

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

May 8, 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 the Next Scheduled County Paving Evolution Requiring District Valve Box Lowering/Raising.
3. Discuss Options for Cathodic Protection System Replacement for Elevated Water Storage Tank.
4. Continue Discussing the Annual Doubtful Recovery Debt Declaration.
5. Discuss Updated Water Loss Submittal Due 7-1-2024.
6. Discuss Printing Additional Hardcopies of District Meeting Packets.
7. Discuss Expenditures for March.
8. Discuss Financial Reports for March.

Directors' and General Manager Comments:

X – Reminder About Changed Date for May 2024 Board Meeting.

Y – Reminder About Continued Board Member Disciplinary Hearing.

Z – District Policy 2.01.075, Attendance at Meetings.

Items Requested for Next Month's Committee Agenda:

Adjournment

Next Executive Committee meeting: Wednesday, June 12, 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: May 8, 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
3. Development: Gas Station, Convenient Store, & Pair of Fast-Food Restaurants at the northwest corner of West Elkhorn Boulevard and Marysville Boulevard, by Well 9.

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 May 20, 2024 Board of Directors Meeting agenda with recommendations as necessary.



**Executive Committee
Agenda Item: 2**

Date: May 8, 2024

Subject: Next Evolution of Sacramento County Paving Requiring Lowering/Raising Water Valve Boxes

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should engage staff in discussion regarding the next scheduled evolution of Sacramento County paving in the District’s service area. Then, provide direction to staff.

Current Background and Justification:

Sacramento County is preparing for another section of repaving on Elkhorn Blvd. The process entails lowering and subsequently raising water valve boxes in the county’s right of way.

In past iterations of this paving process, the District has determined the most efficient and cost-effective means of lowering and raising valve boxes is to contract directly with the repaving services provider engaged by the county. This eliminates mobilization costs and redundant traffic controls.

Contracting directly with the county’s contract service provider entails the Board finding of special circumstances exception to competitive selection process. Alternatively, should the Board decline to find special circumstances apply here, the District’s competitive selection process may need to be compressed to fit within the county’s schedule.

A draft professional services agreement for lowering/raising water valve boxes consequent to repaving is included as a document associated with this item.

Conclusion:

I recommend the Executive Committee engage staff in discussion, then forward this item onto the May 20th Board agenda with the Committee’s recommendation to find special circumstances applies to selection of the services provider.

RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT

PROJECT: Elkhorn Blvd. Water Valve Box Grade Adjustment

PROJECT NO. 2024-03

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is made and entered into this 20th day of May 2024, by and between the Rio Linda Elverta Community Water District, a county water district of the State of California (“District”) and United Pavement Maintenance, Inc., (“Contractor”) (each individually a “Party” and collectively the “Parties”). There are no other parties to this Agreement.

RECITALS

- A.** Contractor represents to District that it is a duly qualified and licensed firm experienced in providing Water Valve Box Grade Adjustment services.
- B.** In the judgment of District, it is necessary and desirable to employ the services of Contractor to perform Water Valve Box Grade Adjustment services.
- C.** Contractor has been selected as sufficiently qualified to perform Water Valve Box Grade Adjustment services to the District.
- D.** The specific services to be provided are described in **Exhibit 1** (“Services”). All compensation shall be based the terms provided in this Agreement.

NOW, THEREFORE, in consideration of the promises and covenants set forth below, the Parties agree as follows:

AGREEMENT

Section 1. Recitals. The recitals set forth above (“Recitals”) are true and correct and are hereby incorporated into and made part of this Agreement by this reference. In the event of any inconsistency between the Recitals and Sections 1 through 18 of this Agreement, Sections 1 through 18 shall prevail.

Section 2. Term. This Agreement shall commence on the Effective Date and terminate one calendar year thereafter (“Term”), unless the Parties mutually agree in writing to terminate the Agreement earlier or extend the Term pursuant to this Agreement.

Section 3. Effective Date. This Agreement shall only become effective once all of the Parties have executed the Agreement (the “Effective Date”). Contractor, however, shall not commence the performance of the Services until it has been given notice to proceed by District (“Notice to Proceed”).

Section 4. Work.

(a) *Services.* Subject to the terms and conditions set forth in this Agreement, Contractor shall perform the Services as described in **Exhibit 1**. services performed by the Contractor which are beyond the scope of **Exhibit 1** shall not receive additional compensation for the performance unless they are approved by District in writing.

(b) *Modification of Services.* Only the District's General Manager may authorize extra or changed work. Failure of Contractor to secure such written authorization for extra or changed work shall constitute a waiver of any and all rights to adjustment in the Agreement price or Agreement time due to such unauthorized work and thereafter Contractor shall be entitled to no compensation whatsoever for the performance of such work. Contractor further waives any and all right or remedy by way of restitution or quantum merit for any and all extra work performed without such express and prior written authorization of the General Manager.

Section 5. Time of Performance. Contractor warrants that it will commence performance of the Services within thirty (30) calendar days of the Notice to Proceed (or as described in **Exhibit 1**) and shall conform to normal and customary standards for services provided. The time of performance is a material term of this Agreement relied on by District in entering into this Agreement.

Section 6. Payment. District shall pay Contractor for all Services described in **Exhibit 1** and which are to be performed by Contractor.

District shall pay Contractor within thirty (30) days of Project completion, acceptance of the Services by District, and/or receipt of Contractor's invoice for the Services. All payments will be made in accordance with this Agreement.

Section 7. Representations of Contractor. District relies upon the following representations by Contractor in entering into this Agreement:

(a) *Standard of Care.* District has relied upon the professional ability and training of Contractor as a material inducement to enter into this Agreement. Contractor hereby represents that it is qualified to perform the Services as provided in **Exhibit 1** and that all of its services will be performed in accordance with the generally accepted contractor practices and standards, in compliance with all applicable federal, state and local laws.

(b) *Independent Contractor.* In performing the Services, Contractor shall act as an independent Contractor and shall have control of the work and the manner in which it is performed. Contractor is not to be considered an agent or employee of District, and is not entitled to participate in any pension plan, insurance, bonus, or similar benefits District provides its employees. In the event District exercises its right to terminate this Agreement, Contractor expressly agrees that it shall have no recourse or right of appeal under rules, regulations, ordinances, or laws applicable to employees. Nothing contained herein shall be construed as creating an employment, agency or partnership relationship between District and Contractor.

(c) *Authority.* Contractor represents that it possesses the necessary licenses, permits and approvals required to perform the Services or will obtain such licenses, permits or approvals prior to the time such licenses, permits or approvals are required. Contractor also represents that all sub-contractors are similarly licensed and qualified. Contractor shall, at Contractor's sole cost and expense, keep in effect or obtain at all times during the Term of this Agreement, any licenses, permits, and approvals which are legally required for Contractor to practice Contractor's profession at the time the Services are rendered including registration for public works projects with the Department of Industrial Relations.

(d) *No Conflict of Interest.* Contractor represents that no conflict of interest will be created under state or federal law by entering into or in carrying out this Agreement. Contractor further promises that in the performance of this Agreement, no person having such interest will be knowingly employed. If requested to do so by District, Contractor shall complete and file, and shall cause any person doing work under this Agreement to complete and file, a “Statement of Economic Interest” with the Sacramento County Clerk disclosing their financial interests.

(e) *Prevailing Wage.* Contractor agrees to pay all craftsmen and laborers required as part of the consulting services at least the minimum prevailing wage required by the Department of Industrial Relations of the State of California. Contractor understands and agrees that it is Contractor’s responsibility to determine the minimum prevailing wage and to report compliance as required under California law.

Section 8. Conformity with Law and Safety. Contractor shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal and local governing bodies having jurisdiction over any or all of the scope of Services, including all provisions of the Occupational Safety and Health Act of 1979 as amended, all California Occupational Safety and Health Regulations, the California Building Code, the American with Disabilities Act, and all other applicable federal, state, municipal and local safety regulations, appropriate trade association safety standards, and appropriate equipment manufacturer instructions. Contractor’s failure to comply with any laws, ordinances, codes or regulations applicable to the performance of the Services hereunder shall constitute a breach of contract. In cases where standards conflict, the standard providing the highest degree of protection shall prevail.

If a death, serious personal injury or substantial property damage occurs in connection with the performance of this Agreement, Contractor shall immediately notify the District’s risk manager by telephone. If any accident occurs in connection with this Agreement, Contractor shall promptly submit a written report to District, in such form as District may require. This report shall include the following information: (a) name and address of the injured or deceased persons; (b) name and address of Contractor’s sub-Contractor, if any; (c) name and address of Contractor’s liability insurance carrier; and (d) a detailed description of the accident, including whether any of District’s equipment, tools or materials were involved.

If a release of a hazardous material, substance, or waste occurs in connection with the performance of this Agreement, Contractor shall immediately notify District. Contractor shall not store hazardous materials or hazardous waste within District limits without a proper permit from District.

Section 9. Excusable Delays. Contractor shall not be in breach of this Agreement in the event that performance of Services is temporarily interrupted or discontinued due to a “Force Majeure” event which is defined as: riots, wars, sabotage, civil disturbances, insurrections, explosion, natural disasters such as floods, earthquakes, landslides, fires, strikes, lockouts and other labor disturbances or other catastrophic events, which are beyond the reasonable control of Contractor. Force Majeure does not include: (a) Contractor’s financial inability to perform; (b) Contractor’s failure to obtain any necessary permits or licenses from other governmental agencies; or (c) Contractor’s failure to obtain the right to use the facilities of any public utility where such failure is due solely to the acts or omissions of Contractor.

Section 10. Assignment Prohibited. No Party to this Agreement may assign any right or obligation pursuant to this Agreement. Any attempt or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.

Section 11. Ownership and Disclosure of Work Product.

(a) Upon payment in full of all the monies owed to the Contractor, District shall be the owner of and shall be entitled to immediate possession of accurate reproducible copies of any design computations, plans, specifications, surveys, copies of correspondence, maps, or other pertinent data and information gathered or computed by Contractor (“Work Product”) in the performance of the work and prior to termination of this Agreement by District or upon completion of the work pursuant to this Agreement. Contractor may retain copies of the above-described documents, but agrees not to disclose or discuss any information gathered, discovered, or generated in any way through this Agreement without the express written permission of District, during the term of this Agreement and for a period of one hundred eighty (180) days following expiration of the term of the Agreement.

(b) District shall not reuse or make any modification to the Work Product without the prior written authorization of the Contractor. District agrees not to reuse the Work Product, in whole or in part, for any purpose other than the Project. District agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Contractor and its officers, directors, employees and subcontractors against any damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from or in any way related to the unauthorized reuse or modification of the deliverable documents by District without the written authorization of Contractor.

(c) Upon termination of this Agreement or at the request of District, Contractor agrees to return to District all documents, drawings, photographs and other written or graphic material, however produced, that it received from District, its consultants, contractors, employees or agents, in connection with the performance of its Services under this Agreement. All materials shall be returned in the same condition as received.

Section 12. Termination by Default. If a Party should fail to perform any of its obligations hereunder, within the time and in the manner herein provided, or otherwise violates any of the terms of this Agreement (the “Defaulting Party”), the other Party shall give notice to the Defaulting Party and allow such Party ten (10) days to correct such deficiency. If the Defaulting Party does not correct such deficiency, the other Party may immediately terminate this Agreement by giving written notice of such termination, stating the reason for such termination. In such event, Contractor shall be entitled to receive payment for all Services satisfactorily rendered, provided, however, there shall be deducted from such amount the amount of damage, if any, sustained by virtue of any breach of this Agreement by Contractor. If payment under this Agreement is based upon a lump sum in total or by individual task, payment for Services satisfactorily rendered shall be an amount which bears the same ratio to the total fees specified in the Agreement as the Services satisfactorily rendered hereunder by Contractor bear to the total Services otherwise required to be performed for such total fee, provided, however, that there shall be deducted from such amount the amount of damage, if any sustained by District by virtue of any breach of this Agreement by Contractor.

(a) Contractor shall deliver copies of all Work Product prepared by it pursuant to this Agreement.

(b) If District terminates this Agreement before District issues the Notice to Proceed to Contractor or before Contractor commences any Services hereunder, whichever last occurs, District shall not be obligated to make any payment to Contractor. If District terminates this Agreement after District has issued the Notice to Proceed to Contractor and after Contractor has commenced performance under this Agreement, District shall pay Contractor the reasonable value of the Services rendered by Contractor pursuant to this Agreement prior to termination of this Agreement. District

shall not in any manner be liable for Contractor's actual or projected lost profits had Contractor's completed the Services. Contractor shall furnish to District such financial information, as in the judgment of the District Manager, is necessary to determine the reasonable value of the Services rendered by Contractor prior to termination.

(c) Except as provided in this Agreement, in no event shall District be liable for costs incurred by or on behalf of Contractor after the date of the notice of termination.

Section 13. Liability for Breach. Neither Party waives the right to recover damages against the other for breach of this Agreement including any amount necessary to compensate District for all detriment proximately caused by Contractor's failure to perform its obligations hereunder or which in the ordinary course of things would be likely to result therefrom. District reserves the right to offset such damages against any payments owed to Contractor. District shall not in any manner be liable for Contractor's actual or projected lost profits had Contractor completed the Services required by this Agreement. In the event of termination by either Party, and upon full compensation under this Agreement, copies of all finished or unfinished Work Product shall become the property of District. Notwithstanding the above, in no event shall either Party be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or the Services performed in connection with this Agreement.

Section 14. Insurance Coverage. During the Term, Contractor shall maintain in full force and effect policies of insurance set forth herein, which shall be placed with insurers with a current A M Best's rating of no less than A VII, and will provide District with written proof of said insurance. Contractor shall maintain coverage as follows:

(a) *Professional Liability:* professional liability insurance for damages incurred by reason of any actual or alleged negligent act, error or omission by Contractor or sub-Contractor in the amount of One Million Dollars (\$1,000,000.00) combined single limit each occurrence and annual aggregate. If the Contractor's prime agreement requires the sub-Contractor to carry additional Professional Liability insurance the sub-Contractor shall increase their Professional Liability insurance to meet the prime agreement's requirements for the duration of the Project.

(b) *General Liability.* Contractor shall carry commercial general liability insurance in an amount no less than One Million Dollars (\$1,000,000.00) combined single limit for each occurrence, covering bodily injury and property damage. If commercial general liability insurance or another form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this Project or the general aggregate shall be no less than One Million Dollars (\$1,000,000.00).

(c) *Worker's Compensation Insurance and Employer's Liability.* Contractor shall carry workers' compensation insurance as required by the State of California under the Labor Code.

(d) *Automobile Liability Insurance.* Contractor shall carry Automobile liability insurance covering bodily injury and property damage in an amount no less than One Million Dollars (\$1,000,000) combined single limit for each occurrence. Said insurance shall include coverage for owned, hired, and non-owned vehicles.

(e) *Policy Obligations.* Contractor's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

(f) *Material Breach.* If Contractor, for any reason, fails to maintain insurance coverage that is required pursuant to this Agreement, such failure shall be deemed a material breach of this

Agreement. District, at its sole option, may terminate this Agreement and obtain damages from Contractor resulting from said breach. Alternatively, District may purchase such required insurance coverage, and without further notice to Contractor, District may deduct from sums due to Contractor any premium costs advanced by District for such insurance. These remedies shall be in addition to any other remedies available to District.

Section 15. Indemnification.

(a) To the fullest extent permitted by law (including, without limitation, California Civil Code Sections 2782 and 2782.8), Contractor shall indemnify, hold harmless and release District, and District's elected and appointed boards, commissions, directors, officers, employees, agents, and representatives ("District's Agents") from and against any and all actions, claims, loss, cost, damage, injury (including, without limitation, disability, injury or death of an employee of Contractor or its subcontractors), expense and liability of every kind, nature and description that is directly caused by the negligent acts or omissions or willful misconduct of Contractor in the performance of the Services, or of any direct or indirect sub-consultant, employee, representative or agent of Contractor, or anyone that Contractor controls in the performance of the Services (collectively, the "Liabilities").

(b) The obligations of Contractor to indemnify and hold harmless District and District's Agents shall not apply to the extent that such Liabilities are caused in whole by the sole negligence, active negligence, or willful misconduct of District or District's Agents, but shall apply to all other Liabilities.

(c) With respect to third party claims against Contractor, Contractor waives any and all rights of any type of express or implied indemnity against District and District's Agents. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for Contractor or its agents under workers' compensation acts, disability benefits acts or other employee benefit acts.

(d) The indemnification obligations of Contractor described herein shall not include any duty to defend District from the Liabilities, but shall include reimbursement of all costs related to such defense upon a final judgment or settlement of all Liabilities asserted against District or District's Agents (including, without limitation, the costs of such defense and damages suffered by District). This provision shall not be construed to supersede any determination or agreement pertaining to the comparative fault of District and Contractor.

Section 16. Notices. Any notice or communication required hereunder between District and Contractor must be in writing, and may be given either personally, by registered or certified mail (return receipt requested), or by Federal Express, UPS or other similar couriers providing overnight delivery. If personally delivered, a notice or communication shall be deemed to have been given when delivered to the Party to whom it is addressed. If given by registered or certified mail, such notice or communication shall be deemed to have been given and received on the first to occur of (a) actual receipt by any of the addressees designated below as the party to whom notices are to be sent, or (b) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If given by Federal Express or similar courier, a notice or communication shall be deemed to have been given and received on the date delivered as shown on a receipt issued by the courier. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto, designate any other address in

substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below:

If to District: Rio Linda Elverta Community Water District
730 L Street
Rio Linda, California 95673
Attention: General Manager
Tel: (916) 991-1000

With courtesy copy to: White Brenner LLP
1414 K Street, 3rd Floor
Sacramento, California, 95814
Attention: Barbara A. Brenner, Esq.
Tel: (916) 468-0950

If to Contractor: United Pavement Maintenance, Inc
P.O. Box 1017
Hughson, CA 95326
Attention: Scott Yerzy
Tel: (209) 883-4345

Section 17. Exhibits. All “Exhibits” referred to below or attached to herein are by this reference incorporated into this Agreement:

<u>Exhibit Designation</u>	<u>Exhibit Title</u>
Exhibit 1:	Services and Charges.

Section 18. General Provisions.

(a) *Modification.* No alteration, amendment, modification, or termination of this Agreement shall be valid unless made in writing and executed by all of the Parties to this Agreement.

(b) *Waiver.* No covenant, term, or condition or the breach thereof shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

(c) *Severability.* If this Agreement in its entirety is determined by a court to be invalid or unenforceable, this Agreement shall automatically terminate as of the date of final entry of judgment. If any provision of this Agreement shall be determined by a court to be invalid and unenforceable, or if any provision of this Agreement is rendered invalid or unenforceable according to the terms of any federal or state statute, which becomes effective after the Effective Date of this Agreement, the remaining provisions shall continue in full force and effect and shall be construed to give effect to the intent of this Agreement.

(d) *Counterparts.* This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

(e) *Audit.* District shall have access at all reasonable times to all reports, contract records, contract documents, contract files, and personnel necessary to audit and verify Contractor’s charges to District under this Agreement.

(f) *Entire Agreement.* This Agreement, together with its specific references, attachments and exhibits, constitutes the entire agreement of the Parties with respect to the subject matters hereof, and supersedes any and all prior negotiations, understanding and agreements with respect hereto, whether oral or written.

(g) *Attorney’s Fees and Costs.* If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled. This provision shall not be construed to supersede any determination or agreement pertaining to the comparative fault of District and Contractor as it relates to the enforcement or interpretation of this Agreement.

(h) *Time is of the Essence.* Time is of the essence in this Agreement for each covenant and term of a condition herein.

[SIGNATURES ON FOLLOWING PAGE.]

IN WITNESS WHEREOF, this Agreement has been entered into by and between District and Contractor as of the Effective Date.

DISTRICT:

Rio Linda Elverta Community Water District,
a county water district of the State of
California

By: _____
Timothy R. Shaw, General Manager

Date: _____

CONTRACTOR:

United Pavement Maintenance, Inc.

By: _____

Print: _____

Title:

Date: _____

EXHIBIT 1: SERVICES and CHARGES

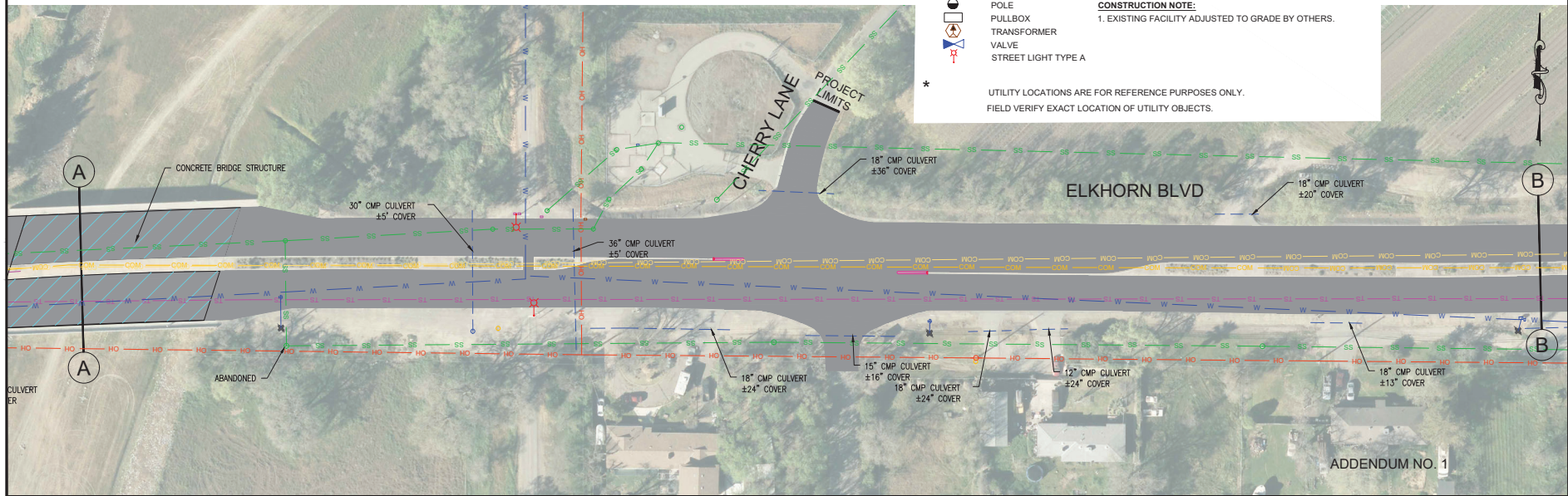
Work Scope: Water valve box adjustments to grade, including lowering and raising water valve box frames and covers, shall be performed pursuant to and shall conform to the latest edition of the Rio Linda / Elverta Community Water District Standard Construction Specifications and to the latest edition of the County of Sacramento Standard Construction Specifications and all of its drawings. All work shall conform to the applicable local, state, and federal codes and specifications including OSHA. The Contractor shall be responsible for job safety and traffic control at all times. Project paving plans and project water valve location maps are included for reference. Existing water valve locations shall be recorded with a GPS survey by Contractor and as such, Contractor will be able to identify water valve locations at no cost to the District. Water valves shall be accessible to the District at all times during construction. Frames and/or covers that are deemed in need of replacement prior to commencing the lowering phase shall be documented by the Contractor. Contractor shall contact the District to request an inspection to observe the damaged frames and/or covers for concurrence. Frames and/or covers in need of replacement shall be provided by the District and installed by the Contractor at no additional cost.

Schedule: It is anticipated that Contractor will commence lowering water valve boxes the week of June 3, 2024. For the purposes of this agreement, the Contractor shall complete adjusting (raising) all water valve boxes to grade within 30 calendar days after paving is complete.

Budget: The total budget for adjusting (lower and raising) up to 25 water valve boxes to grade is a not to exceed total of \$40,000.00. The unit price for lowering each water valve box is \$500.00 per box. The unit price for raising each water valve box is \$1,100.00 per box. Contractor shall only be compensated for water valve boxes actually lowered and raised.

See the following attachments:

- Proposal from United Pavement Maintenance, Inc. dated 04/30/2024
- Project Paving Plans
- Project Water Valve Location Maps



LEGEND:

SYMBOL	UTILITY	UTILITY OWNER
	STORM DRAIN	COUNTY OF SACRAMENTO, DEPT. OF WATER RESOURCES (DWR)
	SANITARY SEWER	SACRAMENTO AREA SEWER DISTRICT (SASD)
	SANITARY SEWER	SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (SRCS)
	GAS	PACIFIC GAS AND ELECTRIC (PG&E)
	ELECTRIC POWER	SACRAMENTO MUNICIPAL UTILITY DISTRICT (SMUD)
	WATER	RIO LINDA WATER DISTRICT
	CABLE	TELECOMMUNICATIONS (ZAYO OR LUMEN)
	OVERHEAD UTILITY	JOINT ELECTRICAL OR COMMUNICATIONS
	STREET LIGHT	COUNTY OF SACRAMENTO, STREET LIGHTING
	TRAFFIC SIGNAL	COUNTY OF SACRAMENTO, TRAFFIC SIGNALS
	FIRE HYDRANT	
	METER PIT	
	POLE	
	PULLBOX	
	TRANSFORMER	
	VALVE	
	STREET LIGHT TYPE A	

CONSTRUCTION NOTE:
1. EXISTING FACILITY ADJUSTED TO GRADE BY OTHERS.

* UTILITY LOCATIONS ARE FOR REFERENCE PURPOSES ONLY.
FIELD VERIFY EXACT LOCATION OF UTILITY OBJECTS.

DATE	
REVISIONS	
APPR.	

COUNTY OF SACRAMENTO COMMUNITY SERVICES AGENCY
DEPARTMENT OF TRANSPORTATION

UTILITY PLAN
AC OVERLAY 2023 PHASE D
CONTRACT NO. 4575

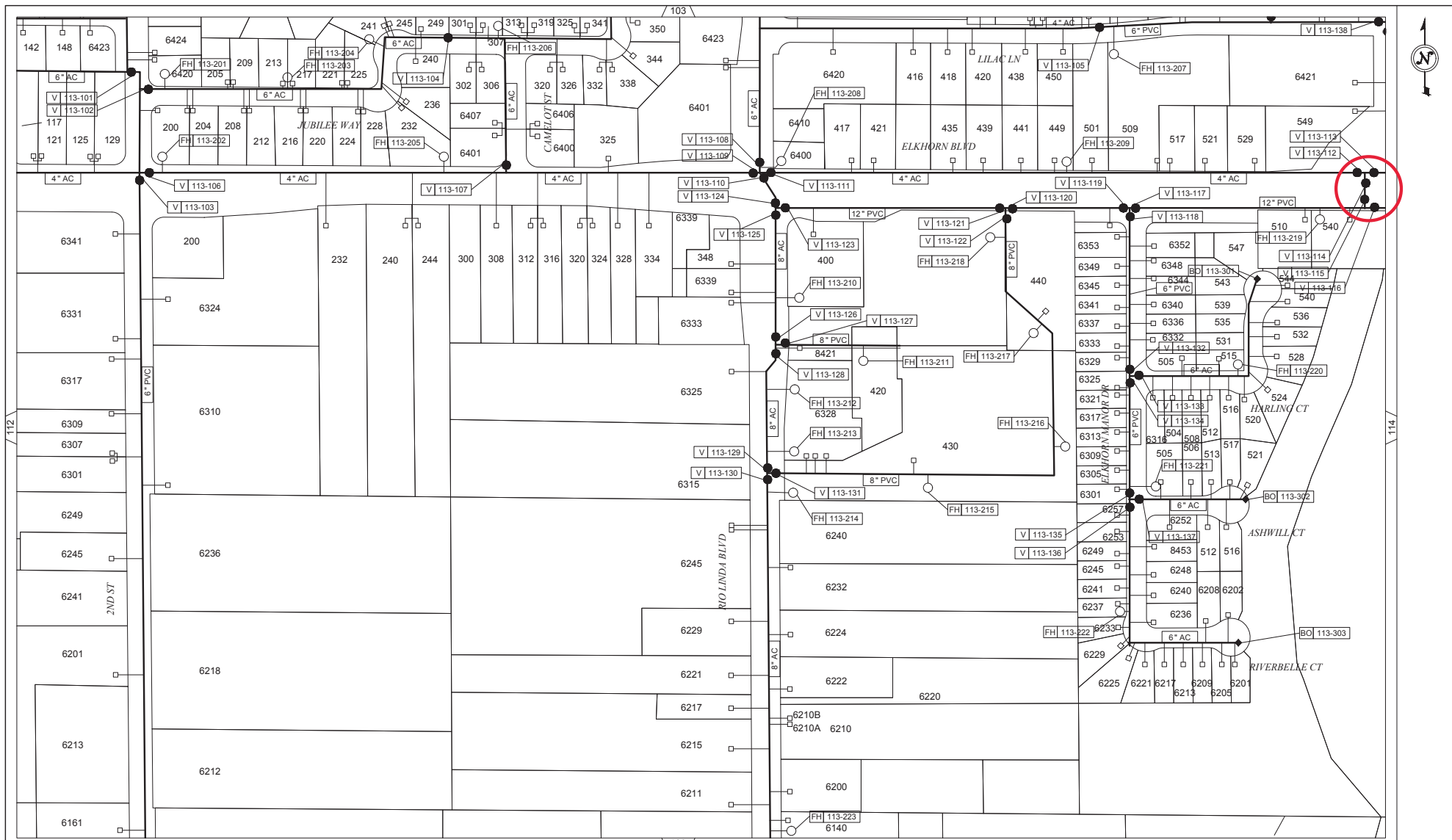
ELKHORN BOULEVARD - 6TH STREET TO DRY CREEK ROAD

REGISTERED PROFESSIONAL ENGINEER
DANIEL C. KAW
C 9424
EXP. 06/2025
STATE OF CALIFORNIA

PREPARED BY DATE
SURVEY: MA 08/2023
DRAWN: DSL 08/2023
DESIGN: DSL 08/2023
CHECK: KAW 08/2022

SCALE
HORIZONTAL: 1"=40'
VERTICAL: 1"=40'
INCHES
0 40 80
0 40 80 FEET

DRAWING
UTIL- 8 OF UTIL-16
SHEET
34 OF 42



AFFINITY
ENGINEERING
3433 Mandi Gras Court, Rancho Cordova, CA, 95670
www.affinityengineering.com

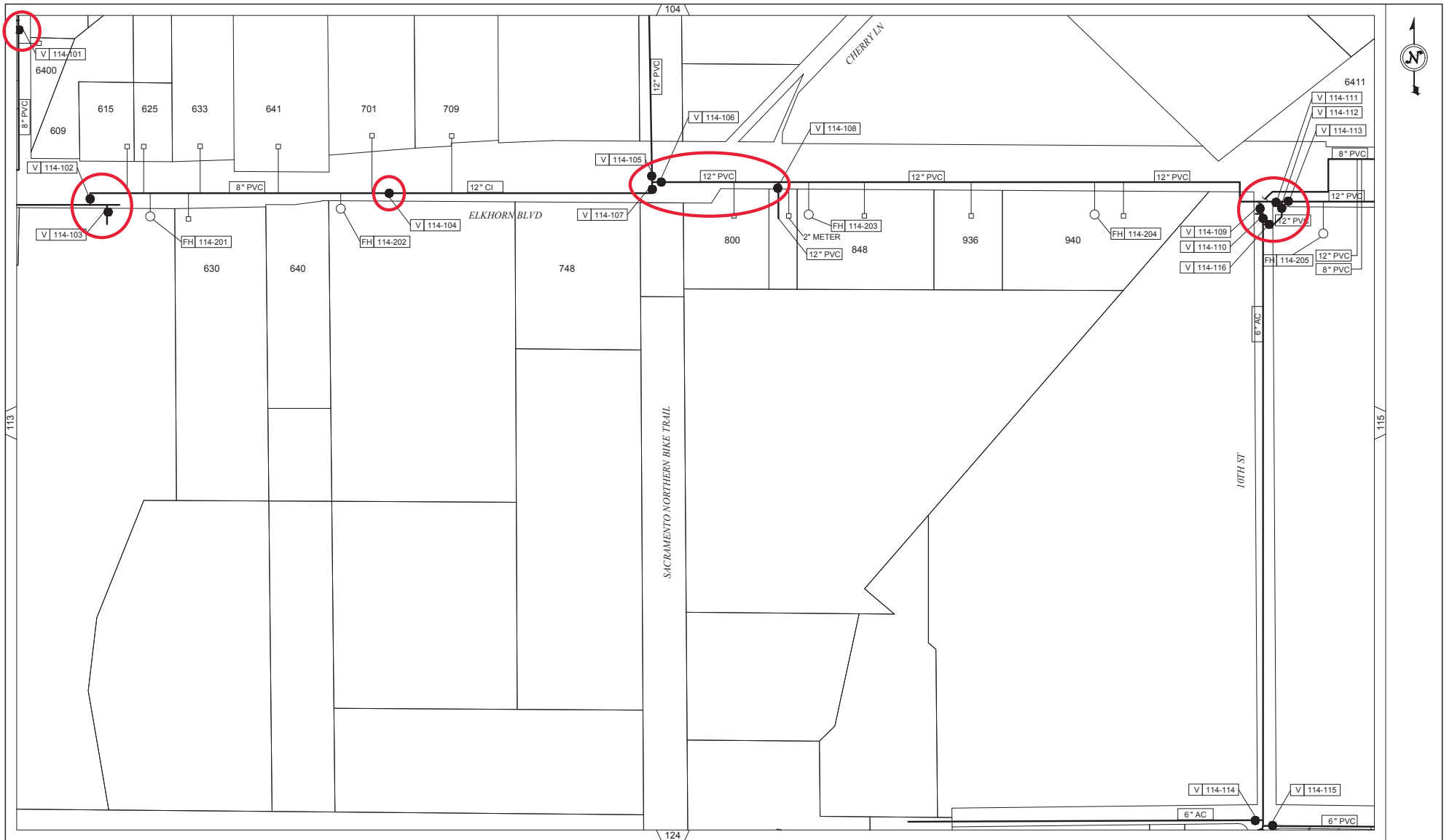
Rio Linda/Elverta
Community Water District
730 L Street
Rio Linda, CA 95673

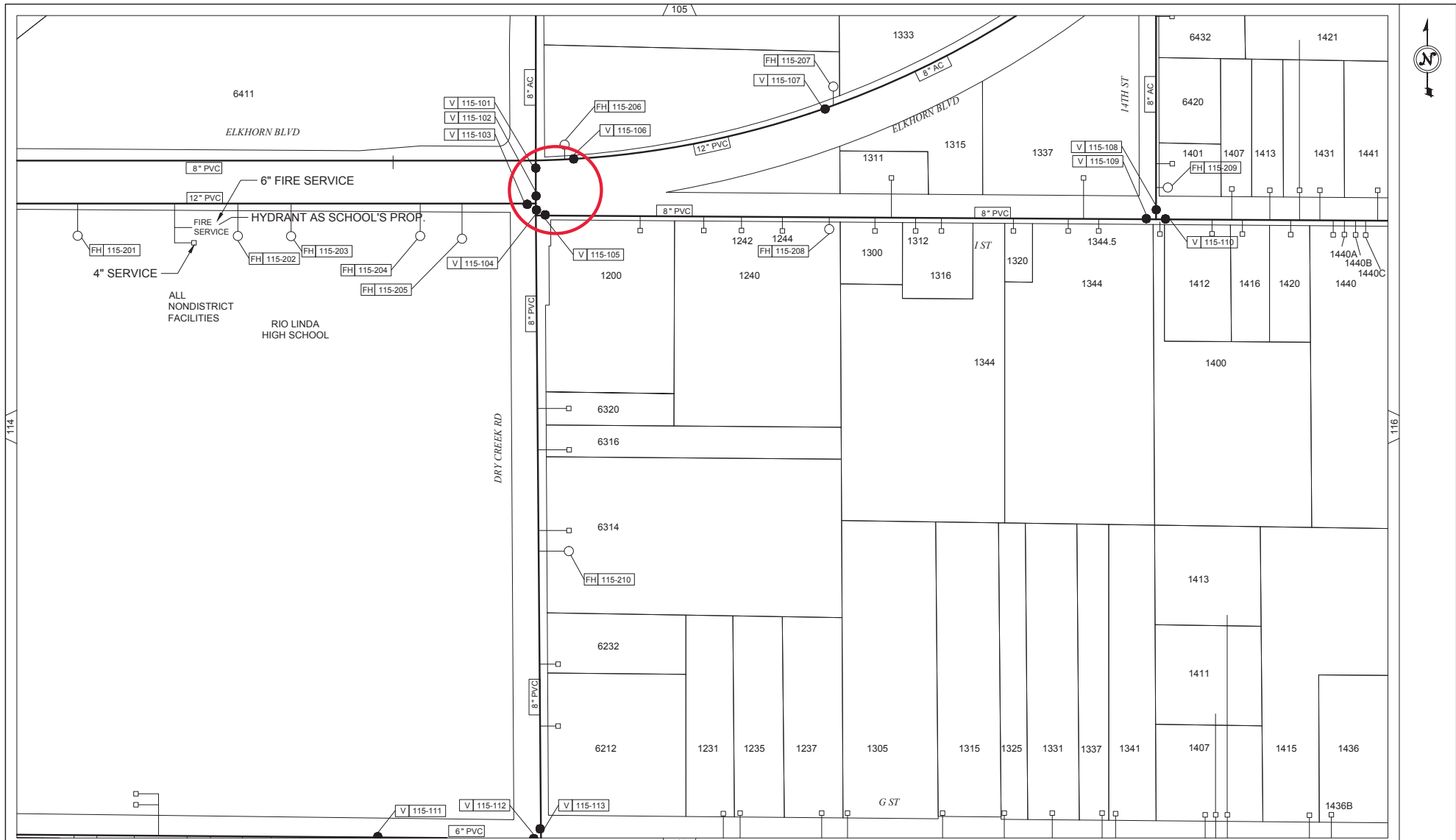
SCALE:
1" = 100'
ATTENTION
LINE IS 2" AT FULL SIZE
(SCALE ACCORDINGLY)

123

Water Distribution System Map

MAP SHEET:
113
SEPTEMBER 2015





AFFINITY
ENGINEERING
3433 Manli Gras Court, Rancho Cordova, CA, 95670
www.affinityengineering.com

Rio Linda/Elverta
Community Water District
730 L Street
Rio Linda, CA 95673

SCALE:
1" = 100'
ATTENTION
LINE IS 2" AT FULL SIZE
(SCALE ACCORDINGLY)

Water Distribution System Map

MAP SHEET:
115
SEPTEMBER 2015



Executive Committee

Agenda Item: 3

Date: May 8, 2024

Subject: Discuss Options for Cathodic Protection System Replacement for Elevated Water Storage Tank

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

Recommended Committee Action:

The Executive Committee should engage staff in discussion regarding engaging a construction contractor to provide cathodic protection system replacement services for the elevated water storage tank on L Street.

Current Background and Justification:

As discussed at previous Executive Committee and Board Meetings, the cathodic protection system at the elevated water storage tank on L Street needs replacement. Budget for this work in the amount of \$41,250 remains in the 2023/2024 Fiscal Year District Budget.

Two Brothers Cathodic Services, Inc. was recently engaged by the District to perform cathodic protection maintenance services on the ground level reservoir on L Street. This maintenance was completed successfully in April 2024. Two Brothers has provided a quote to perform the cathodic protection replacement work on the elevated tank that is within the abovementioned budget, but above \$25,000. Two Brothers is qualified and experienced to perform the work successfully in a timely manner, and knows the elevated tank's cathodic protection system well.

A District policy stipulates that a competitive bidding process may be initiated for services totaling more than \$25,000. However, an exception to this requirement exists in the policy for where there are a limited number of experienced, qualified service providers, or if it is in the best interest of the District to forego the competitive bidding process.

Conclusion:

The Executive Committee should engage staff in discussion regarding option 1) engaging Two Brothers Cathodic Services to perform cathodic protection system replacement work on the elevated tank on L Street, and option 2) publicly advertising the scope of work to receive competitive bids, then provide direction to staff as deemed appropriate.



Executive Committee Agenda Item: 4

Date: May 8, 2024
Subject: Annual Declaration of Doubtful Recovery Debt
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should forward this item onto the May 20th Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The April Executive Committee and Board agendas included this annual item. The Background and Justification from the Executive Committee report is incorporated by reference and attached to this report. The April 22nd Board action on this item was to continue the item onto the May 20th agenda to allow Board review of documentation of the lien process prior to declaring debt to be doubtful recovery.

The California State Controller's Office posts guidance on the subordinate relationship of liens when the state and/or the county auctions off properties for non-payment of taxes. Subject matter legal advisors similarly posts guidance. These documents are included as references associated with this item.

Conclusion:

I recommend the Executive Committee review and discuss, then forward the item onto the May 20th Board agenda with the Committee's recommendation for Board approval.

Background and Justification from the prior Executive Committee (April 10th)

The District is a tax-exempt, non-profit government agency owned by the Rio Linda/Elverta community. When customers do not pay for the water services provided and for which the District has incurred costs (payroll, energy, materials, etc.), the District has a responsibility to recover the costs via all reasonable methods. Failure to collect the cost of providing service results in transferring the cost burden from the non-paying customers to the paying customers. Pursuant to statutory requirements and District policy, the District must make all reasonable efforts to recover the cost of providing service. The various means to compel payment include:

1. Discontinuation of service until the unpaid balance is addressed. (statistically the most effective, but now more complex with the implementation of SB 998.
2. Recording a lien against the property (effectiveness limited by property sale, many customers ignore the lien if sale of the property is not anticipated)
3. Direct Assessment places a charge directly on the property owner's tax bill. If the charge remains unpaid for several years, the County has the authority to auction off the property for at least the amount of unpaid taxes. (effective but limited to once per calendar year.

The District regularly performs all 3 methods described above. However, despite all reasonable efforts, sometimes the District cannot recover the cost of providing service within the time constraints and property ownership limitations. Circumstances leading to non-recovery of costs include; bankruptcy declarations, short sells and other means of transferring property ownership faster than the District can record liens, failure by the District to exercise all reasonable efforts within the statutory time limits and/or pursuant to statutory requirements.

In the circumstances where the district cannot recover the cost of providing service, the District is compelled to declare the debt as "doubtful recovery" AKA write off (although the term write off is prone to connote the private sector accounting principle of writing off the loss as a tax deduction). The District is a tax-exempt entity. Failure to declare doubtful recovery debt has the potential to lead to findings in our annual, independent audit because the District's financial records could fail to reflect the District's financial position fairly and accurately.



WHEN RECORDED RETURN TO:
Rio Linda/Elverta Community Water District
PO Box 400
Rio Linda, California 95673

Sacramento County
Donna Allred, Clerk/Recorder

Doc #	202105261599	Fees	\$0.00
5/26/2021	1:41:31 PM	Taxes	\$0.00
JLJ		PCOR	\$0.00
Titles	1	Paid	\$0.00
Pages	2		

Exempt from fees pursuant to California Government Code Sections 6103 and/or 27383

**CERTIFICATE OF LIEN
FOR DELINQUENT WATER CHARGES**

Consequent to unpaid water service charges, the Rio Linda/Elverta Community Water District hereby places a lien against the property herein listed. The amount of unpaid charges, together with processing costs, totals \$955.76. The authority to take such action is pursuant to **California Water Code Section 31701.7**, the Rio Linda Elverta Community Water District Ordinance 2008-02 Section 4.31.290 and Resolution 2018-04.

Lien is placed against property of:



Account #20222002

Located at:

814 Sun Vista Cr
Rio Linda, California 95673

Assessor's Parcel No.:

207 0261 033 0000

Legal Description:

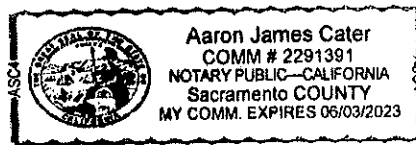
Tract: 72.07 Block: 3
RD-5 Unknown Zoning Descr
A1A Res, Single Family in Subdiv

Total Fees:

\$955.76

Witness my hand and seal of said District this
8th Day of March, 2021.

Timothy R Shaw, General Manager
Rio Linda / Elverta Community Water District



CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

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

State of California }

County of Sacramento }

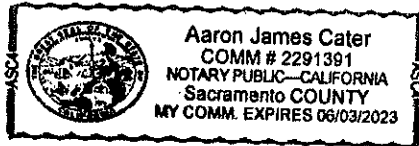
On 05/13/2021 before me, Aaron James Cater Notary Public
(Here insert name and title of the officer)

personally appeared Timothy R Shaw
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) (s) are subscribed to the within instrument and acknowledged to me that he ~~she/they~~ executed the same in (his) ~~her/their~~ authorized capacity (ies), and that by (his) ~~her/their~~ signature (s) on the instrument the person (s), or the entity upon behalf of which the person (s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

[Signature]
Notary Public Signature



(Notary Public Seal)

ADDITIONAL OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

(Title or description of attached document)

(Title or description of attached document continued)

Number of Pages _____ Document Date _____

CAPACITY CLAIMED BY THE SIGNER

- Individual (s)
- Corporate Officer

(Title) _____

- Partner(s)
- Attorney-in-Fact
- Trustee(s)
- Other _____

INSTRUCTIONS FOR COMPLETING THIS FORM

This form complies with current California statutes regarding notary wording and, if needed, should be completed and attached to the document. Acknowledgments from other states may be completed for documents being sent to that state so long as the wording does not require the California notary to violate California notary law.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he/she/they-~~ is /are) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
 - ❖ Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
 - ❖ Indicate title or type of attached document, number of pages and date.
 - ❖ Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document with a staple.

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Legal Issue e.g.:Bankruptcy, etc.

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[California Foreclosure: Second Mortgages and HELOCs](https://www.nolo.com/legal-encyclopedia/what-happens-liens-second-mortgages-foreclosure.html)

<https://www.nolo.com/legal-encyclopedia/what-happens-liens-second-mortgages-foreclosure.html>

Priority Determines How Foreclosure Funds Are Distributed

The priority of liens establishes who gets paid first following a foreclosure sale. "Senior" liens are paid before "junior" liens (those with lower priority).

After the first-mortgage lender forecloses, any surplus funds from the foreclosure sale after the foreclosing lender's debt has been paid off will be distributed to creditors holding junior liens, like a second-mortgage lender or judgment creditor (the person who sued you and won the judgment).

Example. Say the total debt owed on your first mortgage is \$200,000. You have a second mortgage on your home for \$40,000, and a creditor filed a \$10,000 judgment lien.

Your home then sells for \$250,000 at a foreclosure sale. The first-mortgage lender will be paid in full (\$200,000). The second-mortgage lender will be paid off as well (\$40,000). The judgment creditor will be paid whatever is left (\$10,000). In this case, all creditors were paid in full, and no debt remains.

But if the property had sold for only \$200,000 at the foreclosure sale, the total amount would go to the foreclosing lender. The second-mortgage lender and the judgment creditor would receive nothing, and their liens would be wiped out in the foreclosure. But that doesn't mean that those debts disappear.

Chapter 7 Tax Sales

Frequently Asked Questions (FAQ)

What is the purpose of a Chapter 7 Tax Sale?

The purpose of Chapter 7 Tax Sales is to collect unpaid property taxes. Offering tax-defaulted property for sale achieves this by either collecting the unpaid taxes from the proceeds of the sale, or by motivating the assessee to redeem the property in order to avoid losing it. Chapter 7 Tax Sales encompass public auction (in person and internet) or sealed bid.

How does a tax collector obtain the authority to sell a property at a public auction or sealed bid sale?

Under California statute, the tax collector has the authority to sell tax-defaulted property that is subject to the power to sell (Rev. & Tax Code, [§3691](#)). Written approval from the Board of Supervisors (Rev. & Tax Code, [§3694](#)) is required to sell property via public auction (Rev. & Tax Code, [§3692](#)), or by sealed bid (Rev. & Tax Code, [§3692\(d\)](#)), to the highest bidder at the time and place fixed for sale (Rev. & Tax Code, [§3706](#)).

When does a property become subject to the power of sale?

Property that has been tax-defaulted for five years or more, or three years or more in the case of nonresidential commercial property, are subject to the power of sale. If no bids are received at a tax sale, an attempt must be made to sell the property at intervals of no more than six years, until it is sold (Rev. & Tax Code, [§3692\(a\)](#)). Three years or more after a property has been tax defaulted, a person or entity that has recorded a nuisance abatement can request the tax collector to offer that property at the next scheduled sale (Rev. & Tax Code [§3691](#)). The three year mark also applies to a public agency or nonprofit that wants to bring a residential property to auction that will serve the public benefit (Rev. & Tax Code, [§3692.4](#)).

Who is eligible to purchase property at a public auction?

Generally, anyone (age 18 and over) who registers and, if required by the tax collector, provides a deposit can place a bid on a property, with a few exceptions. A tax collector and their staff conducting the sale are prohibited in participating in the tax sale (Gov. Code, [§1090](#)). In addition, the current owner is not allowed to purchase their own property below minimum bid (Rev. & Tax Code, [§3698.5\(d\)](#)). The tax collector may prohibit a bidder from bidding at a sale for five years if the tax collector has voided a previous sale due to the bidder failing to consummate the purchase (Rev. & Tax Code, [§3456](#)).

Who maintains a list of the available properties for an upcoming tax sale?

Properties that are available at upcoming tax sales may be viewed on the tax collectors website, free of charge.

Are Chapter 7 Tax Sale public auctions held in-person?

Chapter 7 Tax Sales can be held in a public space (in-person) or virtually (internet auction) if the tax collector has decided to do so. The tax collector may make computer workstations available to the public. If workstations are provided, their location must be advertised in the notice of intended sale (Rev. & Tax Code, [§3704](#)).

What is a sealed bid?

Tax-defaulted properties rendered unusable by their size, location, or other condition, may be offered under a sealed bid to owners of contiguous properties, or to holders of a predominant easement or right-of-way easement. After the tax collector notifies eligible bidders of a sealed bid, the bidders respond by mail with a bid price, the highest bidder purchases the property.

Who is eligible to participate in a sealed bid?

Owners of contiguous properties or holders of a predominant easement or right-of-way easement are eligible. When a partial interest in oil, gas, or mineral rights is to be sold, only owners having an interest in those rights may bid. The successful bidder will be required, by the tax collector, to submit a request to the assessor to combine the unusable property with the bidder's own contiguous property as a condition of sale (§3692(c)).

If the highest bidder has failed to consummate the purchase, can the property be awarded to the second highest bidder?

No, if the highest-bidder has failed to pay for the property, the sale is void. There are no provisions of law whereby the next highest bidder may be declared the purchaser.

Is the county responsible for the foreclosures and eviction processes?

No, the county does not handle foreclosure or eviction processes.

Are mobile homes, equipment and other personal property located on the property part of the sale?

No, personal property, such as mobile homes or equipment located on the property, are not a part of the sale. Unless the mobile home has a permanent foundation, you are bidding only on the land. Mobile homes are considered personal property unless they have a permanent foundation.

Do liens or encumbrances on a tax-defaulted property transfer to the new owner after purchase of the property at a tax sale?

Pursuant to Revenue and Taxation Code section 3712, the deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except:

- a) Any lien for installments of taxes and special assessments which installments will become payable upon the secured roll after the time of the sale.
- b) The lien for taxes or assessments or other rights of any taxing agency which does not consent to the sale under this chapter.
- c) Liens for special assessments levied upon the property conveyed which were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency which collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
- d) Easements constituting servitude upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record.
- e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.

- f) Unpaid assessments under the Improvement Bond Act of 1915 [Division 10 (commencing with Section 8500) of the Streets and Highways Code] which are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.
- g) Any federal Internal Revenue Service liens which, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
- h) Unpaid special taxes under Mello-Roos Community Facilities Act of 1982 (Chapter 2.5, commencing with Section 53311, or Part 1 of Division 2 of Title 5 of the Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.

A title search initiated at the prospective purchaser's expense should reveal any liens or encumbrances on a property in the tax sale.

When does the right to redeem a tax-defaulted property subject to the tax collector's power to sell cease?

The right to pay the taxes in full and costs, to avoid the sale of the property, ceases at the close of business (5:00 p.m.) on the last business day prior to the commencement date of the tax sale.

Are properties sold at auction on an "AS IS" basis?

Yes. All properties are sold "AS IS". Prospective bidders are urged to thoroughly research each property on which they plan to bid. Counties make no guarantee, expressed or implied, relative to the title, location or condition of the properties for sale. In addition, the counties assume no responsibility, implied or otherwise, that properties sold at a tax sale are in compliance with zoning ordinances, mining and reclamation regulations or that they conform to building codes, permit requirements or any other government regulation.



Executive Committee Agenda Item: 5

Date: May 8, 2024
Subject: Updated Water Loss Submittal Due 7-1-2024
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage in discussion regarding the recently published Water Loss report submittal. Then, provide direction to staff.

Current Background and Justification:

The original regulatory due date for the Water Loss report was 12-31-2023. However, the state failed to meet their deadline for establishing water loss standards and subsequently modified the water supplier's submittal requirements due in December 2023. The state set a new due date of 7-1-2024 for the completed submittal.

The District has budgeted for water loss submittal assistance for the current fiscal year. Pursuant to the terms of the contract with the District Contract Engineer, and depending on the estimated charges, the Board may need to approve a Task Order for work by the Contract District Engineer.

Conclusion:

I recommend the Executive Committee engage staff in discussion. Then, if deemed necessary and appropriate, forward an item onto the May 20th Board agenda with the Committee's recommendation for approval.

CALIFORNIA WATER BOARDS

STATE WATER RESOURCES CONTROL BOARD

CALIFORNIA
Water Boards

Updated Water Loss Standards & Asset Management Questionnaire

Dear Urban Retail Water Suppliers,

The State Water Resources Control Board is pleased to announce the release of the updated Water Loss Performance Standards for retail urban water suppliers, effective for the 2025-2027 reporting year. These standards incorporate new parameter adjustments and revised data that have been submitted since last summer.

In addition, we are introducing a new Asset Management Questionnaire that each urban supplier must complete and submit by July 1, 2024. This questionnaire will help the Board evaluate asset management capabilities related to water loss control across the state.

The questionnaire covers topics such as:

- Distribution infrastructure leak records maintenance
- Distribution infrastructure improvement planning and prioritization

Completing this questionnaire is mandatory for all urban retail water suppliers. The information provided will further the Board's understanding of industry practices and help identify areas for additional resources and guidance.

All relevant documents, including the updated Water Loss Standards, calculation tools, and the Asset Management Questionnaire form can be found at https://www.waterboards.ca.gov/conservation/water_loss_control.html

Please make note of the July 1, 2024 due date for submitting the completed Asset Management Questionnaire. Early compliance is encouraged.

Thank you for your attention to these important water loss control efforts. Please



Executive Committee Agenda Item: 6

Date: May 8, 2024

Subject: Printing Additional Hardcopies of Meeting Packets

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion on the pros and cons of printing additional copies of meeting packets. Then, provide direction to staff.

Current Background and Justification:

During public comment at the April 22nd Board meeting, the District received criticism for discontinuing (several years ago) the practice of printing extra copies of the meeting packets. Board Members were limited in their responses to criticism because the item was NOT on the agenda.

It's true that the District formerly had an informal practice of printing extra copies of the meeting packets. I estimate that more than 90% of the extra packets were thrown away because:

1. The majority of RLECWD public meetings have zero public members in attendance.
2. The cost to print extra packets that don't get used is a waste of ratepayers' dollars.
3. Statutes require that the District post packets on the District website and have copies available for pickup from the District office. The District additionally posts packets on the District's Facebook page.

The current estimated cost per extra packet is \$12 each. Paper currently costs \$0.08 per sheet. Printing cost are also \$0.08 per sheet. Assuming a 100 page meeting packet printed on both sides (50 sheets of paper and 100 sides of printing) the price per packet is approximately \$12.

As documented in the monthly General Manager's reports, the record levels of inflation beginning with the pandemic inspired cost mitigation measures to offset those rising cost that could not be mitigated. For example, the cost to rent the Depot is double the price it was before the pandemic.

Conclusion:

I recommend the Executive Committee discuss the options/reasons, then provide direction to staff.



Executive Committee Agenda Item: 7

Date: May 8, 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 March 2024, then forward the report onto the May 20, 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
March 2024**

Type	Date	Num	Name	Memo	Amount
Liability Check	03/06/2024	EFT	QuickBooks Payroll Service	For PP Ending 03/02/24 Pay date 03/07/24	21,664.04
Liability Check	03/07/2024	EFT	CalPERS	For PP Ending 03/02/24 Pay date 03/07/24	3,650.10
Liability Check	03/07/2024	EFT	CalPERS	For PP Ending 03/02/24 Pay date 03/07/24	1,385.12
Liability Check	03/07/2024	EFT	Internal Revenue Service	Employment Taxes	8,000.40
Liability Check	03/07/2024	EFT	Employment Development	Employment Taxes	1,584.19
Liability Check	03/07/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,185.27
Bill Pmt -Check	03/07/2024	EFT	Adept Solutions	Computer	1,340.72
Bill Pmt -Check	03/07/2024	EFT	Comcast	Telephone	109.16
Bill Pmt -Check	03/07/2024	EFT	Ramos Oil Inc.	Transportation Fuel	479.52
Bill Pmt -Check	03/07/2024	EFT	Republic Services	Utilities	175.96
Transfer	03/07/2024	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	03/07/2024	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	50,984.00
Bill Pmt -Check	03/07/2024	2927	ABS Direct	Printing & Postage	283.86
Bill Pmt -Check	03/07/2024	2928	ACWA/JPIA Powers Insurance Authority	EAP	24.80
Bill Pmt -Check	03/07/2024	2929	BSK Associates	Lab Fees	448.00
Bill Pmt -Check	03/07/2024	2901	Buckmaster Office Solutions	Printing	51.95
Bill Pmt -Check	03/07/2024	2931	VOID	VOID	0.00
Bill Pmt -Check	03/07/2024	2932	Oreilly Automotive	Transportation Maintenance	52.62
Bill Pmt -Check	03/07/2024	2933	Pacific Premier Bank	Surcharge 2 Loan Payment	156,162.66
Bill Pmt -Check	03/07/2024	2934	Rio Linda Hardware & Building Supply	Shop Supplies	218.49
Bill Pmt -Check	03/07/2024	2935	Sierra Chemical Company	Treatment Supplies	1,386.00
Bill Pmt -Check	03/07/2024	2936	SMUD	Utilities	13,313.86
Bill Pmt -Check	03/07/2024	2937	Tak Communications CA	Contract Repairs	15,772.92
Bill Pmt -Check	03/07/2024	2938	UniFirst Corporation	Uniforms	550.89
Bill Pmt -Check	03/07/2024	2939	Vanguard Cleaning	Janitorial	195.00
Bill Pmt -Check	03/07/2024	2940	Vasquez Engineering	Engineering	5,000.00
Bill Pmt -Check	03/07/2024	2941	Verizon Wireless	Telephone	45.38
Bill Pmt -Check	03/07/2024	2942	WellTec., Inc.	Pumping Maintenance	8,431.38
Bill Pmt -Check	03/07/2024	2943	CoreLogic Solutions	Subscription	103.00
Liability Check	03/20/2024	EFT	QuickBooks Payroll Service	For PP Ending 3/16/24 Pay date 3/21/24	19,892.25
EFT	03/25/2024	EFT	WageWorks	FSA Administration Fee	76.25
Liability Check	03/21/2024	EFT	CalPERS	For PP Ending 3/16/24 Pay date 3/21/24	3,650.10
Liability Check	03/21/2024	EFT	CalPERS	For PP Ending 3/16/24 Pay date 3/21/24	1,385.12
Liability Check	03/21/2024	EFT	Internal Revenue Service	Employment Taxes	7,597.36
Liability Check	03/21/2024	EFT	Employment Development	Employment Taxes	1,523.43
Liability Check	03/21/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,195.77
Bill Pmt -Check	03/21/2024	EFT	Adept Solutions	Computer	14.99
Liability Check	03/21/2024	EFT	Kaiser Permanente	Health Insurance	2,474.22
Bill Pmt -Check	03/21/2024	EFT	PG&E	Utilities	129.23
Liability Check	03/21/2024	EFT	Principal	Dental & Vision Insurance	1,779.83
Bill Pmt -Check	03/21/2024	EFT	Ramos Oil Inc.	Transportation Fuel	294.67
Bill Pmt -Check	03/21/2024	EFT	Umpqua Bank Credit Card	Computer, Equip Maint, Shop Supplies, Telephone	3,435.76

Cash Basis

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

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	03/21/2024	EFT	Verizon	Field Communication, Field IT	493.71
Liability Check	03/21/2024	EFT	Western Health	Health Insurance	12,559.18
Check	03/21/2024	2944	Customer	Final Bill Refund	31.91
Bill Pmt -Check	03/21/2024	2945	Ferguson Enterprises	Distribution Supplies	139.69
Bill Pmt -Check	03/21/2024	2946	Oreilly Automotive	Shop Supplies	6.85
Bill Pmt -Check	03/21/2024	2947	Pacific Shredding	Office Expense	61.60
Bill Pmt -Check	03/21/2024	2948	Sacramento County Utilities	Utilities	113.70
Bill Pmt -Check	03/21/2024	2949	Spok Inc.	Field Communication	15.69
Bill Pmt -Check	03/21/2024	2950	White Brenner	Legal Services	424.80
Total 10020 · Operating Account Budgeted Expenditures					<u>368,895.40</u>

Liability Check	03/07/2024	2926	Teamsters	Union Dues	813.00
Liability Check	03/07/2024	EFT	California State Disbursement Unit	Employee Garnishment	227.53
Liability Check	03/15/2024	EFT	AFLAC	Employee Funded Premiums	745.84
Liability Check	03/21/2024	EFT	California State Disbursement Unit	Employee Garnishment	227.53
EFT	03/31/2024	EFT	WageWorks	FSA Expenditures - Employee Funded	1,364.51
Total 10020 · Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs					<u>3,378.41</u>

Cash Basis

Rio Linda Elverta Community Water District
Expenditure Report
March 2024

Type	Date	Num	Payee	Memo	Amount
Check	03/07/2024	EFT	RLECWD	Surcharge 2 Loan Payment	156,162.66
10375 · Surcharge Account 2					<u>156,162.66</u>



Executive Committee Agenda Item: 8

Date: May 8, 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 March 2024, then forward the report onto the May 20, 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

Balance Sheet

As of March 31, 2024

ASSETS

Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund-Umpqua	1,660,222.61
Total 10000 · Operating Account	<u>1,660,222.61</u>
10475 · Capital Improvement	
10480 · General	802,358.16
10485 · Vehicle Replacement Reserve	27,948.49
Total 10450 · Capital Improvement	<u>830,306.65</u>

Total 100 · Non-Restricted Cash & Cash Equivalents **2,490,529.26**

102 · Restricted Assets

102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	523,478.92
10300 · Surcharge 1 Account	999,348.26
10350 · Umpqua Bank - Revenue Bond	103,989.89
10380 · Surcharge 2 Account	389,049.88
Total 102.2 · Restricted for Debt Service	<u>2,015,866.95</u>

102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	476,664.61
10481 · Available Funding Cr6 Projects #2	505,000.00
10490 · Future Capital Imp Projects	1,237,425.02
10600 · LAIF Account - Capacity Fees	929,264.92
10650 · Operating Reserve Fund	337,482.00
Total 102.4 · Restricted Other Purposes	<u>3,485,836.55</u>

Total 102 · Restricted Assets **5,501,703.50**

Accounts Receivable 0.00

Other Current Assets

12000 · Water Utility Receivable	488,334.94
12200 · Accrued Revenue	0.00
12250 · Accrued Interest Receivable	2,997.89
15000 · Inventory Asset	49,574.32
16000 · Prepaid Expense	51,584.76

Total Other Current Assets 592,491.91

Total Current Assets **8,584,724.67**

Fixed Assets

17000 · General Plant Assets	685,384.68
17100 · Water System Facilites	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

Total Fixed Assets 15,891,449.26

Other Assets

18500 · ADP CalPERS Receivable	440,000.00
19000 · Deferred Outflows	1,106,047.00
19900 · Suspense Account	0.00

Total Other Assets 1,546,047.00

TOTAL ASSETS **26,022,220.93**

Rio Linda Elverta Community Water District

Balance Sheet

As of March 31, 2024

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LIABILITIES & NET POSTION

Liabilities

Current Liabilities

Accounts Payable 30,473.68

Credit Cards 66.00

Other Current Liabilities 955,471.01

Total Current Liabilities 986,010.69

Long Term Liabilities

23000 - OPEB Liability 37,482.00

23500 - Lease Buy-Back 508,777.27

25000 - Surcharge 1 Loan 2,708,943.73

25050 - Surcharge 2 Loan 2,085,040.16

26000 - Water Rev Refunding 1,349,516.00

26500 - ADP CalPERS Loan 410,000.00

27000 - AMI Meter Loan 85,138.71

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 8,151,008.87

Total Liabilities 9,137,019.56

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 545,344.37

Total Net Position 16,885,201.37

TOTAL LIABILITIES & NET POSTION 26,022,220.93

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

	<u>Annual Budget</u>	<u>Mar 24</u>	<u>YTD Jul 23-Mar 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	196,561.11	857,750.30	73.90%	302,980.70
40102 · Usage Charge	1,832,569.00	144,153.69	1,229,200.73	67.08%	603,368.27
40105 · Backflow Charge	30,500.00	5,143.63	22,108.24	72.49%	8,391.76
40106 · Fire Prevention	24,300.00	4,226.57	18,828.37	77.48%	5,471.63
40110 · Bi-Monthly Accrual	0.00	-150,000.00	0.00	0.00%	0.00
Total 40100 · Water Sales	<u>3,048,100.00</u>	<u>200,085.00</u>	<u>2,127,887.64</u>	<u>69.81%</u>	<u>920,212.36</u>
40200 · Water Services					
40201 · Application Fees	6,500.00	350.00	4,275.00	65.77%	2,225.00
40202 · Delinquency	65,000.00	1,676.00	50,410.76	77.56%	14,589.24
40209 · Misc. Charges	7,000.00	375.00	5,004.32	71.49%	1,995.68
Total 40200 · Water Services	<u>78,500.00</u>	<u>2,401.00</u>	<u>59,690.08</u>	<u>76.04%</u>	<u>18,809.92</u>
40300 · Other Water Service Fees					
40301 · New Construction QC	4,000.00	200.00	2,400.00	60.00%	1,600.00
40302 · Service Connection Fees	10,000.00	0.00	14,100.00	141.00%	-4,100.00
40304 · Other Operating Revenue	6,000.00	0.00	431.47	7.19%	5,568.53
Total 40300 · Other Water Service Fees	<u>20,000.00</u>	<u>200.00</u>	<u>16,931.47</u>	<u>84.66%</u>	<u>3,068.53</u>
Total 40000 · Operating Revenue	<u>3,146,600.00</u>	<u>202,686.00</u>	<u>2,204,509.19</u>	<u>70.06%</u>	<u>942,090.81</u>
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.72	30.73	87.80%	4.27
Total 41110 · Investment Revenue	<u>35.00</u>	<u>3.72</u>	<u>30.73</u>	<u>87.80%</u>	<u>4.27</u>
41120 · Property Tax	118,000.00	0.00	73,265.25	62.09%	44,734.75
Total 41000 · Nonoperating Revenue	<u>118,035.00</u>	<u>3.72</u>	<u>73,295.98</u>	<u>62.10%</u>	<u>44,739.02</u>
Total Income	<u>3,264,635.00</u>	<u>202,689.72</u>	<u>2,277,805.17</u>	<u>69.77%</u>	<u>986,829.83</u>
Gross Income	3,264,635.00	202,689.72	2,277,805.17	69.77%	986,829.83
Expense					
60000 · Operating Expenses					
60010 · Professional Fees					
60011 · General Counsel-Legal	30,000.00	424.80	6,816.00	22.72%	23,184.00
60012 · Auditor Fees	21,300.00	0.00	21,300.00	100.00%	0.00
60013 · Engineering Services	115,000.00	5,000.00	40,000.00	34.78%	75,000.00
60015 · Other Professional Fees	0.00	0.00	0.00	0.00%	0.00
Total 60010 · Professional Fees	<u>166,300.00</u>	<u>5,424.80</u>	<u>68,116.00</u>	<u>40.96%</u>	<u>98,184.00</u>
60100 · Personnel Services					
60110 · Salaries & Wages					
60111 · Salary - General Manager	125,278.00	9,950.26	92,863.63	74.13%	32,414.37
60112 · Staff Regular Wages	676,585.00	52,034.45	473,422.80	69.97%	203,162.20
60114 · Staff Standby Pay	18,250.00	1,400.00	13,300.00	72.88%	4,950.00
60115 · Staff Overtime Pay	11,000.00	52.02	5,459.62	49.63%	5,540.38
Total 60110 · Salaries & Wages	<u>831,113.00</u>	<u>63,436.73</u>	<u>585,046.05</u>	<u>70.39%</u>	<u>246,066.95</u>
60150 · Employee Benefits & Expense					
60151 · PERS Retirement	126,177.00	10,031.80	89,632.13	71.04%	36,544.87
60152 · Workers Compensation	8,293.00	654.75	3,109.99	37.50%	5,183.01
60153 · Group Insurance	227,568.00	16,727.77	143,933.31	63.25%	83,634.69
60154 · Retirees Insurance	36,200.00	3,150.00	10,459.00	28.89%	25,741.00
60155 · Staff Training	5,000.00	0.00	450.00	9.00%	4,550.00
60157 · Uniforms	6,750.00	526.73	6,118.05	90.64%	631.95
60158 · Payroll Taxes	66,230.00	4,989.37	46,794.68	70.66%	19,435.32
60159 · Payroll Service	1,400.00	160.05	1,130.75	80.77%	269.25
60160 · 457 Employer Contribution	19,100.00	1,461.34	13,218.01	69.20%	5,881.99
Total 60150 · Employee Benefits & Expense	<u>496,718.00</u>	<u>37,701.81</u>	<u>314,845.92</u>	<u>63.39%</u>	<u>181,872.08</u>
Total 60100 · Personnel Services	<u>1,327,831.00</u>	<u>101,138.54</u>	<u>899,891.97</u>	<u>67.77%</u>	<u>427,939.03</u>

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

	Annual Budget	Mar 24	YTD Jul 23-Mar 24	% of Annual Budget	YTD Annual Budget Balance
60200 · Administration					
60205 · Bank & Merchant Fees	1,850.00	142.30	1,469.67	79.44%	380.33
60207 · Board Meeting Fee	13,900.00	2,000.00	6,550.00	47.12%	7,350.00
60210 · Building Expenses					
60211 · Office Utilities	7,261.00	627.06	4,898.86	67.47%	2,362.14
60212 · Janitorial	2,340.00	195.00	1,755.00	75.00%	585.00
60213 · Maintenance	2,500.00	80.00	2,582.32	103.29%	-82.32
60214 · Security	336.00	0.00	252.00	75.00%	84.00
Total 60210 · Building Expenses	12,437.00	902.06	9,488.18	76.29%	2,948.82
60220 · Computer & Equipment Maint.					
60221 · Computer Systems	32,000.00	2,047.70	20,404.41	63.76%	11,595.59
60222 · Office Equipment	875.00	54.81	566.26	64.72%	308.74
Total 60220 · Computer & Equipment Maint.	32,875.00	2,102.51	20,970.67	63.79%	11,904.33
60230 · Office Expense	4,725.00	197.80	6,102.99	129.16%	-1,377.99
60240 · Postage and Delivery	21,000.00	163.60	14,233.21	67.78%	6,766.79
60250 · Printing	8,500.00	127.63	5,500.19	64.71%	2,999.81
60255 · Meetings & Conferences	100.00	0.00	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	232.57	2,327.49	54.76%	1,922.51
60430 · Insurance					
60431 · General Liability	31,403.00	2,616.92	23,997.60	76.42%	7,405.40
60432 · Property	14,391.00	1,199.24	11,103.84	77.16%	3,287.16
Total 60430 · Insurance	45,794.00	3,816.16	35,101.44	76.65%	10,692.56
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	0.00	44,689.54	81.25%	10,310.46
60555 · Subscriptions & Licensing	2,120.00	103.00	1,295.00	61.09%	825.00
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
Total 60200 · Administration	251,681.00	9,787.63	192,063.38	76.31%	59,617.62

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

	<u>Annual Budget</u>	<u>Mar 24</u>	<u>YTD Jul 23-Mar 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	464.58	15.49%	2,535.42
65120 · Construction Equip Maintenance	9,000.00	16.68	9,365.48	104.06%	-365.48
65130 · Field Communication	3,400.00	204.89	2,110.60	62.08%	1,289.40
65140 · Field IT	35,000.00	2,197.00	20,874.47	59.64%	14,125.53
65150 · Laboratory Services	24,000.00	1,890.50	13,112.50	54.64%	10,887.50
65160 · Safety Equipment	6,000.00	0.00	0.00	0.00%	6,000.00
65170 · Shop Supplies	7,000.00	494.57	6,161.94	88.03%	838.06
Total 65100 · Other Field Operations	<u>87,400.00</u>	<u>4,803.64</u>	<u>52,089.57</u>	<u>59.60%</u>	<u>35,310.43</u>
65200 · Treatment	35,000.00	1,386.00	21,171.07	60.49%	13,828.93
65300 · Pumping					
65310 · Maintenance	25,000.00	20.46	15,776.13	63.11%	9,223.87
65320 · Electricity & Fuel	260,000.00	13,664.56	175,734.95	67.59%	84,265.05
Total 65300 · Pumping	<u>285,000.00</u>	<u>13,685.02</u>	<u>191,511.08</u>	<u>67.20%</u>	<u>93,488.92</u>
65400 · Transmission & Distribution					
65410 · Distribution Supplies	50,000.00	1,486.08	32,881.46	65.76%	17,118.54
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	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
Total 65400 · Transmission & Distribution	<u>171,500.00</u>	<u>1,486.08</u>	<u>92,163.19</u>	<u>53.74%</u>	<u>79,336.81</u>
65500 · Transportation					
65510 · Fuel	18,000.00	922.80	12,416.09	68.98%	5,583.91
65520 · Maintenance	5,000.00	557.14	3,359.49	67.19%	1,640.51
Total 65500 · Transportation	<u>23,000.00</u>	<u>1,479.94</u>	<u>15,775.58</u>	<u>68.59%</u>	<u>7,224.42</u>
Total 65000 · Field Operations	<u>601,900.00</u>	<u>22,840.68</u>	<u>372,710.49</u>	<u>61.92%</u>	<u>229,189.51</u>
Total 60000 · Operating Expenses	<u>2,348,212.00</u>	<u>139,191.65</u>	<u>1,533,115.68</u>	<u>65.29%</u>	<u>815,096.32</u>
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
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
Total 69100 · Revenue Bond	<u>200,995.00</u>	<u>0.00</u>	<u>86,429.04</u>	<u>43.00%</u>	<u>114,565.96</u>
69125 · AMI Meter Loan					
69130 · Principle	139,741.00	0.00	139,726.82	99.99%	14.18
69135 · Interest	3,972.00	0.00	3,961.48	99.74%	10.52
Total 69125 · AMI Meter Loan	<u>143,713.00</u>	<u>0.00</u>	<u>143,688.30</u>	<u>99.98%</u>	<u>24.70</u>
69200 · PERS ADP Loan					
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
Total 69200 · PERS ADP Loan	<u>31,628.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,628.00</u>
Total 69010 · Debt Service	<u>376,336.00</u>	<u>0.00</u>	<u>230,117.34</u>	<u>61.15%</u>	<u>146,218.66</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>0.00</u>	<u>231,547.34</u>	<u>61.15%</u>	<u>147,088.66</u>
Total Expense	<u>2,726,848.00</u>	<u>139,191.65</u>	<u>1,764,663.02</u>	<u>64.71%</u>	<u>962,184.98</u>
Net Ordinary Income	<u>537,787.00</u>	<u>63,498.07</u>	<u>513,142.15</u>		
Net Income	<u>537,787.00</u>	<u>63,498.07</u>	<u>513,142.15</u>		

Accrual Basis

Rio Linda Elverta Community Water District
CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2023-24
 As of March 31, 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	458,856.00	-	-	-	-	-	-
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	86.24	-	-	175.00	103.72	-	-
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	25,191.72	-	-	-	-	-	-
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	-
Total B · WATER DISTRIBUTION	240,000.00	25,191.72	-	-	366,000.00	358,947.25	75,000.00	-
M · GENERAL PLANT ASSETS								
M-1 · Server Replacement	24,000.00	12,479.15	-	-	-	-	-	-
Total M · GENERAL PLANT ASSETS	24,000.00	12,479.15	-	-	-	-	-	-
TOTAL BUDGETED PROJECT EXPENDITURES	304,000.00	37,670.87	-	-	366,000.00	358,947.25	75,000.00	-

Accrual Basis

**Rio Linda Elverta Community Water District
Capacity Revenue Profit & Loss Budget Performance
January-March 2024**

	<u>Annual Budget</u>	<u>Jan-Mar 24 Current QTR</u>	<u>Jul 23-Mar 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	8,307.74	22,082.88	220.83%	-12,082.88
	<u>10,000.00</u>	<u>8,307.74</u>	<u>22,082.88</u>	<u>220.83%</u>	<u>-12,082.88</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>8,307.74</u>	<u>242,020.47</u>	<u>115.25%</u>	<u>-32,020.47</u>
Gross Income	<u>210,000.00</u>	<u>8,307.74</u>	<u>242,020.47</u>	115.25%	-32,020.47
Net Income	<u><u>210,000.00</u></u>	<u><u>8,307.74</u></u>	<u><u>242,020.47</u></u>		

**Rio Linda Elverta Community Water District
Surcharge 1 Profit & Loss Budget Performance
January-March 2024**

	<u>Annual Budget</u>	<u>Jan-Mar 24 Current QTR</u>	<u>Jul 23-Mar 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	754.50	1,661.92	100.0%	-1,661.92
41112 · Interest Revenue	1,000.00	6,865.23	22,131.62	2,213.16%	-21,131.62
41113 · Market Value Adjustment	0.00	-14,138.42	10,385.41	100.0%	-10,385.41
	<u>1,000.00</u>	<u>-6,518.69</u>	<u>34,178.95</u>	<u>3,417.9%</u>	<u>-33,178.95</u>
43010 · Surcharge 1 Revenue	<u>532,380.00</u>	<u>176,846.56</u>	<u>381,562.37</u>	<u>71.67%</u>	<u>150,817.63</u>
Total Income	<u>533,380.00</u>	<u>170,327.87</u>	<u>415,741.32</u>	<u>77.95%</u>	<u>117,638.68</u>
Gross Income	533,380.00	170,327.87	415,741.32	77.95%	117,638.68
Expense					
69150 · Surcharge 1 Loan					
69155 · Principle	389,231.00	193,372.56	193,372.56	49.68%	195,858.44
69160 · Interest	72,124.00	37,304.76	37,304.76	51.72%	34,819.24
69170 · Admin Fees	2,300.00	518.39	1,531.85	66.6%	768.15
Total 69150 · Surcharge 1 Loan	<u>463,655.00</u>	<u>231,195.71</u>	<u>232,209.17</u>	<u>50.08%</u>	<u>231,445.83</u>
Total Expense	<u>463,655.00</u>	<u>231,195.71</u>	<u>232,209.17</u>		
Net Income	<u><u>69,725.00</u></u>	<u><u>-60,867.84</u></u>	<u><u>183,532.15</u></u>		

Accrual Basis

**Rio Linda Elverta Community Water District
Surcharge 2 Profit & Loss Budget Performance
January-March 2024**

	<u>Annual Budget</u>	<u>Jan-Mar 24 Current QTR</u>	<u>Jul 23-Mar 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	23.34	70.84	70.84%	29.16
	<u>100.00</u>	<u>23.34</u>	<u>70.84</u>	<u>70.84%</u>	<u>29.16</u>
43050 · Surcharge 2 Revenue	442,716.00	147,063.22	317,300.25	71.67%	125,415.75
Total Income	<u>442,816.00</u>	<u>147,086.56</u>	<u>317,371.09</u>	<u>71.67%</u>	<u>125,444.91</u>
Gross Income	442,816.00	147,086.56	317,371.09	71.67%	125,444.91
Expense					
69175 · Surcharge 2 Loan					
69180 · Principle	240,000.00	120,000.00	240,000.00	100.0%	0.00
69185 · Interest	74,293.00	36,162.66	74,293.33	100.0%	-0.33
Total 69175 · Surcharge 2 Loan	<u>314,293.00</u>	<u>156,162.66</u>	<u>314,293.33</u>	<u>100.0%</u>	<u>-0.33</u>
Total Expense	<u>314,293.00</u>	<u>156,162.66</u>	<u>314,293.33</u>		
Net Income	<u><u>128,523.00</u></u>	<u><u>-9,076.10</u></u>	<u><u>3,077.76</u></u>		

Item Z District Policy 2.01.075, Attendance at Meetings

Policy Manual – Revised 7-18-22

Board shall make all appointments of Board Members to ad hoc and standing Committees with the cooperation of the Board Member(s) nominated for the assignment(s). In addition, the President of the Board may designate Board Members to represent the Board as needed. Board Member participation in meetings and attendance by Board Members at organized events shall not be considered sanctioned by the RLECWD Board of Directors unless such attendance/participation is in accordance with this policy. Announcement to authorize attendance/participation retroactively is acceptable to accommodate insufficient time available for a Board meeting prior to the event. Retroactive announcement must be approved by the Board of Directors per Policy 2.01.180.

1. The duties of a new standing committee shall be determined at the time of appointment, proposed at the regular Board meeting and subject to confirmation by the Board of Directors per Policy 2.01.180. Standing committees shall only be dissolved by majority vote of the Board.
2. The duties of an ad hoc committee shall be determined and announced at a regular meeting of the Board of Directors. Ad hoc committees shall be considered dissolved when any of the following occur:
 - a. The ad hoc committee submits its final report to the Board of Directors.
 - b. Upon the sixth regular meeting of the Board of Directors following the announcement that the ad hoc committee had been created, the Board Secretary shall announce, and the minutes shall reflect, the ad hoc committee dissolution.
 - c. The ad hoc committee has failed to report to the Board of Directors for three consecutive regular Board meetings. The Board Secretary shall announce, and the minutes shall reflect, the absence of reporting and indicate the ad hoc committee has been dissolved.
3. Board Members assigned by the Board President to serve on standing committees or to participate in sanctioned events shall service in such capacity for the remainder of the President's term of office. Such assignments are to be announced at the regular Board meeting in January each year. However, assignments may be changed via announcement at a subsequent Board meeting to accommodate Board Member availability, incompatibility of offices, or other circumstances. The Board President may also authorize temporary substitutions of Board Member for a single meeting to accommodate the anticipated absence of the regularly assigned Board Member.
4. All meetings of standing committees shall conform to all open meeting laws (e.g., Ralph M. Brown Act) that pertain to regular meetings of the Board. Board Members assigned to ad hoc committees and other assignments shall report their findings and observations to the Board of Directors at regular Board meetings.

2.01.070 Requests for Information.

Requests for information by Board members regarding District operations should be made through the General Manager or other designated District staff. The General Manager shall designate management or supervisory personnel to respond to inquiries in his/her absence.

2.01.075 Attendance at Meetings.

Board members are expected to attend all regular and special meetings of the Board, including closed sessions, unless there is good cause for the absence or the absence is pre-approved by the President. A request for absence, except emergency absence, shall be submitted to the Board President in writing as soon as the Board Member becomes aware that he/she may be absent. Absences shall conform to the requirement of Government Code Section 1063 or other applicable law.