

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

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408 638 0968

March 1, 2021

6:00 P.M.

NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH EXECUTIVE ORDER N-29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT. THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCE OR BY TELEPHONE

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

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

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

Call to Order

Public Comment

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

Items for Discussion:

1. Update from Contract District Engineer
2. Discuss funding methods for Innov8 / WaterScope consumption data phase 2 pilot study.
3. Discuss the final draft Rate Study / Cost of Service Analysis.
4. Discuss timing and methods for procuring a replacement of 25-yr old dump truck.
5. Discuss the Request for Proposals process for engaging a new independent auditor service.
6. Preliminary discussion of means for complying with California Labor Code Sections 1030-1034 Lactation Accommodations.
7. Discuss timing for resumption of in-person public meetings.
8. Review and discuss the expenditures of the District for the month of January 2021.
9. Review and discuss the financial reports for the month of January 2021.

Directors' and General Manager Comments:

Items Requested for Next Month's Committee Agenda

Adjournment

Next Executive Committee meeting: Monday, April 5, 2021 at 6:00 p.m. In person attendance to be determined.

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: March 1, 2021

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. Well 16 Pump Station Construction
2. Annual CIP Pipe Replacement RFP
3. Development Reviews:
 - a. Electric Avenue Residential Development (7 Lots, between Cypress Street and Elverta Road)
 - b. Fox Hollow Residential Development (28 lots, 6th Street between Q Street and S Street)
 - c. 428 West Delano Street Residential Development (5 lots, between El Rio Avenue and Marindell Street)
 - d. 6515 & 6533 14th Street Residential Development (2 lots, between Elkhorn Boulevard and K Street)
 - e. Archway Avenue Extension (2 lots, at Paladin Way)
 - f. Shingle Wood Way Residential Development (24 lots, between O Street and Q Street)

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 March 15, 2021 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item: 2

Date: March 1, 2021

Subject: Funding for Innov8 Pilot Study Phase 2

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should review this staff report and engage in discussion with staff regarding options for funding phase 2 of the Innov8 / Waterscope pilot study.

Current Background and Justification:

At the February 22nd Board meeting, the Board authorized the purchase of twenty-five (25) additional Innov8 devices for phase 2 of the pilot study. The total cost for the additional devices is \$7,500 (\$300 for each device which includes 10-years of software (Waterscope) license.

The District can fund the purchase via a minor budget revision, which does not entail Board authorization. However, there are additional funding options and justification which should be discussed. For example, our capacity fee program includes an admin component. There is a direct correlation between the beneficial data the District will indirectly receive and potential impacts on water capacity. This is particularly relevant with Commercial, Industrial, Institutional (CII) customers.

It is reasonable to anticipate that large volume CII customers monitoring their consumption data within the context of what their consumption patterns (unchanged) would lead to when the rate restructuring is deployed, will inspire changes. A core objective of the customer access to consumption data and rate restructuring is to improve water use efficiency, “conservation is a permanent way of life in the state of California”.

Conclusion:

The Committee should discuss, and if necessary and appropriate, forward an item onto the March 15th Board agenda.



Executive Committee Agenda Item: 3

Date: March 1, 2021

Subject: Reviewing Draft Rate Study / Cost of Service Analysis

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should forward this item onto the March 15th Board agenda.

Current Background and Justification:

The final draft of the Rate Study / Cost of Service Analysis was distributed to all Board Members on February 23rd. This was done to provide additional review time and Q&A opportunities prior to the March 15th Board consideration of the study document.

Conclusion:

There is no need to wait until this committee meeting for Board Members to ask questions, but if discussion of the document inspires questions not already asked and answered, then the Committee meeting is a convenient, transparent public venue.



Executive Committee Agenda Item: 4

Date: March 1, 2021

Subject: Replacing District Dump Truck

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should forward an item onto an upcoming Board meeting agenda to allow board consideration for authorizing the purchase of a replacement dump truck.

Current Background and Justification:

The funding has been budgeted and is available for replacing the 25-year-old dump truck, which is an essential tool used for District operations. The process of procuring vehicle has been bumped as each more pressing item has demanded the District's attention.

Conclusion:

Pursuant to District policy, assets in the amount likely necessary for a replacement vehicle are required to be competitively bid. One common means for compliance with the competitive bid requirements is to use the California Multiple Award Schedules (CMAS) program or equivalent. Staff needs to focus resources on exploring the availability of a suitable replacement vehicle via the CMAS program (or equivalent), then recommend the Board authorize the purchase or engage in preparing bid specifications for Board consideration.



Executive Committee Agenda Item: 5

Date: March 1, 2021

Subject: RFP for Independent Auditor

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should engage in discussion with staff on the options for procuring the services of a properly licensed independent auditor, then forward an item onto an upcoming Board agenda.

Current Background and Justification:

There is a statutory preclusion to engaging the same independent auditor for more than the stipulated number of consecutive audits. The District reached this limit with the last audit performed by Fechter & Associates for fiscal year 2019/2020.

The District can engage a professional services provider (e.g., a qualified independent auditor) if the proposed fee is deemed reasonable for the services to be provided. This is not to say the District should not select an auditor via a competitive response process such as a Request for Proposals (RFP).

Conclusion:

The Executive Committee should provide direction to staff.



Executive Committee Agenda Item: 6

Date: March 1, 2021

Subject: Compliance with CA Labor Code Lactation Accommodations

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should review the materials associated with this item, engage in discussion with staff and forward item(s) onto an upcoming Board agenda.

Current Background and Justification:

The relevant sections of the California Labor Code are included with your Committee documents. Procuring an outbuilding, such as a modular, mobile building via purchase or lease is a viable option. The building need not be new, and it could serve more than the purpose of lactation accommodations.

Without, procuring a separate out building, the District may incur some disruptive operational challenges. The GM office is the only room in the current facilities that could reasonably be used and comply with the code requirements. During the times the GM office would be used, the GM would need to temporarily locate to another space at the facility.

Conclusion:

There are a few months available for discussing options. The Committee should engage in discussion, to eventually make a recommendation to the Board for Board consideration.

Labor Code - LAB

DIVISION 2. EMPLOYMENT REGULATION AND SUPERVISION [200 - 2699.6] (Division 2 enacted by Stats. 1937, Ch. 90.)

PART 3. PRIVILEGES AND IMMUNITIES [920 - 1138.5] (Part 3 enacted by Stats. 1937, Ch. 90.)

CHAPTER 3.8. Lactation Accommodation [1030 - 1034] (Chapter 3.8 added by Stats. 2001, Ch. 821, Sec. 1.)

1030.

Every employer, including the state and any political subdivision, shall provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child each time the employee has need to express milk. The break time shall, if possible, run concurrently with any break time already provided to the employee. Break time for an employee that does not run concurrently with the rest time authorized for the employee by the applicable wage order of the Industrial Welfare Commission shall be unpaid.

(Amended by Stats. 2019, Ch. 720, Sec. 1. (SB 142) Effective January 1, 2020.)

1031.

(a) An employer shall provide an employee with the use of a room or other location for the employee to express milk in private. The room or location may include the place where the employee normally works if it otherwise meets the requirements of this section.

(b) A lactation room or location shall not be a bathroom and shall be in close proximity to the employee's work area, shielded from view, and free from intrusion while the employee is expressing milk.

(c) A lactation room or location shall comply with all of the following requirements:

(1) Be safe, clean, and free of hazardous materials, as defined in Section 6382.

(2) Contain a surface to place a breast pump and personal items.

(3) Contain a place to sit.

(4) Have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump.

(d) The employer shall provide access to a sink with running water and a refrigerator suitable for storing milk in close proximity to the employee's workspace. If a refrigerator cannot be provided, an employer may provide another cooling device suitable for storing milk, such as an employer-provided cooler.

(e) Where a multipurpose room is used for lactation, among other uses, the use of the room for lactation shall take precedence over the other uses, but only for the time it is in use for lactation purposes.

(f) (1) An employer in a multitenant building or multiemployer worksite may comply with this section by providing a space shared among multiple employers within the building or worksite if the employer cannot provide a lactation location within the employer's own workspace.

(2) Employers or general contractors coordinating a multiemployer worksite shall either provide lactation accommodations or provide a safe and secure location for a subcontractor employer to provide lactation accommodations on the worksite, within two business days, upon written request of any subcontractor employer with an employee that requests an accommodation.

(g) An agricultural employer, as defined in Section 1140.4, shall be deemed to be in compliance with this section if the agricultural employer provides an employee wanting to express milk with a private, enclosed, and shaded space, including, but not limited to, an air-conditioned cab of a truck or tractor.

(h) An employer may comply with this section by designating a lactation location that is temporary, due to operational, financial, or space limitations. These temporary spaces shall not be a bathroom and shall be in close proximity to the employee's work area, shielded from view, free from intrusion while the employee is expressing milk, and otherwise compliant with this section.

(i) An employer that employs fewer than 50 employees may be exempt from a requirement of this section if it can demonstrate that a requirement would impose an undue hardship by causing the employer significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the employer's business. If that employer can demonstrate that the requirement to provide an employee with the use of a room or other location, other than a bathroom, would impose such undue hardship, the employer shall make reasonable efforts to provide the employee with the use of a room or other location, other than a toilet stall, in close proximity to the employee's work area, for the employee to express milk in private.

(Amended by Stats. 2019, Ch. 720, Sec. 2. (SB 142) Effective January 1, 2020.)

1032.

An employer is not required to provide break time under this chapter if to do so would seriously disrupt the operations of the employer.

(Added by Stats. 2001, Ch. 821, Sec. 1. Effective January 1, 2002.)

1033.

(a) The denial of reasonable break time or adequate space to express milk in accordance with this chapter shall be deemed a failure to comply for purposes of Section 226.7. An aggrieved employee may file a complaint under this subdivision with the Labor Commissioner pursuant to Section 98.

(b) An employer shall not discharge, or in any other manner discriminate or retaliate against, an employee for exercising or attempting to exercise any right protected under this chapter. This subdivision is not intended to limit or expand an employee's rights pursuant to Section 98.6. An aggrieved employee may file a complaint under this subdivision with the Labor Commissioner pursuant to Section 98.7.

(c) An employee may report a violation of this chapter to the Labor Commissioner's field enforcement unit. If, upon inspection or investigation, the Labor Commissioner determines that a violation of this chapter has occurred, the Labor Commissioner may issue a citation and may impose a civil penalty in the amount of one hundred dollars (\$100) for each day that an employee is denied reasonable break time or adequate space to express milk in violation of this chapter. The procedures for issuing, contesting, and enforcing judgments for citations or civil penalties issued by the Labor Commissioner for violations of this chapter shall be the same as those set forth in Section 1197.1.

(d) Notwithstanding any other provision of this code, violations of this chapter shall not be misdemeanors under this code.

(Amended by Stats. 2019, Ch. 720, Sec. 3. (SB 142) Effective January 1, 2020.)

1034.

(a) An employer shall develop and implement a policy regarding lactation accommodation that includes the following:

(1) A statement about an employee's right to request lactation accommodation.

(2) The process by which the employee makes the request described in paragraph (1).

(3) An employer's obligation to respond to the request described in paragraph (1) as outlined in subdivision (d).

(4) A statement about an employee's right to file a complaint with the Labor Commissioner for any violation of a right under this chapter.

(b) The employer shall include the policy described in subdivision (a) in an employee handbook or set of policies that the employer makes available to employees.

(c) The employer shall distribute the policy described in subdivision (a) to new employees upon hiring and when an employee makes an inquiry about or requests parental leave.

(d) If an employer cannot provide break time or a location that complies with the policy described in subdivision (a), the employer shall provide a written response to the employee.

(Added by Stats. 2019, Ch. 720, Sec. 4. (SB 142) Effective January 1, 2020.)



Executive Committee Agenda Item: 7

Date: March 1, 2021

Subject: Timing for Resumption of In-Person Public Meetings

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should forward an item onto the March 15th Board agenda with the Committees recommendation for Board action (even if the Committee recommends continuing to wait and see).

Current Background and Justification:

The Board considered the timing and mitigations which might be appropriate to resume in-person public meetings last fall. The Board direction was to postpone consideration of in-person meetings until March 2021.

Conclusion:

It is now March 2021.



Executive Committee Agenda Item: 8

Date: March 1, 2021

Subject: Expenditure Summary

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

It is recommended that the Executive Committee review the expenditures for January 2021, then forward the item to the March 15th Board agenda, consent section, with a recommendation for approval.

Current Background and Justification:

These expenditures were necessary and prudent for operation of the District and consistent with the policies and budget adopted by the Board of Directors. The Expenditure Summary provides the listing of expenditures which have occurred since the last regular meeting of the Board.

Conclusion:

Consistent with the District policies, the Expenditure Summary is to be reviewed by the Executive Committee and approved by the Board of Directors.

**Rio Linda Elverta Community Water District
Expenditure Report
January 2021**

Type	Date	Num	Name	Memo	Amount
Liability Check	01/13/2021	EFT	QuickBooks Payroll Service	For PP Ending 01/09/21 Pay date 01/14/21	17,349.71
Bill Pmt -Check	01/14/2021	EFT	WageWorks	FSA Administration Fee	76.25
Liability Check	01/14/2021	EFT	CalPERS	For PP Ending 01/09/21 Pay date 01/14/21	2,912.57
Liability Check	01/14/2021	EFT	CalPERS	For PP Ending 01/09/21 Pay date 01/14/21	1,119.77
Liability Check	01/14/2021	EFT	Internal Revenue Service	Employment Taxes	6,933.52
Liability Check	01/14/2021	EFT	Employment Development	Employment Taxes	1,399.20
Bill Pmt -Check	01/14/2021	EFT	Adept	Computer Maintenance	1,208.00
Bill Pmt -Check	01/14/2021	EFT	Comcast	Phone/Internet	236.57
Liability Check	01/14/2021	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,847.44
Bill Pmt -Check	01/14/2021	EFT	PG&E	Utilities	216.88
Bill Pmt -Check	01/14/2021	EFT	Republic Services	Utilities	84.71
Bill Pmt -Check	01/14/2021	EFT	Umpqua Bank CC	Computer, Postage	252.96
Bill Pmt -Check	01/14/2021	EFT	Verizon	Field Communication, Field IT	538.96
Bill Pmt -Check	01/14/2021	EFT	Voyager Fleet Commander	Transportation Fuel	104.94
Bill Pmt -Check	01/17/2021	EFT	ARCO	Transportation Fuel	517.58
Transfer	01/14/2021	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	16,500.00
Transfer	01/14/2021	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	45,750.00
Check	01/14/2021	1551	Suncrest Bank	Meter Loan Payment	29,256.96
Liability Check	01/14/2021	1552	Teamsters Local	Union Dues-Employee Paid	686.00
Check	01/14/2021	1553	Customer	Hydrant Meter Refund	100.20
Bill Pmt -Check	01/14/2021	1554	ABS Direct	Postage & Printing	263.45
Bill Pmt -Check	01/14/2021	1555	ACWA/JPIA Powers Insurance Authority	EAP	25.70
Bill Pmt -Check	01/14/2021	1556	BSK Associates	Lab Fees	405.00
Bill Pmt -Check	01/14/2021	1557	Buckmaster Office Solutions	Office Equipment Expense	37.93
Bill Pmt -Check	01/14/2021	1558	Continental Utility Solutions	Annual Maintenance Service	2,000.00
Bill Pmt -Check	01/14/2021	1559	CoreLogic Solutions	Metro Scan	134.75
Bill Pmt -Check	01/14/2021	1560	EKI Environmental & Water	Engineering	5,000.00
Bill Pmt -Check	01/14/2021	1561	Elk Grove Security	Security	84.00
Bill Pmt -Check	01/14/2021	1562	ICONIX Waterworks	Distribution Supplies	986.99
Bill Pmt -Check	01/14/2021	1563	Intermedia.net	Phone/Internet	93.18
Bill Pmt -Check	01/14/2021	1564	Mitch's Certified Classes	Backflow	700.00
Bill Pmt -Check	01/14/2021	1565	O'Reilly Automotive	Transportation Maintenance	176.30
Bill Pmt -Check	01/14/2021	1566	Pacific Shredding	Office Expense	27.00
Bill Pmt -Check	01/14/2021	1567	Phelan, Michael	Retiree Insurance	3,150.00
Bill Pmt -Check	01/14/2021	1568	Rio Linda Elverta Recreation & Park	Meeting Fee	50.00
Bill Pmt -Check	01/14/2021	1569	Rio Linda Hardware & Building Supply	Shop Supplies	311.16
Bill Pmt -Check	01/14/2021	1570	Sacramento Business Journal	Subscription	110.00
Bill Pmt -Check	01/14/2021	1571	Sacramento County Utilities	Utilities	113.70
Bill Pmt -Check	01/14/2021	1572	Safety-Kleen Systems	Transportation Maintenance	348.20
Bill Pmt -Check	01/14/2021	1573	SMUD	Utilities	15,661.18
Bill Pmt -Check	01/14/2021	1574	State Water Resources Control Board	Permit	20,421.50
Bill Pmt -Check	01/14/2021	1575	Unifirst Corporation	Uniforms	227.64

**Rio Linda Elverta Community Water District
Expenditure Report
January 2021**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	01/14/2021	1576	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	01/14/2021	1577	WellTec, Inc	Pumping Maintenance	2,303.40
Bill Pmt -Check	01/14/2021	1578	Anvil Builders	Capital Improvement: Well 16	408,928.01
Bill Pmt -Check	01/14/2021	1579	Ferguson Enterprises	Capital Improvement: Small Meter Replacement	27,721.92
Liability Check	01/27/2021	EFT	QuickBooks Payroll Service	For PP Ending 01/23/21 Pay date 01/28/21	17,236.26
Liability Check	01/28/2021	EFT	CalPERS	For PP Ending 01/23/21 Pay date 01/28/21	2,912.57
Liability Check	01/28/2021	EFT	CalPERS	For PP Ending 01/23/21 Pay date 01/28/21	1,119.77
Liability Check	01/28/2021	EFT	Internal Revenue Service	Employment Taxes	6,891.10
Liability Check	01/28/2021	EFT	Employment Development	Employment Taxes	1,369.99
Liability Check	01/28/2021	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,835.83
Liability Check	01/28/2021	EFT	Kaiser Permanente	Health Insurance	2,654.19
Liability Check	01/28/2021	EFT	Principal	Dental & Vision Insurance	1,587.66
Liability Check	01/28/2021	EFT	Western Health Advantage	Health Insurance	9,491.61
Bill Pmt -Check	01/28/2021	EFT	Voyager	Transportation Fuel	49.11
Transfer	01/28/2021	EFT	RLECWD - LAIF	Capacity Fee Transfer	15,000.00
Bill Pmt -Check	01/28/2021	1580	BSK Associates	Lab Fees	510.00
Bill Pmt -Check	01/28/2021	1581	Buckmaster Office Solutions	Office Equipment Expense	27.65
Bill Pmt -Check	01/28/2021	1582	Churchwell White	Legal Fees	364.80
Bill Pmt -Check	01/28/2021	1583	GM Construction & Developers	Contract Repairs	1,200.00
Bill Pmt -Check	01/28/2021	1584	Sierra Chemical Company	Chemical Supplies	861.30
Bill Pmt -Check	01/28/2021	1585	Spok, Inc	Field Communication	15.40
Bill Pmt -Check	01/28/2021	1586	Staples	Office Expense	113.78
Bill Pmt -Check	01/28/2021	1587	UniFirst Corporation	Uniforms	265.94
Bill Pmt -Check	01/28/2021	1588	WellTec, Inc	Pumping Maintenance	4,517.29
Total 10000 - Bank - Operating Account					<u>684,592.48</u>

**Rio Linda Elverta Community Water District
Expenditure Report
January 2021**

Type	Date	Num	Payee	Memo	Amount
Transfer	01/14/2021	EFT	RLECWD	CIP Expense Transfer: Refer to operating check numbers: 1549, 1550, 1578 & EFT Payment to Adept Solutions	412,970.10
10385 - Pacific Premier Bank Checking					<u>412,970.10</u>
Type	Date	Num	Payee	Memo	Amount
Transfer	01/14/2021	EFT	RLECWD	CIP Expense Transfer: Refer to operating check numbers: 1579	27,721.92
10475 - Capital Improvement-Umpqua Bank					<u>27,721.92</u>



Executive Committee Agenda Item: 9

Date: March 1, 2021

Subject: Financial Reports

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Finance Reports of the District for the month of January 2021, then forward the report onto the March 15th 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, and capital improvements year to date. This report provides the snapshot of the District's fiscal health for the period covered.

Conclusion:

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform them of the District's current financial situation.

Rio Linda Elverta Community Water District

Balance Sheet

As of January 31, 2021

ASSETS

Current Assets

Checking/Savings

100 · Cash & Cash Equivalents

10000 · Operating Account

10020 · Operating Fund-Umpqua 788,944.48

Total 10000 · Operating Account 788,944.48

10475 · Capital Improvement

10480 · General 321,297.26

10485 · Vehicle Replacement Reserve 15,000.00

Total 10450 · Capital Improvement 336,297.26

10490 · Future Capital Imp Projects 1,397,008.59

Total 100 · Cash & Cash Equivalents 2,522,250.33

102 · Restricted Assets

102.2 · Restricted for Debt Service

10700 · ZIONS Inv/Surcharge Reserve 526,151.16

10300 · Surcharge 1 Account 695,499.97

10350 · Umpqua Bank Debt Service 64,296.48

10380 · Surcharge 2 Account 283,849.89

10385 · OpusBank Checking 876,412.24

Total 102.2 · Restricted for Debt Service 2,446,209.74

102.4 · Restricted Other Purposes

10600 · LAIF Account 335,435.40

10650 · Operating Reserve Fund 301,757.65

Total 102.4 · Restricted Other Purposes 637,193.05

Total 102 · Restricted Assets 3,083,402.79

Total Checking/Savings 5,605,653.12

Accounts Receivable 505,200.00

Other Current Assets

12000 · Water Utility Receivable 530,591.28

12200 · Accrued Revenue 0.00

12250 · Accrued Interest Receivable 987.62

15000 · Inventory Asset 68,727.94

16000 · Prepaid Expense 72,777.34

Total Other Current Assets 673,084.18

Total Current Assets 6,783,937.30

Fixed Assets

17000 · General Plant Assets 709,029.25

17100 · Water System Facilites 22,408,890.57

17300 · Intangible Assets 373,043.42

17500 · Accum Depreciation & Amort -9,894,836.59

18000 · Construction in Progress 2,498,738.27

18100 · Land 576,673.45

Total Fixed Assets 16,671,538.37

Other Assets

19000 · Deferred Outflows 227,638.00

19900 · Suspense Account 0.00

Total Other Assets 227,638.00

TOTAL ASSETS 23,683,113.67

Rio Linda Elverta Community Water District

Balance Sheet

As of January 31, 2021

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable 4,246.16

Credit Cards 60.00

Other Current Liabilities 841,010.87

Total Current Liabilities 845,317.03

Long Term Liabilities

23000 · OPEB Liability 115,693.00

23500 · Lease Buy-Back 656,542.27

25000 · Surcharge 1 Loan 3,833,912.47

25050 · Surcharge 2 Loan 2,790,040.16

26000 · Water Rev Refunding 1,806,855.00

27000 · Community Business Bank 244,415.94

29000 · Net Pension Liability 1,055,771.00

29500 · Deferred Inflows-Pension 20,431.00

29600 · Deferred Inflows-OPEB 82,332.00

Total Long Term Liabilities 10,605,992.84

Total Liabilities 11,451,309.87

Equity

31500 · Invested in Capital Assets, Net 8,842,880.46

32000 · Restricted for Debt Service 705,225.24

38000 · Unrestricted Equity 2,121,845.12

Net Income 561,852.98

Total Equity 12,231,803.80

TOTAL LIABILITIES & EQUITY 23,683,113.67

Rio Linda Elverta Community Water District
Operating Profit & Loss Budget Performance
As of January 31, 2021

	<u>Annual Budget</u>	<u>Jan 21</u>	<u>Jul 20-Jan 21</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
Total 40000 · Operating Revenue	2,719,575.00	241,695.14	1,619,539.72	59.55%	1,100,035.28
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	400.00	534.16	673.72	168.43%	-273.72
Surcharg Total 41110 · Investment Revenue	400.00	534.16	673.72	168.43%	-273.72
41120 · Property Tax	88,500.00	58,059.90	60,478.30	68.34%	28,021.70
Total 41000 · Nonoperating Revenue	88,900.00	58,594.06	61,152.02	68.79%	27,747.98
Total Income	<u>2,808,475.00</u>	<u>300,289.20</u>	<u>1,680,691.74</u>	<u>59.84%</u>	<u>1,127,783.26</u>
Gross Income	2,808,475.00	300,289.20	1,680,691.74	59.84%	1,127,783.26
Expense					
60000 · Operating Expenses					
60010 · Professional Fees	135,000.00	6,056.26	60,938.75	45.14%	74,061.25
60100 · Personnel Services					
60110 · Salaries & Wages	729,867.00	54,548.06	407,693.44	55.86%	322,173.56
60150 · Employee Benefits & Expense	489,145.00	32,382.78	238,842.17	48.83%	250,302.83
Total 60100 · Personnel Services	<u>1,219,012.00</u>	<u>86,930.84</u>	<u>646,535.61</u>	<u>53.04%</u>	<u>572,476.39</u>
60200 · Administration	205,010.00	10,997.26	125,710.07	61.32%	79,299.93
64000 · Conservation	300.00	0.00	0.00	0.00%	300.00
65000 · Field Operations	436,400.00	27,556.45	238,756.14	54.71%	197,643.86
Total 60000 · Operating Expenses	1,995,722.00	131,540.81	1,071,940.57	53.71%	923,781.43
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	145,736.00	0.00	59,736.00	40.99%	86,000.00
69110 · Interest	57,490.00	0.00	29,191.24	50.78%	28,298.76
Total 69100 · Revenue Bond	<u>203,226.00</u>	<u>0.00</u>	<u>88,927.24</u>	<u>43.76%</u>	<u>114,298.76</u>
69125 · AMI Meter Loan					
69130 · Principle	48,281.00	25,085.92	49,788.94	103.12%	-1,507.94
69135 · Interest	10,233.00	4,171.04	8,724.98	85.26%	1,508.02
Total 69125 · AMI Meter Loan	<u>58,514.00</u>	<u>29,256.96</u>	<u>58,513.92</u>	<u>100.00%</u>	<u>0.08</u>
Total 69010 · Debt Service	<u>261,740.00</u>	<u>29,256.96</u>	<u>147,441.16</u>	<u>56.33%</u>	<u>114,298.84</u>
69400 · Other Non-Operating Expense	2,000.00	0.00	0.00	0.00%	2,000.00
Total 69000 · Non-Operating Expenses	<u>263,740.00</u>	<u>29,256.96</u>	<u>147,441.16</u>	<u>55.90%</u>	<u>116,298.84</u>
Total Expense	<u>2,259,462.00</u>	<u>160,797.77</u>	<u>1,219,381.73</u>	<u>53.97%</u>	<u>1,040,080.27</u>
Net Ordinary Income	<u>549,013.00</u>	<u>139,491.43</u>	<u>461,310.01</u>		
Net Income	<u><u>549,013.00</u></u>	<u><u>139,491.43</u></u>	<u><u>461,310.01</u></u>		

Rio Linda Elverta Community Water District
CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2020-21
 As of January 31, 2021

	GENERAL		VEHICLE REPLACEMENT		FUTURE CAPITAL IMPROVEMENT PROJECTS	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
FUNDING SOURCES						
Fund Transfers						
Operating Fund Transfers In	549,013.00	320,250.00	-	-	-	-
CIP Fund Intrafund Transfers	(456,670.00)	-	75,000.00	-	381,670.00	-
Beginning Balance Redistribution	(1,396,338.00)	(1,396,338.00)	-	-	1,396,338.00	1,396,338.00
Surcharge 2 Surplus Repayment	107,171.00	-	-	-	-	-
Investment Revenue	-	106.66	-	-	3,500.00	777.25
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	9,114.98	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	67,932.39				
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-
Total B · WATER DISTRIBUTION	155,000.00	77,047.37	-	-	-	-
TOTAL BUDGETED PROJECT EXPENDITURES	195,000.00	77,047.37	-	-	-	-