

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

May 13, 2026 @ 6:00 P.M.

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

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC.

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, 730 L St, Rio Linda, CA.

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. Public Works Projects Update (Contract District Engineer).
2. Required Revisions to the Hexavalent Chromium Compliance Plan.
3. Annual Declaration of Doubtful Recovery Debt.
4. Discuss Expenditures for March 2026.
5. Discuss Financial Reports for March 2026.

Directors' and General Manager Comments:

Items Requested for Next Month's Committee Agenda:

Adjournment

Next Executive Committee meeting: 6-10-2026, 6:00 P.M. at Visitors / Depot, 6730 Front St Rio Linda, CA

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: May 13, 2026

Subject: General Status Update from the Contract 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.

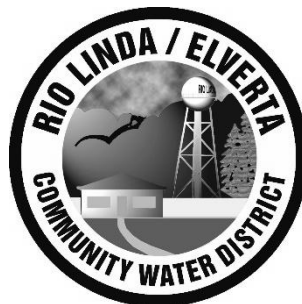
Current Background and Justification:

Subjects anticipated for discussion include:

1. Well 15 Hexavalent Chromium Treatment Project
2. 2025/2026 FY CIP Valve Replacement Project
3. 2025 UWMP
4. Water Meter Replacement Project
5. Development Review – Century Palms Estates

Conclusion:

I recommend the Executive Committee receive the status report from the Contract District Engineer. Then, if necessary and appropriate, forward an item(s) onto the May 18, 2026 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item: 2

Date: May 13, 2026

Subject: Required Revisions to Hexavalent Chromium Compliance Plan

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Executive committee should review the required revisions to the Hexavalent Chromium Compliance Plan by the State and consider following their recommendations to revise the Compliance Plan.

Current Background and Justification:

Revising the Cr+6 Compliance Plan – The District submitted its Compliance Plan to the State prior to the deadline on 7/1/2025. On 4/24/2026, the State responded to indicate the Compliance Plan submitted by RLECWD is insufficient in that we won't have enough capacity of Cr+6 compliant water if the largest source (Well 15) is offline. The requirement to assume the largest source is offline is a standard assumption by the State when determining water system capacity. The District needs to designate an additional treatment project, e.g., treatment at Well 10 and resubmit a revised Compliance Plan. The \$4.1 million settlement with the United States would help offset costs with a second treatment system.

Conclusion:

This item will be forwarded to the May 18th Board agenda.



Executive Committee Agenda Item: 3

Date: May 13, 2026

Subject: Annual Declaration of Doubtful Recovery Debt

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Committee should review the documents associated with this item and request clarifications from staff if applicable. This item will be forwarded to the May 18th 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 an obligation to recover the costs via all reasonable methods. Otherwise, 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 all 3 methods described above. However, despite all reasonable efforts, sometimes 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, and 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 statutory requirements for this process entail Board authorization of the annual list of Doubtful Recovery Debt. The Public Records document that is the list is typically redacted to conceal the street addresses of the properties as a courtesy to the property owners. This practice has been requested by Board Members for past annual iterations of this process.

Location No.	Account No.	Route	Tran. Date	PreviousBalance	Write OffAmount	NetAmount
	25619202	25	4/22/2026	\$326.18	(\$326.18)	\$0.00
	20072005	20	4/22/2026	\$254.47	(\$254.47)	\$0.00
	5092000	5	4/22/2026	\$195.56	(\$195.56)	\$0.00
	19206101	19	4/22/2026	\$181.84	(\$181.84)	\$0.00
	23109002	23	4/22/2026	\$133.61	(\$133.61)	\$0.00
	6091002	6	4/22/2026	\$131.33	(\$131.33)	\$0.00
	17075104	17	4/22/2026	\$126.56	(\$126.56)	\$0.00
	15086300	15	4/22/2026	\$113.13	(\$113.13)	\$0.00
	23134000	23	4/22/2026	\$109.53	(\$109.53)	\$0.00
	15032000	15	4/22/2026	\$104.84	(\$104.84)	\$0.00
	26028302	26	4/22/2026	\$82.43	(\$82.43)	\$0.00
	15051001	15	4/22/2026	\$69.04	(\$69.04)	\$0.00
	19045000	19	4/22/2026	\$58.11	(\$58.11)	\$0.00
	17033003	17	4/22/2026	\$57.47	(\$57.47)	\$0.00
	1067000	1	4/22/2026	\$56.65	(\$56.65)	\$0.00
	3162008	3	4/22/2026	\$43.67	(\$43.67)	\$0.00
	21100500	21	4/22/2026	\$43.01	(\$43.01)	\$0.00
	21027106	21	4/22/2026	\$40.17	(\$40.17)	\$0.00
	5158104	5	4/22/2026	\$36.35	(\$36.35)	\$0.00
	1140204	1	4/22/2026	\$26.24	(\$26.24)	\$0.00
	18113102	18	4/22/2026	\$24.02	(\$24.02)	\$0.00
	5139003	5	4/22/2026	\$22.56	(\$22.56)	\$0.00
	16038001	16	4/22/2026	\$16.76	(\$16.76)	\$0.00
	6036302	6	4/22/2026	\$13.10	(\$13.10)	\$0.00
	9031003	9	4/22/2026	\$9.29	(\$9.29)	\$0.00
	1071000	1	4/22/2026	\$3.96	(\$3.96)	\$0.00
	25102003	25	4/22/2026	\$3.49	(\$3.49)	\$0.00
	19042206	19	4/22/2026	\$1.22	(\$1.22)	\$0.00
	16082001	16	4/22/2026	\$1.00	(\$1.00)	\$0.00

(\$2,285.59)



Executive Committee Agenda Item: 4

Date: May 13, 2026

Subject: March 2026 Expenditure Report

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Executive Committee should review the Expenditures of the District for the month of March 2026, then forward the report onto the upcoming Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The Expenditures report summarizes all payments made by the District for the reporting period.

Conclusion:

Consistent with District policies, Expenditures are to be reviewed by this committee and presented to the Board of Directors to inform Board Members and the public of all expenditures of public funds.

**Rio Linda Elverta Community Water District
Expenditure Report
March 2026**

EFT's and Checks

Date	Num	Name	Memo	Amount
03/04/2026	EFT	QuickBooks Payroll Service	For PP Ending 02/28/26 Pay date 03/05/26	16,163.35
03/05/2026	EFT	CalPERS	For PP Ending 02/28/26 Pay date 03/05/26	3,457.72
03/05/2026	EFT	CalPERS	For PP Ending 02/28/26 Pay date 03/05/26	557.75
03/05/2026	EFT	Internal Revenue Service	Employment Taxes	5,982.66
03/05/2026	EFT	Employment Development	Employment Taxes	1,190.80
03/05/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,071.92
03/05/2026	EFT	ACWA/JPIA Powers Insurance Authority	EAP	19.84
03/05/2026	EFT	Adept Solutions	Monthly Computer Maintenance & Repair	1,605.40
03/05/2026	EFT	Affordable Heating & Air	Pumping Maintenance	1,014.00
03/05/2026	EFT	BSK Associates	Lab Fees	463.36
03/05/2026	EFT	Buckmaster Office Solutions	Printing	101.53
03/05/2026	EFT	Comcast	Telephone-Landline	132.82
03/05/2026	EFT	CoreLogic Solutions	Subscription	109.27
03/05/2026	EFT	Direct Hit Pest Control	Building Maintenance	95.00
03/05/2026	EFT	ICONIX Waterworks	Distribution Supplies	2,178.73
03/05/2026	EFT	O'Reilly Auto Parts	Office Expense	36.40
03/05/2026	EFT	Ramos Oil Inc.	Transportation Fuel	140.19
03/05/2026	EFT	Rawles Engineering	Contract and Paving Repairs	25,806.21
03/05/2026	EFT	Republic Services	Utilities	197.76
03/05/2026	EFT	Rio Linda Hardware & Building Supply	Shop Supplies	167.54
03/05/2026	EFT	SMUD	Utilities	15,195.65
03/05/2026	EFT	Streamline	Website	105.00
03/05/2026	EFT	UniFirst Corporation	Uniforms	608.19
03/05/2026	EFT	Vanguard Cleaning Systems	Janitorial	195.00
03/05/2026	EFT	Vasquez Engineering	Engineering	11,120.00
03/05/2026	EFT	Verizon Business	Internet	46.58
03/05/2026	EFT	West Coast Energy Systems	Pumping Maintenance	1,887.61
03/18/2026	EFT	QuickBooks Payroll Service	For PP Ending 03/14/26 Pay date 3/19/26	16,062.55
03/19/2026	EFT	CalPERS	For PP Ending 03/14/26 Pay date 3/19/26	3,470.67
03/19/2026	EFT	CalPERS	For PP Ending 03/14/26 Pay date 3/19/26	557.75
03/19/2026	EFT	Internal Revenue Service	Employment Taxes	6,006.68
03/19/2026	EFT	Employment Development	Employment Taxes	1,206.22
03/19/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,070.62
03/19/2026	EFT	Customer	Final Bill Refund	40.20
03/19/2026	EFT	ABS Direct, Inc.	Printing & Postage	304.90
03/19/2026	EFT	Chacon, Socorro	Notary	280.00
03/19/2026	EFT	Columbia Bank Credit Card	February 2026	3,898.56
03/19/2026	EFT	County of Sacramento	Permits	286.00
03/19/2026	EFT	Holt of California	Equipment Repair - Backhoe	2,692.87
03/19/2026	EFT	ICONIX Waterworks	Distribution Expense	503.60
03/19/2026	EFT	Kaiser Permanente	Health Insurance	2,832.00

**Rio Linda Elverta Community Water District
Expenditure Report
March 2026**

03/19/2026	EFT	Kronick Moskovitz, Tiedermann & Girard	Legal - February 2026	5,592.63
03/19/2026	EFT	Pacific Shredding	Office Expense	50.40
03/19/2026	EFT	PG&E	Utilities	117.82
03/19/2026	EFT	Principal	Dental & Vision Insurance	1,423.76
03/19/2026	EFT	Ramos Oil Inc.	Transportation Fuel	191.71
03/19/2026	EFT	Rio Linda Elverta Recreation & Park	Meeting Expense	50.00
03/19/2026	EFT	Sierra Chemical Company	Treatment	3,586.08
03/19/2026	EFT	USA Bluebook	Distribution Expense	865.76
03/19/2026	EFT	Van Dermyden Makus Law Corp	Legal - February 2026	12,278.50
03/19/2026	EFT	Verizon Connect	Field IT	63.80
03/19/2026	EFT	Verizon Wireless	Field Communication	1,080.34
03/19/2026	EFT	Voyager	Fuel	109.70
03/19/2026	EFT	Western Health	Health Insurance	10,167.92
03/19/2026	EFT	Dynasty Pumps Inc	Capital Improvement: Misc Pumps	17,978.34
03/19/2026	EFT	Provost & Pritchard Consulting Group	Capital Improvement: Cr6 Schematic Design	236.00
03/26/2026	EFT	WageWorks	FSA Admin Fee	86.75
Total 10020 - Operating Account Budgeted Expenditures				184,742.41

Board Member Compensation

Date	Meeting Date	Name	Memo	Amount
03/05/2026	02/23/2026	Jason Green	RLECWD Board Meeting	100.00
03/05/2026	01/16/2026	Maria Liverett	Ad Hoc - Capacity Fees	100.00
03/05/2026	01/20/2026	Maria Liverett	Ad Hoc - Capacity Fees	100.00
Total Credit Card Expenditures				300.00

Credit Card Transactions

Date	Num	Name	Memo	Amount
02/01/2026	CC	Walmart	Office Expense	20.35
02/01/2026	CC	Walmart	Office Expense	90.13
02/04/2026	CC	Future Ford	Transportation Maintenance	694.89
02/09/2026	CC	USPS	Postage	10.20
02/11/2026	CC	Walmart	Office Expense	77.27
02/11/2026	CC	Association of CA Water Agencies	Meetings and Conferences	385.00
02/14/2026	CC	Zoom Video Communications	Computer Systems - Zoom monthly subscription	16.99
02/16/2026	CC	Restaurant	Office Expense - Employee Recognition	286.69
02/16/2026	CC	Tractor Supply	Pumping Maintenance	75.41
02/18/2026	CC	Future Ford	Transportation Maintenance	1,817.02
02/19/2026	CC	USPS	Postage	10.20
02/18/2026	CC	Future Ford	Transportation Maintenance	185.11
02/18/2026	CC	Future Ford	Transportation Maintenance	34.91
02/20/2026	CC	Walmart	Office Expense	114.12
01/22/2026	CC	Crexendo Business Solutions	Telephone	80.27
Total Credit Card Expenditures				3,898.56

**Rio Linda Elverta Community Water District
Expenditure Report
March 2026**

Employee Paid Pass-throughs

Date	Num	Name	Memo	Amount
03/05/2026	EFT	Teamsters	Union Dues	561.00
03/05/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
03/15/2026	EFT	AFLAC	Employee Funded Premiums	732.96
03/19/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
03/31/2026	EFT	WageWorks	FSA Expenditures - Employee Funded	1,786.38
Total 10020 · Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs				3,744.34

Other Expenditures

Transfers

Date	Num	Memo	Account	Amount
03/05/2026	Transfer	Monthly Debt Service Transfer	10020 · Operating Fund	(17,000.00)
03/05/2026	Transfer	Monthly Debt Service Transfer	10350 · Umpqua Bank Debt Service	17,000.00
03/05/2026	Transfer	Monthly CIP Transfer	10020 · Operating Fund	(54,092.00)
03/05/2026	Transfer	Monthly CIP Transfer	10480 · General	54,092.00
03/19/2026	Transfer	CIP Checks Written from Operating Account	10480 · Capital Improvement: General	(17,978.34)
03/19/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	17,978.34
03/19/2026	Transfer	CIP Checks Written from Operating Account	10481 · Cr6 Mitigation	(236.00)
03/19/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	236.00



Executive Committee Agenda Item: 5

Date: May 13, 2026

Subject: March 2026 Financial Statements

Staff Contact: Felix M. Felix, Interim General Manager

Recommended Committee Action:

The Executive Committee should review the Financial Reports of the District for the month of March 2026, then forward the report onto the upcoming 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, budget performance, and capital improvements year to date. This report provides a snapshot of the District's fiscal health for the period covered.

Once each quarter staff provides an expanded version of the Finance Reports to provide additional finance details to the Board and public.

Conclusion:

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform the Board Members and the public on the District's financial condition.

Rio Linda Elverta Community Water District

Balance Sheet

As of March 31, 2026

ASSETS

Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund	1,437,570.70
Total 10000 · Operating Account	<u>1,437,570.70</u>
10475 · Capital Improvement	
10480 · General	1,040,127.05
10485 · Vehicle Replacement Reserve	47,948.49
Total 10450 · Capital Improvement	<u>1,088,075.54</u>
Total 100 · Non-Restricted Cash & Cash Equivalents	2,525,646.24

102 · Restricted Assets	
102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	567,484.72
10300 · Surcharge 1 Account	1,163,425.57
10350 · Revenue Bond	105,292.21
10380 · Surcharge 2 Account	801,219.31
Total 102.2 · Restricted for Debt Service	<u>2,637,421.81</u>
102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	464,123.26
10481 · Available Funding Cr6 Projects #2	441,112.25
10491 · Future Capital Imp Projects	2,310,512.90
10492 · Cr6 Settlement	4,235,801.07
10600 · LAIF Account - Capacity Fees	1,052,061.94
10650 · Operating Reserve Fund	340,049.89
Total 102.4 · Restricted Other Purposes	<u>8,843,661.31</u>
Total 102 · Restricted Assets	11,481,083.12

Accounts Receivable	1,085.77
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Other Current Assets

12000 · Water Utility Receivable	507,903.09
12200 · Accrued Revenue	0.00
12250 · Accrued Interest Receivable	4,616.37
16000 · Prepaid Expense	59,142.34
16075 · OPEB GASB 75	25,135.00
Total Other Current Assets	<u>596,796.80</u>

Total Current Assets	14,604,611.93
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Capital Assets

17000 · General Plant Assets	670,138.83
17100 · Water System Facilites	26,493,804.48
17300 · Intangible Assets	383,083.42
17500 · Accum Depreciation & Amort	-13,245,957.33
18000 · Construction in Progress	325,195.83
18100 · Land	576,672.45
Total Capital Assets	<u>15,202,937.68</u>

Other Assets

18500 · ADP CalPERS Receivable	380,000.00
19000 · Deferred Outflows	562,294.00
19900 · Suspense Account	0.00
Total Other Assets	<u>942,294.00</u>

TOTAL ASSETS	30,749,843.61
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Rio Linda Elverta Community Water District

Balance Sheet

As of March 31, 2026

LIABILITIES & NET POSTION

Liabilities

Current Liabilities

Accounts Payable 207,508.09

Other Current Liabilities 991,266.99

Total Current Liabilities 1,198,775.08

Long Term Liabilities

23500 · Lease Buy-Back 410,267.27

25000 · Surcharge 1 Loan 1,910,290.67

25050 · Surcharge 2 Loan 1,580,040.16

26000 · Water Rev Refunding 1,017,460.00

26500 · ADP CalPERS Loan 350,000.00

29000 · Net Pension Liability 934,369.00

29500 · Deferred Inflows-Pension 106,857.00

29600 · Deferred Inflows-OPEB 28,354.00

Total Long Term Liabilities 6,337,638.10

Total Liabilities 7,536,413.18

Net Position

31500 · Invested in Capital Assets, Net 10,531,059.46

31800 · Restricted for OPEB Asset 25,135.00

32000 · Restricted for Debt Service 705,225.24

38000 · Unrestricted 11,414,085.51

Net Revenue 537,925.22

Total Net Position 23,213,430.43

TOTAL LIABILITIES & NET POSTION 30,749,843.61

**Rio Linda Elverta Community Water District
Operating Profit & Loss Budget Performance
March 2026**

	<u>Annual Budget</u>	<u>Mar 26</u>	<u>Jul 25 - Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
40000 · Operating Revenue					
40100 · Water Sales					
40101 · Basic Service Charge	1,248,294.00	208,857.20	906,722.48	72.64%	341,571.52
40102 · Usage Charge	2,001,237.00	152,714.99	1,295,075.08	64.71%	706,161.92
40105 · Backflow Charge	32,300.00	5,563.31	23,774.63	73.61%	8,525.37
40106 · Fire Prevention	26,600.00	4,666.99	22,104.60	83.10%	4,495.40
40110 · Bi-Monthly Accrual	0.00	-150,000.00	0.00	0.00%	0.00
Total 40100 · Water Sales	<u>3,308,431.00</u>	<u>221,802.49</u>	<u>2,247,676.79</u>	<u>67.94%</u>	<u>1,060,754.21</u>
40200 · Water Services					
40201 · Application Fees	6,500.00	625.00	2,912.00	44.80%	3,588.00
40202 · Delinquency	70,000.00	1,841.00	49,819.48	71.17%	20,180.52
40209 · Misc. Charges	7,000.00	775.00	6,774.33	96.78%	225.67
Total 40200 · Water Services	<u>83,500.00</u>	<u>3,241.00</u>	<u>59,505.81</u>	<u>71.26%</u>	<u>23,994.19</u>
40300 · Other Water Service Fees					
40301 · New Construction QC	5,000.00	0.00	2,800.00	56.00%	2,200.00
40302 · Service Connection Fees	5,000.00	5,500.00	9,100.00	182.00%	-4,100.00
40304 · Other Operating Revenue	6,000.00	0.00	2,271.89	37.87%	3,728.11
Total 40300 · Other Water Service Fees	<u>16,000.00</u>	<u>5,500.00</u>	<u>14,171.89</u>	<u>88.57%</u>	<u>1,828.11</u>
Total 40000 · Operating Revenue	<u>3,407,931.00</u>	<u>230,543.49</u>	<u>2,321,354.49</u>	<u>68.12%</u>	<u>1,086,576.51</u>
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.77	31.05	88.71%	3.95
Total 41110 · Investment Revenue	<u>35.00</u>	<u>3.77</u>	<u>31.05</u>	<u>88.71%</u>	<u>3.95</u>
41120 · Property Tax	137,000.00	8,286.04	85,316.00	62.27%	51,684.00
Total 41000 · Nonoperating Revenue	<u>137,035.00</u>	<u>8,289.81</u>	<u>85,347.05</u>	<u>62.28%</u>	<u>51,687.95</u>
Total Operating & Non-Operating Revenue	<u>3,544,966.00</u>	<u>238,833.30</u>	<u>2,406,701.54</u>	<u>67.89%</u>	<u>1,138,264.46</u>
Expense					
60000 · Operating Expenses					
60010 · Professional Fees					
60011 · General Counsel-Legal	350,000.00	23,950.13	231,913.79	66.26%	118,086.21
60012 · Auditor Fees	23,300.00	0.00	23,300.00	100.00%	0.00
60013 · Engineering Services	79,900.00	7,760.00	57,880.00	72.44%	22,020.00
60015 · Other Professional Fees	50,000.00	0.00	0.00	0.00%	50,000.00
Total 60010 · Professional Fees	<u>503,200.00</u>	<u>31,710.13</u>	<u>313,093.79</u>	<u>62.22%</u>	<u>190,106.21</u>
60100 · Personnel Services					
60110 · Salaries & Wages					
60111 · Salary - General Manager	136,250.00	10,464.00	100,347.31	73.65%	35,902.69
60112 · Staff Regular Wages	765,562.00	39,527.17	548,513.67	71.65%	217,048.33
60114 · Staff Standby Pay	20,800.00	1,600.00	15,200.00	73.08%	5,600.00
60115 · Staff Overtime Pay	12,000.00	158.12	5,511.69	45.93%	6,488.31
Total 60110 · Salaries & Wages	<u>934,612.00</u>	<u>51,749.29</u>	<u>669,572.67</u>	<u>71.64%</u>	<u>265,039.33</u>
60150 · Employee Benefits & Expense					
60151 · PERS Retirement	175,946.00	11,789.77	125,521.11	71.34%	50,424.89
60152 · Workers Compensation	14,000.00	369.88	9,006.16	64.33%	4,993.84
60153 · Group Insurance	249,240.00	12,781.43	167,871.29	67.35%	81,368.71
60154 · Retirees Insurance	16,200.00	1,575.00	5,280.00	32.59%	10,920.00
60155 · Staff Training	5,000.00	0.00	270.00	5.40%	4,730.00
60157 · Uniforms	10,000.00	539.60	6,539.69	65.40%	3,460.31
60158 · Payroll Taxes	72,215.00	3,965.67	52,683.01	72.95%	19,531.99
60159 · Payroll Service	660.00	87.07	469.18	71.09%	190.82
60160 · 457 Employer Contribution	21,125.00	1,375.77	15,349.85	72.66%	5,775.15
Total 60150 · Employee Benefits & Exp	<u>564,386.00</u>	<u>32,484.19</u>	<u>382,990.29</u>	<u>67.86%</u>	<u>181,395.71</u>
Total 60100 · Personnel Services	<u>1,498,998.00</u>	<u>84,233.48</u>	<u>1,052,562.96</u>	<u>70.22%</u>	<u>446,435.04</u>

**Rio Linda Elverta Community Water District
Operating Profit & Loss Budget Performance
March 2026**

	<u>Annual Budget</u>	<u>Mar 26</u>	<u>Jul 25 - Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
60200 · Administration					
60205 · Bank & Merchant Fees	1,850.00	134.65	1,033.85	55.88%	816.15
60207 · Board Meeting Fee	9,113.00	350.00	6,570.00	72.10%	2,543.00
60210 · Building Expenses					
60211 · Office Utilities	7,500.00	757.97	5,608.90	74.79%	1,891.10
60212 · Janitorial	2,340.00	195.00	1,755.00	75.00%	585.00
60213 · Maintenance	2,500.00	0.00	647.62	25.91%	1,852.38
60214 · Security	500.00	0.00	351.00	70.20%	149.00
Total 60210 · Building Expenses	<u>12,840.00</u>	<u>952.97</u>	<u>8,362.52</u>	<u>65.13%</u>	<u>4,477.48</u>
60220 · Computer & Equipment Maint.					
60221 · Computer Systems	39,555.00	2,337.39	24,140.37	61.03%	15,414.63
60222 · Office Equipment	1,345.00	82.81	1,005.60	74.77%	339.40
Total 60220 · Computer & Equipment Maint.	<u>40,900.00</u>	<u>2,420.20</u>	<u>25,145.97</u>	<u>61.48%</u>	<u>15,754.03</u>
60230 · Office Expense	8,000.00	545.91	6,704.28	83.80%	1,295.72
60240 · Postage and Delivery	28,500.00	3,925.61	22,571.04	79.20%	5,928.96
60250 · Printing	11,500.00	1,777.72	9,760.65	84.88%	1,739.35
60255 · Meetings & Conferences	1,000.00	0.00	385.00	38.50%	615.00
60260 · Publishing	350.00	0.00	344.25	98.36%	5.75
60270 · Telephone & Internet	3,500.00	258.11	2,276.62	65.05%	1,223.38
60430 · Insurance					
60431 · General Liability	37,837.00	3,226.49	28,156.62	74.42%	9,680.38
60432 · Property	19,450.00	4,782.54	14,347.50	73.77%	5,102.50
Total 60430 · Insurance	<u>57,287.00</u>	<u>8,009.03</u>	<u>42,504.12</u>	<u>74.20%</u>	<u>14,782.88</u>
60500 · Water Memberships					
60503 · SGA	35,503.00	0.00	35,503.00	100.00%	0.00
60504 · ACWA	13,465.00	0.00	13,465.00	100.00%	0.00
60507 · CRWA	1,662.00	0.00	1,662.00	100.00%	0.00
Total 60500 · Water Memberships	<u>50,630.00</u>	<u>0.00</u>	<u>50,630.00</u>	<u>100.00%</u>	<u>0.00</u>
60550 · Permits & Fees	55,000.00	280.00	49,623.45	90.22%	5,376.55
60555 · Subscriptions & Licensing	2,120.00	109.27	1,022.09	48.21%	1,097.91
60560 · Elections	0.00	0.00	0.00	0.00%	0.00
60565 · Uncollectible Accounts	5,500.00	0.00	0.00	0.00%	5,500.00
60570 · Other Operating Expenses	500.00	0.00	0.00	0.00%	500.00
Total 60200 · Administration	<u>288,590.00</u>	<u>18,763.47</u>	<u>226,933.84</u>	<u>78.64%</u>	<u>61,656.16</u>

**Rio Linda Elverta Community Water District
Operating Profit & Loss Budget Performance
March 2026**

	<u>Annual Budget</u>	<u>Mar 26</u>	<u>Jul 25 - Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
64000 · Conservation					
64001 · Community Outreach	500.00	0.00	0.00	0.00%	500.00
Total 64000 · Conservation	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>500.00</u>
65000 · Field Operations					
65100 · Other Field Operations					
65110 · Back Flow Testing	31,600.00	0.00	1,750.75	5.54%	29,849.25
65120 · Construction Equip Maintenance	12,000.00	2,917.65	7,643.76	63.70%	4,356.24
65130 · Field Communication	3,400.00	852.28	2,836.28	83.42%	563.72
65140 · Field IT	35,000.00	2,560.02	23,111.10	66.03%	11,888.90
65150 · Laboratory Services	66,000.00	1,905.74	19,684.36	29.83%	46,315.64
65160 · Safety Equipment	6,000.00	0.00	343.72	5.73%	5,656.28
65170 · Shop Supplies	8,000.00	333.84	1,066.14	13.33%	6,933.86
Total 65100 · Other Field Operations	<u>162,000.00</u>	<u>8,569.53</u>	<u>56,436.11</u>	<u>34.84%</u>	<u>105,563.89</u>
65200 · Treatment	38,000.00	3,586.08	22,165.36	58.33%	15,834.64
65300 · Pumping					
65310 · Maintenance	35,000.00	3,132.78	17,130.49	48.94%	17,869.51
65320 · Electricity & Fuel	260,000.00	14,549.91	198,553.39	76.37%	61,446.61
Total 65300 · Pumping	<u>295,000.00</u>	<u>17,682.69</u>	<u>215,683.88</u>	<u>73.11%</u>	<u>79,316.12</u>
65400 · Transmission & Distribution					
65410 · Distribution Supplies	71,000.00	8,574.02	48,374.24	68.13%	22,625.76
65430 · Tank Maintenance	2,000.00	0.00	0.00	0.00%	2,000.00
65440 · Contract Repairs	165,000.00	19,806.21	89,329.18	54.14%	75,670.82
65450 · Valve Replacements	0.00	0.00	0.00	0.00%	0.00
65460 · Paving Repairs	56,400.00	6,000.00	9,500.44	16.85%	46,899.56
Total 65400 · Transmission & Distribution	<u>294,400.00</u>	<u>34,380.23</u>	<u>147,203.86</u>	<u>50.00%</u>	<u>147,196.14</u>
65500 · Transportation					
65510 · Fuel	12,000.00	793.82	8,496.11	70.80%	3,503.89
65520 · Maintenance	9,000.00	3,219.89	7,941.85	88.24%	1,058.15
Total 65500 · Transportation	<u>21,000.00</u>	<u>4,013.71</u>	<u>16,437.96</u>	<u>78.28%</u>	<u>4,562.04</u>
Total 65000 · Field Operations	<u>810,400.00</u>	<u>68,232.24</u>	<u>457,927.17</u>	<u>56.51%</u>	<u>352,472.83</u>
Total 60000 · Operating Expenses	<u>3,101,688.00</u>	<u>202,939.32</u>	<u>2,050,517.76</u>	<u>66.11%</u>	<u>1,051,170.24</u>
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	169,641.00	0.00	72,641.00	42.82%	97,000.00
69110 · Interest	34,408.00	0.00	17,747.16	51.58%	16,660.84
Total 69100 · Revenue Bond	<u>204,049.00</u>	<u>0.00</u>	<u>90,388.16</u>	<u>44.30%</u>	<u>113,660.84</u>
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,406.00	0.00	0.00	0.00%	1,406.00
Total 69100 · PERS ADP Loan	<u>31,406.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,406.00</u>
Total 69010 · Debt Service	<u>235,455.00</u>	<u>0.00</u>	<u>90,388.16</u>	<u>38.39%</u>	<u>145,066.84</u>
69400 · Other Non-Operating Expense	2,300.00	0.00	0.00	0.00%	2,300.00
Total 69000 · Non-Operating Expenses	<u>237,755.00</u>	<u>0.00</u>	<u>90,388.16</u>	<u>38.02%</u>	<u>147,366.84</u>
Total Operating & Non-Operating Expense	<u>3,339,443.00</u>	<u>202,939.32</u>	<u>2,140,905.92</u>	<u>64.11%</u>	<u>1,198,537.08</u>
Net Revenue	<u><u>205,523.00</u></u>	<u><u>35,893.98</u></u>	<u><u>265,795.62</u></u>		

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
CAPITAL BUDGET 2025-2026
March 2026**

Description	Annual Budget	Mar 26	YTD Jul 25- Mar 26	% of Annual Budget	YTD Budget Balance
Raising/Lowering Valve Covers	60,000.00	0.00	57,900.00	96.50%	2,100.00
Well 15 Cr6 Treatment Design and CEQA	140,070.00	236.00	48,484.25	34.61%	91,585.75
Vacuum Trailer	90,000.00	0.00	0.00	0.00%	90,000.00
Total Continued Ongoing Projects	290,070.00	236.00	106,384.25	36.68%	183,685.75
Annual Miscellaneous Pump Replacements	30,000.00	17,978.34	17,978.34	59.93%	12,021.66
Annual Small Meter Replacements	150,000.00	0.00	0.00	0.00%	150,000.00
Annual Large Meter Replacements	5,000.00	0.00	0.00	0.00%	5,000.00
Annual Pipeline Replacement	245,000.00	0.00	0.00	0.00%	245,000.00
Total New Annual Projects	430,000.00	17,978.34	17,978.34	4.18%	412,021.66
Well 15 Cr6 Treatment Bidding and Construction	1,100,000.00	0.00	0.00	0.00%	1,100,000.00
2025 Urban Water Management Plan	85,000.00	0.00	0.00	0.00%	85,000.00
District Office Roof	40,000.00	0.00	0.00	0.00%	40,000.00
Total New Projects	1,225,000.00	0.00	0.00	0.00%	1,225,000.00
Total	\$1,945,070.00	\$18,214.34	\$124,362.59	6.39%	\$1,820,707.41

**Rio Linda Elverta Community Water District
Cr6 Settlement Profit & Loss Budget Performance
March 2026**

	<u>Annual Budget</u>	<u>Mar 26</u>	<u>Jul 25 - Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	120,000.00	9,762.59	97,060.72	80.88%	22,939.28
	<u>120,000.00</u>	<u>9,762.59</u>	<u>97,060.72</u>	<u>80.88%</u>	<u>22,939.28</u>
44110 · Other Non-Operating Revenue	0.00	0.00	0.00	0.0%	0.00
Total Income	<u>120,000.00</u>	<u>9,762.59</u>	<u>97,060.72</u>	<u>80.88%</u>	<u>22,939.28</u>
Gross Income	<u>120,000.00</u>	<u>9,762.59</u>	<u>97,060.72</u>	80.88%	22,939.28
Net Income	<u><u>120,000.00</u></u>	<u><u>9,762.59</u></u>	<u><u>97,060.72</u></u>		

NOTE:	Date	Amount
Beginning Balance	1/31/2026	4,226,038.48
Interest	2/28/2026	<u>9,762.59</u>
GL 10492 Cr6 Settlement	2/28/2026	4,235,801.07

**Rio Linda Elverta Community Water District
Capacity Revenue Profit & Loss Budget Performance
January - March 2026**

	<u>Annual Budget</u>	<u>Jan-Mar 26 Current QTR</u>	<u>July 25- Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	40,000.00	10,620.60	32,242.18	80.61%	7,757.82
	<u>40,000.00</u>	<u>10,620.60</u>	<u>32,242.18</u>	<u>80.61%</u>	<u>7,757.82</u>
44100 · Capacity Fee Revenue	50,000.00	0.00	36,475.16	72.95%	13,524.84
Total Income	<u>90,000.00</u>	<u>10,620.60</u>	<u>68,717.34</u>	<u>76.35%</u>	<u>21,282.66</u>
Gross Income	<u>90,000.00</u>	<u>10,620.60</u>	<u>68,717.34</u>	76.35%	21,282.66
Net Income	<u><u>90,000.00</u></u>	<u><u>10,620.60</u></u>	<u><u>68,717.34</u></u>		

**Rio Linda Elverta Community Water District
Surcharge 1 Profit & Loss Budget Performance
January - March 20265**

	<u>Annual Budget</u>	<u>Jan-Mar 26 Current QTR</u>	<u>July 25- Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41111 · Dividend Revenue	0.00	170.36	469.50	100.0%	-469.50
41112 · Interest Revenue	12,000.00	7,461.89	24,011.01	200.09%	-12,011.01
41113 · Market Value Adjustment	0.00	-2,548.43	-264.36	100.0%	264.36
	<u>12,000.00</u>	<u>5,083.82</u>	<u>24,216.15</u>	<u>201.8%</u>	<u>-12,216.15</u>
43010 · Surcharge 1 Revenue	532,380.00	177,143.39	382,385.26	71.83%	149,994.74
Total Income	<u>544,380.00</u>	<u>182,227.21</u>	<u>406,601.41</u>	<u>74.69%</u>	<u>137,778.59</u>
Gross Income	544,380.00	182,227.21	406,601.41	74.69%	137,778.59
Expense					
69150 · Surcharge 1 Loan					
69155 · Principle	404,433.00	0.00	203,494.42	50.32%	200,938.58
69160 · Interest	56,921.00	0.00	27,182.90	47.76%	29,738.10
69170 · Admin Fees	2,300.00	564.84	1,677.88	72.95%	622.12
Total 69150 · Surcharge 1 Loan	<u>463,654.00</u>	<u>564.84</u>	<u>232,355.20</u>	<u>50.11%</u>	<u>231,298.80</u>
Total Expense	<u>463,654.00</u>	<u>564.84</u>	<u>232,355.20</u>		
Net Income	<u><u>80,726.00</u></u>	<u><u>181,662.37</u></u>	<u><u>174,246.21</u></u>		

**Rio Linda Elverta Community Water District
Surcharge 2 Profit & Loss Budget Performance
January - March 2026**

	<u>Annual Budget</u>	<u>Jan-Mar 26 Current QTR</u>	<u>July 25- Mar 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	100.00	30.22	87.52	87.52%	12.48
	<u>100.00</u>	<u>30.22</u>	<u>87.52</u>	<u>87.52%</u>	<u>12.48</u>
43050 · Surcharge 2 Revenue	442,716.00	147,325.83	317,986.46	71.83%	124,729.54
Total Income	<u>442,816.00</u>	<u>147,356.05</u>	<u>318,073.98</u>	<u>71.83%</u>	<u>124,742.02</u>
Gross Income	442,816.00	147,356.05	318,073.98	71.83%	124,742.02
Expense					
69175 · Surcharge 2 Loan					
69180 · Principle	255,000.00	130,000.00	255,000.00	100.0%	0.00
69185 · Interest	58,139.00	28,044.66	58,139.32	100.0%	-0.32
Total 69175 · Surcharge 2 Loan	<u>313,139.00</u>	<u>158,044.66</u>	<u>313,139.32</u>	<u>100.0%</u>	<u>-0.32</u>
Total Expense	<u>313,139.00</u>	<u>158,044.66</u>	<u>313,139.32</u>		
Net Income	<u><u>129,677.00</u></u>	<u><u>-10,688.61</u></u>	<u><u>4,934.66</u></u>		