

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

January 3, 2023 @ 6:00 P.M.

Visitors / Depot Center
6730 Front St.
Rio Linda, CA 95673

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC WITH SOME REASONABLE LIMITATIONS PURSUANT
TO CURRENT STATE AND COUNTY GUIDELINES.

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. Engineers Update.
2. Discuss Local Agency Formation Commission, Special Districts Advisory Committee Appointments.
3. Continue Discussing Encouraging Paperless Billing.
4. Update on the Scheduling of Public Workshop on Mitigations for Declining Revenue Caused by Mandated Conservation.
5. Discuss the Need for Further Revisions to Fees Exhibits, e.g., Unauthorized Access to Public Utility Notice.
6. Discuss the Need for Establishing Another Standing Committee (item requested by Director Young).
7. Discuss Expenditures for November 2022.
8. Discuss Financial Reports for November 2022.

Directors' and General Manager Comments:

Items Requested for Next Month's Committee Agenda

Adjournment

Next Executive Committee meeting: Monday, February 6, 2023, Visitors / Depot Center.

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-1000. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.



Executive Committee Agenda Item: 1

Date: January 3, 2023

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. Dry Creek Road Pipe Replacement Project
2. Valve Vault Cover Replacement at 30th St. and Elkhorn Blvd.
3. Active Developments
 - a. Fox Hollow Residential Development (28 lots, 6th Street between Q Street and S 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 January 17, 2023 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item: 2

Date: January 3, 2023

Subject: Invitation to Nominate District Representative to Special District Advisory Committee

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive committee should review supporting documentation and forward this item onto the January 17th Board agenda with the Committee's recommendation for Board consideration.

Current Background and Justification:

On December 19th, the District received the invitation for the Sacramento County Local Agency Formation Commission (LAFCo) to nominate a RLECWD Board Member to serve on the Special District Advisory Committee.

Additional details regarding the responsibilities of office and the nomination process are included as documents associated with this item

Conclusion:

The Executive Committee is obligated to forward this item onto the January 17th Board agenda.



DATE: December 19, 2022

TO: Independent Special Districts

SUBJECT: Nominations for Membership on SDAC

You are cordially invited to nominate a Member of your Board to join the Special District Advisory Committee (SDAC). The purpose of the Committee is to provide Sacramento LAFCo with input on issues related to Special Districts, as well as to receive information on issues before the Commission.

The SDAC membership of seventeen is composed of the two LAFCo Special District Commissioners, and the Alternate Special District Commissioner, and representatives from recreation and park, fire, water, flood control, cemetery and other types of special districts.

SDAC members serve 2 year terms without compensation. There will be seven (7) vacant seats for **Office “B” for a full two-year terms (1/23 – 12/24)** on the Committee. There are also three (3) **Office “A” (1/22 – 12/23)** vacancies, and directors applying for those slots will serve the remainder of the two year term that expires on December 2023.

New members will be selected by the SDAC *Sub-committee on Membership* from the pool of nominees provided by the Special Districts, subject to confirmation by the Commission.

SDAC meetings are held quarterly on the fifth Tuesday, or as needed. Currently the SDAC meets at 7 PM virtually; however, there will be a discussion on returning to in-person meetings on the January 31, 2023 meeting.

A nomination form is attached. If you wish to nominate a member of your Board, please complete the form and return it to me no later than **Friday, February 15, 2023**.

Please feel free to contact me by email or phone if you have questions about this process.

Sincerely,

José C. Henríquez,
Executive Officer

Commissioners

Sue Frost, Rich Desmond, County Members ■ *Phil Serna, Alternate*
Linda Budge, Sean Loloee, City Members ■ *Vacant, Katie Valenzuela, Alternates*
Chris Little, Public Member ■ *Timothy Murphy, Alternate*
Lindsey Liebig, Gay Jones, Special District Members ■ *Charlea Moore, Alternate*

Staff

José C. Henríquez, Executive Officer ■ *Desirae N. Fox, Policy Analyst* ■ *Diane Thorpe, Clerk of the Commission*
Nancy Miller, DeeAnne Gillick, Commission Counsel



SPECIAL DISTRICT ADVISORY COMMITTEE
Nomination Form
"OFFICE A"

*Recommendation to the **SDAC Selection Committee***

In accordance with the bylaws of the Special District Advisory Committee, the Governing Board of the _____ District nominates _____ (Board Member) for the following **Office "A"** position on the SDAC:

One year term ends 12/31/23

Signature: _____
Board Chairperson

Date: _____
Please attach resume of nominee

ATTEST:

District Manager or District Secretary

Please print e-mail address

Please send completed nominations to:

José C. Henríquez
Executive Officer.
Sacramento LAFCo
1112 "I" Street; Suite 100
Sacramento CA 95814

henriquezj@saclafco.org



SPECIAL DISTRICT ADVISORY COMMITTEE
Nomination Form
"OFFICE B"

*Recommendation to the **SDAC Selection Committee***

In accordance with the bylaws of the Special District Advisory Committee, the Governing Board of the _____ District nominates _____ (Board Member) for the following **Office "B"** position on the SDAC:

Two year term ends 12/31/24

Signature: _____
Board Chairperson

Date: _____
Please attach resume of nominee

ATTEST:

District Manager or District Secretary

Please print e-mail address

Please send completed nominations to:

José C. Henríquez
Executive Officer.
Sacramento LAFCo
1112 "I" Street; Suite 100
Sacramento CA 95814

henriquezj@saclafco.org



Executive Committee Agenda Item: 3

Date: January 3, 2023

Subject: Encouraging Paperless Billing

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion regarding paperless billing, then provide direction to staff as deemed necessary and appropriate.

Current Background and Justification:

The District has been discussing this goal for several years. The first iteration of the process was linked to Fathom software, which never materialized. The current manifestation of the program entails establishing an incentive for those customers who opt into a paperless billing program.

The California Constitution precludes charging more than the cost of providing service, and further requires a defensible relationship between the fee or charge for a service and the cost of that same service. Pointedly, the cost of printing, folding, stuffing, and mailing bills should not be charged to customers who opt into a paperless billing program.

The same customers who prefer online and/or automated payment options tend to also prefer paperless billing. The fulcrum to this paperless billing option is to establish that the cost avoidance of paperless billing is approximately equivalent to the convenience fee charged by the third-party credit/debit card payment processor.

A Resolution is needed to enable the Board to authorize a finding that the cost avoidance of paperless billing is approximately equal to the convenience fee charged to credit/debit payment customers. The following outliers need to be addressed:

- What will the District policy be for customers who opt into the paperless billing, but do not tend to use credit/debit cards for payment, e.g., Automated Clearing House (ACH) payments. The simple approach would be to reduce these customers (customers who opt into paperless billing, but don't normally pay via credit/debit card) fixed charge by the same amount as credit/debit card convenience fees. However, tracking and handling a change by the customer (from ACH or check to credit/debit payment) would be infeasible.

- There may be challenges in the CUSI billing software. Essentially the District would be establishing two fixed charge amounts, one for paperless billing and one traditional billing. Reconciling via posting credits to the accounts for paperless billing customers may be labor intensive for front office personnel.
- Establishing a credit (reversal of charges) for paperless billing customers on a frequency less than every bimonthly billing cycle may be the appropriate mitigation to the billing challenges described in items 1 and 2 above. The person-hours expended by reconciling credits for paperless billing performed once or twice each year instead of 6-times each year helps keep the program manageable.

Conclusion:

I recommend the Executive Committee review the staff report, engage staff in discussion, then provide direction to staff as deemed necessary and appropriate.



Executive Committee Agenda Item: 4

Date: January 3, 2023

Subject: Scheduling a Public Workshop to Address Declining Revenue Caused by Mandated Water Conservation

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Committee should engage staff in dialog regarding the scheduling of a public workshop

Current Background and Justification:

At the November 21st Board meeting, the Board provided direction to staff to use Doodle Poll as a tool to determine Board Members' collective availability for a public workshop.

The date and time of a workshop is one of the necessary logistics. However, unless the workshop is scheduled for the same day as a Board Meeting (e.g., starting at 5:30 P.M.), additional logistics will include finding a suitable location for the workshop.

Conclusion:

I recommend the Executive Committee engage in discussion, then provide director to staff.



Executive Committee Agenda Item: 5

Date: January 3, 2023

Subject: Establishing a Fee for Unauthorized Access to Public Utility.

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion regarding the need and process for establishing a new fee for unauthorized access to a public utility.

Current Background and Justification:

The District recently completed the first cycle of discontinuation of residential water service for non-payment under the revised policy. The revised policy eliminated the redundant “Termination Tag”, removal of which is entirely appropriate for most non-payment customers.

A few of the nonpayment customers cannot be shut off. Typical impediments to shut off include customers parking vehicles on top of the service valves, chaining aggressive dogs within harms way of the District employee accessing the service valve, and construction on top of the service valve.

Feedback from staff assigned to perform the recent cycle of service terminations indicated we still need to physically hang a tag on these services that should have been shut off. The staff time and materials for such a process are possible the most substantive of all processes associated with service terminations.

Staff have already been requested to begin generating data needed for Board consideration of a nexus to document the fee to be charged has a reasonable correlation to the cost of service.

Conclusion:

The Executive Committee should provide direction to staff .



Unauthorized Public Utility Access Notice

Unauthorized Public Utility Access Notice

DATE _____ ACCT #: _____

DATE _____ ACCT #: _____

ADDRESS _____

ADDRESS _____

We were unable to disconnect your water service for nonpayment today due to the following reasons:

We were unable to disconnect your water service for nonpayment today due to the following reasons:

- Locked Gate
- Dogs in the Yard
- Obstruction on the Meter

- Locked Gate
- Dogs in the Yard
- Obstruction on the Meter

**Access to the water service valve is due
by:** _____

**Access to the water service valve is due
by:** _____

Or the following may occur:

Or the following may occur:

District inform Sacramento County, who may condemn properties for health and safety reasons associated with the absence of water service.

District inform Sacramento County, who may condemn properties for health and safety reasons associated with the absence of water service.

District has/will notify law enforcement regarding CA Penal Code 498, unauthorized access to a public utility

Notified Sacramento Animal Control regarding dogs impeding our access to a public utility easement

Sac County code enforcement regarding cars, debris or other impediments preventing access to a public utility easement.

Any other means available under the law, including tax liens and direct levy of property taxes to recover the cost associated with unauthorized access to a public utility

Other

District has/will notify law enforcement regarding CA Penal Code 498, unauthorized access to a public utility

Notified Sacramento Animal Control regarding dogs impeding our access to a public utility easement

Sac County code enforcement regarding cars, debris or other impediments preventing access to a public utility easement.

Any other means available under the law, including tax liens and direct levy of property taxes to recover the cost associated with unauthorized access to a public utility.

Other

District has/will notify law enforcement regarding CA Penal Code 498, unauthorized access to a public utility



Executive Committee Agenda Item: 6

Date: January 3, 2023

Subject: Explore the Need and Logistics for Establishing an Additional Standing Committee.

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion regarding the need for and logistics entailed in establishing an additional standing committee.

Current Background and Justification:

This item was requested by Director Young at the December 19th Board meeting.

The District has one existing standing committee. The Executive Committee meets on the first Monday of each month (except holidays). The Board established the executive committee to have the full subject matter jurisdiction as the District, i.e., all foreseeable facets of providing water service to the community. Virtually any topic that can be discussed by the Board can be discussed by the Executive Committee.

Standing committees are subject to the Ralph M. Brown Act, which requires that the agenda and writings (documents associated with the agenda) be posted at least 72-hours prior to the meetings. Doing such entails a cost for materials and staff time.

Establishing an additional standing committee entails other additional factors. RLECWD pays the Parks District \$25 per meeting at the Visitors / Depot Center. Starting in 2023, the rate will double to \$50 per meeting. Additional staff time for agenda packet preparation, posting and distribution and the need for a consistent, reliable meeting location that is open to the public, preferably the meeting location includes Americans with Disabilities Act (ADA) access are among the additional factors.

Conclusion:

I recommend the Executive Committee engage staff in discussion, then consider forwarding an item onto the January 17th Board agenda to enable discussion by the full Board.



Executive Committee Agenda Item: 7

Date: January 3, 2023

Subject: Expenditure Report

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 November 2022, then forward the report onto the January 17, 2023 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 Board Members and the public of all expenditures of public funds.

**Rio Linda Elverta Community Water District
Expenditure Report
November 2022**

Type	Date	Num	Name	Memo	Amount
Liability Check	11/02/2022	EFT	QuickBooks Payroll Service	For PP Ending 10/29/22 Pay date 11/03/22	18,330.25
Liability Check	11/03/2022	EFT	CalPERS	For PP Ending 10/29/22 Pay date 11/03/22	3,007.47
Liability Check	11/03/2022	EFT	CalPERS	For PP Ending 10/29/22 Pay date 11/03/22	1,147.92
Liability Check	11/03/2022	EFT	Internal Revenue Service	Employment Taxes	7,027.60
Liability Check	11/03/2022	EFT	Employment Development	Employment Taxes	1,392.88
Liability Check	11/03/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	1,967.13
Bill Pmt -Check	11/03/2022	EFT	Adept Solutions	Computer Maintenance	1,148.00
Bill Pmt -Check	11/03/2022	EFT	Comcast	Phone/Internet	326.59
Bill Pmt -Check	11/03/2022	EFT	Republic Services	Utilities	135.33
Bill Pmt -Check	11/03/2022	EFT	Voyager Fleet Commander	Fuel	512.99
Check	11/03/2022	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	11/03/2022	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	49,500.00
Check	11/03/2022	2337	Customer	Hydrant Meter Deposit Refund	1,000.00
Check	11/03/2022	2338	Customer	Final Bill Refund	158.77
Check	11/03/2022	2339	Customer	Final Bill Refund	356.96
Check	11/03/2022	2340	Customer	Final Bill Refund	243.32
Bill Pmt -Check	11/03/2022	2341	ABS Direct	Printing/ Postage	249.46
Bill Pmt -Check	11/03/2022	2342	ACWA/JPIA Powers Insurance Authority	EAP	23.80
Bill Pmt -Check	11/03/2022	2343	Buckmaster Office Solutions	Office Equipment	48.66
Bill Pmt -Check	11/03/2022	2344	DirectHit Pest Control	Building Maintenance	80.00
Bill Pmt -Check	11/03/2022	2345	EKI Environment & Water	Engineering	5,000.00
Bill Pmt -Check	11/03/2022	2346	GW Demolition	Distribution Supplies	3,500.00
Bill Pmt -Check	11/03/2022	2347	Intermedia.net	Telephone	83.85
Bill Pmt -Check	11/03/2022	2348	Messenger Publishing Group	Publishing	406.00
Bill Pmt -Check	11/03/2022	2349	Pacific Shredding	Office Expense	36.96
Bill Pmt -Check	11/03/2022	2350	Rio Linda Hardware & Building Supply	Shop Supplies	80.89
Bill Pmt -Check	11/03/2022	2351	VOID	VOID	0.00
Bill Pmt -Check	11/03/2022	2352	Sierra Chemical Company	Treatment	1,562.72
Bill Pmt -Check	11/03/2022	2353	SMUD	Utilities	22,007.95
Bill Pmt -Check	11/03/2022	2354	Unifirst Corporation	Uniforms	424.96
Bill Pmt -Check	11/03/2022	2355	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	11/03/2022	2356	Ferguson Enterprises	Capital Improvement: Meter Replacement	7,014.53
Liability Check	11/16/2022	EFT	QuickBooks Payroll Service	For PP Ending 11/12/22 Pay date 11/17/22	18,232.25
Liability Check	11/17/2022	EFT	CalPERS	For PP Ending 11/12/22 Pay date 11/17/22	3,007.47
Liability Check	11/17/2022	EFT	CalPERS	For PP Ending 11/12/22 Pay date 11/17/22	1,147.92
Liability Check	11/17/2022	EFT	Internal Revenue Service	Employment Taxes	6,877.62
Liability Check	11/17/2022	EFT	Employment Development	Employment Taxes	1,336.98
Liability Check	11/17/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,002.13
Bill Pmt -Check	11/17/2022	EFT	ARCO	Transportation Fuel	1,252.10
Liability Check	11/17/2022	EFT	Kaiser Permanente	Health Insurance	1,846.24
Bill Pmt -Check	11/17/2022	EFT	PGE	Utilities	66.50
Liability Check	11/17/2022	EFT	Principal	Dental & Vision Insurance	1,847.49

**Rio Linda Elverta Community Water District
Expenditure Report
November 2022**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	11/17/2022	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Pumping Maint	1,191.49
Liability Check	11/17/2022	EFT	Western Health Advantage	Health Insurance	12,092.92
Check	11/17/2022	EFT	Wageworks	FSA Administration Fee	76.25
Bill Pmt -Check	11/17/2022	EFT	Verizon	Field Communication, Field IT	611.27
Bill Pmt -Check	11/17/2022	2357	BSK Associates	Lab Fees	616.00
Bill Pmt -Check	11/17/2022	2358	O'Reilly Automotive	Transportation Maintenance	265.00
Bill Pmt -Check	11/17/2022	2359	Quill	Office Expense	32.31
Bill Pmt -Check	11/17/2022	2360	Rio Linda Elverta Recreation & Park	Meeting Fee	50.00
Bill Pmt -Check	11/17/2022	2361	Sacramento County Utilities	Utilities	113.70
Bill Pmt -Check	11/17/2022	2362	Safety-Kleen Systems	Transportation Maintenance	288.50
Bill Pmt -Check	11/17/2022	2363	Spok, Inc.	Field Communication	15.35
Bill Pmt -Check	11/17/2022	2364	White Brenner, LLP	Legal	2,608.80
Liability Check	11/30/2022	EFT	QuickBooks Payroll Service	For PP Ending 11/13/22 Pay date 11/26/22	18,471.86

Total 10020 · Operating Account Budgeted Expenditures 218,020.14

Bill Pmt -Check	11/03/2022	232297	Teamsters	Union Dues	720.00
Liability Check	11/03/2022	EFT	California State Disbursement Unit	Employee Garnishment	227.53
Liability Check	11/15/2022	EFT	AFLAC	Employee Funded Premiums	789.52
Liability Check	11/17/2022	EFT	California State Disbursement Unit	Employee Garnishment	227.53
EFT	11/30/2022	EFT	WageWorks	October FSA Expenditures - Employee Funded	2,652.69

Total 10020 · Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs 4,617.27



Executive Committee Agenda Item:8

Date: January 3, 2023

Subject: Financial Statements

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 November 2022, then forward the report onto the January 17, 2023 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 the Board Members and the public on the District's financial condition.

Rio Linda Elverta Community Water District

Balance Sheet

As of November 30, 2022

ASSETS

Current Assets

Checking/Savings

100 · Cash & Cash Equivalents

10000 · Operating Account

10020 · Operating Fund-Umpqua

1,243,106.98

Total 10000 · Operating Account

1,243,106.98

10475 · Capital Improvement

10480 · General

486,898.13

10481 · Cr6 Mitigation

454,500.00

10485 · Vehicle Replacement Reserve

17,948.49

Total 10450 · Capital Improvement

959,346.62

10490 · Future Capital Imp Projects

1,630,788.57

Total 100 · Cash & Cash Equivalents

3,833,242.17

102 · Restricted Assets

102.2 · Restricted for Debt Service

10700 · ZIONS Inv/Surcharge Reserve

495,886.82

10300 · Surcharge 1 Account

969,497.87

10350 · Umpqua Bank Debt Service

31,261.51

10380 · Surcharge 2 Account

271,497.51

10385 · OpusBank Checking

557,875.03

Total 102.2 · Restricted for Debt Service

2,326,018.74

102.4 · Restricted Other Purposes

10600 · LAIF Account

803,958.84

10650 · Operating Reserve Fund

337,436.97

Total 102.4 · Restricted Other Purposes

1,141,395.81

Total 102 · Restricted Assets

3,467,414.55

Total Checking/Savings

7,300,656.72

Accounts Receivable

219,941.16

Other Current Assets

12000 · Water Utility Receivable

657,931.70

12200 · Accrued Revenue

0.00

12250 · Accrued Interest Receivable

1,305.12

15000 · Inventory Asset

52,310.62

16000 · Prepaid Expense

93,196.64

Total Other Current Assets

804,744.08

Total Current Assets

8,325,341.96

Fixed Assets

17000 · General Plant Assets

685,384.68

17100 · Water System Facilities

25,039,859.58

17300 · Intangible Assets

373,043.42

17500 · Accum Depreciation & Amort

-11,137,668.41

18000 · Construction in Progress

424,288.05

18100 · Land

576,673.45

Total Fixed Assets

15,961,580.77

Other Assets

18500 · ADP CalPERS Receivable

470,000.00

19000 · Deferred Outflows

729,108.00

19900 · Suspense Account

0.00

Total Other Assets

1,199,108.00

TOTAL ASSETS

25,486,030.73

Rio Linda Elverta Community Water District

Balance Sheet

As of November 30, 2022

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable 59,305.48

Credit Cards 72.00

Other Current Liabilities 923,694.56

Total Current Liabilities 983,072.04

Long Term Liabilities

23000 · OPEB Liability 81,433.00

23500 · Lease Buy-Back 558,032.27

25000 · Surcharge 1 Loan 3,094,197.71

25050 · Surcharge 2 Loan 2,325,040.16

26000 · Water Rev Refunding 1,506,424.00

26500 · ADP CalPERS Loan 440,000.00

27000 · Community Business Bank 140,123.22

29000 · Net Pension Liability 1,117,944.00

29500 · Deferred Inflows-Pension 39,277.00

29600 · Deferred Inflows-OPEB 74,020.00

Total Long Term Liabilities 9,376,491.36

Total Liabilities 10,359,563.40

Equity

31500 · Invested in Capital Assets, Net 8,829,942.46

32000 · Restricted for Debt Service 705,225.24

38000 · Unrestricted Equity 4,658,518.42

Net Income 932,781.21

Total Equity 15,126,467.33

TOTAL LIABILITIES & EQUITY 25,486,030.73

**Rio Linda Elverta Community Water District
Operating Profit & Loss Budget Performance
As of November 30, 2022**

	<u>Annual Budget</u>	<u>Nov 22</u>	<u>Jul 22-Nov 22</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
Total 40000 · Operating Revenue	3,040,800.00	335,071.04	1,416,424.16	46.58%	1,624,375.84
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.03	16.20	46.29%	18.80
Surcharg Total 41110 · Investment Revenue	35.00	3.03	16.20	46.29%	18.80
41120 · Property Tax	109,100.00	0.00	2,801.65	2.57%	106,298.35
Total 41000 · Nonoperating Revenue	109,135.00	3.03	2,817.85	2.58%	106,317.15
Total Income	<u>3,149,935.00</u>	<u>335,074.07</u>	<u>1,419,242.01</u>	<u>45.06%</u>	<u>1,730,692.99</u>
Gross Income	3,149,935.00	335,074.07	1,419,242.01	45.06%	1,730,692.99
Expense					
60000 · Operating Expenses					
60010 · Professional Fees	108,200.00	21,748.80	47,454.02	43.86%	60,745.98
60100 · Personnel Services					
60110 · Salaries & Wages	810,243.00	57,019.66	279,153.77	34.45%	531,089.23
60150 · Employee Benefits & Expense	496,340.00	32,639.01	161,081.20	32.45%	335,258.80
Total 60100 · Personnel Services	<u>1,306,583.00</u>	<u>89,658.67</u>	<u>440,234.97</u>	<u>33.69%</u>	<u>866,348.03</u>
60200 · Administration	236,251.00	13,259.26	115,925.43	49.07%	120,325.57
64000 · Conservation	300.00	0.00	0.00	0.00%	300.00
65000 · Field Operations	603,630.00	24,840.37	217,603.38	36.05%	386,026.62
Total 60000 · Operating Expenses	2,254,964.00	149,507.10	821,217.80	36.42%	1,433,746.20
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	152,273.00	63,273.00	63,273.00	41.55%	89,000.00
69110 · Interest	48,650.00	24,797.52	24,797.52	50.97%	23,852.48
Total 69100 · Revenue Bond	<u>200,923.00</u>	<u>88,070.52</u>	<u>88,070.52</u>	<u>43.83%</u>	<u>112,852.48</u>
69125 · AMI Meter Loan					
69130 · Principle	52,948.00	0.00	26,652.61	50.34%	26,295.39
69135 · Interest	5,566.00	0.00	2,604.35	46.79%	2,961.65
Total 69125 · AMI Meter Loan	<u>58,514.00</u>	<u>0.00</u>	<u>29,256.96</u>	<u>50.00%</u>	<u>29,257.04</u>
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,739.00	0.00	0.00	0.00%	1,739.00
Total 69100 · PERS ADP Loan	<u>31,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,739.00</u>
Total 69010 · Debt Service	291,176.00	88,070.52	117,327.48	40.29%	173,848.52
69400 · Other Non-Operating Expense	3,000.00	0.00	0.00	0.00%	3,000.00
Total 69000 · Non-Operating Expenses	294,176.00	88,070.52	117,327.48	39.88%	176,848.52
Total Expense	<u>2,549,140.00</u>	<u>237,577.62</u>	<u>938,545.28</u>	<u>36.82%</u>	<u>1,610,594.72</u>
Net Ordinary Income	<u>600,795.00</u>	<u>97,496.45</u>	<u>480,696.73</u>		
Net Income	<u><u>600,795.00</u></u>	<u><u>97,496.45</u></u>	<u><u>480,696.73</u></u>		

Rio Linda Elverta Community Water District
CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2022-23
 As of November 30, 2022

	GENERAL		FUTURE CAPITAL IMPROVEMENT PROJECTS		VEHICLE & LARGE EQUIPMENT REPLACEMENT	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
FUNDING SOURCES						
Fund Transfers						
Operating Fund Transfers In	594,000.00	247,500.00	-	-	-	-
Operating Fund Transfers Out	(59,000.00)	-				
CIP Fund Intrafund Transfers	(312,737.00)	-	302,737.00	-	10,000.00	-
PERS ADP Loan Payment						
Principle			30,000.00	-		
Interest			1,739.00	-		
Investment Revenue	85.00	37.02	110.00	69.20	-	-
PROJECTS						
A · WATER SUPPLY						
A-1 · Miscellaneous Pump Replacements	40,000.00	-				
Total A · WATER SUPPLY	40,000.00	-	-	-	-	-
B · WATER DISTRIBUTION						
B-1 · Service Replacements	30,000.00	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	17,811.03	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	478,844.00	79,650.00	-	-
Total B · WATER DISTRIBUTION	155,000.00	17,811.03	478,844.00	79,650.00	-	-
M · GENERAL PLANT ASSETS						
M-1 · Urban Water Management Plan	50,000.00	50,000.00	-	-	-	-
Total M · GENERAL PLANT ASSETS	50,000.00	50,000.00	-	-	-	-
TOTAL BUDGETED PROJECT EXPENDITURES	245,000.00	67,811.03	478,844.00	79,650.00	-	-