



NORTH MARIN WATER DISTRICT
AGENDA – REGULAR MEETING
 May 19, 2026 – 4:00 p.m.
 Location: 999 Rush Creek Place
 Novato, California

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- | Item | Subject |
|-------------|---|
| | CALL TO ORDER |
| 1. | GENERAL MANAGER'S REPORT |
| 2. | OPEN TIME: (Please observe a three-minute time limit) |
| | This section of the agenda is provided so that the public may express comments on any issues not listed on the agenda that are of interest to the public and within the jurisdiction of the North Marin Water District. When comments are made about matters not on the agenda, Board members can ask questions for clarification, respond to statements or questions from members of the public, refer a matter to staff, or direct staff to place a matter of business on a future agenda. The public may also express comments on agenda items at the time of Board consideration. |
| 3. | STAFF/DIRECTORS REPORTS |
| | <p>CONSENT CALENDAR</p> <p>The General Manager has reviewed the following items. To his knowledge, there is no opposition to the action. The items can be acted on in one consolidated motion as recommended or may be removed from the Consent Calendar and separately considered at the request of any person.</p> |
| 4. | Consent – Approve: Minutes from Regular Meeting, May 5, 2026 |
| | ACTION CALENDAR |
| 5. | Approve: Letter of Support for ACWA Vision for Our Water Future |
| 6. | Approve: Approve Agreement with Kiosk for Communications and Public Outreach |
| | INFORMATION ITEMS |
| 7. | FY 2025-2026 Mid-Year Report - Water Quality |
| 8. | Fiscal Year 2025-2026 3 rd Quarter Financial Statement |
| 9. | Board Review of District Policy: Policy Number 30 – Records Retention |
| 10. | NEWS AND MISCELLANEOUS REPORTS |
| | Disbursements – Dated May 7, 2026 |
| | Disbursements – Dated May 14, 2026 |
| | Monthly Progress Report |
| | NOAA US Monthly Drought Outlook – May, 2026 |
| | NOAA US Monthly Precipitation Outlook – May, 2026 |
| | CW3E - Landfalling Atmospheric Rivers of Water Year 2026 |
| | <u>News Articles:</u> |
| | Marin IJ – Dam removals reinvigorate river ecosystems across US |
| | Marin IJ – Google: Hackers used AI to find software flaw |
| | Pt. Reyes Light – Point Reyes subdivision plan paused |

Item	Subject
	<u>Social Media Posts:</u> NMWD Web and Social Media Report – April 2026
11.	<i>ADJOURNMENT</i>

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DRAFT
NORTH MARIN WATER DISTRICT
MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
May 5, 2026

CALL TO ORDER

President Eichstaedt called the regular meeting of the Board of Directors of North Marin Water District to order at 4:00 p.m. at the District Headquarters, and the agenda was accepted as presented. Present were Directors Jack Baker, Ken Eichstaedt, Rick Fraites, Michael Joly, and Stephen Petterle. Also, present were General Manager Tony Williams, District Secretary Eileen Mulliner, AGM/Chief Engineer Eric Miller, and Auditor-Controller Julie Blue.

Staff members Tim Kennedy, Operations and Maintenance Manager, Vincent Verissimo, Tim Fuelle, and Karen Clyde were also in attendance.

GENERAL MANAGER'S REPORT

Tony Williams informed the Board that one agenda item was revised due to a date error on the Board memo (Item #5).

Mr. Williams had a brief Potter Valley Update, saying that there has been a lot of media coverage regarding Elsinore Valley Municipal Water District from Southern California that has expressed interest in the Potter Valley Project and in purchasing PG&E's water rights as well as apparent support by US Department of Agriculture. He noted that this proposed action is concerning to Sonoma Water as well as Congressman Huffman. He said that there are few items in the miscellaneous section regarding this.

OPEN TIME

President Eichstaedt asked if anyone in the audience wished to bring up an item not on the agenda and there was no response.

STAFF AND DIRECTOR'S REPORTS

President Eichstaedt asked if there were any staff or Director's reports and there was no response.

CONSENT CALENDAR

On the motion of Director Petterle, seconded by Director Joly, the Board approved the consent items by the following vote:

AYES: Director(s) Baker, Eichstaedt, Fraites, Joly, and Petterle

NOES: None

ABSENT: None

ABSTAIN: None

Approve April 21, 2026 Board Regular Meeting minutes; and

1 Approve Resolution re Consolidation of District Election and Filing Information District
2 Election, November 3, 2026.

3 **ACTION CALENDAR**

4 **AUTHORIZATION TO ADVERTISE – NOVATO BOULEVARD WATER IMPROVEMENTS**

5 Eric Miller summarized the item including the relationship between the District and the City
6 on the project. The Board had some questions and there was some discussion regarding project
7 costs and the District’s plan to purchase the pipe materials separately.

8 On the motion of Director Joly, seconded by Director Fraites, the Board authorized
9 advertisement for the Novato Boulevard Water Improvements by the following vote:

10 AYES: Director(s) Baker, Eichstaedt, Fraites, Joly, and Petterle

11 NOES: None

12 ABSENT: None

13 ABSTAIN: None

14 **INFORMATION ITEMS**

15 **PREVIEW OF FY 26/27 CAPITAL IMPROVEMENT PROGRAM (CIP)**

16 Eric Miller gave an overview and presentation of the item and answered several questions
17 from the Board. There was some discussion regarding total expenditures and available revenue
18 sources, primarily for Novato and West Marin water systems. The Board thanked Mr. Miller.

19 **2026 LOCAL AND REGIONAL WATER SUPPLY CONDITIONS**

20 Tony Williams gave an overview and presentation of the item. There were some questions
21 from the Board. The Board thanked Mr. Williams.

22 **WAC/TAC MEETING AGENDA – MAY 4, 2026**

23 Tony Williams highlighted two of the items from the meeting he attended on May 4, 2026.
24 One item, #8, was an update of Sonoma Water’s Operations by David Royall which noted that all
25 three Santa Rosa Plain wells are available if needed. The other, #10, was an update on the ERPA
26 and the Potter Valley Project and the recent funding that has been secured for ERPA and the New
27 Eel-Russian Facility (NERF).

28 **NEWS AND MISCELLANEOUS REPORTS**

29 The Board received the following miscellaneous items: Disbursements – Dated April 23 and
30 30, 2026, Auditor-Controller’s Monthly Report of Investments for March 2026, FY26/27 Insurance
31 Renewal, ACWA - Vision for our Water Future, Letter from Congressman Huffman to US
32 Department of Agriculture and the Department of the Interior re Potter Valley Project.

33 The Board received the following News Articles: Marin IJ – Dry water supply condition
34 declared for Russian River, Marin IJ – Marin fire officials say State’s safety plan could be stronger
35 Marin IJ – Builder delays housing project, Press Democrat – Reservoirs are in good shape, but

1 officials declare dry conditions in upper Russian River for first time in years, Press Democrat -
2 Trump official touts Southern California water district as potential buyer Potter Valley Project, SF
3 Chronicle – Trump administration offers plan to stop dam removal on California river.

4 **ADJOURNMENT**

5 President Eichstaedt adjourned the meeting at 5:29 p.m.

6 Submitted by

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Eileen Mulliner
District Secretary

DRAFT

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MEMORANDUM

To: Board of Directors

May 19, 2026

From: Tony Williams, General Manager *TW*

Subj: Letter of Support for ACWA Vision for Our Water Future

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RECOMMENDED ACTION: Authorize the General Manager to Sign a Letter of Support for the ACWA Vision of Our Water Future

FINANCIAL IMPACT: None at this time

ACWA is calling for members to submit letters of support of the Association of California Water Agencies (ACWA) Vision for Our Water Future (Vision) initiative. The policy initiative was launched earlier this year to actively elevate water-related priorities with California's gubernatorial candidates, legislative leadership and administration officials in advance of a new governor taking office in 2027. The Vision is a framework centered on four priority actions, and ACWA will develop a set of recommendations to advance each of these priority actions. The four priority actions are summarized below and detailed in Attachment 1:

- **LEAD ON WATER:** Recognize water as an essential resource and the infrastructure that underpins California's economy, housing growth, food production, environmental health, and community resilience;
- **PROTECT AFFORDABILITY:** Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs;
- **DELIVER CRITICAL INFRASTRUCTRE:** Future-proof California's critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks; and
- **MODERNIZE WATER MANAGEMENT:** Improve California's regulatory and operational systems so water projects can move forward reliably and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions

A draft letter of support is provided as Attachment 2, based on a template provided by ACWA. Staff recommends that Board authorize the General Manager to sign and submit this letter on behalf of the District.

RECOMMENDATION

Authorize the General Manager to Sign a Letter of Support for the ACWA Vision of Our Water Future

ATTACHMENTS:

1. ACWA Vision Brochure
2. ACWA Letter of Support (draft)

VISION



FOR OUR WATER FUTURE



Setting the Vision

The Association of California Water Agencies (ACWA) represents approximately 470 public water agencies that collectively deliver approximately 90 percent of the water used by Californians — in their homes, on their farms, and for their businesses.

Water agencies are being proactive and are on the front lines of the state's most pressing challenges — from droughts, floods, and wildfires to aging infrastructure and the need for more housing. Meaningful progress requires state partnership with local water suppliers to achieve common goals. Bold leadership from the governor is critical to setting a unified direction, accelerating action, and delivering results to prepare California for the future. Action is needed now.

Why Water Matters

Water is the foundation upon which California is built. This State is the world's fourth-largest economy, the nation's breadbasket, a global technology leader, and home to extraordinary ecosystems. None of it functions without water.

Water is not a single-sector issue. It is the backbone every other sector depends on. It determines where homes can be built, whether farms can produce, how businesses operate and grow, and whether species can survive a changing climate. A safe, reliable, and affordable water supply is one of the most important investments California can make.

ACTION IS NEEDED NOW



**Lead
on Water**



**Protect
Affordability**



**Deliver Critical
Infrastructure**



**Modernize Water
Management**

California Thrives With Water

- › **Housing:** California must plan for 2.5 million new homes in the next decade. Every unit requires a reliable water supply.
- › **Agriculture:** California agriculture is 12% of the state's economy, contributing \$60 billion; employing over 400,000 people; and producing more than half of the nation's fruits, nuts, and vegetables. Both surface and groundwater are fundamental to California's agriculture sector.
- › **Economy:** California's \$4 trillion economy spans technology, innovation, manufacturing, trade, and tourism. Every dollar of it depends on a reliable water supply.
- › **Environment:** California's extraordinary ecosystems — its rivers, wetlands, and floodplains — depend on the same water system managed by local water suppliers. A thriving California requires managing water to sustain both communities and ecosystems.
- › **Public Health:** Water suppliers are California's first line of public health defense, delivering safe, clean drinking water to every community in the state.
- › **Climate Resilience:** Climate whiplash — the swing between extreme droughts and extreme floods — is increasing, snowpack is diminishing, and wildfires are growing more severe. Water suppliers are modernizing, but they cannot do it alone.

Building A Modern System

Securing California's water future requires more than incremental fixes. It demands a fundamental shift in how the State leads, invests, and operates. The Vision for Our Water Future provides an essential framework for ensuring a resilient and reliable water system.

Funded, built, and managed for extreme conditions, our modern water system is resilient, coordinated, and flexible — meeting the needs of California's communities, economy, and environment.

- › **Anchored by Backbone Infrastructure:** The State Water Project and Central Valley Project form the foundation of the statewide water system. These assets capture and manage California's highly variable hydrology and move water where and when it is needed.
- › **Strengthened by Regional Resiliency:** Regional and watershed-based partnerships strengthen local water reliability under changing hydrologic conditions and during emergencies through coordinated planning, interconnected infrastructure, diversified supplies, and shared responsibility.
- › **Delivered Locally:** Water is delivered by local suppliers, even when conveyed through or interconnected with statewide or regional systems. Local agencies set rates and policies — ratepayers fund approximately 85% of California's water system costs — while navigating structural constraints from Proposition 218, regulatory mandates, and permitting complexity.

Key Elements of A Modern Water System

- › Designed and upgraded for the future
- › Flexible and responsive to changing climate conditions
- › Supported by aligned state permitting, regulatory, and investment frameworks
- › Informed by technology, data, and science
- › Grounded in long-term affordability

A modern water system must be resilient, coordinated, and flexible to meet California's evolving needs.





LEAD ON WATER

Recognize water as an essential resource and the infrastructure that underpins California's economy, housing growth, food production, environmental health, and community resilience. Sustained executive leadership is needed to improve water supply reliability, accelerate climate resilience, and ensure coordinated action across state government.

- › **Set a Bold Water Agenda (First 100 Days):** Establish a focused statewide water agenda aligned with this Vision for Our Water Future.

- › **Appoint Leaders to Deliver Results:** Appoint and empower leaders to deliver measurable outcomes.
- › **Unify State Agencies:** Direct state agencies to align under unified statewide water priorities and jointly advance implementation in partnership with local, regional, and federal water managers. Designate a cabinet-level water policy executive, reporting directly to the Governor, to align agencies and organize state resources to implement California's water priorities.



PROTECT AFFORDABILITY

Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs. California's ratepayers fund more than 85% of the system. Without predictable investment, these costs will increasingly fall on households, businesses, and farmers.

- › **Secure Sustainable Water Funding:** Create a reliable sustainable state funding source for water infrastructure that provides predictable, long-term investment. This funding should support critical water infrastructure projects, environmental needs, and California's Human Right to Water while leveraging federal, regional, and local investment.

- › **Accelerate Funding:** Improve funding programs and coordination so investments reach projects faster — reducing administrative delays, lowering project costs, and accelerating infrastructure delivery.
- › **Integrate Investments Across Sectors:** Align state investments and integrate water infrastructure funding across energy, housing, and climate and hazard mitigation to advance multi-benefit projects and maximize federal, state, and regional investment.



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DELIVER CRITICAL INFRASTRUCTURE

Future-proof California's critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks. This requires strengthening the statewide water system, including both built and natural infrastructure, while advancing regional resilience to maximize systemwide reliability.

- › **Strengthen the State's Water Backbone:** Upgrade, repair, and optimize California's essential backbone infrastructure — the California State Water Project and Central Valley Project.
 - ◆ **Modernize and Protect Infrastructure:** Advance a durable Delta conveyance solution, strengthen Delta levees, safeguard critical infrastructure from subsidence and seismic risk, and upgrade system technologies — including Forecast Informed Reservoir Operations, snowpack measurement, and remote monitoring control.

- ◆ **Improve Coordinated Operations:** Integrate operations of the California State Water Project and Central Valley Project to increase system flexibility, expand the storage and movement of water, and enhance water supply reliability.
- › **Safeguard Colorado River Water Supplies:** Protect California's Colorado River allocation, consistent with the State's legal entitlements and the efforts of the Colorado River Board of California.
- › **Empower Regional Water Solutions:** Champion regional and watershed-based solutions. State policy should empower regions with the tools, flexibility, and investment needed to advance regional planning, partnerships, and projects that diversify water supplies, strengthen system connectivity and operational efficiency, and restore ecosystem functions to ensure reliable water supplies.

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MODERNIZE WATER MANAGEMENT

Improve California's regulatory and operational systems so water projects can move forward reliably and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions. California's regulatory framework should deliver clear, coordinated decisions grounded in the best available science, while maintaining environmental protections, public transparency, and California's existing water rights priority system.

- › **Improve Permitting Performance:** Enhance the clarity, coordination, and efficiency of state permitting processes to accelerate infrastructure and operational improvements; eliminate avoidable costs; and ensure state and local agencies deliver timely, accountable results.
 - ◆ **Integrate Permit Requirements:** Integrate requirements and processes across regulatory agencies to eliminate redundancy and inconsistency.
 - ◆ **Enhance Regulatory Certainty:** Establish transparent procedures, clear criteria for permit approval, and accountable timelines for agency decisions — developed in direct partnership with water suppliers.

- ◆ **Streamline Pathways:** Create efficient pathways to advance multi-benefit, climate-resilient water supply projects.
- › **Modernize Water Operations:** Advance operational approaches that reflect changing climate realities to improve water supply reliability across environmental, agricultural, and urban sectors. This may include coordinated reservoir management, flexible diversion rules tied to real-time hydrology, accelerated groundwater recharge and conjunctive use, expanded water transfers, and other adaptive strategies.
- › **Strengthen Water Data and Science:** Invest in integrated, science-based statewide data systems and technology that improve transparency, inform real-time decisions, and strengthen regulatory and operational performance to increase efficiency and better manage water resources.

VISION
FOR OUR WATER FUTURE



Vision for Our Water Future is an initiative of the Association of California Water Agencies, representing approximately 470 public water agencies in California.



**NORTH MARIN
WATER DISTRICT**

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415-897-4133

EMAIL
info@nmwd.com

WEB
www.nmwd.com

May XX, 2026

Association of California Water Agencies
Ernie Avila, ACWA President
980 9th Street, Ste. 1000
Sacramento, CA 95814
Sent via email: erniea@acwa.com

RE: ACWA Vision of Our Water Future

Dear President Avila:

On behalf of North Marin Water District Board of Directors, I am writing to express our support for the Association of California Water Agencies' (ACWA) Vision for Our Water Future initiative and its recommendations to help guide California's water priorities under the next governor, taking office in January 2027.

Water is foundational to California's communities, economy, agriculture, environment and climate resilience. As California faces increasing challenges from climate extremes, aging infrastructure, regulatory complexity and affordability pressures, strong statewide leadership and coordinated action on water have never been more important.

North Marin Water District supports the Vision for Our Water Future priorities, which call on state leaders to:

- Elevate water as a statewide priority through sustained leadership and coordinated action.
- Ensure safe and reliable water remains affordable through stable funding partnerships and streamlined investment delivery.
- Strengthen and modernize California's water infrastructure, including both built and natural systems.
- Improve regulatory, operational and scientific frameworks to support efficient project delivery and adaptive water management.

As a local water agency, North Marin Water District understands firsthand the importance of reliable and resilient water supplies to the people, businesses, farms and ecosystems we serve. Local agencies are essential partners in implementing practical, science-based solutions that meet California's diverse water needs.

I appreciate ACWA's leadership in bringing together water agencies and stakeholders from across the state to advance a collaborative vision for California's water future. North Marin Water District looks forward to working with state leaders and regional partners to help implement.

Sincerely,

Anthony Williams, PE
General Manager

cc: via email: chelseah@acwa.com and ellenm@acwa.com

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**MEMORANDUM**

To: Board of Directors
From: Ryan Grisso, Water Conservation and Communications Manager May 19, 2026
Subject: Approve Agreement with Kiosk for Communications and Public Outreach RG
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RECOMMENDED ACTION: Authorize the General Manager to execute the final Agreement with Kiosk

FINANCIAL IMPACT: Up to \$90,000 (Included in proposed FY27 Budget)

Kiosk Creative LLC. (Kiosk), a local Novato full service marketing firm, has successfully assisted the District to implement many communication and public outreach related tasks for the past six years, as evidenced in the monthly social media and web report the Board receives. This has included website design, hosting and website updates and maintenance, comprehensive social media post development and deployment, "Waterline" newsletters (mailed and digital), branded report designs, banners and other collateral outreach materials (all in the District branded theme), educational campaigns, and a variety of other communication assistance, as needed.

To continue this public outreach partnership with Kiosk into fiscal year 2026-27 (FY27), a new agreement is needed and a draft agreement and scope are included for your review (Attachment 1). The scope includes three sections with the first covering standard monthly outreach assistance including continued social media post creation and management, website content/hosting/security services, website form hosting and other management activities including meetings with the District and the monthly reports on communication and outreach activities. The second section covers pass through costs and the third allows for more flexible "ad hoc" project assistance for those efforts that are less than monthly or less routine and come up through the year including, but not limited to, the Waterline newsletter design (mailed and digital), annual report design, and educational campaigns stemming from the 2025 Strategic Plan goals and objectives.

This agreement includes an increase to the budget and scope compared to prior year to continue our communications and outreach expansion, including more expanded social media posts to include video reel production. In addition, additional budget is included to address goals and actions stemming from the 2025 Strategic Plan scheduled for this coming year.

Kiosk has provided exceptional service to the District over the past five years and staff recommends continuing this cooperative partnership with Kiosk to maintain the improvements, quality, quantity, and effectiveness of the District's public outreach and communications efforts, and recommends the Board authorize the General Manager to execute the final agreement.

RECOMMENDATION

Board authorize the General Manager to execute the final Agreement with Kiosk to assist in continued communication and public outreach implementation in an amount not to exceed \$90,000.

ATTACHMENTS: 1. Draft Consulting Services Agreement with Kiosk

AGREEMENT FOR CONSULTING SERVICES

The following is an agreement between **North Marin Water District**, hereinafter “**NMWD**”, and **Kiosk Creative LLC**, hereinafter, “**Consultant**”.

WHEREAS, Consultant is a duly qualified consulting firm, experienced in developing marketing and communication initiatives for public sector clients,

WHEREAS, in the judgment of the Board of Directors of the NMWD, it is necessary and desirable to employ the services of the Consultant to implement communication tasks as identified by NMWD,

WHEREAS, Consultant has successfully worked with NMWD since 2019 to implement communication tasks,

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties hereto agree as follows:

PART A -- SPECIFIC PROVISIONS:

1. **DESCRIPTION OF SERVICES AND PAYMENT:** Except as modified in this agreement, the services to be provided and the payment schedule are:
 - a. The scope of work and fee amount covered by this agreement shall be that specified on a task-by-task basis and summarized in Exhibit A of this agreement.
 - b. The fee for the work shall not exceed \$90,000 without prior written authorization by NMWD.

PART B -- GENERAL PROVISIONS

1. **ASSIGNMENT/DELEGATION:** Except as above, neither party hereto shall assign, sublet or transfer any interest in or duty under this agreement without written consent of the other, and no assignment shall be of any force or effect whatsoever unless and until the other party shall have so consented.

2. **STATUS OF CONSULTANT:** The parties intend that the Consultant, in performing the services hereinafter specified, shall act as an independent contractor and shall have the control of the work and the manner in which it is performed. The Consultant is not to be considered an agent or employee of NMWD, and is not entitled to participate in any pension plan, insurance, bonus or similar benefits NMWD provides its employees.

3. **INDEMNIFICATION:** NMWD is relying on the professional ability and training of the Consultant as a material inducement to enter into this agreement. The Consultant hereby warrants that all its work will be performed in accordance with generally accepted professional practices and standards, as well as the requirements of applicable federal, state and local laws, it being understood that neither acceptance of the Consultant's work by NMWD nor Consultant's failure to perform shall operate as a waiver or release.

- a. With respect to design professional services provided under this agreement, Consultant shall assume the defense of and defend NMWD, its directors, officers, agents, and employees in any action at law or in equity to the extent that liability is

claimed or alleged to arise out of, pertain to, or relate to, either directly or indirectly, the intentional or willful misconduct, recklessness, or negligent act, error, or omission of Consultant (or any person or organization for whom Consultant is legally liable) in the performance of the activities necessary to perform the services for District and complete the task provided for herein. In addition, Consultant shall indemnify, hold harmless, and release NMWD, its directors, officers, agents, and employees from and against any and all actions, claims, damages, disabilities or expenses, including attorney's fees and witness costs, that may be asserted by any person or entity including the Consultant, to the extent arising out of, pertaining to, or relating to, the negligent acts, errors or omissions, recklessness, or intentional or willful misconduct of the Consultant (or any consultant or subcontractor of Consultant) in connection with the activities necessary to perform the services and complete the task provided for herein, but excluding liabilities due to the sole negligence or willful misconduct of NMWD.

- b. With respect to all services other than design professional services provided under this agreement, Consultant shall indemnify, hold harmless, release and defend NMWD, its agents and employees from and against any and all actions, claims, damages, disabilities or expenses, including attorney's fees and witness costs that may be asserted by any person or entity, including the Consultant, arising out of or in connection with the activities necessary to perform those services and complete the tasks provided for herein, but excluding liabilities due to the sole negligence or willful misconduct of NMWD.

This indemnification is not limited in any way by any limitation on the amount or type of damages or compensation payable by or for the NMWD or its agents under workers' compensation acts, disability benefit acts or other employee benefit acts.

4. PROSECUTION OF WORK: The execution of this agreement shall constitute the Consultant's authority to proceed immediately with the performance of this contract. Performance of the services hereunder shall be completed by December 31, 2027, provided, however, that if the performance is delayed by earthquake, flood, high water or other Act of God or by strike, lockout or similar labor disturbance, the time for the Consultant's performance of this contract shall be extended by a number of days equal to the number of days the Consultant has been delayed.

5. METHOD AND PLACE OF GIVING NOTICE, SUBMITTING BILLS AND MAKING PAYMENTS: All notices, bills and payment shall be made in writing and may be given by personal delivery or by mail. Notices, bills and payments sent by mail should be addressed as follows:

North Marin Water District
P.O. Box 146
Novato, CA 94948
Attention: Ryan Grisso

Consultant:
Kiosk Creative LLC
750 Grant Ave, #200
Novato, CA 94945
Attention: Claire Garvie

and when so addressed, shall be deemed given upon deposit in the United States Mail, postage prepaid. In all other instances, notices, bills and payments shall be deemed given at the time of actual delivery. Changes may be made in the names and addresses of the person to whom notices, bills and payments are to be given by giving notice pursuant to this paragraph.

6. MERGER: This writing is intended both as the final expression of the agreement between the parties hereto with respect to the included terms of the agreement, pursuant to California Code of Civil Procedure Section 1856 and as a complete and exclusive statement of the terms of the agreement. No modification of this agreement shall be effective unless and until such modification is evidenced by a writing signed by both parties.

7. SEVERABILITY: Each provision of this agreement is intended to be severable. If any term of any provision shall be determined by a court of competent jurisdiction to be illegal or invalid for any reason whatsoever, such provision shall be severed from this agreement and shall not affect the validity of the remainder of the agreement.

8. TERMINATION: At any time and without cause the NMWD shall have the right in its sole discretion, to terminate this agreement by giving written notice to the Consultant. In the event of such termination, NMWD shall pay the Consultant for services rendered to such date.

9. TRANSFER OF RIGHTS/OWNERSHIP OF DATA: The Consultant assigns to NMWD all rights throughout the work in perpetuity in the nature of copyright, trademark, patent, and right to ideas, in and to all versions of any plans and specifications, reports and document now or later prepared by the Consultant in connection with this contract.

The Consultant agrees to take such actions as are necessary to protect the rights assigned to NMWD in this agreement, and to refrain from taking any action which would impair those rights. The Consultant's responsibilities under this contract will include, but not be limited to, placing proper notice of copyright on all versions of any plans and specifications, reports and documents as NMWD may direct, and refraining from disclosing any versions of the reports and documents to any third party without first obtaining written permission of NMWD. The Consultant will not use, or permit another to use, any plans and specifications, reports and document in connection with this or any other project without first obtaining written permission of NMWD.

All materials resulting from the efforts of NMWD and/or the Consultant in connection with this project, including documents, reports, calculations, maps, photographs, computer programs, computer printouts, digital data, notes and any other pertinent data are the exclusive property of NMWD. Re-use of these materials by the Consultant in any manner other than in conjunction with activities authorized by NMWD is prohibited without written permission of NMWD.

Consultant shall deliver requested materials to NMWD in electronic format including but not limited to engineering calculations, plans (AutoCad, current edition) and specifications (MS Word, current edition).

10. COST DISCLOSURE: In accordance with Government Code Section 7550, the Consultant agrees to state in a separate portion of any report provided NMWD, the numbers and amounts of all contracts and subcontractors relating to the preparation of the report.

11. NONDISCRIMINATION: The Consultant shall comply with all applicable federal, state and local laws, rules and regulations in regard to nondiscrimination in employment because of race, color, ancestry, national origin, religion, sex, marital status, age, medical condition or physical handicap.

12. EXTRA (CHANGED) WORK: Extra work may be required. The Consultant shall not proceed nor be entitled to reimbursement for extra work unless it has been authorized, in writing, in advance, by NMWD. The Consultant shall inform the District as soon as it determines work beyond the scope of this agreement may be necessary and/or that the work under this agreement cannot be completed for the amount specified in this agreement. Said review shall occur before consultant incurs 75% of the total fee approved for any phase of the work. Failure to notify the District shall constitute waiver of the Consultant's right to reimbursement.

13. CONFLICT OF INTEREST: The Consultant covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of its services hereunder. The Consultant further covenants that in the performance of this contract no person having any such interest shall be employed.

14. INSURANCE REQUIREMENTS FOR CONSULTANTS

Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the consultant, his agents, representatives, employees or subcontractors.

Minimum Scope of Insurance

Coverage shall be at least as broad as:

1. Commercial General Liability coverage
2. Automobile Liability
3. Workers' Compensation insurance as required by the State of California.

Minimum Limits of Insurance

Consultant shall maintain limits no less than:

1. General Liability (including operations, products and completed operations.): **\$1,000,000** per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: **\$1,000,000** per accident for bodily injury and property damage.
3. Workers' Compensation Insurance: as required by the State of California.

Verification of Coverage

Consultant shall furnish the District with original certificates and amendatory endorsements affecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. The District reserves the right to require at any time complete and certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications.

Subcontractors

Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor to the District for review and approval. All coverage for subcontractors shall be subject to all of the requirements stated herein.

Self-Insured Retentions

Any self-insured retentions must be declared to and approved by the District. At the option of the District, either: the insurer shall reduce or eliminate such self-insured retentions as respects the District, its officers, officials, employees and volunteers; or the Consultant shall provide a financial guarantee satisfactory to the District (such as a surety bond) guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

Other Insurance Provisions

The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. The District, its officers, officials, employees, and volunteers are to be covered as insureds with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Consultant.
2. For any claims related to this project, the Consultant's insurance coverage shall be primary insurance as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Consultant's insurance and shall not contribute with it.
3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the District.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

15. DISPUTE RESOLUTION: Any dispute or claim in law or equity between District and Consultant arising out of this agreement, if not resolved by informal negotiation between the parties, shall be mediated by referring it to the nearest office of Judicial Arbitration and Mediation Services, Inc. (JAMS) for mediation. Mediation shall consist of an informal, non-binding conference or conferences between the parties and the judge-mediator jointly, then in separate caucuses wherein the judge will seek to guide the parties to a resolution of the case. If the parties cannot agree to mutually acceptable member from the JAMS panel of retired judges, a list and resumes of available mediators numbering one more than there are parties will be sent to the parties, each of whom will strike one name leaving the remaining as the mediator. If more than one name remains, JAMS arbitrations administrator will choose a mediator from the remaining names. The mediation process shall continue until the case is resolved or until such time as the mediator makes a finding that there is no possibility of resolution.

At the sole election of the District, any dispute or claim in law or equity between District and Consultant arising out of this agreement which is not settled through mediation shall be decided by neutral binding arbitration and not by court action, except as provided by California law for judicial review of arbitration proceedings. The arbitration shall be conducted in accordance with the rules of Judicial Arbitration Mediation Services, Inc. (JAMS). The parties to an arbitration may agree in writing to use different rules and/or arbitrators.

16. BILLING AND DOCUMENTATION: The Consultant shall invoice NMWD for "Regular Monthly Services" (Noted in Services and Deliverables, Part 1 of Exhibit A) on a monthly basis and shall include a summary of work for which payment is requested. The invoice shall state the authorized contract limit, the amount of invoice and total amount billed to date. The summary shall include a narrative description of work accomplished, and an estimate of work

completed to date. The Consultant shall invoice NMWD for Pass-through Costs/ Expenses and for work performed under "Approved Ad Hoc Services" (Noted in Service and Deliverables, Part 2 and Part 3, of Exhibit A) on a monthly basis or at the time each approved ad hoc service/project has been completed or at a time when each pass through costs or expense has occurred, and shall include a summary of work for which payment is requested, the amount of the invoice and a total amount billed to date.

17. REASONABLE ASSURANCES: Each party to this agreement undertakes the obligation that the other's expectation of receiving due performance will not be impaired. When reasonable grounds for insecurity arise, with respect to performance of either party, the other may, in writing, demand adequate assurance of due performance and until the requesting party receives such assurance may, if commercially reasonable, suspend any performance for which the agreed return has not been received. "Commercially reasonable" includes not only the conduct of the party with respect to performance under this agreement but also conduct with respect to other agreements with parties to this agreement or others. After receipt of a justified demand, failure to provide within a reasonable time, not to exceed 30 days, such assurance of due performance as is adequate under the circumstances of the particular case is a repudiation of this agreement. Acceptance of any improper delivery, service, or payment does not prejudice the aggrieved party's right to demand adequate assurance of future performance.

18. PREVAILING WAGE REQUIREMENTS: Prevailing Wage Rates apply to all Consultant personnel performing work under the Agreement for which wage determinations have been made by the Director of Industrial Relations pursuant to California Labor Code Sections 1770–1782. Consultant shall comply with all applicable prevailing wage labor code requirements.

**NORTH MARIN WATER DISTRICT
"NMWD"**

Dated: _____

Anthony Williams, General Manager

**KIOSK CREATIVE LLC
"CONSULTANT"**

Dated: _____

Claire Garvie, Chief Operating Officer

Exhibit A
Consultancy and Communications Services
for 2026/2027 Fiscal Year

Services, Deliverables and Costs

Summary.

Kiosk Creative LLC (DBA “Kiosk”) will provide marketing, design, and consultancy services, in an amount not to exceed \$90,000.

Services and Deliverables.

Kiosk will provide the following services and deliverables under this Agreement:

1. Retained Monthly Services.

Retained Monthly Services	Hours Per Month	Cost Each Month	Contract Subtotal
Organic social media support. Includes writing, image sourcing, creating graphics, planning each month ahead of time, creating post deck for approval, client revisions, posting, monitoring comments for up to two (2) platforms.	8	\$1,520	\$18,240
Short for video editing.	2	\$380	\$4,560
Paid (advertising) social media support. Includes boosting, managing budgets, managing likes campaigns, optimizing, and inviting 'likers' to follow the page. Up to two (2) platforms.	2	\$380	\$4,560
Monthly web & social report	2	\$380	\$4,560
Client meetings (2 per month)	2	\$380	\$4,560
Project management, client liaison, web content support as needed	7	\$1,330	\$15,960
Web hosting technical updates (Wordpress core, app updates, quarterly accessibility checker, quarterly stale content review/fix, ad hoc fixes, and technical support).	2	\$380	\$4,560
Subtotal	22	\$4,570	\$57,000

2. Pass-through Costs/ Expenses.

Pass-through Costs/ Expenses	One-time Costs	Costs Each Month	Contract Subtotal
Social "likes" campaign (Meta)	-	\$50	\$600
SSL Certificate for 12 months: renews 06/30/2026	\$199	-	\$199
Web Hosting for 12 months: renews 07/30/2026	\$500	-	\$500
Social "LinkTree" cost (Instagram links): renews 11/09/2026	\$90	-	\$90
Photography budget (stock) - billed as used/needed	\$500	-	\$500
Subtotal	\$1,289	\$50	\$1,889

3. Ad Hoc Budget (Project-based work).

North Marin Water District may engage Kiosk to provide ad hoc communications, outreach, creative, website and social media support on an as-needed basis, as requested by the General Manager or the Water Conservation and Communications Manager. For each request or Task Order, Kiosk will provide a detailed estimate of costs to be agreed in advance, to be approved in writing.

Budget for Ad Hoc Projects	Contract Subtotal
Budget for Ad Hoc projects.	\$31,111
Subtotal	\$31,111

Total not to exceed is \$90,000.

Billing Schedule.

Kiosk will invoice North Marin Water District according to the following billing schedule:

Kiosk Billing Schedule for 2026/2027	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	Dec-2026	Jan-2027	Feb-2027	Mar-2027	Apr-2027	May-2027	Jun-2027	Ad Hoc	Subtotal	Grand Total
Regular Monthly Services.															
Organic social media support	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00	\$1,520.00		\$18,240.00	\$57,000.00
Short form video editing	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00		\$4,560.00	
Paid (boosted) social media support	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00		\$4,560.00	
Monthly web & social report	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00		\$4,560.00	
Client meetings (2 per month)	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00		\$4,560.00	
Project management, client liaison, web support as needed	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00	\$1,330.00		\$15,960.00	
Web hosting technical updates, including quarterly accessibility and stale content checks	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00	\$380.00		\$4,560.00	
Pass-through Costs/ Expenses.															
Social "likes" campaign (Meta)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00		\$600.00	\$1,889.00
SSL Certificate for 12 months: renews 06/30/2026	\$199.00													\$199.00	
Web Hosting for 12 months: renews 07/30/2026	\$500.00													\$500.00	
Social "LinkTree" cost (Instagram links): renews 11/09/2026					\$90.00									\$90.00	
Photography budget (stock) - billed as used/needed													\$500.00	\$500.00	
Ad Hoc Budget (Project-based Work).															
Budget for ad hoc projects on an as-needed basis, as requested by the General Manager or the Water Conservation and Communications Manager. Each project requires approval of a Kiosk Estimate.	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC	\$31,111	\$31,111
Monthly Subtotals (plus any ad hoc)							\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$31,611.00		\$90,000.00

7



MEMORANDUM

To: Board of Directors
 From: Pablo Ramudo, Water Quality Supervisor *PR*
 Subject: FY 2025-2026 Mid-Year Progress Report – Water Quality
P:\LAB\WQ Supv\WQ Reports\2026\Midyear FY26WQ Report.docx

Date: May 15, 2026

RECOMMENDED ACTION: Information

FINANCIAL IMPACT: None

The water served to the communities of Novato and Point Reyes met federal and state primary and secondary water quality standards during the first half of fiscal year 2025-2026.

The following is a review of the quality of the district's water resources in regards to:

- Source Water
- Treatment Performance
- Distribution Systems
- Novato Recycled Water

NOVATO SYSTEM

Source Water: Stafford Lake

Stafford Lake continued to provide a portion of Novato's drinking water through November 14th, 2025. Water quality in the lake was monitored for chemical and mineral components as well as microbiological activity.

Algae were identified and enumerated from the raw water. Algae diversity was high with appreciable populations from 22 genera of green and yellow-green algae, diatoms, dinoflagellates, cyanobacteria, and cryptomonas. There were persistent populations of cyanobacteria with some moderately sized blooms. Although the District has a permit to use algaecides if the operational need exists, none was necessary.

Treatment Performance: Stafford Treatment Plant

Stafford Treatment Plant produced water beginning in February 2025, continuing through November 14th. Removal of total organic carbon (TOC), a precursor to disinfection byproducts and indicator of eutrophication, surpassed the 35% required by the Enhanced Surface Water Treatment Rule, with a monthly removal of 59-73%. The finished water TOC concentration ranged from 1.8 -2.9 mg/L, with water produced in September and November above the District's goal of a maximum 2.0 mg/L.

Distribution System: Novato

Water from Stafford Treatment Plant blends with purchased water from Sonoma County Water Agency in the Novato distribution system. Quality of the water is monitored in several different programs.

Of 504 samples collected for compliance with the Total Coliform Rule, none were positive for coliform bacteria.

Disinfection byproducts were low to moderate, with concentrations of the regulated compounds remaining well within standards of the Disinfection Byproduct Rule. Total trihalomethanes (TTHMs), which represents four disinfection byproduct compounds, averaged 32-37 ug/L in the system with the highest Location Running Annual Average (LRAA) at 39ug/L compared to the maximum contaminant limit of 80ug/L.

POINT REYES SYSTEM

Source Water: Coast Guard Wells

Raw water quality, by most measures, was good throughout the year. Water quality parameters affected by salt water continued to be elevated, however, and worsened throughout the period. Coast Guard Well #2 had salinity levels at roughly double the values of those found in Coast Guard Well #4.

The sodium concentration ranged 150 to 420 mg/L and chloride ranged from 240 – 1260 mg/L. Bromide, the seawater constituent that has been responsible for previous exceedances of trihalomethane (THMs) regulatory limits, ranged from 0.93 – 4.5 mg/L.

Source Water: Gallagher Wells

Raw water quality was very good throughout the year. The majority of water volume was produced from Gallagher Well #2 with declining supplemental production from Gallagher Well #1. Quality in the two wells is very similar, the principal difference being higher manganese and no detectable iron in Gallagher Well No. 2.

Water quality parameters affected by saltwater are very low from these sources and because the wells are not prone to tidal or seasonal intrusion from seawater, concentrations of salts are very steady. The concentration of sodium was approximately 10 mg/L, chloride was 11 mg/L, and the bromide concentration was approximately 0.05 mg/L.

Treatment Performance: Point Reyes Treatment Plant

The Point Reyes Treatment Plant is designed to provide disinfection and to remove iron, manganese and other metals. Treatment in these respects was excellent, despite the presence of manganese in Gallagher Well No. 2, no metals were detectable in finished water and all bacterial tests were clean.

Water was primarily sourced from the Gallagher wells, while a small fraction of water from the Coast Guard wells is included when plant operations require higher instantaneous flowrates, such as after a filter backwash, around every 3 to 6 days.

Distribution System: Point Reyes

There were 48 samples collected for routine monitoring and compliance with the total coliform rule, none tested positive for coliform bacteria.

Chlorine residual concentrations throughout our distribution system were adequate to maintain proper disinfection. Disinfection byproducts were low during the quarter and well within standards of the Disinfection Byproduct Rule, with an average systemwide TTHM concentration of 31-39 ug/L and the highest LRAA at 40 ug/L.

NOVATO RECYCLED WATER

Deer Island Recycled Water Facility

The Deer Island facility was not operated during the period summarized in this report. Recycled water produced by the Novato Sanitary District and Las Gallinas Valley Sanitary District was distributed to customers throughout the North/Central and South Project areas.

ATTACHMENT: 1. Water Quality Mid-Year Summary Presentation



**NORTH MARIN
WATER DISTRICT**

Mid-Year Water Quality Report
May 19, 2026

Contents

1. Unregulated Contaminant Monitoring Rule 5
2. Polyalkylfluorinated compounds (PFAS) New Primary Drinking Water Standards
3. Upcoming Regulations





Unregulated Contaminant Monitoring Rule #5

Unregulated Contaminant Monitoring Rule 5

UCMR5 - Monitoring for 29 PFAS compounds and Lithium

4 quarters of monitoring from Stafford Treatment Plant effluent
(Finished Drinking Water) 2025

2 quarters of monitoring from North Marin Aqueduct entry point
2025

NO detections of target analytes





New National Primary Drinking Water
Standards for PFAS

+

New California Notification and
Response Levels

Polyfluoroalkyl Substances -Primary Drinking Water Standards (PDWS)

**New Federal Standards (Maximum Contaminant Limits) for 6
compounds**

**California Public Health Goals for 2 compounds, Notification and
action levels for 6 compounds**



PFAS Goals and Limits

bbreviation / Trade Name	Chemical name	Public Health Goal		Federal MCL		Federal MCLG	
		ng/L (ppt)	Date Issued	ng/L (ppt)	Date Issued	ng/L (ppt)	Date Issued
PFOA	Perfluorooctanoic acid	0.007	April 5, 2024	4.0	April 2024 *	Zero	April 2024 *
PFOS	Perfluorooctane sulfonic acid	1	April 5, 2024	4.0	April 2024 *	Zero	April 2024 *
PFHxS	Perfluorohexane sulfonic acid	--	Requested	10	April 2024 *	10	April 2024 *
PFNA	Perfluorononanoic acid	--	--	10	April 2024 *	10	April 2024 *
HFPO-DA (GenX)	Hexafluoropropylene oxide dimer acid	--	--	10	April 2024 *	10	April 2024 *
PFBS	Perfluorobutane sulfonic acid	--	--	--	--	2000	April 2024 *
Mixtures containing two or more of PFHxS, PFNA, HFPO-DA, and PFBS		--	--	1 (unitless) Hazard Index	April 2024 *	1 (unitless) Hazard Index	April 2024 *

* Effective December 19, 2025 with issuance of CA Water Quality orders



California PFAS Notification and Response Limits

bbreviation	Chemical name	Notification Level	Response Level	Date Issued / Status
PFOA	Perfluorooctanoic acid	4.0 ng/L	10 ng/L	October 29, 2025
PFOS	Perfluorooctane sulfonic acid	4.0 ng/L	40 ng/L	October 29, 2025
PFBS	Perfluorobutane sulfonic acid	500 ng/L	5,000 ng/L	March 5, 2021
PFHxS	Perfluorohexane sulfonic acid	3.0 ng/L	10 ng/L	October 29, 2025
PFHxA	Perfluorohexanoic acid	1.0 µg/L	10 µg/L	October 29, 2025
PFHpA	Perfluoroheptanoic acid	--	--	Requested



PFAS PDWS Initial Monitoring

Novato System- 4 quarters monitoring of intake (raw water)

West Marin System- 2 quarters monitoring at wells (+ PRTP effluent)

Complete initial monitoring by April 2027

Comply with MCLs 2029





Upcoming Regulations

Upcoming Regulations

Draft Contaminant Candidate List 6 (April 2026)→UCMR 6 (November 2026)

- 75 Chemicals
- 4 Chemical groups (microplastics, pharmaceuticals, PFAS, Disinfection Byproducts)
- 9 Microbes



Upcoming Regulations

Perchlorate Federal Primary Drinking Water Standard – May 2027

Lead and Copper Improvements Rule (US)

- lowers lead action level from 15 $\mu\text{g}/\text{L}$ to 10 $\mu\text{g}/\text{L}$
- Monitoring at Elementary schools, secondary schools and childcare facilities beginning on November 1, 2027

California Microplastics – Monitoring requirements expected late 2026

Consumer Confidence Reports- Moving to Semi-Annual in Winter 2027



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MEMORANDUM

To: Board of Directors

Date: May 19, 2026

From: Julie Blue, Auditor-Controller *JB*
Nancy Williamson, Accounting Supervisor *NW*

Subject: Fiscal Year 2025-2026 3rd Quarter Financial Statement

T:\AC\Board Reports\Board Memos\2026\Financial Statements\BOD Memo Financial Statements FY 25.26 3rd Qtr.docx

RECOMMENDED ACTION: Information

FINANCIAL IMPACT: None

Attached is the Fiscal Year 2025-2026 2nd Quarter Financial Statement for all of North Marin Water District's enterprises. The financial statement includes financial transactions for the period of July 1, 2025 through March 31, 2025. Key elements of the report will be highlighted and staff is available to answer questions from the Board of Directors.

ATTACHMENTS:

1. FY 25/26 3rd Quarter Financial Statement

NORTH MARIN WATER DISTRICT



FINANCIAL STATEMENT FISCAL YEAR 2025-26

MARCH 2026

**NORTH MARIN WATER DISTRICT
FINANCIAL STATEMENTS
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MEMORANDUM

To: Tony Williams, General Manager

May 13, 2026

From: Reviewed by: Julie Blue, Auditor-Controller

Prepared by: Nancy Williamson, Accounting Supervisor and Ling Reilly, Senior Accountant

Subj: Information – FY25/26 March Financial Statement

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FISCAL YEAR PERFORMANCE COMPARED TO THE ANNUAL BUDGET

<u>CONSOLIDATED SUMMARY</u>	Mar-26	FY25/26	FY25/26	FYTD /
Actual vs. Budget	<u>Actual</u>	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget %</u>
Operating Revenue	\$2,233,046	\$23,054,266	\$31,282,000	74%
Operating Expense	\$2,505,826	\$22,204,698	\$29,746,000	75%
Non-Operating Revenue / (Expense)	(\$143,596)	\$332,843	\$26,000	1280%
Net Income / (Loss)	(\$416,376)	\$1,182,411	\$1,562,000	76%
Other Sources / (Uses)*	\$247,976	(\$3,340,448)	(\$2,872,000)	116%
Cash Increase / (Decrease)	(\$168,399)	(\$2,158,037)	(\$1,310,000)	165%

* See Page 8.

For the first nine months of the fiscal year 2025-2026, the District generated a net Income of \$1,182,411 and saw a net cash decrease of \$2,158,037. On a seasonally adjusted basis, Operating Revenue came in 0.4% under budget and Operating Expense came in 0.1% over budget. \$3,323,388 (55%) of the Capital Improvement Projects Budget was expended this fiscal year to date.

**SUMMARY INCOME STATEMENTS BY SERVICE AREA
PRESENTED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPALS**

<u>NOVATO WATER</u>	Mar-26	FY25/26	FY24/25	FY26 vs 25
Year over Year Comparison	<u>Actual</u>	<u>Actual YTD</u>	<u>Actual YTD</u>	<u>Up/(Down)</u>
Operating Revenue	\$2,050,006	\$20,365,390	\$20,001,158	2%
Operating Expense	2,270,403	19,936,486	19,695,605	1%
Other Income / (Expense)	(77,493)	461,640	(527,454)	
Net Income / (Loss)	(\$297,890)	\$890,543	(\$221,901)	
Active Accounts	20,890	20,890	20,878	0%
Consumption (MG)	153	1,579	1,669	(5%)
Average Commodity Rate / 1,000 gal	\$8.27	\$8.48	\$8.04	6%
Income / (Loss) / Active Account	(\$14.26)	\$42.63	(\$10.63)	
Income / (Loss) / 1,000 Gal	(\$1.95)	\$0.56	(\$0.13)	
Facility Reserve Charges	\$0	\$61,120	\$123,130	(50%)
FRC Transfer (to)/from Recycled Water	\$0	\$0	(\$753,207)	-
Developer 'In-Kind' Contributions	\$54,336	\$1,422,507	\$372,783	282%

Consumption for the fiscal year to date was 5% less than the prior year. Total operating revenue, which includes wheeling and other miscellaneous service charges, increased \$364,232 from the prior year. Total operating expense was \$240,881 less than last year.

The Stafford Treatment Plant produced 358 MG this fiscal year-to-date at a cost of \$4,623/MG versus \$4,519/MG³ from SCWA. The budget for Stafford is 650 MG at a cost of \$3,575/MG.

The fiscal year income (which includes non-operating items such as interest revenue and expense) of \$890,543 compares to a budgeted net income for the year of \$1,942,000 and to a net loss of \$221,901 for the prior year. \$2,774,877 60% of the Novato Water Capital Improvement Project Budget was spent versus \$5,610,978 (94%) for the prior year. \$61,120 in Facility Reserve Charges (FRC) have been collected (\$595,000 is budgeted). No FRC Reserves were transferred this fiscal year from the Novato Water Fund to the Recycled Water Fund. The Novato FRC Reserve has a net deficit of \$11,861,071 arising from relieving FRC expenditures and transfers to the RW Fund in advance of FRC receipts. This is up from a net deficit of \$10,129,156 last year. That deficit will be reimbursed by future Connection Fee revenue. The Novato cash balance decreased \$243,650 in March and stood at \$11,832,592 at month end, compared to a budgeted projection of \$14,370,000 at fiscal year-end.

<u>NOVATO RECYCLED</u>	Mar-26	FY25/26	FY24/25	FY26 vs 25
Year over Year Comparison	<u>Actual</u>	<u>Actual YTD</u>	<u>Actual YTD</u>	<u>Up/(Down)</u>
Operating Revenue	\$50,208	\$1,466,509	\$1,543,428	(5%)
Operating Expense	95,510	1,040,067	1,119,308	(7%)
Other Income / (Expense)	(1,423)	(89,385)	(3,727)	
Net Income / (Loss)	<u>(\$46,725)</u>	<u>\$337,057</u>	<u>\$420,393</u>	
Active Accounts	105	105	104	1%
Consumption (MG)	12.4	137.8	150.3	(8%)
Average Commodity Rate / 1,000 gal (net)	\$7.16	\$7.16	\$8.57	(16%)
Novato Sanitary Production (MG)	0.0	108.8	145.0	(25%)
Las Gallinas Production (MG)	3.6	57.7	51.0	13%
Potable Water Input (MG)	9.7	16.3	5.0	226%
FRC Transfer from Novato	\$0	\$0	\$753,207	(100%)
RW Costs	\$0	\$245,740	\$303,005	(19%)

137.8 MG was delivered to RW customers this fiscal year to date, 8% less than the prior year. Operating revenue was 5% less than last year. Total operating expense was 7% less than the prior year. The recycled water was produced at a cost of \$2,270/MG² (including potable water consumed) versus \$4,519/MG³ from SCWA. The budgeted production cost of recycled water is \$2,372/MG.

The fiscal year net income of \$337,057 compares to a budgeted net loss for the year of \$191,000 and a net income of \$420,393 for the prior year. \$13,272 (13%) of the Recycled Water Capital Improvement Project Budget was spent versus \$274,951 (61%) for the prior year.

The Novato Recycled cash balance stood at \$7,463,683 at month end, \$6.7M of which amount resides in restricted reserves for debt service, the Deer Island Facility Replacement Fund and the Recycled Water Capital Replacement and Expansion Fund.

¹ Stafford production cost = TP op expense (\$1,151,679) + SRF loan interest (\$66,761) + plant depreciation (\$438,260)/358 MG produced

² Recycled Water production cost = purchased water cost (\$245,740) + treatment expense (\$72,753) + Deer Island RW Facility SRF loan interest (\$9,498) + Deer Island plant depreciation (\$86,939)/183 MG produced

³ SCWA production cost per MG = O&M charge (\$3,509) + debt service charge (\$456) + Russian River conservation charge (\$492) + Russian River projects charge (\$61)

WEST MARIN WATER	Mar-26	FY25/26	FY24/25	FY26 vs 25
Year over Year Comparison	Actual	Actual YTD	Actual YTD	Up/(Down)
Operating Revenue	\$101,262	\$935,728	\$865,752	8%
Operating Expense	109,682	892,303	954,229	(6%)
Other Income / (Expense)	(2,703)	(15,934)	(12,545)	
Net Income / (Loss)	<u>(\$11,124)</u>	<u>\$27,491</u>	<u>(\$101,022)</u>	
Active Accounts	804	804	801	0%
Consumption (MG)	4.4	42.2	46.7	(10%)
Average Commodity Rate / 1,000 gal (net)	\$15.69	\$15.84	\$13.57	17%
Income/ (Loss) / Active Account	(\$13.84)	\$34.19	(\$126.12)	
Income / (Loss) / 1,000 Gal	(\$2.52)	\$0.65	(\$2.16)	
Facility Reserve Charges	\$0	\$5,580	\$31,820	(82%)
Developer 'In-Kind' Contributions	\$1,865	(\$6,800)	\$161,711	-

Consumption for the fiscal year was 10% less than the prior year. Operating revenue was 8% more than last year.

Operating expenditures were \$61,926, or 6% less than the previous year. The fiscal year net income of \$27,491 compares to a budgeted annual net loss of \$68,000 and to a net loss of \$101,022 for the prior year. \$520,969 (40%) of the Capital Improvement Project Budget was expended this fiscal year, and \$5,580 in connection fees have been collected (\$0 is budgeted). The West Marin cash balance remained at \$0 at month end, compared to a budgeted projection of \$437,000 at fiscal year-end.

OCEANA MARIN SEWER	Mar-26	FY25/26	FY24/25	FY26 vs 25
Year over Year Comparison	Actual	Actual YTD	Actual YTD	Up/(Down)
Operating Revenue	\$31,571	\$286,639	\$258,804	11%
Operating Expense	30,230	335,842	284,814	18%
Other Income / (Expense)	(519)	(23,478)	(1,134)	1971%
Net Income / (Loss)	<u>\$822</u>	<u>(\$72,680)</u>	<u>(\$27,143)</u>	168%
Active Accounts	241	241	240	0%
Monthly Sewer Service Charge	\$131	\$131	\$121	8%
Income / (Loss) / Active Account	\$3.41	(\$301.58)	(\$113.10)	-
Sewage Facilities Connection Charges	\$0	\$0	\$0	-

Operating revenue of \$286,639 was 11% more than the previous year due to the 8% rate increase effective July 1, 2025, and one new connection. Operating expenditures were 18%, or \$51,028 more than the previous year. The fiscal year net loss of \$72,680 compares to a budgeted annual net loss of \$121,000 and to a net loss of \$27,143 for the prior year. \$14,270 (29%) of the Capital Improvement Project Budget has been expended this fiscal year.

\$0 in Sewage Facilities Connection Charges (SFCC) have been collected (\$0 is budgeted). The Oceana Marin cash balance increased \$123,371 in March and stood at \$226,962 at month end, compared to a budgeted projection of \$123,000 at fiscal-year-end.

**NORTH MARIN WATER DISTRICT
STATEMENT OF NET POSITION
FOR THE PERIOD ENDING MARCH 31, 2026**

ASSETS	TOTAL	NOVATO WATER	NOVATO RECYCLED	WEST MARIN WATER	OCEANA MARIN SEWER
Cash & Investments					
Unrestricted/Undesignated Cash	\$654,789	\$0	\$570,827	\$0	\$83,962
Restricted Cash (Note 1)					
Connection Fee Fund	\$0	\$0	\$0	\$0	\$0
Deer Island RWF Replacement Fund	215,000	0	215,000	0	0
Capital Replacement & Expansion Fund	5,562,784	0	5,562,784	0	0
STP SRF Reserve-Marin Co Treasury	1,059,794	1,059,794	0	0	0
RWS North/South SRF Reserve Fund	614,299	0	614,299	0	0
RW Central Area SRF Reserve Fund	275,773	0	275,773	0	0
DL Falk Const Escrow Acct	632,555	632,555	0	0	0
Designated Cash (Note 2)					
Liability Contingency Fund	350,000	350,000	0	0	0
Retiree Medical Benefits Fund	4,327,665	4,327,665	0	0	0
Maintenance Accrual Fund	0	0	0	0	0
Operating Reserve Fund	5,830,796	5,462,796	225,000	0	143,000
Total Cash	\$19,523,454	\$11,832,810	\$7,463,683	\$0	\$226,962
Gain/(Loss) on MV of Investments	(\$218)	(\$218)	\$0	\$0	\$0
Market Value of Cash & Investments	\$19,523,237	\$11,832,592	\$7,463,683	\$0.00	\$226,962
Current Assets					
Net Receivables - Consumers	\$1,617,722	\$1,460,083	\$42,491	\$38,945	\$76,203
Accrued Water Sales	2,754,594	2,264,643	332,780	157,171	0
Accounts Receivable-Other	252,426	150,156	6,557	999	94,713
Prepaid Expense	448,199	448,199	0	0	0
Reimbursable Small Jobs	13,788	8,465	0	5,323	0
Interest Receivable	30,472	30,472	0	0	0
Inventories	987,992	987,992	0	0	0
Deposits Receivable	29,897	29,897	0	0	0
Total Current Assets	\$6,135,091	\$5,379,908	\$381,829	\$202,439	\$170,916

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**NORTH MARIN WATER DISTRICT
STATEMENT OF NET POSITION
FOR THE PERIOD ENDING MARCH 31, 2026**

	<u>TOTAL</u>	<u>NOVATO WATER</u>	<u>NOVATO RECYCLED</u>	<u>WEST MARIN WATER</u>	<u>OCEANA MARIN SEWER</u>
Loans Receivable					
Employee Loans (Note 3)	\$1,150,000	\$1,150,000	\$0	\$0	\$0
Due From Other Funds (Note 10)	47,840	47,840	0	0	0
Other Long Term Receivables (Note 4)	4,179,849	3,235,437	944,411	0	0
Loans Receivable	\$5,377,604	\$4,433,277	\$944,411	\$0	\$0
Property and Plant					
Land & Land Rights	\$1,493,091	\$1,368,872	\$0	\$123,411	\$808
Dam, Lake, & Source Facilities	7,141,667	5,183,433	0	1,958,234	0
Treatment Facilities	23,583,970	19,174,052	2,666,198	819,741	923,980
Storage Facilities	28,292,507	23,080,501	1,643,458	3,568,548	0
Transmission Facilities (16"+)	29,628,910	29,506,586	0	122,324	0
Distribution and Pumping Facilities	118,439,554	79,612,204	32,458,743	6,368,608	0
Sewer Mains, Pumps, & Laterals	1,297,351	0	0	0	1,297,351
Sub-Total	\$209,877,051	\$157,925,648	\$36,768,399	\$12,960,865	\$2,222,139
Less Accumulated Depreciation (Note 5)	(80,788,600)	(65,239,639)	(8,785,908)	(5,459,575)	(1,303,478)
Net Property and Plant	\$129,088,451	\$92,686,009	\$27,982,490	\$7,501,290	\$918,662
Buildings and Equipment (Note 6)					
Buildings	\$19,967,275	\$19,967,275	\$0	\$0	\$0
Office Equipment	910,765	910,765	0	0	0
Laboratory Equipment	302,993	302,993	0	0	0
Trucks & Automobiles	2,777,037	2,777,037	0	0	0
Construction Equipment	1,260,352	1,260,352	0	0	0
Tools, Shop Equipment	463,361	463,361	0	0	0
Lease Assets	0	0	0	0	0
Sub-Total	\$25,681,785	\$25,681,785	\$0	\$0	\$0
Less Accumulated Depreciation (Note 5)	(4,754,661)	(4,754,661)	0	0	0
Net Buildings and Equipment	\$20,927,124	\$20,927,124	\$0	\$0	\$0
Construction In Progress					
Developer	\$371,841	\$328,651	\$0	\$43,191	\$0
District	\$12,685,516	\$8,816,813	\$0	\$1,664,898	\$2,203,805
Total Construction in Progress	\$13,057,357	\$9,145,463	\$0	\$1,708,088	\$2,203,805
Net Physical Plant & Equipment	163,072,932	122,758,597	27,982,490	9,209,378	3,122,467
Deferred Outflow of Resources-GASB68	5,327,743	5,327,743	0	0	0
Deferred Outflow of Resources-GASB75	219,707	219,707	0	0	0
TOTAL ASSETS	\$199,656,398	\$149,951,823	\$36,772,413	\$9,411,817	\$3,520,345

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**NORTH MARIN WATER DISTRICT
STATEMENT OF NET POSITION
FOR THE PERIOD ENDING MARCH 31, 2026**

LIABILITIES AND NET ASSETS	TOTAL	NOVATO WATER	NOVATO RECYCLED	WEST MARIN WATER	OCEANA MARIN SEWER
Current Liabilities					
Trade Accounts Payable	\$1,875,572	\$1,875,572	\$0	\$0	\$0
Reimbursement Prog. Unclaimed Funds	394,680	394,680	0	0	0
Loan Debt Principal Payable-Current	1,483,456	480,568	1,002,889	0	0
Bank of Marin Principal Payable-Current	465,683	406,075	0	59,607	0
JP Morgan/Chase AMI Loan-Current	315,000	315,000	0	0	0
Webster Bank-Admin Bldg/CIP Loan-Current	825,741	825,741	0	0	0
WM & OM Loans Due to Novato-Current	126,266	0	0	95,727	30,539
Accrued Interest Payable-SRF Loan	90,080	19,416	70,664	0	0
JP Morgan/Chase AMI Loan Interest Payable	5,335	5,335	0	0	0
Webster Bank Loan Interest Payable	43,513	43,513	0	0	0
WM & OM Loans from Novato-Loan Interest Payable	22,854	0	0	14,995	7,859
Deposits/Performance Bonds	176,310	87,670	0	88,640	0
Retiree Health Benefits Payable - Current	258,992	258,992	0	0	0
Unemployment Insurance Reserve (Note 8)	14,515	14,515	0	0	0
Payroll Benefits (Note 9)	1,234,660	1,130,671	32,846	50,219	20,924
Enterprise Vehicle Leases	30,847	30,847	0	0	0
Deferred Revenue	94,713	0	0	0	94,713
Total Current Liabilities	\$7,506,058	\$5,888,595	\$1,106,399	\$357,027	\$154,036
Restricted Liabilities					
Construction Advances	\$247,059	\$110,311	\$0	\$136,748	\$0
Total Restricted Liabilities	\$247,059	\$110,311	\$0	\$136,748	\$0
Long Term Liabilities (Note 7)					
JP Morgan/Chase AMI Loan Payable	\$2,065,000	\$2,065,000	\$0	\$0	\$0
Webster Bank-Admin Bldg/CIP Loan Payable	15,963,820	15,963,820	0	0	0
WM and OM Loan from Novato	951,636	0	0	632,175	319,461
STP Rehab SRF Loan	3,006,435	3,006,435	0	0	0
RWF SRF Loan	266,960	0	266,960	0	0
RWS North/South Expansion SRF Loan	3,423,364	0	3,423,364	0	0
RWS Central Expansion SRF Loan	5,200,245	0	5,200,245	0	0
Bank of Marin Loan	2,340,426	2,040,851	0	299,575	0
Enterprise Vehicle Leases	216,662	216,662	0	0	0
Net Pension Liability	18,203,208	18,203,208	0	0	0
Total OPEB Liability (Note 2)	4,068,673	4,068,673	0	0	0
Total Long Term Liabilities	\$55,706,428	\$45,564,649	\$8,890,569	\$931,750	\$319,461
Deferred Inflow of Resources-GASB 68	362,944	362,944	0	0	0
Deferred Inflow of Resources-GASB 75	558,953	558,953	0	0	0
Deferred Inflow of Resources-Leases	261,455	261,455	0	0	0
TOTAL LIABILITIES	\$64,642,897	\$52,746,906	\$9,996,969	\$1,425,525	\$473,497

**NORTH MARIN WATER DISTRICT
STATEMENT OF NET POSITION
FOR THE PERIOD ENDING MARCH 31, 2026**

	NOVATO WATER	NOVATO RECYCLED	WEST MARIN WATER	OCEANA MARIN SEWER
TOTAL				
Net Assets				
Invested in Capital Assets				
Contributions in Aid of Construction	\$91,080,806	\$5,810,128	\$2,464,471	\$679,755
Grants in Aid of Construction	16,000,501	10,108,537	3,783,949	1,537,787
Connection Fees	52,240,088	12,874,691	2,165,211	821,455
Total Investment	\$159,321,395	\$28,793,357	\$8,413,631	\$3,038,997
Restricted Reserves				
Connection Fee Fund	(\$12,611,175)	\$0	(\$527,760)	(\$222,344)
Deer Island RWF Replacement Fund	215,000	215,000	0	0
Capital Replacement & Expansion Fund	5,562,784	5,562,784	0	0
RWS North/South SRF Reserve Fund	614,299	614,299	0	0
RW Central Area SRF Reserve Fund	275,773	275,773	0	0
Designated Reserves				
Liability Contingency Fund	448,885	0	98,885	0
Maintenance Accrual Fund	4,356,485	0	0	0
Retiree Medical Benefits Fund	4,327,665	0	0	0
Operating Reserve Fund	8,424,000	225,000	344,000	143,000
Earned Surplus - Prior Yrs	(37,253,697)	(9,648,502)	(349,955)	194,876
Net Income/(Loss)	1,182,411	337,057	27,491	(72,680)
Prior Period Adjustment	0	0	0	0
Transfer (To)/From Reserves (see below)	149,677	400,677	(20,000)	(35,000)
Total Restricted & Designated	(\$24,307,894)	(\$2,017,912)	(\$427,339)	\$7,851
TOTAL NET POSITION	\$135,013,501	\$26,775,445	\$7,986,292	\$3,046,848
Transfer (To)/From Reserves				
Connection Fee	\$0	\$0	\$0	\$0
Liability Reserve	656,485	0	0	0
Capital Replacement & Expansion Fund	411,677	411,677	0	0
Maintenance Reserve	(356,485)	0	0	0
RWF Replacement Fund	0	0	0	0
Retiree Medical Insurance Fund	0	0	0	0
(Gain)/Loss WC Fund	0	0	0	0
Bank of Marin Project Fund	0	0	0	0
Operating Reserve Fund	(562,000)	(11,000)	(20,000)	(35,000)
Trsf to Webster Bank-Admin Bldg/CIP Fund	0	0	0	0
Total Transfer	(\$196,000)	\$400,677	(\$20,000)	(\$35,000)
TOTAL LIABILITIES AND FUND BALANCE	\$149,656,398	\$36,772,413	\$9,411,817	\$3,520,345

**NORTH MARIN WATER DISTRICT
SOURCES AND USES OF FUNDS STATEMENT - ALL SERVICE AREAS COMBINED
FOR THE PERIOD ENDING MARCH 31, 2026**

	YTD Actual	Annual Budget	YTD/ Budget %	Prior YTD Actual
OPERATING REVENUE				
Water Rate Revenue	\$15,271,003	\$20,962,000	73%	\$15,358,712
Bimonthly Service Charge	7,146,599	9,483,000	75%	6,713,342
Sewer Service Charge	284,139	377,000	75%	258,804
Wheeling & Misc Service Charges	352,525	460,000	77%	338,284
TOTAL OPERATING REVENUE	\$23,054,266	\$31,282,000	74%	\$22,669,142
OPERATING EXPENDITURES				
Source of Supply	\$6,004,077	\$7,829,000	77%	\$7,418,001
Pumping	694,367	965,000	72%	656,329
Operations	1,057,061	2,067,000	51%	1,160,101
Water Treatment	2,209,463	3,515,000	63%	1,899,825
Sewer Operations	213,790	336,000	64%	185,196
Transmission & Distribution	3,117,865	5,088,000	61%	3,322,976
Consumer Accounting	433,912	700,000	62%	433,314
Water Conservation	354,703	560,000	63%	353,356
General & Administrative	4,587,492	4,213,000	109%	3,559,238
Depreciation	3,531,967	4,473,000	79%	3,065,620
TOTAL OPERATING EXPENDITURES	\$22,204,698	\$29,746,000	75%	\$22,053,956
NET OPERATING INCOME (LOSS)	\$849,568	\$1,536,000	55%	\$615,186
NON-OPERATING REVENUE/(EXPENSE)				
Tax Proceeds	\$86,391	\$152,000	57%	\$82,726
Interest Revenue	558,392	595,000	94%	565,488
Miscellaneous Revenue	594,513	885,000	67%	219,131
Loan Interest Expense	(757,733)	(1,013,000)	75%	(819,322)
Miscellaneous Expense	(23,804)	(16,000)	149%	(592,882)
Capital Contribution Expense-NSD & LGVSD	(124,916)	(577,000)	22%	0
TOTAL NON-OP REVENUE/(EXPENSE)	\$332,843	\$26,000	1280%	(\$544,860)
NET INCOME/(LOSS)	\$1,182,411	\$1,562,000	76%	\$70,326
OTHER SOURCES/(USES) OF FUNDS				
Add Depreciation Expense	\$3,531,967	\$4,473,000	79%	\$3,065,620
Connection Fees	66,700	617,000	11%	154,950
Loan Proceeds	0	1,654,000	0%	0
Grant Proceeds	1,100	0	-	1,207,212
Marin County Club Loan Principal Pmts	32,623	40,000	82%	32,299
Caltrans AEEP Capital Contribution	0	0	-	0
MMWD AEEP Capital Contribution	0	170,000	0%	0
Transfers In from Capital Expansion Fund	0	0	-	0
Capital Equipment Expenditures	(908,773)	(1,033,000)	88%	(558,533)
Capital Improvement Projects	(3,323,388)	(6,070,000)	55%	(7,629,579)
Capital Plan Variance Adjustment	0	913,000	-	0
Bond & Loan Principal Payments	(2,756,039)	(3,636,000)	76%	(2,686,349)
Change in Working Capital	15,361	0	-	437,115
TOTAL OTHER SOURCES/(USES)	(\$3,340,448)	(\$2,872,000)	116%	(\$5,977,265)
CASH INCREASE/(DECREASE)	(\$2,158,037)	(\$1,310,000)	165%	(\$5,906,939)

**NORTH MARIN WATER DISTRICT
INCOME STATEMENT AND CASH FLOW BY SERVICE AREA
FOR THE PERIOD ENDING MARCH 31, 2026**

<u>SUMMARY INCOME STATEMENT</u>	TOTAL	NOVATO WATER	NOVATO RECYCLED	WEST MARIN WATER	OCEANA MARIN SEWER
Operating Revenue	\$23,054,266	\$20,365,390	\$1,466,509	\$935,728	\$286,639
Operating Expense	22,204,698	19,936,486	1,040,067	892,303	335,842
OPERATING INCOME/(LOSS)	\$849,568	\$428,903	\$426,442	\$43,425	(\$49,203)
Non-Operating Revenue/(Expense)	332,843	461,640	(89,385)	(15,934)	(23,478)
NET INCOME/(LOSS)	\$1,182,411	\$890,543	\$337,057	\$27,491	(\$72,680)
CAPITAL CONTRIBUTIONS					
Developer In-Kind Contributions	\$1,415,584	\$1,422,507	\$0	(\$6,800)	(\$124)
Connection Fees	66,700	61,120	0	5,580	0
Grant Proceeds	1,100	1,100	0	0	0
FRC Transfer	0	0	0	0	0
CAPITAL CONTRIBUTIONS	\$1,483,385	\$1,484,728	\$0	(\$1,220)	(\$124)
Prior Period Adjustments	0	0	0	0	0
CHANGE IN NET POSITION	\$2,665,795	\$2,375,271	\$337,057	\$26,271	(\$72,804)
Net Position June 30, 2025	132,347,706	94,829,646	26,438,388	7,960,021	3,119,652
Net Position March 31, 2026	\$135,013,501	\$97,204,917	\$26,775,445	\$7,986,292	\$3,046,848
CASH FLOW STATEMENT					
Net Income/(Loss)	\$1,182,411	\$890,543	\$337,057	\$27,491	(\$72,680)
Add back Depreciation	3,531,967	2,668,804	596,605	218,420	48,137
Cash Generated From Operations	\$4,714,378	\$3,559,347	\$933,662	\$245,911	(\$24,543)
Other Sources (Uses) of Funds					
Connection Fee Revenue	\$66,700	\$61,120	\$0	\$5,580	\$0
Loan Proceeds	0	0	0	0	0
Grant Proceeds	1,100	1,100	0	0	0
Capital Assets Acquisition	(4,232,161)	(3,683,650)	(13,272)	(520,969)	(14,270)
Caltrans AEEP Capital Contribution	0	0	0	0	0
Marin Country Club Loan Principal Pmts	32,623	0	32,623	0	0
Principal Paid on Debt	(2,756,039)	(1,970,055)	(649,577)	(136,407)	0
Consumer Receivables Decr (Incr)	39,650	3,106	1,023	111,446	(75,925)
Construction Advances (Decr) Incr	(240,189)	(121,211)	0	(116,601)	(2,376)
Other Assets Decr (Incr)	1,410,821	1,439,974	820	(44,681)	14,708
Other Liabilities (Decr) Incr	(500,829)	(610,347)	(10,817)	11,419	108,916
Trade Accounts Payable (Decr) Incr	(694,092)	(694,092)	0	0	0
Connection Fee Transfer	0	0	0	0	0
Interdistrict Transfers	0	0	0	0	0
Interdistrict Loan Due To (From)	0	(47,840)	0	47,840	0
Total Other Sources (Uses)	(\$6,872,415)	(\$5,621,895)	(\$639,200)	(\$642,374)	\$31,054
Net Cash Provided (Used)	(\$2,158,037)	(\$2,062,549)	\$294,463	(\$396,463)	\$6,511
MV Cash & Investments June 30, 2025	\$21,681,274	\$13,895,140	\$7,169,220	\$396,463	\$220,451
MV Cash & Investments March 31, 2026	\$19,523,236	\$11,832,592	\$7,463,683	\$0	\$226,962

**NOVATO WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
OPERATING REVENUE				
Water Sales	\$1,277,647	\$13,513,529	72%	\$13,550,529
Bill Adjustments	(14,741)	(119,406)	64%	(132,169)
Bimonthly Service Charges	760,554	6,629,623	75%	6,252,130
Account Turn-on Charges	7,910	68,060	77%	62,265
New Account Charges	270	2,590	65%	2,935
Returned Check Charges	18	180	-	189
Hydrant Meter Up/Down Charges	100	1,560	78%	1,400
Backflow Service Charges	14,781	132,515	77%	130,218
Lab Service-Outside Clients	2,841	28,486	73%	32,763
Wheeling Charges - MMWD	626	108,253	88%	100,899
TOTAL OPERATING REVENUE	\$2,050,006	\$20,365,390	73%	\$20,001,158
TOTAL EXPENDITURES				
SOURCE OF SUPPLY				
Supervision & Engineering	\$1,740	\$14,278	238%	\$4,377
Operating Expense - Source	1,672	9,676	54%	10,640
Maint/Monitoring of Dam	556	1,855	6%	34,174
Maint of Lake & Intakes	236	967	12%	5,223
Maint of Structures	310	(10)	-1%	684
Maint of Watershed	0	5,569	14%	1,210
Water Quality Surveillance	374	1,199	60%	1,556
Fishery Maint	0	0	0%	616
Purchased Water	795,827	5,564,500	78%	7,039,278
Permits, Fines & Penalties	623	136,631	79%	2,251
GASB68 Adjustment	0	0	0%	0
SOURCE OF SUPPLY	\$801,339	\$5,734,665	77%	\$7,100,009
PUMPING				
Maint of Structures & Grounds	\$300	\$57,457	131%	\$36,125
Maint of Pumping Equipment	8,796	60,117	42%	88,570
Electric Power	41,519	498,483	76%	454,847
GASB68 Adjustment (Pension)	0	0	0%	0
PUMPING	\$50,615	\$616,056	73%	\$579,542
OPERATIONS				
Supervision & Engineering	\$22,027	\$246,861	48%	\$310,619
Operating Expense - Operations	63,494	524,969	63%	563,941
Maintenance Expense	7,283	70,552	89%	62,395
Telemetry Equipment/Controls Maint	22,214	80,255	71%	69,673
Leased Lines	1,101	10,434	39%	19,700
GASB68 Adjustment (Pension)	0	0	0%	0
OPERATIONS	\$116,119	\$933,071	51%	\$1,026,328

**NOVATO WATER
 DETAIL INCOME STATEMENT
 FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
WATER TREATMENT				
Supervision & Engineering	\$6,500	\$91,753	37%	\$252,440
Operating Expense - Water Treatment	9,099	228,733	61%	94,162
Purification Chemicals	16,003	274,374	77%	224,135
Sludge Disposal	6,731	124,883	149%	14,212
Maint of Structures & Grounds	16,051	88,128	163%	36,564
Maint of Purification Equipment	(56,159)	221,481	68%	138,147
Electric Power	15,116	122,327	59%	102,530
Water Quality Programs	10,244	122,255	52%	188,475
Laboratory Direct Labor	50,289	490,729	93%	369,351
Lab Service-Outside Clients	1,746	29,256	45%	34,524
Water Quality Supervision	12,922	109,535	76%	101,207
Laboratory Supplies & Expense	7,747	95,406	159%	89,509
Customer Water Quality	3,082	47,094	89%	45,425
Lab Cost Distributed	(2,480)	(31,755)	41%	(54,330)
GASB68 Adjustment (Pension)	0	0	0%	0
WATER TREATMENT	\$96,889	\$2,014,200	64%	\$1,636,352
TRANSMISSION & DISTRIBUTION				
Supervision & Engineering	\$85,636	\$703,523	98%	\$511,980
Engineering Studies	0	97	-	0
Maps & Records	13,811	169,315	79%	155,262
Operation of T&D System	6,558	111,402	77%	100,839
Facilities Location	18,035	150,282	78%	143,775
Safety: Construction & Engineering	21,270	62,733	103%	30,792
Customer Service Expense	15,081	125,500	64%	143,043
Flushing	3,184	25,635	38%	74,540
Storage Facilities Expense	15,510	118,071	61%	169,417
Cathodic Protection	1,170	3,045	101%	2,176
Maint of Storage Facilities	(450)	0	-	0
Maint of Valves/Regulators	53,134	195,073	123%	110,713
Maint of Mains	7,619	224,977	57%	134,859
Leak Detection - Mains	2,252	22,231	79%	18,466
Backflow Prevention Program	57,039	232,312	58%	305,361
Maint of Copper Services	14,061	144,878	46%	235,200
Maint of PB Service Lines	14,775	222,575	59%	264,317
Single Service Installations	2,736	60,709	169%	35,777
Maint of Meters	31,869	221,113	71%	499,049
Detector Check Assembly Maint	(910)	106,718	52%	203,245
Maint of Hydrants	24,121	72,725	251%	12,440
GASB68 Adjustment (Pension)	0	0	0%	0
TRANSMISSION & DISTRIBUTION	\$386,501	\$2,972,914	62%	\$3,151,250

**NOVATO WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
CONSUMER ACCOUNTING				
Meter Reading	\$2,014	\$17,972	67%	\$19,496
Collection Expense - Labor	3,651	32,379	88%	27,948
Collection Expense - Agency	0	424	42%	397
Billing & Consumer Accounting	16,846	148,164	77%	137,971
Contract Billing	1,680	13,095	77%	12,409
Stationery, Supplies & Postage	7,211	58,300	74%	56,987
Online Payment Processing Fees	16,150	95,956	82%	83,580
Lock Box Service	1,347	7,786	71%	8,232
Uncollectable Accounts	1,926	16,077	42%	25,194
Office Equipment Expense	28,296	33,351	48%	45,894
Distributed to West Marin (4.1%)	(1,645)	(15,156)	-	(16,370)
GASB68 Adjustment (Pension)	0	0	0%	0
CONSUMER ACCOUNTING	\$77,476	\$408,347	63%	\$401,739
WATER CONSERVATION				
Residential	\$18,151	\$179,222	76%	\$169,868
Commercial	1,101	8,765	58%	11,503
Public Outreach/Information	25,873	160,387	73%	154,274
Large Landscape	228	1,352	34%	3,121
GASB68 Adjustment (Pension)	0	0	0%	0
TOTAL WATER CONSERVATION	\$45,353	\$349,726	64%	\$338,766
GENERAL AND ADMINISTRATIVE				
Directors Fees	\$3,492	\$33,108	79%	\$27,562
Legal Fees	1,008	18,967	100%	\$12,128
Human Resources	15,814	127,667	43%	148,986
Auditing Fees	7,250	29,255	101%	13,845
Consulting Services/Studies	28,071	391,706	77%	172,247
General Office Salaries	146,106	1,259,396	78%	1,253,048
Safety: General District Wide	10,876	40,554	97%	32,167
Office Supplies	2,817	21,536	94%	17,039
Employee Events	206	14,201	75%	12,041
Other Administrative Expense	61	466	-	497
Election Cost	0	0	-	30,707
Dues & Subscriptions	138	80,975	88%	79,893
Vehicle Expense	676	6,084	76%	6,084
Meetings, Conferences & Training	40,003	181,382	90%	133,479
Recruitment Expense	510	1,489	11%	8,816
Gas & Electricity	3,671	50,131	456%	4,116
Telephone	1,658	14,859	78%	12,760
Water	0	1,942	65%	1,639
Buildings & Grounds Maint	11,932	179,355	206%	36,186
Office Equipment Expense	25,892	219,346	94%	191,931
Insurance Premiums & Claims	23,654	217,905	64%	256,706
Retiree Medical Benefits	21,150	196,056	74%	193,907
(Gain)/Loss on Overhead Charges	(71,287)	196,526	66%	(247,971)
G&A Applied to Other Operations (5.9%)	(26,014)	(222,813)	100%	(168,579)
G&A Applied to Construction	(45,341)	(446,239)	61%	(526,858)
GASB68 Adjustment (Pension)	191,147	1,624,852	254%	1,512,894
GENERAL & ADMINISTRATIVE	\$393,488	\$4,238,704	110%	\$3,215,268
Depreciation (Note 5)	302,623	2,668,804	80%	2,246,351
TOTAL OPERATING EXPENSE	\$2,270,403	\$19,936,486	75%	\$19,695,605
OPERATING INCOME/(LOSS)	(\$220,397)	\$428,903	33%	\$305,553

**NOVATO WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	<u>MARCH 2026</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD/ BUDGET%</u>	<u>PRIOR YTD ACTUAL</u>
NON-OPERATING REVENUE				
Interest:				
General Funds	\$11,447	\$199,072	88%	\$211,638
Retiree Medical Insurance Fund	6,603	90,262	104%	82,912
Interest Revenue-Leases	0	7,692	85%	8,144
CLAM Loan for West Marin House	2,104	6,356	-	0
Admin Bldg/CIP Project Fund	0	0	0%	33,033
Funds Held in County Treasury	0	13,941	36%	34,421
West Marin/OM Loan from Novato	0	30,472	152%	0
MMWD Interconnection Agreement Loan	0	39,586		43,965
Total Interest Revenue	<u>\$20,153</u>	<u>\$387,382</u>	83%	<u>\$414,113</u>
Rents & Leases	0	28,590	36%	55,515
Tax Proceeds	156	86,391	57%	82,726
Other Non-Operating Revenue	364	602,386	75%	102,876
Gain/(Loss) on MV of Investments	(32,668)	(23,869)	-	56,589
Disposition of Surplus Property	0	0	-	0
NON-OPERATING REVENUE	<u>(\$13,095)</u>	<u>\$1,080,879</u>	72%	<u>\$711,819</u>
NON-OPERATING EXPENSE				
Bank of Marin AEEP Loan Interest Exp	\$7,067	\$66,968	76%	\$76,856
STP SRF Loan Interest Expense	7,418	66,761	75%	83,585
JP Morgan/Chase AMI Loan Interest Expense	5,335	53,486	74%	59,550
Webster Bank Loan Interest Expense	43,513	408,220	75%	426,399
Other Non-Operating Expense	1,064	23,804	149%	592,882
GASB68 Adjustment	0	0	-	0
NON-OPERATING EXPENSE	<u>\$64,397</u>	<u>\$619,239</u>	76%	<u>\$1,239,273</u>
NET INCOME/(LOSS)	<u>(\$297,890)</u>	<u>\$890,543</u>	45%	<u>(\$221,901)</u>
BEGINNING FUND EQUITY				
		\$94,829,646		\$94,186,088
NET INCOME/(LOSS)	(297,890)	890,543		(221,901)
CONTRIBUTED CAPITAL				
Loans/Grants	0	0		0
Water Conservation Grants	0	1,100		16,456
Developer 'In-Kind' Contributions	54,336	1,422,507		372,783
Caltrans AEEP Capital Contribution	0	0		0
MMWD AEEP Capital Contribution	0	0		0
Facility Reserve Charges	0	61,120		123,130
2% @ 55 Fund Interest	0	0		0
FRC Transfer to/from Recycled Water	0	0		(753,207)
Prior Period Adjustment (Note 12)	0	0		0
ENDING FUND EQUITY		<u>\$97,204,917</u>		<u>\$93,723,349</u>

**NOVATO RECYCLED WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
OPERATING REVENUE				
Recycled Water Sales	\$11,016	\$1,194,747	78%	\$1,288,351
Bill Adjustments	0	0	0%	(577)
Bimonthly Service Charges	38,212	258,252	81%	236,124
Water Loads	980	13,460	61%	19,480
Account Turn-on Charges	0	50	-	50
TOTAL OPERATING REVENUE	\$50,208	\$1,466,509	78%	\$1,543,428
OPERATING EXPENSE				
SOURCE OF SUPPLY				
Purchased Water - NSD	0	213,928	71%	266,766
Purchased Water - LGVSD	0	30,312	51%	36,239
Permits, Fines & Penalties	0	1,500	-	0
SOURCE OF SUPPLY	\$0	\$245,740	68%	\$303,005
PUMPING				
Maint of Pumping Equipment	0	0	0%	0
Electric Power	102	3,620	91%	3,316
PUMPING	\$102	\$3,620	36%	\$3,316
OPERATIONS				
Supervision & Engineering	\$1,725	\$2,922	15%	\$7,342
Operating Expense - Operations	0	0	0%	1,339
Potable Water Consumed	15,014	69,032	80%	57,159
Maintenance Expense	0	6,078	122%	5,180
Telemetry Equipment/Controls Maint	0	0	0%	2,505
GASB68 Adjustment (Pension)	0	0	0%	0
OPERATIONS	\$16,739	\$78,031	63%	\$73,525
WATER TREATMENT				
Maint of Purification Equipment	0	101	5%	1,458
Electric Power	0	0	0%	0
Laboratory Direct Labor	0	282	28%	1,466
Water Quality Supervision	0	0	0%	0
Lab Expense Distributed from Novato	(1)	155	8%	1,187
GASB68 Adjustment (Pension)	0	0	0%	0
WATER TREATMENT	(\$1)	\$538	6%	\$4,111
TRANSMISSION & DISTRIBUTION				
Supervision & Engineering	\$0	(\$160)	-2%	\$22,544
Operation of T&D System	0	2,658	133%	0
Customer Service Expense	479	9,043	70%	9,885
Storage Facilities Expense	1,505	5,270	59%	6,288
Maint of Mains	0	3,800	10%	24,599
Maint of PB Service Lines	0	0	0%	1,503
Maint of Meters	0	0	0%	0
GASB68 Adjustment (Pension)	0	0	0%	0
TRANSMISSION & DISTRIBUTION	\$1,983	\$20,612	23%	\$64,818

**NOVATO RECYCLED WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	<u>MARCH 2026</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD/ BUDGET%</u>	<u>PRIOR YTD ACTUAL</u>
CONSUMER ACCOUNTING				
Distributed from Novato (0.2%)	\$162	\$1,478	74%	\$1,545
CONSUMER ACCOUNTING	\$162	\$1,478	74%	\$1,545
GENERAL AND ADMINISTRATIVE				
Dues & Subscriptions	\$0	\$5,000	100%	\$5,000
Distributed from Novato (2.4%)	8,217	70,379	95%	55,903
GASB68 Adjustment	2,018	18,064	-	15,560
GENERAL & ADMINISTRATIVE	\$10,235	\$93,443	118%	\$76,463
Depreciation (Note 5)	\$66,290	\$596,605	75%	\$592,525
TOTAL OPERATING EXPENSE	\$95,510	\$1,040,067	71%	\$1,119,308
OPERATING INCOME/(LOSS)	(\$45,302)	\$426,442	105%	\$424,120
NON-OPERATING REVENUE				
Interest:				
General Funds	\$11,383	\$157,876	107%	\$133,448
StoneTree RWF Loan	1,596	7,268	145%	7,560
Total Interest Revenue	\$12,979	\$165,145	108%	\$141,009
Other Non-Operating Revenue	0	0	-	0
NON-OPERATING REVENUE	\$12,979	\$165,145	108%	\$141,009
NON-OPERATING EXPENSE				
RWF SRF Loan Interest Expense	\$1,055	\$9,498	79%	\$14,081
Expansion SRF Loan Interest Expense	13,346	120,116	75%	130,655
Capital Contribution Expense-NSD&LGVSD	0	124,916	22%	0
NON-OPERATING EXPENSE	\$14,402	\$254,530	34%	\$144,735
NET INCOME/(LOSS)	(\$46,725)	\$337,057	(176%)	\$420,393
BEGINNING FUND EQUITY				
NET INCOME/(LOSS)	(46,725)	337,057		420,393
FRC Transfer to/from Novato	0	0		753,207
Prior Period Adjustment (Note 12)	0	0		0
ENDING FUND EQUITY		\$26,775,445		\$27,207,990

**WEST MARIN WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
OPERATING REVENUE				
Water Sales	\$70,464	\$683,562	74%	\$668,703
Bill Adjustments	(1,152)	(14,889)	45%	(35,605)
Bimonthly Service Charges	31,930	258,724	69%	225,088
Account Turn-on Charges	0	1,720	86%	1,245
New Account Charges	0	70	-	60
Returned Check Charges	0	18	-	9
Hydrant Meter Up/Down Charges	0	0	-	100
Backflow Service Charges	19	6,523	82%	6,151
TOTAL OPERATING REVENUE	\$101,262	\$935,728	73%	\$865,752
OPERATING EXPENSE				
SOURCE OF SUPPLY				
Supervision & Engineering	\$544	\$3,580	90%	\$2,417
Operating Expense	56	420	11%	2,614
Maint of Structures	0	0	0%	8,820
Maint of Watershed	0	0	0%	0
Permits, Fines & Penalties	0	19,672	86%	1,137
GASB68 Adjustment (Pension)	0	0	0%	0
SOURCE OF SUPPLY	\$600	\$23,672	61%	\$14,987
PUMPING				
Maint of Structures and Grounds	\$161	\$7,389	185%	\$2,645
Maint of Pumping Equip	0	5,347	76%	4,346
Electric Power	5,086	61,954	70%	66,479
GASB68 Adjustment (Pension)	0	0	0%	0
PUMPING	\$5,247	\$74,691	70%	\$73,470
OPERATIONS				
Supervision & Engineering	\$1,935	\$14,355	50%	\$22,332
Operating Expense	1,708	12,846	58%	16,263
Maintenance Expense	0	142	14%	356
Maint of Telemetry Equipment	2,487	15,979	76%	17,021
Leased Lines	324	2,638	44%	4,277
GASB68 Adjustment (Pension)	0	0	0%	0
OPERATIONS	\$6,454	\$45,959	46%	\$60,248
WATER TREATMENT				
Supervision & Engineering	\$1,419	\$15,653	63%	\$19,492
Operating Expense	2,480	36,465	59%	55,639
Purification Chemicals	0	4,870	61%	4,953
Maint of Structures & Grounds	0	5,063	51%	7,696
Maint of Purification Equipment	2,643	13,878	48%	19,796
Water Quality Programs	0	603	-	0
Electric Power	4,800	10,813	57%	17,807
Laboratory Direct Labor	4,567	53,161	76%	58,280
Laboratory Services	1,638	13,550	54%	18,821
Water Quality Supervision	2,698	5,666	81%	4,095
Customer Water Quality	56	5,899	74%	5,562
Lab Expense Distributed from Novato	2,225	29,104	61%	47,221
GASB68 Adjustment (Pension)	0	0	0%	0
WATER TREATMENT	\$22,526	\$194,725	54%	\$259,362

**WEST MARIN WATER
 DETAIL INCOME STATEMENT
 FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
TRANSMISSION & DISTRIBUTION				
Supervision & Engineering	\$1,901	\$13,164	658%	\$1,148
Operating Expense	0	290	-	0
Facilities Location - USA	0	13,644	171%	6,340
Customer Service Expense	460	5,631	43%	8,535
Flushing	0	14	0%	2,448
Storage Facilities Expense	8,726	37,514	99%	27,715
Cathodic Protection	669	669	67%	378
Maint of Valves	9,769	12,326	-	0
Maint of Mains	2,686	3,455	19%	16,571
Backflow Dev Inspection/Survey	505	1,739	14%	9,220
Maint of Copper Services	193	7,345	122%	3,575
Maint of PB Service Lines	0	13,086	44%	19,706
Maint of Meters	317	3,922	65%	13,554
Detector Check Assembly Maint	0	3,114	-	0
Single Service Installation	0	8,425		(2,282)
TRANSMISSION & DISTRIBUTION	\$25,224	\$124,339	93%	\$106,908
CONSUMER ACCOUNTING				
Meter Reading	\$998	\$9,597	56%	\$13,427
Collection Expense - Labor	72	1,118	56%	1,442
Online Payment Processing Fees	(664)	(664)	-	(19)
Distributed from Novato (3.6%)	1,251	11,396	67%	\$12,210
GASB68 Adjustment (Pension)	0	0	0%	0
CONSUMER ACCOUNTING	\$1,657	\$21,447	52%	\$27,059
WATER CONSERVATION				
Water Conservation Program	\$734	\$4,977	38%	\$14,590
TOTAL WATER CONSERVATION	\$734	\$4,977	38%	\$14,590
GENERAL AND ADMINISTRATIVE				
Legal Fees	\$98	\$98	-	\$0
Consulting Services/Studies	\$0	\$1,337	2%	\$41,273
Distributed from Novato (3.6%)	12,563	107,601	98%	84,507
GASB68 Adjustment (Pension)	10,077	75,037	-	86,061
GENERAL & ADMINISTRATIVE	\$22,737	\$184,072	99%	\$211,841
Depreciation (Note 5)	24,504	218,420	75%	185,762
TOTAL OPERATING EXPENSE	\$109,682	\$892,303	70%	\$954,229
OPERATING INCOME/(LOSS)	(\$8,421)	\$43,425	869%	(\$88,477)

**WEST MARIN WATER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	<u>MARCH 2026</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD/ BUDGET%</u>	<u>PRIOR YTD ACTUAL</u>
NON-OPERATING REVENUE				
Interest - General Funds	\$0	\$3,414	49%	\$9,995
Interest Revenue-Leases	0	191	-	371
Rents & Leases	0	5,285	88%	5,285
NON-OPERATING REVENUE	\$0	\$8,891	68%	\$15,651
NON-OPERATING EXPENSE				
Bank of Marin Loan Interest Expense	\$1,037	\$9,830	76%	\$11,282
Loan from Novato-Interest Expense	1,666	14,995	75%	16,915
NON-OPERATING EXPENSE	\$2,703	\$24,825	75%	\$28,196
NET INCOME/(LOSS)	(\$11,124)	\$27,491	(183%)	(\$101,022)
BEGINNING FUND EQUITY				
NET INCOME/(LOSS)	(11,124)	27,491		(101,022)
CONTRIBUTED CAPITAL				
Water Conservation Grants	0	0		236
New Gallagher Well #2 Grant	0	0		0
Developer 'In-Kind' Contributions	1,865	(6,800)		161,711
Facility Reserve Charges	0	5,580		31,820
PRIOR YEAR ADJUSTMENTS (Note 11c)	0	0		0
ENDING FUND EQUITY		\$7,986,292		\$7,941,243

**OCEANA MARIN SEWER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	MARCH 2026	YEAR TO DATE ACTUAL	YTD/ BUDGET%	PRIOR YTD ACTUAL
OPERATING REVENUE				
Sewer Service Charges	\$31,571	\$284,139	75%	\$258,804
Inspection Fees	0	2,500	250%	0
TOTAL OPERATING REVENUE	\$31,571	\$286,639	76%	\$258,804
OPERATING EXPENSE				
SEWAGE COLLECTION				
Supervision & Engineering	\$2,726	\$13,724	38%	\$25,999
Inspection	0	792	-	81
Operating Expense	197	4,314	54%	2,973
Facilities Location	0	0	0%	841
Maint of Telemetry Equipment	109	806	40%	1,325
Maint of Lift Stations	417	21,957	116%	14,398
Maint of Manholes	0	20,500	82%	0
Maint of Sewer Mains	0	0	0%	5,458
Electric Power	2,523	24,209	97%	19,052
GASB68 Adjustment (Pension)	0	0	0%	0
SEWAGE COLLECTION	\$5,971	\$86,301	59%	\$70,127
SEWAGE TREATMENT				
Supervision & Engineering	\$0	\$268	-	\$3,336
Operating Expense	943	9,772	17%	55,331
Treatment Supplies & Expense	0	3,549	-	1,685
Maint of Structures	0	0	0%	0
Maint of Equipment	387	3,793	190%	1,600
Laboratory Direct Labor	1,015	5,065	-	7,309
Lab Expense Distributed from Novato	255	2,496	13%	5,922
Electric Power	2,004	5,679	81%	4,577
Permits, Fines & Penalties	0	33,055	94%	0
GASB68 Adjustment (Pension)	0	0	0%	0
SEWAGE TREATMENT	\$4,604	\$63,676	49%	\$79,760
SEWAGE DISPOSAL				
Operating Expense	\$4,128	\$27,751	96%	\$22,042
Maint of Pump Stations	31	10,295	94%	7,156
Maint of Storage Ponds	2,013	20,925	209%	6,110
Maint of Irrigation Field	0	4,843	121%	0
GASB68 Adjustment (Pension)	0	0	0%	0
SEWAGE DISPOSAL	\$6,172	\$63,813	105%	\$35,309
CONSUMER ACCOUNTING				
Collection Expense - County of Marin	\$0	\$359	-	\$356
Distributed from Novato (0.6%)	232	2,282	57%	2,615
CONSUMER ACCOUNTING	\$232	\$2,641	66%	\$2,970

**OCEANA MARIN SEWER
DETAIL INCOME STATEMENT
FOR THE PERIOD ENDING MARCH 31, 2026**

	<u>MARCH 2026</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD/ BUDGET%</u>	<u>PRIOR YTD ACTUAL</u>
GENERAL AND ADMINISTRATIVE				
Consulting Services/Studies	\$0	\$0	0%	\$0
Distributed from Novato (1.1%)	\$5,234	\$44,834	121%	\$28,169
Liability Insurance	0	2,855	95%	2,679
GASB68 Adjustment	2,624	23,584	-	24,818
GENERAL AND ADMINISTRATIVE	\$7,859	\$71,273	79%	\$55,666
Depreciation (Note 5)	5,392	48,137	78%	40,981
TOTAL OPERATING EXPENSE	\$30,230	\$335,842	68%	\$284,814
OPERATING INCOME/(LOSS)	\$1,341	(\$49,203)	43%	(\$26,010)
NON-OPERATING REVENUE				
Rents & Leases	\$0	\$250	-	\$250
Interest - General Funds	354	2,260	45%	0
Other Non-Operating Revenue/Expense	0	(18,129)	-	(1,384)
NON-OPERATING REVENUE	\$354	(\$15,618)	-312%	(\$1,134)
NON-OPERATING EXPENSE				
Interest Expense	\$0	\$0	0%	\$0
Loan from Novato-Interest Expense	873	7,859		0
NON-OPERATING EXPENSE	\$873	\$7,859	65%	\$0
NET INCOME/(LOSS)	\$822	(\$72,680)	60%	(\$27,143)
BEGINNING FUND EQUITY		\$3,119,652		\$1,974,377
NET INCOME/(LOSS)	822	(72,680)		(27,143)
CONTRIBUTED CAPITAL				
Contribution in Aid of Construction	0	(124)		(515)
Sewer Facilities Connection Charges	0	0		0
FEMA/CAL OES Grant-OM Treatment Pond	0	0		1,190,519
PRIOR YEAR ADJUSTMENTS (Note 11d)	0	0		0
ENDING FUND EQUITY		\$3,046,848		\$3,137,238

**NORTH MARIN WATER DISTRICT
VEHICLE FLEET ANALYSIS
FOR PERIOD ENDING March 31, 2026**

Fiscal Year to Date

Vehicle Cost per Mile

Year	Description	Veh#	Assigned	Mileage	Expense ¹	Recovery ²	Gain/(Loss)	Mileage	Life to Date	FYTD26	FYTD25
1	2008 Ford F250 4x4	506	Pool	405	\$251	\$56	(\$195)	86,125	\$0.86	\$0.62	\$0.00
2	2012 Ford F250	515	Williamson	5,710	\$2,955	\$5,579	\$2,624	123,494	\$0.65	\$0.52	\$2.61
3	2012 Ford F250	516	Pearce	9,618	\$6,532	\$11,179	\$4,647	148,716	\$0.67	\$0.68	\$3.08
4	2014 Ford F150	517	Kurfirst	2,504	\$500	\$1,925	\$1,425	41,862	\$0.58	\$0.20	\$0.92
5	2015 Ford F250 4x4	518	Construction/Pool	3,574	\$2,067	\$2,177	\$110	128,510	\$0.50	\$0.58	\$0.62
6	2015 Ford F150 4X4	521	Construction/Pool	3,235	\$922	\$1,218	\$296	74,427	\$0.41	\$0.29	\$0.84
7	2016 Nissan Frontier	522	Pool	1,662	\$662	\$446	(\$215)	78,550	\$0.44	\$0.40	\$1.57
8	2017 Ford Escape 4X4	523	Out of Service	3,425	\$740	\$275	(\$466)	46,103	\$0.45	\$0.22	\$0.42
9	2016 Nissan Frontier	524	Lab	2,350	\$1,666	\$501	(\$1,166)	77,100	\$0.56	\$0.71	\$0.41
10	2018 Ford Cargo Van	526	On-Call Construction	7,453	\$2,235	\$294	(\$1,941)	76,067	\$0.45	\$0.30	\$2.88
11	2018 Dodge Ram 2500	527	Corda	1,947	\$1,526	\$0	(\$1,526)	79,786	\$0.66	\$0.78	\$0.94
12	2019 Chev Colorado 4x4	528	STP	5,484	\$1,627	\$672	(\$955)	38,564	\$0.52	\$0.30	\$0.70
13	2021 Nissan Rogue	541	Roberto	1,917	\$286	\$415	\$129	33,085	\$0.31	\$0.15	\$0.38
14	2021 Nissan Frontier	542	STP	5,641	\$1,343	\$1,449	\$106	43,654	\$0.47	\$0.24	\$0.81
15	2021 Ford Ranger 4x4	543	STP	2,328	\$644	\$511	(\$133)	32,732	\$0.34	\$0.28	\$0.33
16	2020 Ford F150	544	Clark	3,314	\$881	\$616	(\$265)	7,787	\$0.35	\$0.27	\$0.85
17	2021 Ford F150	545	Kane	2,552	\$441	\$91	(\$350)	12,972	\$0.34	\$0.17	\$0.75
18	2021 Ford F150 4x4	546	Engineering	922	\$106	\$1,105	\$999	25,482	\$0.27	\$0.11	\$0.38
19	2022 Chevy Bolt EUV	548	LAB	4,642	\$22	\$1,308	\$1,287	23,869	\$0.08	\$0.00	\$1.09
20	2023 Chevy Bolt EUV	549	LeBrun	8,720	\$324	\$895	\$571	38,464	\$0.06	\$0.04	\$2.22
21	2022 Ford Ranger 4x4	550	Davenport	7,597	\$1,668	\$5,502	\$3,834	36,285	\$0.37	\$0.22	\$0.19
22	2022 Ford Ranger 2WD	551	Lawrence	10,389	\$2,217	\$3,745	\$1,528	17,703	\$0.34	\$0.21	\$0.00
23	2022 Ford Ranger 2WD	552	Castellucci	9,216	\$1,194	\$6,034	\$4,840	43,259	\$0.27	\$0.13	\$0.02
24	2022 Ford Ranger 2WD	553	Construction	4,901	\$634	\$6,272	\$5,638	23,870	\$0.36	\$0.13	\$0.36
25	2023 Ford Ranger 4x4	554	Hanson	8,585	\$1,944	\$1,845	(\$99)	32,200	\$0.45	\$0.23	\$0.27
26	2023 Nissan Leaf EV	555	Kennedy	2,405	\$185	\$924	\$739	19,684	\$0.12	\$0.08	\$0.51
27	2024 FORD F250 4X4 #556	556	Watkins	6,164	\$2,490	\$1,190	(\$1,300)	19,252	\$0.83	\$0.40	\$1.71
28	2024 FORD F250 4X4 #557	557	Breit	15,292	\$5,145	\$6,118	\$973	42,578	\$0.49	\$0.34	\$0.26
29	2025 NISSAN ROGUE S AWD	558	Engineerig	576	\$75	\$452	\$376	1,667	\$0.26	\$0.13	\$0.00
30	2024 FORD F-150 XL 4x4	560	Reed	3,018	\$361	\$3,213	\$2,852	4,382	\$0.21	\$0.12	\$0.00
31	2025 FORD F250 4X4 #561	561	Northen	11,068	\$5,891	\$1,855	(\$4,036)	11,548	\$0.51	\$0.53	\$0.00
32	2025 FORD F250 4X4 #562	562	STP	3,968	\$10,454	\$882	(\$9,572)	4,302	\$2.43	\$2.63	\$0.00
33	2025 FORD F150 4x4 #563	563	Bergstrom	6,373	\$1,632	\$3,483	\$1,851	6,373	\$0.26	\$0.26	\$0.00
34	2025 FORD F150 XL	566	Kehoe	1,998	\$185	\$0	(\$185)	1,998	\$0.09	\$0.09	\$0.00
Total 3/4 Ton & Under				168,953	59,804	72,225	12,420	1,482,450	\$0.00	\$0.35	\$0.47
1	1999 Ford F350 W/Svc Body	19	Pool	1,076	\$309	\$896	\$587	141,858	\$0.84	\$0.29	\$0.00
2	2002 Int'l 5 Yd Dump	44	Construction	2,742	\$971	\$574	(\$397)	121,268	\$1.87	\$0.35	\$2.02
3	2006 Int'l 4300 Crew	503	Construction/Crew	3,917	\$1,892	\$8,120	\$6,228	63,148	\$2.48	\$0.48	\$1.68
4	2009 Peterbilt 325 Crew	508	Construction/Crew	4,496	\$5,189	\$5,110	(\$79)	57,064	\$2.47	\$1.15	\$3.21
5	2012 Int'l 5 Yd Dump	514	Construction	6,897	\$3,903	\$7,280	\$3,377	69,551	\$1.82	\$0.57	\$1.63
6	2015 Int'l 5 Yd Dump	519	McDonald	4,746	\$10,335	\$3,024	(\$7,311)	66,890	\$1.66	\$2.18	\$2.78
7	2017 Ford F350 4x4	525	Lemos	12,718	\$2,451	\$8,204	\$5,753	75,148	\$0.80	\$0.19	\$0.62
8	2019 Ford F550 3 YD Dump	530	Construction	4,639	\$3,360	\$4,830	\$1,470	20,332	\$1.54	\$0.72	\$1.64
9	2021 Int'l 5 Yd Dump	547	Sjoblom	8,630	\$2,878	\$5,488	\$2,610	16,668	\$1.73	\$0.33	\$1.86
10	2026 INTERNATIONAL MV 607	564	Construction	2,933	\$6,870	(\$14)	(\$6,884)	2,933	\$2.34	\$2.34	\$0.00
11	2026 INTERNATIONAL MV 607	565	Construction	2,722	\$20,767	(\$14)	(\$20,781)	2,722	\$7.63	\$7.63	\$0.00
Total 1 Ton & Over				55,516	\$58,925	\$43,498	(\$15,427)	\$637,582	\$1.57	\$1.06	\$1.82

¹ Expense amount shown excludes depreciation (approximately \$165,000 for FY26).

² Recovery is the amount charged to projects and operations to recover the expense of owning and operating the vehicle. Commencing 7/1/17 the recovery rate for vehicles 3/4-ton and under is \$7/hr and the recovery rate for vehicles 1-ton and over is \$14/hr. An additional 50% is charged to developer projects to reflect the fair market value of the vehicle being used.

**NORTH MARIN WATER DISTRICT
WATER CONSERVATION PROGRAM DETAIL
PERIOD ENDING MARCH 31, 2026**

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			COST THRU	MARCH	FY 25/26	FY 25/26	(OVER)	TOTAL
			JUNE 2025	2026	TOTAL	BUDGET	UNDER	COST
NOVATO								
a. Residential								
1-7700-01	1-7700-26	1 Cash for Grass	\$612,481	\$2,848	\$43,829	\$70,000	\$26,171	\$656,310
1-7700-02	1-7700-27	2 Landscape Efficiency Rebates	47,341	23	2,188	6,000	3,812	49,529
1-7700-03		3 Fixtures Purchases	71,840	0	539	5,000	4,461	72,378
1-7700-06	1-7700-28	4 Washing Machine Rebates	376,615	75	1,056	5,000	3,944	377,671
1-7700-07		5 Demonstration Garden Improvements	55,105	0	182	0	(182)	55,288
1-7700-11	1-7700-29	6 Toilet Rebate-Residential	1,112,431	427	5,860	25,000	19,140	1,118,291
1-7700-12		7 Toilet Rebate - MF	130	0	0	0	0	130
1-7700-13		8 Residential Audits	508,394	0	2,599	20,000	17,401	510,993
1-7700-15		9 High Efficiency Toilet Distribution	242,197	0	0	0	0	242,197
1-7700-16		10 Water Waste Ordinance Monitoring	164,138	0	734	15,000	14,266	164,872
1-7700-17	1-7700-31	11 Swimming Pool Cover Rebate	16,889	248	1,401	5,000	3,599	18,290
1-7700-19	1-7700-32	12 ET Controller Rebate	64,952	173	1,317	6,000	4,683	66,270
1-7700-08		13 Administration	2,249,912	13,761	110,786	150,000	39,214	2,360,699
1-7700-20		14 New Development Wtr Cons Program	165,115	550	8,336	10,000	1,664	173,451
1-7700-21	1-7700-33	15 Demand Offset Rebate Program	7,129	46	325	2,000	1,675	7,454
1-7700-23		16 Grant Administration	3,300	0	0	1,000	1,000	3,300
1-7700-24	1-7700-34	17 Hot Water Recirculation Rebate	5,374	0	69	2,000	1,931	5,443
1-7700-25		18 Residential Fill Station	66,442	0	0	0	0	66,442
1-7705-02		19 Clothes Washer Rebate program	54,153	0	0	0	0	54,153
1-7700-35		Other Pipeline In UWMP	16,733	0	(0)	0	0	16,733
b. Non-Residential Programs								
1-7701-03	1-7701-04	1 Commercial Programs	80,831	1,101	8,765	16,000	7,235	89,596
c. Public Outreach/Information								
1-7702-01		1 Large Landscape Programs	58,727	228	1,352	13,000	11,648	60,079
1-7702-04		2 Large Landscape Irrigation Efficiency	1,121	0	0	0	0	1,121
1-7700-05		3 Marketing	5,584	0	0	0	0	5,584
TOTAL NOVATO WATER CONSERVATION			\$6,978,258	\$45,353	\$349,726	\$547,000	\$197,274	\$7,327,984
WEST MARIN WATER								
2-5166-00		a. Water Conservation Program	\$225,142	\$734	\$4,977	\$13,000	\$8,023	\$230,119
TOTAL WEST MARIN WATER CONSERVATION			\$225,142	\$734	\$4,977	\$13,000	\$8,023	\$230,119

NORTH MARIN WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS
PERIOD ENDING MARCH 31, 2026

Description		COST THRU JUNE 2025	COST THRU 2026	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
1. PIPELINES							
1a Pipeline Improvements							
a. Main/Pipeline Replacements							
1-7195-00	1 Novato Blvd Widening Diablo to Grant	\$180,376	\$59,088	\$215,270	\$1,200,000	\$984,730	\$395,645
1-7150-00	2 San Mateo Tank Transmission Main	384,117	6,648	1,662,119	1,650,000	(12,119)	2,046,236
1-7216-00	3 Tamalpais Cr Sr Apts Fire Svc	847	0	19,790	0	(19,790)	20,637
1b Pipeline Replacements							
1-8737-08	1 Closed - Repl 8" CI w/pvc-Railroad/Rose	\$406,051	\$0	\$1,513	\$0	(\$1,513)	\$407,564
1-7212-00	2 Stafford Lake Park Service Line	4,464	723	1,719	0	(1,719)	6,184
1-7213-00	3 Closed - Olive Avenue Main Replacement	26,491	0	120	0	(120)	26,611
1-7215-00	4 System Wide PR Station Rehab	308,565	0	27,101	0	(27,101)	335,665
1c Aqueduct Improvements							
1d Pipeline Contingency							
	1 Sync w/ City or County Paving	\$0	\$0	\$0	\$10,000	\$10,000	\$0
	2 Pipeline Resiliency Improvements-(25' Master Plan)	0	0	0	200,000	200,000	0
	3 Polybutylene (PB) Service Line Replacements	0	0	0	10,000	10,000	0
Subtotal Pipelines		\$1,310,910	\$66,459	\$1,927,632	\$3,070,000	\$1,142,368	\$3,238,542
2. STORAGE TANKS & PUMP STATIONS							
2a Tank Rehabilitation / Replacement							
1-6208-02	1 Dickson Tank Vent Replacement	\$0	\$1,626	\$2,530	\$40,000	\$37,470	\$2,530
2b Pump Station Rehabilitation / Replacement							
1-6112-26	1 Lynwood PS Replacement	\$614,132	\$0	\$12,435	\$300,000	\$287,565	\$626,567
1-6141-00	2 Crest PS	2,404,534	0	21,396	30,000	8,604	2,425,931
1-6103-22	3 Cherryhill PS Retaining Wall Repair	232,495	1,493	216,796	260,000	43,204	449,291
	4 School Road PS Decommissioning	0	0	0	30,000	30,000	0
1-6103-23	5 Cherry Hill PS Improvements	0	0	0	50,000	50,000	0
1-6405-11	6 Hayden Press Tank-Pit Replacement	78,159	0	2,172	0	(2,172)	80,331
1-6112-29	7 Lynwood Pump Rebuild	0	4,737	9,603	50,000	40,397	9,603
2c Hydropneumatic Systems							
1-7170-01	1 Bahia Hydropneumatic System Replacement	\$32,159	\$14,358	\$35,971	\$0	(\$35,971)	\$68,129
2d Tank & Pump Station Contingency							
	1 PS Pump Replacements (5/yr)	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Storage Tanks & Pump Stations		\$3,361,479	\$22,215	\$300,903	\$760,000	\$459,097	\$3,662,382

NORTH MARIN WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS
PERIOD ENDING MARCH 31, 2026

Description	COST THRU JUNE 2025	COST THRU 2026	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
3. STAFFORD IMPROVEMENTS						
3a Stafford Treatment Plant (STP)						
1-6600-97 1 STP-Efficiency Improvements	\$0	\$2,377	\$3,583	\$0	(\$3,583)	\$3,583
1-6610-38 2 STP PLC (Prog Logic Controllers) Replacements	0	55,803	55,803	185,000	129,197	55,803
1-6610-29 3 STP-Tower Hose Replacement	46,771	577	36,880	0	(36,880)	83,651
1-6610-30 4 STP Primary Filter Basin Improvements	1,148,669	0	0	0	0	1,148,669
1-6610-33 5 STP Fire Alarm Upgrade	12,394	0	0	0	0	12,394
1-6610-39 6 Closed-STP-Rebuild Centrisys Centrifuge	0	97,240	97,240	0	(97,240)	97,240
3b Stafford Dam / Watershed						
1-6610-24 1 Water Supply Enhancements-Spillway ASG	\$262,182	\$0	\$14,581	\$50,000	\$35,419	\$276,762
1-6610-37 2 Dam Spillway Concrete Repair	0	62	97,903	75,000	(22,903)	97,903
1-6610-31 3 Dam Piezometer Automation	56,506	19,373	33,341	80,000	46,659	89,847
3c Stafford Contingency						
1 Other Stafford Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1-6610-36 2 Recirculation Pump 231/232 Rpl	0	0	35,107	40,000	4,893	35,107
Subtotal Stafford Improvements	\$1,526,521	\$175,433	\$374,438	\$430,000	\$55,562	\$1,900,959
4. MISCELLANEOUS IMPROVEMENTS (NOVATO)						
4a District Offices						
1-6502-54 1 Closed-Construction Building 1st Floor Improvements	\$0	\$0	\$38,341	\$50,000	\$11,659	\$38,341
1-6502-55 2 Construction Building 2nd Floor Improvements	0	0	38,500	50,000	11,500	38,500
3 Construction Yard Improvements - Pipe Racks	0	0	0	25,000	25,000	0
1-6501-46 4 Office Emergency Generator	0	216	1,021	0	(1,021)	1,021
1-6501-50 5 DLF Mediation	155,510	8,362	115,711	0	(115,711)	271,221
1-6501-52 6 DLF Warranty Repairs	0	2,013	3,457	0	(3,457)	3,457
1-6502-49 7 Closed-Construction Locker Room Remodel	289,175	0	0	0	0	289,175
1-6502-52 8 Closed - EV Charging Stations (9)	0	0	67,493	0	(67,493)	67,493
1-6501-51 9 RCP Gate Improvements	0	112	18,326	0	(18,326)	18,326
4b System Pressure / Valving						
1 System Wide PR Station Rehab	\$0	\$0	\$0	\$25,000	\$25,000	\$0
2 San Marin Valve Pit Improvements	0	0	0	15,000	15,000	0
1-7219-00 3 655 Canyon Road Fire Service Replacement	0	220	220	40,000	39,780	220
1-7218-00 4 1180 Lynwood Dr. Fire Service Replacement	0	3,101	16,795	40,000	23,205	16,795
5 Gateway Commons- Backflow Prevention	0	0	0	60,000	60,000	0
1-6317-11 6 Landing Way Regulators	0	4,731	35,434	50,000	14,566	35,434
4c Miscellaneous Projects						
1-6610-32 1 Thorsson Monitoring Stat - Upgrade	\$6,642	\$0	\$0	0	\$0	\$6,642
1-6610-35 2 Scada Server Upgrade	8,806	650	16,875	0	(16,875)	25,681
1-6502-53 3 Equipment not yet in Service	309,317	0	(\$180,266)	0	180,266	129,051
4d Miscellaneous Contingency						
1 Cathodic Protection-Anode Installation (FY26)	\$0	\$0	\$0	\$10,000	\$10,000	\$0
2 Other System Improvements	0	0	0	0	0	0
Subtotal Miscellaneous Improvements (Novato)	\$769,450	\$19,404	\$171,904	\$365,000	\$193,096	\$941,354

NORTH MARIN WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS
PERIOD ENDING MARCH 31, 2026

Description		COST THRU JUNE 2025	COST THRU 2026	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
5. RECYCLED WATER SYSTEM (NOVATO)							
5a RW Pipelines							
5-7162-07	1 Closed-Hamilton Homeward Bound RW Main Ext ¹	\$233,861	\$0	\$13,272	\$0	(\$13,272)	\$247,133
5b RW Tanks & Pump Stations		\$0	\$0	\$0	\$0	\$0	\$0
5c RW Contingency		\$0	\$0	\$0	\$0	\$0	\$0
	1 Other Recycled Water Improvements	\$0	\$0	\$0	\$100,000	\$100,000	\$0
TOTAL RECYCLED WATER		\$233,861	\$0	\$13,272	\$100,000	\$86,728	\$247,133
6. WEST MARIN SYSTEM							
6a WM Pipelines							
2-8912-00	1 Lagunitas Bridge Pipeline Replacement	\$195,213	\$6,100	\$490,712	\$750,000	\$259,288	\$685,925
	2 Olema Creek Bridge Pipe Replacement (County)	0	0	0	25,000	25,000	0
2-7192-01	3 Galv Pipe Repl -Balboa	8,290	0	0	0	0	8,290
2-7192-02	4 Galv Pipe Repl - 4 Locations	197,298	0	4,453	250,000	245,547	201,751
2-7214-00	5 St Rt 1 Caltrans Pipe Relocate	3,835	769	7,002	40,000	32,998	10,837
6b WM Tanks & Pump Stations							
6c WM Wells							
2-6613-00	1 Gallagher Well #3	\$3,458	\$2,168	\$3,072	\$100,000	\$96,928	\$6,530
6d WM Treatment Plant							
6e WM Contingency							
	1 Sync w/County Paving	\$0	\$0	\$0	\$25,000	\$25,000	\$0
	2 Other Water System Improvements ²	0	0	0	100,000	100,000	0
2-7217-00	3 West Marin Fire Services	0	0	14,808	0	(14,808)	14,808
2-7185-00	4 Gallagher Ranch Streambank Stabilization ²	735,835	0	922	5,000	4,078	736,757
TOTAL WEST MARIN		\$1,143,929	\$9,037	\$520,969	\$1,295,000	\$774,031	\$1,664,898
7. OCEANA MARIN							
7a OM Pipelines							
8-7208-01	1 Sewer Force Main Improvements-FM 1A (Design Only)	\$53,602	\$0	\$12,154	\$25,000	\$12,846	\$65,756
7b OM Lift Station		\$0	\$0	\$0	\$0	\$0	\$0
7c OM Treatment Ponds							
8-7173-00	1 OM Treatment Pond Rehab-404 Grant-FEMA ^{3&4}	\$208,605	\$0	\$0	\$0	\$0	\$208,605
8-7173-01	2 OM Treatment Pond Rehab-Grant Management	66,719	\$0	2,116	0	(2,116)	\$68,834
8-7173-02	3 OM Treatment Pond Rehab-PH 2 Const FEMA	1,860,610	\$0	0	0	0	\$1,860,610
7d OM Contingency							
	1 Other Sewer System Improvements	\$0	\$0	\$0	\$25,000	\$25,000	\$0
TOTAL OCEANA MARIN		\$2,189,535	\$0	\$14,270	\$50,000	\$35,730	\$2,203,805

NORTH MARIN WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS
PERIOD ENDING MARCH 31, 2026

Description	COST THRU JUNE 2025	COST THRU 2026	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
SUMMARY - GROSS PROJECT OUTLAY						
		Current Month	FYTD Total	FY 25/26 Budget	FYTD/ Budget%	
Novato Water Capital Projects		\$283,511	\$2,774,877	\$4,625,000	60%	
Novato Recycled Water Capital Projects		0	13,272	100,000	13%	
West Marin Water Capital Projects		9,037	520,969	1,295,000	40%	
Oceana Marin Sewer Capital Projects		0	14,270	50,000	29%	
Gross Capital Improvement Project Outlays		\$292,548	\$3,323,388	\$6,070,000	55%	
8 LESS FUNDED BY GRANTS, LOANS & REIMBURSEMENTS						
(Accrued)/Deferred						
a NW - Loan Funds - Gateway Commons On-Bill Financing Reimb	\$0	\$0	\$0	\$0	\$0	\$0
b RW - Capital Replacement Expansion Fund	0	0	0	0	0	\$0
c WM - Loan For "Near-Term" Capital Projects	146,634	0	0	0	0	\$146,634
FUNDING BY OTHERS (ACCRUED)/DEFERRED	\$146,634	\$0	\$0	\$0	\$0	\$146,634
Received						
a NW - Loan Funds - Gateway Commons On-Bill Financing Reimb	\$0	\$0	\$0	(\$60,000)	(\$60,000)	\$0
b RW - Capital Replacement Expansion Fund	(286,761)	0	0	(100,000)	(100,000)	(\$286,761)
c WM - Loan For "Near-Term" Capital Projects	(554,228)	0	0	(1,295,000)	(1,295,000)	(\$554,228)
FUNDING BY OTHERS RECEIVED	(\$840,989)	\$0	\$0	(\$1,455,000)	(\$1,455,000)	(\$840,989)
NET PROJECT EXPENDITURES	\$9,548,062	\$292,548	\$3,323,388	\$4,615,000	\$1,291,612	\$13,164,717

CIP SUMMARY-NET EXPENDITURES:	Current Month	FYTD Total	FY 25/26 Budget	FYTD/ Budget%
Novato Water Capital Projects	\$283,511	\$2,774,877	\$4,565,000	61%
Novato Recycled Water Capital Projects	0	13,272	0	0%
West Marin Water Capital Projects	9,037	520,969	0	-
Oceana Marin Sewer Capital Projects	0	14,270	50,000	29%
Net Capital Improvement Project Outlays	\$292,548	\$3,323,388	\$4,615,000	72%

8. EQUIPMENT BUDGET

1 Class 8 Service Truck (2) #565 & 564	\$0	\$757,183	\$498,000	(\$259,183)
2 Lease/Purchase Vehicles	0	105,339	313,000	207,661
3 Programmable Logic Controller (6) (Operations)	0	17,833	100,000	82,167
4 Turbidity Analyzers (8) (Operations)	0	10,322	55,000	44,678
5 Chlorine Analyzer (3) (Operations)	0	0	42,000	42,000
6 Incubator (Lab)	0	5,961	10,000	4,039
7 Miscellaneous Equipment Purchases	0	12,135	15,000	2,865
Total Equipment Purchases	\$0	\$908,773	\$1,033,000	\$124,227

NORTH MARIN WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS
PERIOD ENDING MARCH 31, 2026

Description	COST THRU JUNE 2025	COST THRU 2026	FYTD TOTAL	FY 25/26 BUDGET	(OVER)/UNDER BUDGET	TOTAL COST
9. STUDIES & SPECIAL PROJECTS						
9a General Studies						
1-4102-00 1 GIS Support	\$99,684	\$928	\$10,321	\$12,000	\$1,679	\$110,005
2 Grant Consultant	0	0	0	10,000	10,000	0
3 Strategic Plan Update (2025-2029)	10,460	0	12,180	15,000	2,820	22,640
1-4088-00 4 Emergency Operations Response Plan	28,139	864	27,189	100,000	72,811	55,328
5 Retiree Health Benefits (OPEB) Footnote FY25	6,000	0	1,000	0	(1,000)	7,000
1-4073-00 6 Surplus Property	0	0	1,496	0	(1,496)	1,496
9b Novato Service Area Studies						
1-4050-25 1 Urban Water Mgmt Plan - 2025 Update	17,062	20,522	43,056	80,000	36,944	60,118
1-4059-00 2 Stafford Lake Water Rights Update	0	0	1,080	0	(1,080)	1,080
1-4104-23 3 Novato Water Master Plan	313,401	0	242,019	225,000	(17,019)	555,420
4 Stafford Lake Bathymetric Survey	0	0	22,479	15,000	(7,479)	22,479
5 Stafford Dam Monument Survey	0	0	7,806	10,000	2,194	7,806
6 Stafford Treatment Plant Risk Management Plan Update	0	0	0	35,000	35,000	0
1-4077-00 7 Potter Valley Project FERC Decommissioning	52,237	98	7,498	5,000	(2,498)	59,735
1-4105-00 7 SMART Master Agreement	5,155	0	130	0	(130)	5,285
1-4106-00 8 STP Risk Management Program Update	38,441	0	4,045	0	(4,045)	42,486
1-4109-00 9 MMWD ARC - Coordination	0	5,139	10,212	0	(10,212)	10,212
1-4110-00 10 PS ASSESSMENT (2025 MP)	0	520	520	0	(520)	520
1-7140-00 11 Dam Safety Emergency Action Plan	0	0	675	0	(675)	675
9c WM Service Area Studies						
1 West Marin Water Supply Resiliency Feasibility Study	0	0	0	75,000	75,000	0
2 West Marin Water Rights Review	0	0	1,337	0	(1,337)	1,337
9d OM Service Area Studies						
1 Oceana Marin Master Plan	0	0	0	50,000	50,000	0
9e Other Studies						
2 Recycled Water-G&A Consultants/Studies General	890	0	0	0	0	890
	\$747,848	\$28,070,7200	\$393,042	\$632,000	\$238,958	\$1,140,890

Notes to Capital Improvement Projects Schedule:

- (1) Funded by Capital Replacement & Expansion Fund.
- (2) Loan from Novato Water-As included in the 2021 WM Water rate study - to be paid with interest. Loan received 6/30/22.
- (3) OM Treatment Pond Rehab-Project funded at 75% by grants. Eligible project costs were budgeted at \$2.2M (75%=\$1.425M)
- (4) Loan from Novato Water-As included in the five-year financial forecast

North Marin Water District Financial Statement Notes

Note 1 - Restricted Cash

Connection Fee Fund: Cash available from collection of Connection Fees. The fee is charged to developers based upon the estimate of cost necessary to construct capacity to serve the new development. These funds are restricted by law for expansion of the water or sewer facilities within the service area where the development occurs. Funds are disbursed from the Connection Fee Reserve as expenditures are incurred to increase system capacity to serve new development. The fund balance accrues interest quarterly.

Deer Island RWF Replacement Fund: The State Revolving Fund (SRF) loan agreement for construction of the Deer Island RW Facility requires the District to establish and maintain a Water Recycling Capital Reserve Fund (WRCRF) for the expansion, major repair, or replacement of the water recycling facilities. The WRCRF is maintained in compliance with the State Water Resources Control Board's "Policy for Implementing the State Revolving Fund for Construction of Wastewater Treatment Facilities" in effect at the time the agreement was executed, July 2006. NMWD is required to deposit a minimum reserve of 0.5% of the SRF loan amount each year for a period of ten years. The balance in the DICRF is \$215,000 (\$4.3M x .5% x 10 years). The fund balance does not accrue interest.

Recycled Water Capital Replacement and Expansion Fund: The current Interagency Agreements for Recycled Water between NSD, LGVSD & NMWD require that any payments to the Distributor (NMWD) by the End User (Consumers) in excess of actual costs (marginal payments) shall be deposited in this fund. Operation and Maintenance Costs are defined as the actual cost of: labor (including general and administrative overhead plus tools and supplies normally applied), equipment and vehicle charges, consumables (such as chemicals and electrical power), and spare parts and/or replaced components necessary to reliably treat and deliver recycled water to the End Users. Operation and Maintenance Costs do not include costs for major capital replacement or process changes. A payment of \$124,916 was made to Novato Sanitary District in January 2026 for the Hypochlorite Tank Replacement and a payment of \$342,624 was made to NMWD in December 2024 for the Recycled Water Extension to Rush Creek Place from Redwood Blvd. This fund balance does not accrue interest.

STP SRF Reserve Fund – Marin County Treasury: The 2004 Stafford Treatment Plant State Revolving Fund (SRF) loan agreement requires the District to build a Reserve Fund equal to one year of payments (\$1,044,474) in the Marin County Treasury during the first ten years of the 20-year repayment period. Every January 1 and July 1, commencing January 1, 2010, the District deposits with the County 10% of the semi-annual SRF payment. This Reserve Fund was fully funded at 6/30/19. The County credits the fund with interest quarterly which is reflected in the balance until the interest is applied to the semi-annual payments. The Reserve will be used to pay the last 2 semi-annual SRF loan payments.

RWS North/South SRF Reserve Fund: The State Water Resource Control Board Agreements for the seven Clean Water State Revolving Fund Loans made for expansion of the Recycled Water System distribution system require that the District establish a reserve fund equal to one year's debt service (\$614,299) prior to the construction completion date.

RWS Central SRF Reserve Fund: The State Water Resource Control Board Agreement for the Clean Water State Revolving Fund Loan made for expansion of the Recycled Water System distribution system requires that the District establish a reserve fund equal to one year's debt service (\$275,773) prior to the construction completion date.

Note 2 - Designated Cash

Liability Contingency Fund: Established in 1986 when the District first elected to self-insure its general liability risk. This reserve was funded with \$1 million initially and \$200,000 annually thereafter until it reached a balance of \$2 million. Commencing FY93, \$1 million of the reserve was made available to fund loans to eligible employees under the District's Employer Assisted Housing Program. In August 2008, \$500,000 was transferred into this reserve from the Self-Insured Workers' Compensation Fund and made available to fund Employer Assisted Housing Program loans. Currently there are four Employer Assisted Housing Loans outstanding totaling \$1,150,000 (see Note 3). In March 2005, \$652,400 was expended from the fund to purchase a home at 25 Giacomini Road in Point Reyes Station. In December 2025, \$356,485 was transferred to the Maintenance Accrual Fund to bring the balance in the Liability Contingency Fund to \$350,000 which represents \$1.5M less the four housing loans. In FY98 the West Marin Water System was included in the fund and has since built-up a proportional reserve of \$98,885 which includes \$8,885 added in 2006 from the sale of surplus property in West Marin. The fund balance does not accrue interest.

Retiree Medical Benefits Fund: NMWD pays the cost of health insurance for retirees between the ages of 55 and 65 and spouse under any group plan offered by CalPERS. The retiree must be at least 55 and have a minimum of 12 years (for employees hired on or before September 30, 2018) and a minimum of 20 years (for employees hired after September 30, 2018) of NMWD service at the date of retirement. NMWD's contribution toward the chosen plan is capped in the same manner as all other NMWD employees in the same class. Coverage terminates for the spouse when the spouse becomes eligible for Medicare, or for both the retiree and spouse when the retiree becomes eligible for Medicare. When the retiree or spouse becomes eligible for Medicare, NMWD pays up to the couple annuitant rate, which is capped at \$3,830 per year (\$319/month). In August 2003, NMWD transferred \$2.55 million (\$2.3 million for current retirees plus \$250,000 for future retirees) from unrestricted cash into a reserve to fund this obligation. In 2010 the Board directed staff to add \$1,500 per employee annually as a payroll overhead to accrue and accelerate amortization of this liability. The accrual is maintained as a Long-Term Liability entitled Total OPEB Liability. In 2025 an Actuarial Analysis calculated NMWD's total actuarial liability at \$4.3 million. The Retiree Medical Benefits cash fund earns interest quarterly.

Maintenance Accrual Fund: Established in FY91 to provide a source of maintenance money for replacement of treatment, storage, transmission and distribution facilities as they wear out. The annual contribution from operating reserves was initially \$200,000. Net polybutylene claim settlement proceeds of \$671,060 were closed into the fund in FY93. In FY94 the annual contribution was reduced to \$100,000. Starting in FY21/22, this reserve was increased to \$4.0 million based on the District's planned pay-go capital spending per the 2020 Novato Water Rate Study and subsequent financial plans. Funds are borrowed from the Maintenance Accrual Fund to offset the shortfall in unrestricted Cash & Investments. The fund balance does not accrue interest.

Operating Reserve Fund: This reserve, comprised of four months of budgeted operating expenditures (less depreciation) as recommended by the District's financial advisors, serves to ensure adequate working capital for operating, capital, and unanticipated cash flow needs that arise during the year. Funds are borrowed from the operating Reserve Fund to offset the shortfall in unrestricted Cash & Investments. The fund balance does not accrue interest.

Note 3 – Employee Loans

Housing Loans: The District’s Employer Assisted Housing Program allows up to \$300,000 to be loaned to an employee for a period of up to 15 years for the purchase of a home within the District service territory that will enable the employee to respond rapidly to emergencies affecting the operation of the District. Repayment is due upon sale, termination of employment, or other event as described in the Program. Interest on the loan is based on the amount of interest revenue that the District would have earned over the period of the loan. There are four employee-housing loans currently outstanding totaling \$1,150,000 dated March 2015, November 2024, June 2025 and December 2025.

Note 4 – Other Long Term Receivables

In 2014, the District entered into an interconnection agreement with MMWD for their share of the Aqueduct Energy Efficiency Project. The 2.71% \$3,622,882 loan will have yearly payments due of \$205,320, and the final payment is due in July 2032. In 2015 the District entered into an agreement with Marin Country Club for their share of the pipeline extension to provide recycled water for the Marin Country Club Golf Course. In 2016 the District received a \$6.6 million 30-year 1.0% SRF loan to finance the Recycled Water Central project, and Marin Country Club agreed to pay the District \$1,265,295 in bimonthly payments of \$8,142 at 1.0% over 30 years for their share of the pipeline extension. The payments will coincide with Marin Country Club’s water service payments. The final payment from Marin Country Club is due in November 2047. In 2025, the District sold the 25 Giacomini Rd. property to CLAM (Community Land Trust of West Marin) for \$800,000. CLAM made a downpayment of \$160,000. The remaining \$640,000, 4.0% loan will be paid monthly at \$6,480 for 3 years, followed by a final payment of \$474,050 in January 2028.

Note 5 – Depreciation

Assets are assigned a useful life based on consultations with the District Chief Engineer and a survey of other water agencies. Depreciation is computed on a straight-line basis over the estimated useful life of the various classes of property as follows:

<u>Facility</u>	<u>Life (Years)</u>
Aqueduct.....	150
Dam.....	100
Buildings & Structures.....	40
Mains.....	50
Pumping Equipment.....	15-25
Water Treatment Equipment.....	10-20
Storage & Transmission (16"+) Facilities.....	50
Distribution Facilities (includes Pump Stations).....	50
Office, Laboratory, Construction & Shop Tools & Equipment.....	10
Vehicles 1 ton or greater.....	10
All other vehicles.....	5
Sewer Mains.....	40
Sewer Pumps.....	4-10

Note 6 - Capitalization Policy

The Government Finance Officers Association *Guide for State and Local Governments* recommends that a capitalization policy incorporate a minimum threshold of \$5,000 and an estimated useful life of at least two years. It also cautions that federal grant and loan requirements prevent the use of capitalization thresholds in excess of \$5,000. Thus NMWD’s capitalization threshold is \$5,000.

Note 7 – Bond & Loan Servicing Schedule for Fiscal Year 2025-2026

Service Area	Description	Issue Date	Rate	Original Amount	Final Pmt	Interest Expense	Principal Paid	Total Debt Service	6/30/26
									Outstanding Balance
Novato	SRF Loan - STP	2004	2.39%	\$16,528,850	07/01/29	\$ 89,014	\$ 955,460	\$1,044,474	\$ 3,006,435
Novato	Bank Marin Loan	2011	3.42%	\$7,000,000	10/27/31	\$ 87,545	\$ 394,497	\$ 482,042	\$ 2,346,993
Novato	Chase Bank Loan	2018	2.69%	\$4,600,000	03/01/33	\$ 72,227	\$ 305,000	\$ 377,227	\$ 2,380,000
Novato	Webster Bank	2022	3.11%	\$20,000,000	03/01/42	\$ 547,061	\$ 800,835	\$1,347,896	\$16,789,561
Novato Total						\$ 795,847	\$2,455,792	\$3,251,639	\$24,522,989
RW TP	SRF Loan	2006	2.40%	\$4,302,560	06/19/27	\$ 12,664	\$ 260,703	\$ 273,367	\$ 266,960
RW North	SRF Loans (4)	2013	2.60%	\$4,375,605	2031 & 2032	\$ 48,818	\$ 233,074	\$ 281,892	\$ 1,644,549
RW South	SRF Loans (3)	2013	2.20%	\$5,361,952	2032 & 2033	\$ 54,925	\$ 277,482	\$ 332,407	\$ 2,219,107
RW Central	SRF Loan	2016	1.00%	\$7,130,503	12/31/47	\$ 56,412	\$ 219,361	\$ 275,773	\$ 5,421,800
Recycled Water Total						\$ 172,819	\$ 990,620	\$ 1,163,439	\$ 9,552,415
WM Water	Bank Marin Loan	2012	3.42%	\$1,000,000	10/27/31	\$ 12,851	\$ 57,908	\$ 70,758	\$ 344,513
West Marin Water Total						\$ 12,851	\$ 57,908	\$ 70,758	\$ 344,513
FY 25/26 Total - External Loans						\$ 981,517	\$3,504,320	\$4,485,837	\$34,419,918

1. In April 2004 the California State Department of Water Resources approved a 2.39% 20-year loan for reconstruction of the Stafford Water Treatment Plant. The project was completed in FY09 with repair of the Outlet Tower Sluice Gate. Interest paid during construction totaled \$1,636,378. The loan covenants require an annual reserve fund contribution of \$104,447 (10% of the annual debt service obligation) be deposited into the Marin County Treasury during each of the first ten years of the repayment period. Debt service is funded 25% by Facility Reserve Charges. The first payment was made in December 2009.
2. In October 2011 Bank of Marin made a 20-year 3.54% (APR) loan of \$8 million to fund the District's share of the Aqueduct Energy Efficiency Project. See number 9 below.
3. In March 2018 Chase Bank made a 15-year 2.69% (APR) loan of \$4.6 million to fund the District's Automated Meter Information system Project.
4. In May 2022, Webster Bank made a 20-year 3.11% (APR) loan of \$20 million to fund the Admin Building Renovation and other Capital Improvement Projects. The first payment was made August 26, 2022.
5. In August 2006 the California State Department of Water Resources approved a 2.4% 20-year loan of \$4,264,545 for construction of the Deer Island Recycled Water Facility. With the addition of \$38,015 in Construction Period Interest, the loan principal totaled \$4,302,560. The project was completed in June 2007, and the first payment was made June 19, 2008.
6. In July 2011 the California State Department of Water Resources approved a series of four 2.6% 20-year loans which totaled \$4,375,605 for the Recycled Water North Service Area Expansion Project. The projects were completed on October 31, 2012, and the first payment was made in November of 2012.
7. In March 2012 the California State Department of Water Resources approved a series of three 2.2% 20-year loans totaling \$5,361,952 for the Recycled Water South Service Area Expansion Project. The projects were completed on September 4, 2013, and the first payment was made in December of 2013.
8. In May 2016 the California State Department of Water Resources approved a 1.0% 30-year loan of \$7,130,503 for the Recycled Water Central Service Area Expansion. The project was completed in December 2017, and the first payment was made December 31, 2018.
9. In June 2012 the Board authorized reallocating \$1 million of the Bank of Marin loan to West Marin Water to repay Novato Water \$223,000 owed for loans to fund Long Range Improvement Projects and the remainder to fund the Solids Handling Facility at the Point Reyes Water Treatment Plant. See note to loan 2 above.

Note 8 – Unemployment Insurance Reserve

NMWD uses the “Reimbursable Method” of paying for Unemployment Costs. Under this method, the District reimburses the State Employment Development Department for all unemployment benefits paid on our behalf. The reserve is maintained at an amount equal to the higher of the average claim amount paid over the last 5 years or 26 times the maximum weekly benefit amount (currently \$450 x 26 = \$11,700).

Note 9 – Payroll Benefits

Payroll Benefits payable includes payroll taxes; vacation, sick, and holiday leave; Section 125 payments; cancer, long term care and disability insurance premiums; and union dues.

Note 10 - Interest Policy on Inter-District Loans

In the event an improvement district expends all of its Undesignated Funds, it shall borrow funds from that improvement district's Board Designated Fund reserves to meet ongoing requirements. In the event an improvement district expends all of its Board Designated Fund reserves, it may receive a loan from the Novato Improvement District in an amount sufficient to meet its ongoing requirements. Restricted Funds shall not be used to finance ongoing normal operating expenses.

No interest shall be paid by an improvement district on funds borrowed from that improvement district's Board Designated Fund reserves. Interest on loans from the Novato Improvement District shall be paid by the recipient district to the Novato district based upon the outstanding loan balance at the close of the previous accounting period. Interest shall be calculated at the higher of: 1. The weighted average interest rate of Novato improvement district debt (2.99% at 6/30/23); or 2. The average interest rate earned on the District treasury since the close of the previous accounting period.

Note 11 – Budget Augmentations

Note 12 – Prior Period Adjustment

Note 13 – Explanation of Financial Statement Components

The District's financial statement is comprised of four components: 1) Statement of Net Position, 2) Sources and Uses of Funds Statement – All Service Areas Combined, 3) Income Statement and Cash Flow by Service Area, and 4) Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The Statement of Net Position (page 4) reports the District's assets and liabilities and provides information about the nature and amount of investments in resources (assets) and the obligations to the District's creditors (liabilities). The difference between assets and liabilities is reported as *net position*. Over time, increases or decreases in the fund balance may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Sources and Uses of Funds Statement – All Service Areas Combined (page 8) compares fiscal year-to-date performance against the Board approved annual budget – presented in the adopted budget format. This Sources and Uses of Funds Statement varies from the income statement in that it includes capital expenditures, debt principal repayment, connection fee revenue, and cash infusions from debt issuance.

The Income Statement and Cash Flow by Service Area (page 9) presents the net income (loss) for the fiscal year-to-date (FYTD) period for each of the District's four service areas. The income and expenses on this report are presented in conformity with Generally Accepted Accounting Principles (GAAP) and comply with Governmental Accounting Standards Board pronouncements. Accordingly, all income and expenses are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement measures the success of each service area's operations and can be used to determine whether the service area has successfully recovered all costs through user fees and other charges.

Also included at the bottom of page 9 is a statement of Cash Flow by Service Area. The primary purpose of this statement is to reconcile in an informative manner the difference between the net income/(loss) for period of each service area with the resultant change in cash balance that occurred over the same period.

Notes to the Financial Statements (page 28) provide a summary of significant accounting policies and assumptions and other information of value to the financial statement reader.

Other Supplementary Information includes Detail Income Statements presented in accordance with GAAP for each of the four service areas (pages 10, 14, 16, 19). These statements present income and expenditures in close detail for further analysis. Other supplementary schedules of note include the Vehicle Fleet Analysis (page 21), and Capital Improvement Project Expenditures (page 23), which show outlays to date, compared with budget authority.

9

**MEMORANDUM**

To: Board of Directors

May 19, 2026

From: Eileen Mulliner, Executive Assistant/District Secretary 

Subject: Board Review of District Policy: Policy Number 30 – Records Retention
t:\bod\bod policies\policy review 2026\pol 30 bod memo 051926.doc

RECOMMENDED ACTION: Information

FINANCIAL IMPACT: None

Attached for your review is the following District Policy:

Policy Number 30 – Records Retention

Proposed changes to this policy as recommended by legal counsel and staff are shown in highlight/strikeout format. Should the Board desire to amend the proposed changes to this policy, please provide comments at the meeting or to the District Secretary no later than May 26, 2026. Staff will return the policy on a future agenda for Board consideration and final approval.

ATTACHMENTS:

1. Policy 30 in highlight/strikeout



**BOARD POLICY: RECORDS RETENTION
BOARD POLICY NUMBER: 30**

**Original Date: June 2002
Last Reviewed: July 2025
Last Revised: May 2026**

PROGRAM STATEMENT

The purpose of this program is to establish a District-wide policy and standard procedures for managing records according to the provisions of the Public Records Act and all other state and federal statutes and regulations which govern District records management practices, including: the systematic identification and disposal of records which have reached the end of the retention period specified on the retention schedule; transfer of historically valuable records to the District archives; removal of non-current records from active office storage; protection and security backup of records essential to District authority and operations; disaster preparedness; insurance of records systems integrity and accessibility; and effective compliance with public disclosure requirements.

The District General Manager and/or designee (generally the Executive Assistant/District Secretary) are authorized by the Board of Directors to implement this Retention Policy. The General Manager and/or designee are further authorized to perform any and all acts to comply with the terms and intent of this policy.

North Marin Water District records have:

Administrative Value

Records have administrative value as long as they provide information needed for current or future work. Generally, 80% of the references made to a record occur within one year from the date it is created. The administrative value of most records is exhausted within two years. However, a few records provide information about the District's origin, organization, policies and functions and have long-term administrative value.

Legal Value

Records have legal value as long as they provide enforceable documentation of the District's rights and obligations. Ordinances, resolutions, official court documents such as ordinances and resolutions, and contracts and agreements, are examples of records of primary legal value. Some records have permanent legal value. The legal value of other records, such as contracts and agreements, is limited by the time they remain in effect plus the statute of limitations on the District's liability for the terms and conditions that they document. Thus, the standard retention period for contracts and agreements is termination plus six years.

Fiscal Value

Records have fiscal value as long as they provide information needed to track District finances and document its financial transactions. Examples of records with primary fiscal value include budgets, ledgers, periodic accounting reports, and vouchers. Fiscal records that also have legal or official value, such as primary copies of budgets, ledgers, and vouchers, have longer-term retention value than fiscal records with administrative value, such as periodic accounting reports.

Research / Historical / Archival Value

Some records have long-term research value because they provide significant documentation concerning the development of the District's mission, policies, programs, and the

area(s) it serves through time. Once the District's administrative, legal, and fiscal needs for such records have exhausted, they should be transferred to the District archives for long-term preservation.

Departments Affected by Policy

~~All District Departments are to participate in this policy and procedures.~~

Participation in Record Retention Policy

~~All District Department Heads will work with the Records Retention Manager to insure that:~~

- ~~• Only active (referred to frequently) records are stored in valuable office space.~~
- ~~• Non-current records are shifted to records storage on a regular basis.~~
- ~~• Historically valuable records are preserved and transferred to the District archives.~~
- ~~• Records are destroyed at the end of the retention period specified on the Retention Schedule in accordance with forms provided.~~
- ~~• Records essential to District authority and operations are adequately protected from damage or loss (see Appendix 1).~~
- ~~• The District will be prepared to recover or replace records damaged or lost in a disaster.~~
- ~~• Records are accessible for public inspection and their security is maintained according to the provisions of the Public Disclosure Policy (Appendix 2).~~

Records Retention Manager: Role and Responsibilities

- ~~1. The Records Retention Manager coordinates the District-wide Records Management Program, including:
 - ~~• Disposal of records that have reached the end of their retention period.~~
 - ~~• Non-current records storage.~~
 - ~~• Transfer of historically valuable records to District archives.~~
 - ~~• Monitoring essential records protection.~~
 - ~~• Consideration of the development of off-site security microfilm storage.~~
 - ~~• Development of a disaster preparedness manual for District records systems.~~
 - ~~• Protection of public record integrity and access during information systems changes including planning and implementation stages.~~~~
- ~~2. Educates and advises Departments on records management procedures and practices.~~
- ~~3. Compiles and distributes all program information, forms, and materials.~~
- ~~4. Provides technical assistance to and oversees the work of records coordinators.~~
- ~~5. Determine whether or not a Standardized Filing System should be considered by the District as discussed in Appendix 3.~~

Individual Departments: Roles and Responsibilities

- ~~1. Each Department will comply with program policy, procedures and practices.~~
- ~~2. Each Department will maintain the ongoing assignment of Department Head or senior clerical staff to serve as Records Coordinators.~~

Records Coordinators: Roles and Responsibilities

The Records Coordinator will implement the program, which includes the following responsibilities:

- Prepares and maintains records retention schedules for their Department.
- Oversees the disposal of records for their Department that have reached the end of the established retention period.
- Prepares records for transfer to non-current storage.
- Identifies and recommends measures to protect essential records.
- Provides input on records locations and recovery priorities for the Disaster Preparedness Plan.
- Monitors the integrity and accessibility of public records in electronic information systems.
- Coordinates implementation of public disclosure procedures and practices.
- Acts as liaison between the District Records Retention Manager and Department Heads.

PURPOSE

Since its establishment in 1948, the North Marin Water District (District) has maintained numerous documents and records, and, as the District has limited storage capacity, now desires to establish an efficient policy for retention of documents and destruction of specified documents. The District's Board of Directors has therefore passed a resolution establishing a policy for retention of documents and destruction of specified documents ([Appendix 1 in Records Retention Manual](#)).

District Records

A record includes any writing containing information relating to the conduct of the business prepared, owned, used or retained by the District regardless of physical form or characteristics. Government Code Section 7920.545 defines "writing" as any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.

Procedure

As California Government Code §60200, et seq., (~~Appendix 5~~) authorizes the legislative body of a district to authorize the destruction of certain documents without retaining copies, and authorizes the destruction of documents not expressly required by law to be maintained, if conditions are complied with as specified in Government Code §60203, the Board of Directors of the District has adopted the following policy for retention of documents and destruction of specified documents:

1. Retention Unless Authorized for Destruction

All pertinent documents, papers, and records prepared by, received by or on file with the District shall be retained unless destroyed in accordance with this policy. Applicable pertinent documents, papers and records shall be determined by each Department Head as listed on the Retention Schedules (see Section II [of Records Retention Manual](#)). This policy will not apply to

material with no retention value, i.e., material that does not need to be filed or that may be destroyed after a short retention. Material with no retention value This includes document drafts, worksheets, telephone messages, blank forms, publications, and extra copies of documents created for convenience or public distribution.

~~1.~~ ~~2.~~ **Retention of Specified Original Documents**

~~3.2.~~ 2.1

2.1. The following ~~original~~ documents shall be retained indefinitely:

- a. All documents, records and papers related to the formation of the District;
- b. All deeds, easements, and other documents, papers and records relating to or affecting the District's title to real property or plant;
- c. All resolutions of the Board of Directors;
- d. All approved minutes of the meetings of the Board of Directors;
- e. All records determined to be essential vital (see Glossary in Records Retention Manual for definition).

2.2 The following ~~original~~ documents shall be retained for the period noted:

- a. All documents, papers and records less than two (2) years old;
- b. All annual District audit reports less than ten (10) years old;
- c. All contracts, agreements and leases still in effect or within six (6) years since the date of their termination or expiration.

3. Retention of Other Documents

Documents not specially listed above will be retained as outlined in Retention Schedules in Section II of Records Retention Manual.

4. Policy for Destruction

If the retention period for a particular document has expired, a record may be destroyed in one of the following ways:

~~No pertinent original document may be destroyed unless and until both 4 a. and 4 b. have occurred:~~

- a. If the record is sought to be destroyed without retaining a copy, the record shall be destroyed only after the preparation of a Request for Destruction of Records describing the document or documents to be destroyed, with the written approval of District's General Manager, Auditor-Controller, Department Head and Records Retention Manager appearing thereon; and

~~_____ b. _____ The District Administrative Secretary-Executive Assistant/District Secretary shall retain all approved Requests for Destruction of Records for a minimum of two years. Approval for the destruction of the document(s) by the Board of Directors at a duly noticed, regular meeting.~~

_____ b. _____ If a record is proposed to be destroyed, but an electronic copy will be made and kept as set forth herein, a Request for Destruction of Records is not required. A record must be copied in a manner consistent with all of the conditions set forth in Government Code §60203. This section requires photographing, microphotographing, reproducing by

electronically recorded video images on magnetic surfaces, recording in the electronic data processing system, recording on optical disc, or reproducing on film or by any other medium that is a trusted system does not permit additions, deletions, or changes to the original document and complies with certain minimum standards. The device used to reproduce the record, paper, or document must accurately reproduce the original in all details and not permit additions, deletions or changes to the original document images. The reproductions must be in conveniently accessible files and with provisions made for preserving, examining, and using the files. No record identified in Section 2.1 above may be destroyed in this manner.

e. If original is scanned (legible) and the scanned file is retained, then the original document can be destroyed with the exception of items listed in Section 2.1a., b., d. and e. If a file was created electronically, this file constitutes the original and no paper version original required.

~~5. Destruction/No Copies Retained~~

~~***After preparation of a Request for Destruction of Records and approval of the Board of Directors, the following documents may be destroyed without retaining a copy:***~~

~~***a. Any duplicate record, paper or document, the original or permanent photographic record of which is in the file of the District (Government Code §60200).***~~

~~***b. All unaccepted bids or proposals for the construction or installation of any building, structure or other public work which is more than two (2) years old (Government Code §60202).***~~

~~***c. Any record, paper or document which is more than two (2) years old, which was prepared or received in any manner other than pursuant to state statute, and which receives the approval of the Board of Directors to be destroyed without retaining a copy (Government Code §60201).***~~

~~6. Destruction/Copies to Be Retained~~

~~***Upon preparation of a Request for Destruction of Records and approval by the General Manager, Board of Directors, any record, paper or document which is not expressly required by law to be filed and preserved, may be destroyed, provided all of the conditions set forth in Government Code §60203 are complied with. This section requires either microfilming or recording on optical disk or by any other medium that does not permit additions, deletions or changes to the original document and complies with certain minimum standards. The device used to reproduce the record, paper or document must accurately reproduce the original in all details and not permit additions, deletions or changes to the original document images. The reproductions must be in conveniently accessible files and provisions made for preserving, examining and using the files.***~~

~~7. Authorized Copy Deemed to be Original~~

~~Every reproduction prepared authorized by the Board of Directors in accordance with Government Code §60203 shall be deemed to be an original record, and a transcript, exemplification, or certified copy of any reproduction shall be a transcript, exemplification, or certified copy, of the original.~~

8. Responsibility of Carrying Out Policy

- a. Each Department Head is responsible for the Records Destruction in their Department.
- b. The ~~District's Administrative Secretary~~ Executive Assistant/District Secretary is designated as the Records Retention Manager and is responsible for the annual coordinating of records destruction on or about ~~April 21~~ the first quarter of each fiscal year.

10

DISBURSEMENTS - DATED MAY 7, 2026


Date Prepared 5/4/26

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:


Seq	Payable To	For	Amount
91034*	CalPERS	May 2026 Health Insurance Premium (Employer \$66,952, Retirees \$13,120 & Employees \$8,587)	\$88,658.85
1	Matphil Technologies, Inc.	Pipette Calibration Services (Lab)	237.00
2	Ammons Backflow Cert Testing	Backflow Testing (56)	3,612.00
3	Buck's Saw Service	Landscaping Tools (\$635), Chain Saw Parts (\$506) & Generator Supplies	1,220.58
4	BWS Distributors	Safety Gloves (24)	125.70
5	Calif Dept of Water Resources	FY27 Annual Dam Fees	21,680.00
6	Environmental Resource Assoc	Performance Testing Study (Lab)	1,783.52
7	D.L. Falk Construction, Inc.	Final Payment - NMWD Headquarters Upgrade	604,945.00
8	Ferguson Waterworks	Neptune 360 Renewal (12/25-11/26)	45,204.89
9	Fisher Scientific	Petri Dishes (600) (Lab)	166.89
10	Forevergreen Landscape and Maintenance	Landscaping April 2026 (999 Rush Creek Place)	885.00
11	Grainger	Safety Boots (\$220), Sanding Supplies (\$430) & Miscellaneous Tools & Supplies	1,313.46
12	Harrington Industrial Plastics	Connector Tubes (12) (STP)	35.52
13	Marin Landscape Materials	Concrete (42 sacks)	433.61
14	McMaster-Carr Supply Co	Flow Valves (4) (STP), Vent & Wire Sleeving (200') (\$408) & Couplings (4)	720.34
15	MTS Training Academy	Class A Driving School & DOT Mandated Theory Class (1 Employee)	6,950.00
16	National Safety Council	Membership Renewal (7/26-6/27) (Kennedy)	549.00
17	Novato Builders Supply	Plywood (4) (\$263), Concrete (\$267) & Miscellaneous Construction Supplies	597.56

Seq	Payable To	For	Amount
18	Pace Supply	Rubber Meter Gaskets (900) (\$455), Bushings (4), Couplings (3) (\$1,044) & Nipples (50) (\$158)	1,665.39
19	Pencco	Ferric Chloride (9 Dry Tons) (STP)	15,519.61
20	Brandon Pirinjian	Exp Reimb: D2 Course on 4/21/26	50.00
21	Pump Repair Service	Materials & Labor to Remove, Rebuild & Reinstall Pumps @ Lynwood Pump Station	30,938.26
22	Snap-On Industrial	Software Subscription Renewals for Heavy Truck & Light Vehicle Scan Tools	1,997.05
23	SPG Solar Facility XII, LLC	March Energy Delivered Under Solar Services Agreement	13,991.75
24	State Water Resources Control	D1 Exam Fee (A. Gomez & Marin)	100.00
25	Nancy Talbott	Novato Washer Rebate Program	75.00
26	Thomas Scientific	Nutrient Agar (Lab)	106.89
27	Underground Republic Water Works, Inc.	12" Hymax Swivel Joint (\$3,168), Elbows (150) (\$950), Double Check Detector Assemblies (12) (\$81,282), Spools (2) (\$765), Couplings (24) (\$9,181), Gaskets (96) (\$446), Bolts (768) (\$3,063), Nuts (768) (\$692) & 8" Tapping Sleeve (\$863)	100,410.37
28	United States Plastic Corp	Polypropylene Closure (2) (PRTP)	146.85
29	Verizon Wireless	April Cellular Charges	1,636.72
30	VWR International LLC	Lab Supplies & Safety Gloves (200)	172.55
31	Sean Wehrman	Novato Hot Water Recirculation System Rebate Program	100.00
		TOTAL DISBURSEMENTS	<u>\$946,029.36</u>

The foregoing payroll and accounts payable vouchers totaling \$946,029.36 are hereby approved and authorized for payment.


05/05/26

 Auditor-Controller Date


5/5/2026

 General Manager Date

DISBURSEMENTS - DATED MAY 14, 2026

Date Prepared 5/11/26

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:

Seq	Payable To	For	Amount
P/R*	Employees	Net Payroll PPE 4/30/26	\$206,830.44
91035*	Internal Revenue Service	Federal & FICA Taxes PPE 4/30/26	94,693.88
91036*	State of California	State Taxes & SDI PPE 4/30/26	22,742.47
91037*	CalPERS	Pension Contribution PPE 4/30/26	61,616.73
91038*	Nationwide	Deferred Compensation-457 PPE 4/30/26	18,044.27
91039*	Nationwide	Deferred Compensation 4/30/26-401A Match	3,045.38
1	Matphil Technologies, Inc.	Pipette Calibration Service (Lab)	51.00
2	AT&T	April Phone Services (PRTP)	31.91
3	Bender & Co Inc, Matthew	Water Codes-Volume 26	535.99
4	Brady Industries	Rain Gear (Lab)	143.52
5	CD & Power	Program & Test Automatic Transfer Switch for Generator (999 Rush Creek Place)	2,216.40
6	The Climate Registry	Annual Membership (Kennedy) (1/26-12/26)	900.00
7	Comcast	May Phone Services (999 Rush Creek Place)	1,669.82
8	Comcast	May Internet (999 Rush Creek Place)	1,633.89
9	Core & Main	4" Restraint Plates (8) (\$523), Bushings (10) (\$114) & Couplings (24) (\$2,230)	2,866.58
10	CSW/Stuber-Stroeh Engineering	Prog Pymt#12: San Mateo Tank Transmission Project (Balance Remaining on As Needed Contract \$17,132)	2,362.50
11	DataTree	April Subscription to Parcel Data Information	100.00
12	Diesel Direct West	Gasoline (1,003 gal)	6,014.41
13	Direct Line Inc	April Telephone Answering Service	204.00

Seq	Payable To	For	Amount
14	Enterprise FM Trust	Monthly Leases for Nissan Rogue (2), Nissan Frontier, F-150's (6), F-250's (6), Ford Rangers (6), & Chevy Bolts (2)	11,119.74
15	Environmental Express	Bottles (116) (Lab)	312.91
16	Lenore Fithian	Novato Cash for Grass Rebate Program	1,008.00
17	FLW Inc	4-Way Solenoid Valve	510.34
18	Friedman's Home Improvement	Pliers, Bushings (3) & Connectors (18)	75.97
19	Frontier Communications	May Internet (STP)	640.00
20	Debra Gee	Refund Security Deposit On Hydrant Meter Less Final Bill	578.19
21	GHD Inc.	Prog Pymt#33: GIS Conversion to ESRI & Mapping Support (Balance Remaining on Contract \$2,582)	664.28
22	Grainger	Drum Spill Containment Pallet (800 lb) (\$354), Motor for Polymer Mixer (STP) (\$595) & Miscellaneous Tools & Supplies	1,635.36
23	Idexx Distribution, Inc.	Colilert Media (200) (Lab)	1,476.13
24	Kaiser Foundation Health Plan	Pre-Employment & DMV/DOT Physicals (2 Employees)	180.00
25	Karthik Kumar	Novato Washer Rebate Program	75.00
26	LGVSD	Recycled Water Deliveries (1/1/26-3/31/26)	6,799.92
27	Lincoln Life Employer Serv	Deferred Compensation PPE 4/30/26	6,672.35
28	North Marin Auto Parts	Transmission Fluid (36) (\$452), Buckets (15) & Miscellaneous Automotive Service Parts	909.95
29	North Bay Gas	Nitrogen, Carbon Dioxide, Acetylene (\$375) & Argon (\$163)	789.31
30	ODP Business Solutions, LLC	Toner (\$540) & Miscellaneous Office Supplies	707.54
31	O'Reilly Auto Parts	Vehicle Maintenance Supplies	348.59
32	Orkin Commercial Services	April Pest Control Services	144.00
33	Overhead Door	50% Deposit on Weld Shop Door	6,103.00
34	Pace Supply	Meter Gaskets (81)	43.36

Seq	Payable To	For	Amount
35	Peterson Trucks	Service on Gauge Cluster ('21 Int'l Dump Truck)	2,996.75
36	PG&E	Power: Bldgs/Yard (\$7,984), Other (\$411), Pumping (\$57,267), Rect/Cont (\$1,577) & TP (\$268)	67,506.58
37	Pini Hardware	Shovels (6) (\$354) & Miscellaneous Tools & Supplies	989.47
38	Pumping Efficiency Testing Svc	Cherry Hill Pump Testing	100.00
39	Recology Sonoma Marin	April Waste Removal (999 Rush Creek Place-\$732 & STP-\$334)	1,066.06
40	RH & Sons Water Services	Backflow Testing (79)	5,135.00
41	Lucio Serrano	Refund Over Payment on Closed Account	55.86
42	Snap-On Industrial	Software Subscription for Heavy Truck & Light Vehicle Scan Tools	6,233.10
43	Soiland Co., Inc.	Asphalt Recycling (5 yds) & Rock (17 yds)	752.24
44	Sonoma-Marin Arborists Inc	Mowing & Grading (\$4,110) & Tree Removal (\$4,985) (Norman Tank Site)	9,095.00
45	Uline	Shelf Bins (24) & Face Respirator (Lab)	179.49
46	United Parcel Service	Delivery Service: Pipettes for Calibration & Standards Delivered	69.22
47	Vanguard Cleaning Systems	May Janitorial Services (999 Rush Creek Place-\$4,950, STP-\$920 & Supplies \$336)	6,205.43
48	Verizon Wireless	SCADA & AMI Collectors (\$650)	1,320.07
49	Waste Management	Waste Disposal	312.50
50	ZORO	Socket & Fuse Reducers (5)	155.29
		TOTAL DISBURSEMENTS	<u>\$568,669.19</u>

The foregoing payroll and accounts payable vouchers totaling \$568,669.19 are hereby approved and authorized for payment.

Julie Blue 05/12/26
Auditor-Controller Date

[Signature] 5/12/2026
General Manager Date

NORTH MARIN WATER DISTRICT
MONTHLY PROGRESS REPORT FOR APRIL 2026
 May 19, 2026

1.

Novato Potable Water Prod - SW & STP Combined - in Million Gallons - FYTD

Month	FY25/26	FY24/25	FY23/24	FY22/23	FY21/22	26 vs 25 %
July	248.1	264.8	218.6	224.5	282.9	-6%
August	250.8	252.9	230.9	235.9	212.4	-1%
September	238.5	237.7	212.4	203.5	214.5	0%
October	185.8	237.2	197.0	191.6	198.5	-22%
November	134.6	166.5	145.7	137.4	94.1	-19%
December	127.3	137.9	121.6	106.6	137.1	-8%
January	127.0	139.1	122.4	113.8	118.3	-9%
February	110.7	118.0	117.5	105.2	118.6	-6%
March	170.6	129.7	121.0	123.1	130.3	32%
April	175.0	163.9	140.6	146.4	137.7	7%
FYTD Total	1,768.3	1,847.7	1,627.7	1,587.8	1,644.5	-4%

West Marin Potable Water Production - in Million Gallons - FY to Date

Month	FY25/26	FY24/25	FY23/24	FY22/23	FY21/22	26 vs 25 %
July	8.1	8.9	7.1	6.3	6.0	-8%
August	8.3	8.7	7.5	6.8	5.7	-5%
September	7.9	7.9	6.7	6.3	5.9	0%
October	6.1	7.6	6.4	5.7	5.1	-20%
November	4.8	5.7	5.0	4.6	3.5	-15%
December	5.0	5.1	4.2	4.3	4.0	-3%
January	3.7	5.1	4.6	3.9	3.8	-28%
February	3.5	4.2	3.7	3.3	4.0	-17%
March	5.0	4.8	5.1	3.7	4.1	5%
April	5.0	5.6	4.9	4.9	5.1	-12%
FYTD Total	57.3	63.6	55.1	49.9	47.1	-10%

Stafford Treatment Plant Production - in Million Gallons - FY to Date

Month	FY25/26	FY24/25	FY23/24	FY22/23	FY21/22	26 vs 25 %
July	93.4	0.0	67.0	56.3	67.0	-
August	85.8	0.0	98.3	67.9	31.3	-
September	79.4	0.0	112.6	57.8	41.7	-
October	75.3	0.0	109.4	54.0	28.2	-
November	24.4	0.0	21.8	30.0	0.0	-
December	0.0	0.0	0.0	0.0	0.0	-
January	0.0	0.0	0.0	0.0	0.0	-
February	0.0	24.3	0.0	0.0	0.0	-
March	0.0	41.3	0.0	50.5	0.0	-
April	16.5	48.7	0.0	110.0	0.0	-66%
FYTD Total	374.9	114.3	409.1	426.4	168.1	228%

Recycled Water Production* - in Million Gallons - FY to Date

Month	FY25/26	FY24/25	FY23/24	FY22/23	FY21/22	26 vs 25 %
July	39.1	54.6	31.0	43.1	42.9	-28%
August	40.3	50.1	34.8	41.6	41.4	-20%
September	26.7	41.0	26.1	29.2	39.6	-35%
October	13.1	28.9	22.4	24.7	18.3	-54%
November	3.2	11.4	3.6	5.1	0.8	-72%
December	1.2	3.9	0.4	0.3	0.3	-69%
January	0.9	1.8	0.4	0.4	0.8	-51%
February	0.9	1.6	0.9	0.4	1.3	-45%
March	3.5	1.6	0.9	0.4	14.3	116%
April	4.4	0.8	3.1	5.1	16.7	464%
FYTD Total*	133.4	195.8	123.7	150.4	176.5	-32%

*Excludes potable water input to the RW system: FY26=20.9MG, FY25=19MG, FY24=13.8MG, FY23=10.8 MG FY22=10 MG;

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2. Regional and Local Water Supply

Lake Sonoma

	Current	2025
Lake Storage*	85,794 MG	86,020 MG
Supply Capacity	99.7 %	99.9 %

*Normal capacity = -245,000 AF (79,833.5 MG); deviation storage pool of 264,000 AF (86,025 MG)

Lake Mendocino

	Current	2025
Lake Storage *	27,564 MG	33,379 MG
Supply Capacity	78 %	96.6 %

*Normal capacity = 70,000-110,000 AF (22,800-35,840 MG); FIRO pool 26,000-36,170 MG

3. Stafford Lake Data

	April Average	April 2026	April 2025
Rainfall this month	1.67 Inches	4.22 Inches	1.65 Inches
Rainfall this FY to date	25.08 Inches	25.15 Inches	25.79 Inches
Lake elevation*	193.38 Feet	195.6 Feet	193.34 Feet
Lake storage**	1,207 MG	1,370 MG	1,204 MG
Supply Capacity	86 %	98 %	86 %

* Spillway elevation is 196.0 feet (NGVD29)

** Lake storage less 390 MG = quantity available for normal delivery

Temperature (in degrees)

	Minimum	Maximum	Average
April 2026 (Novato)	39	85	65.5
April 2025 (Novato)	39	80	63.5

4. Number of Services

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April 30	Novato Water			Recycled Water			West Marin Water			Oceana Marin Sewer		
	FY26	FY25	Incr %	FY26	FY25	Incr %	FY26	FY25	Incr %	FY26	FY25	Incr %
Total meters installed	21,046	21,025	0.1%	107	106	0.9%	813	810	0.4%	-	-	-
Total meters active	20,894	20,878	0.1%	105	104	1.0%	804	801	0.4%	-	-	-
Active dwelling units	23,977	23,968	0.0%	-	-	-	838	837	0.1%	241	240	0.4%

5. Oceana Marin Monthly Status Report

Description	April 2026	April 2025
Effluent Flow Volume (MG)	.365	.395
Irrigation Field Discharge (MG)	.945	1.17
Treatment Pond Freeboard (ft)	6.8	7.0
Storage Pond Freeboard (ft)	4.75	4.1

6. Safety/Liability

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Industrial Injury with Lost Time				Liability Claims Paid	
Lost Days	OH Cost of Lost Days (\$)	No. of Emp. Injured	No. of Incidents	Incurred (FYTD)	Paid (FYTD) (\$)
FY 25/26 through Apr	38	\$16,546	3	3	\$17,592 ^(a)
FY 24/25 through Apr	0	\$0	0	4	\$78,292 ^(b)

Days since lost time accident through April 30, 2026 260 Days

(a) FY26 Harris Workers Comp Claim Settlement (1) McLellan Co, Asphalt Repair for Damages to Customer's Driveway (2), & AT&T Overhead Cable Repair (3)

(b) FY24/25 Water Damage from Main Break Feliz Dr. & Shady Lane (2 claims), and Gate Damage on Obertz Lane

7. Energy Cost

FYE		April			Fiscal Year-to-Date thru April		
		kWh	¢/kWh	Cost/Day	kWh	¢/kWh	Cost/Day
FY 25/26	Stafford TP	54,783	25.0¢	\$457	447,153	24.7¢	\$364
	Pumping	118,475	39.6¢	\$1,618	1,263,265	43.5¢	\$1,809
	Other ¹	43,130	47.5¢	\$706	420,070	46.5¢	\$643
		216,388	37.5¢	\$2,781	2,130,488	40.2¢	\$2,815
FY 24/25	Stafford TP	58,314	24.3¢	\$472	478,962	24.0¢	\$378
	Pumping	92,101	41.1¢	\$1,305	1,232,115	40.3¢	\$1,646
	Other ¹	27,117	52.5¢	\$491	311,234	48.9¢	\$504
		177,531	37.3¢	\$2,268	2,022,311	37.8¢	\$2,528
FY 23/24	Stafford TP	33,865	23.6¢	\$266	501,052	23.4¢	\$382
	Pumping	76,192	39.6¢	\$1,005	1,083,763	35.2¢	\$1,247
	Other ¹	30,869	49.6¢	\$511	337,379	43.2¢	\$476
		140,925	37.9¢	\$1,782	1,922,194	33.5¢	\$2,105

¹Other includes West Marin Facilities

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8. Water Conservation Update

	Month of April 2026	Fiscal Year To Date	Program Total to Date
High Efficiency Toilet (HET) Rebates	1	22	4,709
Retrofit Certificates Filed	15	131	7,421
Cash for Grass Rebates	2	13	1,120
Washing Machine Rebates	2	12	6,069
Water Smart Home Survey	2	17	3,972

9. Utility Performance Metric

April 2026 Service Disruptions

SERVICE DISRUPTIONS (No. of Customers Impacted)	April 2026	April 2025	Fiscal Year to Date 2026	Fiscal Year to Date 2025
PLANNED				
Duration Between 0.5 and 4 hours	4	2	63	68
Duration Between 4 and 12 hours	0	0	170	41
Duration Greater than 12 hours	0	0	0	0
UNPLANNED				
Duration Between 0.5 and 4 hours	0	0	17	93
Duration Between 4 and 12 hours	0	0	21	27
Duration Greater than 12 hours	0	0	0	2
SERVICE LINES REPLACED				
Polybutylene	1	1	23	21
Copper Replaced or Repaired)	3	1	17	47

April 2026 Service Disruptions

For the month of April, we had 4 planned service disruptions:

Plastic: We replaced 1 plastic service line on Sunset Parkway.

Copper: There were 3 copper service lines replaced on Buchanan St and Topaz Dr.

Unplanned: No unplanned service disruptions for the month of April.

10. Summary of Complaints and Service Orders – April 2026

NORTH MARIN WATER DISTRICT

Summary of Complaints & Service Orders April 2026

Tag Breakdown:

Total: **147** Consumer: 73 Office: 74

<u>Type</u>	<u>Apr-26</u>	<u>Apr-25</u>	<u>Added Notes</u>
Billing			
High Bill	2	2	
Total	2	2	
Meter Replacement			
	30	32	
Total	30	32	
Need Read			
	0	1	
Total	0	1	
No-Water			
	5	3	
Total	5	3	
Leak			
Consumer	68	76	
District	11	11	
Total	79	87	
Water Quality			
Taste/ Odor	1	0	
Color	1	0	
Total	2	0	
Check Pressure			
	1	0	
Total	1	0	
Turn Off / On			
	22	27	
Total	22	27	
Other			
	6	30	
Total	6	30	
TOTAL FOR MONTH:	147	182	-19%

Bill Adjustments Under Board Policy:

April 26 vs. April 25

Apr-26	21	\$9,315
Apr-25	19	\$5,412

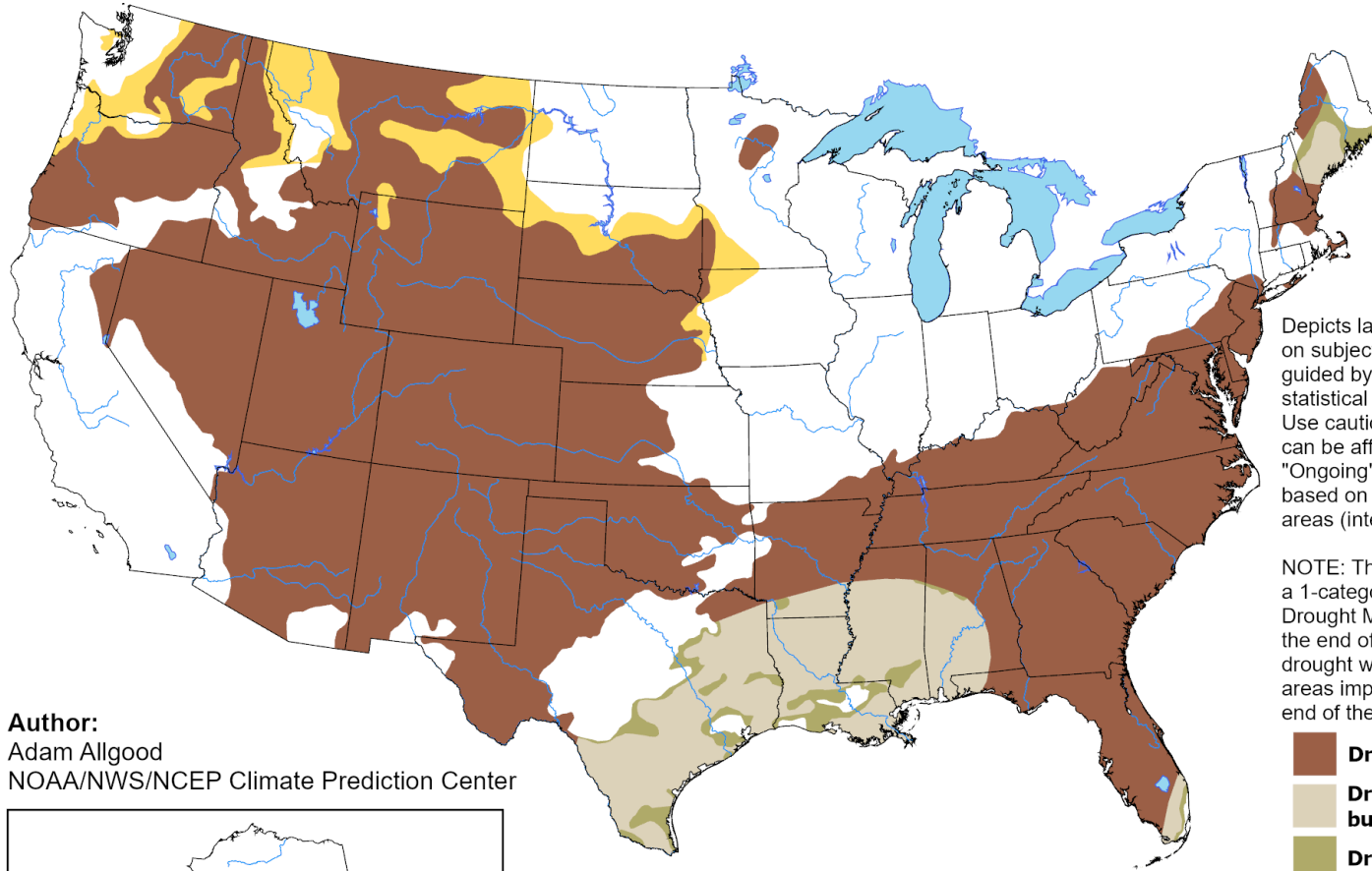
Fiscal Year vs Prior FY

FY 25/26	174	\$75,302
FY 24/25	276	\$115,893

U.S. Monthly Drought Outlook

Drought Tendency During the Valid Period

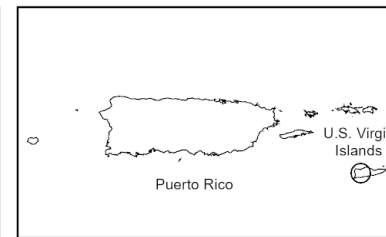
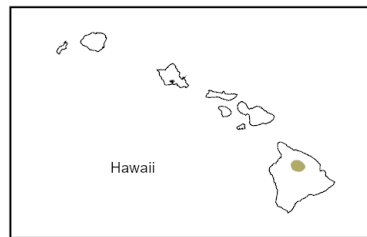
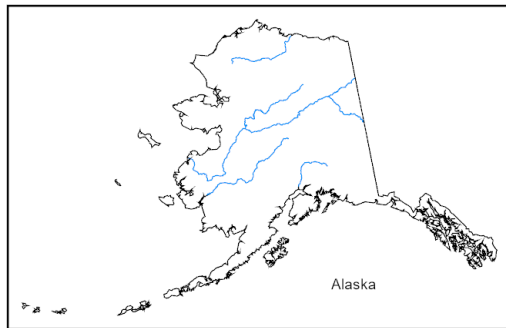
Valid for May 2026
Released April 30, 2026








Depicts large-scale trends based on subjectively derived probabilities guided by short- and long-range statistical and dynamical forecasts. Use caution for applications that can be affected by short lived events. "Ongoing" drought areas are based on the U.S. Drought Monitor areas (intensities of D1 to D4).

NOTE: The tan areas imply at least a 1-category improvement in the Drought Monitor intensity levels by the end of the period, although drought will remain. The green areas imply drought removal by the end of the period (D0 or none).

Author:
Adam Allgood
NOAA/NWS/NCEP Climate Prediction Center



-  **Drought persists**
-  **Drought remains, but improves**
-  **Drought removal likely**
-  **Drought development likely**
-  **No drought**



<https://go.usa.gov/3eZGd>

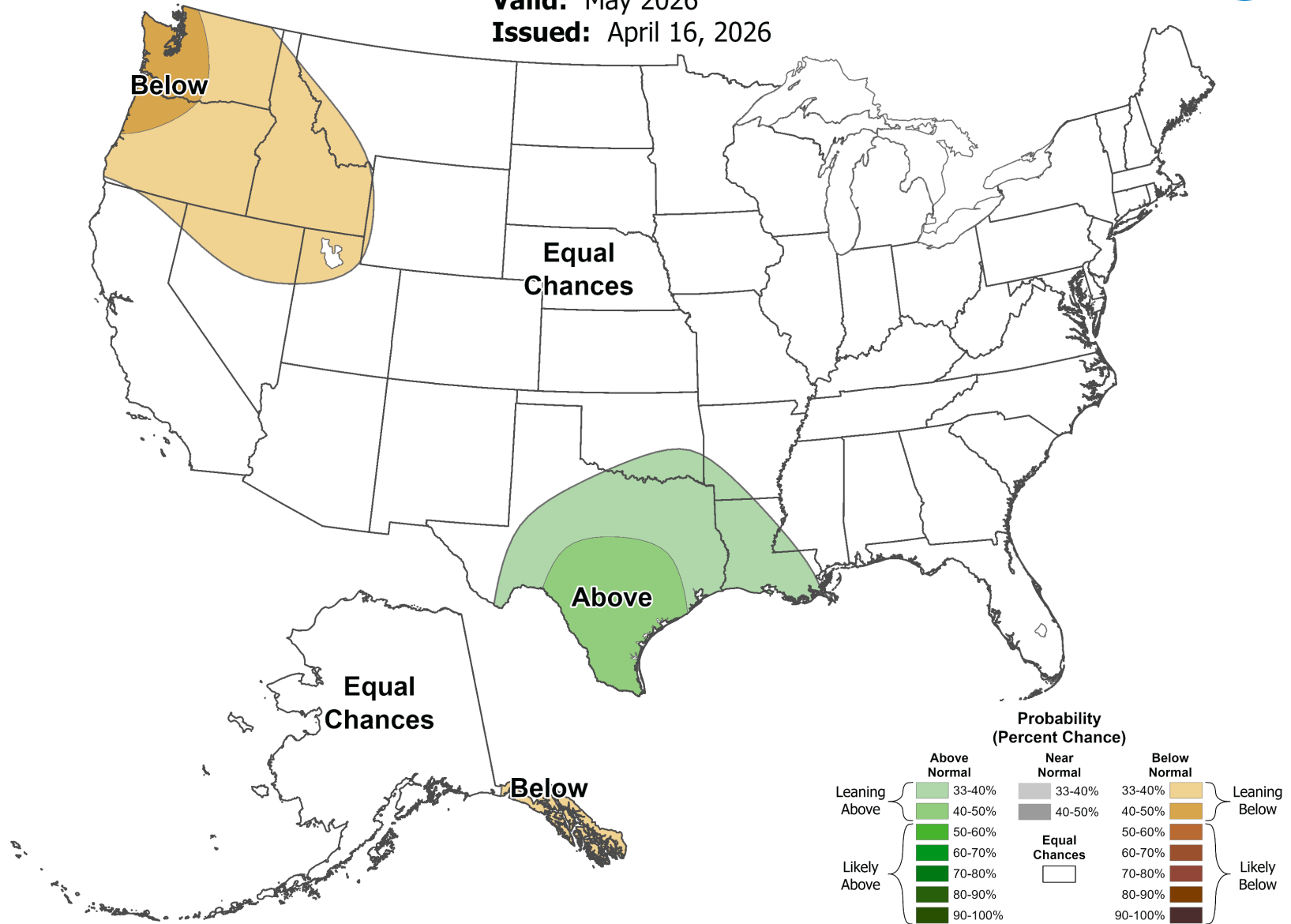


Monthly Precipitation Outlook



Valid: May 2026

Issued: April 16, 2026



The Landfalling Atmospheric Rivers of Water Year (WY) 2026

AR Strength	AR Count
Weak	20
Moderate	19
Strong	12
Extreme	5
Exceptional	0

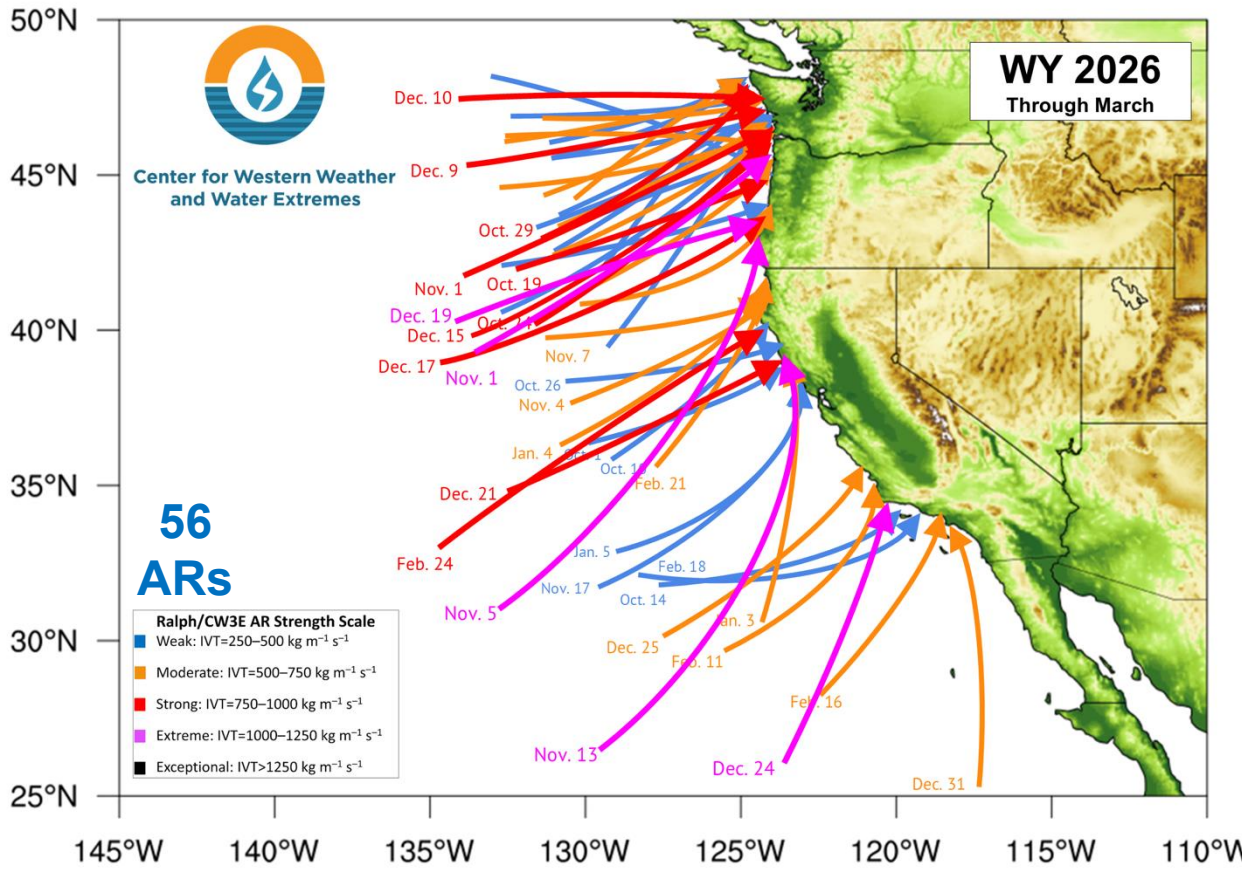
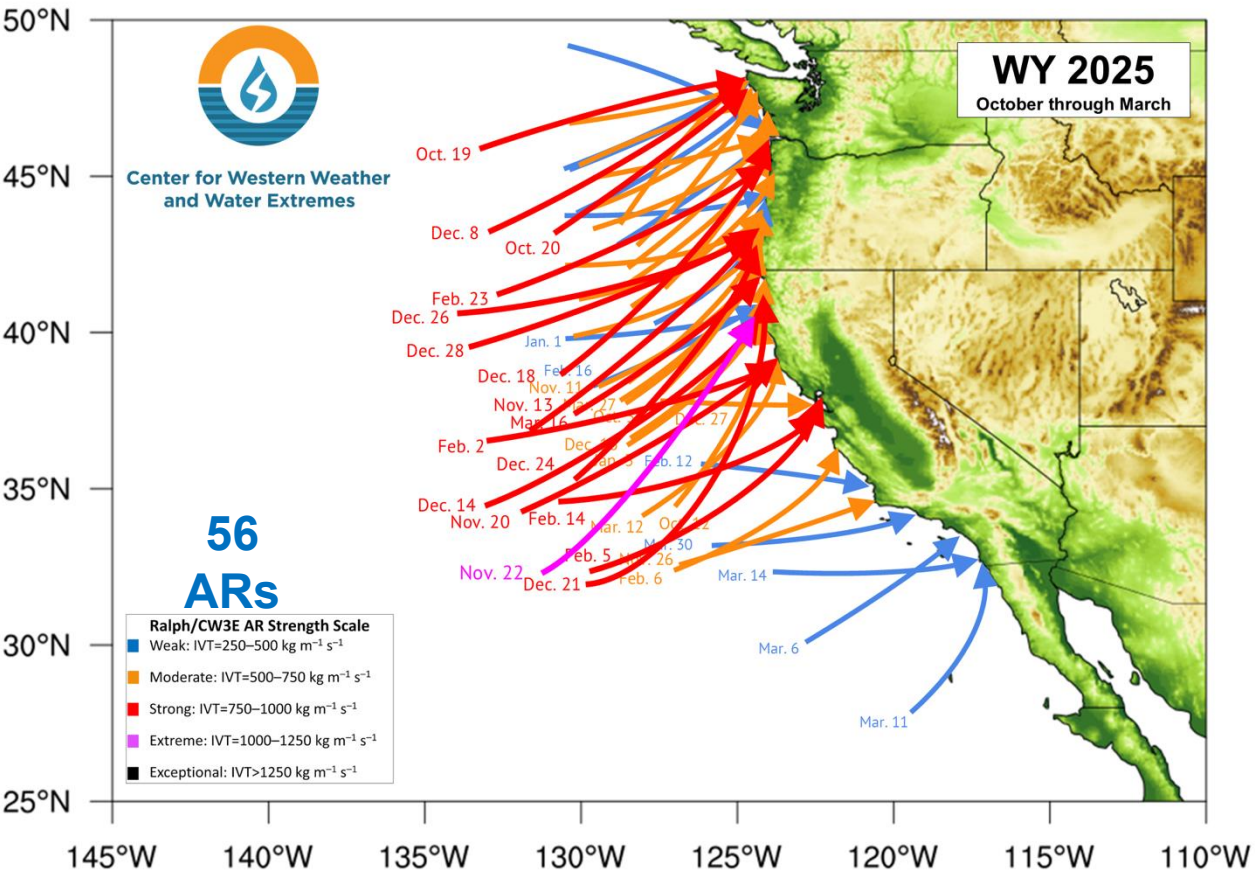
Regions Impacted by Each AR	
State/Region	ARs
Washington	45
Oregon	48
Northern CA	33
Central CA	20
Southern CA	12

56 atmospheric rivers made landfall over the U.S. West Coast during Water Year 2026



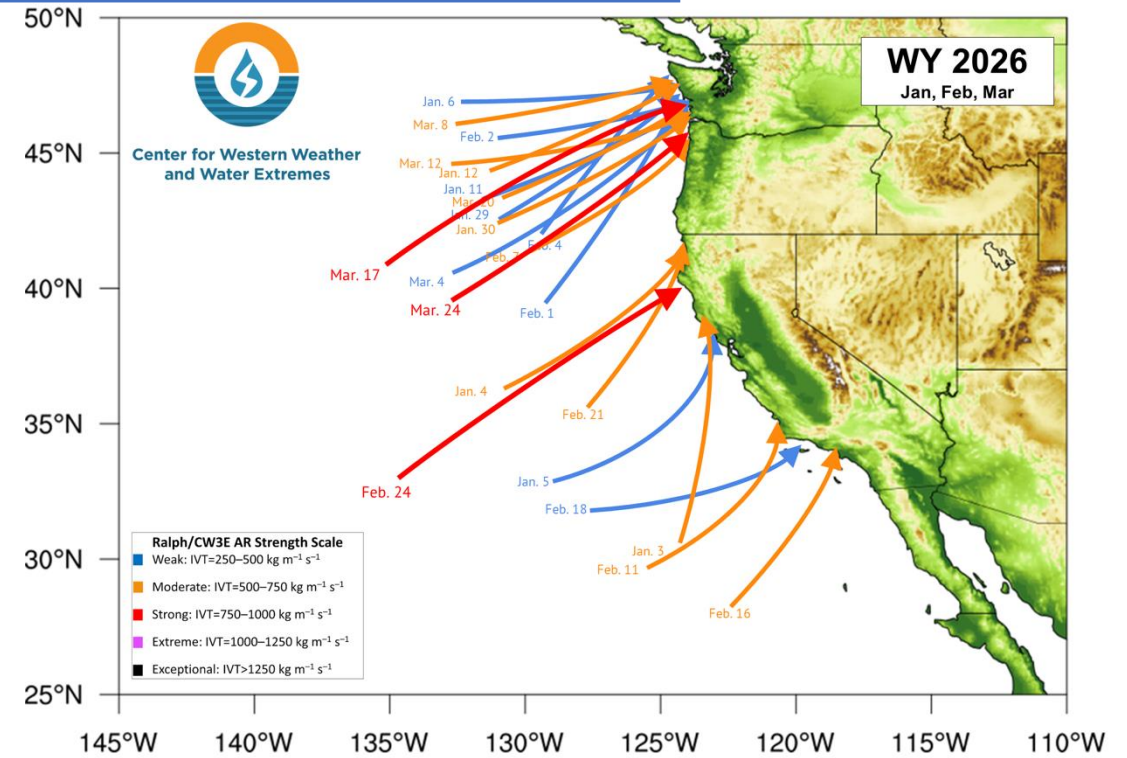
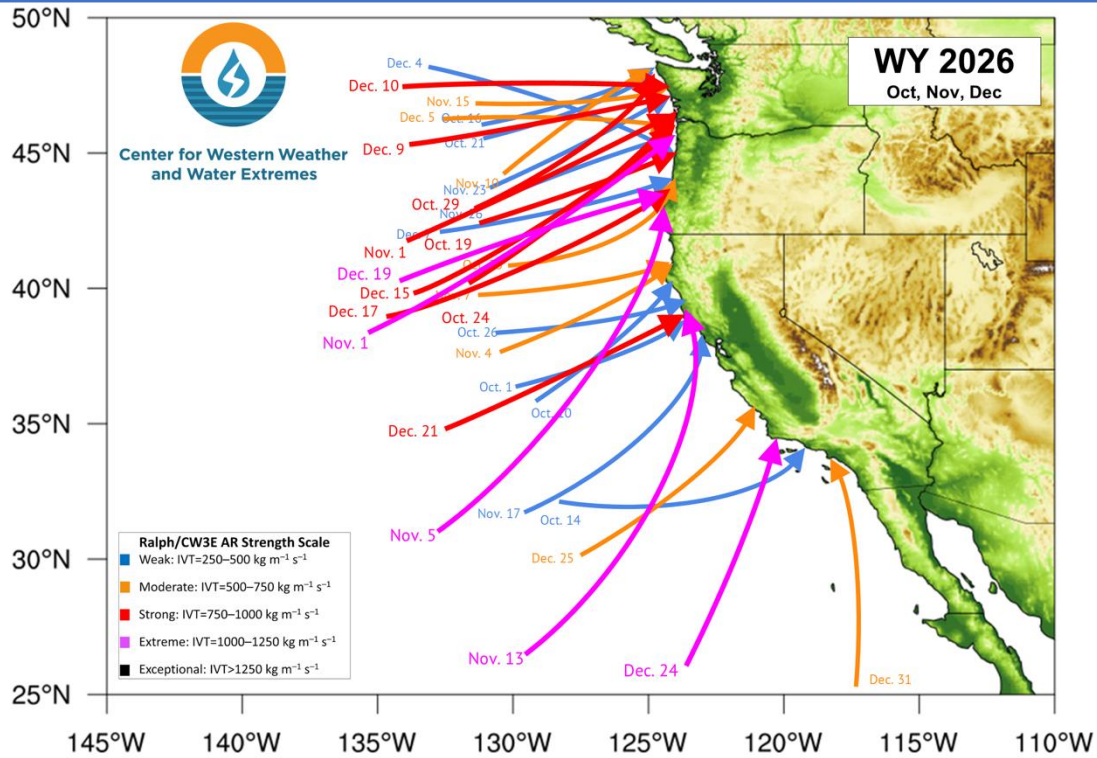
*Arrows are placed on the map where each AR was strongest over the coast

Water Year 2026 Compared to Water Year 2025



- Water Year 2026 and 2025 both experienced 56 total ARs while also experiencing the same number of strong or greater ARs (17)
- Water Year 2026 had 5 extreme ARs spread across the West whereas Water Year 2025 only had one that was primarily focused over Northern California
- The increase in extreme ARs during WY 2026 across the U.S. West led to a wider distribution of above or near normal water year precipitation accumulations on April 1st

The West's Two Halves



- The U.S. West Coast experienced 14 strong or greater magnitude ARs in the first three months of the water year while only experiencing three strong ARs in second three months of the water year, leading to large discrepancies in precipitation

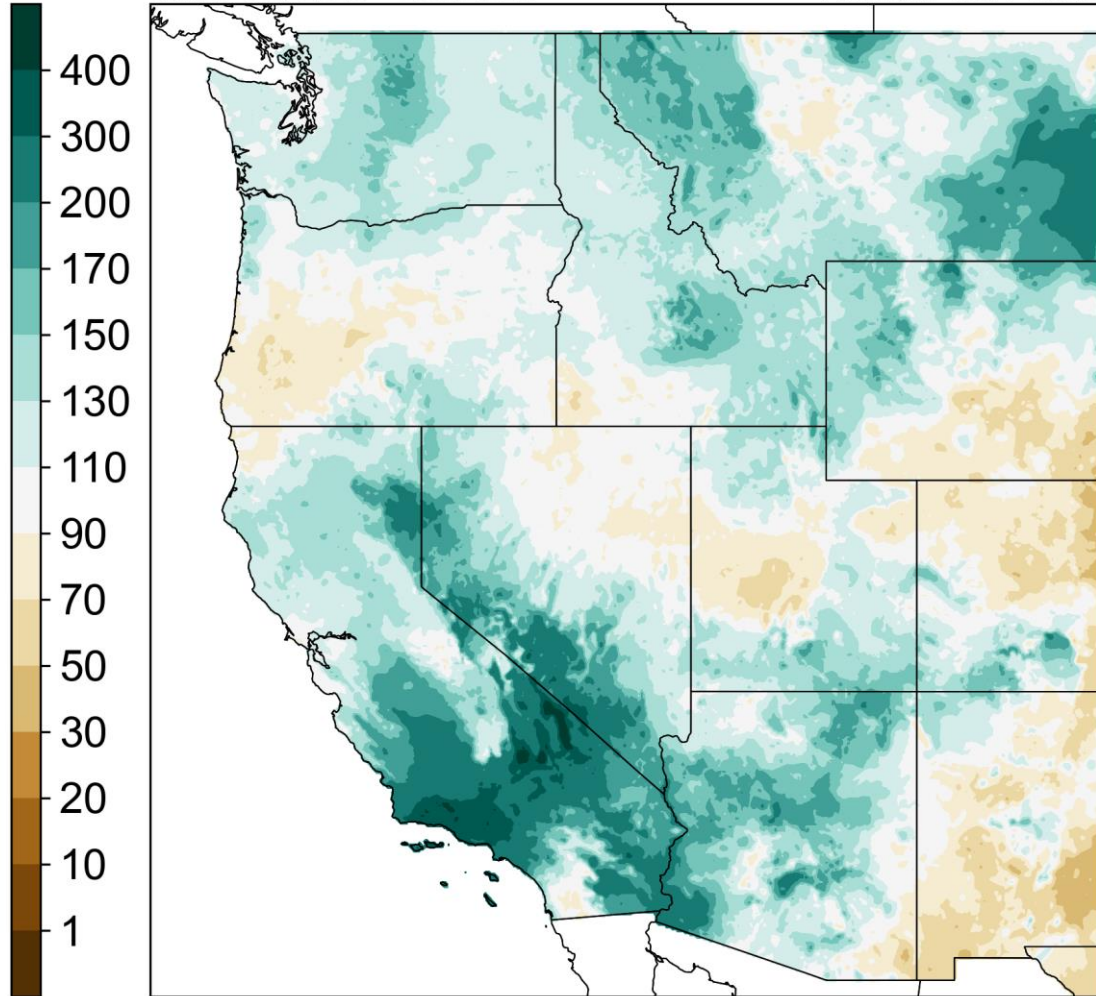
All ARs	Weak	Moderate	Strong	Extreme	Exceptional	Total
OND	11	8	9	5	0	33
JFM	9	11	3	0	0	23

The West's Two Halves

Percent of Normal Precipitation (%)

Valid: Oct 2025 - Dec 2025

Normal: 1991-2020

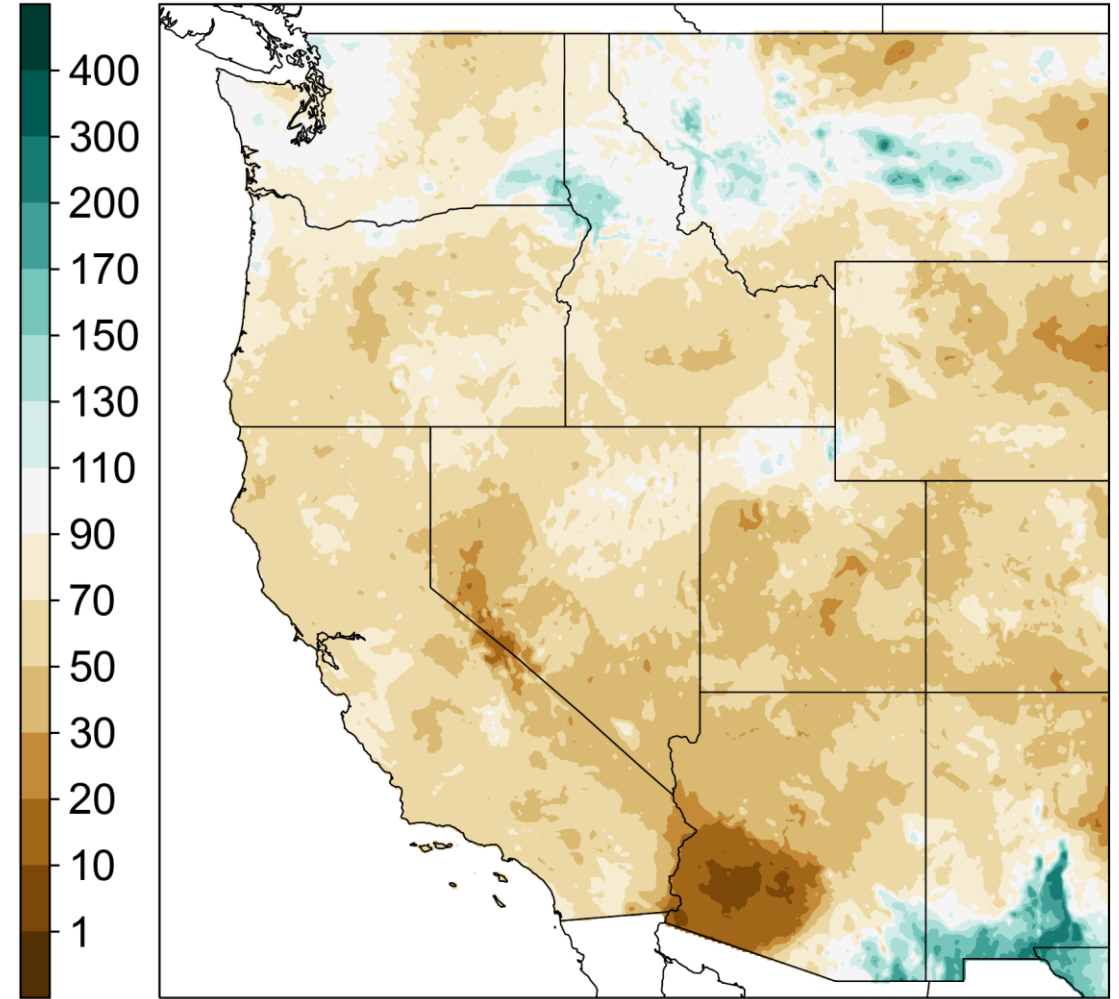


Data Courtesy: PRISM Climate Group, Oregon State University, <https://prism.oregonstate.edu/>

Percent of Normal Precipitation (%)

Valid: Jan 2026 - Mar 2026

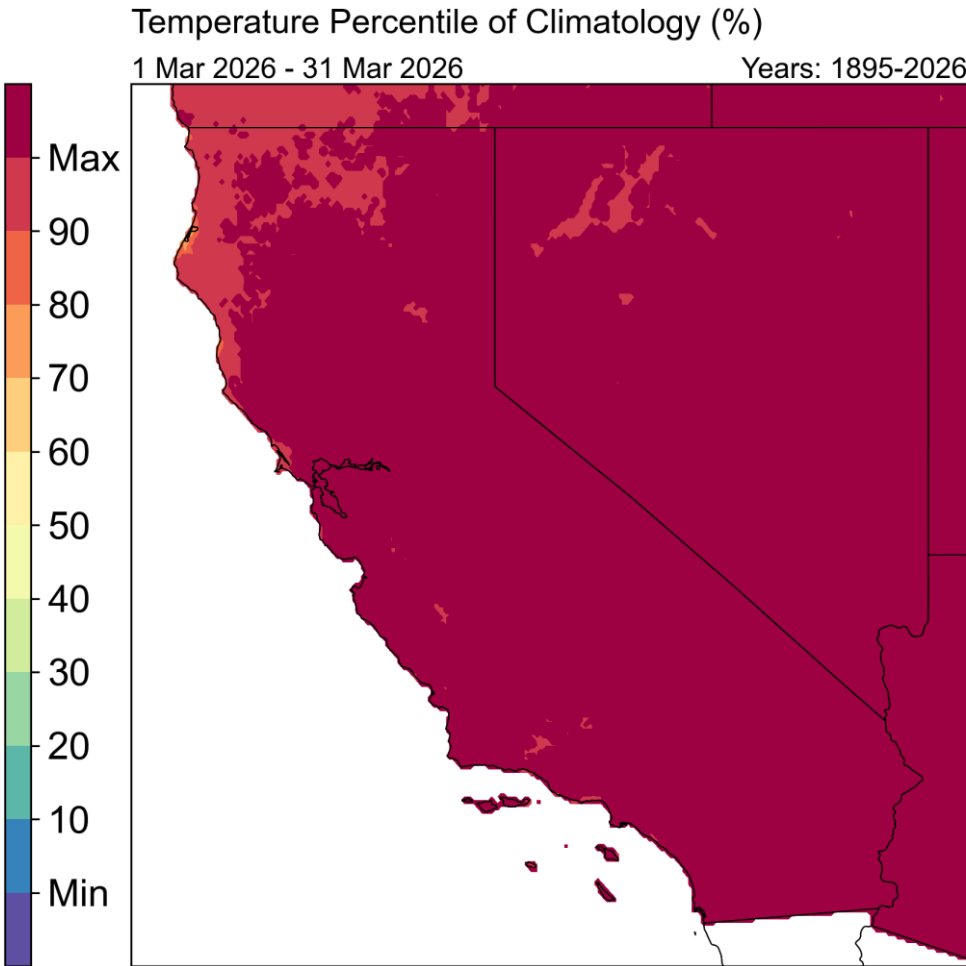
Normal: 1991-2020



Data Courtesy: PRISM Climate Group, Oregon State University, <https://prism.oregonstate.edu/>

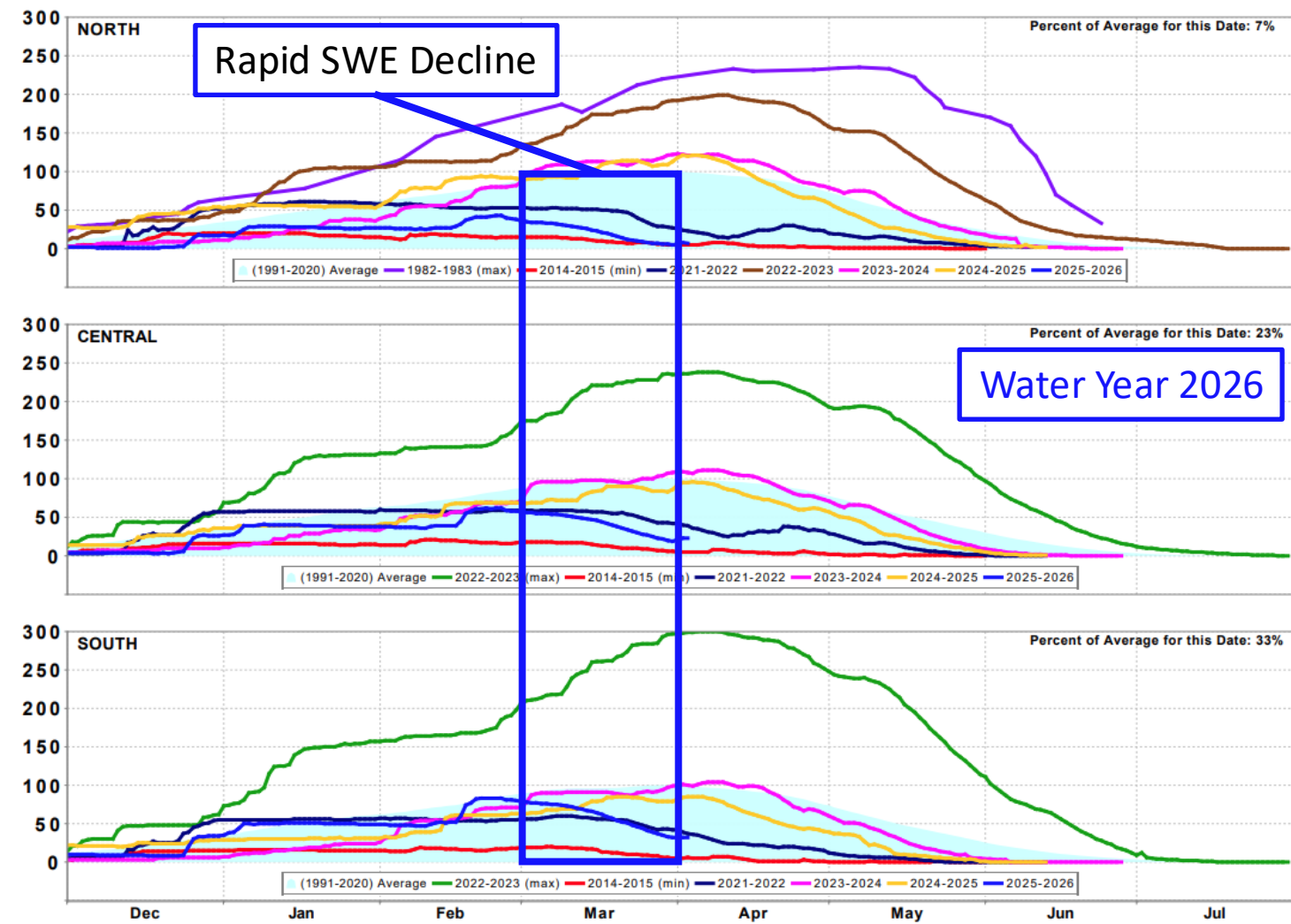
A Record-Breaking March

- A majority of the western United States experienced its warmest March on record resulting in rapid snowmelt during a relatively below-normal snowpack year



Data Courtesy: PRISM Climate Group, Oregon State University, <https://prism.oregonstate.edu/>

California Snow Water Content, April 3, 2026, Percent of April 1 Average



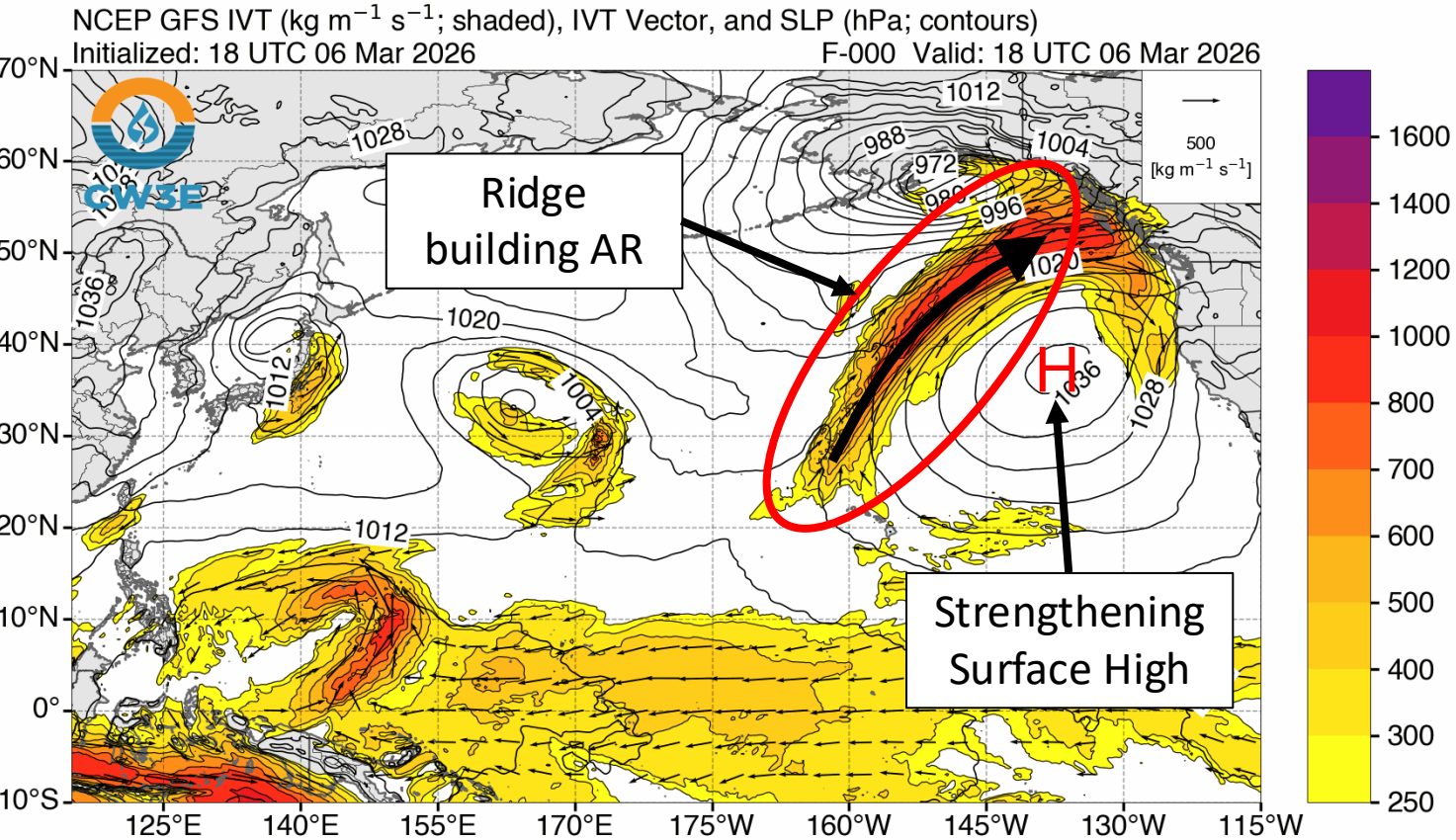
Statewide Percent of April 1: 20.0%

Statewide Percent of Average for Date: 20.0%

*Arrows are placed on the map where each AR was strongest over the coast

A Record-Breaking March

- One of the main drivers for the record-breaking heat over the western U.S. heat was a poleward atmospheric river that drove the building of an upper-level ridge and surface high pressure



Prior studies have identified the role atmospheric rivers play in amplifying Western North American Heatwaves

The AR that aided in the building of the ridge/surface high that led to the June 2021 heatwave

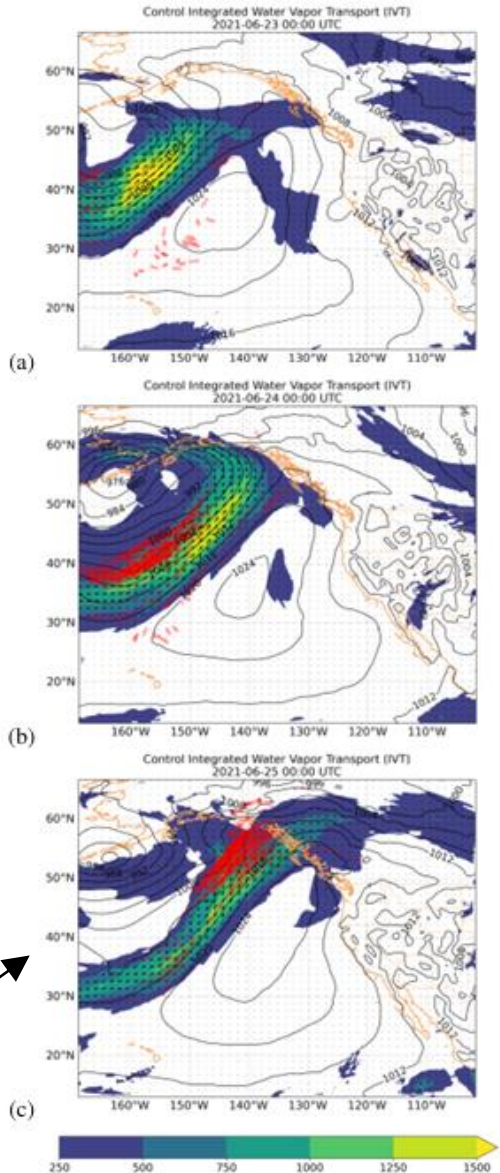
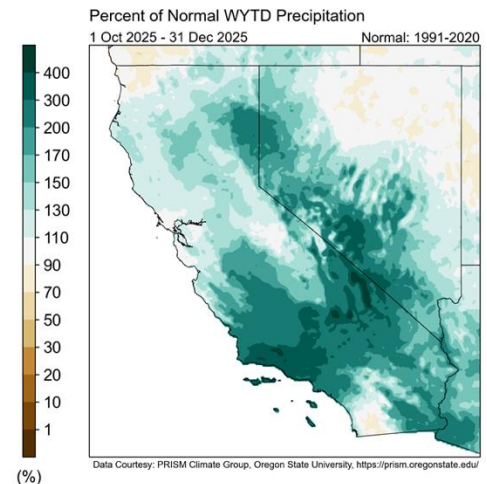
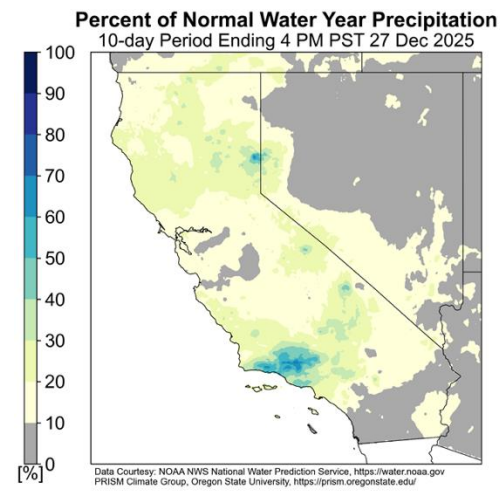
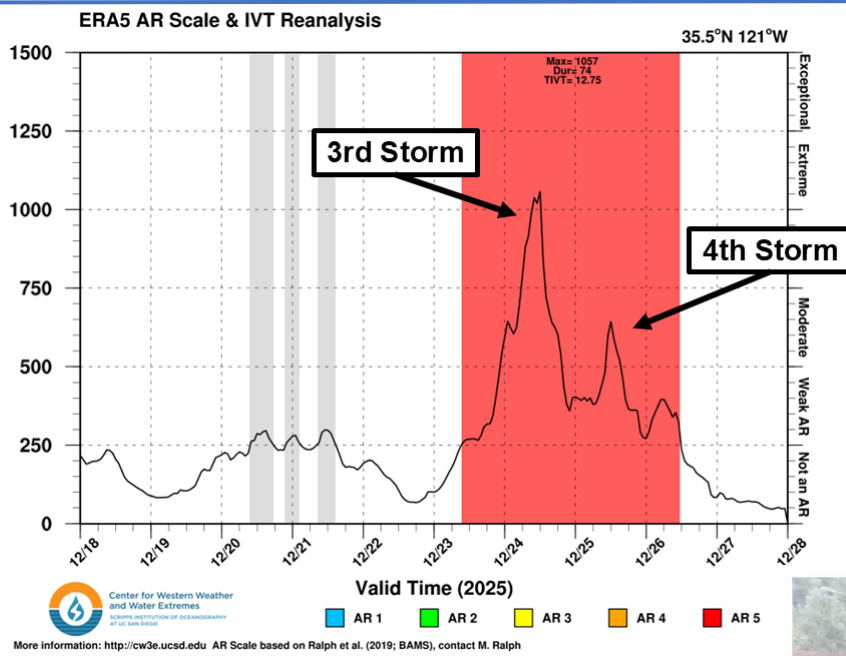
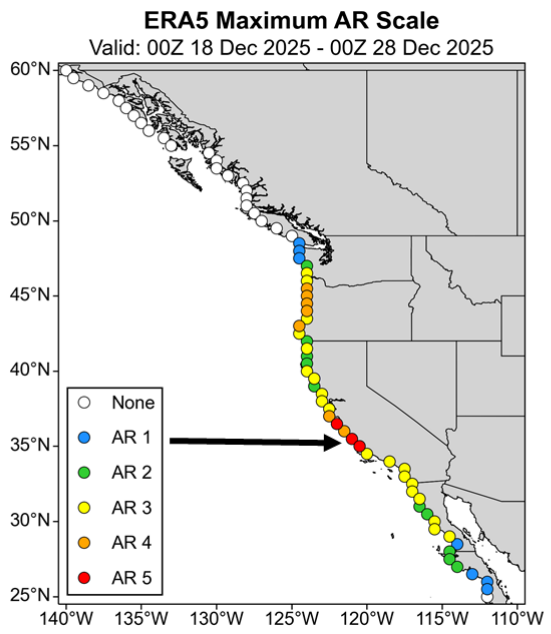


Fig. 5: Integrated water vapor transport from WRF control simulation ($\text{kg m}^{-1} \text{s}^{-1}$, vectors, magnitude shaded as in colorbar), and sea level pressure (contours, interval 4 hPa). Locations of trajectories at or below the 600-hPa level and within ± 1 h of the valid time are shown as semi-transparent red circles. (a) 0000 UTC 23 June; (b) 0000 UTC 24 June; (c) 0000 UTC 25 June.

WY 2026 Highlights: California's Holiday Storms



- The strongest atmospheric river to impact California this year occurred during an active period from 18 to 27 December, bringing extreme AR conditions to Southern California
- This wet period that included the extreme storm on Christmas Eve brought the majority of California from below normal/slightly above normal precipitation to date to well above normal (>200% over Southern California)
- While the extreme AR provided much needed precipitation, it also led to widespread flooding and numerous debris flows and landslides across the state



<https://x.com/SBCOUNTYFIRE/status/2003921544309862547>



<https://x.com/VictorVlyStr/status/2004272656963833883>

Dam removals reinvigorate river ecosystems across US

Free-flowing waterways offer healthier, cooler habitat



A warning sign on the Dock Street Dam on the Susquehanna River in Harrisburg, Pa. The majority of U.S. dams were built decades ago to create swimming and fishing holes or reservoirs for water supplies. Andrew Mangum — The New York Times



The Iron Gate Dam near Hornbrook, Calif., was among four dams along the Klamath River that were demolished in 2024. Gillian Flaccus — The Associated Press

CARA BUCKLEY

THE NEW YORK TIMES

Even though the two dams spanning the river in Bedford, Pennsylvania, were old, troublesome and functionally useless, locals just couldn't quit them.

The dams were built for swimming and fishing, but so much silt had built up that the river was mere inches deep. They trapped debris, worsened flooding and thwarted migratory fish. They were also falling apart, drawing warnings from the Environmental Protection Agency that they would have to be replaced, repaired or removed, at local taxpayer expense.

Yet the people of Bedford had grown attached to the dams, which dated back 50 years. Some also believed, wrongly, that the barriers housed important utility wires or cables. "Somebody always came forward and gave a concrete reason those dams could not possibly be removed," said Kenny Fetterman, who sits on the Bedford Borough Council.

He was determined to find a fix, and spearheaded an effort that led to the dams' removal last summer. "Now the river is so much cleaner," said Fetterman, who as far as he knows is not related to Sen. John Fetterman, D-Pa. "The quality of water has improved drastically. There's freshwater clams in there."

It was part of what might be called the undamming of America.

Last year, more sections of the country's rivers were reconnected thanks to dam removals than at any other time in history, according to the nonprofit group American Rivers. In 2025, more than 100 dams were dismantled in 30 states, reconnecting around 4,900 miles of waterways, including 156 miles of a branch of the Juniata River that are now reconnected thanks to the removal of Bedford's two dams.

The resulting free-flowing waterways are healthier, cooler and less prone to algal blooms, and serve as vital habitat for migratory fish and other aquatic life.

They're also safer. The average age of America's dams is 60 years. While dams that are critical for flood regulation, water storage or irrigation must stay in place, many no longer serve their original purpose and are at risk of collapse.

"Our dams aren't getting younger," said Serena McClain, who oversees the dam removal program for American Rivers. "With more extreme weather, more and more of these structures are failing over time. If we don't remove them, Mother Nature is going to do it for us."

It is unclear exactly how many dams are scattered across America. The National Inventory of Dams, compiled by the U.S. Army Corps of Engineers, lists about 92,000 dams, nearly 17,000 of which are deemed high hazard risks should they fail. But, according to the National Aquatic Barrier Inventory, there are hundreds of thousands of smaller and unregulated structures that block waterways.

The majority were built to create swimming and fishing holes or reservoirs for water supplies, or to generate power and irrigate farm fields. Most are privately owned and increasingly obsolete, making them a liability both for people and the environment. Low-head dams, which are designed to have water flow over them, create a recirculating current downstream that can trap people and debris. They're known as "drowning machines" and have caused nearly 800 reported fatalities.

There is broad bipartisan support for dam safety and repair, according to Del Shannon, a geotechnical engineer and dam expert. "We're one of the few areas where those guys can agree on," said Shannon, who helped write the American Society of Civil Engineers Infrastructure Report Card, which gave American dams a D+ grade.

But federal money allocated to rehabilitate and remove dams is far less than what's needed, Shannon said.

A 2025 report by the Association of State Dam Safety Officials estimated that rehabilitating all non-federally owned dams would cost about \$165.2 billion (the federal government owns just 4% of dams).

While the 2021 infrastructure law earmarked \$3 billion for dam repair and removal, Congress has since reallocated \$364 million. Under the Trump administration, many federal grants for dam removal and safety have also stalled amid staffing and budget cuts. And it has pushed back against some removals.

In April, the Trump administration intervened in PG&E's decommissioning of two hydropower dams in Northern California. The two dams have not produced electricity since 2021 because of equipment failure and the utility determined that fixing the equipment didn't make economic sense.

But the administration said they were needed for water security. Agriculture Secretary Brooke Rollins wrote on the social platform X that the decommissioning reflected a policy of "putting fish over people."

Hydropower dams have been a source of inexpensive energy, but the cost of repairs and relicensing can outstrip the benefits, said Desiree Tullos, a professor in biological and ecological engineering at Oregon State University. And fewer than 3% of the country's dams generate power.

In 2023 and 2024, four major hydroelectric dams on the Klamath River in Oregon and California were dismantled, the biggest dam removal project in history. It was touted as an environmental win, but the main reason PacifiCorp, the owner, opted to take down the dams is because it was cheaper than leaving them in place. The Trump administration has since clawed back funds for the river's ecological restoration.

Tullos said there are some scenarios where it doesn't make sense to remove dams, such as when stored sediment is contaminated and remediation proves too expensive. But, she added, "the economic and environmental costs of maintaining obsolete dams never seems to justify any potential benefits."

She noted that the country's big dams are outnumbered by smaller ones that often do more harm than good. "The vast majority are these dinky little dams," Tullos said "There's just so many of these deadbeat dams on the landscape."

By all accounts, Bedford's dams were decidedly deadbeat.

After the dams were built, they quadrupled the river's width and trapped swept-away trees, other debris and sediment. It wasn't uncommon to see hapless carp flopping in the upstream shallows, while thwarted perch and bass milled below the dam downstream.

"In the summers, you could pretty much walk across the river and not get your ankles wet," said Jeff Rinscheid, a former Borough Council member.

As time passed, the borough received warnings that the dams would have to be removed or repaired. But the council determined that rehabilitating the dams would cost local taxpayers millions of dollars.

Nothing much happened until 2021, when Kenny Fetterman, a musician, landlord and skateboarder, was elected to the Borough Council. He wanted to improve Bedford's neglected riverfront, and removing the dams was key.

After speaking with various government agencies, he eventually got in touch with American Rivers. A representative, Lisa Hollingsworth-Segedy, presented a plan to the Borough Council, as well as an irresistible sweetener: American Rivers could take out the dams at no cost to the local community. The removal plan was approved.

The removals cost \$230,000, paid for by foundation money and federal funds.

Last summer, excavators drove into the river in Bedford, and began taking the two dams apart. Within weeks, both were gone.

And, at first, the people of Bedford were aghast.

Without the dams stretching it out sideways, the river contracted, exposing a bleak mudscape riddled with debris. One day, Fetterman waded into the silty terrain to pull out what looked like half a dozen car tires. He ended up spending a week there, hauling out 118 tires, while getting an earful for being the guy responsible for the mess.

“People would go down and they’d say, ‘Well, this looks terrible, this is awful — I can’t believe you would do this,’” Fetterman recalled.

He told them to wait. “Nature is going to correct itself,” he said.

Slowly, over the next few months, the river flushed itself out and began finding its channels again. Last fall, Fetterman planted 35 pounds of winter rye seeds along its banks; an additional \$150,000 worth of native plants, shrubbery and trees are set to go along the banks in the coming weeks. A multimillion-dollar restoration of the riverfront park, paid for by the state, is planned.

“Nobody complains now,” said Barbara Diehl, the borough manager.

Rinscheid, the former borough council member, said that when he strolls down to the riverfront now, he spots perch and rainbow trout swimming in parts of the river that had been largely fishless for the past half century.

“I’ve had countless people tell me, ‘It’s amazing all the wildlife we’re seeing — I didn’t think taking out those dams would make a difference,’” Fetterman said. “Now everything can flow freely and clearly, the way that it was intended.”

Google: Hackers used AI to find software flaw

BY DUSTIN VOLZ

THE NEW YORK TIMES

WASHINGTON — A criminal hacking group recently attempted to launch a widespread cyberattack that appeared to rely on artificial intelligence to detect a previously unknown bug, Google said in research published Monday, highlighting the potential threat that AI poses to digital security.

Security experts have feared for years that malicious hackers could eventually rely on AI models to identify undisclosed flaws in computer code to launch crippling attacks that are difficult to guard against. That fear was largely theoretical until now.

“We have high confidence that the actor likely leveraged an AI model to support the discovery and weaponization of this vulnerability,” the report said.

The tech giant did not say precisely when the thwarted attack happened, whom it was targeting or which AI platform the hackers used, but the company added that it did not believe it was its own Gemini chatbot.

Google’s research arrives as the technology industry and governments, including the Trump administration, reevaluate how, and whether, to police advanced versions of AI, in large part because of growing concerns over what they mean for cybersecurity.

Flaws like the one identified by Google and the hacking group are known as “zero-day vulnerabilities” — security holes that are unknown to the software makers. They were once considered so rare and powerful that they could fetch millions of dollars on black markets used to sell hacking tools.

But new AI models like Anthropic’s Mythos, which was announced last month, appear to be so good at finding such holes that Anthropic shared it only with a limited number of firms and government agencies in the United States and Britain. When Mythos was announced, Anthropic said it had identified thousands of zero-day vulnerabilities “in every major operating system and every major web browser,” including many that were decades old.

AI models are rapidly upending cybersecurity. Late last year, Anthropic said that state-sponsored Chinese hackers had used its technology in an effort to infiltrate the computer systems of about 30 companies and government agencies around the world. It was the first reported case of a cyberattack in which AI had gathered sensitive information with limited help from human operators.

The zero-day flaw was detected by the Google Threat Intelligence Group within the past few months and was exploited by “prominent cybercrime threat actors” in a script of the Python programming language. It would have allowed the hackers to bypass two-factor authentication on “a popular open-source, web-based system administration tool,” though the hackers also would have needed access to valid credentials like usernames and passwords to be successful, the company said.

Google declined to identify the administration tool but said it notified the software maker quickly enough to allow for a patch before the attack could do damage. It also declined to identify the hackers.

Google and independent security researchers said the attempted attack was the first known example of a zero-day bug being put to malicious use by hackers enabled chiefly by AI.

“It’s a taste of what’s to come,” John Hultquist, the chief analyst at Google Threat Intelligence Group, said in an interview. “We believe this is the tip of the iceberg. This problem is probably much bigger; this is just the first tangible evidence that we can see.”

Rob Joyce, the former cybersecurity director of the National Security Agency, said it can be difficult to know whether a human or machine wrote computer code, adding that, “AI-authored code does not announce itself.”

But Google’s clues linking the hack to AI — which included excessive explainer text and other curiosities that human coders would have no reason to include — appeared compelling, said Joyce, who reviewed the findings before their public release. “It is the closest thing yet to a fingerprint at the crime scene,” he said.

Hultquist said that Google possessed other indicators that bolstered its conclusion that the hacking code was written by AI, but he declined to discuss them.



NEWS

Point Reyes subdivision plan paused

by **Sophia Grace Carter**

April 29, 2026

The developer behind what would be the largest West Marin subdivision in recent history has withdrawn his application to divide an 82-acre property on the outskirts of Point Reyes Station into dozens of residential lots while the county considers changes to its coastal development rules.

Yan Cui, a businessman who made his fortune in China before relocating to San Diego more than a decade ago, had proposed carving the expanse of undeveloped grassland into 67 parcels: 61 lots for market-rate houses, three lots for 22 affordable residences, two lots for preserved wetlands and one lot for a water treatment plant.

Mr. Cui (pronounced “Tswee”) withdrew the application earlier this month after more than two years of back-and-forth with county planners. But he said he plans to reapply once the county completes amendments to its Local Coastal Program, the detailed land-use rulebook that governs development in the coastal zone. The county is revising the program to bring it into alignment with its state-certified housing element, and Mr. Cui’s team wants to see whether those changes could affect the number of homes allowed on the property.

“My client wants to maximize housing, including affordable housing,” said Andrew Giacomini, a local attorney representing Mr. Cui. “We’re trying to get to an approvable project, and we decided we ought to wait until the amendments get resolved, since there is uncertainty as to what the rules will be when this change happens.”

Like all jurisdictions in California, Marin is required to produce a voluminous document, called a housing element, that demonstrates how it will plan and zone for enough development to house its fair share of the state's growing population. Counties aren't required to construct the homes, but they must adopt laws and policies that make it easier for the private sector to build both market-rate and affordable housing.

In the coastal zone, those obligations intersect with the 1976 California Coastal Act, which requires local governments to protect coastal resources, public access and environmentally sensitive habitat. A county's Local Coastal Program is where those often-competing mandates are reconciled.

The central disagreement between Mr. Cui's team and the county, Mr. Giacomini said, is whether the state's density bonus law entitles the project to the maximum density allowed under the property's zoning. The law lets developers build more units than would otherwise be allowed if they include affordable housing, and it requires local governments to grant waivers from development standards that would prevent a qualifying project from being built.

"There is inconsistency between the state density bonus law and the county's local coastal plan," Mr. Giacomini said.

The Marin County Planning Commission began reviewing amendments to the coastal plan this month and is scheduled to take them up again on May 11. One proposed change would eliminate a rule requiring properties with environmentally sensitive habitat areas—or ones without public water or sewer systems—to be limited to the lowest end of their zoned density range.

Mr. Cui's property, which he purchased in 2023 for around \$4 million, lacks public water and sewer and is zoned with a density range of one unit per one to nine acres. At the low end, the property could support about nine units. At the high end, it could support more than 80.

The pending amendments would not rezone Mr. Cui's land. Nor would they make the project eligible for ministerial approval, the streamlined, nondiscretionary process available to some housing developments under recent state laws. Any subdivision would still have to undergo discretionary review and could be appealed to the California Coastal Commission.

But officials say the zoning debate may not be the project's biggest obstacle.

Kathleen Kilgariff, the county planner overseeing the project, said it remains to be seen whether the amendments would ultimately affect Mr. Cui's proposal. Even if county planners

recommend eliminating the lowest-density requirement, she said, any new lots would still have to demonstrate access to adequate water and septic service.

“They can see how the Local Coastal Program amendments play out but, at the same time, there’s still a significant feasibility issue around water and wastewater treatment that we want to see addressed regardless,” Ms. Kilgariff said.

Water and wastewater were the most significant issues raised by the county during multiple rounds of application review. Mr. Cui’s proposal included plans for on-site wells and a community septic system. In a letter from last September, the North Marin Water District said it would assist the developer in locating and drilling a well to provide water but estimated the work could cost as much as \$2.5 million.

Sarah Jones, director of the Marin County Community Development Agency, said proving such infrastructure can be built is key to approving the project.

“There is a perception that the density bonus law is a complete blank check, no guardrails,” she said. “And it does allow for a lot of things, but when it comes to something that’s a demonstrable health and safety issue, that’s not something you can waive out of. That’s not negotiable for us.”

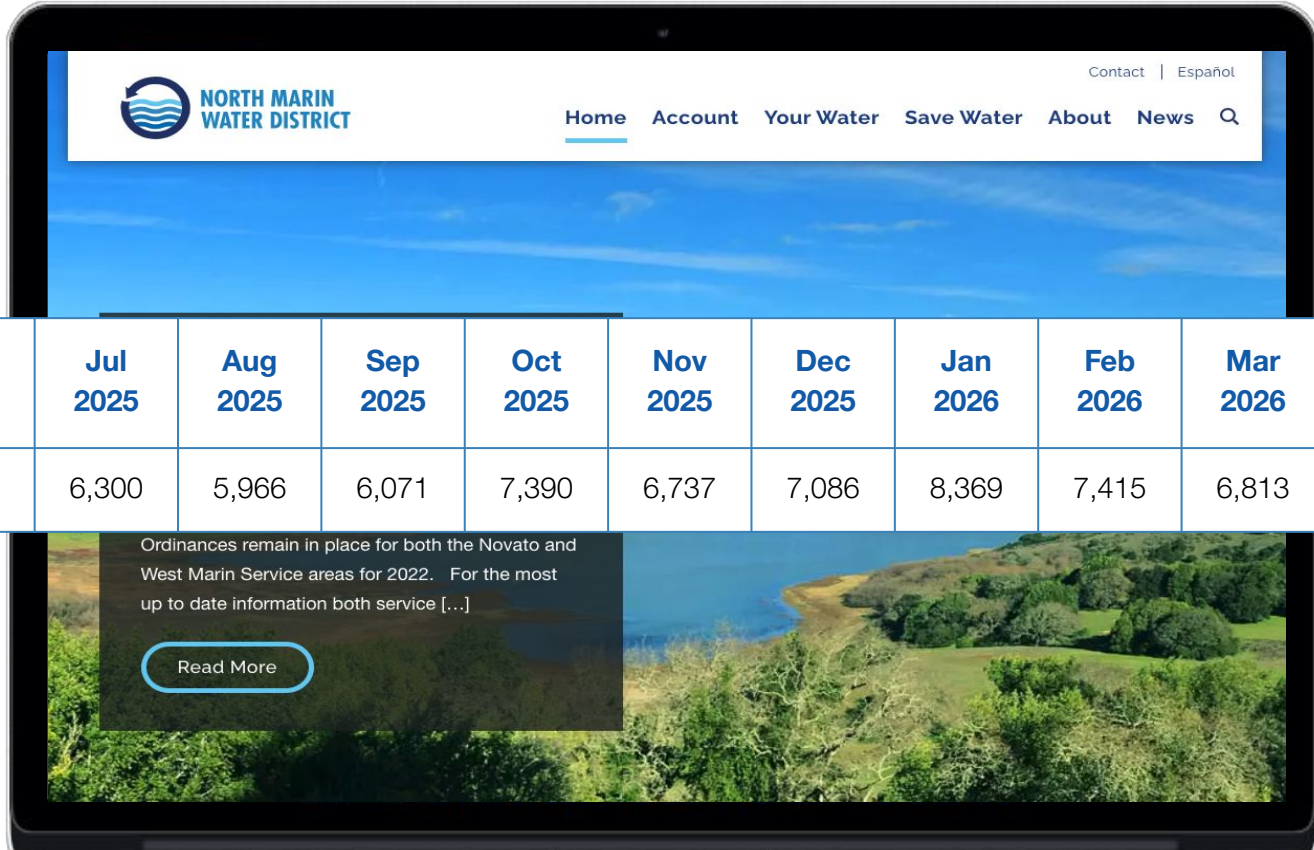


**NORTH MARIN
WATER DISTRICT**

Web & Social Media Report

April 2026

Website Statistics






	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026
2025/6 Visitors	6,960	6,300	5,966	6,071	7,390	6,737	7,086	8,369	7,415	6,813	7,433

Ordinances remain in place for both the Novato and West Marin Service areas for 2022. For the most up to date information both service [...]

[Read More](#)



Social Media Followers

	Jun-2025	Jul-2025	Aug-2025	Sep-2025	Oct-2025	Nov-2025	Dec-2025	Jan-2026	Feb-2026	Mar-2026	Apr-2026
 Facebook Followers	2,826	2,842	2,867	2,883	2,905	2,926	2,952	2,990	3,008	3,040	3,069
 X (Twitter) Followers	122	122	122	121	123	125	125	125	125	125	125
 Instagram Followers	985	990	1,003	1,007	1,015	1,018	1,020	1,028	1,027	1,028	1,040



NMWD Most Visited Pages

Pages	Views
Home	3,911
Online Billing	2,552
Weather & Production Statistics	812
My Water Usage (WaterSmart Portal)	661
What Is An Acre Foot?	500
Employment Opportunities	319
Meetings 2026	216
Contact	201
About NMWD	188





April Social Media Highlights | Facebook

North Marin Water District
Published by HeyOrca · 4 April at 03:00 · 🌐

Customers are welcome and encouraged to attend North Marin Water District's board meeting.... [See more](#)

Board of Directors Meeting

Tuesday,
April 7th
4:00pm

115 people reached | 1 engagement

North Marin Water District
Published by HeyOrca · 7 April at 01:00 · 🌐

Register for the FREE Eco-Friendly Garden Tour on May 9. Discover how native plants and drought-tolerant landscapes support a healthy, water-wise California. Visit gard... [See more](#)

Eco-Friendly Garden Tour

Saturday, May 9th

3,764 people reached | 25 engagements

North Marin Water District
Published by HeyOrca · 8 April at 18:30 · 🌐

Water-wise plants can make your yard the talk of the hive. 🐝 Find out how and watch nature thrive: linktr.ee/PlantPollinators

MAKE YOUR YARD ALL THE BUZZ.

BUZZ

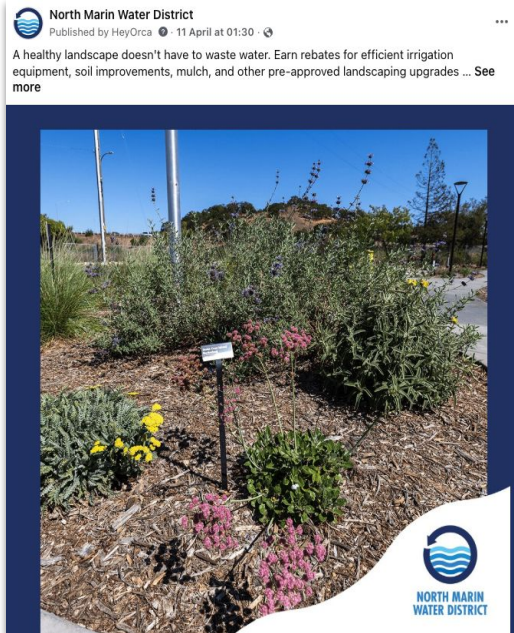
110 people reached | 1 engagement

Engagements include likes, reactions, clicks and comments





April Social Media Highlights | Facebook



134 people reached | 2 engagements



966 people reached | 20 engagements



96 people reached | 4 engagements

Engagements include likes, reactions, clicks and comments

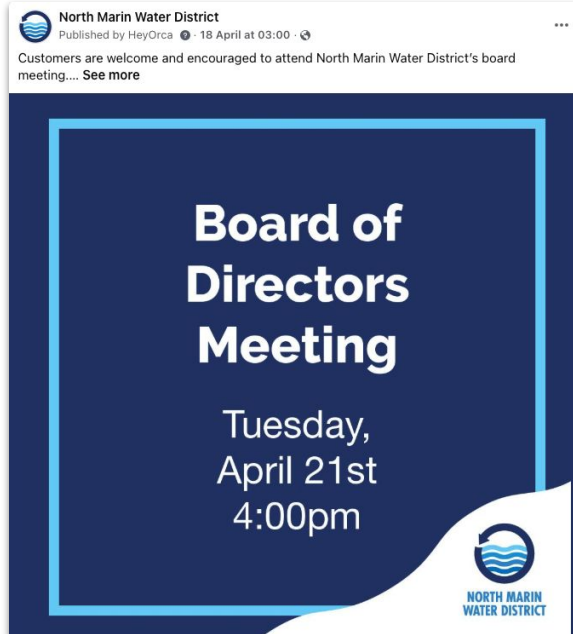




April Social Media Highlights | Facebook



104 people reached | 4 engagements



111 people reached | 1 engagements



3,455 people reached | 19 engagements

Engagements include likes, reactions, clicks and comments

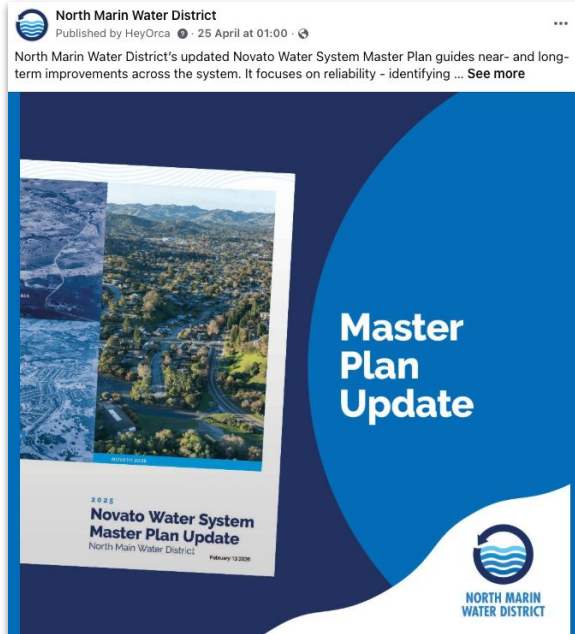




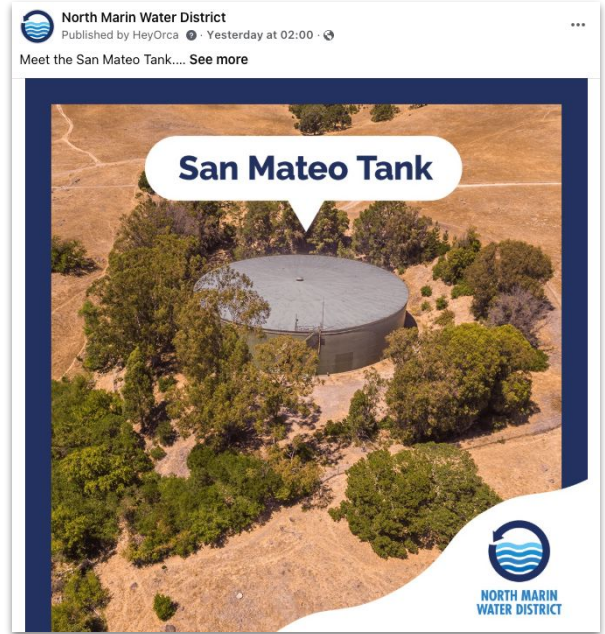
April Social Media Highlights | Facebook



74 people reached | 3 engagements



139 people reached | 2 engagements




950 people reached | 14 engagements

Engagements include likes, reactions, clicks and comments








April Social Media Highlights | Instagram

 **North Marin Water District**
Apr 8, 2026 9:30 AM

Water-wise plants can make your yard the talk of the hive 🐝☀️ Find out how and



 NORTH MARIN WATER DISTRICT  MARIN WATER

0 Comments	9 Likes	0 Saves
2 Shares	182 Reach	304 Views
12 Engagement		


 **North Marin Water District**
Apr 10, 2026 4:30 PM

A healthy landscape doesn't have to waste water. Earn rebates for efficient irrigation






 NORTH MARIN WATER DISTRICT

0 Comments	8 Likes	0 Saves
1 Shares	90 Reach	143 Views
9 Engagement		

 **North Marin Water District**
Apr 22, 2026 9:30 AM

Grow a garden pollinators will love. 🦋🐝
Discover water-wise plants that call



 NORTH MARIN WATER DISTRICT  MARIN WATER

0 Comments	8 Likes	0 Saves
1 Shares	196 Reach	294 Views
9 Engagement		





April Social Media Highlights | Instagram

Profile Overview

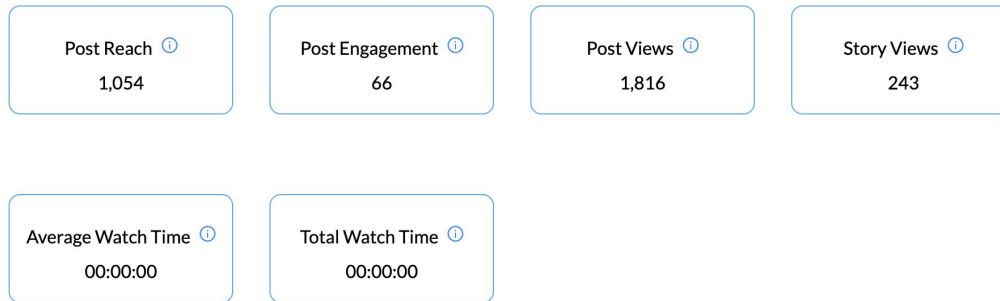
Key Performance Metrics



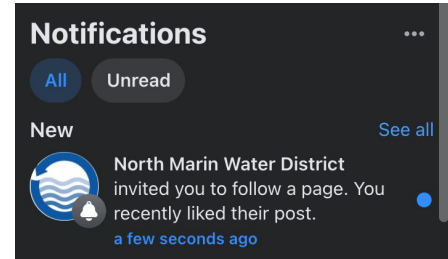
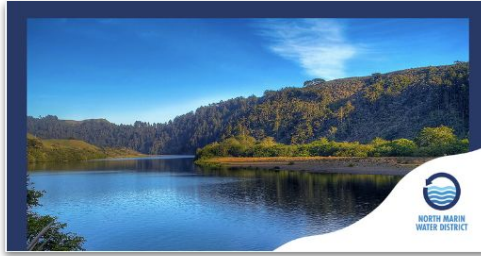
Post Performance Overview

Filter

Key Performance Metrics



Facebook Likes Campaign - April Report




We are running an evergreen ad which encourages customers in the NMWD service areas to 'like' (follow) the NMWD Facebook page. We selected images that have historically performed the best to drive more likes.

Spend in April 2026	Reach (Number of people who saw the ad)	Impressions	Results (New Page Likes)	Cost Per New Page Like
\$44.18	2,018	3,590	28	\$1.58

This month, we were able to reach over 2,000 people with the Likes Campaign



What's Next?

- Kiosk to start brainstorming on new Educational Campaign where we would highlight video and static assets across social media.
 - Kiosk to create a Eco-Friendly Garden Tour recap video.
 - Kiosk to continue collaborating with Marin Water on a the pollinators campaign.
 - Kiosk to continue rolling out the new social campaign highlighting the facilities around Novato.
 - Kiosk to continue with the social campaign on drought tolerant plants featured in the new demonstration garden at the NMWD office.
 - Social media posts will also feature national holidays, spring water savings tips & resources, employees on their work anniversaries, as well as highlight indoor/outdoor rebates.
- 



Thank You