

RIO LINDA / ELVERTA COMMUNITY WATER DISTRICT

REGULAR MEETING OF THE BOARD OF DIRECTORS

MAY 18, 2020 (6:30 p.m.)

Visitor's / Depot Center
6730 Front Street
Rio Linda, CA 95673

Our Mission is to provide a safe and reliable water supply in a cost-effective manner.

AGENDA

The Board may discuss and take action on any item listed on this agenda, including items listed as information items. The Board may also listen to the other items that do not appear on this agenda, but the Board will not discuss or take action on those items, except for items determined by the Board pursuant to state law to be of an emergency or urgent nature requiring immediate action. The Board may address any item(s) in any order as approved by the Board.

The public will be given the opportunity to directly address the Board on each listed item during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker. Public documents relating to any open session item listed on this agenda that are distributed to all or any majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection at the District office at 730 L Street, Rio Linda, CA 95673. In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, 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

1. CALL TO ORDER, ROLL CALL and PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENT

2.1. *Members of the public are invited to speak to the Board regarding items within the subject matter jurisdiction of the District that are not on the agenda or items on the consent agenda. Each speaker may address the Board once under Public Comment for a limit of 2 minutes. (Policy Manual § 2.01.160).*

3. CONSENT CALENDAR (Action items: Approve Consent Calendar Items)

3.1. Minutes

April 20, 2020

The Board is being asked to approve the Minutes from the April 20, 2020 Regular Board Meeting.

3.2. Expenditures

The Finance & Administrative Committee recommends the Board approve the March Expenditures.

3.3. Financial Reports

The Finance & Administrative Committee recommends the Board approve the March Financial Reports.

4. REGULAR CALENDAR

ITEMS FOR DISCUSSION AND ACTION

4.1. GM Report

4.1.1. The General Manager, Tim Shaw will provide his monthly report to the Board of Directors.

4.2. District Engineer's Report

4.2.1. The Contract District Engineer will provide his monthly report to the Board of Directors.

4.3. Consider Ratifying the Field Change Order on Well #16 Project.

4.4. Consider Approving a Policy and Amount for Future (if needed) Field Change Orders on Well 16 Project.

4.5. Consider Authorizing the Annual Declaration of Doubtful Recovery Debt.

4.6. Consider Authorizing a District Policy Establishing a Threshold for Capitalized Assets.

4.7. Consider Authorizing a District Policy Establishing a Threshold for Processing Checks to Reconcile Closed Accounts.

4.8. Consider Authorizing the District's Withdrawal from the Regional Water Authority.

4.9. Authorize any new Board Member Assignments (committees and other) announced by the Chair pursuant to District Policy 2.01.065

5. INFORMATION ITEMS

5.1. District Activities Reports

5.1.1. Water Operations Report

5.1.2. Conservation Report

5.2. Board Member Reports

5.2.1. Report any ad hoc committees dissolved by requirements in Policy 2.01.065

5.2.2. Regional Water Authority – Gifford (primary), Shaw

5.2.3. Sacramento Groundwater Authority – Harris (primary), Reisig

5.2.4. Executive Committee – Jason Green, Robert Reisig

5.2.5. ACWA/JPIA – Ridilla

5.2.6. AD Hoc Committees

5.3. Other Reports

6. DIRECTORS' AND GENERAL MANAGER COMMENTS

7. ADJOURNMENT

Upcoming meetings:

Executive Committee

June 1, 2020, Monday, 6:00pm Visitor's/Depot Center, 6730 Front Street, Rio Linda, CA 95673

Regular Board Meeting

June 15, 2020, Monday, 6:30 pm at Visitor's /Depot Center, 6730 Front Street, Rio Linda, CA 95673.



Consent Calendar Agenda Item: 3.1

Date: May 18, 2020

Subject: Minutes

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

N/A -Minutes of Board meetings are not reviewed by committees.

Current Background and Justification:

These minutes are to be reviewed and approved by the Board of Directors.

Conclusion:

I recommend the Board review and approve (as appropriate) the minutes of meetings provided with your Board packets.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla:____ Harris:____ Jason Green____ Gifford____ Reisig____.

(A) **Yea** (N) **Nay** (Ab) **Abstain** (Abs) **Absent**

**MINUTES OF THE
APRIL 20, 2020
BOARD OF DIRECTORS REGULAR MEETING
OF THE RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT**

1. CALL TO ORDER, ROLL CALL

The April 20, 2020 meeting of the Board of Directors of the Rio Linda/Elverta Community Water District called to order at 6:30 p.m. at the Visitor's Depot Center located at 6730 Front Street, Rio Linda, CA 95673. General Manager Tim Shaw took roll call of the Board of Directors. President Jason Green, Director Chris Gifford, Director Robert Reisig, Director Mary Harris, Director John Ridilla and General Manager Tim Shaw were present. Director Mary Harris called into the meeting by telephone. Legal Counsel Barbara was present by phone. Director Reisig led the pledge of allegiance.

Director Harris stated that she had spoken with public member Mrs. Irvine about an issue that was to be placed on the agenda. Harris said she had received the email about the item but did not see it on the agenda. GM Shaw stated that to address the issue that had arose on Friday after the packet was completed and distributed, he had asked staff to send out the information to the directors on Friday. The issue has been incorporated with agenda item 4.7 the Executive order for the Directors to discuss and possibly take action.

2. PUBLIC COMMENT

No Public Comment

3. CONSENT CALENDAR

3.1 Minutes

March 16, 2020

3.2 Expenditures

3.3 Financial Reports

No public comment.

It was moved by Director Harris and seconded by Director Ridilla to approve the Consent Calendar. Directors Green, Gifford, Reisig, Ridilla, Ridilla and Harris voted yes. The motion carried with unanimous vote of 5-0-0.

REGULAR CALENDAR

4. ITEMS FOR DISCUSSION AND ACTION

4.1 General Manager's Report

GM Shaw provided a written report.

Director Harris inquired about the outcome of Item 7 regarding the consultation with legal counsel. GM Shaw stated it was a meeting with Elverta Specific, Sac County, and legal counsel regarding a mapping issue.

No public comment.

The Board made no action on this item

4.2 District Engineer's Report – Mike Vasquez

Mike Vasquez provided a written report to the Board of projects in the works since the last meeting of the Board. The report highlighted topics of General District Engineering and Well 16 Pumping Station Construction Project.

No public comment on this item.

The Board made no action on this item.

4.3 Consider authorizing a Professional Services Agreement with Kurey & Associates for labor compliance program

Kurey and Associates submitted a proposal to continue providing labor compliance services to District for the Well 16 Pumping Station construction project being constructed by Anvil Builders, Inc. Kurey and Associates performed the same role for the District on the L Street Tank Project. The proposed budget for Kurey and Associates' services is \$16,200.00 and will be included as an expenditure of the Well 16 construction project funded by the Opus Bank loan and DWR Proposition 84 grant.

No public comment.

It was moved by Director Reisig and seconded by Director Ridilla to authorize the Professional Services Agreement with Kurey & Associates for the labor compliance program. Directors Reisig, Gifford, Harris, Ridilla and Green voted yes. The motion carried with unanimous vote of 5-0-0

4.4 Consider directing the next steps for adopting a Capital Improvement Plan Projects List

The ultimate goal is for the District Board of Directors to adopt a CIP Projects List that will be used as a tool to establish the District's Capital Budget to implement capital improvement projects. The final and adopted CIP Projects List will allow the District to proactively designate specific annual amounts in its Capital Budget for specific capital improvement projects that are deemed necessary to be constructed by an established future date. Currently, the District has a cumulative capital improvement project funding balance of \$1.8 million for undefined projects.

No public comment.

It was moved by Director Reisig and seconded by Director Ridilla to adopt the Capital Improvement Plan Projects List. Directors Reisig, Gifford, Harris, Ridilla and Green voted yes. The motion carried with unanimous vote of 5-0-0.

4.5 Consider authorizing a Professional Services Agreement with Lechowicz + Tseng for rate study / cost of services analysis.

Pursuant to the RFP for a rate study / cost of service analysis, the District has completed the following:

1. Solicited responses.
2. Conducted a pre-bid conference and subsequent Q&A process.
3. Received 6 responses.
4. Scored the response objectively, without consideration of cost, which were submitted separately by each of the 6 respondents.
5. Negotiated a reasonable cost scheduled with the highest scoring respondent, Lechowicz + Tseng.

A Professional Services Agreement using the District's approved format small-scope agreement was prepared and reviewed by Lechowicz + Tseng.

Director Harris inquired on the reason for the rate study. GM Shaw states the District's current rate structure does not comply with the new laws SB606 and AB1668.

No public comment.

It was moved by Director Reisig and seconded by Director Green to authorize the Professional Services Agreement with Lechowicz + Tseng for the rate study / cost of services analysis. Directors Reisig, Gifford, Harris Ridilla and Green voted yes. The motion carried with unanimous vote of 5-0-0.

4.6 Consider adopting Resolution No. 2020-02, calling an election for three RLECWD Board Members

The February 2020 notice from the Sacramento County Registrar of Voters requires that the RLECWD adopt the subject Resolution to enable the RLECWD Board Members' election to be consolidated with the County's general election. This evolution recurs every two years the cost of consolidating the District's election is favorable compared to the costs of independently conducting the elections.

No public comment.

It was moved by Director Ridilla and seconded by Director Reisig to adopt Resolution No. 2020-02, calling an election for three RLECWD Board Members. Directors Reisig, Gifford, Green, Ridilla and Harris voted yes. The motion carried with unanimous vote of 5-0-0.

4.7 Review and discuss the Governor's Executive Order N-42-20, prohibiting service terminations for non-payment.

Governor Newsom issued Executive Order N-42-20 at 12:00 P.M. on April 2, 2020. Staff had already compiled a report and documents for matters related to the subject matter of Executive Order N-42-20. With the unanticipated release of this Order, contradicting the Governor's previously stated position on the subject, staff has scrambled to revise/amend the documents for the April 6th Executive Committee.

The Executive Order suspends service terminations, which is the primary motivation to compel customer payment of the cost of providing service. At the point the District sends out bill, the District has already incurred and paid for the cost of providing service, e.g. payroll, electricity, fuel etc. If the customers do not pay their bills, and the Governor has removed the primary motive, the District may be effectively issuing credit to non-paying customers.

If the COVID-19 crisis extends for months, the cost of providing service without payment by some customers for such service constitutes a running tab of debt. Eventually, the crisis will end and the prohibition for service terminations will be lifted. For some customers, the amount of unpaid balance due to preclude service termination may be insurmountable.

There is an additional wrinkle attributed to landlord-tenant relationships. The landlords cannot evict, the water service cannot be terminated, so whenever the crisis is over, the tenant will owe a cumulative amount of unpaid rent and unpaid utility services bills (water, sewer, electricity etc.).

GM Shaw connected with public member Mrs. Irvine via ZOOM.

Public Member Mrs. Irvine addressed the Board requesting a charge of \$300 tampering be reversed due to her service being disconnected for non-payment prior to the Governors Executive order. Mrs. Irvine asked the Board why did RLECWD still move forward with disconnects when 100 other water agencies did not before the Executive Order from the Governor?

GM Shaw response was it would be a gift of public funds. The Board of Directors would have to vote to make that decision to not disconnect service.

Mrs. Irvine stated she was aware her payment was still due and was only asking for an extension to pay with the crisis due to her financial hardship due to the COVID 19.

Director Harris asked Mrs. Irvine is she had any contact with the General Manager prior to her service being disconnected? Mrs. Irvine answered yes.

Director Harris stated she felt the District should not have removed the meter due to the tampering or even disconnected the customers water service due to the COVID 19 crisis, so the \$300 should be waived.

Director Gifford stated he agreed with Mrs. Irvine that her service should not have been disconnected however, the District followed the policy based on the information that was provided at the time. The Executive Order was not signed by the Governor until April 2, 2020 at which time Mrs. Irvine's service was restored.

GM Shaw asked legal counsel if the District waives the tampering fee for the customer tampering with a public utility District meter in violation of penal code section 498, does the District inherit criminal liability? General Counsel Barbara Brenner answered no.

It was moved by Director Harris and seconded by Director Gifford to reimburse the \$300 fee charged to Mrs. Irvine for the tampering and removal of the meter due to the COVID 19 crisis. Directors Gifford, Green, Ridilla and Harris voted yes. Director Reisig voted no. The motion carried with unanimous vote of 4-1-0.

4.8 Consider Request from an overcharged customer for a full credit instead of the 2-year limit outlined in Policy 4.31-275.

District Customer "Jeff" endured a recently discovered billing error that had lasted approximately 4 and ½ years. The account information and billing for Jeff was entered as a 1-inch service. In reality, Jeff has a 5/8-inch service.

Pursuant to District policy 4.31.275, Jeff was authorized to receive and was issued a credit for two years of overcharge. Upon learning of the restrictions (specifically the two years limit instead of the 4.5 years of overcharge) of District policy 4.31.275, Jeff emailed to express his lack of acceptance for the policy. I explained to Jeff that the Board Members are the policy makers and no staff member has the authority to supersede or override the policies made by the Board. I further explained that the District policy 4.31.275 is drawn from a complex network of the relevant statutes of limitations.

Jeff responded with a request to appeal to the Board of Directors.

Legal Counsel, Barbara Brenner informed the Board that the statute of limitations is only 2 years but the Board can authorize more.

No public comment.

It was moved by Director Ridilla and seconded by Director to Reisig authorize the full credit of 4 1/2 years for customer Jeff. Directors Reisig, Gifford, Green, Ridilla and Harris voted yes. The motion carried with unanimous vote of 5-0-0.

4.9 Authorize any new Board Member Assignments (committees and other) announced by the Chair pursuant to District Policy 2.01.065.

Director Harris on the SGA Budget Committee assignment has been terminated.

No public comment on this item.

5. INFORMATION ITEMS

5.1. DISTRICT ACTIVITY REPORT

1. Water Operations Report
2. Conservation Report
3. GM Minor Budget Revision

5.2. BOARD REPORTS

1. Report any ad hoc committees dissolved by requirements in Policy 2.01.065
2. Regional Water Authority –Gifford, Shaw – Special Meeting report included.
3. Sacramento Groundwater Authority – Harris, Reisig. Agenda Provided. Director Harris gave a verbal report. Membership fees for the District will increase.
4. Executive Committee – Green, Reisig - Minutes provided.
5. ACWA/JPIA – Ridilla - No Report
6. Ad Hoc Committee –
7. Other Reports, e.g

6. DIRECTORS' AND GENERAL MANAGER COMMENTS –

Director Gifford and Green asked for staff to be told thank you for their work on elimination of the meter replacement log. Director Reisig asked if customers can read their meters. GM Shaw stated they currently can. Director Harris commented on the billing due dates changed.

7. ADJOURNMENT

President Jason Green adjourned the meeting at 8:35 p.m.

Respectfully submitted,

Timothy R. Shaw, Secretary

Jason Green, President of the Board



Consent Calendar Agenda Item: 3.2

Date: May 18, 2020

Subject: Expenditures

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee recommends approval of the Expenditures for the month of March 2020.

Current Background and Justification:

These expenditures have been completed since the last regular meeting of the Board of Directors.

Conclusion:

I recommend the Board approve the Expenditures for March 2020.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla:____Harris:____ Jason Green _____Gifford____Reisig_____.

(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

**Rio Linda Elverta Community Water District
Expenditure Report
March 2020**

Type	Date	Num	Name	Memo	Amount
Liability Check	03/11/2020	EFT	QuickBooks Payroll Service	For PP Ending 03/07/20 Paydate 03/17/2020	15,779.32
Liability Check	03/12/2020	EFT	CalPERS	For PP Ending 03/07/20 Paydate 03/17/2020	2,063.28
Liability Check	03/12/2020	EFT	CalPERS	For PP Ending 03/07/20 Paydate 03/17/2020	1,055.60
Liability Check	03/12/2020	EFT	Nationwide	Deferred Compensation Plan	1,567.26
Bill Pmt -Check	03/12/2020	EFT	Adept Solutions	Computer Maintenance	1,333.00
Bill Pmt -Check	03/12/2020	EFT	Comcast	Phone/Internet	234.93
Bill Pmt -Check	03/12/2020	EFT	Republic Services	Utilities	87.28
Liability Check	03/12/2020	EFT	Internal Revenue Service	Employment Taxes	5,656.48
Liability Check	03/12/2020	EFT	Employment Development	Employment Taxes	1,083.66
Check	03/12/2020	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Trans Maint	1,434.47
Transfer	03/12/2020	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	16,500.00
Bill Pmt -Check	03/12/2020	1169	Teamsters Local #150	Union Dues	529.00
Check	03/12/2020	1170	Customer	Final Bill Refund	39.91
Bill Pmt -Check	03/12/2020	1171	ABS Direct, Inc.	Printing	225.02
Bill Pmt -Check	03/12/2020	1172	Cintas Corporation	Safety	28.55
Bill Pmt -Check	03/12/2020	1173	CoreLogic Solutions	Metro Scan	134.75
Bill Pmt -Check	03/12/2020	1174	County of Sacramento	Utilities	192.00
Bill Pmt -Check	03/12/2020	1175	EKI Enviornmental & Water	Engineering	5,000.00
Bill Pmt -Check	03/12/2020	1176	Intermedia.net	Telephone	75.69
Bill Pmt -Check	03/12/2020	1177	OPUS Bank	Surcharge 2 Loan Payment	155,922.65
Bill Pmt -Check	03/12/2020	1178	Oreilly Automotive	Transportation: Maintenance	71.07
Bill Pmt -Check	03/12/2020	1179	Rio Linda Elverta Recreation & Park Dist	Meeting Expense	50.00
Bill Pmt -Check	03/12/2020	1180	Rio Linda Hardware & Building Supply	Shop Supplies	256.11
Bill Pmt -Check	03/12/2020	1181	Sacramento County Utilities	Utilities	113.70
Bill Pmt -Check	03/12/2020	1182	Sierra Chemical Company	Chemical Supplies	1,336.32
Bill Pmt -Check	03/12/2020	1183	SMUD	Utilities	11,528.51
Bill Pmt -Check	03/12/2020	1184	Spok, Inc.	Field Communication	15.21
Bill Pmt -Check	03/12/2020	1185	Vanguard Cleaning	Janitorial	195.00
Check	03/17/2020	EFT	ARCO	Transportation: Fuel	489.43
Check	03/19/2020	EFT	WageWorks	FSA Administration Fee	76.25
Liability Check	03/25/2020	EFT	QuickBooks Payroll Service	For PP Ending 03/21/2020 Paydate 03/26/2020	16,622.77
Liability Check	03/26/2020	EFT	CalPERS	For PP Ending 03/21/2020 Paydate 03/26/2020	2,071.84
Liability Check	03/26/2020	EFT	CalPERS	For PP Ending 03/21/2020 Paydate 03/26/2020	1,055.60
Liability Check	03/26/2020	EFT	Nationwide	Deferred Compensation Plan: Employer & Employee Share	1,571.54
Liability Check	03/26/2020	EFT	Internal Revenue Service	Employment Taxes	5,842.76
Liability Check	03/26/2020	EFT	Employment Development	Employment Taxes	1,120.31
Liability Check	03/26/2020	EFT	Kaiser Permanente	Health Insurance	862.39
Liability Check	03/26/2020	EFT	Principal	Dental & Vision Insurance	1,158.65
Liability Check	03/26/2020	EFT	Western Health Advantage	Health Insurance	8,676.62
Bill Pmt -Check	03/26/2020	EFT	PG&E	Utilities	84.09
Bill Pmt -Check	03/26/2020	EFT	Verizon	Field Communication, Field IT	524.90
Check	03/26/2020	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	34,000.00
Check	03/26/2020	1186	Customer	Hydrant Meter Deposit Refund	898.30

**Rio Linda Elverta Community Water District
Expenditure Report
March 2020**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	03/26/2020	1187	BSK Associates	Lab Fees	240.00
Bill Pmt -Check	03/26/2020	1188	Buckmaster Office Solutions	Office Equipment Expense	38.21
Bill Pmt -Check	03/26/2020	1189	Churchwell White	Legal	1,818.50
Bill Pmt -Check	03/26/2020	1190	Ferguson Enterprises	Meter Maintenance	27,742.11
Bill Pmt -Check	03/26/2020	1191	Henrici, Mary	Retiree Insurance	900.00
Bill Pmt -Check	03/26/2020	1192	ICONIX Waterworks	Distribution Supplies	1,204.65
Bill Pmt -Check	03/26/2020	1193	Pacific Shredding	Office Expense	39.00
Bill Pmt -Check	03/26/2020	1194	Quill	Office Expense	50.60
Bill Pmt -Check	03/26/2020	1195	VOID	VOID	0.00
Bill Pmt -Check	03/26/2020	1196	Unifirst Corporation	Uniforms	289.27
Bill Pmt -Check	03/26/2020	1187	Demsey, Filiger & Associates	Auditor-GASB 75 Valuation	3,000.00
Total 10000 · Bank - Operating Account					<u>332,886.56</u>

**Rio Linda Elverta Community Water District
Expenditure Report
March 2020**

Type	Date	Num	Payee	Memo	Amount
Check	03/12/2020	EFT	RLECWD	Transfer Loan Payment paid by Operating Funds	155,922.65
10375 · Surcharge Account 2					<u>155,922.65</u>



Consent Calendar Agenda Item: 3.3

Date: May 18, 2020

Subject: Financial Reports

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee recommends approval of the Districts Financial Reports for the month of March 2020.

Current Background and Justification:

The financial reports are for the District's balance sheet, profit and loss, and capital improvements year to date.

These financials are to be presented to the Board of Directors in order to inform them of the District's current financial condition.

Conclusion:

I recommend the Board approve the Financial Reports for May 2020.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____
Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

Rio Linda Elverta Community Water District

Balance Sheet
As of March 31, 2020

ASSETS

Current Assets

Checking/Savings

100 · Cash & Cash Equivalents

10000 · Operating Account

10020 · Operating Fund-Umpqua 624,854.81

Total 10000 · Operating Account 624,854.81 306000

10475 · Capital Improvement

10480 · General 1,762,793.38

10485 · Vehicle Replacement Reserve 15,000.00

Total 10450 · Capital Improvement 1,777,793.38

Total 100 · Cash & Cash Equivalents 2,402,648.19

102 · Restricted Assets

102.1 · Restricted Capital Improvements

10700 · ZIONS Inv/Surcharge Reserve 484,205.34

Total 102.1 · Restricted Capital Improvements 484,205.34

102.2 · Restricted for Debt Service

10300 · Surcharge 1 Account 707,541.22

10350 · Umpqua Bank Debt Service 102,635.96

10380 · Surcharge 2 Account 188,939.27

10385 · OpusBank Checking 3,120,625.96

Total 102.2 · Restricted for Debt Service 4,119,742.41

102.4 · Restricted Other Purposes

10600 · LAIF Account 293,949.73

10650 · Operating Reserve Fund 301,578.30

Total 102.4 · Restricted Other Purposes 595,528.03

Total 102 · Restricted Assets 5,199,475.78

Total Checking/Savings 7,602,123.97

Accounts Receivable -723.70

Other Current Assets

12000 · Water Utility Receivable 523,289.94

12200 · Accrued Revenue 0.00

12250 · Accrued Interest Receivable 2,153.92

15000 · Inventory Asset 56,276.61

16000 · Prepaid Expense 42,202.51

Total Other Current Assets 623,922.98

Total Current Assets 8,225,323.25

Fixed Assets

17000 · General Plant Assets 727,153.00

17100 · Water System Facilites 20,760,310.67

17300 · Intangible Assets 373,043.42

17500 · Accum Depreciation & Amort -9,282,773.19

18000 · Construction in Progress 1,313,099.20

18100 · Land 576,673.45

Total Fixed Assets 14,467,506.55

Other Assets

19000 · Deferred Outflows 262,764.00

19900 · Suspense Account -239.07

Total Other Assets 262,524.93

TOTAL ASSETS 22,955,354.73

Rio Linda Elverta Community Water District

Balance Sheet

As of March 31, 2020

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable 29,799.80

Credit Cards 0.00

Other Current Liabilities 577,618.27

Total Current Liabilities 607,418.07

Long Term Liabilities

23000 · OPEB Liability 211,573.00

23500 · Lease Buy-Back 705,797.27

25000 · Surcharge 1 Loan 4,189,831.90

25050 · Surcharge 2 Loan 3,210,040.16

26000 · Water Rev Refunding 1,952,591.00

27000 · Community Business Bank 294,204.88

29000 · Net Pension Liability 987,630.00

29500 · Deferred Inflows-Pension 5,192.00

29600 · Deferred Inflows-OPEB 26,811.00

Total Long Term Liabilities 11,583,671.21

Total Liabilities 12,191,089.28

Equity

31500 · Invested in Capital Assets, Net 7,681,067.46

32000 · Restricted for Debt Service 702,232.24

38000 · Unrestricted Equity 1,674,622.00

Net Income 706,343.75

Total Equity 10,764,265.45

TOTAL LIABILITIES & EQUITY 22,955,354.73



PMIA/LAIF Performance Report as of 04/13/20



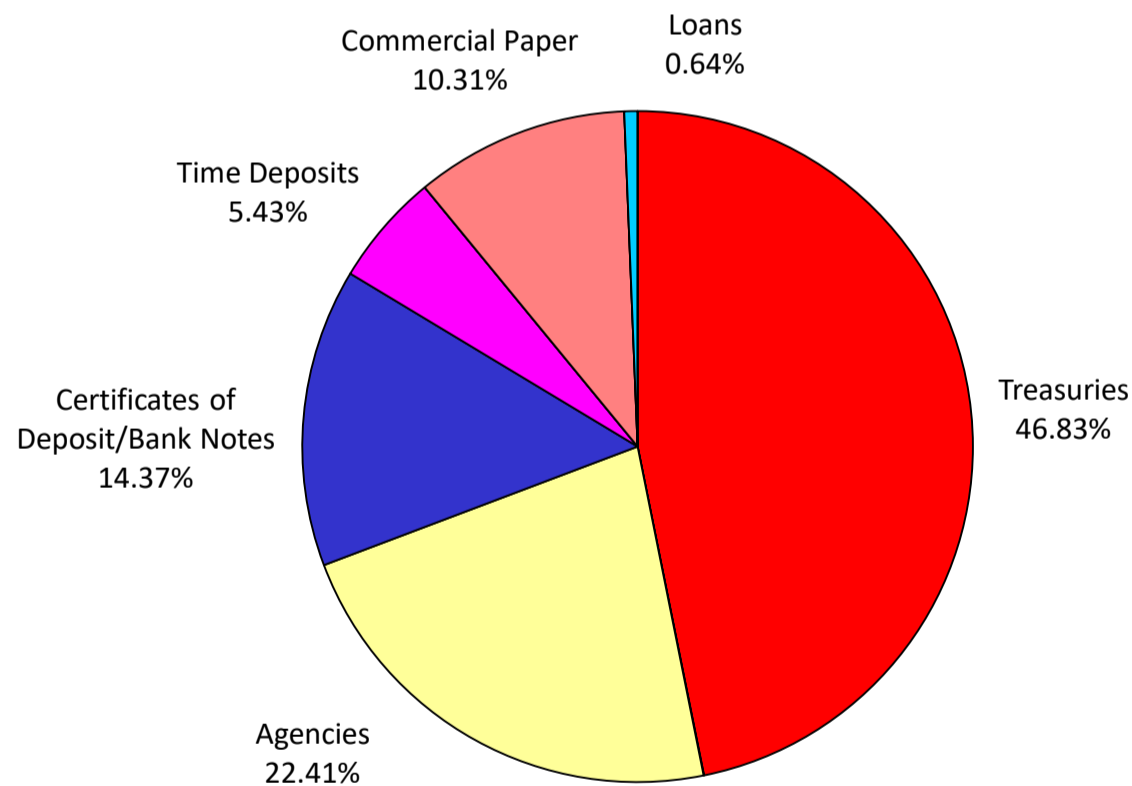
PMIA Average Monthly Effective Yields⁽¹⁾

Mar	1.787
Feb	1.912
Jan	1.967

LAIF Quarterly Performance Quarter Ended 12/31/19

Apportionment Rate ⁽²⁾ :	2.29
Earnings Ratio ⁽²⁾ :	0.000062500857789
Fair Value Factor ⁽¹⁾ :	1.007481015
Daily ⁽¹⁾ :	2.02%
Quarter to Date ⁽¹⁾ :	2.11%
Average Life ⁽¹⁾ :	226

Pooled Money Investment Account Portfolio Composition ⁽¹⁾ 03/31/20 \$98.1 billion



Percentages may not total 100% due to rounding

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Rio Linda Elverta Community Water District

CERBT Strategy 2

Entity #: SKB7-3301590511-001

Quarter Ended March 31, 2020



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$17,425.18	\$16,461.38
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(1,812.25)	(841.12)
Administrative Expenses	(1.95)	(5.91)
Investment Expense	(1.59)	(4.96)
Other	0.00	0.00
Ending Balance	\$15,609.39	\$15,609.39
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$15,609.39	\$15,609.39

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	957.468	957.468
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	957.468	957.468
Period Beginning Unit Value	18.199360	17.192611
Period Ending Unit Value	16.302865	16.302865

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 03/31/2020

Rio Linda Elverta Community Water District

Entity #: SKB7-3301590511-001



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
------	-------------	--------	------------	-------	------------	-------

Client Contact:
CERBT4U@CalPERS.ca.gov



Items for Discussion and Action Agenda Item: 4.1

Date: May 18, 2020
Subject: General Manager's Report
Staff Contact: Timothy R. Shaw

Recommended Committee Action:

N/A this item is not reviewed by committee.

Current Background and Justification:

The General Manager will provide a written report of District activities over the period since the last regular Board meeting. The Board may ask for clarifications and may also provide direction in consideration of the reported activities.

Conclusion:

No Board action is anticipated for this item.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: ____ Harris: ____ Jason Green ____ Gifford ____ Reisig ____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.1

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

GM Report

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/14/2020

Committee Review of Item and Staff Work

N/A

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020



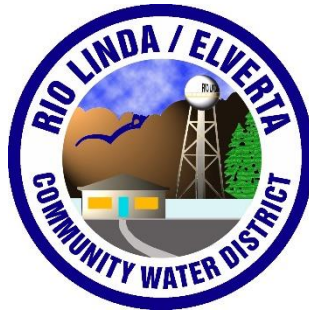
Date: May 18, 2020

Subject: General Manager Report

Staff Contact: Timothy R. Shaw, General Manager

For the given month, I participated in the following reoccurring meetings and special events: The two new employees have started work at the District. This reporting period was dominated by the extra effort needed to participate in meetings remotely (e.g. RWA). The remote meetings are longer and often, they get rescheduled. I experienced several days of unforeseen, unavoidable absence from the office. I appreciate all of the cooperation I received from staff in getting the job done and coordinating with me via phone, text and email. I especially want to recognize Pat Goyet for his stabilizing influence. I thank the Chair for his genuine concern and cooperation.

1. On April 27th I participated in a virtual stakeholders workshop conducted by the State Water Resources Control Board. This is the first step in a rigidly defined process to re-establish the Hexavalent Chromium Maximum Contaminant Level (MCL).
2. On April 29th I met with Mike Heller of the Recreation and Parks District to explore options for irrigating the ball field at M Street and 6th Ave.
3. On April 29th (afternoon), I participated in a virtual meeting with the Sacramento Regional Water Utilities to conduct a kickoff meeting with the consultant studying collaboration.
4. On April 29th (afternoon) I intentionally did NOT participate in the RWA Federal Affairs Ad Hoc committee meeting.
5. On May 4th I participated in a virtual meeting with Adept Solutions (IT Consultant) to follow up on outstanding items. One of two outstanding items was resolved.
6. On May 7th Sacramento County Planning canceled the planned meeting with RLECWD and the Elverta Specific Plan developer. This was the first of two cancellation due to the developer backing out.
7. On May 13th Deborah Denning and I participated in a virtual meeting with Lechowicz +Tseng as a kickoff for our rate study.
8. On May 14th I participated as the voting RLECWD member in the bimonthly RWA Board Meeting. I abstained from voting on the proposed budget. There was one Nay vote and one abstention. The budget, with a 5% increase on membership dues was passed. I voted no of the Federal Affairs action item to form a standing committee.



Items for Discussion and Action Agenda Item: 4.2

Date: May 18, 2020

Subject: District Engineer's Report

Staff Contact: Mike Vasquez, District Engineer

Recommended Committee Action:

N/A this item is not discussed at committees.

Current Background and Justification:

The District Engineer will provide a written report to the Board of Directors on engineering activities since the previous monthly meeting. The Board may ask for clarifications and may also provide direction in response to the report.

Conclusion:

There is no Board action anticipated for this item.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.

(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.2

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

District Engineer's Report

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/14/2020

Committee Review of Item and Staff Work

N/A

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020

13 May 2020

DISTRICT ENGINEER'S REPORT

To: Tim Shaw, General Manager, Rio Linda / Elverta Community Water District

From: Mike Vasquez, PE, PLS, Principal (EKI), District Engineer (RL/ECWD)

Subject: District Engineer's Report for the 18 May 2020 Board of Directors Meeting (EKI Project No. B80130.00)

The District Engineer is pleased to submit this brief update of duties and tasks performed for the period of 15 April 2020 to 13 May 2020:

1. General District Engineering:

- Electric Avenue Residential Development (7 Lots between Cypress Street and Elverta Road) - The developer has not responded to comments provided on 3/11/2020.
- Fox Hollow Residential Development (28 lots 6th Street between Q Street and S Street) - The developer has not responded to comments provided on 3/11/2020.

2. Well 16 Pump Station Construction Project:

- The contractor has installed 95% of pipeline, valves, hydrants, and air/vacuum release valves in U Street and 14th Street. The well site has been cleared of vegetation, has been rough graded, and excavation for foundation formwork has commenced.
- The Sacramento County inspector has been satisfied with the contractor's work within the County's right of way.
- The contractor encountered unsuitable existing soil conditions at the western part of well site, and requested additional budget to remove the unsuitable soil and install suitable soil that can be compacted properly to allow for proper installation of site surface features. This will be more thoroughly presented to the Board under a separate agenda item.
- The "three week look ahead" schedule through 6/5/2020 indicates pipeline pressure testing, chlorination and flushing/dechlorination in U street and 14th Street. Tie in of the new pipeline to the District's existing distribution system is expected as is final roadway paving. Well site structural and electrical work is expected to commence as well.
- To date, have responded to 40 contractor submittals.
- To date, have responded to 10 contractor Request for Information letters.
- Continue to coordinate with the contractor daily to answer questions and be available as a resource to keep the project on schedule.
- The contractor and District staff continue to comply with COVID-19 orders including social distancing and wearing of masks while onsite.

Please contact me directly at the office (916) 905-2388, cell phone (530) 682-9597, or email at mvasquez@ekiconsult.com with any questions or require additional information.

Very truly yours,
Mike Vasquez, PE, PLS
Principal (EKI), District Engineer (RL/ECWD)



Items for Discussion and Action

Agenda Item: 4.3

Date: May 18, 2020

Subject: Consider Ratifying the Field Change Order on Well #16 Project

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

Recommended Committee Action:

This item was discussed at the May 4, 2020 Executive Committee Meeting, resulting in the Committee's action to forward this item to the Board for the May 18, 2020 Board Meeting.

Current Background and Justification:

Anvil Builders, Inc., the contractor for the Well 16 Pump Station Project, notified me of unsuitable existing soil conditions at the western part of the Well 16 site on April 30, 2020. The unsuitable existing condition consisted of wet soil that could not dry due to a hard pan layer located beneath it. Soil in this condition cannot be compacted to the 90% compaction requirement, and therefore surface features such as pavement, concrete slabs, and structures cannot be constructed overtop. This encumbered an approximately 50' x 80' area, about 2' deep, for a total volume of about 300 cubic yards.

Upon notification from the contractor, I immediately met with the General Manager and Operations Superintendent to discuss next steps. The contractor needed a response by that evening on how the District wanted to proceed, or construction would be delayed without immediate resolution. The General Manager, Operations Superintendent, and I agreed that the unsuitable soil needed to be removed from the site and new, suitable soil, would need to be installed in its place. I received a quote from the contractor, not to exceed \$18,000, with work beginning the following morning. In agreement with the General Manager and Operations Superintendent, in the afternoon of April 30, 2020, I authorized the contractor to perform the required work and avoid any construction delay claims.

For the District to ratify this change order, the Board is requested to authorize staff to execute a construction contract change order and necessary documents with the contractor. This \$18,000 change is a 0.67% increase in the construction contract amount of \$2,691,400.00 and utilizes 4.2% of the \$428,600 construction contingency.

Conclusion:

I recommend the Board authorize staff to execute a construction contract change order and necessary documents with Anvil Builders, Inc. to ratify the unsuitable soil field change order at the Well 16 site.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.

(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.3

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Consider Ratifying the Field Change Order on Well #16 Project

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/1/2020

Committee Review of Item and Staff Work

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

5/4/2020

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020



Items for Discussion and Action

Agenda Item: 4.4

Date: May 18, 2020

Subject: Consider Approving a Policy and Amount for Future (if needed) Field Change Orders on Well 16 Project.

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

Recommended Committee Action:

This item was discussed at the May 4, 2020 Executive Committee Meeting, resulting in the Committee's action to forward this item to the Board for the May 18, 2020 Board Meeting.

Current Background and Justification:

Construction is dynamic and often times requires swift resolution of unforeseen conditions and changes at the construction site to prevent the District from incurring construction delay charges and to keep the contractor moving forward efficiently and on schedule. As discussed in Item 4.3 of this Board Meeting's agenda, staff moved swiftly to provide the Well 16 Pump Station contractor with direction to mitigate an unforeseen soils condition and to prevent potential delay claims. To ratify the increased contract budget to perform the additional soils work, staff requested that the Board take action in Item 4.3 to formally approve the construction contract change order 18 days after the work was directed to proceed. Had staff waited the 18 days to receive authorization from the Board to approve the additional soils work, the contractor could have been on standby while the District provided direction.

To avoid potential delays in construction and contractor delay claims, staff is requesting the Board adopt a policy authorizing staff to execute as needed future construction contract change orders and necessary documents with Anvil Builders, Inc. in amounts not to exceed \$25,000 for the Well 16 Pump Station Project. This would allow staff to quickly execute budget amendments with the Well 16 contractor for unforeseen or additional construction work deemed necessary to keep construction on schedule, and in the best interest of the District and its rate payers. It is proposed that the General Manager, Operations Superintendent, and District Engineer all assess that any additional construction work is deemed necessary before authorizing the contractor to proceed with any work and approving change orders. The Executive Committee and Board will be informed monthly with any changes in construction work and budget amendments.

The initial construction contract amount with Anvil Builders, Inc. is \$2,691,400. The project has a \$428,600 construction contingency available for unforeseen conditions and additional required work. The

requested \$25,000 change order authorization limit is approximately 0.93% of the construction contract amount and 5.83% of the construction contingency.

Conclusion:

I recommend the Board approves a policy that authorizes staff to execute as needed future construction contract change orders and necessary documents with Anvil Builders, Inc. in amounts not to exceed \$25,000 for the Well 16 Pump Station Project.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.4

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Consider Approving a Policy and Amount for Future (if needed) Field Change Orders on Well
16 Project

Staff Work Completed

5/1/2020

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

Committee Review of Item and Staff Work

5/4/2020

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

Formal Legal Counsel Review

N/A

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020



Items for Discussion and Action Agenda Item: 4.5

Date: May 18, 2020

Subject: Declaration of Debt Considered Doubtful Recovery

Staff Contact: Timothy R. Shaw

Recommended Committee Action:

The Executive Committee recommends the Board approve the lists of debt considered to be doubtful recovery.

Current Background and Justification:

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

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

The District regularly performs methods 1 and 2. The District, although authorized by statute and District policy (4.31.290), does not currently practice method 3, Direct Assessments. In my opinion,

due to the requirements of SB 998 codified in the District’s Discontinuation of Residential Water Service for Non-payment, the District is compelled to include Direct Assessments in its “reasonable efforts” to recover costs.

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

In the circumstances where the district cannot recover the cost of providing service, the District is compelled to declare the debt as “doubtful recovery” AKA write off (although the term write off is prone to connote the private sector accounting principle of writing off the loss as a tax deduction. The District, a tax-exempt entity, has no such benefit. Failure to declare doubtful recovery debt has the potential to lead to findings in our annual, independent audit because the District’s financial records could fail to fairly and accurately reflect the District’s financial position.

Pursuant to District Policy 3.05.140, included with your Boards packets is the list of accounts for consideration to be declared as doubtful recovery.

Conclusion:

I recommend the Board authorize the declaration of listed debt to be doubtful recovery.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla:____ Harris:____ Jason Green ____Gifford____Reisig____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.5

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Declaration of Debt Considered Doubtful Recovery

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/1/2020

Committee Review of Item and Staff Work

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

5/4/2020

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020

Item 4.5

Date	Account No.	Customer Name	Location No.	Status	Current	1-30 Days	31 - 60 Days
9/12/2012	2155005	WALTER FRANKLIN	5440HARLING0CT	Final	\$0.00	\$0.00	\$0.00
8/20/2013	11042002	**FEDERAL NATL MTG ASSOC	670106TH0STREET	Final	\$0.00	\$0.00	\$0.00
12/30/2013	24324102	BRYAN ***ALDRICH	18460C0STREET	Final	\$0.00	\$0.00	\$0.00
1/3/2014	1015005	JOHN ***FITCH	1380MONTICELLO	Final	\$0.00	\$0.00	\$0.00
7/14/2014	25580001	***CENTURY 21 LANDMARK NETWORK	18150I0ST	Final	\$0.00	\$0.00	\$0.00
8/20/2014	5062505	SANDRA TIETJEN	71200RIO0LINDA	Final	\$0.00	\$0.00	\$0.00
9/29/2014	15405002	LORELEI BRESLER	73120LITTLE0ACO	Final	\$0.00	\$0.00	\$0.00
10/6/2014	17112001	STANLEY CLARK	9060O0STREET	Final	\$0.00	\$0.00	\$0.00
6/17/2016	22405801	DALLAS SOUTH	11330E0STREET	Final	\$0.00	\$0.00	\$0.00
10/3/2016	17042003	JUSTIN HORN	71000CHESNEY	Final	\$0.00	\$0.00	\$0.00
12/19/2016	17042004	JUSTIN HORN	71000CHESNEY	Final	\$0.00	\$0.00	\$0.00
1/20/2017	8156002	LLOYD HANCOCK	5110O0ST	Final	\$0.00	\$0.00	\$0.00
2/27/2017	4483208	JACOB SNYDER	1130EVCAR0WAY	Final	\$0.00	\$0.00	\$0.00
3/1/2017	1053204	ERIC LOVELESS	64120RANDY0ST	Final	\$0.00	\$0.00	\$0.00
5/26/2017	9102004	BARBARA SPRINGER	672905TH0AVE	Final	\$0.00	\$0.00	\$0.00
8/11/2017	4458002	DALE MADDOX	66210BEAMER0WAY	Final	\$0.00	\$0.00	\$0.00
8/29/2017	17005207	VIRGINIA QUINTAL	8300N0ST	Final	\$0.00	\$0.00	\$0.00
9/13/2017	4438201	DANIEL GUILLEN	66240W02ND0ST	Final	\$0.00	\$0.00	\$0.00
12/20/2017	3144005	CARL NATHAN	3010WITHINGTON	Final	\$0.00	\$0.00	\$0.00
12/20/2017	13090001	ARTHUR JOHNSON	84280MIGUEL	Final	\$0.00	\$0.00	\$0.00
4/19/2018	17083102	FRANK GOMEZ	71160FRONT0STRE	Final	\$0.00	\$0.00	\$0.00
6/19/2018	25142000	M BATES-FERREIRA	24080E0ST	Final	\$0.00	\$0.00	\$0.00
7/20/2018	15109004	MICHAEL HARTSOCK	734507TH0STREET	Final	\$0.00	\$0.00	\$0.00
7/27/2018	24312000	STANLEY RIGG	17140C0STREET	Final	\$0.00	\$0.00	\$0.00
10/2/2018	26020100	FRANK CASSINA	21440ELKHORN0BL	Final	\$0.00	\$0.00	\$0.00
10/19/2018	19007001	WANDA MENDOZA	7070O0ST.	Final	\$0.00	\$0.00	\$0.00
12/28/2018	19000506	SABREANA REALI- HERNANDEZ	7490O0ST.	Final	\$0.00	\$0.00	\$0.00
1/1/2019	24140001	CHASEL LIU	12400E0STREET	Final	\$0.00	\$0.00	\$0.00
1/21/2019	9101004	STEVEN CALLAHAN	5220M0ST	Final	\$0.00	\$0.00	\$0.00
2/19/2019	2016101	ALEKSANDR PEREVERTOV	1130ELKHORN0BLV	Final	\$0.00	\$0.00	\$0.00
3/11/2019	16040004	NICHOLE FOX & JUSTIN BARROWS	4370ARLINGDALE	Final	\$0.00	\$0.00	\$0.00
4/26/2019	20053203	CORY THOMPSON	77290MILLDALE0C	Final	\$0.00	\$0.00	\$0.00
5/17/2019	2122300	SCOTT ANDERSON	63050ELKHORN0MA	Final	\$0.00	\$0.00	\$0.00
7/29/2019	26300001	RICK MLADINICH	6832020TH0STREE	Final	\$0.00	\$0.00	\$0.00
8/1/2019	13183103	ALLAN WOLTMAN	78230ELWYN0AVE	Final	\$0.00	\$0.00	\$0.00
9/3/2019	16124001	RAISA LAPATSKAYA	3130WITHINGTON	Final	\$0.00	\$0.00	\$0.00
9/4/2019	6072002	BRANDON HILL	3430W0WILLIS0AV	Final	\$0.00	\$0.00	\$0.00
9/13/2019	23056002	UNICQUEIA GREEN	6100010TH0STREE	Final	\$0.00	\$0.00	\$0.00
9/27/2019	25522001	BENJAMIN LANTZ	6620022ND0ST	Final	\$0.00	\$0.00	\$0.00

10/11/2019	14127000	CLYDE HUGHES	2300W0M0ST	Final	\$0.00	\$0.00	\$0.00
10/22/2019	18126103	HUGO RODRIGUEZ	11190FALLON0WOO	Final	\$0.00	\$0.00	\$0.00
10/28/2019	13102708	LEE YENLING	84310FERNANDO0W	Final	\$0.00	\$0.00	\$0.00
11/21/2019	23127207	ROBERT CAROTHERS	60330ALTOONA0CT	Final	\$0.00	\$0.00	\$0.00
12/16/2019	13141102	TIM MCCONIGA	4190RAFAEL	Final	\$0.00	\$0.00	\$0.00
12/21/2019	9066000	***CB McENDREE	662804TH0AVE	Final	\$0.00	\$0.00	\$0.00
12/31/2019	3142201	STACI JUCHNIEWICZ	3090WITHINGTON	Final	\$0.00	\$0.00	\$0.00
12/31/2019	8067105	DAVID MITCHELL	711605TH0AVE	Final	\$0.00	\$0.00	\$0.00
12/31/2019	11183111	JAMES RADOVAN	5410N0ST	Final	\$0.00	\$0.00	\$0.00
1/6/2020	2095501	GABRIELLA LAIWA	64390MARYSVILLE	Final	\$0.00	\$0.00	\$0.00
1/22/2020	23103301	RODNEY RATH	60410BUCKBOARD	Final	\$0.00	\$0.00	\$0.00
2/12/2020	5146000	JAMES DOMINGOS	70010RIOOLINDA	Final	\$0.00	\$0.00	\$142.92
3/9/2020	17149102	TWILA CHILL	716108TH0ST	Final	\$0.00	\$45.75	\$0.00
3/24/2020	15099301	MOODY/DESTIFINO	6010Q0ST	Final	\$0.00	\$55.53	\$100.33

61 - 90 Days	91 - 120 Days	>120 Days	Balance	Comments
\$0.00	\$0.00	\$167.03	\$167.03	was w/o, but reinstated as payments started coming in again
\$0.00	\$0.00	\$20.78	\$20.78	On Refund List from 7/6/2015 for \$50.46
\$0.00	\$0.00	\$24.76	\$24.76	
\$0.00	\$0.00	\$98.15	\$98.15	
\$0.00	\$0.00	\$47.66	\$47.66	
\$0.00	\$0.00	\$75.43	\$75.43	
\$0.00	\$0.00	\$75.47	\$75.47	
\$0.00	\$0.00	\$30.47	\$30.47	
\$0.00	\$0.00	\$84.28	\$84.28	
\$0.00	\$0.00	\$81.35	\$81.35	
\$0.00	\$0.00	\$7.99	\$7.99	
\$0.00	\$0.00	\$16.16	\$16.16	
\$0.00	\$0.00	\$122.11	\$122.11	
\$0.00	\$0.00	\$119.37	\$119.37	
\$0.00	\$0.00	\$54.58	\$54.58	
\$0.00	\$0.00	\$84.12	\$84.12	
\$0.00	\$0.00	\$100.68	\$100.68	
\$0.00	\$0.00	\$53.35	\$53.35	
\$0.00	\$0.00	\$75.25	\$75.25	
\$0.00	\$0.00	\$21.02	\$21.02	
\$0.00	\$0.00	\$25.76	\$25.76	
\$0.00	\$0.00	\$55.97	\$55.97	On Refund List from 6/19/2015 for \$163.80
\$0.00	\$0.00	\$27.65	\$27.65	
\$0.00	\$0.00	\$159.20	\$159.20	
\$0.00	\$0.00	\$11.19	\$11.19	
\$0.00	\$0.00	\$1.10	\$1.10	
\$0.00	\$0.00	\$3.87	\$3.87	
\$0.00	\$0.00	\$37.63	\$37.63	
\$0.00	\$0.00	\$47.79	\$47.79	
\$0.00	\$0.00	\$64.96	\$64.96	
\$0.00	\$0.00	\$40.56	\$40.56	
\$0.00	\$0.00	\$17.02	\$17.02	
\$0.00	\$0.00	\$54.60	\$54.60	
\$0.00	\$0.00	\$299.23	\$299.23	
\$0.00	\$0.00	\$45.24	\$45.24	
\$0.00	\$0.00	\$5.81	\$5.81	
\$0.00	\$0.00	\$60.29	\$60.29	
\$0.00	\$0.00	\$145.20	\$145.20	
\$0.00	\$0.00	\$134.36	\$134.36	

\$0.00	\$0.00	\$23.07	\$23.07	
\$0.00	\$0.00	\$18.93	\$18.93	
\$0.00	\$0.00	\$12.62	\$12.62	
\$0.00	\$0.00	\$73.38	\$73.38	
\$0.00	\$34.86	\$0.00	\$34.86	
\$0.00	\$0.00	\$523.33	\$523.33	Went back to bank, no lien, bank didn't pay balance
\$0.00	\$0.00	\$0.00	\$0.00	Account show past due, but balance is 0
\$0.00	\$67.92	\$0.00	\$67.92	
\$0.00	\$129.69	\$0.00	\$129.69	
\$0.00	\$42.61	\$0.00	\$42.61	
\$58.50	\$100.33	\$0.00	\$158.83	Re-emailed bill 4/9/20, back to bank
\$0.00	\$0.00	\$0.00	\$142.92	
\$0.00	\$0.00	\$0.00	\$45.75	Re-emailed bill 4/9/20
\$0.00	\$0.00	\$0.00	\$155.86	Re-emailed bill 4/9/20

\$4,027.21



Items for Discussion and Action Agenda Item: 4.6

Date: May 18, 2020

Subject: Capitalized Assets Threshold Policy

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee recommends the Board adopt the new policy establishing a threshold for capitalizing assets.

Current Background and Justification:

The District currently has no policies on the threshold for capitalizing assets. A document, *GFOA Primer Capitalization Thresholds*, is included with your Committee packets. The Government Finance Officers Association (GFOA) document provides a concise explanation and reasoning for establishing a threshold for capitalizing assets.

Despite the above stated absence of a policy, our annual independent audit report inaccurately conveys the District has a policy and established threshold. Other District practices and documents are consistent with this de facto threshold for capitalizing assets at \$1,500. This threshold is uncommonly low. It should be raised, as recommended by GFOA, to \$5,000.

Conclusion:

I recommend the Board adopt the new policy to establish a threshold value for assets to be considered capitalized.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.6

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Capitalized Assets Threshold Policy

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/1/2020

Committee Review of Item and Staff Work

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

5/4/2020

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020

3.05.180 Capital Assets

The term Capital Assets is used to describe assets that are used in operations and that initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water rights, and annexations) or tangible (e.g., land, buildings, building improvements, vehicles, machinery, equipment, and infrastructure).

The District defines a capital asset as having a useful life in excess of two or more years and acquisition cost of \$5,000.00 or more per unit. Generally, assets meeting this definition should be recorded on the District's Capital Asset Listing.

For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which increases the value and/or useful life of the building, equipment or machinery. A replacement may also be capitalized if the new item or part is of significantly improved quality and higher value compared to the old item or part.

If similar items are purchased together, or items to be used as one system, which total \$5,000.00 in aggregate, should be capitalized.

The cost of an accessory purchased separately, after the equipment has been received and made operable, should be added to the value of an item of capital equipment.

Items costing less than \$5,000.00 would not be recorded as capital asset, but their costs would be recorded as expenditure (Office Equipment, Computer Equipment, etc.).



Capitalization Thresholds for Capital Assets

PRIMER

The term capital assets is used to describe assets that are used in operations and that have initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water rights, licenses, leases) or tangible (e.g., land, buildings, building improvements, vehicles, machinery, equipment and infrastructure).

As a practical application of the materiality principle, not all tangible capital-type items with useful lives extending beyond a single reporting period are required to be reported in a government's statement of net position. Items with extremely short useful lives (e.g., less than 2 years) and/or of small monetary value are properly reported as an "expense" or "expenditure" in the period in which they are acquired.

When outlays for capital-type items are, in fact, reported on the statement of net position, they are said to be capitalized. The monetary criterion used to determine whether a given capital asset should be reported on the statement of net position is known as the capitalization threshold. A government may establish a single capitalization threshold for all of its capital assets, or it may establish different capitalization thresholds for different classes of capital assets. In selecting capitalization thresholds, governments should be able to report and depreciate substantially all capital asset value while eliminating the cost of tracking a large number of small-value items.

A government's threshold for capitalization does not need to be calculated in the same way that the government would measure the asset, if it is ultimately capitalized, for reporting in accordance with GAAP. For example, a government's capitalization policy may be to determine whether improvements to an office building (primarily plumbing and electrical upgrades) meet a dollar threshold (\$20,000) before including the cost of new window and floor treatments, which will be part of the improvements, because it does not consider those to be "core costs" of the asset improvement. For assets constructed by a government's own employees, the dollar threshold might distinguish between direct costs (time spent by construction workers, architects and engineers on that project) and indirect costs (allocated costs of the capital improvements department of public works).¹

The capitalization threshold should not be the only factor used when determining if an item should be capitalized. A government should be cognizant of whether similar items are capitalized in order to be consistent in reporting. For example, assume a government, with a capitalization threshold of \$10,000, purchases two pieces of similar equipment. Item A was purchased three years ago for \$11,000, and item B was purchased in the current year for \$9,000. The government also incurred its own direct costs (time spent by construction

workers, architects and engineers on that project) and indirect costs (allocated costs of the capital improvements department of public works) for both items, which increased the values of the items to \$13,000 for item A, and \$11,000 for item B. Without the inclusion of the government's own costs, item B would not have been capitalized, while other similar items would be capitalized because they were purchased at a higher price. In this case, the government may choose to capitalize item B for the sake of consistent treatment.

Capitalization is, of its nature, primarily a financial reporting matter. That is, a government's principal concern in establishing specific capitalization thresholds ought to be the anticipated information needs of the users of the government's external financial reports. While it is essential to maintain control over all potentially capitalizable items, there are more efficient means than capitalization for accomplishing this objective in the case of a government's smaller tangible capital-type items.² Furthermore, practice has demonstrated that capital asset management systems that attempt to incorporate data on numerous smaller items are often costly and difficult to maintain and operate.

GFOA recommends that state and local governments adhere to the following guidelines for capitalization thresholds:

- Establish minimum cost and useful-life based thresholds to avoid the cost of capitalizing immaterial items; Establish a minimum capitalization threshold of \$5,000 for any individual item;
- Establish a minimum capitalization threshold of at least a two-year useful life for any individual item;
- Consider establishing different dollar capitalization thresholds for different classes of capital assets (i.e. land, infrastructure, buildings and improvements, and equipment);
- Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district);
- Governments should perform a periodic review of their capitalization thresholds;
- In establishing capitalization thresholds, governments that are recipients of federal awards should be aware of federal capitalization thresholds requirements;³ and
- Governments should exercise control over potentially capitalizable items that fall under the operative capitalization threshold but require special attention.

¹ Note that while indirect costs pertaining only to capital projects should be capitalized, general overhead costs such as human resources services or the commissioner's office staff of an agency not exclusively performing capital work should not be allocated to capital projects and capitalized. [Accounting for Capital Assets, A Guide for State and Local Governments, Stephen J. Gauthier, GFOA, 2008].

² See GFOA's best practice on Control over Items that Are Not Capitalized (2019).

³ See Title 2 Code of Federal Regulations Part 200 "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants" for specific information (<https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>)



Items for Discussion and Action Agenda Item: 4.7

Date: May 18, 2020

Subject: Customer Final Bill Refund Threshold Policy

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee Recommends the Board adopt the new policy for Customer Final Bill Refund.

Current Background and Justification:

The District does not have a policy of the minimum amount of refund to process when a customer's account is closed. This results in waste and inefficiency when refund checks are processed for small amounts. Checks are processed now for a few cents, e.g. \$0.68. In context, the District cost for processing a refund check is at least \$15. This excludes any valuation of the Board Members' time for signing checks, and sometimes Q&A on why we process such small check amounts.

Conclusion:

I recommend the Board adopt the new policy establishing a threshold for refunds issued with customer's final bill.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.

(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.7

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Capitalized Assets Threshold Policy

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/1/2020

Committee Review of Item and Staff Work

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

5/4/2020

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020

3.05.170 Customer Final Bill Refunds

Customers with a credit balance on an account upon closure will normally be issued a refund for credit balances in excess of \$10.00. The \$10.00 threshold is less than the District's cost to process a final bill refund. If the customer contacts the District and requests the payment of the credit be refunded by check, the District will explain the cost for processing the final check and ask the customer to confirm his/her request. Credit balances of less than \$10.00 will be deposited into the District's operating fund by default.



Items for Discussion and Action Agenda Item: 4.8

Date: May 18, 2020

Subject: Withdrawal Membership in Regional Water Authority

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee forwarding this item for discussion and possible action by the Board. The Executive Committee intentionally declined to express a recommendation.

Current Background and Justification:

The RLECWD Board began its last discussed withdrawing from RWA when RWA adopted its policy, 500.16 clarifying how withdrawing member agencies obligation to fund unfunded liabilities. The Board discussions endured sporadically for about one year and concluded last spring with the turnover on the RLECWD Board. The estimated withdrawal liability provided by RWA is \$17,451.

More recently RLECWD and RWA have experience philosophical and programmatic divergence in the areas of expanding scope (e.g. Federal Affairs and Voluntary Agreements) and governance transparency (e.g. Brown Act compliance and perpetual advisory or ad hoc committees). The RLECWD Board has authorized a letter expressing the District's concerns without achieving the desired RWA redress. Multiple email outreach attempts in plain language have either been ignored, defended with narrowly construed interpretation or brushed off. These responses and lack thereof are not necessarily the opinions of the RWA Board of Directors.

Existing RWA policy empowers a single Board Member to place an item on an upcoming RWA agenda. One possible RLECWD approach could be to neutralize the current influence of the RWA Executive Director, Board Chair and like minded RWA members to place policy revisions onto the upcoming RWA Board agenda. If that does not produce the desired outcome, the District is free to exercise its withdrawal option, which has financial consequences.

Based on the withdrawal liability of \$17,451 and the current annual membership dues for RLECWD, the District would break even (amount saved from not paying annual dues = amount paid in withdrawal liability) in two years.

Conclusion:

I recommend the Board authorize withdrawal its membership in the Regional Water Authority and authorize staff to execute all associated documents with withdrawal.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla:_____ Harris:_____ Jason Green _____Gifford_____Reisig_____.

(A) Yea (N) Nay (Ab) Abstain (Abs) Absent

RLECWD Agenda Item Checklist

Item 4.8

Date

Initial Potential Meeting Date

5/18/2020

Circle High/Medium/Low priority of Item and Identify if in line with Mission/
Goal/Strategic Planning issues or state of emergency

Withdrawal Membership in Regional Water Authority

Staff Work Completed

(Includes reviewing, researching item with other resources (ACWA, JPIA, RWA, SGA, other
Water or special districts, District Engineer, Legal Counsel then laying out business cases,
pros and cons, options and recommendations based on best information available, etc.

5/1/2020

Committee Review of Item and Staff Work

Review by appropriate Executive or Ad Hoc Committees, to prepare board recommendations

5/4/2020

Formal Legal Counsel Review

Legal Counsel should have enough time to review all potential legal matters
for correctness and legality

N/A

GM Review

5/14/2020

Actual Meeting Date Set for Agenda Item

5/18/2020

Regional Water Authority
Building Alliances in Northern California

5620 Birdcage Street
Suite 180
Citrus Heights, CA 95610

Tel: (916) 967-7692
Fax: (916) 967-7322
www.rwah2o.org



May 12, 2020

Kerry Schmitz, Chair
Sean Bigley, Vice Chair

Mr. Timothy Shaw
General Manager
Rio Linda Elverta Community Water District
730 L Street
Rio Linda, CA 95673-3433

Members

California American Water
Carmichael Water District
Citrus Heights Water District
Del Paso Manor Water District
El Dorado Irrigation District
Elk Grove Water District
Fair Oaks Water District
Folsom, City of
Golden State Water Company
Lincoln, City of
Orange Vale Water Company
Placer County Water Agency
Rancho Murieta Community Services District
Roseville, City of
Rio Linda / Elverta Community Water District
Sacramento, City of
Sacramento County Water Agency
Sacramento Suburban Water District
San Juan Water District
West Sacramento, City of
Yuba City, City of

Dear Mr. Shaw,

Pursuant to your letter request dated May 5, 2020, we are providing an estimate of Rio Linda Elverta Community Water District's (District) withdrawal liability under RWA Policy 500.16. The estimated payment from the District to the RWA is \$17,451.00 which includes the pension and other post-employment benefits costs for members leaving on June 30, 2020.

Section 35 of RWA Policy 100.1 (RWA Amended and Restated Joint Exercise of Powers Agreement) provides that a Member may unilaterally withdraw from this Agreement without requiring termination of this Agreement, effective upon ninety days' written notice to the Regional Authority, provided that the withdrawing Member shall remain responsible for any indebtedness incurred by the Member under any Project or Program Agreement to which the Member is a party, and further provided that the withdrawing Member pays or agrees to pay its share of debts, liabilities and obligations of the Regional Authority incurred by the Member under this Agreement prior to the effective date of such withdrawal. A Contracting Entity may withdraw under the terms and conditions of its agreement with the Regional Authority.

In accordance with Policy 500.16, payment for obligations and liabilities are payable to the RWA within 90 days of invoice.

Please call me if you have any questions at (916) 847-7589.

Sincerely,

James Peifer
Executive Director

Associates

County of Placer
El Dorado County Water Agency
Sacramento Area Flood Control Agency
Sacramento Municipal Utility District
Sacramento Regional County Sanitation District

COVID-19 & CalPERS

FAQ from Employer Webinar 4.8.20

Investments

1. *Is the 7% assumed rate of return/discount rate still realistic going forward given this market environment?*

- CalPERS' estimated rate of return of 7% for the pension fund represents an average expectation over a long-term time period. We recognize that there will be periods where investment returns are lower and higher than the average, but the long-term average assumed rate of return is 7%. These expectations are reviewed on a four-year cycle (Asset Liability Management) to avoid being overly reactive to any episodic circumstances such as are happening now. The Chief Investment Officer has an ongoing dialogue with the CalPERS Board about various investment efforts believed to have the potential to increase the probability of achieving the 7% return objective.

2. *What is the expected investment return for this fiscal year, ending June 30, 2020?*

- The fiscal year to date return for the pension fund was positive 5.6% at December 31, 2019 and -4.1% at March 31, 2020. Markets have recovered somewhat in April and at the time of the April CalPERS Board Meetings, the investment return for the fiscal year was near zero. This tremendous market volatility makes any estimate of return for the next two months highly uncertain. If markets remain relatively stable, our best estimate is that the 2020 fiscal year return will remain somewhere around zero.

3. *Please describe CalPERS' liquidity plan. How can the fund be in a negative-cashflow situation with only 1% of the fund's asset allocation in liquidity and yet still be comfortable with its liquidity profile?*

- Through close management of the pension fund liquidity program, CalPERS is comfortable with the liquidity profile. CalPERS' investment team manages liquidity daily across the total fund, which includes assessing and forecasting all sources and uses of liquidity across all asset classes on a look-forward basis. This total fund view allows the team to plan for all anticipated uses of cash. In addition to the management framework, CalPERS maintains significant exposure to investments which have historically provided excellent liquidity in times of market stress, such as U.S. Treasury securities. Liquidity is further strengthened by having capabilities to pledge securities in return for immediate cash.

4. *Has the drop in the markets led to any reconsideration of allowable/restricted investment categories?*

- No. CalPERS' Total Fund Investment Policy calls for investment restrictions, or divestment mandates, to be reviewed on a 5-year cycle. While the drop in the markets would not necessarily lead to a reconsideration of restrictions, the next review is scheduled for 2021.

Impact of Investment Returns on Contribution Rates

1. *If there is an investment loss, when will those costs 1) be reflected in the valuation reports and 2) need to be paid? 3) How long are investment loss-related costs spread out for Employers?*

- Any investment loss that the fund suffers in the 2019-20 fiscal year compared to the assumed 7% return will be reflected in the June 30, 2020, actuarial valuation. As to when it needs to be paid, the answer is slightly different for state and school employers than it is for public agencies. State and school employers will make the first payment on this loss in FY 2021-22, and the payments will continue for a total of 20 years with the final payment in FY 2040-41. The first, second, third, and fourth payments will be 20%, 40%, 60%, and 80% of the remaining 16 payments. The payment structure is the same for public agencies with the first payment being made in FY 2022-23. In all cases (state, schools, public agencies, non-profits), the required Unfunded Accrued Liability (UAL) payments attributed to the year's investment loss are made for 20 years.

2. *Why can't we provide actuarial costs on a more real-time basis? Why does an investment return rate calculated at the end of June only show up two years later?*

- The Pension Outlook Tool, available for non-pooled employers through their myCalPERS account, allows employers to model various scenarios based on different investment return scenarios. CalPERS operates on a fiscal calendar, and it is the final fiscal year investment return as of June 30 that is used to calculate employer costs. Generating real-time costs is both impractical and counter-productive for employers, as the returns can vary greatly throughout the year. The lag between observed investment experience and the impact of this experience on Employer contributions is designed to allow Employers and Members adequate time to prepare for changing rates. Employers can choose to make additional discretionary payments (ADPs) during a lag period if they wish to paydown that portion of the UAL faster.

3. *Does CalPERS expect to lower the discount rate? If so, would there be a multi-year phase in like with the drop from 7.5% to 7.0%?*

- Currently, there is no plan to lower the discount rate; there is a plan to review the various factors that go into determining a discount rate, starting in June 2020 and concluding in November of 2021. This is our Asset Liability Management review. If the discount rate were reduced, then the possibility of a phase-in of the reduction would be a part of that discussion.

4. *If next fiscal year's returns (FY 20-21) are good, will they offset the poor returns this year? What investment return would be necessary to offset a -4% return this year?*

- A good year does not offset a bad year in this situation; it would take a very good year. For example, a 19.25% return in 2020-21 would be required to offset a -4% return this year. The average compound return for the two-year period would then be about 7%. For example, a \$100 investment that earns 7% for two years would grow to \$114.49 ($\$100 \times 1.07 \times 1.07$) at the end of the 2-year period. If instead the first-year return was -4%, the \$100 would decrease to \$96 at the end of the first year. It would then need a return of 19.25% year 2 to get to \$114.49 ($\$96 \times 1.1925 = \114.49)

5. *Do investment returns impact Normal Costs rates, or just UAL?*

- Actual investment returns do not impact the normal cost – only the UAL. However, any change to the expected return rate (i.e. the discount rate) would impact both the normal cost and UAL.

Actuarial Valuations and Costs

1. *How can Employers project the UAL costs given various investment return scenarios for this year and following years?*

- The Pension Outlook tool was created to allow Employers and other stakeholders the ability to project such results. Also, the annual actuarial reports provide projections and sensitivity results which can be used to approximate future costs.

2. *When will the Pension Outlook tool be available for pooled plans?*

- Estimated rollout is August 2020.

3. *What would be the impact of deferring Employer UAL costs for the year?*

- If the payment could be deferred, the employer's UAL would grow at 7% interest during the period for which payments were suspended. The employer's funded status would decrease, and ultimately the costs paid by the city would be higher. Suspended payments would eventually need to be made with 7% per year interest added.

4. *Are there any estimated cost impacts to PEPRAs members?*

- Any investment loss experienced during the current fiscal year will not directly impact PEPRAs member contribution rates.

Payment Options and Ideas

1. *Will/can CalPERS offer the options for Employers to pay just part of their annual UAL costs and defer the rest until either more is known about Employers' revenues or they are in a better financial situation?*

- This option is not available to Employers. CalPERS needs to continue collecting Employer contributions in order to fund the system, invest the contributions, and sustain retirements benefits for our 2 million members. If your agency is experiencing a temporary financial necessity, we advise you to contact the CalPERS Financial Office so we may, on a case-by-case basis, conduct a financial assessment of your agency to determine an appropriate course of action to get you back on a sustainable track. We cannot reduce your overall liabilities and any potential flexibility is both temporary and required to remain actuarially sound as determined by our Chief Actuary. But we are willing to work with you to the greatest extent possible.

2. *What is CalPERS current financial necessity policy? Describe what it takes to qualify.*

- What is typically referred to as the CalPERS financial necessity or hardship policy is Item 10 of the Actuarial Amortization Policy. Under this policy, employers experiencing financial difficulties may request an extension of the time period used to pay down unfunded liabilities. The Pension Contracts Management team will conduct a financial assessment where an employer must demonstrate both legitimate financial necessity and sustainability of all future required contributions under the extended amortization period. The Chief Actuary then reviews all analyses and circumstances in determining if an amortization extension is appropriate. If approved, the Chief Actuary sets the modified amortization method and period. The standard method of amortization will be a fresh start of the total UAL and level dollar amortization over a 25-year or shorter period. In extreme cases, the Chief Actuary may consider an amortization period up to 30 years, or an amortization method that results in increasing payments over the amortization period. For Inactive Agency Plans the standard method of amortization will be a fresh start of the total UAL and level dollar amortization over a 20-year or shorter period.

Payment Options and Ideas continued

3. *What is CalPERS' view on Pension Obligation Bonds (POB)? Will CalPERS review POB proposals being considered by Employers and provide input and recommendations?*
 - CalPERS has no formal position on Pension Obligation Bonds. Issuing such bonds inherently involves risks that local agencies must weigh on their own. Historically, there have been success stories and failures with Pension Obligation Bonds. CalPERS actuaries are available to answer basic questions about POBs but will not provide advice.
4. *Does CalPERS still offer Golden Handshake options for employers?*
 - Yes. The California Government Code (sections 20901-20904) still allows Employers to grant Golden Handshakes provided certain conditions are met, and CalPERS will continue administering this service credit option for Employers electing to exercise this provision. If you are interested in opening a Golden Handshake window, please contact your assigned contracts analyst.
5. *Will any payment arrangements/decisions granted by CalPERS to Employers be made public?*
 - Yes. CalPERS provides regular updates to its Board of Administration in open session about its participating employer decisions.

Administration and Advocacy

1. *Are Cost of Living Adjustments (COLAs) part of the pension benefits, and thus protected as a vested right?*
 - For those employers that opted into a COLA as part of their formula for employees, it has historically been considered part of the pension benefit design.
2. *Does CalPERS have the authority to suspend or reduce COLAs paid to retired members?*
 - No, CalPERS does not have the authority to suspend or reduce COLAs paid to retired members, even in a crisis. CalPERS administers COLAs according to the Public Employees' Retirement Law (Government Code Sections 21310-21335), so any modification to COLAs requires legislative action.
3. *What is the fiduciary obligation of the CalPERS Board? At what point would the Board advocate for benefit design reductions in order to reduce Employer costs and ultimately sustain the benefits for all?*
 - The board has a fiduciary obligation to ensure promised benefits are adequately funded. Benefit design changes are the purview of the California Legislature and the Governor. CalPERS will supply its expertise and resources to properly evaluate and cost out any benefit changes entertained by the Legislature.

Workforce/Personnel/Membership

1. What are the new rules/exemptions regarding retired annuitants, including hiring new ones or retraining current ones?

- There are some exemptions for retired annuitants that are being utilized to ensure adequate staffing during this state of emergency. Those exemptions include the 960-hour limit per fiscal year, 180-day wait period, and 60-day bona fide separation for those under normal retirement age. All other requirements/restrictions remain in effect, including no predetermined arrangements for those under normal retirement age or resolutions for those individuals fulfilling a permanent position on an interim basis.

2. Please explain if any of the following are reportable for service credit, and what the Employer should do:

a. Employees who are being directed to use unemployment insurance but are still technically on staff

- Unemployment Insurance is not reportable for CalPERS purposes. Current law does not allow for unemployment insurance to be considered as compensation earnable or pensionable compensation and is not reportable to CalPERS.

b. Employees who are being furloughed

- Any furlough questions and reportability should be directed to **888 CalPERS** (or **888-225-7377**) so they can be reviewed on a case-by-case basis.

c. Employees who have COVID-19 and cannot work, are on extended leaves of absence directly or indirectly related to COVID-19, or on any sort of FMLA related to caring for family members whether sick from COVID-19 or caring for children who cannot go to school.

- If your employees are granted compensatory time off or posting leave credits such as vacation or sick, that time is still reportable to CalPERS. Current law does not allow for unemployment insurance to be considered as compensation earnable or pensionable compensation and is not reportable to CalPERS.

**REGIONAL WATER AUTHORITY
REGULAR MEETING OF THE BOARD OF DIRECTORS
Thursday, May 14, 2020, 9:00 a.m.**

AGENDA

The public shall have the opportunity to directly address the Board on any item of interest before or during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Authority's Administrative Office at the address listed above. In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact the Executive Director of the Authority at (916) 847-7589. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Note: Pursuant to the Governor's Executive Order N-29-20, and given the state of emergency regarding the threat of COVID-19, the meeting will be held via teleconference.

We encourage Board members and participants to join the meeting 10 minutes early. Note that we will use GoToMeeting to share slides and other information during the meeting. Use the link below to join GoToMeeting. If you have a microphone that you can use with your computer, it should be possible to both listen to, and participate in, the meeting through GoTo Meeting. If you do not have a microphone, or a headset with a microphone, that plugs into your computer via USB port, you will need to call into the toll-free telephone conference line to listen and comment, although you still should be able to view the meeting materials on GoToMeeting. Please do not simultaneously use a microphone through GoToMeeting and the telephone conference line. That combination results in audio problems for all participants.

Meeting Information:

Please join my meeting from your computer, tablet or smartphone.
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Access Code: **364-958-861**

- 1. CALL TO ORDER AND ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. CONSENT CALENDAR**
 - a. Minutes from the March 19, 2020 9 Regular Board meeting
Action: Approve the March 19, 2020 Regular Board meeting minutes
 - b. Amend RWA Conflict of Interest Code (RWA Policy 200.4)

Action: Amend Conflict of Interest Code (RWA Policy 200.4)

c. FY 2019-2020 Audit

Action: Approve the FY 2019-2020 Audit

4. FISCAL YEAR 2020 – 2021 BUDGET

Presentation: Josette Reina-Luken, Financial and Administrative Services Manager

Action: Approve Fiscal Year 2020-2021 Budget

5. FEDERAL AFFAIRS AD HOC COMMITTEE UPDATE

Information Update and Discussion: Sean Bigley, Ad Hoc Committee Chair

6. FEDERAL AFFAIRS AND RWA COMMITTEE

Information and Discussion: Jim Peifer, Executive Director

Action: Determine structure of RWA Federal Affairs Committee

7. LEGISLATIVE AND REGULATORY UPDATE

Presentation: Ryan Ojakian, Legislative and Regulatory Affairs Manager

8. WATER LOSS REGULATION UPDATE

Presentation: Amy Talbot, Senior Project Manager

9. EXECUTIVE DIRECTOR'S REPORT

10. DIRECTORS' COMMENTS

ADJOURNMENT

Upcoming meetings:

Executive Committee Meetings: Wednesday, May 27, 2020, 8:30 a.m. and June 24, 2020 at the RWA Office, the location is subject to change depending on the COVID-19 emergency

Regular Board Meeting: Thursday, July 9, 2020, 9:00 a.m., at the RWA Office, the location is subject to change depending on the COVID-19 emergency

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Items for Discussion and Action Agenda Item: 4.9

Date: May 18, 2020

Subject: Authorize any new Board Member Assignments (committees and other) announced by the Chair pursuant to District Policy 2.01.065

Staff Contact: Timothy R. Shaw

Recommended Committee Action:

N/A

Current Background and Justification:

District policy and various statutes stipulate Board approval of any Board Member assignments.

Conclusion:

I recommend the Board consider approving any specific nominations and assignments as may be deemed necessary and appropriate.

Board Action / Motion

Motioned by: Director _____ Seconded by Director _____

Ridilla: _____ Harris: _____ Jason Green _____ Gifford _____ Reisig _____.
(A) Yea (N) Nay (Ab) Abstain (Abs) Absent



Information Items Agenda Item: 5.1

Date: May 18, 2020

Subject: District Reports

Staff Contact: Timothy R. Shaw, General Manager

1. DISTRICT ACTIVITY REPORT

1. Operations Report
2. Conservation Report

RIO LINDA/ELVERTA C.W.D.

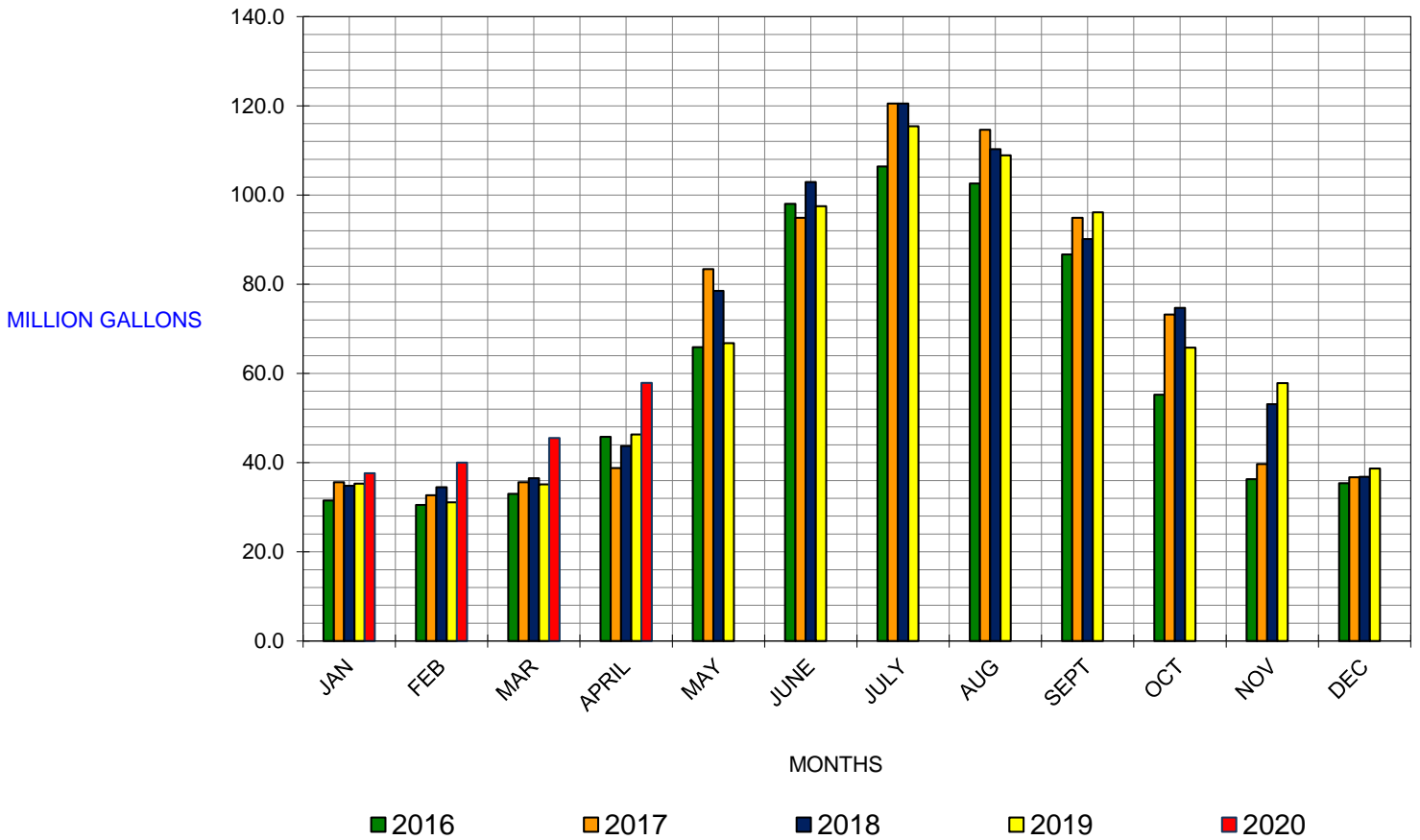
WATER PRODUCTION

2015 \ 2019

Water Production in Million Gallons

SSWD Water Purchases

Month	2016	2017	2018	2019	2020	Avg.	2016	2017	2018	2019	2020
JAN	31.5	35.6	34.8	35.3	37.6	35.0	0.0	0.0	0.0	0.0	0.0
FEB	30.5	32.7	34.5	31.1	40.0	33.8	0.0	0.0	0.0	0.0	0.0
MAR	33.0	35.6	36.5	35.1	45.5	37.1	0.0	0.0	0.0	0.0	0.0
APRIL	45.8	38.8	43.7	46.3	57.9	46.5	0.0	0.0	0.0	0.0	0.0
MAY	65.9	83.4	78.5	66.8		73.7	0.0	0.0	0.0	0.0	
JUNE	98.0	94.9	102.9	97.5		98.3	0.0	0.0	0.0	0.0	
JULY	106.4	120.5	120.5	115.4		115.7	0.0	0.0	0.0	0.0	
AUG	102.6	114.6	110.3	108.9		109.1	0.0	0.0	0.0	0.0	
SEPT	86.7	94.9	90.1	96.1		92.0	0.0	0.0	0.0	0.0	
OCT	55.2	73.2	74.7	65.8		67.2	0.0	0.0	0.0	0.0	
NOV	36.3	39.7	53.1	57.8		46.7	0.0	0.0	0.0	0.0	
DEC	35.4	36.7	36.8	38.7		36.9	0.0	0.0	0.0	0.0	
TOTAL	727.3	800.6	816.4	794.8	181.0	784.8	0.0	0.0	0.0	0.0	0.0





Information Items

Agenda Item: 5.2

Date: May 18, 2020

Subject: Board Reports

Staff Contact: Timothy R. Shaw, General Manager

2. BOARD REPORTS

1. Announce ad hoc committee(s) dissolved by requirements in Policy 2.01.065
2. Regional Water Authority – Gifford (Primary), Shaw
3. Sacramento Groundwater Authority – Harris (Primary), Reisig
4. Executive Committee – Reisig, Green
5. ACWA/JPIA –Ridilla
6. Ad Hoc Committees –

**REGIONAL WATER AUTHORITY
REGULAR MEETING OF THE BOARD OF DIRECTORS
Thursday, May 14, 2020, 9:00 a.m.**

AGENDA

The public shall have the opportunity to directly address the Board on any item of interest before or during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Authority's Administrative Office at the address listed above. In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact the Executive Director of the Authority at (916) 847-7589. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

Note: Pursuant to the Governor's Executive Order N-29-20, and given the state of emergency regarding the threat of COVID-19, the meeting will be held via teleconference.

We encourage Board members and participants to join the meeting 10 minutes early. Note that we will use GoToMeeting to share slides and other information during the meeting. Use the link below to join GoToMeeting. If you have a microphone that you can use with your computer, it should be possible to both listen to, and participate in, the meeting through GoTo Meeting. If you do not have a microphone, or a headset with a microphone, that plugs into your computer via USB port, you will need to call into the toll-free telephone conference line to listen and comment, although you still should be able to view the meeting materials on GoToMeeting. Please do not simultaneously use a microphone through GoToMeeting and the telephone conference line. That combination results in audio problems for all participants.

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Minutes
Rio Linda / Elverta Community Water District
Executive Committee

Visitors/Depot Center
6730 Front Street
Rio Linda, CA 95673

May 4, 2020
6:00 P.M.

Minutes: The meeting was called to order at 6:03 P.M. The meeting was attended by Director Reisig, Director Green, General Manager Tim Shaw and Contract District Engineer Mike Vasquez. There were no members of the public in attendance. The conference call in line had no callers.

Call to Order: 6:03 P.M.

Public Comment: None Present

Items for Discussion:

1.	Review and discuss the expenditures of the District for the month of March 2020.
	<i>Director Reisig asked for some clarification regarding Board action concerning an overcharged customer. That data is not included with the report associated with this agenda item, i.e. Board action taken in April is not included in March Expenditures report.</i>
	<i>The Executive Committee forwarded the March 2020 Expenditures Report onto the May 18th Board agenda with the Committee's recommendation for Board approval.</i>
2.	Review and discuss the financial reports for the month of March 2020.
	<i>The Executive Committee forwarded the March 2020 Financials Report onto the May 18th Board agenda with the Committee's recommendation for Board approval.</i>
3.	Discuss the process for addressing doubtful recovery debt.
	<i>The General Manager summarized the information provided in the agenda item report and other materials associated with this item. Particular emphasis was placed on the need to initiate the Direct Assessment process as a means to preclude future escalations in doubtful recovery debt consequent to SB-998 and Executive Order N-42-20. The District has adopted written policies and the authority to perform Direct Assessments but has not been executing the process each year.</i>
	<i>The Executive Committee forwarded the item onto the May 18th Board agenda with the Committee's recommendation for Board approval of the list designating doubtful recovery debt.</i>
4.	Discuss implementing a form to be used for Board consideration of customer waivers and appeals of charges.
	<i>The General Manager expanded on the explanation included in the agenda item report and explained how the new form will be used. There is no Board action required for implementation of the new form.</i>
5.	Discuss amending/revising the threshold for capitalized assets and the threshold for refunding the balance of closed accounts.
	<i>The General Manager summarized the agenda item report and the Executive Committee engaged in brief dialog generally embracing the need for these two new policies.</i>
	<i>The Executive Committee forwarded both policies onto the May 18th Board agenda with the Committee's recommendation for Board adoption of both policies.</i>
6.	Discuss remote participation in District public meetings (committee and board meetings).
	<i>The Executive Committee members support continuing to conduct Board meetings in-person with mitigations as practiced to promote social distancing. The Executive Committee also supports the public's right to participate in the meetings without having to compromise any concern the public may have for in-person attendance.</i>
	<i>The Executive Committee recommended staff upgrade the District's remote meeting application (e.g.</i>

<p><i>Zoon or Microsoft Teams) to allow the District to post remote meeting details, including call-in phone numbers.</i></p>
<p>7. Update from the Contract District Engineer.</p>
<p><i>The Contract District Engineer summarized his written report and clarified items requested by the Committee. The Contract District Engineer’s report on Well 16 Pumping Station construction included the pronouncement of the need for an \$18,000 (estimated) change order due to soil conditions on part of the parcel. There is a near-surface layer of hardpan, which is precluding percolation of standing water, resulting in spongy/bouncy soil not suitable for construction. The change order would excavate the unsuitable soil to another portion of the parcel and swap that portion’s soil into to place of the spongy soil. The District Engineer and General Manager have issued a “field approval of the Change Order to preclude standby charges by the contractor while waiting for the Board to consider the Change Order. This evolution has identified the need for the District to formalize and authorize the field change order process. Staff recommends and the Executive Committee concurs the field change order cap on the project be established at \$25,000 per change order.</i></p> <p><i>The Executive Committee forwarded two items onto the May 18th Board agenda:</i></p> <ol style="list-style-type: none"> <i>1. Board consider ratifying the Change Order preliminarily authorized (field authorized) to address the unforeseen spongy soil conditions.</i> <i>2. Board consider adopting (formalizing) a field change order approval process with a cap of \$25,000 per change order for the Well 16 Pumping Station construction.</i> <p><i>The Executive Committee recommends Board approval of both items.</i></p>
<p>8. Discuss the need to consider withdrawing from membership in the Regional Water Authority.</p>
<p><i>The General Manager summarized the agenda item report and all the documents in the committee packet associated with this item. The General Manager further explained an alternative to withdrawal at this time might be to request item(s) be placed on an upcoming RWA Board agenda to consider limiting the abuses of ad hoc committees. The General Manager explained that if the RWA Board declined to adopt the ad hoc restrictions and/or similar, non-transparent governance by RWA Executive Director and Board Chair continue, the RLECWD Board could always consider withdrawal at a later date.</i></p> <p><i>In light of the formal letter expressing the District’s concern with ad hoc abuses at RWA and the dismissive responses from RWA Executive Director and Board Chair, the Executive Committee opted to forego the option of requesting an RWA policy revision be added to future RWA Board agenda.</i></p> <p><i>The Executive Committee forwarded an item onto the May 18th RLECWD Board agenda to consider authorizing the RLECWD withdrawal from RWA. The Executive Committee did not formally express a recommendation for the Board on this item.</i></p>

Directors’ and General Manager Comments

Items Requested for Next Month’s Committee Agenda

Adjournment

Next Executive Committee meeting: Monday, June 1, 2020 at 6:00 p.m. Visitor’s/Depot Center, 6730 Front Street, Rio Linda, CA 95673

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.



Information Items Agenda Item: 5.3

Date: May 18, 2020

Subject: Other Reports

Staff Contact: Timothy R. Shaw, General Manager

3. OTHER REPORTS