400	-	3,400	3,400	3,500
Testing & Sampling[a]	E27WSTS	6140	35,000	4,500	39,500	39,500	36,500
SCADA Support & Maintenance	E27WSSCADA	6151	11,000	-	11,000	9,800	11,200
Cathodic Protection	E27WSCP	6152	3,500	-	3,500	3,000	3,500
Hydrant Testing & Flushing	E27WSHTF	6155	1,000	-	1,000	500	1,000
Water Supply Subtotal			*$ 2,799,400*	*$ 4,500*	*$ 2,803,900*	*$ 2,767,900*	*$ 2,886,100*
District Facilities Maintenance and Repairs							
Well and Pump Repairs & Maintenance[b]	E27DFWPRM	6170	$ 24,000	$ 14,000	$ 38,000	$ 24,000	$ 24,500
Skyway Booster Inspection and Repair	E27DFSBIR	6167	5,100	-	5,100	4,600	5,100
Annual Pump Efficiency Testing	E27DFAPET	6171	5,500	-	5,500	4,100	5,500
Tank Repairs and Maintenance	E27DFMTRM	6165	15,500	-	15,500	15,500	15,500
District Site Maintenance	E27DFSM	6700	30,000	-	30,000	30,000	30,000
Janitorial Services	E27DFJAN	6710	23,200	-	23,200	23,200	23,700
Elevator Maintenance	E27DFEM	6701	8,200	-	8,200	6,700	7,800
Security Costs	E27DFSEC	6720	4,600	-	4,600	5,500	7,200
District Facilities Maint. Subtotal			*$ 116,100*	*$ 14,000*	*$ 130,100*	*$ 113,600*	*$ 119,300*
Vehicle and Equipment Maintenance							
Vehicle Maintenance[6]	E27VMVM	6610	$ 42,500	$ -	$ 42,500	$ 30,000	$ 34,000
Other Equipment Maintenance	E27EMEM	6621	42,700	-	42,700	40,000	40,000
Vehicle Maintenance Subtotal			*$ 85,200*	*$ -*	*$ 85,200*	*$ 70,000*	*$ 74,000*
Insurance							
Auto and General Liab. Insurance[c]	E27INAUT	7310	$ 191,000	$ 12,500	$ 203,500	$ 203,500	$ 222,000
Bonding	E27INBON	7330	1,600	-	1,600	1,500	1,600
Property Insurance[d]	E27INPRO	7320	60,000	1,038	61,038	61,100	65,000
Insurance Subtotal			*$ 252,600*	*$ 13,538*	*$ 266,138*	*$ 266,100*	*$ 288,600*
Printing/Postage/Billing and Payment Processing							
Advertisement, Notices & Recording Fees	E27PPADV	7655	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000
Online Bill Pay/Payment Processing[e]	E27PPOBP	7697	31,000	4,000	35,000	35,000	40,000
Customer Bill Printing	E27PPINV	7660	16,200	-	16,200	16,200	20,500
Customer Bill postage	E27PPINVP	7695	47,000	-	47,000	47,000	50,000

	Project #	GL #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Customer Collection Postage	E27PPCCP	7696	7,500	-	7,500	7,500	7,500
General Postage	E27PPPOS	7690	1,000	-	1,000	1,000	1,000
General Printing	E27PPPRI	7670	1,800	-	1,800	1,300	1,800
Proposition 218 Programs; etc.[7]	E22PPP218	7651	-	-	-	-	-
Collection Expense Printing	E27PPCE	6910	900	-	900	900	900
Printing & Postage Subtotal			*$ 110,400*	*$ 4,000*	*$ 114,400*	*$ 113,900*	*$ 126,700*
Office Expense							
Office Equipment Rental	E27OEER	6315	$ 1,800	$ -	$ 1,800	$ 1,800	$ 1,800
Office Supplies	E27OESUP	7610	23,000	-	23,000	17,500	20,000
Office Equipment less than $500	E27OEEQUIP	7615	3,000	-	3,000	1,500	3,000
Office Furniture less than $500	E27OEOF	7616	4,000	-	4,000	2,000	2,000
Office Equipment Maintenance	E27OEEM	6614	500	-	500	-	500
Office Equipment Maintenance Agreements	E27OEOEMA	6615	16,000	-	16,000	13,600	15,000
Office Expense Subtotal			*$ 48,300*	*$ -*	*$ 48,300*	*$ 36,400*	*$ 42,300*
Professional Services & Other							
Coop. Trans. Pipeline O & M[f]	E27PSCTP	6190	$ 7,000	$ 2,000	$ 9,000	$ 9,000	$ 12,000
Meter Testing Service	E27PSMTS	6626	2,000	-	2,000	2,000	2,000
Dues & Subscriptions	E27PSDS	7620	52,000	-	52,000	52,000	56,000
RWA Regional Water Bank Phase 4	E27PSRWB4	7645	50,000		50,000	-	50,000
Grant Application	E27PSGRT	7165	5,000	-	5,000	-	5,000
Urban Water Management Plan (State)[g]	E26PSUWMP	7134	60,000	10,000	70,000	55,300	-
Emergency Response Plan	E27PSER	7131	500	-	500	500	500
Banking Fees	E27PSBNK	7170/71	32,000	-	32,000	30,000	32,000
Financial Audit Fees	E27PSAUD	7120	21,600	-	21,600	21,600	22,300
Actuarial Services for Pension Calculation[8]	E27PSAS	7121	400	-	400	400	400
Legal Fees	E27PSLEG	7110	125,000	-	125,000	125,000	125,000
Regional Support[h]	E27PSRS	7640	174,200	1,400	175,600	175,600	185,000
IT Consulting Service	E27PSCC	7156	113,600	-	113,600	113,600	128,000
Website Design and Public Outreach	E27PSWDPO	7160	5,000	-	5,000	5,000	5,000
Annual IT Audit	E27PSITAUD	7157	5,700	-	5,700	-	5,800
Answering Service	E27PSANS	7180	2,600	-	2,600	2,200	2,600
Professional Consulting Fees[9]	E27PSPROF	7130	100,000	-	100,000	50,000	100,000
Other Services Fees[9]	E27PSOSF	7129	9,500	-	9,500	9,500	10,500
Professional Services & Other Subtotal			*$ 766,100*	*$ 13,400*	*$ 779,500*	*$ 651,700*	*$ 742,100*
System Maintenance/Repairs							
Aggregate, Sand & Cutback[i]	E27SMSA	6320	$ 26,000	$ 14,000	$ 40,000	$ 40,000	$ 40,000

	Project #	GL #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Paving (Includes Non-Capital County Overlay)	E27SMPAV	6340	75,000	-	75,000	75,000	75,000
Equipment and Tool Rental	E27SMREN	6310	2,000	-	2,000	2,000	2,000
General Maintenance, Supplies & Consumables[j]	E27SMCMS	6210	16,000	1,500	17,500	17,500	17,500
Distribution Repairs	E27SMDR	6215	40,000	-	40,000	30,000	40,000
Distribution System Maintenance Programs	E27SMSMP	6214	11,000	-	11,000	11,000	15,000
T-Main Repairs	E27SMTMR	6216	25,000	-	25,000	25,000	25,000
Damages(10)	VARIOUS	6219	25,000	-	25,000	12,000	25,000
Backflow Testing and Supplies	E27SMBF	6180	2,700	-	2,700	2,300	2,700
Meter Downsizing[k]	E27SMMD	6627	600	600	1,200	600	600
Inventory Replenishment(11)	E27SMIR	6230	10,000	-	10,000	-	10,000
Gas and Oil[l]	E27SMGAS	6630	55,000	8,000	63,000	63,000	63,000
Equipment and Tools less than $500	E27SMSMT	6240	12,200	-	12,200	12,200	12,200
Safety Equipment less than $500[m]	E27SMSAF	6250	13,500	3,400	16,900	16,900	18,500
System Maintenance/Repairs			*$ 314,000*	*$ 27,500*	*$ 341,500*	*$ 307,500*	*$ 346,500*
Fees							
County Fees & Taxes	E27FECF	6350	$ 1,300	$ -	$ 1,300	$ 1,300	$ 1,300
Air Quality	E27FEAQ	6355	16,000	-	16,000	15,600	16,300
NPDES Permit	E27FENPD	6359	4,100	-	4,100	4,000	4,500
Haz-mat Disposal	E27FEHAZD	6354	5,000	-	5,000	4,000	5,000
Haz-mat Permit	E27FEHAZ	6357	9,100	-	9,100	8,100	9,100
Fees Subtotal			*$ 35,500*	*$ -*	*$ 35,500*	*$ 33,000*	*$ 36,200*
Utilities							
Communication, Telephone[12]/[n]	E27UTTEL	6760	$ 93,000	$ 5,800	$ 98,800	$ 98,800	$ 70,600
District Site Utilities	E27UTDU326,.317,.340	6740	42,600	-	42,600	41,000	43,900
Utilities Subtotal			*$ 135,600*	*$ 5,800*	*$ 141,400*	*$ 139,800*	*$ 114,500*
Information Technology							
IT Maintenance Agreements	E27ITCS	7150	$ 151,600	$ -	$ 151,600	$ 144,800	$ 169,000
Computer Hardware <$500	E27ITCH	7151	6,500	-	6,500	2,000	4,000
Information Technology Subtotal			*$ 158,100*	*$ -*	*$ 158,100*	*$ 146,800*	*$ 173,000*
Water Efficiency							
Conservation Outreach	E27COOUT	6430	$ 20,000	$ -	$ 20,000	$ 14,000	$ 20,000
Conservation Toilet Rebate Program	E27COTR	6510	6,000	-	6,000	2,300	6,000
Conservation Toilet Rebate Program (Reimb.)	E27COTRR	6515	4,000	-	4,000	1,500	4,000
Washing Machine Program	E27COWMR/R	6516	300	-	300	200	300
Conservation Irrigation Efficiency Rebate	E27COIER	6519	2,000	-	2,000	-	2,000
Conservation Materials	E27COM	6465	6,000	-	6,000	2,500	6,000
Water Efficiency Subtotal			*$ 38,300*	*$ -*	*$ 38,300*	*$ 20,500*	*$ 38,300*

	Project #	GL #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Training & Uniforms							
DMV/Physicals/DOT Testing	E27TUPHY	7135	$ 8,500	$ -	$ 8,500	$ 7,000	$ 8,500
Employee Recognition Program	E27TUERP	7570	11,000	-	11,000	11,000	11,000
Training and Travel Expenses	E27TUTTE	7510	20,500	-	20,500	20,500	20,500
Uniforms[0]	E27TUUNI	6270	17,800	13,800	31,600	17,800	18,600
Training Subtotal			*$ 57,800*	*$ 13,800*	*$ 71,600*	*$ 56,300*	*$ 58,600*
Board Expenses							
Election Expense	E26BEEE	7720	$ 30,500	$ -	$ 30,500	$ 30,500	$ -
Director's Fees	E27BEDF	7710	12,500	-	12,500	12,500	12,500
Miscellaneous Board Expenses	E27BEMSC	7730	2,700	-	2,700	2,700	2,800
Travel and Seminars	E27BETS	7740	10,000	-	10,000	6,200	10,000
Board Expenses Subtotal			*$ 55,700*	*$ -*	*$ 55,700*	*$ 51,900*	*$ 25,300*
Materials & services total			**$ 4,973,100**	**$ 96,538**	**$ 5,069,638**	**$ 4,775,400**	**$ 5,071,500**
Department Grand Total			**$ 9,861,000**	**$ 96,538**	**$ 9,957,538**	**$ 9,375,600**	**$ 9,990,200**

Expense Summary

General Notes

(1) Labor and Benefits: The Board approved 33 positions. [Page 26]
(2) Oncall will only include standby pay. All calls taken/worked will be budgeted under overtime. [Page 26]
(3) Pension plan includes the required portion of unfunded accrued liability for the year and actual pension expense. [Page 26]
(4) The Board approved the Deferred Compensation Matching Contribution in 2022 - FOWD cash payment is made in January of the following year. [Page 26]
(5) The District assumes 10% groundwater pumping and 90% surface water for 2027. [Page 27]
(6) The District follows manufacturer's recommended maintenance schedule for vehicles. [Page 27]
(7) The District generally incur Proposition 218 expenses from rate change process. [Page 28]
(8) GASB requires the District to record the net pension liability on its statement of net position. The District will use actuarial services to calculate the net pension liability. [Page 28]
(9) Some items in the Professional Services have been reclassed to Other Services Fees. [Page 28]
(10) Reimbursements for the damages are shown in the revenues summary under "Revenues from Reimbursements and Miscellaneous Revenue." [Page 29]
(11) Inventory purchase will be budgeted to show the cash spending and placed in inventory until charged out to a particular project. [Page 29]
(12) Changed service provider. [Page 29]

Budget Transfers/Funds carried forward from prior year(s)

[a] Staff will bring forward a recommendation for Board approval to transfer $4,500 from Contingency Fund to cover Testing & Sampling on November 16, 2026. [Page 27]
[b] The Board approved to transfer $14,000 from Contingency Fund to cover the Well and Pump Repairs & Maintenance on January 26, 2026. [Page 27]
[c] Staff will bring forward a recommendation for Board approval to transfer $12,500 from Contingency Fund/Reserves to cover Auto and General Liability Insurance on November 16, 2026. [Page 27]
[d] The Board approved to transfer $1,037.71 from Contingency Fund to cover Property Insurance on May 18, 2026. [Page 27]
[e] Staff will bring forward a recommendation for Board approval to transfer $4,000 from Contingency Fund to cover Online Bill Pay/Payment Processing on November 16, 2026. [Page 27]
[f] Staff will bring forward a recommendation for Board approval to transfer $2,000 from Contingency Fund to cover Coop. Trans. Pipeline O&M on November 16, 2026. [Page 28]
[g] The Board approved to carry forward $10,000 from 2025 to 2026 for the Urban Water Management Plan on January 26, 2026. [Page 28]
[h] The Board approved to transfer $1,400 from Contingency Fund to cover Regional Support on September 21, 2026. [Page 28]
[i] The Board approved to transfer $14,000 from Contingency Fund to cover Aggregate, Sand & Cutback on July 20, 2026. [Page 28]
[j] Staff will bring forward a recommendation for Board approval to transfer $1,500 from Contingency Fund to cover General Maintenance, Supplies & Consumables on November 16, 2026. [Page 29]
[k] The Board approved to transfer $600 from Contingency Fund to cover Meter Downsizing on June 15, 2026. [Page 29]
[l] The Board approved to transfer $8,000 from Contingency Fund to cover Gas and Oil on September 21, 2026. [Page 29]
[m] Staff will bring forward a recommendation for Board approval to transfer $3,400 from Contingency Fund to cover Safety Equipment less than $500 on November 16, 2026. [Page 29]
[n] Staff will bring forward a recommendation for Board approval to transfer $5,800 from Contingency Fund to cover Communication/Telephone on November 16, 2026. [Page 29]
[o] The Board approved to carry forward $13,800 from 2025 to 2026 for the Uniforms on January 26, 2026. [Page 30]

Fair Oaks Water District
2027 Annual Budget
Debt Service

Description	Acct #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Debt Service						
		$ -	$ -	$ -	$ -	$ -
		-	-	-	-	-
Debt Service Principal Total		$ -	$ -	$ -	$ -	$ -
Debt Service - Interest						
		$ -	$ -	$ -	$ -	$ -
		-	-	-	-	-
		-	-	-	-	-
Debt Service Interest Total		$ -	$ -	$ -	$ -	$ -
Material and Services						
		$ -	$ -	$ -	$ -	$ -
		-	-	-	-	-
Material and Services Total		$ -	$ -	$ -	$ -	$ -
Department Grand Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fair Oaks Water District

2027 Annual Budget

Information Technology Equipment and Software

Description	Project #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Information Technology Equipment & Software						
IT Equipment						
Computer Hardware (Desktops/Laptops)	A27CCCE	$ 15,000	$ -	$ 15,000	$ 10,000	$ 15,000
Meter Reading Equipment	A26CCMR	12,000	-	12,000	11,200	-
IT Software/Licensing						
Telemetry/Scada	A27CCSU	350,000	-	350,000	-	350,000
Total Information Technology Equipment & Software		**$ 377,000**	**$ -**	**$ 377,000**	**$ 21,200**	**$ 365,000**

Fair Oaks Water District

2027 Annual Budget

Vehicles and Maintenance Equipment

Description	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Trucks/Vehicles/Trailers					
Replace 078 GMC 4500 Heavy Duty Service Truck in 2026	$ 120,000	$ -	$ 120,000	$ -	$ -
Subtotal	**$ 120,000**	**$ -**	**$ 120,000**	**$ -**	**$ -**
Maintenance Equipment/Tools					
Valve Exercise Machine	$ 7,000	$ -	$ 7,000	$ 6,600	$ -
Air Spade Pneumatic Pothole Excavator	-	-	-	-	3,500
GIS Locator	-	-	-	-	3,000
Colorimeters	1,500	-	1,500	-	1,500
Meter Reading Equipment	12,000	-	12,000	-	-
Other Maintenance Equipment[a]	5,000	1,293	6,293	6,300	5,000
Subtotal	**$ 25,500**	**$ 1,293**	**$ 26,793**	**$ 12,900**	**$ 13,000**
Total Vehicles & Maintenance Equipment	**$ 145,500**	**$ 1,293**	**$ 146,793**	**$ 12,900**	**$ 13,000**

Budget Transfers/Funds carried forward from prior year(s)

[a] $1,292.95 was transferred from T-Main Replacement (C26TDT1C) to Other Maintenance Equipment (A26MEOM) to pay for the diffuser. Contractor to reimburse FOWD.

Fair Oaks Water District
2027 Annual Budget
Facilities and Office Equipment

Description	Project #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Building						
Admin. Office Building (10326 FOB)	A27BUNB	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000
FOWD Field Center Service Project	A27BUMQDC	200,000	-	200,000	15,000	200,000
Total Building		**$ 205,000**	**$ -**	**$ 205,000**	**$ 20,000**	**$ 205,000**
Office Equipment						
Safety Equipment	A27OESAF	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000
Audio Video	A27OEAV	11,000	-	11,000	11,000	13,000
Furnishings	A27OEFUR	3,000	-	3,000	3,000	3,000
Folder Inserter	A27OEFI	17,000	-	17,000	-	25,000
Office Equipment	A27OEOE	3,000	-	3,000	3,000	3,000
Total Office Equipment		**$ 37,000**	**$ -**	**$ 37,000**	**$ 20,000**	**$ 47,000**
Total Facilities and Office Equipment		**$ 242,000**	**$ -**	**$ 242,000**	**$ 40,000**	**$ 252,000**

Fair Oaks Water District
2027 Annual Budget
Meter Maintenance Program

Description	Project#	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Meter Maintenance Program (MMP)						
New Residential Metering	M27MMMRES	$ 10,000	$ -	$ 10,000	$ -	$ 10,000
Meter Replacement[a]	M27MMMR	265,000	50,000	315,000	315,000	40,400
AMR/Registers Replacement	M27MMAMR	210,000	-	210,000	200,000	215,000
Large Meter Install	M27MMLMI	40,000	-	40,000	-	45,000
Large Meter Replacement	M27MMLMR	20,000	-	20,000	10,000	26,000
Total MMP(1)		**$ 545,000**	**$ 50,000**	**$ 595,000**	**$ 525,000**	**$ 336,400**

General Notes

(1) Includes labor and benefits.

Budget Transfers/Funds carried forward from prior year(s)

[a] The Board transfer from Contingency Fund $50,000 to cover Meter Replacement on August 17, 2026.

Fair Oaks Water District

2027 Annual Budget

Capital Improvement Program

Description	PROJECT #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Wells & Tank						
Miscellaneous Bowl Replacement[1]		$ -	$ -	$ -	$ -	$ -
Minor Water Supply Facilities Upgrades[1]		-	-	-	-	-
New York Well Drilling and Equipping[a]	C27WTNYWDE	2,156,000	531,617	2,687,617	1,216,300	2,634,100
Skyway Site Improvements[b]	C27WTSI	6,000	2,873	8,873	-	26,000
Northridge Well Replacement - Design[c]	C27WTNWRD	258,000	67,686	325,686	216,300	137,500
Northridge Well Replacement - Equipping[d]	C27WTNWRE	2,045,000	150,468	2,195,468	154,900	2,040,600
Heather Well Site Improvements	C27WTHWSS	-	-	-	-	10,000
Madison Well Site Improvements	C27WTMWSS	-	-	-	-	10,000
Town Well Site Improvements	C27WTTWSS	-	-	-	-	10,000
Gum Ranch (Kenneth) Tank Site	C26WTGRTS	270,000		270,000	-	-
Subtotal		**$ 4,735,000**	**$ 752,644**	**$ 5,487,644**	**$ 1,587,500**	**$ 4,868,200**
Transmission & Distribution						
Services Upgrade	C27TDSU	$ 300,000	$ -	$ 300,000	$ 300,000	$ 320,000
Hydrant Upgrades[e]	C27TDHU	125,000	12,500	137,500	137,500	175,000
Minor Main Upgrades	C27TDMU	50,000	-	50,000	50,000	50,000
ARV and Blow-off Upgrades	C27TDARV	50,000	-	50,000	50,000	50,000
New Hydrants[f]	C27TDNH	25,000	10,000	35,000	35,000	25,000
Sampling Station Upgrades[g]	C27TDSS	20,000	5,000	25,000	25,000	25,000
PRV Replacement at Lemon Street	C26TDPRVL	62,400	-	62,400	62,400	-
PRV Replacement at Winding Way	C27TDPRW	-	-	-	-	75,000
Developer's Paid Projects-Service & Main Line Installation etc.[2]	VARIOUS	121,400	-	121,400	25,000	105,000
Replace 12-inch Steel Water Main on New York Ave. Phase II[h]	C27TDNYASW2	1,403,000	44,808	1,447,808	1,447,800	-
Riverfront Lane Services Upgrade[i]	C27TDRFL	110,000	984	110,984	13,000	111,000
Sierra Street Steel Main Replacement	C27TDSSMR	-	-	-	-	209,400
T- Main Replacement Phases I & II - Construction (Blue Oak to Winding Oak)[j]	C27TDT1C	-	323,669	323,669	290,100	469,000
T- Main Replacement Phase III - Design (Winding Oak to Windsock)	C27TDT3D	55,300		55,300	34,400	24,900
County Overlay Project - Madison (Hazel to Blue Oak)	C26TDCOM	21,500	-	21,500	-	-
County Overlay Project - San Juan (Fair Oaks to Winding Way North)	C26TDCOSJFW	11,500	-	11,500	-	-
County Overlay Project - Sunrise (Sunset to Sunrise Ridge)	C26TDCOSSSR	11,500	-	11,500	-	-
County Overlay Project - Madison (Fair Oaks Blvd. to Kenneth)	C27TDCOMFK	-	-	-	-	91,300
County Overlay Project - Kewanee St. (ARV Upgrade)	C27TDCOKS	-	-	-	-	28,100
Subtotal		**$ 2,366,600**	**$ 396,961**	**$ 2,763,561**	**$ 2,470,200**	**$ 1,758,700**

Fair Oaks Water District

2027 Annual Budget

Capital Improvement Program

Description	PROJECT #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Total CIP[3]		**$ 7,101,600**	**$ 1,149,605**	**$ 8,251,205**	**$ 4,057,700**	**$ 6,626,900**

General Notes

[1] To be funded from contingency fund.

[2] Developers paid projects are budgeted with fees expected to be collected in revenues. All developers paid fees for incomplete projects will be carried forward to the next year. Starting in 2025, developer projects for services and main installation will be combined into one budget line item.

[3] Includes labor and benefits.

Budget Transfers/Funds carried forward from prior year(s)

[a] The Board approved to carry forward $98,117.32 from 2025 to 2026 for the New York Well Drilling & Equipping on January 26, 2026.
The Board transfer from Reserves $367,000 to cover the New York Well Drilling & Equipping on March 16, 2026.
The Board transfer from Contingency Fund $66,500 to cover the New York Well Drilling & Equipping on June 15, 2026.

[b] The Board approved to carry forward $2,872.98 from 2025 to 2026 for the Skyway Site Improvements on January 26, 2026.

[c] The Board approved to carry forward $67,685.84 from 2025 to 2026 for the Northridge Well Replacement - Design on January 26, 2026.

[d] The Board approved to carry forward $150,468.44 from 2025 to 2026 for the Northridge Well Replacement - Equipping on January 26, 2026.

[e] The Board transfer from Contingency Fund $12,500 to cover Hydrant Upgrades on June 15, 2026.

[f] The Board transfer from Contingency Fund $10,000 to cover New Hydrants on July 20, 2026.

[g] The Board transfer from Contingency Fund $5,000 to cover Sampling Station Upgrades on July 20, 2026.

[h] The Board approved to carry forward $44,808.39 from 2025 to 2026 for the New York Avenue Main Replacement on January 26, 2026.

[i] The Board approved to carry forward $984.48 from 2025 to 2026 for the Riverfront Lane Services Upgrade on January 26, 2026.

[j] The Board approved to carry forward $324,962.21 from 2025 to 2026 for the T-Main Replacement Phases I & II on January 26, 2026.
$1,292.95 was transferred from T-Main Replacement (C26TDT1C) to Other Maintenance Equipment (A26MEOM) to pay for the diffuser. Contractor to reimburse FOWD.

Fair Oaks Water District

2027 Annual Budget

Fair Oaks 40-Inch Pipeline Paid to SJWD

Description	Project #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Fair Oaks 40-Inch Pipeline	C20TDFO40	$ -	$ -	$ -	$ -	$ -
Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fair Oaks Water District

2027 Annual Budget

County Overlay Projects (Non-Operating Expenses)

Description	PROJECT #	Budget 2026	C/F Funding & Transfers	Adj. 2026 Budget	Estimated 2026	Budget 2027
Non-Operating Expenses						
County Overlay Project - Madison (Fair Oaks to San Juan)	N26NOCOMFS	$ 73,300	$ -	$ 73,300	$ 63,400	$ -
County Overlay Project - Sunrise (Winding Way to Sunset)	N26NOCOSWS	17,800	-	17,800	17,800	-
County Overlay Project - Madison (Kenneth to Hazel)	N27NOCOMKH	66,300	-	66,300	-	66,300
County Overlay Project - Madison (Hazel to Blue Oak)	N26NOCOM	67,000	-	67,000	61,600	-
County Overlay Project - San Juan (Fair Oaks to Winding Way North)	N27NOCOSJFW	95,000	-	95,000	-	48,300
County Overlay Project - Sunrise (Sunset to Sunrise Ridge)	N27NOCOSSSR	25,000	-	25,000	1,600	28,300
County Overlay Project - Kewanee St.	N27NOCOKS	-	-	-	-	101,800
County Overlay Project - Sunrise (Sunrise Ridge to Madison)	N27NOCOSSRM	-	-	-	-	38,300
County Overlay Project - Madison (Fair Oaks to Kenneth)	N27OCOMFK	-	-	-	-	104,800
Total Non-Operating Expenses[1]		**$ 344,400**	**$ -**	**$ 344,400**	**$ 144,400**	**$ 387,800**

General Notes

[1] Includes labor and benefits.

Fair Oaks Water District
2027 Annual Budget
Reserves and Designations

2026 Estimated	2026 Revenues	Emergency Designation [1]	Connection Fee [2]	Total
Beginning Cash Reserve and Designation Balance		**$ 8,429,761**	**$ -**	**$ 8,429,761**
Add: Revenues Collected				
Water Sales	$ 11,180,600			
Interest Income	339,500			
Revenues from Reimbursement	1,500			
Change of Ownership Fees	34,200			
Delinquencies & Late Fees	150,000			
Fire Service Fees	72,600			
Developer Paid Fees for Service	22,000			
Connection Fees	16,200			
Meter Downsize	500			
Meter Application Fees	1,700			
Gain/Loss on Disposal of Assets	30,400			
Grants	2,312,700			
Miscellaneous Revenue	15,000			
	14,176,900			
2026 Allocation	(14,176,900)	14,160,700	16,200	14,176,900
Subtotal Cash Reserves and Designations		***$ 22,590,461***	***$ 16,200***	***$ 22,606,661***
Expenses and Payments				
Operating Expenses		9,375,600	-	9,375,600
Information Technology Equipment and Software		21,200	-	21,200
Vehicles & Maintenance Equipment		12,900	-	12,900
Facility & Office Equipment		40,000	-	40,000
Meter Maintenance Program		525,000	-	525,000
Capital Improvement Program		4,041,500	16,200	4,057,700
County Overlay Projects (Non-Operating Expenses)		144,400	-	144,400
Total Expenses and Infrastructure		***$ 14,160,600***	***$ 16,200***	***$ 14,176,800***
Contingency		-	-	-
Ending Cash Reserve and Designation Balance		**$ 8,429,900**	**$ -**	**$ 8,429,900**
Policy (5050) Requirement [3]		**3,125,200**	**N/A**	**$ 3,125,200**
Difference between Ending Cash Reserve & Policy Requirement		169.7%		169.7%

1) Emergency Designation target balance is four months of operating costs.
2) Connection fee reserve for capacity related project.
3) Used 2026 estimated operating expenses for Emergency Designation fund requirement.

Fair Oaks Water District
2027 Annual Budget
Reserves and Designations

2027 Projected	2027 Revenues	Emergency Designation [1]	Connection Fee [2]	Total
Beginning Cash Reserve and Designation Balance		**$ 8,429,900**	**$ -**	**$ 8,429,900**
Add: Revenues Collected				
Water Sales	$ 11,157,100			
Interest Income	122,200			
Revenues from Reimbursement	4,000			
Change of Ownership Fees	30,000			
Delinquencies & Late Fees	150,000			
Fire Service Fees	72,600			
Developer Paid Fees for Service	25,000			
Connection Fees	16,200			
Meter Downsize	500			
Meter Application Fees	1,700			
Grants	414,000			
Miscellaneous Revenue	20,000			
	12,013,300			
2027 Allocation	(12,013,300)	11,997,100	16,200	12,013,300
Subtotal Cash Reserves and Designations		***$ 20,427,000***	***$ 16,200***	***$ 20,443,200***
Expenses and Payments				
Operating Expenses		9,990,200	-	9,990,200
Information Technology Equipment and Software		365,000	-	365,000
Vehicles & Maintenance Equipment		13,000	-	13,000
Facility & Office Equipment		252,000	-	252,000
Meter Maintenance Program		336,400	-	336,400
Capital Improvement Program		6,610,700	16,200	6,626,900
County Overlay Projects (Non-Operating Expenses)		387,800	-	387,800
Total Expenses and Infrastructure		***$ 17,955,100***	***$ 16,200***	***$ 17,971,300***
Contingency		200,000	-	200,000
Ending Cash Reserve and Designation Balance		**$ 2,271,900**	**$ -**	**$ 2,271,900**
Policy (5050) Requirement [3]		**3,330,100**	**N/A**	**$ 3,330,100**
Difference between Ending Cash Reserve & Policy Requirement		-31.8%		-31.8%

1) Emergency Designation target balance is four months of operating costs.
2) Connection fee reserve for capacity related project.
3) Used 2027 projected operating expenses for Emergency Designation fund requirement.

Fair Oaks Water District

Metered Service Charges and Commodity Rates [1]

Bi-Monthly Fixed Service Charges			
Meter Size (Inch)	5% Adopted 2025	0% Adopted 2026	0% Proposed 2027
1	$ 90.98	$ 90.98	$ 90.98
1.5	166.74	166.74	166.74
2	257.54	257.54	257.54
3	499.72	499.72	499.72
4	772.31	772.31	772.31
6	1,528.68	1,528.68	1,528.68
8	2,438.47	2,438.47	2,438.47
10	3,799.76	3,799.76	3,799.76

	2025	2026	2027
Commodity Rate per CCF[2]	**$ 0.64**	**$ 0.64**	**$ 0.64**

Shared Metered Services:

User Category	2025	2026	2027
Shared meter service(s) - multiple parcel community residential domestic[3]	$90.98 per parcel + consumption[4]	$90.98 per parcel + consumption[4]	$90.98 per parcel + consumption[4]
Shared meter service(s) - multiple parcel offices commercial domestic	Meter service rate[5]	Meter service rate[5]	Meter service rate[5]

(1) Customers outside the District's service area will pay an additional 50% of the above water rates or as otherwise determined by Fair Oaks Water District.
(2) One CCF stands for 100 cubic feet. 100 cubic feet is equal to 748 gallons. The commodity rate is invoiced based upon CCFs used.
(3) Requires separation of common area and irrigation water systems with each irrigation water service billed based on meter size plus consumption.
(4) Consumption measured by a master meter with one responsible party in billing for the master meter.
(5) Each connection will be billed a fixed service charge based on meter size plus consumption with one responsible party in billing for the account.

Fair Oaks Water District

Schedule of Fees and Charges

2027

Activity	2026	2027
New Business		
Connection Fees:		
1-inch service	$ 8,108	$ 8,108
1.5-inch service	$ 18,244	$ 18,244
2-inch service	$ 32,433	$ 32,433
3-inch service	$ 54,731	$ 54,731
4-inch service	$ 97,299	$ 97,299
6-inch service	$ 218,922	$ 218,922
8-inch service	$ 389,195	$ 389,195
10-inch service	$ 608,117	$ 608,117
Service Installation Fees:		
1-inch service	T&M	T&M
1.5-inch service	T&M	T&M
2-inch service	T&M	T&M
Hydrant Flow Testing Fees:		
Pressure testing (field test)	$ 110	$ 110
Fire flow test	$ 425	$ 425
Fire flow letter	$ 100	$ 100
Backflow Device Testing Fee:		
Test and tag	$ 125	$ 125
Inspection Fee:		
Inspection per hour (2 hour minimum)	$ 100	$ 100
Inspection per hour (2 hour minimum) (after normal working hours)	$ 150	$ 150
Shutdown Fee:		
Shutdown Fee	$ 382	$ 382
Development Fees:		
Application for water service fee	$ 100	$ 100
Plan checking (minimum)	$ 1,000	$ 1,000
Plan checking-additional (per hour)	$ 110	$ 110
Construction Fee:		
Construction Fee	T&M	T&M
Water for Construction Purposes:		
Construction meter deposit (with certified backflow device)	$ 4,000	$ 4,000
Construction meter minimum charge	$ 275	$ 275
Construction meter daily charge	$ 5	$ 5
Cost of construction water (per CCF)	$ 1.66	$ 1.66
Bacteriological sampling (includes lab cost)	$ 170	$ 170
Additional testing (same location and time)	$ 55	$ 55

Fair Oaks Water District

Schedule of Fees and Charges (Continued)

2027

Activity	2026	2027
Other Fees		
Payment Processing Fee:		
Return payment fee (1st insufficient funds)	$ 25	$ 25
Return payment fee (subsequent insufficient funds)	$ 35	$ 35
Card Convenience Fees:		
Card convenience fees	Up to 3%	Up to 3%
Meter Service Fees:		
Meter re-read fee	$ 35	$ 35
Meter test fee	$ 50	$ 50
Meter lock replacement	$ 130	$ 130
Meter box cleaning fee	$ 180	$ 180
Meter box replacement	T&M	T&M
Reduce service size (1.5-inch to 1-inch)	$ 250	$ 250
Reduce service size (2-inch to 1-inch)	$ 250	$ 250
Reduce service size (2-inch to 1.5-inch)	$ 300	$ 300
Denial of access fee	$ 200	$ 200
Utility Access Clearance Fee:		
Utility Access Clearance Fee	$ -	$ 395
Tampering Fees:		
Unauthorized hydrant use or tampering	$1,200 plus T&M	$1,200 plus T&M
Meter & Service tampering (minimum charge plus Time and Materials)	$500 plus T&M	$500 plus T&M
Late Penalty Fee:		
Late penalty fee - assessed after the payment due date	10%	10%
Lien Processing Fee:		
Lien processing fee	$ 250	$ 250
Change of Ownership Processing Fee:		
Change of ownership processing fee	$ 75	$ 100
Disconnect Service Fees:		
Final notice service fee	$ 25	$ 25
Disconnect service fee	$ 70	$ 70
Disconnect service fee (after normal working hours/non-emergency)	$ 101	$ 101
Reconnect service fee (after normal working hours)	$ 101	$ 101
Deposit	$ 125	$ 125
Copying Charges		
Copying Fee (8-1/2" x 11" black and white) per page	$ 0.30	$ 0.30
Copying Fee (8-1/2" x 17" black and white) per page	$ 0.50	$ 0.50

Fair Oaks Water District

Schedule of Service Rates for Dedicated Fire Service Connections

2027

Bi-Monthly Service Charges			
Service Size	5% Adopted 2025	0% Adopted 2026	0% Proposed 2027
2-inch service	$ 20.97	$ 20.97	$ 20.97
3-inch service	$ 41.93	$ 41.93	$ 41.93
4-inch service	$ 62.90	$ 62.90	$ 62.90
6-inch service	$ 125.78	$ 125.78	$ 125.78
8-inch service	$ 202.65	$ 202.65	$ 202.65
10-inch service	$ 314.45	$ 314.45	$ 314.45

APPENDIX B – GLOSSARY OF TERMS

Assets – Assets can include cash, investments, inventory, property, pipelines, long-term agreements, or accounts receivables.

Budget – The primary purpose of the Budget is to provide the Board and public with an estimate of the total available resources of the District, to set spending and program priorities, and to account for and allocate cash flows. A budget is viewed as a planning tool that can and often does change over the fiscal cycle.

Budget Committee – A Committee appointed by the Board president to develop and review the budget and proposed rates prior to presenting to the full Board.

Capacity Costs – A component of the metered rate, which includes fixed water costs, which vary in relation to the capacity of the water system. The sizing of the water system is based on the potential demand each customer could place on the water system. Capacity costs are allocated to customers based on the size (hydraulic capacity) of the water meter (or service connection). A customer with a larger water meter will bear a larger allocation of fixed capacity-related costs than one with a smaller water meter. Capacity costs include debt service, maintenance costs, capital outlay, meters, public fire hydrants, etc. and are included as a component of the fixed metered service charge.

Capital Program – Equipment replacement, meter installations, well improvements, pipeline improvements and service line upgrades are components of the capital program.

CCF – One CCF stands for one hundred cubic feet. One hundred cubic feet equals 748 gallons. Metered water use is measured in cubic or one hundred cubic feet.

Commodity Costs – Variable costs of water delivery that vary with the amount of actual water use. Water purchase, pumping, treatment, and conservation costs are some examples of commodity costs.

Connection Fees – Represent the cost to 'buy into' the FOWD water system and are restricted for capacity enhancement projects by AB1600.

CPI – Consumer Price Index is a general measure of inflation of consumer products, but does not account for inflation in several building related products regularly used by the District.

COP – Certificates of Participation proceeds from the sale of debt. Repayment of principal and interest is scheduled annually, usually over 20 years.

Customer Costs – Fixed costs of water delivery that tend to vary as a function of the number of customers being serviced. Examples of customer service costs include meter reading, billing, and customer service.

Debt Service – Payments of principal and interest on indebtedness incurred to finance the construction of a capital project.

Designated Funds – A separate set of accounts used to record receipts and use of money designated or restricted by the Board for specific purposes. The District's finances are distributed into separate funds required by state or federal government, or by prudent finance practices. Designated fund types include the following:

- *Certificate of Participation (C.O.P.) Reserve* is funds received from COP proceeds earmarked for a specific purpose. Financing agreements typically restricts these funds.

- *C.O.P. Retirement Reserve* funds are used to repay the principal and interest on indebtedness, as well as any fees associated with debt issuance.

- *Connection Fee Reserve* funds are connection and related fees segregated according to AB1600. These funds can be used for expanding water system capacity.

- *Emergency Designation* funds are set funds designated by the Board to be used for emergencies as defined by the Board.

Expense – A term used to describe the operating costs of the District.

Expenditure – A term used to describe any type of authorized District costs, either operational or capital in nature.

Fiscal Year – The 12 month accounting period used by some governmental agencies, usually from July 1, through the following June 30. The District accounting period is from January 1 through December 31, and coincides with the calendar year.

Fixed Assets – The assets of the District representing pipeline, wells, tanks, meters, equipment, furniture, and property.

Fixed Service Charge – A component of metered rates that includes customer costs and capacity costs. These charges vary based upon the meter size since meter size affects capacity costs.

Fund Balance – The excess of the total assets of a fund over its total liabilities. The fund balance does not equal designated cash reserves.

Indebtedness – Amount of principal due on outstanding COPS, loans, accounts payable and accrued liabilities.

Interest Income – Income earned on the investment of available cash balances.

Liabilities – Amount of funds obligated by the District, such as accounts payable, deferred revenues, debt service payments or amounts due other funds.

Operational Costs – Costs for labor, contractual services, repairs and maintenance, electricity, water purchases, internal services, supplies and other expenses. These expenses are generally predictable and consistent with the service demands of the District.

Other Income – Includes property sales and income from developments that are not assignable to distinct activities or funds.

Projects – Long-term investments in public facilities and infrastructure; also known as capital improvements. Amounts spent may widely vary from year to year.

Regional Water Authority (RWA) – The District is a signatory to the Regional Water Authority's Joint Powers Agreement, formally known as Sacramento Metropolitan Water Authority. The mission of the RWA is to serve and represent the regional water supply interest, and to assist the members of the RWA in protecting and enhancing the reliability, availability, affordability and quality of water resources. The goals of the RWA are to assist in voluntary consolidation of services provided by existing industry associations; develop and provide subscription-based support services; and coordinate and implement regional water master planning, grant-funding acquisition, and related planning efforts.

Revenue – Money received from fees for water service, licenses, permits, interest, bonds, taxes, or from other governments by the District during the fiscal year.

San Juan Family of Water Agencies – The District belongs to the San Juan Family of Water Agencies. The San Juan Family of Water Agencies includes Fair Oaks Water District (FOWD), Citrus Heights Water District (CHWD), Orange Vale Water Company (OVWC) and San Juan Water District (SJWD).

Total Budget – Beginning reserves, plus total revenues, less total expenditures (including projects), equals ending available reserve balances.



10326 Fair Oaks Boulevard
Fair Oaks, CA 95628
Tel: (916) 967-5723
Fax: (916) 844-3539
www.fowd.com

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM V.6

Update on the FOWD Field Services Center Redevelopment Project

FAIR OAKS
WATER DISTRICT

AGENDA ITEM V.6

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	August 17, 2026
Subject:	Update on the FOWD Field Services Center Redevelopment Project

Recommendation:

Provide an update and project status report on the FOWD Field Services Center Redevelopment Project

Discussion:

In March of 2019, the FOWD Board of Directors selected the architectural firm Gutierrez Associates (GA) to develop construction ready documents and to provide construction management services for the FOWD Field Services Center Redevelopment Project.

- The updated project schedule for the FOWD Field Services Center Redevelopment Project provided by GA, dated July 16, 2026, indicates that construction was to start on October 5, 2026.
- In 2022 the FOWD Board of Directors began management of the FOWD Field Services Center Redevelopment Project directly, with little involvement by FOWD staff.

Members of the public have requested a project status report on the project.

Policy Implications:

None.

Fiscal Impact:

The fiscal impact will be determined once the improvement plans are complete, approved by the County of Sacramento, and approved by the FOWD Board of Directors.

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM VI.2

Discussion on FOWD Water Supply for the month of October 2026

FAIR OAKS
WATER DISTRICT

AGENDA ITEM VI.2

REGULAR Board Meeting November 16, 2026

To:	Board of Directors
From:	Paul Siebensohn
Date:	November 10, 2026
Subject:	Discussion on FOWD Water Supply for the month of October 2026

Recommendation:

None.

Discussion:

According to the Accuweather.com website, the recorded average daily temperature in October 2026 was 65.5° F, which is 2.5 degrees below the historic average of 68.0° F for October. Precipitation for October 2026 was recorded at 0.32" according to the Department of Water Resources Chicago rain station located in Fair Oaks.

The wholesale connections provided **882.04** AC-FT (92.34%) of surface water and FOWD groundwater wells produced **73.16** AC-FT (7.66%) to meet the total water demand of **955.20** AC-FT.

A graph of total consumption to date versus projected budget target is found in Exhibit A.

A graph of groundwater and surface water use in 2026 to date is found in Exhibit B.

Both the FO-40 and CTP wholesale connections with the SJWD were open during October.

According to the data provided by SJWD, the recorded volumes from wholesale connections are:

	Forward Flow, AC-FT	Reverse Flow, AC-FT	Total, AC-FT
CTP Connection	548.89	0.00	548.89
FO-40 (39")	333.15	0.00	333.15
TOTAL FROM SJWD	**882.04**	**0.00**	**882.04**

The average daily flow from the wholesale connections for the month of October 2026 was recorded at 6,425 GPM.

The maximum day water demand was reached on October 4, 2026, and was recorded at approximately 12.17 million gallons (MG) with the wholesale connections providing 11.26 MG and FOWD groundwater wells providing 0.91 MG. The minimum day water demand was on October 23, at 7.46 MG. The average day demand was calculated at 11.52 MG.

The 10-year total average water use for the month of October is 893.40 AC-FT and October 2013 total water demand was recorded at 1,118.00 AC-FT. The October 2026 total water demand of 955.20 AC-FT

represents an increase of 6.92% from the October 10-year average, a decrease of 14.56% from October 2013 consumption, and an increase of 36.48% from 2025 consumption.

During the month of October 2026 all wells performed in accordance with the approved operations plan. The Skyway Tank and Booster Station operated within normal parameters and in accordance with the seasonal operational schedule.

The production breakdown per groundwater source for the month of October 2026 was:

Town Well	–	29.80 AC-FT
Heather Well	–	17.28 AC-FT
Madison Well	–	26.08 AC-FT
Skyway Well	–	0.00 AC-FT
TOTAL GROUNDWATER		**73.16 AC-FT**

A graph of the production of each well to date through October 2026 may be found in Exhibit D.

District staff produced water supply in accordance with management direction for October 2026.

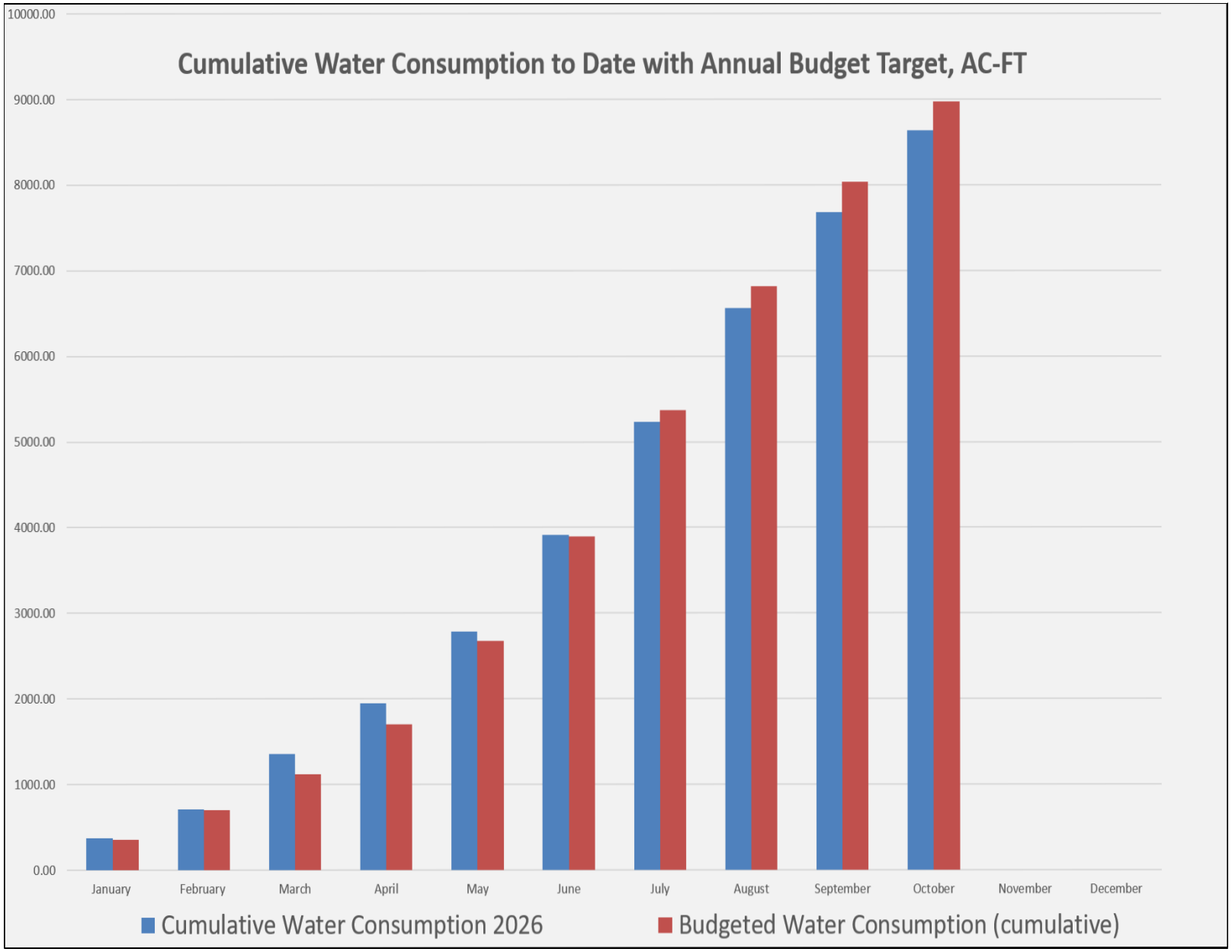
A graph of water consumption per month for 2013, 2025, and 2026 with average trendline is displayed in Exhibit C.

Fiscal Impact:

None.

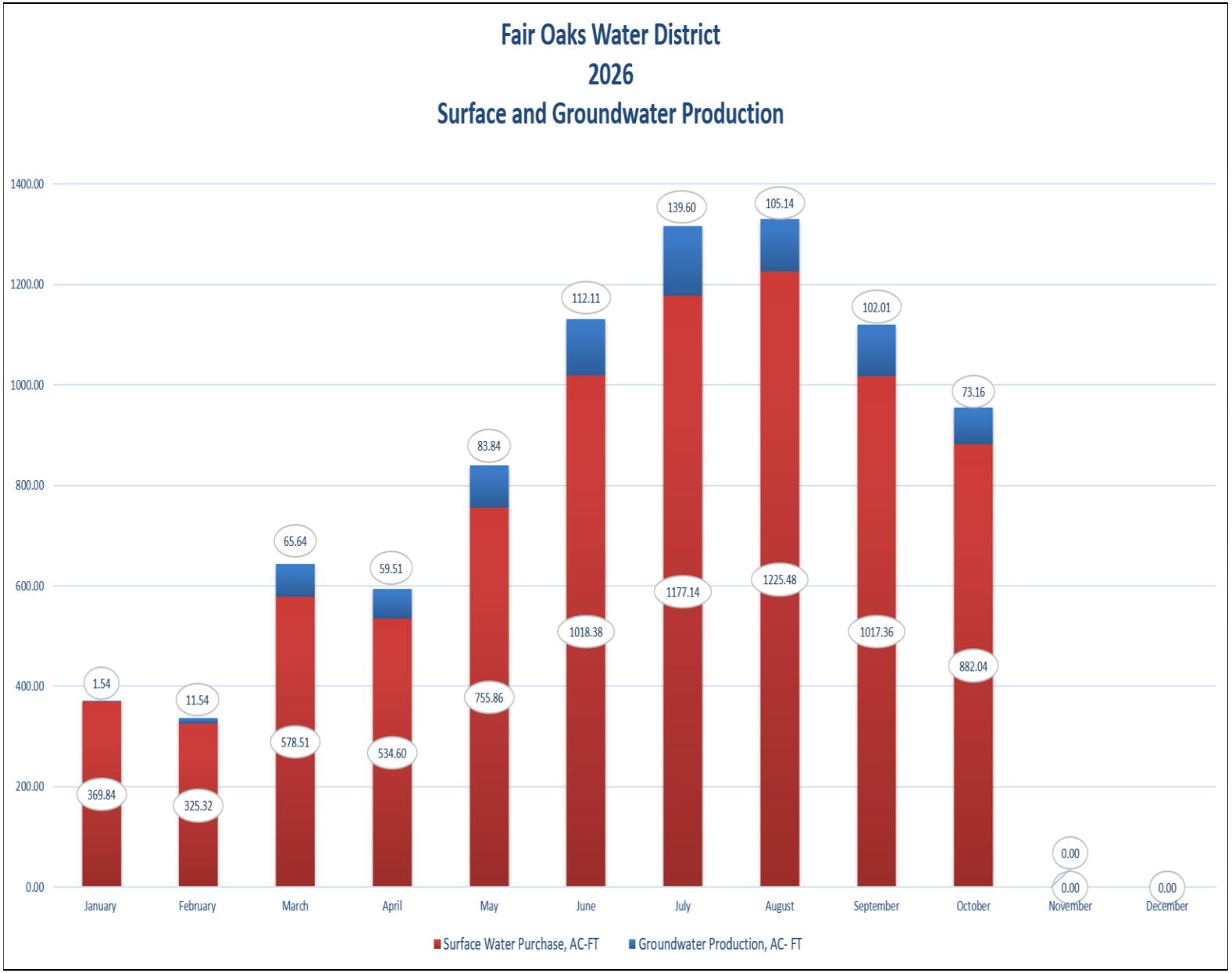
Policy Implications:

None.

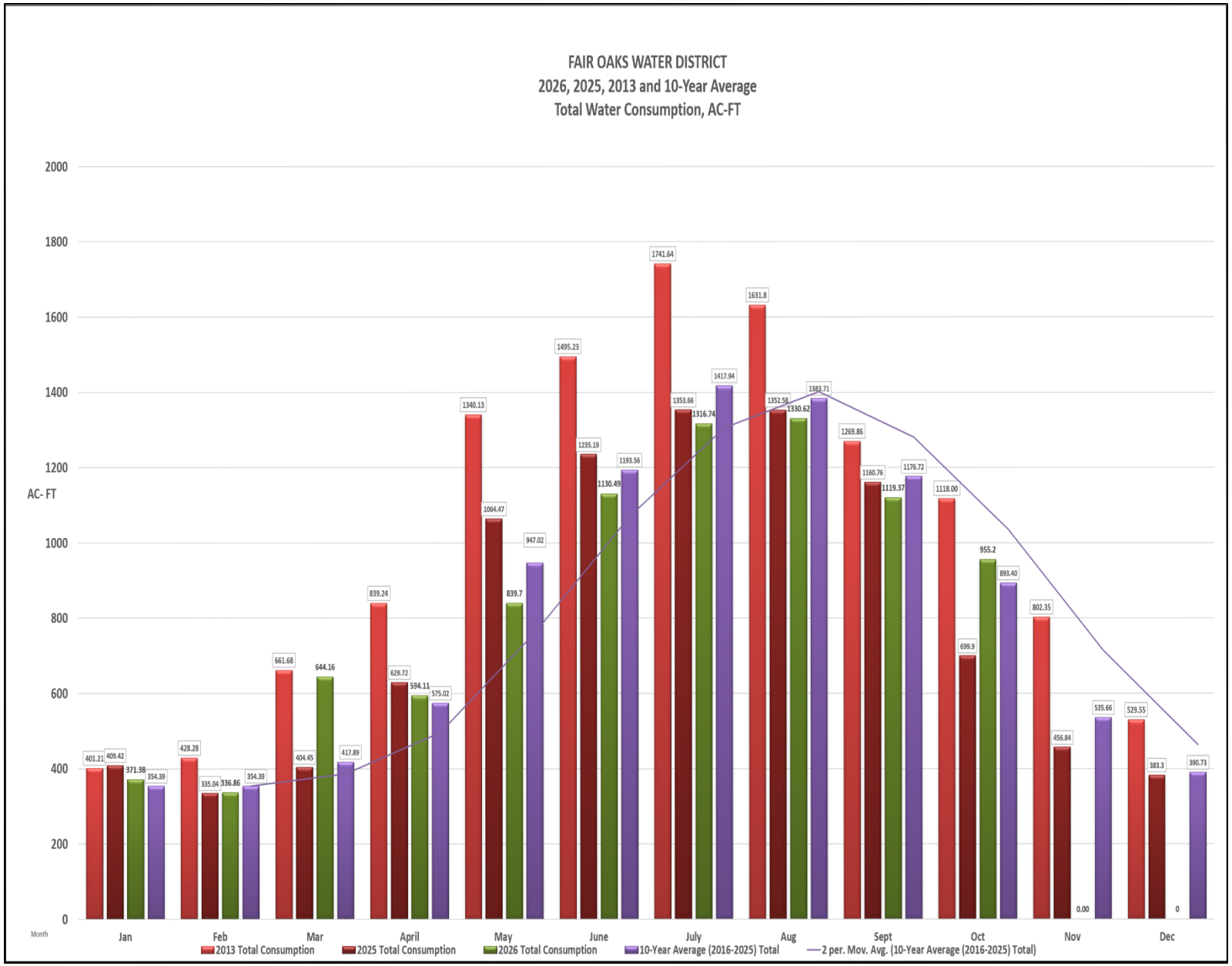


FAIR OAKS WATER DISTRICT

Exhibit B

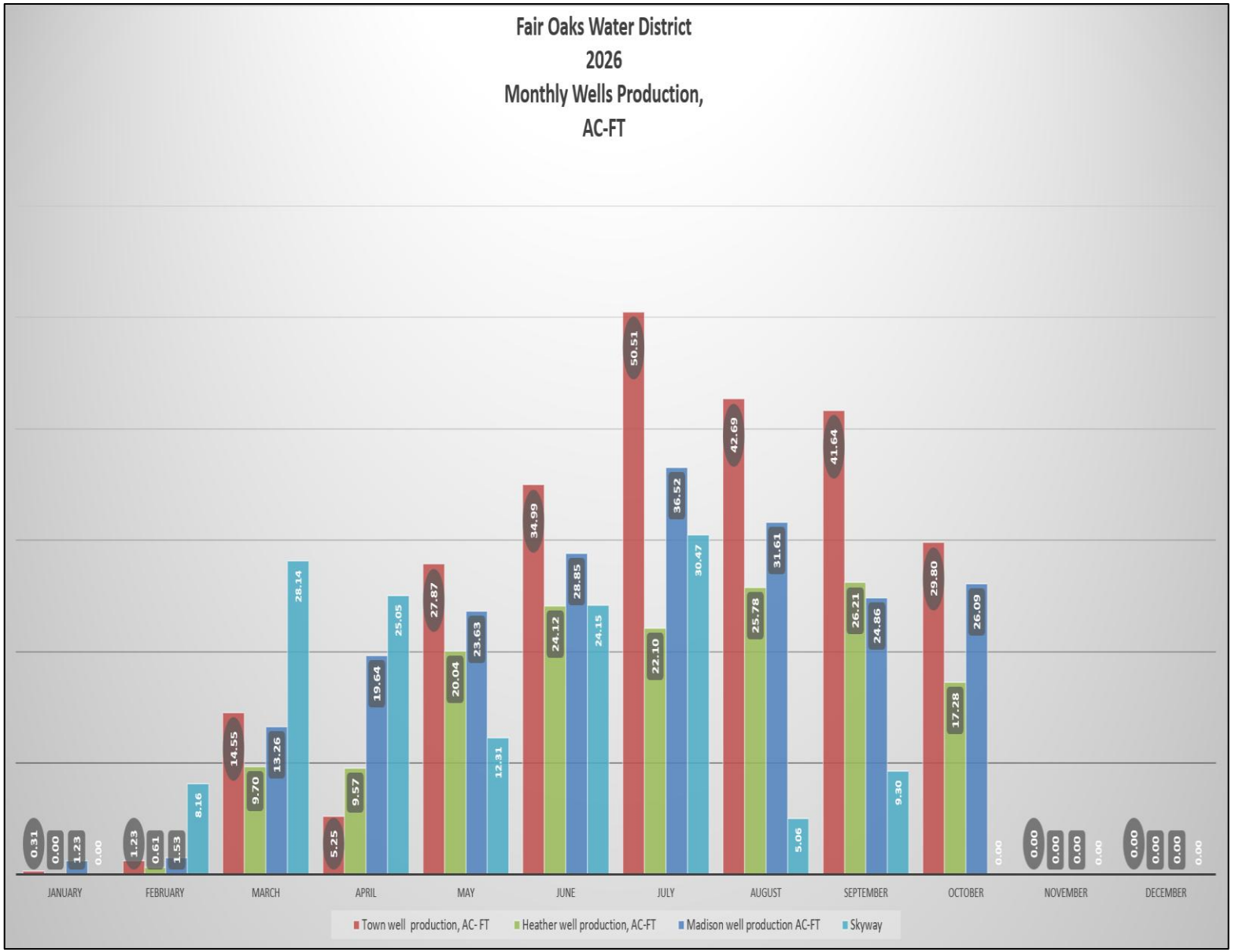


FAIR OAKS WATER DISTRICT



FAIR OAKS WATER DISTRICT

Exhibit D



FAIR OAKS WATER DISTRICT

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM VI.3

Discussion and possible action on additional funding for 2026 expenses

FAIR OAKS
WATER DISTRICT

AGENDA ITEM VI.3

REGULAR Board Meeting on November 16, 2026

To:	Board of Directors
From:	Tom R. Gray
Date:	November 4, 2026
Subject:	Discussion and possible action on additional funding for 2026 expenses

Recommendation:

Authorize the General Manager to transfer $33,700 from the contingency fund/reserves to cover 2026 expenses as detailed below.

Discussion:

General Maintenance, Supplies & Consumables (E26SMCMS)

The Board approved 2026 funding for *General Maintenance, Supplies & Consumables* is $16,000 and the cost to date is $13,514.53. FOWD anticipates ending the year with a total cost of $17,500. Staff requests to transfer $1,500 from the contingency fund to cover *General Maintenance, Supplies & Consumables.*

Coop. Trans. Pipeline O&M (E26PSCTP)

The Board approved 2026 funding for *Coop. Trans. Pipeline O&M* is $7,000 and the invoice received for this project is $8,982.25. FOWD anticipates ending the year with a total cost of $9,000. Staff requests to transfer $2,000 from the contingency fund to cover *Coop. Trans. Pipeline O&M.*

Online Bill Pay/Payment Processing (E26PPOBP)

The Board approved 2026 funding for *Online Bill Pay/Payment Processing* is $31,000 and the cost to date is $27,950.25. FOWD anticipates ending the year with a total cost of $35,000. Staff requests to transfer $4,000 from the contingency fund to cover *Online Bill Pay/Payment Processing.*

Testing & Sampling (E26WSTS)

The Board approved 2026 funding for *Testing & Sampling* is $35,000 and the cost to date is $33,537.47. FOWD anticipates ending the year with a total cost of $39,500. Staff requests to transfer $4,500 from the contingency fund to cover *Testing & Sampling.*

Safety Equipment less than $500 (E26SMSAF)

The Board approved 2026 funding for *Safety Equipment less than $500* is $13,500 and the cost to date is $11,882.29. FOWD anticipates ending the year with a total cost of $16,900. Staff requests to transfer $3,400 from the contingency fund to cover *Safety Equipment less than $500.*

Auto and General Liability (E26INAUT)

The Board approved 2026 funding for *Auto and General Liability* is $191,000 and the cost to date is $5,714. FOWD anticipates ending the year with a total cost of $203,500. Staff requests to transfer $12,500 ($2,462.29 from the contingency fund and $10,037.71 from reserves) to cover *Auto and General Liability.*

Telephone/Communications (E26UTTEL)

The Board approved 2026 funding for *Telephone/Communications* is $93,000 and the cost to date is $86,108.03. FOWD anticipates ending the year with a total cost of $98,800. Staff requests to transfer $5,800 from the contingency to cover *Telephone/Communications.*

Policy Implications:

None.

Fiscal Impact:

This fund transfer will decrease the 2026 contingency fund by $16,962.29 and reserves by $16,737.71

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM X.1

Maintenance Work Report

FAIR OAKS WATER DISTRICT

GENERAL MANAGER'S REPORT TO BOARD OF DIRECTORS
NOVEMBER 16, 2026 REGULAR MEETING

SUBJECT: 2026 METERED WATER ANALYSIS
STATUS: Information Item
REPORT AS OF: October 31, 2026

Parcel Count - by water service connection status

Connected	Shared Meter Residential	Shared Meter Offices Commercial	Not Yet Connected Vacant	Total
13,701	474	72	358	14,605

Service Count - by service type

	Active	Disconnected		Total	
		Maintenance	Collection	No Meter	Meter
Single Family	12,910	78	18	0	13,006
Multi Family	623	2	0	0	625
Commercial	294	9	1	0	304
Industrial	0	0	0	0	0
Institutional	91	7	1	2	97
Irrigation	226	33	3	0	262
Fire	100	2	0	102	0
			Subtotal	104	14,294
Total	**14,244**	**131**	**23**		**14,398**

Service Count - by meter size

	1"	1.5"	2"	3"	4"	6"	8"	10"	Total
Metered	13,349	598	301	13	17	9	4	3	14,294
Not Metered	2	0	1	0	36	41	23	1	104

2026 Water Supply - units of production: acre-feet (AF)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
SW	369.84	325.32	578.51	534.60	755.86	1,018.38	1,177.14	1,225.48	1,017.36	882.04			7,884.53
GW	1.54	11.54	65.65	59.51	83.84	112.11	139.60	105.14	102.01	73.16			754.10
CWD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total	371.38	336.86	644.16	594.11	839.70	1,130.49	1,316.74	1,330.62	1,119.37	955.20	0.00	0.00	8,638.63

Groundwater Supply - percentage (%)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2026	0.41%	3.43%	10.19%	10.02%	9.98%	9.92%	10.60%	7.90%	9.11%	7.66%			8.73%

Drought Reduction By Volume - acre-feet (AF)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2026	371.38	336.86	644.16	594.11	839.70	1,130.49	1,316.74	1,330.62	1,119.37	955.20			8,638.63
2013	401.21	428.28	661.68	839.24	1,340.13	1,495.23	1,741.64	1,631.80	1,269.86	1,118.00			10,927.07
%	7.44	21.35	2.65	29.21	37.34	24.39	24.40	18.46	11.85	14.56			20.94

Residential Water Use - residential gallons per-capita per day (R-GCPD)[1]

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
2026	81	81	114	98	134	187	211	213	185	153			146

[1] Based on population of 36,226 and 75% of Water Supply used for Residential

FAIR OAKS
WATER DISTRICT

Monthly Maintenance Work Report

Date	Address	Type
AMR Replacements	**Monthly Total** **84**	**AMR / R900i #**
10/1/2026	5251 TYOSA ST	1585155828
10/1/2026	8752 EL CHAPUL WAY	1585135788
10/1/2026	8634 GUNNER WAY	1585157170
10/1/2026	5037 ILLINOIS AVE	1585151422
10/1/2026	5200 NUGGET RD	1585249534
10/1/2026	4838 MARTSMITH WAY	1585248136
10/1/2026	8609 ROLLING GREEN WAY	1585270772
10/1/2026	5138 ILLINOIS AVE	1585243456
10/1/2026	8549 WINDING WAY	1585153676
10/1/2026	4171 KENNETH AVE	1579392944
10/1/2026	8419 HIDDEN VALLEY CIR	1585095890
10/1/2026	4515 VAN DYCE WAY	1585138404
10/1/2026	4956 SAINT THOMAS DR	1585138072
10/1/2026	4560 OXBOW RIDGE PL	1585152488
10/1/2026	4350 WINDING HILL LN	1585155964
10/2/2026	8798 CLIFFORD CT	1585154062
10/2/2026	5310 LINCOLN VILLA WAY	1585144542
10/2/2026	5126 CASHMERE CT	1585153692
10/2/2026	8872 ROEDIGER LN	1585166730
10/7/2026	5609 SKYRIDGE DR	1585144566
10/7/2026	4844 PENNSYLVANIA AVE	1585151696
10/7/2026	4836 PENNSYLVANIA AVE	1585363376
10/7/2026	9205 CASTLEMONT CIR	1585061244
10/8/2026	5613 PECAN AVE	1585153962
10/8/2026	8918 AMERIGO AVE	1585151376
10/8/2026	8973 LEEDY LN	1585150718
10/8/2026	5640 PECAN AVE	1585154038
10/8/2026	5606 PECAN AVE	1585143816
10/14/2026	5801 CHESTNUT AVE	1585160806
10/15/2026	4912 SKYWAY DR	1585147840

Date	Address	Type
10/15/2026	4131 NATUREWOOD CT	1585154764
10/15/2026	4135 NATUREWOOD CT	1585100244
10/15/2026	4829 SQUADRON CT	1585380340
10/15/2026	9043 ERLE BLUNDEN WAY	1585153980
10/15/2026	9118 MADISON GREENS LN	1585145764
10/15/2026	4931 RUNWAY DR	1585166718
10/15/2026	9038 PHOENIX AVE	1585152826
10/15/2026	5355 FLYWAY DR	1585051414
10/15/2026	11330 FAIR OAKS BLVD	1585142902
10/15/2026	4515 SIERRA VIEW WAY	1585151190
10/15/2026	7944 DUFFIELD LN	1585150716
10/15/2026	8847/8849 WINDING WAY	1585151440
10/16/2026	4520 CAHUENGO CT	1585155948
10/16/2026	9059 LA SERENA DR	1585248988
10/16/2026	4335 VISTA DE LAGO WAY	1585148886
10/16/2026	4309 VISTA DE LAGO WAY	1585131826
10/16/2026	4300 VISTA DE LAGO WAY	1585167202
10/16/2026	8950 QUAIL GLEN CT	1585254300
10/16/2026	8965 CLIFFSIDE LN	1585155500
10/16/2026	8121 MADISON AVE	1585138250
10/16/2026	8841 TIMM AVE	1585234082
10/21/2026	8816 CHANDEAUX LN	1585157012
10/21/2026	7968 CANYON DR	1585143556
10/21/2026	9340 CASTLEMONT CIR	1585156482
10/21/2026	8750 SHARMEAD WAY	1585129420
10/22/2026	8931 BLUFF LN	1585125774
10/27/2026	9134 TURTLE CREEK LN	1585158920
10/27/2026	5418 PLANTAIN CIR	1585143850
10/27/2026	9361 ROLLING GLEN CT	1585159352
10/27/2026	5266 BUTTERWOOD CIR	1585104304
10/27/2026	9236 ROCK OAK LN	1585380350
10/29/2026	9325 CALTROP CT	1585155494
10/29/2026	5123 VISTA DEL ORO WAY	1585138744
10/29/2026	5129 SANICLE WAY	1585132148
10/29/2026	5325 DAWN OAK LN	1585260264
10/29/2026	9138 GREEN RAVINE LN	1585150972

Date	Address	Type
10/29/2026	5166 LONG CANYON DR	1585144558
10/29/2026	9212 ROCK OAK LN	1585129162
10/30/2026	4512 STONEWALL DR	1585260262
10/30/2026	5165 DORY WAY	1585150700
10/30/2026	9551 GOLDEN DR	1585101264
10/30/2026	7733 CHAPARRAL WAY	1585150998
10/30/2026	9510 FLINTRIDGE WAY	1585134390
10/30/2026	5024 BIG CANYON LN	1585150708
10/30/2026	5233 BUTTERWOOD CIR	1585380392
10/30/2026	7912 WILDRIDGE DR	1585155208
10/30/2026	7934 WILDRIDGE DR	1585104896
10/30/2026	7131 SUNSET AVE	1585130298
10/30/2026	4934 SAN JUAN AVE	1579396710
10/30/2026	5027 RIMWOOD DR	1585129640
10/30/2026	7812 PALMYRA DR	1585167218
10/30/2026	7488 FAIRWAY TWO AVE	1585386118
10/30/2026	5108 DORY WAY	1585387452
10/30/2026	5100 DORY WAY	1585085994

Meters Replaced	Monthly Total	13	Meter #
10/1/2026	5100 DORY WAY		20108502
10/1/2026	5108 DORY WAY		20108503
10/1/2026	5148 DORY WAY		20108505
10/1/2026	5165 DORY WAY		20108835
10/1/2026	5118 DORY WAY		20108504
10/2/2026	5157 DORY WAY		20108766
10/2/2026	5149 DORY WAY		20108834
10/2/2026	5125 DORY WAY		20108836
10/2/2026	5119 DORY WAY		20109000
10/2/2026	5135 DORY WAY		20108837
10/7/2026	4836 PENNSYLVANIA AVE		20109058
10/7/2026	4844 PENNSYLVANIA AVE		20109059
10/28/2026	5341 MAIN AVE		20108886

Leaks	Monthly Total	4	Detail
10/6/2026	3921 VALLEYVIEW CT		1" SVC LEAK

Date	Address	Type
10/9/2026	9109 HIGH OAK CT	1" SVC LEAK
10/20/2026	5100 MISSISSIPPPI BAR DR	1" SVC LEAK
10/22/2026	5504 SKYRIDGE DR	1" SVC LEAK

Distribution Repairs	Monthly Total	2	Detail
10/8/2026	5013 DORY WAY		T-MAIN ABANDONMENT
10/29/2026	8510 MADISON AVE		FIRE HYDRANT REPAIR

System Upgrades	Monthly Total	13	Detail
10/1/2026	7101 EAGLE RD		BLOW OFF UPGRADE
10/13/2026	9108 HIGH OAK CT		1" SVC UPGRADE
10/13/2026	9108 HIGH OAK CT		BLOW OFF UPGRADE
10/13/2026	9109 HIGH OAK CT		1" SVC UPGRADE
10/14/2026	3920 VALLEY VIEW CT		1" SVC UPGRADE
10/14/2026	3921 VALLEY VIEW CT		1" SVC UPGRADE
10/14/2026	3930 VALLEY VIEW CT		BLOW OFF UPGRADE
10/14/2026	3930 VALLEY VIEW CT		1" SVC UPGRADE
10/19/2026	9104 HIGH OAK CT		1" SVC UPGRADE
10/20/2026	5100 MISSISSIPPI BAR DR		1" SVC UPGRADE
10/26/2026	5511 SKYRIDGE DR		1" SVC UPGRADE
10/27/2026	5504 SKYRIDGE DR		1" SVC UPGRADE
10/27/2026	5512 SKYRIDGE DR		1" SVC UPGRADE

System Maintenance	Year to Date
WATER MAIN VALVES MAINTAINED YEAR TO DATE - 2026	761
FIRE HYDRANTS MAINTAINED YEAR TO DATE - 2026	332

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM X.2

Capital Projects Status Report

FAIR OAKS WATER DISTRICT

CAPITAL PROJECTS STATUS UPDATE: October 31, 2026

	Project Description	2026 Project Costs Approved Budget	Expenses To Date	Committed Costs	Expenses To Date and Committed Costs (Total)	Budget Available	Percent $ Expended & Committed	Percent Completed	Project Status Comments
	Wells & Tank	**A**	**B**	**C**	**D = B+C**	**E = A-D**	**D/A**		
1	New York Well Drilling & Equipping (C26WTNYWDE)	$ 2,687,617	$ 1,035,453.73	$ 1,297,054.97	$ 2,332,508.70	$ 355,109	87%	35%	Construction of the underground utilities is in progress. The project is expected to be completed in June 2027.
2	Skyway Site Improvements (C26WTSI)	8,873	-	-	-	8,873	0%	0%	
3	Northridge Well Replacement - Design (C26WTNWRD)	325,686	246,691.70	46,310.66	293,002.36	32,683	90%	95%	The project was posted for bid on October 15th with a bid closing date of November 13th. Committed costs will not exceed available budget for this project.
4	Northridge Well Replacement - Equipping (C26WTNWRE)	2,195,468	104,197.57	-	104,197.57	2,091,271	5%	0%	A contract will be proposed for award at the December Board Meeting. Construction is expected to begin in the spring of 2027.
5	Gum Ranch Tank Site (C26WTGRTS)	270,000	-	-	-	270,000	0%	0%	
	Subtotal Wells & Tanks	**$ 5,487,645**	**$ 1,386,343.00**	**$ 1,343,365.63**	**$ 2,729,708.63**	**$ 2,757,936**			
	General Capital								
6	Services Upgrade (C26TDSU)	$ 300,000	$ 196,727.67	$ -	$ 196,727.67	$ 103,272	66%	80%	
7	Hydrant Upgrades (C26TDHU)	137,500	128,114.82	-	128,114.82	9,385	93%	100%	
8	Minor Main Upgrades (C26TDMU)	50,000	40,138.08	-	40,138.08	9,862	80%	100%	
9	ARV's and Blow-offs (C26TDARV)	50,000	12,478.53	35,000.00	47,478.53	2,521	95%	95%	
10	New Hydrants (C26TDNH)	35,000	27,114.27	-	27,114.27	7,886	77%	100%	Two hydrants have been installed new.
11	Sampling Station Upgrades (C26TDSS)	25,000	20,637.29	-	20,637.29	4,363	83%	100%	Two sample sites have been upgraded.
12	Developer's Paid - Service & Main Line Installation	121,400	11,248.68	-	11,248.68	110,151	9%	1%	
	Subtotal General Capital	**$ 718,900**	**$ 436,459.34**	**$ 35,000.00**	**$ 471,459.34**	**$ 247,441**			
	Project Specific Capital								
13	PRV Replacement at Lemon Street (C26TDPRVL)	$ 62,400	$ 54,023.17	$ 1,800.00	$ 55,823.17	$ 6,577	89%	100%	The project has been successfully completed, with the majority of the work performed by in-house staff. One outstanding invoice remains to be issued and paid to finalize and close out the project costs.
14	Replace 12" Steel Water Main New York Ave. Phase II (C26TDNYASW2)	1,447,808	778,204.33	264,702.50	1,042,906.83	404,902	72%	95%	Construction of the underground improvements is complete. Paving and project closeout is expected to be finished in November 2026.
15	Riverfront Lane Service Upgrade (C26TDRFL)	110,984	11,348.43	-	11,348.43	99,636	10%	10%	Easement exhibits have been prepared for approval from the individual property owners. If easements are accepted, design and construction can commence.
16	T-Main Replacement Construction Phases I & II (C26TDT1C)***	323,669	9,088.79	-	9,088.79	314,580	3%	100%	The project is substantially complete. Retention needs to be paid to contractor and change orders need to be reconciled. Additional funding will be requested at a later date following the change order reconciliation. Check #052205 in the amount of $275,196.66 was voided on 10/13/26.
17	T-Main Replacement Phase III - Design (Winding Oak to Windsock) (C26TDT3D)	55,300	13,040.00	-	13,040.00	42,260	24%	25%	The topographic survey has been completed for this project. Design is scheduled to be finalized in 2026.
18	County Overlay Project - Madison (Hazel to Blue Oak) (C26TDCOM)	21,500	-	-	-	21,500	0%	100%	The overlay is complete and the project is ready to be closed out. Capital expenses will not be charged for this project. All expenses have been charged to N27NOCOM.
19	County Overlay Project - San Juan (Fair Oaks to Winding Way North) (C26TDCOSJFW)	11,500	-	-	-	11,500	0%	0%	Construction is scheduled to begin in the spring of 2027. Capital charges are not expected for this project. All expenses will be charged to N27NOCOSJFW.
20	County Overlay Project - Sunrise (Sunset to Sunrise Ridge) (C26TDCOSSSR)	11,500	-	-	-	11,500	0%	0%	Construction is scheduled to begin in the spring of 2027. Capital charges are not expected for this project. All expenses will be charged to N27NOCOSSSR.
	Subtotal Project Specific Capital	**$ 2,044,662**	**$ 865,704.72**	**$ 266,502.50**	**$ 1,132,207.22**	**$ 912,455**			
	TOTAL CAPITAL IMPROVEMENT PROGRAM	**$ 8,251,207**	**$ 2,688,507.06**	**$ 1,644,868.13**	**$ 4,333,375.19**	**$ 3,917,832**			
	Meter Maintenance								
21	Meter Installation - Residential (M26MMMRES)	$ 10,000	$ -	$ -	$ -	$ 10,000	0%	0%	
22	Meter Replacement (M26MMMR)	315,000	292,430.09	-	292,430.09	22,570	93%	85%	
23	AMR/Registers Replacement (M26MMAMR)	210,000	172,680.11	-	172,680.11	37,320	82%	82%	
24	Large Meter Install (M26MMLMI)	40,000	-	-	-	40,000	0%	0%	The County postponed the scheduled project at 7501 Sunset Ave. until 2027. FOWD to rebudget the $40,000.
25	Large Meter Replacement (M26MMLMR)	20,000	2,116.66	-	2,116.66	17,883	11%	20%	
	Subtotal Meter Maintenance	**$ 595,000**	**$ 467,226.86**	**$ -**	**$ 467,226.86**	**$ 127,773**			
	Building Facility								
26	Admin. Office Building (10326 FOB) (A26BUNB)	$ 5,000	$ 1,147.00	$ 1,000.00	$ 2,147.00	$ 2,853	43%	0%	
27	FOWD Field Services Center Project (A26BUMQDC)	200,000	10,267.34	-	10,267.34	189,733	5%	0%	G/A continues working on resubmitting plans to Sacramento County.
	Subtotal Building Facility	**$ 205,000**	**$ 11,414.34**	**$ 1,000.00**	**$ 12,414.34**	**$ 192,586**			
	GRAND TOTAL	**$ 9,051,207**	**$ 3,167,148.26**	**$ 1,645,868.13**	**$ 4,813,016.39**	**$ 4,238,190**	**53%**		

*New Business development pays for services rendered (this item is a pass through).

**2025 Carryforward funding approved by the Board on January 26, 2026 Regular Board Meetings.

***$1,292.95 was transferred from T-Main Replacement (C26TDT1C) to Other Maintenance Equipment (A26MEOM) to pay for the diffuser. Contractor to reimburse FOWD.

FAIR OAKS WATER DISTRICT

NON-CAPITAL PROJECTS STATUS UPDATE: October 31, 2026

		2026 Project Costs							
	Project Description	Approved Budget	Expenses To Date	Committed Costs	Expenses To Date and Committed Costs (Total)	Budget Available	Percent $ Expended & Committed	Percent Completed	Project Status Comments
	County Overlay Project	**A**	**B**	**C**	**D = B+C**	**E = A-D**	**D/A**		
1	County Overlay Project - Madison (Fair Oaks to San Juan) (N26NOCOMFS)	$ 73,300	$ 61,680.48	$ -	$ 61,680.48	$ 11,620	84%	100%	The overlay is complete and the project is ready to be closed out.
2	County Overlay Project - Sunrise (Winding Way to Sunset) (N26NOCOSWS)	17,800	10,000.00	7,800.00	17,800.00	-	100%	95%	The overlay is complete and the contractor is working on final punchlist items.
3	County Overlay Project - Madison (Kenneth to Hazel) (N26NOCOMKH)	66,300	-	-	-	66,300	0%	5%	Construction has been rescheduled to 2027.
4	County Overlay Project - Madison (Hazel to Blue Oak) (N26NOCOM)	67,000	58,248.01	-	58,248.01	8,752	87%	100%	The overlay is complete and the project is ready to be closed out.
5	County Overlay Project - San Juan (Fair Oaks to Winding Way North) (N26NOCOSJFW)	95,000	203.68	-	203.68	94,796	0%	5%	Construction has been rescheduled to 2027.
6	County Overlay Project - Sunrise (Sunset to Sunrise Ridge) (N26NOCOSSSR)	25,000	1,214.03	-	1,214.03	23,786	5%	5%	Construction has been rescheduled to 2027.
	GRAND TOTAL	**$ 344,400**	**$ 131,346.20**	**$ 7,800.00**	**$ 139,146.20**	**$ 205,254**	**40%**		

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM X.3

Authorizations of Additional Funding

FAIR OAKS
WATER DISTRICT

GENERAL MANAGER'S REPORT
November 16, 2026 REGULAR BOARD MEETING
Report as of October 31, 2026

X.3 Authorizations of Additional Funding

Accounting for 2026 Contingency Fund
Project No. E26CONT

Date	Description	Beginning Balance	Amount Transferred	Ending Balance
1/1/2026	Beginning Balance	$ 200,000.00	$ -	$ 200,000.00
1/26/2026	Wells and Pump Repairs/Maintenance	200,000.00	(14,000.00)	186,000.00
5/18/2026	Property Insurance	186,000.00	(1,037.71)	184,962.29
6/15/2026	Hydrant Upgrades	184,962.29	(12,500.00)	172,462.29
6/15/2026	Meter Downsize	172,462.29	(600.00)	171,862.29
6/15/2026	New York Well Phase II	171,862.29	(66,500.00)	105,362.29
7/20/2026	New Hydrants	105,362.29	(10,000.00)	95,362.29
7/20/2026	Replacement of Sampling Stations	95,362.29	(5,000.00)	90,362.29
7/20/2026	Aggregate/Sand & Cutback	90,362.29	(14,000.00)	76,362.29
8/17/2026	Meter Replacement	76,362.29	(50,000.00)	26,362.29
9/21/2026	Regional Support	26,362.29	(1,400.00)	24,962.29
9/21/2026	Gas and Oil	24,962.29	(8,000.00)	16,962.29
Total from Contingency			**$ (183,037.71)**	
Funds Drawn from Reserves				
3/16/2026	New York Well Phase II - Drilling & Equipping		$ (367,000.00)	
Total from Reserves			**$ (367,000.00)**	
Total Authorizations of Additional Funding			**$ (550,037.71)**	

FAIR OAKS
WATER DISTRICT

November 16, 2026

Staff Report Briefing Materials

AGENDA ITEM X.5

Claims Against District

FAIR OAKS WATER DISTRICT

GENERAL MANAGER'S REPORT TO BOARD OF DIRECTORS
NOVEMBER 16, 2026 REGULAR MEETING

SUBJECT: Processing of Claims
STATUS: Information Item
REPORT AS OF: October 31, 2026

DISTRICT CLAIMS RECEIVED

Claim #	Date Claim Received	Type of Claim	Claim Amount	JPIA Contacted ?	Claim Status	Settlement Amount
24-02	11/14/2024	Main Break - Property	None Given	Yes	Not Settled	TBD
26-01	2/9/2026	Main Break - Property	$15,000	Yes	Not Settled	TBD
26-02	7/31/2026	Main Break - Property	None Given	Yes	Not Settled	TBD