



MANAGING RESOURCES FOR A BETTER FUTURE

DIRECTORS

NICK BRUNO, PRESIDENT
JEFFREY D. COULTHARD, VICE PRESIDENT
SHANNON SIMONIAN, TREASURER
ERIC BREAM
MATT CERNIGLIA
MIKE DELAGUERRA
HENK GRIFFIN

JULIA D. BERRY, GENERAL MANAGER/SECRETARY
BRIAN EHLERS, DISTRICT ENGINEER
FRANK SPLENDORIO, LEGAL COUNSEL

REGULAR MEETING OF THE BOARD OF DIRECTORS

**will be held on
Monday, June 8, 2026**

11 a.m.

at

**The Lodge at Riverstone
370 Lodge Road South
Madera, California 93636**

1. CALL TO ORDER

2. PUBLIC COMMENT

Members of the public may address the Board on any matter related to the District that is not included on the Agenda. Comments are limited to three (3) minutes per person.

3. CONVENE INTO CLOSED SESSION

- a. Conference with Legal Counsel – Existing Litigation (Gov. Code Section 54956.9(d)(1))
Root Creek Water District v. Madera Irrigation District (Case No. 26CU00291)

4. REPORT FROM CLOSED SESSION

5. POTENTIAL CONFLICT(S) OF INTEREST

(Any Board member who has a potential conflict of interest may now identify the item and recuse himself or herself from discussing and voting on the matter.)

6. CONSENT CALENDAR – Review and consider for action:

- a. Approval of the minutes of the Board Meeting on April 13, 2026, and the Special Meeting on May 11, 2026.
- b. Acceptance of the financial statements for the months of March 2026 and April 2026.
- c. Approval of customer installment payment plans for delinquent accounts.
- d. Approval of revised contract for accounting services with Cuttone and Mastro CPAs in the amount of \$10,975.00 monthly commencing July 2026 with corresponding budget adjustment. *Budget Items 620.01, 990.90.*

- e. Approval of Development Review Agreement template, to ensure District's costs are recovered in connection with development review for projects in the District boundary and authorize the General Manager to negotiate the agreement and authorize legal counsel to approve the final form of the agreement.
- f. Approval of District Standards and Specifications Public Works Improvement for RCWD Standard Detail – Storm Drainpipe
- g. Approval of Community Facilities District Annual Levy of Special Taxes for Fiscal Year 2026/2027
 - i. RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 2016-1 IMPROVEMENT AREA NO. 1 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027
 - ii. RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 2016-1 IMPROVEMENT AREA NO. 2 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027
 - iii. RESOLUTION OF THE BOARD OF DIRECTORS OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 3 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027

7. CORRESPONDENCE

Members of the Board or Staff may present any correspondence received on matters relating to the District.

- 8. **PUBLIC HEARING** – Conduct public hearing to review and consider establishing updated user fees through adoption of the following resolutions:
 - a. Meter Installation Fees Resolution No. 2026-6-8a
 - b. Construction Inspection Fees Resolution No. 2026-6-8b
- 9. **DISTRICT ENGINEER'S REPORT** - The Board may take action on any of the following:
 - a. Operations Monthly Report
 - b. Staff Report
 - c. Other District Matters
- 10. **LEGAL COUNSEL REPORT** – The Board may act on any of the following items:
 - a. Legislation
 - b. Other District Matters
- 11. **GENERAL MANAGER'S REPORT** – The Board may act on any of the following:
 - a. General Operations

12. ADJOURN

- Items on the Agenda may be taken in any order.
- Action may be taken on any item listed on the Agenda.
- Writings relating to open session Agenda items that are distributed to members of the Board of Directors will be available for inspection at the District office, excluding writings that are not public records or are exempt from disclosure under the California Public Records Acts.
- ACCOMMODATIONS FOR PERSONS WITH DISABILITIES

A person with a qualifying disability under the Americans With Disabilities Act of 1990 may request the District to provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the District. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, or by written correspondence to the District at (559) 283-8011 or P.O. Box 27950, Fresno, California 93720, at least 48 hours before a District meeting.

LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS:

Applicants, parties, and their agents who have made campaign contributions totaling more than \$250 (aggregated) to a Board Member over the past 12 months, must publicly disclose that fact for the official record of that agenda item. Disclosures must include the amount of the campaign contribution aggregated, and the name(s) of the campaign contributor(s) and Board member(s). The disclosure may be made either in writing to the Clerk prior to the agenda item consideration, or by verbal disclosure at the time of the agenda item consideration.



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**Minutes of the Regular Meeting of the Board of Directors
Root Creek Water District
held on
Monday, April 13, 2026**

1. Call to Order

The board meeting for the Root Creek Water District (RCWD) was called to order at 11:00 a.m. by President Nick Bruno. Board members present: Nick Bruno, Jeffrey Coulthard, Shannon Simonian, Mike De La Guerra, Henk Griffin, Eric Bream, Matt Cerniglia. Members of the public included Julia Berry, Frank Splendorio, Brian Ehlers, Steve Pickens, Sam Cunningham, and Melissa Anna.

2. Additions to the Agenda

There were no additions to the agenda.

3. Public Comment

There was no public comment.

4. Closed Session

Closed Session convened at 11:01 a.m. and closed at 11:17 a.m.

4b. Directors De La Guerra made a motion, seconded by Director Coulthard with a unanimously 7-0 vote rejection of claim. No other reportable action.

5. Report from Closed Session

There were no reportable items.

6. Potential Conflicts of interest

There were no potential conflicts of interest identified.

7. Consent Calendar

A motion was made by Director Cerniglia, seconded by Director Griffin a, to adopt the minutes from the meeting on March 9, 2026, and to accept the February 2026 financials. The motion carried.

8. Correspondence

There was no correspondence.

9. Board Action Items

- a. **Fines and Penalties Appeals Policy** - Director De La Guerra made a motion, seconded by Director Coulthard to adopt a District Fines and Penalties Appeals Policy. The motion carried. President Bruno, Directors Griffin and De La Guerra volunteered to serve on the Appeals Board. Directors Cerniglia, Simonian and Coulthard volunteered to serve as alternates on the Appeals Board.
- b. **Revised Report of Waste Discharge** – Director Griffin made a motion, seconded by Director Cerniglia to approve the General Manager, to sign task order in a form approved by District Counsel, with Provost & Pritchard to draft and submit a revised Report of Waste Discharge, an amount not to exceed \$64,000.00 and make a budget adjustment accordingly. *Budget Item (620.04-3)*. The motion carried.
- c. **Engineering Design Services, Sewer Lift Station** – Director Cerniglia made a motion seconded by Director Simonian to approve the General Manager, or her designee, to sign task order in a form approved by District Counsel, with Provost & Pritchard for design of a sewer lift station for Riverstone Village C in the amount of \$168,000.00 and make a budget adjustment accordingly. *Budget Item (620.04-3)*. The motion carried.
- d. **MID Assessment (EDU Payment)** – Director Griffin made a motion, seconded by Director De La Guerra to approve a budget adjustment in the amount of \$80,826.84 for payment to MID for past annual EDU Assessments and to make a budget adjustment accordingly. *Budget Item (520.01-2)*. The motion carried.
- e. **MK Election Services** – Director Griffin made a motion, seconded by Director Cerniglia to approve the General Manager, or her designee, to approve the contract with MK Elections Services, LLC for election services under the direction of the General Manager, in a form approved by District Counsel, in the amount of \$15,970.00 and make a budget adjustment accordingly. *Budget Item (620.03-1)*. The motion carried.
- f. **MK Election Services** – Director Griffin made a motion, seconded by Director Cerniglia to approve the General Manager, or her designee, to approve the contract with MK Elections Services, LLC for Proposition 218 election services under the direction of the General Manager, in a form approved by District Counsel, in an amount not to exceed \$33,000.00 and make a budget adjustment accordingly. *Budget Item (620.03-1)*. The motion carried.
- g. **Municipal Well Investigation** – Director Cerniglia made a motion, seconded by Director Simonian to approve the General Manager, or her designee, to approve the contract with Provost and Pritchard for engineering services in a form approved by District Counsel, in an amount not to exceed \$65,000.00 and create a new budget item labeled Municipal Well #6. *Budget Item (900.15)*. The motion carried.

10. District Engineer Report

District Engineer Brian Ehlers reported that the average daily wastewater flow for the month of March was stable at 453,448 gallons and the peak flow was 561,610 gallons – down from February. There were 43,528,793 gallons in municipal water deliveries in March to support the following uses: municipal, landscape irrigation, commercial, system hydrant flushing, construction, Water Treatment Facility commissioning, and Wastewater Treatment Plant operations. In the month of March, the total residential and commercial water connections in the system were 3,381. Wells 1, 2 and 7 are connected to the Treatment Plant. Construction on the widening of Avenue 12 continues. Contractor encountered water in trench when crossing District water pipeline. County Road Commissioner directed contractor to replace sand bedding with pea gravel wrapped in nonwoven filter fabric to protect from washout.

11. Legal Counsel Report

General Counselor Splendorio discussed how the State of California may request disaster plans for fire areas and, if applied to Root Creek Water District, would require County Supervisor approval of disaster plans.

12. District Manager's Report

GM Berry reported on upcoming elections updates with potential services from MK Elections Services, LLC. for election and Proposition 218 services. GM Berry reported that staff and extended teams are continuing to work with Brian Ehlers and Frank Spendorio on a revised capacity fees study. She also reported there will be a Meter and Inspection Fees Public Hearing to reflect the increase in rates in 2026. GM Berry reported that regular RCWD Operations meetings will take place tomorrow, Tuesday, April 14, 2026, with Lee Meyers from Lennar attending. GM Berry shared that Lennar is cleaning up the manholes and expect to be ahead of bringing new homeowners online. She also reported Trumark updates to discuss field inspections and review process are challenging. GM Berry reported that she approved a change order for WM Lyles for new security cameras at the Wastewater Treatment Facility (WWTF) with new keypad. She offered to schedule an official site visit tour of the WWTF next month.

13. Adjournment

The meeting was adjourned at 12:20 p.m.

Julia D. Berry, District Secretary



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FRANK SPLENDORIO, LEGAL COUNSEL

**Minutes of the Special Meeting of the Board of Directors
Root Creek Water District
held on
Monday, May 11, 2026**

1. Call to Order

The board meeting for the Root Creek Water District (RCWD) was called to order at 11:04 a.m. by President Nick Bruno. Board members present: Nick Bruno, Jeffrey Coulthard, Mike De La Guerra, and Henk Griffin. Board Members absent: Shannon Simonian, Eric Bream, and Matt Cerniglia. Members of the public included Julia Berry, Tim Jones, Brian Ehlers, Shay Bakman, Steve Pickens, Ben Crawford, Nick Cooke, and Melissa Anna.

2. Public Comment

There was no public comment.

3. Board Action Items

a. District Standards and Specifications

i. A motion was made by Director Griffin, seconded by Director De La Guerra, to adopt updated District Standard for Water Sample Stations. The motion carried.

ii. No action was taken to adopt a new District Standard for Storm Drainpipe. The item will be considered at the June 8, 2026 meeting.

4. Adjournment

The meeting was adjourned at 11:39 a.m.

Julia D. Berry, District Secretary

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
March 2026

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
Ordinary Income/Expense		
Income		
410 · Agricultural Revenues		
410.01 · Agricultural Surface Water Chgs	0.00	41,153.00
410.02 · Ag Recharge Fees-Includes Prepd	-11,247.73	876,862.37
410.03 · Ag Capital Fee-Includes Prepaid	-1,727.91	135,863.49
Total 410 · Agricultural Revenues	-12,975.64	1,053,878.86
420 · Municipal Revenues		
420.02 · Municipal Water Utility Charges	194,584.48	671,681.79
420.03 · Municipal Storm Drain Charges	24,726.44	81,784.05
420.04 · Municipal Wastewater Charges	165,676.83	547,985.56
420.09 · Late Fees (Municipal)	3,747.43	14,228.01
425.02 · Municipal Water Hydrant Usage	31.48	57.01
Total 420 · Municipal Revenues	388,766.66	1,315,736.42
430.00 · Municipal Revenues-BuilderChrgs		
430.01 · Inspection Fees	16,786.37	31,295.33
Total 430.00 · Municipal Revenues-BuilderChrgs	16,786.37	31,295.33
480 · Other Sources Revenues		
480.01 · Assessments	185,301.36	209,266.20
480.03d · Grant Admin Costs	-5,160.50	-12,301.50
480.04 · Interest Income.	39,902.65	113,852.18
480.80 · Finance Charge income	65.86	24,185.57
Total 480 · Other Sources Revenues	220,109.37	335,002.45
Total Income	612,686.76	2,735,913.06
Gross Profit	612,686.76	2,735,913.06
Expense		
510 · Water Costs		
510.01 · Water Option Pymnt - MID	5,972.00	105,972.00
Total 510 · Water Costs	5,972.00	105,972.00
520.01 · MID Assessments	0.00	330,826.84
530.01 · MID Roof Top Fee	10,449.60	32,556.80
540 · System Maintenance		
540.01 · Chemicals	3,664.00	51,174.33
540.02 · Repairs & Maintenance	11,905.34	36,125.27
540.03 · Lab Analysis	455.00	886.21
Total 540 · System Maintenance	16,024.34	88,185.81
550 · System Management		
550.01 · Operator Contracted	69,184.82	232,595.19
550.03 · Inspection Fees	24,170.94	88,826.49
550.04 · Hauling and Discharge	15,674.36	51,346.83
550.06 · Programming - IT	772.50	19,026.25
550.07 · Sewer Management	0.00	20,759.07
Total 550 · System Management	109,802.62	412,553.83
560.01 · Permits	0.00	7,940.93
570 · Groundwater Maintenance		
570.01 · Groundwater Measurements	4,530.62	14,920.95
570.02 · Groundwater Sustainability	6,533.95	23,134.76
Total 570 · Groundwater Maintenance	11,064.57	38,055.71

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
March 2026

	<u>Mar 26</u>	<u>Jan - Mar 26</u>
580 · Services		
580.01 · Power	69,427.68	214,874.06
580.02 · Communications	9,118.81	16,695.01
580.03 · Security	5,461.90	17,189.62
Total 580 · Services	<u>84,008.39</u>	<u>248,758.69</u>
610 · Marketing		
610.02 · Website	0.00	92.50
Total 610 · Marketing	<u>0.00</u>	<u>92.50</u>
620 · Professional Fees		
620.01 · Accounting	5,275.00	15,537.50
620.02 · Audit	0.00	15,000.00
620.03 · Administration	47,919.00	115,471.50
620.04 · Engineering	16,354.30	43,295.04
620.05 · Legal	7,779.27	22,658.98
620.06 · GIS Services	197.90	10,300.80
620.09 · Special Counsel	69,589.80	149,064.02
Total 620 · Professional Fees	<u>147,115.27</u>	<u>371,327.84</u>
640.01 · Membership dues	0.00	2,850.00
660 · General & Administrative Costs		
660.01 · Printing & Reproduction	161.44	395.69
660.03 · Conference & Meetings	0.00	191.97
660.04 · Travel	10.15	10.15
660.06 · Postage	740.00	750.36
660.10 · Payroll Expenses	899.60	3,036.15
Total 660 · General & Administrative Costs	<u>1,811.19</u>	<u>4,384.32</u>
Total Expense	<u>386,247.98</u>	<u>1,643,505.27</u>
Net Ordinary Income	226,438.78	1,092,407.79
Other Income/Expense		
Other Income		
430.02 · Rooftop Fees	2,800.00	15,400.00
430.03 · Water Capacity/Connection Fees	12,206.00	78,575.00
430.04 · Wastewater Capacity/Connection	27,213.40	149,673.70
430.05 · Storm Drain Capacity/Connection	5,108.00	30,650.00
430.06 · Meter Installation Fees	33,660.74	52,391.72
480.02 · CFD Assessments	0.00	883,088.38
Total Other Income	<u>80,988.14</u>	<u>1,209,778.80</u>
Other Expense		
900.02 · Capital Expdtures-Water Meters	7,004.58	235,185.27
900.05 · New Well Construction	0.00	298.50
900.09 · Water Blending Facility	441,670.95	515,398.30
900.14 · Waste Water Ultimate Facility	2,058,936.11	4,249,123.90
900.90 · Capital Projects Admin Costs	31,375.70	124,285.02
970.00 · Bond Payments		
970.02 · Bond Interest	537,271.88	537,271.88
Total 970.00 · Bond Payments	<u>537,271.88</u>	<u>537,271.88</u>
990.01 · Transfers In	-5,020,684.60	-5,557,956.48
990.02 · Transfers Out	5,020,684.60	5,557,956.48
Total Other Expense	<u>3,076,259.22</u>	<u>5,661,562.87</u>
Net Other Income	<u>-2,995,271.08</u>	<u>-4,451,784.07</u>
Net Income	<u>-2,768,832.30</u>	<u>-3,359,376.28</u>

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual

January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · Agricultural Revenues				
410.01 · Agricultural Surface Water Chgs	41,153.00	384,660.00	-343,507.00	10.7%
410.02 · Ag Recharge Fees-Includes Prepd	876,862.37	1,616,946.00	-740,083.63	54.2%
410.03 · Ag Capital Fee-Includes Prepaid	135,863.49	248,400.00	-112,536.51	54.7%
410.09 · Late Fees	0.00	30,000.00	-30,000.00	0.0%
Total 410 · Agricultural Revenues	1,053,878.86	2,280,006.00	-1,226,127.14	46.2%
420 · Municipal Revenues				
420.02 · Municipal Water Utility Charges	671,681.79	3,479,252.00	-2,807,570.21	19.3%
420.03 · Municipal Storm Drain Charges	81,784.05	354,802.00	-273,017.95	23.1%
420.04 · Municipal Wastewater Charges	547,985.56	2,377,316.00	-1,829,330.44	23.1%
420.09 · Late Fees (Municipal)	14,228.01			
425.02 · Municipal Water Hydrant Usage	57.01	45,000.00	-44,942.99	0.1%
Total 420 · Municipal Revenues	1,315,736.42	6,256,370.00	-4,940,633.58	21.0%
430.00 · Municipal Revenues-BuilderChrgs				
430.01 · Inspection Fees	31,295.33	400,000.00	-368,704.67	7.8%
Total 430.00 · Municipal Revenues-BuilderChrgs	31,295.33	400,000.00	-368,704.67	7.8%
480 · Other Sources Revenues				
480.01 · Assessments	209,266.20	314,721.00	-105,454.80	66.5%
480.03d · Grant Admin Costs	-12,301.50			
480.04 · Interest Income.	113,852.18			
480.80 · Finance Charge income	24,185.57			
Total 480 · Other Sources Revenues	335,002.45	314,721.00	20,281.45	106.4%
Total Income	2,735,913.06	9,251,097.00	-6,515,183.94	29.6%
Gross Profit	2,735,913.06	9,251,097.00	-6,515,183.94	29.6%
Expense				
510 · Water Costs				
510.01 · Water Option Pymnt - MID	105,972.00	700,000.00	-594,028.00	15.1%
Total 510 · Water Costs	105,972.00	700,000.00	-594,028.00	15.1%
520.01 · MID Assessments	330,826.84	250,000.00	80,826.84	132.3%
530.01 · MID Roof Top Fee	32,556.80	694,400.00	-661,843.20	4.7%
540 · System Maintenance				
540.01 · Chemicals	51,174.33	325,000.00	-273,825.67	15.7%
540.02 · Repairs & Maintenance	36,125.27	400,000.00	-363,874.73	9.0%
540.03 · Lab Analysis	886.21	80,000.00	-79,113.79	1.1%
Total 540 · System Maintenance	88,185.81	805,000.00	-716,814.19	11.0%
550 · System Management				
550.01 · Operator Contracted	232,595.19	1,501,200.00	-1,268,604.81	15.5%
550.03 · Inspection Fees	88,826.49	555,379.00	-466,552.51	16.0%
550.04 · Hauling and Discharge	51,346.83	500,000.00	-448,653.17	10.3%
550.06 · Programming - IT	19,026.25	400,000.00	-380,973.75	4.8%
550.07 · Sewer Management	20,759.07	650,000.00	-629,240.93	3.2%
Total 550 · System Management	412,553.83	3,606,579.00	-3,194,025.17	11.4%
560.01 · Permits	7,940.93	38,800.00	-30,859.07	20.5%
570 · Groundwater Maintenance				
570.01 · Groundwater Measurements	14,920.95	25,000.00	-10,079.05	59.7%
570.02 · Groundwater Sustainability	23,134.76	75,000.00	-51,865.24	30.8%
Total 570 · Groundwater Maintenance	38,055.71	100,000.00	-61,944.29	38.1%
580 · Services				
580.01 · Power	214,874.06	850,000.00	-635,125.94	25.3%
580.02 · Communications	16,695.01	60,000.00	-43,304.99	27.8%
580.03 · Security	17,189.62	66,000.00	-48,810.38	26.0%
Total 580 · Services	248,758.69	976,000.00	-727,241.31	25.5%
610 · Marketing				
610.01 · Advertising	0.00	2,000.00	-2,000.00	0.0%
610.02 · Website	92.50	2,500.00	-2,407.50	3.7%
Total 610 · Marketing	92.50	4,500.00	-4,407.50	2.1%
620 · Professional Fees				
620.01 · Accounting	15,537.50	100,000.00	-84,462.50	15.5%
620.02 · Audit	15,000.00	15,000.00	0.00	100.0%
620.03 · Administration	115,471.50	325,000.00	-209,528.50	35.5%
620.04 · Engineering	43,295.04	150,000.00	-106,704.96	28.9%
620.05 · Legal	22,658.98	75,000.00	-52,341.02	30.2%
620.06 · GIS Services	10,300.80	30,000.00	-19,699.20	34.3%
620.09 · Special Counsel	149,064.02	200,000.00	-50,935.98	74.5%
Total 620 · Professional Fees	371,327.84	895,000.00	-523,672.16	41.5%

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual

January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
630 · Consultants				
630.05 · MS4 Program	0.00	5,000.00	-5,000.00	0.0%
Total 630 · Consultants	0.00	5,000.00	-5,000.00	0.0%
640.01 · Membership dues	2,850.00	10,000.00	-7,150.00	28.5%
650.01 · Insurance	0.00	30,000.00	-30,000.00	0.0%
660 · General & Administrative Costs				
660.01 · Printing & Reproduction	395.69	1,000.00	-604.31	39.6%
660.03 · Conference & Meetings	191.97	3,300.00	-3,108.03	5.8%
660.04 · Travel	10.15	1,000.00	-989.85	1.0%
660.06 · Postage	750.36	2,500.00	-1,749.64	30.0%
660.08 · Email Hosting & File Storage	0.00	4,000.00	-4,000.00	0.0%
660.10 · Payroll Expenses	3,036.15	10,500.00	-7,463.85	28.9%
Total 660 · General & Administrative Costs	4,384.32	22,300.00	-17,915.68	19.7%
Total Expense	1,643,505.27	8,137,579.00	-6,494,073.73	20.2%
Net Ordinary Income	1,092,407.79	1,113,518.00	-21,110.21	98.1%
Other Income/Expense				
Other Income				
430.02 · Rooftop Fees	15,400.00	694,400.00	-679,000.00	2.2%
430.03 · Water Capacity/Connection Fees	78,575.00	3,027,088.00	-2,948,513.00	2.6%
430.04 · Wastewater Capacity/Connection	149,673.70	6,749,072.00	-6,599,398.30	2.2%
430.05 · Storm Drain Capacity/Connection	30,650.00	1,266,784.00	-1,236,134.00	2.4%
430.06 · Meter Installation Fees	52,391.72	754,006.00	-701,614.28	6.9%
480.02 · CFD Assessments	883,088.38	1,800,000.00	-916,911.62	49.1%
Total Other Income	1,209,778.80	14,291,350.00	-13,081,571.20	8.5%
Other Expense				
900.01 · Capital Expenditures-Equipment	0.00	400,000.00	-400,000.00	0.0%
900.02 · Capital Expdtures-Water Meters	235,185.27	754,006.00	-518,820.73	31.2%
900.03 · Capital Exptures - Improvements	0.00	3,850,000.00	-3,850,000.00	0.0%
900.05 · New Well Construction	298.50			
900.06 · Well #5 Improvements	0.00	10,000.00	-10,000.00	0.0%
900.09 · Water Blending Facility	515,398.30			
900.14 · Waste Water Ultimate Facility	4,249,123.90	16,500,000.00	-12,250,876.10	25.8%
900.90 · Capital Projects Admin Costs	124,285.02	845,000.00	-720,714.98	14.7%
930.02 · Bond Admin Cost	0.00	10,000.00	-10,000.00	0.0%
960.00 · Debt Payments				
960.1 · Debt Principal	0.00	675,899.00	-675,899.00	0.0%
960.2 · Interest Expense	0.00	1,093,607.00	-1,093,607.00	0.0%
Total 960.00 · Debt Payments	0.00	1,769,506.00	-1,769,506.00	0.0%
970.00 · Bond Payments				
970.02 · Bond Interest	537,271.88			
Total 970.00 · Bond Payments	537,271.88			
990.01 · Transfers In	-5,557,956.48			
990.02 · Transfers Out	5,557,956.48			
Total Other Expense	5,661,562.87	24,138,512.00	-18,476,949.13	23.5%
Net Other Income	-4,451,784.07	-9,847,162.00	5,395,377.93	45.2%
Net Income	-3,359,376.28	-8,733,644.00	5,374,267.72	38.5%

ROOT CREEK WATER DISTRICT

A/R Aging Summary

As of March 31, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
01 Temporary	0.00	0.00	0.00	0.00	0.00	0.00
Alfred & Pearl J Lion, Trustee	62.97	0.00	124.07	0.00	6,111.42	6,298.46
ALW Enterprise, Inc.	0.00	0.00	0.00	0.00	-935.60	-935.60
Avenue 1 Land Co LLC	208.89	0.00	0.00	0.00	0.00	208.89
Avison Construction Inc.	0.00	0.00	0.10	0.20	0.00	0.30
Brockman Farming, Inc.	5,910.07	0.00	0.00	0.00	0.00	5,910.07
Citrus Ranches LLC	9,077.22	0.00	0.00	0.00	0.00	9,077.22
Coulthard Family Ranches LP	3,646.08	0.00	0.00	0.00	0.00	3,646.08
Coulthard Family Ranches LP -1	9,056.33	0.00	0.00	0.00	0.00	9,056.33
David A. Bush, Inc.	0.00	0.05	0.00	0.00	0.00	0.05
FH 7 LLC	5,076.41	0.00	0.00	0.00	0.00	5,076.41
Golden Valley Unified School District	0.00	0.00	1,564,600.77	0.00	0.00	1,564,600.77
Groveland Dev Corp.	0.00	0.00	0.00	-12,212.09	0.00	-12,212.09
IPA LLC	142.38	0.00	2.89	1.42	142.32	289.01
Jaghlastian Moses & Seta TR	6,842.12	808.88	0.00	37,447.33	128,094.70	173,193.03
Jaghlastian Moses & Seta Trustee	6,514.46	478.84	474.09	20,428.99	81,144.19	109,040.57
Jeff D & Rosemarie Coulthard	52.41	0.00	0.00	0.00	0.00	52.41
Jeff D Coulthard Trustee	0.00	0.00	0.00	-0.01	0.00	-0.01
Jeffrey D. Coulthard Trustee ETAL	1,531.73	0.00	0.00	0.00	0.00	1,531.73
JPKCK LLC	1,436.40	0.00	0.00	0.00	0.00	1,436.40
JT2 Inc.	0.00	0.00	0.00	0.00	5.23	5.23
Lennar Homes of California Inc.	464.60	212,973.94	923,058.21	450.94	45,093.93	1,182,041.62
Lion Alfred JR Trustee	5,686.37	10.53	10.43	10.33	1,033.09	6,750.75
Lion Daniel A & Jacqueline Trustee-ETAL	3,342.19	4.84	4.80	0.00	474.84	3,826.67
MAG Engineering, Inc.	0.00	1.77	0.98	0.00	0.35	3.10
Main Ranch Partners	12,108.02	0.00	0.00	0.00	0.00	12,108.02
Mesa Asset Management LLC TR	0.00	0.00	0.00	0.00	0.00	0.00
Michael Giffen Ranch Inc.	9,115.20	0.00	0.00	0.00	0.00	9,115.20
Millrose Prop California LLC	11,509.46	0.00	0.00	0.00	0.00	11,509.46
Moses Jaghlastian / Seta Trs	0.00	0.00	0.00	0.00	150,664.16	150,664.16
Prosperpus Terra LLC	1,658.97	0.00	0.00	0.00	0.00	1,658.97
RF Citrus Ranches LLC	11,665.94	0.00	0.00	0.00	0.00	11,665.94
Riverstone Farms	0.00	0.00	0.00	-6,019.45	0.00	-6,019.45
Robert O Bream Inc	1,504.01	0.00	0.00	0.00	0.00	1,504.01
San Joaquin River Ranch LLC	0.00	10,405.20	0.00	0.00	0.00	10,405.20
Sobaje Prop Group Inc.	3,418.20	0.00	0.00	0.00	0.00	3,418.20
Sunset Landscapes Inc.	0.00	0.29	0.00	0.00	0.05	0.34
Teichert Construction Inc.	0.00	0.29	0.00	0.00	0.00	0.29
Triple R Partnership	4,546.21	0.00	0.00	0.00	0.00	4,546.21
Trumark-Wathen Castanos Homes	0.00	77,990.10	0.00	0.00	0.00	77,990.10
Utility Billing Customer	3,162.51	63,697.07	505.60	0.00	0.00	67,365.18
Valley Powerhouse Electric, Inc.	0.00	0.00	0.00	0.00	1.08	1.08
W A Allen	75.96	0.00	0.00	0.00	0.00	75.96
TOTAL	117,815.11	366,371.80	2,488,781.94	40,107.66	411,829.76	3,424,906.27

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
April 2026

	Apr 26	Jan - Apr 26
Ordinary Income/Expense		
Income		
410 - Agricultural Revenues		
410.01 - Agricultural Surface Water Chgs	0.00	41,153.00
410.02 - Ag Recharge Fees-Includes Prepd	0.00	876,862.37
410.03 - Ag Capital Fee-Includes Prepaid	0.00	135,863.49
Total 410 - Agricultural Revenues	0.00	1,053,878.86
420 - Municipal Revenues		
420.02 - Municipal Water Utility Charges	280,280.72	951,962.51
420.03 - Municipal Storm Drain Charges	32,004.26	113,788.31
420.04 - Municipal Wastewater Charges	214,441.60	762,427.16
420.09 - Late Fees (Municipal)	4,401.20	18,629.21
425.02 - Municipal Water Hydrant Usage	46.89	103.90
Total 420 - Municipal Revenues	531,174.67	1,846,911.09
430.00 - Municipal Revenues-BuilderChrgs		
430.01 - Inspection Fees	14,460.68	45,756.01
Total 430.00 - Municipal Revenues-BuilderChrgs	14,460.68	45,756.01
480 - Other Sources Revenues		
480.01 - Assessments	58,657.08	267,923.28
480.03a - Grant Revenues	1,272,053.93	1,272,053.93
480.03b - Grant Admin Revenue	9,477.90	9,477.90
480.03c - Grant Costs-Passthrough	-1,272,053.93	-1,272,053.93
480.03d - Grant Admin Costs	-1,054.90	-13,343.73
480.04 - Interest Income.	36,921.04	150,773.22
480.80 - Finance Charge income	0.00	24,185.57
Total 480 - Other Sources Revenues	104,001.12	439,016.24
Total Income	649,636.47	3,385,562.20
Gross Profit	649,636.47	3,385,562.20
Expense		
510 - Water Costs		
510.01 - Water Option Pymnt - MID	0.00	105,972.00
Total 510 - Water Costs	0.00	105,972.00
520.01 - MID Assessments	0.00	330,826.84
530.01 - MID Roof Top Fee	39,200.00	71,756.80
540 - System Maintenance		
540.01 - Chemicals	12,409.40	63,583.73
540.02 - Repairs & Maintenance	152,803.90	188,929.17
540.03 - Lab Analysis	4,945.68	5,831.89
Total 540 - System Maintenance	170,158.98	258,344.79
550 - System Management		
550.01 - Operator Contracted	79,576.60	312,171.79
550.03 - Inspection Fees	44,165.60	132,992.09
550.04 - Hauling and Discharge	20,927.98	72,274.81
550.06 - Programming - IT	3,320.00	22,346.25
550.07 - Sewer Management	0.00	20,759.07
Total 550 - System Management	147,990.18	560,544.01
560.01 - Permits	0.00	7,940.93
570 - Groundwater Maintenance		
570.01 - Groundwater Measurements	939.40	15,860.35
570.02 - Groundwater Sustainability	7,761.08	30,895.84
Total 570 - Groundwater Maintenance	8,700.48	46,756.19

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
April 2026

	Apr 26	Jan - Apr 26
580 · Services		
580.01 · Power	75,125.28	289,999.34
580.02 · Communications	10,757.76	27,452.77
580.03 · Security	10,619.40	27,809.02
Total 580 · Services	96,502.44	345,261.13
610 · Marketing		
610.02 · Website	0.00	92.50
Total 610 · Marketing	0.00	92.50
620 · Professional Fees		
620.01 · Accounting	5,275.00	20,812.50
620.02 · Audit	0.00	15,000.00
620.03 · Administration	37,284.50	152,756.00
620.04 · Engineering	7,586.67	50,894.38
620.05 · Legal	15,145.26	37,804.24
620.06 · GIS Services	6,920.30	17,221.10
620.09 · Special Counsel	20,335.00	169,399.02
Total 620 · Professional Fees	92,546.73	463,887.24
640.01 · Membership dues	0.00	2,850.00
650.01 · Insurance	72,110.85	72,110.85
660 · General & Administrative Costs		
660.01 · Printing & Reproduction	78.25	473.94
660.03 · Conference & Meetings	293.86	485.83
660.04 · Travel	10.15	20.30
660.06 · Postage	14.80	765.16
660.10 · Payroll Expenses	899.60	3,935.75
Total 660 · General & Administrative Costs	1,296.66	5,680.98
Total Expense	628,506.32	2,272,024.26
Net Ordinary Income	21,130.15	1,113,537.94
Other Income/Expense		
Other Income		
430.02 · Rooftop Fees	16,800.00	32,200.00
430.03 · Water Capacity/Connection Fees	78,957.00	157,532.00
430.04 · Wastewater Capacity/Connection	163,280.40	312,954.10
430.05 · Storm Drain Capacity/Connection	31,926.00	62,576.00
430.06 · Meter Installation Fees	20,482.47	72,874.19
480.02 · CFD Assessments	0.00	883,088.38
Total Other Income	311,445.87	1,521,224.67
Other Expense		
900.02 · Capital Expdtures-Water Meters	9,861.26	245,046.53
900.05 · New Well Construction	349.40	647.90
900.09 · Water Blending Facility	6,528.17	521,926.47
900.14 · Waste Water Ultimate Facility	1,376,927.14	5,626,051.04
900.90 · Capital Projects Admin Costs	80,839.43	205,124.45
970.00 · Bond Payments		
970.02 · Bond Interest	0.00	537,271.88
Total 970.00 · Bond Payments	0.00	537,271.88
990.01 · Transfers In	0.00	-5,557,956.48
990.02 · Transfers Out	0.00	5,557,956.48
Total Other Expense	1,474,505.40	7,136,068.27
Net Other Income	-1,163,059.53	-5,614,843.60
Net Income	-1,141,929.38	-4,501,305.66

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
 January through April 2026

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 - Agricultural Revenues				
410.01 - Agricultural Surface Water Chgs	41,153.00	384,660.00	-343,507.00	10.7%
410.02 - Ag Recharge Fees-Includes Prepd	876,862.37	1,616,946.00	-740,083.63	54.2%
410.03 - Ag Capital Fee-Includes Prepaid	135,863.49	248,400.00	-112,536.51	54.7%
410.09 - Late Fees	0.00	30,000.00	-30,000.00	0.0%
Total 410 - Agricultural Revenues	1,053,878.86	2,280,006.00	-1,226,127.14	46.2%
420 - Municipal Revenues				
420.02 - Municipal Water Utility Charges	951,962.51	3,479,252.00	-2,527,289.49	27.4%
420.03 - Municipal Storm Drain Charges	113,788.31	354,802.00	-241,013.69	32.1%
420.04 - Municipal Wastewater Charges	762,427.16	2,377,316.00	-1,614,888.84	32.1%
420.09 - Late Fees (Municipal)	18,629.21			
425.02 - Municipal Water Hydrant Usage	103.90	45,000.00	-44,896.10	0.2%
Total 420 - Municipal Revenues	1,846,911.09	6,256,370.00	-4,409,458.91	29.5%
430.00 - Municipal Revenues-BuilderChrgs				
430.01 - Inspection Fees	45,756.01	400,000.00	-354,243.99	11.4%
Total 430.00 - Municipal Revenues-BuilderChrgs	45,756.01	400,000.00	-354,243.99	11.4%
480 - Other Sources Revenues				
480.01 - Assessments	267,923.28	314,721.00	-46,797.72	85.1%
480.03a - Grant Revenues	1,272,053.93			
480.03b - Grant Admin Revenue	9,477.90			
480.03c - Grant Costs-Passthrough	-1,272,053.93			
480.03d - Grant Admin Costs	-13,343.73			
480.04 - Interest Income.	150,773.22			
480.80 - Finance Charge income	24,185.57			
Total 480 - Other Sources Revenues	439,016.24	314,721.00	124,295.24	139.5%
Total Income	3,385,562.20	9,251,097.00	-5,865,534.80	36.6%
Gross Profit	3,385,562.20	9,251,097.00	-5,865,534.80	36.6%
Expense				
510 - Water Costs				
510.01 - Water Option Pymnt - MID	105,972.00	700,000.00	-594,028.00	15.1%
Total 510 - Water Costs	105,972.00	700,000.00	-594,028.00	15.1%
520.01 - MID Assessments				
520.01 - MID Assessments	330,826.84	330,826.84	0.00	100.0%
530.01 - MID Roof Top Fee				
530.01 - MID Roof Top Fee	71,756.80	694,400.00	-622,643.20	10.3%
540 - System Maintenance				
540.01 - Chemicals	63,583.73	325,000.00	-261,416.27	19.6%
540.02 - Repairs & Maintenance	188,929.17	400,000.00	-211,070.83	47.2%
540.03 - Lab Analysis	5,831.89	80,000.00	-74,168.11	7.3%
Total 540 - System Maintenance	258,344.79	805,000.00	-546,655.21	32.1%
550 - System Management				
550.01 - Operator Contracted	312,171.79	1,500,000.00	-1,187,828.21	20.8%
550.03 - Inspection Fees	132,992.09	555,379.00	-422,386.91	23.9%
550.04 - Hauling and Discharge	72,274.81	500,000.00	-427,725.19	14.5%
550.06 - Programming - IT	22,346.25	400,000.00	-377,653.75	5.6%
550.07 - Sewer Management	20,759.07	650,000.00	-629,240.93	3.2%
Total 550 - System Management	560,544.01	3,605,379.00	-3,044,834.99	15.5%
560.01 - Permits				
560.01 - Permits	7,940.93	40,000.00	-32,059.07	19.9%
570 - Groundwater Maintenance				
570.01 - Groundwater Measurements	15,860.35	25,000.00	-9,139.65	63.4%
570.02 - Groundwater Sustainability	30,895.84	75,000.00	-44,104.16	41.2%
Total 570 - Groundwater Maintenance	46,756.19	100,000.00	-53,243.81	46.8%
580 - Services				
580.01 - Power	289,999.34	850,000.00	-560,000.66	34.1%
580.02 - Communications	27,452.77	60,000.00	-32,547.23	45.8%
580.03 - Security	27,809.02	66,000.00	-38,190.98	42.1%
Total 580 - Services	345,261.13	976,000.00	-630,738.87	35.4%
610 - Marketing				
610.01 - Advertising	0.00	2,000.00	-2,000.00	0.0%
610.02 - Website	92.50	2,500.00	-2,407.50	3.7%
Total 610 - Marketing	92.50	4,500.00	-4,407.50	2.1%
620 - Professional Fees				
620.01 - Accounting	20,812.50	100,000.00	-79,187.50	20.8%
620.02 - Audit	15,000.00	15,000.00	0.00	100.0%
620.03 - Administration	152,756.00	373,970.00	-221,214.00	40.8%
620.04 - Engineering	50,894.38	382,000.00	-331,105.62	13.3%
620.05 - Legal	37,804.24	75,000.00	-37,195.76	50.4%
620.06 - GIS Services	17,221.10	30,000.00	-12,778.90	57.4%
620.09 - Special Counsel	169,399.02	200,000.00	-30,600.98	84.7%
Total 620 - Professional Fees	463,887.24	1,175,970.00	-712,082.76	39.4%

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
 January through April 2026

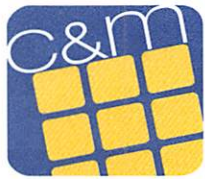
	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
630 - Consultants				
630.05 - MS4 Program	0.00	5,000.00	-5,000.00	0.0%
Total 630 - Consultants	0.00	5,000.00	-5,000.00	0.0%
640.01 - Membership dues	2,850.00	10,000.00	-7,150.00	28.5%
650.01 - Insurance	72,110.85	30,000.00	42,110.85	240.4%
660 - General & Administrative Costs				
660.01 - Printing & Reproduction	473.94	1,000.00	-526.06	47.4%
660.03 - Conference & Meetings	485.83	3,300.00	-2,814.17	14.7%
660.04 - Travel	20.30	1,000.00	-979.70	2.0%
660.06 - Postage	765.16	2,500.00	-1,734.84	30.6%
660.08 - Email Hosting & File Storage	0.00	4,000.00	-4,000.00	0.0%
660.10 - Payroll Expenses	3,935.75	10,500.00	-6,564.25	37.5%
Total 660 - General & Administrative Costs	5,680.98	22,300.00	-16,619.02	25.5%
Total Expense	2,272,024.26	8,499,375.84	-6,227,351.58	26.7%
Net Ordinary Income	1,113,537.94	751,721.16	361,816.78	148.1%
Other Income/Expense				
Other Income				
430.02 - Rooftop Fees	32,200.00	694,400.00	-662,200.00	4.6%
430.03 - Water Capacity/Connection Fees	157,532.00	3,027,088.00	-2,869,556.00	5.2%
430.04 - Wastewater Capacity/Connection	312,954.10	6,749,072.00	-6,436,117.90	4.6%
430.05 - Storm Drain Capacity/Connection	62,576.00	1,266,784.00	-1,204,208.00	4.9%
430.06 - Meter Installation Fees	72,874.19	754,006.00	-681,131.81	9.7%
480.02 - CFD Assessments	883,088.38	1,800,000.00	-916,911.62	49.1%
Total Other Income	1,521,224.67	14,291,350.00	-12,770,125.33	10.6%
Other Expense				
900.01 - Capital Expenditures-Equipment	0.00	400,000.00	-400,000.00	0.0%
900.02 - Capital Expenditures-Water Meters	245,046.53	754,006.00	-508,959.47	32.5%
900.03 - Capital Expenditures - Improvements	0.00	3,850,000.00	-3,850,000.00	0.0%
900.05 - New Well Construction	647.90			
900.06 - Well #5 Improvements	0.00	10,000.00	-10,000.00	0.0%
900.09 - Water Blending Facility	521,926.47			
900.14 - Waste Water Ultimate Facility	5,626,051.04	16,500,000.00	-10,873,948.96	34.1%
900.15 - New Well # 6	0.00	65,000.00	-65,000.00	0.0%
900.90 - Capital Projects Admin Costs	205,124.45	845,000.00	-639,875.55	24.3%
930.02 - Bond Admin Cost	0.00	10,000.00	-10,000.00	0.0%
960.00 - Debt Payments				
960.1 - Debt Principal	0.00	675,899.00	-675,899.00	0.0%
960.2 - Interest Expense	0.00	1,093,607.00	-1,093,607.00	0.0%
Total 960.00 - Debt Payments	0.00	1,769,506.00	-1,769,506.00	0.0%
970.00 - Bond Payments				
970.02 - Bond Interest	537,271.88			
Total 970.00 - Bond Payments	537,271.88			
990.01 - Transfers In	-5,557,956.48			
990.02 - Transfers Out	5,557,956.48			
Total Other Expense	7,136,068.27	24,203,512.00	-17,067,443.73	29.5%
Net Other Income	-5,614,843.60	-9,912,162.00	4,297,318.40	56.6%
Net Income	-4,501,305.66	-9,160,440.84	4,659,135.18	49.1%

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05/18/26

ROOT CREEK WATER DISTRICT
A/R Aging Summary
As of April 30, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
01 Temporary	0.00	0.00	0.00	0.00	0.00	0.00
Alfred & Pearl J Lion, Trustee	62.98	62.97	0.00	124.07	6,111.42	6,361.44
ALW Enterprise, Inc.	0.00	0.00	0.00	0.00	-935.60	-935.60
Avenue 1 Land Co LLC	208.89	0.00	0.00	0.00	0.00	208.89
Avison Construction Inc.	0.00	7.56	0.00	0.10	0.20	7.86
Citrus Ranches LLC	9,077.22	0.00	0.00	0.00	0.00	9,077.22
David A. Bush, Inc.	0.00	0.00	0.05	0.00	0.00	0.05
Golden Valley Unified School District	0.00	0.00	0.00	1,564,600.77	0.00	1,564,600.77
Groveland Dev Corp.	1,703.40	0.00	0.00	0.00	0.00	1,703.40
IPA LLC	142.38	1.47	0.00	2.89	143.74	290.48
Jaghllassian Moses & Seta TR	6,850.29	816.97	808.88	0.00	165,542.03	174,018.17
Jaghllassian Moses & Seta Trustee	6,519.30	483.62	478.84	474.09	101,573.18	109,529.03
Jeff D Coulthard Trustee	0.00	0.00	0.00	0.00	-0.01	-0.01
Jim Crawford Construction	0.00	5.55	0.00	0.00	0.00	5.55
JT2 Inc.	0.00	0.00	0.00	0.00	5.23	5.23
Lennar Homes of California Inc.	9,690.68	219,038.78	0.00	923,058.21	45,544.87	1,197,332.54
Lion Alfred JR Trustee	10.75	10.64	10.53	10.43	1,043.42	1,085.77
Lion Daniel A & Jacqueline Trustee-ETAL	3,342.19	4.89	4.84	4.80	474.84	3,831.56
MAG Engineering, Inc.	0.00	0.00	0.00	0.98	0.35	1.33
Main Ranch Partners	12,108.02	0.00	0.00	0.00	0.00	12,108.02
Mesa Asset Management LLC TR	0.00	0.00	0.00	0.00	0.00	0.00
Michael Giffen Ranch Inc.	9,115.20	0.00	0.00	0.00	0.00	9,115.20
Millrose Prop California LLC	11,509.46	0.00	0.00	0.00	0.00	11,509.46
Moses Jaghllassian / Seta Trs	0.00	0.00	0.00	0.00	150,664.16	150,664.16
Prosperpus Terra LLC	1,658.97	0.00	0.00	0.00	0.00	1,658.97
RF Citrus Ranches LLC	11,665.94	0.00	0.00	0.00	0.00	11,665.94
Riverstone Farms	2,768.84	0.00	0.00	0.00	0.00	2,768.84
Robert O Bream Inc	1,504.01	0.00	0.00	0.00	0.00	1,504.01
San Joaquin River Ranch LLC	2,772.70	0.00	0.00	0.00	0.00	2,772.70
Sunset Landscapes Inc.	0.00	0.00	0.00	0.00	0.05	0.05
Teichert Construction Inc.	0.00	23.42	0.00	0.00	0.00	23.42
Trumark-Wathen Castanos Homes	0.00	155,980.20	0.00	0.00	0.00	155,980.20
Utility Billing Customer	14,960.18	68,780.37	0.00	0.00	0.00	83,740.55
Woodside Homes	0.00	165,645.90	0.00	0.00	0.00	165,645.90
TOTAL	105,671.40	610,862.34	1,303.14	2,488,276.34	470,167.88	3,676,281.10



CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors and Management
 Root Creek Water District
 PO Box 27950
 Fresno, CA 93729

We are pleased to confirm our acceptance and understanding of the services we are to provide for Root Creek Water District from July 1, 2026 through December 31, 2026.

You have requested that we perform the following services:

- 1) We will provide you with the following bookkeeping services:

	Monthly	Quarterly	Annually
Bookkeeping Services			
Assist with bonds and notes accounting	X		
Meetings (1 in 6 month period. Additional if needed)	X		
Prepare and record check disbursements	X		
Prepare and track billing of customers (other than municipal) (i.e. assessments, developer fees, permits)	X		
Record and reconcile customer billings and collections	X		
Record journals and post to general ledger	X		
Reconcile bank statements	X		
Record and make deposits	X		
Track capital expenditures	X		
Track expenditures in relation to budget	X		
Financial Report			
Prepared cash basis financial reports			
Statement of assets, liabilities and equity	X		
Statement of revenues and expenses (by class)	X		
Other Schedules	X		
Payroll Services			
Prepare payroll checks for board members	X		
Prepare quarterly and year end payroll reports		X	X
Tax Services (None)			
Other Services			
Prepare Annual Benefit Assessments invoices for non-resident individuals and update tracking			X
Prepare forms 1099 and 1096			X
Prepare Annual State Controller's Financial Transactions Report			X
Assist with the Compilation of Accrual Basis Financial Statements for Audit			X
Prepare schedules and responses for financial audit			X
<i>No other unless subsequently and specifically requested.</i>			

7543 North Ingram, Suite 102
 Fresno, California 93711

phone 559-261-4300

fax 559-261-4301

2) We will prepare the financial statements of the District, which comprise the annual statement of net position and the related statement of activities and individual fund statements of net position, revenues, expenses and changes in net position and cash flows for the year ended December 31, 2025, and the related notes to the financial statements, all to be audited by another accounting firm.

The objective of our preparation engagement is to—

- prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
- apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services and preparing the financial statements.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

The financial statement preparation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b) The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
- c) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- d) The prevention and detection of fraud.
- e) To ensure that the District complies with the laws and regulations applicable to its activities.
- f) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- g) To provide us with—
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our tax services, bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

As part of our engagement, we will prepare financial statements that will be audited by another accounting firm that you contract with, and accordingly, we will not express an opinion, a conclusion, nor provide any assurance on them.

Other Relevant Information

Michael B. Cuttone is the engagement partner and is responsible for supervising the engagement.

Our fees for these services will be \$10,975 per month for the months of July 1, 2026 through December 31, 2026 for the financial statement preparation, preparation of State Controllers report, and bookkeeping services as listed above. You will also be billed for out-of-pocket costs such as postage. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. The fee of \$10,975 applies to the months of service for July 1, 2026 through December 31, 2026. A new fee will be proposed for services after June 30, 2026 based on the amount of estimated time for the succeeding months. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



ACKNOWLEDGED:

Root Creek Water District

Name

Title

**ROOT CREEK WATER DISTRICT
DEVELOPMENT REVIEW PROCESSING AGREEMENT**

THIS DEVELOPMENT REVIEW PROCESSING AGREEMENT (“Agreement”) is entered into this _____, 20__ (“Effective Date”) by and between Root Creek Water District (“District”), a public agency organized and operating under the laws of the State of California, and _____, a _____ (“Developer”). District and Developer may be referred to herein individually as a “Party” and collectively as the “Parties.”

RECITALS

A. Developer has a proposed development project, which involves land located within or adjacent to the jurisdictional boundaries, facilities, water distribution system, stormwater management system, wastewater system, or service area of Root Creek Water District (the "District"); and

B. Developer is proposing certain improvements, development, facilities, construction, utility work, or related activities, within the District, described generally as: _____ (“Project”). The Project description is more fully set forth in Exhibit “A” which is incorporated herein by reference; and

C. The District is authorized under the California Water District Law (California Water Code Section 34000 et seq.) to review proposed development projects for potential impacts to District Facilities and to recover its costs for such review; and

D. The Project will impact District facilities, infrastructure, operations, service areas, easements, property, utility systems, and customers, and therefore requires review, coordination, approvals, inspections, monitoring, administration, and/or legal documentation by the District; and

E. The District will incur costs in connection with reviewing and processing the Project, including but not limited to engineering, administrative, legal, inspection, consultant, and coordination costs that are not governed by an existing facilities construction agreement, subdivision improvement agreement, infrastructure reimbursement agreement, or other agreement that provides for reimbursement of the District’s indirect costs associated with the Project; and

F. The District is willing to undertake such review and coordination activities subject to Developer’s agreement to reimburse the District for all costs incurred by the District in connection with the Project.

NOW, THEREFORE, the parties agree as follows:

AGREEMENT

1. Project Review and District Services

a. The District may perform or coordinate such services as the District determines are necessary or appropriate in connection with the Project, including but not limited to: (a) Engineering and technical review; (b) Utility and infrastructure review; (c) Plan checks and resubmittal reviews; (d) Construction inspection and observation; (e) Coordination meetings; (f) Legal review and preparation of agreements, easements, licenses, permits, and related documents; (g) Administrative processing; (h) Review of environmental or regulatory documents; (i) Developer review; (j) Preparation of conditions, comments, or requirements; (k) Coordination with public agencies and utility providers; and (l) Any other services reasonably related to the Project.

b. The submittals listed on Exhibit "B" are required from Developer in order for the District to process and review the Project, and must be submitted before the District will commence the associated review phase.

c. Nothing in this Agreement obligates the District to approve the Project or issue any permit, approval, consent, or authorization.

2. Reimbursement of Costs

a. Developer shall reimburse the District for all actual costs incurred by the District in connection with the Project.

b. Reimbursable costs include, without limitation: (a) District staff time; (b) Engineering review; (c) Construction inspection; (d) Administrative staff time; (e) Legal fees and costs; (f) Developer fees; (g) Testing and special inspection costs; (h) Meeting attendance and coordination costs; (i) Document preparation costs; (j) Easement and real estate related costs; (k) Printing, copying, mailing, and administrative overhead; and (l) Any other costs reasonably incurred by the District related to the Project.

3. Deposit and Replenishment

a. Upon execution of this Agreement, Developer shall deposit the sum of \$ _____ ("Initial Deposit") with the District.

b. The District may draw upon the deposit to reimburse itself for costs incurred under this Agreement.

c. If the remaining balance of the deposit falls below twenty-five percent (25%) of the Initial Deposit, or another amount determined by the District, Developer shall replenish the deposit within ten (10) calendar days after written notice from the District.

d. The District may require additional deposits if the scope, duration, or complexity of the Project changes or if the District determines the remaining deposit is insufficient.

4. Billing and Payment

- a. The District shall maintain reasonable accounting records regarding reimbursable costs incurred under this Agreement.
- b. The District may periodically provide invoices or account summaries to Developer.
- c. Any amount due beyond the available deposit balance shall be paid within thirty (30) calendar days after invoicing.
- d. Amounts unpaid after thirty (30) calendar days shall accrue interest at the rate of ten percent (10%) per annum or the maximum amount permitted by law, whichever is less.

5. District Right to Suspend Services

- a. If Developer fails to timely replenish deposits or pay invoiced amounts, the District may suspend all review, inspection, coordination, processing, approvals, and related services until all outstanding amounts are paid.
- b. The District shall not be liable for delays, costs, damages, or impacts arising from suspension of services for nonpayment.

6. Development Impact Fees

a. The Project may be subject to the District's Development Impact Fee ("DIF") as established by the District's Board of Trustees pursuant to the Mitigation Fee Act (Government Code § 66000 et seq.) and any applicable Nexus Study. The DIF, if applicable, shall be assessed and collected separately from amounts due under this Agreement, in accordance with the District's DIF ordinance and the conditions of any applicable land use entitlement.

7. Term

a. This Agreement shall remain in effect until the earlier of: Completion of the Project and reimbursement of all District costs; or (b) Termination by the District.

8. Termination

- a. The District may terminate this Agreement at any time, with or without cause, upon written notice to Developer.
- b. Upon termination, the District shall have no further obligation to provide review, inspection, coordination, processing, or other services related to the Project.
- c. Termination of this Agreement shall not relieve Developer of its obligation to reimburse the District for all costs incurred prior to the effective date of termination, including outstanding staff time, consultant costs, legal fees, administrative expenses, and any other reimbursable costs incurred in connection with the Project.

d. The District may retain all amounts necessary from any deposit or security held by the District to satisfy outstanding obligations under this Agreement. Any remaining balance shall be returned to Developer after deduction of all amounts due.

e. Termination of this Agreement shall not create any vested right in Developer to receive further District review, approvals, permits, consents, or authorizations related to the Project.

9. Indemnification

a. To the fullest extent permitted by law, Developer shall defend (with counsel of District's choosing), indemnify and hold District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any acts, errors or omissions, or willful misconduct of Developer, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Developer's services, the Project or this Agreement, including without limitation the payment of all damages, expert witness fees and attorney's fees and other related costs and expenses. Developer's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by Developer, District, its officials, officers, employees, agents, or volunteers.

b. If Developer's obligation to defend, indemnify, and/or hold harmless arises out of Developer's performance of "design professional" services (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Developer's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Developer, and, upon Developer obtaining a final adjudication by a court of competent jurisdiction, Developer's liability for such claim, including the cost to defend, shall not exceed the Developer's proportionate percentage of fault.

c. To the fullest extent permitted by law, Applicant shall defend, indemnify, and hold harmless the District Parties from and against any claims, actions, or proceedings brought to challenge any decision, approval, or determination made by the District or another public agency in connection with the Project, including any challenge under the California Environmental Quality Act (CEQA).

10. Miscellaneous

a. Applicable Law. This Agreement and any disputes relating to this Agreement shall be construed under the laws of the State of California.

b. Venue. In the event of any legal or equitable proceeding to enforce or interpret the terms or conditions of this Agreement, the parties agree that venue shall lie only in the federal or state courts in Madera County, State of California.

c. Attorney's Fees. In the event any legal or equitable proceeding to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to all reasonable attorney's fees and costs in addition to any other relief granted by law. This provision shall apply to the entire Agreement.

d. Assignment. Developer shall not be entitled to assign all or any portion of its respective rights or obligations as specified in the Agreement without obtaining the prior written consent of the District. Any purported assignment without the District's prior written consent shall be void.

e. Entire Agreement. This Agreement, together with all Exhibits attached hereto, contains all representations and the entire understanding between the Parties. No other representations are intended or shall be implied. Any prior correspondence, memoranda or agreements, whether or not such correspondence, memoranda or agreements are in conflict with this Agreement, are intended to be replaced in total by this Agreement and any Exhibits to this Agreement.

f. Binding Effect. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective successors, heirs and assigns. Notwithstanding the preceding sentence, and for the clarity of the Parties, this Agreement shall not automatically transfer to a bona fide purchaser of a property within the benefit area; a Developer may only assign or transfer his/her/their rights in this Agreement in full compliance with Section 11(d), including prior written consent of the District.

g. Unenforceable Provisions. The terms, conditions and covenants of this Agreement shall be construed whenever possible as consistent with all applicable laws and regulations. To the extent that any provisions of the Agreement as so interpreted are held to violate any applicable law or regulation, the remaining provisions shall nevertheless be carried into full force and effect and remain enforceable.

h. Notices. All notices required pursuant to this Agreement shall be deemed effective upon receipt when personally served or when sent certified mail, return receipt requested to the following addresses:

DISTRICT:

[INSERT ADDRESS & CONTACT]

DEVELOPER:

[INSERT ADDRESS & CONTACT]

i. Amendment. This Agreement may not be altered in whole or in part except by a modification, in writing, executed by all the parties to this Agreement.

j. Authority to Execute Agreement. Each of the Parties to this Agreement represents and warrants that they have the authority to execute this Agreement on behalf of the entity represented by that individual.

k. No Waiver. The failure of either Party to enforce any term, covenant or condition of this Agreement on the date it is to be performed shall not be construed as a waiver of that Party's right to enforce this, or any other, term, covenant or condition of this Agreement at any later date or as a waiver of any term, covenant or condition of this Agreement.

l. Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

m. Effective Date. This Agreement shall be dated as of the date signed by the last Party executing this Agreement.

[SIGNATURES ON FOLLOWING PAGE]

**SIGNATURE PAGE FOR DEVELOPMENT REVIEW PROCESSING AGREEMENT
BETWEEN THE ROOT CREEK WATER DISTRICT
AND **[***INSERT CONSULTANT NAME***]****

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

ROOT CREEK WATER DISTRICT

[DEVELOPER'S NAME**]**

By: _____

By: _____

[INSERT NAME]

Its: _____

[INSERT TITLE]

Printed Name: _____

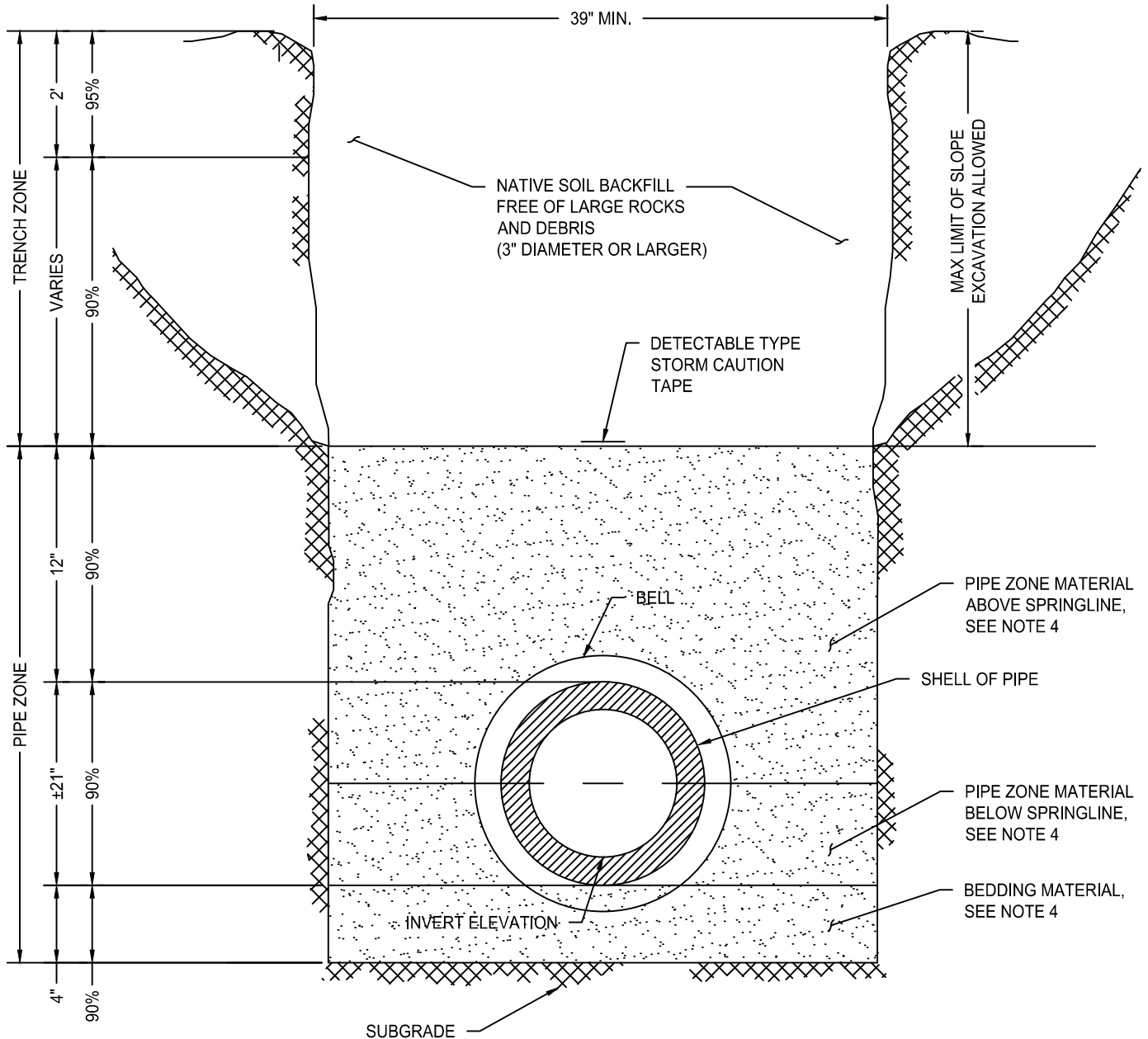
ATTEST:

By: _____

[INSERT TITLE]

EXHIBIT A
PROJECT DESCRIPTION AND SCOPE OF REVIEW

EXHIBIT "B"
SUBMITTAL CHECKLIST



NOTES:

1. APPLICABLE FOR 18" POLYPROPYLENE (PP) STORM DRAIN AND INSTALLATION WITH 3' OR GREATER MINIMUM COVER.
2. FOR COVER LESS THAN 3' SEE STANDARD DETAIL D-19.
3. GRAVITY STORM PIPE AND FITTINGS SHALL BE POLYPROPYLENE WITH RUBBER GASKET JOINTS CONFORMING TO ASTM D 3212.
4. BEDDING AND PIPE ZONE MATERIAL BELOW THE SPRINGLINE OF THE PIPE SHALL CONFORM TO ASTM D2321, CLASS II MATERIAL.
5. PIPE ZONE MATERIAL ABOVE THE SPRINGLINE OF THE PIPE SHALL CONFORM TO ASTM D2321, CLASS II OR CLASS III MATERIAL.
6. COMPACTION TESTING OF ALL TRENCHES SHALL BE REQUIRED AS SPECIFIED IN STANDARD SPECIFICATIONS AND AS DIRECTED BY THE DISTRICT ENGINEER & OWNER.
7. SPECIFIED COMPACTION REQUIREMENTS ARE DISTRICT MINIMUMS AND IN THE EVENT OF CONFLICTS WITH MANUFACTURER RECOMMENDATIONS, THE MORE RESTRICTIVE REQUIREMENT SHALL PREVAIL.
8. TRENCH PATCH REQUIREMENTS ARE SPECIFIED AT STANDARD DETAIL ST-4.
9. STORM PIPE SUBJECT TO STORM WATER RETENTION DURING STORM OR OTHER RELATED EVENTS SHALL REQUIRE HYDROSTATIC TESTING PER STANDARD SPECIFICATIONS.



**ROOT CREEK WATER DISTRICT
STANDARD DETAIL**

PREPARED BY: STEPHEN GRISEZ

NICK BRUNO, RCWD PRESIDENT

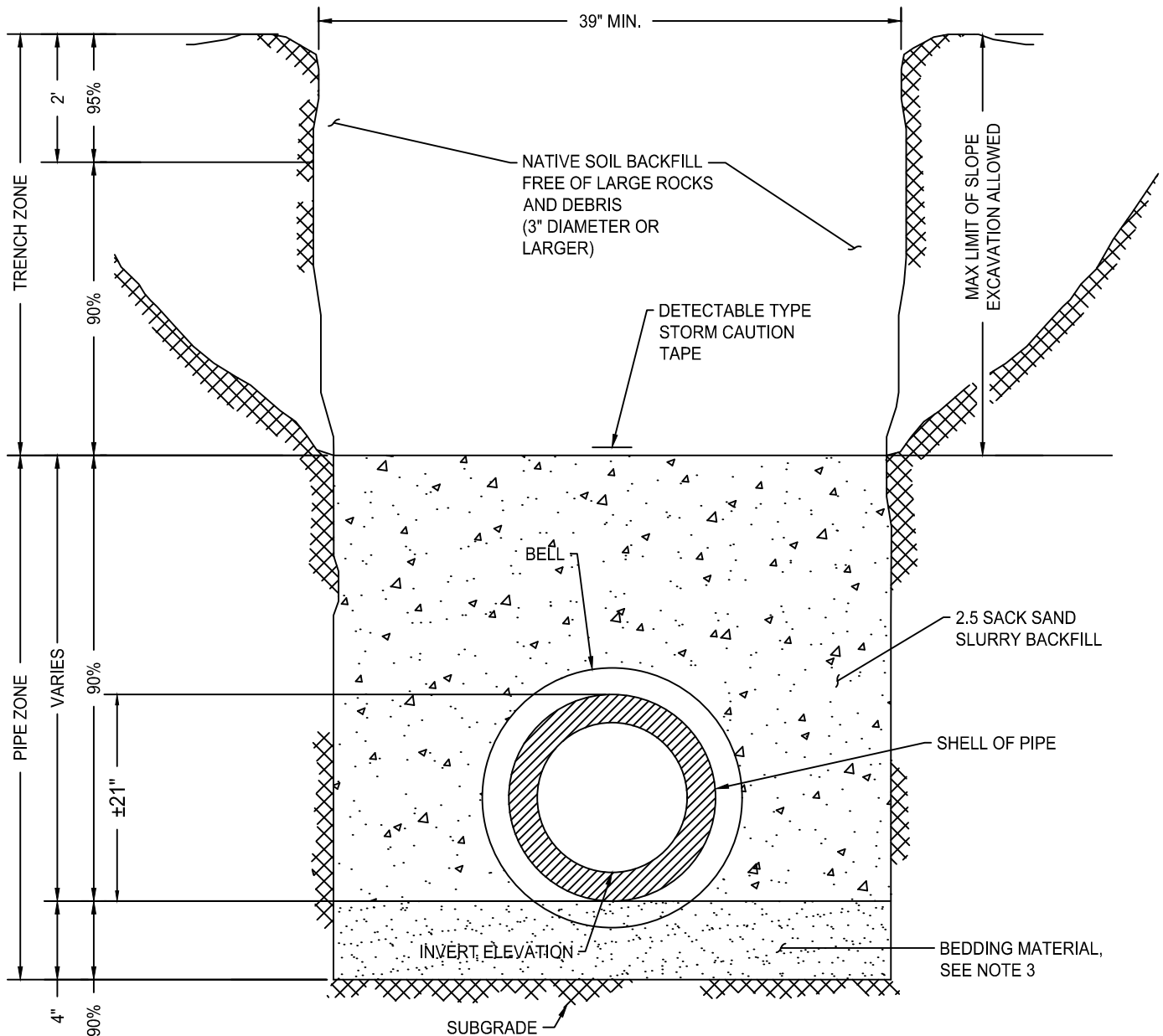
**PP STORM PIPE BEDDING & TRENCH
BACKFILL**

SCALE: NOT TO SCALE

DATE ADOPTED:

D-18

SHEET 18 OF 20



NOTES:

1. APPLICABLE FOR 18" POLYPROPYLENE (PP) STORM DRAIN AND INSTALLATION WITH LESS THAN 3' MINIMUM COVER.
2. GRAVITY STORM PIPE AND FITTINGS SHALL BE POLYPROPYLENE WITH RUBBER GASKET JOINTS CONFORMING TO ASTM D 3212.
3. BEDDING MATERIAL SHALL CONFORM TO ASTM D2321, CLASS II MATERIAL.
4. PIPE ZONE MATERIAL SHALL BE 2.5 SACK CEMENT SAND SLURRY.
5. COMPACTION TESTING OF ALL TRENCHES SHALL BE REQUIRED AS SPECIFIED IN STANDARD SPECIFICATIONS AND AS DIRECTED BY THE DISTRICT ENGINEER & OWNER.
6. SPECIFIED COMPACTION REQUIREMENTS ARE DISTRICT MINIMUMS AND IN THE EVENT OF CONFLICTS WITH MANUFACTURER RECOMMENDATIONS, THE MORE RESTRICTIVE REQUIREMENT SHALL PREVAIL.
7. TRENCH PATCH REQUIREMENTS ARE SPECIFIED AT STANDARD DETAIL ST-4.
8. STORM PIPE SUBJECT TO STORM WATER RETENTION DURING STORM OR OTHER RELATED EVENTS SHALL REQUIRE HYDROSTATIC TESTING PER STANDARD SPECIFICATIONS.
9. THIS DETAIL SHALL FULLY COMPLY WITH STANDARDS W-35 AND W-36 AND IS NOT INTENDED TO BE USED AS A MITIGATION MEASURE.
10. THIS DETAIL MAY ONLY BE USED WHEN WRITTEN APPROVAL IS GRANTED BY THE DISTRICT ENGINEER.



**ROOT CREEK WATER DISTRICT
STANDARD DETAIL**

PREPARED BY: STEPHEN GRISEZ
NICK BRUNO, RCWD PRESIDENT

**PP STORM PIPE BEDDING & CEMENT
SLURRY BACKFILL**

SCALE: NOT TO SCALE
DATE ADOPTED:

D-19

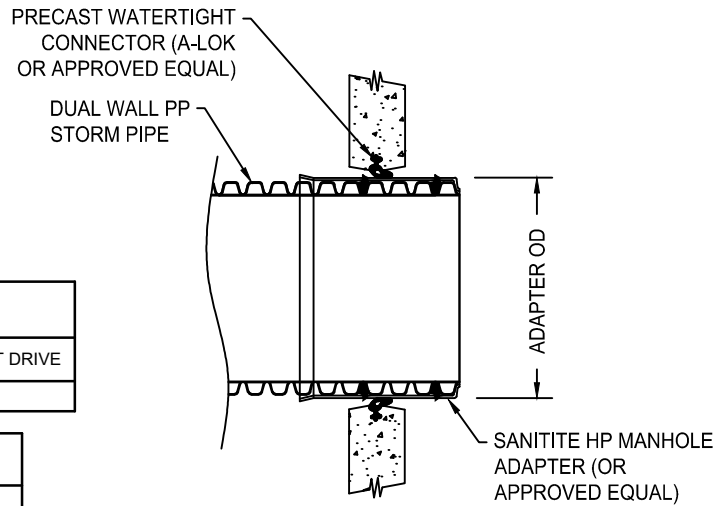
SHEET 19 OF 20

SANITITE HP MANHOLE ADAPTER (OR APPROVED EQUAL)			
PIPE SIZE	ADAPTER OD	ADS PRODUCT CODES	A-LOK®
18"	22"	1822AAPP	710

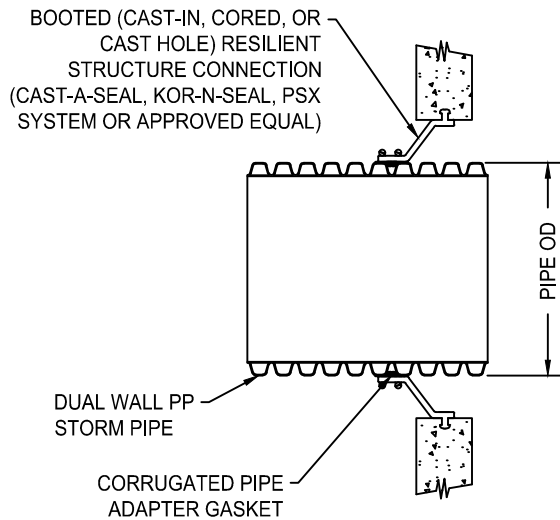
NYLOPLAST MANHOLE ADAPTER (OR APPROVED EQUAL)			
PIPE SIZE	ADAPTER OD	NYLOPLAST PRODUCT CODES	A-LOK®
18"	18.7"	1868AG	610

PRESS SEAL® SYSTEMS (OR APPROVED EQUAL)				
PIPE SIZE	PIPE OD	CORRUGATED PPE ADAPTER GASKET	CAST-A-SEAL	PSX: DIRECT DRIVE
18"	21.2"	1850PS	CAS 802	24A

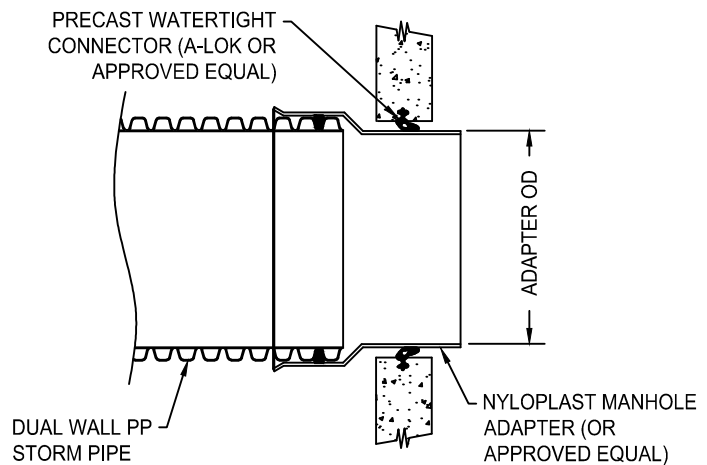
TRELLEBORG (OR APPROVED EQUAL)			
PIPE SIZE	PIPE OD	CORRUGATED PPE ADAPTER GASKET	KOR-N-SEAL
18"	21.2"	CGA-18A	S206-24L (SERIES I OR II) S306-24L (SERIES 306)



**COMPRESSION GASKET (PRECAST)
CONNECTION WITH SANITITE
ADAPTER (OR APPROVED EQUAL)**



**BOOTED
CONNECTION**



**COMPRESSION GASKET (PRECAST) CONNECTION
WITH NYLOPLAST ADAPTER (OR APPROVED EQUAL)**

NOTES:

1. APPLICABLE FOR 18" POLYPROPYLENE (PP) STORM DRAIN CONNECTIONS TO CONCRETE STRUCTURES. CONTRACTOR TO ENSURE ALL CONCRETE STRUCTURES AND ADAPTER PARTS ARE COMPATIBLE FOR 18" STORM PIPE.
2. CONNECTIONS SHALL BE WATERTIGHT AND FLEXIBLE USING A MANUFACTURED RESILIENT RUBBER BOOT AND PIPE ADAPTER GASKET SYSTEM OR WITH A PRECAST COMPRESSION GASKET SYSTEM AND MANHOLE ADAPTER WITH PIPE ADAPTER GASKET SYSTEM COMPATIBLE WITH PP AND CONCRETE MANHOLES. MANUFACTURER PRODUCT INFORMATION IN THIS DETAIL IS PROVIDED FOR REFERENCE ONLY AND SHOULD BE VERIFIED BY THE CONTRACTOR FOR APPLICABILITY BEFORE PURCHASING.
3. PERFORMANCE IS HIGHLY DEPENDENT ON INSTALLATION. CONTRACTOR MUST ENSURE MANHOLE GASKET IS UNIFORMLY SEATED AROUND STRUCTURE ADAPTER. EXTRA PRECAUTIONS MUST BE TAKEN TO PREVENT DIFFERENTIAL SETTLEMENT BETWEEN THE PIPE AND MANHOLE.
4. PIPE INSTALLATION SHALL MEET THE REQUIREMENTS OF STANDARD DETAILS D-18 OR D-19, WHICHEVER IS APPLICABLE.
5. COMPACTION TESTING OF ALL TRENCHES SHALL BE REQUIRED AS SPECIFIED IN STANDARD SPECIFICATIONS AND AS DIRECTED BY THE DISTRICT ENGINEER & OWNER.
6. SPECIFIED COMPACTION REQUIREMENTS ARE DISTRICT MINIMUMS AND IN THE EVENT OF CONFLICTS WITH MANUFACTURER RECOMMENDATIONS, THE MORE RESTRICTIVE REQUIREMENT SHALL PREVAIL.
7. STORM PIPE SUBJECT TO STORM WATER RETENTION DURING STORM OR OTHER RELATED EVENTS SHALL REQUIRE HYDROSTATIC TESTING PER STANDARD SPECIFICATIONS.
8. THIS DETAIL MAY ONLY BE USED WHEN WRITTEN APPROVAL IS GRANTED BY THE DISTRICT ENGINEER.



**ROOT CREEK WATER DISTRICT
STANDARD DETAIL**

PREPARED BY: STEPHEN GRISEZ
NICK BRUNO, RCWD PRESIDENT

**PP STORM PIPE CONNECTION TO
MANHOLES**

SCALE: NOT TO SCALE
DATE ADOPTED:

D-20

SHEET 20 OF 20

ROOT CREEK WATER DISTRICT	EXHIBIT
BOARD AGENDA ITEM	6g.

Meeting Date: June 8, 2026

Item Title: Community Facilities District No. 2016-1 Annual Levy of Special Taxes for Fiscal Year 2026/2027

Item Type: Action

BACKGROUND:

The Board of Directors of the Root Creek Water District (District) acts as the legislative body for Community Facilities District 2016-1 (CFD 2016-1). CFD 2016-1, Improvement Area No. 1 was formed in 2016 which covers Village A. In 2019, Annexation No. 1 was completed forming Improvement Area No. 2 which covers Village B; and in 2022, Annexation No. 2 was completed forming Improvement Area No. 3 which covers Village E. CFD 2016-1 is located along Highway 41 and Avenue 12 and is known as Riverstone. CFD 2016-1 is authorized to levy special taxes for the purchase, construction or acquisition of water, sewer and storm water facilities and administrative expenses.

Special taxes will be levied for administrative costs, pay debt service on the proposed bond issues and to be accumulated funds for the construction and/or acquisition of water, sewer and storm water facilities. Each year, the special taxes are submitted to the County of Madera. In order to complete this process, the District must provide the County with signed resolutions to establish the Special Taxes by August 10, 2026. Approval of these Resolutions allow the applicable levies against parcels within CFD 2016-1 to be placed directly on the tax roll for fiscal year 2026/2027. The special tax calculations have been performed by Koppel & Gruber Public Finance for the 2026/2027 fiscal year. All available tax rates are included in the resolutions, though Undeveloped Property is not expected to be levied.

FISCAL IMPLICATIONS: If approved, special taxes will be levied in the amount of \$1,706,420.00. The levy is broken down as follows:

Improvement Area	FY 2026/2027 Levy
IA No. 1 (Village A)	\$410,151.60
IA No. 2 (Village B)	864,489.60
IA No. 3 (Village E)	431,778.80
Total Levy	\$1,706,420.00

RECOMMENDATION: It is recommended that the Board of Directors consider the adoption of the following Resolutions:

RESOLUTION OF COMMUNITY FACILITIES DISTRICT
NO. 2016-1 IMPROVEMENT AREA NO. 1 AUTHORIZING
THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL
YEAR 2026/2027

RESOLUTION OF COMMUNITY FACILITIES DISTRICT
NO. 2016-1 IMPROVEMENT AREA NO. 2 AUTHORIZING
THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL
YEAR 2026/2027

RESOLUTION OF COMMUNITY FACILITIES DISTRICT
NO. 2016-1 IMPROVEMENT AREA NO. 3 AUTHORIZING
THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL
YEAR 2026/2027

ROOT CREEK WATER DISTRICT

RESOLUTION NO. 2026-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROOT CREEK WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 1 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the Board of Directors (the “Board”) of the Root Creek Water District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Root Creek Water District Community Facilities District No. 2016-1 (the “CFD”) and designate Improvement Area No. 1 (“IA No. 1”) within the CFD, to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, the Board has, pursuant to resolution of formation adopted on September 14, 2016 (the “Resolution”) and related ordinance (the “Ordinance”), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, it is hereby determined and ordered as follows:

Section 1. The above recitals are all true and correct.

Section 2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit “A” attached hereto, referenced and so incorporated.

Section 3. The rate determined and as set forth above does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD IA No. 1, and is exempt from Proposition 218, Section XIIIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD IA No. 1 administrative costs;
- (b) Payment of acquisition or construction of authorized facilities;

- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness; and
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt.

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes. The Special Tax shall be subject to the same penalties and procedures as sale, and, as in cases of any delinquency, lien priority, as provided for *ad valorem* taxes. The Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies collected shall be paid into the CFD IA No. 1 funds, including any bond fund and reserve fund.

Section 7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

* * * * *

PASSED, APPROVED AND ADOPTED this 8th day of June 2026, by the following
vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Nick Bruno, President

ATTEST:

Julia Berry, Secretary

Exhibit "A"

**Root Creek Water District
CFD 2016-1, Improvement Area No. 1
Fiscal Year 2026/2027
Special Tax Rates**

Zone 1 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$526.00 per Lot
Undeveloped Property	\$3,800.00 per Acre

Zone 2 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$526.00 per Lot
Undeveloped Property	\$2,240.00 per Acre

ROOT CREEK WATER DISTRICT

RESOLUTION NO. 2026-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROOT CREEK WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 2 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the Board of Directors (the “Board”) of the Root Creek Water District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Root Creek Water District Community Facilities District No. 2016-1 (the “CFD”), to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, Annexation No. 1, formed Improvement Area No. 2 on November 4, 2019 with the recordation of a Notice of Special Tax Lien as document number 2019025819.

WHEREAS, the Board has, pursuant to resolution of formation adopted on September 14, 2016 (the “Resolution”) and related ordinance (the “Ordinance”), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, it is hereby determined and ordered as follows:

Section 1. The above recitals are all true and correct.

Section 2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit “A” attached hereto, referenced and so incorporated.

Section 3. The rate determined and as set forth above does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD IA No. 2, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD IA No. 2 administrative costs;

- (b) Payment of acquisition or construction of authorized facilities;
- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness; and
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt.

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes. The Special Tax shall be subject to the same penalties and procedures as sale, and, as in cases of any delinquency, lien priority, as provided for *ad valorem* taxes. The Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies collected shall be paid into the CFD IA No. 2 funds, including any bond fund and reserve fund.

Section 7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

* * * * *

PASSED, APPROVED AND ADOPTED this 8th day of June 2026, by the following
vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Nick Bruno, President

ATTEST:

Julia Berry, Secretary

Exhibit "A"

**Root Creek Water District
CFD 2016-1, Improvement Area No. 2
Fiscal Year 2026/2027
Special Tax Rates**

Zone 1 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$440.00 per Lot
Undeveloped Property	\$4,300.00 per Acre

Zone 2 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$440.00 per Lot
Undeveloped Property	\$3,300.00 per Acre

ROOT CREEK WATER DISTRICT

RESOLUTION NO. 2026-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROOT CREEK WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 3 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026/2027

WHEREAS, the Board of Directors (the “Board”) of the Root Creek Water District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Root Creek Water District Community Facilities District No. 2016-1 (the “CFD”), to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, Annexation No. 2, formed Improvement Area No. 3 on July 21, 2022 with the recordation of a Notice of Special Tax Lien as document number 2022019311.

WHEREAS, the Board has, pursuant to resolution of formation adopted on September 14, 2016 (the “Resolution”) and related ordinance (the “Ordinance”), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, it is hereby determined and ordered as follows:

Section 1. The above recitals are all true and correct.

Section 2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit “A” attached hereto, referenced and so incorporated.

Section 3. The rate determined and as set forth above does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD IA No. 3, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD IA No. 3 administrative costs;

- (b) Payment of acquisition or construction of authorized facilities;
- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness; and
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt.

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes. The Special Tax shall be subject to the same penalties and procedures as sale, and, as in cases of any delinquency, lien priority, as provided for *ad valorem* taxes. The Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies collected shall be paid into the CFD IA No. 3 funds, including any bond fund and reserve fund.

Section 7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

* * * * *

PASSED, APPROVED AND ADOPTED this 8th day of June 2026, by the following
vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Nick Bruno, President

ATTEST:

Julia Berry, Secretary

Exhibit "A"

**Root Creek Water District
CFD 2016-1, Improvement Area No. 3
Fiscal Year 2026/2027
Special Tax Rates**

Zone 1 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$460.00 per Lot
Undeveloped Property	\$3,800.00 per Acre

Zone 2 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$460.00 per Lot
Undeveloped Property	\$2,200.00 per Acre

**ROOT CREEK WATER DISTRICT
NOTICE OF HEARING BEFORE THE BOARD OF DIRECTORS**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Root Creek Water District (the “District”) will hold a public hearing on **June 8, 2026 at 11:00 a.m.**, or as soon as the matter may be heard thereafter, in the Board Chambers, at the Lodge at Riverstone located at **370 Lodge Road South, Madera, California 93638** to consider a resolution imposing increases to the District’s meter installation and construction inspection fees in an effort to promote cost recovery for such services provided.

At the public hearing, members of the public will be afforded an opportunity to make oral or written presentations concerning the proposed fees.

REVIEW OF INFORMATION: The supporting documents regarding the costs of providing the services and calculation of the fees has been made available for public review at least 14 days prior to the date of the public hearing at <https://rootcreekwd.com/meetings-and-policies/>.

ENVIRONMENTAL DETERMINATION: The District as lead agency has determined that the proposed fees are not a project under the California Environmental Quality Act (“CEQA”) pursuant to State CEQA Guidelines, sections 15060, subdivisions (c)(2)-(3) and 15378.

COMMENTS: The Board of Directors will conduct the public hearing starting at 11:00 a.m., or as soon as the matter may be heard thereafter, on June 10, 2026, in the Board Chambers. Interested persons will be heard during the meeting and/or in writing before the meeting. Oral or written presentations regarding the fees may be made at that time. Any additional correspondence can be address to:

District Secretary
P.O. Box 27950
Fresno, CA 93729

If you challenge the proposed action in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board of Directors at, or prior to, the public hearing.

NOTICE OF PUBLIC HEARING
June 8, 2026 at 11 am
Meter Installation Fees
Construction Inspection Fees

The Root Creek Water District (District) sustainably manages groundwater resources to provide available water supply for Agricultural and Municipal customers within the District. The District provides drinking water, storm drain and wastewater services to municipal customers. The District intends to adopt an increase in inspection and meter rates to recover the District’s share of providing inspection of construction activities and meter installation.

The last update to these rates occurred in June 2025. Fees and rates are based on the actual cost of delivering services, and were established by compiling actual expenses, which have been detailed in the tables found below. The cost of materials are provided by product suppliers and service costs are provided by using actual time accounting from District accounting records.

Table 1. Inspection Fee (per Lot)			
Service	Metric	Rate	Total Fee
Field Operations Inspector	6 Hours	\$80.80	\$484.80
Field Operations Plan Review	30 Min	\$134.66	\$67.33
District Engineer	2 Hours	\$277.00	\$554.00
Material and Vehicles	Miles 35	\$0.725	\$25.38
Water Acceptance Test	10 tests / 100 lots	\$20.00	\$2.00
Administration	30 min	\$257/hour	\$128.50
Total			\$1,262.01

Table 2. Meter Installation Rates			
Meter Size	Meter Cost	Installation	Total Fee
1.0" E series w/endpoint	\$537.16	\$106.13	\$643.29
1.5" E series w/endpoint	\$1,009.25	\$106.13	\$1,115.38
2" E series w/endpoint	\$1,291.06	\$106.13	\$1,397.19
4" x14" series w/endpoint	\$3,922.02	\$291.88	\$4,213.90
6" M2000 series w/endpoint	\$3,549.49	\$291.88	\$3,841.37
6" M5000 series w/endpoint	\$3,585.49	\$291.88	\$3,877.37
8" M5000 series w/endpoint	\$4,185.49	\$291.88	\$4,477.37

RESOLUTION NO. 2026-6-8b

**BEFORE THE BOARD OF DIRECTORS OF THE
ROOT CREEK WATER DISTRICT
RESOLUTION SETTING THE CONSTRUCTION INSPECTION FEES**

WHEREAS, the Root Creek Water District (the “District”) is a California water district formed under Division 13 of the California Water Code; and

WHEREAS, the District has established municipal water, wastewater, and storm drain utility services within the District’s boundaries; and

WHEREAS, the District completed a study (the “Study”), which is on file in the District Office and incorporated herein by this reference, analyzing the costs of providing construction inspection activities and services, (the “Services”); and

WHEREAS, based upon the results of the Study, the existing construction inspection fees (the “Fees”) no longer adequately reflect the District’s costs of providing the Services; and

WHEREAS, the Study provides adequate evidence to conclude that the proposed Fees do not exceed the estimated costs to provide the Services for which the Fees are charged; and

WHEREAS, the Fees are subject to the provisions of the Mitigation Fee Act, codified pursuant to Government Code section 66000 *et. seq.* and more specifically the public hearing requirements of section 66018; and

WHEREAS, the District has held a duly noticed public hearing at which all oral and written presentations were made as part of a regularly scheduled meeting; and

WHEREAS, prior to holding said public hearing, the District published notice in a newspaper of general circulation at least ten (10) days prior to the date of the public hearing pursuant to Government Code section 6062a which provided the date, time, and location of the public hearing; and

WHEREAS, the Board of Directors has considered the question of whether or not to adjust the Fees for the Services to reflect the estimated amount that is required to recover the estimated reasonable costs to the District in providing such Services; and

WHEREAS, the Board of Directors now desires to adopt the Fees.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Root Creek Water District that:

1. The above Recitals are true and correct and are incorporated herein by this reference.
2. The Board of Directors hereby finds that all substantive and procedural

requirements of the Mitigation Fee Act have been satisfied and specifically, the Board of Directors further finds the following:

a. based upon the information and documents prepared for and presented to the Board of Directors to support this action, the Fees are for the purposes of and necessary for: (i) meeting operating expenses, including employee wage rates and benefits; (ii) purchasing or leasing supplies, equipment, or materials; and (iii) any other costs incurred by the District attributable to providing the Services for which the Fees are imposed; and

b. the Fees specified by this Resolution do not exceed the reasonably estimated costs of providing the Services for which the Fees are imposed.

3. After a duly-noticed public hearing, the District's Board of Directors hereby adopts the Fees as set forth in Exhibit "A" attached hereto. Exhibit "A" shall be incorporated into the District's consolidated schedule of fees and shall become effective July 1, 2026.

4. The Board of Directors authorizes annually, effective July 1, 2027, and each July 1 thereafter, that the General Manager may administratively adjust the Fees, without additional Board of Directors action or approval, based on the percentage increase from the prior year annual Consumer Price Index – All Urban Consumers in the West Region ("CPI"), calculated by the 12-month change as of March each year as published by the U.S. Bureau of Labor Statistics, or a similar index if the CPI is no longer published or is otherwise not available. If the CPI does not change or decreases in any given year, no change shall be made to the Fee schedule applicable that year. In no event shall the Fees be increased annually to exceed the costs of providing the Services. This authorization shall remain effective until revoked by the Board of Directors or until new Fees are adopted.

5. Any and all provisions of prior resolutions of the Board of Directors establishing or modifying the Fees for the Services set forth in Exhibit "A," are hereby repealed and replaced as of the effective date of this Resolution and the Fees in the manner set forth in Exhibit "A" provided, however, that such repeal shall not excuse or affect the failure of any person or entity to pay any fee heretofore imposed upon such person or entity. The Board of Directors desires to clarify that in adopting this Resolution, it is taking action only on those Fees for the Services set forth in Exhibit "A" which have been modified from prior resolutions of the Board of Directors. All other fees, charges, taxes, and assessments imposed by the District that have not been modified by this Resolution shall remain in full force and effect.

6. If any section, subsection, sentence, clause, phase, or portion of this Resolution is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution. The Board of Directors hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause, or phase thereof irrespective of the fact that any one of or more sections, subsections, clauses, or phases be declared invalid or unconstitutional on their face or as applied.

7. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of June, 2026.

<i>Director</i>	<i>Aye</i>	<i>Nay</i>	<i>Abstain</i>
Bruno			
Coulthard			
Griffin			
Simonian			
DelaGuerra			
Bream			
Cerniglia			

NICK BRUNO, President
Root Creek Water District

ATTEST:

JULIA D. BERRY, Secretary
Root Creek Water District

EXHIBIT "A"
CONSTRUCTION INSPECTION FEES

Table 1. Inspection Fee (per Lot)			
Service	Metric	Rate	Total Fee
Field Operations Inspector	6 Hours	\$80.80	\$484.80
Field Operations Plan Review	30 Min	\$134.66	\$67.33
District Engineer	2 Hours	\$277.00	\$554.00
Material and Vehicles	Miles 35	\$0.725	\$25.38
Water Acceptance Test	10 tests / 100 lots	\$20.00	\$2.00
Administration	30 min	\$257/hour	\$128.50
Total			\$1,262.01

**CERTIFICATE OF SECRETARY
OF
ROOT CREEK WATER DISTRICT**

I, JULIA D. BERRY, do hereby certify that I am the duly authorized and appointed Secretary of the Root Creek Water District, a California water district (the "District"); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the District on the 8th day of June, 2026; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this ____ day of June, 2026.

JULIA D. BERRY, Secretary
Root Creek Water District

RESOLUTION NO. 2026-6-8a

**BEFORE THE BOARD OF DIRECTORS OF THE
ROOT CREEK WATER DISTRICT
RESOLUTION SETTING THE METER INSTALLATION FEES**

WHEREAS, the Root Creek Water District (the “District”) is a California water district formed under Division 13 of the California Water Code; and

WHEREAS, the District has established municipal water, wastewater, and storm drain utility services within the District’s boundaries; and

WHEREAS, the District completed a study (the “Study”), which is on file in the District Office and incorporated herein by this reference, analyzing the costs of providing meter installation activities and services, (the “Services”); and

WHEREAS, based upon the results of the Study, the existing meter installation fees (the “Fees”) no longer adequately reflect the District’s costs of providing the Services; and

WHEREAS, the Study provides adequate evidence to conclude that the proposed Fees do not exceed the estimated costs to provide the Services for which the Fees are charged; and

WHEREAS, the Fees are subject to the provisions of the Mitigation Fee Act, codified pursuant to Government Code section 66000 *et. seq.* and more specifically the public meeting requirements of section 66016; and

WHEREAS, the District made publicly available the Study indicating the amount of cost, or estimated cost, required to provide the Services for which the Fees are to be imposed, and the revenue sources anticipated to provide such Services at least 14 days prior to the date of the public meeting; and

WHEREAS, the District has held a duly noticed public meeting at which all oral and written presentations were made as part of a regularly scheduled meeting; and

WHEREAS, prior to holding said public meeting, the District provided written notice to any interested party having requested such notice at least 14 days prior to the date of the public meeting and said notice provided the date, time, and location of the public meeting; and

WHEREAS, the Board of Directors has considered the question of whether or not to adjust the Fees for the Services to reflect the estimated amount that is required to recover the estimated reasonable costs to the District in providing such Services; and

WHEREAS, the Board of Directors now desires to adopt the Fees.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Root Creek Water District that:

1. The above Recitals are true and correct and are incorporated herein by this reference.

2. The Board of Directors hereby finds that all substantive and procedural requirements of the Mitigation Fee Act have been satisfied and specifically, the Board of Directors further finds the following:

a. based upon the information and documents prepared for and presented to the Board of Directors to support this action, the Fees are for the purposes of and necessary for: (i) meeting operating expenses, including employee wage rates and benefits; (ii) purchasing or leasing supplies, equipment, or materials, included but not limited to, the meters, meter boxes, and pipelines necessary to connect the structure to a water distribution line; and (iii) any other costs incurred by the District attributable to providing the Services for which the Fees are imposed; and

b. the Fees specified by this Resolution do not exceed the reasonably estimated costs of providing the Services for which the Fees are imposed.

3. The District's Board of Directors hereby adopts the Fees as set forth in Exhibit "A" attached hereto. Exhibit "A" shall be incorporated into the District's consolidated schedule of fees and shall become effective July 1, 2026.

4. The Board of Directors authorizes annually, effective July 1, 2027, and each July 1 thereafter, that the General Manager may administratively adjust the Fees, without additional Board of Directors action or approval, based on the annual average year-over-year percentage increase in the Construction Cost Index for the Los Angeles Region ("CCI"), as published by the Engineering News-Record, or a similar index if the CCI is no longer published or is otherwise not available. If the CCI does not change or decreases in any given year, no change shall be made to the Fee schedule applicable that year. In no event shall the Fees be increased annually to exceed the costs of providing the Services. This authorization shall remain effective until revoked by the Board of Directors or until new Fees are adopted.

5. Any and all provisions of prior resolutions of the Board of Directors establishing or modifying the Fees for the Services set forth in Exhibit "A," are hereby repealed and replaced as of the effective date of this Resolution and the Fees in the manner set forth in Exhibit "A" provided, however, that such repeal shall not excuse or affect the failure of any person or entity to pay any fee heretofore imposed upon such person or entity. The Board of Directors desires to clarify that in adopting this Resolution, it is taking action only on those Fees for the Services set forth in Exhibit "A" which have been modified from prior resolutions of the Board of Directors. All other fees, charges, taxes, and assessments imposed by the District that have not been modified by this Resolution shall remain in full force and effect.

6. If any section, subsection, sentence, clause, phase, or portion of this

Resolution is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution. The Board of Directors hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause, or phase thereof irrespective of the fact that any one of or more sections, subsections, clauses, or phases be declared invalid or unconstitutional on their face or as applied.

7. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of June, 2026.

<i>Director</i>	<i>Aye</i>	<i>Nay</i>	<i>Abstain</i>
Bruno			
Coulthard			
Cerniglia			
Simonian			
DelaGuerra			
Bream			
Griffin			

 NICK BRUNO, President
 Root Creek Water District

ATTEST:

 JULIA D. BERRY, Secretary
 Root Creek Water District

EXHIBIT "A"
METER INSTALLATION FEES

Table 2. Meter Installation Rates			
Meter Size	Meter Cost	Installation	Total Fee
1.0" E series w/endpoint	\$537.16	\$106.13	\$643.29
1.5" E series w/endpoint	\$1,009.25	\$106.13	\$1,115.38
2" E series w/endpoint	\$1,291.06	\$106.13	\$1,397.19
4" x14" series w/endpoint	\$3,922.02	\$291.88	\$4,213.90
6" M2000 series w/endpoint	\$3,549.49	\$291.88	\$3,841.37
6" M5000 series w/endpoint	\$3,585.49	\$291.88	\$3,877.37
8" M5000 series w/endpoint	\$4,185.49	\$291.88	\$4,477.37

**CERTIFICATE OF SECRETARY
OF
ROOT CREEK WATER DISTRICT**

I, JULIA D. BERRY, do hereby certify that I am the duly authorized and appointed Secretary of the Root Creek Water District, a California water district (the "District"); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the District on the 8th day of June, 2026; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this ____ day of June, 2026.

JULIA D. BERRY, Secretary
Root Creek Water District



April 2026 Operational Report

Water Meter Connections:	Mar	Apr
1,2 Residential	3220	3248
3 Commercial	17	17
4 Irrigation	133	136
5 Agriculture	5	5
6 Well Sites	6	6
Total	3381	3412

Billed	Mar	Apr	Sum
Residential	1820	1467	3,287
Commercial	0	17	17
Landscape Irr.	134	0	134
Total	1954	1484	3,438

System Operating Pressure: (psi)

	Mar	Apr
High:	65	65
Low:	45	47
Avg:	62.5	60

Well Production: (Gallons)

	Mar	Apr
Well # 1	8,652,120	9,272,000
Well # 2	6,752,473	10,625,300
Well # 5	15,937,900	6,760,290
Well #7	12,181,300	16,979,600
Total	43,523,793	43,637,190

kWh		Gallons per kWh	
Mar	Apr	Mar	Apr
21,442	21,466	404	432
20,988	32,524	322	327
21,370	16,562	746	408
19,837	33,383	614	509
83,637	103,935	520	420

Water Deliveries:

	Mar	Apr
1,2 Municipal	20,588,262	21,443,812
4 Landscape Irrigation	5,434,191	7,049,693
3 Commercial	889,406	1,332,487
System Hydrant Flushing	1,413,190	69,000
GWTP Operations	7,049,647	704,620
Titan Construction flush		477,600
Teichert Construction flush		790,320
BCI Construction flush		870,632
Ag water	5,332,209	9,924,413
Construction Hydrant meters	13,449	12,805
WWTP operations	627,250	789,750
Total	41,347,604	43,465,132

Waste Water: (Gallons)

	Mar	Apr
Volume treated	14,058,115	13,868,045
Average daily volume	453,488	462,268

kWh		Gallons per kWh	
Mar	Apr	Mar	Apr
102,598	102,946	137	135

Waste Water:

	Mar	Apr
Peak Day Flow: (Gallons)	521,610	553,562

PROVOST & PRITCHARD CONSULTING GROUP

455 W Fir Ave • Clovis, CA 93611-0242 • Tel: (559) 449-2700
www.provostandpritchard.com

Memorandum

To: Julia Berry / Board of Directors – Root Creek Water District

From: Brian Ehlers / Stephen Spencer / Jason Staicer / Renee Tiscareno

Subject: Status Report for Activities through May 19, 2026

Date: May 19, 2026

Riverstone Development

Utility Issues:

1. Municipal –
 - a. Water Use
 - i. Residential connections being billed at the end of April: 3287
 - ii. Total gallons pumped in April: appx 43.6 million gallons (MG) from the four system wells, up from 43.5 MG in March. Total measured and estimated water deliveries was 43.4 MG. It should be noted that this total includes over 10 MG delivered to agriculture and construction related activities.
 - b. Permitting
 - i. Nothing
 - c. Wastewater –
 - i. Operations – the wastewater treatment plant received an average daily volume of 462,268 gallons in April, a slight increase from the 453,488 gallons in March. Peak flow was 553,562 gallons per day in April – up from March.
 - ii. Sanitary Sewer Management Plan – Understand VIS is close to preparing an inspection plan for submittal to District.
 - iii. Asphalt chucks showed up at the wastewater treatment plant.
 - d. Storm Water –
 - i. There were some rain showers that filled portions of the basins in the month of March
2. Agriculture –
 - a. Started surface water delivery at 7:00 am on May 12. Flow was gradually increased to 15cfs by afternoon. Plans are to deliver 1,700 af of Wonderful Company surface water this summer.
 - b. The municipal system was used to deliver water north of Avenue 12 at Business Highway 41.
3. Overall –
 - a. Root Creek Water District needs to accept property and property easements related to the Water Tank site, the Well 2 site, and the stormwater basin located south of Root Creek Parkway and east of the Riverstone Lodge. Five documents in total.

- b. Root Creek Water District needs to finalize transfer of in tract facilities for Village A blocks 3, 4, 5, 7, 8 and 9 as well as Village B parcels 18, 19, 23, 24, 25, 26, 27, 28, 32, 33.
- c. Contract language for easement for Tract 285 (Village B Parcel 19 – Lafayette) sent to Lennar/Master developer for execution. Precision Civil Engineering sent the easement to the County and they are reviewing. Precision Senior Project Manager, David Yacoby, is following up.
4. Avenue 12 – Construction on the widening continues. Question came up as to the sewer pipe to manhole connection. P&P drafted memo response and sent to County related to RCWD requirements.

Projects in Design

Project Status:

1. 80-acre recharge basin – Nothing to report. Requested historic information related to work performed under grant program. United States Bureau of Reclamation has advertised for WaterSmart grants.

Projects in Construction

Construction status:

1. **Municipal Water System -**
 - a. Comcast is installing a conduit between Tank 1 and Well 5. On or about May 5 a directional drilling contractor working near the water tank site north of Avenue 12 reportedly hit a water line and construction was halted. The strike did not cause a leak. Investigation continues.
2. **Municipal Wastewater Treatment**
 - a. Work continues on the Road 40 WWTP Tertiary treatment expansion. Ben Crawford is conducting weekly construction meetings. Project completion is anticipated by late 2027.
3. **Well 5 and Tank –**
 - a. Work continues on the improvements required at the Tank site. RTD and ICAD are coordinating. Current status updates:
 - i. The installation of a fiber optic cable between the Well 5 and booster pump station sites is complete.
 - ii. Installation of new internet connection at the tank/booster pump station site by Comcast is still in progress. Cody Bergen with P&P is following up with Comcast. Comcast is awaiting a permit or agreement. Comcast reports it as a “city permit”, but it may be a permit with PG&E for work near their power poles. We are attempting to verify.
4. **Proposition 1 Grant Administration –** Initiated and submitted multiple quarterly reports and pay estimates to the DWR.

Status of current development



1. Developer Reviews –

- a. Received, Reviewed, and Responded to the following submittals:
 - i. Village C
 - a. Backbone
 - a. 8th Submittal plans received from Y&H on April 30, 2026
 - b. Phase 1
 - a. 6th submittal received from Y&H on April 30, 2026.
 - c. Phase 2
 - a. 4th Submittal comments delivered to Y&H on April 6, 2026
 - d. Coordinating quitclaim for Lateral 2E
 - a. Quitclaim has been recorded with the County. The County is mailing the original recorded document to RCWD
 - ii. Tractor Supply
 - a. Plans recommended for approval by the District on April 28, 2026
 - iii. Riverwalk South Commercial Backbone
 - a. Plans recommended for approval by the District on April 28, 2026
 - iv. Riverwalk South Commercial Offsite
 - a. Plans recommended for approval by the District on April 28, 2026
 - v. Raley's
 - a. 3rd Submittal received from Precision on May 19, 2026
 - c. Issues:
 - i. Purchase of Well 277 Outlot
 - ii. Purchase of 40 acres for Ultimate WWTP.
 - iii. Purchase of storm basins in Village E (two)

2. In-Tract Construction Review-issues with construction in support of the following construction.

- a. Village B
 - i. Parcel 2-4 Granville
- b. Village E
 - i. Tract 318 A & B – RTD requested additional videos for T318A for areas that need to be re-reviewed. RTD reviewed T318B and asked P&P to comment on the last repair video.
 - ii. Tract 319 A & B – These segments have been accepted and are operational.
 - iii. Backbone - Completed
- c. Issues: None

3. **Other Subjects**

- a. SR 41 Caltrans/Dewberry
 - ii. No updates.
- b. GSP Update 2025 – Subbasin meeting scheduled in May.
- c. Infrastructure – Gather shape files from developers to build a GIS map of facilities.
 - i. Reaching out to design engineers for updated figures for the GIS model. Currently adding links to As-built plan sets in the online GIS maps for neighborhood Blocks showing SS/SW/W details and pipe diameters.
- d. Updated projected improvement costs for 2026 capacity fee study.