

**Agenda**  
**Rio Linda / Elverta Community Water District**  
**Executive Committee**

December 5, 2022 @ 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. Annual Inflation Adjustment for Water Capacity Fees.
3. Discuss Comprehensive Annual Financial Report (CAFR) Certificate of Achievement.
4. Discuss Acknowledgment of Community Service for John Ridilla.
5. Discuss timing of January Committee and Board Meetings due to Holidays.
6. Discuss Expenditures for October 2022.
7. Discuss Financial Reports for October 2022.

**Directors' and General Manager Comments:**

Item X - Minor change to GM Employment Agreement Draft.

**Items Requested for Next Month's Committee Agenda**

**Adjournment**

Next Executive Committee meeting: To Be Determined, First Monday in January is an observed holiday.

**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:** December 5, 2022

**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 Replacements at 30<sup>th</sup> St. and Elkhorn Blvd., and at Q St. and Dry Creek Rd.
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 December 19, 2022 Board of Directors Meeting agenda with recommendations as necessary.



## **Executive Committee Agenda Item: 2**

**Date:** December 5, 2022

**Subject:** Annual Capacity Fee Adjustments

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

### **Recommended Committee Action:**

The Executive committee should review supporting documentation and forward this item onto the December 19<sup>th</sup> Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

Ordinance 2016-01 stipulates an annual adjustment for the RLECWD capacity fees be implemented on January 1st each year. In order to adjust the capacity fees as delineated in the Ordinance, the Board needs to review the construction cost index report provided by the Contract District Engineer at the December Board meeting.

The methodology for the annual inflation adjustment is further stipulated in Ordinance 2016-01. The process requires the District Engineer to review the Engineering News Record (ENR). The stipulated term requires that the December inflation data be used, which is typically published during the second week of December. Once published in the ENR, the District Engineer will finalize his Technical Memorandum recommending the appropriate annual adjustment with an effective date of January 1, 2023.

### **Conclusion:**

Capacity fee adjustment for inflation is integral to the viability of the capacity fee program. Accordingly, the adjustment process is stipulated in Ordinance 2016-01.



## **Executive Committee Agenda Item: 3**

**Date:** December 5, 2022

**Subject:** Certificate of Achievement for 2021 CAFR

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review the documents associated with this item, then provide direction to staff as deemed appropriate.

### **Current Background and Justification:**

The letter from the Government Finance Officers Association (GFOA) regarding the Certificate of Achievement for Excellence in Financial Reporting is a document associated with this item. The acknowledgment is substantive and should be shared with staff and the ratepayers.

### **Conclusion:**

I recommend the Executive Committee review the letter from GFOA , then forward an informational item onto the December 19<sup>th</sup> Board agenda.



Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

11/14/2022

Deborah Denning  
Accounting Specialist  
Rio Linda/Elverta Community Water District, California

Dear Mrs. Denning:

Congratulations!

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended June 30, 2021 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2022 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your annual comprehensive financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive style with a large initial "M".

Michele Mark Levine  
Director, Technical Services



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Rio Linda/Elverta Community Water District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

11/14/2022

**For more information contact:**  
**Michele Mark Levine, Director/TSC**  
**Phone: (312) 977-9700**  
**Fax: (312) 977-4806**  
**Email: [mlevine@gfoa.org](mailto:mlevine@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **Rio Linda/Elverta Community Water District** for its annual comprehensive financial report for the fiscal year ended June 30, 2021. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.*





## **Executive Committee Agenda Item: 4**

**Date:** November 7, 2022

**Subject:** Acknowledgement of John Ridilla's Community Service

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Committee should forward this item onto the agenda of an upcoming Board meeting.

### **Current Background and Justification:**

It is customary and appropriate for a governing body to acknowledge the community service of an outgoing Board Member. The typical form of acknowledgment is a Resolution.

Staff has drafted a sample Resolution for the Committee's consideration.

### **Conclusion:**

I recommend the Executive Committee forward this item onto an upcoming Board meeting agenda.

**RESOLUTION NO. 2022-09**

**A RESOLUTION IN APPRECIATION FOR OUTSTANDING PUBLIC SERVICE BY  
JOHN RIDILLA**

**WHEREAS**, John Ridilla was elected to the RLECWD Board of Directors in November of 2014, then subsequently re-elected in November 2018, and

**WHEREAS**, John Ridilla has shown exceptional leadership in service to our community through serving as Board President, Board Vice President, Chair of the Finance/Admin Committee, and District representative to the Association of California Water Agencies (ACWA), and

**WHEREAS**, John has brought respect, honor and integrity to the Rio Linda Elverta Community Water District through leading by example, exhibiting the highest level of ethics and maintaining a superior moral character, and

**WHEREAS**, John has volunteered numerous hours, incurred personal sacrifice and exhibited outstanding community spirit in his service, acting as an agent of change, while maintaining a demeanor that made working with him a pleasure, and

**WHEREAS**, John's unwavering commitment, willingness and ability to understand and respond to the concerns of the people of Rio Linda Elverta Community Water District has made a substantial contribution to the betterment of the District;

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rio Linda/Elverta Community Water District does hereby commend John Ridilla for his legacy of dedication, enthusiasm, and outstanding public service given to the Rio Linda Elverta Community Water District for the past eight years.

**APPROVED AND ADOPTED** by the Board of Directors of the Rio Linda / Elverta Community Water District on this 19th day of December 2022. By the following vote:

AYES:  
NAYS:  
ABSENT:  
ABSTAIN:

ATTEST:

\_\_\_\_\_  
XXXX YYYY  
President, Board of Directors

\_\_\_\_\_  
Timothy R. Shaw  
Secretary of the Board of Directors



## **Executive Committee Agenda Item: 5**

**Date:** December 5, 2022

**Subject:** Scheduling of Public Meetings (Board and Committee) in January 2023.

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should engage staff in discussion regarding options for public meeting dates in January 2023.

### **Current Background and Justification:**

The District's regular public meetings (Committee and Board) are typically held on the first and third Monday (respectively) of each month. However, in January the first and third Mondays tend to be observed holidays (New Year's Day and Martin Luther King Day). Accordingly, it is necessary to schedule alternative meeting dates, and if necessary, alternative meeting locations.

Staff has already coordinated with the Rio Linda Elverta Recreation and Parks District to explore alternative dates in January for the use of the Visitors / Depot Center. The Parks District has January 3<sup>rd</sup> and January 17<sup>th</sup> as available dates for the Water District's public meetings.

The closest option to normal public meeting scheduling is to accept the Park District's offer of the alternative meeting dates in January, Tuesday the 3<sup>rd</sup> and Tuesday the 17<sup>th</sup>.

### **Conclusion:**

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



## **Executive Committee Agenda Item: 6**

**Date:** December 5, 2022

**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 October 2022, then forward the report onto the December 19, 2022 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  
October 2022**

Type	Date	Num	Name	Memo	Amount
Liability Check	10/05/2022	EFT	QuickBooks Payroll Service	For PP Ending 10/03/22 Pay date 10/06/22	18,148.46
Liability Check	10/06/2022	EFT	CalPERS	For PP Ending 10/03/22 Pay date 10/06/22	3,007.47
Liability Check	10/06/2022	EFT	CalPERS	For PP Ending 10/03/22 Pay date 10/06/22	1,147.92
Liability Check	10/06/2022	EFT	Internal Revenue Service	Employment Taxes	7,092.70
Liability Check	10/06/2022	EFT	Employment Development	Employment Taxes	1,425.86
Liability Check	10/06/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,297.88
Bill Pmt -Check	10/06/2022	EFT	Adept Solutions	Computer Maintenance	1,148.00
Bill Pmt -Check	10/06/2022	EFT	Comcast	Phone/Internet	313.01
Bill Pmt -Check	10/06/2022	EFT	Republic Services	Utilities	134.63
Bill Pmt -Check	10/06/2022	EFT	Voyager Fleet Commander	Fuel	346.17
Check	10/06/2022	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	10/06/2022	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	49,500.00
Bill Pmt -Check	10/06/2022	2297	Teamsters	Union Dues	720.00
Check	10/06/2022	2298	Customer	Hydrant Meter Deposit Refund	1,000.00
Check	10/06/2022	2299	Customer	Final Bill Refund	17.48
Check	10/06/2022	2300	Customer	Final Bill Refund	39.74
Bill Pmt -Check	10/06/2022	2301	ABS Direct	Printing/ Postage	949.76
Bill Pmt -Check	10/06/2022	2302	ACWA/JPIA Powers Insurance Authority	EAP	23.80
Bill Pmt -Check	10/06/2022	2303	BSK Associates	Lab Fees	875.50
Bill Pmt -Check	10/06/2022	2304	Buckmaster Office Solutions	Office Equipment	66.73
Bill Pmt -Check	10/06/2022	2305	DFA-Actuaries, LLC	Auditor-GASB 75 Actuarials	3,500.00
Bill Pmt -Check	10/06/2022	2306	Elk Grove Security Systems	Security	979.00
Bill Pmt -Check	10/06/2022	2307	Ferguson Enterprises	Distribution Supplies	395.38
Bill Pmt -Check	10/06/2022	2308	ICONIX Waterworks	Distribution Supplies	935.27
Bill Pmt -Check	10/06/2022	2309	Intermedia.net	Telephone	78.90
Bill Pmt -Check	10/06/2022	2310	McCrometer	Pumping Maintenance	1,358.73
Bill Pmt -Check	10/06/2022	2311	Oreilly Automotive	Construction Equipment Maintenance	24.93
Bill Pmt -Check	10/06/2022	2312	Phelan, Michael	Retiree Insurance	3,150.00
Bill Pmt -Check	10/06/2022	2313	RDO Equipment Co.	Construction Equipment Maintenance	1,736.88
Bill Pmt -Check	10/06/2022	2314	Rio Linda Hardware & Building Supply	Shop Supplies	196.23
Bill Pmt -Check	10/06/2022	2315	SMUD	Utilities	27,621.22
Bill Pmt -Check	10/06/2022	2316	Unifirst Corporation	Uniforms	410.15
Bill Pmt -Check	10/06/2022	2317	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	10/06/2022	2318	White Brenner, LLP	Legal	1,171.30
Liability Check	10/19/2022	EFT	QuickBooks Payroll Service	For PP Ending 10/15/22 Pay date 10/20/22	18,373.02
Liability Check	10/20/2022	EFT	CalPERS	For PP Ending 10/15/22 Pay date 10/20/22	3,007.47
Liability Check	10/20/2022	EFT	CalPERS	For PP Ending 10/15/22 Pay date 10/20/22	1,147.92
Liability Check	10/20/2022	EFT	Internal Revenue Service	Employment Taxes	7,191.42
Liability Check	10/20/2022	EFT	Employment Development	Employment Taxes	1,441.78
Liability Check	10/20/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,454.51
Bill Pmt -Check	10/17/2022	EFT	ARCO	Transportation Fuel	1,138.40
Liability Check	10/20/2022	EFT	Kaiser Permanente	Health Insurance	1,846.24

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

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	10/20/2022	EFT	PGE	Utilities	88.19
Liability Check	10/20/2022	EFT	Principal	Dental & Vision Insurance	1,683.55
Bill Pmt -Check	10/20/2022	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Pumping Maint	1,354.31
Liability Check	10/20/2022	EFT	Western Health Advantage	Health Insurance	12,092.92
Check	10/24/2022	EFT	Wageworks	FSA Administration Fee	76.25
Bill Pmt -Check	10/20/2022	EFT	Verizon	Field Communication, Field IT	506.01
Check	10/20/2022	EFT	RLECWD - SURCHARGE ACCOUNT 1	Bi-monthly Transfer	88,126.21
Check	10/20/2022	EFT	RLECWD - SURCHARGE ACCOUNT 2	Bi-monthly Transfer	73,283.79
Check	10/20/2022	EFT	RLECWD	LAIF Capacity Fee Transfer	391,000.00
Check	10/20/2022	2319	Customer	Final Bill Refund	71.00
Check	10/20/2022	2320	Customer	Final Bill Refund	78.27
Check	10/20/2022	2321	Customer	Final Bill Refund	126.39
Bill Pmt -Check	10/20/2022	2322	ACWA/JPIA Powers Insurance Authority	Auto & General Liability Insurance 2022-23	33,495.00
Bill Pmt -Check	10/20/2022	2323	Sacramento County Dept of Finance	Administrative Fee	25.00
Bill Pmt -Check	10/20/2022	2324	EKI Environment & Water	Engineering	5,000.00
Bill Pmt -Check	10/20/2022	2325	Engergy Systems	Pumping Maintenance	746.96
Bill Pmt -Check	10/20/2022	2326	Ferguson Enterprises	Distribution Supplies	1,175.23
Bill Pmt -Check	10/20/2022	2327	ICONIX Waterworks	Distribution Supplies	2,446.20
Bill Pmt -Check	10/20/2022	2328	Johnson Construction Company	Contract Repairs	18,900.00
Bill Pmt -Check	10/20/2022	2329	O'Reilly Automotive	Transportation Maintenance	368.17
Bill Pmt -Check	10/20/2022	2330	Regional Water Authority	Holiday Social-Mary Harris	40.00
Bill Pmt -Check	10/20/2022	2331	Rio Linda Elverta Recreation & Park	Meeting Fee	50.00
Bill Pmt -Check	10/20/2022	2332	RW Trucking	Distribution Supplies	740.43
Bill Pmt -Check	10/20/2022	2333	Sierra Chemical Company	Treatment	1,243.44
Bill Pmt -Check	10/20/2022	2334	Spok, Inc.	Field Communication	15.35
Bill Pmt -Check	10/20/2022	2335	White Brenner, LLP	Legal	633.20
<b>Total 10000 - Bank - Operating Account</b>					<b>816,974.73</b>



## **Executive Committee Agenda Item:7**

**Date:** December 5, 2022

**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 October 2022, then forward the report onto the December 19, 2022 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 October 31, 2022

ASSETS

Current Assets

Checking/Savings

100 · Cash & Cash Equivalents

10000 · Operating Account

10020 · Operating Fund-Umpqua 1,355,907.26

Total 10000 · Operating Account 1,355,907.26

10475 · Capital Improvement

10480 · General 444,404.80

10481 · Cr6 Mitigation 454,500.00

10485 · Vehicle Replacement Reserve 17,948.49

Total 10450 · Capital Improvement 916,853.29

10490 · Future Capital Imp Projects 1,630,775.16

Total 100 · Cash & Cash Equivalents 3,903,535.71

102 · Restricted Assets

102.2 · Restricted for Debt Service

10700 · ZIONS Inv/Surcharge Reserve 495,886.82

10300 · Surcharge 1 Account 969,378.35

10350 · Umpqua Bank Debt Service 102,331.78

10380 · Surcharge 2 Account 271,495.28

10385 · OpusBank Checking 557,870.44

Total 102.2 · Restricted for Debt Service 2,396,962.67

102.4 · Restricted Other Purposes

10600 · LAIF Account 803,958.84

10650 · Operating Reserve Fund 337,434.19

Total 102.4 · Restricted Other Purposes 1,141,393.03

Total 102 · Restricted Assets 3,538,355.70

Total Checking/Savings 7,441,891.41

Accounts Receivable 219,979.16

Other Current Assets

12000 · Water Utility Receivable 115,717.61

12200 · Accrued Revenue 150,000.00

12250 · Accrued Interest Receivable 1,305.12

15000 · Inventory Asset 52,310.62

16000 · Prepaid Expense 107,156.27

Total Other Current Assets 426,489.62

Total Current Assets 8,088,360.19

Fixed Assets

17000 · General Plant Assets 685,384.68

17100 · Water System Facilites 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 25,249,048.96**



**Rio Linda Elverta Community Water District**

**Balance Sheet**

As of October 31, 2022

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

Accounts Payable 59,933.68

Credit Cards 452.00

Other Current Liabilities 944,647.75

**Total Current Liabilities** 1,005,033.43

**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** 10,381,524.79

**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 673,838.05

**Total Equity** 14,867,524.17

**TOTAL LIABILITIES & EQUITY** 25,249,048.96

**Rio Linda Elverta Community Water District**  
**Operating Profit & Loss Budget Performance**  
**As of October 31, 2022**

	<u>Annual Budget</u>	<u>Oct 22</u>	<u>Jul 22-Jun 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Total 40000 · Operating Revenue</b>	3,040,800.00	157,874.62	1,081,353.12	35.56%	1,959,446.88
<b>41000 · Nonoperating Revenue</b>					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.70	13.17	37.63%	21.83
<b>Surcharg Total 41110 · Investment Revenue</b>	35.00	3.70	13.17	37.63%	21.83
41120 · Property Tax	109,100.00	0.00	2,801.65	2.57%	106,298.35
<b>Total 41000 · Nonoperating Revenue</b>	109,135.00	3.70	2,814.82	2.58%	106,320.18
<b>Total Income</b>	<u>3,149,935.00</u>	<u>157,878.32</u>	<u>1,084,167.94</u>	<u>34.42%</u>	<u>2,065,767.06</u>
<b>Gross Income</b>	3,149,935.00	157,878.32	1,084,167.94	34.42%	2,065,767.06
<b>Expense</b>					
<b>60000 · Operating Expenses</b>					
60010 · Professional Fees	108,200.00	5,633.20	25,705.22	23.76%	82,494.78
60100 · Personnel Services					
60110 · Salaries & Wages	810,243.00	58,078.76	222,134.11	27.42%	588,108.89
60150 · Employee Benefits & Expense	496,340.00	33,932.66	128,442.19	25.88%	367,897.81
<b>Total 60100 · Personnel Services</b>	<u>1,306,583.00</u>	<u>92,011.42</u>	<u>350,576.30</u>	<u>26.83%</u>	<u>956,006.70</u>
60200 · Administration	236,251.00	29,382.85	102,666.17	43.46%	133,584.83
64000 · Conservation	300.00	0.00	0.00	0.00%	300.00
65000 · Field Operations	603,630.00	37,521.05	192,763.01	31.93%	410,866.99
<b>Total 60000 · Operating Expenses</b>	2,254,964.00	164,548.52	671,710.70	29.79%	1,583,253.30
<b>69000 · Non-Operating Expenses</b>					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	152,273.00	0.00	0.00	0.00%	152,273.00
69110 · Interest	48,650.00	0.00	0.00	0.00%	48,650.00
<b>Total 69100 · Revenue Bond</b>	<u>200,923.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>200,923.00</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
<b>Total 69125 · AMI Meter Loan</b>	<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
<b>Total 69100 · PERS ADP Loan</b>	<u>31,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,739.00</u>
<b>Total 69010 · Debt Service</b>	<u>291,176.00</u>	<u>0.00</u>	<u>29,256.96</u>	<u>10.05%</u>	<u>261,919.04</u>
69400 · Other Non-Operating Expense	3,000.00	0.00	0.00	0.00%	3,000.00
<b>Total 69000 · Non-Operating Expenses</b>	<u>294,176.00</u>	<u>0.00</u>	<u>29,256.96</u>	<u>9.95%</u>	<u>264,919.04</u>
<b>Total Expense</b>	<u>2,549,140.00</u>	<u>164,548.52</u>	<u>700,967.66</u>	<u>27.50%</u>	<u>1,848,172.34</u>
<b>Net Ordinary Income</b>	<u>600,795.00</u>	<u>-6,670.20</u>	<u>383,200.28</u>		
<b>Net Income</b>	<u><u>600,795.00</u></u>	<u><u>-6,670.20</u></u>	<u><u>383,200.28</u></u>		

**Rio Linda Elverta Community Water District**  
**CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2022-23**  
 As of October 31, 2022

	GENERAL		FUTURE CAPITAL IMPROVEMENT PROJECTS		VEHICLE & LARGE EQUIPMENT REPLACEMENT	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
<b>FUNDING SOURCES</b>						
Fund Transfers						
Operating Fund Transfers In	594,000.00	198,000.00	-	-	-	-
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	29.16	110.00	55.79	-	-
<b>PROJECTS</b>						
<b>A · WATER SUPPLY</b>						
A-1 · Miscellaneous Pump Replacements	40,000.00	-				
<b>Total A · WATER SUPPLY</b>	<b>40,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>B · WATER DISTRIBUTION</b>						
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	-	-
<b>Total B · WATER DISTRIBUTION</b>	<b>155,000.00</b>	<b>17,811.03</b>	<b>478,844.00</b>	<b>79,650.00</b>	<b>-</b>	<b>-</b>
<b>M · GENERAL PLANT ASSETS</b>						
M-1 · Urban Water Management Plan	50,000.00	50,000.00	-	-	-	-
<b>Total M · GENERAL PLANT ASSETS</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGETED PROJECT EXPENDITURES</b>	<b>245,000.00</b>	<b>67,811.03</b>	<b>478,844.00</b>	<b>79,650.00</b>	<b>-</b>	<b>-</b>

**Section 3.7 Vacation Leave.** Employee shall accrue vacation leave at a rate of one hundred twenty (120) per year. The employee may accrue up to a total of three hundred (300) hours of vacation leave. Once the employee accrues the maximum three hundred (300) hours of vacation leave, no additional accrual will occur until Employee's bank of vacation leave is reduced below three hundred (300) hours. The employee may opt to sell unused vacation once annually in accordance with the provisions detailed in the Vacation Cash Out Policy in the Personnel Handbook.

**Section 3.8 Sick Leave.** Employee shall accrue sick leave at a rate of ~~4~~3.69 hours for every biweekly pay period, up to a maximum of two hundred forty (240) hours. Employee shall begin accruing sick leave on the first day of his employment with the District. Sick back is not permitted to be sold back.

**Section 3.9 Cellular Phone.** The District shall provide Employee with a cellular phone for the Term of the Agreement, which shall be used for business calls. The District shall not be responsible for charges or fees incurred by Employee's use of the cellular phone for personal purposes.