AGENDA
SPECIAL MEETING OF THE BOARD OF DIRECTORS MID-VALLEY WATER DISTRICT
455 W FIR AVE CLOVIS, CA 93611

July 15, 2026
3:00 pm

Microsoft Teams **Join the meeting now**
Meeting ID: 288 646 726 929 254
Passcode: gk2L6H2L

Dial in by phone
+1 559-512-2821,,192235733# United States, Fresno
Find a local number
Phone conference ID: 192 235 733#

If you experience any difficulty connecting to the meeting, please call the District Office (559-449-2700). EMAIL: You may submit comments on a specific Agenda Item via email to lsales@ppeng.com Please send your email at least one hour prior to the start of the meeting.

Requests for a disability-related modification or accommodation. including auxiliary aids or services. in order to attend or participate in this meeting should be made to the District Office (559-449-2700) in advance of the meeting to ensure the availability of the requested service or accommodation.

1. **PUBLIC COMMENT**
   The first fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board of Directors. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

2. **POTENTIAL CONFLICTS OF INTEREST**
   Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. [FPPC §87105]

3. **MINUTES**
   The Board will be asked to approve the Minutes of the January 12, 2026 and May 28, 2026 Special meetings (Possible Action)

4. **TREASURER'S REPORT**
   A. The Board will hear reports and be asked to ratify warrants. (Action Item)
   B. Discussion / possible action to approve the appointment of Assessor-Tax Collector through Resolution No. 2026-04 (Action Item)
   C. Discussion / possible action to approve engagement letter from Cuttone & Mastro Certified Public Accountants and authorize the Chairman and Manager-Engineer to sign (Action Item)
   D. Discussion / possible action to ratify the signature of the Assessor-Collector-Treasurer on Demand Letter and Certificate of Redemption (Action Item)

5. **BUDGET**
   The Board will be asked to review and adopt the 2026-2027 Budget (Action Item)

6. **BENEFIT ASSESSMENT**
The Board will hear a report, meet as the Board of Equalization, conduct a hearing, and be asked to adopt benefit assessments for 2026-27 and adopt a notice to be submitted to Fresno County. Resolution 26-05 (Action Item)

7. **BOARD REPORTS**
The Board will hear a report from the district representative regarding McMullin Area GSA activities since the last Board meeting. (Report)

8. **OTHER BUSINESS**
   a. The Board will discuss scheduling the next board meeting (Possible Action)
   b. Director's reports
   c. Manager's report

9. **ADJOURNMENT**

In addition to the District office location, the following location will be used for this meeting to access via teleconference.

12121 Wilshire Blvd. Suite 555; Los Angeles, CA 90025
15504 W Clinton Ave, Kerman, CA 93630
23687 Avenue 19, Madera, CA 93638

AGENDA
SPECIAL MEETING OF THE
BOARD OF DIRECTORS
MID-VALLEY WATER DISTRICT
455 W FIR AVE CLOVIS, CA 93611

January 12. 2026
1:30 pm

Attending: Fara Raban
Jasbir Sidhu
Varinder Nijjar

Randy Hopkins, Provost & Pritchard
Sam Cunningham, Provost & Pritchard
Laurie Sales, Provost & Pritchard

Matt Abercrombie

The meeting was called to order at 1:33 pm.

1. **PUBLIC COMMENT**
The first fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board of Directors. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

None

2. **POTENTIAL CONFLICTS OF INTEREST**
Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. [FPPC §87105]

None

3. **ASSESSOR/COLLECTOR/TREASURER**
The board will be asked to consider and adopt Resolution 26-01, appointing a replacement Assessor-Collector-Treasurer (Action Item)

Director Nijjar made a motion to approve resolution 26-01 appointing Sam Cunningham as the Assessor-Collector-Treasurer for the district. The motion was seconded by Director Sidhu and passed by those present.

ADJOURNMENT

Director Sidhu requested an April meeting to check on our status and get an update from MAGSA.

MAGSA Vision event is January 29 at 11:00.

Adjourned at 1:42 pm.

In addition to the District office location, the following location will be used for this meeting to access via teleconference.

12121 Wilshire Blvd. Suite 555; Los Angeles, CA 90025
15504 W Clinton Ave, Kerman, CA 93630
23687 Avenue 19, Madera, CA 93638

MINUTES
SPECIAL MEETING OF THE
BOARD OF DIRECTORS
MID-VALLEY WATER DISTRICT
455 W FIR AVE CLOVIS, CA 93611

May 28, 2026
2:00 pm

Present – Jasbir Sidhu
Varinder Nijjar
Fara Raban

Absent Ariel Namvar
Farokh Saadat

Randy Hopkins, Provost & Pritchard
Sam Cunningham, Provost & Pritchard
Laurie Sales, Provost & Pritchard

The meeting was called to order at 2:03 pm

1. **PUBLIC COMMENT**
The first fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board of Directors. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

None. No public.

2. **POTENTIAL CONFLICTS OF INTEREST**
Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. [FPPC §87105]

None

3. **ASSESSOR/COLLECTOR/TREASURER**
The board will be asked to consider and adopt Resolution 26-02, Authorizing check signing privileges (Action Item)

Mr. Cunningham explained the process the Bank requires to update the signature card.

Director Nijjar made a motion to adopt Resolution 26-02, the motion was seconded from Director Raban. The motion passed unanimously by those present.

4. **BOARD ELECTIONS**
The board will be asked to consider and adopt Resolution 26-03, to approve conducting the 2026 Election.

Director Sidhu made a motion to adopt Resolution 26-03; the motion was seconded by Director Nijjar. The motion passed unanimously by those present.

5. **BENEFIT ASSESSMENT**
The board will schedule the Benefit Assessment hearing

The board requested Laurie send out a meeting poll for the week of July 13.

Other Reports:

Director Nijjar reported on the MAGSA Prop 218. The deadline is next week to submit. After the ballots are counted. Bids for the Expansion Project are due after the voting is closed.

A settlement was reached with JID. The ad hoc committee met today. They will keep everyone posted on progress.

The Aquaterra bank is going through the EIR process now. The public comment period is open.

6. ADJOURNMENT

The Meeting was adjourned at 2:18 pm.

In addition to the District office location, the following location will be used for this meeting to access via teleconference.

12121 Wilshire Blvd. Suite 555; Los Angeles, CA 90025
15504 W Clinton Ave, Kerman, CA 93630
23687 Avenue 19, Madera, CA 93638

Mid-Valley Water District

Bills to Be Approved

Bills to be ratified as paid

	Amount
None	
Total to be ratified as paid:	$

Bills to be paid

	Amount
1. Provost & Pritchard Consulting Group Professional services through January 2026	$ 1,258.05
2. Provost & Pritchard Consulting Group Professional services through February 2026	$ 768.55
3. Provost & Pritchard Consulting Group Professional services through March 2026	$ 767.76
4. Provost & Pritchard Consulting Group Professional services through April 2026	$ 865.75
5. Provost & Pritchard Consulting Group Professional services through May 2026	$ 1,721.25
6. Provost & Pritchard Consulting Group Professional services through June 2026	$ 1,477.25
7. The Law Offices of David E. Holland	$ 159.58
Total to be paid:	$ 7,018.19

Mid-Valley Water District

2025/26 Cash Disbursements

Date	Check Number	Payee	Amount	Management	Legal	Accounting	Audit	Legal Notices	ACWA	Miscel-laneous	IRWM
07/15/25		Bank Charge	69.53							69.53	
08/15/25		Bank Charge	59.48							59.48	
09/02/25	1125	Provost & Pritchard	2,081.71	128.79		1,952.92					
09/15/25	1126	Kings Basin Water Authority	250.00								250.00
09/15/25	1127	Provost & Pritchard	12,622.71	3,054.48		9,125.48		442.75			
09/15/25		Bank Charge	68.84							68.84	
10/15/25		Bank Charge	69.79							69.79	
11/17/25		Bank Charge	72.62							72.62	
11/20/25	1128	ACWA	4,200.00						4,200.00		
11/20/25	1129	Provost & Pritchard	5,435.69	1,258.09		4,177.60					
11/20/25	1131	Law Offices of David Holland	368.54		368.54						
12/10/25	1130	Cuttone & Mastro	5,300.00				5,300.00				
12/05/25	1132	ACWA JPIA	2,174.63							2,174.63	
12/15/25		Bank Charge	73.29							73.29	
01/15/26		Bank Charge	72.99							72.99	
02/12/26	1133	California Farm Water Coalition	150.00							150.00	
02/12/26	1134	Provost & Pritchard	2,718.19	232.09		2,486.10					
02/17/26		Bank Charge	59.80							59.80	
03/16/26		Bank Charge	69.99							69.99	
04/15/26		Bank Charge	69.35							69.35	
05/15/26		Bank Charge	59.64							59.64	
06/15/26		Bank Charge	59.59							59.59	
02/10/26		Provost & Pritchard	1,258.05	738.30		519.75					
03/04/26		Provost & Pritchard	768.55	93.80		674.75					
04/07/26		Provost & Pritchard	767.76	15.51		752.25					
05/12/26		Provost & Pritchard	865.75	82.50		783.25					
06/09/26		Provost & Pritchard	1,721.25	644.50		1,076.75					
07/09/26		Provost & Pritchard	1,477.25	433.50		1,043.75					
		Total Budgeted Disbursements	42,964.99	6,681.56	368.54	22,592.60	5,300.00	442.75	4,200.00	3,129.54	250.00
		Actual 2024/25	37,661	4,930	1,304	19,645	4,758	0	5,830	944	250
		Adopted 2025/26 Budget	40,350	8,000	5,000	12,000	5,300	500	5,500	3,800	250
		Percent of Adopted 2025/26 Budget	106	84	7	188	100	89	76	82	100
Off-Budget Disbursements											
			0.00								
		Total Off-Budget Disbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total Disbursements	42,964.99	6,681.56	368.54	22,592.60	5,300.00	442.75	4,200.00	3,129.54	250.00

Mid-Valley Water District

2025/26 Cash Receipts

Date	Number	Customer		Amount	1st Benefit Assessment	2nd Benefit Assessment	Delinquent Benefit Assessment	Penaties and Fees	Interest	Other
07/24/25	140507725	Fresno County		468.59		468.59				
09/04/25	140508845	Fresno County		130.75		117.28		13.47		
02/11/26	140512350	Fresno County		21,058.40	21,058.40					
03/06/26	140512826	Fresno County			780.10					
06/10/26	140514874	Fresno County				15,139.91				
			Total Receipts	37,577.75	21,838.50	15,725.78	0.00	13.47	0.00	0.00

2025/26 Bank Balance

Local Agency Investment Fund

Date	Description	Withdrawals	Deposits	Balance
07/01/25	Balance Forward			91,119.65
07/15/25	Interest		1,035.06	92,154.71
10/15/25	Interest		1,006.62	93,161.33
10/16/2025	Transfer to General	9,000.00		84,161.33
11/14/25	Transfer to General	7,000.00		77,161.33
12/04/25	Transfer to General	5,000.00		72,161.33
01/15/26	Interest		850.48	73,011.81
03/06/26	Transfer to LAIF		13,000.00	86,011.81
04/15/26	Interest		752.22	86,764.03

General Checking Account

Date	Description	Withdrawals	Deposits	Balance
07/01/25	Balance Forward			15,380.20
	Receipts		37,577.75	52,957.95
	Transfers from LAIF		21,000.00	73,957.95
	Transfers to LAIF	13,000.00		60,957.95
	Disbursements	42,964.99		17,992.96
02/12/26	Ending Balance			17,992.96

RESOLUTION NO. 2026-04

MID-VALLEY WATER DISTRICT
RESOLUTION OF THE MID-VALLEY WATER DISTRICT BOARD OF DIRECTORS DESIGNATING THE ASSESSOR-TAX COLLECTOR

WHEREAS, the Mid Valley Water District (the "District") has made an election pursuant to Section 37203(a) of the Water Code to contract with the County of Fresno for the levy, collection, and enforcement of the District's assessments; and,

WHEREAS, the County of Fresno requires specific authorization from the District's Board of Directors for persons who will be overseeing the process; and,

WHEREAS, the current Assessor-Tax Collector, Rick Besecker, has retired and resigned his position as District Assessor-Tax Collector.

NOW, THEREFORE BE IT RESOLVED that the following person is authorized to submit the initial assessment roll, per Board resolution, and to follow up with clerical additions, changes, or deletions to the assessment roll, that are placed on the Fresno County Tax Rolls.

NAME	TITLE
Samuel Cunningham	Assessor-Tax Collector

Be advised that the time period for the named person to serve in said appointed position shall be for an indefinite period of time, beginning with the date of this signed instrument until further notice.

BE IT FUTHER RESOLVED, that the Board of Directors adopted the foregoing at an official meeting held on July 15, 2026.

ADOPTED, SIGNED AND APPROVED this 15th day of July 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

____
Jasbir Sidhu, President
Mid-Valley Water District

ATTEST

____
Randy Hopkins, Secretary
Mid-Valley Water District

CERTIFICATE OF SECRETARY

I hereby certify that I am the Secretary of Mid-Valley Water District and that the foregoing Resolution was duly adopted by the Board of Directors of said District at the Special Meeting duly held in Clovis, California on July 15, 2026, at which meeting a quorum of said Board of Directors was at all times present and acting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said District this 15th day of July, 2026.

____
Randy Hopkins, Secretary
Mid-Valley Water District

(DISTRICT
SEAL)

c&m cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

May 7, 2026

Mid-Valley Water District
455 W. Fir Avenue
Clovis, CA 93611

To the board of directors and management:

We are pleased to confirm our understanding of the services we are to provide Mid-Valley Water District for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Mid-Valley Water District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mid-Valley Water District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Mid-Valley Water District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The Management's Discussion and Analysis is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

7543 North Ingram, Suite 102
Fresno, California 93711
phone 559-261-4300
fax 559-261-4301

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Although planning has not concluded and modifications may be made, we have identified the following significant risk of material misstatement as part of our audit planning:

1) The risk of management override of controls is a fraud risk.

2) There is a risk of fraud in revenue recognition.

3) That commitments and contingencies will not be identified and disclosed.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mid-Valley Water District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also prepare the financial statements of Mid-Valley Water District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist with the preparation of journal entries related to the audit and we will prepare the Annual Report of Financial Transactions of Special Districts which you will be billed for separately.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Cuttone & Mastro, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cuttone & Mastro, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Michael B. Cuttone is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 1, 2026 and to issue our reports no later than December 31, 2026 provided the information is available by those dates.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $5,900 and the preparation of the annual State Controllers report will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Mid-Valley Water District's financial statements. Our report will be addressed to board of directors of Mid-Valley Water District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

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

Very truly yours,

Cuttone & Mastro

Cuttone & Mastro, Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Mid-Valley Water District.

Management signature: ______________________

Title: ______________________

Date: ______________________

Governance signature: ______________________

Title: ______________________

Date: ______________________

MID-VALLEY WATER DISTRICT

455 W FIR AVENUE
CLOVIS, CALIFORNIA 93611-0242
PHONE (559) 449-2700 / FAX (559) 449-2715

July 2, 2026

Ms. Kaytee Ferry
CHICAGO TITLE COMPANY
7330 N. Palm Avenue, Suite 101
Fresno, California 93711

Re: Certificate of Sale recorded December 14, 2018 as instrument No. 2018-0149237.

Dear Ms. Ferry:

Enclosed please find the Mid-Valley Water District's Certificate of Redemption to release the Certificate of Sale described above.

You may record the Certificate of Redemption when you are in position to deliver the sum of $5,491.69, to the District.

The District is not responsible for any recording, escrow or other fees in this matter.

Please deliver a conformed copy of the recorded copy of the Certificate of Redemption to me by email at SCunningham@ppeng.com, and a copy to the seller/landowner in this matter.

These instructions shall expire July 31, 2026. If escrow remains open after that date, please contact me for further instructions.

If you have any questions regarding the foregoing, please email me at the address above or call me at (559) 449-2700.

Sincerely,

Samuel J Cunningham

Sam Cunningham
Assessor-Collector-Treasurer

RECORDING REQUESTED BY
AND WHEN RECORDED MAIL TO:

Mid-Valley Water District
455 W Fir Ave.
Clovis, CA 93611

APN 030-040-29
CA SB2 Fee: public agency exempt from fee GC §27388.1 (a) (2) (D)

CERTIFCATE OF REDEMPTION
California Water Code Section 37151

The Mid-Valley Water District recorded that certain Certificate of Sale No. 18-05, dated December 14, 2018, on December 14, 2018, as document no. 2018-0149237 in the Official Records of Fresno County, affecting the real property described therein.

This instrument is to certify that the amounts required under Water Code Section 37150 to redeem such property have been paid to the District. The District hereby releases the lien of the foregoing certificate of sale.

Dated: July 2, 2026

MID-VALLEY WATER DISTRICT, a California water district

By ______________________,
Sam Cunningham, Assessor-Collector-Treasurer

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)

) ss

COUNTY OF Fresno)

On July 2, 2026 before me, Angela Duran, Notary Public, personally appeared ______________________ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/~~her~~/~~their~~ authorized capacity(ies), and that by his/~~her~~/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature ______________________ (Seal)

ANGELA DURAN
Notary Public - California
Fresno County
Commission # 2468708
My Comm. Expires Oct 28, 2027

Mid-Valley Water District

Proposed 2026-27 Budget

	2025-26 Budget	2025-26 Actual	2026-27 Proposed
Administration Budget			
Management	$ 8,000	$ 6,682	$ 8,000
Legal	5,000	369	5,000
Accounting	12,000	22,593	12,000
Audit	5,300	5,300	5,300
Insurance	-	-	2,500
Legal Notices	500	443	500
ACWA	5,500	4,200	5,500
Miscellaneous	3,800	3,130	1,300
Total Administration Budget	***$ 40,100***	***$ 42,715***	***$ 40,100***
Water Management Budget			
Sustainable Groundwater Managmeent Act	-	-	-
Integrated Regional Water Management	250	250	250
Total Water Procurement Budget	***$ 250***	***$ 250***	***$ 250***
Grand Total	***$ 40,350***	***$ 42,965***	***$ 40,350***

RESOLUTION NO. 2026-05

MID-VALLEY WATER DISTRICT
EQUALIZATION HEARING ON MID-VALLEY WATER DISTRICT
2026-27 ASSESSMENTS

WHEREAS, this Board of Directors, pursuant to Water Code Sections 36559, 36570, 36577 and 36578, has adopted a Schedule of Benefit Assessment Per Acre Valuation; and

WHEREAS, the Assessor of said District, pursuant to Water Code Sections 36570, 36572, 36573 and 36578, has adopted values for all lands in the District as shown in the 2025-26 Assessment Book of the District; and

WHEREAS, the Assessor has filed with the Secretary of the District the 2026-27 Assessment Book of the District with the appropriate headings in which is listed all lands and each separate parcel thereof within the District, the name of head holder of title to each separate parcel of land within the District, and if unknown, that fact is stated, a description of each separate parcel of land within the District sufficient to identify it, the value of each separate parcel determined pursuant to said Schedule of Benefit Assessment, and the combined gross valuation of all lands within the District; and

WHEREAS, the District, by Mid-Valley Water District Notice, fixed July 15, 2026, at the hour of 3:00 P.M., at the District Office, 455 W. Fir Ave., Clovis, California, as the time and place where this Board sitting as a Board of Equalization should meet and bear any and all objections to the assessment of said District as assessed and set forth in the attached 2026-27 Assessment Book; and

WHEREAS, the Secretary of this Board caused publication of notice of the time and place of said hearing before and by this Board sitting as a Board of Equalization to hear and determine any and all objections to the 2026-27 assessments of said District in The Kerman News, a newspaper of general circulation published in the County of Fresno, State of California, and posted such notice in the District Office, which sets forth among other matters the time and place where the 2026-27 Assessment Book of the District could be inspected by the public and at the time and place of said hearing; and

WHEREAS, this Board met as a Board of Equalization on July 15, 2026, at 3:00 P.M. to hear and determine any and all objections to the assessment of said District as set forth in the 2026-27 Assessment Book of the District on file with this Board; and

WHEREAS, it appears to this Board from an examination of the 2026-27 Assessment Book and the valuations therein made that all said valuations are equal, fair and just and represent the benefit assessment values of the lands assessed; and

WHEREAS, the Assessor of the District prior to the closing of the hearing has added the total valuation of the lands of said District as determined by this Board and has determined the gross assessed valuation of all lands with said District to be $1,226,812.00.

NOW, THEREFORE, BE IT, AND IT IS HEREBY, RESOLVED as follows:

1. The benefit assessment values set forth in the Mid-Valley Water District 2026-27 Assessment Book are equal, fair and just and represent the benefit assessment values in accordance with the District's 2026-27 Schedule of Benefit Assessment Per Acre Valuations.

2. The ad valorem rate of assessment of $3.00 upon each One Hundred Dollars ($100.00) in value of the land within Mid-Valley Water District, which rate is sufficient to raise the sum specified in the annual estimate filed herein by said District, be, and the same is hereby, fixed, ordered, and levied; and

3. The minimum assessment on any one parcel shall be rounded up to $3.00 if the actual calculations is greater than $1.50 and rounded to $0.00 if the actual calculation is less than $1.50; and

4. This Board hereby assesses the lands within Mid-Valley Water District which have escaped assessment in prior years in the amounts set forth in the Assessment Book; and

5. This Board now stands adjourned as a Board of Equalization and this hearing is completed.

ADOPTED, SIGNED AND APPROVED this 15th day of July 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

Jasbir Sidhu, President
Mid-Valley Water District

ATTEST

Randy Hopkins, Secretary

Mid-Valley Water District

CERTIFICATE OF SECRETARY

I hereby certify that I am the Secretary of Mid-Valley Water District and that the foregoing Resolution was duly adopted by the Board of Directors of said District at the Special Meeting duly held in Clovis, California on Wednesday, July 15, 2026, at which meeting a quorum of said Board of Directors was at all times present and acting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said District this 15th day of July 2026.

.

____
Randy Hopkins, Secretary
Mid-Valley Water District

(DISTRICT SEAL)