Agenda
Rio Linda / Elverta Community Water District
Executive Committee

November 9, 2026 @ 6:00 P.M.

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC

VISITORS / DEPOT CENTER
6730 FRONT STREET
RIO LINDA, CA 95673

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. Public Works Projects Update (Contract District Engineer)
2. Discuss Expenditures for September 2026
3. Discuss Financial Reports for September 2026

Directors' and General Manager Comments:

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: November 9, 2026

Subject: General Status Update from the Contract 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. Hexavalent Chromium Compliance Planning: Wells 2A and 10
2. New Well Feasibility Study at Well 15 Site
3. SSWD Intertie Agreement
4. 2025/2026 FY CIP Valve Replacement Project
5. 2026/2027 FY CIP Project
6. 2025 UWMP
7. 2027 Urban Water Use Objective Annual Report
8. Water Meter Replacement Program
9. Development Review: Q Street
10. District Office Roof

Conclusion:

I recommend the Executive Committee receive the status report from the Contract District Engineer. Then, if necessary and appropriate, forward an item(s) onto the November 30, 2026 Board of Directors Meeting agenda with recommendations as necessary.

Executive Committee
Agenda Item: 2

Date: November 9, 2026

Subject: September 2026 Expenditure Report

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Executive Committee should review the Expenditures of the District for the month of September 2026, then forward the report onto the upcoming 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
September 2026

EFT's and Checks

Date	Num	Name	Memo	Amount
09/03/2026	EFT	QuickBooks Payroll Service	For PP Ending 08/29/26 Pay date 09/03/26	15,130.09
09/09/2026	EFT	CalPERS	For PP Ending 08/01/26 Pay date 08/06/26	2,725.49
09/09/2026	EFT	CalPERS	For PP Ending 08/01/26 Pay date 08/06/26	557.16
09/09/2026	EFT	Internal Revenue Service	Employment Taxes	5,497.82
09/09/2026	EFT	Employment Development	Employment Taxes	1,097.76
09/09/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,931.95
09/09/2026	EFT	Customer	Final Bill Refund	93.03
09/09/2026	EFT	ABS Direct	Printing/Postage	254.70
09/09/2026	EFT	ACWA/JPIA Powers Insurance Authority	EAP Insurance	17.36
09/09/2026	EFT	Adept Solutions	Monthly Computer Maintenance & Repair	1,605.40
09/09/2026	EFT	Affordable Heating & Air	Building Maintenance	475.00
09/09/2026	EFT	BSK Associates	Lab Fees	1,316.52
09/09/2026	EFT	Buckmaster Office Solutions	Printing	207.77
09/09/2026	EFT	CalPERS	Social Security Admin Fee	70.00
09/09/2026	EFT	Cater, Doug	Backflow Certified Testing	1,250.00
09/09/2026	EFT	Comcast	Telephone-Landline	133.29
09/09/2026	EFT	CoreLogic Solutions	Subscription	109.27
09/09/2026	EFT	Direct Hit Pest Control	Building Maintenance	95.00
09/09/2026	EFT	Felix and Associates LLC	Interim General Manager Contract	9,230.76
09/09/2026	EFT	ICONIX Waterworks	Distribution Supplies	3,401.32
09/09/2026	EFT	Liebert Cassidy Whitmore	Legal - Personnel August	3,654.50
09/09/2026	EFT	Pacific Shredding	Office Expense	50.40
09/09/2026	EFT	PG&E	Utilities	58.37
09/09/2026	EFT	Ramos Oil Inc.	Transportation Fuel	755.00
09/09/2026	EFT	Republic Services	Utilities	250.62
09/09/2026	EFT	Rio Linda Hardware	Shop Supplies	351.99
09/09/2026	EFT	RW Trucking	Distribution Supplies	863.12
09/09/2026	EFT	Sacramento County Utilities	Utilities	148.70
09/09/2026	EFT	SMUD	Utilities	33,967.65
09/09/2026	EFT	UniFirst Corporation	Uniforms	609.00
09/09/2026	EFT	Vanguard Cleaning Systems	Janitorial	195.00
09/09/2026	EFT	Vasquez Engineering	Engineering	6,375.00
09/09/2026	EFT	Verizon Business	Internet	45.02
09/09/2026	EFT	Vulcan Materials	Distribution Supplies	739.30
09/09/2026	EFT	West Coast Energy Systems	Pumping Maintenance	2,185.27
09/09/2026	EFT	Ferguson Waterworks	Capital Improvement - Meter Replacements	44,566.24
09/09/2026	EFT	Provost & Pritchard	Capital Improvement - Cr6 Mitigation	1,121.25
09/09/2026	EFT	Vasquez Engineering	Capital Improvement - Urban Water Management Plan	1,750.00
09/09/2026	EFT	Water Works Engineers	Capital Improvement - Urban Water Management Plan	4,904.00
09/16/2026	EFT	QuickBooks Payroll Service	For PP Ending 09/12/26 Pay date 9/17/26	14,099.14
09/17/2026	EFT	Internal Revenue Service	Employment Taxes	5,029.28

Rio Linda Elverta Community Water District
Expenditure Report
September 2026

09/17/2026	EFT	Employment Development	Employment Taxes	964.95
09/17/2026	EFT	CalPERS	For PP Ending 08/15/26 Pay date 8/20/26	2,725.49
09/17/2026	EFT	CalPERS	For PP Ending 08/15/26 Pay date 8/20/26	557.16
09/17/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,949.61
09/23/2026	EFT	Wageworks	FSA Administration Fee	86.75
09/28/2026	3606	Void	Void	0.00
09/28/2026	3607	Sacramento County Clerk Recorder	Lien Fees	20.00
09/28/2026	EFT	Customer	Final Bill Refund	100.00
09/28/2026	EFT	ABS Direct	Printing/Postage	150.95
09/28/2026	EFT	Buckmaster Office	Printing	297.53
09/28/2026	EFT	Cater, Doug	Backflow Certified Testing	1,650.00
09/28/2026	EFT	Chacon, Socoro	Notary Services	40.00
09/28/2026	EFT	Columbia Bank Credit Card	August 2026	5,211.93
09/28/2026	EFT	GW Demolition	Contract Services	7,000.00
09/28/2026	EFT	Kaiser Permanente	Health Insurance	2,832.00
09/28/2026	EFT	Kronick, Moskovitz & Tiedemann	Legal - August 2026	1,916.59
09/28/2026	EFT	O Reilly Auto	Transportation Maintenance	21.11
09/28/2026	EFT	Principal	Dental & Vision Insurance	1,563.61
09/28/2026	EFT	Ramos Oil Inc.	Transportation Fuel	647.45
09/28/2026	EFT	RDO Equipment	Construction Equipment Maintenance	53.95
09/28/2026	EFT	Rio Linda Elverta Parks District	Meeting Fee - September	175.00
09/28/2026	EFT	Sierra Chemical Company	Treatment	1,626.24
09/28/2026	EFT	Thrasher Bros	Transportation Maintenance	432.01
09/28/2026	EFT	USA Bluebook	Treatment-Chlorine Tabs	1,154.56
09/28/2026	EFT	Verizon Connect	Field IT	63.80
09/28/2026	EFT	Verizon Business	Internet	45.02
09/28/2026	EFT	Verizon Wireless	Field Communication	733.21
09/28/2026	EFT	Voyager	Fuel	48.57
09/28/2026	EFT	Western Health	Health Insurance	9,298.82
09/28/2026	EFT	Water Works Engineers	Capital Improvement - Urban Water Management Plan	8,257.00
09/30/2026	EFT	QuickBooks Payroll Service	For PP Ending 09/26/26 Pay date10/1/26	14,045.43
Total 10020 · Operating Account Budgeted Expenditures				**230,587.28**

Board Member Compensation

Date	Meeting Date	Name	Memo	Amount
09/17/2026	09/09/2026	Jason Green	RLECWD Board Meeting	100.00
Total Credit Card Expenditures				**100.00**

Credit Card Transactions

Date	Num	Name	Memo	Amount
08/05/2026	CC	Rio Linda Gas & Mart	Transportation Fuel	171.52
08/06/2026	CC	Staples	Office Expense	244.85
08/06/2026	CC	Home Depot	Shop Supplies	112.06

Rio Linda Elverta Community Water District
Expenditure Report
September 2026

08/13/2026	CC	Zoom Video Communications	Computer Systems - Zoom monthly subscription	16.99
08/13/2026	CC	Messinger Publishing Group	Publishing-Ad for Public Hearing	364.50
08/14/2026	CC	Safety Unlimited	Safety Equipment	263.57
08/19/2026	CC	Express Tires	Transportation Maintenance	50.00
08/19/2026	CC	RDO Equipment	Construction Equipment Maintenance	450.91
08/20/2026	CC	Rio Linda Gas & Mart	Transportation Fuel	135.18
08/20/2026	CC	Future Ford	Transportation Maintenance	1,955.13
08/21/2026	CC	Future Ford	Transportation Maintenance	1,334.11
08/21/2026	CC	Crexendo Business Solutions	Telephone	80.47
08/23/2026	CC	Intuit	Payroll Service Fee	29.50
08/28/2026	CC	USPS	Postage	3.14
Total Credit Card Expenditures				**5,211.93**

Employee Paid Pass-throughs

Date	Num	Name	Memo	Amount
09/03/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
09/09/2026	EFT	Teamsters	Union Dues	561.00
09/15/2026	EFT	AFLAC	Employee Funded Premiums	401.94
09/17/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
09/30/2026	EFT	WageWorks	FSA Expenditures - Employee Funded	520.29
Total 10020 · Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs				**2,147.23**

Other Expenditures
Transfers

Date	Num	Memo	Account	Amount
09/09/2026	Transfer	CIP Checks Written from Operating Account	10480 · Capital Improvement: General	(51,220.24)
09/09/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	51,220.24
09/09/2026	Transfer	Monthly Debt Service Transfer	10020 · Operating Fund	(17,000.00)
09/09/2026	Transfer	Monthly Debt Service Transfer	10350 · Umpqua Bank Debt Service	17,000.00
09/09/2026	Transfer	Monthly CIP Transfer	10020 · Operating Fund	(54,092.00)
09/09/2026	Transfer	Monthly CIP Transfer	10480 · General	54,092.00
09/09/2026	Transfer	CIP Checks Written from Operating Account	10481 · Cr6 Mitigation	(1,121.25)
09/09/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	1,121.25
09/28/2026	Transfer	CIP Checks Written from Operating Account	10480 · Capital Improvement: General	(8,257.00)
09/25/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	8,257.00
09/28/2026	Transfer	Insurance Payment for Hydrant Damage	10020 · Operating Fund	(11,687.53)
09/28/2026	Transfer	Insurance Payment for Hydrant Damage	10480 · Capital Improvement: General	11,687.53

Executive Committee
Agenda Item: 3

Date: November 9, 2026

Subject: September 2026 Financial Statements

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Executive Committee should review the Financial Reports of the District for the month of September 2026, then forward the report onto the upcoming 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, 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 September 30, 2026

ASSETS	
Current Assets	
100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund	1,216,843.24
Total 10000 · Operating Account	1,216,843.24
10475 · Capital Improvement	
10480 · General	482,535.86
10485 · Vehicle Replacement Reserve	57,948.49
Total 10450 · Capital Improvement	540,484.35
Total 100 · Non-Restricted Cash & Cash Equivalents	**1,757,327.59**
102 · Restricted Assets	
102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	563,544.49
10300 · Surcharge 1 Account	1,202,402.05
10350 · Revenue Bond	93,634.31
10380 · Surcharge 2 Account	864,062.57
Total 102.2 · Restricted for Debt Service	2,723,643.42
102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	464,146.53
10481 · Available Funding Cr6 Projects #2	435,528.50
10491 · Future Capital Imp Projects	2,695,730.59
10492 · Cr6 Settlement	4,293,832.34
10600 · LAIF Account - Capacity Fees	1,072,714.44
10650 · Operating Reserve Fund	340,066.94
Total 102.4 · Restricted Other Purposes	9,302,019.34
Total 102 · Restricted Assets	**12,025,662.76**
Accounts Receivable	4,341.74
Other Current Assets	
12000 · Water Utility Receivable	939,021.75
12200 · Accrued Revenue	0.00
12250 · Accrued Interest Receivable	5,694.00
16000 · Prepaid Expense	119,402.67
16075 · OPEB GASB 75	76,906.00
Total Other Current Assets	1,141,024.42
Total Current Assets	14,928,356.51
Capital Assets	
17000 · General Plant Assets	670,138.83
17100 · Water System Facilites	26,112,260.60
17300 · Intangible Assets	383,083.42
17500 · Accum Depreciation & Amort	-13,283,955.74
18000 · Construction in Progress	378,142.58
18100 · Land	576,672.45
Total Capital Assets	14,836,342.14
Other Assets	
18500 · ADP CalPERS Receivable	350,000.00
19000 · Deferred Outflows	690,530.00
19900 · Suspense Account	0.00
Total Other Assets	1,040,530.00
TOTAL ASSETS	**30,805,228.65**

Rio Linda Elverta Community Water District
Unaudited Balance Sheet
As of September 30, 2026

LIABILITIES & NET POSTION	
Liabilities	
Current Liabilities	
Accounts Payable	83,411.19
Other Current Liabilities	973,634.75
Total Current Liabilities	1,057,045.94
Long Term Liabilities	
23500 · Lease Buy-Back	361,012.27
25000 · Surcharge 1 Loan	1,495,380.93
25050 · Surcharge 2 Loan	1,315,040.16
26000 · Water Rev Refunding	843,851.00
26500 · ADP CalPERS Loan	320,000.00
29000 · Net Pension Liability	1,239,230.00
29500 · Deferred Inflows-Pension	223,776.00
29600 · Deferred Inflows-OPEB	56,859.00
Total Long Term Liabilities	5,855,149.36
Total Liabilities	6,912,195.30
Net Position	
31500 · Invested in Capital Assets, Net	10,998,838.46
31800 · Restricted for OPEB Asset	76,906.00
32000 · Restricted for Debt Service	705,225.24
38000 · Unrestricted	11,674,522.16
Net Revenue	437,541.49
Total Net Position	23,893,033.35
TOTAL LIABILITIES & NET POSTION	**30,805,228.65**

Operating Profit & Loss Budget Performance
September 2026

	Annual Budget	Sep 26	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
Ordinary Income/Expense					
Income					
40000 · Operating Revenue					
40100 · Water Sales					
40101 · Basic Service Charge	1,248,294.00	209,460.87	284,317.18	22.78%	963,976.82
40102 · Usage Charge	2,001,237.00	563,355.54	727,461.64	36.35%	1,273,775.36
40105 · Backflow Charge	32,300.00	5,509.23	7,301.59	22.61%	24,998.41
40106 · Fire Prevention	26,600.00	4,701.87	6,546.77	24.61%	20,053.23
40110 · Bi-Monthly Accrual	0.00	-150,000.00	0.00	0.00%	0.00
Total 40100 · Water Sales	3,308,431.00	633,027.51	1,025,627.18	31.00%	2,282,803.82
40200 · Water Services					
40201 · Application Fees	6,500.00	500.00	1,444.00	22.22%	5,056.00
40202 · Delinquency	70,000.00	2,235.00	11,695.68	16.71%	58,304.32
40209 · Misc. Charges	7,000.00	129.97	1,325.97	18.94%	5,674.03
Total 40200 · Water Services	83,500.00	2,864.97	14,465.65	17.32%	69,034.35
40300 · Other Water Service Fees					
40301 · New Construction QC	5,000.00	0.00	600.00	12.00%	4,400.00
40302 · Service Connection Fees	5,000.00	5,600.00	5,600.00	112.00%	-600.00
40304 · Other Operating Revenue	6,000.00	0.00	2,243.75	37.40%	3,756.25
Total 40300 · Other Water Service Fees	16,000.00	5,600.00	8,443.75	52.77%	7,556.25
Total 40000 · Operating Revenue	3,407,931.00	641,492.48	1,048,536.58	30.77%	2,359,394.42
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.52	10.38	29.66%	24.62
Total 41110 · Investment Revenue	35.00	3.52	10.38	29.66%	24.62
41120 · Property Tax	147,000.00	0.00	2,793.17	1.90%	144,206.83
41140 · Other Non-Operating Revenue	0.00	0.00	11,687.53	100.00%	-11,687.53
Total 41000 · Nonoperating Revenue	147,035.00	3.52	14,491.08	9.86%	132,543.92
Total Operating & Non-Operating Revenue	3,554,966.00	641,496.00	1,063,027.66	29.90%	2,491,938.34
Expense					
60000 · Operating Expenses					
60010 · Professional Fees					
60011 · General Counsel-Legal	350,000.00	1,916.59	14,951.14	4.27%	335,048.86
60012 · Auditor Fees	28,600.00	0.00	0.00	0.00%	28,600.00
60013 · Engineering Services	84,000.00	6,375.00	16,625.00	19.79%	67,375.00
60015 · Other Professional Fees	220,000.00	27,692.28	44,553.08	20.25%	175,446.92
Total 60010 · Professional Fees	682,600.00	35,983.87	76,129.22	11.15%	606,470.78
60100 · Personnel Services					
60110 · Salaries & Wages					
60111 · Salary - General Manager	0.00	0.00	0.00	0.00%	0.00
60112 · Staff Regular Wages	743,600.00	44,799.95	136,789.36	18.40%	606,810.64
60114 · Staff Standby Pay	20,800.00	1,600.00	4,675.00	22.48%	16,125.00
60115 · Staff Overtime Pay	12,000.00	265.67	1,366.56	11.39%	10,633.44
Total 60110 · Salaries & Wages	776,400.00	46,665.62	142,830.92	18.40%	633,569.08
60150 · Employee Benefits & Expense					
60151 · PERS Retirement	167,020.00	12,305.36	36,776.08	22.02%	130,243.92
60152 · Workers Compensation	14,000.00	598.87	1,964.85	14.04%	12,035.15
60153 · Group Insurance	255,776.00	13,165.95	39,497.85	15.44%	216,278.15
60154 · Retirees Insurance	6,300.00	0.00	1,575.00	25.00%	4,725.00
60155 · Staff Training	5,000.00	0.00	285.00	5.70%	4,715.00
60157 · Uniforms	10,000.00	613.25	1,922.95	19.23%	8,077.05
60158 · Payroll Taxes	60,040.00	3,555.05	10,980.53	18.29%	49,059.47
60159 · Payroll Service	2,000.00	95.05	275.15	13.76%	1,724.85
60160 · 457 Employer Contribution	17,225.00	1,079.25	3,226.16	18.73%	13,998.84
Total 60150 · Employee Benefits & Exp	537,361.00	31,412.78	96,503.57	17.96%	440,857.43
Total 60100 · Personnel Services	1,313,761.00	78,078.40	239,334.49	18.22%	1,074,426.51

Operating Profit & Loss Budget Performance
September 2026

	Annual Budget	Sep 26	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
60200 · Administration					
60205 · Bank & Merchant Fees	1,850.00	148.59	434.08	23.46%	1,415.92
60207 · Board Meeting Fee	13,900.00	275.00	1,975.00	14.21%	11,925.00
60210 · Building Expenses					
60211 · Office Utilities	7,500.00	864.97	1,994.22	26.59%	5,505.78
60212 · Janitorial	2,340.00	195.00	585.00	25.00%	1,755.00
60213 · Maintenance	2,500.00	1,183.00	1,278.00	51.12%	1,222.00
60214 · Security	500.00	0.00	117.00	23.40%	383.00
Total 60210 · Building Expenses	12,840.00	2,242.97	3,974.22	30.95%	8,865.78
60220 · Computer & Equipment Maint.					
60221 · Computer Systems	40,000.00	2,337.39	7,012.17	17.53%	32,987.83
60222 · Office Equipment	1,345.00	297.53	646.11	48.04%	698.89
Total 60220 · Computer & Equipment Maint.	41,345.00	2,634.92	7,658.28	18.52%	33,686.72
60230 · Office Expense	10,500.00	538.58	1,121.89	10.69%	9,378.11
60240 · Postage and Delivery	32,000.00	275.43	4,344.98	13.58%	27,655.02
60250 · Printing	15,000.00	150.95	2,371.86	15.81%	12,628.14
60255 · Meetings & Conferences	1,000.00	0.00	0.00	0.00%	1,000.00
60260 · Publishing	1,500.00	344.25	708.75	47.25%	791.25
60270 · Telephone & Internet	3,500.00	259.83	777.39	22.21%	2,722.61
60430 · Insurance					
60431 · General Liability	43,500.00	3,231.34	9,693.96	22.29%	33,806.04
60432 · Property	22,000.00	1,697.62	5,092.86	23.15%	16,907.14
Total 60430 · Insurance	65,500.00	4,928.96	14,786.82	22.58%	50,713.18
60500 · Water Memberships					
60502 · Regional Water Authority	9,670.00	0.00	0.00	0.00%	9,670.00
60503 · SGA	37,278.00	0.00	36,723.00	98.51%	555.00
60504 · ACWA	14,138.00	13,600.00	13,600.00	96.20%	538.00
60507 · CRWA	1,745.00	0.00	1,745.00	100.00%	0.00
Total 60500 · Water Memberships	62,831.00	13,600.00	52,068.00	82.87%	10,763.00
60550 · Permits & Fees	55,000.00	60.00	3,856.00	7.01%	51,144.00
60555 · Subscriptions & Licensing	2,120.00	116.92	335.46	15.82%	1,784.54
60560 · Elections	18,000.00	0.00	0.00	0.00%	18,000.00
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
Total 60200 · Administration	340,386.00	25,576.40	94,412.73	27.74%	245,973.27

Operating Profit & Loss Budget Performance
September 2026

	Annual Budget	Sep 26	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
64000 · Conservation					
64001 · Community Outreach	500.00	0.00	0.00	0.00%	500.00
Total 64000 · Conservation	500.00	0.00	0.00	0.00%	500.00
65000 · Field Operations					
65100 · Other Field Operations					
65110 · Back Flow Testing	35,000.00	1,650.00	5,950.00	17.00%	29,050.00
65120 · Construction Equip Maintenance	21,500.00	53.95	696.35	3.24%	20,803.65
65130 · Field Communication	3,800.00	505.15	1,410.05	37.11%	2,389.95
65140 · Field IT	35,000.00	2,695.72	10,136.59	28.96%	24,863.41
65150 · Laboratory Services	35,000.00	4,924.22	6,819.94	19.49%	28,180.06
65160 · Safety Equipment	10,000.00	0.00	263.57	2.64%	9,736.43
65170 · Shop Supplies	10,000.00	462.25	1,150.19	11.50%	8,849.81
Total 65100 · Other Field Operations	150,300.00	10,291.29	26,426.69	17.58%	123,873.31
65200 · Treatment	30,000.00	5,522.64	17,314.74	57.72%	12,685.26
65300 · Pumping					
65310 · Maintenance	30,000.00	3,028.60	7,301.76	24.34%	22,698.24
65320 · Electricity & Fuel	285,000.00	33,587.26	76,190.99	26.73%	208,809.01
Total 65300 · Pumping	315,000.00	36,615.86	83,492.75	26.51%	231,507.25
65400 · Transmission & Distribution					
65410 · Distribution Supplies	65,000.00	892.92	11,000.74	16.92%	53,999.26
65430 · Tank Maintenance	1,000.00	0.00	0.00	0.00%	1,000.00
65440 · Contract Repairs	150,000.00	0.00	7,000.00	4.67%	143,000.00
65450 · Valve Replacements	60,000.00	0.00	0.00	0.00%	60,000.00
65460 · Paving Repairs	120,000.00	0.00	0.00	0.00%	120,000.00
Total 65400 · Transmission & Distribution	396,000.00	892.92	18,000.74	4.55%	377,999.26
65500 · Transportation					
65510 · Fuel	20,000.00	1,258.40	5,425.83	27.13%	14,574.17
65520 · Maintenance	15,000.00	453.12	5,860.19	39.07%	9,139.81
Total 65500 · Transportation	35,000.00	1,711.52	11,286.02	32.25%	23,713.98
Total 65000 · Field Operations	926,300.00	55,034.23	156,520.94	16.90%	769,779.06
Total 60000 · Operating Expenses	3,263,547.00	194,672.90	566,397.38	17.36%	2,697,149.62
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	173,609.00	0.00	0.00	0.00%	173,609.00
69110 · Interest	29,337.00	0.00	0.00	0.00%	29,337.00
Total 69100 · Revenue Bond	202,946.00	0.00	0.00	0.00%	202,946.00
69200 · PERS ADP Loan					
69205 · Principle	35,000.00	0.00	0.00	0.00%	35,000.00
69210 · Interest	1,295.00	0.00	0.00	0.00%	1,295.00
Total 69100 · PERS ADP Loan	36,295.00	0.00	0.00	0.00%	36,295.00
Total 69010 · Debt Service	239,241.00	0.00	0.00	0.00%	239,241.00
69400 · Other Non-Operating Expense	2,300.00	0.00	0.00	0.00%	2,300.00
Total 69000 · Non-Operating Expenses	241,541.00	0.00	0.00	0.00%	241,541.00
Total Operating & Non-Operating Expense	3,505,088.00	194,672.90	566,397.38	16.16%	2,938,690.62
Net Revenue	**49,878.00**	**446,823.10**	**496,630.28**		

RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
UNAUDITED CAPITAL BUDGET 2025-2026
September 2026

Description	Annual Budget	Sep 26	YTD Jul -Sep 26	% of Annual Budget	YTD Budget Balance
Well 15 Cr6 Treatment Design and CEQA	90,420.00	0.00	1,121.25	1.24%	89,298.75
District Office Roof	40,000.00	0.00	0.00	0.00%	40,000.00
Vacuum Trailer Replacement	140,000.00	0.00	136,666.81	97.62%	3,333.19
2025 Urban Water Management Plan	65,000.00	1,750.00	16,536.00	25.44%	48,464.00
Total Continued Ongoing Projects	**335,420.00**	**1,750.00**	**154,324.06**	**46.01%**	**181,095.94**
Annual Hydrant Replacement Program	150,000.00	0.00	17,848.50	11.90%	132,151.50
Annual Miscellaneous Pump Replacements	100,000.00	0.00	69,996.63	70.00%	30,003.37
Annual Meter Replacements	190,000.00	0.00	103,527.00	54.49%	86,473.00
Annual Pipeline Replacement	422,534.00	0.00	0.00	0.00%	422,534.00
Total New Annual Projects	**862,534.00**	**0.00**	**191,372.13**	**22.19%**	**671,161.87**
Maintenance Equipment & Tools: Diaphragm Pumps	7,000.00	0.00	0.00	0.00%	7,000.00
Maintenance Equipment & Tools: Diffusers	10,000.00	0.00	0.00	0.00%	10,000.00
Maintenance Equipment & Tools: Flow Tester/Diffusers	10,500.00	0.00	0.00	0.00%	10,500.00
Maintenance Equipment & Tools: Light Trailer	6,000.00	0.00	0.00	0.00%	6,000.00
Transportation Equipment: Truck	50,000.00	0.00	0.00	0.00%	50,000.00
Water Treatment: Well 15 Cr6 Treatment	3,000,000.00	0.00	0.00	0.00%	3,000,000.00
Water Treatment: Well 10 Cr6 Treatment	2,250,000.00	0.00	0.00	0.00%	2,250,000.00
Water Treatment: Well 2A Cr6 Treatment	2,250,000.00	0.00	0.00	0.00%	2,250,000.00
Total New Projects	**7,583,500.00**	**0.00**	**0.00**	**0.00%**	**7,583,500.00**
Total	**$8,781,454.00**	**$1,750.00**	**$345,696.19**	**3.94%**	**$8,435,757.81**

Accrual Basis

Rio Linda Elverta Community Water District
Cr6 Settlement Profit & Loss Budget Performance
September 2026

	Annual Budget	Sep 26	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	54,000.00	9,615.25	29,599.68	54.81%	24,400.32
	54,000.00	9,615.25	29,599.68	54.81%	24,400.32
44110 · Other Non-Operating Revenue	0.00	0.00	0.00	0.0%	0.00
Total Income	54,000.00	9,615.25	29,599.68	54.81%	24,400.32
Gross Income	54,000.00	9,615.25	29,599.68	54.81%	24,400.32
Net Income	**54,000.00**	**9,615.25**	**29,599.68**		

NOTE:	Date	Amount
Beginning Balance	8/31/2026	4,284,217.09
Interest	9/30/2026	9,615.25
GL 10492 Cr6 Settlement	9/30/2026	4,293,832.34

Rio Linda Elverta Community Water District
Capacity Revenue Profit & Loss Budget Performance
July - September 2026

	Annual Budget	Jul-Sep 26 Current QTR	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	40,000.00	10,370.38	10,370.38	25.93%	29,629.62
	40,000.00	10,370.38	10,370.38	25.93%	29,629.62
44100 · Capacity Fee Revenue	50,000.00	18,237.58	18,237.58	36.48%	31,762.42
Total Income	90,000.00	28,607.96	28,607.96	31.79%	61,392.04
Gross Income	90,000.00	28,607.96	28,607.96	31.79%	61,392.04
Net Income	**90,000.00**	**28,607.96**	**28,607.96**		

Rio Linda Elverta Community Water District
Surcharge 1 Profit & Loss Budget Performance
July - September 2026

	Annual Budget	Jul-Sep 26 Current QTR	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41111 · Dividend Revenue	0.00	91.49	91.49	100.0%	-91.49
41112 · Interest Revenue	12,000.00	7,445.36	7,445.36	62.05%	4,554.64
41113 · Market Value Adjustment	0.00	-11,492.69	-11,492.69	100.0%	11,492.69
	12,000.00	-3,955.84	-3,955.84	-32.97%	15,955.84
43010 · Surcharge 1 Revenue	532,380.00	116,953.13	116,953.13	21.97%	415,426.87
Total Income	544,380.00	112,997.29	112,997.29	20.76%	431,382.71
Gross Income	544,380.00	112,997.29	112,997.29	20.76%	431,382.71
Expense					
69150 · Surcharge 1 Loan					
69155 · Principle	414,897.00	0.00	0.00	0.0%	414,897.00
69160 · Interest	46,458.00	0.00	0.00	0.0%	46,458.00
69170 · Admin Fees	2,300.00	570.36	570.36	24.8%	1,729.64
Total 69150 · Surcharge 1 Loan	463,655.00	570.36	570.36	0.12%	463,084.64
Total Expense	463,655.00	570.36	570.36		
Net Income	**80,725.00**	**112,426.93**	**112,426.93**		

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Surcharge 2 Profit & Loss Budget Performance
July - September 2026

	Annual Budget	Jul-Sep 26 Current QTR	Jul - Sept 26 YTD	% of Annual Budget	YTD Annual Budget Balance
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	100.00	32.33	32.33	32.33%	67.67
	100.00	32.33	32.33	32.33%	67.67
43050 · Surcharge 2 Revenue	442,716.00	97,255.79	97,255.79	21.97%	345,460.21
Total Income	442,816.00	97,288.12	97,288.12	21.97%	345,527.88
Gross Income	442,816.00	97,288.12	97,288.12	21.97%	345,527.88
Expense					
69175 · Surcharge 2 Loan					
69180 · Principle	265,000.00	0.00	0.00	0.0%	265,000.00
69185 · Interest	49,693.00	0.00	0.00	0.0%	49,693.00
Total 69175 · Surcharge 2 Loan	314,693.00	0.00	0.00	0.0%	314,693.00
Total Expense	314,693.00	0.00	0.00		
Net Income	**128,123.00**	**97,288.12**	**97,288.12**		