

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT**

**REGULAR MEETING OF BOARD OF DIRECTORS**

**DECEMBER 11, 2025**

**4:00 P.M.**

**11301 E. Conejo Avenue, Kingsburg, CA 93631**

**1. CALL TO ORDER AND ROLL CALL**

**DIRECTORS**

Nathan Magsig  
Amarjeet Gill  
Vince Palomar  
Jim Avalos, Vice Chair  
Buddy Mendes, Chairman

**STAFF and CONSULTANTS**

Veronica Cazares, General Manager/ Secretary  
Alicia Kirk, Executive Assistant to the G.M.  
Hilda Cantú Montoy, General Counsel  
Craig Perry, Chief Plant Operator  
David Bacon, Information Systems Analyst

**2. APPROVAL OF AGENDA**

Additions, deletions, substitutions, and adoption of agenda

**3. PUBLIC FORUM**

At this time, any member of the public may address the Board regarding any item not on the agenda, over which the Board has jurisdiction. No action or discussion will be taken on any item not on the agenda, except to briefly respond to statements or questions by the public. Members of the public shall limit their remarks to three minutes.

**4. CONSENT CALENDAR**

Items placed on the consent calendar are routine in nature. They may be approved by one motion, second, and majority vote. Any Board member or member of the public may request removal of any item from the consent calendar for independent consideration.

A. Minutes of October 9, 2025 Board Meeting. *(p.1)*

B. Warrant List Reports of October 8, 2025, October 22, 2025, November 5, 2025, and November 19, 2025 *(p.4)*

C. Cash Activity Report of October 31, 2025 and November 30, 2025 *(p.11)*

D. Subject: Consider adoption of the Amended Section 125 Premium Only Plan for Calendar Year 2026. *(p.13)*

Recommendation: That the Board approve Resolution No. 2025-19, A Resolution of the Selma-Kingsburg-Fowler County Sanitation District Board of Directors adopting the Amended Section 125 Premium Only Plan for Calendar Year 2026.

## **5. NEW BUSINESS**

A. Subject: SKF Collection System Projects- Kingsburg and Fowler *(p.26)*

Recommendation: That the Board approve Contract Change Order Nos. 1-3 and authorize the Filing of the Notice of Completion

## **6. BOARD MEMBER COMMUNICATION/AGENDA ITEMS**

## **7. GENERAL MANAGER REPORTS**

## **8. ADJOURNMENT**

Motion to Adjourn

Next Regular Meeting: Thursday January 8, 2026, at 4:00 p.m.

Next Ordinance: 2026-01

Next Resolution 2026-01

**NOTICE OF AVAILABILITY OF AGENDA MATERIALS:** Any writings or documents provided to a majority of the Board of Directors regarding any item on this agenda will be made available for public inspection at the District Office located at 11301 E. Conejo Ave., Kingsburg, CA 93631 during normal business hours of 8:00 a.m.-4:30 p.m., Mondays through Fridays. Such writings or documents will also be made available on the District website at [www.skfcsd.org](http://www.skfcsd.org)

**ADA COMPLIANCE AND REASONABLE ACCOMMODATIONS POLICY.** The District has adopted a Reasonable Accommodations Policy that provides a procedure for receiving and resolving requests for accommodation to participate in this meeting. If you need assistance in order to attend the Board of Directors meeting, or if you require auxiliary aids or services, e.g., hearing aids or signing services to make a presentation to the Board, the Board is happy to assist you. Please contact the District Office at (559)897-6500 Extension 213 so such aids or services can be arranged. Requests may also be made by email to the Executive Assistant to the General Manager at: [akirk@skfcsd.org](mailto:akirk@skfcsd.org) or can be sent by US Mail to: Alicia Kirk, PO BOX 158, Kingsburg, CA 93631. Accommodations should be requested as early as possible as additional time may be required in order to provide the requested accommodation; 72 hours in advance is suggested.

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT**

**MINUTES OF THE BOARD MEETING OF DIRECTORS**

**OCTOBER 9, 2025**

**CALL TO ORDER AND ROLL CALL**

The Board Meeting of the Selma-Kingsburg-Fowler County Sanitation District was called to order at 4:00 pm. by Chairman Mendes

**DIRECTORS**

Nathan Magsig (P)  
Amarjeet Gill (A)  
Vince Palomar (P)  
Jim Avalos, Vice Chairman(P)  
Buddy Mendes, Chairman (P)

**STAFF AND CONSULTANTS**

Veronica Cazares, General Manager/Secretary  
Alicia Kirk, Executive Assistant to the GM  
Hilda Cantú Montoy, General Counsel  
David Bacon, Information Systems Analyst

**APPROVAL OF AGENDA**

There being no comment from the public, a motion to approve the agenda of the Board meeting of October 9, 2025, was made by Director Avalos, seconded by Director Palomar and approved by the following vote:

AYE: Directors, Magsig, Palomar, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Gill

ABSTAIN:

**PUBLIC FORUM**

None

**CONSENT CALENDAR**

Items placed on the consent calendar are routine in nature. They may be approved by one motion, second, and majority vote. Any Board member or member of the public may request removal of any item from the consent calendar for independent consideration.

- A. Minutes of September 11, 2025, Board Meeting. (p.1)
- B. Warrant List Reports of September 10, 2025, and September 24, 2025 (p.4)
- C. Cash Activity Report of September 30, 2025 (p.8)

D. Subject: Consideration of Adjusted Salaries and Benefits For Unrepresented Employees *(p.9)*

Recommendation: That the Board approve the Resolution 2025-18 Of The Selma-Kingsburg-Fowler County Sanitation District Board of Directors Approving Adjusted Salaries and Benefits For Unrepresented Employees

There being no comment from the public, a motion to approve the Consent Calendar was made by Director Avalos and seconded by Director Palomar, and approved by the following vote:

AYE: Directors Magsig, Palomar, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Gill

ABSTAIN:

### **NEW BUSINESS**

A. Subject: First Amendment to the Consulting Services Agreement between the Selma-Kingsburg-Fowler County Sanitation District and MKN and Associates. *(p.15)*

Recommendation: That the Board approve the First Amendment to the Consulting Services agreement between the Selma-Kingsburg-Fowler County Sanitation District and MKN and Associates and authorize the General Manger to execute the necessary agreements

Some areas in Fowler indicated a large inflow/infiltration influence. Smoke testing has been conducted to determine location defects in the sewer. These results will be plugged into the Sewer System Master Plan.

There being no comment from the public, a motion to approve the First Amendment to the Consulting Services Agreement between SKF and MKN was made by Director Magsig, and seconded by Director Avalos and approved by the following vote:

AYE: Directors, Magsig, Palomar, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Gill

ABSTAIN:

B. Subject: First Amendment to the Consulting Services Agreement between the Selma-Kingsburg-Fowler County Sanitation District and Herwit Engineers. *(p.18)*

Recommendation: That the Board approve the First Amendment to the Consulting Services agreement between the Selma-Kingsburg-Fowler County Sanitation District and Herwit

Engineers in the amount of \$127,800 and authorize the General Manager to execute the necessary agreements.

The agreement expired on October 1, 2025, and the District wishes to extend it for one year as it relates to specific projects that need on-call engineering support.

There being no comment from the public a motion to approve the First Amendment to the Agreement between SKF and Herwit Engineering for Consulting Services with a retroactive date (for the record) of October 1, 2025, and ending on October 1, 2026 was made by Director Magsig and seconded by Director Palomar and approved by the following vote:

AYE: Directors, Magsig, Palomar, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Gill

ABSTAIN:

### **BOARD MEMBER COMMUNICATION/AGENDA ITEMS**

Assemblymember Alexandra Macedo held a Roundtable discussion for the residents of Kingsburg

### **GENERAL MANAGER REPORTS**

SKF participated in multiple Outreach opportunities in October.

The 2026 Winter CASA Conference is scheduled for January 13-16

### **ADJOURNMENT**

There being no further business to come before the Board, Chairman Mendes declared the meeting adjourned on a motion made by Director Magsig and seconded by Director Avalos at 4:08 pm.

Respectfully submitted,

Approved,

\_\_\_\_\_  
Veronica Cazares, General Manager

\_\_\_\_\_  
Buddy Mendes, Chairman of  
the Board

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT  
October 08, 2025  
WARRANT LIST**

ACCOUNTING SYSTEMS INC	INFORMATION SYSTEMS	375.00
ALERT O LITE, INC.	SAFETY SUPPLIES	111.38
AMAZON CAPITAL SERVICES	INFORMATION SYSTEMS, OFFICE SUPPLY	336.08
AMERICAN EXPRESS	INFORMATION SYSTEMS, TRAVEL&TRAINING, OFFICE	4,386.57
ARNOLD, STEPHEN	RETIREE HEALTH REIMBURSEMENT	284.25
AT&T/CALNET 3	COMMUNICATIONS	155.48
BSK ASSOCIATES	EXTERNAL LAB SERVICES	1,887.20
CALIFORNIA WATER SERVICE	WATER UTILITIES	20.64
CALPERS	RETIREMENT	55,321.42
CASH	PETTY CASH REIMBURSEMENT: EMPLOYEE	294.13
CDW GOVERNMENT, INC.	INFORMATION SYSTEMS	830.65
CENTRAL VALLEY CULLIGAN, INC.	DRINKING WATER	210.00
CINTAS CORPORATION NO.2	RENT & LEASE EQUIPMENT	284.42
DAVID MICHEL	RETIREE HEALTH REIMBURSEMENT	284.25
DKF SOLUTIONS GROUP, LLC	PROF.SERVICES - MED & SAFETY	470.00
FISHER SCIENTIFIC	LABORATORY SUPPLIES	691.06
GARY HELM	RETIREE HEALTH REIMBURSEMENT	284.25
HERWIT ENGINEERING	EFFLUENT DISPOSAL LINE R&R	39,167.50
HOME DEPOT CREDIT SERVICES	OFFICE SUPPLIES, EQUIPMENT MAINTENANCE	108.02
ISAGUIRRE, RICARDO	SAFETY SHOES REIMBURSEMENT	217.90
JAIME RUIZ	RETIREE HEALTH REIMBURSEMENT	284.25
JAMES HORNE	RETIREE HEALTH REIMBURSEMENT	284.25
JIM OLINGER	RETIREE HEALTH REIMBURSEMENT	284.25
JIMMY GARCIA	RETIREE HEALTH REIMBURSEMENT	409.87
JOHNATHON SEPEDA JR.	CERTIFICATION FEE REIMBURSEMENT, TRAVEL &	248.00
JORGENSON & CO	EQUIPMENT MAINTENANCE	11,159.05
KAMEYA AKEMI COLEMAN	SAFETY SHOES REIMB., TRAVEL & TRAINING REIMB.	235.00
KINGSBURG, CITY OF	WATER UTILITIES	240.69
LUCERO, JULIAN	RETIREE HEALTH REIMBURSEMENT	284.25
MID VALLEY DISPOSAL	WASTE UTILITIES	1,042.53
MONTOY LAW CORPORATION	PROFESSIONAL SERVICES - LEGAL	918.00
NELSON'S ACE HARDWARE	SAFETY SUPPLIES	60.71
PG&E	ELECTRIC UTILITIES	1,529.83
PRECISION CIVIL ENGINEERING INC.	PROF.SERVICES - ENGR & TECH	10,815.00
QUADIANT FINANCE USA, INC.	POSTAGE	500.00
RESA POWER SOLUTIONS	EQUIPMENT MAINTENANCE	3,945.00
RMA GEOSCIENCE	COLLECTION SYSTEM PROJECTS	1,115.00
ROBERT CURRIE	RETIREE HEALTH REIMBURSEMENT	284.25
SALLY RODRIGUEZ	RETIREE HEALTH REIMBURSEMENT	284.25
SARA J. STAUNTON	RETIREE HEALTH REIMBURSEMENT	284.25
SELMA, CITY OF	OUTREACH PHARMA KIOSK	184.88
SHAPE INC	EQUIPMENT MAINTENANCE	18,417.30
SILVAS OIL CO. INC.	FUEL	2,307.90
STAPLES BUSINESS CREDIT	OFFICE SUPPLIES	351.35
STEVE JENSEN	RETIREE HEALTH REIMBURSEMENT	185.08
T-MOBILE USA INC.	COMMUNICATIONS	1,210.07
TOSHIBA FINANCIAL SERVICES	RENT & LEASE EQUIPMENT	779.66
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	576.54
UNDERGROUND SERVICE ALERT	MEMBERSHIPS	4,448.38
UNWIRED BROADBAND, INC.	COMMUNICATIONS	749.99
VALLEY SECURITY ALARM	COMMUNICATIONS	774.00
VESTIS	SAFETY SUPPLIES, UNIFORMS,MATS,MOPS,TOWELS	1,190.86
VIDEO INSPECTION SPECIALISTS	MISCELLANEOUS REPAIRS: SELMA	36,031.47
WATER ENVIRONMENT FEDERATION	MEMBERSHIPS	383.00
WILSON FIRE SPIRKNLER CO INC.	EQUIPMENT MAINTENANCE	405.00

**MAS 200 Total Checks**

**\$207,924.11**

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT**

**October 22, 2025  
WARRANT LIST**

ALERT O LITE, INC.	SAFETY SUPPLIES	45.39
ALVARO VILLA	CERTFICIATION FEE REIMBURSEMENT	274.00
AMAZON CAPITAL SERVICES	OUTREACH SUPPLIES, INFORMATION SYSTEMS	93.44
APPLIED INDUSTRIAL TECH CA-LLC	EQUIPMENT MAINTENANCE	990.04
ASSOCIATED COMPRESSOR EQUIP LLC	EQUIPMENT MAINTENANCE	145.54
AT&T MOBILITY	COMMUNICATIONS	100.88
BSK ASSOCIATES	EXTERNAL LAB SERVICES, EFFLUENT LINE PROJECT	6,281.02
CALIFORNIA DEPARTMENT OF TAX & FEE ADMIN	USE TAX	1,603.00
CALPERS HEALTH	HEALTH INSURANCE	43,900.92
COMCAST	COMMUNICATIONS	203.53
CSDA	MEMBERSHIPS	9,930.00
CWEA	MEMBERSHIPS	251.00
DANIEL MURRIETA	OUTREACH SUPPLIES	1,335.55
ELIDIO SILVA	AUTO MAINTENANCE	31.31
ERNEST C MENDES	DIRECTOR'S FEE	127.63
GRAINGER	SAFETY SUPPLIES	101.79
HEALTH METRICS, INC.	PROF.SERVICES - MED & SAFETY	975.00
HEALTHQUITY INC.	PROF.SERVICES - MGMNT & HUMAN RELATIONS	200.00
HOME DEPOT CREDIT SERVICES	EQUIPMENT MAINTENANCE, SMALL TOOLS	69.89
INTER. UNION OF OPER. ENG. #39	UNION DUES	643.97
JIMMIE AVALOS	DIRECTOR'S FEE	127.63
JORGENSON & CO	EQUIPMENT MAINTENANCE	11,896.84
KINGS INDUSTRIAL OCC. MED. CTR, INC.	PROF.SERVICES - MED & SAFETY	155.00
KINGS WATER ALLIANCE	PERMITS	44,661.00
KINGSBURG, CITY OF	OUTREACH PHARMA KIOSK	200.00
MID VALLEY DISPOSAL	WASTE UTILITIES	150.00
MORGAN BROTHERS INC	PEST CONTROL	155.00
NAPA AUTO PARTS	EQUIPMENT MAINTENANCE	31.59
NATHAN MAGSIG	DIRECTOR'S FEE	127.63
NORTH AMERICAN BENEFITS CO	LIFE INSURANCE	370.02
PG&E	ELECTRIC UTILITIES	257,379.01
PRECISION CIVIL ENGINEERING INC.	PROF.SERVICES - ENGR & TECH	18,146.25
PRE-EMPLOYMENT INVESTIGATIONS	PROF.SERVICES - MGMNT & HUMAN RELATIONS	47.00
PROFESSIONAL COMMUNICATIONS NETWORK	COMMUNICATIONS	60.00
PROFESSIONAL PRINT & MAIL, INC	OFFICE SUPPLIES	489.84
QUADIANT FINANCE USA, INC.	POSTAGE	36.00
REXEL USA INC.	EQUIPMENT MAINTENANCE	1,671.41
SALINAS, JOSE LUIS	TRAVEL & TRAINING REIMBURSEMENT	205.85
SCOUT SPECIALTIES INC.	EQUIPMENT MAINTENANCE	110.13
SERENA COATES	TRAVEL & TRAINING REIMBURSEMENT	146.60
SHAPE INC	EQUIPMENT MAINTENANCE	14,114.49
SILVAS OIL CO. INC.	FUEL	2,607.22
SMARTCOVER SYSTEMS	EQUIPMENT MAINTENANCE	4,073.00
TELSTAR INSTRUMENTS, INC.	EQUIPMENT MAINTENANCE	2,168.00
TERRAVERDE ENERGY LLC	PROF.SERVICES - ENGR & TECH	2,210.00
THE GAS CO	GAS UTILITIES	77.90
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	9.60
VESTIS	UNIFORMS,MATS,MOPS, TOWELS	1,271.73
VINCE PALOMAR	DIRECTOR'S FEE	127.63
WALSH MONTGOMERY CONSTRUCTION INC.	COLLECTION SYSTEMS PROJECTS	505,488.35
WILSON FIRE SPIRNKLER CO INC.	EQUIPMENT MAINTENANCE	630.00

**MAS 200 Total Checks**

**\$936,248.62**

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
WARRANT LIST & SALARY AND FRINGE BENEFIT EXPENDITURE SUMMARY  
FOR THE MONTH ENDED OCTOBER 31, 2025

SERVICE AND SUPPLIES EXPENDITURES:

WARRANT LIST ENDING	10/8/2025	\$	207,924.11
WARRANT LIST ENDING	10/22/2025	\$	936,248.62
			1,144,172.73
TOTAL SERVICE AND SUPPLIES EXPENDITURES			\$ 1,144,172.73

SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES

TOTAL SALARIES PERIOD ENDING:

SALARIES	10/5/2025	\$	111,299.50
EMPLOYER CONTRIBUTIONS (PERS)	10/5/2025	\$	11,169.25
EMPLOYER TAXES	10/5/2025	\$	1,454.66
HEALTH INSURANCE	10/5/2025	\$	15,952.54
			\$ 139,875.95

TOTAL SALARIES PERIOD ENDING:

SALARIES	10/19/2025	\$	105,024.00
EMPLOYER CONTRIBUTIONS (PERS)	10/19/2025	\$	10,304.66
EMPLOYER TAXES	10/19/2025	\$	1,370.92
HEALTH INSURANCE	10/19/2025	\$	15,952.54
			\$ 132,652.12

TOTAL SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES			\$ 272,528.07
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	GRAND TOTAL	\$	1,416,700.80
			1,416,700.80

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT**

**November 05, 2025**

**WARRANT LIST**

ACCOUNTING SYSTEMS	INFORMATION SYSTEMS	375.00
ALICIA KIRK	TRAVEL & TRAINING REIMBURSEMENT	447.67
AMAZON CAPITAL SERVICES	INFORMATION SYSTEMS, SAFETY AWARDS	1,108.95
AMERICAN EXPRESS	TRAVEL & TRAINING, OUTREACH, PRINTING ADVERTISING	6,983.54
ANDERSON & BALLOU INC.	COLLECTIONS REPAIRS & MAINTENANCE	25,000.00
AQUATIC INFORMATICS INC.	INFORMATION SYSTEMS	4,148.01
ARNOLD, STEPHEN	RETIREE HEALTH REIMBURSEMENT	284.25
AT&T/CALNET 3	COMMUNICATIONS	151.44
BSK ASSOCIATES	EXTERNAL LAB SERVICES	4,314.21
CALIFORNIA WATER SERVICE	WATER UTILITIES	72.25
CALPERS	RETIREMENT	55,321.42
CENTRAL VALLEY CULLIGAN, INC.	DRINKING WATER, LAB SUPPLIES	300.50
CONSOLIDATED IRRIGATION DIST	PROPERTY ASSESSMENTS	8,159.62
CWEA	MEMBERSHIPS	1,004.00
CWEA CSJ SECTION	TRAVEL & TRAINING	160.00
DATA FLOW SYSTEMS INC.	EQUIPMENT MAINTENANCE	2,869.01
DAVID MICHEL	RETIREE HEALTH REIMBURSEMENT	284.25
DKF SOLUTIONS GROUP, LLC	PROF.SERVICES - MED & SAFETY	470.00
DUKE'S ROOT CONTROL INC.	PROF.SERVICES - ENGR & TECH	42,389.68
EMPLOYMENT DEVT DEPT	S.U.I.	3,052.00
ENVIRONMENTAL RESOURCE ASSOC.	LABORATORY SUPPLIES	386.12
FISHER SCIENTIFIC	LABORATORY SUPPLIES	435.35
GARY HELM	RETIREE HEALTH REIMBURSEMENT	284.25
GISELA ROSALES	AUTO MAINTENANCE	960.00
GRAINGER	EQUIPMENT MAINTENANCE	443.05
HAAKER EQUIPMENT COMPANY	EQUIPMENT MAINTENANCE	767.66
HOME DEPOT CREDIT SERVICES	EQUIPMENT MAINTENANCE, MAINT. BLDG & GROUNDS, OFFICE SUPPLIES	338.31
JAIME RUIZ	RETIREE HEALTH REIMBURSEMENT	284.25
JAMES HORNE	RETIREE HEALTH REIMBURSEMENT	284.25
JIM OLINGER	RETIREE HEALTH REIMBURSEMENT	284.25
JIMMY GARCIA	RETIREE HEALTH REIMBURSEMENT	409.87
JOHNATHON SEPEDA JR.	TRAVEL & TRAINING REIMBURSEMENT	111.68
KRAMER, MATTHEW	CERTIFICATION FEE REIMBURSEMENT	224.10
LINDER EQUIPMENT CO.	EQUIPMENT MAINTENANCE	530.00
LUCERO, JULIAN	RETIREE HEALTH REIMBURSEMENT	284.25
MID VALLEY DISPOSAL	WASTE UTILITIES	980.03
MKN	SKF COLLECTION PROJECTS, CCTV REVIEW, D3 N. STREET PROJECT	7,451.25
NAPA AUTO PARTS	EQUIPMENT MAINTENANCE	32.68
NELSON'S ACE HARDWARE	EQUIPMENT MAINTENANCE	52.02
O'REILLY AUTO PARTS	EQUIPMENT MAINTENANCE	29.39
PG&E	ELECTRIC UTILITIES	1,186.94
POLYDYNE, INC	CHEMICALS	29,918.81
POWER BUSINESS TECHNOLOGY LLC	OFFICE SUPPLIES	46.99

RANDY CABALLERO	CERTIFICATION FEE REIMBURSEMENT	114.00
RGW EQUIPMENT SALES, LLC	EQUIPMENT MAINTENANCE	6,024.68
ROBERT CURRIE	RETIREE HEALTH REIMBURSEMENT	284.25
RODRIGUEZ, ERNESTO	TRAVEL & TRAINING REIMBURSEMENT	163.15
SALLY RODRIGUEZ	RETIREE HEALTH REIMBURSEMENT	284.25
SARA J. STAUNTON	RETIREE HEALTH REIMBURSEMENT	284.25
SCOUT SPECIALTIES INC.	EQUIPMENT MAINTENANCE, MAINT. BLDG & GROUNDS	342.29
SHAPE INC	EQUIPMENT MAINTENANCE	36,212.66
SIEMENS INDUSTRY INC.	EQUIPMENT MAINTENANCE	6,650.18
SMARTCOVER SYSTEMS	EQUIPMENT MAINTENANCE	8,659.00
STAPLES BUSINESS CREDIT	OFFICE SUPPLIES	194.06
STEVE JENSEN	RETIREE HEALTH REIMBURSEMENT	185.08
T-MOBILE USA INC.	COMMUNICATIONS	1,135.10
TOSHIBA FINANCIAL SERVICES	COPIER LEASE	779.66
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	1,626.48
UNWIRED BROADBAND, INC.	COMMUNICATIONS	749.99
VESTIS	UNIFORMS, MATS, MOPS, TOWELS	1,203.20
WESTAMERICA BANK	PRINTING FORMS	111.14
ZERO NOX INC.	EQUIPMENT MAINTENANCE	514.50
<b>MAS 200 Total Checks</b>		<b>\$268,139.22</b>

**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT  
November 19, 2025  
WARRANT LIST**

ALLIANT INSURANCE SERVICES	GENERAL INSURANCE	246.00
AMAZON CAPITAL SERVICES	SAFETY AWARDS, AUTO MAINTENANCE, INFO SYSTEMS	970.92
AT&T MOBILITY	COMMUNICATIONS	100.88
BSK ASSOCIATES	EXTERNAL LAB SERVICES	340.50
CALIFORNIA CAD SOLUTIONS INC	PROF.SERVICES - ENGR & TECH	14,043.75
CALIFORNIA WATER SERVICE	WATER UTILITIES	51.61
CASA	MEMBERSHIPS	15,630.00
CINTAS CORPORATION NO.2	RENT & LEASE EQUIPMENT	284.42
COMCAST	COMMUNICATIONS	203.53
CWEA	MEMBERSHIPS	251.00
ELECTRIC MOTOR SHOP, INC.	MAINT - BUILDING & GROUNDS	3,107.25
HOME DEPOT CREDIT SERVICES	SAFETY AWARDS	338.78
INTER. UNION OF OPER. ENG. #39	UNION DUES	643.97
KINGS INDUSTRIAL OCC. MED. CTR, INC.	PROF.SERVICES - MED & SAFETY	254.00
KINGS MEDICAL CENTER	PROF.SERVICES - MED & SAFETY	100.00
KINGSBURG, CITY OF	WATER UTILITIES	240.69
MID VALLEY DISPOSAL	WASTE UTILITIES	756.52
MKN	NORTH STREET PROJECT, SKF COLLECTIONS SYSTEM PROJECTS, CTV REVIEW	104,425.75
MONTOY LAW CORPORATION	PROF.SERVICES - LEGAL	1,732.50
MORGAN BROTHERS INC	PEST CONTROL	155.00
NAPA AUTO PARTS	EQUIPMENT & AUTO MAINTENANCE	1,482.33
NELSON'S ACE HARDWARE	EQUIPMENT MAINTENANCE	144.38
PG&E	ELECTRIC UTILITIES	8,431.14
PROCLEAN SUPPLY	MAINT - BUILDING & GROUNDS, OFFICE SUPPLIES	2,983.43
RAYMOND MIKE ALANIZ	MEMBERSHIP & CERTIFICATION FEE REIMB.	370.00
SCOUT SPECIALTIES INC.	EQUIPMENT MAINTENANCE	592.89
SELMA, CITY OF	OUTREACH PHARMA KIOSK	369.76
SIGNATURE PROMOTIONS LLC	OUTREACH	1,777.83
SILVAS OIL CO. INC.	FUEL	2,524.95
SMARTCOVER SYSTEMS	EQUIPMENT MAINTENANCE	22,341.11
SOTO, ROBERT	CERTIFICATION FEE REIMBURSEMENT	119.00
TELETRAC NAVMAN US LTD.	COMMUNICATIONS	1,345.48
TELSTAR INSTRUMENTS, INC.	EQUIPMENT MAINTENANCE	2,525.41
TERRAVERDE ENERGY LLC	PROF.SERVICES - ENGR & TECH	903.75
THE GAS CO	GAS UTILITIES	292.12
VESTIS	UNIFORMS, MATS, MOPS, TOWELS	1,165.45
<b>MAS 200 Total Checks</b>		<b>\$191,246.10</b>

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
WARRANT LIST & SALARY AND FRINGE BENEFIT EXPENDITURE SUMMARY  
FOR THE MONTH ENDED NOVEMBER 30, 2025

SERVICE AND SUPPLIES EXPENDITURES:

WARRANT LIST ENDING	11/5/2025	\$	268,139.22
WARRANT LIST ENDING	11/19/2025	\$	191,246.10
			459,385.32
TOTAL SERVICE AND SUPPLIES EXPENDITURES			\$ 459,385.32

SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES

TOTAL SALARIES PERIOD ENDING:

SALARIES	11/2/2025	\$	104,457.59
EMPLOYER CONTRIBUTIONS (PERS)	11/2/2025	\$	10,325.94
EMPLOYER TAXES	11/2/2025	\$	1,365.53
HEALTH INSURANCE	11/2/2025	\$	16,315.10
			\$ 132,464.16

TOTAL SALARIES PERIOD ENDING:

SALARIES	11/16/2025	\$	106,548.68
EMPLOYER CONTRIBUTIONS (PERS)	11/16/2025	\$	10,325.93
EMPLOYER TAXES	11/16/2025	\$	1,397.74
HEALTH INSURANCE	11/16/2025	\$	16,315.10
			\$ 134,587.45

TOTAL SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES			\$ 267,051.61
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	GRAND TOTAL	\$	726,436.93
			726,436.93

SKF COUNTY SANITATION DISTRICT  
 CASH ACTIVITY REPORT  
 Month: OCTOBER  
 Fiscal Year: 2025-26

Cash Account Description	End of Month Cash Balance June 30, 2025	End of Month Cash Balance October 31, 2025
Cash in Treasury: Operations & Maintenance	\$ 6,545,183.41	\$ 4,879,382.43
Cash in Bank: Operations & Maintenance	\$ 26,443.55	\$ 24,902.80
Cash in Bank: Payroll	\$ 120,095.25	\$ 120,730.58
Petty Cash	\$ 700.00	\$ 700.00
Total Operations & Maintenance	\$ 6,692,422.21	\$ 5,025,715.81
Cash in County Treasury:Expansion	\$ 7,043,800.09	\$ 7,337,383.32
Cash in County Treasury: R&R	\$ 9,990,670.15	\$ 9,941,856.28
Cash in County Treasury:Selma	\$ 1,621,733.37	\$ 1,131,560.22
Cash in County Treasury: Selma SWRCB Reserve	\$ 279,019.26	\$ 281,136.53
Total Selma	\$ 1,900,752.63	\$ 1,412,696.75
Cash in County Treasury:Kingsburg	\$ 3,568,662.77	\$ 3,079,910.14
Cash in County Treasury:Fowler	\$ 2,106,767.76	\$ 1,686,934.45
Total Cash Balance	\$ 31,303,075.61	\$ 28,484,496.75

SKF COUNTY SANITATION DISTRICT  
 CASH ACTIVITY REPORT  
 Month: NOVEMBER  
 Fiscal Year: 2025-26

Cash Account Description	End of Month Cash Balance June 30, 2025	End of Month Cash Balance November 30, 2025
Cash in Treasury: Operations & Maintenance	\$ 6,545,183.41	\$ 4,392,947.62
Cash in Bank: Operations & Maintenance	\$ 26,443.55	\$ 236,418.14
Cash in Bank: Payroll	\$ 120,095.25	\$ 120,732.45
Petty Cash	\$ 700.00	\$ 700.00
Total Operations & Maintenance	\$ 6,692,422.21	\$ 4,750,798.21
Cash in County Treasury:Expansion	\$ 7,043,800.09	\$ 7,357,228.24
Cash in County Treasury: R&R	\$ 9,990,670.15	\$ 9,931,474.27
Cash in County Treasury:Selma	\$ 1,621,733.37	\$ 1,099,531.51
Cash in County Treasury: Selma SWRCB Reserve	\$ 279,019.26	\$ 281,136.53
Total Selma	\$ 1,900,752.63	\$ 1,380,668.04
Cash in County Treasury:Kingsburg	\$ 3,568,662.77	\$ 3,055,082.33
Cash in County Treasury:Fowler	\$ 2,106,767.76	\$ 1,656,869.23
Total Cash Balance	\$ 31,303,075.61	\$ 28,132,120.32

**MEMORANDUM**

(December 11, 2025, Board Meeting)

To: S-K-F CSD Board of Directors  
From: Veronica Cazares, General Manager  
Date Prepared: November 5, 2025  
Staff Report prepared by Veronica Cazares, General Manager

Agenda Item: 4-D  
Action: Motion

**SUBJECT:**

Consider adoption of the Amended Section 125 Premium Only Plan for Calendar Year 2026

**RECOMMENDATION:**

That the Board adopt Resolution No. 2025-19, A Resolution of the Selma-Kingsburg-Fowler County Sanitation District Board of Directors Adopting the Amended Section 125 Premium Only Plan for Calendar Year 2026.

**EXECUTIVE SUMMARY:**

The District has had a Section 125 Premium Only Plan since April 15, 2001. The POP was set up as an easy and cost-effective way to enhance employee benefits and decrease employer liability. It is written in the current MOU under Article XII (3), as follows:

3. District Employee Cafeteria Plan Accounts

*The District will maintain a Section 125 qualifying Cafeteria Plan which shall provide for the following menu of benefits:*

*Balance of premiums for the District's sponsored CalPERS health plan  
Dental insurance  
Vision insurance*

*A benefit under the Cafeteria Plan is contingent upon an understanding that the benefit qualifies as a pre-tax benefit pursuant to State and Federal tax laws. If for any reason State or Federal law precludes one or more of the above listed benefits from the protection of a Section 125 Cafeteria Plan, the District may remove that benefit from the Plan in order to maintain the District's Cafeteria Plan as a Section 125 qualifying plan.*

Without a POP, an employee's pay is taxed and then insurance premiums are deducted from after-tax dollars. With a POP, an employee pays for premiums with pre-tax dollars, i.e., insurance premiums are taken out of the employee's pay before taxes. As a result, an employee's taxable income is less. When taxable income is less, federal and state income taxes are reduced and that means more take-home pay for the employee. Employers also save on the matching Medicare taxes.

Resolution No. 2025-19 authorizes the General Manager to execute and deliver to the Plan Administrator, all required plan documents. The Plan Administrator will take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan. Veronica Cazares reviewed the plan documents and recommends that the Board adopt Resolution No. 2025-19, A

Resolution of the Selma-Kingsburg-Fowler County Sanitation District Board of Directors Adopting the Amended Section 125 Premium Only Plan for Calendar Year 2026.

General Manager will notify the employees of the adoption of the amended Plan by showing an educational video on the plan, handing out a copy of the Summary Plan Description, and asking them to fill out election forms.

Attachments: (1) Resolution No. 2025-19, Exhibit A

RESOLUTION NO. 2025-19

RESOLUTION OF THE SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT BOARD OF DIRECTORS ADOPTING THE AMENDED SECTION 125 PREMIUM ONLY PLAN FOR CALENDAR YEAR 2026

WHEREAS, the Section 125 Premium Only Plan (POP) was originally effective on April 15, 2001, and has been updated in compliance with Internal Revenue Service regulations and the Affordable Care Act.

WHEREAS, Health Equity, Inc. is the POP Plan Administrator for Selma-Kingsburg-Fowler County Sanitation District.

WHEREAS, the POP was set up so employees can save taxes on health premiums paid through payroll deductions.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Selma-Kingsburg-Fowler County Sanitation District as follows:

SECTION 1. The Board hereby adopts the Amended Section 125 Premium Only Plan effective January 1, 2026. Attached hereto as Exhibit A are Summary Plan Description, Adoption Agreement, and Election to Participate.

SECTION 2. The Board authorizes the General Manager to execute and deliver to the Plan Administrator all required plan documents.

SECTION 3. The Board directs Plan Administrator to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

SECTION 4. The General Manager will notify the employees of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented in this meeting, which is hereby approved.

**CERTIFICATION**

The foregoing Resolution No. 2025-19 was adopted on December 11, 2025, on a motion duly made, seconded, and approved as follows:

DIRECTOR MAGSIG

DIRECTOR GILL

DIRECTOR PALOMAR

VICE CHAIR AVALOS

CHAIRMAN MENDES

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

WHEREUPON, the Chairman declared the foregoing Resolution No. 2025-19 adopted.

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Veronica Cazares,  
Secretary of the Board of Directors  
SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT

# Exhibit A

## Summary Plan Description (2026)

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### For SELMA KINGSBURG FOWLER SANITATION DISTRICT

### Section 125 Premium Only Plan

### Plan Year Ending December 31, 2026

We are pleased to announce that we have updated the Premium Only Plan for you and other eligible employees. Under this program, you will be able to pay for employer-sponsored benefits (health plans, group-term life insurance for yourself, Health Savings Accounts, etc., as applicable based on the insurance coverages or other allowable benefits your Employer offers under the Plan) with a portion of your pay before federal income or Social Security taxes, if applicable are withheld. This means that you will pay less tax and have more money to spend and save.

Read this Summary Plan Description (SPD) carefully so that you understand the provisions of our Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language in this SPD and the technical, legal language of the Plan document conflict, the Plan document always governs. Also, if there is a conflict between an insurance contract and either the Plan document or this Summary Plan Description, the insurance contract will control. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This SPD describes the current provisions of the Plan which are designed to comply with applicable legal requirements. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. We may also amend or terminate this Plan. If the provisions of the Plan that are described in this SPD change, we will notify you.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other plan representative). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information about the Plan."

#### Overview:

This section contains general information, which you may need to know about the SELMA KINGSBURG FOWLER SANITATION DISTRICT Premium Only Plan.

#### General Information:

1. SELMA KINGSBURG FOWLER SANITATION DISTRICT Premium Only Plan is the name of the Plan.
2. The provisions of your Amended Plan became effective on January 1, 2026. Your Plan was originally effective on April 15, 2001 which is called the Effective Date of the Plan.
3. Your Plan's records are maintained over a twelve-month period. This is known as the Plan Year. The amended plan year begins on January 1, 2026 and ends on December 31, 2026. Future plan years will be based on the same twelve-month period beginning each **January 1** and ending each **December 31**.
4. Your Employer has assigned Plan Number 520 to your Plan.
5. This Plan is unfunded, meaning it is not otherwise provided under a separate trust arrangement or fully-insured insurance arrangement.

## **Employer Information:**

Your Employer's name, address, business telephone number, and tax identification number are:

SELMA KINGSBURG FOWLER SANITATION DISTRICT  
11301 E. CONEJO AVE.  
KINGSBURG, CA 93631  
Telephone: (559) 897-6500  
Federal Employer I.D. Number: 94-2163522

## **Plan Administrator Information:**

The name, address, business telephone number, and tax identification number of your Plan's Administrator are:

SELMA KINGSBURG FOWLER SANITATION DISTRICT  
11301 E. CONEJO AVE.  
KINGSBURG, CA 93631  
Telephone: (559) 897-6500  
Federal Employer I.D. Number: 94-2163522

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

## **Service of Legal Process**

The name and address of the Plan's agent for service of legal process are:

SELMA KINGSBURG FOWLER SANITATION DISTRICT  
11301 E. CONEJO AVE.  
KINGSBURG, CA 93631  
Telephone: (559) 897-6500  
Federal Employer I.D. Number: 94-2163522

## **Type of Administration**

The type of administration is Insurer Administration.

Unless the Plan provides otherwise, the Administrator keeps the records for the Plan and is responsible for the administration and interpretation of the Plan. The Administrator will also answer any questions you may have about the Plan.

### **1. How Does This Plan Operate?**

Before the start of each Plan Year, you will be able to elect to have some of your future salary or other compensation amount contributed to the Plan in lieu of receiving those amounts in cash (i.e., your future salary or other compensation will be automatically reduced by the amount elected as a contribution to the Plan). The money contributed will be used to pay for benefits you have elected based on the options sponsored by your Employer (and as identified on your "Election to Participate" form). The portion of your pay that is contributed to pay for the benefits provided for under the Plan is not subject to Federal income or Social Security taxes. In other words, the Plan allows you to use tax-free dollars to pay for insurance coverage, premium amounts, or other allowable plan contributions or expenses which you normally pay for with out-of-pocket, taxable dollars.

### **2. What Happens to Contributions Made to the Plan?**

Before each Plan Year begins, you will select the benefits or programs you desire to pay for through the Plan with your own pre-tax contributions. Then, during each pay period during that next Plan Year, the contributions deducted from your paycheck will be used to pay your portion of your employer-sponsored benefit coverage (health plan, life insurance, Health Savings Account contributions, etc.). With the exception of HSA contributions that remain available for your use under terms established under your HSA arrangement, any other contribution amounts that are not used during a Plan Year to provide insurance

benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan year.

**3. When Must I Decide Whether to Participate?**

You are required by Federal law to decide whether you want to pay premiums through the Plan before the Plan Year begins. This is called the “election period.” If for some reason you do not complete an election to participate in the Plan during that Plan Year, you will be considered to have elected not to participate in the Plan for that Plan Year, and, therefore, you will receive the full amount of your salary or other compensation without reduction for Benefits provided hereunder, or any reduction on applicable employment tax costs.

**4. When is the “Election Period” for Our Plan?**

Your election period will start on the date you first meet the “eligibility requirements” and end 30 days after your “entry date.” Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all participants. It will normally be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period.

**5. May I Change My Elections During the Plan Year?**

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. You are permitted to change elections if you have a “change in status” and you make an election change that is consistent with the “change in status.” Currently, Federal law considers the following events to be “changes in status”:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance, including a change to cover adult children who have not attained age 27 as of the end of the taxable year; and
- A change in the place of residence of you, your spouse or dependent.

There are detailed rules on when a change in election is deemed to be consistent with a “change in status.” In addition, there are laws that give you rights to change accident and health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a loss of coverage, or ceases during a Plan Year, then you may revoke your elections and elect to receive, on a prospective basis, coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, or significantly improve an existing option, you may elect the newly added or improved option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse’s, former spouse’s or dependent’s employer.

If you elected to salary reduce through your Employer’s Premium Only Plan for accident and health plan coverage, you are allowed to prospectively revoke or change your election with respect to the accident or

health plan to begin participation during open enrollment or a Special Enrollment Period, such as marriage or addition of dependent, of a Marketplace Qualified Health Plan (QHP). The new coverage in the QHP must be effective no later than the day immediately following the last day of the original coverage that is revoked.

If you elected to salary reduce through your Employer's Premium Only Plan for accident and health plan coverage, and you moved from full-time status (at least 30 hours of service per week), to part-time status (less than 30 hours of service per week), even if the reduction in hours does not result in you ceasing to be eligible under the group health plan, you are allowed to prospectively revoke or change your election with respect to the accident or health plan and seek coverage in another plan that provides minimum essential coverage. The new coverage must be effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

In addition, a change in compensation or a financial "hardship" is not a reason to change your election amount.

If you have declined enrollment in the Plan for you or your dependents (including a spouse) because of coverage under Medicaid or the Children's Health Insurance Program (SCHIP), there may be a right to enroll in this Plan if there is a loss of eligibility for the government-provided coverage. However, a request for enrollment must be made within 60 days after the government-provided coverage ends.

In addition, if you declined enrollment in the Plan for you or your dependents (including spouse), and later become eligible for state assistance through a Medicaid or Children's Health Insurance Program which provides help with paying for Plan coverage, then there may be a right to enroll in this Plan. However, a request for enrollment must be made within 60 days after the determination of eligibility for the state assistance.

The Plan may permit you to make a prospective election change that is on account of and corresponds with a change made under a spouse's or dependent's employer plan if the election for a period of coverage for this Plan is different from the period of coverage (open enrollment) under the other cafeteria plan or qualified benefits plan.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having to have a change in status.

**6. May I Make New Elections in Future Plan Years?**

Yes, you may. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the "election period" before a new Plan Year begins, we will consider that to mean you have elected not to participate for the upcoming Plan Year. New elections must be made during the "election period" prior to the beginning of each Plan Year. However, any Eligible Employee who was a Participant in the Plan prior to the date this Plan update became effective shall continue to be eligible to participate in the Plan unless some other termination event has occurred in the interim.

**7. What Insurance Coverage May I Purchase?**

Under our Plan, you can choose to receive your entire compensation or use a portion to pay premiums on a pre-tax basis for any one or more health insurance, disability insurance, or group-term life insurance policies that we decide to offer through the Plan. However, you should note that if disability insurance is paid for on a pre-tax basis, any benefits you receive under your disability insurance policy may be taxable. You should contact your own tax advisor or accountant to determine the most appropriate election for these coverages under the Plan.

Certain limits may apply on the amount of coverage that we obtain on your behalf. The insurance contracts will normally control.

Your Employer may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment,

are no longer eligible under the terms of any insurance policies, or when insurance coverage terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

However, for group-term life insurance policies, employees may not pay premiums that cover spouses or dependents on a pre-tax basis, even if the amount is *de minimis*.

**8. Will My Social Security Benefits Be Affected?**

Your Social Security benefits may be slightly reduced, because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

**9. What if I take a Family or Medical Leave?**

If you take an unpaid leave under the Family and Medical Leave Act (FMLA), you may revoke or change your existing elections for health insurance and participate in annual enrollment. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you must reinstate coverage for the remaining portion of the Plan Year upon your return.

Your employer may choose to continue coverage on your behalf during your FMLA leave. Your employer will arrange a schedule for you to “catch up” your payments when you return.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage through payroll deduction prior to the start of your leave provided such payroll deduction is for benefits within the remaining portion of the plan year, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to “catch up” your payments when you return.

If you take a paid leave under the Family and Medical Leave Act, you may participate in annual enrollment, and you will be required to continue coverage while on FMLA, your share of the premiums being paid by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

**10. Do Limitations Apply to Highly Compensated Employees?**

Under the Internal Revenue Code, “highly compensated employees” and “key employees” generally are Participants who are officers, shareholders or highly paid. You will be notified by the Administrator each Plan Year whether you are a “highly compensated employee” or a “key employee”.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. These provisions are also applicable if your Employer makes Employer contributions through the Plan on your behalf.

Your own circumstances will dictate whether contribution limitations on “highly compensated employees” or “key employees” will apply. You will be notified of these limitations if you are affected.

**11. What Happens If I Terminate Employment?**

If you leave our employ during the Plan Year, you will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment. Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan Year.

If you are enrolled in a Health Savings Account and are making contributions through the Plan, any unused amounts within your HSA will continue to be available to you for withdrawal to pay qualified expenses on a tax-free basis, or may be distributed to you, subject to applicable IRS guidelines or the terms of your HSA account. You should contact the HSA Trustee to discuss any questions regarding any rights you may have to unused amounts held in your Health Savings Account at termination.

**12. What is a Health Savings Account?**

In addition to the Premium Only Plan, described above, this Plan also may provide for contributions (via payroll deduction) to be made by you on a pre-tax basis to a "Health Savings Account" (also referred to as an "HSA Program"). The HSA is a new type of account that enables those who elect to participate in this program to pay eligible HSA Medical Expenses or allow distribution of remaining balances for other qualifying purposes. The HSA Program, if applicable, is separately provided and administered through an HSA Trustee or similar custodial account. Your Employer's election to enable you to make contributions to the HSA Program merely provides the opportunity for you to contribute such amounts through this Plan on a pre-tax basis.

In general, unless otherwise excluded from participation, all Participants under the Premium Only Plan are eligible to receive benefits under this HSA Program, as long as they are otherwise eligible to participate in the Premium Only Plan. Enrollment and termination conditions in the Premium Only Plan shall generally constitute enrollment and termination of participation under this HSA Program as well. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Premium Only Plan; if your Employer elects to allow you to make contributions through this Plan to your HSA plan, you elect the amount to have withdrawn from your salary in the same manner as otherwise set forth above. Your employer may also elect to contribute employer contribution amounts to your HSA plan, on a discretionary basis, and in accordance with the Plan's general limitations on the allowability for employer contributions overall (NOTE: you should contact the HSA Trustee for any other questions you may have about eligibility to establish or participate in an HSA, what benefits may be received through participation in such program and how contributed HSA amounts are used to pay for qualifying expenses under their program).

Once eligible and elected, the Administrator will establish a Health Savings Account for each person who elects to apply contributed amounts to the HSA Program established or provided by your HSA Trustee. (NOTE: you should contact the HSA Trustee for more information about the amount you may contribute each year. Your HSA Trustee will provide more information to you regarding the requirements for participation in the HSA program and the benefits you are entitled to hereunder. To the extent of any conflict between the terms of this Plan and the HSA program to which you are participating in, to the extent of your HSA, the terms of your HSA would control.) We are not responsible for the decisions and operations of the HSA Trustee in the administration of your HSA.

**13. Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer, if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

**14. Summary**

The money you earn is important to you and your family. You need it to pay your bills, enjoy recreational activities and save for the future. Our premium benefits plan will help you keep more of the money you earn by lowering the amount of taxes you pay. The Plan is the result of our continuing efforts to find ways to help you get the most for your earnings.

If you have any questions, please contact the Administrator.

# Adoption Agreement (2026)

## For SELMA KINGSBURG FOWLER SANITATION DISTRICT

### Section 125 Premium Only Plan

The undersigned Employer amends the Premium Only Plan for those Employees who shall qualify as Participants hereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer:** SELMA KINGSBURG FOWLER SANITATION DISTRICT
2. **Effective Date:** This Amended Premium Only Plan shall be effective as of **January 1, 2026**.
3. **Effective Date of Original Plan:** This Premium Only Plan was originally effective **April 15, 2001**.
4. **Plan Year:** The Amended Plan year shall begin on **January 1, 2026**, and end on **December 31, 2026**. Future plan years will be based on the same twelve-month period beginning each **January 1** and ending each **December 31**.
5. **Plan number:** 520
6. **Employer's Principal Office:** This Premium Only Plan shall be governed under the laws of the:
  - a.  State of California
  - b.  Commonwealth of
7. **Benefits:** All the benefits listed below are included in this plan whether or not you currently offer them:
  - **Health Insurance and Voluntary Plans.** Premiums that are payroll deducted on a pre-tax basis may include low-deductible or high-deductible medical insurance, dental insurance, vision care, critical illness insurance, accidental death/dismemberment (ADD) insurance, hospital indemnity and/or cancer insurance. Individually-owned insurance policy premiums may not be paid with pre-tax dollars through the Premium Only Plan.
  - **Group-Term Life Insurance up to \$50,000.** The \$50,000 limit must include any employer-provided group-term life insurance coverage. For example, if the employer provides \$20,000 of group-term life insurance for employees, then participants in the POP can payroll deduct premiums on a pre-tax basis for up to \$30,000 of additional coverage. However, employees may not pay premiums that cover spouses or dependents on a pre-tax basis, even if the amount is *de minimis*.
  - **Disability Plan.** Short-term and long-term disability policies. If payroll deducted on a pre-tax basis, any future benefits received will be taxable to the employee.
  - **Health Savings Account (HSA).** Allows employees to make contributions by pre-tax payroll deduction to their individually-owned HSAs. Employers may also make contributions to the employee's HSA plan on each employee's behalf, in the manner set forth in the Plan.

by \_\_\_\_\_  
SELMA KINGSBURG FOWLER  
SANITATION DISTRICT

AFFILIATES:

NONE

# Election to Participate

## For SELMA KINGSBURG FOWLER SANITATION DISTRICT Section 125 Premium Only Plan Plan Year January 1, 2026 through December 31, 2026

Employee Name: \_\_\_\_\_

As an eligible employee in the above plan, I acknowledge that I have received the Summary Plan Description. I have read the Summary Plan Description and understand the benefits available to me as well as the other rights and obligations which I have under the Plan.

In accordance with my rights under the Plan, I elect the following benefits I have selected for the plan year specified above. The Employer and I agree that my cash compensation will be redirected by the amounts set forth below for each pay period and plan year (or during such portion of the year as remains after the date of this agreement).

On the appropriate benefit enrollment form(s), I have enrolled for certain insurance coverage(s). I elect to receive the following coverage under the Premium Only Plan:

- **Health Insurance Plans**
- **Group-Term Life Insurance**
- **Disability Plans.** If paid for on a pre-tax basis, any future benefits received will be taxable to the employee.
- **Health Savings Account (HSA).** Allows you to make contributions through payroll deduction to your individual HSA plan with pre-tax dollars. The amount contributed shall be established on a separate HSA application form provided by my HSA Trustee, if applicable.

I understand that:

- In lieu of specific dollar amounts, I hereby elect the above specified insurance coverage(s) and authorize salary redirections in the amounts of current premiums being charged.
- If my required contributions to pay premiums for the elected benefits are increased or decreased while this agreement remains in effect, my compensation redirection will automatically be adjusted to reflect that increase or decrease.
- I cannot change or revoke any of my elections or this compensation redirection agreement at any time during the Plan Year (with the exception of the HSA) unless I have a "change in status" and the election change is consistent with the "change in status." This means: marriage, divorce, death of a spouse or child, birth or adoption of a child, termination or commencement of employment of a spouse, change in my or my spouse's employment status from full-time to part-time or from part-time to full-time, my spouse or me taking an unpaid leave of absence, a substantial change in my family's health coverage due to a change in my spouse's employer-sponsored health coverage, Marketplace open enrollment or such other events as the Plan Administrator determines will permit a change or revocation of an election.
- You may also change your election during open enrollment and Special Enrollment Periods of a Marketplace Qualified Health Plan (QHP) and if you are moved from full-time status (at least 30 hours of service per week) to part-time status (less than 30 hours per week), even if the reduction in hours does not result in your ceasing to be eligible under the group health plan; and you seek coverage in another plan that provides minimum essential coverage.
- The Plan Administrator may redirect or cancel my compensation redirection or otherwise modify this agreement in the event he believes it advisable in order to satisfy certain provisions of the Internal Revenue Code.
- The redirection in my cash compensation under this agreement shall be in addition to any reductions under other agreements or benefit programs maintained by my Employer.
- Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to me in cash or used to provide benefits specifically for me in a later Plan Year. Contributions to my HSA are not subject to forfeiture.
- Prior to the first day of each Plan Year, I will be offered the opportunity to change my benefit elections for the following Plan Year. If I do not complete and return a new election form at that time, I will be treated as having not elected to continue my benefit elections for the new Plan Year.
- If disability insurance is paid for on a pre-tax basis, any benefits I receive may be taxable.
- Upon retirement, my Social Security benefits may be slightly reduced.

This Agreement is subject to the terms of the Employer's Premium Only Plan, as amended from time to time in effect, shall be governed by and construed in accordance with applicable laws, shall take effect as a sealed instrument under applicable laws, and revokes any prior election and compensation redirection agreement relating to such Plan.

By \_\_\_\_\_ Date \_\_\_\_\_  
Employee's signature

Accepted and agreed to by the Employer's Authorized Representative

By \_\_\_\_\_ Date \_\_\_\_\_  
Administrator's signature

# Election NOT to Participate

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For **SELMA KINGSBURG FOWLER SANITATION DISTRICT**  
**Section 125 Premium Only Plan**  
**Plan Year January 1, 2026 through December 31, 2026**

Employee Name: \_\_\_\_\_

I understand all the benefit options available under the Premium Only Plan.

I elect NOT to participate in the Premium Only Plan and instead to receive my full compensation in cash. You will receive the full amount of your salary or other compensation without reduction for benefits available, or any reduction on applicable employment tax costs.

As an eligible employee in the above plan, I acknowledge that I have received the Summary Plan Description. I have read the Summary Plan Description and understand the benefits available to me as well as the other rights and obligations which I have under the Plan.

I understand that:

- I cannot change or revoke any of my elections or this compensation redirection agreement at any time during the Plan Year (with the exception of the HSA) unless I have a “change in status” and the election change is consistent with the “change in status”, (including marriage, divorce, death of a spouse or child, birth or adoption of a child, termination or commencement of employment of a spouse, change in my or my spouse’s employment status from full-time to part-time or from part-time to full-time, my spouse or I taking an unpaid leave of absence, a substantial change in my family’s health coverage due to a change in my spouse’s employer-sponsored health coverage, Marketplace open enrollment or such other events as the Plan Administrator determines will permit a change or revocation of an election).
- Prior to each Plan Year I will be offered the opportunity to change my benefit election for the following Plan Year. If I do not complete and return a new election form at that time, I will be treated as having elected to continue my election to receive full cash compensation in effect for the new Plan Year.

By \_\_\_\_\_ Date \_\_\_\_\_  
Employee’s signature

Accepted and agreed to by the Employer’s Authorized Representative.

By \_\_\_\_\_ Date \_\_\_\_\_  
Administrator’s signature

## MEMORANDUM

(December 11, 2025, Board Meeting)

To: S-K-F CSD Board of Directors  
From: Veronica Cazares, General Manager  
Date Memo Prepared: December 2, 2025

Agenda Item: 5-A  
Action: Motion

**SUBJECT:**

SKF Collection System Projects-Kingsburg and Fowler

**RECOMMENDATION:**

That the Board approve Contract Change Order Nos. 1-3 and authorize the Filing of the Notice of Completion

**EXECUTIVE SUMMARY:**

The project has been satisfactorily completed. The total construction cost, expensed to Kingsburg RR GL #'s 803030504 and 802030504 is \$619,451.26.00 and Fowler RR GL #801630505 is \$551,664.37.00. The total project cost was \$1,171,115.63, including all change orders.

Below is a summary of the additional work and adjustment for quantities installed. Details of contract change orders are in attachments.

Change Order No. 1	
Four-point repairs to accommodate CIPP Liner. (Kingsburg)	\$22,560
Total Change Order No.1	\$22,560

Change Order No. 2	
Nine laterals could not be reinstated with tophats. They needed to be replaced. (Fowler)	\$46,800
Total Change Order No.2	\$46,800

Change Order No. 3	
Clean up flooded work site (Kingsburg)	\$14,084.26
Unmarked water main caused extra work. (Fowler)	\$5,634.37
Mobilization and demobilization for flooded work site. (Kingsburg)	\$1,541.00
Adjustment for additional 9 linear feet of 6-inch CIPP (Kingsburg)	\$1,134.00
Adjustment in quantities for unperformed work for tophats and valley gutter (Kingsburg)	(\$32,782.00)

Adjustment in quantities for unperformed work for valley gutter, tophats, and lateral connections (Fowler)	(\$58,510.00)
Total Change Order No. 3	(\$68,898.37)

The foregoing reflects change orders increasing the cost by \$90,619.63 and change orders reducing the cost by \$90,158.00 for a net increase of \$461.63 above the original contract amount.

The Board approved the contract with Walsh Montgomery Construction, Inc. on April 10, 2025. The original contact amount was \$1,170,654. The Board also approved a contingency of \$150,000.

The project consisted of the replacement of approximately 366 linear feet of 6-inch and 480 feet of 8-inch sewer main, installation of approximately 885 feet of 6-inch and 763 feet of 10-inch Cured-in-Place Pipe lining (CIPP) and associated appurtenances.

Attachments: Contract Change Orders No. 1-3



8405 N. Fresno Street, Ste 120  
Fresno, CA 93720

**CONTRACT CHANGE ORDER NO. 1**

CONTRACT APPROVED BY:  SKF General Manager

DATE OF AWARD Apr 22, 2025

PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER SEWER REHAB SHEET 1 of 3  
TO: WMC, CONTRACTOR

You are hereby requested to make the herein described changes from the plans and specifications or do the following described work not included in the plans and specifications on this contract.

NOTE: THIS CHANGE IS NOT EFFECTIVE UNTIL FULLY EXECUTED. Change requested by: **SKFCSD**

**Description:**

- I. **CHANGES TO CONTRACT PLANS AND SPECIFICATIONS.**
  - A. See sheets 1 through 3 of this change order for explanation and summary of detail.
- II. **CONTRACT PRICE**
  - A. This Change Order No.1 results in a net increase of **\$22,560.00** to the contract price.
- III. **CONTRACT TIME**
  - A. This Change Order No. 1 does not result in an increase to the Contract Time

<b>Cost of this Change Order</b>			<b>STATEMENT OF CONTRACT TIME</b>		
Estimated	\$ <b>22,560.00</b>	Increase		NUMBER OF DAYS	DATE
Exact	\$ -	Decrease			
Original Contract Price	\$ <b>1,170,654.00</b>		Date of Notice to Proceed		<b>Jun 17, 2025</b>
Approved Cost Changes to Date	\$ -		Contract Working X Calendar Days	<b>180</b>	
Total of all Contract Changes including this Change Order	\$ <b>22,560.00</b>		Computed Date of Completion		<b>Dec 15, 2025</b>
Net change in Contract Price is of the original Contract Price	<b>1.9%</b>		Time extension days this CCO	<b>0</b>	
<b>Revised Contract Price</b>	\$ <b>1,193,214.00</b>		Total time extension days all CCO's	<b>0</b>	
			Weather Days through	<b>0</b>	
			Suspended Days through	<b>25</b>	<b>Jan 9, 2026</b>
			Extended Date for Completion*		<b>Jan 9, 2026</b>

We, the undersigned contractor, have given careful consideration to the change proposed and hereby agree, if this proposal is approved, that we will provide all equipment, furnish all materials, except as may otherwise be noted above, and perform all service necessary for the work above specified, and will accept as full payment therefore the price shown above.

Accepted Date: 10/9/25 Contractor: WALSH MONTGOMERY CONSTRUCTION  
Signed By: [Signature] Title: PRESIDENT

If the contractor does not sign acceptance of this order, his attention is directed to the requirements of the specifications as to proceeding with the ordered work.

Submitted By: Kevin Norgaard, Construction Manager Approval Recommended: Ben Muñoz, Jr - General Manager Date: Selma-Kingsburg-Fowler County Sanitation District

**CHANGE ORDER NO. 1**

PROJECT NAME: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER SEWER REHAB

CONTRACT DATE: 04/22/2025

CONTRACTOR: WMC

CHANGE ORDER DATE: 07/31/2025

ORIGINAL COMPLETION DATE: 12/09/2025

REVISED PROJECT COMPLETION DATE (From Previous Change Orders): 12/09/2025

CONTRACT TIME EXTENSION (From This Change Order): NA

REVISED PROJECT COMPLETION DATE (Including All Change Orders): 12/09/2025

ORIGINAL CONTRACT PRICE: \$1,170,654.00

REVISED CONTRACT PRICE (From Previous Change Orders): NA

CONTRACT PRICE INCREASE (From This Change Order): \$22,560.00

REVISED CONTRACT PRICE (Including All Change Orders): \$1,193,214.00

CONTRACT PRICE DECREASE: NA

CHANGE ORDER INITIATED BY: Owner

EXTRA WORK:

6" Pipe Spot Repair	\$5,640.00
Total Change Order	\$22,560.00

OMITTED WORK: None

REASON FOR CHANGE: Extra work for items as described above.

ACCEPTED BY: \_\_\_\_\_ DATE \_\_\_\_\_  
 CONTRACTOR 10/19/25

RECOMMENDED BY: \_\_\_\_\_ DATE \_\_\_\_\_  
 CONSTRUCTION MGR.

ACCEPTED BY: \_\_\_\_\_ DATE \_\_\_\_\_  
 SKF GENERAL MANAGER

DATE OF BOARD APPROVAL:

NOTE: This change order is subject to approval by SKF Board of Directors.



9/29/2025

**PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER  
SEWER REHAB**

Contractor: **WMC**

**ITEMS COVERED UNDER THIS  
CHANGE ORDER NO. 1:**

- ❖ **Item #1 – POINT REPAIRS:** After conducting pre-CCTV inspections for this project, the Contractor identified four locations requiring spot repairs. Two of these are located between SSMH 7EBC-0501 and 7EBC-0500, and the remaining two are between SSMH 7EBC-0500 and 7EBC-0400. Each point repair is completed at a lump sum cost of \$5,640.00, for a total of \$22,560.00. The additional work associated with this change order does not impact the submitted project schedule critical path. Add an additional (\$22,560.00) to the contract amount.

**TOTAL WORK FOR CHANGE ORDER NO. 1 - \$22,560.00**

**Total Additional Time this Change Order No. 1 – NONE**

**End of Items to be Included in Change Order No. 1**

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**These Change Orders represent full and complete compensation for all direct and indirect costs (including, but not limited to, extended or additional field and home office overhead, supervision, labor, materials and equipment, insurance, taxes, bonds and profit), all escalation, delay, disruption, acceleration, inefficiencies, lost productivity, differing site conditions and/or construction interferences arising out of or as a result of these Change Orders or the ripple effect or cumulative impact of these Change Orders on the performance of the overall work under the Contract. The parties hereto agree that these Change Orders constitute a mutual accord and satisfaction with respect to all claims for impacts, schedule extension or any costs of whatsoever nature, whether known or unknown, arising out of this Change Order.**

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**Total Cost Change for this Change Order No. 1 is an additional \$22,560.00**



8405 N. Fresno Street, Ste 120  
Fresno, CA 93720

**CONTRACT CHANGE ORDER NO. 2**

CONTRACT APPROVED BY:  SKF General Manager

DATE OF AWARD Apr 22, 2025

PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER SEWER REHAB SHEET 1 of 3  
TO: WMC, CONTRACTOR

You are hereby requested to make the herein described changes from the plans and specifications or do the following described work not included in the plans and specifications on this contract.

NOTE: THIS CHANGE IS NOT EFFECTIVE UNTIL FULLY EXECUTED. Change requested by: **SKFCSD**

**Description:**

- I. **CHANGES TO CONTRACT PLANS AND SPECIFICATIONS.**
  - A. See sheets 1 through 3 of this change order for explanation and summary of detail.
- II. **CONTRACT PRICE**
  - A. This Change Order No. 2 results in a net increase of **\$46,800.00** to the contract price.
- III. **CONTRACT TIME**
  - A. This Change Order No. 2 does not result in an increase to the Contract Time

<b>Cost of this Change Order</b>		Increase	<b>STATEMENT OF CONTRACT TIME</b>	
Estimated	\$	46,800.00	NUMBER OF DAYS	DATE
Exact	\$	-		
Original Contract Price	\$	1,170,654.00		Jun 17, 2025
Approved Cost Changes to Date	\$	22,560.00	Contract Working X Calendar Days	180
Total of all Contract Changes including this Change Order	\$	69,360.00	Computed Date of Completion	Dec 15, 2025
Net change in Contract Price is of the original Contract Price		5.9%	Time extension days this CCO	0
<b>Revised Contract Price</b>	\$	1,240,014.00	Total time extension days all CCO's	0
			Weather Days through	0
			Suspended Days through	25
			Extended Date for Completion*	Jan 9, 2026

We, the undersigned contractor, have given careful consideration to the change proposed and hereby agree, if this proposal is approved, that we will provide all equipment, furnish all materials, except as may otherwise be noted above, and perform all service necessary for the work above specified, and will accept as full payment therefore the price shown above.

Accepted Date 10/9/25 Contractor: WALSH MONTGOMERY CONSTRUCTION  
Signed By: [Signature] Title: PRESIDENT

If the contractor does not sign acceptance of this order, his attention is directed to the requirements of the specifications as to proceeding with the ordered work.

Submitted By: Kevin Norgaard, Construction Manager Approval Recommended Ben Muñoz, Jr - General Manager Date Selma-Kingsburg-Fowler County Sanitation District





9/29/2025

**PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER  
SEWER REHAB**

Contractor: **WMC**

**ITEMS COVERED UNDER THIS  
CHANGE ORDER NO. 2:**

- ❖ **Item #1 – POINT REPAIRS:** After conducting pre-CCTV inspections for this project, the Contractor identified nine lateral locations requiring removal and replacement. The laterals are located between SSMH 3CBO-0200 and 3CBO-0100. Each lateral removal and replacement is completed using native backfill and sand around the pipe at a lump sum cost of \$5,200.00, for a total of \$46,800.00. The additional work associated with this change order does not impact the submitted project schedule critical path. Add an additional (\$46,800.00) to the contract amount.

**TOTAL WORK FOR CHANGE ORDER NO. 2 - \$46,800.00**

**Total Additional Time this Change Order No. 2 – NONE**

**End of Items to be Included in Change Order No. 2**

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**These Change Orders represent full and complete compensation for all direct and indirect costs (including, but not limited to, extended or additional field and home office overhead, supervision, labor, materials and equipment, insurance, taxes, bonds and profit), all escalation, delay, disruption, acceleration, inefficiencies, lost productivity, differing site conditions and/or construction interferences arising out of or as a result of these Change Orders or the ripple effect or cumulative impact of these Change Orders on the performance of the overall work under the Contract. The parties hereto agree that these Change Orders constitute a mutual accord and satisfaction with respect to all claims for impacts, schedule extension or any costs of whatsoever nature, whether known or unknown, arising out of this Change Order.**

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**Total Cost Change for this Change Order No. 2 is an additional \$22,560.00**



8405 N. Fresno Street, Ste 120  
Fresno, CA 93720

**CONTRACT CHANGE ORDER NO. 3**

CONTRACT APPROVED BY:  SKF General Manager

DATE OF AWARD Apr 22, 2025

PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER SEWER REHAB SHEET 1 of 4  
TO: WMC, CONTRACTOR

You are hereby requested to make the herein described changes from the plans and specifications or do the following described work not included in the plans and specifications on this contract.

NOTE: THIS CHANGE IS NOT EFFECTIVE UNTIL FULLY EXECUTED. Change requested by: **SKFCSD**

**Description:**

- I. **CHANGES TO CONTRACT PLANS AND SPECIFICATIONS.**
  - A. See sheets 1 through 4 of this change order for explanation and summary of detail.
- II. **CONTRACT PRICE**
  - A. This Change Order No.3 results in a net decrease of **\$68,898.37** to the contract price.
- III. **CONTRACT TIME**
  - A. This Change Order No. 3 does not result in an increase to the Contract Time

<b>Cost of this Change Order</b>			<b>STATEMENT OF CONTRACT TIME</b>		
Estimated	\$	-	Increase	NUMBER OF DAYS	DATE
Exact	\$	(68,898.37)	Decrease		
Original Contract Price	\$	1,170,654.00			Jun 17, 2025
Approved Cost Changes to Date	\$	69,360.00		180	
Total of all Contract Changes including this Change Order	\$	461.63			Dec 15, 2025
Net change in Contract Price is of the original Contract Price		0.0004%		0	
<b>Revised Contract Price</b>	\$	1,171,115.63		0	
				0	
				0	
				25	Jan 9, 2026
					Jan 9, 2026

We, the undersigned contractor, have given careful consideration to the change proposed and hereby agree, if this proposal is approved, that we will provide all equipment, furnish all materials, except as may otherwise be noted above, and perform all service necessary for the work above specified, and will accept as full payment therefore the price shown above.

Accepted Date: 12/5/25 Contractor: David Walsh  
Signed By: DAVID WALSH Title: PRESIDENT

If the contractor does not sign acceptance of this order, his attention is directed to the requirements of the specifications as to proceeding with the ordered work.

Submitted By: Kevin Norgaard, Construction Manager Approval Recommended: Ben Muñoz, Jr - General Manager Date: Selma-Kingsburg-Fowler County Sanitation District





12/4/2025

**PROJECT: SKF COLLECTION SYSTEM PROJECT – KINGSBURG FOWLER  
SEWER REHAB**

Contractor: **WMC**

**ITEMS COVERED UNDER THIS  
CHANGE ORDER NO. 3:**

❖ **Item #1 – Flooded Alley Subsurface Clean up:**

On 08/11/2025, WMC notified MKN and SKF that the alley's subgrade south of Williams Street had become saturated. The school next to the alley had left its sprinklers running throughout the weekend, which caused significant flooding in the area. As a result, WMC had to clean up the flooded ditch, dry out the affected area, and complete the paving of the alley. The work was performed for a total lump-sum cost of \$14,084.26. The additional work associated with this change order does not impact the submitted project schedule critical path. Add an additional \$14,084.26 to the contract amount.

❖ **Item #2 – Unmarked Water Main:**

WMC notified SKF that at STA 312+01, 311+87, and 311+28, a transit water main, running parallel to the sewer pipe, was identified in the field. This line had not been marked by the City, which resulted in unexpected work. The extra unexpected work was performed for a total lump-sum cost of \$5,634.37. The additional work associated with this change order does not impact the submitted project schedule critical path. Add an additional \$5,634.37 to the contract amount.

❖ **Item #3 – Mobilization and Demobilization for Flooded Alley:**

WMC indicated that the extra work from Item #1 incurred an extra unexpected mobilization and demobilization cost that was not accounted for. The extra unexpected mobilization and demobilization work was performed for a total lump-sum cost of \$1,541.00. The additional work associated with this change order does not impact the submitted project schedule critical path. Add an additional \$1,541.00 to the contract amount.

❖ **Item #4 – Adjustment for Additional Work Performed:**

This item includes a contract increase for additional work completed on Bid Item 5.A. For Bid Item 5.A, 894 units were installed, not the bid quantity of 885, resulting in an increase of \$1,134.00.



12/4/2025

The total increase to the contract price is \$1,134.00. Add (0) days and \$1,134.00 to the contract amount.

❖ **Item #5 – Adjustment for Unperformed Work:**

This item includes a contract reduction for work not completed on Bid Items 7.A, 16.A, 5.B, 6.B, and 10.B. For Bid Item 7.A, 15 units were installed, not the bid quantity of 19, resulting in a reduction of \$24,400.00. For Bid Item 16.A, 27 units were installed, not the bid quantity of 281, resulting in a reduction of \$8,382.00. For Bid Item 5.B, 475 units were installed, not the bid quantity of 480, resulting in a reduction of \$910.00. For Bid Item 6.B, 7 units were installed, not the bid quantity of 15, resulting in a reduction of \$48,800. For Bid Item 10.B, 15 units were installed, not the bid quantity of 17, resulting in a reduction of \$8,800.00. The total reduction to the contract price is \$91,292.00. Deduct (0) days and \$91,292.00 from the contract amount.

**TOTAL PRICE CHANGE FOR CHANGE ORDER NO. 3 – (\$68,898.37)**

**Total Additional Time this Change Order No. 3 – NONE**

**End of Items to be Included in Change Order No. 3**

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**These Change Orders represent full and complete compensation for all direct and indirect costs (including, but not limited to, extended or additional field and home office overhead, supervision, labor, materials and equipment, insurance, taxes, bonds and profit), all escalation, delay, disruption, acceleration, inefficiencies, lost productivity, differing site conditions and/or construction interferences arising out of or as a result of these Change Orders or the ripple effect or cumulative impact of these Change Orders on the performance of the overall work under the Contract. The parties hereto agree that these Change Orders constitute a mutual accord and satisfaction with respect to all claims for impacts, schedule extension or any costs of whatsoever nature, whether known or unknown, arising out of this Change Order.**

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**Total Cost Change for this Change Order No. 3 is a reduction of \$68,898.37**