REGULAR MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

Agenda

Tuesday, October 20, 2026
6:30 PM

9829 Waterman Road
Elk Grove, CA 95624

Compliance with Government Code Section 54957.5

Public records, including writings related to an agenda item for an open session of a regular meeting of the Florin Resources Conservation District that are distributed less than 72 hours before the meeting, are available by email request. In addition, such writings may be posted, whenever possible, on the Elk Grove Water District website at www.egwd.org. The Board will discuss all items on the agenda and may take action on any item listed as an "Action" item. The Board may discuss items that do not appear on the agenda but will not act on those items unless there is a need to take immediate action and the Board determines by a two-thirds (2/3) vote that the need for action arose after posting of the agenda. If necessary, the Meeting will be adjourned to Closed Session to discuss items on the agenda listed under "Closed Session." At the conclusion of the Closed Session, the meeting will reconvene to "Open Session."

In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact Stefani Phillips, Board Secretary, at 916.685.3556. Requests should be made as early as possible and at least one full business day before the start of the meeting.

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

Public Comment
This is the opportunity for the public to comment on non-agenda items within the subject matter jurisdiction. Comments are limited to three (3) minutes.

Page Numbers

1. Proclamations and Announcements

Associate Director Comment

Public Comment

2. Consent Calendar — 4-5
(Stefani Phillips, Board Secretary and Patrick Lee, Treasurer)

a. Minutes of Regular Meeting of September 15, 2026 — 6-7
b. Accounts Payable Check History – September 2026 — 8-22
c. Board and Employee Expense/Reimbursements – September 2026 — 23
d. Active Accounts – September 2026 — 24
e. Bond Covenant Status for FY 2026-27 – September 2026 — 25
f. CASH - Detail Schedule of Investments – September 2026 — 26
g. Year-to-Date Revenues and Expenses Compared to Budget – September 2026 — 27
h. Consultants Expenses – September 2026 — 28
i. Major Capital Improvement Projects – September 2026 — 29

Associate Director Comment

Public Comment

Recommended Action/Information: **Approve Florin Resource Conservation District Consent Calendar items a – i.**

3. Annual Comprehensive Financial Report for the Fiscal Years Ending June 20, 2026 and 2025 **30-151**
(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: **Accept and file the Annual Comprehensive Financial Report for the fiscal years ending June 30, 2026 and 2025.**

4. Elk Grove Water District Fiscal Year 2026-27 Quarterly Operating Budget Status Report **152-159**
(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: **Information only.**

5. Elk Grove Water District Fiscal Year 2026-27 Quarterly Capital Reserve Status Report **160-163**
(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: **Information only.**

6. Legislative and Regulatory Update **164-166**
(Travis Franklin, Program Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: **Receive information on legislative and regulatory matters and provide direction to staff or approve positions as appropriate.**

7. General Manager's Report **167-168**
(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: **Receive and discuss the General Manager's report and provide direction to staff, as appropriate.**

8. Elk Grove Water District Operations Report – September 2026 **169-222**
(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

9. Directors Comments

Adjourn to Regular Meeting – November 17, 2026

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary and Patrick Lee, Treasurer

SUBJECT: **CONSENT CALENDAR**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors approve Florin Resource Conservation District Consent Calendar items a – i.

SUMMARY

Consent Calendar items a – i are standing items on the Regular Board Meeting agenda.

DISCUSSION

Background

Consent Calendar items are standing items on the Regular Board Meeting agenda.

Present Situation

Consent Calendar items a – i are standing items on the Regular Board Meeting agenda.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/Elk Grove Water District 2025-2030 Strategic Plan. The monthly Consent Calendar report provides transparency, which aligns with Goal No. 1 - Governance, of the Strategic Plan 2025-2030.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



STEFANI PHILLIPS
BOARD SECRETARY

And



PATRICK LEE
TREASURER

Attachments

MINUTES OF THE REGULAR MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

Tuesday, September 15, 2026

The regular meeting of the Florin Resource Conservation District Board of Directors was called to order at 6:33 p.m. by Chair Paul Lindsay at 9829 Waterman Road, Elk Grove, CA.

Call to Order, Roll Call, and Pledge of Allegiance.

Directors Present:	Paul Lindsay, Lisa Medina, Tom Nelson
Directors Absent:	Joshua Green, Elliot Mulberg
Staff Present:	Bruce Kamilos, General Manager; Patrick Lee, Finance Manager/ Treasurer; Travis Franklin, Program Manager; Stefani Phillips, Human Resources Administrator/Board Secretary; Ben Voelz, Associate Civil Engineer; Amber Kavert, Human Resources Technician
Staff Absent:	Donella Murillo, Finance Supervisor
Associate Directors Present:	Kim Martin
Associate Directors Absent:	Robert Stresak
General Counsel Present:	None
General Counsel Absent:	Josh Horowitz, BKS Law
Public Present:	Bret Bartholomew

Public Comment

Nothing to report.

1. Proclamations and Announcements

General Manager Bruce Kamilos recognized Senior Utility Billing Specialist Denise Maxwell for 20 years of service and Administrative Assistant II Aurelia Camilo for 10 years of service with the Elk Grove Water District (EGWD).

2. Consent Calendar

a. Minutes of Regular Meeting of August 18, 2026
b. Accounts Payable Check History – August 2026
c. Board and Employee Expense/Reimbursements – August 2026
d. Active Accounts – August 2026
e. Bond Covenant Status for FY 2025-26 – August 2026
f. CASH - Detail Schedule of Investments – August 2026
g. Year-to-Date Revenues and Expenses Compared to Budget – August 2026
h. Consultants Expenses – August 2026
i. Major Capital Improvement Projects – August 2026

MSC (Medina/Nelson) to approve Florin Resource Conservation District Consent Calendar items a-i. 3/0: Ayes: Lindsay, Medina, and Nelson.

3. Legislative and Regulatory Update

Program Manager Travis Franklin presented the legislative report to the Florin Resource Conservation District Board of Directors (Board).

4. General Managers Report

Mr. Kamilos presented the item to the Board and provided an update on the Enterprise Resource Planning (ERP) implementation process, mentioning that staff is waiting on Springbrook to continue training.

He also provided an update on the FRCD/EGWD reorganization application. He explained that LAFCo staff indicated that the draft Municipal Service Review (MSR) and Sphere of Influence (SOI) could tentatively begin a 30-day public review at the November 2026 Commission meeting, with Commission consideration of the MSR/SOI potentially occurring in December 2026. The proposed SOI would be coterminous with the EGWD boundary. Following completion of the MSR/SOI process, the matter could potentially return to the Commission in January or February 2027 for consideration of the reorganization to dissolve the FRCD and reorganize as the EGWD under the County Water District Law. Conducting authority proceedings, including required notice to affected property owners and registered voters, would occur following Commission approval of the reorganization.

Mr. Kamilos also discussed the District's efforts to prepare for California's website accessibility requirements, including the August 26, 2028, compliance deadline. Staff will evaluate necessary updates to the District's website and Adobe's evolving accessibility tools and capabilities to support compliance with the new standards.

Lastly, staff presented a video for the Sacramento Regional Water Bank Water Accounting System. Staff will provide an update on participation of the Sacramento Regional Water Bank later in the fiscal year.

5. Elk Grove Water District Operations Report – August 2026

Chair Paul Lindsay asked the Board to accept the Operations Report.

MSC (Medina/Nelson) to accept the Operations Report for August 2026. 3/0: Ayes: Lindsay, Medina, and Nelson.

6. Directors Comments

Nothing to report.

Adjourn to Regular Board Meeting on October 20, 2026.

Respectfully submitted,



Stefani Phillips, Board Secretary

AK/SP

Accounts Payable

Checks by Date - Detail by Check Date

09.01.2026 - 09.30.2026

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
64757	10003	Air Works Inc	09/02/2026	
	12414046	HVAC Monthly Maintenance - Admin		512.00
			Total for Check Number 64757:	512.00
64758	10211	Aqua-Metric Sales, Co.	09/02/2026	
	0115842	520M SmartPoint		154,800.00
	0115842	1.5" Omni		1,595.00
	0115842	1" iPerl		143,189.51
			Total for Check Number 64758:	299,584.51
64759	10454	Area Portable Services, Inc	09/02/2026	
	I68684	Facilities Rental - Utility Crew		650.41
			Total for Check Number 64759:	650.41
64760	10008	Auto Solutions By Single	09/02/2026	
	013005	Repairs & Maint Truck #503		2,555.98
	013010	Repairs & Maint Truck #421		219.44
	013011	Repairs & Maint Truck #414		199.98
			Total for Check Number 64760:	2,975.40
64761	10013	Benefit Resources	09/02/2026	
	1170920	Monthly Admin - August 2026		175.00
			Total for Check Number 64761:	175.00
64762	10016	Califonia Nevada Section-AWWA	09/02/2026	
	02560 Sean Hinton	Cross-Connection Renewal FY 2026-27		165.00
			Total for Check Number 64762:	165.00
64763	10232	Capitol Barricade, Inc	09/02/2026	
	193120	Rental Equip - WMRP CIP		2,936.25
			Total for Check Number 64763:	2,936.25
64764	10237	Certex USA, Inc.	09/02/2026	
	10429693-00	Tools - Distribution Crew		500.48
			Total for Check Number 64764:	500.48
64765	10036	Cintas	09/02/2026	
	4280337025	Uniforms - OPS		185.55
			Total for Check Number 64765:	185.55
64766	10055	DLT Solutions	09/02/2026	
	SI745754	AutoCAD Term: 8/24/26 - 8/23/27		4,115.84

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 64766:	4,115.84
64767	10641	Education & Outreach	09/02/2026	
	26-1324	Outreach Materials - PM		4,960.02
			Total for Check Number 64767:	4,960.02
64768	10630	Folsom Ready Mix	09/02/2026	
	1114677	Materials - WMRP CIP		1,157.64
			Total for Check Number 64768:	1,157.64
64769	10595	Fortline, Inc	09/02/2026	
	7474772	Material		8,233.95
	7492483	Materials - Distribution Crew		172.00
			Total for Check Number 64769:	8,405.95
64770	10298	Hanford Sand & Gravel, Inc	09/02/2026	
	109938	Materials - WRMP CIP		2,736.15
	110309	Materials - WRMP CIP		2,977.58
	110365	Materials - WRMP CIP		490.00
			Total for Check Number 64770:	6,203.73
64771	10126	Pace Supply Corp	09/02/2026	
	0611572329	Materials - Distribution Crew		772.67
			Total for Check Number 64771:	772.67
64772	10139	Radial Tire of Elk Grove	09/02/2026	
	30044435	Repairs & Maint Truck #503		1,908.41
			Total for Check Number 64772:	1,908.41
64773	10144	Republic Services #922	09/02/2026	
	0922-010343101	Waste, Organics, and Recycle - Admin		558.30
			Total for Check Number 64773:	558.30
64774	10161	SMUD	09/02/2026	
	6860502 August 2026	Electricity - 9829 Waterman Rd		1,056.35
			Total for Check Number 64774:	1,056.35
64775	10163	Solutions by BG Inc.	09/02/2026	
	2393	IT Tasks		5,841.36
			Total for Check Number 64775:	5,841.36
64776	10170	Teichert Aggregates	09/02/2026	
	10824249	Materials - Utility Crew		162.03
	10824605	Materials - WMRP CIP		853.30
	10824958	Materials - WMRP CIP		817.52
	10828092	Materials - WMRP CIP		997.86
			Total for Check Number 64776:	2,830.71
64777	10188	Emmanuel Vasquez	09/02/2026	
	Parking Reim	Training - Emmanuel Vasquez Reim Parking		20.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 64777:	20.00
			Total for 9/2/2026:	345,515.58
ACH	10019	CalPERS	09/04/2026	
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 457 Loan Payment	PR Batch 00001.09.2026 457	2,209.87
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 457 Percent	PR Batch 00001.09.2026 457	845.66
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 Roth Flat	PR Batch 00001.09.2026 Roth	250.00
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 457 Flat	PR Batch 00001.09.2026 457	9,123.12
			Total for this ACH Check for Vendor 10019:	12,428.65
ACH	10060	EDD	09/04/2026	
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 State Income Tax	PR Batch 00001.09.2026 State	7,446.71
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 SDI	PR Batch 00001.09.2026 SDI	2,136.83
			Total for this ACH Check for Vendor 10060:	9,583.54
ACH	10090	Internal Revenue Service	09/04/2026	
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 Federal Income Tax	PR Batch 00001.09.2026 Fede	20,064.12
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 Medicare Employee Pc	PR Batch 00001.09.2026 Med	2,577.18
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 Medicare Employer Po	PR Batch 00001.09.2026 Med	2,357.72
			Total for this ACH Check for Vendor 10090:	24,999.02
ACH	10509	BRI	09/04/2026	
	Sept 4 2026 Payroll	PR Batch 00001.09.2026 Health Savings Accour	PR Batch 00001.09.2026 Hea	1,430.37
			Total for this ACH Check for Vendor 10509:	1,430.37
			Total for 9/4/2026:	48,441.58
64778	10003	Air Works Inc	09/09/2026	
	12414042	HVAC Preventative Maintenance - MOC		270.00
			Total for Check Number 64778:	270.00
64779	10455	Alpha Analytical Laboratories, Inc	09/09/2026	
	6088157	Sampling - Treatment		140.00
	6088203	Sampling - Treatment		40.00
	6088395	Sampling - Treatment		20.00
	6088404	Sampling - Treatment		260.00
	6088448	Sampling - Treatment		20.00
			Total for Check Number 64779:	480.00
64780	UB*00149	April Lourdes A Garing & Ray Anthony J F	09/09/2026	
		Refund Check 020276-000, 9042 Elliott Springs		50.98
		Refund Check 020276-000, 9042 Elliott Springs		13.16
			Total for Check Number 64780:	64.14
64781	10012	Bay Alarm Company	09/09/2026	
	23202508	Security Alarm Monitoring - Admin		652.29
			Total for Check Number 64781:	652.29
64782	UB*00158	Balwinder Bhatti	09/09/2026	

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
		Refund Check 001559-000, 9487 Winding Rive		33.58
		Refund Check 001559-000, 9487 Winding Rive		40.42
			Total for Check Number 64782:	74.00
64783	UB*00165	Paul & Jacquelyn Brown	09/09/2026	
		Refund Check 017083-000, 9960 Ted Kolb Way		78.44
		Refund Check 017083-000, 9960 Ted Kolb Way		78.44
			Total for Check Number 64783:	156.88
64784	10228	California Cut & Core, Inc	09/09/2026	
	36577	Contracted Services - WMRP CIP		840.00
			Total for Check Number 64784:	840.00
64785	10018	California Surveying	09/09/2026	
	91696638	Locator - Distribution Crew		1,364.81
			Total for Check Number 64785:	1,364.81
64786	10024	Card Services	09/09/2026	
	August BK 2026	Adobe, Zoom and ChatGPT - GM		57.36
	August BK 2026	ACWA 2026 Fall Conference - GM		595.00
			Total for Check Number 64786:	652.36
64787	10026	Card Services	09/09/2026	
	August CP 2026	Personal Purchase Used Wrong CC - Chris Philli		209.06
			Total for Check Number 64787:	209.06
64788	10028	Card Services	09/09/2026	
	August DM 2026	ChatGPT - Finance Supervisor		20.00
	August DM 2026	Credit Balance Adj		-31.42
	August DM 2026	Amazon Web		11.42
64789	10030	Card Services	09/09/2026	
	August SP 2026	ChatGPT - HR		20.00
	August SP 2026	Employee Appreciation		36.23
	August SP 2026	Supplies - Admin		15.98
			Total for Check Number 64789:	72.21
64790	10418	Card Services	09/09/2026	
	August BW 2026	Supplies - Treatment Lead		26.82
	August BW 2026	Safety Materials - Treatment Lead		25.60
			Total for Check Number 64790:	52.42
64791	10033	CB&T/ ACWA-JPIA	09/09/2026	
	0710239	Retiree Medical		8,945.75
	0710239	Employee Medical		64,501.76
			Total for Check Number 64791:	73,447.51
64792	UB*00159	Andy Chen	09/09/2026	
		Refund Check 020291-000, 8998 Elk Grove Blv		20.15
			Total for Check Number 64792:	20.15
64793	10036	Cintas	09/09/2026	
	4281086728	Uniforms - OPS		185.55

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 64793:	185.55
64794	10258	Coverall North America, Inc	09/09/2026	
	1000711275	Janitorial Services - Admin		1,050.00
	1000711291	Janitorial Services - MOC		499.00
			Total for Check Number 64794:	1,549.00
64795	10053	DB Constructional Landscape	09/09/2026	
	Sept 2026	Maintenance of all wells and offices		3,360.00
			Total for Check Number 64795:	3,360.00
64796	UB*00155	Melania De Luna	09/09/2026	
		Refund Check 027372-000, 9680 Apple Mill Dr		0.01
			Total for Check Number 64796:	0.01
64797	10056	DMV	09/09/2026	
	10518806	Pull Notice - HR		16.00
			Total for Check Number 64797:	16.00
64798	UB*00150	Elliott Homes Communities LLC	09/09/2026	
		Refund Check 020775-000, 8985 Elliott Springs		11.07
			Total for Check Number 64798:	11.07
64799	10298	Hanford Sand & Gravel, Inc	09/09/2026	
	110476	Contracted Services - WMRP CIP		2,977.58
			Total for Check Number 64799:	2,977.58
64800	10110	Metro Mailing Service	09/09/2026	
	115254-P	Water Drop Postage		4,756.17
			Total for Check Number 64800:	4,756.17
64801	10332	NTS	09/09/2026	
	101173-04	Rental Equipment - WMRP CIP		594.11
	152755-02	Rental Equipment - WMRP CIP		607.61
			Total for Check Number 64801:	1,201.72
64802	10130	Pest Control Center Inc	09/09/2026	
	3464548	Pest Control - Admin		89.00
			Total for Check Number 64802:	89.00
64803	10137	Purchase Power	09/09/2026	
	August 2026	Postage Refill - Admin		546.99
			Total for Check Number 64803:	546.99
64804	10144	Republic Services #922	09/09/2026	
	0922-010344349	Waste, Recycle and Organics - MOC		3,563.54
			Total for Check Number 64804:	3,563.54
64805	UB*00147	KB Sacramento	09/09/2026	
		Refund Check 021171-000, 8878 Livonia St		4.57
		Refund Check 021171-000, 8878 Livonia St		102.98

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 64805:	107.55
64806	UB*00148	KB Sacramento	09/09/2026	
		Refund Check 020762-000, 8821 J Sheehan St		33.25
		Refund Check 020762-000, 8821 J Sheehan St		33.26
			Total for Check Number 64806:	66.51
64807	UB*00151	KB Sacramento	09/09/2026	
		Refund Check 021095-000, 8902 J Sheehan St		33.25
		Refund Check 021095-000, 8902 J Sheehan St		33.26
			Total for Check Number 64807:	66.51
64808	UB*00152	KB Sacramento	09/09/2026	
		Refund Check 021164-000, 8870 Livonia St		3.35
		Refund Check 021164-000, 8870 Livonia St		3.35
			Total for Check Number 64808:	6.70
64809	UB*00153	KB Sacramento	09/09/2026	
		Refund Check 021093-000, 8910 J Sheehan St		27.42
		Refund Check 021093-000, 8910 J Sheehan St		0.43
			Total for Check Number 64809:	27.85
64810	UB*00154	KB Sacramento	09/09/2026	
		Refund Check 021167-000, 8909 J Sheehan St		73.61
			Total for Check Number 64810:	73.61
64811	UB*00156	KB Sacramento	09/09/2026	
		Refund Check 020949-000, 8894 J Sheehan St		35.94
		Refund Check 020949-000, 8894 J Sheehan St		35.94
			Total for Check Number 64811:	71.88
64812	UB*00157	KB Sacramento	09/09/2026	
		Refund Check 029372-000, 8873 Steam Power (		48.58
		Refund Check 029372-000, 8873 Steam Power (		48.58
			Total for Check Number 64812:	97.16
64813	UB*00160	KB Sacramento	09/09/2026	
		Refund Check 021163-000, 8874 Livonia St		11.19
		Refund Check 021163-000, 8874 Livonia St		11.19
			Total for Check Number 64813:	22.38
64814	UB*00161	KB Sacramento	09/09/2026	
		Refund Check 020945-000, 8893 J Sheehan St		27.03
		Refund Check 020945-000, 8893 J Sheehan St		27.03
			Total for Check Number 64814:	54.06
64815	UB*00162	KB Sacramento	09/09/2026	
		Refund Check 028606-000, 8874 Steamliner Ct		34.76
		Refund Check 028606-000, 8874 Steamliner Ct		34.76
			Total for Check Number 64815:	69.52
64816	UB*00163	KB Sacramento	09/09/2026	

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
		Refund Check 021168-000, 8890 Livonia St		23.83
		Refund Check 021168-000, 8890 Livonia St		23.84
			Total for Check Number 64816:	47.67
64817	UB*00164	KB Sacramento	09/09/2026	
		Refund Check 020859-000, 8877 J Sheehan St		7.78
		Refund Check 020859-000, 8877 J Sheehan St		7.77
			Total for Check Number 64817:	15.55
64818	UB*00166	KB Sacramento	09/09/2026	
		Refund Check 020857-000, 8786 J Sheehan St		21.16
		Refund Check 020857-000, 8786 J Sheehan St		0.26
			Total for Check Number 64818:	21.42
64819	UB*00167	KB Sacramento	09/09/2026	
		Refund Check 020947-000, 8885 J Sheehan St		34.76
		Refund Check 020947-000, 8885 J Sheehan St		34.76
			Total for Check Number 64819:	69.52
64820	10150	Sacramento County Utilities	09/09/2026	
	July 2026	Sewage Collection - Hampton and Railroad		2,751.81
			Total for Check Number 64820:	2,751.81
64821	10161	SMUD	09/09/2026	
	1202265 Aug 2026	Electricity - 10113 Hampton Oak Dr		8,889.65
	185955 Aug 2026	Electricity - Ranch Park and Kelsey Dr		3,160.62
	2833501 Aug 2026	Electricity - 9715 Railroad St		20,754.54
	2839116 Aug 2026	Electricity - 9818 Dino Dr		10,927.00
	3548843 Aug 2026	Electricity - 9085 Elk Grove Bl		5,590.18
	59633 Aug 2026	Electricity - 9205 Meadow Grove Dr		9,319.70
	6034535 Aug 2026	Electricity - 9035 Polhemus Dr		2,854.84
			Total for Check Number 64821:	61,496.53
64822	10170	Teichert Aggregates	09/09/2026	
	10829485	Materials - WMRP CIP		1,586.65
			Total for Check Number 64822:	1,586.65
64823	10176	Toshiba Financial Services	09/09/2026	
	5039968173	Copier and Annual Personal Property Tax - Copi		392.00
			Total for Check Number 64823:	392.00
			Total for 9/9/2026:	163,657.34
64824	10455	Alpha Analytical Laboratories, Inc	09/16/2026	
	6094069-CVRK_EGW	Sampling- Treatment		20.00
	6094070-CVRK_EGW	Sampling- Treatment		20.00
			Total for Check Number 64824:	40.00
64825	10005	Amazon Capital Services	09/16/2026	
	1DMC-HV3C-X3L9	Repairs & Maintenance Supplies-Utility		197.01
	1GNG-HMH7-T4XY	Supplies- Admin		69.07
	1hmd-ck63-rkr9	Supplies- Admin		161.52

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	1N44-J6LF-WY6N	Supplies- Admin		71.73
			Total for Check Number 64825:	499.33
64826	10211	Aqua-Metric Sales, Co.	09/16/2026	
	INV0115843	Meters- Distribution		29,065.22
			Total for Check Number 64826:	29,065.22
64827	10008	Auto Solutions By Single	09/16/2026	
	13049	Repairs & Maintenance - Truck 502- Utility		567.86
			Total for Check Number 64827:	567.86
64828	10012	Bay Alarm Company	09/16/2026	
	23195463	Security Monitoring - MOC		2,771.01
			Total for Check Number 64828:	2,771.01
64829	10221	BKS Law Firm, PC	09/16/2026	
	August 2026	Legal Services		2,322.55
			Total for Check Number 64829:	2,322.55
64830	10225	Bryce Consulting, Inc	09/16/2026	
	1590	Health Contribution- Data Collection		2,000.00
			Total for Check Number 64830:	2,000.00
64831	10014	BSK Associates	09/16/2026	
	SJ05401	Sampling- Treatment		380.00
	SJ05923	Sampling- Treatment		380.00
			Total for Check Number 64831:	760.00
64832	10018	California Surveying	09/16/2026	
	91700210	USA Locator		1,200.00
			Total for Check Number 64832:	1,200.00
64833	10232	Capitol Barricade, Inc	09/16/2026	
	193878	Rental Equipment- CIP		1,370.25
			Total for Check Number 64833:	1,370.25
64834	10022	Card Services	09/16/2026	
	August 2026	Materials- Utility		119.52
	August 2026	Computer Software		20.00
	August 2026	Supplies- Utility		55.01
			Total for Check Number 64834:	194.53
64835	10023	Card Services	09/16/2026	
	August 2026	Safety Sun Shade		77.08
	August 2026	Software Subscription		20.00
	August 2026	Repairs & Maintenance -Well 4D		833.53
			Total for Check Number 64835:	930.61
64836	10025	Card Services	09/16/2026	
	August 2026	Doc Fee-Well Destruction		50.50
	August 2026	Doc Fee-Well Rehab Proj		52.50
	August 2026	Software Subscription		40.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	August 2026	Doc Fee-WMRP Halverson Dr		50.50
	August 2026	Doc Fee-WMRP Gamay Wy		50.50
	August 2026	HVWTP- Filter Project		50.50
	August 2026	PPE Boots		315.36
	August 2026	Doc Fee-PLC Project		50.50
			Total for Check Number 64836:	660.36
64837	10027	Card Services	09/16/2026	
	August 2026	Tools- Distribution		500.48
	August 2026	Materials- Distribution		164.95
			Total for Check Number 64837:	665.43
64838	10029	Card Services	09/16/2026	
	August 2026	Software Subscription		20.00
			Total for Check Number 64838:	20.00
64839	10031	Card Services	09/16/2026	
	August 2026	Water Drop Design		155.25
	August 2026	ACWA- Fall Conference		595.00
	August 2026	Software Subscription		20.00
			Total for Check Number 64839:	770.25
64840	10036	Cintas	09/16/2026	
	4281804634	Uniforms- OPS		185.41
			Total for Check Number 64840:	185.41
64841	10040	Consolidated Communications	09/16/2026	
	9161500841-0 August	Internet & Phones- Admin		909.53
	9161500841-0 August	Internet & Phones- MOC		909.53
			Total for Check Number 64841:	1,819.06
64842	10046	County of Sacramento	09/16/2026	
	90462321	July & August- Commercial		194,603.93
	90462322	July & August- Residential		657,144.59
	90462323	July & August- Construction		3,471.87
			Total for Check Number 64842:	855,220.39
64843	10258	Coverall North America, Inc	09/16/2026	
	1000651735	Janitorial Services- Admin		1,050.00
			Total for Check Number 64843:	1,050.00
64844	10298	Hanford Sand & Gravel, Inc	09/16/2026	
	110720	Materials- WMRP		2,977.58
			Total for Check Number 64844:	2,977.58
64845	10603	InfoSend, Inc	09/16/2026	
	317206	Postage- September Billing		5,839.78
	317206	Printing- September Billing		1,392.99
			Total for Check Number 64845:	7,232.77
64846	10093	Jay's Trucking Service	09/16/2026	
	10551	Contracted Services- WMRP		840.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	10570	WMRP CIP		840.00
			Total for Check Number 64846:	1,680.00
64847	10407	JB BOSTICK COMPANY	09/16/2026	
	261034-911	Base Paving and Option 2 Remove & Replace A		9,513.00
			Total for Check Number 64847:	9,513.00
64848	10098	Kevin Young Concrete Company	09/16/2026	
	13975	Construction at 8794 Los Encantos Circle		2,850.00
	13976	Construction at 9344 Aizenburg Circle		2,550.00
			Total for Check Number 64848:	5,400.00
64849	10110	Metro Mailing Service	09/16/2026	
	115254	Printing- Water Drop		3,538.84
			Total for Check Number 64849:	3,538.84
64850	10120	National Traffic Design	09/16/2026	
	26-1158	WMRP- Traffic Plans		1,300.00
			Total for Check Number 64850:	1,300.00
64851	10332	NTS	09/16/2026	
	190399-01	Rental Equipment-WMRP CIP		505.05
			Total for Check Number 64851:	505.05
64852	10127	Pacific Gas & Electric Company	09/16/2026	
	2503509759-8 August	Gas- Admin		33.08
			Total for Check Number 64852:	33.08
64853	10135	Platt	09/16/2026	
	7O99343	Repairs & Maintenance- Treatment		16.21
			Total for Check Number 64853:	16.21
64854	10139	Radial Tire of Elk Grove	09/16/2026	
	30044648	Repairs & Maintenance- Truck 400- Distribution		87.50
			Total for Check Number 64854:	87.50
64855	10144	Republic Services #922	09/16/2026	
	0922-010429541	Storm Drain Utility Fee-		659.06
			Total for Check Number 64855:	659.06
64856	10159	Sierra Chemical Company	09/16/2026	
	162664	Chemicals- Treatment		3,252.48
			Total for Check Number 64856:	3,252.48
64857	10160	Sierra Office Supplies	09/16/2026	
	4047078-0	Supplies- Admin		516.11
	4047239-0	Supplies- Admin		77.62
	4047456-0	Supplies- Admin		37.16
	4047731-0	Supplies- Admin		581.48
			Total for Check Number 64857:	1,212.37

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
64858	10163	Solutions by BG Inc.	09/16/2026	
	2395	IT Services		5,841.36
			Total for Check Number 64858:	5,841.36
64859	10170	Teichert Aggregates	09/16/2026	
	10831223	Materials- WMRP CIP		991.96
			Total for Check Number 64859:	991.96
64860	10173	The Permanente Medical Group	09/16/2026	
	9006483601	OHSS DMV/DOT - Phillips & Vasquez		230.00
			Total for Check Number 64860:	230.00
64861	10177	Traffic Sign Specialties	09/16/2026	
	19008	Safety Materials- WMRP CIP		174.00
			Total for Check Number 64861:	174.00
64862	10392	Ultra Truck Works, Inc	09/16/2026	
	48437	Repairs & Maintenance-Distribution		516.75
	48439	Tools- Distribution		1,973.64
			Total for Check Number 64862:	2,490.39
			Total for 9/16/2026:	949,247.91
ACH	10019	CalPERS	09/18/2026	
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 Roth Flat	PR Batch 00002.09.2026 Roth	250.00
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 457 Loan Payment	PR Batch 00002.09.2026 457	2,270.57
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 457 Percent	PR Batch 00002.09.2026 457	845.66
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 457 Flat	PR Batch 00002.09.2026 457	8,873.12
			Total for this ACH Check for Vendor 10019:	12,239.35
ACH	10060	EDD	09/18/2026	
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 State Income Tax	PR Batch 00002.09.2026 State	6,090.48
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 SDI	PR Batch 00002.09.2026 SDI	1,971.73
			Total for this ACH Check for Vendor 10060:	8,062.21
ACH	10090	Internal Revenue Service	09/18/2026	
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 Federal Income Tax	PR Batch 00002.09.2026 Fede	15,357.50
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 Medicare Employee Pc	PR Batch 00002.09.2026 Med	2,283.19
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 Medicare Employer Po	PR Batch 00002.09.2026 Med	2,173.57
			Total for this ACH Check for Vendor 10090:	19,814.26
ACH	10509	BRI	09/18/2026	
	Sept 18 2026 Payroll	PR Batch 00002.09.2026 Health Savings Accour	PR Batch 00002.09.2026 Hea	1,430.37
			Total for this ACH Check for Vendor 10509:	1,430.37
			Total for 9/18/2026:	41,546.19
64863	10211	Aqua-Metric Sales, Co.	09/23/2026	
	0116219	1" IPERL		119,085.00
	0116219	1.5" Omni		25,699.51

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	0116219	520M SmartPoint		154,800.00
			Total for Check Number 64863:	299,584.51
64864	10008	Auto Solutions By Single	09/23/2026	
	13065	Repairs & Maint Truck #403		82.35
	13074	Repairs & Maint Truck #415		180.61
			Total for Check Number 64864:	262.96
64865	10010	Badawi & Associates	09/23/2026	
	1990	Audit Fees FY 2025-26		16,187.85
			Total for Check Number 64865:	16,187.85
64866	10036	Cintas	09/23/2026	
	4282611263	Uniforms - OPS		185.41
			Total for Check Number 64866:	185.41
64867	UB*00173	Patricia Cloney	09/23/2026	
		Refund Check 022450-000, 9055 Grouse Meadc		33.04
		Refund Check 022450-000, 9055 Grouse Meadc		89.55
			Total for Check Number 64867:	122.59
64868	UB*00171	David & Anna Diaz	09/23/2026	
		Refund Check 013074-000, 9325 Terra Linda D		75.70
		Refund Check 013074-000, 9325 Terra Linda D		75.71
			Total for Check Number 64868:	151.41
64869	UB*00170	Zackary & Ashley Madrigal	09/23/2026	
		Refund Check 015130-000, 9729 Falcon Meado		257.75
		Refund Check 015130-000, 9729 Falcon Meado		139.31
			Total for Check Number 64869:	397.06
64870	UB*00168	Maria Valenzuela & Jose Murillo	09/23/2026	
		Refund Check 013734-000, 9550 Quarter Horse		134.88
		Refund Check 013734-000, 9550 Quarter Horse		134.88
			Total for Check Number 64870:	269.76
64871	UB*00174	P L Treece-Sinclair Trust	09/23/2026	
		Refund Check 020487-000, 9169 Falcon Creek		223.52
		Refund Check 020487-000, 9169 Falcon Creek		223.52
			Total for Check Number 64871:	447.04
64872	10126	Pace Supply Corp	09/23/2026	
	0611775549	Materials - WMRP CIP		1,397.15
	0611779831	Materials - WMRP CIP		522.88
			Total for Check Number 64872:	1,920.03
64873	10127	Pacific Gas & Electric Company	09/23/2026	
	2503509759-8 Aug 20	Utilities - Gas ADMIN		33.08
			Total for Check Number 64873:	33.08
64874	10134	Pitney Bowes Global Financial	09/23/2026	
	3108072762	Postage Machine ADMIN		179.33

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 64874:	179.33
64875	10625	R.E.Y. Engineers, inc	09/23/2026	
	29878	LAFCO Boundary Re Org.		15,000.00
			Total for Check Number 64875:	15,000.00
64876	10139	Radial Tire of Elk Grove	09/23/2026	
	30045312	Repairs & Maint - Trailer OPS		242.31
			Total for Check Number 64876:	242.31
64877	UB*00172	Robert J and Teresa Ann LaGrassa	09/23/2026	
		Refund Check 016454-000, 8941 Mandalay Wy		239.83
		Refund Check 016454-000, 8941 Mandalay Wy		46.15
			Total for Check Number 64877:	285.98
64878	UB*00169	Steven & Caitlin Scordalakis	09/23/2026	
		Refund Check 009062-000, 9445 Brookmont Ct		66.87
		Refund Check 009062-000, 9445 Brookmont Ct		66.87
			Total for Check Number 64878:	133.74
64879	10160	Sierra Office Supplies	09/23/2026	
	4047486-0	Supplies - ADMIN		106.78
	4047731-1	Supplies - ADMIN		2.71
			Total for Check Number 64879:	109.49
64880	10379	Southwest Answering Service, Inc	09/23/2026	
	711709212026	On call and After Hours Answering Service		1,009.79
			Total for Check Number 64880:	1,009.79
64881	10392	Ultra Truck Works, Inc	09/23/2026	
	48494	Equipment Supplies		140.29
			Total for Check Number 64881:	140.29
			Total for 9/23/2026:	336,662.63
64882	10002	AFLAC	09/30/2026	
	200146	Employee Elected Deductions		927.98
			Total for Check Number 64882:	927.98
64883	10003	Air Works Inc	09/30/2026	
	12414268	Repairs & Maint - HVAC ADMIN		1,125.00
			Total for Check Number 64883:	1,125.00
64884	10455	Alpha Analytical Laboratories, Inc	09/30/2026	
	6085764	Sampling - Treatment		74.00
	6087690	Sampling - Treatment		20.00
	6087691	Sampling - Treatment		20.00
	6088039	Sampling - Treatment		20.00
	6088124	Sampling - Treatment		120.00
	6088261	Sampling - Treatment		74.00
	6088501	Sampling - Treatment		74.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	6095494	Sampling - Treatment		140.00
	6095495	Sampling - Treatment		120.00
	6096125	Sampling - Treatment		54.00
	6096126	Sampling - Treatment		54.00
	6096688	Sampling - Treatment		140.00
	6096689	Sampling - Treatment		120.00
	6096691	Sampling - Treatment		40.00
	6096780	Sampling - Treatment		74.00
			Total for Check Number 64884:	1,144.00
64885	10454	Area Portable Services, Inc	09/30/2026	
	I72389	Facilities Rental - Utility Crew		682.20
			Total for Check Number 64885:	682.20
64886	10224	Brenntag Pacific, Inc	09/30/2026	
	BPI630979	Chemicals - Treatment		3,083.47
			Total for Check Number 64886:	3,083.47
64887	10036	Cintas	09/30/2026	
	4283420019	Uniforms - OPS		185.41
	5361971414	Medical Box - OPS		445.89
	5361971415	Medical Box - ADMIN		253.80
			Total for Check Number 64887:	885.10
64888	10635	Gross Automation LLC	09/30/2026	
	SO202595	Replacement MCC cabinet air conditioner		17,264.00
	SO202595	Handling fee		10.00
			Total for Check Number 64888:	17,274.00
64889	10298	Hanford Sand & Gravel, Inc	09/30/2026	
	111168	Materials - WMRP CIP		2,977.58
			Total for Check Number 64889:	2,977.58
64890	10093	Jay's Trucking Service	09/30/2026	
	10520	Dump Fees Utility Crew		420.00
	10520	Dump Fees WMRP CIP		390.00
	10520	Dump Fees Distribution		570.00
			Total for Check Number 64890:	1,380.00
64891	10407	JB BOSTICK COMPANY	09/30/2026	
	26365-922	Admin Asphalt Repair		22,344.00
			Total for Check Number 64891:	22,344.00
64892	10642	Katherine Theresa Leaf Rev 2004 Trust	09/30/2026	
	020134-000	Clsd Acct Customer Refund - 8833 Mountbatten		28.04
			Total for Check Number 64892:	28.04
64893	AR-Mozi	Mozingo Construction	09/30/2026	
		AR Refund		3,000.00
			Total for Check Number 64893:	3,000.00
64894	10126	Pace Supply Corp	09/30/2026	

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	0611726061	Materials - Treatment		1,037.29
			Total for Check Number 64894:	1,037.29
64895	10138	R&S Overhead Doors & Gates	09/30/2026	
	51257402	Repairs & Maint - MOC		473.70
			Total for Check Number 64895:	473.70
64896	10163	Solutions by BG Inc.	09/30/2026	
	2396	IT Services		5,841.36
			Total for Check Number 64896:	5,841.36
64897	10164	Springbrook Holding Co. LLC	09/30/2026	
	011826	ERP		3,426.50
			Total for Check Number 64897:	3,426.50
64898	AR-Teic1	Teichert	09/30/2026	
		AR Refund		1,748.09
			Total for Check Number 64898:	1,748.09
64899	10392	Ultra Truck Works, Inc	09/30/2026	
	48506	Tools - Distribution Crew		435.00
			Total for Check Number 64899:	435.00
64900	AR-Unde	Underground Construction Co., Inc	09/30/2026	
		AR Refund		2,181.69
			Total for Check Number 64900:	2,181.69
64901	10193	White Cap L.P.	09/30/2026	
	50038008383	Materials - Utility Crew		204.43
			Total for Check Number 64901:	204.43
64902	AR-XL C	XL Construction	09/30/2026	
		AR Refund		702.84
			Total for Check Number 64902:	702.84
			Total for 9/30/2026:	70,902.27
			Report Total (154 checks):	1,955,973.50

BOARD AND EMPLOYEE MONTHLY EXPENSE/REIMBURSEMENTS

As of 09/30/2026

INDIVIDUAL	DESCRIPTION	AMOUNT PAID
Travis Franklin	ACWA 2026 Fall Conference	$595.00
Sean Hinton	Cailfornia Nevada - AWWA Cross Connection Renewal	$165.00
Bruce Kamilos	ACWA 2026 Fall Conference	$595.00
Ben Veolz	PPE Boots	$315.36
		$1,670.36

Active Account Information
As of 9/30/2026

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,598	12,592	12,617									
Commercial	388	387	386									
Irrigation	173	174	174									
Fire Service	191	191	191									
Total Accounts	13,350	13,344	13,368	-	-	-	-	-	-	-	-	-

Active Account Information
FY 2025/2026

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,564	12,556	12,579	12,560	12,564	12,559	12,539	12,569	12,564	12,585	12,585	12,590
Commercial	356	355	355	355	355	355	425	424	389	388	389	388
Irrigation	190	189	189	190	190	190	173	171	172	172	172	173
Fire Service	191	191	191	191	191	191	190	190	191	190	190	190
Total Accounts	13,301	13,291	13,314	13,296	13,300	13,295	13,327	13,354	13,316	13,335	13,336	13,341

Bond Covenant Status
For Fiscal Year 2026-27
As of 09/30/2026

Operating Revenues:		
Charges for Services	$	5,966,533
Operating Expenses:		
Salaries & Benefits		1,174,101
Seminars, Conventions and Travel		4,393
Office & Operational		440,350
Purchased Water		1,195,796
Outside Services		196,834
Equipment Rent, Taxes, and Utilities		145,167
Total Operating Expenses		3,156,641
Net Operating Income	$	2,809,891
Annual Interest & Principal Payments $3,981,047	$	995,262 (1)
Debt Service Coverage Ratio, YTD Only:		**2.82**
Required		**1.15**

Notes

(1) Reflects budget divided by number of months year to date.
However, first Principal/Interest Payments made in September.
Projected Annual Budget Coverage Ratio is **1.46**

Florin Resource Conservation District
CASH - Detail Schedule of Investments
As of 09/30/2026

G/L Account	Fund	Account number / name	Investment Name	Investment Type		Restrictions	Market Value
HELD BY BOND TRUSTEE:							
1110-000-20	Water	BNY 892744 FRCD 2014A DEBT SERVICE	Dreyfus Inst Treasury	MM Mutual Fund		Restricted	0.00
1112-000-20	Water	BNY 743850 FRCD 2016A DEBT SERVICE	Dreyfus Inst Treasury	MM Mutual Fund		Restricted	
						Subtotal	**$ -**
1001-000-20	Water	Cash on Hand				Unrestricted	**$ 300.00**
HELD BY F&M BANK:							
20-000-1011	Water	F&M 08-032017-01 OPERATING ACCOUNT				Unrestricted	1,051,229.67
20-000-1084	Water	F&M 08-03201702-31 MONEY MARKET			2.02%	Unrestricted	1,204,478.50
20-000-1061	Water	F&M 08-032890-01 PAYROLL ACCOUNT				Unrestricted	195,926.13
20-000-1003	Water	Path Point Merchant Services				Unrestricted	30,685.65
20-000-1002	Water	Xpress Bill Pay				Unrestricted	50,672.20
						Subtotal	**$ 2,532,992.15**
INVESTMENTS							
1080-000-20	Water	Office of the Treasurer - Sacramento California	LAIF	Investment Pool	3.86%	Unrestricted	**$ 7,475,682.23**
							.
1081-000-20	Water	CALTrust Medium Term		Investment	1.98%	Unrestricted	**$ 1,533,422.21**

1082-000-20 Water

PURCHASE DATE	CUSIP	ISSUED BY	CALL DATE	MATURITY DATE	% of Portfolio	Current Yield	COST BASIS	MARKET VALUE
9/30/2016	N/A	US Bank	N/A	N/A	2.30%	3.75%	$ 96,627.17	$ 96,627.17
4/23/2026	3134HCK32	FHLMC MTN	4/23/2031	4/23/2031	11.40%	4.27%	$ 500,000.00	$ 482,670.00
8/11/2025	333ETST5	Federal Farm Credit Bks	8/11/2026 - cont	8/11/2027	23.40%	4.00%	$ 1,000,000.00	994,780.00
8/8/2025	3130B5K64	Federal Home Loan Bks	noncallable	3/10/2027	23.50%	4.00%	$ 1,004,840.00	998,660.00
2/28/2026	052392FG7	Austin Telco Fed Cr Un Tex CD	2/28/2028	2/28/2028	5.70%	3.84%	$ 245,000.00	242,209.45
4/24/2026	0605X6T4	Bank Amer Na Charlotte Nc CD	4/24/2028	4/24/2028	5.70%	3.99%	$ 245,000.00	242,297.65
2/26/2026	38151PJC6	Goldman Sachs Bk CD	2/26/2029	2/26/2029	5.60%	3.89%	$ 245,000.00	239,029.35
4/18/2026	59013LLP7	Merrick Bk South Jordan Utah CD	4/18/2026	4/18/2030	5.60%	4.22%	$ 245,000.00	238,142.45
2/18/2026	61778EPK1	Morgan Stanley Bk N A Salt Lake City CD	2/18/2031	2/18/2031	5.50%	4.13%	$ 245,000.00	234,560.55
2/19/2026	61776NW25	Morgan Stanley Private Bk Natl Assn CD	2/19/2030	2/19/2030	5.60%	4.08%	$ 245,000.00	237,395.20
4/20/2026	949765VSO	Wells Fargo Bk Sioux Falls	4/20/2029	4/20/2029	5.60%	4.04%	$ 245,000.00	239,485.05
							$ 4,316,467.17	**$ 4,245,856.87**

YTM = Yield to Maturity
qtrly = quarterly
cont. = continuous

Total **$ 15,788,253.46**

Total Restricted **$ -**

Total Unrestricted **$ 15,788,253.46**

Call Date	CUSIP	Issued by:	Call Date	Maturity Date	Interest Rate	YTM	Price	Market Value
							$ -	$ -

Authorized Signers
Bruce Kamilos
Patrick Lee
Donella Murillo
Stefani Phillips

$ -

General Ledger
Monthly Consent

User: PLee@egwd.org
Printed: 10/7/2026 8:24:57 AM
Period 01 - 03
Fiscal Year 2027

3/12 25.00%

Account	Description	End Bal	Budget	$ Variance	% Variance
Revenue					
	Revenues	**$ (5,966,532.55)**	**$ (19,066,704.34)**	**$ (13,100,171.79)**	31.29%
	Total Revenue	**5,966,532.55**	**19,066,704.34**	**13,100,171.79**	31.29%
Expense					
	Salaries & Benefits	**1,174,100.81**	**5,995,830.23**	**4,821,729.42**	19.58%
	Seminars Conventions & Travel	**4,393.28**	**32,778.00**	**28,384.72**	13.40%
	Office & Operational	**440,349.59**	**1,795,587.89**	**1,355,238.30**	24.52%
	Purchased Water	**1,195,796.00**	**3,938,198.69**	**2,742,402.69**	30.36%
	Outside Services	**196,834.18**	**1,466,950.00**	**1,270,115.82**	13.42%
	Rentals & Leases	**3,446.43**	**17,120.00**	**13,673.57**	20.13%
	Taxes & Utilities	**141,720.95**	**583,724.00**	**442,003.05**	24.28%
	Non-Operational	**(45,146.30)**	**(25,000.00)**	**20,146.30**	180.59%
	Total Expense	**$ 3,111,494.94**	**$ 13,805,188.81**	**$ 10,693,693.87**	22.54%
Revenue Total		**$ 5,966,532.55**	**$ 19,066,704.34**	**$ 13,100,171.79**	31.29%
Expense Total		**$ 3,111,494.94**	**$ 13,805,188.81**	**$ 10,693,693.87**	22.54%
Revenues in Excess of Expenditures		**$ 2,855,037.61**	**$ 5,261,515.53**	**$ 2,406,477.92**	54.26%

Consultant Expenses
As of 09/30/2026

Fiscal Retainer Contracts

	Description	Total Contract	Current Month	Paid to date	2026-2027 FY Budget	Percent of year (0.25)
BKS Law Firm, PC	Task orders	TBD	$ 2,323	$ 7,741		
Best Best & Krieger	Task orders	TBD	$ -			
Liebert Cassidy Whitmore	Task orders	TBD	$ -			
Total				$ 7,741	$ 170,000	4.55%
Solutions by BG, Inc.	Task orders		$ 17,524	$ 40,961	$ 169,000	24.24%

Major Contracts

Consultant	Description	Total Contract		Paid to date	2023-2024 FY Budget	Percent of Contract Amount
	PSA		$ -			#DIV/0!
	PSA		$ -			#DIV/0!
	PSA		$ -			#DIV/0!

Major Capital Improvement Project
Budget vs Actuals
As of 09/30/2026

Capital Project	Total Project Budget	Total Project Exp to Date	Percent Spent	Capitalized Labor	Fund Type	Project Type	2026-27 Budget	Sept Project Exp	Total YTD [1]	YTD % Spent	% of Project Complete
AMI Metering Technology*	$ 3,612,937	$ 2,192,937	60.70%	4,624	CIP	Supply/Distribution	$ 1,420,000	$ 599,169	$ 603,793	42.52%	25%
Transmission Main Brinkman Ct. (Cost Share)*	174,900	24,900	14.24%	-	CIP	Supply/Distribution	150,000	-	-	0.00%	0%
Well Rehabilitation	210,000	53	0.03%	-	R&R	Supply/Distribution	210,000	53	53	0.03%	0%
Elk Grove Florin-Frontage Rd. Water Main	841,868	440,868	52.37%	93,847	R&R	Supply/Distribution	401,000	62,858	141,973	35.40%	75%
Gamay/Chablis Way	398,000	6,644	1.67%	-	R&R	Supply/Distribution	398,000	1,351	6,644	1.67%	0%
Halverson Dr. Water Main	321,000	5,528	1.72%	-	R&R	Supply/Distribution	321,000	51	5,528	1.72%	0%
City of Elk Grove Improvement Projects*	70,000	-	0.00%	-	R&R	Supply/Distribution	70,000	-	-	0.00%	0%
Media Replacement - HVWTP Filter Vessels	150,000	25,741	17.16%	-	R&R	Treatment	150,000	51	25,741	17.16%	25%
Well 8 & 9 PLC Replacement	150,000	51	0.03%	-	R&R	Treatment	150,000	51	51	0.03%	0%
RRWTP - 36" Prodution Meter Replacement	60,000	-	0.00%	-	R&R	Treatment	60,000	-	-	0.00%	0%
Truck Replacements	110,000	29,000	26.36%	-	R&R	Building and Site	110,000	-	29,000	26.36%	33%
Pavement Repair & Seal Coat - RRWTP	35,000	9,513	27.18%	-	R&R	Building and Site	35,000	9,513	9,513	27.18%	33%
AC Roller Replacement	45,000	42,956	95.46%	-	R&R	Building and Site	45,000	-	42,956	95.46%	100%
Building Maintenance - RRWTP	30,000	-	0.00%	-	R&R	Building and Site	30,000	-	-	0.00%	0%
Pavement Repair & Seal Coat - Admin.	30,000	22,344	74.48%	-	R&R	Building and Site	30,000	22,344	22,344	74.48%	100%
Unforeseen Capital Projects	100,000	17,274	17.27%	-	-	-	100,000	17,274	17,274	17.27% [2]	-
Sub-Total	$ 6,338,706	$ 2,817,809	44.45%	$ 98,470			$ 3,680,000	$ 712,713	$ 904,869	24.59%	

[1] Includes $98,470 in capitalized labor through 09/30/2026

[2] Includes unforseen capital projects, including:

Gross Automation - Well 11 AC Unit	17,274
	-
Total	$ 17,274

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS ENDING JUNE 30, 2026 and 2025**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors accept and file the Annual Comprehensive Financial Report for the fiscal years ending June 30, 2026 and 2025.

SUMMARY

The Florin Resource Conservation District (District) is required by Section 9528 of Division 9 of Public Resources Code to publish a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards. The audit must be conducted by a firm of licensed certified public accountants.

This action, if approved, will result in the Board accepting and filing the Annual Comprehensive Financial Report (Annual Report) for the fiscal years ending June 30, 2026 and 2025.

DISCUSSION

Background

The District provides the public with an Annual Report (Attachment 1) for the fiscal year ending on June 30th annually. The information presented in this annual report is intended to provide financial information with all the disclosures necessary to enable the District's customers, investment community and general public to assess the District's financial condition.

The audit was conducted by Badawi & Associates, Certified Public Accountants. Their work included an interim field audit in April and a comprehensive year end field audit in September.

Present Situation

In addition to the auditor's opinion included in the Annual Report, the auditor also issues a Statement of Auditing Standards (SAS) 114 letter, *The Auditors Communication with*

Those Charges with Governance, and a SAS 115 letter, *Communicating Internal Control Related Matters Identified in an Audit*.

The SAS 114 letter (Attachment 2) is the auditor's communication with those charged with governance in relation to an audit and describes the auditor's responsibility under U.S. Generally Accepted Auditing Standards, the planned scope and timing of the audit, significant audit matters, and any other matters as required by professional standards.

The SAS 115 letter (Attachment 3) discusses the District's internal control over financial reporting and requires the auditor to communicate, in writing, to management and those charged with governance, significant deficiencies and material weaknesses identified in an audit.

The District's audit firm, Badawi & Associates, will be presenting to the Board the results of the audit, the opinion rendered based on their audit of the financial statements and any findings and recommendations (Attachment 4).

ENVIRONMENTAL CONSIDERATION

There are no environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

The recommendation made in this staff report conforms to the District's 2025-2030 Strategic Plan. The Strategic Plan directs staff to maintain fiscal responsibility with continuous achievement in sound accounting practices.

FINANCIAL SUMMARY

The following are key financial highlights of the FY 2025-26 Annual Report:

- Elk Grove Water District
  - Revenues $ 19,479,333
  - Expenses $ 14,479,732
  - Assets $ 116,331,089
  - Liabilities $ 26,942,683

- Net Position
  - Net Investment in Capital Assets $ 70,008,957
  - Restricted Net Position for Pension $ 45,266
  - Restricted Net Position for OPEB $ 559,414
  - Unrestricted Net Position $ 19,107,610
  - Total Net Position $ 89,721,247

- Capital Assets
  - Land $ 946,353
  - Construction in Progress $ 365,631
  - Buildings/Improvements/Infra. $ 93,355,515
  - Total Net Capital Assets $ 94,667,499

Current assets increased by $1.8 thousand, $1.3 million and $1.3 million in fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increases in fiscal year 2025 and 2024 were due to an increase in cash position from a 4.5% water rate increase in January of each year. Although there was a 4.5% water rate increase in fiscal year 2026, the District spent an additional $1.6 million on year 1 out of 4 of its Advanced Metering Infrastructure (AMI) project. Utilizing cash reserve along with annual pay-as-you-go funding, the District anticipates completing this project by fiscal year 2029 with costs totaling approximately $5.7 million.

Capital assets (net of depreciation) increased by $0.9 million, $4.9 million and decreased by $0.3 million in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increase in fiscal year 2026 was due mainly to the completion of year 1 of the District's AMI project at a cost of approximately $1.6 million, offset by disposals of various vehicles and equipment. The increase in fiscal year 2025 was due mainly to developer donated assets valued at approximately $4.0 million. The decrease in fiscal year 2024 was due mainly to continued depreciation of capital assets. Total depreciation expense recognized was approximately $2.3 million, $2.2 million and $2.2 million for fiscal years 2026, 2025 and 2024, respectively.

Current liabilities decreased by $0.4 million and increased by $0.7 million and $16.0 thousand in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The decrease in fiscal year 2026 was because in fiscal year 2025, there were accruals of approximately $0.5 million in expenses related to the Storage Tank 1 recoating CIP project which was completed before year end but not paid for until subsequent year end.

Long term liabilities decreased by $3.8 million, $3.1 million and $3.8 million in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The decrease in each fiscal year was due mainly to the continued paydown of the District's outstanding debt obligations at an annual amount of approximately $3.0 million. Contributing to the $3.8 million decrease in fiscal year 2026 is the recognition of a net pension asset related to the Districts participation in CalPERS retirement plan, reducing the Districts long term liability by approximately $0.6 million. Additionally, in fiscal year 2024 the District recognized a net OPEB asset related to the District's OPEB plan which reduced its long-term liability in fiscal year 2024 by approximately $1.0 million.

There was an increase in net position of $5.0 million or 5.90%, $8.2 million or 10.72% and $3.1 million or 4.18% in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increases in net position for each year is due mainly to the annual 4.5% water rate increase in January of each fiscal year. Additionally, in fiscal year 2025, the District recognized approximately $4.0 million in developer donated capital assets.

As shown in the Annual Report, the District has $19,107,610 in Unrestricted Net Position, which has been allocated to the following designated reserves:

○ Operations Reserve (120 days of O&M Budget)	$ 5,652,420
○ FY 2026-27 Capital Improvement Fund	$ 1,620,000
○ FY 2026-27 Capital Replacement Fund	$ 2,060,000
○ Elections and Special Studies	$ 330,000
○ Future Capital Improvements	$ 7,083,892
○ Future Capital Replacements	$ 2,361,298

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments

Florin Resource Conservation District

Elk Grove Water District

Annual Comprehensive Financial Report

For the Fiscal Years Ended

June 30, 2026 and June 30, 2025

Elk Grove, California



Florin Resource Conservation District



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Years Ended June 30, 2026 and 2025

Issued by:

BRUCE KAMILOS
General Manager

PATRICK LEE
Finance Manager/Board Treasurer

DONELLA MURILLO
Finance Supervisor

Florin Resource Conservation District
9829 Waterman Road
Elk Grove, CA 95624

www.egwd.org

Florin Resource Conservation District

Annual Comprehensive Financial Report
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For the years ended June 30, 2026 and 2025

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October 14, 2026

To: Members of the Florin Resource Conservation District Board of Directors
and Ratepayers of the Elk Grove Water District

The Florin Resource Conservation District (District) is required by State statute to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP). These statements must also be audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. In meeting those requirements, we are pleased to present the Annual Comprehensive Financial Report (Annual Report) for the District for the fiscal years ended June 30, 2026 and 2025.

This Annual Report provides the District's customers, investors, and the public with the financial information and disclosures needed to assess the District's financial condition. It includes management's representations regarding the District's finances, and management is responsible for the completeness and reliability of the information presented. To support these representations, the District has established a comprehensive internal control framework designed to safeguard its assets from loss, theft, and misuse and to produce sufficient, reliable information for preparing financial statements in accordance with GAAP. Because the cost of internal controls should not exceed their benefits, the framework provides reasonable, rather than absolute, assurance that the financial statements are free from material misstatement. To the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been independently audited by Badawi & Associates, a firm of licensed certified public accountants with which the District contracts for these services. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal years ended June 30, 2026 and 2025, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal years ended June 30, 2026 and 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and is intended to be read in conjunction with it. For comparative purposes, the District has elected a dual year presentation for its financial statements, reporting both the current year and prior year activities, and the MD&A reporting the current year and prior two years' activities. The District's MD&A is located immediately following the independent auditors' report.

Accounting System and Budgetary Controls

The District's accounting records are maintained using the accrual basis of accounting where revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

District staff develop annual budgets which are subject to the approval of the District's Board of Directors (Board). A proposed budget is first presented to the Board for review and comment. Once comments are received and incorporated, a final proposed budget is presented to the Board for their consideration and approval. The budget is required to be adopted on or before June 30th of each year. The budget is used as a management tool for projecting and measuring revenues and expenses.

DISTRICT PROFILE

History

The District was formed in 1953, pursuant to Section 9000 et seq. of the Public Resources Code of the State of California and is governed by a five-member Board of Directors serving four-year staggered terms. The District is located approximately six miles southeast of the City of Sacramento in the west central portion of unincorporated Sacramento County and was formed to address soil degradation issues resulting from poor irrigation and drainage. There currently are approximately 92,000 acres within the District. The District has historically provided technical assistance and conservation education to farmers, community members and students.

In addition to resource conservation efforts, the District provides water service within its 13-mile water service area through the Elk Grove Water Service, which was acquired in 1999. The Elk Grove Water Service operates as an enterprise fund of the District. In 2010, the name of the Elk Grove Water Service was changed to the Elk Grove Water District (EGWD).

The EGWD is classified as a medium sized water purveyor serving approximately 46,000 people. The EGWD service boundary is divided into two distinct service areas commonly referred to as Service Area 1 and Service Area 2.

Source water for Service Area 1 is provided by four (4) deep wells and three (3) shallow wells owned and operated by EGWD. Source water for Service Area 2 includes both groundwater and surface water which is provided on a wholesale basis by the Sacramento County Water Agency (SCWA). Water is not shared between the two service areas except in an emergency.

On April 18, 2018, the District adopted Resolution No. 04.18.18.01, declaring that effective July 1, 2018, all activities performed by the District be limited to water related activities that provide a benefit to EGWD ratepayers. With the adoption of this resolution, the District's sole focus shifted to the operation of the EGWD.

Mission Statement

We are dedicated to providing our customers with high quality, safe water while delivering exceptional customer service that meets the needs of current and future generations.

Vision Statement

We are committed to making thoughtful choices that promote sustainable water system operations, employ innovative technologies that provide long-term benefits to our customers, and support the community.

Water Supply

Source Water – There are currently seven (7) wells that supply groundwater to Service Area 1. Four (4) of the wells are deep wells, and three (3) are shallow wells. The deep aquifer has concentrations of iron and manganese that may exceed current federal and state secondary drinking water standards. The deep wells are designed to produce approximately 1,800 gallons per minute (gpm) each. The water from the deep wells is conveyed to the Railroad Water Treatment and Storage Facility where it is disinfected with sodium hypochlorite and treated for iron and manganese removal. The treated water is held in two large storage tanks before it is pumped into the water distribution system.

Additional source water is provided from the shallow groundwater wells. The shallow wells are disinfected with sodium hypochlorite prior to being pumped directly into the water distribution system. The shallow wells are used to balance system demands.

Water Treatment

The EGWD maintains two water treatment facilities:

The Railroad Water Treatment and Storage Facility provides 4.0 million gallons of water storage, 10 booster pumps (rated at 1,700 gpm capacity each), and water treatment that removes iron and manganese. The facility contains one of the four deep wells on site. The facility has been equipped with a backup power supply generator to run the entire facility in the event of a power failure or emergency. All source water for the treatment facility is groundwater from the four deep wells. The Railroad Water Treatment and Storage Facility provides the majority of the water for Service Area 1.

The Hampton Village Water Treatment Plant (WTP) provides an additional 1,000 gpm of water to EGWD's source capacity and improves the reliability of the water system by providing redundancy to the Railroad Water Treatment and Storage Facility. The Hampton Village WTP

contains one shallow well on site. Treatment facilities at the Hampton Village WTP include disinfection by sodium hypochlorite and arsenic, iron and manganese removal.

Financial Stability and Planning

The current and future financial stability of the District is positive with the existing revenue source from the EGWD remaining stable. Revenues are received entirely through water rates. EGWD provides water to nearly 13,500 service connections currently and growth projections suggest that the service connections should increase by approximately 150 in 2027.

In October of 2022, the Board directed staff to conduct a five-year water rate study (Study) for the EGWD to cover the period of calendar year 2024 through calendar year 2028. The Plan's objectives were as follows:

- Maintain appropriate levels for reserve funds
- Maintain appropriate levels of funding for operational requirements
- Generate the appropriate level of funding necessary to fund the five-year Capital Improvement Program
- Update the current Meter Connection Fee and Capacity Charges for new development

This study, referred to as the 2024-2028 Water Rate Study, was approved by the Board on July 18, 2023, in compliance with the rate setting process governed under Proposition 218.

The 2024-2028 Water Rate Study recommends rate adjustments over the next 5 years with the first adjustment commencing on January 1, 2024, and subsequent adjustments commencing each January 1 thereafter, through and including January 1, 2028. Water revenue adjustments recommended by the study and approved by the Board are as follows:

- January 2024 – 4.50%
- January 2025 – 4.50%
- January 2026 – 4.50%
- January 2027 – 4.50%
- January 2028 – 4.50%

On June 16, 2026, the District's Board of Directors adopted Resolution No. 06.16.26.01, approving the District's fiscal year 2026-27 Operating Budget which reflects a 4.50% revenue rate adjustment effective January 1, 2027 as recommended by the 2024-2028 Water Rate Study. Each June, the Board also adopts a new five-year Capital Improvement Program (CIP) designed to build, replace, and maintain the necessary infrastructure for the safe operation of the EGWD. The CIP is available on the District's website www.egwd.org.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Florin Resource Conservation District for its Annual Report for the fiscal year ended June 30, 2025. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and

efficiently organized Annual Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The District believes that its current Annual Report continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine its eligibility for the certificate for the fiscal year ended June 30, 2026.

The preparation of the Annual Report was made possible by the dedicated services of the entire staff of the Finance Department and the Florin Resource Conservation District management team.

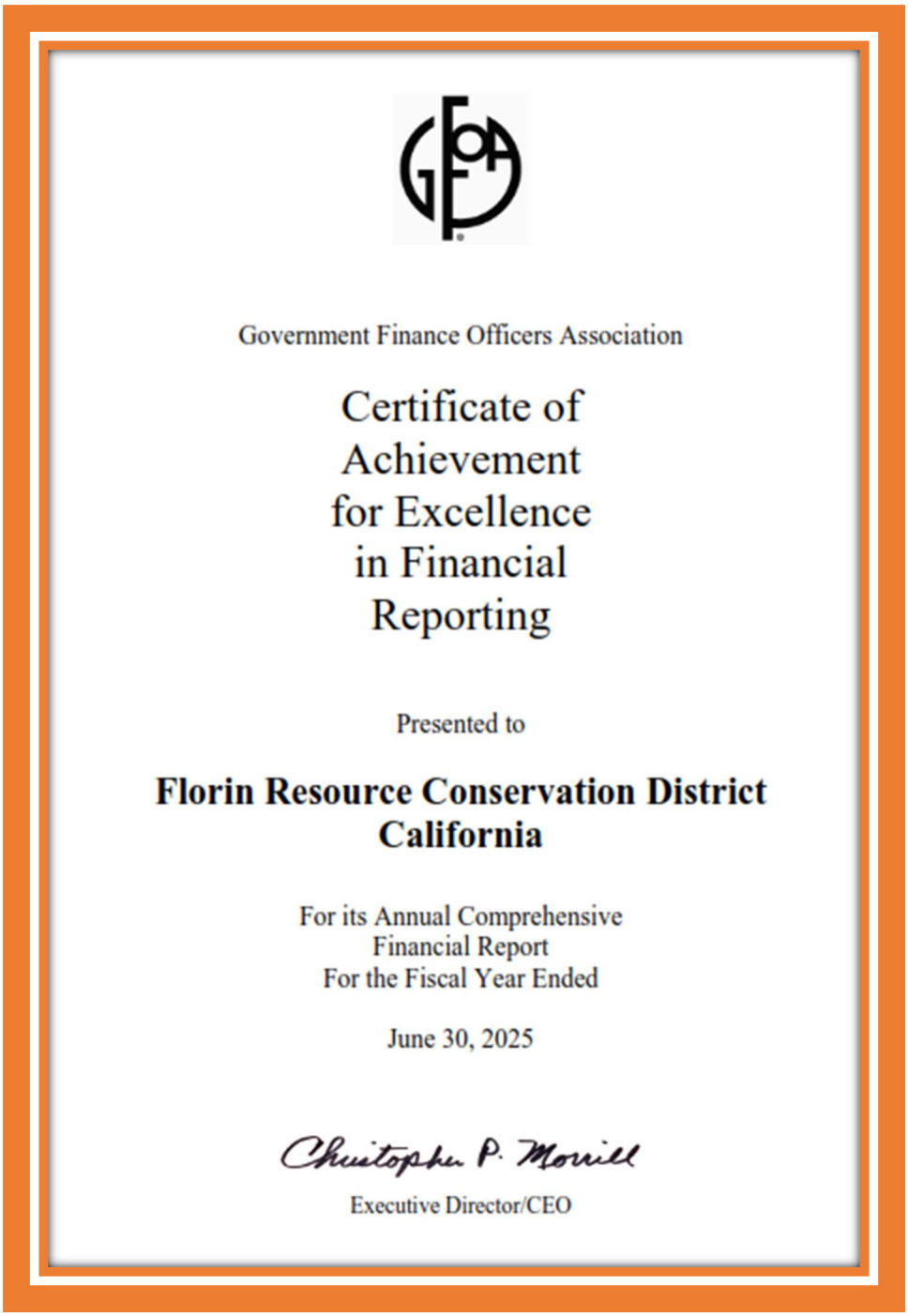
Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER



PATRICK LEE
FINANCE MANAGER / BOARD TREASURER



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Florin Resource Conservation District
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2025

Christopher P. Morrill

Executive Director/CEO

BOARD OF DIRECTORS

As of June 30, 2026



Chair
Paul Lindsay
Present term expires
December 31, 2028



Vice-Chair
Joshua Green
Present term expires
December 31, 2028



Director
Lisa Medina
Present term expires
December 31, 2028

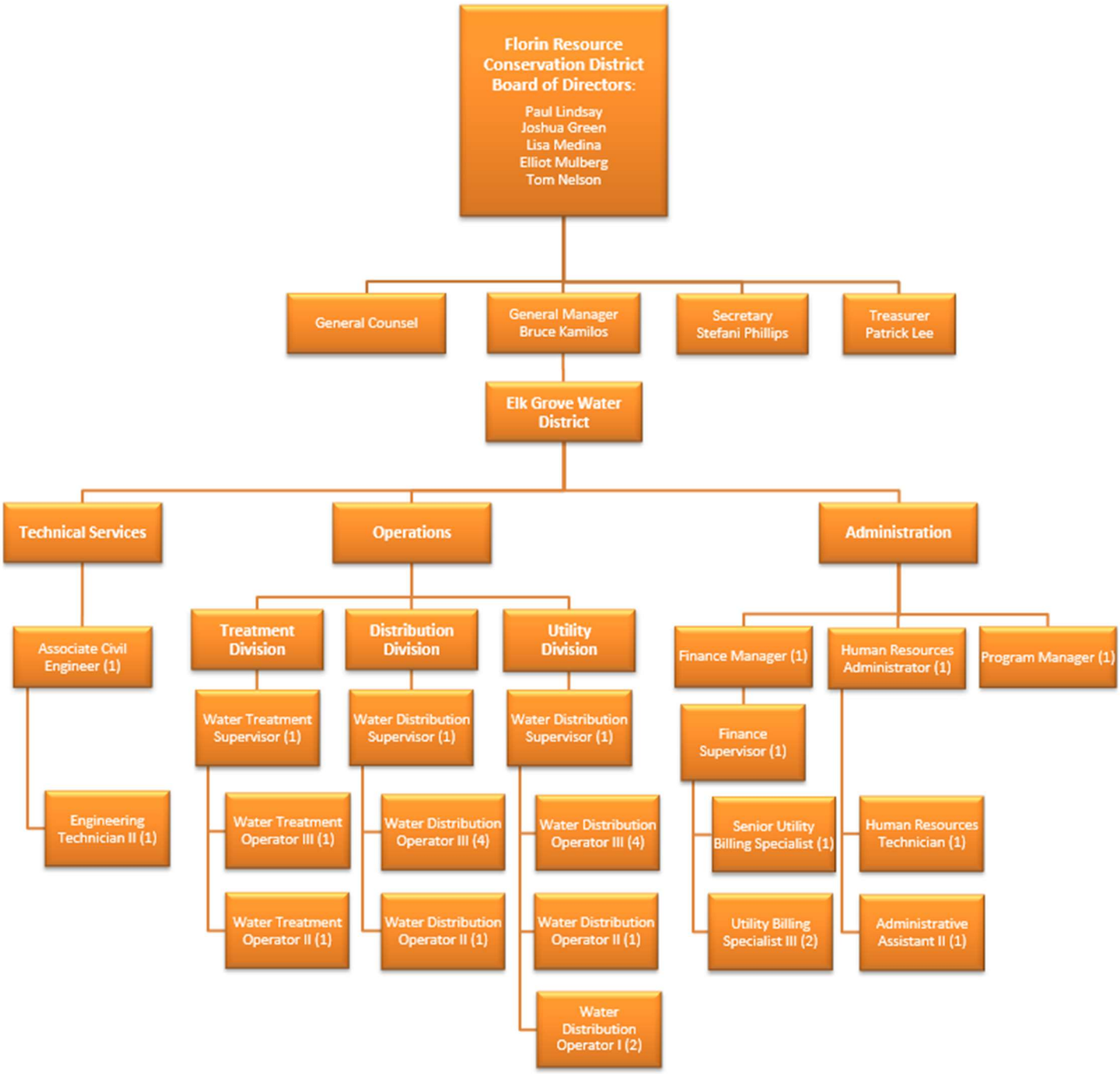


Director
Elliot Mulberg
Present term expires
December 31, 2026



Director
Tom Nelson
Present term expires
December 31, 2026

ORGANIZATIONAL CHART



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Florin Resource Conservation District
Elk Grove, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Florin Resource Conservation District (District) as of and for the years ended June 30, 2026 and 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District, as of June 30, 2026 and 2025, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors
of the Florin Resource Conservation District
Elk Grove, California

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

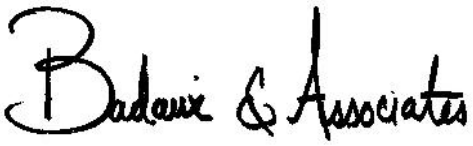
To the Board of Directors
of the Florin Resource Conservation District
Elk Grove, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, defined benefit pension plan schedules, and defined benefit OPEB plan schedules on pages 5 to 12 and pages 48 to 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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



Badawi & Associates, CPAs
Emeryville, California
October 14, 2026

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The following narrative overview and analysis of the financial activities of the Florin Resource Conservation District (District) for the fiscal years ended June 30, 2026, 2025 and 2024 has been prepared by management to enhance the information provided in the transmittal letter, which can be found on pages i-v of this report. It is intended to be read in conjunction with that letter and should provide a better understanding of the District's financial operations and performance.

Although the District is a Resource Conservation District (RCD), it also provides water service to residents and businesses in the city of Elk Grove, CA. The water services are provided under the Elk Grove Water District (EGWD), which is owned and operated by the Florin Resource Conservation District.

On April 18, 2018, the District's Board of Directors adopted a resolution declaring that effective July 1, 2018, all future activities performed by the District will be limited to water related activities that provide a benefit to the EGWD ratepayers. In accordance with this resolution, in fiscal year 2019, the governmental fund of the District, which was used to account for resource conservation efforts not funded from user charges, was combined with the proprietary fund of the District, which is used to account for the water service activities funded primarily through user charges to EGWD customers.

OVERVIEW OF THE FINANCIAL STATEMENTS

The management's discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) financial statements, 2) notes to the basic financial statements, and 3) required supplementary information. The District's financial statements account for Water System activities funded primarily through user charges to customers.

Financial Statements. The Statement of Net Position presents information on all assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two reported as total net position. The District's financial statements use the accrual basis of accounting, similar to private enterprises. When evaluated over a period of time, increases, or decreases in net position may serve as an indicator of whether the financial position of the District is improving or deteriorating. The Statement of Revenues, Expenses and Changes in Net Position reflects the revenues and expenses for the fiscal year ended. The Statement of Cash Flows shows the sources and uses of cash in the operating, non-capital, capital, and related financing, and investing activities. The financial statements can be found on pages 13-16 of this report.

Notes to the Financial Statements. The notes provide in depth information that is vital to gaining a full understanding of the data provided in the financial statements. The District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies). The notes to the financial statements can be found on pages 17-46 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The District presents in its required supplementary information the progress in funding its obligations to provide pension and OPEB benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 48-50 of this report.

FINANCIAL SUMMARY AND DETAILED ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $89.7 million in fiscal year 2026, by $84.7 million in fiscal year 2025 and $76.5 million in fiscal year 2024, respectively.

STATEMENT OF NET POSITION
AS OF JUNE 30, 2026, 2025 AND 2024

	2026	2025	2024
Current assets	$ 21,058,910	$ 21,057,051	$ 19,806,999
Capital assets, net of depreciation	94,667,499	93,733,748	88,803,191
Other assets	604,680	486,725	25,025
Total Assets	116,331,089	115,277,524	108,635,215
Deferred outflows	2,277,529	2,545,023	3,573,981
Current liabilities	4,894,820	5,266,444	4,531,906
Long-term liabilities	22,047,863	25,864,820	28,947,904
Total Liabilities	26,942,683	31,131,264	33,479,810
Deferred inflows	1,944,688	1,969,637	2,207,154
Net Position:			
Net Investment in Capital Assets	70,008,957	66,088,119	58,325,475
Restricted for pension asset	45,266	-	-
Restricted for OPEB asset	559,414	486,725	-
Unrestricted	19,107,610	18,146,802	18,196,757
Total Net Position	$ 89,721,247	$ 84,721,646	$ 76,522,232

By far the largest portion of the District's net position, $70.0 million, reflects its investment in capital assets (e.g. land, building, infrastructure, vehicles and equipment), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide water services to its citizens. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reports net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position, $0.6 million, represents resources that are subject to external restrictions on how they may be used. As of the end of the current year, the District's unrestricted net position was $19.2 million and represents recourse that is not restricted to use or invested in capital assets.

Current assets increased by $1.8 thousand, $1.3 million and $1.3 million in fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increases in fiscal year 2025 and 2024 were due to an increase in cash position from a 4.5% water rate increase in January of each year. Although there was a 4.5% water rate increase in fiscal year 2026, the District spent an additional $1.6 million on year 1 out of 4 of its Advanced Metering Infrastructure (AMI) project. Utilizing cash reserve along with annual pay-as-you-go funding, the District anticipates completing this project by fiscal year 2029 with costs totaling approximately $5.7 million.

Capital assets (net of depreciation) increased by $0.9 million, $4.9 million and decreased by $0.3 million in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increase in fiscal year 2026 was due mainly to the completion of year 1 of the District's AMI project at a cost of approximately $1.6 million, offset by disposals of various vehicles and equipment. The increase in fiscal year 2025 was due mainly to developer donated assets valued at approximately $4.0 million. The decrease in fiscal year 2024 was due mainly to continued depreciation of capital assets. Total depreciation expense recognized was approximately $2.3 million, $2.2 million and $2.2 million for fiscal years 2026, 2025 and 2024, respectively.

Current liabilities decreased by $0.4 million and increased by $0.7 million and $16.0 thousand in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The decrease in fiscal year 2026 was because in fiscal year 2025, there were accruals of approximately $0.5 million in expenses related to the Storage Tank 1 recoating CIP project which was completed before year end but not paid for until subsequent year end.

Long term liabilities decreased by $3.8 million, $3.1 million and $3.8 million in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The decrease in each fiscal year was due mainly to the continued paydown of the District's outstanding debt obligations at an annual amount of approximately $3.0 million. Contributing to the $3.8 million decrease in fiscal year 2026 is the recognition of a net pension asset related to the Districts participation in CalPERS retirement plan, reducing the Districts long term liability by approximately $0.6 million. Additionally, in fiscal year 2024 the District recognized a net OPEB asset related to the District's OPEB plan which reduced its long-term liability in fiscal year 2024 by approximately $1.0 million.

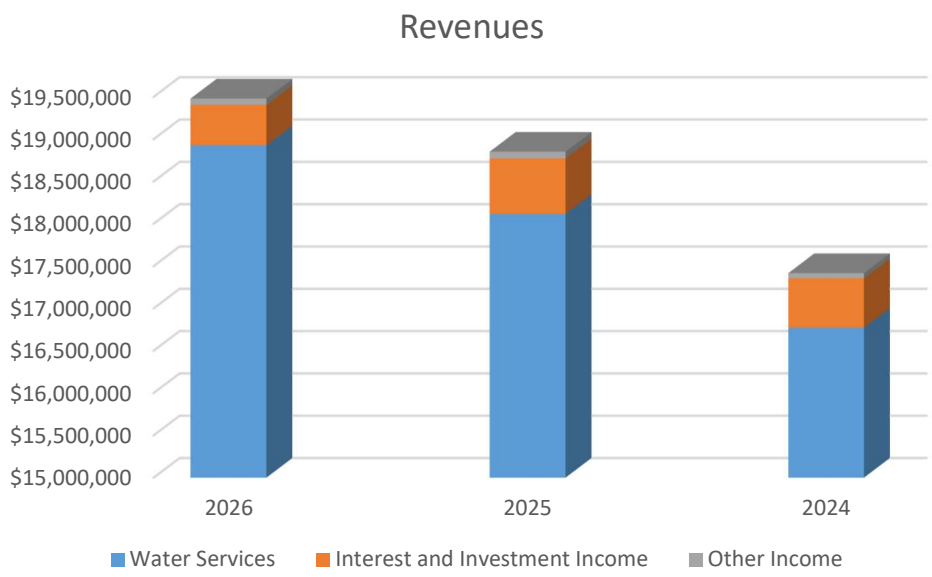
There was an increase in net position of $5.0 million or 5.90%, $8.2 million or 10.72% and $3.1 million or 4.18% in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increases in net position for each year is due mainly to the annual 4.5% water rate increase in January of each fiscal year. Additionally, in fiscal year 2025, the District recognized approximately $4.0 million in developer donated capital assets.

CONDENSED SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEARS ENDED JUNE 30, 2026, 2025 AND 2024

	2026	2025	2024
Operating Revenues:			
Water services	$18,926,612	$18,116,654	$16,772,455
Total Operating Revenues	18,926,612	18,116,654	16,772,455
Operating Expenses:			
Water Service	13,557,101	13,617,995	13,312,446
Total Operating Expenses	13,557,101	13,617,995	13,312,446
Other Non-Operating Revenues/(Expenses):			
Investment Income	478,871	655,787	583,307
Interest Expense	(922,631)	(1,020,041)	(1,126,496)
Gains/(loss) on disposal of capital assets/inventory	73,850	79,277	61,216
Contributed Assets	-	3,985,732	-
Total Other Non-Operating Revenues/(Expenses)	(369,910)	3,700,755	(481,973)
Change in Net Position	4,999,601	8,199,414	2,978,036
Contributed Assets	-	-	94,200
Change in net position	4,999,601	8,199,414	3,072,236
Net position, beginning of year	84,721,646	76,522,232	73,449,996
NET POSITION, END OF YEAR	$89,721,247	$84,721,646	$76,522,232

There was an increase in revenues of $0.8 million, $1.3 million and $0.9 million in fiscal years ended June 30, 2026, 2025 and 2024, respectively. The increase in revenues in each fiscal year was due mainly to increases in customer accounts in the District's Service Area 2 and a 4.50% revenue rate increase effective January of each fiscal year.

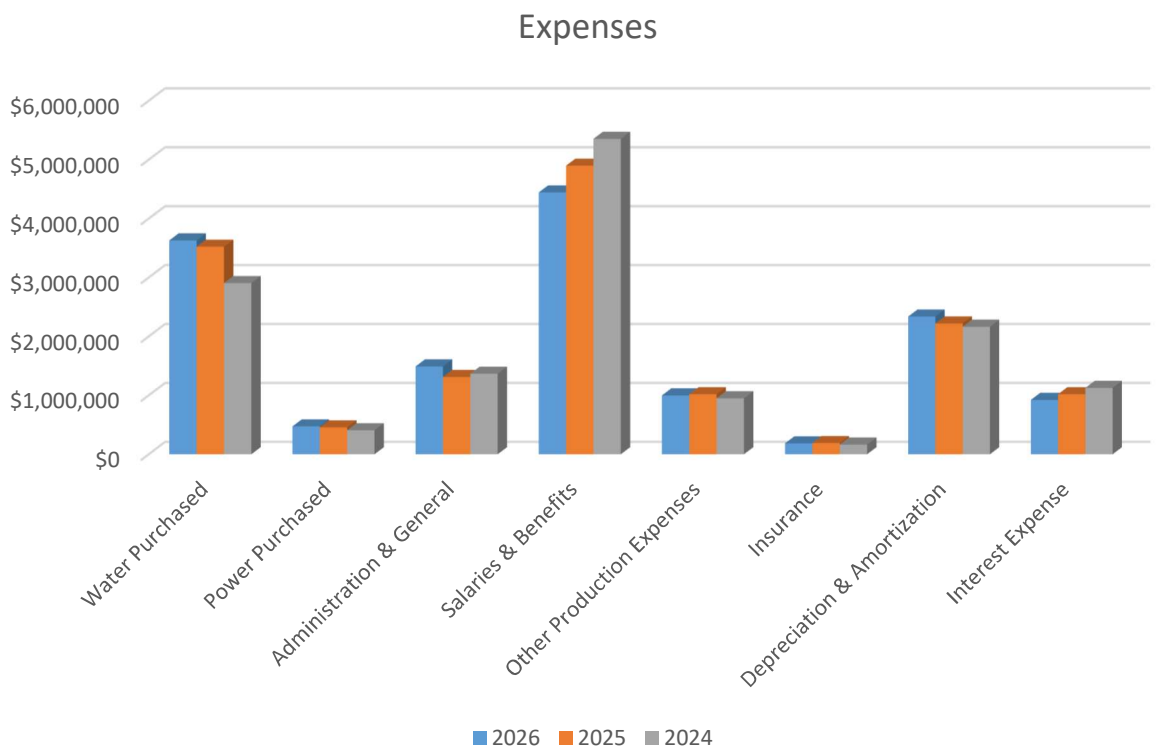
The breakdown of revenues by type for the fiscal years ended June 30, 2026, 2025 and 2024 were as follows:



	2026	2025	2024
Water Services	$ 18,926,612	$ 18,116,654	$ 16,772,455
Interest and Investment Income	478,871	655,787	583,307

There was a decrease in expenses of $60.9 thousand, an increase of $0.3 million and a decrease of $1.1 million in the fiscal years ended June 30, 2026, 2025 and 2024, respectively. The decrease in fiscal years 2026 and 2024 was due mainly to a lower pension expense allocation based on the District's proportionate share of CalPERS net pension expense. The increase in fiscal year 2025 was due mainly to an increase in purchased water costs for the District's Service Area 2 resulting from an increase in the number of new accounts due to new development.

The breakdown of expenses by type for the fiscal years ended June 30, 2026, 2025 and 2024 were as follows:



	2026	2025	2024
Water Purchased	$ 3,629,597	$ 3,522,815	$ 2,905,906
Power Purchased	472,579	457,326	407,525
Administration & General	1,490,464	1,310,927	1,366,693
Salaries & Benefits	4,443,903	4,898,685	5,353,507
Other Production Expenses	998,390	1,018,874	949,480
Insurance	185,418	190,177	164,489
Depreciation & Amortization	2,336,750	2,219,181	2,164,846

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets. Most of the District's annual assets and annual expenditures relate to the construction, repair, and replacement of the EGWD's infrastructure. Repair and replacement of aging infrastructure is one of the most significant challenges facing the District. The District assesses and manages the infrastructure of the EGWD through cost focus planning, taking into account water resource availability, consumer peak demand needs and climatic changes. Funding for capital projects comes primarily from user charges to District customers.

CAPITAL ASSETS
NET OF DEPRECIATION
FOR THE YEARS ENDED JUNE 30, 2026, 2025 AND 2024

	Balance June 30, 2024	Balance June 30, 2025	Balance June 30, 2026
Land	$ 781,206	$ 946,353	$ 946,353
Construction in progress	261,393	426,668	365,631
Buildings	5,551,731	5,404,142	5,256,553
Wells	2,536,596	2,255,266	2,018,237
Treatment Plants	6,188,231	6,938,515	7,151,454
Water mains	72,691,137	76,664,073	76,135,592
Equipment	792,897	1,098,731	2,793,680
Total	$ 88,803,191	$ 93,733,748	$ 94,667,500

The changes in capital assets in fiscal years 2026, 2025 and 2024 were primarily a result of donated capital assets from developers and expenditures for infrastructure, offset by depreciation each year. Depreciation expense for fiscal years 2026, 2025 and 2024 was approximately $2.3 million, $2.2 million and $2.2 million each year, respectively.

Major capital asset projects during the current fiscal year included:

- Multiple waterman replacements projects costing approximately $0.8 million
- Fleet and equipment replacements costing approximately $0.3 million
- A programmable logic controller replacement costing approximately $0.7 million
- Year 1 AMI project costing approximately $1.7 million

See additional information on capital assets in Note 3 on page 30.

Long-Term Financing. The District issues debt as a funding resource for major repairs and maintenance on EGWD infrastructure. The District's debt covenant requires that "net operating revenues" equal or exceed 115% of the annual debt service cost in any year. For compliance history, please see the "Pledged Revenue Coverage" schedule in the Statistical Section. The table below summarizes the District's outstanding debt obligations as of June 30, 2026, 2025 and 2024, respectively. For more information on long-term debt activity, please refer to Note 4 on page 31.

OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2026, 2025 AND 2024

	2026	2025	2024
2014 Water Revenue Refunding Bonds	$13,800,000	$15,970,000	$18,300,000
2016 Water Revenue Refunding Bonds	10,420,000	11,185,000	11,635,000
Total	$24,220,000	$27,155,000	$29,935,000

The District maintained an "A+" rating from Standard and Poor's Global Ratings for general obligation debt.

CURRENTLY KNOWN FACTS, DECISIONS OR CONDITIONS

- The most recent data available from the Bureau of Labor Statistics for the Sacramento Metropolitan Area shows an improving economy. As of June 2026, the local unemployment rate was 5.2%, compared to 5.3% in June 2025, respectively and the CPI for the San Francisco area, which is the nearest metropolitan area, increasing 3.8% over June of 2025.

- Even with inflation at 3.5% as of June 30, 2026 and the regions mandated compliance with water conservation requirements, the District has benefited from account growth due to continued development leading to slight increases in water consumption. District staff continue to prudently manage District resources while minimizing revenue rate increases to offset the impact of the current economic conditions.

- On July 18, 2023 the Board adopted a five-year rate structure which recommends revenue rate adjustments as follows:

    - 4.50% January 2024
    - 4.50% January 2025
    - 4.50% January 2026
    - 4.50% January 2027
    - 4.50% January 2028

All of these factors were considered in preparing the Florin Resource Conservation District's budget for the fiscal year ending June 30, 2027. The District adopted an operating budget of $20.8 million for FY 2026-27. Included in this amount is $3.7 million in capital expenditures for FY 2026-27, as part of the five-year Capital Improvement Program totaling $14.9 million.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to: Finance Manager/Treasurer, Florin Resource Conservation District, 9829 Waterman Rd., Elk Grove, CA 95624. Or you may visit the District's website at www.egwd.org for more information.

Florin Resource Conservation District

Comparative Statement of Net Position
Elk Grove Water District
June 30, 2026 and 2025

	2026	2025
ASSETS		
Current assets:		
Cash and cash equivalents	$ 18,086,470	$ 18,388,760
Receivables:		
Customer accounts receivable	2,599,138	2,396,213
Interest receivable	72,270	77,774
Inventories	186,154	163,730
Prepaid expense	114,878	30,574
Total current assets	21,058,910	21,057,051
Noncurrent assets:		
Net OPEB asset	559,414	486,725
Net pension asset	45,266	-
Capital assets:		
Not being depreciated	1,311,984	1,373,021
Being depreciated, net	93,355,515	92,360,727
Total capital assets	94,667,499	93,733,748
Total noncurrent assets	95,272,179	94,220,473
Total assets	116,331,089	115,277,524
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding of debt	443,568	517,496
Deferred outflows of resources - pension	806,629	1,054,635
Deferred outflows of resources - OPEB	1,027,332	972,892
Total deferred outflows of resources	2,277,529	2,545,023
LIABILITIES		
Current liabilities:		
Accounts payable	432,476	935,138
Due to other governments	645,321	640,163
Interest payable	319,609	351,393
Noncurrent liabilities, due within one year	3,497,414	3,339,750
Total current liabilities	4,894,820	5,266,444
Noncurrent liabilities:		
Net pension liability	-	620,411
Noncurrent liabilities, due in more than one year	22,047,863	25,244,409
Total noncurrent liabilities	22,047,863	25,864,820
Total liabilities	26,942,683	31,131,264
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	325,634	316,844
Deferred inflows of resources - OPEB	1,619,054	1,652,793
Total deferred inflows of resources	1,944,688	1,969,637
NET POSITION		
Net investment in capital assets	70,008,957	66,088,119
Restricted net position for pension asset	45,266	-
Restricted net position for OPEB asset	559,414	486,725
Unrestricted (deficit)	19,107,610	18,146,802
Total net position	$ 89,721,247	$ 84,721,646

The accompanying notes are an integral part of these financial statements.

Florin Resource Conservation District

Comparative Statement of Revenues, Expenses and Changes in Net Position
Elk Grove Water District
For the Fiscal Years ended June 30, 2026 and 2025

	2026	2025
OPERATING REVENUES:		
Charges for services	$ 18,926,612	$ 18,116,654
Total operating revenues	18,926,612	18,116,654
OPERATING EXPENSES:		
Water purchased	3,629,597	3,522,815
Power purchased	472,579	457,326
Administration and general	1,490,464	1,310,927
Salaries and benefits	4,416,575	4,214,743
Pension expense	27,328	683,942
Other production expenses	998,390	1,018,874
Insurance	185,418	190,177
Depreciation and amortization	2,336,750	2,219,191
Total operating expenses	13,557,101	13,617,995
OPERATING INCOME	5,369,511	4,498,659
OTHER NONOPERATING REVENUES (EXPENSES):		
Interest and invesment earnings	478,871	655,787
Interest expense	(922,631)	(1,020,041)
Gain/(Loss) on disposition of capital assets/inventory	73,850	79,277
Contributed Assets	-	3,985,732
Total other nonoperating revenues (expenses)	(369,910)	3,700,755
CHANGE IN NET POSITION	4,999,601	8,199,414
NET POSITION		
Beginning of year	84,721,646	76,522,232
End of year	$ 89,721,247	$ 84,721,646

The accompanying notes are an integral part of these financial statements.

Florin Resource Conservation District

Comparative Statement of Cash Flows
Elk Grove Water District
For the Fiscal Years ended June 30, 2026 and 2025

	2026	2025
CASH FLOWS FROM		
OPERATING ACTIVITIES:		
Receipts from customers and users	$ 18,723,687	$ 17,807,027
Payments to suppliers	(7,380,680)	(5,613,127)
Payments to employees	(4,991,519)	(4,646,652)
NET CASH PROVIDED BY OPERATING ACTIVITIES	6,351,488	7,547,248
CASH FLOWS FROM CAPITAL		
AND RELATED FINANCING ACTIVITIES:		
Principal paid on noncurrent liabilities	(2,935,000)	(2,780,000)
Interest paid on noncurrent liabilities	(1,006,502)	(1,108,029)
Purchase of capital assets	(3,196,651)	(3,084,739)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(7,138,153)	(6,972,768)
CASH FLOWS FROM		
INVESTING ACTIVITIES:		
Interest received	484,375	648,420
NET CASH PROVIDED BY INVESTING ACTIVITIES	484,375	648,420
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(302,290)	1,222,900
CASH AND CASH EQUIVALENTS - Beginning of year	18,388,760	17,165,860
CASH AND CASH EQUIVALENTS - End of year	$ 18,086,470	$ 18,388,760
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSTION		
Cash and cash equivalents	$ 18,086,470	$ 18,388,760
CASH AND CASH EQUIVALENTS	$ 18,086,470	$ 18,388,760

(Continued)

Florin Resource Conservation District

Comparative Statement of Cash Flows
Elk Grove Water District
For the Fiscal Years ended June 30, 2026 and 2025

	2026	2025
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	$ 5,369,511	$ 4,498,659
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	2,336,750	2,219,191
Changes in operating assets and liabilities:		
Customer accounts receivable	(202,925)	(94,627)
Inventory	(22,424)	(54,540)
Prepaid expenses	(84,304)	129,382
Net OPEB asset/liability	(72,689)	(461,700)
Deferred outflows of resources - pension	248,006	573,693
Deferred outflows of resources - OPEB	(54,440)	381,338
Accounts payable	(502,662)	764,398
Due to other governments	5,158	47,752
Unearned revenue	-	(215,000)
Net pension asset/liability	(665,677)	(29,986)
Deferred inflows of resources - pension	8,790	(252,025)
Deferred inflows of resources - OPEB	(33,739)	14,508
Compensated absences	22,133	26,205
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 6,351,488	$ 7,547,248
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital assets contributed by developers	$ -	$ 3,985,732

The accompanying notes are an integral part of these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Florin Resource Conservation District (the District) was formed in 1953, pursuant to Section 9000 et seq. of the Public Resources Code of the State of California. The District, which is located approximately six miles southeast of the City of Sacramento in the west central portion of unincorporated Sacramento County, was formed to address soil dehydration issues resulting from poor irrigation and drainage. There are currently approximately 92,000 acres within the District.

The District provides technical assistance and conservation and conservation education to farmers dealing with natural resource management issues and views education as one of its primary objectives. The District additionally serves as the clearinghouse for solid and water conservation measures, such as administering the local water hyacinth eradication program. The United States Department of Agriculture, through its Soil Conservation Services, provides staffing and technical assistance to the District and the two adjacent soil conservation districts.

The District also provides water service within a 13-mile water service area through the Elk Grove Water Service, which was acquired in 1999. The Elk Grove Water Service operates as a proprietary fund of the District. In 2010, the name of the Elk Grove Water Service was changed to the Elk Grove Water District (EGWD).

On April 18, 2018, the District adopted Resolution No. 04.18.18.01, declaring that effective July 1, 2018, all activities performed by the District be limited to water related activities that provide a benefit to EGWD ratepayers. With the adoption of this resolution, the District's sole focus shifted to the operation of the EGWD.

B. Basis of Accounting and Measurement Focus

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The District reports the EGWD as a proprietary fund of the District. Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

C. Cash, Cash Equivalents, and Investments

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs. For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents, including restricted assets and the District's investment in the State of California Local Agency Investment Fund (LAIF) and CalTRUST.

D. Restricted Cash and Investments

Certain proceeds of the District's long-term debt are classified as restricted cash and investments on the statement of net position because their use is limited by applicable bond covenants. The "reserve" account is used to report resources set aside to make up potential future deficiencies in the bond's debt service. There were no restricted cash and investments as of June 30, 2026 and 2025.

E. Accounts Receivable

Accounts receivable arises from billings to customers for water usage and includes an estimate for unbilled revenues earned from the dates the customers were last billed to the end of the year. An allowance for uncollectible accounts of $98,724 was recorded for fiscal years ended June 30, 2026 and 2025, respectively.

F. Inventory

Inventory consists primarily of materials used in the construction and maintenance of the water system and is valued using the specific identification method. The cost of the inventory is recorded as an expense when consumed, rather than when purchased.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Capital Assets

Capital assets are reported on the statement of net position and are recorded at historical cost if purchased or constructed. Donated or contributed assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is computed on the straight-line basis over the estimated useful lives of the various classes of assets as follows:

Buildings	40 years
Improvements	10 - 15 years
Equipment	5 - 25 years
Water treatment and distribution system	25 - 80 years

It is the District's policy to capitalize all capital assets with a useful life of more than one year, and original cost of $5,000 or greater. Costs of the assets sold or retired (all the related amounts of accumulated depreciation) are eliminated from the statement of net position in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

H. Bond Discounts, Premiums and Deferred Amount on Refunding of Long-Term Debt

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which does not significantly differ from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, except for prepaid bond insurance, are expensed as incurred. Accounting gains or losses resulting from advance refunding of long-term debt are deferred in accordance with GASB Statement No. 65, *Items previously Reported as Assets and Liabilities* and are reported as deferred inflows of resources or deferred outflows of resources on the financial statements. Deferred amounts on bond refunding are amortized over the remaining life of the old debt (had it not been refunded) or the life of the new debt, whichever is shorter.

I. Due to Other Governments

Due to other governments consisted of $645,321 and $640,163 payable to the County of Sacramento for water purchases at June 30, 2026 and 2025, respectively.

J. Compensated Absences

The District's policy allows employees to accumulate earned, but unused personnel leave time at the rate of ninety-six (96) hours per year and vacation time at the rate of forty (40) hours per year, eighty hours (80) per year after two years of service and one hundred and twenty hours (120) per year after five years of service. The liability for these compensated absences is recorded as a long-term liability on the statement of net position. The current portion of this long-term liability is estimated based on historical trends.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Unearned Revenue

Unearned revenue is recognized for transactions for which revenue has not yet been earned. The District did not recognize any unearned revenue at June 30, 2026 and 2025, respectively.

L. Net Position

The financial statements present net position. Net position is categorized as net investment in capital assets, restricted, and unrestricted:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the capital assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position – This amount is the remaining net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

M. Use of Estimates

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

N. Risk Management

The District is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions and natural disasters. These risks are covered through the District's participation in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA or JPIA) as described in Note 6. The insurance is subject to a deductible. No significant claims occurred during the years ended June 30, 2026 and 2025. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from the prior year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Deferred Outflows/Inflows of Resources

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

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

P. Pensions

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

Q. Other Postemployment Benefits (OPEB)

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

Valuation Date	June 30, 2025
Measurement Date	June 30, 2025
Measurement Period	June 30, 2024 to June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

R. New GASB Pronouncements

In fiscal year 2026, the District adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 103, *Financial Reporting Model Improvements* – The primary objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement have been implemented and reflected in the District's financial statements and MD&A and did not have an impact on the District's net position for years ended June 30, 2026 and 2025, respectively.

- GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying assets in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. The requirements of this Statement have been implemented with no effect on net position.

S. Future Implementation of GASB Pronouncements

- GASB Statement No. 105, *Subsequent Events* – The primary objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of the financial statement users. This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this Statement are effective for District's year ending June 30, 2027.

2. CASH AND INVESTMENTS

A. *Summary of Cash and Investments*

Cash and investments are classified in the accompanying financial statements as of June 30, 2026 and 2025 as follows:

	2026	2025
Deposits and Investments	$ 18,086,470	$ 18,388,760
Total cash and investments	$ 18,086,470	$ 18,388,760

Cash and investments were classified according to GASB Statement No. 40 as of June 30, 2026 and 2025 as follows:

	2026	2025
Cash on hand	$ 300	$ 300
Deposits with financial institution	3,720,801	4,495,465
Total cash on hand and deposits	3,721,101	4,495,765
Money Market F&M	1,198,449	1,172,539
Money Market US Bank	37,800	156,471
Local Agency Investment funds	7,395,064	7,107,194
CalTrust	1,541,987	1,497,831
Certificate of Deposits held by custodian	1,698,325	-
US Government Securities held by custodian	2,493,745	3,958,960
Total investments	14,365,369	13,892,995
Total cash and investments	$ 18,086,470	$ 18,388,760

B. *Deposits*

The carrying amount of the District's cash deposit was $3,720,801 and $4,495,465 at June 30, 2026 and 2025, respectively. Balances before reconciling amounts were a positive amount of $3,800,991 and $4,580,078 at June 30, 2026 and 2025, respectively. The District has waived collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities pledged by the pledging financial institution in the District's name.

The California Government Code (Code) requires California banks and savings and loan associations to secure the District's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name.

2. CASH AND INVESTMENTS, Continued

B. *Deposits, Continued*

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

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

C. Investments

Investments are reported at fair value. California statutes authorize special districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restricted) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy. The District's permissible investments include the instruments listed below:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
California Local Agency Investment	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates and Time Deposi	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-through Securities	5 years	20%	None
Financial Futures and Option Contracts	1	1	1
Investment Pools, including LAIF	None	None	None

1 – The District may invest in financial futures and option contracts of any of the above authorized categories, subject to the same overall portfolio limitations.

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

The District complied with the provisions of the California Government Code and its investment policy pertaining to the types of investments held, the institutions in which deposits were made and the security requirements.

Investments are stated at fair value using the aggregate method in all funds, resulting in the investment income as of June 30, 2026 and 2025 as follows:

	2026	2025
Interest income	$ 438,300	$ 397,665
Unrealized gain/(loss) in change in fair value of investment	40,571	258,122
Total investment income	$ 478,871	$ 655,787

The District's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally, the District's practice is to buy and hold investments until maturity dates. Consequently, the District's investments are carried at fair value.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments with LAIF at June 30, 2026 and 2025, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

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

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

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

As of June 30, 2026, the District had $7,395,064 invested in LAIF, which had invested 1.58% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 2.02% in the previous year. The LAIF fair value factor of 0.998872382 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2025, the District had $7,107,194 invested in LAIF, which had invested 2.02% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

The District is a voluntary participant in the Investment Trust of California (CalTRUST) which is a Joint Powers Authority governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST and selects and supervises the activities of the Investment Manager and other agents. As of June 30, 2026 and 2025, the District had $1,541,987 and $1,497,831 invested in the CalTRUST Medium-term pool. Amounts that may be withdrawn from the Medium-term pool are based on the net asset value per share and the number of shares held by participants in each pool.

D. Risk Disclosures

Interest Risk: Interest rate risk is the market value fluctuation due to overall changes in the interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District's investment policy does not contain any provisions limiting interest rate risk that are more restrictive than what is specified in the California Government Code.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the tables that show the distribution of the District's investments by maturity as of June 30, 2026 and 2025 on the following page:

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

2026:

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	2 years	3 years	4 years	5 years or More
Securities of U.S. Governement						
Federal Farm Credit Bank - 3.980% 8/11/27	$ 998,950	$ 998,950	$ -	$ -	$ -	$ -
Federal Home Loan Mortgage Co - 4.125% 4/23/31	495,045	-	-	-	-	495,045
Federal Home Loan Bank - 4.000% 3/10/27	999,750	999,750	-	-	-	-
Total Securities of U.S. Government	2,493,745	1,998,700	-	-	-	495,045
Negotiable Certificates of Time Deporits						
Wells Fargo Bank CD - 3.950% 4/20/29	242,927	-	-	242,927	-	-
Merrick Bank CD - 4.100% 4/18/30	242,998	-	-	-	242,889	-
Austin Telco CD - 3.800% 2/28/28	243,420	-	243,420	-	-	-
Morgan Stanley CD - 3.950% 2/19/30	241,991	-	-	-	241,991	-
Morgan Stanley CD - 3.950% 2/18/31	240,889	-	-	-	-	240,889
Goldman Sachs CD - 3.800% 2/26/29	242,232	-	-	242,998	-	-
Bank of America NA CD - 3.950% 4/24/28	243,868	-	243,868	-	-	-
Total Negotiable Certificates of Time Deposit	1,698,325	-	487,288	485,926	484,880	240,889
Money Market F&M	1,198,449	1,198,449	-	-	-	-
Money Market US Bank	37,800	37,800	-	-	-	-
CalTrust (NAV)	1,541,987	1,541,987	-	-	-	-
Local Agency Investment Fund	7,395,064	7,395,064	-	-	-	-
Total	$ 14,365,369	$ 12,171,999	$ 487,288	$ 485,926	$ 484,880	$ 735,934

2025:

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	2 years	3 years	4 years	5 years or More
Securities of U.S. Governement						
Federal Farm Credit Bank - 5.170% 7/15/2027	$ 1,000,200	$ -	$ -	$ 1,000,200	$ -	$ -
Fannie Mae - 0.580% 11/25/25	984,870	984,870	-	-	-	-
Federal Farm Credit Bank - 0.870% 4/15/26	974,690	974,690	-	-	-	-
Fannie Mae - 0.720% 7/09/25	999,200	999,200	-	-	-	-
Money Market F&M	1,172,539	1,172,539	-	-	-	-
Money Market US Bank	156,471	156,471	-	-	-	-
CalTrust (NAV)	1,497,831	1,497,831	-	-	-	-
Local Agency Investment Fund	7,107,194	7,107,194	-	-	-	-
Total	$ 13,892,995	$ 12,892,795	$ -	$ 1,000,200	$ -	$ -

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. At June 30, 2026 the District's deposits and investments were rated as follows:

	Credit Quality Ratings	
	Moody's	S&P
Federal Farm Credit Bank - 3.980% 8/11/27	AA1	AA+
Federal Home Loan Mortgage Co - 4.125% 4/23/31	AA1	AA+
Federal Home Loan Bank - 4.000% 3/10/27	AA1	AA+
Wells Fargo Bank CD - 3.950% 4/20/29	Unrated	Unrated
Merrick Bank CD - 4.100% 4/18/30	Unrated	Unrated
Austin Telco CD - 3.800% 2/28/28	Unrated	Unrated
Morgan Stanley CD - 3.950% 2/19/30	Unrated	Unrated
Morgan Stanley CD - 3.950% 2/18/31	Unrated	Unrated
Goldman Sachs CD - 3.800% 2/26/29	Unrated	Unrated
Bank of America NA CD - 3.950% 4/24/28	Unrated	Unrated
Local Agency Investment Funds	Unrated	Unrated
CalTrust	Unrated	AA-f

Concentration of Credit Risk: The California Government Code limits the amount the District may invest in any one issuer, with the exception of U.S. Treasury obligations, U.S. Agency securities and LAIF. The District has no investments in any one issuer (other than money market mutual funds and external investment pools) that represent 5% or more of total District investments.

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

E. Investment Valuation

Investments (except money market accounts that are included as part of restricted cash and investments) are measured at fair value on a recurring basis. *Recurring* fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Federal Agency Securities categorized as Level 2 are valued based on matrix pricing which use observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means. Investment fair value measurements at June 30, 2026 and 2025 were as follows:

2. CASH AND INVESTMENTS, Continued

E. Investment Valuation, Continued

2026:

Investment Type	Fair Value	Fair Value Measurement Using Level 1	Level 2	Level 3
Securities of U.S. Governement				
Federal Farm Credit Bank - 3.980% 8/11/27	$ 998,950	$ -	$ 998,950	$ -
Federal Home Loan Mortgage Co - 4.125% 4/23/31	495,045	-	495,045	-
Federal Home Loan Bank - 4.000% 3/10/27	999,750	-	999,750	-
Total Securities of U.S. Government	2,493,745	-	2,493,745	-
Negotiable Certificates of Time Deporits				
Wells Fargo Bank CD - 3.950% 4/20/29	242,927	-	242,927	-
Merrick Bank CD - 4.100% 4/18/30	242,998	-	242,998	-
Austin Telco CD - 3.800% 2/28/28	243,420	-	243,420	-
Morgan Stanley CD - 3.950% 2/19/30	241,991	-	241,991	-
Morgan Stanley CD - 3.950% 2/18/31	240,889	-	240,889	-
Goldman Sachs CD - 3.800% 2/26/29	242,232	-	242,232	-
Bank of America NA CD - 3.950% 4/24/28	243,868	-	243,868	-
Total Negotiable Certificates of Time Deposit	$ 1,698,325	$ -	$ 1,698,325	$ -
Investments not subject to levelling:				
Money Market F&M	1,198,449			
Money Market US Bank	37,800			
CalTrust Investment Pool (NAV)	1,541,987			
Local Agency Investment Fund	7,395,064			
Total	$ 14,365,369			

2025:

Investment Type	Fair Value	Fair Value Measurement Using Level 1	Level 2	Level 3
Securities of U.S. Governement				
Federal Farm Credit Bank - 5.170% 7/15/2027	$ 1,000,200	$ -	$ 1,000,200	$ -
Fannie Mae - 0.580% 11/25/25	984,870	-	984,870	-
Federal Farm Credit Bank - 0.870% 4/15/26	974,690	-	974,690	-
Fannie Mae - 0.720% 7/09/25	999,200	-	999,200	-
Total Securities of U.S. Government	$ 3,958,960	$ -	$ 3,958,960	$ -
Investments not subject to levelling:				
Money Market F&M	1,172,539			
Money Market US Bank	156,471			
CalTrust Investment Pool (NAV)	1,497,831			
Local Agency Investment Fund	7,107,194			
Total	$ 13,892,995			

3. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2026, 2025 and 2024 were as follows:

	Balance June 30, 2024	2025 Additions	2025 Reductions	Balance June 30, 2025	2026 Additions	2026 Reductions	Balance June 30, 2026
Capital assets not being depreciated:							
Land	$ 781,206	$ 165,147	$ -	$ 946,353	$ -	$ -	$ 946,353
Construction in progress	261,393	1,022,022	(856,747)	$ 426,668	339,016	(400,053)	365,631
Total capital assets not being depreciated	1,042,599	1,187,169	(856,747)	1,373,021	339,016	(400,053)	1,311,984
Capital assets being depreciated:							
Buildings	5,783,471	-	-	5,783,471	-	-	5,783,471
Wells	9,168,237	-	-	9,168,237	43,801	-	9,212,038
Treatment Plants	14,281,619	1,092,825	-	15,374,444	610,121	-	15,984,565
Water mains	98,500,150	5,226,276	(55,251)	103,671,175	792,339	(39,587)	104,423,927
Equipment	3,152,496	520,676	-	3,673,172	1,904,576	(342,812)	5,234,936
Total assets being depreciated	130,885,973	6,839,777	(55,251)	137,670,499	3,350,837	(382,399)	140,638,937
Less accumulated depreciation for:							
Buildings	(231,740)	(147,589)	-	(379,329)	(147,589)	-	(526,918)
Wells	(6,631,641)	(281,330)	-	(6,912,971)	(280,830)	-	(7,193,801)
Treatment Plants	(8,093,388)	(342,541)	-	(8,435,929)	(397,182)	-	(8,833,111)
Water mains	(25,809,013)	(1,232,889)	34,800	(27,007,102)	(1,301,522)	20,288	(28,288,336)
Equipment	(2,359,599)	(214,842)	-	(2,574,441)	(209,627)	342,812	(2,441,256)
Total accumulated depreciation	(43,125,381)	(2,219,191)	34,800	(45,309,772)	(2,336,750)	363,100	(47,283,422)
Total capital assets being depreciated, net	87,760,592	4,620,586	(20,451)	92,360,727	1,014,087	(19,299)	93,355,515
Total capital assets, net	$ 88,803,191	$ 5,807,755	$ (877,198)	$ 93,733,748	$ 1,353,103	$ (419,352)	$ 94,667,499

4. LONG-TERM DEBT

The following is a summary of long-term liability activity for the years ended June 30, 2026 and 2025:

	Balance June 30, 2025	2026 Additions	2026 Reductions	Balance June 30, 2026	Due Within One Year
Certificates of Participation					
2014 Refunding, Series A	$ 15,970,000	$ -	$ (2,170,000)	$ 13,800,000	$ 2,285,000
Notes from direct borrowings and direct placements					
2016 Refunding, Series A	11,185,000	-	(765,000)	10,420,000	790,000
Total debt outstanding	27,155,000	-	(2,935,000)	24,220,000	3,075,000
Compensated absences[1]	421,035	22,133	-	443,168	422,414
TOTAL	$ 27,576,035	$ 22,133	$ (2,935,000)	$ 24,663,168	$ 3,497,414
Unamortized bond discounts & premiums	1,008,124	-	(126,015)	882,109	
Less: Due within one year	(3,339,750)			(3,497,414)	
Due in more than one year	$ 25,244,409			$ 22,047,862	

[1] The change in compensated absences liability is presented as a net change.

	Balance June 30, 2024	2025 Additions	2025 Reductions	Balance June 30, 2025	Due Within One Year
Certificates of Participation					
2014 Refunding, Series A	$ 18,300,000	$ -	$ (2,330,000)	$ 15,970,000	$ 2,170,000
Notes from direct borrowings and direct placements					
2016 Refunding, Series A	11,635,000	-	(450,000)	11,185,000	765,000
Total debt outstanding	29,935,000	-	(2,780,000)	27,155,000	2,935,000
Compensated absences[1]	394,830	26,205	-	421,035	404,750
TOTAL	$ 30,329,830	$ 26,205	$ (2,780,000)	$ 27,576,035	$ 3,339,750
Unamortized bond discounts & premiums	1,134,140	-	(126,015)	1,008,124	
Less: Due within one year	(3,166,462)			(3,339,750)	
Due in more than one year	$ 28,297,507			$ 25,244,409	

[1] The change in compensated absences liability is presented as a net change.

4. LONG-TERM DEBT, Continued

Long-term debt as of June 30, 2026 and 2025 consisted of the following:

	2026	2025
Florin Resource Consevation District, Water Revenue Refunding Bonds, 2014 Series A On December 16, 2014, the District issued the Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A in the amount of $32,325,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2014 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of $715,000 to $2,450,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of $37,625 to $688,909 are due March 1 and September 1, 2016 through September 1, 2032. Interest rates range from 4.30% to 5.00%. These bonds are rated A+ by Standard and Poors. The refunding resulted in an economic gain of $3,563,207 and an accounting loss that was recorded as a deferred outflow of resources. The unamortized balance of the deferred loss on refunding as of June 30, 2026 and 2025 was $267,152 and $311,677. The aggregate difference between the debt service requirements of the refunding bonds and remaining debt service of the refunded bonds was $4,893,871.	$ 13,800,000	$ 15,970,000
Florin Resource Consevation District, Water Revenue Refunding Bonds, 2016 Series A On June 7, 2016, the District issued the Florin Resource Conservation District, Direct Placement Water Revenue Refunding Bonds, 2016 Series A in the amount of $14,875,000 The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2016 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of $350,000 to $2,395,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of $43,110 to $261,450 are due March 1 and September 1, 2016 through September 1, 2032. Interest rate 3.6%. The refunding resulted in an economic gain of $2,098,268 and an accounting loss that was recorded as a deferred outflow of resources. The unamortized balance of the deferred loss on refunding as of June 30, 2026 and 2025 was $176,416 and $205,819. The aggregate difference between the debt service requirements of the refunding bonds and the remaining debt service of the refunded bonds was $9,573,508.	$ 10,420,000	$ 11,185,000
TOTAL	$ 24,220,000	$ 27,155,000

4. LONG TERM DEBT, Continued

The annual requirements to amortize the outstanding business-type activities debt as of June 30, 2026 are as follows:

Year Ending June 30,	2014 Refunding, Series A Bonds Principal	2014 Refunding, Series A Bonds Interest	Direct Placement 2016 Refunding, Series A Bonds Principal	Direct Placement 2016 Refunding, Series A Bonds Interest	Total
2027	2,285,000	545,147	790,000	360,900	3,981,047
2028	2,365,000	465,200	815,000	332,010	3,977,210
2029	2,450,000	379,406	845,000	302,130	3,976,536
2030	2,150,000	281,250	1,280,000	263,880	3,975,130
2031	1,610,000	187,250	1,985,000	205,110	3,987,360
2032-2033	2,940,000	148,750	4,705,000	170,910	7,964,660
	$ 13,800,000	$ 2,007,003	$ 10,420,000	$ 1,634,940	$ 27,861,943

Pledged Revenues: The District has pledged future water system revenues, net of specified operating expenses, to repay its 2014 Series A Water Revenue Refunding Bonds and 2016 Series A Water Revenue Refunding Bonds in the original amount of $32,325,000 and $14,875,000, respectively. Proceeds of the 2016 Bonds were used to retire the 2002, 2003 and 2005 Certificates.

The District's 2016 Series A Revenue Refunding Bonds were issued under a supplemental indenture to the 2014 Series A Water Revenue Refunding Bonds and are classified as notes from direct borrowings and direct placements. The 2016 Series A Water Revenue Refunding Bonds contain a provision that in the event of a default, outstanding amounts become immediately due if the District is unable to make payment.

The 2014 and 2016 bonds are parity debt, with the net revenues, less the rate stabilization fund, required to be at least 1.15 times the sum of the cash basis installment principal and interest payments on the outstanding bonds and any other obligation payable from water system revenues.

The calculation of the required coverage ratios as of June 30, 2026 and 2025 were as follows:

Covenant:		2026	2025
Revenues[1]	a	$ 19,364,912	$ 18,514,319
Total Operating Expenses		(13,557,101)	(13,617,995)
Exclude: Depreciation Expense		2,336,750	2,219,191
Exclude: GASB 68 Adj		27,328	683,942
Net Operating Expenses[2]	b	(11,193,023)	(10,714,862)
Net revenues, not including rate stabilization fund, accrual basis	a-b=c	8,171,889	7,799,457
Interest and principal payments, cash basis (as defined)	d	$ 3,941,503	$ 3,888,029
Coverage ratio computed	c/d	2.07	2.01

[1] Includes interest earnings on investments, excludes unrealized gain/loses from GASB 31 fair value adjustments

[2] Excludes depreciation expense, capital expenditures and debt service and GASB 68 non-cash pension adjustments

4. LONG TERM DEBT, Continued

Arbitrage: The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with investments of all tax-exempt bond proceeds at an interest yield greater than the interest paid to the bondholders. Generally, all interest paid to bond holders can be retroactive if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. The District performed calculations of excess investments earnings on various investments and financings and determined there was no arbitrage liability at June 30, 2026 and 2025.

5. NET POSITION RESERVES

The District's Board of Directors approved a reserve policy that authorized commitments of unrestricted net position reported in the audited financial statements up to a specified dollar amount as of June 30, 2026 and 2025 as follows:

	Description	2026	2025
Operating fund	120 days of annual operations and maintenance budget	$ 5,652,420	$ 5,409,511
Future capital improvement fund	75% of unrestricted funds not allocated to other reserve funds	7,083,892	6,271,718
Capital improvement fund	Annual capital improvement budget	1,620,000	1,834,000
Future capital replacement fund	25% of unrestricted funds not allocated to other reserve funds	2,361,298	2,090,573
Capital replacement fund	Annual capital replacement budget	2,060,000	2,541,000
Elections and special studies	Amount specified by Board of Directors	330,000	-
Total net position commitments		$ 19,107,610	$ 18,146,802

6. INSURANCE

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA or JPIA). The JPIA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code for the purpose of providing insurance coverage for its member districts. The District pays an annual premium to JPIA for liability, property, and workers compensation coverage. The District's annual premium is based on its pro-rata share of charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the JPIA. The District's coverage and corresponding deductibles are as follows:

Coverage	Amount	Deductible
Liability (including errors and omissions)	$ 55,000,000	None
Cyber Liability	$ 5,000,000/occurrence	$ 25,000
Property	$ 2,500,000 - 500,000,000	$ 500-25,000
Excess Crime	$ 1,000,000	$ 100,000
Worker's compensation	$ 4,000,000	None

7. RETIREMENT BENEFITS

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees, and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The rate plans' provisions and benefits in effect at June 30, 2026 and 2025 are summarized as follows:

	Miscellaneous - Classic	Miscellaneous - PEPRA
Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of annual salary	2.00%	2.00%
Required employee contribution rates	6.000%	7.750%
Required employer contribution rates (2026)	12.870%	7.960%
Required unfunded liability payment (2026)	$68,240	$6,078
Required employer contribution rates (2025)	12.810%	7.870%
Required unfunded liability payment (2025)	$31,609	$2,714

8. RETIREMENT BENEFITS, Continued

C. Contributions

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

The District's contributions to the Plan for the measurement periods ended June 30, 2025 and 2024 were $392,260 and $344,028, respectively.

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

As of June 30, 2026, the District reported a net pension asset for its proportionate share of the net pension asset of the Plan of $45,266 and as of June 30, 2025, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of $620,411, respectively.

The District's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan for the fiscal year 2026 is measured as of June 30, 2025, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2024 rolled forward to June 30, 2025 using standard update procedures. The net pension liability of the Plan for the fiscal year 2025 is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportionate share of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of plan amounts as of the valuation date where not available.

The District's proportionate share of the net pension liability for the plan as of the measurement date of June 30, 2025, 2024 and 2023 were as follows:

Proportion - June 30, 2024	0.012830%	Proportion - June 30, 2023	0.013010%
Proportion - June 30, 2025	-0.001130%	Proportion - June 30, 2024	0.012830%
Change - Increase (Decrease)	-0.013960%	Change - Increase (Decrease)	-0.000180%

8. RETIREMENT BENEFITS, Continued

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

For the year ended June 30, 2026 and 2025 the District recognized pension expense of $27,328 and $683,942, respectively. Significant fluctuations in the District's proportionate share of pension expense can result from the Plan's allocation methodology that utilizes multiple allocation percentages. Due to these fluctuations, the District has presented pension expense separately in the Statement of Revenues, Expenses, and Changes in Net Position.

At June 30, 2026 and 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2026		2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 436,209	$ -	$ 392,260	$ -
Changes in employer's proportion	364,291	-	557,069	-
Differences between the employer's contribution and the employer's proportionate share of contributions	-	320,205	-	314,746
Changes of assumptions	-	-	15,946	-
Differences between expected and actual experiences	-	5,429	53,644	2,098
Net differences between projected and actual earnings on plan investments	6,129	-	35,716	-
Total	$ 806,629	$ 325,634	$ 1,054,635	$ 316,844

$436,209 and $392,260 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ending June 30, 2027 and 2026, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30:	2026	2025
2026	-	256,557
2027	9,170	85,505
2028	24,222	15,710
2029	9,057	(12,240)
2030	2,338	-

8. RETIREMENT BENEFITS, Continued

F. Actuarial Assumptions

The total pension liabilities in the June 30, 2024 and 2023 actuarial valuations were determined using the following actuarial assumptions:

	2026	2025
Valuation Date	June 30, 2024	June 30, 2023
Measurement Date	June 30, 2025	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Projected Salary Increase	Varies by entry age and service	Varies by entry age and service
Investment Rate of Return [(1)]	6.90%	6.90%
Mortality	Derived by CalPERS membership data for all funds	Derived by CalPERS membership data for all funds

(1) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2024 and 2023 valuation was based on the 2021 Experience Study. Further details of the Experience Studies can be found on the CalPERS website.

G. Discount Rate

The discount rate used to measure the total pension liability as of the measurement date of June 30, 2025 and 2024 for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at the statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A detailed report testing these projections can be obtained from the CalPERS website at www.calpers.ca.gov.

In determining the long-term expected rate of return as of the measurement date June 30, 2025 and 2024, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

8. RETIREMENT BENEFITS, Continued

G. Discount Rate, Continued

The tables below reflect the long-term expected real rate of return by asset class as of the measurement date June 30, 2025 and 2024.

2025:

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)(b)
Public Equity	37.00%	4.56%
Private Equity	17.00%	5.56%
Fixed Income	28.00%	2.53%
Real Assets	15.00%	3.03%
Private Debt	8.00%	4.93%
Strategic Leverage	-5.00%	1.40%
Total	100%	

(a) An expected inflation of 2.3% used for this period.
(b) Figures are based on the 2024 Mid-Cycle Asset Liability Management study.

2024:

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)(b)
Global Equity - cap-weighted	30.00%	4.54%
Global Equity - noncap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100%	

(a) An expected inflation of 2.3% used for this period.
(b) Figures are based on the 2021-22 Asset Liability Management study

8. RETIREMENT BENEFITS, Continued

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	2026	2025
1% Decrease	5.90%	5.90%
Net Pension Liability/(Asset)	$ 2,207,415	$ 2,567,584
Current Discount Rate	6.90%	6.90%
Net Pension Liability/(Asset)	$ (45,266)	$ 620,411
1% Increase	7.90%	7.90%
Net Pension Liability/(Asset)	$ (1,899,199)	$ (982,399)

I. Pension Plan Fiduciary Net Position

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

J. Payable to the Pension Plan

At June 30, 2026 and 2025 the District reported a payable of $0 and $0 for outstanding amount of required contributions to the pension plan.

9. OTHER POSTEMPLOYMENT BENEFITS PLAN

A. Plan Description

The District has established an Other Postemployment Benefits plan (OPEB Plan) and participates in an agent multiple employer defined benefit retiree healthcare plan. CalPERS invests the plan's assets as part of the California Employer's Retiree Benefit Trust (CERBT). The OPEB Plan provides employees who retire directly from the District, at a minimum age of 55 and with a minimum of fifteen years of continuous service with the District, a lifetime cash subsidy for monthly medical, dental and vision insurance premiums for each eligible employee and spouse or registered domestic partner retiring within 120 days of separation from the District. Benefits from the District continue to the surviving spouses upon death of the retiree. Employees hired before October 28, 2009 had a one-time option to increase their years for eligibility from five to fifteen and have vision and dental coverage added to their post-retirement benefit.

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

B. Employees Covered

As of the June 30, 2025 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

Active employees	29
Inactive employees or beneficiaries currently receiving benefits	8
Total	**37**

C. Contributions

The OPEB Plan and its contribution requirements are established by and may be amended by the District. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2026, the District's cash contributions were $135,509 in pay-as-you-go premiums, payment to the trust of $15,691 and the estimated implicit subsidy was $38,143 resulting in total payments of $189,343. For the fiscal year ended June 30, 2025, the District's cash contributions were $111,518 in pay-as-you-go premiums, payment to the trust of $40,090 and the estimated implicit subsidy was $31,950 resulting in total payments of $183,558.

D. Actuarial Assumptions

The District's net OPEB liability as of June 30, 2026 was measured as of June 30, 2025 and the net OPEB liability as of June 30, 2025 was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability for the June 30, 2025 measurement date was determined by an actuarial valuation dated June 30, 2025 and the net OPEB liability for the June 30, 2024 measurement date was determined by an actuarial valuation dated June 30, 2023 based on the following actuarial methods and assumptions:

Actuarial Assumptions		
Valuation Date	June 30, 2025	June 30, 2023
Measurement Date	June 30, 2025	June 30, 2024
Discount Rate	6.55%	6.55%
Inflation rate	2.50%	2.50%
Salary Increases	3.00% per year	3.00% per year
Investment Rate of Return	6.55%	6.55%
Mortality Rate	CalPERS Experience Study 2021	CalPERS Experience Study 2021
Pre-Retirement Turnover	MW Scale 2022	MW Scale 2022

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

E. Discount Rate

The discount rate used to measure the total OPEB liability as of the June 30, 2025 and 2024 measurement dates was 6.55 percent based on the CERBT Strategy 1 investment policy. To derive the expected future trust return specifically for the District. CalPERS future return expectations were adjusted to align with the 2.50% general inflation assumption. Then applying the plan specific benefit payments to CalPERS bifurcated return expectations, the single long-term rate of return was determined to be 6.55% as of the June 30, 2025 and 2024 measurement dates.

The long-term expected rate of return on OPEB plan investments was derived from information published by CalPERS for CERBT Strategy 1. CalPERS determined its returns using a building- block method and best estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expenses and inflation). The target allocation and best estimates of geometric real rates of return for each major asset class as of the June 30, 2025 and 2024 measurement dates are summarized in the following table:

	June 30, 2025		June 30, 2024	
Investment Class	**Target Allocation**	**Long-Term Expected Real Rate of Return**	**Target Allocation**	**Long-Term Expected Real Rate of Return**
Global Equity	49.00%	7.10%	49.00%	7.10%
Fixed Income	23.00%	5.00%	23.00%	5.00%
Treasury Inflation-Protected Securities	5.00%	3.80%	5.00%	3.80%
Commodities	3.00%	4.40%	3.00%	4.40%
Real Estate Investment Trusts	20.00%	6.40%	20.00%	6.40%
TOTAL	100.00%		100.00%	

F. Net OPEB Liability

As of June 30, 2026 and 2025 the District reported a net OPEB asset of $559,414 and $486,725, respectively.

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

G. Changes in the OPEB Liability

The changes in the net OPEB liability for the OPEB Plan as of June 30, 2026 and 2025 are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability/(Asset) (c) = (a) - (b)**
Balance at June 30, 2024 (Measurement Date June 30, 2023)	$ 3,868,684	$ 3,893,709	$ (25,025)
Changes recognized for the measurement period:			
Service cost	173,815	-	173,815
Interest	247,613	-	247,613
Change in Benefit Terms	-	-	-
Difference between expected and actual experience	-	181,066	(181,066)
Changes in Assumption	(210,786)	-	(210,786)
Contributions - employer	-	246,554	(246,554)
Net investment income	-	245,992	(245,992)
Benefit payment	(97,466)	(97,466)	-
Administrative expenses	-	(1,270)	1,270
Net Changes	113,176	574,876	(461,700)
Balance at June 30, 2025 (Measurement Date June 30, 2024)	$ 3,981,860	$ 4,468,585	$ (486,725)
Changes recognized for the measurement period:			
Service cost	164,550	-	164,550
Interest	266,891	-	266,891
Difference between expected and actual experience	-	256,261	(256,261)
Changes in Assumption	228,249	-	228,249
Contributions - employer	-	183,558	(183,558)
Net investment income	-	293,959	(293,959)
Benefit payment	(143,468)	(143,468)	-
Administrative expenses	-	(1,399)	1,399
Net Changes	516,222	588,911	(72,689)
Balance at June 30, 2026 (Measurement Date June 30, 2025)	$ 4,498,082	$ 5,057,496	$ (559,414)

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

H. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2025 and 2024:

	2025	2024
1% Decrease	5.55%	5.55%
Net OPEB Liability	$ 155,157	$ 159,641
Current Discount Rate	6.55%	6.55%
Net OPEB Liability/(Asset)	$ (559,414)	$ (486,725)
1% Increase	7.55%	7.55%
Net OPEB Liability	$ (1,141,008)	$ (1,010,794)

I. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The Healthcare Cost Trend Rate was assumed to start at 6.5% (increase effective January 1, 2027), drop to 3.9% (increase effective January 1, 2026), and then grade down to 3.9% for years 2075 and later. The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the assumed rate, for measurement period ended June 30, 2025 and 2024:

	2025	2024
1% Decrease	Trend -1.00%	Trend -1.00%
Net OPEB Liability	$ (1,233,194)	$ (1,125,205)
Current Healthcare Cost Trend Rate	Trend	Trend
Net OPEB Liability/(Asset)	$ (559,414)	$ (486,725)
1% Increase	Trend +1.00%	Trend +1.00%
Net OPEB Liability	$ 301,049	$ 336,754

J. Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

10. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

K. OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB

For the fiscal years ended June 30, 2026 and 2025, the District recognized OPEB expense of $28,475 and $117,704, respectively. For the fiscal years ended June 30, 2026 and 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2026		2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences in the measurement of Total OPEB Liability	$ 188,700	$ 1,136,994	$ 1,242	$ 1,290,016
Changed in assumptions	649,289	319,521	751,616	362,777
Net differences between projected and actual earnings on OPEB plan investments	-	162,539	36,476	-
Contibutions to OPEB plan after measurement date	189,343	-	183,558	-
Total	$ 1,027,332	$ 1,619,054	$ 972,892	$ 1,652,793

The $189,343 and $183,558 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2025 and 2024 measurement dates will be recognized as a reduction of the net OPEB liability during the fiscal years ending June 30, 2027 and 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Year Ending June 30:	2026	2025
2026	-	(79,810)
2027	11,586	42,182
2028	(141,726)	(111,130)
2029	(140,626)	(110,030)
2030	(104,413)	(73,816)
2031	(102,520)	-
Thereafter	(303,366)	-

10. COMMITMENTS AND CONTINGENCIES

The District is a party to various claims, legal actions and complaints that arise in the normal operation of business. Management and the District's legal counsel believe that there are no loss contingencies that would have a material adverse impact on the financial position of the District.

11. CERTAIN RISK DISCLOSURES

A. SB 606 and AB 1668 Water Use Efficiency Standards

The District is subject to environmental regulations mandated by the California State Legislature, which could potentially affect the District's ability to generate sufficient revenues to fund ongoing operations, maintenance, capital improvement projects, and the ability to meet ongoing debt service requirements.

In May 2018, Senate Bill 606 and Assembly Bill 1668 were enacted establishing new water use efficiency standards aimed at significantly enhancing water conservation throughout the State. These water usage requirements could potentially impact the District's ability to generate revenues related to water sales. The District's most recent rate study adopted by the Board on July 18, 2023, for calendars years 2024 to 2028 accounts for the potential revenue and expense impacts of SB 606 and AB 1668.

12. CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended June 30, 2026, the District implemented GASB Statement No. 103, *Financial Reporting Model Improvements*, which resulted in changes to the presentation and classification of revenues and expenses in the Comparative Statements of Revenues, Expenses and Changes in Net Position.

Financial statement line items affected by this implementation include capital contributions being reported as other nonoperating revenues/expenses.

The implementation did not result in a restatement of beginning net position.

REQUIRED SUPPLEMENTARY INFORMATION

Florin Resource Conservation District

Required Supplementary Information
For the years ended June 30, 2026 and 2025

1. DEFINED BENEFIT PENSION PLAN

A. Schedule of the District's Proportionate Share of the Net Pension Liability – Last 10 Fiscal Years

Fiscal Year	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Measurement Date	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Proportion of the net pension liability	0.00113%	0.00512%	0.00521%	0.00276%	-0.02974%	0.01534%	0.01510%	0.01498%	0.01581%	0.01596%
Proportionate share of the net pension liability/(asset)	$ (45,266)	$ 620,411	$ 650,397	$ 318,533	$ (1,608,503)	$ 1,668,811	$ 1,547,411	$ 1,443,330	$ 1,568,286	$ 1,381,275
Covered payroll	$ 3,441,642	$ 3,283,146	$ 2,903,161	$ 2,575,478	$ 2,517,843	$ 2,398,498	$ 2,369,268	$ 2,359,233	$ 2,272,435	$ 2,375,112
Proportionate Share of the net pension liability as percentage of covered payroll	-1.32%	18.90%	22.40%	12.37%	-63.88%	69.58%	65.31%	61.18%	69.01%	58.16%
Plan fiduciary net position as a percentage of the total pension liability	78.08%	78.08%	76.21%	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%

Notes to Schedule:

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, decreased from 7.65% to 7.15% in fiscal year 2018 and then decreased from 7.15 to 6.9% in fiscal year 2023.
The CalPERS mortality assumptions were adjusted in fiscal year 2021 experience study

B. Schedule of Contributions – Last 10 Fiscal Years

Fiscal Year	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution (actuarially determined)	$ 436,209	$ 392,260	$ 344,028	$ 282,216	$ 245,378	$ 336,963	$ 388,976	$ 350,843	$ 317,812	$ 302,911
Contribution in relation to the actuarially determined contributions	(436,209)	(392,260)	(344,028)	(282,216)	(245,378)	(1,965,002)	(388,976)	(350,843)	(317,812)	(302,911)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ (1,628,039)	$ -	$ -	$ -	$ -
Covered payroll	$ 3,559,288	$ 3,441,642	$ 3,283,146	$ 2,903,161	$ 2,575,478	$ 2,517,843	$ 2,398,498	$ 2,369,268	$ 2,359,233	$ 2,272,435
Contributions as a percentage of covered payroll	12.26%	11.40%	10.48%	9.72%	9.53%	78.04%	16.22%	14.81%	13.47%	13.33%
Notes to Schedule										
Valuation date:	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Methods and assumptions used to determine contribution rates:										
Actuarial cost method	Entry age									
Amortization method	Level percentage of payroll, closed									
Remaining amortization period	Varies, not more than 30 years									
Asset valuation method	Fair Value									
Inflation	2.300%	2.300%	2.300%	2.500%	2.500%	2.500%	2.625%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service									
Investment rate of return	6.90%	6.80%	6.80%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%
Payroll Growth	Depending on age, service, and type of employment									

The District made a prepayment in the amount of $ 1,628,039 in December of 2020 to pay down the unfunded accrued liability.

2. OTHER POSTEMPLOYMENT BENEFIT PLAN

*A. Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 fiscal Years**

Fiscal Year Ended June 30	2026	2025	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate on Measurement Date	6.55%	6.55%	6.20%	6.20%	6.00%	7.10%	7.10%	7.28%	7.28%
Total OPEB Liability									
Service Cost	$ 164,550	$ 173,815	$ 206,640	$ 210,616	$ 186,827	$ 181,385	$ 150,210	$ 132,574	$ 148,138
Interest	266,891	247,613	299,716	277,897	274,517	252,309	192,247	159,290	166,580
Changes in benefit terms	-	-	17,690	-	-	-	-	190,124	-
Differences between expected and actual experience	206,378	-	(1,297,556)	-	(212,323)	-	2,700	-	(216,413)
Changes of assumptions	21,871	(210,786)	81,204	(140,906)	635,200	-	620,984	(5,404)	(151,557)
Benefit payments	(143,468)	(97,466)	(133,003)	(149,231)	(136,438)	(116,255)	(52,574)	(29,949)	(32,629)
Net change in total OPEB liability	516,222	113,176	(825,309)	198,376	747,783	317,439	913,567	446,635	(85,881)
Total OPEB liability - beginning	3,981,860	3,868,684	4,693,993	4,495,617	3,747,834	3,430,395	2,516,828	2,070,193	2,156,074
Total OPEB liability - ending (a)	$ 4,498,082	$ 3,981,860	$ 3,868,684	$ 4,693,993	$ 4,495,617	$ 3,747,834	$ 3,430,395	$ 2,516,828	$ 2,070,193
Contributions - employer	$ 183,558	$ 246,554	$ 272,542	$ 257,136	$ 249,861	$ 243,240	$ 170,925	$ 155,329	$ 114,015
Net investment income	550,220	427,058	228,464	(526,575)	827,409	98,023	156,791	172,787	203,487
Benefit payments	(143,468)	(97,466)	(133,003)	(149,231)	(136,438)	(116,255)	(52,574)	(29,949)	(32,629)
Administrative expenses	(1,399)	(1,270)	(1,025)	(1,000)	(1,139)	(1,361)	(539)	(1,180)	(991)
Net change in plan fiduciary net position	588,911	574,876	366,978	(419,670)	939,693	223,647	274,603	296,987	283,882
Plan fiduciary net position - beginning	4,468,585	3,893,709	3,526,731	3,946,401	3,006,708	2,783,061	2,508,458	2,211,471	1,927,589
Plan fiduciary net position - ending (b)	$ 5,057,496	$ 4,468,585	$ 3,893,709	$ 3,526,731	$ 3,946,401	$ 3,006,708	$ 2,783,061	$ 2,508,458	$ 2,211,471
Net OPEB liability - ending (a) - (b)	$ (559,414)	$ (486,725)	$ (25,025)	$ 1,167,262	$ 549,216	$ 741,126	$ 647,334	$ 8,370	$ (141,278)
Covered employee payroll	$ 3,337,192	$ 3,573,563	$ 3,178,989	$ 2,745,597	$ 2,774,047	$ 2,445,919	$ 2,368,929	$ 2,407,765	$ 2,458,390
Plan fiduciary net position as of percerntage of total OPEB Liability	112%	112%	101%	75%	88%	80%	81%	100%	107%
Net OPEB liability as a % of covered employee payroll	-16.76%	-13.62%	-0.79%	42.51%	19.80%	30.30%	27.33%	0.35%	-5.75%

*- Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes avialable.

2. OTHER POSTEMPLOYMENT BENEFIT PLAN, Continued

*B. Schedule of Contributions - Last 10 Fiscal Years**

Fiscal Year Ended June 30	2026	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	$ 189,343	$ 183,558	$ 182,734	$ 272,542	$ 257,136	$ 249,861	$ 243,240	$ 170,925	$ 155,329
Contributions in relation to the ADC	(189,343)	(183,558)	(246,554)	(272,542)	(257,136)	(249,861)	(243,240)	(170,925)	(155,329)
Contribution deficiency (excess)	$ -	$ -	$ (63,820)	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	3,875,751	3,337,192	3,573,563	3,178,989	2,745,597	2,774,047	2,445,919	2,368,929	2,407,765
Contributions as a percentage of covered-employee payroll	4.89%	5.50%	6.90%	8.57%	9.37%	9.01%	9.94%	7.22%	6.45%
Percent of ADC Contributed	100.00%	100.00%	134.93%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

* - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes avialable.

*C. Notes to 10 Year Schedules**

Fiscal Year End	6/30/2026	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Valuation Date	6/30/2023			6/30/2021	6/30/2019			6/30/2017	
Actuarial Cost Method	Entrey Age Normal			Entry Age Normal	Entry Age Normal			Entry Age Normal	
Amortization Method	Level Dollar			Level % of Pay	Level % of Pay			N/A	
Amortization Period	30 Year Open			17 yrs remain	18 yrs remain	19 yrs remain	20 yrs remain	20 yrs remain	21 yrs remain
Asset Valuation Method	Fair Value			Fair Value	Fair Value			Fair Value	
Inflation	2.50%			2.50%	2.50%			2.25%	
Healthcare Cost Trend rate	10% in 2025, decrease to 5.6% in 2026, grading down to 3.9 by 2075			5.7% in 2022, fluctuates until ultimate rate of 3.9% in 2076	6.5% in 2021, fluctuates until ultimate rate of 4.0% in 2076			Pre 65: 7.7% in 2019 grading down to 5.0% in 2030. Post 65: 5.5% in 2019 grading down to 50% in 2021	
Salary Increases	3.00%			3.00%	3.00%			3.25%	
Investment Rate of Return	6.20%			6.00%	7.10%			7.28%	
Retirement Age	From 50 to 75			From 50 to 75	From 50 to 75			From 50 to 75	
Mortality	CalPERS 2021 Experience Study			CalPERS 2017 Experience Study	CalPERS 2017 Experience Study			CalPERS 2014 Experience Study	
Mortality Improvement	MV Scale 2022			MW Scale 2022	MW Scale 2018 generationally			MP Scale 2016	

* - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes avialable.

STATISTICAL SECTION

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This part of the Florin Resource Conservation District (District) annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

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Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports of the relevant years.

Florin Resource Conservation District
Fund Balances of Governmental Funds
Last Ten Years

Fiscal Year ended June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund										
Unassigned	$ 42,401	$ 17,703	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total General Fund	$ 42,401	$ 17,703	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: On April 18, 2018, the Distrit's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

Florin Resource Conservation District
Changes in Fund Balances of Governmental Funds
Last Ten Years

Fiscal Year ended June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues										
Use of money and property	$ 4	$ -	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	1,564	23,542	19,092	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Revenues	1,568	23,542	19,092	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expenditures										
General and administrative	48,001	48,240	18,243	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total expenditures	48,001	48,240	18,243	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Financing Sources										
Transfers	-	-	(18,552)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gain (loss) on disposal of capital assets	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total other financing sources	-	-	(18,552)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in fund balance	(46,433)	(24,698)	(17,703)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance, beginning of the year	88,834	42,401	17,703	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fund balance, end of the year	$ 42,401	$ 17,703	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: On April 18, 2018, the Distrit's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

Florin Resource Conservation District
Net Position by Component
Last Ten Years

Fiscal Year ended June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Governmental Activities										
Unrestricted	$ 42,401	$ 17,703	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total governmental activities net postio	42,401	17,703	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-Type										
Net investment in capital assets	23,387,996	25,163,739	26,595,706	28,389,207	41,677,173	46,840,061	55,926,053	58,325,475	66,088,119	70,008,957
Restricted for Debt Services	10	-	-	-	-	-	-	-	-	-
Restricted for OPEB asset	-	-	-	-	-	-	-	-	486,725	559,414
Restricted for net pension asset	-	-	-	-	-	1,608,503	-	-	-	45,266
Unrestricted	13,894,173	14,139,332	16,082,657	18,314,558	19,139,482	18,373,555	17,523,943	18,196,757	18,146,802	19,107,610
Total business-type net position	37,282,179	39,303,071	42,678,363	46,703,765	60,816,655	66,822,119	73,449,996	76,522,232	84,721,646	89,721,247
Primary Government										
Net investment in capital assets	23,387,996	25,163,739	26,595,706	28,389,207	41,677,173	46,840,061	55,926,053	58,325,475	66,088,119	70,008,957
Restricted	10	-	-	-	-	1,608,503	-	-	486,725	604,680
Unrestricted	13,936,574	14,157,035	16,082,657	18,314,558	19,139,482	18,373,555	17,523,943	18,196,757	18,146,802	19,107,610
Total Primary government net position	$ 37,324,580	$ 39,320,774	$ 42,678,363	$ 46,703,765	$ 60,816,655	$ 66,822,119	$ 73,449,996	$ 76,522,232	$ 84,721,646	$ 89,721,247

Note: On April 18, 2018, the Distrit's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

Source: Finance Department

Florin Resource Conservation District
Changes in Net Position
Last Ten Years

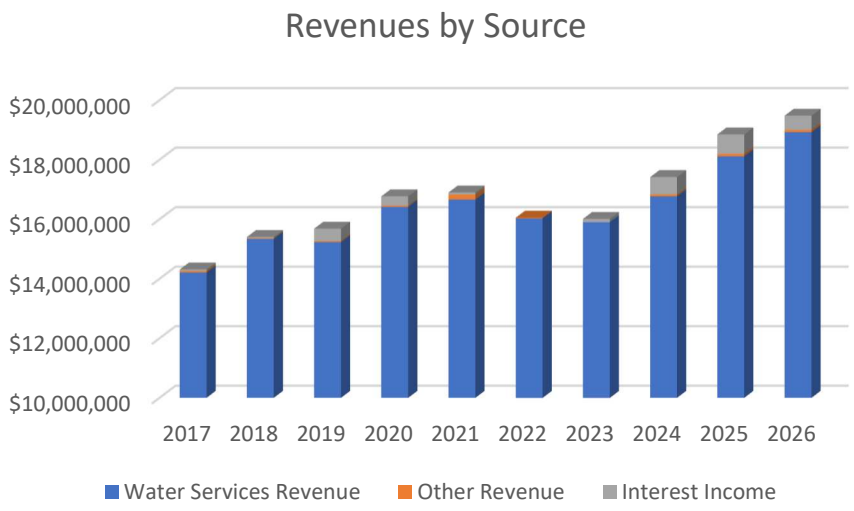
Fiscal Year ended June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Operating Revenues										
Governmental Activities:										
Charges for Services	$ -	$ -	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operating Grants	-	23,542	19,092	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total governmental activities	-	23,542	19,092	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-type activities:										
Charges for Services										
Water	14,210,971	15,343,124	15,233,673	16,418,370	16,666,067	16,030,316	15,902,913	16,772,455	18,116,654	18,926,612
Total business-type activities	$ 14,210,971	$ 15,343,124	$ 15,233,673	$ 16,418,370	$ 16,666,067	$ 16,030,316	$ 15,902,913	$ 16,772,455	$ 18,116,654	$ 18,926,612
Total primary government operating revenues	14,210,971	15,366,666	15,252,765	16,418,370	16,666,067	16,030,316	15,902,913	16,772,455	18,116,654	18,926,612
Operating Expenses										
Governmental Activities:										
General Government	$ 48,001	$ 48,240	$ 18,243	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-type activities:										
Water purchased	2,732,016	2,873,292	2,777,344	2,965,638	3,243,299	3,159,853	3,056,889	2,905,906	3,522,815	3,629,597
Power purchased	307,612	311,787	287,602	397,616	407,640	352,784	442,791	407,525	457,326	472,579
Administrative and general	1,172,524	1,494,913	1,185,292	1,146,802	1,218,432	1,246,308	1,315,020	1,366,693	1,310,927	1,490,464
Salaries and benefits	3,228,235	3,902,805	3,920,469	4,069,128	4,155,106	782,729	6,552,189	5,353,507	4,898,685	4,443,903
Other production expenses	525,951	552,824	686,121	804,474	902,919	885,865	944,179	949,480	1,018,874	998,390
Insurance	125,199	86,006	54,500	91,118	100,008	99,889	137,012	164,489	190,177	185,418
Depreciation	1,745,984	1,712,203	1,721,791	1,694,948	1,749,225	1,832,189	1,894,545	2,164,846	2,219,191	2,336,750
Total business-type activities	9,837,521	10,933,830	10,633,119	11,169,724	11,776,629	8,359,617	14,342,625	13,312,446	13,617,995	13,557,101
Total primary government expenses	9,837,521	10,933,830	10,633,119	11,169,724	11,776,629	8,359,617	14,342,625	13,312,446	13,617,995	13,557,101
Net revenues (expenses)										
Governmental activities	(48,001)	(24,698)	849	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-Type	4,373,450	4,409,294	4,600,554	5,248,646	4,889,438	7,670,699	1,560,288	3,460,009	4,498,659	5,369,511
Total net revenues (expenses)	$ 4,325,449	$ 4,384,596	$ 4,601,403	$ 5,248,646	$ 4,889,438	$ 7,670,699	$ 1,560,288	$ 3,460,009	$ 4,498,659	$ 5,369,511
Non-Operating Revenues/(Expenses)										
Governmental Activities:										
Interest and investment earnings	$ 4	$ -	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other revenues	1,564	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers	-	-	(18,552)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total governmental activities	1,568	-	(18,552)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-type activities:										
Interest and investment earnings	46,228	38,008	411,525	311,494	69,849	(334,766)	109,120	583,307	655,787	478,871
Interest Expense	(1,868,980)	(1,755,415)	(1,674,708)	(1,575,318)	(1,466,868)	(1,351,611)	(1,230,386)	(1,126,496)	(1,020,041)	(922,631)
Other revenues/(expenses)	54,451	23,344	19,369	40,580	(8,133)	21,142	(102,969)	61,216	79,277	73,850
Transfers	-	-	18,552	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	6,291,824	94,200	3,985,732	-
Total business-type activities	(1,768,301)	(1,694,063)	(1,225,262)	(1,223,244)	(1,405,152)	(1,665,235)	5,067,589	(387,773)	3,700,755	(369,910)
Total primary government	(1,768,301)	(1,694,063)	(1,225,262)	(1,223,244)	(1,405,152)	(1,665,235)	5,067,589	(387,773)	3,700,755	(369,910)
Change in net position:										
Governmental activities	(46,433)	(24,698)	(17,703)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business-type activities	2,605,149	2,715,231	3,375,292	4,025,402	3,484,286	6,005,464	6,627,877	3,072,236	8,199,414	4,999,601
Total primary government	$ 2,558,716	$ 2,690,533	$ 3,357,589	$ 4,025,402	$ 3,484,286	$ 6,005,464	$ 6,627,877	$ 3,072,236	$ 8,199,414	$ 4,999,601

Note: On April 18, 2018, the Distrit's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

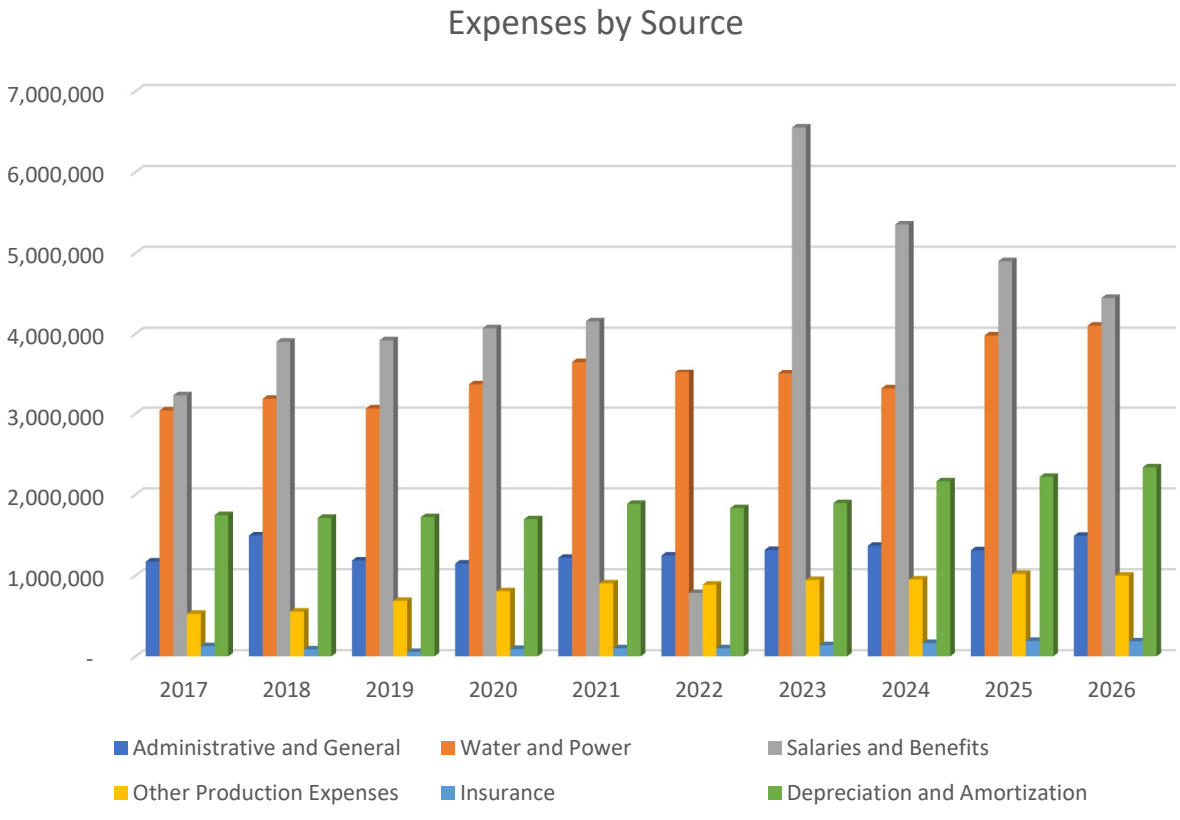
Source: Finance Department

Florin Resource Conservation District
Financial Trends

Revenues by Source



Expenses by Source



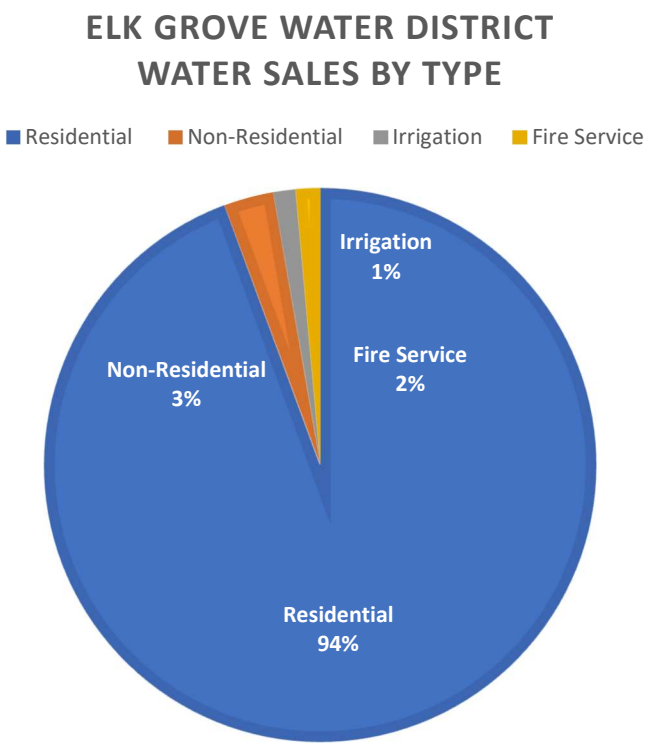
This graph contrasts the six largest expense groups of the District.
Source: Finance Department

Florin Resource Conservation District
Elk Grove Water District Rate Analysis
Last Ten Years

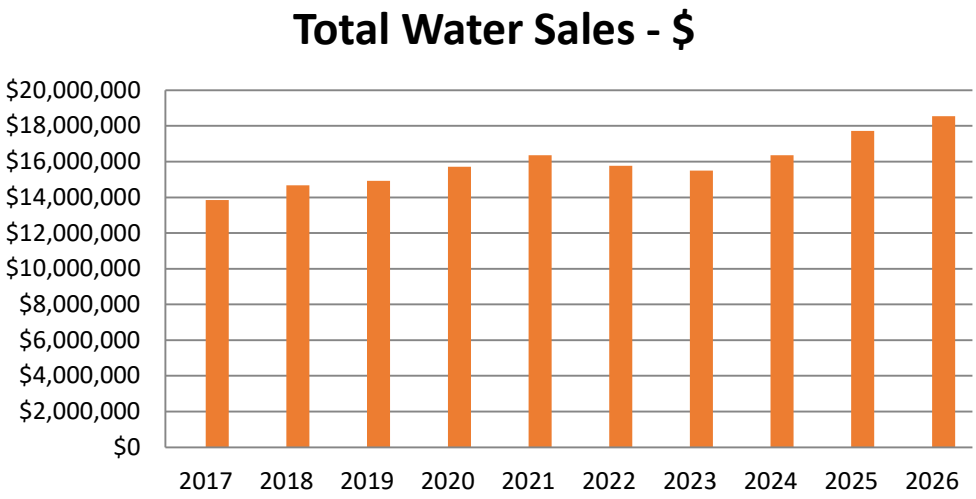
	2017 Metered Rate	2018 Metered Rate	2019 Metered Rate	2020 Metered Rate	2021 Metered Rate	2022 Metered Rate	2023 Metered Rate	2024 Metered Rate	2025 Metered Rate	2026 Metered Rate
Monthly Fixed Rate										
1 inch meter	$ 64.73	$ 66.67	$ 61.15	$ 61.15	$ 61.15	$ 61.15	$ 62.37	$ 61.49	$ 64.26	$ 67.16
Monthly Consumption Rates										
1st tier: 0-30 ccf	1.52	1.57	1.92	1.92	1.92	1.92	1.96	2.15	2.25	2.36
2nd tier: over 30 ccf	3.02	3.11	4.04	4.04	4.04	4.04	4.12	3.19	3.34	3.50
Each sq. ft. of premises over 4,000 sf.										
Non-residential	1.72	1.77	1.79	1.79	1.79	1.79	1.83	2.14	2.24	2.35
Irrigation	1.85	1.91	2.27	2.27	2.27	2.27	2.32	2.97	3.11	3.25
Fixed Charge										
5/8" meter	64.73	66.67	61.15	61.15	61.15	61.15	62.37	61.49	64.26	67.16
3/4" meter	64.73	66.67	61.15	61.15	61.15	61.15	62.37	61.49	64.26	67.16
1" meter	64.73	66.67	61.15	61.15	61.15	61.15	62.37	61.49	64.26	67.16
1 1/2" meter	91.10	93.84	86.07	86.07	86.07	86.07	87.79	111.92	116.96	122.23
2" meter	122.76	126.44	115.97	115.97	115.97	115.97	118.29	172.44	180.20	188.31
3" meter	196.62	202.52	185.76	185.76	185.76	185.76	189.48	364.08	380.47	397.60
4" meter	302.13	311.19	285.43	285.43	285.43	285.43	291.14	616.23	643.97	672.95
6" meter	565.91	582.89	534.64	534.64	534.64	534.64	545.33	1,372.69	1,434.47	1,499.03
8" meter	882.45	908.93	833.69	833.69	833.69	833.69	850.36	1,624.85	1,697.97	1,774.38
10" meter	1,251.75	1,289.30	1,182.57	1,182.57	1,182.57	1,182.57	1,206.22	4,247.24	4,438.37	4,638.10

	2017 Rate	2018 Rate	2019 Rate	2020 Rate	2021 Rate	2022 Rate	2023 Rate	2024 Rate	2025 Rate	2026 Rate
Fire Protection Service										
2" connection	2.96	3.04	3.02	3.02	3.02	3.02	3.08	3.72	3.89	4.07
3" connection	8.60	8.86	8.78	8.78	8.78	8.78	8.96	10.79	11.28	11.79
4" connection	18.33	18.88	18.71	18.71	18.71	18.71	19.08	22.99	24.03	25.12
6" connection	53.25	54.85	54.34	54.34	54.34	54.34	55.43	66.77	69.78	72.93
8" connection	113.48	116.88	115.80	115.80	115.80	115.80	118.12	142.29	148.70	155.40
10" connection	204.06	210.19	208.25	208.25	208.25	208.25	212.42	255.89	267.41	279.45
12" connection	329.62	339.51	336.37	336.37	336.37	336.37	343.10	413.32	431.92	451.36

In July 2023 a new 5 year Rate Plan was adopted
Source: Finance Department

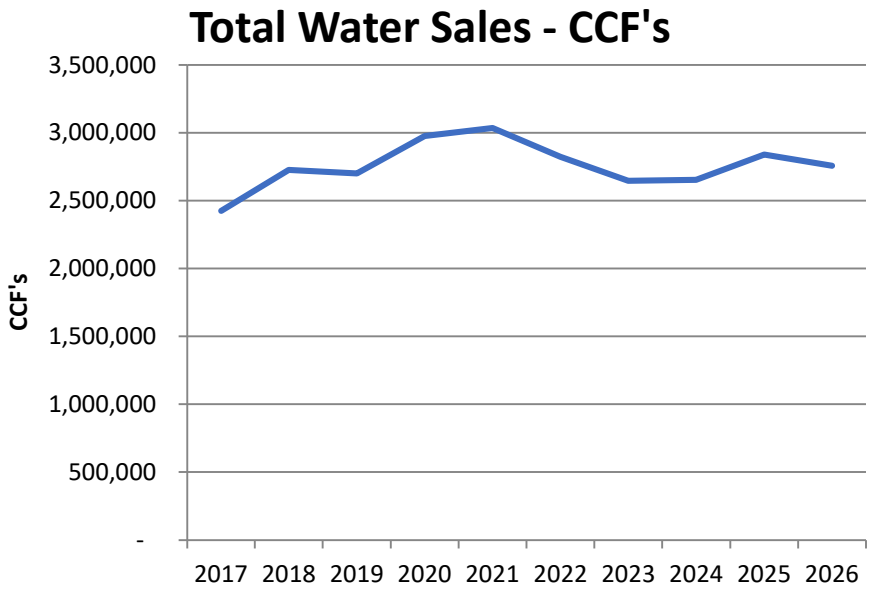


Sales by Type – This graph shows the percentages of the four components of water sales by the Elk Grove Water District.



This chart shows the total water sales in dollars for the last 10 years.

Source: Finance Department



This graph shows the total water sales in CCF's for the last 10 years. One CCF is equivalent to 748 gallons.

Historical Service Connections - The following table shows the service connections broken down by Residential and Commercial.

Year End	Total	Residential	Commercial
6/30/17	12,506	11,978	528
6/30/18	12,330	11,799	531
6/30/19	12,555	11,842	713
6/30/20	12,880	12,159	721
6/30/21	13,043	12,317	726
6/30/22	13,046	12,314	732
6/30/23	13,067	12,324	743
6/30/24	13,165	12,425	740
6/30/25	13,290	12,552	738
6/30/26	13,341	12,590	751

Source: Finance Department

FLORIN RESOURCE CONSERVATION DISTRICT
Ten Largest Commercial Customers
Current Year and Ten Years Ago

Florin Resource Conservation District/Elk Grove Water District
Ten Largest Commercial Customers
Current Year and Ten Years Ago

	FY 2016-17			FY 2025-26	
Customer	Amount Billed	% of Total Billed	Customer	Amount Billed	% of Total Billed
Cosumnes CSD	$ 316,377	2.28%	Cosumnes CSD	$ 581,919	3.14%
EGUSD	247,539	1.79%	EGUSD	570,610	3.08%
Emerald Park Company	55,756	0.40%	City Of Elk Grove	125,574	0.68%
City Of Elk Grove-Public Works	68,656	0.50%	Elliott Homes	85,334	0.46%
Ferguson & Brewer Mgmt	27,527	0.20%	Emerald Vista Apts	79,521	0.43%
JJD-Hov Elk Grove LLC	29,122	0.21%	IH Borrower L.P/IH2 Property.	53,693	0.29%
Gage Street Townhouses	24,599	0.18%	California Family Fitness	44,118	0.24%
The Oaks Mobile Home Park	27,793	0.20%	The Oaks Mobile Home	41,583	0.22%
Chui Family Trust	16,746	0.12%	JJD-HOV Elk Grove LLC	37,850	0.20%
Elk Grove Village, LLC	17,737	0.13%	Ferguson & Brewer Mgmt	35,306	0.19%
	$ 831,852	6.00%		$ 1,655,508	8.93%

Debt Capacity

Florin Resource Conservation District
Ratio of Debt Service to Operating Expenses
Last Ten Years

Fiscal Year Ended June 30,	Principal Payments	Interest Payments	Total	Operating Expenses	Ratio of Total Debt Service to Operating Expenses
2017	$ 1,065,000	$ 1,749,919	$ 2,814,919	$ 9,837,521	28.61%
2018	1,990,000	1,833,349	3,823,349	10,933,830	34.97%
2019	2,070,000	1,753,909	3,823,909	10,633,119	35.96%
2020	2,165,000	1,661,739	3,826,739	11,169,724	34.26%
2021	2,300,000	1,555,469	3,855,469	11,913,678	32.36%
2022	2,440,000	1,442,499	3,882,499	8,359,617	46.44%
2023	2,560,000	1,323,204	3,883,204	14,342,625	27.07%
2024	2,675,000	1,211,994	3,886,994	13,312,446	29.20%
2025	2,780,000	1,108,029	3,888,029	13,617,995	28.68%
2026	2,935,000	1,006,503	3,941,503	13,557,101	29.07%

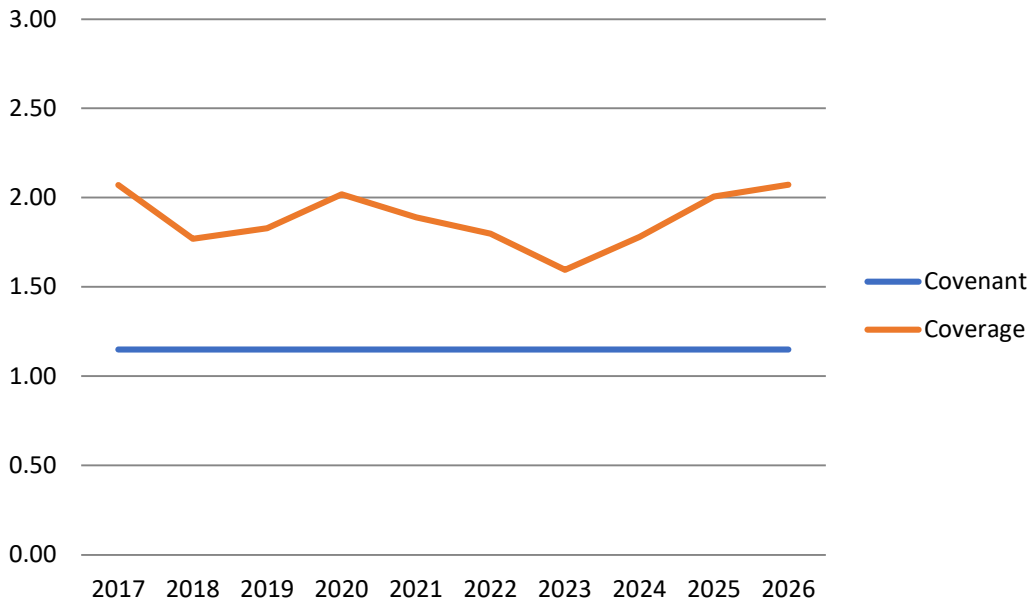
Source: Finance Department

Florin Resource Conservation District
Ratio of Outstanding Debt by Type
Last Ten Years

Fiscal Year Ended June 30,	COP's - Water Services	Unamortized Bond Premiums and Discounts	Total	Percentage of Personal Income	Outstanding Debt per Capita
2017	46,135,000	2,016,247	48,151,247	0.176%	279.76
2018	44,145,000	1,890,232	46,035,232	0.181%	264.53
2019	42,075,000	1,764,217	43,839,217	0.193%	251.91
2020	39,910,000	1,638,202	41,548,202	0.218%	236.40
2021	37,610,000	1,512,186	39,122,186	0.243%	219.63
2022	35,170,000	1,386,170	36,556,170	0.278%	204.23
2023	32,610,000	1,260,155	33,870,155	0.301%	189.22
2024	29,935,000	1,131,140	31,066,140	0.373%	173.49
2025	27,155,000	1,008,124	28,163,124	0.434%	158.92
2026	24,220,000	882,109	25,102,109	0.502%	133.30

Source: Finance Department

Florin Resource Conservation District
Bond Covenant Ratio Analysis – Water District Fund
Last Ten Years



Source: Finance Department

Florin Resource Conservation District
Pledged-Revenue Coverage - Water Service Fund
Last Ten Years

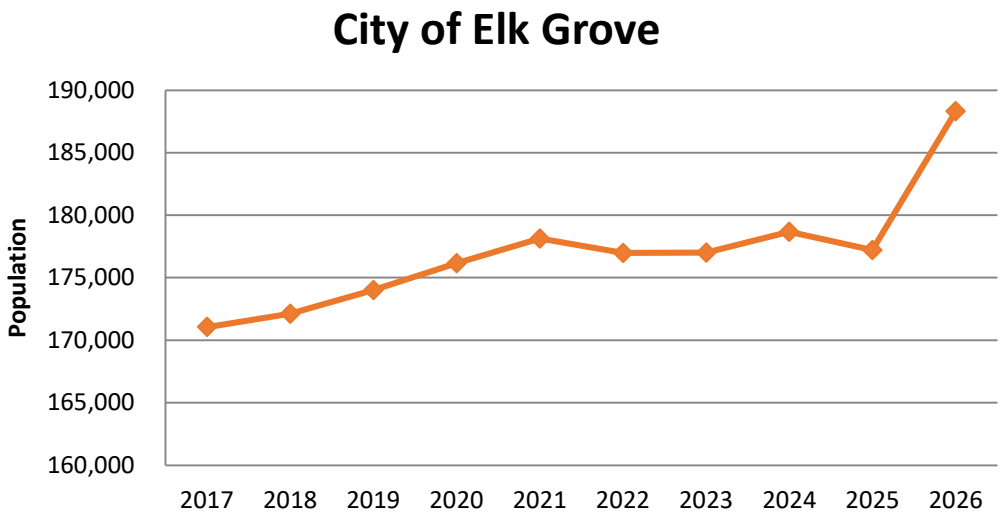
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues:										
Charges for Services	$14,210,971	$15,343,124	$15,233,673	$16,418,370	$16,666,067	$16,030,316	$15,902,913	$16,772,455	$18,116,654	$18,926,612
Interest Income [1]	42,789	105,884	213,052	221,048	88,328	56,182	155,106	310,330	397,665	438,300
Total Revenue	**$14,253,760**	**$15,449,008**	**$15,446,725**	**$16,639,418**	**$16,754,395**	**$16,086,498**	**$16,058,019**	**$17,082,785**	**$18,514,319**	**$19,364,912**
Operating Expenses:										
Water & Power	$ 3,039,628	$ 3,185,079	$ 3,064,946	$ 3,363,254	$ 3,650,939	$ 3,512,637	$ 3,499,680	$ 3,313,431	$ 3,980,141	$ 4,102,176
Other Production Expenses	525,951	552,824	686,121	804,474	902,919	885,865	944,179	949,480	1,018,874	998,390
Payroll & Related Taxes [2]	3,314,681	3,365,305	3,465,053	3,512,354	3,595,616	3,361,894	3,967,696	4,369,567	4,214,743	4,416,575
Insurance	125,199	86,006	54,500	91,118	100,008	99,889	137,012	164,489	190,177	185,418
Administration & General	1,172,524	1,494,913	1,185,292	1,146,802	1,218,432	1,246,308	1,315,020	1,366,693	1,310,927	1,490,464
Operating Expenses, Less Debt Service:	**$ 8,177,983**	**$ 8,684,127**	**$ 8,455,912**	**$ 8,918,002**	**$ 9,467,914**	**$ 9,106,593**	**$ 9,863,587**	**$10,163,660**	**$10,714,862**	**$11,193,023**
Net Income From Operations	**$ 6,075,776**	**$ 6,764,881**	**$ 6,990,813**	**$ 7,721,416**	**$ 7,286,481**	**$ 6,979,905**	**$ 6,194,432**	**$ 6,919,125**	**$ 7,799,457**	**$ 8,171,889**
Covenant										
Income From Operations	$ 6,075,776	$ 6,764,881	$ 6,990,813	$ 7,721,416	$ 7,286,481	$ 6,979,905	$ 6,194,432	$ 6,919,125	$ 7,799,457	$ 8,171,889
Interest & Principal Payments	$ 2,933,980	$ 3,823,349	$ 3,823,909	$ 3,826,739	$ 3,855,469	$ 3,882,499	$ 3,883,204	$ 3,886,994	$ 3,888,029	$ 3,941,503
Coverage Ratio (1.15 Minimum Req.)	**2.07**	**1.77**	**1.83**	**2.02**	**1.89**	**1.80**	**1.60**	**1.78**	**2.01**	**2.07**

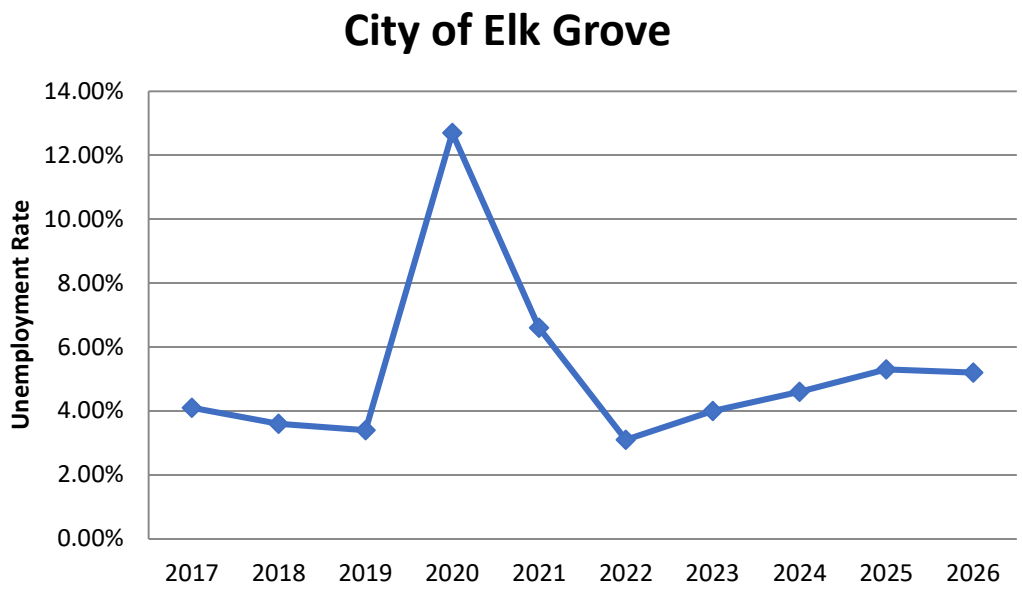
Note: Details regarding the required covenant can be found in Note 4 of the financial statements.

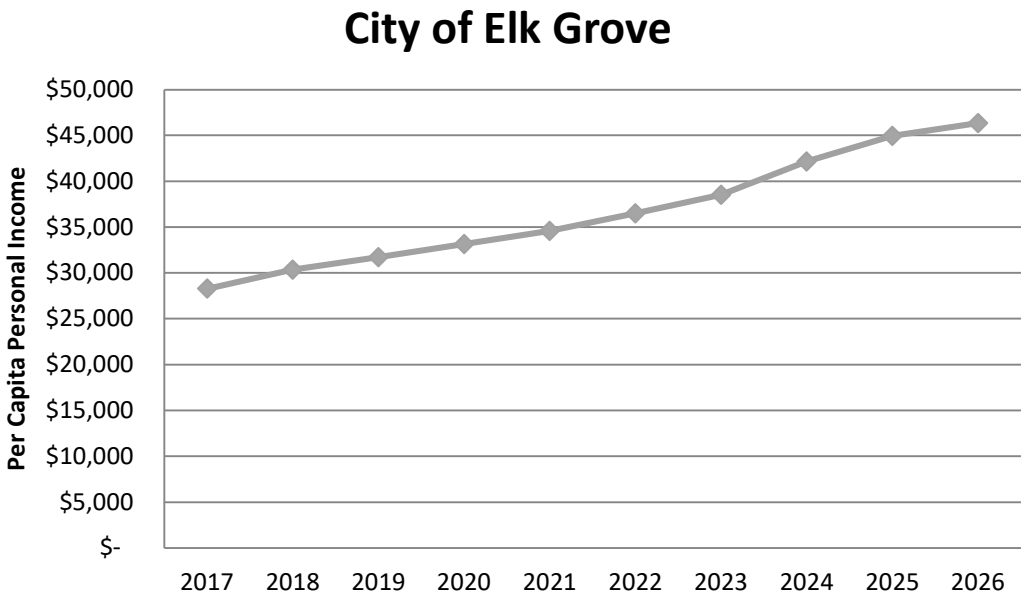
[1] Excludes unrealized gains/loses from GASB 31 fair market value adjustment

[2] Excludes GASB 68 non-cash pension adjustments

Demographic and Economic Information
Florin Resource Conservation District




City of Elk Grove
Unemployment Rate
14.00%
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


City of Elk Grove
Per Capita Personal Income
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$-
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

Population
Last Ten Fiscal Years

Year	Population[1]	Per Capita Personal Income[1]	Unemployment Rate[1]	Median Household Income[1]
2017	171,059	$ 28,288	4.10%	$ 84,827
2018	172,116	$ 30,354	3.60%	$ 83,141
2019	174,025	$ 31,702	3.40%	$ 84,827
2020	176,154	$ 33,140	12.70%	$ 90,770
2021	178,124	$ 34,590	6.60%	$ 95,000
2022	176,972	$ 36,494	3.10%	$ 101,776
2023	177,005	$ 38,511	4.00%	$ 102,000
2024	178,679	$ 42,147	4.60%	$ 116,000
2025	177,221	$ 44,932	5.30%	$ 122,229
2026	188,319	$ 46,347	5.20%	$ 125,924

Sources:
1. City of Elk Grove Finance Department

The largest employers in the District's service area are not known.

Florin Resource Conservation District/Elk Grove Water District
Operating Indicators for the Water Service
Last Ten Years

Fiscal Year ended June 30,	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Water sold:										
Purchased water (CCFs)	899,099	1,001,381	1,037,318	1,082,714	1,151,265	1,110,976	999,663	1,036,643	1,105,262	1,080,729
Treated water (CCFs)	1,527,797	1,725,297	1,663,476	1,893,475	1,884,597	1,712,199	1,646,238	1,616,549	1,733,851	1,676,396
Total	2,426,896	2,726,678	2,700,794	2,976,189	3,035,862	2,823,175	2,645,901	2,653,192	2,839,113	2,757,125
Number of Accounts										
Metered	12,506	12,330	12,555	12,880	13,043	13,046	13,067	13,165	13,290	13,341
Total	12,506	12,330	12,555	12,880	13,043	13,046	13,067	13,165	13,290	13,341
Average annual CCFs used per account	194.06	221.14	215.12	231.07	232.76	216.40	202.49	201.53	213.63	206.67
Average daily consumption per account (CCFs)	0.5317	0.6059	0.5894	0.6331	0.6377	0.5929	0.5548	0.5521	0.5853	0.5662
Number of Employees:	31	29	29	29	28	30	30	30	29	29

Note: Each one hundred cubic foot (1 CCF) equals 748 gallons

Source: Finance Department

Florin Resource Conservation District/Elk Grove Water District
Capital Assets Statisticts by Function
Last Ten Years

Fiscal Year ended June 30,	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Capital Asset Statistics										
Water:										
Water main miles	145.0	145.0	145.0	149.8	150.9	151.8	153.1	153.7	154.8	154.7
Maximum daily capacity (thousands of gallons)	14,000	14,000	11,400	11,400	11,520	12,240	12,240	12,240	12,240	12,240
Maximum daily treatment capacity (thousands of gallons)	11,000	11,000	11,800	13,000	11,520	11,520	11,520	11,520	11,520	11,520
Buildings owned	2	3	3	3	3	3	3	3	3	3

Source: Finance Department

Florin Resource Conservation District

Elk Grove, California

Auditors' Communication With Those Charged With Governance

For the year ended June 30, 2026

BADAWI & ASSOCIATES
Certified Public Accountants

To the Board of Directors and Management
of the Florin Resource Conservation District
Elk Grove, California

We have audited the financial statements of the Florin Resource Conservation District (District) as of and for the years ended June 30, 2026 and 2025, and have issued our report thereon dated October 14, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 8, 2026, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- *Risk of management override of internal controls* – A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity's internal controls.
- *Revenue recognition risk* – Errors in revenue recognition can affect debt covenant ratios and the net position of the District.
- *Debt Covenant* – Mistakes or alterations in the District's accounting can affect the debt covenant ratio, and could push the ratio over the threshold when it shouldn't be.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. The District implemented GASB Statement No. 103, Financial Reporting Model Improvements, and GASB Statement No. 104, Disclosure of Certain Capital Assets, during the year ended June 30, 2026. No matters have come to our attention that would require us, under professional standards, to inform you about the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are fair value of investments, capital asset depreciation and useful life, and the pension and OPEB plan assumptions.

Management's estimate of fair value of investments capital assets depreciation and useful life, and the pension and OPEB plan assumptions are based on historical useful lives of such assets, and actuarial assumptions, respectively. We evaluated the key factors and assumptions used to develop the estimate of fair value of investments, capital assets depreciation and useful life, and the pension and OPEB plan assumptions and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Districts financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Capital Assets
- Retirement Plans
- Other Post-Employment Benefits

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. Management has corrected all identified misstatements.

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 14, 2026.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for the Introductory and Statistical sections, whether financial or nonfinancial, included in the District's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

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

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

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
October 15, 2026

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Florin Resource Conservation District
Elk Grove Water District

October 14, 2026

Badawi & Associates, CPAs
5901 Christie Avenue, Suite 307
Emeryville, CA 94608

MANAGEMENT REPRESENTATION LETTER

Dear Badawi & Associates:

This representation letter is provided in connection with your audit of the financial statements of the Florin Resource Conservation District (District) as of June 30, 2026 and 2025, and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 14, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 8, 2026, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

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15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Deposit and investment risks have been properly and fully disclosed.
19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20. All required supplementary information is measured and presented within the prescribed guidelines.
21. With regard to investments and other instruments reported at fair value:
    a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

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Information Provided

23. We have provided you with:

    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;

    b. Additional information that you have requested from us for the purpose of the audit;

    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

24. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

25. All transactions have been recorded in the accounting records and are reflected in the financial statements.

26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a. Management;

    b. Employees who have significant roles in internal control; or

    c. Others where the fraud could have a material effect on the financial statements.

28. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.

29. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

30. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

31. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

32. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

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33. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.

34. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

35. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

36. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

38. There are no:

    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

    d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

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39. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

41. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.

42. The significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.

43. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.

44. The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of [Entity Name], when relevant to the accounting estimates and disclosures.

45. The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.

46. We have obtained and applied appropriate specialized skills and expertise in making accounting estimates.

47. We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

48. We agree with the findings of specialists in evaluating the amounts related to the District's pension and OPEB plans, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

49. Provisions for uncollectible receivables have been properly identified and recorded.

50. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the District's investment custodians. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes and are in accordance with the provisions of GASB Statement No. 72, *Fair Value Measurement and Application.*

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51. Tax exempt bonds issued have retained their tax exempt status.
52. We believe that the actuarial assumptions and methods used to measure the pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
53. With respect to the management's discussion and analysis, defined benefit pension plan schedules, and defined benefit OPEB plan schedules (RSI) accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
    b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
    c. The methods of measurement or presentation have not changed from those used in the prior period.
    d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.

Signed by:
Bruce Kamilos
104FBE3FC142491...

Bruce Kamilos, General Manager

Signed by:
Patrick Lee
05A070A521D246E...

Patrick Lee, Finance Manager

Florin Resource Conservation District

Elk Grove, California

Auditors' Communication of No Material Weaknesses

For the year ended June 30, 2026

BADAWI & ASSOCIATES
Certified Public Accountants

BADAWI & ASSOCIATES
Certified Public Accountants

To the Board of Directors and Management
of the Florin Resource Conservation District
Elk Grove, California

In planning and performing our audit of the financial statements of Florin Resource Conservation District (District) as of and for the years ended June 30, 2026 and 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

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

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

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
October 15, 2026

BADAWI & ASSOCIATES
Certified Public Accountants

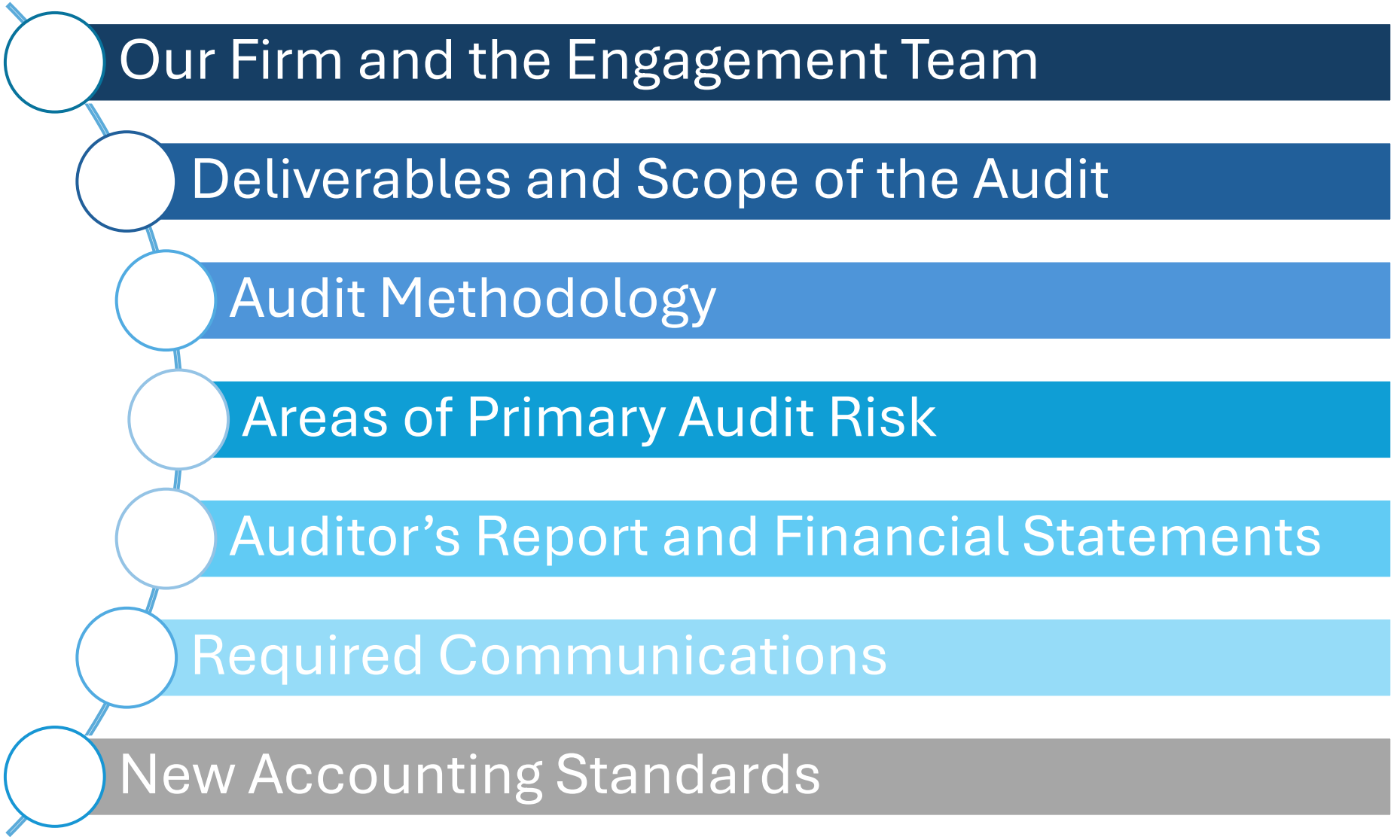
Florin Resource Conservation District

Presentation to the Board of Directors

October 20, 2026

2026 Audit of Florin Resource Conservation District

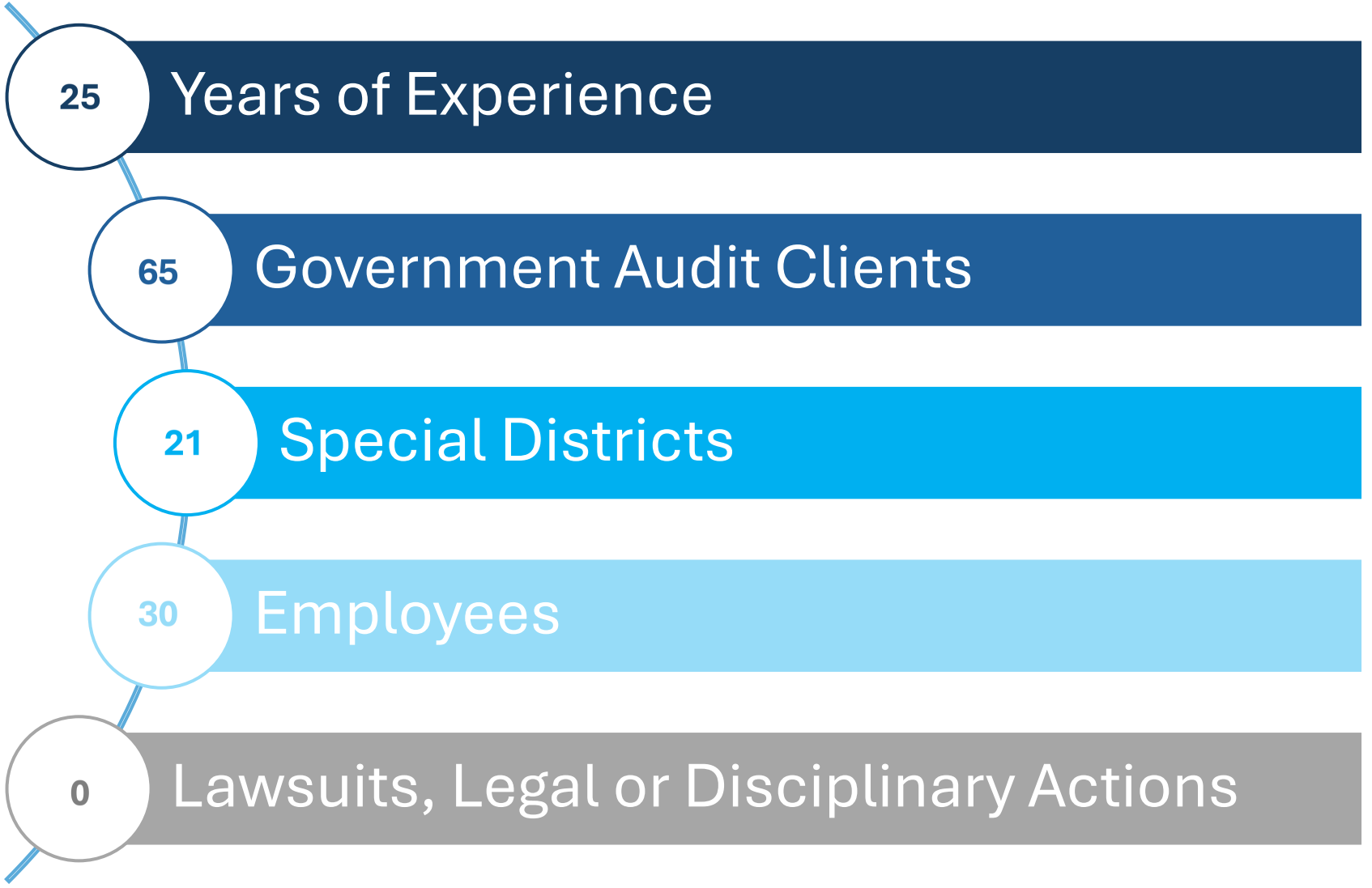
Agenda


Our Firm and the Engagement Team
Deliverables and Scope of the Audit
Audit Methodology
Areas of Primary Audit Risk
Auditor's Report and Financial Statements
Required Communications
New Accounting Standards

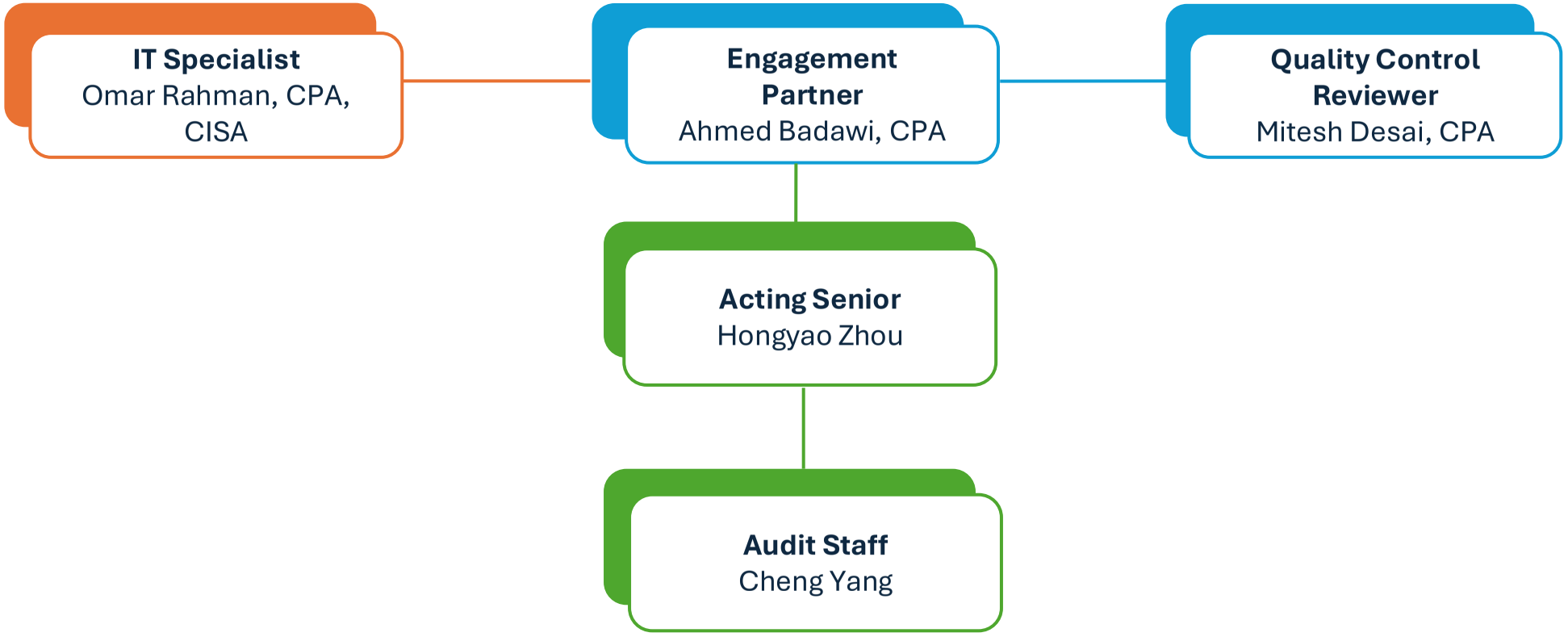


Our Firm and the Engagement Team

Our Firm – By the Numbers



Engagement Team





Deliverables and Scope of the Audit

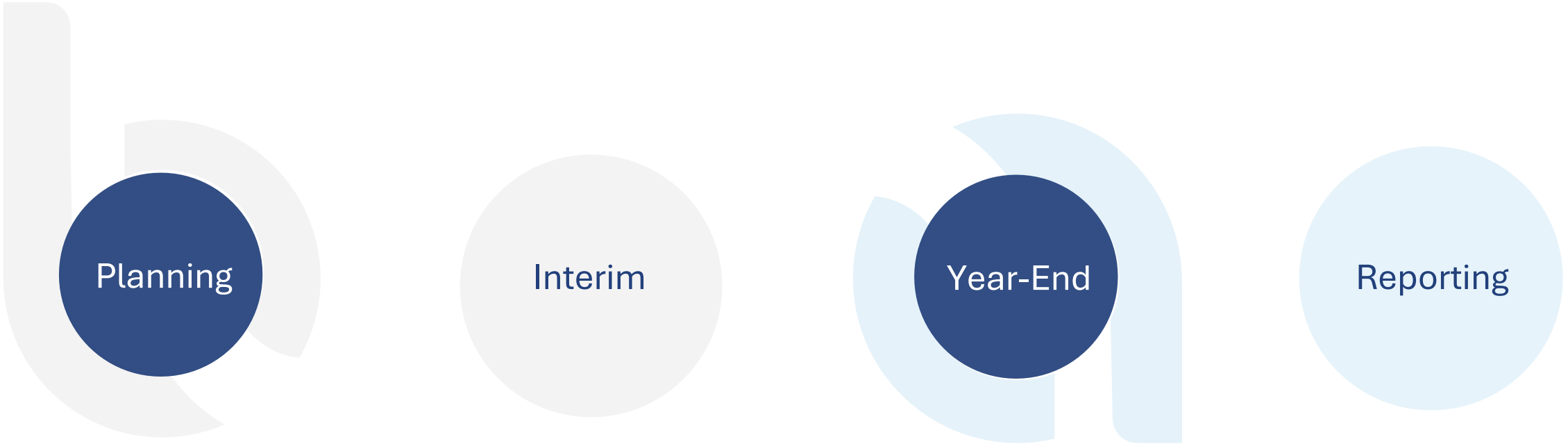
Deliverables and Scope of the Audit





Audit Methodology

Audit Methodology



Gather information and Finalize Timing.

Review Systems, Processes and Assess Risk.

Test and Validate Significant Account Balances.

Prepare Necessary Reports.



Areas of Primary Audit Risk

Areas of Primary Audit Risk

Risk of Management Override of Controls – The risk of management override of controls was addressed by the following procedures:

- Assigned staff based on consideration of risk.
- Incorporated an element of unpredictability in the audit.
- Considered the selection and application of significant accounting principles.
- Examined journal entries prepared by management.
- Reviewed accounting estimates for bias.
- Evaluated the business rationale for unusual transactions.
- Evaluated the appropriateness of fraud-related inquiries.

Revenue and Receivables – Improper Revenue Recognition:

- Performed ratio analysis of receivables and revenue accounts.
- Reviewed allowance for uncollectible accounts.
- Performed analysis of revenues and consumption data.

Areas of Primary Audit Risk

Debt Covenant – Risk that timing of transactions for purposes of meeting debt covenants is altered:

- Recalculated coverage ratios.
- Performed review of transaction details for amounts that make up ratio(s).
- Performed cut-off testing for expenditures and receivables.

Estimates – Review of Significant Accounting Estimates:

- Investment fair value estimates
- Capital assets useful life estimates
- Pension related estimates
- Other post-employment benefits (OPEB) estimates



Auditor's Report and Financial Statements

Auditor's Report

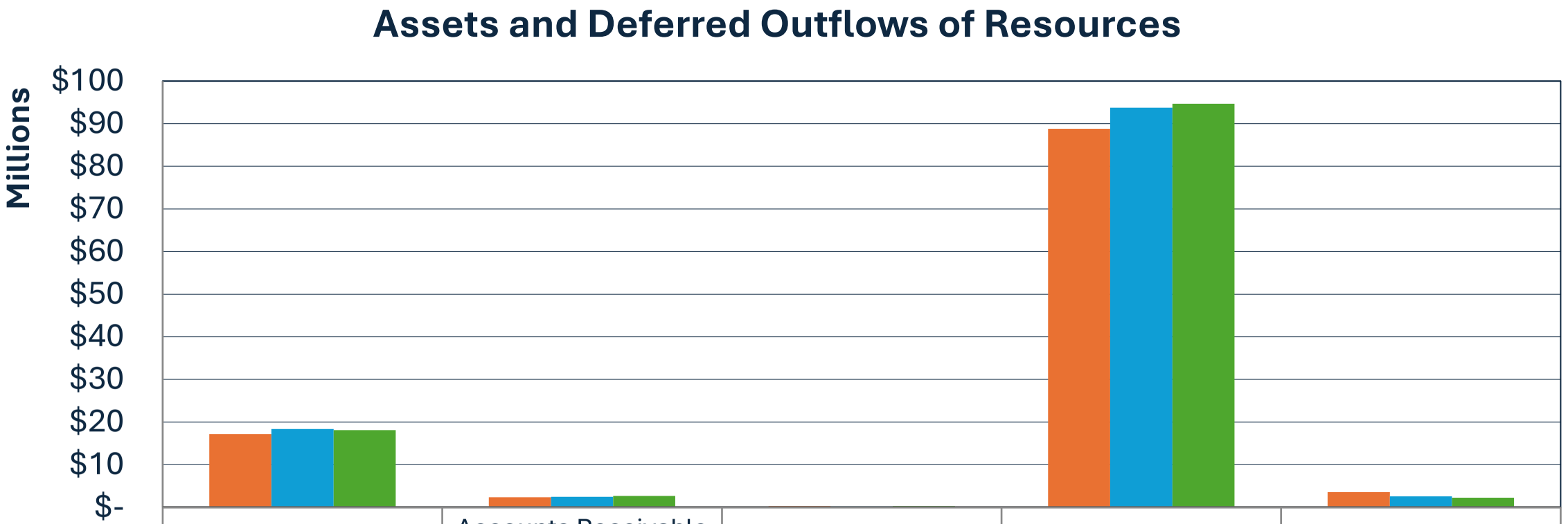
Auditing Standards

- Audit performed in accordance with Generally Accepted Auditing Standards

Unmodified Opinions

- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements

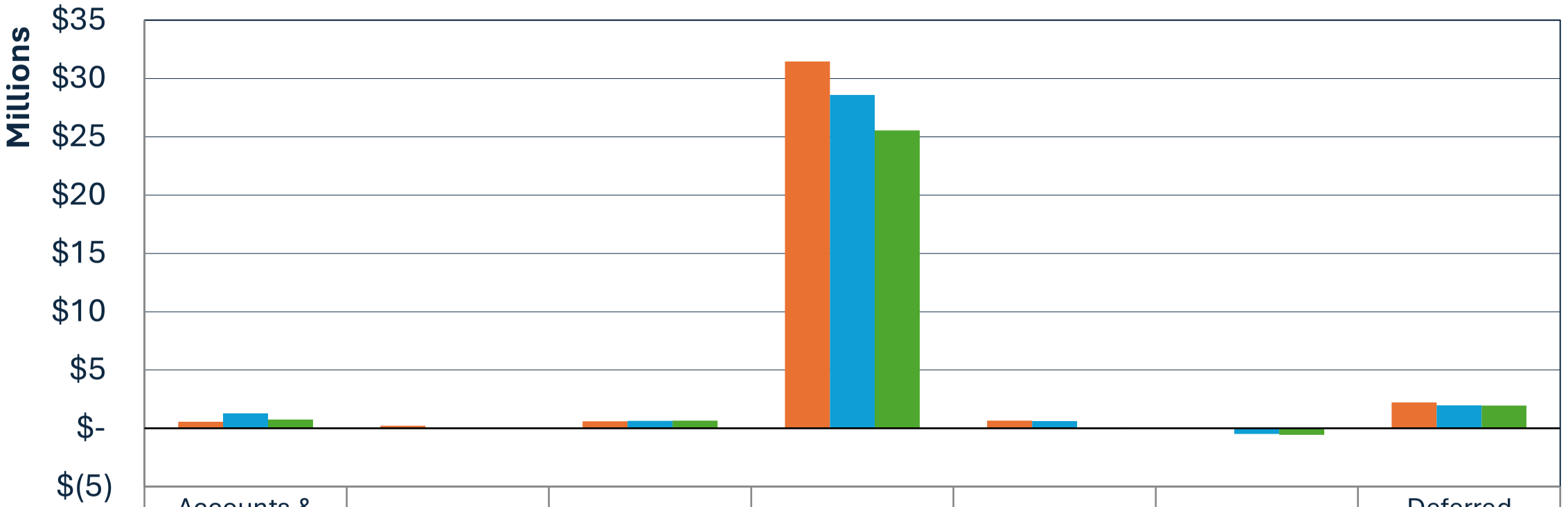
Financial Statements



	Cash & Investments	Accounts Receivable and Interest Receivable	Other Assets	Capital Assets	Deferred Outflows of Resources
2024	$17,165,860	$2,371,993	$269,146	$88,803,191	$3,573,981
2025	$18,388,760	$2,473,987	$194,304	$93,733,748	$2,545,023
2026	$18,086,470	$2,671,408	$301,032	$94,667,499	$2,277,529

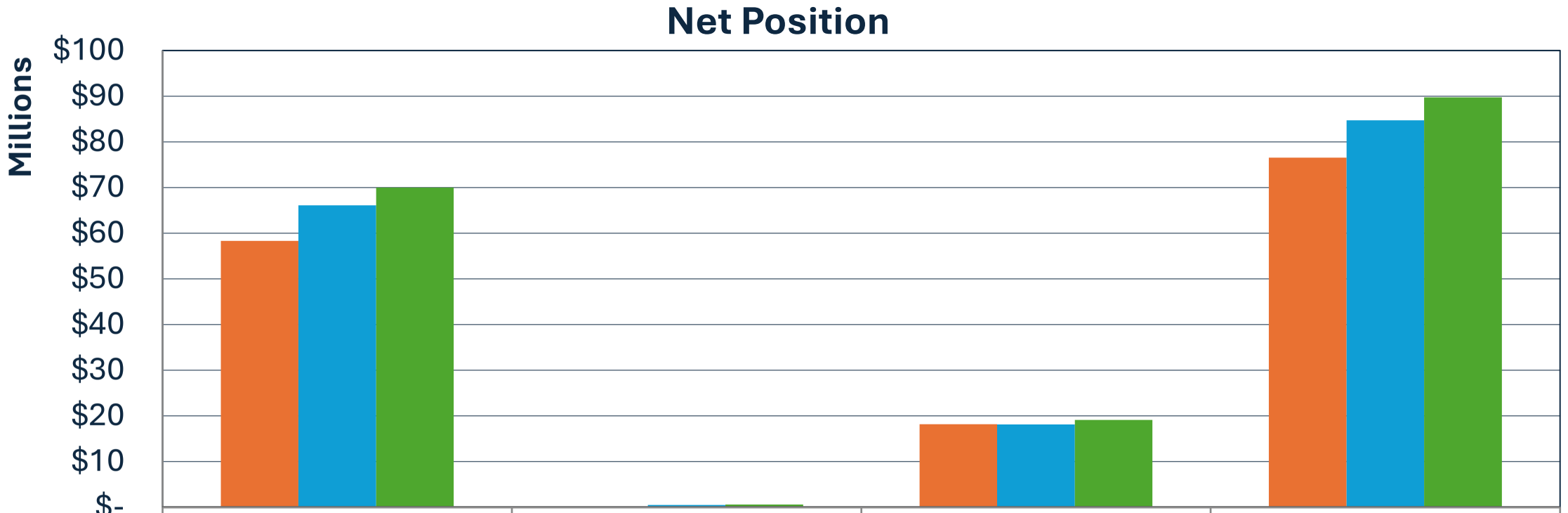
Financial Statements

Liabilities and Deferred Inflows of Resources



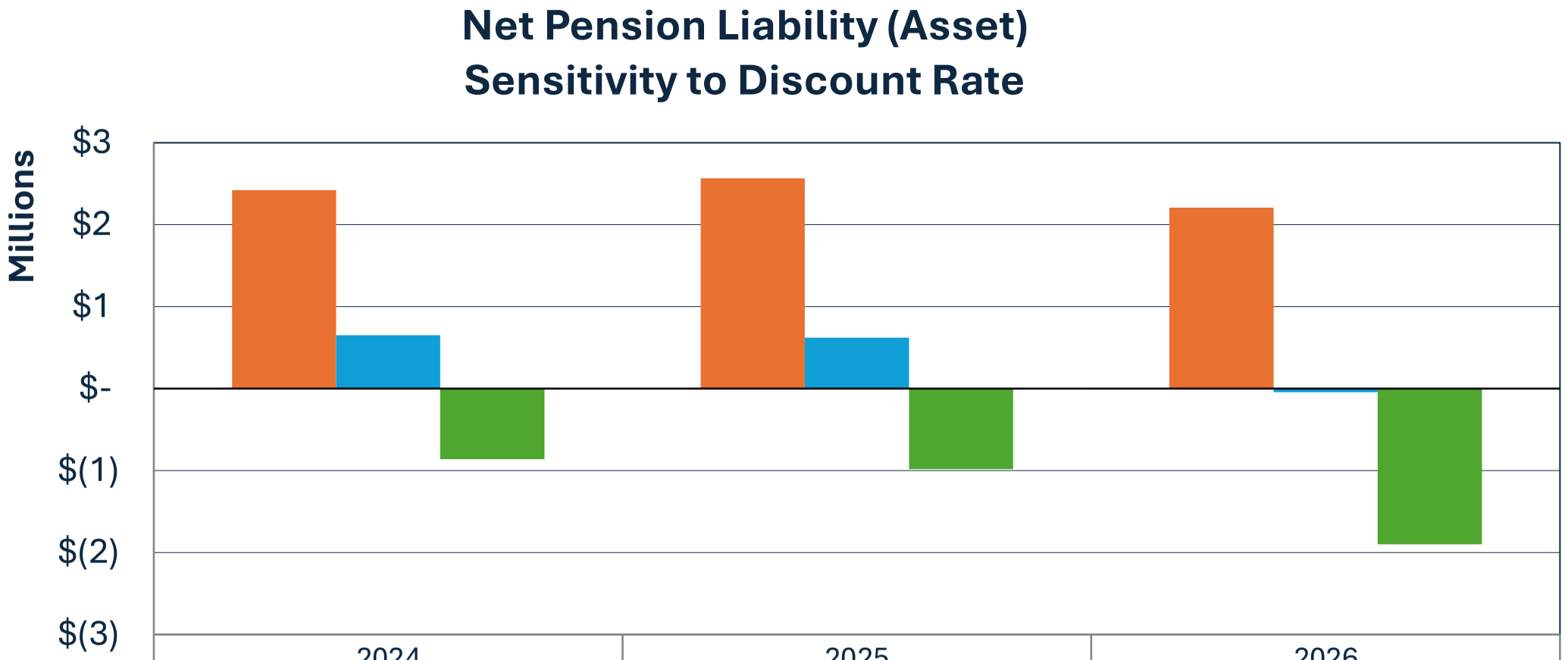
	Accounts & Interest Payable	Other Liabilities	Due to Other Governments	Long-Term Debt	Net Pension Liability (Asset)	Net OPEB Liability (Asset)	Deferred Inflows of Resources
2024	$558,033	$215,000	$592,411	$31,463,969	$650,397	$(25,025)	$2,207,154
2025	$1,286,531	$-	$640,163	$28,584,159	$620,411	$(486,725)	$1,969,637
2026	$752,085	$-	$645,321	$25,545,277	$(45,266)	$(559,414)	$1,944,688

Financial Statements



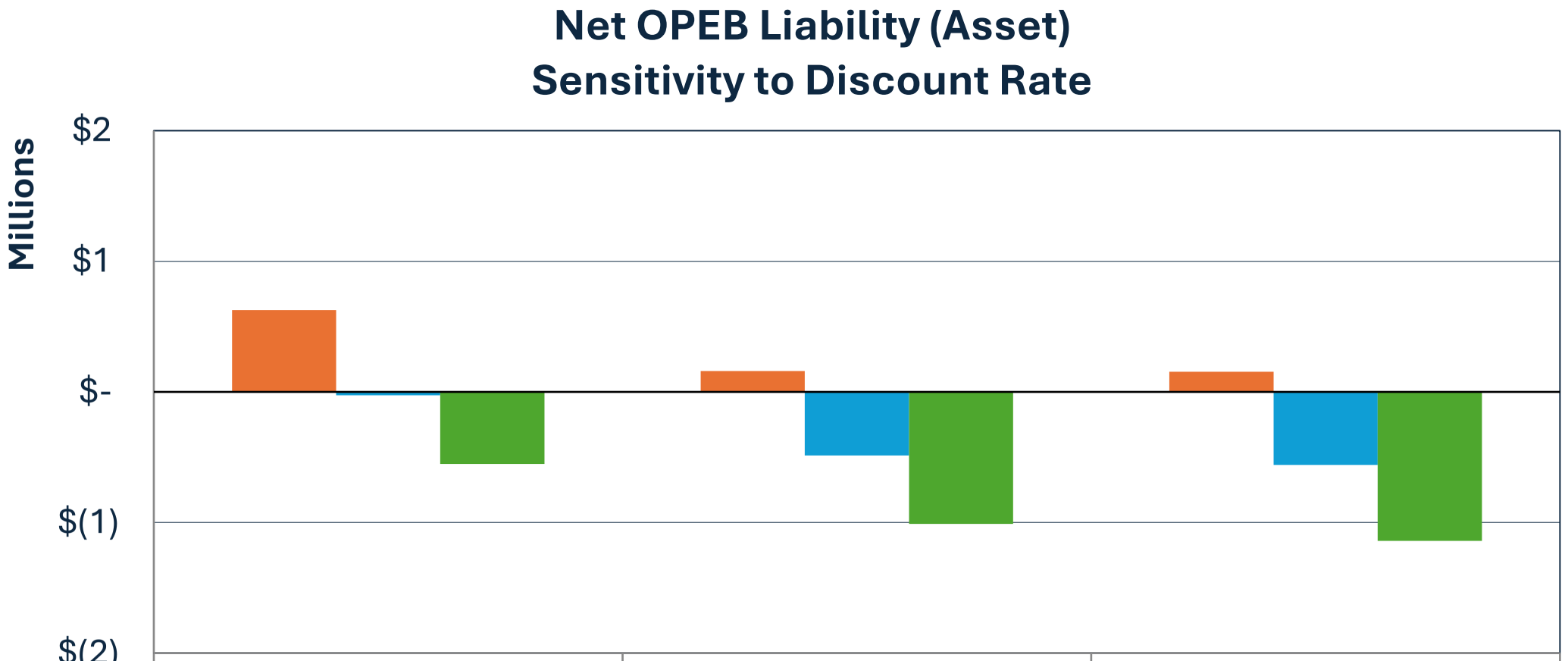
	Net Investment in Capital Assets	Restricted	Unrestricted	Total
2024	$58,325,475	$-	$18,196,757	$76,522,232
2025	$66,088,119	$486,725	$18,146,802	$84,721,646
2026	$70,008,957	$604,680	$19,107,610	$89,721,247

Pension Plan



	2024	2025	2026
1% Decrease	$2,420,083	$2,567,584	$2,207,415
Current Rate	$650,397	$620,411	$(45,266)
1% Increase	$(860,206)	$(982,399)	$(1,899,199)

Other Postemployment Benefits



	2024	2025	2026
1% Decrease	$626,529	$159,641	$155,157
Current Rate	$(25,025)	$(486,725)	$(559,414)
1% Increase	$(551,171)	$(1,010,794)	$(1,141,008)



Required Communications

Required Communications

Auditor's Responsibilities

- Provide an opinion on whether financial statements are fairly stated in accordance with U.S. GAAP
- Evaluate internal control over financial reporting including tone at the top
- Evaluate compliance with laws, contracts, and grants.
- Ensure financial statements are clear and transparent
- Communicate with the governing body

Management's Responsibilities

- Take responsibility for the financial statements
- Establish and maintain internal control over financial reporting
- Make all financial records available to us
- Establish internal control to prevent and detect fraud
- Inform us of all known and suspected fraud
- Comply with laws and regulations
- Take corrective action on audit findings

Required Communications

Independence

- It is our responsibility to maintain independence
- We maintained our independence by strict adherence to the AICPA and the Board of Accountancy rules and regulations

Timing of the Audit

- Within the time frame originally communicated to the District in our engagement letters.

Significant Accounting Policies and Unusual Transactions

- The District adopted the following new pronouncements during the year:
  - GASB Statement No. 103 – Financial Reporting Model Improvements
  - GASB Statement No. 104 – Disclosure of Certain Capital Assets

Required Communications

Difficulties Encountered in Performing the Audit

- No difficulties encountered.

Significant Audit Adjustments and Unadjusted Differences

- No significant audit adjustments or unadjusted differences.

Deficiencies in Internal Control over Financial Reporting

- No material weaknesses noted.

New Accounting Standards

2027

- GASB Statement No. 105 – Subsequent Events



Thank You for Allowing us to Provide Audit Services to the District.

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2026-27 QUARTERLY OPERATING BUDGET STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

Staff is presenting the quarterly budget status report through the first quarter of fiscal year 2026-27. This report is to keep the Florin Resource Conservation District (District) Board of Directors (Board) and the public informed on the financial status of the Elk Grove Water District (EGWD).

DISCUSSION

Background

On June 16, 2026, the Board approved the District's Fiscal Year (FY) 2026-27 Operating Budget. The adopted budget projects total revenues of approximately $19.1 million and total expenses of approximately $20.9 million, including appropriations into the District's FY 2026-27 Capital Improvement Program (CIP) reserves of approximately $3.68 million. The projected expenses in excess of revenues of approximately $1.81 million will be funded by operating reserves carried over from prior years.

Present Situation

A summary of the EGWD's financial status as of September 30, 2026 (Attachment 1) is provided with this report and a detailed analysis of the changes in each revenue and expenditure category is as follows:

Revenues collected through the first quarter of the fiscal year total $5,966,533 which is 31.29% of the $19,066,704 annual budget. The revenues are $297,743 or 5.25% above the same quarter of the prior year due to a revenue rate increase of 4.50% that went into effect January 1, 2026, an overall increase in consumption through September 2026 due to warmer weather and an increase in the number of new accounts in Service Area 2.

Total Operational Expenses were $3,156,641 through the first quarter, which is 22.82% of the annual budget of $13,830,189. The actual operating expenses were $(182,596) or -5.47% below the same quarter of the prior fiscal year as follows:

Personnel expenditures through the first quarter total $1,174,101, which is 19.58% of the $5,995,830 annual budget. The actual expenses were $(210,843) or -15.22% below the same period of the prior fiscal year. The increase is due mainly to the timing of receipt and payment of the District's medical premium invoices. Q1 2027 reflects only 2 payments and Q1 of 2026 reflects 4 payments.

Seminars, Conventions and Travel expenditures total $4,393, which is 13.40% of the annual budget of $32,778. The actual expenses were $(2,983) or -40.44% below the same period of the prior fiscal year due mainly to the majority of conferences and seminars in FY 26/27 being local, resulting in no airfare or lodging requirements.

Office and Operational expenditures total $440,350, which is 24.52% of the annual budget of $1,795,588. The actual expenses were $77,495 or 21.36% above the same period of the prior fiscal year due mainly to an increase in new software subscription costs and an increase in insurance premiums due to market rate increases.

Estimated Purchased Water costs total $1,195,796, which is 30.36% of the annual budget of $3,938,199. The actual expenses were $(53,734) or -4.30% below the same period of the prior fiscal year. The decrease is due mainly to increased water conservation in the District's SA2.

Outside Services expenditures total $196,834, which is 13.42% of the annual budget of $1,466,950. The actual expenses were $3,938 or 2.04% above the same period of the prior fiscal year. The increase is due mainly to the timing of receipt and payment of the District's financial statement audit invoice, offset by less contracted services through the end of Q1 2027.

Equipment Rent, Taxes and Utilities expenditures total $145,167, which is 24.16% of the annual budget of $600,844. The actual expenses were $3,531 or 2.49% above the same period of the prior fiscal year. The increase is due mainly to an increase in sewer and garbage service.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2025-2030 Strategic Plan. Development and adoption of annual budgets that are balanced through cost-saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

This report is provided to the Board for information only. There is no financial impact associated with this item at this time. Staff has provided a copy of the September 30, 2026 Quarterly Budget Review (Attachment 2) for the first quarter. The Quarterly Budget Review includes the line-item detail for the expenditure categories for the quarter-to-date for FY 2026-27, as well as the detail for last year's quarter-to-date.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments

General Ledger
Monthly Consent

User: PLee@egwd.org
Printed: 10/7/2026 8:24:57 AM
Period 01 - 03
Fiscal Year 2027

3/12 25.00%

Account	Description	End Bal	Budget	$ Variance	% Variance
Revenue					
	Revenues	**$ (5,966,532.55)**	**$ (19,066,704.34)**	**$ (13,100,171.79)**	31.29%
	Total Revenue	**5,966,532.55**	**19,066,704.34**	**13,100,171.79**	31.29%
Expense					
	Salaries & Benefits	**1,174,100.81**	**5,995,830.23**	**4,821,729.42**	19.58%
	Seminars Conventions & Travel	**4,393.28**	**32,778.00**	**28,384.72**	13.40%
	Office & Operational	**440,349.59**	**1,795,587.89**	**1,355,238.30**	24.52%
	Purchased Water	**1,195,796.00**	**3,938,198.69**	**2,742,402.69**	30.36%
	Outside Services	**196,834.18**	**1,466,950.00**	**1,270,115.82**	13.42%
	Rentals & Leases	**3,446.43**	**17,120.00**	**13,673.57**	20.13%
	Taxes & Utilities	**141,720.95**	**583,724.00**	**442,003.05**	24.28%
	Non-Operational	**(45,146.30)**	**(25,000.00)**	**20,146.30**	180.59%
	Total Expense	**$ 3,111,494.94**	**$ 13,805,188.81**	**$ 10,693,693.87**	22.54%
Revenue Total		**$ 5,966,532.55**	**$ 19,066,704.34**	**$ 13,100,171.79**	31.29%
Expense Total		**$ 3,111,494.94**	**$ 13,805,188.81**	**$ 10,693,693.87**	22.54%
Revenues in Excess of Expenditures		**$ 2,855,037.61**	**$ 5,261,515.53**	**$ 2,406,477.92**	54.26%

ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2026
FISCAL YEAR 2026-27

Account	Description	FY 2026-27 Budget	Y-T-D 9/30/2026	25.00% Percentage	Y-T-D 9/30/2025	Change from prior year
4100	Water Payment Revenues - Residential	$ 15,455,554	5,086,134	32.91%	$ 4,339,178	$ 746,956
4110	Water Payment Revenues - Commercial	2,957,910	665,667	22.50%	1,137,687	(472,020)
4120	Water Payment Revenues - Fire Service	313,741	80,509	25.66%	73,469	7,040
4200	Meter Fees/Plan Check/Water Capacity	126,000	54,684	43.40%	38,485	16,199
4201	Backflow Installation	22,500	17,275	76.78%	6,875	10,400
4202	Backflow Testing Fee	15,000	5,410	36.07%	4,830	580
4204	Failed Backflow Notify Fee	-	181	100.00%	25	156
4300	Fire Protection	-	780	0.00%	-	780
4520	Door Hanger Fees	110,000	25,800	23.45%	27,825	(2,025)
4530	Meter Testing Fee	-	-	100.00%	47	(47)
4540	New account Fees	15,000	4,620	30.80%	4,740	(120)
4550	NSF Fees	2,000	1,800	90.00%	385	1,415
4560	Fees & Penalties	-	4,273	100.00%	11,572	(7,299)
4570	Shut-off Fees	50,000	19,300	38.60%	23,300	(4,000)
4575	24 Hour Turn On	-	100	0.00%	-	100
4580	Restoration Fees	-	-	0.00%	-	-
4585	Administration Citations	-	-	0.00%	-	-
4590	Credit Card Fees	-	-	0.00%	-	-
4591	Sac County Release of Lien Fee	-	-	100.00%	300	(300)
4700	Rental Income	-	-	0.00%	-	-

ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2026
FISCAL YEAR 2026-27

4900	Customer Refunds	(1,000)	-	0.00%	73	(73)
	TOTAL GROSS REVENUES	**$ 19,066,704**	**$ 5,966,533**	**31.29%**	**$ 5,668,790**	**$ 297,743**

Account	Description	FY 2026-27 Budget	Y-T-D 9/30/2026	25.00% Percentage	Y-T-D 9/30/2025	Change from prior year
	Salaries & Benefits					
5100	Executive Salary	298,013	58,105	19.50%	56,003	2,102
5110	Exempt Salaries	827,948	158,245	19.11%	174,982	(16,737)
5120	Non-Exempt Salaries	2,425,751	429,882	17.72%	464,666	(34,785)
5130	Overtime Compensation	104,975	18,332	17.46%	18,551	(219)
5140	On Call Pay	62,050	13,260	21.37%	7,140	6,120
5150	Holiday Pay	187,607	36,340	19.37%	31,605	4,735
5160	Vacation Pay	230,386	62,437	27.10%	52,714	9,723
5170	Personal Time Pay	150,086	34,134	22.74%	48,210	(14,076)
5195	EAP	906	149	16.49%	357	(208)
5200	Medical Benefits	779,266	126,635	16.25%	292,945	(166,310)
5201	EGWD Contribution H.S.A	32,000	-	0.00%	-	-
5210	Dental/Vision/Life Insurance	60,892	9,707	15.94%	24,694	(14,987)
5220	Retirement Benefits	491,862	186,660	37.95%	152,524	34,137
5225	Retirement Benefits - Post Employment	120,686	26,837	22.24%	43,244	(16,407)
5230	Medical Tax, Social Security and SUI	77,157	13,309	17.25%	12,258	1,051
5240	Worker's Compensation Insurance	118,296	-	0.00%	-	-
5250	Education Assistance	-	-	0.00%	-	-
5260	Employee Training	20,050	-	0.00%	3,494	(3,494)
5270	Employee Recognition	7,400	67	0.91%	1,556	(1,489)
5280	Meetings	500.00	-	0.00%	-	-
	Category Subtotal	**5,995,830**	**1,174,101**	**19.58%**	**1,384,944**	**(210,843)**

Account	Description					
	Seminars, Conventions and Travel					
5300	Airfare	2,950	-	0.00%	-	-
5310	Hotels	6,000	-	0.00%	1,881	(1,881)
5320	Meals	4,640	-	0.00%	206	(206)
5340	Seminars & Conferences	10,920	2,840	26.01%	3,887	(1,047)
5350	Mileage Reimbursement, Parking, Tolls	2,268	53	2.35%	252	(199)

ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2026
FISCAL YEAR 2026-27

5375	Auto Allowance	6,000	1,500	25.00%	1,150	350
	Category Subtotal	**32,778**	**4,393**	13.40%	**7,376**	**(2,983)**

Account	Description	FY 2026-27 Budget	Y-T-D 9/30/2026	25.00% Percentage	Y-T-D 9/30/2025	Change from prior year
	Office & Operational					
5410	Advertising	18,200	-	0.00%	366	(366)
5415	Association Dues	161,135	98,336	61.03%	48,044	50,292
5420	Insurance	216,500	94,257	43.54%	68,898	25,359
5425	Licenses, Certifications, Fees	3,280	225	6.86%	1,474	(1,249)
5430	Repairs & Maintenance - Automotive	53,500	8,094	15.13%	11,520	(3,426)
5432	Repairs & Maintenance - Building	91,828	13,775	15.00%	16,764	(2,989)
5434	Repairs & Maintenance - Computers	8,404	705	8.39%	10,603	(9,898)
5435	Repairs & Maintenance - Equipment	105,500	11,354	10.76%	9,966	1,388
5438	Fuel	56,720	12,521	22.08%	7,050	5,471
5440	Materials	130,000	15,399	11.85%	24,724	(9,324)
5445	Chemicals	65,000	18,606	28.62%	15,649	2,957
5450	Meter Repairs	235,000	29,065	12.37%	58,304	(29,238)
5453	Permits	105,000	6,285	5.99%	11,558	(5,273)
5455	Postage	112,200	4,563	4.07%	20,170	(15,606)
5460	Printing	30,383	3,539	11.65%	4,334	(795)
5465	Safety Equipment	18,000	3,014	16.74%	2,215	799
5470	Software Programs & Updates	256,518	99,476	38.78%	27,341	72,135
5475	Supplies	31,020	3,492	11.26%	5,808	(2,316)
5480	Telephone	42,200	3,635	8.61%	6,547	(2,912)
5485	Tools	25,500	6,504	25.51%	6,574	(70)
5490	Clothing Allowance	6,700	315	4.71%	-	315
5491	EGWD-Other Clothing	15,000	2,230	14.87%	2,192	38
5493	Water Conservation Materials	8,000	4,960	62.00%	2,757	2,203
	Category Subtotal	**1,795,588**	**440,350**	**24.52%**	**362,854**	**77,495**

ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2026
FISCAL YEAR 2026-27

Account	Description					
5495	Purchased Water	**3,938,199**	**1,195,796**	**30.36%**	**1,249,530**	**(53,734)**

Account	Description	FY 2026-27 Budget	Y-T-D 9/30/2026	25.00% Percentage	Y-T-D 9/30/2025	Change from prior year
	Outside Services					
5505	Administration Services	5,100	366	7.18%	373	(7)
5510	Bank Charges	289,200	81,434	28.16%	79,450	1,984
5515	Billing Services	30,000	1,393	4.64%	5,262	(3,869)
5520	Contracted Services	488,200	64,414	13.19%	75,673	(11,259)
5525	Accounting Services	38,200	16,188	42.38%	-	16,188
5530	Engineering	10,000	-	0.00%	-	-
5535	Legal Services	170,000	5,053	2.97%	4,077	976
5540	Financial Consultants	-	-	0.00%	-	-
5545	Community Relations	2,000	-	0.00%	300	(300)
5550	Pre-employment	3,000	-	0.00%	-	-
5552	Misc. Medical	1,000	230	23.00%	293	(63)
5555	Janitorial	20,200	4,647	23.00%	5,235	(588)
5560	Bond Administration	7,050	4,417	62.66%	4,420	(3)
5570	Security	40,000	10,938	27.35%	11,698	(759)
5575	Sampling	33,000	7,755	23.50%	6,117	1,638
9950	Election Costs	330,000.00	-	0.00%	-	-
	Category Subtotal	**1,466,950**	**196,834**	**13.42%**	**192,897**	**3,938**

Account	Description	FY 2026-27 Budget	Y-T-D 9/30/2026	25.00% Percentage	Y-T-D 9/30/2025	Change from prior year
	Equipment Rent, Taxes and Utilities					
5620	Equipment Rental	17,120	3,446	20.13%	4,228	(782)
5710	Property Taxes	2,800	-	0.00%	-	-
5740	Electricity	511,124	123,227	24.11%	123,074	153
5750	Natural Gas	6,000	101	1.68%	68	33
5760	Sewer and Garbage	63,800	18,394	28.83%	14,267	4,127
	Category Subtotal	**600,844**	**145,167**	**24.16%**	**141,637**	**3,531**
	Total Operational Expenses	**13,830,189**	**3,156,641**	**22.82%**	**3,339,237**	**(182,596)**

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2026-27 QUARTERLY CAPITAL RESERVE STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

On June 16, 2020, the Florin Resource Conservation District (District) Board of Directors (Board) adopted the District's Reserve and Capital Investments Policy (Policy), establishing the funding levels for each of the District's respective reserve funds. Per the Policy, the District's unrestricted net position as of July 1 of each fiscal year is allocated first to the Operating Reserve (120 days of budgeted operating and maintenance expenses), then to the upcoming year's capital budget, followed by elections/special studies, with the balance allocated to future capital improvements and future capital replacements in the ratio of 75:25, respectively. The total unaudited unrestricted net position available to be allocated to reserves on July 1, 2025, was $19,107,612.

Through the first quarter of Fiscal Year 2026-27, the District expended $904,869 for capital projects leaving a remaining total reserve balance on September 30, 2026 of $18,202,743.

DISCUSSION

Background

On May 19, 2026, the Board approved the District's Fiscal Year (FY) 2027-31 Capital Improvement Program (CIP) appropriating $3.68 million in unrestricted funds to the FY 2026-27 CIP.

Present Situation

The District has appropriated reserve funds for FY 2026-27 as follows:

• Operations Reserves (120 days of O&M budget)	$ 5,652,420
• FY 2026-27 Capital Improvement Fund	$ 1,620,000
• FY 2026-27 Capital Replacement Fund	$ 2,060,000
• Elections and Special Studies	$ 330,000
• Future Capital Improvements	$ 7,083,894
• Future Capital Replacements	$ 2,361,298
	$ 19,107,612

The District has expended $904,869 on capital expenditures through September 30, 2026 as follows:

• Capital Improvement Fund	
○ AMI Project	$ 603,793
○ Brinkman Transmission	$ -
TOTAL	$ 603,793
• Capital Replacement Fund	
○ Well Rehab	$ 53
○ EG Florin Frontage Rd	$ 141,973
○ Gamay/Chablis Watermain	$ 6,644
○ Halverson Dr. Watermain	$ 5,528
○ Media Replacement - HVWTP	$ 25,741
○ Well 8 & 9 PLC	$ 51
○ Truck Replacements	$ 29,000
○ Pavement Repair – RRWTP	$ 9,513
○ AC Roller	$ 43,956
○ Pavement Repair – Admin	$ 22,344
○ Unforeseen CIP	$ 17,274
TOTAL	$ 301,076

The District's remaining reserve fund balances as of September 30, 2026 are as follows:

• Operations Reserves (120 days)	$ 5,652,420
• FY 2026-27 Capital Improvement Fund	$ 1,007,570
• FY 2026-27 Capital Replacement Fund	$ 1,767,561
• Elections and Special Studies	$ 330,000

• Future Capital Improvements	$ 7,083,894
• Future Capital Replacements	$ 2,361,298
	$ 18,202,743

ENVIRONMENTAL CONSIDERATIONS

There are no environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2025-2030 Strategic Plan. Developing and adopting annual budgets that are balanced through cost saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

There is no financial impact with this report. Staff has provided a copy of the September 20, 2026, Quarterly Capital Reserves Review (attached) for the first quarter.

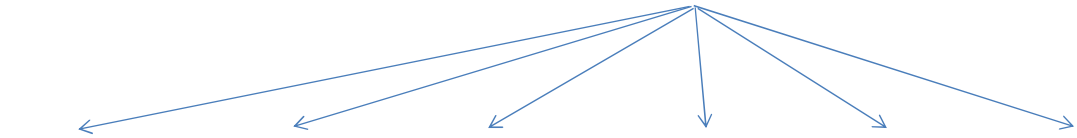
Respectfully submitted,

PATRICK LEE
FINANCE MANAGER/TREASURER

Attachment

ELK GROVE WATER RESERVES
Fiscal Year 2026-27
As of September 30, 2026

Total Available $ 19,107,612 at 7/1/2026 (unaudited)



Operating Reserves	Capital Improvements	Capital Replacements	Elections/ Special Studies	Future Capital Improvements	Future Capital Replacements
Needed	Funded	Funded	Funded	Funded	Funded
$ 5,652,420	$ 1,620,000	$ 2,060,000	$ 330,000	$ 7,083,894	$ 2,361,298
Available	Expended	Expended	Expended	Expended	Expended
-	$ 603,793	$ 301,076	$ -	$ -	$ -
Remaining	Remaining	Remaining	Remaining	Remaining	Remaining
$ 5,652,420	$ 1,016,207	$ 1,758,924	$ 330,000	$ 7,083,894	$ 2,361,298

Capital Improvement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
$ 1,570,000	$ -	$ -	$ 50,000
Expended	Expended	Expended	Expended
$ 603,793	$ -	$ -	$ -
Remaining	Remaining	Remaining	Remaining
$ 966,207	$ -	$ -	$ 50,000

Capital Replacement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
$ 1,400,000	$ 360,000	$ 250,000	$ 50,000
Expended	Expended	Expended	Expended
$ 154,198	$ 25,791	$ 103,814	$ 17,274
Remaining	Remaining	Remaining	Remaining
$ 1,245,802	$ 334,209	$ 146,186	$ 32,726

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Travis Franklin, Program Manager

SUBJECT: **LEGISLATIVE AND REGULATORY UPDATE**

RECOMMENDATION

Receive information on legislative and regulatory matters and provide direction to staff or approve positions, as appropriate.

SUMMARY

Several bills considered during the 2026 legislative session could affect the Florin Resource Conservation District/Elk Grove Water District (District). This report summarizes the final actions taken on those bills.

DISCUSSION

Background

The Florin Resource Conservation District (FRCD) Board of Directors (Board) is periodically updated on legislative and regulatory issues.

Present Situation

The 2026 legislative session ended on August 31. The Governor had until September 30 to sign or veto bills passed before the end of the session; bills not returned by that deadline could become law without the Governor's signature.

The following bills were signed into law by the Governor:

AB 2180 (Ward) – Local government: Proposition 218 Omnibus Implementation Act: proportional cost of service

AB 2180 clarifies how local governments may demonstrate that water and sewer rates comply with Proposition 218's proportional-cost-of-service requirement. The bill allows agencies to use reasonable cost-allocation methods and customer classes or tiers rather than calculating an exact cost for each individual parcel when setting water or sewer rates. The California Special Districts Association (CSDA) and Regional Water Authority (RWA) supported the bill. The Board joined the Association of California Water Agencies (ACWA)-led coalition in support of this bill.

SB 1085 (Durazo) – Water supply planning: housing developments.

SB 1085 requires cities and counties to identify the public water systems that may serve certain housing developments and request a water supply assessment regardless of whether the project is subject to CEQA. A public water system must submit the requested assessment within 45 days. CSDA and RWA supported the bill.

SB 1330 (Arreguín) – Assault and battery: utility workers.

This bill increases criminal penalties for assault or battery committed against specified utility workers while performing their duties. The bill is intended to provide greater protection for utility employees who may encounter confrontational or unsafe situations while performing field work, including service calls, meter work, shutoffs, inspections, and other customer-facing activities. ACWA favored the bill, and RWA monitored the bill.

The following bills were vetoed by the Governor:

AB 2739 (Soria) – Water: affordability and system stabilization.

The focus of the bill is water system affordability and financial stability. AB 2739 would establish the Water Affordability and System Stabilization Trust to provide a long-term funding source for water-rate assistance and community water-system infrastructure projects. The bill would direct trust income to water-rate assistance and community water-affordability funds, subject to specified funding and implementation requirements. ACWA and RWA supported the bill.

The Governor vetoed the bill, citing the significant General Fund commitment and ongoing administrative costs that were not included in the state budget. The veto message stated that proposals with substantial fiscal impacts should be considered through the annual budget process.

SB 1125 (Menjivar) – Water Rate Assistance Program.

This bill would create a statewide Water Rate Assistance Program administered by the State Water Resources Control Board, providing direct financial assistance to low-income households for water bills. The bill includes development of eligibility criteria, funding mechanisms, and program oversight/reporting, aiming to create a consistent, long-term affordability program across California water systems. Implementation of the program would be contingent upon funding appropriated by the Legislature. RWA and ACWA supported the bill in its final amended form.

The Governor vetoed the bill because it relied on an unidentified future funding source and would create significant state startup and ongoing administrative costs. The veto message stated that the proposal should be evaluated through the annual budget process.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

Monitoring and advocating for legislation supports the District's Water Industry Leadership goals of the 2025-2030 Strategic Plan.

FINANCIAL SUMMARY

There is no direct financial impact associated with this report.

Respectfully submitted,

TRAVIS FRANKLIN
PROGRAM MANAGER

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Bruce Kamilos, General Manager

SUBJECT: **GENERAL MANAGER'S REPORT**

RECOMMENDATION

Receive and discuss the General Manager's report and provide direction to staff, as appropriate.

SUMMARY

The General Manager's Report is a standing item on the regular board meeting agenda. The report is intended to inform the Florin Resource Conservation District (District) Board of Directors (Board) of notable, miscellaneous items the General Manager would like to share with the Board. The report also provides an opportunity for the Board to discuss the items, and provide direction to staff.

DISCUSSION

Background

Each month, the General Manager provides a report to the Board of any notable, miscellaneous items.

Present Situation

- Enterprise Resource Planning (ERP) Implementation Update – The following Springbrook modules have been fully implemented: Finance, Payroll, Purchase Orders, Utility Billing, Accounts Receivable, and Fixed Assets.
    - Staff received training on the Human Resources, Employee Self-Service, and Timesheets modules and is currently conducting internal testing before proceeding with full implementation.
    - On October 5, 2026, staff provided Chair Lindsay with a brief demonstration of Tableau, Springbrook's reporting tool, at his request.
    - Staff received a demonstration of Springbrook's new Open Enrollment module on October 14, 2026. Springbrook is currently finalizing the module's integration into its platform. The module will be available to District staff once the integration is complete.

- District Reorganization – LAFCo staff anticipates initiating the 30-day public comment period for the Municipal Service Review (MSR) and Sphere of Influence (SOI) update in December 2026, pending completion of the Executive Director's review of the draft MSR. The earliest anticipated Commission hearing would be January 2027, with approval of the proposed reorganization more conservatively expected in February or March 2027. Following Commission approval, LAFCo will initiate the required conducting-authority and protest proceedings under Government Code section 57000.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2025-2030 Strategic Plan. Due to the varied subject matters presented in the General Manager's Report, the report over time will likely touch on every strategic goal contained in the plan.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

October 20, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Bruce Kamilos, General Manager

SUBJECT: **ELK GROVE WATER DISTRICT OPERATIONS REPORT – SEPTEMBER 2026**

RECOMMENDATION

This item is presented for information only. No action by the Florin Resource Conservation District Board of Directors is proposed at this time.

SUMMARY

The Elk Grove Water District (EGWD) Operations Report is a standing item on the regular board meeting agenda.

All regulatory requirements were met for the month of September. Other notable events are described below.

DISCUSSION

Background

Every month, staff present an update on the activities related to the operations of the EGWD. Included for the Florin Resource Conservation District Board of Director's review is the EGWD's September 2026 Operations Report.

Present Situation

The EGWD September 2026 Operations Report highlights are as follows:

- **Operations Activities Summary –** 353 door hangers were placed for past due balances, which resulted in 59 shutoffs. We received three (3) water pressure complaints and one (1) water quality complaint.

- **Production –** The Combined Total Service Area 1 production graph on page 13 shows that production during the month of September decreased by 2.23 percent compared to what was produced in 2025. The Total Demand/Production for both service areas on page 14 shows that customer use during the month of September compared to 2025 increased by 1.18 percent.

- **Static and Pumping Level Graphs –** The third quarter soundings are shown and indicate that the static water levels of the deep wells and shallow wells are at or slightly above the static water levels measured in the third quarter of 2025.

- **Treatment (Compliance Reporting) –** All samples taken during the month comply with all regulatory permit requirements. No exceedances of any maximum contaminant levels were found, and all water supplied to EGWD's customers met or exceeded safe drinking water standards.

- **Safety Meetings/Training –** One (1) safety training sessions were conducted for the month.

- **Service and Main Leaks Map –** There were two (2) service line leaks and one main line leak during September.

- **System Pressures –** Pressures in Service Area 1 and Service Area 2 were stable during the month of September.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2025-2030 Strategic Plan. The EGWD Operations Report provides an ongoing and transparent review of EGWD's operations, and therefore conforms with Strategic Goal No. 1, Governance.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,

B. M. Kamilos

BRUCE KAMILOS
GENERAL MANAGER

BMK/ac

Attachment

EGWD

OPERATIONS REPORT

September 2026







Elk Grove Water District

A DEPARTMENT OF THE Florin Resource Conservation District

Elk Grove Water District
Operations Report
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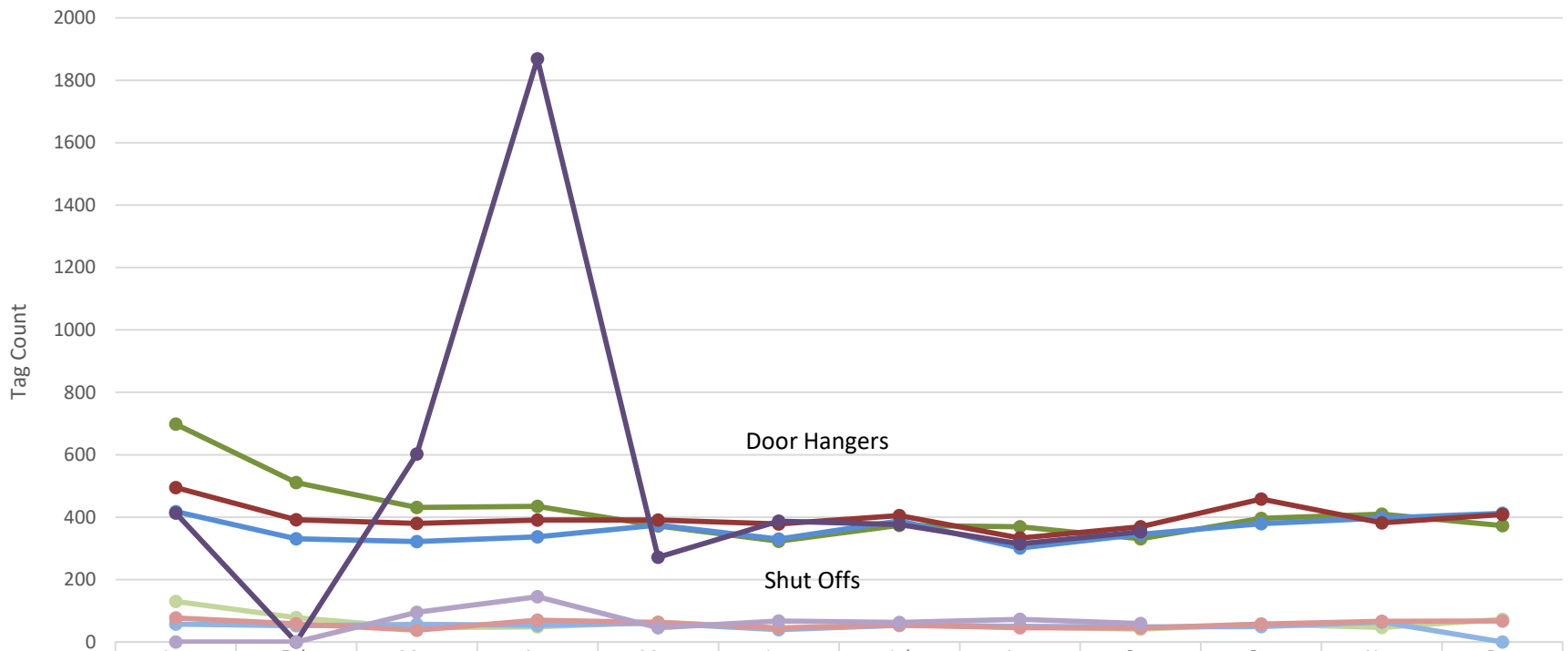
Operations Activities Summary

Service Requests:	September-26		YTD (Since Jan. 1, 2025)	
Department	Service Request	Hours	Service Request	Hours
Distribution				
Door Hangers	353	10.5	4,582	205
Shut offs	59	7	548	63.5
Turn ons	55	11	515	82
Investigations	29	7.25	313	78.25
USA Locates	242	60.5	2,591	647.75
Customer Complaints				
-Pressure	3	1.5	13	6.5
-Water Quality	1	0.5	5	2.5

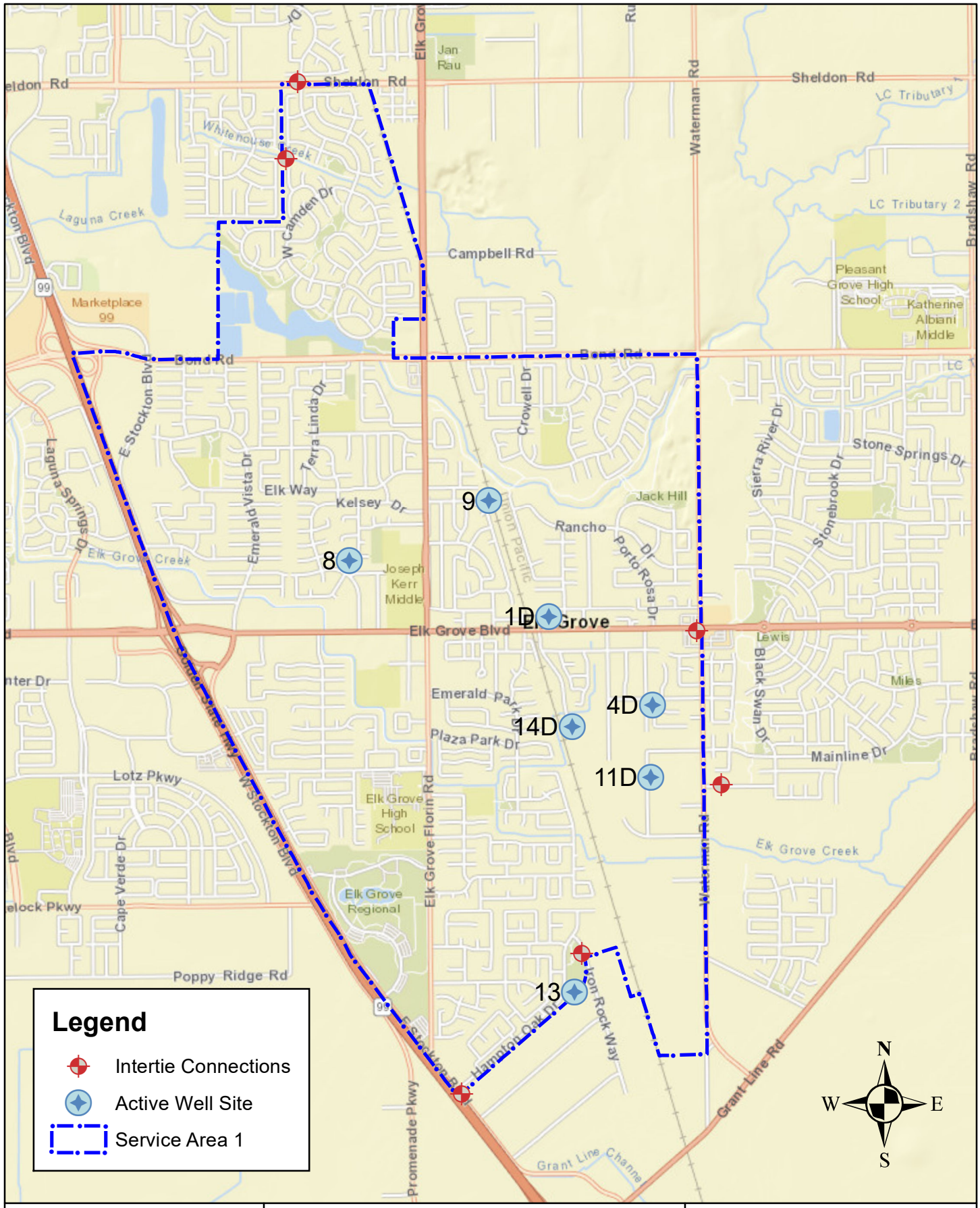
Work Orders:	September-26		YTD (Since Jan. 1, 2025)	
Department	Work Orders	Hours	Work Orders	Hours
Distribution:				
Meters Installed	1	0.5	82	40.75
Meter Change Out	95	47.5	515	295.35
Preventative Maint.				
-Hydrant Maintenance (144)	144	36	1,152	324
-Valve Exercising (80)	80	20	488	142
Corrective Maint.				
-Leaks	3	30	23	282
-Other	0	0	17	165

Elk Grove Water District

Door Hangers and Shut Off Tags



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023 Door Hangers	698	511	431	435	372	323	374	369	331	396	410	373
2023 Shut Offs	130	78	46	48	64	44	53	48	41	57	47	73
2024 Door Hangers	418	331	322	337	375	330	388	301	345	379	397	412
2024 Shut Offs	57	52	56	54	60	39	54	50	48	49	64	0
2025 Door Hangers	495	392	380	391	391	378	405	333	369	458	382	409
2025 Shut Offs	77	58	38	70	63	45	55	46	45	57	66	67
2026 Door Hangers	413	0	602	1869	272	387	376	315	353			
2026 Shut Offs	0	0	95	145	46	67	63	73	59			



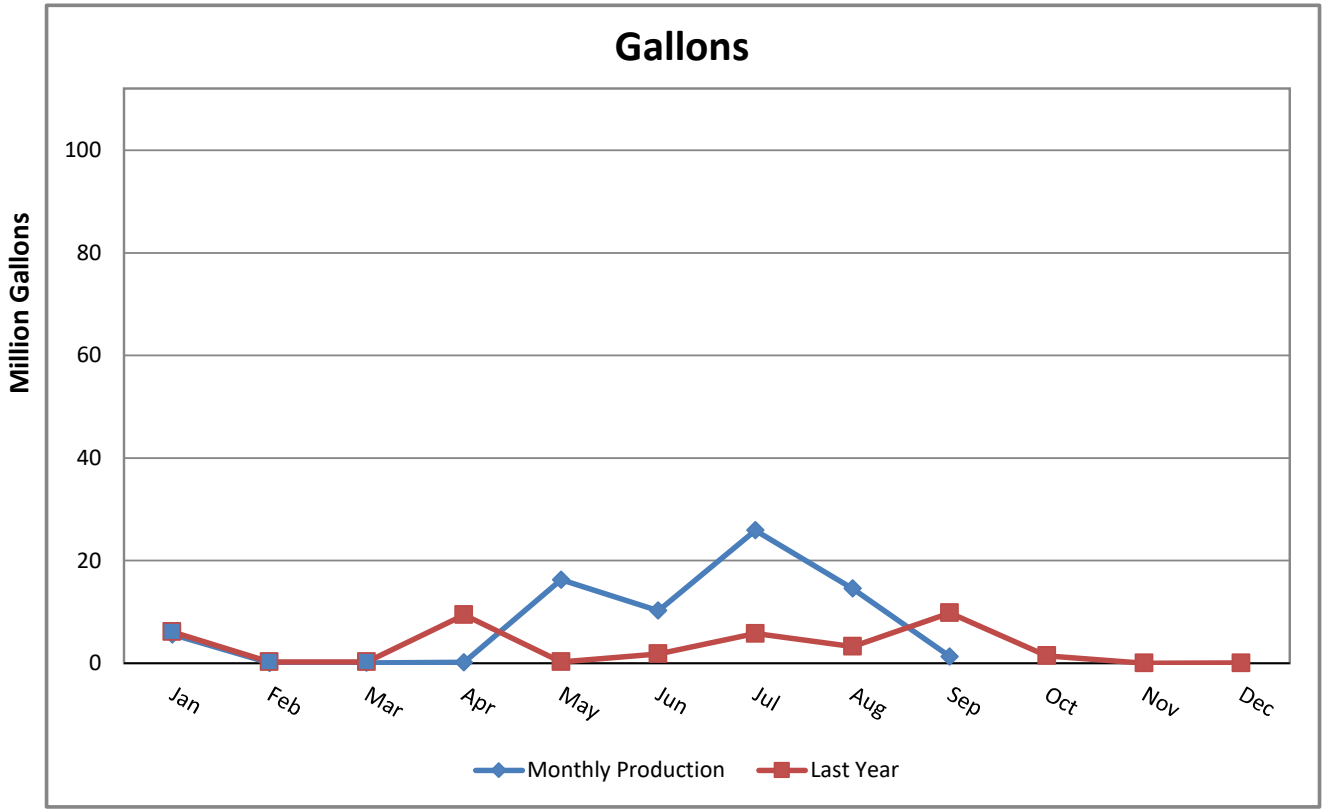
Active Well Sites & Intertie Connections

Elk Grove Water District

Elk Grove Water District

Monthly Production

Well 1D School -- September 2026



Selected Month Production
1,291,459 Gallons

Average GPM:	1,630
Pump depth:	275 ft
Well depth:	1025 ft

Motor:

Volts:	478
Volts (Rated):	460
RPM:	1787
RPM (Rated):	2115
Amps A:	175
Amps A (Rated):	222
Amps B:	174
Amps B (Rated):	222
Amps C:	168
Amps C (Rated):	222
Motor Temp:	108.3 F
Hour Meter:	13.2

Chlorine:

Dosing:	1.59 mg/L
Demand:	0.47 mg/L
Residual:	1.13 mg/L

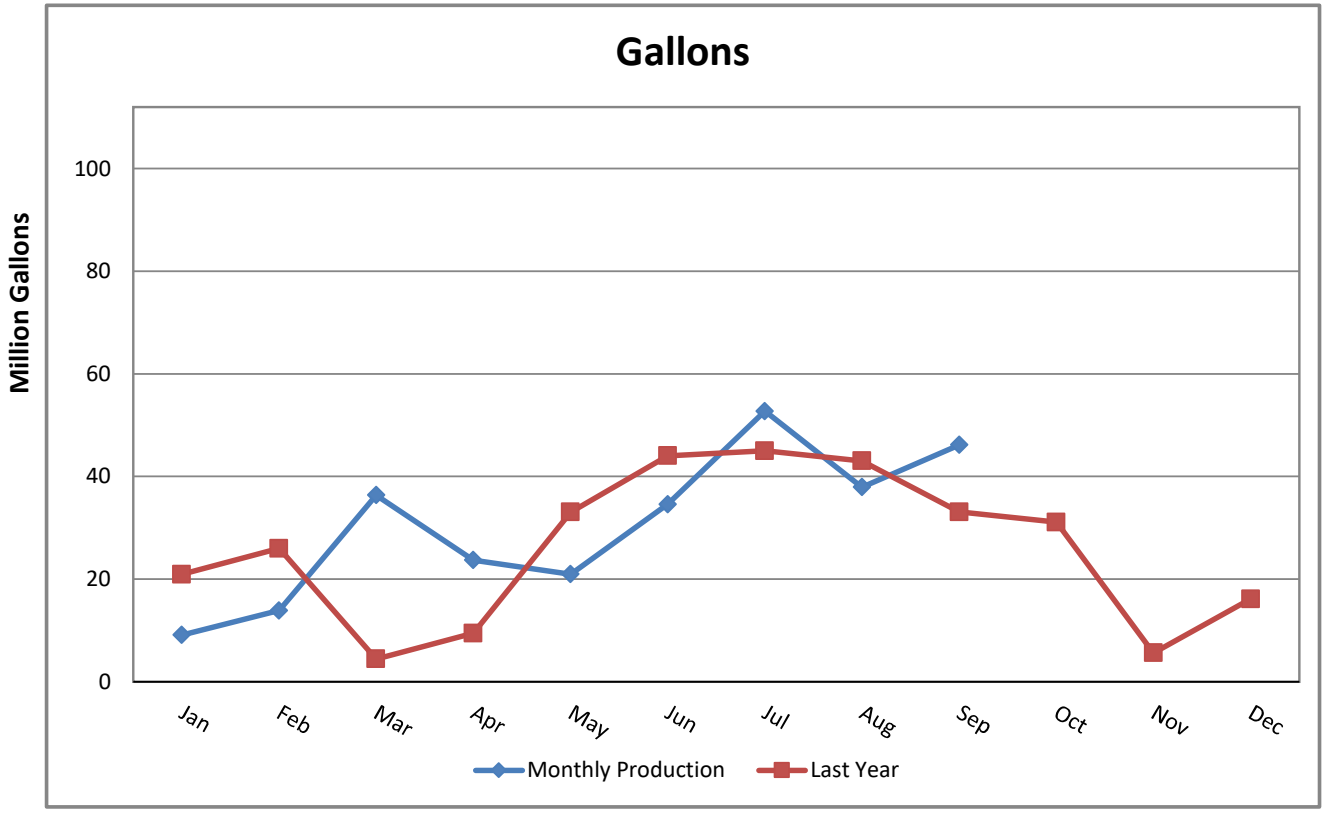
Vibration Reading:

Base Line:	0.05 in/sec
Current:	0.04 in/sec

Elk Grove Water District

Monthly Production

Well 4D Webb -- September 2026



Selected Month Production
46,134,602 Gallons

Average GPM:	1698
Pump depth:	340 ft
Well depth:	1075 ft

Motor:

Volts:	414
Volts (Rated):	460
RPM:	1681
RPM (Rated):	1775
Amps A:	184
Amps A (Rated):	225
Amps B:	183
Amps B (Rated):	225
Amps C:	181
Amps C (Rated):	225
Motor Temp:	119.9 F
Hour Meter:	452.80

Chlorine:

Dosing:	1.6 mg/L
Demand:	0.55 mg/L
Residual:	1.05 mg/L

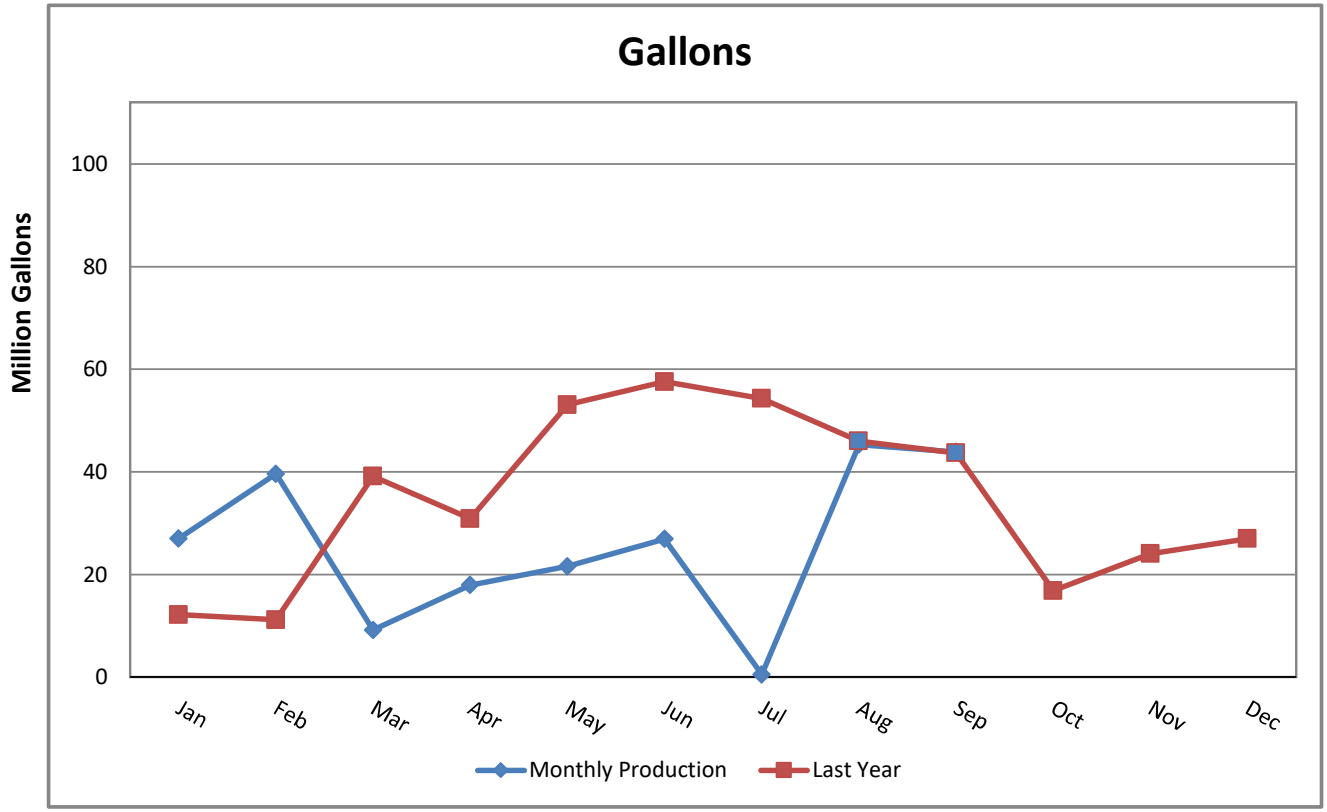
Vibration Reading:

Base Line:	0.05 in/sec
Current:	0.04 in/sec

Elk Grove Water District

Monthly Production

Well 11D Dino -- September 2026



Selected Month Production
43,882,930 Gallons

Average GPM:	1,661
Pump depth:	340 ft
Well depth:	1038 ft

Motor:

Volts:	477
Volts (Rated):	460
RPM:	1787
RPM (Rated):	1775
Amps A:	222
Amps A (Rated):	225
Amps B:	220
Amps B (Rated):	225
Amps C:	221
Amps C (Rated):	225
Motor Temp:	137.7 F
Hour Meter:	440.1

Chlorine:

Dosing:	1.62 mg/L
Demand:	0.57 mg/L
Residual:	1.05 mg/L

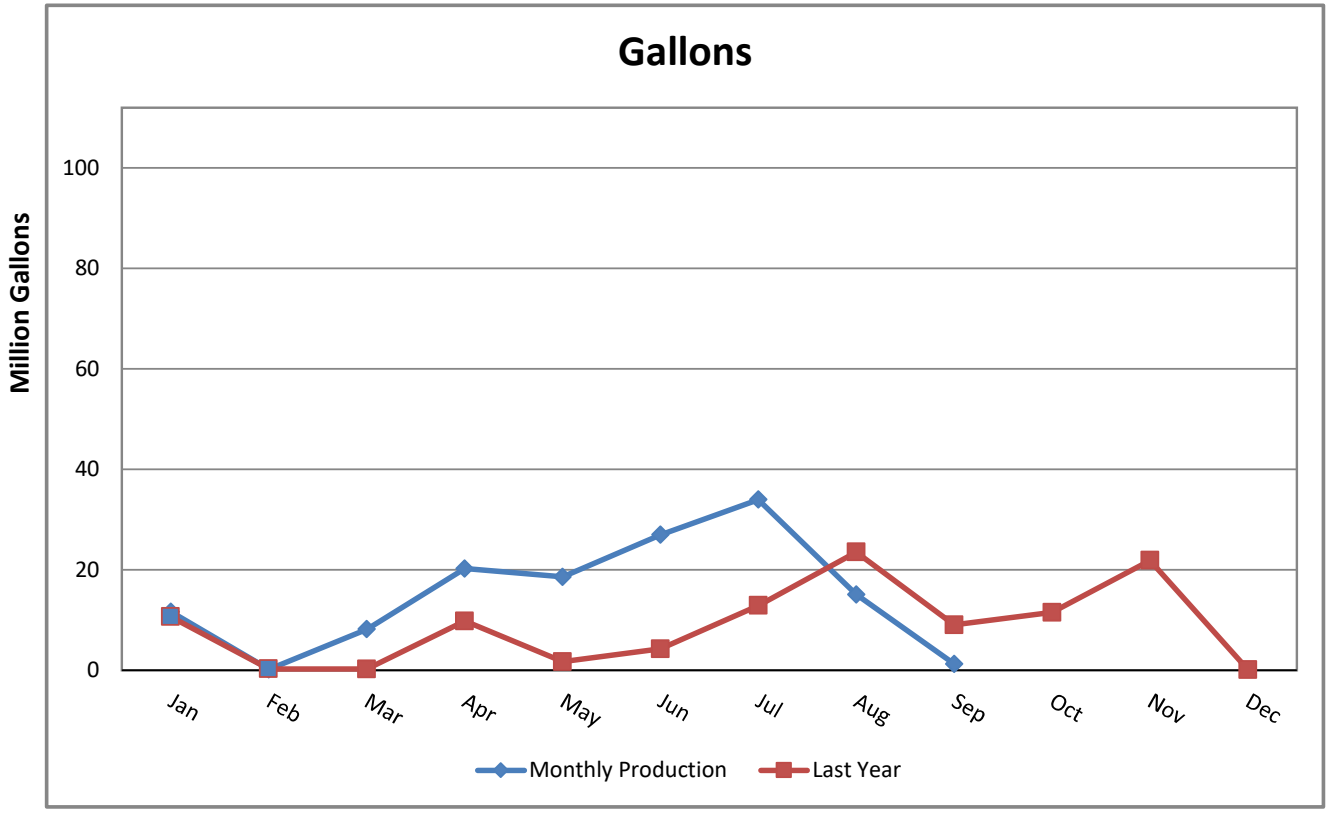
Vibration Reading:

Base Line:	0.05 in/sec
Current:	0.05 in/sec

Elk Grove Water District

Monthly Production

Well 14D Railroad -- September 2026



Selected Month Production
1,246,007 Gallons

Average GPM:	1357
Pump depth:	340 ft
Well depth:	1051 ft

Motor:

Volts:	479
Volts (Rated):	460
RPM:	1787
RPM (Rated):	1785
Amps A:	163
Amps A (Rated):	171
Amps B:	162
Amps B (Rated):	171
Amps C:	159
Amps C (Rated):	171
Motor Temp.:	99.0 F
Hour Meter:	15.3

Chlorine:

Dosing:	1.82 mg/L
Demand:	0.74 mg/L
Residual:	1.08 mg/L

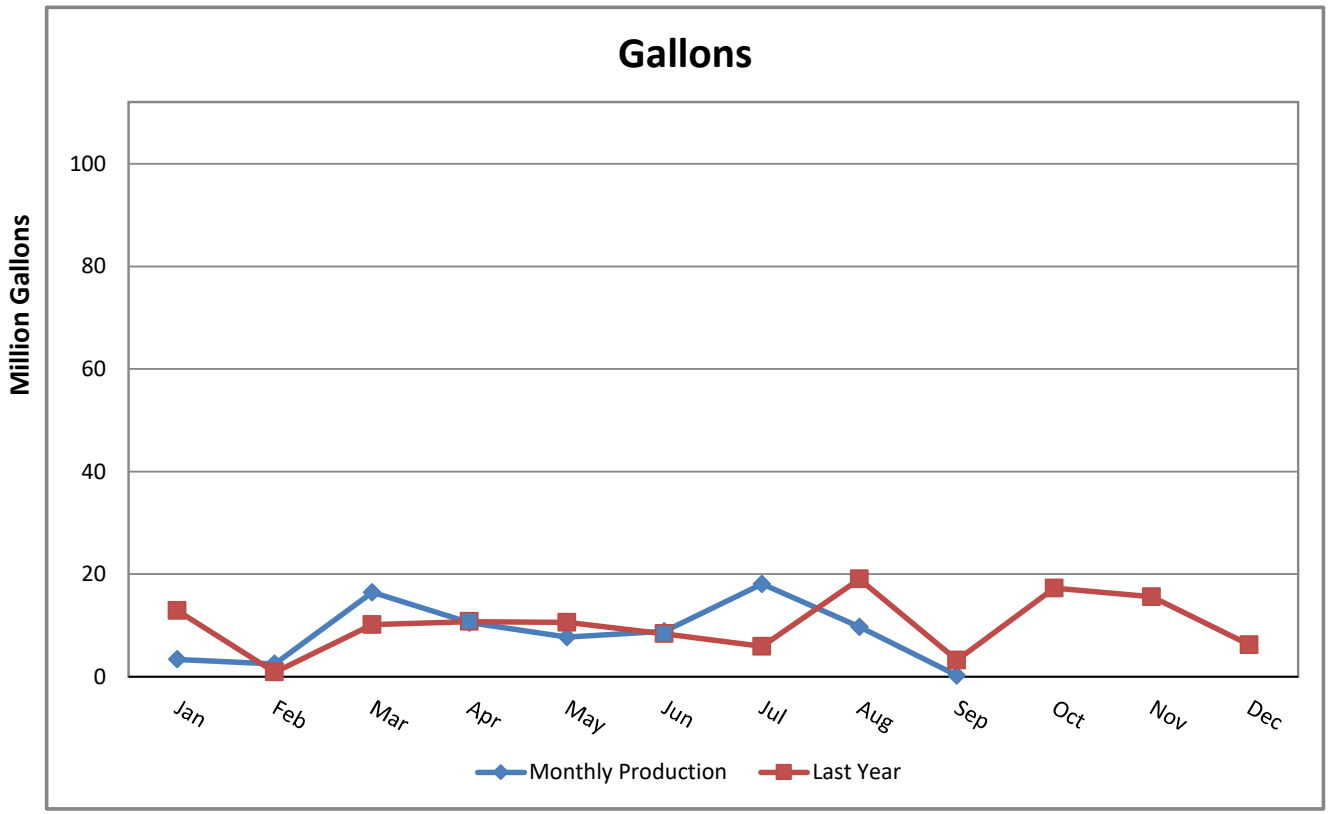
Vibration Reading:

Base Line:	0.02 in/sec
Current:	0.02 in/sec

Elk Grove Water District

Monthly Production

Well 8 Williamson -- September 2026
(Submersible)



Selected Month Production
228,687 Gallons

Average GPM:	552
Pump depth:	150 ft
Well depth:	564 ft

Motor:

Volts:	461
Volts (Rated):	460
Amps A:	68
Amps A (Rated):	65
Amps B:	66
Amps B (Rated):	65
Amps C:	67
Amps C (Rated):	65
Hour Meter:	6.9

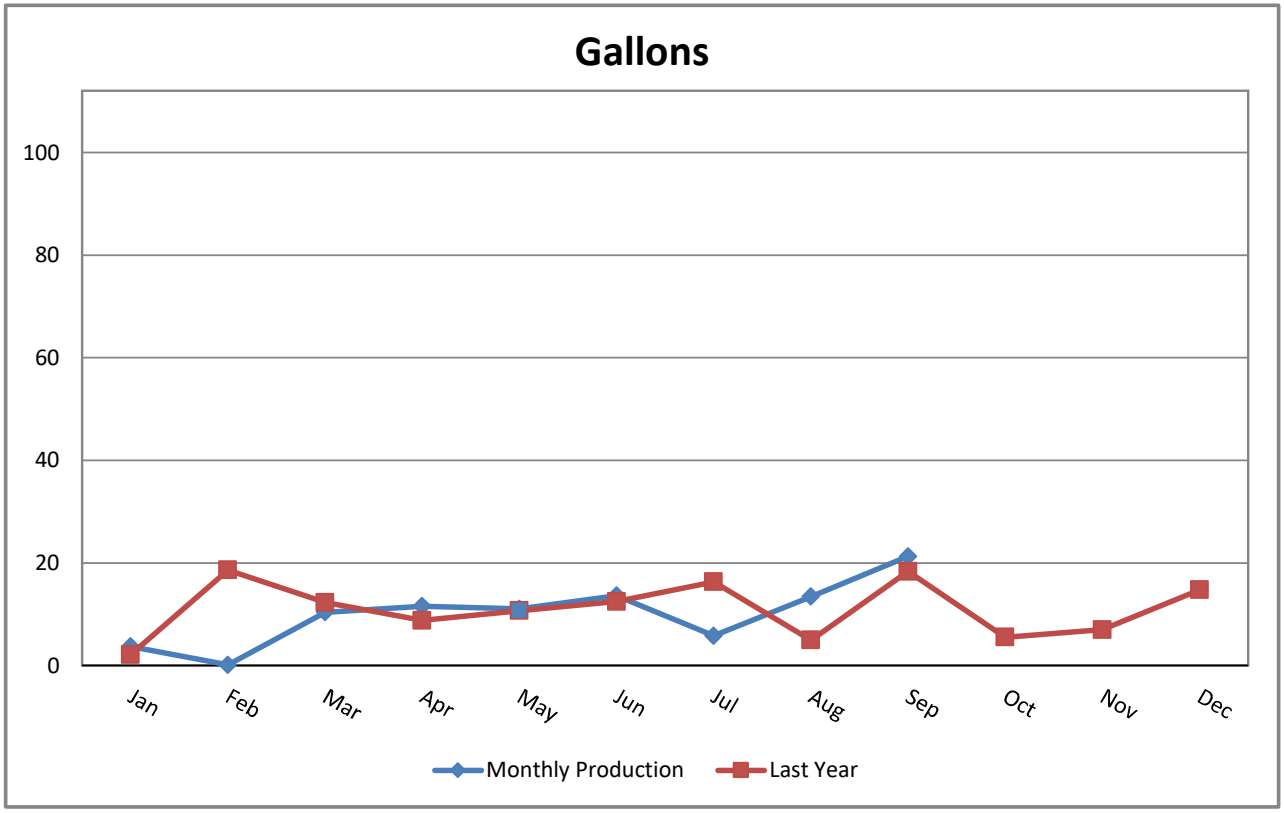
Chlorine:

Dosing:	1.26 mg/L
Demand:	0.02 mg/L
Residual:	1.24 mg/L

Elk Grove Water District

Monthly Production

Well 9 Polhemus -- September 2026
(Submersible)



Selected Month Production
21,271,028 Gallons

Average GPM:	497
Pump depth:	150 ft
Well depth:	556 ft

Motor:

Volts:	477
Volts (Rated):	460
Amps A:	58
Amps A (Rated):	65
Amps B:	57
Amps B (Rated):	65
Amps C:	60
Amps C (Rated):	65
Hour Meter:	712.7

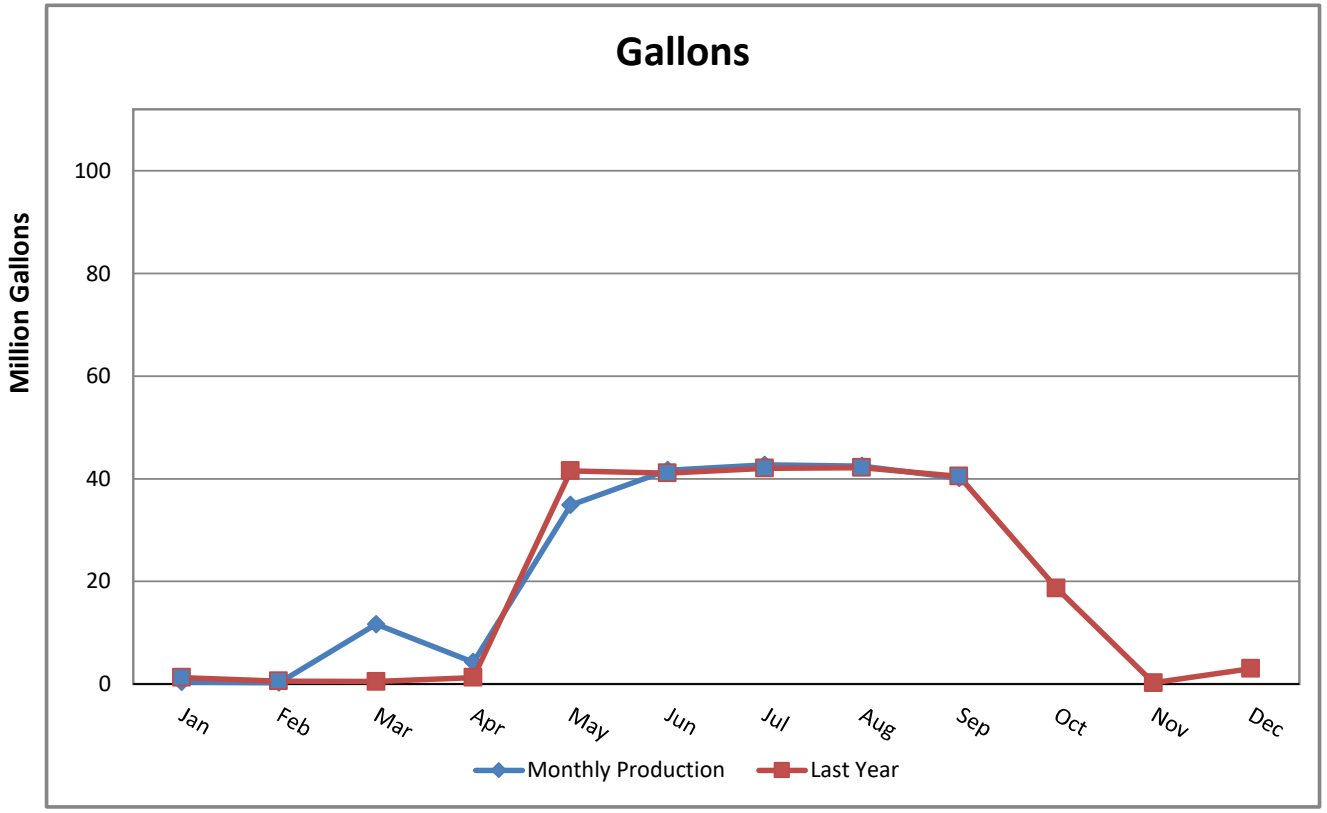
Chlorine:

Dosing:	1.36 mg/L
Demand:	0.55 mg/L
Residual:	0.81 mg/L

Elk Grove Water District

Monthly Production

Well 13 Hampton -- September 2026



Selected Month Production
40,100,918 Gallons

Average GPM:	951
Pump depth:	200 ft
Well depth:	500 ft

Motor:

Volts:	476
Volts (Rated):	460
RPM:	1788
RPM (Rated):	1785
Amps A:	105
Amps A (Rated):	141
Amps B:	106
Amps B (Rated):	141
Amps C:	108
Amps C (Rated):	141
Motor Temp.:	142.2 F
Hour Meter:	702.3

Chlorine:

Dosing:	1.82 mg/L
Demand:	0.76 mg/L
Residual:	1.06 mg/L

Vibration Reading:

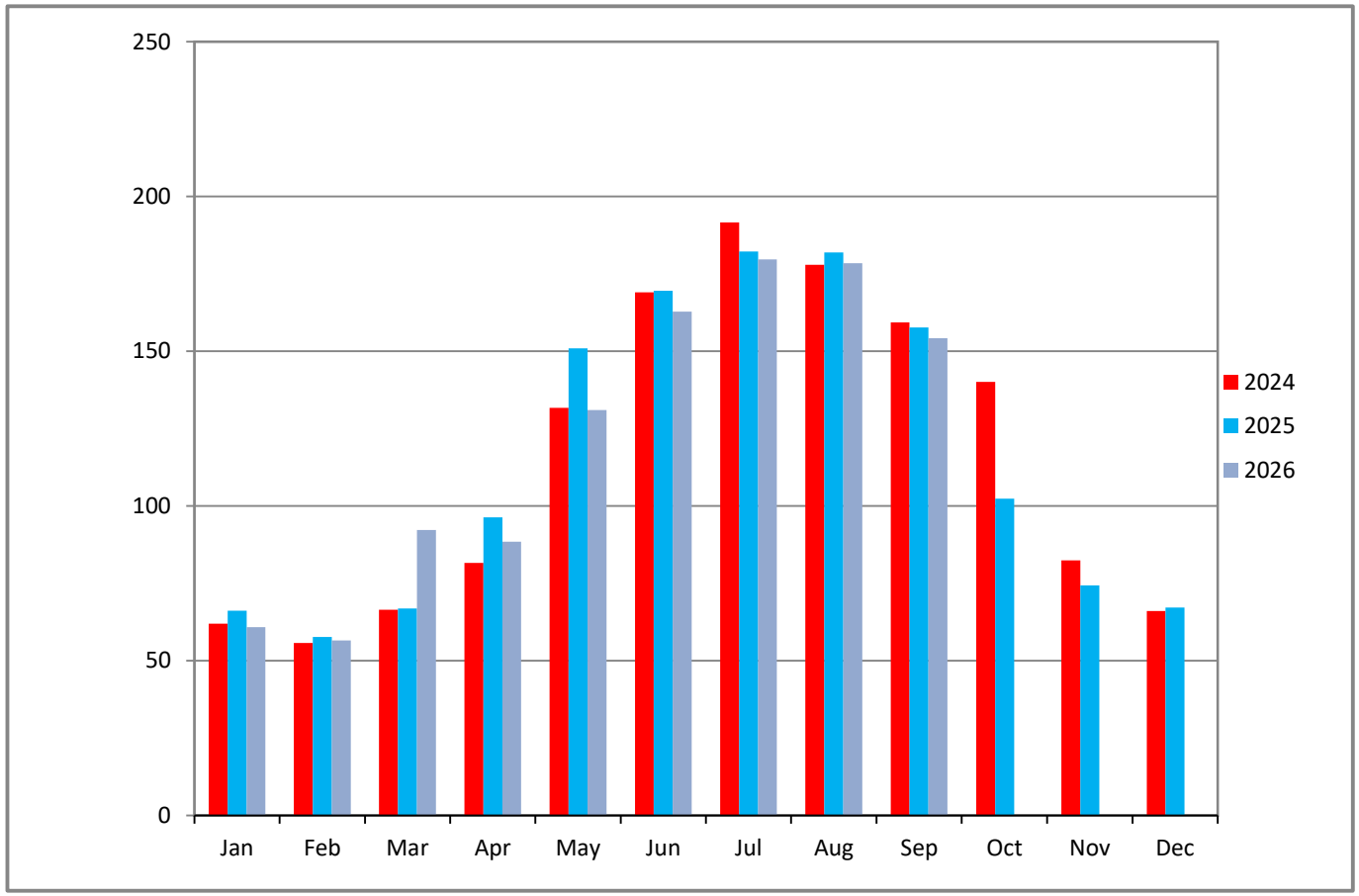
Base Line:	0.02 in/sec
Current:	0.04 in/sec

Elk Grove Water District

Combined Total Production

Service Area 1

Sep-2026



Current Month Production:
154,155,631 Gallons

Highest Day Demand of the Month:	**Date of Occurance**
5,638,506	10-Sep-26

Highest Day Demand of the Calendar Year:	**Date of Occurance**
6,151,908	6-Aug-26

"Water Year" Rainfall: (Oct-25 to Sep-26)

Current Month:	0.01 in
Year To Date:	16.85 in

"Water Year" Rainfall: (Oct-24 to Sep-25)

September 2025	0.02 in
Year To Date:	13.81 in
Entire Year Total:	13.81 in

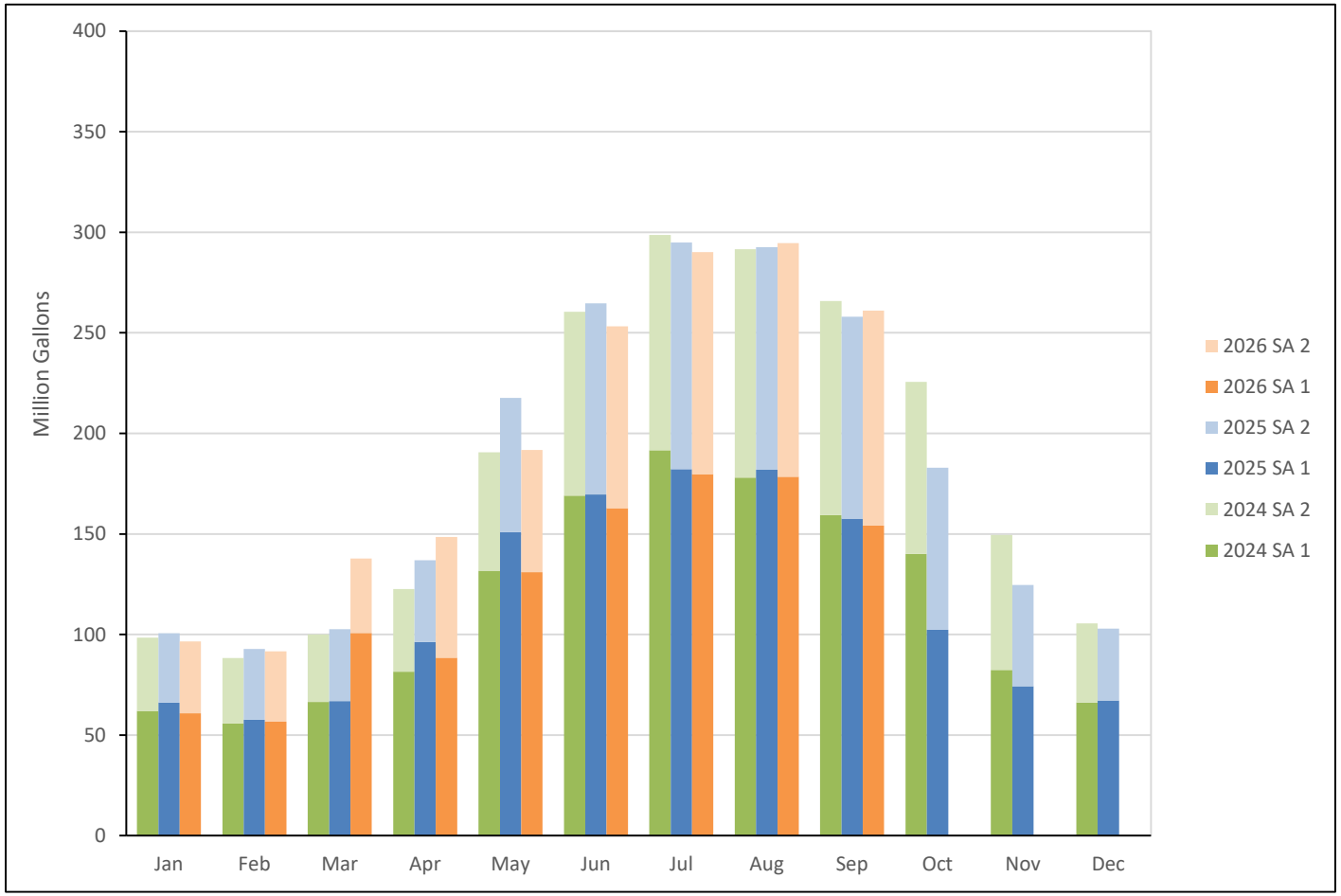
Temperature:

This Month High	104 F
This Month Low	50 F
This Month Average	71.2 F
SEP-25 High	103 F
SEP-25 Low	55 F
SEP-25 Average	74.2 F

Elk Grove Water District

Total Demand/Production

Sep-2026



Current Month Demand/Production:
261,050,815 Gallons
***Change From September 2025:** 1.18%
GPCD: 196.3 Gallons per Day
R-GPCD: 139.7 Gallons per Day

Service Area 1
Active Connections: 7,972
Current Month Demand/Production:
154,155,631 Gallons
***Change From September 2025:** -2.23%
GPCD: 195.5 Gallons per Day
R-GPCD: 144.3 Gallons per Day

Service Area 2
Active Connections: 5,261
Current Month Demand/Production:
106,895,184 Gallons
***Change From September 2025:** 6.53%
GPCD: 197.6 Gallons per Day
R-GPCD: 132.6 Gallons per Day

*Percent reduction has been changed to percent change. Negative change is reduction and positive change is increase.

Elk Grove Water District Water Usage

---------- Monthly Production (gallons) ----------

2023	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	62,562,387	56,343,279	58,232,742	83,205,416	129,475,692	149,684,059	174,452,699	172,730,059	146,408,453	121,106,581	85,315,369	68,908,092	1,308,424,828
Purchased (SA2)	32,851,412	33,735,548	33,439,340	35,189,660	59,937,240	84,604,784	102,673,472	99,610,412	93,544,132	80,540,900	61,575,360	43,502,932	761,205,192
Total	95,413,799	90,078,827	91,672,082	118,395,076	189,412,932	234,288,843	277,126,171	272,340,471	239,952,585	201,647,481	146,890,729	112,411,024	2,069,630,020

2024	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	61,915,877	55,729,972	66,410,639	81,535,145	131,704,427	169,076,492	191,647,032	177,958,857	159,339,160	140,109,268	82,418,795	66,139,444	1,383,985,108
Purchased (SA2)	36,458,268	32,530,520	33,633,072	41,059,964	58,853,388	91,426,544	107,064,980	113,644,388	106,453,864	85,452,268	67,061,940	39,318,620	812,957,816
Total	98,374,145	88,260,492	100,043,711	122,595,109	190,557,815	260,503,036	298,712,012	291,603,245	265,793,024	225,561,536	149,480,735	105,458,064	2,196,942,924

2025	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	66,097,901	57,654,400	66,894,017	96,270,179	150,905,402	169,578,143	182,236,331	181,938,189	157,664,588	102,332,755	74,315,435	67,207,980	1,373,095,320
Purchased (SA2)	34,520,948	35,116,356	35,715,504	40,573,764	66,775,456	95,037,888	112,708,640	110,707,740	100,340,460	80,612,708	50,291,032	35,662,396	798,062,892
Total	100,618,849	92,770,756	102,609,521	136,843,943	217,680,858	264,616,031	294,944,971	292,645,929	258,005,048	182,945,463	124,606,467	102,870,376	2,171,158,212

2026	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	60,812,566	56,553,387	100,696,957*	88,388,122	130,983,292	162,819,633	179,670,750	178,463,276	154,155,631				1,112,543,614
Purchased (SA2)	35,737,196	35,096,908	37,065,644	60,038,220	60,833,344	90,425,720	110,530,464	116,124,008	106,895,184				652,746,688
Total	96,549,762	91,650,295	137,762,601	148,426,342	191,816,636	253,245,353	290,201,214	294,587,284	261,050,815	0	0	0	1,765,290,302

---------- Monthly Percent Change - Comparing 2025 to 2026 ----------

% Change	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	-8.00%	-1.91%	50.53%	-8.19%	-13.20%	-3.99%	-1.41%	-1.91%	-2.23%	-	-	-	-
Purchased (SA2)	3.52%	-0.06%	3.78%	47.97%	-8.90%	-4.85%	-1.93%	4.89%	6.53%	-	-	-	-
Total	-4.04%	-1.21%	34.26%	8.46%	-11.88%	-4.30%	-1.61%	0.66%	1.18%	-	-	-	-
% Cumulative Change	-4.04%	-2.68%	10.12%	9.60%	2.41%	0.47%	-0.04%	0.10%	0.26%	-	-	-	-

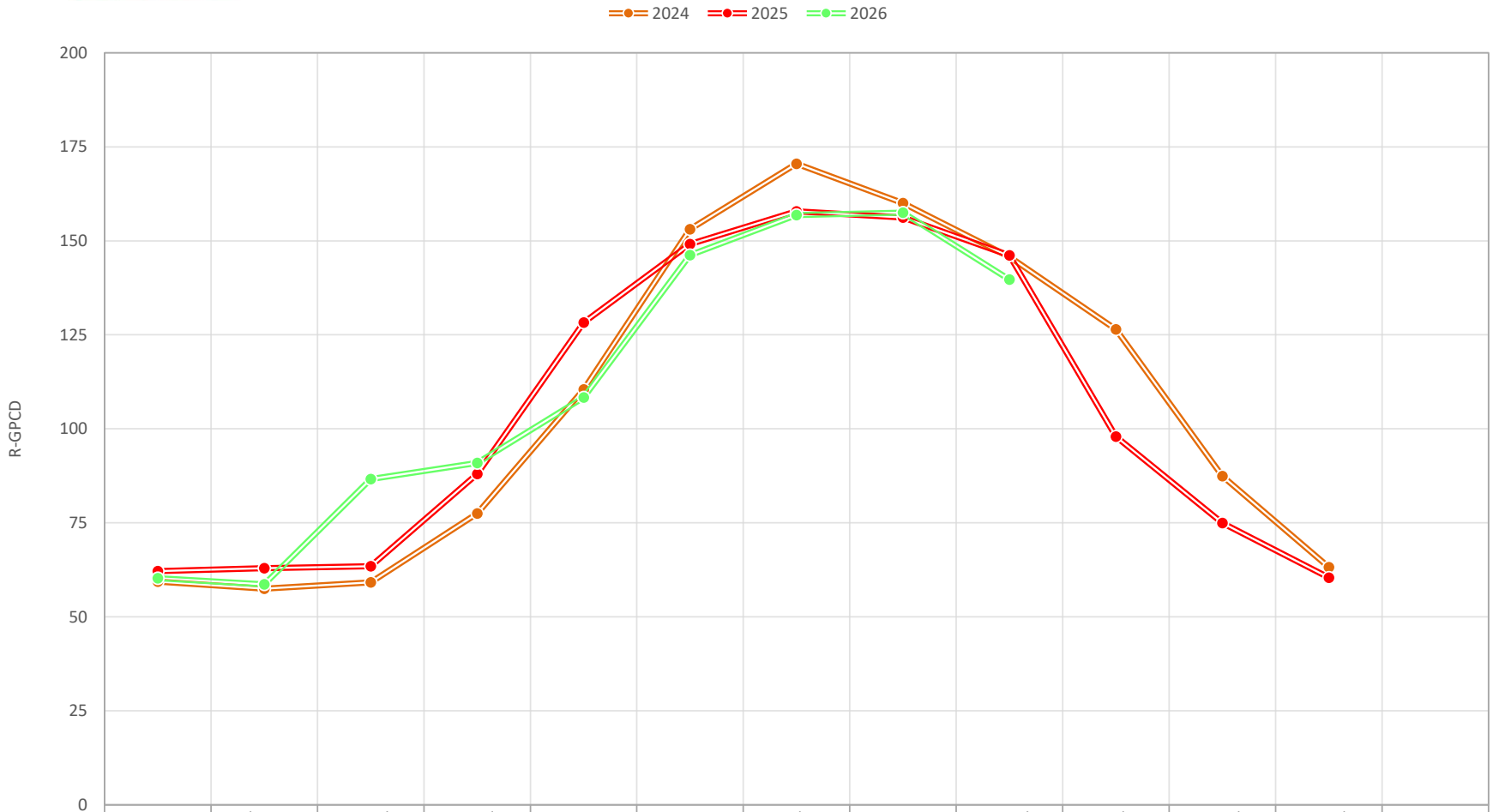
*Notes

2026 March production number for SA1 includes water delivered through open Springhurst intertie for the PLC Replacement Project

Springhurst Intertie (Mar 2026) 8,462,150 Gallons (Number provided from meter read by SCWA)

Service Area 2		Consumption	
2026	# Accts	CCF	Gallons
Jan	5,217	47,777	35,737,196
Feb	5,222	46,921	35,096,908
Mar	5,261	49,553	37,065,644
Apr	5,237	80,265	60,038,220
May	5,244	81,328	60,833,344
Jun	5,244	120,890	90,425,720
Jul	5,251	147,768	110,530,464
Aug	5,251	155,246	116,124,008
Sep	5,251	142,908	106,895,184
Oct			0
Nov			0
Dec			0

EGWD COMBINED R-GPCD



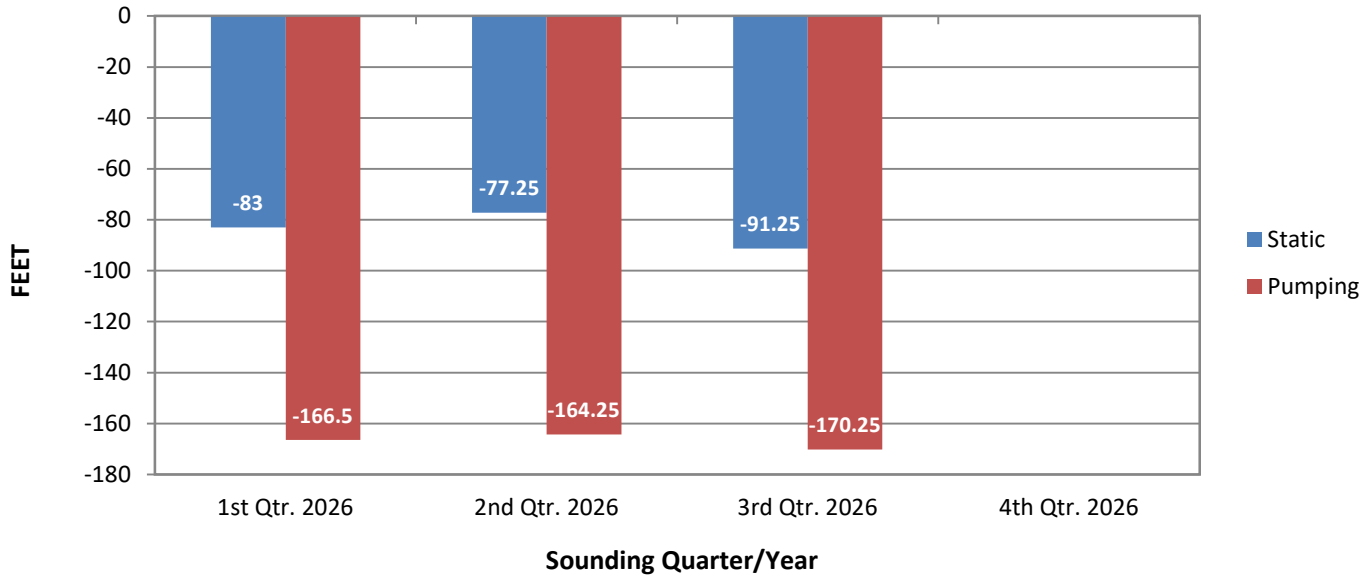
	January	February	March	April	May	June	July	August	September	October	November	December	Avg. RGPCD
2024	59	57	59	78	111	153	171	160	146	126	87	63	106
2025	62	63	63	88	128	149	158	156	146	98	75	60	104
2026	60	59	87	91	108	146	157	157	140				112

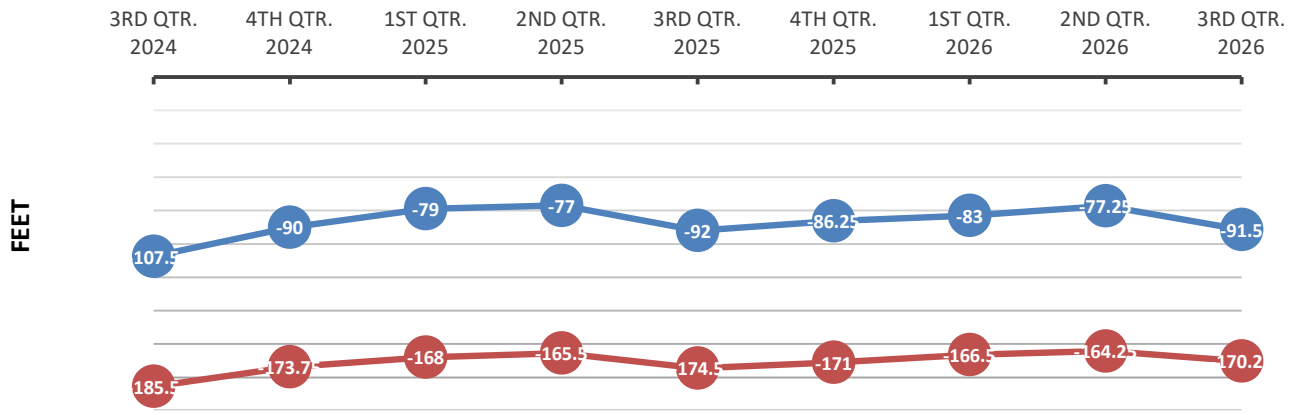
R-GPCD = Residential Gallons per Capita per Day

Elk Grove Water District

Static and Pumping Levels

Well 1D School St





Latest Well Sounding

Static:	91.25 Ft
Pumping:	170.25 Ft
Drawdown:	79 Ft
GPM:	1,690
Specific Capacity:	21.395

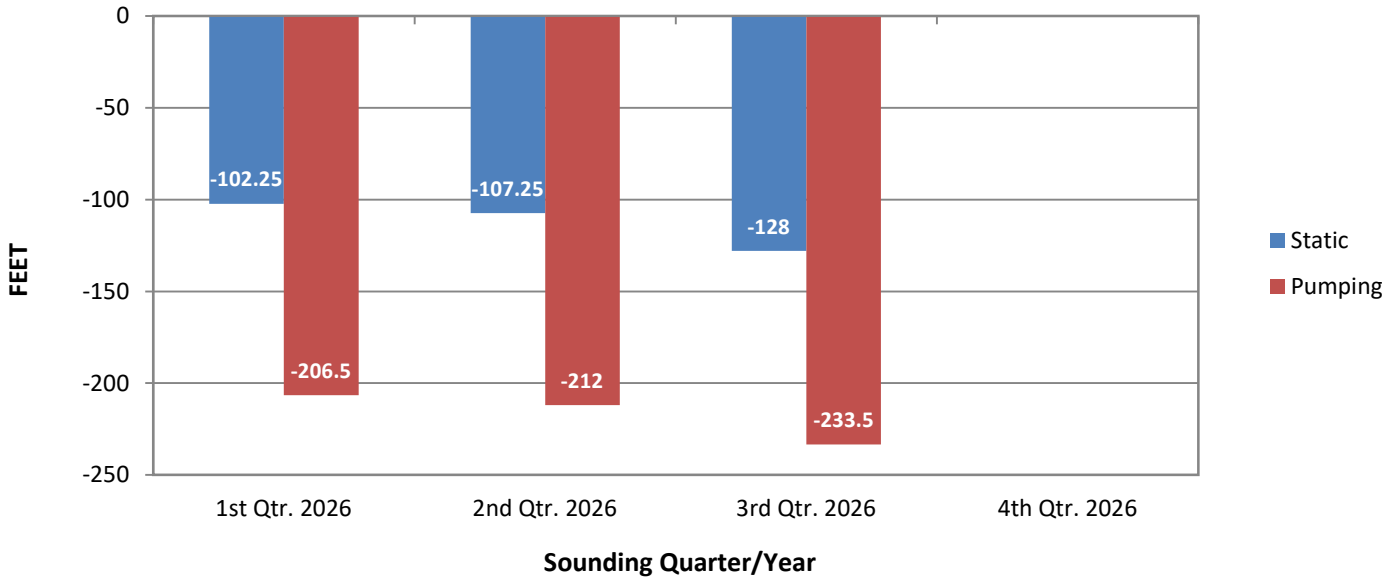
Latest Sand Tester Results:

15 Min:	< 5 ppm

Elk Grove Water District

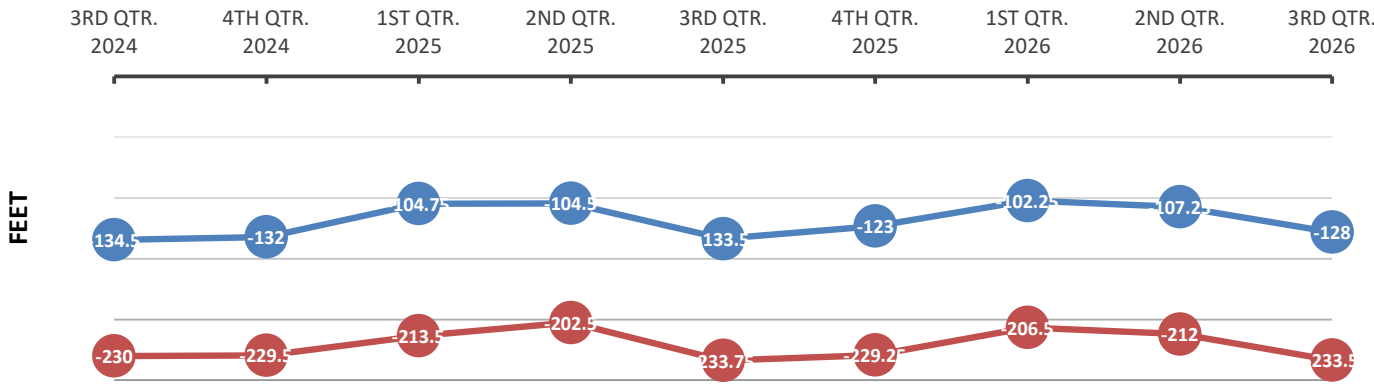
Static and Pumping Levels

Well 4D Webb St



Latest Well Sounding

Static:	128 Ft
Pumping:	233.5 Ft
Drawdown:	105.5 Ft
GPM:	1,697
Specific Capacity:	16.087



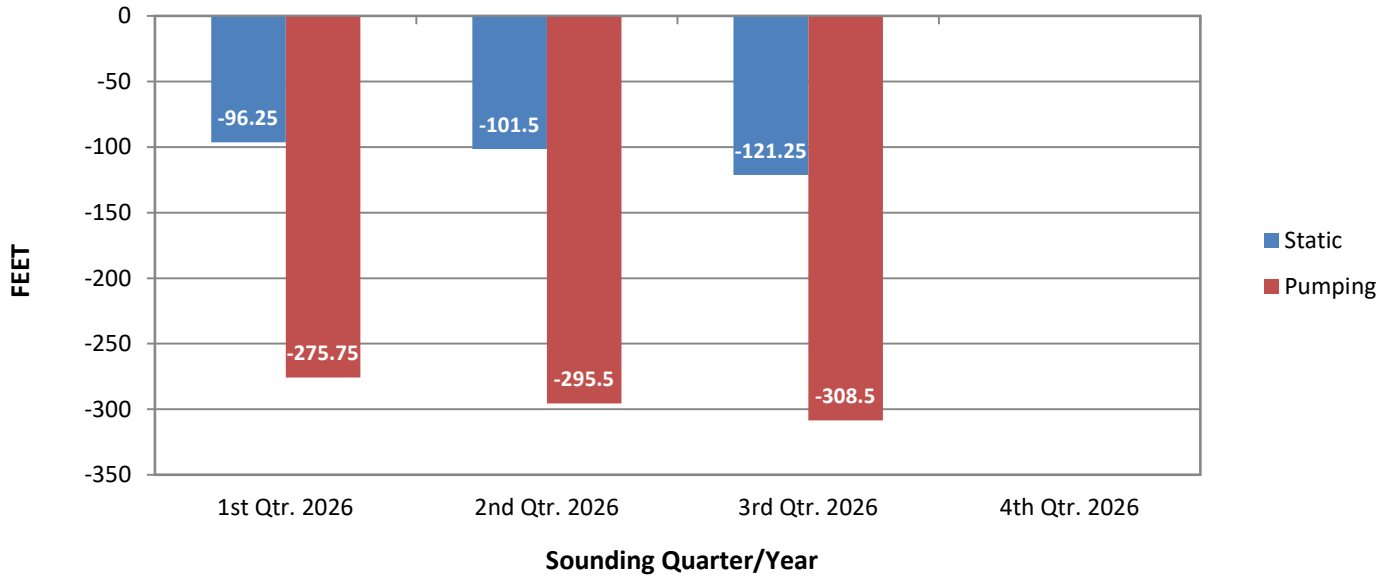
Latest Sand Tester Results:

15 Min:	< 5 ppm

Elk Grove Water District

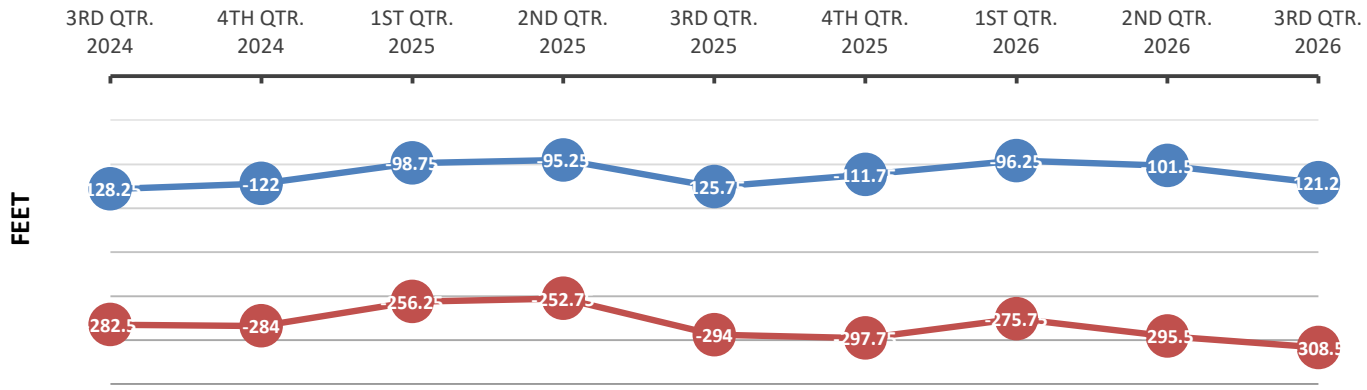
Static and Pumping Levels

Well 11D Dino



Latest Well Sounding

Static:	121.25 Ft
Pumping:	308.5 Ft
Drawdown:	187.25 Ft
GPM:	1,644
Specific Capacity:	8.781



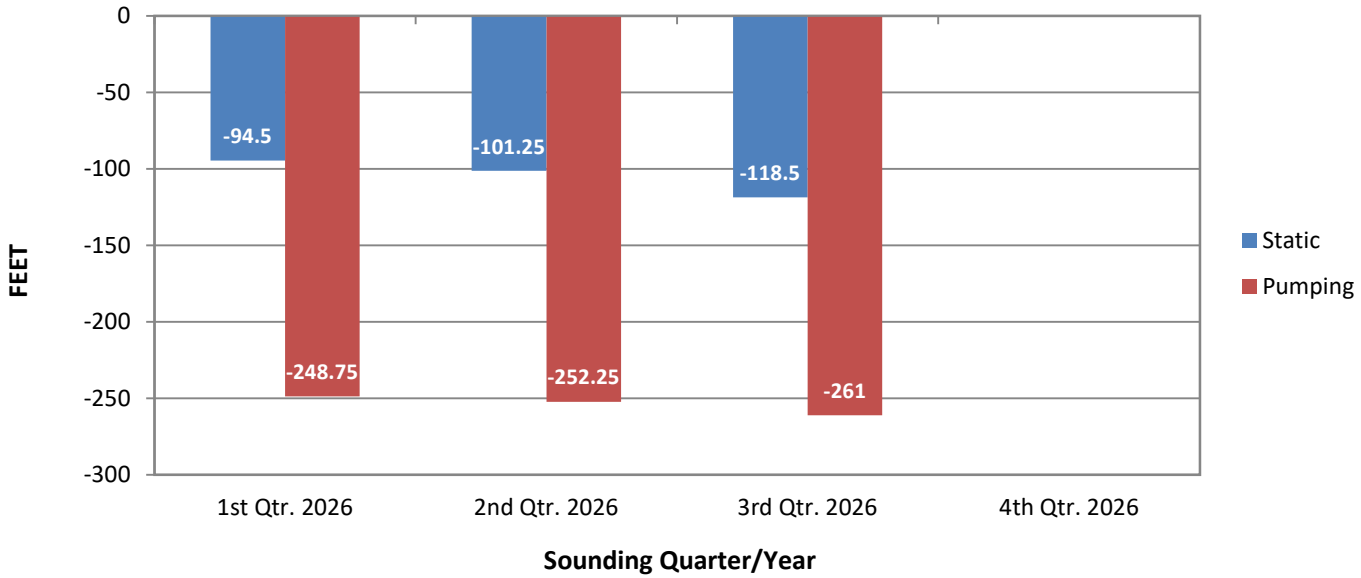
Latest Sand Tester Results:

15 Min: < 5 ppm

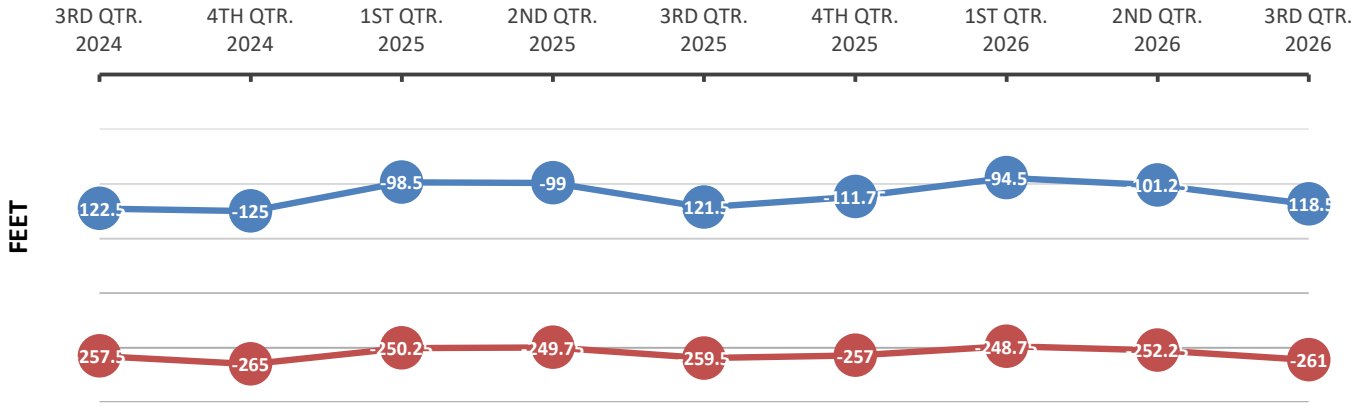
Elk Grove Water District

Static and Pumping Levels

Well 14D Railroad



Sounding Quarter/Year



Latest Well Sounding

Static:	118.5 Ft
Pumping:	261 Ft
Drawdown:	142.5 Ft
GPM:	1,387
Specific Capacity:	9.732

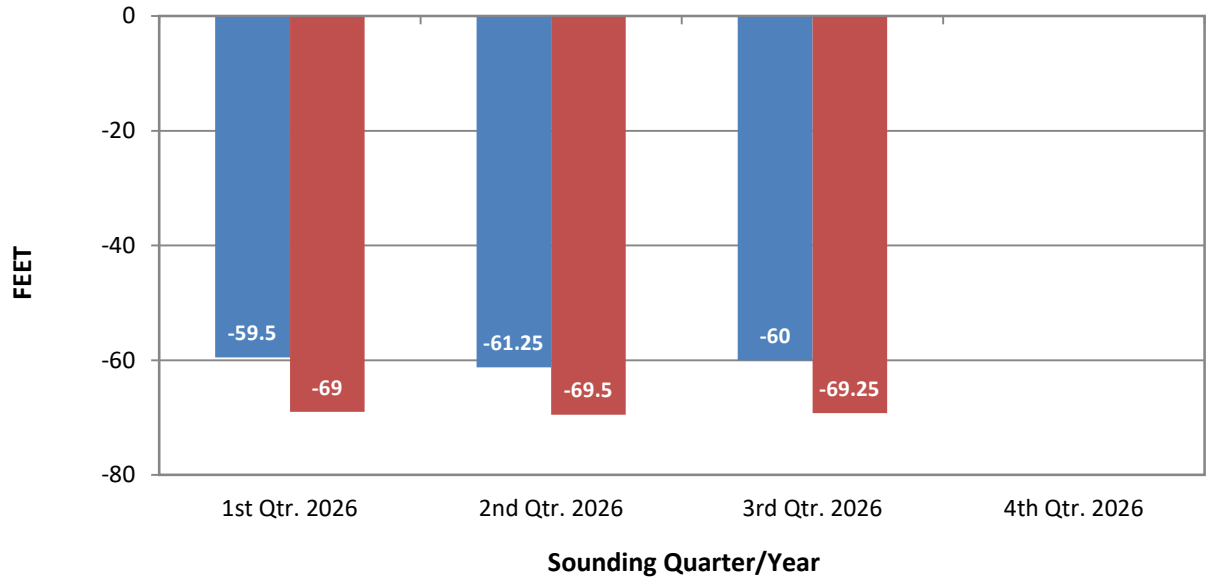
Latest Sand Tester Results:

15 Min: < 5 ppm

Elk Grove Water District

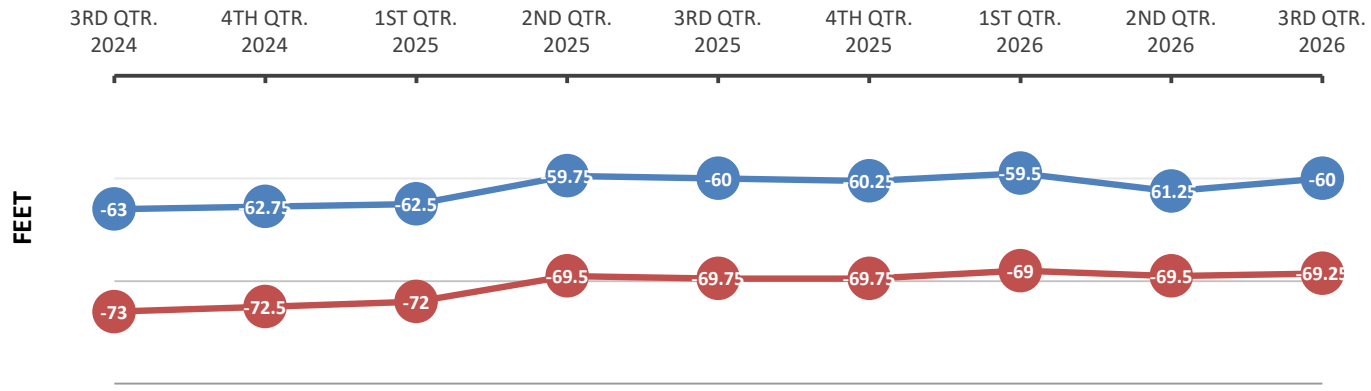
Static and Pumping Levels

Well 8 Williamson



Latest Well Sounding

Static:	60 Ft
Pumping:	69.25 Ft
Drawdown:	9.25 Ft
GPM:	556
Specific Capacity:	60.057



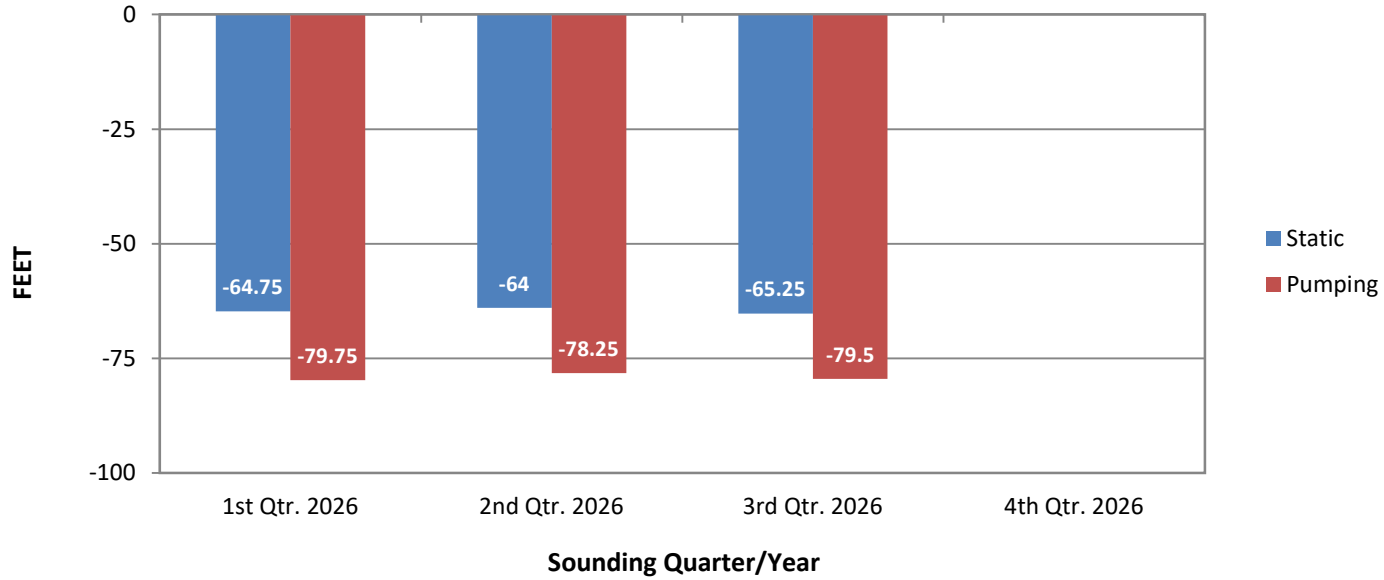
Latest Sand Tester Results:

15 Min:	< 5 ppm

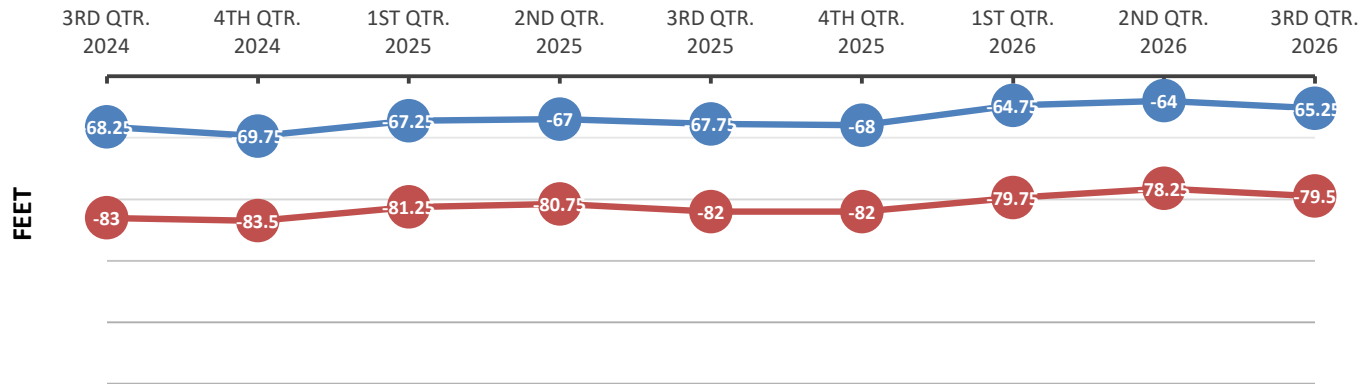
Elk Grove Water District

Static and Pumping Levels

Well 9 Polhemus



Sounding Quarter/Year



Latest Well Sounding

Static:	65.25 Ft
Pumping:	79.5 Ft
Drawdown:	14.25 Ft
GPM:	504
Specific Capacity:	35.334

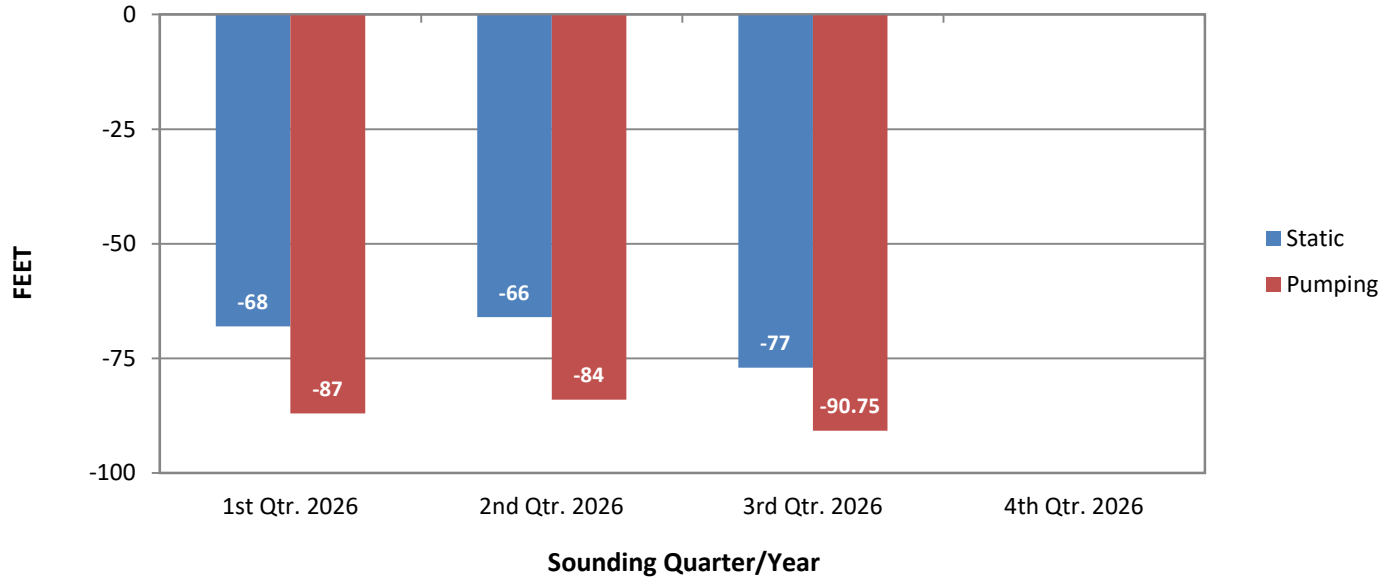
Latest Sand Tester Results:

15 Min:	< 5 ppm

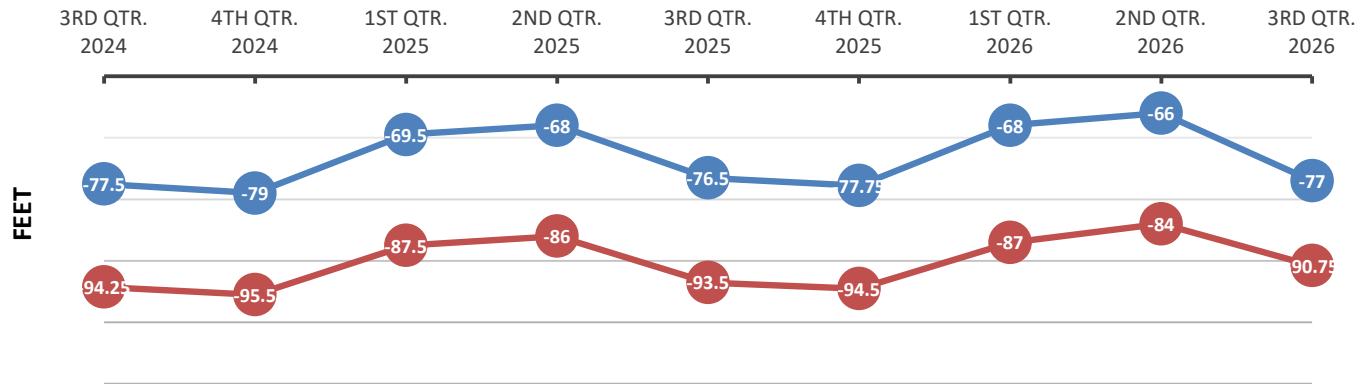
Elk Grove Water District

Static and Pumping Levels

Well 13 Hampton



Sounding Quarter/Year



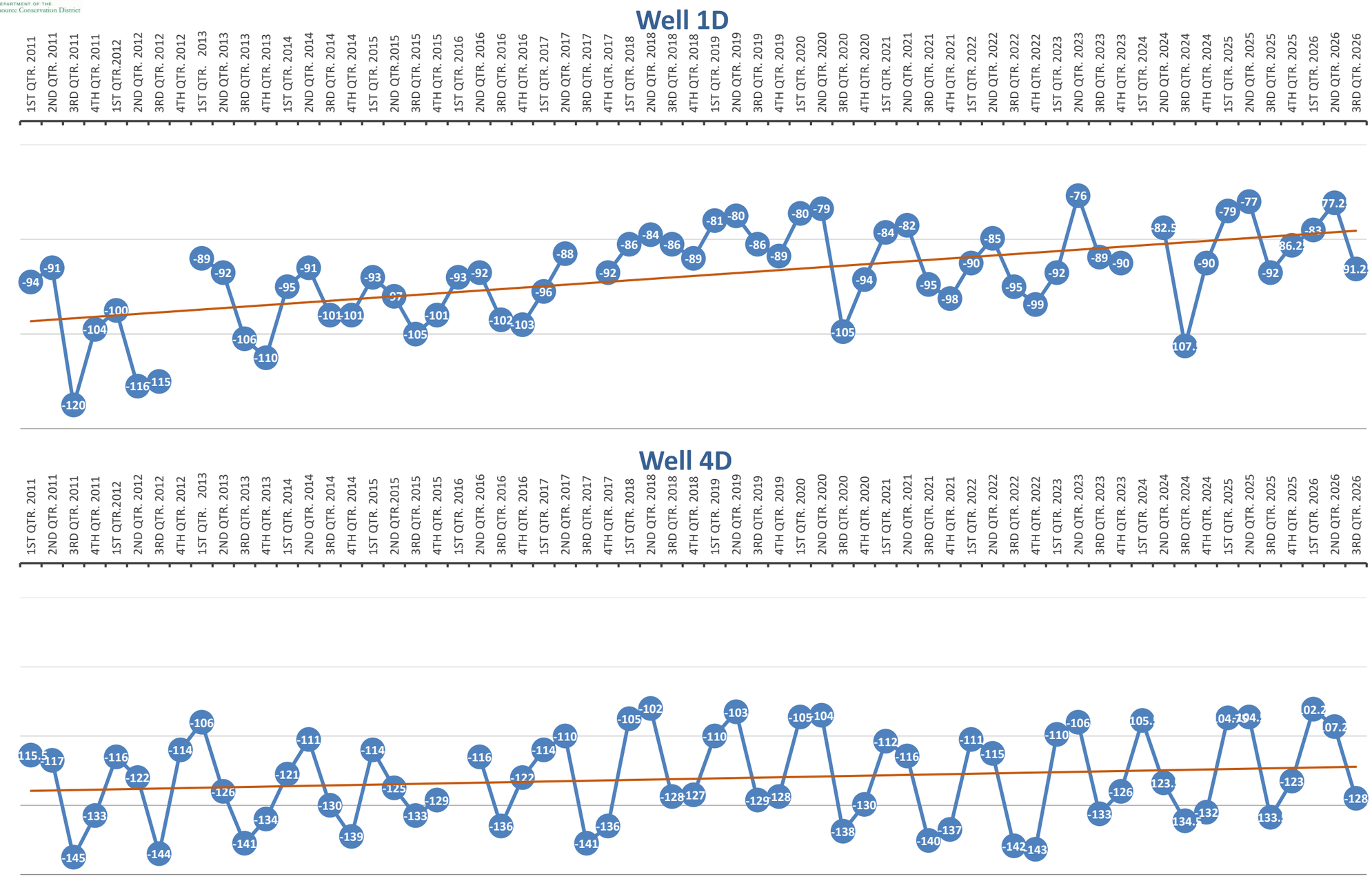
Latest Well Sounding

Static:	77 Ft
Pumping:	90.75 Ft
Drawdown:	13.75 Ft
GPM:	981
Specific Capacity:	71.354

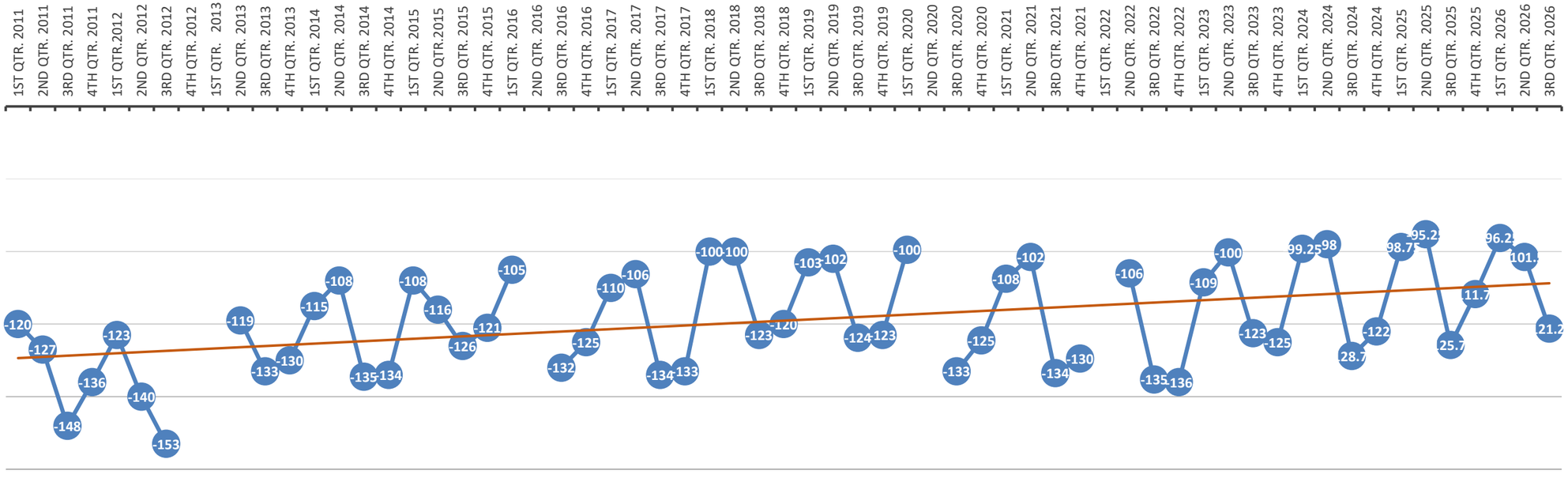
Latest Sand Tester Results:

15 Min: < 5 ppm

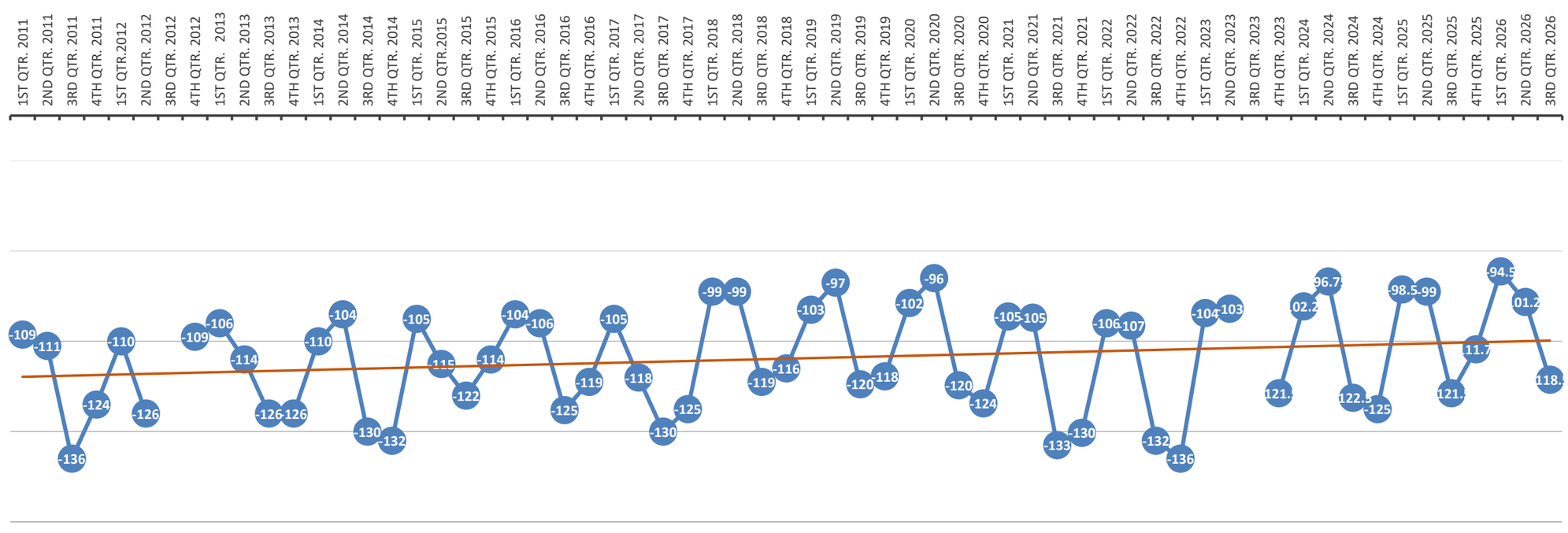
Historic Static Well Levels



Well 11D



Well 14D

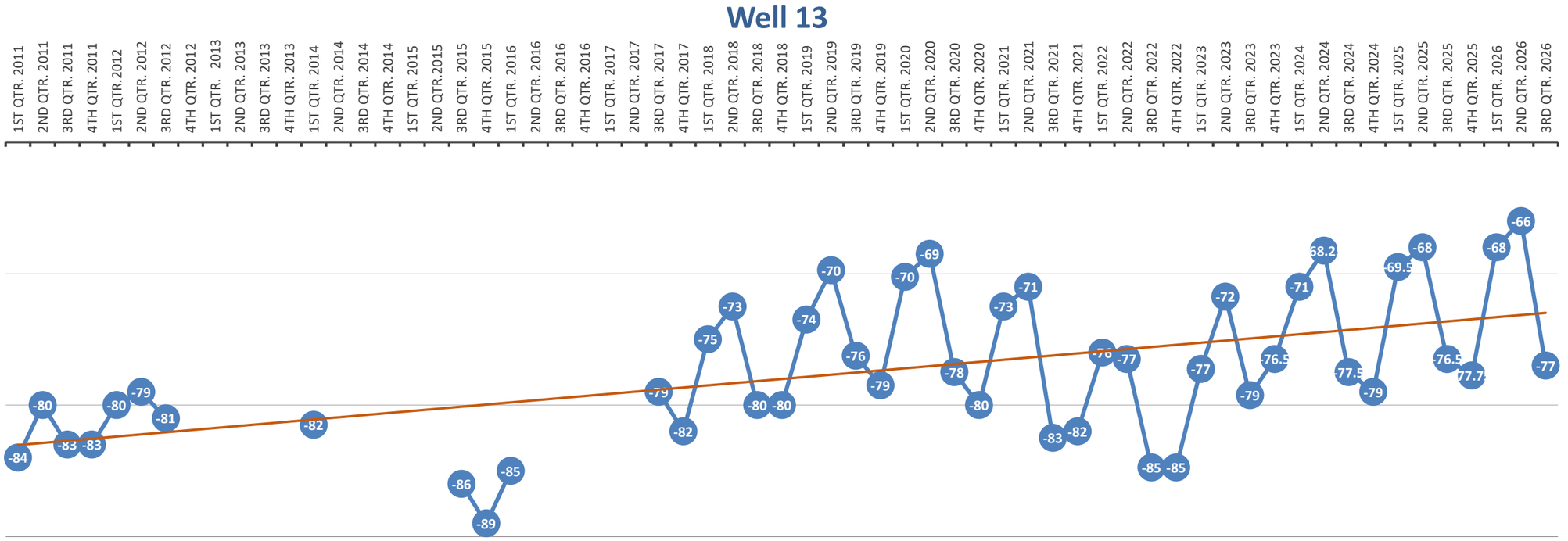


Well 8

1ST QTR. 2011
2ND QTR. 2011
3RD QTR. 2011
4TH QTR. 2011
1ST QTR.2012
2ND QTR. 2012
3RD QTR. 2012
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2ND QTR. 2026
3RD QTR. 2026
-76 -75 -75 -75 -72 -79 -79 -75 -78 -80 -79 -73 -78 -73 -74 -73 -73 -75 -73 -72 -81 -77 -73 -71 -70 -73 -68 -66 -66 -65 -63 -65 -68 -69 -64 -65 -65 -70 -65 -65 -66 -69 -67 -64 -67.5 -64.5 -59.75 -60 -60.25 -59.5 -60

Well 9

1ST QTR. 2011
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Well 13
1ST QTR. 2011
2ND QTR. 2011
3RD QTR. 2011
4TH QTR. 2011
1ST QTR.2012
2ND QTR. 2012
3RD QTR. 2012
4TH QTR. 2012
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2ND QTR. 2021
3RD QTR. 2021
4TH QTR. 2021
1ST QTR. 2022
2ND QTR. 2022
3RD QTR. 2022
4TH QTR. 2022
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3RD QTR. 2023
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2ND QTR. 2024
3RD QTR. 2024
4TH QTR. 2024
1ST QTR. 2025
2ND QTR. 2025
3RD QTR. 2025
4TH QTR. 2025
1ST QTR. 2026
2ND QTR. 2026
3RD QTR. 2026
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-71
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-82
-77
-85
-85
-77
-72
-79
-76.5
-71
68.2
-77.5
-79
-69.5
-68
-76.5
-77.7
-68
-66
-77

Monthly Sample Report - September 2026
Water System: Elk Grove Water System

Sampling Point: 01 - 8693 W. Camden			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 02 - 9425 Emerald Vista			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 03 - 8809 Valley Oak			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 04 - 10122 Glacier Point			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 05 - 9230 Amsden Ct.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 06 - 9227 Rancho Dr.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 07 - Al Gates Park Mainline Dr.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/1/2026	Distribution System	Fluoride	Month
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 08 - 9436 Hollow Springs Wy.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 09 - 8417 Blackman Wy.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 10 - 9373 Oreo Ranch Cir.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 11 - 9907 Kapalua Ln.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 12-9205 Meadow Grove Dr.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: 13 - Elliott Springs Dr.			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Distribution System	Bacteriological	Week
9/8/2026	Distribution System	Bacteriological	Week
9/15/2026	Distribution System	Bacteriological	Week
9/22/2026	Distribution System	Bacteriological	Week
9/29/2026	Distribution System	Bacteriological	Week

Sampling Point: Hampton Well 13 - Raw Water			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Source Water	Fe, Mn, As, Total	Month

Sampling Point: Hampton WTP Effluent			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/1/2026	Source Water	Fe, Mn, As, Total	Month

Sampling Point: Railroad WTP Effluent			
Sample Date	**Sample Class**	**Sample Name**	**Collection Occurrence**
9/19/2026	Treated Plant Effluent	WTP Eff - Fe,Mn,As Total	Month
9/19/2026	Treated Plant Effluent	Threshold Odor	Month

Sampling Point: Special Distribution/Construction Samples			
Sample Date	**Sample Class**	**Sample Name**	**Collection Description**
9/22/2026	Clear well #1	Threshold Odor	Tank #1_Mixer #10
9/17/2026	Clear well #1	Threshold Odor	Tank #1_Mixer #9
9/10/2026	Clear well #1	Threshold Odor	Tank #1_Mixer #8
9/2/2026	Clear well #1	Threshold Odor	Tank #1_Mixer #7
9/22/2026	Clear well #2	Threshold Odor	Tank #2_Control #8
9/17/2026	Clear well #2	Threshold Odor	Tank #2_Control #7
9/10/2026	Clear well #2	Threshold Odor	Tank #2_Control #6
9/2/2026	Clear well #2	Threshold Odor	Tank #2_Control #5
9/17/2026	Distribution System	Bacteriological	9328 Wayne Heintz St. - Hydrant G6-027H
9/9/2026	Distribution System	Bacteriological	8900 2nd Ave - Blowoff 2-Samples

Colors	Monthly Total	Yearly Total
Black = Scheduled	70	973
Green = Unscheduled	11	66

October 5, 2026

Sacramento Regional County
Sanitation District
Environmental Specialist
10060 Goethe Rd.
Sacramento, CA. 95827

WASTEWATER DISCHARGE COMPLIANCE REPORT FORM

Enclosed is the Wastewater Discharge Compliance Report Form from Elk Grove Water District for September 2026.

If you have any further questions, you may contact me at 916-585-9390



AARON HEWITT
WATER TREATMENT SUPERVISOR

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

COMPLIANCE REPORT FORM

Attn: Scott Mullin	E-mail: mullins@sacsewer.com	Wastewater Source Control Section
Phone: (916) 875-6470		Fax: (916) 854-9286
From: Aaron Hewitt		
Company: Elk Grove Water District		Permit # WTP-010

Discharge Month:	September	Year:	2026

The following reports and information are attached (check all that apply):

☒ Water use/flow meter report (If there is no discharge during the reporting period, this must be reported)

Location	Total Gallons
OF 1 Hampton WTP Backwash Tank	1,464,565
OF 3 Railroad WTP Backwash Tank	0
OF 5 Analyzer Water	34,560
OF 6 Tank Sludge (preapproval req)	
OF 7 Misc. (preapproval req)	

☐ Monitoring results/analytical report(s)

pH (if measured); Grab Monitoring Data Review

☐

Location	Date and Time	pH
OF1		
OF3		
OF6		
OF7		

pH compliance statement – CHECK ONE BELOW

☐ Based on a review of this facility's pH data, pH has exceeded the discharge limits.

☐ I certify that this facility has reviewed pH data and is in compliance.

Discharge Rate - CHECK ONE BELOW

☐ Based on a review of this facility's flow data, the discharge rate limit was exceeded.

or

☒ I certify that this facility is in compliance with the discharge rate limit.

☐ Attached is a description of anticipated changes that may significantly alter the nature, quality, or volume of the wastewater discharged.

☐ Flow monitoring equipment certification

☐ Other (explain):

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

Domestic Calculation

Domestic Usage/ Employee Monthly Totals	Number of Full-time Equivalent* Employees	Business Days per Month	Allowance (gallons per day)	Gallons
Production	2	19	15	570
Office	3	19	10	570
Drivers/Field	12	19	3	684
			Total	1,824

*FTE Equivalent: all employees' monthly hours added together and converted to a full-time employee count

Certification Statement

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information including the possibility of fine and imprisonment for knowing violations."

SIGNATURE of Authorized Representative: 

PRINTED NAME, TITLE: Aaron Hewitt (Name) Treatment Plant Supervisor (Title)

DATE: 10.5.2026

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

MONTHLY SUMMARY OF DISTRIBUTION SYSTEM COLIFORM MONITORING

Enclosed is the Monthly Summary of Distribution System Coliform Monitoring report from Elk Grove Water District for September 2026.

If you have any further questions, you may contact me at 916-585-9390.



AARON HEWITT
WATER TREATMENT SUPERVISOR

MONTHLY SUMMARY OF REVISED TOTAL COLIFORM RULE DISTRIBUTION SYSTEM MONITORING
(including triggered source monitoring for systems subject to the Groundwater Rule)

System Name	System Number
Elk Grove Water District	3410008

Sampling Period: Month	Year
September	2026

	Number Required	Number Collected	Number Total Coliform Positives	Number E.coli Positives
1. Routine Samples (see note 1)	50	65	0	0
2. Repeat Samples following samples that are Total Coliform Positive and *E.coli* **Negative** (see notes 10 and 11)		0	0	0
3. Repeat Samples following Routine Samples that are **Total Coliform Positive** and ***E. coli*** **Positive** (see notes 10 and 11)		0	0	0
4. Treatment Technique (TT)/MCL Violation Computation for Total Coliform/*E. coli* Positive Samples a. Totals (sum of columns)	50	65	0	0
b. If 40 or more samples collected in month, determine percent of samples that are total coliform positive [(total number positive/total number collected) x 100] =	0 %			
c. Did the system trigger… a **Level 2** Assessment TT? (see notes 2, 3, 4, 5 and 6 for trigger info)			☐ **Yes** ☑ **No**	
If a Level 2 Assessment is triggered, see note 8 below.				
a **Level 1** Assessment TT? (see note 7 for trigger info)			☐ **Yes** ☑ **No**	
If a Level 1 Assessment is triggered, see note 9 below.				
5. Triggered Source Samples per Groundwater Rule (see notes 12 and 13)		0	0	0

6. Invalidated Samples
(Note what samples, if any, were invalidated; who authorized the invalidation; and when replacement samples were collected. Attach additional sheets, if necessary.)

7. Summary Completed By: Aaron Hewitt

Signature	Title	Date
	Water Treatment Supervisor	10/5/2026

NOTES AND INSTRUCTIONS:
1. Routine samples include:
   a. Samples required pursuant to 22 CCR Section 64423 and any additional samples required by an approved routine sample siting plan established pursuant to 22 CCR Section 64422.
   b. Extra samples are required for systems collecting less than five routine samples per month that had one or more total coliform positives in previous month;
   c. Extra samples for systems with high source water turbidities that are using surface water or groundwater under direct influence of surface water and do not practice filtration in compliance with regulations;
2. Note: For a repeat sample following a total coliform positive sample, any *E.coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a *E.coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
4. Note: Failure to take all required repeat samples following an *E. coli* positive routine sample (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
5. Note: Failure to test for *E. coli* when any repoeat sample tests postive for total coliform (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
6. Note: Second Level 1 treatment technique trigger in a rolling 12-month period.
7. Total coliform Treatment Technique (TT) Violation **(Notify Department within 24 hours of TT violation):**
   a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
   b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
8. Contact the Division as soon as practical to arrange for the division to conduct a Level 2 Assessment of the water system. The water system shall complete a Level 2 Assessment and sumbit it to the Division within 30 days of learning of the trigger exceedance.
9. Conduct a Level 1 Assessment in accordance with as soon as practical that covers the minimum elements (22, CCR, Section 64426.8 (a), (2). Submit the report to the Division within 30 days of learing of the trigger exceedance.
10. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
11. Repeat samples must be collected within 24 hours of being notified of the positive results. For systems collecting more than one routine sample per month, three repeat samples must be collected for each total coliform positive sample. For systems collecting one or fewer routine samples per month, four repeat samples must be collected for each total coliform positive sample. At least three samples shall be taken the month following a total coliform positive.
12. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
13. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E.coli*-positive triggered sample (boxed entry) **requires immediate notification to the Division, Tier 1 public notification, and corrective action.**

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA. 95814

MONTHLY SUMMARY OF THE HAMPTON GROUNDWATER TREATMENT PLANT

Enclosed is the Monthly Summary of the Hampton GWTP report from Elk Grove Water District for September 2026.

If you have any further questions, you may contact me at 916-585-9390.



AARON HEWITT
WATER TREATMENT SUPERVISOR

Elk Grove Water District

Hampton GWTP Monthly Report

PWS Number 3410008-013 Month: September

GWTP Name Hampton Water Treatment Plant

Date	Hour Meter	Run Hours	Production Meter	Well Production	Backwash Meter	Backwash Waste
last day	39512.5		291012843		51726095	63059223
1	39536.5	24	292390181	1377338	51759146	63103375
2	39560.3	23.8	293749504	1359323	51799639	63147331
3	39584.5	24.2	295143092	1393588	51836164	63193167
4	39608.3	23.8	296500936	1357844	51869149	63236563
5	39632.3	24	297873539	1372603	51912927	63287138
6	39656.3	24	299246142	1372603	51956705	63337713
7	39680.3	24	300618744	1372602	52000483	63388288
8	39704	23.7	301976112	1357368	52044261	63438863
9	39718.1	14.1	302781333	805221	52066416	63475429
10	39738	19.9	303922893	1141560	52103152	63512351
11	39762	24	305295119	1372226	52146169	63563282
12	39786	24	306667344	1372225	52189186	63614213
13	39810	24	308039570	1372226	52232202	63665144
14	39834.1	24.1	309416560	1376990	52275219	63716075
15	39856.6	22.5	310704961	1288401	52315364	63763640
16	39880.5	23.9	312070520	1365559	52359072	63813899
17	39905.1	24.6	313472996	1402476	52402952	63865741
18	39929	23.9	314838055	1365059	52443083	63916541
19	39951.9	22.9	316141179	1303124	52485671	63966558
20	39975.9	24	317508890	1367711	52528258	64016576
21	39999.7	23.8	318864254	1355364	52570846	64066593
22	40023.1	23.4	320199989	1335735	52614755	64115789
23	40047.6	24.5	321588648	1388659	52658481	64167356
24	40071.3	23.7	322943822	1355174	52698847	64217528
25	40095.3	24	324310294	1366472	52740762	64268424
26	40119.3	24	325676765	1366471	52782677	64319320
27	40143.3	24	327043237	1366472	52824592	64370215
28	40167.6	24.3	328422993	1379756	52866507	64421111
29	40190.9	23.3	329758873	1335880	52910320	64470728
30	40214.8	23.9	331113761	1354888	52953765	64523788
Total		702.3		40100918	1227670	1464565

Weekly In-House Monitoring (mg/L) R (Raw) T (Treated)As (ug/L)

Date	Fe, R	Fe, T	Mn, R	Mn, T	As, R	As, T
9/1/2026	0	0.047	0.017	0.012	13	3
9/8/2026	0.004	0.039	0.033	0.005	15	3
9/14/2026	0	0.048	0.03	0.002	12	2
9/23/2026	0	0.049	0.036	0.003	14	3
9/30/2026	0	0.022	0.055	0.011	16	2

Total Gallons Sodium Hypochlorite: 505.7 Gal

Pounds per day 16.8 Lbs/Day

Dosage (Milligrams Per Liter @ 12% Cl) 1.81

Total Gallons Ferric Chloride: 236.5 Gal

Dosage (Milligrams Per Liter @ 38% FeCl) 1.163

Total Gallons Sulfuric Acid : 237.4 Gal

Dose (Gallons Per Hour @ 93% H2SO4) 0.338 Gal/Hr

Weekly Average		
	Inf. pH	Eff. pH
Week 1: 7.24 to 7.23		
Cl2		1.01
Week 2: 7.21 to 7.21		
Cl2		1.03
Week 3: 7.23 to 7.09		
Cl2		0.94
Week 4: 7.30 to 7.16		
Cl2		0.95
Week 5: 7.19 to 7.06		
Cl2		0.97

Total Backwashed	1,227,670
Total Water Pumped	40,100,918

Total Run Hours	702.3
Total Backwash Waste	1,464,565

Reporting Limits/Units

Iron = 0.100 mg/L

Manganese = 0.010 mg/L

Arsenic = 1.0 µg/L

Maximum Contaminant Levels (MCLs)

Iron (Fe) = 0.300 mg/L (Secondary)

Manganese (Mn) = 0.050 mg/L (Secondary)

Arsenic (As) = 10 µg/L (Primary)

Prepared By: Aaron Hewitt Date: 10/5/2026

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

MONTHLY FLUORIDATION MONITORING REPORT

Enclosed is the Monthly Summary of the Fluoridation Monitoring from Elk Grove Water District for September 2026.

If you have any further questions, you may contact me at 916-585-9390.



AARON HEWITT
WATER TREATMENT SUPERVISOR

ELK GROVE WATER DISTRICT AREA 2

DISTRIBUTION SYSTEM

MONTHLY FLUORIDATION MONITORING REPORT

September-26

Week	Location of Sample		Monitoring Results (mg/L)		
			Date	Time	Results
1	Hollow Springs		9.1.2026	10:22 AM	0.6
1	Kapalua		9.1.2026	10:43 AM	0.65
1	Al Gates Park		9.1.2026	11:05 AM	0.64
1	Oreo Ranch		9.1.2026	11:25 AM	0.65
1	Blackman		9.1.2026	11:57 AM	0.63
1	Elliot Springs		9.1.2026	12:18 PM	0.71
2	Hollow Springs		9.8.2026	9:41 AM	0.7
2	Kapalua		9.8.2026	10:09 AM	0.6
2	Al Gates Park		9.8.2026	10:38 AM	0.66
2	Oreo Ranch		9.8.2026	11:03 AM	0.63
2	Blackman		9.8.2026	11:41 AM	0.65
2	Elliot Springs		9.8.2026	12:49 PM	0.68
3	Hollow Springs		9.15.2026	9:54 AM	0.66
3	Kapalua		9.15.2026	10:17 AM	0.62
3	Al Gates Park		9.15.2026	10:42 AM	0.65
3	Oreo Ranch		9.15.2026	11:00 AM	0.78
3	Blackman		9.15.2026	11:42 AM	0.61
3	Elliot Springs		9.15.2026	12:18 PM	0.64
4	Hollow Springs		9.22.2026	9:31 AM	0.55
4	Kapalua		9.22.2026	9:56 AM	0.57
4	Al Gates Park		9.22.2026	10:24 AM	0.61
4	Oreo Ranch		9.22.2026	10:45 AM	0.73
4	Blackman		9.22.2026	12:04 PM	0.65
4	Elliot Springs		9.22.2026	12:51 PM	0.69
5	Hollow Springs		9.29.2026	9:16 AM	0.62
5	Kapalua		9.29.2026	9:39 AM	0.58
5	Al Gates Park		9.29.2026	10:07 AM	0.68
5	Oreo Ranch		9.29.2026	10:24 AM	0.67
5	Blackman		9.29.2026	11:45 AM	0.62
5	Elliot Springs		9.29.2026	12:36 PM	0.67

Monthly fluoride split sample results:

Date: 9.1.2026

Water System Results: 0.64 mg/L

Approved Lab: 0.73 mg/L

Contact Name: Aaron Hewitt

Telephone : (916) 585-9390

System PWS Number: 3410008

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Enclosed is the Quarterly Summary of Raw Groundwater Coliform Monitoring from Elk Grove Water District for 3rd Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390

AARON HEWITT
WATER TREATMENT SUPERVISOR

QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Samples must be taken prior to chlorination

Water System Name: Elk Grove Water District

Water System Number: 3410008

Sampling Period:

Month: July - September 3rd Quarter

Year: 2026

Well Name	Status (On/Off)	Sample Time & Date	Total Coliforms (P/A, CFU or MPN)	*E. coli (P/A, CFU or MPN)*
Well # 1D School St.	ON	7.14.2026 7:35 AM	A	A
Well # 4D Webb St.	ON	7.7.2026 9:36 AM	A	A
Well # 11D Dino Dr.	ON	8.12.2026 11:32 AM	A	A
Well 14D Railroad St.	ON	7.7.2026 8:44 AM	A	A
Well # 8 Williamson	ON	7.14.2026 8:35 AM	A	A
Well # 9 Polhemus	ON	7.7.2026 10:18 AM	A	A
Well # 13 Hampton	ON	7.7.2026 11:00 AM	A	A

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

QUARTERLY REPORT FOR DISINFECTANT RESIDUALS COMPLIANCE MONITORING

Enclosed is the Quarterly Report for Disinfectant Residuals Compliance Monitoring from Elk Grove Water District for 3rd Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390



AARON HEWITT
WATER TREATMENT SUPERVISOR

Quarterly Report for Disinfectant Residuals Compliance
For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 1 System No.: 3410008

Calendar Year: 2026 Quarter: 3rd

1st Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Year	April		0.96
	May		0.99
	June		1.00
	July		0.94
	August		1.00
	September		0.99
	October		0.96
	November		0.99
	December		0.89
Current Year	January	28	0.90
	February	28	0.95
	March	35	0.99
Running Annual Average (RAA):			0.96
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

2nd Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Year	July		0.94
	August		1.00
	September		0.99
	October		0.96
	November		0.99
	December		0.89
Current Year	January		0.90
	February		0.95
	March		0.99
	April	28	1.06
	May	28	0.93
	June	35	0.93
Running Annual Average (RAA):			0.96
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

3rd Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Yr.	October		0.96
	November		0.99
	December		0.89
Current Year	January		0.90
	February		0.95
	March		0.99
	April		1.06
	May		0.93
	June		0.93
	July	28	0.96
	August	28	1.00
	September	35	1.00
Running Annual Average (RAA):			0.96
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

4th Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January		0.90
	February		0.95
	March		0.99
	April		1.06
	May		0.93
	June		0.93
	July		0.96
	August		1.00
	September		1.00
	October	28	0.90
	November	28	0.92
	December	35	0.89
Running Annual Average (RAA):			0.95
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

Comments: The Elk Grove Water District is split into two different water systems. Area 1 water is produced and distributed by Elk Grove Water District.

Signature: 45 Date: 10.5.2026

Quarterly Report for Disinfectant Residuals Compliance
For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 2 System No.: 3410008

Calendar Year: 2026 Quarter: 3rd

1st Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Year	April		1.19
	May		1.21
	June		1.17
	July		1.14
	August		1.13
	September		1.09
	October		0.94
	November		0.87
	December		0.89
Current Year	January	24	1.14
	February	24	1.11
	March	30	1.21
Running Annual Average (RAA):			1.09
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

2nd Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Year	July		1.14
	August		1.13
	September		1.09
	October		0.94
	November		0.87
	December		0.89
Current Year	January		1.14
	February		1.11
	March		1.21
	April	24	1.13
	May	24	1.25
	June	30	1.30
Running Annual Average (RAA):			1.10
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

3rd Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Yr.	October		0.94
	November		0.87
	December		0.89
Current Year	January		1.14
	February		1.11
	March		1.21
	April		1.13
	May		1.25
	June		1.30
	July	24	1.37
	August	24	1.24
	September	30	1.22
Running Annual Average (RAA):			1.14
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

4th Quarter

	Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January		1.14
	February		1.11
	March		1.21
	April		1.13
	May		1.25
	June		1.30
	July		1.37
	August		1.24
	September		1.22
	October	24	1.06
	November	24	0.92
	December	30	0.94
Running Annual Average (RAA):			1.16
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl_2)			☑ Yes ☐ No

Comments: The Elk Grove Water District is split into two different water systems. Area 2 is wholesale water from Sacramento County Water Agency.

Signature: Date: 10.5.2026

October 5, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento CA. 95814

QUARTERLY TTHM AND HAA5 REPORT FOR DISINFECTION BYPRODUCTS COMPLIANCE

Enclosed is the Quarterly TTHM and HAA5 Report from Elk Grove Water District for the 3rd Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390.

AARON HEWITT
WATER TREATMENT SUPERVISOR

Quarterly TTHM Report for Disinfection Byproducts Compliance (in µg/L or ppb)

System Name: **Elk Grove Water District** System No.: **3410008** Year: **2026** Quarter: **3rd**

Year:	2022				2023				2024				2025				2026			
Quarter:	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Sample Date (month/date):	1/11	4/5	7/12	10/11	1/17	4/11	7/3	10/10	1/8	4/9	7/2	10/8	1/7	4/2	7/8	10/7	1/6	4/7	7/7	
Site Q1 TTHM Results	38	25	0	6	44	39	0	37	48	31	0	6	40	31	3	41	41	44	0	
Lcn. Running Annual Average	38	32	21	17	19	22	22	30	31	29	29	21	19	19	20	29	29	32	32	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	19	22	16	9	23	32	21	28	33	37	20	11	22	27	19	29	32	43	21	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑
Site Q2 TTHM Results																				
Lcn. Running Annual Average	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meets Standard[1]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Site Q3 TTHM Results	0	7	0	0	1	2	0	1	0	2	0	1	1	0	1	1	1	0	0	
Lcn. Running Annual Average	0	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	0	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	0	3	2	2	1	1	1	1	0	1	0	1	1	1	1	1	1	0	0	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑
Site Q4 TTHM Results	3	5	0	0	1	3	0	1	0	2	1	1	3	0	1	0	0	0	0	
Lcn. Running Annual Average	3	4	3	2	2	1	1	1	1	1	1	1	2	1	1	1	0	0	0	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	1	3	2	1	1	2	1	1	0	1	1	1	2	1	1	0	0	0	0	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑
Quarterly Average	14	12	0	2	16	15	0	13	16	12	0	3	15	10	1	14	14	15	0	N/A
No. Samples This Quarter	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	0

Identify the sample locations in the table below.

Site	Sample Location
Q1	9436 Hollow Springs
Q2	
Q3	8693 W. Camden
Q4	9230 Amsden Ct

Comments:

[1] Meets Standard - LRAA, calculated quarterly, is less than 80 ug/L

[2] Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 80 ug/L

Signature

10.5.2026
Date

[2] If, during the first year of monitoring, any individual quarter's average will cause the running annual average of that system to exceed the standard, then the system is out of compliance at the end of that quarter.

Quarterly HAA5 Report for Disinfection Byproducts Compliance (in µg/L or ppb)

System Name: **Elk Grove Water District** System No.: **3410008** Year: **2026** Quarter: **3rd**

Year:	2022				2023				2024				2025				2026			
Quarter:	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Sample Date (month/date):	1/11	4/5	7/12	10/11	1/17	4/11	7/3	10/10	1/8	4/9	7/2	10/8	1/7	4/2	7/8	10/7	1/6	4/7	7/7	
Site Q1 HAA5 Results	31	12	0	0	34	24	0	21	39	19	0	2	30	17	0	23	24	24	0	
Lcn. Running Annual Average	31	22	14	11	12	15	15	20	21	20	20	15	13	12	12	18	16	18	18	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	16	14	11	3	17	21	15	17	25	25	15	6	16	17	12	16	18	24	12	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑
Site Q2 HAA5 Results																				
Lcn. Running Annual Average	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meets Standard[1]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Site Q3 HAA5 Results	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lcn. Running Annual Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☐	No ☑
Site Q4 HAA5 Results	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lcn. Running Annual Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
Meets Standard[1]	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑	Yes ☑
(check box)	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐	No ☐
Projected LRAA Next Quarter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
Op Evaluation Req'd?[2]	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐	Yes ☐
(check box)	No ☑	No ☑	No ☑	No ☐	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑	No ☑
Quarterly Average	10	4	0	0	11	8	0	7	13	6	0	1	10	6	0	8	8	8	0	N/A
No. Samples This Quarter	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	0

Identify the sample locations in the table below.

Site	Sample Location
Q1	9436 Hollow Springs
Q2	
Q3	8693 W. Camden
Q4	9230 Amsden Ct

Comments:

[1] Meets Standard - LRAA, calculated quarterly, is less than 60 ug/L

[2] Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 60 ug/L

Signature

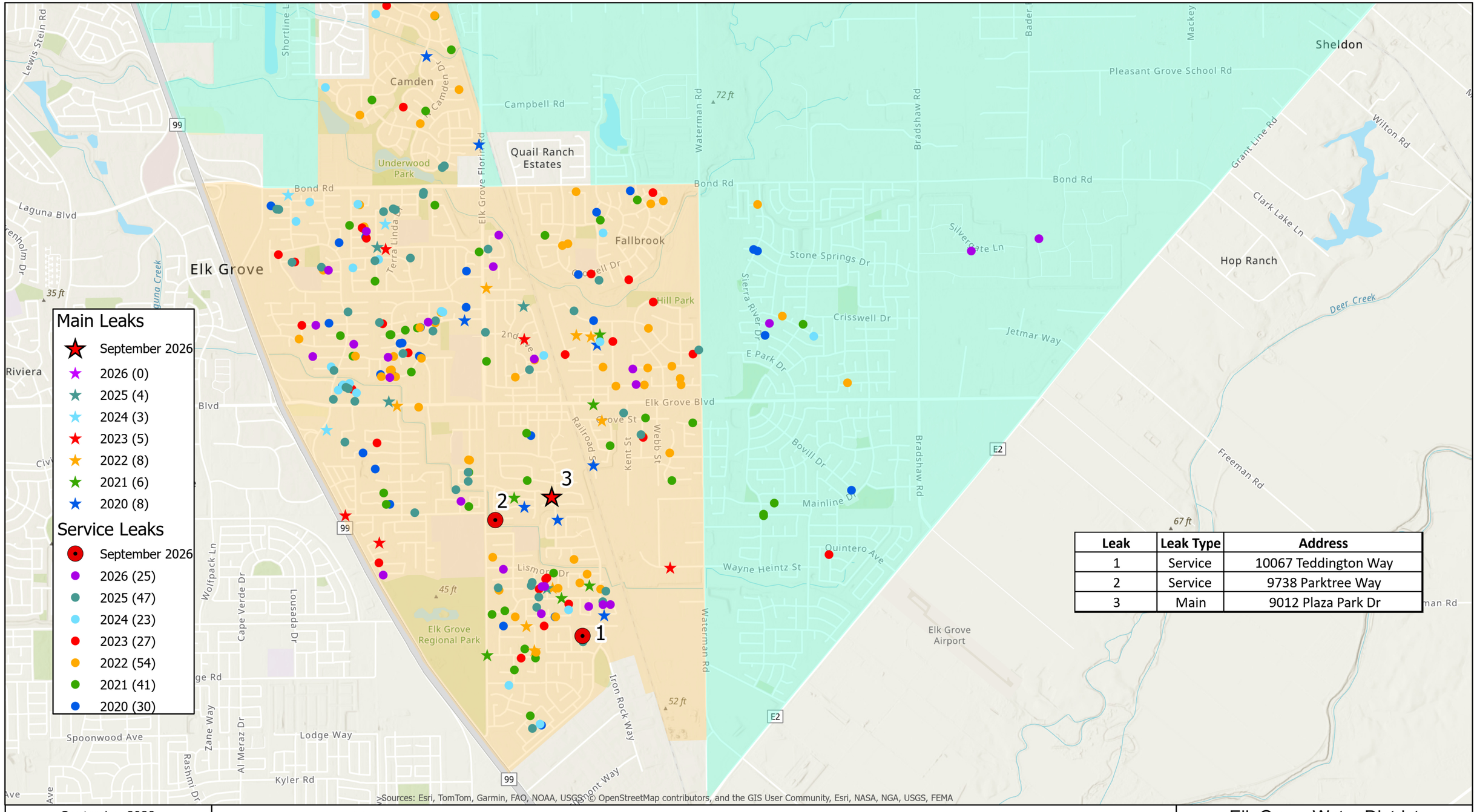
10.5.2026

Date

*If during the first year of monitoring, any individual quarter's average will cause the running annual average of that system to exceed the standard, then the system is out of compliance at the end of that quarter.

Elk Grove Water District
Safety Meetings/Training
September 2026

Date	Topic	Attendees	Hosted By
9/22/2026	Sprain & Strains	Alan Aragon, Stefan Chanh, David Frederick, Gabriel Guerrero, Aaron Hewitt, James Hinegardner, Sean Hinton, Brandon Kent, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Chris Phillips, Emmanuel Vasquez, Brandon Wagner, Marcell Wilson	Sean Hinton & Aaron Hewitt



Leak	Leak Type	Address
1	Service	10067 Teddington Way
2	Service	9738 Parktree Way
3	Main	9012 Plaza Park Dr

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, Esri, NASA, NGA, USGS, FEMA

September 2026	
Main Line Leaks: 1	YTD: 1
Service Line Leaks: 2	YTD: 27
Total Leaks: 3	YTD: 28

Elk Grove Water District

Main and Service Line Leaks Map

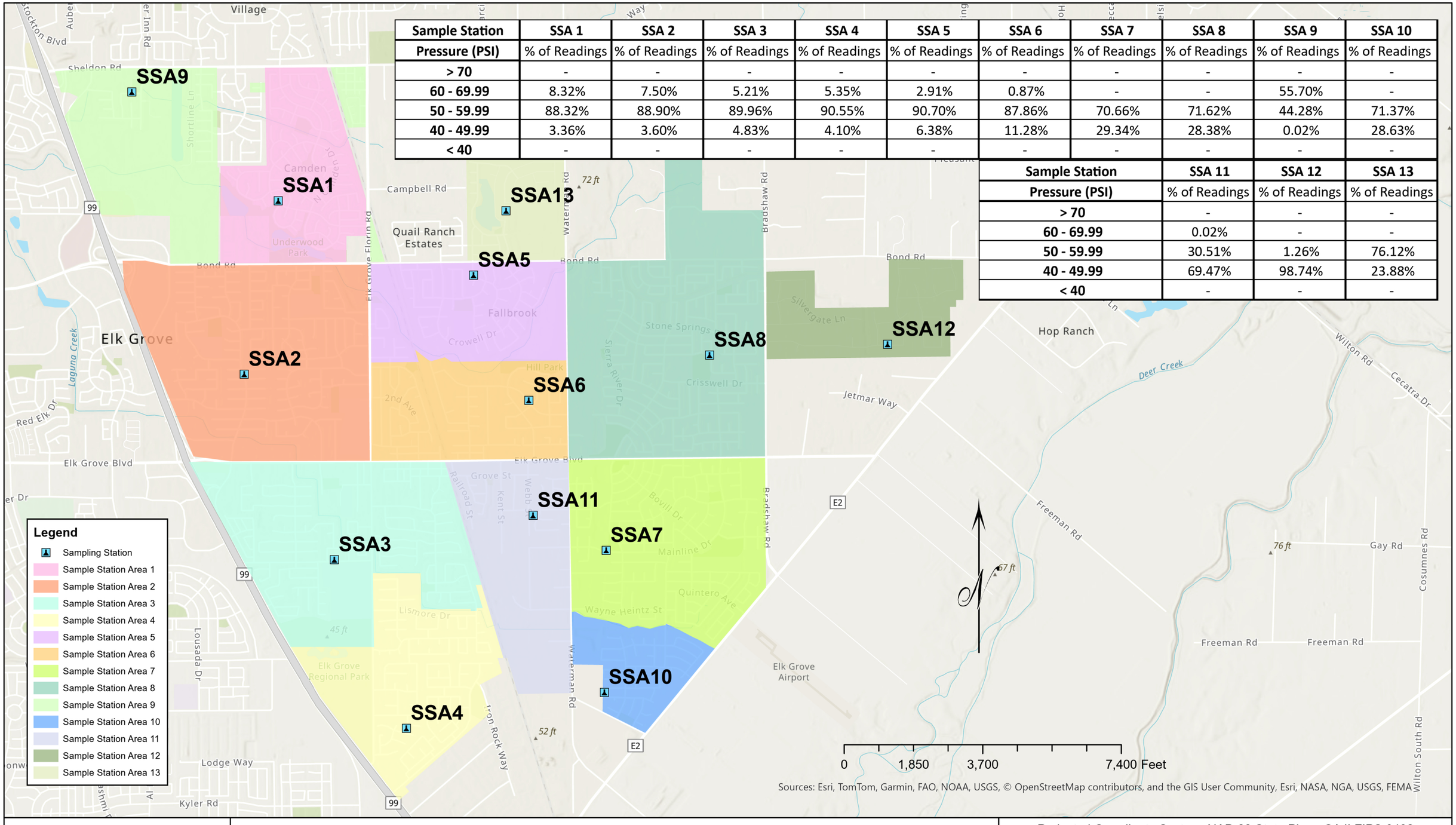
0 3,000 6,000 Feet

N W E S

Elk Grove Water District
Main & Service Line Leaks
Created by: Richard Ko
Date: October 8, 2026

Sample Station	SSA 1	SSA 2	SSA 3	SSA 4	SSA 5	SSA 6	SSA 7	SSA 8	SSA 9	SSA 10
Pressure (PSI)	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings
> 70	-	-	-	-	-	-	-	-	-	-
60 - 69.99	8.32%	7.50%	5.21%	5.35%	2.91%	0.87%	-	-	55.70%	-
50 - 59.99	88.32%	88.90%	89.96%	90.55%	90.70%	87.86%	70.66%	71.62%	44.28%	71.37%
40 - 49.99	3.36%	3.60%	4.83%	4.10%	6.38%	11.28%	29.34%	28.38%	0.02%	28.63%
< 40	-	-	-	-	-	-	-	-	-	-

Sample Station	SSA 11	SSA 12	SSA 13
Pressure (PSI)	% of Readings	% of Readings	% of Readings
> 70	-	-	-
60 - 69.99	0.02%	-	-
50 - 59.99	30.51%	1.26%	76.12%
40 - 49.99	69.47%	98.74%	23.88%
< 40	-	-	-



Sample Stations: 13

September 2026

Elk Grove Water District

Sample Station Areas

Projected Coordinate System: NAD 83 State Plane CA II FIPS 0402

Source: EGWD GIS Database

Modified by: Richard Ko

October 8, 2026