

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

August 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, 730 L St, Rio Linda, CA.

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 Final Budget for Fiscal Year 2024-2025.
3. Review Organizational Structure Planning.
4. Update on Engagement Processes for Service Providers (Streamline and Diamond Communications).
5. Discuss Long-term Inactive Developer Deposits.
6. Discuss Fair Political Practices Commission Fines Assessed on Neighboring Agency.
7. Discuss Expenditures for June.
8. Discuss Financial Reports for June.

Directors' and General Manager Comments:

Items Requested for Next Month's Committee Agenda:

Adjournment

Next Executive Committee meeting: Wednesday, September 11, 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: August 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. 2024/2025 FY Dry Creek Road Pipeline Replacement Project
2. Well 15 Hexavalent Chromium Treatment Project
3. 2024/2025 Sacramento County Paving Project (Elkhorn Boulevard between 6th Street and Dry Creek Road)
4. Water Use Efficiency Standards

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 August 26, 2024 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item: 2

Date: August 14, 2024

Subject: FY 2024-25 Final Budget Adoption

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should engage staff in discussion regarding the fiscal year 2024/2025 Final Budget and recommend Board approval including any changes recommended by the Committee.

Current Background and Justification:

Board action at a prior meetings has already scheduled a public hearing for August 26th, where the Board will consider adopting the final budget for fiscal year 2024-25.

District policy stipulates a public hearing format with notices to be posted in a newspaper of general circulation, e.g. Rio Linda Online. Staff has already coordinated with the newspaper for publication of the 8-26-2024 public hearing.

The budget process entails reviewing expenditures and revenues from the prior year, adjusting for anticipated inflation, and anticipated new expenditures. Typical anticipated new expenditures can arise from regulatory mandates, long-range planning and non-annual capital improvements / asset replacements.

Conclusion:

Following discussion with staff, the Executive Committee may recommend changes to the proposed budget to be considered by the full Board at the 8/26/2024 public hearing.

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2024-2025**

			2023-2024 ACTUAL JULY 23-JUNE 24	2023-2024 BUDGET	2024-2025 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
40000 OPERATING REVENUE							
40100 Water Service Rates							
	40101	Basic Service Charge	1,186,442.00	1,160,731.00	1,212,965.00	52,234.00	Per Water Rate Study
	40102	Usage Charge	1,789,065.00	1,832,569.00	1,915,035.00	82,466.00	Per Water Rate Study
	40105	Backflow Charge	30,759.00	30,500.00	31,400.00	900.00	Per Water Rate Study
	40106	Fire Prevention	26,777.00	24,300.00	25,400.00	1,100.00	Per Water Rate Study
		Total Water Service Rates	3,033,043.00	3,048,100.00	3,184,800.00	136,700.00	
40200 Water Service Fees							
	40201	Application Fees	5,700.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	71,637.00	65,000.00	70,000.00	5,000.00	Increased to adjust based on prior year
	40209	Misc. Charges	7,748.00	7,000.00	7,000.00	0.00	
		Total Water Services	85,085.00	78,500.00	83,500.00	5,000.00	
40300 Other Water Service Fees							
	40301	New Construction QC	2,600.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	14,100.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	571.00	6,000.00	6,000.00	0.00	
	40305	Grant Revenue-Operating	0.00	0.00	0.00	0.00	
		Total Other Water Service Fees	17,271.00	20,000.00	20,000.00	0.00	
	TOTAL OPERATING REVENUE		3,135,399.00	3,146,600.00	3,288,300.00	141,700.00	
41000 NON-OPERATING REVENUES							
	41110	Investment Revenue	41.00	35.00	35.00	0.00	
	41120	Property Taxes & Assessments	127,108.00	118,000.00	127,000.00	9,000.00	Increased to adjust for prior FY revenues
	TOTAL NON-OPERATING REVENUE		127,149.00	118,035.00	127,035.00	9,000.00	
TOTAL REVENUE			\$3,262,548.00	\$3,264,635.00	\$3,415,335.00	150,700.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2024-2025**

			2023-2024 ACTUAL JULY 23-JUNE 24	2023-2024 BUDGET	2024-2025 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE							
60010 PROFESSIONAL FEES							
	60011	General Counsel fees-Legal	\$11,951.00	\$22,737.00	\$24,000.00	\$1,263.00	Increased to adjust for projected costs
	60012	Auditor Fees	21,300.00	21,300.00	26,000.00	4,700.00	Increased to adjust for projected costs
	60013	Engineering Services	62,250.00	115,000.00	85,000.00	(30,000.00)	Decreased to include 25K Water Use Efficiency Objectives and Water Loss Standards
	TOTAL PROFESSIONAL FEES		95,501.00	159,037.00	135,000.00	(24,037.00)	
60100 PERSONNEL SERVICES							
	60110	Salaries & Wages					
	60111	Salary - General Manager	130,177.00	130,200.00	134,179.00	3,979.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	686,755.00	686,800.00	723,167.00	36,367.00	Increased to adjust per MOU 11-12-21; COLA 3.0% Assumed
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	18,200.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	6,298.00	11,000.00	11,000.00	0.00	
	Total Salaries & Wages		841,430.00	846,250.00	886,596.00	40,346.00	
	60150	Employee Benefits and Expenses					
	60151	PERS Retirement	124,286.00	126,177.00	152,028.00	25,851.00	Increased to adjust for projected costs
	60152	Workers Compensation	6,509.00	8,293.00	8,293.00	0.00	
	60153	Medical & Benefit Insurance	198,163.00	212,431.00	239,340.00	26,909.00	MOU Settlement Agreement
	60154	Retirees Insurance	34,133.00	36,200.00	36,200.00	0.00	
	60155	Staff Training	790.00	3,975.00	5,000.00	1,025.00	Increased to adjust for projected costs
	60157	Uniforms	7,534.00	7,550.00	7,770.00	220.00	Increased to adjust for projected costs
	60158	Payroll Taxes	65,362.00	66,230.00	69,649.00	3,419.00	Increased to adjust for projected costs
	60159	Payroll Services	1,625.00	1,625.00	1,860.00	235.00	Increased to adjust for projected costs
	60160	457 Employer Contribution	18,791.00	19,100.00	20,300.00	1,200.00	Increased to adjust for MOU Renewal 11-12-21 and GM Contract
	Total Employee Benefits and Expenses		457,193.00	481,581.00	540,440.00	58,859.00	
	TOTAL PERSONNEL SERVICES		\$1,298,623.00	\$1,327,831.00	\$1,427,036.00	\$99,205.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2024-2025**

			2023-2024 ACTUAL JULY 23-JUNE 24	2023-2024 BUDGET	2024-2025 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION							
60205	Bank and Merchant Fees		\$1,760.00	\$1,850.00	\$1,850.00	\$0.00	
60207	Board Member/Meeting Expense		8,550.00	13,900.00	13,900.00	0.00	
60210	Building Expenses						
60211	Office Utilities		6,601.00	7,261.00	7,500.00	239.00	Increased to adjust for projected costs
60212	Janitorial		2,340.00	2,340.00	2,340.00	0.00	
60213	Maintenance		3,709.00	4,000.00	4,500.00	500.00	Increased to adjust for projected costs
60214	Security		369.00	400.00	500.00	100.00	Increased to adjust for projected costs
	Total Building Expenses		13,019.00	14,001.00	14,840.00	839.00	
60220	Computer & Equipment Maint.						
60221	Computer Systems		26,550.00	32,000.00	40,000.00	8,000.00	Increased to adjust for projected costs
60222	Office Equipment		742.00	875.00	875.00	0.00	
	Total Computer & Equipment Maint.		27,292.00	32,875.00	40,875.00	8,000.00	
60230	Office Expense		7,096.00	7,500.00	8,000.00	500.00	Increased to adjust for projected costs
60240	Postage and Delivery		21,426.00	21,450.00	23,500.00	2,050.00	Increased to adjust for projected costs
60250	Printing		8,038.00	8,500.00	11,500.00	3,000.00	Increased to adjust for newsletter cost
60255	Meetings & Conferences		50.00	100.00	100.00	0.00	
60260	Publishing		712.00	1,050.00	1,500.00	450.00	Increased to adjust for projected costs
60270	Telephone & Internet		3,024.00	4,250.00	4,750.00	500.00	Increased to adjust for projected costs
60430	Insurance						
60431	General Liability		31,848.00	31,903.00	36,100.00	4,197.00	Increased to adjust for projected costs
60432	Property		14,702.00	14,702.00	17,102.00	2,400.00	Increased to adjust for projected costs
	Total Insurance		46,550.00	46,605.00	53,202.00	6,597.00	
60500	Water Memberships						
60503	SGA		30,926.00	30,926.00	32,787.00	1,861.00	Increase per published membership rate
60504	ACWA		11,140.00	11,697.00	11,697.00	0.00	
60507	CRWA		1,507.00	1,507.00	1,582.00	75.00	Increase includes 5% annual increase
	Total Water Memberships		43,573.00	44,130.00	46,066.00	1,936.00	
60550	Permits & Fees		46,962.00	55,000.00	55,000.00	0.00	
60555	Subscriptions & Licensing		1,604.00	2,120.00	2,120.00	0.00	
60560	Elections		0.00	0.00	6,000.00	6,000.00	Increased to adjust for election year
60565	Uncollectable Accounts		5,113.00	5,113.00	5,500.00	387.00	Increased to adjust for projected costs
60570	Other Operating Expenditures		0.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION			\$234,769.00	\$258,944.00	\$289,203.00	\$30,259.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2024-2025**

			2023-2024 ACTUAL JULY 23-JUNE 24	2023-2024 BUDGET	2024-2025 BUDGET	DIFFERENCE	EXPLANATION
	64000 CONSERVATION						
	64001	Community Outreach	334.00	500.00	500.00	0.00	
	64005	Other Conservation Programs	0.00	0.00	0.00	0.00	
	TOTAL CONSERVATION		334.00	500.00	500.00	0.00	
	65000 FIELD OPERATIONS						
	65100 Other Field Operations						
	65110	Backflow Testing	\$1,265.00	\$3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	10,041.00	10,100.00	10,500.00	400.00	Increased to adjust for projected costs
	65130	Field Communication	2,803.00	3,400.00	3,400.00	0.00	
	65140	Field IT	28,771.00	35,000.00	35,000.00	0.00	
	65150	Laboratory Services	43,337.00	43,337.00	45,000.00	1,663.00	Increased to adjust for EPA Monitoring PFOA's
	65160	Safety Equipment	1,619.00	6,000.00	6,000.00	0.00	
	65170	Shop Supplies	7,090.00	8,000.00	8,000.00	0.00	
		Total Other Field Operations	94,926.00	108,837.00	110,900.00	2,063.00	
	65200	Treatment	30,288.00	35,000.00	35,000.00	0.00	
	65300 Pumping						
	65310	Maintenance	18,707.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	249,902.00	260,000.00	260,000.00	0.00	
		Total Pumping	268,609.00	285,000.00	285,000.00	0.00	
	65400 Transmission & Distribution						
	65410	Distribution Supplies	24,979.00	50,000.00	50,000.00	0.00	
	65430	Tank Maintenance	0.00	6,500.00	6,500.00	0.00	
	65440	Contract Repairs	59,282.00	70,000.00	70,000.00	0.00	
	65450	Valve Replacements	0.00	11,900.00	15,000.00	3,100.00	Increased to adjust for projected costs
	65460	Paving Repairs	0.00	8,563.00	30,000.00	21,437.00	Increased to adjust for projected costs
		Total Transmission & Distribution	84,261.00	146,963.00	171,500.00	24,537.00	
	65500 Transportation						
	65510	Fuel	16,090.00	18,000.00	18,000.00	0.00	
	65520	Maintenance	8,075.00	8,100.00	9,000.00	900.00	
		Total Transportation	24,165.00	26,100.00	27,000.00	900.00	
	TOTAL FIELD OPERATIONS		\$502,249.00	\$601,900.00	\$629,400.00	\$27,500.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2024-2025**

			2023-2024 ACTUAL JULY 23-JUNE 24	2023-2024 BUDGET	2024-2025 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$2,131,476.00	\$2,348,212.00	\$2,481,139.00	\$132,927.00	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015					
	69105	Revenue Bond 2015-Principle	156,908.00	156,908.00	162,415.00	5,507.00	Per Loan Payment Schedule
	69120	Interest	43,278.00	44,087.00	39,343.00	(4,744.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	200,186.00	200,995.00	201,758.00	763.00	
	69125	AMI Meter Loan					
	69130	Principle	139,727.00	139,741.00	0.00	(139,741.00)	Loan paid off
	69135	Interest	3,947.00	3,972.00	0.00	(3,972.00)	Loan paid off
		Total AMI Meter Loan	143,674.00	143,713.00	0.00	(143,713.00)	
	69200	PERS ADP Loan					
	69205	Principle	30,000.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	1,628.00	1,628.00	1,517.00	(111.00)	Per Loan Payment Schedule
		Total PERS ADP Loan	31,628.00	31,628.00	31,517.00	(111.00)	
		69400 Other Non Operating Expense	1,430.00	2,300.00	2,300.00	0.00	Increased per Rate Study Table 7
TOTAL NON OPERATING EXPENSES			\$376,918.00	\$378,636.00	\$235,575.00	-\$143,061.00	
TOTAL EXPENSE			\$2,508,394.00	\$2,726,848.00	\$2,716,714.00	(\$10,134.00)	
NET INCOME (Income-Expense)			\$754,154.00	\$537,787.00	\$698,621.00	\$160,834.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
CAPITAL BUDGET 2024-2025**

Description	2023 Budget	Carry-over from 2023 to 2024	Additional in Adopted Budget 2024	Total Budget 2024
Raising/Lowering Valve Covers	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00
Well 15 Cr6 Treatment	\$ 75,000.00	\$ 70,000.00	\$ 101,000.00	\$ 171,000.00
Server Replacement	\$ 24,000.00	\$ 9,500.00	\$ -	\$ 9,500.00
Total Continued Ongoing Projects	\$ 139,000.00	\$ 110,000.00	\$ 101,000.00	\$ 211,000.00
Annual Miscellaneous Pump Replacements			\$ 30,000.00	\$ 30,000.00
Annual Small Meter Replacements			\$ 120,000.00	\$ 120,000.00
Annual Large Meter Replacements			\$ 5,000.00	\$ 5,000.00
Annual Pipeline Replacement			\$ 270,650.00	\$ 270,650.00
Total New Annual Projects	\$ -	\$ -	\$ 425,650.00	\$ 425,650.00
Field Truck Replacement			\$ 40,000.00	\$ 40,000.00
Total New Projects	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
Total FY 2024	\$ -	\$ 110,000.00	\$ 566,650.00	\$ 676,650.00



Executive Committee Agenda Item: 3

Date: August 14, 2024

Subject: Long-Term Organizational Planning

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion about the long-term planning for organizational improvements, then provide direction to staff.

Current Background and Justification:

In 2017, prior to my appointment as the RLECWD General Manager, the District had engaged a consultant (CPS HR) for an organizational assessment. Upon completion of the assessment in the spring of 2018, one of the outcomes was the recommendation for a new position, Accounting Manager.

The comprehensive CPS HR recommendation to improve the organizational structure included a draft position description, which led to the limiting path, funding. As such, when the District engaged a rate study, cost of services consultant in 2019, included in the anticipated increases in cost of service was funding for the Accounting Manager position. The Board formally advised the rate study consultant that the need for an Accounting Manager would occur in fiscal year 2024/2025. The rate study / cost of service analysis adopted by the Board in 2021 reflects the above-described timeline and the annual rates adjustment authorized by the RLECWD Board in June reflects increased funding for staff improvements.

The Executive Committee should discuss the process of finalizing the Accounting Manager position description and the various options for filling the position.

Conclusion:

The Executive Committee should the aspects described above and provide direction to staff.



Executive Committee Agenda Item: 4

Date: August 14, 2024

Subject: Updates on Streamline and Diamond Communication Engagements

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should receive the subject updates, then provide direction to staff.

Current Background and Justification:

At recent Board meetings the Board took action on proposals from Streamline website services and Diamond Communications (holder of rights to collect rent for use of the elevated storage tank).

The Streamline engagement (contract) requires review by RLECWD Legal Counsel. After a brief delay, Legal Counsel has proposed a moderate level of edits to the proposed contract. The redline (track changes) version of the contract has been emailed to Streamline and we await Streamline's response.

The Board declined the one-time, lump-sum offer from Diamond Communications. The Board directed that Diamond be advised that the District is open to discussing alternative terms. Such was conveyed to Diamond along with an existing contract from a neighboring agency where required maintenance is a term in the contract.

Conclusion:

Receive any the update from staff and provide direction as deemed appropriate.



Executive Committee Agenda Item: 5

Date: August 14, 2024
Subject: Long-term Inactive Developer Deposits
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should receive staff's report and provide direction as deemed appropriate.

Current Background and Justification:

During past years when developer activity was more substantial, the District and developers mutually agreed to establish deposit accounts to pay for District expenses on projects benefiting the developers. These developer deposit accounts were never anticipated to span years and years.

Maintaining and reporting the balance and activity (even the lack thereof) is an administrative burden on the District. It's reasonable to assert that had the District anticipated the burden lasting for years and year, the District might have incorporated an annual admin fee.

The intent of this item is to engage in preliminary discussions on the appropriateness of implementing an annual admin fee for developer accounts. One scenario envisions informing the developers that the District can refund the entire deposit OR the Developer can accept the annual admin fee.

Conclusion:

I recommend the Executive Committee engage staff in discussion about long-term developer deposits.

Rio Linda Elverta Community Water District
Northborough-Gibson Ranch LLC

		Outstanding Transactions				Split	Amount	Balance	
Type	Date	Num	Name	Memo					
21400 · Deposits									
21430 · Developer Deposits									
Invoice	08/04/2017	1095	Northborough-Gibson F Developer Deposit for Subdivisions	11000.2 · Developers		10,000.00	10,000.00		
Invoice	09/07/2017	1100	Northborough-Gibson F Prepaid deposit - Balance \$912. Invoice	11000.2 · Developers		-610.00	9,390.00		
Invoice	09/30/2017	1101	Northborough-Gibson F Prepaid Deposit Used	11000.2 · Developers		-1,760.00	7,630.00		
Invoice	10/31/2017	1102	Northborough-Gibson F Developer Deposit for Subdivisions-Use	11000.2 · Developers		-1,120.00	6,510.00		
Invoice	11/27/2017	1103	Northborough-Gibson F Prepaid Deposit Used	11000.2 · Developers		-76.00	6,434.00		
Invoice	01/29/2018	1105	Northborough-Gibson F Developer Deposit Used	11000.2 · Developers		-672.00	5,762.00		
Invoice	02/28/2018	1106	Northborough-Gibson F Deposit Used	11000.2 · Developers		-279.30	5,482.70		
Invoice	04/06/2018	1115	Northborough-Gibson F Developer Deposit for Subdivisions-Char	11150 · Accounts Receivable - Ott		20,000.00	25,482.70		
Invoice	06/25/2018	1112	Northborough-Gibson F Developer Deposit-Used	11000.2 · Developers		-2,045.00	23,437.70		
Total 21430 · Developer Deposits							<u>23,437.70</u>	<u>23,437.70</u>	
Total 21400 · Deposits							<u>23,437.70</u>	<u>23,437.70</u>	
TOTAL							<u>23,437.70</u>	<u>23,437.70</u>	

Draft Example



Executive Committee Agenda Item: 6

Date: August 14, 2024
Subject: FPPC Fines for North Yuba Water District
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should discuss the recent newspaper article documenting the Fair Political Practices Commission (FPPC) fine assessed on North Yuba Water District.

Current Background and Justification:

Board action is neither anticipated nor required.

The inclusion of this item is for informational purposes. This document associated with this item belies assertions recently made at a Board meeting. Such assertions, in addition to being false, were not on the agenda. Accordingly, continuing discussion may have been inappropriate with regard to the Ralph M. Brown Act.

Conclusion:

The Executive Committee should review the newspaper article on the FPPC fine against North Yuba Water District.

https://www.appeal-democrat.com/news/nywd-pays-fppc-fine-in-effort-to-clean-up-decisions-made-by-previous-leadership/article_bd9800d2-4b90-11ef-a96f-d3c191c16481.html

NYWD pays FPPC fine in effort to 'clean up' decisions made by previous leadership

By Robert Summa / rsumma@appealdemocrat.com
Jul 26, 2024

The North Yuba Water District's Board of Directors unanimously approved Thursday to pay a \$22,000 fine to the state for election-related violations that occurred under its previous board and management.

With a payment deadline of July 31, the Fair Political Practices Commission (FPPC) found that the small water district in the Yuba County foothills "produced and distributed mass mailings at public expense," a violation of government codes, including the Political Reform Act. Because of repeated violations, each worth up to \$5,000 per violation, a penalty of \$22,000 was imposed.

"The public harm inherent in mass mailing at public expense violations is that the mailings may unfairly favor the featured elected officer," court documents state. "These types of violations cause a high degree of public harm when the featured elected officer appears on the ballot for an upcoming election."

According to court documents, violations of the Political Reform Act occurred between 2019-2021 – a time period which included candidates running for a seat on the North Yuba Water District board. At least 10 different newsletters were distributed between 2019 and 2022 that "provided a variety of information to residents including notices of Board meetings, contact information for each Board member, expenses to the agency, and project updates."

Court documents state that seven of the newsletters "were determined to be a prohibited mass mailing at public expense that featured an elected officer."

Some of those named in the court documents include previous board members Gary Hawthorne, Doug Neilson, Eric Hansard, Fred Mitchell and Donald Forgyson. The FPPC said seven newsletters produced by North Yuba Water District (NYWD) featured an elected officer.

The district contracted with Crystal Martin, a longtime political consultant in the Yuba-Sutter area, and her company Smart Marketing for the design, printing, and distribution of the newsletters, court documents state. Former North Yuba Water District General Manager Jeff Maupin is credited with reviewing and approving each newsletter and court documents state the newsletters also would “occasionally be reviewed and approved by the NYWD Directors.”

Martin, who has run several political campaigns for elected officials in both Yuba and Sutter counties, last year was awarded a contract by the city of Yuba City for services related to a potential general sales tax ballot measure.

According to the city, the agreement with Smart Marketing for “Revenue Measure Consulting Services” was for an amount not to exceed \$135,000 for “base consulting fees plus \$40,000 for other hard project costs for a total not to exceed \$175,000.” The agreement was “subject to immaterial modifications” by Yuba City City Manager Diana Langley “upon approval of the city attorney as to legal form, with the finding that it is in the best interest of the city.”

The city said the purpose of the agreement was to “develop a potential revenue measure for the November 2024 election,” which the city said would “support the council's overarching goal of quality of life, and address public safety, fiscal responsibility, infrastructure, and business friendly.”

The decision to use Martin and Smart Marketing was viewed by some as a potential conflict of interest for some members of the Yuba City City Council, the Appeal previously reported. According to campaign records, four out of five Yuba City council members used Smart Marketing in their most recent election campaigns.

Unwilling to go on the record, several officials and community leaders also have claimed, without direct evidence, that Martin is the “puppet master” pulling the strings behind the scenes of various politicians in the region. Many have gone so far as to claim that she has had a direct impact on not only election outcomes, but also various policy decisions made by area

jurisdictions. The Appeal has not been able to confirm those claims, but did find that Martin and Smart Marketing have been directly involved with political campaigns in the Yuba-Sutter area for a number of years.

Despite the potential conflict of interest, the council eventually approved the agreement with Smart Marketing.

North Yuba Water District and its board under former General Manager Maupin's reign was largely viewed by critics as either severely incompetent or nefarious in nature. While Yuba County is generally considered to have an ample supply of water, the district routinely held back water for irrigation customers.

After several damning reports in the Appeal-Democrat and word began to further spread of how the previous board and Maupin conducted themselves, the entire board was voted out and a new general manager was installed. With new leadership in place, water again flowed to irrigation customers served by the district and things have since appeared to return to some kind of normalcy.

Marieke Furnee, chair of the North Yuba Water District's Board of Directors and a Division 5 representative, said Thursday's vote to approve the payment to the state signaled the new board's commitment to building bridges and correcting mistakes of the past.

"This decision was meant to clean up the decisions of the previous board and pay the fine," Furnee told the Appeal on Friday. "This ends the matter. We are committed to cleaning up mistakes of the past board. We're just trying to move forward."

Furnee confirmed that the district no longer retains the services of Martin and Smart Marketing.

"Her advice to the previous board and management cost the district \$22,000," Furnee said.

While this decision by the FPPC addresses this specific issue from the past, Furnee said there are two other outstanding lawsuits borne out of the decisions made by previous leadership that are still being decided in the courts.

Those lawsuits, which Furnee said involved possible CEQA violations and "accounting disputes," should be resolved in the near future with "good progress" being made on each.

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Executive Committee Agenda Item: 7

Date: August 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 June 2024, then forward the report onto the August 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
June 2024**

Date	Num	Name	Memo	Amount
06/12/2024	EFT	QuickBooks Payroll Service	For PP Ending 6/10/24 Pay date 06/13/24	20,975.96
06/13/2024	EFT	CalPERS	For PP Ending 6/10/24 Pay date 06/13/24	3,717.86
06/13/2024	EFT	CalPERS	For PP Ending 6/10/24 Pay date 06/13/24	1,385.12
06/13/2024	EFT	CalPERS	Annual CERBT Contribution	20,000.00
06/13/2024	EFT	Internal Revenue Service	Employment Taxes	8,064.38
06/13/2024	EFT	Employment Development	Employment Taxes	1,670.98
06/13/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,936.35
06/13/2024	EFT	Adept Solutions	Monthly Computer Maintenance	1,340.20
06/13/2024	EFT	Comcast	Telephone-Landline	108.91
06/13/2024	EFT	PG&E	Utilities	44.72
06/13/2024	EFT	Ramos Oil Inc.	Transportation Fuel	592.26
06/13/2024	EFT	Republic Services	Utilities	174.80
06/13/2024	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Shop Supplies, Telephone, Transportation Maint	1,501.40
06/13/2024	EFT	Verizon	Field Communication	458.43
06/13/2024	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
06/13/2024	EFT	RLECWD	Annual ADP Loan Payment	31,628.00
06/13/2024	3021	ABS Direct	Printing & Postage	5,954.44
06/13/2024	3022	ACWA/JPIA Powers Insurance Authority	EAP	24.80
06/13/2024	3023	BSK Associates	Lab Fees	560.00
06/13/2024	3024	CoreLogic Solutions	Subscription	103.00
06/13/2024	3025	ICONIX Waterworks	Distribution Supplies	2,844.60
06/13/2024	3026	Rio Linda Hardware & Building Supply	Shop Supplies	212.71
06/13/2024	3027	Sierra Chemical Company	Chemical Supplies	1,386.00
06/13/2024	3028	SMUD	Utilities	15,296.13
06/13/2024	3029	Spok, Inc.	Field Communication	15.66
06/13/2024	3030	UniFirst Corporation	Uniforms	543.27
06/13/2024	3031	Postmaster	Annual PO Box Fee	400.00
06/13/2024	3032	Vanguard Cleaning Systems	Janitorial	195.00
06/13/2024	3033	Vasquez Engineering	Engineering	5,000.00
06/13/2024	3010	Verizon Wireless	Telephone	45.30
06/13/2024	3035	White Brenner, LLP	Legal	1,596.00
06/26/2024	EFT	QuickBooks Payroll Service	For PP Ending 6/22/24 Pay date 6/27/24	20,417.99
06/24/2024	EFT	WageWorks	FSA Administration Fee	76.25
06/27/2024	EFT	CalPERS	For PP Ending 6/22/24 Pay date 6/27/24	3,699.33
06/27/2024	EFT	CalPERS	For PP Ending 6/22/24 Pay date 6/27/24	1,385.12
06/27/2024	EFT	Internal Revenue Service	Employment Taxes	7,750.04
06/27/2024	EFT	Employment Development	Employment Taxes	1,581.67
06/27/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,929.19
06/27/2024	EFT	Kaiser Permanente	Health Insurance	2,474.22
06/27/2024	EFT	Principal	Dental & Vision Insurance	1,779.83
06/27/2024	EFT	Ramos Oil Inc.	Transportation Fuel	202.01

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2024**

Date	Num	Name	Memo	Amount
06/27/2024	EFT	Voyager	Transportation Fuel	236.93
06/27/2024	EFT	Western Health	Health Insurance	12,559.18
06/27/2024	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	50,976.00
06/27/2024	EFT	RLECWD - SURCHARGE ACCOUNT 1	Bi-monthly Transfer	88,623.90
06/27/2024	EFT	RLECWD - SURCHARGE ACCOUNT 2	Bi-monthly Transfer	73,700.17
06/27/2024	3036	Sacramento County Clerk/Recorder	Lien Fees	220.00
06/27/2024	3037	Government Finance Officers Association	Dues & AF CR - Relace check 2902	610.00
06/27/2024	3038	Customer	Final Bill Refund	10.86
06/27/2024	3039	AM Conservation Group	Conservation - Replace check 2707	333.84
06/27/2024	3040	Buckmaster Office Solutions	Printing	71.09
06/27/2024	3041	Chacon, Socorro	Lien Fees	310.00
06/27/2024	3042	DirectHit Pest Control	Pest control service	95.00
06/27/2024	3043	Rio Linda Elverta Recreation & Park District	Meeting Expense	100.00
06/27/2024	3044	RW Trucking	Distribution Supplies	774.50
06/27/2024	3045	Sierra Chemical Company	Chemical Supplies	3,451.20
06/27/2024	3046	USA BlueBook	Safety	703.45
06/27/2024	3047	VOID	VOID	0.00
06/27/2024	3048	Ferguson Enterprises	Capital Improvement: Small Meter Replacement	29,635.56
06/27/2024	3049	VOID	VOID	0.00

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2024**

Date	Num	Payee	Memo	Amount
06/13/2024	EFT	RLECWD	Annual Budgeted Transfer for Capital Imp Project Plan List	352,644.00
06/27/2024	EFT	RLECWD	Capital Improvement: Checks 3048 & 3049. Note: Check #3049 replaced by #3095 on 7/25/24	54,814.52
10475 - Capital Improvement-Umpqua Bank				<u>407,458.52</u>



Executive Committee Agenda Item: 8

Date: August 14, 2024

Subject: Financial Statements

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Financial Reports of the District for the month of Jun 2024, then forward the report onto the August 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.

Rio Linda Elverta Community Water District
UnAudited Balance Sheet
 As of June 30, 2024

ASSETS

Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund-Umpqua	1,757,034.35
Total 10000 · Operating Account	1,757,034.35
10475 · Capital Improvement	
10480 · General	512,255.85
10485 · Vehicle Replacement Reserve	37,948.49
Total 10450 · Capital Improvement	550,204.34

Total 100 · Non-Restricted Cash & Cash Equivalents **2,307,238.69**

102 · Restricted Assets

102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	529,963.38
10300 · Surcharge 1 Account	950,352.01
10350 · Umpqua Bank - Revenue Bond	40,425.67
10380 · Surcharge 2 Account	536,415.92
Total 102.2 · Restricted for Debt Service	2,057,156.98

102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	476,676.47
10481 · Available Funding Cr6 Projects #2	505,000.00
10490 · Future Capital Imp Projects	1,623,679.83
10600 · LAIF Account - Capacity Fees	939,073.54
10650 · Operating Reserve Fund	337,490.41
Total 102.4 · Restricted Other Purposes	3,881,920.25

Total 102 · Restricted Assets **5,939,077.23**

Accounts Receivable 0.00

Other Current Assets

12000 · Water Utility Receivable	45,369.45
12200 · Accrued Revenue	597,373.36
12250 · Accrued Interest Receivable	2,750.36
15000 · Inventory Asset	65,781.06
16000 · Prepaid Expense	18,618.88

Total Other Current Assets **729,893.11**

Total Current Assets **8,976,209.03**

Fixed Assets

17000 · General Plant Assets	699,863.83
17100 · Water System Facilites	25,560,525.51
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

Total Fixed Assets **16,244,902.95**

Other Assets

18500 · ADP CalPERS Receivable	410,000.00
19000 · Deferred Outflows	1,106,047.00
19900 · Suspense Account	0.00

Total Other Assets **1,516,047.00**

TOTAL ASSETS **26,737,158.98**

Rio Linda Elverta Community Water District
UnAudited Balance Sheet
 As of June 30, 2024

LIABILITIES & NET POSTION

Liabilities	
Current Liabilities	
Accounts Payable	124,265.60
Credit Cards	0.00
Other Current Liabilities	963,875.78
Total Current Liabilities	1,088,141.38
Long Term Liabilities	
23000 - OPEB Liability	37,482.00
23500 - Lease Buy-Back	459,522.27
25000 - Surcharge 1 Loan	2,314,710.45
25050 - Surcharge 2 Loan	1,835,040.16
26000 - Water Rev Refunding	1,187,101.00
26500 - ADP CalPERS Loan	380,000.00
27000 - AMI Meter Loan	0.00
29000 - Net Pension Liability	824,024.00
29500 - Deferred Inflows-Pension	97,916.00
29600 - Deferred Inflows-OPEB	44,171.00
Total Long Term Liabilities	7,179,966.88
Total Liabilities	8,268,108.26
Net Position	
31500 - Invested in Capital Assets, Net	9,494,326.46
32000 - Restricted for Debt Service	705,225.24
38000 - Unrestricted Equity	6,140,305.30
Net Income	2,129,193.72
Total Net Position	18,469,050.72
TOTAL LIABILITIES & NET POSTION	26,737,158.98

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Operating Profit & Loss Budget Performance
June 2024

	<u>Annual Budget</u>	<u>Jun 24</u>	<u>YTD Jul 23-Jun 24</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
40000 · Operating Revenue					
40100 · Water Sales					
40101 · Basic Service Charge	1,160,731.00	130,608.21	1,186,441.95	102.22%	-25,710.95
40102 · Usage Charge	1,832,569.00	349,237.30	1,789,064.51	97.63%	43,504.49
40105 · Backflow Charge	30,500.00	3,513.15	30,759.29	100.85%	-259.29
40106 · Fire Prevention	24,300.00	2,896.77	26,776.59	110.19%	-2,476.59
40110 · Bi-Monthly Accrual	0.00	0.00	0.00	0.00%	0.00
Total 40100 · Water Sales	<u>3,048,100.00</u>	<u>486,255.43</u>	<u>3,033,042.34</u>	<u>99.51%</u>	<u>15,057.66</u>
40200 · Water Services					
40201 · Application Fees	6,500.00	475.00	5,700.00	87.69%	800.00
40202 · Delinquency	65,000.00	6,048.36	71,637.12	110.21%	-6,637.12
40209 · Misc. Charges	7,000.00	1,628.20	7,747.52	110.68%	-747.52
Total 40200 · Water Services	<u>78,500.00</u>	<u>8,151.56</u>	<u>85,084.64</u>	<u>108.39%</u>	<u>-6,584.64</u>
40300 · Other Water Service Fees					
40301 · New Construction QC	4,000.00	0.00	2,600.00	65.00%	1,400.00
40302 · Service Connection Fees	10,000.00	0.00	14,100.00	141.00%	-4,100.00
40304 · Other Operating Revenue	6,000.00	139.88	571.35	9.52%	5,428.65
Total 40300 · Other Water Service Fees	<u>20,000.00</u>	<u>139.88</u>	<u>17,271.35</u>	<u>86.36%</u>	<u>2,728.65</u>
Total 40000 · Operating Revenue	<u>3,146,600.00</u>	<u>494,546.87</u>	<u>3,135,398.33</u>	<u>99.64%</u>	<u>11,201.67</u>
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.05	40.53	115.80%	-5.53
Total 41110 · Investment Revenue	<u>35.00</u>	<u>3.05</u>	<u>40.53</u>	<u>115.80%</u>	<u>-5.53</u>
41120 · Property Tax	118,000.00	0.00	127,108.25	107.72%	-9,108.25
Total 41000 · Nonoperating Revenue	<u>118,035.00</u>	<u>3.05</u>	<u>127,148.78</u>	<u>107.72%</u>	<u>-9,113.78</u>
Total Income	<u>3,264,635.00</u>	<u>494,549.92</u>	<u>3,262,547.11</u>	<u>99.94%</u>	<u>2,087.89</u>
Gross Income	3,264,635.00	494,549.92	3,262,547.11	99.94%	2,087.89
Expense					
60000 · Operating Expenses					
60010 · Professional Fees					
60011 · General Counsel-Legal	22,737.00	2,120.40	11,951.00	52.56%	10,786.00
60012 · Auditor Fees	21,300.00	0.00	21,300.00	100.00%	0.00
60013 · Engineering Services	115,000.00	12,250.00	62,250.00	54.13%	52,750.00
60015 · Other Professional Fees	0.00	0.00	0.00	0.00%	0.00
Total 60010 · Professional Fees	<u>159,037.00</u>	<u>14,370.40</u>	<u>95,501.00</u>	<u>60.05%</u>	<u>63,536.00</u>
60100 · Personnel Services					
60110 · Salaries & Wages					
60111 · Salary - General Manager	130,200.00	12,437.83	130,177.11	99.98%	22.89
60112 · Staff Regular Wages	686,800.00	82,514.43	686,755.31	99.99%	44.69
60114 · Staff Standby Pay	18,250.00	1,400.00	18,200.00	99.73%	50.00
60115 · Staff Overtime Pay	11,000.00	429.39	6,297.74	57.25%	4,702.26
Total 60110 · Salaries & Wages	<u>846,250.00</u>	<u>96,781.65</u>	<u>841,430.16</u>	<u>99.43%</u>	<u>4,819.84</u>
60150 · Employee Benefits & Expense					
60151 · PERS Retirement	126,177.00	11,589.63	124,286.14	98.50%	1,890.86
60152 · Workers Compensation	8,293.00	878.55	6,509.12	78.49%	1,783.88
60153 · Group Insurance	212,431.00	20,797.82	198,162.87	93.28%	14,268.13
60154 · Retirees Insurance	36,200.00	23,150.00	34,133.10	94.29%	2,066.90
60155 · Staff Training	3,975.00	340.00	790.00	19.87%	3,185.00
60157 · Uniforms	7,550.00	434.76	7,533.98	99.79%	16.02
60158 · Payroll Taxes	66,230.00	6,254.32	65,362.38	98.69%	867.62
60159 · Payroll Service	1,625.00	138.95	1,624.80	99.99%	0.20
60160 · 457 Employer Contribution	19,100.00	1,886.23	18,791.03	98.38%	308.97
Total 60150 · Employee Benefits & Expense	<u>481,581.00</u>	<u>65,470.26</u>	<u>457,193.42</u>	<u>94.94%</u>	<u>24,387.58</u>
Total 60100 · Personnel Services	<u>1,327,831.00</u>	<u>162,251.91</u>	<u>1,298,623.58</u>	<u>97.80%</u>	<u>29,207.42</u>

Rio Linda Elverta Community Water District
Unaudited Operating Profit & Loss Budget Performance
June 2024

	Annual Budget	Jun 24	YTD Jul 23-Jun 24	% of Annual Budget	YTD Annual Budget Balance
60200 · Administration					
60205 · Bank & Merchant Fees	1,850.00	76.90	1,759.92	95.13%	90.08
60207 · Board Meeting Fee	13,900.00	500.00	8,550.00	61.51%	5,350.00
60210 · Building Expenses					
60211 · Office Utilities	7,261.00	721.36	6,600.69	90.91%	660.31
60212 · Janitorial	2,340.00	195.00	2,340.00	100.00%	0.00
60213 · Maintenance	4,000.00	95.00	3,709.32	92.73%	290.68
60214 · Security	400.00	0.00	369.00	92.25%	31.00
Total 60210 · Building Expenses	14,001.00	1,011.36	13,019.01	92.99%	981.99
60220 · Computer & Equipment Maint.					
60221 · Computer Systems	32,000.00	1,979.21	26,550.43	82.97%	5,449.57
60222 · Office Equipment	875.00	71.09	741.63	84.76%	133.37
Total 60220 · Computer & Equipment Maint.	32,875.00	2,050.30	27,292.06	83.02%	5,582.94
60230 · Office Expense	7,500.00	593.55	7,096.48	94.62%	403.52
60240 · Postage and Delivery	21,450.00	929.36	21,425.56	99.89%	24.44
60250 · Printing	8,500.00	254.85	8,038.37	94.57%	461.63
60255 · Meetings & Conferences	100.00	0.00	50.00	50.00%	50.00
60260 · Publishing	1,050.00	0.00	712.00	67.81%	338.00
60270 · Telephone & Internet	4,250.00	232.19	3,023.82	71.15%	1,226.18
60430 · Insurance					
60431 · General Liability	31,903.00	2,616.92	31,848.32	99.83%	54.68
60432 · Property	14,702.00	1,199.24	14,701.60	100.00%	0.40
Total 60430 · Insurance	46,605.00	3,816.16	46,549.92	99.88%	55.08
60500 · Water Memberships					
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
Total 60500 · Water Memberships	44,130.00	0.00	43,573.00	98.74%	557.00
60550 · Permits & Fees	55,000.00	530.00	46,961.45	85.38%	8,038.55
60555 · Subscriptions & Licensing	2,120.00	103.00	1,604.00	75.66%	516.00
60560 · Elections	0.00	0.00	0.00	0.00%	0.00
60565 · Uncollectible Accounts	5,113.00	0.00	5,112.51	99.99%	0.49
60570 · Other Operating Expenses	500.00	0.00	0.00	0.00%	500.00
Total 60200 · Administration	258,944.00	10,097.67	234,768.10	90.66%	24,175.90

Rio Linda Elverta Community Water District
Unaudited Operating Profit & Loss Budget Performance
June 2024

	<u>Annual Budget</u>	<u>Jun 24</u>	<u>YTD Jul 23-Jun 24</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
64000 · Conservation					
64001 · Community Outreach	500.00	0.00	333.84	66.77%	166.16
Total 64000 · Conservation	<u>500.00</u>	<u>0.00</u>	<u>333.84</u>	<u>0.67</u>	<u>166.16</u>
65000 · Field Operations					
65100 · Other Field Operations					
65110 · Back Flow Testing	3,000.00	0.00	1,264.58	42.15%	1,735.42
65120 · Construction Equip Maintenance	10,100.00	493.69	10,040.58	99.41%	59.42
65130 · Field Communication	3,400.00	246.06	2,803.10	82.44%	596.90
65140 · Field IT	35,000.00	2,121.08	28,771.40	82.20%	6,228.60
65150 · Laboratory Services	43,337.00	29,216.50	43,337.00	100.00%	0.00
65160 · Safety Equipment	6,000.00	1,333.43	1,618.84	26.98%	4,381.16
65170 · Shop Supplies	8,000.00	6.99	7,090.55	88.63%	909.45
Total 65100 · Other Field Operations	<u>108,837.00</u>	<u>33,417.75</u>	<u>94,926.05</u>	<u>87.22%</u>	<u>13,910.95</u>
65200 · Treatment	35,000.00	3,451.20	30,287.71	86.54%	4,712.29
65300 · Pumping					
65310 · Maintenance	25,000.00	29.08	18,706.72	74.83%	6,293.28
65320 · Electricity & Fuel	260,000.00	45,689.94	249,902.59	96.12%	10,097.41
Total 65300 · Pumping	<u>285,000.00</u>	<u>45,719.02</u>	<u>268,609.31</u>	<u>94.25%</u>	<u>16,390.69</u>
65400 · Transmission & Distribution					
65410 · Distribution Supplies	50,000.00	-12,526.35	24,978.61	49.96%	25,021.39
65430 · Tank Maintenance	6,500.00	0.00	0.00	0.00%	6,500.00
65440 · Contract Repairs	70,000.00	0.00	59,281.73	84.69%	10,718.27
65450 · Valve Replacements	11,900.00	0.00	0.00	0.00%	11,900.00
65460 · Paving Repairs	8,563.00	0.00	0.00	0.00%	8,563.00
Total 65400 · Transmission & Distribution	<u>146,963.00</u>	<u>-12,526.35</u>	<u>84,260.34</u>	<u>57.33%</u>	<u>62,702.66</u>
65500 · Transportation					
65510 · Fuel	18,000.00	1,195.14	16,090.39	89.39%	1,909.61
65520 · Maintenance	8,100.00	3,826.42	8,074.97	99.69%	25.03
Total 65500 · Transportation	<u>26,100.00</u>	<u>5,021.56</u>	<u>24,165.36</u>	<u>92.59%</u>	<u>1,934.64</u>
Total 65000 · Field Operations	<u>601,900.00</u>	<u>75,083.18</u>	<u>502,248.77</u>	<u>83.44%</u>	<u>99,651.23</u>
Total 60000 · Operating Expenses	<u>2,348,212.00</u>	<u>261,803.16</u>	<u>2,131,475.29</u>	<u>90.77%</u>	<u>216,736.71</u>
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	156,908.00	0.00	156,908.00	100.00%	0.00
69110 · Interest	44,087.00	-809.00	43,277.65	98.16%	809.35
Total 69100 · Revenue Bond	<u>200,995.00</u>	<u>-809.00</u>	<u>200,185.65</u>	<u>99.60%</u>	<u>809.35</u>
69125 · AMI Meter Loan					
69130 · Principle	139,741.00	0.00	139,726.82	99.99%	14.18
69135 · Interest	3,972.00	-14.37	3,947.11	99.37%	24.89
Total 69125 · AMI Meter Loan	<u>143,713.00</u>	<u>-14.37</u>	<u>143,673.93</u>	<u>99.97%</u>	<u>39.07</u>
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	30,000.00	30,000.00	100.00%	0.00
69210 · Interest	1,628.00	1,628.00	1,628.00	100.00%	0.00
Total 69100 · PERS ADP Loan	<u>31,628.00</u>	<u>31,628.00</u>	<u>31,628.00</u>	<u>100.00%</u>	<u>0.00</u>
Total 69010 · Debt Service	<u>376,336.00</u>	<u>30,804.63</u>	<u>375,487.58</u>	<u>99.78%</u>	<u>848.42</u>
69400 · Other Non-Operating Expense	2,300.00	0.00	1,430.00	62.17%	870.00
Total 69000 · Non-Operating Expenses	<u>378,636.00</u>	<u>30,804.63</u>	<u>376,917.58</u>	<u>99.55%</u>	<u>1,718.42</u>
Total Expense	<u>2,726,848.00</u>	<u>292,607.79</u>	<u>2,508,392.87</u>	<u>91.99%</u>	<u>218,455.13</u>
Net Ordinary Income	<u>537,787.00</u>	<u>201,942.13</u>	<u>754,154.24</u>		
Net Income	<u>537,787.00</u>	<u>156.00</u>	<u>754,154.24</u>		

Accrual Basis

Rio Linda Elverta Community Water District
UNAUDITED CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2023-24
 As of June 30, 2024

	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
FUNDING SOURCES								
Fund Transfers								
Operating Fund Transfers In	611,800.00	611,800.00	-	-	-	-	-	-
CIP Fund Intrafund Transfers	(362,644.00)	-	10,000.00	10,000.00	352,644.00	352,644.00	-	-
PERS ADP Loan Payment								
Principle					30,000.00	30,000.00	-	-
Interest					1,628.00	1,628.00	-	-
Investment Revenue	85.00	119.17	-	-	175.00	3,714.53	-	-
PROJECTS								
A · WATER SUPPLY								
A-1 · Miscellaneous Pump Replacements	40,000.00	-						
Total A · WATER SUPPLY	40,000.00	-	-	-	-	-	-	-
B · WATER DISTRIBUTION								
B-1 · Service Replacements	30,000.00	-	-	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	72,974.00	-	-	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	-	-	366,000.00	359,313.00	-	-
B-5 · Cathodic Protection Replacement - L Street Tanks	45,000.00	28,928.96						
B-6 · Raising/Lowering Valve Covers	40,000.00	-						
B-7 · Well 15 Cr6 Treatment-Design	-	-	-	-	-	-	75,000.00	4,889.80
Total B · WATER DISTRIBUTION	240,000.00	101,902.96	-	-	366,000.00	359,313.00	75,000.00	4,889.80
M · GENERAL PLANT ASSETS								
M-1 · Server Replacement	24,000.00	14,479.15	-	-	-	-	-	-
Total M · GENERAL PLANT ASSETS	24,000.00	14,479.15	-	-	-	-	-	-
TOTAL BUDGETED PROJECT EXPENDITURES	304,000.00	116,382.11	-	-	366,000.00	359,313.00	75,000.00	4,889.80

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Capacity Revenue Profit & Loss Budget Performance
April - June 2024

	<u>Annual Budget</u>	<u>Apr-Jun 24 Current QTR</u>	<u>Jul 23-Jun 24 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	10,000.00	9,808.62	31,891.50	318.92%	-21,891.50
	<u>10,000.00</u>	<u>9,808.62</u>	<u>31,891.50</u>	<u>318.92%</u>	<u>-21,891.50</u>
44100 · Capacity Fee Revenue	200,000.00	0.00	219,937.59	109.97%	-19,937.59
Total Income	<u>210,000.00</u>	<u>9,808.62</u>	<u>251,829.09</u>	<u>119.92%</u>	<u>-41,829.09</u>
Gross Income	<u>210,000.00</u>	<u>9,808.62</u>	<u>251,829.09</u>	119.92%	-41,829.09
Net Income	<u><u>210,000.00</u></u>	<u><u>9,808.62</u></u>	<u><u>251,829.09</u></u>		

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Surcharge 1 Profit & Loss Budget Performance
April - June 2024

	<u>Annual Budget</u>	<u>Apr-Jun 24 Current QTR</u>	<u>Jul 23-Jun 24 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41111 · Dividend Revenue	0.00	963.66	2,625.58	100.0%	-2,625.58
41112 · Interest Revenue	1,000.00	7,520.68	29,652.30	2,965.23%	-28,652.30
41113 · Market Value Adjustment	0.00	2,882.08	13,267.49	100.0%	-13,267.49
	<u>1,000.00</u>	<u>11,366.42</u>	<u>45,545.37</u>	<u>4,554.54%</u>	<u>-44,545.37</u>
43010 · Surcharge 1 Revenue	<u>532,380.00</u>	<u>148,846.36</u>	<u>530,408.73</u>	<u>99.63%</u>	<u>1,971.27</u>
Total Income	<u>533,380.00</u>	<u>160,212.78</u>	<u>575,954.10</u>	<u>107.98%</u>	<u>-42,574.10</u>
Gross Income	533,380.00	160,212.78	575,954.10	107.98%	-42,574.10
Expense					
69150 · Surcharge 1 Loan					
69155 · Principle	389,231.00	195,858.08	389,230.64	100.0%	0.36
69160 · Interest	72,124.00	34,819.24	72,124.00	100.0%	0.00
69170 · Admin Fees	2,300.00	614.31	2,146.16	93.31%	153.84
Total 69150 · Surcharge 1 Loan	<u>463,655.00</u>	<u>231,291.63</u>	<u>463,500.80</u>	<u>99.97%</u>	<u>154.20</u>
Total Expense	<u>463,655.00</u>	<u>231,291.63</u>	<u>463,500.80</u>		
Net Income	<u><u>69,725.00</u></u>	<u><u>-71,078.85</u></u>	<u><u>112,453.30</u></u>		

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Surcharge 2 Profit & Loss Budget Performance
April - June 2024

	<u>Annual Budget</u>	<u>Apr-Jun 24 Current QTR</u>	<u>Jul 23-Jun 24 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	100.00	23.14	93.98	93.98%	6.02
	<u>100.00</u>	<u>23.14</u>	<u>93.98</u>	<u>93.98%</u>	<u>6.02</u>
43050 · Surcharge 2 Revenue	442,716.00	123,783.25	441,083.50	99.63%	1,632.50
Total Income	<u>442,816.00</u>	<u>123,806.39</u>	<u>441,177.48</u>	<u>99.63%</u>	<u>1,638.52</u>
Gross Income	442,816.00	123,806.39	441,177.48	99.63%	1,638.52
Expense					
69175 · Surcharge 2 Loan					
69180 · Principle	240,000.00	0.00	240,000.00	100.0%	0.00
69185 · Interest	74,293.00	0.00	74,293.33	100.0%	-0.33
Total 69175 · Surcharge 2 Loan	<u>314,293.00</u>	<u>0.00</u>	<u>314,293.33</u>	<u>100.0%</u>	<u>-0.33</u>
Total Expense	<u>314,293.00</u>	<u>0.00</u>	<u>314,293.33</u>		
Net Income	<u><u>128,523.00</u></u>	<u><u>123,806.39</u></u>	<u><u>126,884.15</u></u>		