

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

June 6, 2022 @ 6:00 P.M.

New Beginnings Fellowship Church
7008 10th Street
Rio Linda, CA 95673

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

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

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

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

Call to Order

Public Comment

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

Items for Discussion:

1. Engineers Update
2. Discuss Proposed Revisions to District Policy 2.20.140, Board Member Compensation for Meetings.
3. Discuss Preliminary Budget for Fiscal Year 2022-2023.
4. Status Report on Interviewing Law Firms (respondents to legal services RFP).
5. Discuss Implementing Direct Assessments for Delinquent Accounts.
6. Discuss Annual Declaration of Doubtful Recovery Debt.
7. Discuss Date/Time/Location for July Executive Committee Meeting (July 4th falls on the 1st Monday).
8. Discuss Expenditures for April 2022.
9. Discuss Financial Reports for April 2022.

Directors' and General Manager Comments:

Items Requested for Next Month's Committee Agenda

Adjournment

Next Executive Committee meeting: July 11, 2022?

ADA COMPLIANCE STATEMENT

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



Executive Committee

Agenda Item: 1

Date: June 6, 2022

Subject: General Status Update from the District Engineer

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

Recommended Committee Action:

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

Current Background and Justification:

Subjects anticipated for discussion include:

1. Annual Pipe Replacement Project – Dry Creek Road
2. Well 16 Pump Station
3. 2020 UWMP
4. Active Developments
 - a. Fox Hollow Residential Development (28 lots, 6th Street between Q Street and S Street)
 - b. 6221 16th Street Phase 2 Worship Development (Northwest corner G Street and 16th Street)
 - c. Electric Avenue Residential Development (7 Lots, between Cypress Street and Elverta Road)
 - d. Club Bell Acqua Residential Development (33 Lots, south of E Street, west of Dry Creek Road, between ski lakes)

Conclusion:

I recommend the Executive Committee receive the status report from the District Engineer. Then, if necessary and appropriate, forward an item(s) onto the June 29, 2022 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item:2

Date: June 6, 2022

Subject: Proposed Revisions to District Policy 2.20.140, Board Member Compensation for Meetings

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion about the proposed revisions to policy 2-20-140, then forward an item onto the June 29th Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

At the May 16th Board meeting, Director Harris requested an item be placed on the next regular meeting agenda to enable board consideration of revisions to Policy 2.20.140. The specific objectionable content in the current version of the policy expressed by Director Harris included:

- The policy does not authorize Board Member compensation for SGA special meetings. Beginning in the fall of 2021, SGA has conducted a special meeting every other month.
- Director Harris deemed the current language in Policy 2.20.140 to be "confusing" because of the inclusion of the term "travel" in the current policy.

Conclusion:

I recommend the Executive Committee review the proposed revisions to Policy 2.20.140, as well as the supporting documentation establishing the legal requirements of compensating elected Board Members. Then, forward an item onto the June 29th Board agenda with the Committee's recommendation for Board approval.

Assembly Bill No. 1234

CHAPTER 700

An act to amend Sections 25008 and 36514.5 of, and to add Article 2.3 (commencing with Section 53232) and Article 2.4 (commencing with Section 53234) to Chapter 2 of Part 1 of Division 2 of Title 5 of, the Government Code, to amend Sections 6060 and 7047 of the Harbors and Navigation Code, to amend Sections 2030, 2851, 4733, 4733.5, 6489, 9031, 13857, 13866, and 32103 of the Health and Safety Code, to amend Section 1197 of the Military and Veterans Code, to amend Sections 5536, 5536.5, 5784.15, and 9303 of the Public Resources Code, to amend Sections 11908, 11908.1, 11908.2, 16002, and 22407 of the Public Utilities Code, and to amend Sections 20201, 21166, 30507, 30507.1, 34741, 40355, 50605, 55305, 56031, 60143, 70078, 71255, and 74208 of, and to add Section 20201.5 to, the Water Code, relating to local agencies.

[Approved by Governor October 07, 2005. Filed with Secretary of State October 07, 2005.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1234, Salinas. Local agencies: compensation and ethics.

Existing law provides for the establishment and operations of cities, counties, cities and counties, districts, and other local government agencies, the composition of their governing bodies, and the payment of governing body members for attending meetings and performing other duties, and prescribes conflicts of interest.

This bill would require a local agency that provides reimbursement for expenses to members of its legislative body to adopt a written policy on the duties for which legislative body members may receive compensation, other than meetings of the legislative body or an advisory body or attendance at a conference or organized educational activity. The bill would require such a governing body to adopt a written policy concerning what occurrences qualify a member to receive reimbursement of expenses for travel, meals, and lodging and would impose related requirements, including the filing of expense reports, which would be public records.

This bill would also require that if a local agency provides any type of compensation, salary, or stipend to, or reimburses the expenses of, a member of the legislative body, all local agency officials, except a member whose term of office ends before January 1, 2007, in local agency service as of January 1, 2006, or thereafter receive training in ethics, as specified. This bill would provide that if any entity develops criteria for the ethics training, then the Fair Political Practices Commission and the Attorney General shall be consulted regarding any proposed course content. This bill would specify, with respect to certain special districts, how a director's activities on a specific day are determined to be compensable and would make related changes.

Bill Text

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1.

Section 25008 of the Government Code is amended to read:

25008.

Members shall be allowed their actual expenses in going to, attendance upon, and returning from state association meetings and their actual and necessary traveling expenses when traveling outside their counties on official business. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3.

SEC. 2.

Section 36514.5 of the Government Code is amended to read:

36514.5.

City council members may be reimbursed for actual and necessary expenses incurred in the performance of official duties. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3.

SEC. 3.

Article 2.3 (commencing with Section 53232) is added to Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, to read:

Article 2.3.Compensation

53232.

For the purposes of this article, the following terms have the following meanings:

(a)“Governing body” means the board of supervisors in the case of a county or a city and county, the city council or board of trustees in the case of a city, and the board of directors or other governing body in the case of a special district.

(b)“Legislative body” has the same meaning as specified in Section 54952.

(c)“Local agency” means a city, county, city and county, charter city, charter county, charter city and county, or special district.

(d)“Meeting” has the same meaning as specified in subdivision (a) of Section 54952.2.

53232.1.

(a)When compensation is otherwise authorized by statute, a local agency may pay compensation to members of a legislative body for attendance at the following occurrences:

(1)A meeting of the legislative body.

(2)A meeting of an advisory body.

(3)A conference or organized educational activity conducted in compliance with subdivision (c) of Section 54952.2, including, but not limited to, ethics training required by Article 2.4 (commencing with Section 53234).

(b)A local agency may pay compensation for attendance at occurrences not specified in subdivision (a) only if the governing body has adopted, in a public meeting, a written policy specifying other types of occasions that constitute the performance of official duties for which a member of the legislative body may receive payment.

(c)This section shall not apply to any local agency that pays compensation in the form of a salary to members of a legislative body, including, but not limited to, those local agencies whose legislative bodies’ compensation is subject to Section 36516 or 36516.1, subparagraph (B) or (C) of paragraph (2) of subdivision (a) of Section 21166 or Section 22840 of the Water Code, Section 11908.1 of the Public Utilities Code, Section 6060 of the Harbors and Navigation Code, or subdivision (b) of Section 1 or Section 5 of Article XI of the California Constitution.

53232.2.

(a)When reimbursement is otherwise authorized by statute, a local agency may reimburse members of a legislative body for actual and necessary expenses incurred in the performance of official duties, including, but not limited to, activities described in Article 2.4 (commencing with Section 53234).

(b)If a local agency reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then the governing body shall adopt a written policy, in a public meeting, specifying the types of occurrences that qualify a member of the legislative body to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses.

(c)The policy described in subdivision (b) may also specify the reasonable reimbursement rates for travel, meals, and lodging, and other actual and necessary expenses. If it does not, the local agency shall use the Internal Revenue Service rates for reimbursement of travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication.

(d)If the lodging is in connection with a conference or organized educational activity conducted in compliance with subdivision (c) of Section 54952.2, including, but not limited to, ethics training required by Article 2.4 (commencing with Section 53234), lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of a legislative body at the time of booking. If the group rate is not available, the member of a legislative body shall use comparable lodging that is consistent with the requirements of subdivisions (c) and (e).

(e) Members of the legislative body shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.

(f) All expenses that do not fall within the adopted travel reimbursement policy or the Internal Revenue Service reimbursable rates as provided in subdivision (c), shall be approved by the governing body, in a public meeting before the expense is incurred, except as provided in subdivision (d).

(g) This section shall not supersede any other laws establishing reimbursement rates for local agencies.

53232.3.

(a) If a local agency reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then a local agency shall provide expense report forms to be filed by the members of the legislative body for reimbursement for actual and necessary expenses incurred on behalf of the local agency in the performance of official duties. Reimbursable expenses shall include, but not be limited to, meals, lodging, and travel.

(b) Expense reports shall document that expenses meet the existing policy, adopted pursuant to Section 53232.2, for expenditure of public resources.

(c) Members of a legislative body shall submit expense reports within a reasonable time after incurring the expense, as determined by the legislative body, and the reports shall be accompanied by the receipts documenting each expense.

(d) Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.

(e) All documents related to reimbursable agency expenditures are public records subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1).

53232.4.

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but are not limited to, the following:

(a) The loss of reimbursement privileges.

(b) Restitution to the local agency.

(c) Civil penalties for misuse of public resources pursuant to Section 8314.

(d) Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code.

Authorized Expenses⁵

City/County/District funds, equipment, supplies (including letterhead), titles,⁶ and staff time must only be used for authorized *city/county/district* business.⁷ Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:

1. Communicating with representatives of regional, state and national government on *city/county/district* adopted policy positions;⁸
2. Attending educational seminars designed to improve officials' skill and information levels;⁹
3. Participating in regional, state and national¹⁰ organizations whose activities affect the *city's/county's/district's* interests;
4. Recognizing service to the *city/county/district* (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);¹¹
5. Attending *city/county/district* events;¹²

⁵ This section is designed to satisfy Government Code section 53232.2(b), which requires local agencies to specify what types of occurrences qualify for reimbursement.

⁶ Some agencies allow elected officials to use their titles "for identification purposes only" as long as the communication makes it clear that the use of the title does not imply agency participation in or endorsement of a communication.

⁷ State law prohibits personal use of public resources. *See, e.g.*, Cal. Gov't Code § 8314 (making it unlawful for state or local officials to use public resources for personal or campaign purposes).

⁸ *See* Cal. Gov't Code §§ 50023 (legislative bodies of cities and counties may directly or through a representative attend legislative bodies and meet with representatives of executive agencies, and present information; cost and expense incident to such meetings are proper charges against the local agency); 53060.5 (cost of "attending" the Legislature and presenting information are proper charges against special districts; each district board member is allowed \$.11 per mile for automobile travel and actual traveling expenses when traveling by public conveyance).

⁹ *See Madden v. Riley*, 53 Cal. App. 2d 814, 823, 128 P.2d 602, 607 (1942) (propriety of conference expenses for networking purposes).

¹⁰ Some agencies may want to limit pre-approved travel to in-state travel only. This may be accomplished in the section that follows by requiring pre-approval for all out-of-state-travel.

¹¹ Counties have specific statutory authority to honor those who have performed unique or noteworthy public service. *See* Cal. Gov't Code § 26206 (specifying that such honors must be of nominal value and cost). *See also* 10 Cal. Op. Att'y Gen. 18 (1947) (school district may issue recognition pins).

¹² Agency officials may wish to consider whether attending certain agency events are expenses that officials should bear personally (or through their officeholder accounts under the Political Reform Act), particularly if attendance at such events is politically advantageous.

6. Implementing a *city/county/district*-approved strategy for attracting or retaining businesses to the *city/county/district*, which will typically involve at least one staff member; and¹³

7. [For those agencies that pay meeting stipends, for example, water districts] Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.

All other expenditures require prior approval by the *city/county/district* governing body.¹⁴

The following expenses also require prior governing body approval:

1. International [and out-of-state]¹⁵ travel;
2. Expenses which exceed the annual limits established for each office holder;¹⁶ and
3. Expenses exceeding \$_____ per trip.¹⁷

Examples of personal expenses that the *city/county/district* will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;¹⁸

¹³ A consensus among the peer reviewers was that such meetings typically ought to involve the agency's economic development staff or chief administrative officer to insure the meetings are maximally productive.

¹⁴ Any expense not authorized by the agency's expense reimbursement policy must be approved in advance at a public meeting of the governing body. See Cal. Gov't Code §53232.2(f).

¹⁵ For some agencies, pre-approval of out-of-state travel may not make sense, given the frequency with which such travel occurs or the proximity of state lines.

¹⁶ Some jurisdictions find it useful to set an annual per office holder "budget" for such expenses. Such a budget does not, however, excuse agency officials from making a determination that each expense complies with the agency's policy, the law and ethical considerations. A strong argument can be made that, effective January 1, 2006, agencies may not pay flat monthly mileage allowances without requiring a mileage log or other proof of travel. See Cal. Gov't Code §53232.3(a)-(c).

¹⁷ The threshold for pre-approval of travel over a certain amount for any kind of travel is subject to community standards.

¹⁸ 75 Cal. Op. Att'y Gen. 20 (1992) (concluding there is no substantial public purpose associated with a public agency paying for spouse travel expenses).

4. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
6. Personal losses incurred while on *city/county/district* business. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

Meeting Stipends¹⁹

General

Consistent with _____,²⁰ directors receive \$ _____²¹ per day (“daily

¹⁹ This section should only be included for those local agencies whose enabling acts provide for per-day meeting stipends.

²⁰ Insert relevant code section establishing meeting stipend amounts and limits for type of agency.

²¹ Insert amount that does not exceed statutory limits. State law limits direct compensation for some local officials. These limits do not apply to any local agency that pays compensation in the form of a salary, including members of the board of directors of irrigation districts which provide electricity, directors of utility districts with boards having seven members and harbor district directors. The limits apply primarily to officials of independent districts who do not fall within these last two exceptions. With regard to nonsalaried officials, a stipend for attending a meeting or for a day of service can be paid for: a meeting of any “legislative body” of the agency (as Government Code section 54952 defines that term), a meeting of an advisory body (such as a less-than-a-quorum, temporary, *ad hoc* advisory subcommittee of a legislative body), and conference attendance including ethics training conferences, assuming that the stipend is authorized by another statute. Cal. Gov’t Code § 53232.1(a). If the agency wishes to compensate officials for attendance at other events, it may do so “only if the governing body has adopted, in a public meeting, a written policy specifying” the other events which constitute “the performance of official duties” allowing compensation. Cal. Gov’t Code § 53232.1(b).

City councils fix the compensation of all appointive officers and employees by resolution or ordinance. Cal. Gov’t Code § 36506. We believe this statute provides authority to compensate city appointive officers and employees and reimburse expenses. For counties, the board of supervisors prescribes the compensation of all county officers and shall provide for the number, compensation, tenure, appointment and conditions of employment of county employees. Except as otherwise required by Article XI of the California Constitution, such action may be taken by resolution of the board of supervisors as well as by ordinance. Cal. Gov’t Code § 25300.

Note, however, that unless specifically authorized by another statute, a city council may not enact an ordinance providing for compensation to elected city council members in excess of the schedules authorized under the Government Code. *See* Cal. Gov’t Code § 36516(d). If a statute provides for additional council member compensation for serving on a commission--but that statute does not specify an amount of compensation-- the compensation is \$150 per month. *See* Cal. Gov’t Code § 36516(d). If a community development commission is formed to oversee redevelopment functions, commissioner compensation may not exceed \$75 per commissioner per meeting, with a maximum of two meetings (\$150) per month. *See* Cal. Health & Safety Code §34130.5(b). If a community development commission is

meeting stipend”) for each day’s attendance at meetings, as defined in this policy. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

Meetings and Service Subject To Daily Stipend

To be entitled to a daily stipend under this policy, the event in question must constitute one of the following:

1. A meeting of the district board within the meaning of Government Code section 54952.2(a);²²
2. A meeting of a district committee within the meaning of Government Code section 54952(b);²³
3. An advisory body meeting within the meaning of Government Code section 54952(b);²⁴ or
4. A conference or organized educational activity conducted in compliance with Government Code section 54952.2(c), including ethics training required by Government Code sections 53234 and following.²⁵
5. A meeting of any multi-jurisdictional governmental body on which the district

formed to oversee both redevelopment and housing authority functions, commissioner compensation may not exceed \$150 per commissioner per meeting, with a maximum of two meetings (\$300) per month. *See* Cal. Health & Safety Code §34130.5(c).

²² *See* Cal. Gov’t Code § 53232.1(a)(1) (authorizing that compensation be paid at meeting of a legislative body and tying it to the definition of meeting in section 54952.2(a), which reads as follows:

As used in this chapter, “meeting” includes any congregation of a majority of the members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains.)

²³ That section reads as follows:

A commission, committee, board, or other body of a local agency, whether permanent or temporary, decision-making or advisory, created by charter, ordinance, resolution, or formal action of a legislative body. However, advisory committees, composed solely of the members of the legislative body that are less than a quorum of the legislative body are not legislative bodies, except that standing committees of a legislative body, irrespective of their composition, which have a continuing subject matter jurisdiction, or a meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body are legislative bodies for purposes of this chapter.

See Cal. Gov’t Code § 53232.1(a)(2).

²⁴ *See* Cal. Gov’t Code § 53232.1(a)(2) (authorizing that compensation be paid at meeting of an advisory body). *See also* Cal. Gov’t Code § 54952(b) (“advisory committees, composed solely of the members of the legislative body that are less than a quorum of the legislative body”).

²⁵ *See* Cal. Gov’t Code § 53232.1(a)(3) (authorizing that compensation be paid at conferences or organized educational activities).

director serves as the district's designated representative.²⁶

6. Any meeting attended or service provided on a given day at the formal request of the district board and for which the district board approves payment of a daily meeting stipend.²⁷

Aggregate Limits

The number of days for which a district director receives a daily stipend will not exceed the aggregate limits established by state law.²⁸

Cost Control²⁹

To conserve *city/county/district* resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the *city/county/district* will be limited to the costs that fall within the guidelines.

Transportation³⁰

²⁶ See Cal. Gov't Code § 54952.2(a). That section reads as follows:

(a) As used in this chapter, "meeting" includes any congregation of a majority of the members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains.

Note that this is the test for meeting suggested by the Association for California Water Agencies in its sample policy on directors' compensation and expense reimbursement. See Cal. Gov't Code § 53232.1(a)(3).

²⁷ Check to make sure your district's enabling act includes authorization for payment of a daily stipend for non-meeting expenses.

²⁸ See footnote 19 above for examples.

²⁹ Some agencies have chosen (usually through a request for proposals process) to work with a single travel agency to promote cost control and accountability on airline flights and lodging. Another option is to limit the number of staff who can contact the travel agency to book or change travel plans.

³⁰ The sample policy reflects the requirement that local reimbursement policies either specify reasonable reimbursement rates or use IRS rates for travel, meals, lodging and other authorized expenses. See Cal.

Tim Shaw

From: Tim Shaw
Sent: Wednesday, June 10, 2020 4:18 PM
To: Rob Swartz
Subject: RE: Two Separate Questions About Conducting Business at SGA

Rob:

Thanks!

I see that you write, "You, of course, are already on the list" . Imagine my surprise to confirm that statement.

I see that there was a gap in meetings, i.e. the meeting prior to April 2020 was in October 2019. It surprises me to see that I have been receiving those invitations. I must have presumed the invitation was a duplicate to Paul Green's, who was our most involved on the topic. There is a self-imposed lesson here on letting patterns, become rules.

Thanks for the knowledge on all levels Rob. I look forward to the group's next meeting. If COVID-19 meeting rules are relaxed by then, I will need to buy everyone apologetic doughnuts.

Timothy R. Shaw

General Manager

Rio Linda / Elverta Community Water District

(916) 991-8891

From: Rob Swartz <rswartz@rwah2o.org>
Sent: Wednesday, June 10, 2020 3:37 PM
To: Tim Shaw <GM@rlecwd.com>
Subject: RE: Two Separate Questions About Conducting Business at SGA

Hi Tim,

I am glad to see that Mr. Reisig has an interest, and I am happy to add him to the distribution list. You, of course, are already on that list given Rio Linda's proximity to McClellan. This is not a standing committee of the SGA Board. I tend to refer to it as an SGA committee, because we took a leadership role in forming it back in 2004 when Aerojet contamination was discovered in Carmichael, and I facilitate the committee meetings. The intent is to have staff from agencies in the region to have a forum to meet with regulators and responsible parties for the major contaminated areas. This is mostly McClellan and Aerojet, but we occasionally discuss Placer County (e.g., Union Pacific) and parts south (e.g., Mather). We also discuss emerging issues (PFAS, Hex Chrome, etc.). I am attaching current distribution list, so that you can see the breadth of the group. We even include some consultants and individuals that are not affiliated with any organization.

Recall that unlike RWA, the SGA Board does not include a lot of agency staff, so we have not had a Brown Act issue. Any issues that come up at committee meetings that would be relevant to the SGA Board would be brought to the full Board.

I am still working remotely, so feel free to contact by my cell number below with any other questions.

Rob
916-607-9208

From: Tim Shaw <GM@rlecwd.com>
Sent: Wednesday, June 10, 2020 3:03 PM

To: Rob Swartz <rswartz@rwah2o.org>

Subject: Two Separate Questions About Conducting Business at SGA

Rob:

One of the two RLECWD assigned to SGA had some questions and interest in the "SGA Regional Contamination Issues Committee", which is mentioned in the SGA 6-11-2020 packet, item 6. Some of the questions stem from what I am assuming is an unfortunate naming decision in context with a governing body (SGA) meeting packet given that SGA is subject to the Brown Act. IF the SGA Regional Contamination Issues Committee were actual standing sub-committee to SGA, there would need to be posted agendas for their meetings.

I'm guessing this "committee" is not a committee in context with SGA and the Brown Act. Nevertheless, Robert Reisig of RLECWD Board of Directors is interested in participating. Can you help me get Robert included on the invitation list/ mailing list for this groups meetings.

I look forward to any assistance and/or redirect you can provide.

Timothy R. Shaw

General Manager

Rio Linda / Elverta Community Water District

(916) 991-8891

This email has been scanned for spam and malware by The Email Laundry.

2.20.100 COMPENSATION OF DIRECTORS

(Amended by Resolution 2003-05 adopted on July 21, 2003)

2.20.110 Compensation for Board Meetings. Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at regular and special meetings of the Board of Directors.

2.20.120 Compensation for Attendance at District-Related Functions. Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at approved conferences, meetings and seminars subject to the policies and limitations contained in this Chapter 2.20. Such compensation shall not include travel days, unless the Director was in attendance at the approved function on the day of travel.

2.20.130 Policy on Director Travel. Individual Board members may attend any meeting, conference or seminar of their choosing, but shall only officially represent the District and **receive compensation and/or travel reimbursement for approved travel.** Approved travel shall consist of attendance at meetings, conferences and seminars by an appointed representative or alternate as identified in Section 2.20.140, or which the **Board of Directors has approved by majority vote at a regular or special meeting.** Directors attending a meeting, conference or seminar shall provide information regarding their attendance at the next regular Board meeting.

2.20.140 Pre-Approved Compensation for Assigned District Representatives.

(Revised 6-29-2022, Reference California AB 1234 Local Agencies Compensation and Ethics)

The Board President may appoint, with confirmation by a majority of the Board Members, one Director to be the primary representative and one Director as the alternate to the following organizations:

Sacramento Groundwater Authority (SGA), , California Special Districts Association (CSDA), Association of California Water Agencies (ACWA) and/or ACWA/Joint Powers Insurance Authority (ACWA/JPIA) The Board may nominate a representative to Sacramento County LAFCo This policy authorizes the primary representative or the alternate when the primary representative is not able to be present and requests that the alternate attend, may attend and be compensated for the following meetings:

- SGA- Regular and Special meetings held in compliance with the Ralph M. Brown Act.
- ACWA / ACWA JPIA – Meetings held in the Sacramento area (within a 30-mile radius of the RLECWD office).
- Sacramento County LAFCo – Regular and Special meetings held in compliance with the Ralph M. Brown Act.

All other meetings, conferences and seminars shall require prior Board approval if the Director wishes to be compensated for attendance and/or receive travel reimbursement.

2.20.100 COMPENSATION OF DIRECTORS

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2.20.110 Compensation for Board Meetings. Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at regular and special meetings of the Board of Directors.

2.20.120 Compensation for Attendance at District-Related Functions. Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at approved conferences, meetings and seminars subject to the policies and limitations contained in this Chapter 2.20. Such compensation shall not include travel days, unless the Director was in attendance at the approved function on the day of travel.

2.20.130 Policy on Director Travel. Individual Board members may attend any meeting, conference or seminar of their choosing, but shall only officially represent the District and **receive compensation and/or travel reimbursement for approved travel.** Approved travel shall consist of attendance at meetings, conferences and seminars by an appointed representative or alternate as identified in Section 2.20.140, or which the **Board of Directors has approved by majority vote at a regular or special meeting.** Directors attending a meeting, conference or seminar shall provide information regarding their attendance at the next regular Board meeting.

2.20.140 Pre-Approved ~~Travel for Compensation for~~ Assigned District Representatives. **(Revised 6-29-2022, Reference California AB 1234 Local Agencies Compensation and Ethics)**

The Board President ~~shall~~may appoint with confirmation by a majority of the Board Members, one Director to be the primary representative and one Director as the alternate to the following organizations: Sacramento Groundwater Authority (SGA), ~~Regional Water Authority (RWA),~~ California Special Districts Association (CSDA), Association of California Water Agencies (ACWA) and/or ACWA/Joint Powers Insurance Authority (ACWA/JPIA). The Board may nominate a representative to Sacramento County LAFCo and such other ad hoc or special committees approved by a majority of the Board of Directors. This policy authorizes ~~the~~ Primary representative or the alternate when the primary representative is not able to be present and requests that the alternate attend, may attend and be compensated for the following ~~the "regular meetings":~~

- SGA- Regular and Special meetings held in compliance with the Ralph M. Brown Act.
- ACWA / ACWA JPIA – Meetings held in the Sacramento area (within a 30-mile radius of the RLECWD office).
- Sacramento County LAFCo – Regular and Special meetings held in compliance with the Ralph M. Brown Act.

~~of the assigned organization and receive compensation and travel reimbursement without prior approval of the Board of Directors. A "regular meeting" shall only include those recurring scheduled business meetings of the organization on which the District representative sits on the governing board, or the twice-annual general membership conferences held by statewide organizations. All other meetings, conferences and seminars shall require prior Board approval if the Director wishes to be compensated for attendance and/or receive travel reimbursement.~~

Water Code - WAT

DIVISION 12. COUNTY WATER DISTRICTS [30000 - 33901] (Division 12 added by Stats. 1949, Ch. 274.)

PART 3. INTERNAL ORGANIZATION [30500 - 30586] (Part 3 added by Stats. 1949, Ch. 274.)

CHAPTER 1. Officers and Employees Generally [30500 - 30547] (Chapter 1 added by Stats. 1949, Ch. 274.)

ARTICLE 1. Directors [30500 - 30516] (Article 1 added by Stats. 1949, Ch. 274.)

30507.

Each director shall receive compensation in an amount not to exceed one hundred dollars (\$100) per day for each day's attendance at meetings of the board **OR** for each day's service rendered as a director by request of the board, not exceeding a total of six days in any calendar month, together with any expenses incurred in the performance of his or her duties required or authorized by the board. For purposes of this section, the determination of whether a director's activities on any specific day are compensable shall be made pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code. Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

(Amended by Stats. 2005, Ch. 700, Sec. 30. Effective January 1, 2006.)

Government Code - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57607]

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]

PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]

CHAPTER 2. Officers and Employees [53200 - 53299]

ARTICLE 2.3. Compensation [53232 - 53232.4]

53232.

For the purposes of this article, the following terms have the following meanings:

(a) "Governing body" means the board of supervisors in the case of a county or a city and county, the city council or board of trustees in the case of a city, and the board of directors or other governing body in the case of a special district.

(b) "Legislative body" has the same meaning as specified in Section 54952.

(c) "Local agency" means a city, county, city and county, charter city, charter county, charter city and county, or special district.

(d) "Meeting" has the same meaning as specified in subdivision (a) of Section 54952.2.

(Added by Stats. 2005, Ch. 700, Sec. 3. Effective January 1, 2006.)

53232.1.

(a) When compensation is otherwise authorized by statute, a local agency may pay compensation to members of a legislative body for attendance at the following occurrences:

(1) A meeting of the legislative body.

(2) A meeting of an advisory body.

(3) A conference or organized educational activity conducted in compliance with subdivision (c) of Section 54952.2, including, but not limited to, ethics training required by Article 2.4 (commencing with Section 53234).

(b) A local agency may pay compensation for attendance at occurrences not specified in subdivision (a) only if the governing body has adopted, in a public meeting, a written policy specifying other types of

occasions that constitute the performance of official duties for which a member of the legislative body may receive payment.

(c) This section shall not apply to any local agency that pays compensation in the form of a salary to members of a legislative body, including, but not limited to, those local agencies whose legislative bodies' compensation is subject to Section 36516 or 36516.1, subparagraph (B) or (C) of paragraph (2) of subdivision (a) of Section 21166 or Section 22840 of the Water Code, Section 11908.1 of the Public Utilities Code, Section 6060 of the Harbors and Navigation Code, or subdivision (b) of Section 1 or Section 5 of Article XI of the California Constitution.

(Added by Stats. 2005, Ch. 700, Sec. 3. Effective January 1, 2006.)

53232.2.

(a) When reimbursement is otherwise authorized by statute, a local agency may reimburse members of a legislative body for actual and necessary expenses incurred in the performance of official duties, including, but not limited to, activities described in Article 2.4 (commencing with Section 53234).

(b) If a local agency reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then the governing body shall adopt a written policy, in a public meeting, specifying the types of occurrences that qualify a member of the legislative body to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses.

(c) The policy described in subdivision (b) may also specify the reasonable reimbursement rates for travel, meals, and lodging, and other actual and necessary expenses. If it does not, the local agency shall use the Internal Revenue Service rates for reimbursement of travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication.

(d) If the lodging is in connection with a conference or organized educational activity conducted in compliance with subdivision (c) of Section 54952.2, including, but not limited to, ethics training required by Article 2.4 (commencing with Section 53234), lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of a legislative body at the time of booking. If the group rate is not available, the member of a legislative body shall use comparable lodging that is consistent with the requirements of subdivisions (c) and (e).

(e) Members of the legislative body shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.

(f) All expenses that do not fall within the adopted travel reimbursement policy or the Internal Revenue Service reimbursable rates as provided in subdivision (c), shall be approved by the governing body, in a public meeting before the expense is incurred, except as provided in subdivision (d).

(g) If a member of a legislative body chooses to incur additional costs that are above the rates established pursuant to this section and those costs have not been approved pursuant to subdivision (f), then the member of a legislative body may do so at his or her own expense.

(h) This section shall not supersede any other laws establishing reimbursement rates for local agencies.

(Amended by Stats. 2006, Ch. 643, Sec. 10. Effective January 1, 2007.)

53232.3.

(a) If a local agency reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then a local agency shall provide expense report forms to be filed by the members of the legislative body for reimbursement for actual and necessary expenses incurred on behalf of the local agency in the performance of official duties. Reimbursable expenses shall include, but not be limited to, meals, lodging, and travel.

(b) Expense reports shall document that expenses meet the existing policy, adopted pursuant to Section 53232.2, for expenditure of public resources.

(c) Members of a legislative body shall submit expense reports within a reasonable time after incurring the expense, as determined by the legislative body, and the reports shall be accompanied by the receipts documenting each expense.

(d) Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.

(e) All documents related to reimbursable agency expenditures are public records subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1).

(Added by Stats. 2005, Ch. 700, Sec. 3. Effective January 1, 2006. Superseded on January 1, 2023; see amendment by Stats. 2021, Ch. 615.)

53232.3.

(a) If a local agency reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties, then a local agency shall provide expense report forms to be filed by the members of the legislative body for reimbursement for actual and necessary expenses incurred on behalf of the local agency in the performance of official duties. Reimbursable expenses shall include, but not be limited to, meals, lodging, and travel.

(b) Expense reports shall document that expenses meet the existing policy, adopted pursuant to Section 53232.2, for expenditure of public resources.

(c) Members of a legislative body shall submit expense reports within a reasonable time after incurring the expense, as determined by the legislative body, and the reports shall be accompanied by the receipts documenting each expense.

(d) Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body.

(e) All documents related to reimbursable agency expenditures are public records subject to disclosure under the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1). *(Amended by Stats. 2021, Ch. 615, Sec. 195. (AB 474) Effective January 1, 2022. Operative January 1, 2023, pursuant to Sec. 463 of Stats. 2021, Ch. 615.)*

53232.4.

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but are not limited to, the following:

(a) The loss of reimbursement privileges.

(b) Restitution to the local agency.

(c) Civil penalties for misuse of public resources pursuant to Section 8314.

(d) Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code.

(Added by Stats. 2005, Ch. 700, Sec. 3. Effective January 1, 2006.)

Government Code - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57607]

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]

PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]

CHAPTER 9. Meetings [54950 - 54963]

54952.2.

(a) As used in this chapter, “meeting” means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.



Executive Committee Agenda Item: 3

Date: June 6, 2022

Subject: Discuss Preliminary Budget for Fiscal Year 2022-2023

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the draft preliminary budget for fiscal year 2022/2023, recommend any changes deemed appropriate, then forward the preliminary budget onto the June 29th Board agenda with the Committee's recommendation for Board approval

Current Background and Justification:

District policy recommends a preliminary budget adoption prior to the beginning of each fiscal year. The essence of this practice is to allow for Board authorized spending after July 1st (beginning of the next fiscal year), but before the prior fiscal year end balances are available due to invoices and revenues received at or near June 30th.

Conclusion:

I recommend the Executive Committee review the proposed preliminary budget, request clarifications and/or corrections, then forward an item onto the June 29th Board agenda with the Committee's recommendation for Board approval.

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
	40000 OPERATING REVENUE						
	40100 Water Service Rates						
	40101	Basic Service Charge	821,206.00	1,242,605.00	1,110,746.00	(131,859.00)	Per Water Rate Study
	40102	Usage Charge	1,031,769.00	1,448,065.00	1,753,654.00	305,589.00	Per Water Rate Study
	40105	Backflow Charge	23,326.00	28,300.00	29,600.00	1,300.00	Per Water Rate Study
	40106	Fire Prevention	17,299.00	20,400.00	23,300.00	2,900.00	Per Water Rate Study
		Total Water Service Rates	1,893,600.00	2,739,370.00	2,917,300.00	177,930.00	
	40200 Water Service Fees						
	40201	Application Fees	8,325.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	72,480.00	90,000.00	90,000.00	0.00	
	40209	Misc. Charges	4,847.00	7,000.00	7,000.00	0.00	
		Total Water Services	85,652.00	103,500.00	103,500.00	0.00	
	40300 Other Water Service Fees						
	40301	New Construction QC	8,831.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	19,440.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	0.00	31,650.00	6,000.00	(25,650.00)	Decreased for Surplus items sold in previous FY
	40305	Grant Revenue-Operating	0.00	0.00	0.00	0.00	
		Total Other Water Service Fees	28,271.00	45,650.00	20,000.00	(25,650.00)	
	TOTAL OPERATING REVENUE		2,007,523.00	2,888,520.00	3,040,800.00	152,280.00	
	41000 NON-OPERATING REVENUES						
	41110	Investment Revenue	28.00	300.00	35.00	(265.00)	Decreased based on prior FY average
	41120	Property Taxes & Assessments	63,434.00	95,700.00	109,100.00	13,400.00	Increased based on prior year actual
	TOTAL NON-OPERATING REVENUE		63,462.00	96,000.00	109,135.00	13,135.00	
TOTAL REVENUE			\$2,070,985.00	\$2,984,520.00	\$3,149,935.00	165,415.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE							
60010 PROFESSIONAL FEES							
	60011	General Counsel fees-Legal	\$7,353.00	\$15,000.00	\$15,000.00	\$0.00	
	60012	Auditor Fees	12,050.00	12,050.00	18,000.00	5,950.00	Increased to adjust for projected increase annual financial audit
	60013	Engineering Services	40,000.00	70,000.00	70,000.00	0.00	
	60015	Other Professional Fees	2,827.00	3,000.00	0.00	(3,000.00)	Decreased to for prior FY Rate Study Consultant
	TOTAL PROFESSIONAL FEES		62,230.00	100,050.00	103,000.00	2,950.00	
60100 PERSONNEL SERVICES							
	60110 Salaries & Wages						
	60111	Salary - General Manager	87,820.00	119,846.00	120,759.00	913.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	420,779.00	623,806.00	642,178.00	18,372.00	Increased to adjust per MOU 11-12-21; COLA 3.5% Assumed
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	14,000.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	6,591.00	8,500.00	8,500.00	0.00	
	Total Salaries & Wages		529,190.00	770,402.00	789,687.00	19,285.00	
	60150 Employee Benefits and Expenses						
	60151	PERS Retirement	79,955.00	113,300.00	127,407.00	14,107.00	Increased to adjust for projected costs
	60152	Workers Compensation	8,331.00	13,022.00	13,029.00	7.00	Actual Annual Contribution Change
	60153	Medical & Benefit Insurance	120,231.00	209,005.00	224,760.00	15,755.00	Increased to adjust for MOU Renewal 11-12-21
	60154	Retirees Insurance	10,350.00	36,200.00	36,200.00	0.00	
	60155	Staff Training	1,194.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	3,940.00	5,400.00	6,750.00	1,350.00	Increased to adjust for projected costs
	60158	Payroll Taxes	44,030.00	60,107.00	63,939.00	3,832.00	
	60159	Payroll Services	967.00	1,400.00	1,400.00	0.00	
	60160	457 Employer Contribution	11,425.00	15,000.00	18,075.00	3,075.00	Increased to adjust for MOU Renewal 11-12-21 and GM Contract
	Total Employee Benefits and Expenses		280,423.00	458,434.00	496,560.00	38,126.00	
	TOTAL PERSONNEL SERVICES		\$809,613.00	\$1,228,836.00	\$1,286,247.00	\$57,411.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION							
60205	Bank and Merchant Fees		\$1,608.00	\$3,500.00	\$3,500.00	\$0.00	
60207	Board Member/Meeting Expense		10,100.00	11,370.00	14,100.00	2,730.00	Increased to adjust for board member compensation previous FY
60210	Building Expenses						
60211	Office Utilities		4,807.00	6,750.00	6,750.00	0.00	
60212	Janitorial		1,755.00	2,340.00	2,340.00	0.00	
60213	Maintenance		2,267.00	3,200.00	3,200.00	0.00	
60214	Security		252.00	775.00	775.00	0.00	
	Total Building Expenses		9,081.00	13,065.00	13,065.00	0.00	
60220	Computer & Equipment Maint.						
60221	Computer Systems		18,493.00	30,000.00	25,000.00	(5,000.00)	Decreased to adjust for projected costs
60222	Office Equipment		643.00	2,160.00	875.00	(1,285.00)	Decreased to adjust for meeting equipment purchase in prior FY
	Total Computer & Equipment Maint.		19,136.00	32,160.00	25,875.00	(6,285.00)	
60230	Office Expense		3,156.00	5,225.00	5,225.00	0.00	
60240	Postage and Delivery		14,226.00	20,000.00	20,000.00	0.00	
60250	Printing		5,411.00	7,000.00	7,000.00	0.00	
60255	Meetings & Conferences		35.00	500.00	500.00	0.00	
60260	Publishing		735.00	735.00	735.00	0.00	
60270	Telephone & Internet		3,219.00	4,200.00	4,200.00	0.00	
60430	Insurance						
60431	General Liability		19,723.00	25,000.00	27,500.00	2,500.00	Increased to reflect estimated premium
60432	Property		5,366.00	7,200.00	7,200.00	0.00	Increased to reflect estimated premium
	Total Insurance		25,089.00	32,200.00	34,700.00	2,500.00	
60500	Water Memberships						
60503	SGA		29,955.00	29,955.00	30,777.00	822.00	Increase per published membership rate
60504	ACWA		11,140.00	11,140.00	11,697.00	557.00	Increase includes 5% annual increase
60505	CSDA		7,615.00	7,615.00	7,996.00	381.00	Increase includes 5% annual increase
60507	CRWA		1,367.00	1,367.00	1,435.00	68.00	Increase includes 5% annual increase
	Total Water Memberships		50,077.00	50,077.00	51,905.00	1,828.00	
60550	Permits & Fees		36,532.00	37,000.00	37,000.00	0.00	
60555	Subscriptions & Licensing		1,483.00	2,120.00	2,120.00	0.00	
60560	Elections		0.00	0.00	3,000.00	3,000.00	Increased for Election Year
60565	Uncollectable Accounts		0.00	2,250.00	2,250.00	0.00	
60570	Other Operating Expenditures		0.00	500.00	500.00	0.00	
TOTAL ADMINISTRATION			\$179,888.00	\$221,902.00	\$225,675.00	\$3,773.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
	64000 CONSERVATION						
	64001	Community Outreach	0.00	300.00	300.00	0.00	
	64005	Other Conservation Programs	0.00	0.00	0.00	0.00	
	TOTAL CONSERVATION		0.00	300.00	300.00	0.00	
	65000 FIELD OPERATIONS						
	65100 Other Field Operations						
	65110	Backflow Testing	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	2,566.00	9,000.00	9,000.00	0.00	
	65130	Field Communication	1,821.00	3,400.00	3,400.00	0.00	
	65140	Field IT	17,419.00	35,000.00	35,000.00	0.00	
	65150	Laboratory Services	7,387.00	24,000.00	24,000.00	0.00	
	65160	Safety Equipment	49.00	5,000.00	5,000.00	0.00	
	65170	Shop Supplies	2,245.00	7,000.00	7,000.00	0.00	
		Total Other Field Operations	34,487.00	86,400.00	86,400.00	0.00	
	65200	Treatment	15,100.00	25,000.00	25,000.00	0.00	
	65300 Pumping						
	65310	Maintenance	6,904.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	157,885.00	260,000.00	260,000.00	0.00	
		Total Pumping	164,789.00	285,000.00	285,000.00	0.00	
	65400 Transmission & Distribution						
	65410	Distribution Supplies	34,454.00	59,950.00	59,950.00	0.00	
	65430	Tank Maintenance	850.00	850.00	850.00	0.00	
	65440	Contract Repairs	0.00	20,000.00	20,000.00	0.00	
	65450	Valve Replacements	0.00	15,000.00	15,000.00	0.00	
	65460	Paving Repairs	0.00	25,000.00	25,000.00	0.00	
		Total Transmission & Distribution	35,304.00	120,800.00	120,800.00	0.00	
	65500 Transportation						
	65510	Fuel	9,559.00	15,000.00	15,000.00	0.00	
	65520	Maintenance	1,701.00	6,000.00	6,000.00	0.00	
		Total Transportation	11,260.00	21,000.00	21,000.00	0.00	
	TOTAL FIELD OPERATIONS		\$260,940.00	\$538,200.00	\$538,200.00	\$0.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$1,312,671.00	\$2,089,288.00	\$2,153,422.00	\$64,134.00	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015					
	69105	Revenue Bond 2015-Principle	61,158.00	148,158.00	151,273.00	3,115.00	Per Loan Payment Schedule
	69120	Interest	27,012.00	53,111.00	48,650.00	(4,461.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	88,170.00	201,269.00	199,923.00	(1,346.00)	
	69125	AMI Meter Loan					
	69130	Principle	51,344.00	51,344.00	52,948.00	1,604.00	Per Loan Payment Schedule
	69135	Interest	7,170.00	7,170.00	5,566.00	(1,604.00)	Per Loan Payment Schedule
		Total AMI Meter Loan	58,514.00	58,514.00	58,514.00	0.00	
	69200	PERS ADP Loan					
	69205	Principle	0.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	0.00	1,850.00	1,739.00	(111.00)	Per Loan Payment Schedule
		Total PERS ADP Loan	0.00	31,850.00	31,739.00	(111.00)	
		69400 Other Non Operating Expense	2,767.00	3,000.00	3,000.00	0.00	
TOTAL NON OPERATING EXPENSES			\$149,451.00	\$294,633.00	\$293,176.00	-\$1,457.00	
TOTAL EXPENSE			\$1,462,122.00	\$2,383,921.00	\$2,446,598.00	\$62,677.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2022-2023**

			2021-2022 ACTUAL JULY 21-MAR 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
NET INCOME (Income-Expense)			\$608,863.00	\$600,599.00	\$703,337.00	\$102,738.00	
OPERATING FUND BALANCE							
	Operating Account Balance June 30			\$1,034,664.00	\$997,613.00		
	Net Revenue			\$600,599.00	\$703,337.00		
	Transfer to GL 10010 Operating Reserve			(\$7,300.00)	(\$28,273.00)	20,973.00	Increased to adjust per policy
	Transfer to Future Imp Projects			(\$28,000.00)	(\$361,737.00)	333,737.00	Decreased no additional funds needed for Annual Pipeline Replacement
	Transfer Surplus Sales to Capital Improvement: Large Equipment Replacement			(\$25,650.00)	\$0.00	(25,650.00)	Decreased to adjust for prior year surplus revenue.
	Transfer to Capital Improvement Funds			(\$576,700.00)	(\$594,000.00)	17,300.00	Increased to adjust per rate study
	Estimated Operating Fund Balance June 30			\$997,613.00	\$716,940.00		
SURCHARGE 1 FUND BALANCE							
	Surcharge 1 Fund Balance June 30			\$663,940.00	\$726,359.00		
	43010	Surcharge Revenue		523,374.00	523,374.00	0.00	
	41110	Investment Revenue		2,500.00	2,500.00	0.00	Decreased to adjust for projected revenue
	69155	SRF Principle		(369,821.00)	(379,414.00)	9,593.00	Per Loan Payment Schedule
	69160	SRF Interest		(91,534.00)	(81,940.00)	(9,594.00)	Per Loan Payment Schedule
	69220	SRF Administration		(2,100.00)	(2,300.00)	200.00	Increased for projected costs
	Estimated Surcharge 1 Fund Balance June 30			\$726,359.00	\$788,579.00		
SURCHARGE 2 FUND BALANCE							
	Surcharge 2 Fund Balance June 30			\$224,645.00	\$255,085.00		
	43050	Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
	41110	Investment Revenue		800.00	800.00	0.00	
	Surcharge 2 Surplus Repayment			(79,747.00)	0.00	(79,747.00)	Last repayment in prior fiscal year
	69180	Principle		(225,000.00)	(230,000.00)	5,000.00	Per Loan Payment Schedule
	69185	Interest		(104,632.00)	(97,170.00)	(7,462.00)	Per Loan Payment Schedule
	Estimated Surcharge 2 Fund Balance June 30			\$255,085.00	\$367,734.00		
LAIF FUND (CAPACITY FEES) BALANCE							
	LAIF Fund Balance June 30			\$304,201.00	\$805,601.00		
	44100	Capacity Fee Revenue		500,000.00	500,000.00	0.00	
	41110	Investment Revenue		1,400.00	1,400.00	0.00	
	Estimated LAIF Fund Balance June 30			\$805,601.00	\$1,307,001.00		

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY CAPITAL BUDGET
2022-2023**

		GENERAL	FUTURE CAPITAL IMPROVEMENT PROJECTS	VEHICLE & LARGE EQUIPMENT REPLACEMENT	TOTAL
FUNDING SOURCES					
	Fund Transfers				
	Operating Fund Transfers In	594,000.00	0.00	0.00	594,000.00
	CIP Fund Intrafund Transfers	(371,737.00)	361,737.00	10,000.00	0.00
	Investment Revenue	85.00	110.00	0.00	195.00
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS		440,133.00	2,542,212.00	27,948.00	3,010,293.00
PROJECTS					
A · WATER SUPPLY					
	A-1 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	40,000.00
Total A · WATER SUPPLY		40,000.00	0.00	0.00	40,000.00
B · WATER DISTRIBUTION					
	B-1 · Service Replacements	30,000.00	0.00	0.00	30,000.00
	B-2 · Small Meter Replacements	120,000.00	0.00	0.00	120,000.00
	B-3 · Large Meter Replacements	5,000.00	0.00	0.00	5,000.00
	B-4 · Pipeline Replacement	0.00	478,844.00	0.00	478,844.00
Total B · WATER DISTRIBUTION		155,000.00	478,844.00	0.00	633,844.00
TOTAL BUDGETED PROJECT EXPENDITURES		195,000.00	478,844.00	0.00	673,844.00



Executive Committee Agenda Item: 4

Date: June 6, 2022

Subject: Status Report on Interviewing Law Firms (respondents to legal services RFP)

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

At this stage, this item is informational, i.e., Board action is not anticipated to be necessary. This item is intended to allow for discussion by the Executive Committee on the progress (or lack thereof) in interviewing law firms.

Current Background and Justification:

At the May 16th RLECWD Board meeting, the Board authorized an ad hoc committee to interview the law firms having responded to the District's legal services RFP. To date, no interviews have occurred.

Conclusion:

I recommend the Executive Committee discuss the impediments so far in completing this stage of the law firm selection process. As deemed necessary, the Committee may further discuss corrective actions needed to promulgate the process.



Executive Committee Agenda Item: 5

Date: June 6, 2022

Subject: Discuss Implementing Direct Assessments for Delinquent Accounts

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion about Direct Assessments, then forward an item onto an upcoming Board meeting agenda.

Current Background and Justification:

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 District, although authorized by statute and District policy (4.31.290) and limited by Executive Orders from the Governor, has not practiced 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, i.e., the District should execute the direct assessment method.

Another factor to consider is timing of the potential change in legal services provider with the implementation of Direct Assessments. The Direct assessment process is arduous from a legal perspective. Assuming the District can complete the process of engaging a new legal services provider, the implantation of Direct Assessments can wait until the change over is complete. The District must submit the details associated with the Direct Assessments to the County Assessor by August 10th each year.

Conclusion:

I recommend the Executive Committee engage in discussion, then forward an item onto a future Board meeting agenda.



Executive Committee Agenda Item: 6

Date: June 6, 2022

Subject: Discuss the doubtful recovery debt, customer accounts deemed infeasible to collect.

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review this staff report and request any clarifications. The Executive Committee is compelled to forward this item onto the June 29th Board agenda.

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 and the Governor's Executive Order on discontinuation of service during the pandemic)
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. Additionally, this was a gray area in prior years due to the Executive Orders on discontinuation of service and evictions during the pandemic).

The District regular performs methods 1 and 2. The District, although authorized by statute and District policy (4.31.290) and limited by Executive Orders has not practiced 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, i.e., the District should execute the direct assessment method.

Sometimes, despite all reasonable efforts, the District cannot recover the cost of providing service within the time constraints and property ownership limitations. 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 reflect the District's financial position fairly and accurately.

Conclusion:

The Executive Committee is compelled to forward an item onto the June 29th Board agenda to allow the Board to approve the list of accounts to be declared doubtful recovery. The Executive Committee should recommend Board approval.

Account No	Loc	Cust	Status	Service	Current	1-30 Days	31 - 60 Day	61 - 90 Day	91 - 120 Days	>120 Days	Balance
1119101	64	BILL	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.33	\$66.33
3044406	21	ELIZ	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199.18	\$199.18
11093101	65	DOM	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.18	\$63.18
11101100	74	HAC	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$178.65	\$178.65
13086002	84	KAY	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$8.00
13110105	40	TRA	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41.10	\$41.10
14083205	21	DAV	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.49	\$50.49
14471001	67	ROB	Final	WATER	\$0.00	\$0.00	\$0.00	\$4.05	\$0.00	\$0.00	\$4.05
15007001	44	THC	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.80	\$56.80
15024105	64	ALB	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140.86	\$140.86
16079002	74	PAT	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120.72	\$120.72
17156002	70	MAI	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.45	\$87.45
18003103	10	DAN	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.14	\$38.14
18032100	11	LAM	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.89	\$8.89
18093103	70	KEV	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.94	\$33.94
18128103	10	LAN	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189.23	\$189.23
20003203	73	WES	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.56	\$39.56
20141405	72	FELI	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$382.16	\$382.16
22043708	10	CAR	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.16	\$23.16
24300101	57	DAV	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.45	\$15.45
25106000	56	PAT	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$456.35	\$456.35
25368000	25	MIK	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$304.90	\$304.90
25440000	61	CLA	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.96	\$30.96
25550204	65	CHA	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.03	\$48.03
25628000	64	MAI	Final	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247.28	\$247.28
					\$0.00	\$0.00	\$0.00	\$4.05	\$0.00	\$2,830.81	\$2,834.86



Executive Committee Agenda Item: 7

Date: June 6, 2022

Subject: Discuss Date/Time/Location for July Executive Committee Meeting (July 4th falls on the 1st Monday).

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should discuss alternate dates, times and locations for the July Executive Committee meeting. Then, provide direction to staff.

Current Background and Justification:

The first Monday in July happens to be Independence Day. Accordingly, it will be necessary to hold the July 2022 Executive Committee meeting on an alternate date.

RLECWD only has use of the Visitors / Depot facility on the first and third Mondays of each month. Therefore, an alternate location will also be necessary.

Conclusion:

I recommend the Executive Committee discuss the alternative date, time (if appropriate) and location of the July Executive Committee meeting, then provide direction to staff.



Executive Committee Agenda Item: 8

Date: June 6, 2022

Subject: Expenditure Report

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Finance Reports of the District for the month of April 2022, then forward the report onto the June 29, 2022 Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The financial reports are the District's balance sheet, profit and loss, and capital improvements year to date. This report provides the snapshot of the District's fiscal health for the period covered.

Conclusion:

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

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

Type	Date	Num	Name	Memo	Amount
Liability Check	04/06/2022	EFT	QuickBooks Payroll Service	For PP Ending 04/02/22 Pay date 04/07/22	18,626.20
Liability Check	04/07/2022	EFT	CalPERS	For PP Ending 04/02/22 Pay date 04/07/22	3,017.94
Liability Check	04/07/2022	EFT	CalPERS	For PP Ending 04/02/22 Pay date 04/07/22	1,149.24
Liability Check	04/07/2022	EFT	Internal Revenue Service	Employment Taxes	7,193.84
Liability Check	04/07/2022	EFT	Employment Development	Employment Taxes	1,404.14
Liability Check	04/07/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,683.48
Bill Pmt -Check	04/07/2022	EFT	Adept Solutions	Computer Maintenance	1,208.00
Bill Pmt -Check	04/07/2022	EFT	Comcast	Phone/Internet	280.97
Bill Pmt -Check	04/07/2022	EFT	Republic Services	Utilities	387.93
Bill Pmt -Check	04/07/2022	EFT	Voyager	Transportation Fuel	115.93
Check	04/07/2022	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	04/07/2022	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	44,526.00
Bill Pmt -Check	04/07/2022	2077	Teamsters	Union Dues	684.00
Check	04/07/2022	2078	Sacramento County Clerk	Recording Fees	95.00
Check	04/07/2022	2079	Customer	Final Bill Refund	28.62
Check	04/07/2022	2080	Customer	Final Bill Refund	123.13
Check	04/07/2022	2081	Customer	Final Bill Refund	78.41
Check	04/07/2022	2082	Customer	Final Bill Refund	100.00
Check	04/07/2022	2083	Customer	Final Bill Refund	58.72
Bill Pmt -Check	04/07/2022	2084	ABS Direct	Printing & Postage	877.13
Bill Pmt -Check	04/07/2022	2085	ACWA/JPIA Powers Insurance Authority	EAP	23.80
Bill Pmt -Check	04/07/2022	2086	Corelogic Solutions	Metro Scan	134.75
Bill Pmt -Check	04/07/2022	2087	Elk Grove Security Systems	Security	84.00
Bill Pmt -Check	04/07/2022	2088	Intermedia.net	Phone/Internet	76.01
Bill Pmt -Check	04/07/2022	2089	O'Reilly Automotive	Transportation Maintenance	103.63
Bill Pmt -Check	04/07/2022	2090	Phelan, Michael	Retiree Insurance	3,150.00
Bill Pmt -Check	04/07/2022	2091	Rio Linda Elverta Recreation & Park	Meeting Expense	50.00
Bill Pmt -Check	04/07/2022	2092	RW Trucking	Distribution Supplies	692.94
Bill Pmt -Check	04/07/2022	2093	Sierra Chemical Company	Treatment	996.60
Bill Pmt -Check	04/07/2022	2094	SMUD	Utilities	15,050.04
Bill Pmt -Check	04/07/2022	2095	UniFirst Corporation	Uniforms	378.65
Bill Pmt -Check	04/07/2022	2096	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	04/07/2022	2097	Rio Linda Hardware & Building Supply	Shop Supplies	420.60
Bill Pmt -Check	04/17/2022	EFT	ARCO	Transportation Fuel	1,022.57
Liability Check	04/20/2022	EFT	QuickBooks Payroll Service	For PP Ending 04/16/22 Pay date 04/22/22	17,609.78
Liability Check	04/21/2022	EFT	CalPERS	For PP Ending 04/16/22 Pay date 04/22/22	3,017.94
Liability Check	04/21/2022	EFT	CalPERS	For PP Ending 04/16/22 Pay date 04/22/22	1,149.24
Liability Check	04/21/2022	EFT	Internal Revenue Service	Employment Taxes	6,897.94
Liability Check	04/21/2022	EFT	Employment Development	Employment Taxes	4,217.21
Liability Check	04/21/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,597.93
Bill Pmt -Check	04/22/2022	EFT	WageWorks	FSA Administration Fee	76.25
Liability Check	04/25/2022	EFT	Kaiser Permanente	Health Insurance	1,777.00

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

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	04/25/2022	EFT	PG&E	Utilities	89.10
Liability Check	04/25/2022	EFT	Principal	Dental & Vision Insurance	1,724.51
Liability Check	04/25/2022	EFT	Western Health Advantage	Health Insurance	10,909.42
Bill Pmt -Check	04/25/2022	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Shop Supplies, Staff Training, Transp Maint	1,635.48
Bill Pmt -Check	04/25/2022	EFT	Verizon	Field Communication, Field IT	511.02
Check	04/25/2022	EFT	RLECWD - SURCHARGE ACCOUNT 1	Bi-monthly Transfer	87,858.41
Check	04/25/2022	EFT	RLECWD - SURCHARGE ACCOUNT 2	Bi-monthly Transfer	73,065.59
	04/25/2022	EFT	RLECWD	To transfer annual budgeted amount for Surplus Sales	25,650.10
Check	04/25/2022	2098	Sacramento County Recorder	Permits & Fees	300.00
Check	04/25/2022	2099	Customer	Final Bill Refund	72.42
Check	04/25/2022	2100	Customer	Final Bill Refund	100.00
Check	04/25/2022	2101	Customer	Final Bill Refund	103.41
Bill Pmt -Check	04/25/2022	2102	BSK Associates	Lab Fees	1,676.00
Bill Pmt -Check	04/25/2022	2103	DirectHit Pest Control	Building Maintenance	80.00
Bill Pmt -Check	04/25/2022	2104	EKI Enviornment & Water	Engineering	5,000.00
Bill Pmt -Check	04/25/2022	2105	Government Finance Officers Assoc	Office Expense	150.00
Bill Pmt -Check	04/25/2022	2106	ICONIX Waterworks	Distribution Supplies	12,354.62
Bill Pmt -Check	04/25/2022	2107	Johnson Controls Fire Protection	Safety	218.80
Bill Pmt -Check	04/25/2022	2108	Sierra Chemical Company	Treatment	996.60
Bill Pmt -Check	04/25/2022	2109	Spok, Inc	Field Communication	15.27
Bill Pmt -Check	04/25/2022	2110	White Brenner LLP	Legal: February & March 2022	2,860.30
Bill Pmt -Check	04/25/2022	2111	Chacon, Socorro	Notory	355.00
Total 10000 - Bank - Operating Account					<u>385,086.61</u>



Executive Committee Agenda Item: 9

Date: June 6, 2022

Subject: Financial Statements

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Finance Reports of the District for the month of April 2022, then forward the report onto the June 29, 2022 Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The financial reports are the District's balance sheet, profit and loss, and capital improvements year to date. This report provides the snapshot of the District's fiscal health for the period covered.

Conclusion:

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

Rio Linda Elverta Community Water District

Balance Sheet

As of April 30, 2022

ASSETS

Current Assets

Checking/Savings

100 · Cash & Cash Equivalents

10000 · Operating Account

10020 · Operating Fund-Umpqua 1,260,886.91

Total 10000 · Operating Account 1,260,886.91

10475 · Capital Improvement

10480 · General 550,137.25

10481 · Cr6 Mitigation 454,500.00

10485 · Vehicle Replacement Reserve 42,942.55

Total 10450 · Capital Improvement 1,047,579.80

10490 · Future Capital Imp Projects 1,279,076.57

Total 100 · Cash & Cash Equivalents 3,587,543.28

102 · Restricted Assets

102.2 · Restricted for Debt Service

10700 · ZIONS Inv/Surcharge Reserve 507,998.08

10300 · Surcharge 1 Account 935,988.53

10350 · Umpqua Bank Debt Service 113,437.08

10380 · Surcharge 2 Account 288,756.94

10385 · OpusBank Checking 557,842.30

Total 102.2 · Restricted for Debt Service 2,404,022.93

102.4 · Restricted Other Purposes

10600 · LAIF Account 395,812.78

10650 · Operating Reserve Fund 309,145.30

Total 102.4 · Restricted Other Purposes 704,958.08

Total 102 · Restricted Assets 3,108,981.01

Total Checking/Savings 6,696,524.29

Accounts Receivable 50,620.00

Other Current Assets

12000 · Water Utility Receivable 63,864.59

12200 · Accrued Revenue 150,000.00

12250 · Accrued Interest Receivable 1,165.62

15000 · Inventory Asset 36,995.08

16000 · Prepaid Expense 31,442.47

Total Other Current Assets 283,467.76

Total Current Assets 7,030,612.05

Fixed Assets

17000 · General Plant Assets 635,814.44

17100 · Water System Facilites 24,938,800.63

17300 · Intangible Assets 373,043.42

17500 · Accum Depreciation & Amort -10,472,675.54

18000 · Construction in Progress 424,288.05

18100 · Land 576,673.45

Total Fixed Assets 16,475,944.45

Other Assets

18500 · ADP CalPERS Receivable 500,000.00

19000 · Deferred Outflows 729,108.00

19900 · Suspense Account 0.00

Total Other Assets 1,229,108.00

TOTAL ASSETS 24,735,664.50

Rio Linda Elverta Community Water District

Balance Sheet

As of April 30, 2022

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable 20,551.63

Credit Cards 60.00

Other Current Liabilities 917,612.33

Total Current Liabilities 938,223.96

Long Term Liabilities

23000 · OPEB Liability 81,433.00

23500 · Lease Buy-Back 607,287.27

25000 · Surcharge 1 Loan 3,468,784.61

25050 · Surcharge 2 Loan 2,555,040.16

26000 · Water Rev Refunding 1,658,697.00

26500 · ADP CalPERS Loan 470,000.00

27000 · Community Business Bank 193,071.58

29000 · Net Pension Liability 1,117,944.00

29500 · Deferred Inflows-Pension 39,277.00

29600 · Deferred Inflows-OPEB 74,020.00

Total Long Term Liabilities 10,265,554.62

Total Liabilities 11,203,778.58

Equity

31500 · Invested in Capital Assets, Net 8,593,770.46

32000 · Restricted for Debt Service 705,225.24

38000 · Unrestricted Equity 3,535,043.26

Net Income 697,846.96

Total Equity 13,531,885.92

TOTAL LIABILITIES & EQUITY 24,735,664.50

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

	<u>Annual Budget</u>	<u>Apr 22</u>	<u>Jul 21-Apr 22</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
Total 40000 · Operating Revenue	2,888,520.00	166,726.61	2,174,250.01	75.27%	714,269.99
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	300.00	3.45	31.36	10.45%	268.64
Surcharg Total 41110 · Investment Revenue	300.00	3.45	31.36	10.45%	268.64
41120 · Property Tax	95,700.00	0.00	63,433.93	66.28%	32,266.07
Total 41000 · Nonoperating Revenue	96,000.00	3.45	63,465.29	66.11%	32,534.71
Total Income	<u>2,984,520.00</u>	<u>166,730.06</u>	<u>2,237,715.30</u>	<u>74.98%</u>	<u>746,804.70</u>
Gross Income	2,984,520.00	166,730.06	2,237,715.30	74.98%	746,804.70
Expense					
60000 · Operating Expenses					
60010 · Professional Fees	100,050.00	7,644.80	69,875.26	69.84%	30,174.74
60100 · Personnel Services					
60110 · Salaries & Wages	770,402.00	57,443.78	586,634.40	76.15%	183,767.60
60150 · Employee Benefits & Expense	458,434.00	30,597.16	311,019.27	67.84%	147,414.73
Total 60100 · Personnel Services	<u>1,228,836.00</u>	<u>88,040.94</u>	<u>897,653.67</u>	<u>73.05%</u>	<u>331,182.33</u>
60200 · Administration	221,902.00	10,777.63	190,745.56	85.96%	31,156.44
64000 · Conservation	300.00	0.00	0.00	0.00%	300.00
65000 · Field Operations	538,200.00	36,253.67	297,193.97	55.22%	241,006.03
Total 60000 · Operating Expenses	2,089,288.00	142,717.04	1,455,468.46	69.66%	633,819.54
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	148,158.00	0.00	61,158.00	41.28%	87,000.00
69110 · Interest	53,111.00	0.00	27,012.48	50.86%	26,098.52
Total 69100 · Revenue Bond	<u>201,269.00</u>	<u>0.00</u>	<u>88,170.48</u>	<u>43.81%</u>	<u>113,098.52</u>
69125 · AMI Meter Loan					
69130 · Principle	51,344.00	0.00	51,344.36	100.00%	-0.36
69135 · Interest	7,170.00	0.00	7,169.56	99.99%	0.44
Total 69125 · AMI Meter Loan	<u>58,514.00</u>	<u>0.00</u>	<u>58,513.92</u>	<u>100.00%</u>	<u>0.08</u>
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,850.00	0.00	0.00	0.00%	1,850.00
Total 69100 · PERS ADP Loan	<u>31,850.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,850.00</u>
Total 69010 · Debt Service	<u>291,633.00</u>	<u>0.00</u>	<u>146,684.40</u>	<u>50.30%</u>	<u>144,948.60</u>
69400 · Other Non-Operating Expense	3,000.00	0.00	2,767.00	92.23%	233.00
Total 69000 · Non-Operating Expenses	<u>294,633.00</u>	<u>0.00</u>	<u>149,451.40</u>	<u>50.73%</u>	<u>145,181.60</u>
Total Expense	<u>2,383,921.00</u>	<u>142,717.04</u>	<u>1,604,919.86</u>	<u>67.32%</u>	<u>779,001.14</u>
Net Ordinary Income	<u>600,599.00</u>	<u>24,013.02</u>	<u>632,795.44</u>		
Net Income	<u><u>600,599.00</u></u>	<u><u>24,013.02</u></u>	<u><u>632,795.44</u></u>		

Rio Linda Elverta Community Water District
CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2021-22
 As of April 30, 2022

	GENERAL		FUTURE CAPITAL IMPROVEMENT PROJECTS		VEHICLE & LARGE EQUIPMENT REPLACEMENT	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
FUNDING SOURCES						
Fund Transfers						
Operating Fund Transfers In	576,700.00	487,648.00	-	-	-	-
CIP Fund Intrafund Transfers	(381,468.00)	(10,000.00)	371,468.00	-	10,000.00	10,000.00
Fund Transfer from Operating			28,000.00			
Surcharge 2 Surplus Repayment	79,747.00	-	-	-	25,650.10	25,650.10
Investment Revenue	300.00	73.11	125.00	106.54	-	-
PROJECTS						
A · WATER SUPPLY						
A-1 · Miscellaneous Pump Replacements	40,000.00	31,417.41				
Total A · WATER SUPPLY	40,000.00	31,417.41	-	-	-	-
B · WATER DISTRIBUTION						
B-1 · Service Replacements	30,000.00	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	27,721.92	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	450,000.00	-	-	-
Total B · WATER DISTRIBUTION	155,000.00	27,721.92	450,000.00	-	-	-
M · GENERAL PLANT ASSETS						
M-1 · Urban Water Management Plan	50,000.00	-	-	-	-	-
M-2 · Office Air Conditioner Replacement	8,200.00	5,622.00	-	-	-	-
M-3 · Server Replacement	8,000.00	-	-	-	-	-
M-4 · Dump Truck	-	-	-	-	85,000.00	82,707.55
Total M · GENERAL PLANT ASSETS	66,200.00	5,622.00	-	-	85,000.00	82,707.55
TOTAL BUDGETED PROJECT EXPENDITURES	261,200.00	64,761.33	450,000.00	-	85,000.00	82,707.55