

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

September 11, 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. Reminder for Board Member Training at 9-23-2024 Regular Meeting (open session).
3. DRAFT Workplace Violence Prevention Policy.
4. New Laws Regarding Irrigation of Non-Functional Turf (Commercial, Industrial Institutional).
5. Platform for Public Reporting of Unauthorized Water Use, e.g., Fire Hydrant Use Without Permit.
6. Discuss Reducing District Annual Contribution for Pre-Funding Other Post Employment Benefits.
7. Discuss Expenditures for July.
8. Discuss Financial Reports for July.

Directors' and General Manager Comments:

X – Update on Streamline and Diamond Communications.

Items Requested for Next Month's Committee Agenda:

Adjournment

Next Executive Committee meeting: Wednesday, October 9, 2024, Visitors / Depot Center.

ADA COMPLIANCE STATEMENT

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Executive Committee Agenda Item: 1

Date: September 11, 2024

Subject: General Status Update from the District Engineer

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

Recommended Committee Action:

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

Current Background and Justification:

Subjects anticipated for discussion include:

1. 2024/2025 FY Dry Creek Road Pipeline Replacement Project
2. Well 15 Hexavalent Chromium Treatment Project
3. 2024 Sacramento County Paving Project (Elkhorn Boulevard between 6th Street and Dry Creek Road, 25+/- Valve Covers)
4. 2025 Sacramento County Paving Project (Elkhorn Boulevard between 18th Street and Dry Creek Road, 12+/- Valve Covers)
5. Water Loss Standards and Water Use Efficiency
6. Labor Compliance Program Annual Report
7. Development Review
 - a. 2615 Q Street Peterson Boat & RV Storage
 - b. Century Palms 105 SFR Units

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 September 23, 2024 Board of Directors Meeting agenda with recommendations as necessary.



**Executive Committee
Agenda Item: 2**

Date: September 11, 2024

Subject: Board Member Training on Unfair Labor Practices

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

This is an informational item to remind the Executive Committee of the scheduled training at the September 23rd RLECWD Board Meeting.

Current Background and Justification:

Jun Payoyo of the Public Employee Relations Board (PERB) will be at the September 23, 2024 RLECWD Board Meeting to conduct training. One particular focus of the training will be on direct dealing or bypassing a union representative.

Conclusion:

N/A



3

Executive Committee Agenda Item: 3

Date: September 11, 2024

Subject: Workplace Violence Prevention Plan

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Draft RLECWD Workplace Violence Prevention Plan et al, then engage staff in discussion regarding next steps.

Current Background and Justification:

The California legislature has adopted another unfunded mandate, which requires employers to create and implement a Workplace Violence Prevention Plan.

Fortunately, the Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA) published a template to benefit its member agencies. Staff has appropriately modified the document to reflect RLECWD particulars.

Although this is a state mandate, it is also a policy affecting wages, hours or working conditions. Accordingly, the District should inform Teamsters Local 150 and provide them with a copy of the RLECWD Workplace Violence Prevention Plan and all appurtenant forms.

Conclusion:

The Executive Committee should forward the draft policy onto the September 23rd Board agenda with the Committee's recommendation for Board approval.

CALIFORNIA WORKPLACE VIOLENCE PREVENTION PLAN

Prepared: August 2024



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WORKPLACE VIOLENCE PREVENTION PLAN FOR RLECWD

Date of Last Review: August 31, 2024

Date of Last Revision: August 31, 2024

Responsibility

The Workplace Violence Prevention Plan ("WVPP" or "Plan") Administrator, Timothy R. Shaw, General Manager, has the authority and responsibility for implementing the provisions of this Plan for Rio Linda Elverta Community Water District (RLECWD).

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering questions about the WVPP.

Employee Participation

All RLECWD employees are expected to assist in maintaining a safe, healthy, and secure work environment. Everyone is responsible for using safe work practices, following this WVPP, following the applicable Injury and Illness Prevention Plan and Workplace Violence policy in the employee handbook, as well as complying with all related directives, policies, and procedures. All employees and authorized employee representatives are invited to be actively involved in developing and implementing the WVPP by:

- Identifying, evaluating, and determining corrective measures to prevent workplace violence. As part of this Plan, the RLECWD surveyed all employees to obtain their feedback regarding workplace violence hazards and concerns in their specific workplace.;
- Designing and implementing training. Employees are encouraged to participate in designing and implementing training programs, and their suggestions are incorporated into the training materials. For example, an employee might suggest a new training scenario based on a recent incident.;
- Reporting and investigating workplace violence incidents.

The RLECWD will coordinate the WVPP's implementation with other employers, if appropriate, to ensure those employers and employees understand their respective roles, as provided in the Plan. All such employees will be required to attend workplace violence prevention training and to report, investigate, and record workplace violence incidents at work.

Employee Compliance

Our system of ensuring that supervisory and nonsupervisory employees comply with the WVPP includes:

- Recognizing employees who follow safe work practices that promote the WVPP in the workplace.

- Training and retraining employees, supervisors, and managers on the provisions of this WVPP and general workplace violence prevention principles.
- Taking disciplinary action against employees who fail to comply with safe and healthful work practices following training, refresher training, or instruction. The RLECWD will not tolerate unsafe acts by its employees. If any employee violates workplace violence policies and rules or otherwise does not perform their job safely and healthfully, they may be subject to appropriate corrective action, up to and including termination.
- Implementing effective procedures to ensure that all employees, regardless of their title or classification, comply with the WVPP by conducting periodic assessments and training.

Prohibition on Retaliation

The RLECWD has implemented effective procedures for accepting and responding to reports of workplace violence, as described below. We prohibit retaliation for reporting workplace violence incidents, and for participating in any investigation of such incidents. This commitment means that we will not discipline, terminate, or otherwise take negative action against any employee for reporting a workplace violence incident, or assisting the RLECWD in investigating such an incident. If you believe someone has retaliated against you for engaging in such conduct, please notify the WVPP Administrator immediately.

Communication with Employees

We recognize that open, two-way communication among our management team, staff, and other employers about workplace violence is essential to a safe and productive workplace. Our communication system is designed to facilitate a continuous flow of workplace violence prevention information in a form that is readily understandable by all employees, and consists of the following:

- New employee orientation that includes a discussion of workplace violence prevention policies and procedures
- Workplace violence prevention training programs
- Posted or distributed workplace violence prevention information

Employees may report a violent incident, threat, or other workplace violence concern to the RLECWD or law enforcement without fear of reprisal or adverse action.

Employees also will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety.

Employees' concerns will be investigated in a timely manner, and they will be informed of the results of the investigation and any corrective actions to be taken. The RLECWD also will provide updates to employees on the status of investigations and corrective actions through email, at safety meetings, and via other appropriate methods. These updates may include information about the progress of investigations, the results of investigations, and any corrective actions taken.

Reporting Workplace Violence Incidents, Threats, and Concerns

Definitions:

“Workplace violence” means any act of violence or threat of violence that occurs in a place of employment including, but not limited to, the following:

- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.

There are four types of workplace violence:

- Type 1 Violence: Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.
- Type 2 Violence: Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.
- Type 3 Violence: Workplace violence against an employee by a present or former employee, supervisor, or manager.
- Type 4 Violence: Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

“Threat of violence” means any verbal or written statement including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

Reporting Procedures

Employees must report any violent incident, threat, hazard, or other workplace violence concern to a supervisor or manager, who immediately will inform the WVPP Administrator. If for any reason an employee does not feel comfortable or cannot inform a supervisor or manager, they may contact Human Resources directly or immediately contact law enforcement.

The RLECWD will promptly investigate all employee reports of violent incidents, threats, or concerns, and will notify the reporting employees of the results of the investigation and any actions taken to correct workplace violence hazards identified in the course of the investigation.

Responding to Workplace Violence Emergencies

A “workplace violence emergency” is any act of violence or threat of violence that occurs at work, including circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

In case of a workplace violence emergency, RLECWD will:

- Alert all employees of the presence, location, and nature of the workplace violence emergency by announcements and/or use emails and text messages.
- Where appropriate and/or necessary, implement the RLECWD’s evacuation plans. Maps of evacuation routes, are available upon request to the General Manager.

In case of a workplace violence emergency, employees may contact the following entities for help:

- Timothy R. Shaw, General Manager, (916) 991-8891 (Office); (530) 682-2385 (Cell)
- Sacramento County Sheriff’s Office, 916-874-5115 (Non-emergency)

If there is immediate danger, call for emergency assistance by dialing 9-1-1 and then notify the WVPP Administrator.

Training

The RLECWD will develop and facilitate workplace violence prevention training for all employees, including managers and supervisors. Attendance is mandatory.

The following topics will be covered in the training:

- The RLECWD’s WVPP, including how to obtain a copy of the Plan at no cost
- How to participate in the development and implementation of the WVPP
- Workplace violence prevention definitions and requirements under California law
- How to report workplace violence incidents and concerns to the RLECWD or law enforcement without fear of retaliation
- Worksite and job-specific information, including:
 - Workplace violence hazards specific to employees’ jobs
 - Corrective measures the RLECWD has implemented
 - How to seek assistance to prevent or respond to workplace violence
 - Strategies to avoid physical harm

- Workplace Violent Incident Logs maintained by the RLECWD for each workplace violence incident
- How to obtain copies of the following records:
 - Workplace violence hazard identification, evaluation, and correction
 - Training records
 - Workplace Violent Incident Logs
 - Records of workplace violence investigations
- Opportunities for interactive questions and answers with a person knowledgeable about the RLECWD's Plan
- Strategies to avoid/prevent workplace violence and physical harm, such as:
 - How to recognize workplace violence hazards including the risk factors associated with the four types of workplace violence
 - Ways to defuse hostile or threatening situations

Training and instruction will be provided as follows:

- When the WVPP is implemented, and annually thereafter
- To all employees with respect to workplace violence hazards specific to each employee's job assignments/work location
- To all new employees and/or employees given new job assignments/work location for which they have not previously received training
- When new processes or procedures are introduced to the workplace and present a new workplace violence hazard
- When the RLECWD is made aware of a new or previously unrecognized workplace violence hazard
- When the RLECWD makes changes to the WVPP

Workplace Violence Hazard Assessment

The WVPP will be in effect at all times and in all work areas and is specific to the hazards and corrective measures for each work area and operation.

The RLECWD will implement and enforce procedures to identify and evaluate workplace violence hazards including, but not limited to, scheduled periodic inspections to identify unsafe conditions and work practices and employee reports and concerns.

Periodic inspections to identify and evaluate workplace violence hazards will be performed by the RLECWD's Human Resources Manager, Risk Control Manager, and/or Human Resources Specialist.

Periodic inspections are performed according to the following schedule:

- When the WVPP is implemented
- After any workplace violence incident
- When the RLECWD is made aware of a new or previously unrecognized hazard
- Inspections will include an assessment of:
 - The need for violence surveillance measures, such as mirrors and cameras
 - Procedures for reporting suspicious persons or activities
 - Effective location and functioning of emergency buttons and alarms
 - Posting of emergency telephone numbers for law enforcement, fire, and medical services
 - Whether employees have access to a telephone with an outside line
 - Whether employees have effective escape routes from their work areas
 - Whether employees have a designated safe area where they retreat in an emergency
 - The adequacy of workplace security systems, such as door locks, entry codes or badge readers, security windows, physical barriers, and restraint systems
 - The effectiveness of systems and procedures to warn others of actual or potential workplace violence danger or that summon assistance, such as alarms or panic buttons

The RLECWD will review all submitted/reported concerns of potential hazards and take appropriate steps to address them.

Employee Access to the WVPP

All employees, their designated representatives, and Cal/OSHA representatives have the right to examine and receive a copy of our WVPP. This access will be accomplished by providing unobstructed access through the intranet.

Recordkeeping

The RLECWD will:

- Create and maintain records of workplace violence hazard identification, evaluation, and correction, for a minimum of five (5) years
- Create and maintain training records for a minimum of one (1) year, including the following:
 - Training dates
 - Contents or a summary of the training sessions
 - Names and qualifications of persons conducting the training.
 - Names and job titles of people attending the training sessions
- Maintain Workplace Violent Incident Logs for a minimum of five (5) years
- Maintain records of workplace violence incident investigations for a minimum of five (5) years, which will not contain medical information per California Civil Code Section 56.05(j)
- All records required by California Labor Code Section 6401.9(f) will be made available to Cal/OSHA upon request for examination and copying.

Correcting Workplace Violence Hazards

The RLECWD will correct workplace violence hazards in a timely manner when they are observed or discovered, and according to the following procedures:

- When an imminent workplace violence hazard exists that cannot be immediately abated without endangering employee(s) and/or property, RLECWD will remove all employees from the area, except those necessary to correct the existing condition. Employees required to correct the hazardous condition will be provided with the necessary protection.
- All corrective actions taken will be documented and dated on the appropriate forms, including the Workplace Violent Incident Log and Workplace Violent Incident Investigation Report forms.
- Corrective measures for workplace violence hazards will be specific to a given work area
- Install security surveillance cameras in and around the workplace
- Provide workplace violence systems, such as door locks, physical barriers, and emergency alarms by:
 - Ensuring the adequacy of workplace violence systems
 - Controlling access to, and freedom of movement within, the workplace by non-employees, include recently discharged employees or persons with whom one of our employees is having a dispute

- Installing effective systems to warn others of a violence danger or to summon assistance, e.g., alarms, blue strobe lights, and intercom announcements
- Provide employee training/re-training (refreshers) on the WVPP, which could include but not limited to the following:
 - Recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of our establishment
 - Ensure that all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the person making the threat
 - Improve how well our establishment's management and employees communicate with each other
 - Procedures for reporting suspicious persons, activities, and packages
- When Board governance meetings take place at the worksite, Board members will be reminded of the RLECWD's emergency procedures, including evacuation plans, and the use of code words over the intercom and blue strobe light alerts in case of disturbance in the office lobby/main entrance.
- Establish a policy for prohibited practices, including the RLECWD's no-weapons policy

Post-Incident Response and Investigation

After a workplace incident, the WVPP Administrator or their designee will implement and enforce procedures for post-incident response and investigation including, but not limited to:

- Visiting the workplace violence incident scene as soon as safe and practicable
- Interviewing employees and witnesses, and any other involved parties
- Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator, if any
- Determining the cause of the incident
- Taking corrective action to prevent the incident from reoccurring
- Obtaining copies of any reports completed by law enforcement
- Recording the findings and corrective actions taken, using a Workplace Violent Incident Log, which will include information such as:
 - The date, time, and location of the incident

- The workplace violence type or types involved
 - A detailed description of the incident
 - A description of the relationship of the perpetrator to the workplace, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or other perpetrator
 - A description of the circumstances at the time of the incident, including, but not limited to, whether employees were completing their usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, or working in a community setting or in an unfamiliar or new location
 - A description of where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area
 - The type of incident, including, but not limited to, whether it involved any of the following:
 - Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting
 - Attack with a weapon or object, including, but not limited to, a firearm, knife, or other object
 - Threat of physical force or threat of the use of a weapon or other object
 - Sexual assault or threat, including, but not limited to, rape, attempted rape, physical display, or unwanted verbal or physical sexual contact
 - Animal attack
 - Other
 - Consequences of the incident, including, but not limited to:
 - Whether security or law enforcement was contacted, and their response
 - Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident
 - Information about the person completing the log, including their name, job title, and the date completed
- Reviewing all previous incidents

- Ensuring that no personal identifying information is recorded or documented in the Violent Incident Log. This prohibition includes information that would reveal identification of any person involved in a violent incident, such as the person's name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, reveals the person's identity

Review and Revision of the WVPP

The RLECWD will implement and enforce procedures to review the effectiveness of this WVPP and revise it as needed including, but not limited to, obtaining the active involvement of employees in reviewing the Plan, as described above.

The RLECWD will review the WVPP at least annually, when a deficiency is observed or becomes apparent, after a workplace violence incident, and as needed. All such reviews will include, but be not limited to:

- Review of incident investigation and Workplace Violent Incident Log(s)
- Assessment of the effectiveness of security systems, including alarms, emergency response, and security personnel availability, if applicable
- Ensure violence risks are being properly identified, evaluated, and corrected, and any necessary revisions are made promptly and communicated to all employees; revisions may involve changes to procedures, updates to contact information, and additions to training materials

The RLECWD also will update the WVPP to include any procedures or other information determined by Cal/OSHA's Occupational Safety and Health Standards Board to be necessary and appropriate to protect the health and safety of employees.

District Reporting Responsibilities

As required by California Code of Regulations ("CCR"), Title 8, Section 342(a), "Reporting Work-Connected Fatalities and Serious Injuries," the RLECWD will immediately report to Cal/OSHA any employee's serious injury or illness (as defined by CCR, Title 8, Section 330(h)), or death (including any injury, illness, or death due to workplace violence) occurring at work or related in any way to employment with the RLECWD.

**ACKNOWLEDGEMENT OF WORKPLACE VIOLENCE
PREVENTION PLAN ADMINISTRATOR**

I, Timothy R. Shaw, General Manager of RLECWD, hereby authorize and ensure the establishment, implementation, and maintenance of this written workplace violence prevention plan and the documents/forms within this written plan. I am committed to promoting a culture of safety and violence prevention in our workplace and believe that these policies and procedures will help us achieve that goal.

Timothy R. Shaw, General Manager

Signature

Date

EVALUATION OF WORKPLACE VIOLENCE HAZARDS

Person(s) conducting evaluation: [Insert name(s)]

Date: [Insert date]

Name(s) of employee and authorized employee representative who participated:

[Insert name(s)]

Interaction, area, activity, work task, process, equipment, and material that potentially exposes employees to workplace violence hazards	Applicable Places and times	Potential for workplace violence hazards	Existing and/or additional workplace violence prevention controls
[Reception area, Interacting with customers paying water bills, responding to service terminations, etc.]	[Intermittently throughout the workday.]	[Low risk (visitors are infrequent).]	[Employee training consistent with this WVPP, hired security guards, secure entrances, etc.]

RLECWD WORKPLACE VIOLENT INCIDENT INVESTIGATION REPORT

INCIDENT INFORMATION:				
DATE OF INCIDENT:		TIME OF INCIDENT:		
INCIDENT LOCATION:				
CITY:		STATE:		ZIP CODE:
INCIDENT DESCRIPTION:				
[Enter details, including all events that led up to the incident.]				
EMPLOYEES INVOLVED:				

UNDERLYING CAUSE(S) OF THE INCIDENT:

CORRECTIVE ACTIONS TAKEN:

[Provide details, including potential solutions to the root cause(s), if applicable.]

NEXT STEPS:

[For example, any corrective actions not completed, follow-up with employees involved, EAP referrals, etc.]

FORM COMPLETED:

MANAGER RESPONSIBLE:

DATE:

Workplace Violence Prevention in General Industry (Non-Health Care Settings) - Information for Employees

According to the Occupational Safety and Health Administration (OSHA), workplace violence is the second leading cause of fatal workplace injuries in the United States, affecting almost 2 million American workers every year.

Your employer is required to establish, implement, and maintain an effective written Injury and Illness Prevention Program (IIPP), as well as other safety & health programs to reduce your risk of exposure to hazards and prevent injuries and illnesses in the workplace. As of July 1, 2024, your employer will also be responsible for establishing, implementing, and maintaining an effective written Workplace Violence Prevention Plan (WVPP).

This employee fact sheet will define workplace violence, explain the four types of workplace violence, identify required WVPP training, recommend how to prevent workplace violence, and list your rights under requirements of the WVPP.

What is workplace violence?

“Workplace violence” means any act of violence or threat of violence that occurs in a place of employment.

What are the four types of workplace violence?

“Type 1 violence”: Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.

“Type 2 violence”: Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

“Type 3 violence”: Workplace violence against an employee by a present or former employee, supervisor, or manager.



“Type 4 violence”: Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Preventing workplace violence

Employers are required to provide training to employees on its WVPP when it is first established, during initial training, and every year after that. Additionally, training is required when a new or previously unrecognized workplace violence hazard is identified or there are changes made to an employer’s WVPP.

Workplace violence prevention training should include the following:

- How to involve employees and their representatives in developing and carrying out the WVPP.
- How to get a free copy of the written WVPP.
- How to report workplace violence incidents or concerns to your employer or law enforcement without fear of retaliation.
- What the workplace violence hazards are for the employees’ job.
 - How the employer will correct those hazards.
 - How the employee can get help to avoid or respond to violence.

(continued on next page)

- Suggestions on how to avoid physical harm.

How can employees help prevent workplace violence?

Inform your supervisor if you know of any incidents of workplace violence and/or if you suspect any incidents, which may include:

- Physical or verbal threats against an employee.
- Non-employees or strangers in the workplace who seem like they want to cause harm.
- Rumors of possible workplace violence.
- Arguments or physical fights between coworkers, clients and/or non-employees.

Become familiar with the procedures your employer has written on how to:

- Respond and report actual or potential workplace violence to your employer or law enforcement.
- Request a copy of the WVPP.
- Evacuate or take shelter in case of workplace violence emergencies.
- Avoid physical harm and workplace violence.
- Who to contact for questions and answers about the WVPP.

How does workplace violence prevention affect dual-employers and temporary (staffing) agencies?

If you are a temporary worker, both your staffing agency and the host employer whose workplace you work at are responsible for your safety and

health and must protect you against hazards in the workplace. Staffing agencies and the host employer must provide you with workplace protections as required by Cal/OSHA, such as appropriate training and personal protective equipment.

What rights do employees have under the workplace violence prevention plan?

Every employee has the right to:

- Be provided with training that they understand, in the language they understand.
- Obtain a free copy of the WVPP.
- Receive the following types of records related to workplace violence for copying and examination within 15 calendar days of the request:
 - Workplace violence hazard identification and evaluation
 - Training
 - Violent incident logs
- Report a violent incident, threat, or other workplace violence concern to the employer or law enforcement without fear of retaliation.

All workers have a right to a safe and healthful workplace, regardless of immigration status, and may file confidential complaints about workplace safety and health hazards with Cal/OSHA.

For work-related questions or complaints, contact the Cal/OSHA Call Center at 833-579-0927. Bilingual representatives are available to answer your questions.

March 2024



WORKPLACE VIOLENT INCIDENT LOG

INCIDENT INFORMATION:					
DATE OF INCIDENT:		TIME OF INCIDENT:			
INCIDENT LOCATION:					
CITY:		STATE:		ZIP CODE:	
WORKPLACE VIOLENCE TYPE:					
<input type="checkbox"/> Type 1: Workplace violence committed by a person who has no legitimate business at the worksite, and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.					
<input type="checkbox"/> Type 2: Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.					
<input type="checkbox"/> Type 3: Workplace violence against an employee by a present or former employee, supervisor, or manager.					
<input type="checkbox"/> Type 4: Workplace violence committed in the workplace by a person who does not work there, but has or is known to have had a personal relationship with an employee.					
DETAILED DESCRIPTION OF THE INCIDENT:					
<p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">SAMPLE</p>					

WAS THE PERPETRATOR OF VIOLENCE A:

- Customer or client
- Family or friend of a customer or client
- Stranger with criminal intent
- Coworker
- Supervisor or manager
- Partner or spouse
- Parent or other relative
- Other:

AT THE TIME OF THE INCIDENT, WAS THE EMPLOYEE (CHECK ALL THAT APPLY):

- Completing usual job duties
- Working in poorly lit area(s)
- Rushed
- Working during a low staffing level
- Isolated or alone
- Unable to get help or assistance
- Working in a community setting
- Working in an unfamiliar or new location

WHERE DID THE INCIDENT OCCUR?

- Inside the workplace
- In a parking lot or other area outside the workplace
- Other:

DID THE INCIDENT INVOLVE ANY OF THE FOLLOWING? (CHECK ALL THAT APPLY):

- Physical attack without a weapon including, but not limited to biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting

- Attack with a weapon or object including, but not limited to a firearm, knife, or other object
- Threat of physical force or threat of the use of a weapon or other object
- Sexual assault or threat including, but not limited to rape, attempted rape, physical display, or unwanted verbal or physical sexual contact
- Animal attack
- Other:

WHERE THERE ANY INJURIES?

- Yes
- No

Please explain:

CONSEQUENCES OF THE INCIDENT:

- Security or law enforcement was contacted

Agency contacted: _____

Agency response: _____

- Emergency medical responders (other than law enforcement) who were contacted, such as fire department, paramedics, on-site first aid certified personnel, etc. Explain:

- Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident:

RECEIVED BY:

NAME:		DATE RECEIVED:	
JOB TITLE::			



**Executive Committee
Agenda Item: 4**

Date: September 11, 2024
Subject: Non-Functional Turf Irrigation Prohibitions
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff regarding the newly enacted prohibitions against irrigation of non-functional turf.

Current Background and Justification:

As part of the Make Conservation a Permanent Way of Life in California, the state has adopted new laws prohibiting irrigation on non-functional turf. The new statute is a document associated with this item.

A part of the new statute requires RLECWD to revise its policies and inform affected customers (commercial, industrial, institutional). The deadline for RLECWD mandated actions is 2027.

Conclusion:

The Committee should review the new mandate and request any clarifications.

California Water Code CHAPTER 2.5. Nonfunctional Turf

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10608.14.

(a) The use of potable water for the irrigation of nonfunctional turf located on commercial, industrial, and institutional properties, other than a cemetery, and on properties of homeowners' associations, common interest developments, and community service organizations or similar entities is prohibited as of the following dates:

(1) All properties owned by the Department of General Services, beginning January 1, 2027.

(2) All properties owned by local governments, local or regional public agencies, and public water systems, except those specified in paragraph (5), beginning January 1, 2027.

(3) All other institutional properties and all commercial and industrial properties, beginning January 1, 2028.

(4) All common areas of properties of homeowners' associations, common interest developments, and community service organizations or similar entities, beginning January 1, 2029.

(5) All properties owned by local governments, local public agencies, and public water systems in a disadvantaged community, beginning January 1, 2031, or the date upon which a state funding source is made available to fund conversion of nonfunctional turf on these properties to climate-appropriate landscapes, whichever is later.

(b) Notwithstanding subdivision (a), the use of potable water is not prohibited by this section to the extent necessary to ensure the health of trees and other perennial nonturf plantings, or to the extent necessary to address an immediate health and safety need.

(c) The board may, upon a showing of good cause for reasons including economic hardship, critical business need, and potential impacts to human health or safety, postpone a compliance deadline in subdivision (a) by up to three years for certain persons, institutions, and businesses, and may create a form to be used for compliance certification to the board by property owners.

(d) Public water systems shall, by no later than January 1, 2027, revise their regulations, ordinances, or policies governing water service to include the requirements of subdivisions (a) and (b), as revised by the board pursuant to subdivision (c), and shall communicate the requirements to their customers on or before that date.

(e) (1) An owner of commercial, industrial, or institutional property with more than 5,000 square feet of irrigated area other than a cemetery shall certify to the board, commencing June 30, 2030, and every three years thereafter through 2039, that their property is in compliance with the requirements of this chapter.

(2) An owner of a property with more than 5,000 square feet of irrigated common area that is a homeowners' association, common interest development, or community service organization or similar entity shall certify to the board, commencing June 30, 2031, and every three years thereafter through 2040, that their property is in compliance with the requirements of this chapter.

(f) Noncompliance by a person or entity with this chapter or regulations adopted thereunder shall be subject to civil liability and penalties set forth in Section 1846, or to civil liability and penalties imposed by an urban retail water supplier pursuant to a locally adopted ordinance or policy.

(g) (1) A public water system, city, county, or city and county may enforce the provisions of this chapter.

(2) To avoid duplication of enforcement, any entity identified in paragraph (1) that is not a retail public water system shall notify the retail public water system 30 days prior to enforcement of the provisions of this chapter against a property served by such system.

(3) Nothing in paragraph (2) shall preclude enforcement by any entity identified in paragraph (1) once adequate notice is given.

(h) The department shall, when using funds appropriated for water conservation for turf replacement, prioritize financial assistance for nonfunctional turf replacement to public water systems serving disadvantaged communities and to owners of affordable housing.

(i) The department shall utilize the saveourwater.com internet website and outreach campaign to provide information and resources on converting nonfunctional turf to native vegetation.

(j) The Governor's Office of Business and Economic Development shall support small and minority-owned businesses that provide services that advance compliance with this chapter.



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Executive Committee Agenda Item: 5

Date: September 11, 2024
Subject: Public Reporting of Unauthorized Water Use
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion regarding the concept of initiating a process to enable public reporting of suspected unauthorized water use.

Current Background and Justification:

On a recurring, occasional pattern, the Board has received complaints about suspected unauthorized water use, e.g. unauthorized fire hydrant consumption. The frequency of the expressed concerns seems to have increased as water loss standards (and other water use efficiency laws) near implementation deadlines.

The Accounting Specialist has suggested that the District proceduralize the public reporting of suspected unauthorized water use. Specifically, a downloadable reporting form could be posted to the District's website.

The idea is relatively simple. However, it behooves the District to establish aspects to the program to harvest the maximum potential benefits. The form should be unintrusive as to not discourage participation, but require enough information as to enable effective determinations by staff. The process should also be transparent, so that the complainant is informed of the determinations and remediations.

Conclusion:

I recommend the Executive Committee engage staff in discussion about public reporting of unauthorized water use.



**Executive Committee
Agenda Item: 6**

Date: September 11, 2024
Subject: Annual Contributions to Prefunding Retiree Benefits.
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the most recent GASB 75 report assessing the District's liability for Other Post Employment Benefits (OPEB), then engage staff in discussion on the need to reduce prefunding of OPEB.

Current Background and Justification:

This is a good result of prior planning and fiscal responsibility. Several years ago, the Board took action to augment the pay as you go method of funding OPEB liability. Then District's OPEB liability has now nearly reached the fully funded status.

District collective bargaining agreements stipulate that the District will partially fund health insurance for retirees. The District is and has been paying its contractual liability via the pay as you go method, i.e., as payments become due, the District writes a check. Several years ago, the District enrolled in the California Employers Retirement Benefit Trust (CERBT). The money invested in the CERBT gains dividends similar to the Public Employees Retirement System. The goal is that the District would someday fully fund its calculated liability for OPEB, thus enabling the District to discontinue the pay as you go method and pay out from the CERBT account.

Conclusion:

The Executive Committee review the associated documents, seek any clarifications and forward an item onto the September 23rd Board agenda.



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

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GASB Statement No. 75

**Actuarial Valuation Report – Retiree Health Insurance Program
Rio Linda Elverta Community Water District**

Valuation Date: July 1, 2023

Measurement Date: July 1, 2023

August 26, 2024



August 26, 2024

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

Re: Rio Linda Elverta Community Water District ("District") GASB 75 Valuation

Dear Timothy:

This report sets forth the results of our GASB 75 actuarial valuation of the District's retiree health insurance program as of July 1, 2023.

GASB 74 and GASB 75 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities.

The District selected DFA, LLC (DFA)—acquired by Foster & Foster Consulting Actuaries, Inc. (Foster & Foster) as of January 1, 2024—to perform an actuarial valuation of the retiree health insurance program as of July 1, 2023. This report may be compared with the valuation performed by DFA, LLC as of July 1, 2021, to see how the liabilities have changed since the last valuation.

Basis for Actuarial Valuation

To perform the valuation, we relied on the following information provided by the District:

- Census data for active employees and retirees
- Claims, premium, expense, and enrollment data
- Copies of relevant sections of healthcare documents, and
- (If applicable) trust statements prepared by the trustee

We also made certain assumptions regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions used for similar valuations, modified as appropriate for the District. A complete description of the actuarial assumptions used in the valuation is set forth in the Actuarial Assumptions section.



Certification

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the Actuarial Certification section.

We have enjoyed working with the District on this project and are available to answer any questions you may have concerning any information contained herein.

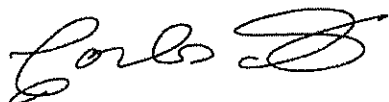
Disclosure of Risk

It is important to call attention to external risk factors associated with actuarial projections. Certain trends and events have the potential to affect future measurements that would deviate from current long-term expectations. The following is a list of specific factors that impact OPEB liabilities:

- Census – retirement, turnover, and mortality experience different than expected.
- Medical coverage – premiums, participation, and level of coverage different than expected.
- Municipal bond rates – changes in applicable rates (rates are currently declining and may result in increased liabilities). Under GASB 75, the municipal rate may affect the discount rate. The quantitative effect of changes in the discount rate can be seen in the sensitivity results.
- Investment performance – (for funded plans) investment performance different than the long-term expected return. Investment performance may also affect the discount rate.

The current environment's impact on these factors will continue to unfold. We are available to discuss both the short-term and long-term impact upon request.

Sincerely,
Foster & Foster Consulting Actuaries, Inc.



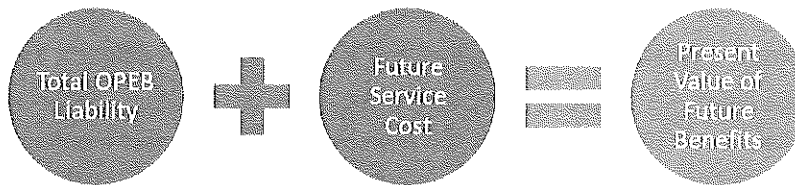
Carlos Diaz, ASA, EA, MAAA
Senior Consulting Actuary



Financial Results

In this section, we present financial results based on a long-term expected return on plan investments of 5.75%. This rate is based on our best estimate of expected long-term plan experience for funded plans such as the District's. The results are intended to help (1) in comparing financial results from the previous valuation and (2) in long-term budget and strategic planning (without regard to short-term volatility in municipal bond indices). Results specific to GASB 75 reporting are presented in the next section.

We have determined that the present value of all benefits expected to be paid by the District for its current and future retirees is \$140,353 as of July 1, 2023. If the District were to place this amount in a fund earning interest at the rate of 5.75% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.



When we apportion the \$140,353 into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the Total OPEB Liability is \$132,243 as of July 1, 2023. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay. The \$132,243 is comprised of liabilities of \$34,702 for active employees and \$97,541 for retirees.

The District has adopted an irrevocable trust for the pre-funding of retiree healthcare benefits. As of July 1, 2023, the trust balance, or Plan Fiduciary's Net Position (GASB 75) is \$100,908.

The Net OPEB Liability (Asset), equal to the Total OPEB Liability over the Plan Fiduciary's Net Position, is \$31,335.

This valuation includes benefits for two retirees and nine active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after July 1, 2023.



Financial Results (continued)

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ASOP 6 – Age-Specific Costs and Implicit Subsidy

Actuarial Standard of Practice No. 6 (ASOP 6) provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary should use age-specific costs in the development of the initial per capita costs and in the projection of future benefit plan costs.

Because retirees do not remain on the District's group health plans, the valuation includes no implicit subsidy cost. Benefits are valued based on projected District reimbursements.



Financial Results (continued)

Differences from Prior Valuation

The most recent prior valuation was completed as of July 1, 2021 by DFA, LLC. The Total OPEB Liability as of that date was \$150,171, compared to \$132,243 as of July 1, 2023 (determined using a discount rate of 5.75%).

Several factors have caused the Total OPEB Liability to change since 2021:

- An increase as employees accrue more service and get closer to receiving benefits.
- A decrease from a release of benefits.
- Changes in the plan census from new employees and differences between actual and expected retirement, terminations, and deaths.
- Changes in healthcare costs from differences between actual and expected healthcare trend; and
- Changes in actuarial assumptions and methodology for the current valuation.

To summarize, the most important changes were as follows:

1. A decrease of \$11,780 from the passage of time (service and interest costs less benefits paid).
2. A decrease of \$1,906 resulting from population experience (terminations, retirements, and mortality) different than expected.
3. A decrease of \$3,136 from changes in healthcare premiums different than expected.
4. A decrease of \$292 from changes in the healthcare trend rate.
5. A decrease of \$814 from change in assumed termination of employment rates.

These changes from July 1, 2021 to July 1, 2023 are combined as follows:

Total OPEB Liability as of July 1, 2021	\$150,171
Passage of time	(11,780)
Difference between expected/actual experience	(5,042)
Changes in assumptions or other inputs	(1,106)
Changes in plan provisions	0
Total OPEB Liability as of July 1, 2023	\$132,243



GASB 75 Results

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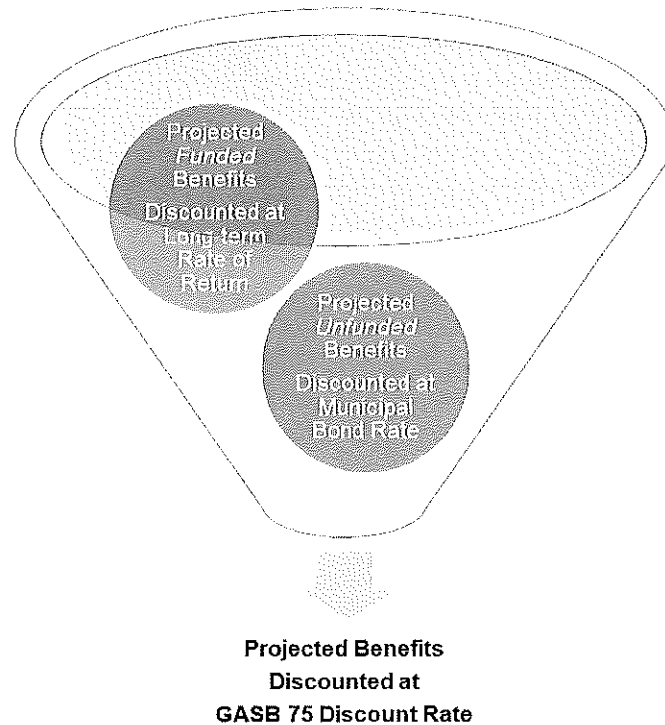
For financial reporting purposes, GASB 75 requires a discount rate that reflects the following:

- a. The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The amount of the plan’s projected fiduciary net position and the amount of projected benefit payments should be compared in each period of projected benefit payments.

Based on these requirements and the following information, we have determined a discount rate of 5.75% for GASB 75 reporting purposes:

Long-Term Expected Return on Assets	5.75%
Fidelity General Obligations AA - 20 Years Index on June 30, 2023	3.86%
GASB 75 Discount Rate	5.75%



GASB 75 Results (continued)

**Rio Linda Elverta Community Water District
Net OPEB Liabilities and Expense Under
GASB 75 Accrual Accounting Standard**

	July 1, 2023 ¹		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	5.75%	3.86%	5.75%
Present Value of Future Benefits			
Active	\$42,812	\$50,445	\$42,812
Retired	97,541	107,911	97,541
Total	\$140,353	\$158,356	\$140,353
Total OPEB Liability			
Active	\$34,702	\$38,221	\$34,702
Retired	97,541	107,911	97,541
Total	\$132,243	\$146,132	\$132,243
Plan Fiduciary Net Position	\$100,908	\$100,908	\$100,908
Net OPEB Liability (Asset)	\$31,335	\$45,224	\$31,335
Sensitivity Analysis			
1% Decrease in Discount Rate	4.75%	2.86%	4.75%
Total OPEB Liability	\$139,344	\$154,332	\$139,344
Net OPEB Liability (Asset)	\$38,436	\$53,424	\$38,436
1% Increase in Discount Rate	6.75%	4.86%	6.75%
Total OPEB Liability	\$125,653	\$138,537	\$125,653
Net OPEB Liability (Asset)	\$24,745	\$37,629	\$24,745
1% Decrease in Trend Rate ²			
Total OPEB Liability	\$130,212	\$143,603	\$130,212
Net OPEB Liability (Asset)	\$29,304	\$42,695	\$29,304
1% Increase in Trend Rate ³			
Total OPEB Liability	\$133,974	\$148,234	\$133,974
Net OPEB Liability (Asset)	\$33,066	\$47,326	\$33,066

¹ For the District's financial statements, we will provide separate schedules with supplemental GASB 75 information.

² Trend rate for each future year reduced by 1.00%.

³ Trend rate for each future year increased by 1.00%.



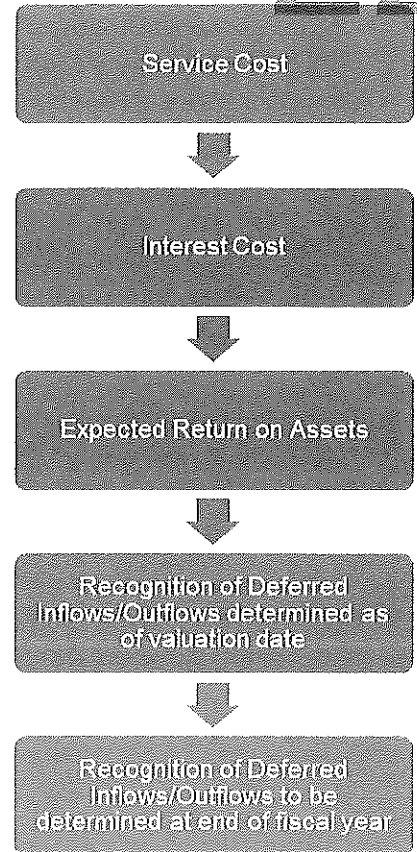
GASB 75 Results (continued)

OPEB Expense

We have determined the following components of the District's OPEB Expense for the measurement year ending June 30, 2024: Service Cost, Interest Cost, Expected Return on Assets, and Deferred Outflows and Inflows (determined as of the valuation date).

- Service Cost represents the present value of benefits accruing in the current year.
- Interest Cost represents the interest on the Total OPEB Obligation and interest on the Service Cost.
- Expected Return on Assets is the expected return based on a 5.75% investment rate of return.
- Deferred Outflows and Inflows of Resources (determined as of the valuation date) are changes in the Net OPEB Liability resulting from differences between projected and actual plan experience, from differences between projected and actual OPEB plan investments, and from changes in assumptions.

The OPEB Expense will reflect additional Deferred Outflows and Inflows that will be determined based on the Net OPEB Obligation as of June 30, 2024.



We summarize results in the table on Page 10 of this report. For comparative purposes, we provide service cost and interest cost at three discount rates (the expected return on assets, the municipal bond index, and the GASB 75 rate, discussed above). We determine Deferred Outflows and Inflows solely on the applicable GASB 75 rate. All amounts are net of expected future retiree contributions, if any.

We will be available to assist the District and its auditors in preparing the footnotes and required supplemental information for compliance with GASB 75 (and GASB 74, if applicable). In the meantime, we are available to answer any questions the District may have concerning the report.



GASB 75 Results (continued)

Actuarially Determined Contribution and Pay-As-You-Go with Implied Subsidy

We have calculated an actuarially determined contribution representing the Service Cost and a 15-year amortization (as a level percent of pay) of the Net OPEB Liability. We include the results in the table on the next page. We provide results at three discount rates (the expected long-term expected return on assets, the municipal bond index, and the GASB 75 rate).

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. We provide the amounts for illustrative purposes.

The actuarially determined contribution may be compared to the pay-as-you-go payment. The table shows the pay-as-you-go payment along with the projected implied subsidy payment.

The Funding Schedules section provides additional prefunding alternatives.



Rio Linda Elverta Community Water District
 Net OPEB Liabilities and Expense Under
 GASB 75 Accrual Accounting Standard

	July 1, 2023		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	5.75%	3.86%	5.75%
Components of OPEB Expense for 2023-24			
Service Cost (beginning of year)	\$1,136	\$1,583	\$1,136
Interest Cost	7,202	5,387	7,202
Expected Return on Assets	(5,802)	(5,802)	(5,802)
Total ⁴	\$2,536	\$1,168	\$2,536
Actuarially Determined Contribution			
Service Cost (mid-year)	\$1,168	\$1,613	\$1,168
Amortization of Net OPEB Liability ⁵	2,567	3,255	2,567
Total for 2023-24	\$3,735	\$4,868	\$3,735
Total for 2024-25 ⁶	\$3,847	\$5,014	\$3,847
Pay-As-You-Go Payment with Implied Subsidy for 2023-24			
Projected Pay-As-You-Go	\$16,470	\$16,470	\$16,470
Projected Implied Subsidy ⁷	0	0	0
Total	\$16,470	\$16,470	\$16,470
Projected Implied Subsidy Credit ⁷			
2023-24	\$0	\$0	\$0
2024-25	0	\$0	\$0

⁴ Additional components are shown on the following pages. Deferred Outflows/Inflows of Resources will also include changes determined based on the Total OPEB Obligation and Plan Fiduciary Net Position on June 30, 2024.

⁵ 15-year amortization (as a level percent of pay).

⁶ Level percent of pay.

⁷ Adjustment for implicit subsidy. N/A.



GASB 75 Results (continued)

Schedule of Changes in Net OPEB Liability (July 1, 2022 to June 30, 2023)

1. Total OPEB Liability	
a. Total OPEB Liability on July 1, 2022 ⁸	\$144,990
b. Service Cost ⁹	972
c. Interest Cost	7,953
d. Changes in plan provisions ^{8,12}	0
e. Difference between expected and actual experience ^{8,11}	0
f. Changes in assumptions and other inputs ^{8,11}	0
g. Benefit Payments ¹⁰	(15,525)
h. Projected Total OPEB Liability on June 30, 2023	138,390
i. Difference between expected and actual experience ¹³	(5,041)
j. Changes in assumptions and other inputs ¹³	(1,106)
k. Changes in plan provisions ¹²	0
l. Total OPEB Liability on July 1, 2023	\$132,243
2. Plan Fiduciary Net Position	
a. Plan Fiduciary Net Position on July 1, 2022 ⁸	\$78,154
b. Contributions ¹⁰	35,525
c. Expected Investment Income	4,527
d. Administrative Expenses	(39)
e. Benefit Payments ¹⁰	(15,525)
f. Net Transfers	0
g. Difference between actual and expected return on assets ¹¹	(1,734)
h. Projected Plan Fiduciary Net Position on June 30, 2023	\$100,908
i. Difference between actual and expected return on assets ¹³	0
j. Plan Fiduciary Net Position on July 1, 2023	\$100,908
3. Net OPEB Liability	
a. Projected Net OPEB Liability: (1h) - (2h)	\$37,482
b. Net OPEB Liability: (1l) - (2j)	\$31,335
4. Discount Rate	
a. July 1, 2022	5.75%
b. July 1, 2023	5.75%

⁸ From June 30, 2023 disclosure report, based on the July 1, 2021 actuarial valuation.

⁹ Projected from July 1, 2021 valuation.

¹⁰ Includes credit toward implicit subsidy (if applicable).

¹¹ Deferred (Outflow)/Inflow of Resources established as of June 30, 2023.

¹² Included in OPEB Expense.

¹³ Deferred (Outflow)/Inflow of Resources to be established during fiscal year end June 30, 2024.



GASB 75 Results (continued)

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Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Type	Initial Amount	Fiscal Year Established	Period (Years)	Annual Recognition ¹⁴
Difference between expected/actual experience	0	2018	0.0	0
Difference between expected/actual return on assets	0	2018	0.0	0
Changes in assumptions or other inputs	(9,723)	2018	6.8	(1,143)
Difference between expected/actual experience	0	2019	0.0	0
Difference between expected/actual return on assets	(92)	2019	5.0	0
Changes in assumptions or other inputs	(22,885)	2019	7.6	(3,011)
Difference between expected/actual experience	(57,042)	2020	8.4	(6,791)
Difference between expected/actual return on assets	(1,165)	2020	5.0	(233)
Changes in assumptions or other inputs	(9,986)	2020	8.4	(1,189)
Difference between expected/actual experience	0	2021	0.0	0
Difference between expected/actual return on assets	(5,450)	2021	5.0	(1,090)
Changes in assumptions or other inputs	0	2021	0.0	0
Difference between expected/actual experience	(128)	2022	6.8	(19)
Difference between expected/actual return on assets	13,301	2022	5.0	2,660
Changes in assumptions or other inputs	2,315	2022	6.8	340
Difference between expected/actual experience	0	2023	0.0	0
Difference between expected/actual return on assets	1,734	2023	5.0	347
Changes in assumptions or other inputs	0	2023	0.0	0
Difference between expected/actual experience	(5,041)	2024	6.5	(776)
Difference between expected/actual return on assets	0	2024	5.0	0
Changes in assumptions or other inputs	(1,106)	2024	6.5	(170)
			<i>Total</i>	<i>(11,075)</i>

¹⁴ Charge/(Credit) included in OPEB Expense.



Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the sections above, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 75 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns, or is otherwise credited with, 5.75% per annum on its investments, a starting Trust value of \$100,908 as of July 1, 2023, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 18 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3.00%) increase for the next 19 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

Treatment of Implicit Subsidy

We exclude any implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.



Funding Schedules (continued)

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Sample Funding Schedules (Closed Group)
Starting Trust Value of \$100,908 as of July 1, 2023

Year Beginning	Pay-as-you-go	Level Contribution for 18 years	Level % of Unfunded Liability	Constant Percentage Increase for 19 years
2023	\$16,470	\$3,490	\$7,520	\$2,688
2024	16,249	3,490	6,573	2,769
2025	12,509	3,490	5,754	2,852
2026	12,568	3,490	5,010	2,937
2027	12,840	3,490	4,373	3,025
2028	13,213	3,490	3,823	3,116
2029	13,627	3,490	3,342	3,210
2030	13,976	3,490	2,913	3,306
2031	14,205	3,490	2,497	3,405
2032	14,352	3,490	2,026	3,507
2033	14,431	3,490	1,643	3,612
2034	14,412	3,490	1,333	3,721
2035	10,952	3,490	1,083	3,832
2036	4,501	3,490	878	3,947
2037	4,744	3,490	712	4,066
2038	5,298	3,490	578	4,188
2039	4,407	3,490	469	4,313
2040	4,000	3,490	381	4,443
2041	1,555	0	309	4,576
2042	1,168	0	251	0
2043	861	0	203	0
2044	619	0	165	0
2045	428	0	134	0
2046	282	0	108	0
2047	178	0	88	0
2048	107	0	71	0
2049	62	0	58	0
2050	33	0	47	0
2055	0	0	16	0
2060	884	0	6	0
2065	0	0	0	0
2070	0	0	0	0
2075	0	0	0	0
2080	0	0	0	0
2085	0	0	0	0
2090	0	0	0	0
2095	0	0	0	0



Funding Schedules (continued)

The table below provides an alternative comparison of the funding schedules. The present value (or time-value) of payments for each alternative is \$39,445 and is equal to the excess of the present value of projected pay-as-you-go payments over any current trust/fund.

The difference between the sum of the contributions and the present value of contributions is the total interest cost associated with each alternative. As discussed above, the advantages of pre-funding should be weighed against other financial considerations.

	Pay-as-you-go	Level Contribution for 18 years	Level % of Unfunded Liability	Constant Percentage Increase for 19 years
Present value of contributions ^a	\$39,445	\$39,445	\$39,445	\$39,445
Total interest cost	42,099	23,375	13,073	28,068
Total contributions ^b	81,544	62,820	52,518	67,513

^a Based on a discount rate of 5.75%.
^b Reflects no prefunding of implicit subsidy.



Plan Provisions

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The District provides funding in varying amounts to eligible retirees to assist eligible retirees with their cost of maintaining healthcare insurance. The District's retiree healthcare benefit is not subject to the Public Employees' Medical & Hospital Care Act (PEMHCA) and the plan does not issue a stand-alone financial report. Retiree health benefits are secured through outside providers and premiums are reimbursed by the District according to the rules and to the extent described below. Because retirees do not remain on the District's group health plans, there is no implicit rate subsidy.

Benefits provided. Retiree health benefits vary by tier, which is in turn based on date of hire, as follows:

Tier 1: Hired prior to January 1, 2003: Eligible for District-paid retiree health benefits after the later of age 50 and 5 years of service. Coverage will be for retiree and one eligible dependent, up to \$600/month for retiree and \$800/month for retiree plus one coverage.

Tier 2: Hired on or after January 1, 2003 but prior to May 1, 2004: Eligible employees who have attained the age of fifty (50) and have at least 10 years of service with the District earn a benefit in retirement. The District contributes a percentage of the premium for retiree and one eligible dependent, up to a maximum of \$600/month for retiree and \$800/month for retiree plus one coverage, based on years of service at retirement, as follows:

Years of Service	District Percent
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
20+	100%

Tier 3: Hired on or after May 1, 2004 and before January 1, 2013. Eligible for District-paid benefits after the later of age 50 and five years of service. Benefit of \$300/month for the retiree only.

Tier 4: Hired on or after January 1, 2013: Eligible for District-paid benefits after the later of age 62 and 20 years of service. Benefits limited to \$300/month for the retiree only.

Benefits for all tiers end at eligibility for Medicare (age 65). Benefits are reduced for employees working less than full-time for the three-year period before retirement.



Plan Provisions (continued)

One retired General Manager is receiving District-paid benefits of \$300/month until age 65. One retired Manager is receiving District-paid lifetime benefits, under a special contract, not to exceed \$1,050/month for retiree and spouse coverage. Current Board members will not be entitled to District-paid retiree health benefits upon retirement.

Contributions. The contribution requirements of Plan members and the District are established and amended by the District. Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.



Valuation Data

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Retiree Census - Age distribution of retirees included in the valuation

Age	Total
Under 55	0
55-59	0
60-64	1
65-69	0
70-74	0
75-79	1
80-84	0
85+	0
All Ages	2
Average Age	70.0

Active Census - Age/service distribution of active employees included in the valuation

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	1
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0
45-49	2	2	0	0	0	0	0	0	4
50-54	0	0	0	1	0	1	0	0	2
55-59	0	1	0	0	0	0	0	0	1
60-64	0	1	0	0	0	0	0	0	1
65+	0	0	0	0	0	0	0	0	0
All Ages	3	4	0	1	0	1	0	0	9

Average Age: 49.1
 Average Service: 9.5



Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date: July 1, 2023

Actuarial Cost Method: Entry Age, Level Percent of Pay

Discount Rate:

Long-term Expected Return	5.75%
Municipal Bond Index	3.86%
GASB 75	5.75%

Salary Increases: 3.00%

Withdrawal: Terminated Refund and Terminated Vested Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019)

Pre-retirement Mortality: Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019).

Post-retirement Mortality: Post-retirement Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019).

Retirement:

Age	Rate
50	5.0%
51	5.0%
52	5.0%
53	5.0%
54	5.0%
55	10.0%
56	12.0%
57	15.0%
58	18.0%
59	20.0%
60	22.0%
61	25.0%
62	30.0%
63	35.0%
64	40.0%
65	100.0%

Medical Claim Cost: Annual Per Retiree or Spouse

Age	Medical
50	\$8,390
55	10,475
60	12,749
64	14,092



Actuarial Assumptions (continued)

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Percent Electing Coverage: 100%

Spouse Coverage: Future retirees: 50%
 Current retirees: Actual dependent data used.
 Female spouses are assumed to be three years younger than male spouses.

Medical Trend:

Year	Pre-Medicare	Medicare
2023	6.00%	4.50%
2024	5.50%	4.50%
2025-2029	5.25%	4.50%
2030-2039	5.00%	4.00%
2040-2049	4.75%	4.00%
2050-2069	4.50%	4.00%
2070+	4.00%	4.00%

Increase in CalPERS minimum: No increased assumed for all future years.



Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Rio Linda Elverta Community Water District ("District") as of July 1, 2023.

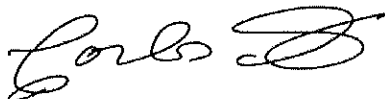
The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



Carlos Diaz, ASA, EA, MAAA
Actuary





**Executive Committee
Agenda Item: 7**

Date: September 11, 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 July 2024, then forward the report onto the September 23, 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.

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

Date	Num	Name	Memo	Amount
07/08/2024	EFT	QuickBooks Payroll Service	For PP Ending 07/06/24 Pay date 07/11/24	21,476.14
07/11/2024	EFT	CalPERS	For PP Ending 07/06/24 Pay date 07/11/24	3,708.04
07/11/2024	EFT	CalPERS	For PP Ending 07/06/24 Pay date 07/11/24	1,388.06
07/11/2024	EFT	CalPERS	Annual Prepayment Unfunded Accrued Liability	69,499.00
07/11/2024	EFT	Internal Revenue Service	Employment Taxes	8,263.38
07/11/2024	EFT	Employment Development	Employment Taxes	1,746.32
07/11/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,030.90
07/11/2024	EFT	Adept Solutions	Monthly Computer Maintenance	1,870.12
07/11/2024	EFT	Comcast	Telephone-Landline	108.91
07/11/2024	EFT	PG&E	Utilities	54.14
07/11/2024	EFT	Ramos Oil Inc.	Transportation Fuel	333.15
07/11/2024	EFT	Republic Services	Utilities	172.87
07/11/2024	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Telephone, Construction & Transportation Maint	5,169.68
07/11/2024	EFT	Verizon	Field Communication	418.93
07/11/2024	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
07/11/2024	EFT	RLECWD	RLECWD - Capital Improvement	52,517.00
07/11/2024	3050	ACWA JPIA	Workers Compensation Insurance	3,135.18
07/11/2024	3051	Customer	Final Bill Refund	194.05
07/11/2024	3052	Customer	Final Bill Refund	720.32
07/11/2024	3053	Customer	Final Bill Refund	75.04
07/11/2024	3054	Customer	Final Bill Refund	142.78
07/11/2024	3055	Customer	Final Bill Refund	182.94
07/11/2024	3056	Customer	Final Bill Refund	294.93
07/11/2024	3057	Customer	Final Bill Refund	98.63
07/11/2024	3058	Customer	Final Bill Refund	155.23
07/11/2024	3059	Customer	Final Bill Refund	91.27
07/11/2024	3060	Customer	Final Bill Refund	178.54
07/11/2024	3061	Customer	Overpayment Refund	668.02
07/11/2024	3062	ABS Direct	Printing & Postage	254.85
07/11/2024	3063	ACWA/JPIA Powers Insurance Authority	EAP	24.80
07/11/2024	3064	California Rural Water Association	Annual Dues	1,582.00
07/11/2024	3065	CoreLogic Solutions	Subscription	103.00
07/11/2024	3066	Elk Grove Security Systems	Security	117.00
07/11/2024	3067	ICONIX Waterworks	Distribution Supplies	2,049.90
07/11/2024	3068	Pacific Shredding	Office Expense	43.68
07/11/2024	3069	Phelan, Michael	Retiree Insurance: Quarterly	3,150.00
07/11/2024	3070	Rio Linda Hardware & Building Supply	Shop Supplies	215.31
07/11/2024	3071	Sierra Chemical Company	Chemical Supplies	1,446.72
07/11/2024	3072	SMUD	Utilities	23,186.18
07/11/2024	3073	Spok, Inc.	Field Communication	15.69
07/11/2024	3074	UniFirst Corporation	Uniforms	434.76



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

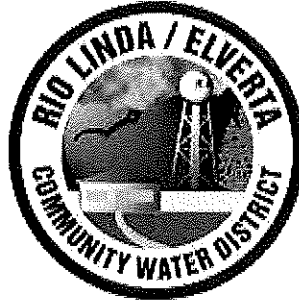
Date	Num	Name	Memo	Amount
07/11/2024	3075	USA BlueBook	Safety	629.98
07/11/2024	3076	Vanguard Cleaning Systems	Janitorial	195.00
07/11/2024	3077	Vasquez Engineering	Engineering	7,250.00
07/11/2024	3078	Verizon Wireless	Telephone	45.26
07/11/2024	3079	White Brenner, LLP	Legal	524.40
07/11/2024	3080	County of Sacramento	Capital Improvement: Pipeline Project	365.75
07/24/2024	EFT	QuickBooks Payroll Service	For PP Ending 7/20/24 Pay date 07/25/24	19,930.05
07/25/2024	EFT	WageWorks	FSA Administration Fee	76.25
07/25/2024	EFT	CalPERS	For PP Ending 7/20/24 Pay date 07/25/24	3,708.04
07/25/2024	EFT	CalPERS	For PP Ending 7/20/24 Pay date 07/25/24	1,388.06
07/25/2024	EFT	Internal Revenue Service	Employment Taxes	7,629.18
07/25/2024	EFT	Employment Development	Employment Taxes	1,549.52
07/25/2024	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,968.76
07/25/2024	EFT	Kaiser Permanente	Health Insurance	2,474.22
07/25/2024	EFT	Principal	Dental & Vision Insurance	1,779.83
07/25/2024	EFT	Ramos Oil Inc.	Transportation Fuel	796.03
07/25/2024	EFT	Western Health	Health Insurance	12,559.18
07/25/2024	3082	Customer	Final Bill Refund	69.06
07/25/2024	3083	BSK Associates	Lab Fees	29,216.50
07/25/2024	3084	ICONIX Waterworks	Distribution Supplies	10,815.86
07/25/2024	3085	ACWA/JPIA Powers Insurance Authority	Annual Property and Cyber Insurance	18,197.75
07/25/2024	3086	County of Sacramento	Permits & Fees	1,225.00
07/25/2024	3087	Rio Linda Elverta Recreation & Park District	Meeting Expense	100.00
07/25/2024	3088	RW Trucking	Distribution Supplies	739.40
07/25/2024	3089	Sacramento County Utilities	Utilities	118.50
07/25/2024	3090	Sierra Chemical Company	Treatment	1,446.71
07/25/2024	3091	Underground Service Alert	Annual Membership	1,760.09
07/25/2024	3092	USA BlueBook	Safety	201.44
07/25/2024	3093	Vasquez Engineering	Engineering	2,250.00
07/25/2024	3094	Provost & Pritchard Consulting Group	Capital Improvement: Hexavalent Chromium Design Well 15	389.80
07/25/2024	3095	Two Brothers Cathodic Services	Capital Improvement: Cathodic Protection Rep/Replace check 3049	25,178.96
07/25/2024	3096	Vasquez Engineering	Capital Improvement: Hexavalent Chromium Design Well 15	4,500.00

Rio Linda Elverta Community Water District
Expenditure Report
July 2024

Date	Num	Payee	Memo	Amount
07/25/2024	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 3094 & 3096	4,889.80
10481 - Available Funding Cr6 Projects #2				4,889.80

Date	Num	Payee	Memo	Amount
07/11/2024	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 2806	3,080.00
10490 - Future Capital Improvement Projects-Umpqua Bank				3,080.00





Executive Committee Agenda Item: 8

Date: September 11, 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 July 2024, then forward the report onto the September 23, 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 July 31, 2024

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ASSETS

Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund-Umpqua	1,474,942.98
Total 10000 · Operating Account	<u>1,474,942.98</u>
10475 · Capital Improvement	
10480 · General	564,782.11
10485 · Vehicle Replacement Reserve	37,948.49
Total 10450 · Capital Improvement	<u>602,730.60</u>

Total 100 · Non-Restricted Cash & Cash Equivalents 2,077,673.58

102 · Restricted Assets

102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	529,963.38
10300 · Surcharge 1 Account	951,552.37
10350 · Umpqua Bank - Revenue Bond	57,426.11
10380 · Surcharge 2 Account	536,420.47
Total 102.2 · Restricted for Debt Service	<u>2,075,362.33</u>

102.4 · Restricted Other Purposes

10385 · Available Funding Cr6 Projects #1	476,680.51
10481 · Available Funding Cr6 Projects #2	500,110.20
10490 · Future Capital Imp Projects	1,628,829.30
10600 · LAIF Account - Capacity Fees	949,669.29
10650 · Operating Reserve Fund	337,493.28

Total 102.4 · Restricted Other Purposes 3,892,782.58

Total 102 · Restricted Assets 5,968,144.91

Accounts Receivable 35.89

Other Current Assets

12000 · Water Utility Receivable	840,815.63
12200 · Accrued Revenue	0.00
12250 · Accrued Interest Receivable	2,750.36
15000 · Inventory Asset	48,647.54
16000 · Prepaid Expense	91,329.25

Total Other Current Assets 983,542.78

Total Current Assets 9,029,397.16

Fixed Assets

17000 · General Plant Assets	653,964.26
17100 · Water System Facilities	25,323,453.93
17300 · Intangible Assets	383,083.42
17500 · Accum Depreciation & Amort	-12,521,210.96
18000 · Construction in Progress	1,124,580.28
18100 · Land	576,672.45

Total Fixed Assets 15,540,543.38

Other Assets

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

Total Other Assets 1,516,047.00

TOTAL ASSETS 26,085,987.54

Rio Linda Elverta Community Water District

Balance Sheet

As of July 31, 2024

LIABILITIES & NET POSTION

Liabilities	
Current Liabilities	
Accounts Payable	78,312.60
Credit Cards	0.00
Other Current Liabilities	944,455.63
Total Current Liabilities	<u>1,022,768.23</u>
Long Term Liabilities	
23000 · OPEB Liability	37,482.00
23500 · Lease Buy-Back	459,522.27
25000 · Surcharge 1 Loan	2,314,710.45
25050 · Surcharge 2 Loan	1,835,040.16
26000 · Water Rev Refunding	1,187,101.00
26500 · ADP CalPERS Loan	380,000.00
27000 · AMI Meter Loan	0.00
29000 · Net Pension Liability	824,024.00
29500 · Deferred Inflows-Pension	97,916.00
29600 · Deferred Inflows-OPEB	44,171.00
Total Long Term Liabilities	<u>7,179,966.88</u>
Total Liabilities	8,202,735.11
Net Position	
31500 · Invested in Capital Assets, Net	10,069,591.46
32000 · Restricted for Debt Service	705,225.24
38000 · Unrestricted Equity	6,969,263.39
Net Revenue	139,172.34
Total Net Position	<u>17,883,252.43</u>
TOTAL LIABILITIES & NET POSTION	<u><u>26,085,987.54</u></u>

Rio Linda Elverta Community Water District
 Operating Profit & Loss Budget Performance
 As of July 31, 2024

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	<u>Annual Budget</u>	<u>Jul 24</u>	<u>YTD Jul 24</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Revenue					
Total 40000 · Operating Revenue	3,288,300.00	235,653.05	235,653.05	7.17%	3,052,646.95
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.31	3.31	9.46%	31.69
Total 41110 · Investment Revenue	35.00	3.31	3.31	9.46%	31.69
41120 · Property Tax	127,000.00	0.00	0.00	0.00%	127,000.00
Total 41000 · Nonoperating Revenue	127,035.00	3.31	3.31	0.00%	127,031.69
Total Operating & Non-Operating Revenue	3,415,335.00	235,656.36	235,656.36	6.90%	3,179,678.64
Expense					
60000 · Operating Expenses					
60010 · Professional Fees	135,000.00	2,250.00	2,250.00	1.67%	132,750.00
60100 · Personnel Services					
60110 · Salaries & Wages	886,596.00	48,269.45	48,269.45	5.44%	838,326.55
60150 · Employee Benefits & Expense	540,440.00	29,488.95	29,488.95	5.46%	510,951.05
Total 60100 · Personnel Services	1,427,036.00	77,758.40	77,758.40	5.45%	1,349,277.60
60200 · Administration	289,203.00	48,847.07	48,847.07	16.89%	240,355.93
64000 · Conservation	500.00	0.00	0.00	0.00%	500.00
65000 · Field Operations	629,400.00	36,773.79	36,773.79	5.84%	592,626.21
Total 60000 · Operating Expenses	2,481,139.00	165,629.26	165,629.26	6.68%	2,315,509.74
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	162,415.00	0.00	0.00	0.00%	162,415.00
69110 · Interest	39,343.00	0.00	0.00	0.00%	39,343.00
Total 69100 · Revenue Bond	201,758.00	0.00	0.00	0.00%	201,758.00
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,517.00	0.00	0.00	0.00%	1,517.00
Total 69100 · PERS ADP Loan	31,517.00	0.00	0.00	0.00%	31,517.00
Total 69010 · Debt Service	233,275.00	0.00	0.00	0.00%	233,275.00
69400 · Other Non-Operating Expense	2,300.00	0.00	0.00	0.00%	2,300.00
Total 69000 · Non-Operating Expenses	235,575.00	0.00	0.00	0.00%	235,575.00
Total Operating & Non-Operating Expense	2,716,714.00	165,629.26	165,629.26	6.10%	2,551,084.74
Net Revenue	698,621.00	70,027.10	70,027.10		

RIO LINDA ELVERTA COMMUNITY WATER DISTRICT

CAPITAL BUDGET 2024-2025

July 2024

Description	Annual Budget	Jul 24	YTD Jul 24	% of Annual Budget	YTD Budget Balance
Raising/Lowering Valve Covers	40,000.00	0.00	0.00	0.00%	40,000.00
Well 15 Cr6 Treatment	171,000.00	0.00	0.00	0.00%	171,000.00
Server Replacement	9,500.00	0.00	0.00	0.00%	9,500.00
Total Continued Ongoing Projects	220,500.00	0.00	0.00	0.00%	220,500.00
Annual Miscellaneous Pump Replacements	30,000.00	0.00	0.00	0.00%	30,000.00
Annual Small Meter Replacements	120,000.00	0.00	0.00	0.00%	120,000.00
Annual Large Meter Replacements	5,000.00	0.00	0.00	0.00%	5,000.00
Annual Pipeline Replacement	270,650.00	0.00	0.00	0.00%	270,650.00
Total New Annual Projects	425,650.00	0.00	0.00	0.00%	425,650.00
Field Truck Replacement	40,000.00	0.00	0.00	0.00%	40,000.00
Total New Projects	40,000.00	0.00	0.00	0.00%	40,000.00
Total FY 2024-25	\$686,150.00	\$0.00	\$0.00	0.00%	\$686,150.00