RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT
ANNUAL COMPLIANCE REPORT FOR REQUIRMENTS OF
GOVERNMENT CODE SECTION 66013
Fiscal Year Ending June 30, 2026

Government Code Section 66013(c)(d). For each separate account, the District shall, within one hundred eight (180) days of the close of the fiscal year, make available to the public the following information:

1. A description of the charges deposited in the fund.

   Capacity Fees: The purpose of the fees is for the cost of current and future water infrastructure.

2. The beginning and ending balance of the fund and the interest earned from investment of money in the fund.
3. The amount of charges collected in that fiscal year.
4. An identification of all the following:
   a. Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

      None

   b. Each public improvement on which charges were expended completed during that fiscal year.

      None

   c. Each public improvement that is anticipated to be undertaken in the following fiscal year.

      None anticipated in 2026-27

5. A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

   None

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Water Capacity Fees and Charges

Statement of Revenues, Expenditures and Changes in Fund Balances

BEGINNING FUND BALANCE July 1, 2025	***$***	***982,139.46***
FUNDING SOURCES		
Capacity Fee Revenue		54,712.74
Contributed Facilities (Developers)		-
Interest		42,524.30
Plus Prior Year Carryover Capacity Fees to Deposit		
Less Prior Year Carryover Capacity Fees Deposited		-
Less Current Year Carryover Capacity Fees to Deposit		(18,393.04)
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS		**1,060,983.46**
LESS PROJECT COSTS		
Project: None		-
Transfers Out to Other Funds		-
TOTAL PROJECT EXPENDITURES		**-**
ENDING FUND BALANCE June 30, 2026	***$***	***1,060,983.46***

Definitions

"Water connection" means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

"Capacity charge" means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A "capacity charge" does not include a commodity charge.

"Local agency" means a local agency as defined in Section 66000.

"Fee" means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

"Public facilities" means public facilities as defined in Section 66000