

**Agenda**  
**Rio Linda / Elverta Community Water District**  
**Executive Committee**

February 14, 2024 @ 6:00 P.M.

Visitors / Depot Center  
6730 Front St.  
Rio Linda, CA 95673

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC.

Public documents relating to any open session items listed on this agenda that are distributed to the Committee members less than 72 hours before the meeting are available for public inspection on the counter of the District Office at the address listed above.

The public may address the Committee concerning any item of interest. Persons who wish to comment on either agenda or non-agenda items should address the Executive Committee Chair. The Committee Chair will call for comments at the appropriate time. Comments will be subject to reasonable time limits (3 minutes).

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability related modification or accommodation to participate in this meeting, then please contact the District office at (916) 991-1000. Requests must be made as early as possible and at least one full business day before the start of the meeting.

**Call to Order**

**Public Comment**

This is an opportunity for the public to comment on non-agenda items within the subject matter jurisdiction of the Committee. Comments are limited to 3 minutes.

**Items for Discussion:**

1. Contract District Engineer's Update.
2. Discuss Statement of Qualifications for Provost & Pritchard.
3. Discuss Recurring Charges for Office 365 Licenses.
4. Discuss Association of California Water Agencies (ACWA) Spring Conference in Sacramento.
5. Discuss Request for Board Consideration of Board Member Late Compensation.
6. Discuss Alternate Dates for May 2024 Monthly Board Meeting.
7. Discuss Expenditures for December 2023.
8. Discuss Financial Reports for December 2023.

**Directors' and General Manager Comments:**

X – Revised FPPC Form 806

Y – Photo of No Evidence of Reported Leak Belcamp & Quiet

**Items Requested for Next Month's Committee Agenda:**

**Adjournment**

Next Executive Committee meeting: Wednesday, March 13, 2024, Visitors / Depot Center.

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-1000. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.*



## Executive Committee Agenda Item: 1

**Date:** February 14, 2024

**Subject:** General Status Update from the District Engineer

**Contact:** Mike Vasquez, PE, PLS, Contract District Engineer

### **Recommended Committee Action:**

Receive a status report on specific focus items currently being addressed by the District Engineer.

### **Current Background and Justification:**

Subjects anticipated for discussion include:

1. 2023/2024 FY Dry Creek Road Pipeline Replacement Project
2. L Street Reservoirs Cathodic Protection
3. Elkhorn Boulevard Valve Cover Lowering/Raising

### **Conclusion:**

I recommend the Executive Committee receive the status report from the District Engineer. Then, if necessary and appropriate, forward an item(s) onto the February 26, 2024 Board of Directors Meeting agenda with recommendations as necessary.



## Executive Committee Agenda Item: 2

**Date:** February 14, 2024

**Subject:** Review Statement of Qualifications for Provost & Pritchard

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

Review Included Statement of Qualifications (SOQ) for Provost & Pritchard, then forward onto the February 26<sup>th</sup> Board agenda.

### **Current Background and Justification:**

At the January 22<sup>nd</sup> Board meeting, the Board directed staff to request a statement of qualifications from Provost & Pritchard. The context of the Board's direction was in consideration of special circumstances pursuant to District Policy 3.08.600.

The Provost & Pritchard SOQ document is included as associated with this item.

### **Conclusion:**

The Executive Committee should review the Provost & Pritchard SOQ, request any clarifications deemed necessary, then forward an item onto the February 26<sup>th</sup> Board agenda with a recommendation for Board action.

## Item 4.3.2

## Excerpt from RLECWD Policy Manual, Section 3.08.600 Exceptions to Standard Purchasing Procedures

Policy Manual – Revised 7-18-22

- F. The specific method and techniques to be employed by the consultant on the project or problem.
- G. Ability of the consultant to provide appropriate insurance in adequate amounts, including errors and omissions if applicable.
- H. Responsiveness to the RFP/RFQ.

The report to the Board shall summarize the basis for staff's consultant selection recommendation and the ranking of the consultants based upon these criteria.

### 3. Renewal of Contracts for Professional Services

The District may, after following required consultant selection procedures, enter into Professional Services agreements which contain provisions authorizing their extension or renewal. Recommendations to extend or renew an existing a Professional Services agreement should include a written evaluation of the work performed by the consultant as well as a determination that the rationale for providing for the renewal option in the existing contract remains valid and that the fees being charged are comparable to fees for similar services offered by other consultants at the time of renewal or extension. A contract renewal recommendation shall be entered on the contract amendment. If the total amount of the contract renewal does not exceed \$25,000, the Purchasing Agent or his/her authorized designee may execute a contract amendment to formalize the renewal. If the total amount of the original agreement and any amendments exceed \$25,000, prior Board approval must be obtained.

### 4. Conflict of Law

These procedures are not applicable where superseded by local, state or federal law, where the terms of grant funding provide for the use of other consultant selection procedures, or where the District is obligated to select consultants through the use of different procedures, such as the requirements of an insurance or self-insurance program.

### 5. Special Circumstances

These professional consultant selection procedures are not applicable when if it is appropriate and in the best interest of the District under the specific circumstances of the project at issue, to limit the number of consultants solicited. Examples of such specific circumstances may include the following: (a) the need to take immediate action on a project precludes the District's ability to follow these procedures; (b) the absence of any fiscal or competitive advantage in following these procedures; (c) only one consultant is known to be available and capable of providing needed services within the required time; (d) the services to be provided are so unique that only one known consultant is qualified and available to perform them; or (e) the terms of a legal mandate or negotiated agreement require the use of a particular consultant. The basis for such action shall be documented in writing and noted in the contract and approved by the Purchasing Agent or designee. When Board approval is required, the documented basis for such action shall be included in the report to the Board.

### 6. Prequalified Consultant File

District staff may maintain a current file of consultants in their appropriate professional services categories after the selection procedures have been followed in this policy and a determination made that a consultant is qualified and competent. District staff may maintain this "prequalified consultant" file for a period of two (2) years from determination of the qualification of such consultant. District may select a prequalified consultant from this file for services.

# PROVOST & PRITCHARD CONSULTING GROUP

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

February 2, 2024

Tim Shaw, General Manager  
Rio Linda Elverta Community Water District  
730 L Street  
Rio Linda, CA 95673

**Subject: Statement of Qualifications  
Engineering Services for Well 15 Hexavalent Chromium Treatment, Rio Linda, California**

Dear Mr. Shaw:

Thank you for considering Provost & Pritchard's December 20, 2023 proposal to provide engineering services for the subject project. As requested, following is a brief summary of Provost & Pritchard's qualifications to perform the work.

As will be described below, Provost & Pritchard has extensive project experience related to wellhead treatment, the design of treatment plants using pressure vessel contactors almost identical to what is proposed for Well 15, and the mitigation of hexavalent chromium more specifically. As the proposed Project Manager for this project, it should be noted that I was actively involved in all of the following projects as the Principal-in-Charge, Project Manager, and/or Project Engineer.

## HEXAVALENT CHROMIUM EXPERIENCE

### City of Los Banos

Provost & Pritchard has been actively working on mitigation of hexavalent chromium contaminated drinking water since California first proposed a MCL for the contaminant in 2013. A significant amount of that experience relates to work we have completed for the City of Los Banos. Los Banos' entire water supply comes from 13 wells, all of which produce water that contains hexavalent chromium at two to four times the previous and currently proposed MCL of 10 ppb. Unfortunately, the water at Los Banos is very high in mineral content, including sulfate, which makes it much more challenging to treat than the water produced by Well 15. Over the past 10 years, we have worked with the City to complete:

- A study evaluating the likely source of the hexavalent chromium contamination.
- A study evaluating whether the hexavalent chromium can be avoided by constructing replacement wells.
- A strong base anion exchange (SBA) treatment pilot study at three wells.
- Three pilot studies evaluating the use of on-site generation of stannous reagent for use in reduction-coagulation-filtration (RCF) treatment.
- A one-year long pilot study of a novel single-use zero valent iron adsorptive media.
- Assistance with providing City comments on the proposed regulation language and with public relations.

### City of Kerman

As a subconsultant to the firm Yamabe & Horn, Provost & Pritchard worked with the City of Kerman to evaluate alternatives to mitigate hexavalent chromium contamination at all six of its water supply wells.

Services included assistance in preparing a Corrective Action Plan in response to a State Water Resources Control Board Compliance Order and overseeing pilot testing of a SBA treatment process at one of the city's wells.

#### Confidential Client

We have been assisting a client in Ventura County with mitigation of a wellfield contaminated with hexavalent chromium, 1,2,3-trichloropropane, per- and polyfluoroalkyl substances (PFAS), nitrate, hardness, and total dissolved solids. Our work on this project has included:

- Preparation of a Treatment Feasibility Study.
- Overseeing a GAC pilot study assessing the treatment of PFAS and TCP.
- A study looking at the use of reverse osmosis treatment for the removal of hexavalent chromium and other inorganic contaminants.
- Design of a 4.5 MGD GAC treatment plant.

#### Loves Travel Stops and Country Stores (Loves)

We have been assisting Loves with development of a new water supply involving a well contaminated with both hexavalent chromium and arsenic. Our services included oversight of a pilot study to evaluate the simultaneous removal of hexavalent chromium and arsenic using iron assisted coagulation filtration. Both ferrous sulfate and ferric chloride coagulants were included in the study. We are currently designing a hexavalent chromium and arsenic removal treatment plant based on the study results.

## PRESSURE VESSEL CONTACTOR AND ION EXCHANGE EXPERIENCE

Given the excellent, low mineral content water at Well 15, it is anticipated that the treatment plant will consist of single-use (i.e. non-regenerable) ion exchange resin in pressure vessel contactors. **Provost & Pritchard has perhaps more recent experience designing treatment plants utilizing pressure vessel contactors than any firm in the nation.** Over the past six years, we have designed such treatment plants for more than 50 wells contaminated with arsenic, TCP, PFAS, DBCP, and TCE. We are currently designing a single-use anion exchange treatment system for perchlorate removal at the City of Lindsay. While serving as an Expert Witness, I have also evaluated single-use ion exchange resin treatment for PFAS at water systems located in South Dakota, Massachusetts, and Florida. Provost & Pritchard recently completed design of a regenerable ion exchange treatment plant for the City of Ceres and is currently designing another regenerable ion exchange treatment plant for the City of Lindsay.

## REFERENCES

Understandably, most of our clients with hexavalent chromium issues have placed work on hold over the past 5 years pending more certainty regarding regulatory limits. During the period between the original hexavalent chromium MCL being rescinded in 2017 and now, there has been significant turnover at these agencies. The best contact at the City of Los Banos is the interim Public Works Director, who was not at the City when our hexavalent chromium work was being completed. Similarly, Mr. Ken Moore, the Public Works Director at the City of Kerman at the time we were completing our hexavalent chromium work, has retired. Current staff at both agencies will have limited knowledge of the prior hexavalent chromium related projects.

Provost & Pritchard is committed to performing quality work with a high level of responsiveness for all of our clients. We have listed several references for water treatment related work below followed by a more

complete listing of clients we have performed water treatment work for in the past 10 years. We would be happy to assist you with contacting any of our clients if requested.

Client	Projects	Reference Name	Contact Information
City of Los Banos	Ongoing hexavalent chromium related services. Non-treatment and treatment feasibility studies, treatment process pilot studies	Mr. Jose Lemus, Interim Public Works Director/ City Engineer	<a href="mailto:Jose.lemus@losbanos.org">Jose.lemus@losbanos.org</a> (209) 827-7056
City of Lindsay	Well 11 perchlorate and nitrate treatment design, disinfection byproduct mitigation study, corrosion control study	Ms. Neyba Amezcua, Director of City Services and Planning	<a href="mailto:namezcua@lindsay.ca.us">namezcua@lindsay.ca.us</a> (559) 562-7102
WM Lyles Construction	Design-build partner for City of Bakersfield and City of Atwater multi-well wellhead treatment projects	Mr. Kevin Shigematsu, Senior Vice President	<a href="mailto:kshigematsu@wmlylesco.com">kshigematsu@wmlylesco.com</a> (661) 387-1600
City of Delano	Centralized GAC treatment design and Well 42 Equipping and Arsenic Treatment design	Mr. Pedro Nunez, Associate Engineer/Public Works Inspector	<a href="mailto:PNunez@CityofDelano.org">PNunez@CityofDelano.org</a> (661) 720-2256
Camrosa Water District	Centralized TCP and PFAS treatment project	Terry Curson, District Engineer	<a href="mailto:terryc@camrosa.com">terryc@camrosa.com</a> (805) 482-8063

Additional Provost & Pritchard water treatment clients:

- Armona CSD
- Arvin-Edison Water Storage District
- Bakman Water Company
- Bear Valley CSD
- Belmont Water Corporation
- Bolthouse Farms
- Brock Mutual Water Company
- California State University Fresno
- Caruthers CSD
- City of Atwater
- City of Bakersfield
- City of Ceres
- City of Clovis
- City of Delano
- City of Dinuba
- City of Fowler
- City of Fresno
- City of Hughson
- City of Kerman
- City of Kingsburg
- City of Manteca
- City of Modesto
- City of Parlier
- City of Tulare
- City of Turlock
- City of Wasco
- County of Fresno
- County of Kern
- County of Madera
- County of Mariposa
- County of Stanislaus
- Del Oro Water System
- Del Rey Community Services District
- Golden State Water Company
- Grimmway Farms
- Lamont Public Utilities District
- Mettler County Service District
- Pixley Community Services District
- Prather Water District
- Riverdale PUD
- Root Creek Water District
- Rosedale-Rio Bravo Water Storage District
- Shaver Lake Point 2 MWC
- Superior MWC
- Teviston CSD
- Thermalito Water and Sewer District

- Tranquility ID
- Western Acres MWC
- Zonneveld dairy

Please feel free to contact me directly should you have any questions about this statement of qualifications, the projects referenced above, or if you would like us to provide contact information for any additional clients.

Regards,



Kevin Berryhill, PE  
Project Manager





## Executive Committee Agenda Item: 3

**Date:** February 14, 2024  
**Subject:** Recurring Charges for Office 365 Licenses  
**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should engage staff in discussion regarding the recurring charges for Office 365 licenses, then provide direction to staff.

### **Current Background and Justification:**

The District has utilized Office 365 for Microsoft business applications (e.g. Outlook, Word, Excel, etc.) since 2017. Each Board Member and designated staff has an individual license for use of Office 365. The recurring charge for licenses contributes to the cost of service, e.g. paid by the ratepayers/taxpayers.

District policy 2.01.090, "Email Accounts" (included as a document associated with this item) was adopted by the Board in 2010 in response to a California Court ruling for public records on personal devices. The policy was amended in 2018 in response to a Board Member's persistent noncompliance.

The licensing of Office 365 for Board Members' use has been intended to, among other things, enable Board Member compliance with policy 2.01.090 and the associated public records compliance. Despite several attempts to resolve the noncompliance by a Board Member, nothing worked.

Therefore, it seems unreasonable to keep paying the recurring charges for an Office 365 license for noncompliant Board Member(s). The timeliness of a need for policy reconsideration / revision is imposed now due to the District current process of upgrading the Office 365 licenses.

### **Conclusion:**

The Executive Committee should engage staff in discussion, then provide direction to staff as deemed appropriate.

**2.01.090 Email Accounts***(Approved 12/6/2010)*

In order for the public to contact the Board of Directors each Director must establish an email account through the District's server. It is required that all Directors use their District email addresses instead of personal private email accounts for District business. An email account will be assigned to Board members as they take office.

*(Approved by 4/16/2018 Board Minutes)*

Director correspondence on matters of District business which are conducted using text messaging are to be copied (e.g. using the multiply recipients feature in text messaging) to the following District e-mail address: PRA@RLECWD.COM. This email account will not be routinely monitored but will be reviewed by appropriate staff if the District receives a Public Records on Private Accounts request. Directors are thereby enabled to delete their text messages on their personal devices after copying the text to the email address stipulated above. The settings of this email account will be such that messages greater than one year old, will be deleted to conserve resources. Director written correspondence regarding District business on social media, e.g. Facebook Private Messaging, Twitter, Instagram etc., are prohibited due to the impracticality of compliance with Public Records on Private Accounts requests when using such correspondence methods.

**2.01.100 BOARD PROCEEDINGS****2.01.110 Regular Meetings.***(Amended with Resolution 2012-08 and 12/16/13 board meeting)*

The regular meeting of the Board of Directors shall be held on the third Monday of each month except when the third Monday is a District, State or Federal holiday, in which case the regular meeting may be held on the second Monday of the month. Meetings shall commence at 6:30 p.m. unless otherwise noticed and shall be held at the Visitor Center located at 6730 Front Street, Rio Linda, or other location within the District.

**2.01.130 Meetings to be Informal; Robert's Rules of Order.**

It is the intent of the Board that meetings shall remain as informal as reasonably possible consistent with the business needs of the District. Failure to comply with these rules shall not invalidate an otherwise lawful action of the Board. Nevertheless, whenever the President, or a majority of the Board, deems it necessary for the orderly conduct of business, formal proceedings may be initiated. In such case, the meeting shall be conducted pursuant to Robert's Rules of Order except as otherwise provided in this Chapter.

**2.01.140 Posting Notice.***(Amended Resolution 2008-08)*

Notices and other items required to be posted by law or Board direction shall be posted on bulletin board at 810 Oak Lane, Rio Linda, California 95673 in the window of the District Office, and on the District's website.

**2.01.150 Agendas.***(Amended Resolution 2008-08, 3/30/09 minutes)*

The Secretary shall prepare the agenda for the meeting containing a brief description of each agenda item and post it at least 72 hours prior to the regular Board meeting after consultation with the President. If a Board member twenty-four (24) hours prior to the posting of the agenda requests a matter be placed on an agenda, the Secretary shall include an item on the agenda to permit discussion of the matter, subject to approval by the

## Item 3 Recurring Charges for Microsoft Office 365 Licenses

### ▼ M365 + Backup

Product	Details	Recurring Price	Qty	Recurring Total
Microsoft 365 Business Premium [NCE]	<p><b>Microsoft 365 Business Premium - 12 Month Commitment Terms</b></p> <p>Best for businesses that need everything included in Business Standard plus advanced cyberthreat protection and device management.</p> <p><b>12-Month Commitment Terms</b> Decreases in the quantity of licenses can only be adjusted on the yearly renewal date.</p> <p><b>NOTE:</b> This will replace the M365 Business Standard Licenses. Pricing per user based on a 1-year commitment term. Normally \$26.40 per month per user.</p>	\$22.00	7	\$154.00
M365 Backup	Sass Protection Time-Based Retention	\$3.00	7	\$21.00
			<b>Recurring Subtotal</b>	<b>\$175.00</b>



## Executive Committee Agenda Item: 4

**Date:** February 14, 2024  
**Subject:** ACWA Spring Conference in Sacramento  
**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should engage staff in discussion regarding the Association of California Water Agencies (ACWA) spring conference in Sacramento (informational)

### **Current Background and Justification:**

Current District policy restricts Board Member attendance of ACWA events to only events held in Sacramento. Virtually all of the ACWA committee meetings are held in Sacramento, However, ACWA only holds one of its semiannual conferences in Sacramento every few years. 2024 is one of those years.

The reason for the District restricting attendance was the travel costs, e.g. airline, hotel, rental car etc. Only attending events in Sacramento eliminates those travel related expenses.

The registration fee for an attendee is relatively high, \$800 for the full conference. As such, it's reasonable to confirm the benefit is worth the expense.

### **Conclusion:**

The Executive Committee should engage staff in discussion, then provide direction to staff as deemed appropriate.



## **Executive Committee Agenda Item: 5**

**Date:** February 14, 2024  
**Subject:** Board Member Request for Board Approval of Late Compensation  
**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee may discuss the request for late compensation and ask for any needed clarifications. This item will be forwarded to the February 26<sup>th</sup> Board agenda.

### **Current Background and Justification:**

District policy requires that Board Members request compensation not later than 30 days after the meeting date for which compensation is being requested. If more than 30 days has lapsed between the meeting date and compensation request, then the Board needs to authorize the compensation subsequent to the requesting Board Member submittal of a written justification for being late.

A Board Member has requested late compensation and has provided written justification for being late.

### **Conclusion:**

I recommend the Executive Committee request any clarification deemed necessary.



## Executive Committee Agenda Item: 6

**Date:** February 14, 2024

**Subject:** Alternative Dates for May 2024 Board Meeting

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should engage staff regarding the need for alternative dates for the May 2024 monthly Board meeting.

### **Current Background and Justification:**

District policy stipulates that the monthly Board meeting occurs on the fourth Monday in each month. However, the fourth Monday in May is Memorial Day, May 27<sup>th</sup>. Therefore, it is appropriate to consider alternative dates.

Staff has reached out to the RLE Parks District and received the following options for use of the Visitors / Depot Center:

- Monday May 20<sup>th</sup>
- Friday May 24<sup>th</sup>
- Wednesday May 29<sup>th</sup>
- Friday May 31<sup>st</sup>

### **Conclusion:**

I recommend the Executive Committee engage staff in discussion, then forward an item onto the February 26<sup>th</sup> Board agenda with the Committee's recommendation selected option.



## Executive Committee Agenda Item: 7

**Date:** February 14, 2024

**Subject:** Expenditure Report

**Staff Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Expenditures of the District for the month of December 2023, then forward the report onto the February 26, 2024 Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The Expenditures report summarizes all payments made by the District for the reporting period.

### **Conclusion:**

Consistent with District policies, Expenditures are to be reviewed by this committee and presented to the Board of Directors to inform Board Members and the public of all expenditures of public funds.

Cash Basis

**Rio Linda Elverta Community Water District  
Expenditure Report  
December 2023**

Type	Date	Num	Name	Memo	Amount
Liability Check	12/13/2023	EFT	QuickBooks Payroll Service	For PP Ending 12/9/23 Pay date 12/14/23	20,616.55
Liability Check	12/14/2023	EFT	CalPERS	For PP Ending 12/9/23 Pay date 12/14/23	3,549.14
Liability Check	12/14/2023	EFT	CalPERS	For PP Ending 12/9/23 Pay date 12/14/23	1,324.49
Liability Check	12/14/2023	EFT	Internal Revenue Service	Employment Taxes	7,712.12
Liability Check	12/14/2023	EFT	Employment Development	Employment Taxes	1,482.48
Liability Check	12/14/2023	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,183.83
Bill Pmt -Check	12/14/2023	EFT	Adept Solutions	Computer	1,340.72
Bill Pmt -Check	12/14/2023	EFT	Comcast	Telephone	105.63
Bill Pmt -Check	12/14/2023	EFT	PG&E	Utilities	147.98
Bill Pmt -Check	12/14/2023	EFT	Ramos Oil Inc.	Transportation Fuel	770.12
Bill Pmt -Check	12/14/2023	EFT	Republic Services	Utilities	130.67
Bill Pmt -Check	12/14/2023	EFT	Umpqua Bank Credit Card	Computer, Office, Telephone, Transportation Repairs, Uniform	1,517.34
Bill Pmt -Check	12/14/2023	EFT	Verizon	Field Communication, Field IT	508.76
Transfer	12/14/2023	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	12/14/2023	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	50,984.00
Check	12/14/2023	EFT	RLECWD - SURCHARGE ACCOUNT 1	Bi-monthly Transfer	88,332.58
Check	12/14/2023	EFT	RLECWD - SURCHARGE ACCOUNT 2	Bi-monthly Transfer	73,455.52
Check	12/14/2023	2831	VOID	VOID	0.00
Paycheck	12/14/2023	2832	Employee	Signing Bonus	1,036.86
Paycheck	12/14/2023	2833	Employee	For PP Ending 12/9/23 Pay date 12/14/23	2,320.17
Check	12/14/2023	2835	Customer	Final Bill Refund	80.28
Check	12/14/2023	2836	Customer	Final Bill Refund	128.62
Check	12/14/2023	2837	Customer	Final Bill Refund	16.04
Bill Pmt -Check	12/14/2023	2838	ABS Direct	Printing & Postage	121.52
Bill Pmt -Check	12/14/2023	2839	ACWA/JPIA Powers Insurance Authority	EAP	24.80
Bill Pmt -Check	12/14/2023	2840	BSK Associates	Lab Fees	534.50
Bill Pmt -Check	12/14/2023	2841	Continental Utility Solutions	Computer Expense	2,000.00
Bill Pmt -Check	12/14/2023	2842	Corelogic Solutions	Subscription	103.00
Bill Pmt -Check	12/14/2023	2843	County of Sacramento	Permit Fees	308.00
Bill Pmt -Check	12/14/2023	2844	Direct Hit Pest Control	Building Maintenance	80.00
Bill Pmt -Check	12/14/2023	2845	Ferguson Enterprises	Distribution Supplies	1,600.00
Bill Pmt -Check	12/14/2023	2846	GW Demolition	Distribution Supplies	3,500.00
Bill Pmt -Check	12/14/2023	2847	Intermedia.net	Phone	84.31
Bill Pmt -Check	12/14/2023	2848	Rawles Engineering	Contract Repairs	2,000.00
Bill Pmt -Check	12/14/2023	2849	Rio Linda Hardware & Building Supply	Shop Supplies	166.68
Bill Pmt -Check	12/14/2023	2850	RW Trucking	Distribution Supplies	761.90
Bill Pmt -Check	12/14/2023	2851	SMUD	Utilities	17,334.50
Bill Pmt -Check	12/14/2023	2852	Spok Inc.	Field Communication	15.27
Bill Pmt -Check	12/14/2023	2853	State Water Resources Control Board	Permit Fees	60.00
Bill Pmt -Check	12/14/2023	2854	State Water Resources Control Board	Permit Fees	868.00
Bill Pmt -Check	12/14/2023	2855	Vasquez Engineering	Engineering	5,000.00



Cash Basis

**Rio Linda Elverta Community Water District  
Expenditure Report  
December 2023**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	12/14/2023	2856	White Brenner	Legal Services	752.40
Liability Check	12/14/2023	EFT	QuickBooks Payroll Service	Signing Bonuses	8,147.51
Liability Check	12/18/2023	EFT	Internal Revenue Service	Employment Taxes	2,219.40
Liability Check	12/18/2023	EFT	Employment Development	Employment Taxes	239.43
Check	12/27/2023	EFT	Wageworks	FSA Administration Fee	76.25
Liability Check	12/27/2023	EFT	QuickBooks Payroll Service	For PP Ending 12/23/23 Pay date 12/28/23	22,008.54
Liability Check	12/28/2023	EFT	CalPERS	For PP Ending 11/25/23 Pay date 11/30/23	3,704.06
Liability Check	12/28/2023	EFT	CalPERS	For PP Ending 11/25/23 Pay date 11/30/23	1,410.78
Liability Check	12/28/2023	EFT	Internal Revenue Service	Employment Taxes	8,884.40
Liability Check	12/28/2023	EFT	Employment Development	Employment Taxes	1,846.86
Liability Check	12/28/2023	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,265.10
Liability Check	12/28/2023	EFT	Kaiser Permanente	Health Insurance	2,387.06
Liability Check	12/28/2023	EFT	Principal	Dental & Vision Insurance	1,779.83
Liability Check	12/28/2023	EFT	Western Health	Health Insurance	12,559.18
<b>Total 10020 - Operating Account Budgeted Expenditures</b>					<b><u>377,587.18</u></b>

Liability Check	12/15/2023	EFT	AFLAC	Employee Funded Premiums	745.84
Liability Check	12/14/2023	2834	Teamsters	Union Dues	748.00
Liability Check	12/14/2023	EFT	California State Disbursement Unit	Employee Garnishment	227.53
Liability Check	12/28/2023	EFT	California State Disbursement Unit	Employee Garnishment	227.53
EFT	12/31/2023	EFT	WageWorks	FSA Expenditures - Employee Funded	422.86
<b>Total 10020 - Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs</b>					<b><u>2,371.76</u></b>



## Executive Committee Agenda Item: 8

**Date:** February 14, 2024

**Subject:** Financial Statements

**Staff Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Finance Reports of the District for the month of December 2023, then forward the report onto the February 26, 2024 Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The financial reports are the District's balance sheet, profit and loss, budget performance, and capital improvements year to date. This report provides a snapshot of the District's fiscal health for the period covered.

Once each quarter (including this report) staff provides an expanded version of the Finance Reports to provide additional finance details to the Board and public.

### **Conclusion:**

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform the Board Members and the public on the District's financial condition.

Accrual Basis

## Rio Linda Elverta Community Water District

## Balance Sheet

As of December 31, 2023

## ASSETS

## Current Assets

100 - Cash & Cash Equivalents	
10000 - Operating Account	
10020 - Operating Fund-Umpqua	1,978,249.83
Total 10000 - Operating Account	<u>1,978,249.83</u>
10475 - Capital Improvement	
10480 - General	678,760.89
10485 - Vehicle Replacement Reserve	27,948.49
Total 10450 - Capital Improvement	<u>706,709.38</u>
<b>Total 100 - Non-Restricted Cash &amp; Cash Equivalents</b>	<b>2,684,959.21</b>

## 102 - Restricted Assets

102.2 - Restricted for Debt Service	
10700 - ZIONS Inv/Surcharge 1 Reserve	534,707.54
10300 - Surcharge 1 Account	1,137,946.53
10350 - Umpqua Bank - Revenue Bond	52,987.82
10380 - Surcharge 2 Account	471,723.02
Total 102.2 - Restricted for Debt Service	<u>2,197,364.91</u>
102.4 - Restricted Other Purposes	
10385 - Available Funding Cr6 Projects #1	476,652.75
10481 - Available Funding Cr6 Projects #2	505,000.00
10490 - Future Capital Imp Projects	1,237,394.17
10600 - LAIF Account - Capacity Fees	826,957.18
10650 - Operating Reserve Fund	337,473.58
Total 102.4 - Restricted Other Purposes	<u>3,383,477.68</u>
<b>Total 102 - Restricted Assets</b>	<b>5,580,842.59</b>

Accounts Receivable 0.00

## Other Current Assets

12000 - Water Utility Receivable	70,364.11
12200 - Accrued Revenue	150,000.00
12250 - Accrued Interest Receivable	2,586.93
15000 - Inventory Asset	49,574.32
16000 - Prepaid Expense	76,179.85
<b>Total Other Current Assets</b>	<u>348,705.21</u>

Total Current Assets 8,614,507.01

## Fixed Assets

17000 - General Plant Assets	685,384.68
17100 - Water System Facilities	25,221,550.97
17300 - Intangible Assets	383,083.42
17500 - Accum Depreciation & Amort	-11,848,271.81
18000 - Construction in Progress	873,029.55
18100 - Land	576,672.45
<b>Total Fixed Assets</b>	<u>15,891,449.26</u>

## Other Assets

18500 - ADP CalPERS Receivable	440,000.00
19000 - Deferred Outflows	1,106,047.00
19900 - Suspense Account	0.00
<b>Total Other Assets</b>	<u>1,546,047.00</u>

**TOTAL ASSETS** 26,052,003.27

Accrual Basis

## Rio Linda Elverta Community Water District

## Balance Sheet

As of December 31, 2023

## LIABILITIES &amp; NET POSTION

## Liabilities

## Current Liabilities

Accounts Payable	70,312.77
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Credit Cards	66.00
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Other Current Liabilities	955,110.72
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<b>Total Current Liabilities</b>	<b>1,025,489.49</b>
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## Long Term Liabilities

23000 · OPEB Liability	37,482.00
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23500 · Lease Buy-Back	508,777.27
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25000 · Surcharge 1 Loan	2,708,943.73
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25050 · Surcharge 2 Loan	2,085,040.16
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26000 · Water Rev Refunding	1,349,516.00
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26500 · ADP CalPERS Loan	410,000.00
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27000 · AMI Meter Loan	85,138.71
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29000 · Net Pension Liability	824,024.00
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29500 · Deferred Inflows-Pension	97,916.00
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29600 · Deferred Inflows-OPEB	44,171.00
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<b>Total Long Term Liabilities</b>	<b>8,151,008.87</b>
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<b>Total Liabilities</b>	<b>9,176,498.36</b>
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## Net Position

31500 · Invested in Capital Assets, Net	9,494,326.46
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32000 · Restricted for Debt Service	705,225.24
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38000 · Unrestricted Equity	6,140,305.30
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Net Income	535,647.91
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<b>Total Net Position</b>	<b>16,875,504.91</b>
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<b>TOTAL LIABILITIES &amp; NET POSTION</b>	<b>26,052,003.27</b>
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**Rio Linda Elverta Community Water District  
Operating Profit & Loss Budget Performance  
December 2023**

	<u>Annual Budget</u>	<u>Dec 23</u>	<u>YTD Jul 23-Dec 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>40000 · Operating Revenue</b>					
<b>40100 · Water Sales</b>					
40101 · Basic Service Charge	1,160,731.00	118.76	466,380.65	40.18%	694,350.35
40102 · Usage Charge	1,832,569.00	28.80	917,887.46	50.09%	914,681.54
40105 · Backflow Charge	30,500.00	0.00	11,836.73	38.81%	18,663.27
40106 · Fire Prevention	24,300.00	0.00	10,235.23	42.12%	14,064.77
40110 · Bi-Monthly Accrual	0.00	150,000.00	150,000.00	100.00%	-150,000.00
<b>Total 40100 · Water Sales</b>	<u>3,048,100.00</u>	<u>150,147.56</u>	<u>1,556,340.07</u>	<u>51.06%</u>	<u>1,491,759.93</u>
<b>40200 · Water Services</b>					
40201 · Application Fees	6,500.00	550.00	3,000.00	46.15%	3,500.00
40202 · Delinquency	65,000.00	11,013.00	36,317.76	55.87%	28,682.24
40209 · Misc. Charges	7,000.00	80.00	3,369.32	48.13%	3,630.68
<b>Total 40200 · Water Services</b>	<u>78,500.00</u>	<u>11,643.00</u>	<u>42,687.08</u>	<u>54.38%</u>	<u>35,812.92</u>
<b>40300 · Other Water Service Fees</b>					
40301 · New Construction QC	4,000.00	400.00	1,400.00	35.00%	2,600.00
40302 · Service Connection Fees	10,000.00	8,300.00	14,100.00	141.00%	-4,100.00
40304 · Other Operating Revenue	6,000.00	0.00	0.00	0.00%	6,000.00
<b>Total 40300 · Other Water Service Fees</b>	<u>20,000.00</u>	<u>8,700.00</u>	<u>15,500.00</u>	<u>77.50%</u>	<u>4,500.00</u>
<b>Total 40000 · Operating Revenue</b>	<u>3,146,600.00</u>	<u>170,490.56</u>	<u>1,614,527.15</u>	<u>51.31%</u>	<u>1,532,072.85</u>
<b>41000 · Nonoperating Revenue</b>					
<b>41110 · Investment Revenue</b>					
41112 · Interest Revenue	35.00	3.25	20.24	57.83%	14.76
<b>Total 41110 · Investment Revenue</b>	<u>35.00</u>	<u>3.25</u>	<u>20.24</u>	<u>57.83%</u>	<u>14.76</u>
41120 · Property Tax	118,000.00	1,203.83	4,624.90	3.92%	113,375.10
<b>Total 41000 · Nonoperating Revenue</b>	<u>118,035.00</u>	<u>1,207.08</u>	<u>4,645.14</u>	<u>3.94%</u>	<u>113,389.86</u>
<b>Total Income</b>	<u>3,264,635.00</u>	<u>171,697.64</u>	<u>1,619,172.29</u>	<u>49.60%</u>	<u>1,645,462.71</u>
<b>Gross Income</b>	3,264,635.00	171,697.64	1,619,172.29	49.60%	1,645,462.71
<b>Expense</b>					
<b>60000 · Operating Expenses</b>					
<b>60010 · Professional Fees</b>					
60011 · General Counsel-Legal	30,000.00	752.40	5,630.80	18.77%	24,369.20
60012 · Auditor Fees	21,300.00	0.00	21,300.00	100.00%	0.00
60013 · Engineering Services	115,000.00	5,000.00	25,000.00	21.74%	90,000.00
60015 · Other Professional Fees	0.00	0.00	0.00	0.00%	0.00
<b>Total 60010 · Professional Fees</b>	<u>166,300.00</u>	<u>5,752.40</u>	<u>51,930.80</u>	<u>31.23%</u>	<u>114,369.20</u>
<b>60100 · Personnel Services</b>					
<b>60110 · Salaries &amp; Wages</b>					
60111 · Salary - General Manager	125,278.00	12,437.46	63,012.85	50.30%	62,265.15
60112 · Staff Regular Wages	676,585.00	64,668.69	318,639.85	47.10%	357,945.15
60114 · Staff Standby Pay	18,250.00	1,400.00	9,100.00	49.86%	9,150.00
60115 · Staff Overtime Pay	11,000.00	389.99	4,665.26	42.41%	6,334.74
<b>Total 60110 · Salaries &amp; Wages</b>	<u>831,113.00</u>	<u>78,896.14</u>	<u>395,417.96</u>	<u>47.58%</u>	<u>435,695.04</u>
<b>60150 · Employee Benefits &amp; Expense</b>					
60151 · PERS Retirement	126,177.00	9,991.13	59,638.14	47.27%	66,538.86
60152 · Workers Compensation	8,293.00	1,205.23	900.36	10.86%	7,392.64
60153 · Group Insurance	227,568.00	16,132.42	93,488.52	41.08%	134,079.48
60154 · Retirees Insurance	36,200.00	3,150.00	6,794.70	18.77%	29,405.30
60155 · Staff Training	5,000.00	0.00	0.00	0.00%	5,000.00
60157 · Uniforms	6,750.00	595.62	4,624.13	68.51%	2,125.87
60158 · Payroll Taxes	66,230.00	5,952.46	30,227.29	45.64%	36,002.71
60159 · Payroll Service	1,400.00	180.45	674.60	48.19%	725.40
60160 · 457 Employer Contribution	19,100.00	1,537.11	8,852.12	46.35%	10,247.88
<b>Total 60150 · Employee Benefits &amp; Expense</b>	<u>496,718.00</u>	<u>38,744.42</u>	<u>205,199.86</u>	<u>41.31%</u>	<u>291,518.14</u>
<b>Total 60100 · Personnel Services</b>	<u>1,327,831.00</u>	<u>117,640.56</u>	<u>600,617.82</u>	<u>45.23%</u>	<u>727,213.18</u>

**Rio Linda Elverta Community Water District  
Operating Profit & Loss Budget Performance  
December 2023**

	<u>Annual Budget</u>	<u>Dec 23</u>	<u>YTD Jul 23-Dec 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>60200 · Administration</b>					
60205 · Bank & Merchant Fees	1,850.00	72.10	1,063.02	57.46%	786.98
60207 · Board Meeting Fee	13,900.00	1,100.00	3,650.00	26.26%	10,250.00
<b>60210 · Building Expenses</b>					
60211 · Office Utilities	7,261.00	454.45	3,131.53	43.13%	4,129.47
60212 · Janitorial	2,340.00	195.00	1,170.00	50.00%	1,170.00
60213 · Maintenance	2,500.00	80.00	2,422.32	96.89%	77.68
60214 · Security	336.00	0.00	168.00	50.00%	168.00
<b>Total 60210 · Building Expenses</b>	<u>12,437.00</u>	<u>729.45</u>	<u>6,891.85</u>	<u>55.41%</u>	<u>5,545.15</u>
<b>60220 · Computer &amp; Equipment Maint.</b>					
60221 · Computer Systems	32,000.00	1,985.38	12,388.99	38.72%	19,611.01
60222 · Office Equipment	875.00	57.84	422.50	48.29%	452.50
<b>Total 60220 · Computer &amp; Equipment Maint.</b>	<u>32,875.00</u>	<u>2,043.22</u>	<u>12,811.49</u>	<u>38.97%</u>	<u>20,063.51</u>
60230 · Office Expense	4,725.00	413.19	3,906.90	82.69%	818.10
60240 · Postage and Delivery	21,000.00	3,430.46	10,604.35	50.50%	10,395.65
60250 · Printing	8,500.00	1,207.04	4,007.64	47.15%	4,492.36
60255 · Meetings & Conferences	100.00	50.00	50.00	50.00%	50.00
60260 · Publishing	1,500.00	0.00	712.00	47.47%	788.00
60270 · Telephone & Internet	4,250.00	316.24	1,630.08	38.36%	2,619.92
<b>60430 · Insurance</b>					
60431 · General Liability	31,403.00	2,616.92	16,146.84	51.42%	15,256.16
60432 · Property	14,391.00	1,199.24	7,506.12	52.16%	6,884.88
<b>Total 60430 · Insurance</b>	<u>45,794.00</u>	<u>3,816.16</u>	<u>23,652.96</u>	<u>51.65%</u>	<u>22,141.04</u>
<b>60500 · Water Memberships</b>					
60503 · SGA	30,926.00	0.00	30,926.00	100.00%	0.00
60504 · ACWA	11,697.00	0.00	11,140.00	95.24%	557.00
60507 · CRWA	1,507.00	0.00	1,507.00	100.00%	0.00
<b>Total 60500 · Water Memberships</b>	<u>44,130.00</u>	<u>0.00</u>	<u>43,573.00</u>	<u>98.74%</u>	<u>557.00</u>
60550 · Permits & Fees	55,000.00	39,174.02	44,144.54	80.26%	10,855.46
60555 · Subscriptions & Licensing	2,120.00	103.00	756.00	35.66%	1,364.00
60560 · Elections	0.00	0.00	0.00	0.00%	0.00
60565 · Uncollectible Accounts	3,000.00	0.00	0.00	0.00%	3,000.00
60570 · Other Operating Expenses	500.00	0.00	0.00	0.00%	500.00
<b>Total 60200 · Administration</b>	<u>251,681.00</u>	<u>52,454.88</u>	<u>157,453.83</u>	<u>62.56%</u>	<u>94,227.17</u>

**Rio Linda Elverta Community Water District**  
**Operating Profit & Loss Budget Performance**  
**December 2023**

	<u>Annual Budget</u>	<u>Dec 23</u>	<u>YTD Jul 23-Dec 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>64000 · Conservation</b>					
64001 · Community Outreach	500.00	0.00	333.84	66.77%	166.16
<b>Total 64000 · Conservation</b>	<u>500.00</u>	<u>0.00</u>	<u>333.84</u>	<u>0.67</u>	<u>166.16</u>
<b>65000 · Field Operations</b>					
<b>65100 · Other Field Operations</b>					
65110 · Back Flow Testing	3,000.00	0.00	464.58	15.49%	2,535.42
65120 · Construction Equip Maintenance	9,000.00	10.08	8,984.80	99.83%	15.20
65130 · Field Communication	3,400.00	220.81	1,499.00	44.09%	1,901.00
65140 · Field IT	35,000.00	2,197.00	14,283.47	40.81%	20,716.53
65150 · Laboratory Services	24,000.00	560.00	9,014.00	37.56%	14,986.00
65160 · Safety Equipment	6,000.00	0.00	0.00	0.00%	6,000.00
65170 · Shop Supplies	7,000.00	137.84	4,592.04	65.60%	2,407.96
<b>Total 65100 · Other Field Operations</b>	<u>87,400.00</u>	<u>3,125.73</u>	<u>38,837.89</u>	<u>44.44%</u>	<u>48,562.11</u>
65200 · Treatment	35,000.00	3,517.70	17,849.90	51.00%	17,150.10
<b>65300 · Pumping</b>					
65310 · Maintenance	25,000.00	0.00	7,169.50	28.68%	17,830.50
65320 · Electricity & Fuel	260,000.00	14,360.78	134,885.79	51.88%	125,114.21
<b>Total 65300 · Pumping</b>	<u>285,000.00</u>	<u>14,360.78</u>	<u>142,055.29</u>	<u>49.84%</u>	<u>142,944.71</u>
<b>65400 · Transmission &amp; Distribution</b>					
65410 · Distribution Supplies	50,000.00	5,190.91	29,881.57	59.76%	20,118.43
65430 · Tank Maintenance	6,500.00	0.00	0.00	0.00%	6,500.00
65440 · Contract Repairs	70,000.00	2,000.00	41,308.81	59.01%	28,691.19
65450 · Valve Replacements	15,000.00	0.00	0.00	0.00%	15,000.00
65460 · Paving Repairs	30,000.00	0.00	0.00	0.00%	30,000.00
<b>Total 65400 · Transmission &amp; Distribution</b>	<u>171,500.00</u>	<u>7,190.91</u>	<u>71,190.38</u>	<u>41.51%</u>	<u>100,309.62</u>
<b>65500 · Transportation</b>					
65510 · Fuel	18,000.00	1,209.53	8,691.65	48.29%	9,308.35
65520 · Maintenance	5,000.00	34.50	2,333.28	46.67%	2,666.72
<b>Total 65500 · Transportation</b>	<u>23,000.00</u>	<u>1,244.03</u>	<u>11,024.93</u>	<u>47.93%</u>	<u>11,975.07</u>
<b>Total 65000 · Field Operations</b>	<u>601,900.00</u>	<u>29,439.15</u>	<u>280,958.39</u>	<u>46.68%</u>	<u>320,941.61</u>
<b>Total 60000 · Operating Expenses</b>	<u>2,348,212.00</u>	<u>205,286.99</u>	<u>1,091,294.68</u>	<u>46.47%</u>	<u>1,256,917.32</u>
<b>69000 · Non-Operating Expenses</b>					
<b>69010 · Debt Service</b>					
<b>69100 · Revenue Bond</b>					
69105 · Principle	156,908.00	0.00	63,908.00	40.73%	93,000.00
69110 · Interest	44,087.00	0.00	22,521.04	51.08%	21,565.96
<b>Total 69100 · Revenue Bond</b>	<u>200,995.00</u>	<u>0.00</u>	<u>86,429.04</u>	<u>43.00%</u>	<u>114,565.96</u>
<b>69125 · AMI Meter Loan</b>					
69130 · Principle	139,741.00	0.00	27,076.91	19.38%	112,664.09
69135 · Interest	3,972.00	0.00	2,180.05	54.89%	1,791.95
<b>Total 69125 · AMI Meter Loan</b>	<u>143,713.00</u>	<u>0.00</u>	<u>29,256.96</u>	<u>20.36%</u>	<u>114,456.04</u>
<b>69200 · PERS ADP Loan</b>					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,628.00	0.00	0.00	0.00%	1,628.00
<b>Total 69100 · PERS ADP Loan</b>	<u>31,628.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,628.00</u>
<b>Total 69010 · Debt Service</b>	<u>376,336.00</u>	<u>0.00</u>	<u>115,686.00</u>	<u>30.74%</u>	<u>260,650.00</u>
69400 · Other Non-Operating Expense	2,300.00	0.00	1,430.00	62.17%	870.00
<b>Total 69000 · Non-Operating Expenses</b>	<u>378,636.00</u>	<u>0.00</u>	<u>117,116.00</u>	<u>30.93%</u>	<u>261,520.00</u>
<b>Total Expense</b>	<u>2,726,848.00</u>	<u>205,286.99</u>	<u>1,208,410.68</u>	<u>44.32%</u>	<u>1,518,437.32</u>
<b>Net Ordinary Income</b>	<u>537,787.00</u>	<u>-33,589.35</u>	<u>410,761.61</u>		
<b>Net Income</b>	<u>537,787.00</u>	<u>-33,589.35</u>	<u>410,761.61</u>		

Accrual Basis

**Rio Linda Elverta Community Water District**  
**CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2023-24**  
 As of December 31, 2023

	GENERAL		VEHICLE & LARGE EQUIPMENT REPLACEMENT		FUTURE CAPITAL IMPROVEMENT PROJECTS		HEXAVALENT CHROMIUM MITIGATION	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
<b>FUNDING SOURCES</b>								
Fund Transfers								
Operating Fund Transfers In	611,800.00	305,904.00	-	-	-	-	-	-
CIP Fund Intrafund Transfers	(362,645.00)	-	10,000.00	-	352,645.00	-	-	-
PERS ADP Loan Payment								
Principle					30,000.00	-	-	-
Interest					1,628.00	-	-	-
Investment Revenue	85.00	54.10	-	-	175.00	72.87	-	-
<b>PROJECTS</b>								
<b>A · WATER SUPPLY</b>								
A-1 · Miscellaneous Pump Replacements	40,000.00	-						
<b>Total A · WATER SUPPLY</b>	<b>40,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>B · WATER DISTRIBUTION</b>								
B-1 · Service Replacements	30,000.00	-	-	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	6,560.00	-	-	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	-	-	366,000.00	358,947.25	-	-
B-5 · Cathodic Protection Replacement - L Street Tower	45,000.00							
B-6 · Raising/Lowering Valve Covers	40,000.00							
B-7 · Well 15 Cr6 Treatment-Design	-	-	-	-	-	-	75,000.00	-
<b>Total B · WATER DISTRIBUTION</b>	<b>240,000.00</b>	<b>6,560.00</b>	<b>-</b>	<b>-</b>	<b>366,000.00</b>	<b>358,947.25</b>	<b>75,000.00</b>	<b>-</b>
<b>M · GENERAL PLANT ASSETS</b>								
M-1 · Server Replacement	22,920.00	-	-	-	-	-	-	-
<b>Total M · GENERAL PLANT ASSETS</b>	<b>22,920.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGETED PROJECT EXPENDITURES</b>	<b>302,920.00</b>	<b>6,560.00</b>	<b>-</b>	<b>-</b>	<b>366,000.00</b>	<b>358,947.25</b>	<b>75,000.00</b>	<b>-</b>



Accrual Basis

**Rio Linda Elverta Community Water District**  
**Capacity Revenue Profit & Loss Budget Performance**  
**October-December 2023**

	<u>Annual Budget</u>	<u>Oct-Dec 23 Current QTR</u>	<u>Jul 23-Dec 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Income</b>					
<b>41000 · Non-Operating Revenue</b>					
<b>41110 · Investment Revenue</b>					
<b>41112 · Interest Revenue</b>	10,000.00	7,390.52	13,775.14	137.75%	-3,775.14
	<u>10,000.00</u>	<u>7,390.52</u>	<u>13,775.14</u>	<u>137.75%</u>	<u>-3,775.14</u>
<b>44100 · Capacity Fee Revenue</b>	200,000.00	209,843.14	219,937.59	109.97%	-19,937.59
<b>Total Income</b>	<u>210,000.00</u>	<u>217,233.66</u>	<u>233,712.73</u>	<u>111.29%</u>	<u>-23,712.73</u>
<b>Gross Income</b>	<u>210,000.00</u>	<u>217,233.66</u>	<u>233,712.73</u>	111.29%	-23,712.73
<b>Net Income</b>	<u><u>210,000.00</u></u>	<u><u>217,233.66</u></u>	<u><u>233,712.73</u></u>		

Accrual Basis

**Rio Linda Elverta Community Water District**  
**Surcharge 1 Profit & Loss Budget Performance**  
**October - December 2023**

	<u>Annual Budget</u>	<u>Oct-Dec 23 Current QTR</u>	<u>Jul 23-Dec 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Income</b>					
<b>41000 · Non-Operating Revenue</b>					
<b>41110 · Investment Revenue</b>					
<b>41111 · Dividend Revenue</b>	0.00	216.94	907.42	100.0%	-907.42
<b>41112 · Interest Revenue</b>	1,000.00	8,480.14	15,266.39	1,526.64%	-14,266.39
<b>41113 · Market Value Adjustment</b>	0.00	23,861.28	24,523.83	100.0%	-24,523.83
	<u>1,000.00</u>	<u>32,558.36</u>	<u>40,697.64</u>	<u>4,069.76%</u>	<u>-39,697.64</u>
<b>43010 · Surcharge 1 Revenue</b>	532,380.00	88,416.48	204,715.81	38.45%	327,664.19
<b>Total Income</b>	<u>533,380.00</u>	<u>120,974.84</u>	<u>245,413.45</u>	<u>46.01%</u>	<u>287,966.55</u>
<b>Gross Income</b>	533,380.00	120,974.84	245,413.45	46.01%	287,966.55
<b>Expense</b>					
<b>69150 · Surcharge 1 Loan</b>					
<b>69155 · Principle</b>	389,231.00	0.00	0.00	0.0%	389,231.00
<b>69160 · Interest</b>	72,124.00	0.00	0.00	0.0%	72,124.00
<b>69170 · Admin Fees</b>	2,300.00	508.72	1,013.46	44.06%	1,286.54
<b>Total 69150 · Surcharge 1 Loan</b>	<u>463,655.00</u>	<u>508.72</u>	<u>1,013.46</u>	<u>0.22%</u>	<u>462,641.54</u>
<b>Total Expense</b>	<u>463,655.00</u>	<u>508.72</u>	<u>1,013.46</u>		
<b>Net Income</b>	<u><u>69,725.00</u></u>	<u><u>120,466.12</u></u>	<u><u>244,399.99</u></u>		

Accrual Basis

**Rio Linda Elverta Community Water District**  
**Surcharge 2 Profit & Loss Budget Performance**  
**October - December 2023**

	<u>Annual Budget</u>	<u>Oct-Dec 23 Current QTR</u>	<u>Jul 23-Dec 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Income</b>					
<b>41000 · Non-Operating Revenue</b>					
41110 · Investment Revenue					
41112 · Interest Revenue	100.00	22.77	47.50	47.5%	52.50
	<u>100.00</u>	<u>22.77</u>	<u>47.50</u>	<u>47.5%</u>	<u>52.50</u>
<b>43050 · Surcharge 2 Revenue</b>	442,716.00	73,524.93	170,237.03	38.45%	272,478.97
<b>Total Income</b>	<u>442,816.00</u>	<u>73,547.70</u>	<u>170,284.53</u>	<u>38.46%</u>	<u>272,531.47</u>
<b>Gross Income</b>	442,816.00	73,547.70	170,284.53	38.46%	272,531.47
<b>Expense</b>					
<b>69175 · Surcharge 2 Loan</b>					
69180 · Principle	240,000.00	0.00	120,000.00	50.0%	120,000.00
69185 · Interest	74,293.00	0.00	38,130.67	51.33%	36,162.33
<b>Total 69175 · Surcharge 2 Loan</b>	<u>314,293.00</u>	<u>0.00</u>	<u>158,130.67</u>	<u>50.31%</u>	<u>156,162.33</u>
<b>Total Expense</b>	<u>314,293.00</u>	<u>0.00</u>	<u>158,130.67</u>		
<b>Net Income</b>	<u><u>128,523.00</u></u>	<u><u>73,547.70</u></u>	<u><u>12,153.86</u></u>		

**Agency Report of:  
Public Official Appointments**

**A Public Document**

<b>1. Agency Name</b> Rio Linda Elverta Community Water District <hr/> Division, Department, or Region (If Applicable) N/A <hr/> Designated Agency Contact (Name, Title) Timothy R. Shaw, General Manager <hr/> Area Code/Phone Number      E-mail (916) 991-1000                  GM@RLECWD.COM		<div style="background-color: black; color: white; padding: 5px; font-weight: bold; font-size: 1.2em;">                     California Form 806                 </div> For Official Use Only  <hr/> Date Posted:  _____ (Month, Day, Year)
Page 1 of 1		

**2. Appointments**

Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
Executive Committee	▶ Name <u>Gifford, Chris</u> <small>(Last, First)</small>  Alternate, if any _____ <small>(Last, First)</small>	▶ <u>01 / 23 / 2024</u> <small>Appt Date</small>  ▶ <u>11-months</u> <small>Length of Term</small>	▶ Per Meeting: \$ <u>100</u>  ▶ Estimated Annual: <input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> Other
Executive Committee	▶ Name <u>Cline, Anthony</u> <small>(Last, First)</small>  Alternate, if any _____ <small>(Last, First)</small>	▶ <u>01 / 01 / 2024</u> <small>Appt Date</small>  ▶ <u>12-months</u> <small>Length of Term</small>	▶ Per Meeting: \$ <u>100</u>  ▶ Estimated Annual: <input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> Other
Association of California Water Agencies	▶ Name <u>Cline, Anthony</u> <small>(Last, First)</small>  Alternate, if any _____ <small>(Last, First)</small>	▶ <u>01 / 01 / 2024</u> <small>Appt Date</small>  ▶ <u>12-months</u> <small>Length of Term</small>	▶ Per Meeting: \$ <u>100</u>  ▶ Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> Other
Sacramento Groundwater Authority	▶ Name <u>Garrison, Mary</u> <small>(Last, First)</small>  Alternate, if any <u>Cline, Anthony</u> <small>(Last, First)</small>	▶ <u>01 / 01 / 2024</u> <small>Appt Date</small>  ▶ <u>12-months</u> <small>Length of Term</small>	▶ Per Meeting: \$ <u>100</u>  ▶ Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> Other

**3. Verification**

*I have read and understand FPPC Regulation 18702.5. I have verified that the appointment and information identified above is true to the best of my information and belief.*

 <small>Signature of Agency Head or Designee</small>	Timothy R. Shaw <small>Print Name</small>	General Manager <small>Title</small>	2-7-2024 <small>(Month, Day, Year)</small>
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Comment: Revision performed due to changes in assignments.

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Clear



