

# REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE FLORIN RESOURCE CONSERVATION DISTRICT

Wednesday, November 15, 2017

6:30PM

9257 Elk Grove Blvd.  
Elk Grove, CA 95624

## Compliance with Government Code Section 54957.5

Public records, including writings related to an agenda item for an open session of a regular meeting of the Florin Resources Conservation District that are distributed less than 72 hours before the meeting, are available for public inspection during normal business hours at the Administration building of Elk Grove Water District, located at 9257 Elk Grove Blvd. Elk Grove, California. In addition, such writings may be posted, whenever possible, on the Elk Grove Water District website at [www.egwd.org](http://www.egwd.org).

The Board will discuss all items on the agenda, and may take action on any item listed as an "Action" item. The Board may discuss items that do not appear on the agenda, but will not act on those items unless there is a need to take immediate action and the Board determines by a two-thirds (2/3) vote that the need for action arose after posting of the agenda.

If necessary, the Meeting will be adjourned to Closed Session to discuss items on the agenda listed under "Closed Session." At the conclusion of the Closed Session, the meeting will reconvene to "Open Session."

## CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

**Public Comment – Please complete a Request to Speak Form if you wish to address the Board.** Members of the audience may comment on matters that are not included on the agenda. Each person will be allowed three (3) minutes, or less if a large number of requests are received on a particular subject. No action may be taken on a matter raised under "Public Comment" until the matter has been specifically included on an agenda as an action item. Items listed on the agenda will be opened for public comment as they are considered by the Board of Directors.

### 1. Proclamations and Announcements

- a. Recognition of Sean Hinton for 5 years of service
- b. Recognition of Donella Murillo for 15 years of service

Associate Director Comment

Public Comment

### 2. Consent Calendar (Stefani Phillips, Board Secretary and Patrick Lee, Treasurer)

- a. Regular Board Meeting Minutes of October 18, 2017
- b. FRCD Cash Flow Worksheet – October, 2017
- c. Warrants Paid – October, 2017
- d. Active Accounts – October, 2017
- e. Bond Covenant Status for FY 2017-18 – October, 2017
- f. Revenues and Expenses – Actual vs Budget FY 2017– October, 2017
- g. Cash Accounts – October, 2017
- h. Consultants Expenses – October, 2017
- i. Major Capital Improvement Projects – October, 2017

Associate Director Comment

Public Comment

**Recommended Action: Approve Florin Resource Conservation District Consent Calendar items a - i**

**3. Fiscal Year 2016-2017 Comprehensive Annual Financial Report**

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

**Recommended Action: Approve a motion accepting the Fiscal Year 2016-17 Comprehensive Annual Financial Report**

**4. Committee Meetings** (Stefani Phillips, Board Secretary)

Associate Director Comment

Public Comment

**5. Elk Grove Water District Operations Report – October 2017**

(Bruce Kamilos, Assistant General Manager)

Associate Director Comment

Public Comment

**6. Directors Comments and Information**

Associate Director Comment

Public Comment

**7. Closed Session**

a. THREAT TO PUBLIC SERVICES OR FACILITIES

Pursuant to Government Code § 54957(a)

Consultation with: Mark J. Madison, General Manager

Adjourn to Regular Meeting – Wednesday, December 20, 2017.

November 15, 2017

TO: Chairperson and Directors of the Florin Resource Conservation District  
FROM: Stefani Phillips, Board Secretary  
SUBJECT: **CONSENT CALENDAR**

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### **RECOMMENDATION**

It is recommended that the Florin Resource Conservation District Board of Directors approve Florin Resource Conservation District Consent Calendar items a – i.

### **SUMMARY**

Consent Calendar items a – i are standing items on the Regular Board Meeting agenda.

By this action, the Board will approve Florin Resource Conservation District Consent Calendar items a – i.

### **DISCUSSION**

#### **Background**

Consent Calendar items are standing items on the Regular Board Meeting agenda.

#### **Present Situation**

Consent Calendar items a – i are standing items on the Regular Board Meeting agenda.

### **ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

### **STRATEGIC PLAN CONFORMITY**

Fiscal stability is in conformity with the District's Business Practice goals of the 2012-2017 Strategic Plan.

November 15, 2017

**CONSENT CALENDAR**

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**FINANCIAL SUMMARY**

There is no financial impact associated with this report.

Respectfully Submitted,



STEFANI PHILLIPS,  
BOARD SECRETARY

And



PATRICK LEE,  
TREASURER

Attachments

## MINUTES OF THE REGULAR MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

**Wednesday, October 18, 2017**

The regular meeting of the Florin Resource Conservation District Board of Directors was called to order at 6:30 p.m. by Tom Nelson, Chairperson, at 9257 Elk Grove Blvd., Elk Grove, CA.

### **Call to Order, Roll Call, and Pledge of Allegiance.**

Directors Present: Bob Gray, Lisa Medina, Tom Nelson, Sophia Scherman, Jeanne Sabin  
Directors Absent: None  
Staff Present: Mark J. Madison, General Manager; Bruce Kamilos, Assistant General Manager; Stefani Phillips, Board Secretary; Patrick Lee, Finance Manager; Sarah Jones, Program Manager; Steve Shaw, Water Treatment Supervisor  
Associate Directors Present: Shahid Chaudhry, Kenneth Strom  
General Counsel Present: Ruthann G. Ziegler, Meyers Nave  
Consultants Present: Thomas Dainat, BG Solutions; Dwayne Coffey, Natural Resources Conservation Service District Conservationist

### **Public Comment**

None

### **1. Proclamations and Announcements**

Mark Madison, General Manager, recognized John Vance, Water Distribution Operator I, for his ten years of service (2007-2017) with the District.

Mr. Madison recognized Steve Shaw, Water Treatment Supervisor, for his ten years of service (2007-2017) with the District.

### **2. Consent Calendar**

- a. Minutes of the Regular Board Meeting of September 20, 2017
- b. Minutes of the Special Board Meeting of October 4, 2017
- c. FRCD Cash Flow Worksheet – September, 2017
- d. Warrants Paid – September, 2017
- e. Active Accounts – September, 2017
- f. Bond Covenant Status for FY 2017-18 – September, 2017
- g. Revenues and Expenses – Actual vs Budget FY 2017-18 – September, 2017
- h. Cash Accounts – September, 2017
- i. Consultants Expenses – September, 2017
- j. Major Capital Improvement Projects – September, 2017

MSC (Scherman/Medina) to approve FRCD Consent Calendar items a. – j. 5/0: Ayes: Gray, Medina, Nelson, Sabin and Scherman.

### **3. Natural Resources Conservation Services**

Sarah Jones, Program Manager, introduced Dwayne Coffey to the Board.

Mr. Coffey announced his leave from the Natural Resources Conservation Service (NRCS) as the District Conservationist. Mr. Coffey commented that Chris Davis will be taking over in the capacity of District Conservationist.

#### 4. Committee Meetings

There were no committee meetings held in the month of September.

#### 5. Elk Grove Water District Operations Report – September 2017

Mr. Madison presented the Elk Grove Water District Operations Report – September 2017 to the Board.

##### Summary Points:

- J Door tags (749) and shutoffs (82) were much higher than normal and is believed to be caused by elevated usage.
- J The District has continued to do a lot of hydrant maintenance and valve exercising.
- J The District had seven (7) pressure complaints for the month. All were unconfirmed.
- J The District had two (2) water quality complaints. One (1) was confirmed and the other one (1) was unconfirmed.
- J Well 1D remains down – the pump should go back online next week.
- J Wells 11D, 14D, 3, 9, and 13 were the main sources of supply for Service Area 1. Hampton is performing exceptionally well.
- J Production for Service Area 1 is slightly down from August. Production is up from last year which is interesting considering that last year was significantly cooler.
- J Total customer usage for Elk Grove Water District (EGWD) (SA1 and SA2) was slightly down compared to June of 2013 at about 7.69%.
- J No new static and pumping water level data. The data shown is from the 3rd quarter measurements.
- J On page 27, additional sampling was conducted for lead in all of the schools. Lead, above the action level, was found at 4 locations. Upon flushing and retest, no samples exceeded the action level for lead.
- J The District has a new water quality report, for the Hampton Treatment Plant, required by the State and this is shown on page 31.
- J All preventative maintenance activities have been performed in compliance with our Standard Operating Procedures.
- J Backflow prevention program - there were (11) delinquent customers at the end of September. This is down from (73) at the end of August.
- J The District had (5) formal safety meetings and it has been (607) days since the District has had loss time due to an injury.
- J Service Line Replacements – One (1) service line was replaced in September as the Utility Crew worked on the Kent Street Water Main project.
- J The District had three (3) main line leaks and eight (8) service line leaks.
- J Pressures in both Service Areas have remained almost identical to August. Pressures remain strong and stable.

Ms. Jones announced to the Board that AB 746 – Lead in Schools, was passed by legislation. Since the District performed lead testing at schools, the District is ahead of the game.

Shahid Chaudhry, Associate Director, requested a visit to the Railroad Treatment Plant.

## 6. Elk Grove Water District Fiscal Year 2017-18 Quarterly Operating Budget Status Report

Patrick Lee, Finance Manager, presented the Elk Grove Water District Fiscal Year 2017-18 Quarterly Operating Budget Status Report.

Comments and inquiries include:

- On page 35, Account No. 4200, Meter Fees/Plan Check/Water Capacity, at 331.48 percent year-to-date due to a payment in September for \$71,000 for Artisan Homes in Service Area 1.
- On page 37, Account No. 5425, Licenses, Certifications, Fees, the District received an invoice from Sacramento County for \$6,000 for Radio Services that was incorrectly posted to Account No. 5425. The invoice was budgeted under Account No. 5480 and will be transferred to the correct account.

## 7. Elk Grove Water District Fiscal Year 2017-18 Quarterly Capital Reserve Status Report

Mr. Lee presented the Elk Grove Water District Fiscal Year 2017-18 Quarterly Capital Reserve Status Report to the Board. In summary, the total amount available reserves at July 1, 2017 was \$12,871,285. Based on Board policy adopted on August 22, 2012, the reserves are allocated first to the Operating Reserve (120 days of expenses), then to the Fiscal Year 2017-18 capital budget, followed by elections/special studies, with the balance allocated to future capital improvements and capital replacements in the ratio of 75:25, respectively. During the first quarter of FY 2017-18, the District utilized \$238,156 for capital projects leaving a remaining total reserve balance at September 30, 2017 of \$12,633,132.

A discussion on ribbon cutting was held regarding the new building at the Water Treatment Plant. This discussion was tabled for a later time.

## 8. Professional Services Agreement for Preparation of the 2017 Connection Fee and Water Rate Study

Mr. Lee presented the Professional Services Agreement for Preparation of the 2017 Connection Fee and Water Rate Study. In summary, staff issued a Request for Proposals (RFP) for a Connection Fee and Water Rate Services study to determine the District's revenue and expenditure needs for the next five fiscal years.

Proposals from the following firms were received:

- FCS Group
- HDR Engineering, Inc.
- Hansford Economic Consulting
- Willdan Financial Services
- NBS Utility Rate Group
- Tuckfield & Associates
- Raftelis Financial Consultants, Inc.

Staff reviewed the proposals and interviewed three firms and selected HDR Engineering, Inc. as the firm to provide the District with a five-year financial plan, a cost of service study and an AB 1600 Nexus Study. The five-year financial plan will give recommendations to the District on future water rates needed for operations, capital and debt expenditures over the next five years. The cost of service study will recommend the future water rates and rate structure for the District's customer service types, which primarily include residential, commercial, and fire service. The AB 1600 Nexus Study will make recommendations to the District for water connection fees that reflect the cost of adding new customers to the District's

water system based on their related costs of additional facilities and capacity needed to service them.

A discussion occurred regarding a Citizens Advisory Committee (CAC) for the Water Rate Study. The Board agreed to form a CAC and allow ten (10) committee members total, which would include both Associate Directors, Shahid Chaudhry and Kenneth Strom.

MSC (Scherman/Sabin) to approve a motion authorizing the General Manager to execute a professional services agreement with HDR Engineering, Inc. in an amount not-to-exceed \$77,370 for the preparation of the 2017 Connection Fee and Water Rate Study for the Elk Grove Water District (District); and Authorize staff to proceed with forming a Citizens Advisory Committee and appointing one or more of the Associate Board Members to lead the Citizens Advisory Committee 5/0: Ayes: Gray, Medina, Nelson, Sabin and Scherman.

## **9. Electronic Billing Status Update**

Mr. Madison presented the Electronic Billing Status Update to the Board. In summary, staff is proceeding with the implementation of electronic billing to provide an additional resource for customers and to minimize costs to EGWD.

The project generally consists of three basic changes:

1. Modifications to the District's billing software.
2. Modifications to the District's website to allow customers to use electronic billing.
3. Process changes with the District's billing service provider to send out and track electronic billing usage.

Vice-Chairman Bob Gray inquired how the District is going to send out bill inserts and notifications if a customer has signed up for electronic billing (paperless billing). Thomas Dainat, BG Solutions Consultant, responded stating that the customer will be provided with a link to the electronic version of the bill insert in their e-mail notification.

## **10. Electronic Communication Policy – Use of District Email Addresses**

Mr. Madison introduced the Electronic Communication Policy – Use of District Email Addresses to the Board. In summary, the Electronic Communication Policy would require all District officials and staff to use an established District e-mail address exclusively for District electronic communications.

Ruthann G. Ziegler, General Counsel with Meyers Nave, provided background on non-compliance of a California Public Records Act request. She stated that the District would have mandatory awards of attorney's fees against the District, which means that the District would have to pay the attorney fees of the petitioner. She explained that the District's general fund would be at risk.

A lengthy discussion on the Electronic Communication Policy occurred.

Director Sophia Scherman commented that when the District order new business cards, the District e-mail addresses should be included.

## **11. Legislative Update**

Ms. Jones presented the Legislative update to the board. In summary, the California Legislature is in recess at this time and the bill that was sign was AB 746 – Lead in Schools.



A few bills that the District is following and could potentially have impact are:

- J HR1068 – Safe Drinking Water Act Amendments of 2017
- J HR1579 – Secure and Resilient Water Systems Act
- J HR417 – To amend the Safe Drinking Water Act to require the improvement of consumer confidence reports, and for other purposes
- J S1464 – Water Conservation Tax Parity Act

## 12. Directors Comments and Information

Ms. Jones commented that the Worm Composting event will be held on Saturday, October 21, 2017.

Chairperson Tom Nelson commented that he received his first training for the SLEWS Program on Tuesday, October 17, 2017.

Mr. Madison stated that there is a need for money for student lunches for each field day – about \$300. Director Scherman asked for information on the logistics of the needs for lunch.

Chairperson Nelson inquired if any other Board members would like to attend the Managed Groundwater Recharge to Support Sustainable Water Management Public Meeting at the Sacramento Convention Center on November 8, 2017 from 8:30 a.m. to 4:30 p.m. Bruce Kamilos, Assistant General Manager, will distribute the information to the board members to see who would like to attend.

Adjourn to regular meeting on November 15, 2017 at 6:30 p.m.

Respectfully submitted,

*Stefani Phillips*

Stefani Phillips, Board Secretary

SP/CR



## **FRCD Cash Flow For the Month Ended October 31, 2017**

<b>Cash in Bank – Beginning</b>	<b>\$ 43,101.81</b>
<b>Interest Earned</b>	
<b>Disbursements:</b>	
<b>Check # 1032-Card Services FRCD Workshop</b>	<b>-\$ 92.99</b>
<b>Check # 1033-EGWD Salary Allocation for work performed By Program Manager</b>	<b>-\$ 2,745.19</b>
<b>Cash in Bank – Ending</b>	<b>\$ 40,263.63</b>

Check History Report

10/1/2017 to 10/31/2017  
Elk Grove Water District

Check Number	Check Date	Vendor Number	Name	Check	Explanation
045591	10/5/2017	A. TEIC	A. TEICHERT & SON, INC	197.95	
045592	10/5/2017	A. TEIC	A. TEICHERT & SON, INC	284.84	
045593	10/5/2017	A. TEIC	A. TEICHERT & SON, INC	146.63	
045594	10/5/2017	ACWAJPI	CB&T/ACWA-JPIA	58,415.46	Medical Benefits-November 2017
045595	10/5/2017	ACWAJPI	CB&T/ACWA-JPIA	22,994.25	Worker's Compensation-Third Quarter
045596	10/5/2017	AMAZON	AMAZON CAPITAL SERVICES	2,381.98	LinkRunner AT & IntelliTone Pro Copper Fiber
045597	10/5/2017	BRENNTA	BRENNTAG PACIFIC, INC	945.81	Materials/Supplies-Treatment
045598	10/5/2017	BRENNTA	BRENNTAG PACIFIC, INC	658.33	Materials/Supplies-Treatment
045599	10/5/2017	BRENNTA	BRENNTAG PACIFIC, INC	1,339.68	Materials/Supplies-Treatment
045600	10/5/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045601	10/5/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045602	10/5/2017	BSK4	BSK ASSOCIATES	115.00	Sampling-Treatment
045603	10/5/2017	CLAYBAR	CLAYBAR ENGINEERING	1,185.00	MTG & I.T. BLDG
045604	10/5/2017	CRF CDS	COSUMNES CSD-DAVID SIMPSON	4,972.58	Account Audit-Credit issued
045605	10/5/2017	FASTENA	FASTENAL COMPANY	23.30	
045606	10/5/2017	FASTENA	FASTENAL COMPANY	57.61	
045607	10/5/2017	HOPKINS	HOPKINS TECHNICAL PRODUCTS	2,116.33	Materials/Supplies-Treatment
045608	10/5/2017	JAN PRO	JAN-PRO CLEANING SYSTEMS OF	245.00	
045609	10/5/2017	JAN PRO	JAN-PRO CLEANING SYSTEMS OF	255.00	
045610	10/5/2017	JAYS	JAY'S TRUCKING SERVICE	1,043.21	Materials/Supplies-Utility Crew/Distribution
045611	10/5/2017	MANAGE	MANAGEMENT PARTNERS	1,884.19	Temporary Finance Manager Help
045612	10/5/2017	NEWEGG	NEWEGG BUSINESS, INC	460.94	Switches for MOC & Treatment
045613	10/5/2017	NEWEGG	NEWEGG BUSINESS, INC	24.66	Speakers for Conference Room
045614	10/5/2017	PACE	PACE SUPPLY CORP	770.85	Materials & Supplies-Distribution
045615	10/5/2017	PACE	PACE SUPPLY CORP	100.78	Materials & Supplies-Distribution
045616	10/5/2017	PACE	PACE SUPPLY CORP	540.31	Materials & Supplies-RRWTF MOD Meet Room
045617	10/5/2017	PACE	PACE SUPPLY CORP	141.50	Materials & Supplies-Distribution
045618	10/5/2017	PACE	PACE SUPPLY CORP	42.24	Materials & Supplies-Distribution
045619	10/5/2017	PACE	PACE SUPPLY CORP	1,693.11	Materials & Supplies-Treatment
045620	10/5/2017	PEST	PEST CONTROL CENTER INC	80.00	
045621	10/5/2017	RADIAL	RADIAL TIRE OF ELK GROVE	145.75	
045622	10/5/2017	RDO 1	RDO TRUST # 80-5800	69.50	
045623	10/5/2017	REPUBLI	REPUBLIC SERVICES #922	1,066.75	
045624	10/5/2017	ROOCO	ROOCO RENTS	429.18	
045625	10/5/2017	SIERR C	SIERRA CHEMICAL COMPANY	319.55	

045626	10/5/2017	SIERRA C	SIERRA CHEMICAL COMPANY	21.33
045627	10/5/2017	SIERRA	SIERRA OFFICE SUPPLIES	25.86
045628	10/5/2017	SIERRA	SIERRA OFFICE SUPPLIES	149.30
045629	10/5/2017	SMUD	SMUD	51.20
045630	10/5/2017	SMUD	SMUD	5,389.65
045631	10/5/2017	SMUD	SMUD	14,459.61
045632	10/5/2017	SMUD	SMUD	59.36
045633	10/5/2017	SMUD	SMUD	3,188.53
045634	10/5/2017	SMUD	SMUD	885.62
045635	10/5/2017	SMUD	SMUD	1,523.90
045636	10/5/2017	SMUD	SMUD	3,340.91
045637	10/5/2017	SUMMIT	AIR WORKS INC	121.00
045638	10/5/2017	TOSHIBA	TOSHIBA FINANCIAL SERVICES	593.01
045639	10/5/2017	TRUEPOI	TRUEPOINT SOLUTIONS	1,320.00
045640	10/5/2017	WHITE	HDS WHITE CAP CONST SUPPLY	36.12
045641	10/12/2017	ACWAJPI	CB&T/ACWA-JPIA	62,955.20
045642	10/12/2017	AFLAC	AFLAC	1,779.86
045643	10/12/2017	AMAZON	AMAZON CAPITAL SERVICES	2,210.65
045644	10/12/2017	BEN RES	BENEFIT RESOURCE, INC	100.00
045645	10/12/2017	BG SOLU	SOLUTIONS BY BG INC.	5,160.00
045646	10/12/2017	BRINKS	BRINK'S INCORPORATED	290.09
045647	10/12/2017	CINTAS	CINTAS	37.45
045648	10/12/2017	CONSOLI	CONSOLIDATED COMMUNICATIONS	240.27
045649	10/12/2017	CONSOLI	CONSOLIDATED COMMUNICATIONS	1,277.92
045650	10/12/2017	COUNTY3	COUNTY OF SACRAMENTO	50.00
045651	10/12/2017	CS DM	CARD SERVICES	769.71
045652	10/12/2017	CS JC	CARD SERVICES	974.93
045653	10/12/2017	CS SP	CARD SERVICES	33.10
045654	10/12/2017	DATAPRO	DATAPROSE LLC	6,291.59
045655	10/12/2017	FASTENA	FASTENAL COMPANY	138.26
045656	10/12/2017	GOLDEN	GOLDEN STATE FLOW	1,982.53
045657	10/12/2017	HALING	CINDY HALING	150.00
045658	10/12/2017	HANFORD	HANFORD SAND & GRAVEL, INC	340.49
045659	10/12/2017	HANFORD	HANFORD SAND & GRAVEL, INC	10.51
045660	10/12/2017	KELLY M	KELLY-MOORE PAINTS COMPANY	48.88
045661	10/12/2017	NEWEGG	NEWEGG BUSINESS, INC	24.66
045662	10/12/2017	NEWEGG	NEWEGG BUSINESS, INC	460.94
045663	10/12/2017	PACE	PACE SUPPLY CORP	312.37
045664	10/12/2017	PACE	PACE SUPPLY CORP	369.35
045665	10/12/2017	PACE	PACE SUPPLY CORP	435.93
045666	10/12/2017	PLACER	RIVER CITY RENTALS	22,647.11
045667	10/12/2017	POST MO	POST MODERN MARKETING	1,200.00
045668	10/12/2017	ROTH	ROTH STAFFING COMPANIES, L.P.	796.26
045669	10/12/2017	SAC ICE	SAC ICE	535.92
045670	10/12/2017	SAC LAF	SACRAMENTO LAFCO	2,649.00

Custom Development-Paperless Billing

Auto & General Liability Program

Network Testing, Diagnosis and Analysis tool kit

Daily Tasks/Help Tickets

Ethernet Service

Phones-MOC/ADMIN

Materials & Supplies, Software Programs

Materials & Supplies-Distribution

Employee Appreciation

Billing-September

Materials & Supplies-Distribution

Speakers for Treatment

Switches for SCADA

Materials & Supplies-Kent Street

Materials & Supplies-Kent Street

Materials & Supplies-Kent Street

Air Compressor

Website Design

Temporary Customer Service Help

Repairs & Maintenance

2017-2018 Assessment-Cortese-Knox-Hertzberg

045671	10/12/2017	SIERRA	SIERRA OFFICE SUPPLIES	19.40	
045672	10/12/2017	SIGN CE	THE SIGN CENTER	150.12	
045673	10/12/2017	VERIZON	VERIZON WIRELESS	525.24	
045674	10/12/2017	YOUNGDA	YOUNGDAHL CONSULTING GROUP	1,035.00	Professional Services-RRWTF Meeting & I.T. Building
045675	10/13/2017	AUTO BO	AUTO BODY EXPRESSIONS INC	3,359.44	Repairs & Maintenance- Truck #414
045676	10/13/2017	INT STA	INTERSTATE OIL COMPANY	1,955.75	Fuel
045677	10/16/2017	ACWA	ACWA	16,030.00	2018- Annual Agency Dues
045678	10/16/2017	AMAZON	AMAZON CAPITAL SERVICES	21.59	Fiber Patch Cables
045679	10/16/2017	AMAZON	AMAZON CAPITAL SERVICES	219.96	Fiber Adapters for New Switches
045680	10/16/2017	CS MJM	CARD SERVICES	670.60	Contracted Services, Meals
045681	10/16/2017	GTRI	GTRI	2,203.04	Software license for VM host servers
045682	10/16/2017	PG&E	PACIFIC GAS & ELECTRIC	9.66	
045683	10/16/2017	ROTH	ROTH STAFFING COMPANIES, L.P.	1,081.76	Temporary Customer Service Help
045684	10/16/2017	ROTH	ROTH STAFFING COMPANIES, L.P.	903.01	Temporary Customer Service Help
045685	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045686	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045687	10/16/2017	SAC TAX	SACRAMENTO COUNTY	12.20	Annual Property Taxes
045688	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045689	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045690	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045691	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045692	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045693	10/16/2017	SAC TAX	SACRAMENTO COUNTY	100.00	Annual Property Taxes
045694	10/16/2017	SIERRA	SIERRA OFFICE SUPPLIES	135.65	
045695	10/16/2017	SIERRA	SIERRA OFFICE SUPPLIES	300.88	
045696	10/16/2017	ZOOM	ZOOM IMAGING SOLUTIONS, INC	204.40	Materials & Supplies- Kent Street
045697	10/26/2017	A. TEIC	A. TEICHERT & SON, INC	521.14	Materials & Supplies-OPS
045698	10/26/2017	A. TEIC	A. TEICHERT & SON, INC	514.09	Materials & Supplies-Kent Street
045699	10/26/2017	A. TEIC	A. TEICHERT & SON, INC	245.84	Annual Membership
045700	10/26/2017	AWWA	AMERICAN WATER WORKS ASSOC.	262.00	
045701	10/26/2017	BAY ALA	BAY ALARM COMPANY	115.00	
045702	10/26/2017	BAY ALA	BAY ALARM COMPANY	43.59	
045703	10/26/2017	BG SOLU	SOLUTIONS BY BG INC.	6,930.00	Daily Tasks/Help Tickets
045704	10/26/2017	BG SOLU	SOLUTIONS BY BG INC.	68.76	
045705	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045706	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045707	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045708	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045709	10/26/2017	BSK4	BSK ASSOCIATES	120.00	Sampling-Treatment
045710	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045711	10/26/2017	BSK4	BSK ASSOCIATES	40.00	Sampling-Treatment
045712	10/26/2017	BSK4	BSK ASSOCIATES	2,427.00	Sampling-Treatment
045713	10/26/2017	BSK4	BSK ASSOCIATES	2,427.00	Sampling-Treatment
045714	10/26/2017	BSK4	BSK ASSOCIATES	120.00	Sampling-Treatment
045715	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment

045716	10/26/2017	BSK4	BSK ASSOCIATES	120.00	Sampling-Treatment
045717	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment
045718	10/26/2017	BSK4	BSK ASSOCIATES	120.00	Sampling-Treatment
045719	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment
045720	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment
045721	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment
045722	10/26/2017	BSK4	BSK ASSOCIATES	120.00	Sampling-Treatment
045723	10/26/2017	BSK4	BSK ASSOCIATES	12.00	Sampling-Treatment
045724	10/26/2017	C&T	C & T SPECIALTIES	189.43	Sampling-Treatment
045725	10/26/2017	CAL STE	CALIFORNIA STEAM	31.97	
045726	10/26/2017	CINTAS	CINTAS	57.60	
045727	10/26/2017	COEG	CITY OF ELK GROVE	918.72	
045728	10/26/2017	COUNTY4	SACRAMENTO COUNTY UTILITIES	111.70	Kent Street Water Main
045729	10/26/2017	CRF ARI	ARISTA GROUP	9.51	
045730	10/26/2017	CRF CHY	CHI YU	14.98	Account Closed- Customer Refund
045731	10/26/2017	CRF CIM	CINDY MANNING	52.68	Account Closed- Customer Refund
045732	10/26/2017	CRF DEB	DENNIS BROWN	28.18	Account Closed- Customer Refund
045733	10/26/2017	CRF DWN	DEBRA MCGREGOR	134.02	Account Closed- Customer Refund
045734	10/26/2017	CRF EDF	ENZO D FERRARO	273.41	Account Closed- Customer Refund
045735	10/26/2017	CRF ERN	ERNEST WEAVER	233.90	Account Closed- Customer Refund
045736	10/26/2017	CRF KAV	KA VA & MAYING VA	39.71	Account Closed- Customer Refund
045737	10/26/2017	CRF KEC	KELLY CHANG	9.36	Account Closed- Customer Refund
045738	10/26/2017	CRF LEN	LENNAR HOMES CA, INC	74.41	Account Closed- Customer Refund
045739	10/26/2017	CRF LEN	LENNAR HOMES CA, INC	38.53	Account Closed- Customer Refund
045740	10/26/2017	CRF LEN	LENNAR HOMES CA, INC	100.19	Account Closed- Customer Refund
045741	10/26/2017	CRF LEN	LENNAR HOMES CA, INC	3.66	Account Closed- Customer Refund
045742	10/26/2017	CRF NIY	NICHOLAS YOUNG	73.32	Account Closed- Customer Refund
045743	10/26/2017	CRF NT	NORTH AMERICAN TITLE COMPANY	0.99	Account Closed- Customer Refund
045744	10/26/2017	CRF NT	NORTH AMERICAN TITLE COMPANY	111.24	Account Closed- Customer Refund
045745	10/26/2017	CRF RBJ	R.BANJAMIN DURAIRAJ & JAMILA	92.09	Account Closed- Customer Refund
045746	10/26/2017	CRF SMW	SHERIEA MARZETT-WORTHY	338.12	Account Closed- Customer Refund
045747	10/26/2017	CRF SRI	STANLEY REAL ESTATE & INVESTMENT TRUST ACCOUNT	46.05	Account Closed- Customer Refund
045748	10/26/2017	CRFASI	ALTISOURCE SOLUTIONS INC.	254.46	Account Closed- Customer Refund
045749	10/26/2017	CRFF	FIDELITY NATIONAL TITLE	3.87	Account Closed- Customer Refund
045750	10/26/2017	CS RS	CARD SERVICES	881.46	Account Closed- Customer Refund
045751	10/26/2017	CS SJ	CARD SERVICES	1,514.30	Material & Supplies- Utility Crew
045752	10/26/2017	CS SS	CARD SERVICES	81.04	Seminars, Awwa Renewal, Conservation Materials
045753	10/26/2017	EGUSD2	ELK GROVE UNIFIED SCHOOL	194.90	Materials & Supplies-Treatment
045754	10/26/2017	FASTENA	FASTENAL COMPANY	214.41	Training
045755	10/26/2017	FASTENA	FASTENAL COMPANY	39.65	
045756	10/26/2017	GOLDEN	GOLDEN STATE FLOW	654.37	Repairs & Maintenance
045757	10/26/2017	HACH	HACH COMPANY	242.69	
045758	10/26/2017	HACH	HACH COMPANY	177.69	
045759	10/26/2017	HACH	HACH COMPANY	102.47	

045760	10/26/2017	KAISER2	KAISER FOUNDATION HEALTH PLAN	95.00	
045761	10/26/2017	MEYERS	MEYERS NAVE PROFESSIONAL LAW CORPORATION	23,851.57	Legal- September
045762	10/26/2017	NTS	NTS MIKEDON. LLC	108.00	
045763	10/26/2017	OPENDNS	OpenDNS INC.	1,405.54	Web Filtering & Network Security
045764	10/26/2017	OREILLY	O'REILLY AUTO PARTS	10.60	
045765	10/26/2017	OREILLY	O'REILLY AUTO PARTS	13.99	
045766	10/26/2017	OREILLY	O'REILLY AUTO PARTS	5.92	
045767	10/26/2017	OREILLY	O'REILLY AUTO PARTS	5.15	
045768	10/26/2017	OREILLY	O'REILLY AUTO PARTS	27.45	
045769	10/26/2017	OREILLY	O'REILLY AUTO PARTS	26.94	
045770	10/26/2017	OREILLY	O'REILLY AUTO PARTS	7.40	
045771	10/26/2017	OREILLY	O'REILLY AUTO PARTS	2.26	
045772	10/26/2017	PACE	PACE SUPPLY CORP	385.42	
045773	10/26/2017	PACE	PACE SUPPLY CORP	15.21	
045774	10/26/2017	PACE	PACE SUPPLY CORP	19.43	
045775	10/26/2017	PACE	PACE SUPPLY CORP	265.22	
045776	10/26/2017	PACE	PACE SUPPLY CORP	1,742.80	Materials & Supplies-Distribution
045777	10/26/2017	PAULA M	PAULA MAITA & COMPANY	98.00	
045778	10/26/2017	PEST	PEST CONTROL CENTER INC	80.00	
045779	10/26/2017	PRE ALL	PREFERRED ALLIANCE, INC	43.00	
045780	10/26/2017	PROFILE	PROFILES INTERNATIONAL	60.00	
045781	10/26/2017	RADIAL	RADIAL TIRE OF ELK GROVE	461.53	Repairs & Maintenance-Truck #102
045782	10/26/2017	RADIAL	RADIAL TIRE OF ELK GROVE	362.34	Repairs & Maintenance-Truck #204
045783	10/26/2017	ROB MER	ROBERT MERRIT	1,572.50	CPA Services to help with our Audit
045784	10/26/2017	ROOCO	ROOCO RENTS	480.30	Materials & Supplies-Distribution
045785	10/26/2017	ROOCO	ROOCO RENTS	720.55	Materials & Supplies-Kent Street
045786	10/26/2017	ROOCO	ROOCO RENTS	677.55	Materials & Supplies-Kent Street
045787	10/26/2017	ROOCO	ROOCO RENTS	603.10	Materials & Supplies-Kent Street
045788	10/26/2017	ROTH	ROTH STAFFING COMPANIES, L.P.	871.15	Temporary Customer Service Help
045789	10/26/2017	SAC TAX	SACRAMENTO COUNTY	91.48	Annual Property Taxes
045790	10/26/2017	SIERRA C	SIERRA CHEMICAL COMPANY	665.74	Materials & Supplies-Treatment
045791	10/26/2017	SIERRA	SIERRA OFFICE SUPPLIES	145.79	
045792	10/26/2017	SIERRA	SIERRA OFFICE SUPPLIES	8.90	
045793	10/26/2017	SIERRA	SIERRA OFFICE SUPPLIES	34.08	
045794	10/26/2017	SIERRA	SIERRA OFFICE SUPPLIES	173.66	
045795	10/26/2017	SIERRA	SIERRA OFFICE SUPPLIES	62.25	
045796	10/26/2017	SMUD	SMUD	6,714.12	
045797	10/26/2017	SWRCB2	SWRCB-DWOCP	90.00	
045798	10/26/2017	T FRANK	TRAVIS FRANKLIN	188.44	Hotel Reimbursement-Awwa Conference
045799	10/26/2017	UNITED	UNITED SITE SERVICES	275.52	
045800	10/26/2017	W SADLE	WILLIAM SADLER	142.03	Clothing Reimbursement
045801	10/26/2017	WHITE	HDS WHITE CAP CONST SUPPLY	56.27	
045802	10/26/2017	ZOOM	ZOOM IMAGING SOLUTIONS, INC	48.62	
<b>Total:</b>				<b>344,829.67</b>	

Elk Grove Water District  
Active Account Information  
10/31/2017

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	11,787	11,811	11,786	11,811	11,812							
Commercial	527	526	527	527	527							
Fire Service	175	175	177	178	178							
<b>Total Accounts</b>	<b>12,489</b>	<b>12,512</b>	<b>12,490</b>	<b>12,517</b>	-	-	-	-	-	-	-	-

Elk Grove Water District  
Active Account Information  
FY 2016/2017

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	11,670	11,674	11,671	11,800	11,784	11,779	11,780	11,782	11,792	11,801	11,805	11,803
Commercial	520	521	523	525	524	525	524	526	528	524	525	528
Fire Service	174	174	175	175	175	175	175	175	176	175	175	175
<b>Total Accounts</b>	<b>12,364</b>	<b>12,369</b>	<b>12,369</b>	<b>12,500</b>	<b>12,483</b>	<b>12,479</b>	<b>12,479</b>	<b>12,483</b>	<b>12,496</b>	<b>12,500</b>	<b>12,505</b>	<b>12,506</b>



# Elk Grove Water District

## Bond Covenant Status

### For Fiscal Year 2017-18

As of October 31, 2017

Adjusted for Prepayments and Unbilled Revenue

**Operating Revenues:**

<b>Charges for Services</b>	\$	5,394,413
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**Operating Expenses:**

Salaries & Benefits (2)		1,195,750
Seminars, Conventions and Travel		5,009
Office & Operational		343,357
Purchased Water		1,261,576
Outside Services		313,767
Equipment Rent, Taxes, and Utilities		134,055
Total Operating Expenses		3,253,514

**Income From Operations**

\$ 2,140,899

Annual Interest & Principal Payments		
\$3,823,349		1,274,450

**Debt Service Coverage Ratio, YTD Only:** **1.68**

**Required** **1.15**

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**Notes:**

1. **Reflects budget divided by number of months year to date.**  
However, first Principal/Interest Payments made in September.  
Projected Annual Budget Coverage Ratio is **1.41**
2. Reflects only YTD due to CalPERS, not entire prepayment for year.

**Note that rating agencies and bondholders would be comfortable with the adjustments in 1 and 2 above in calculating bond covenant coverage requirements. At fiscal year-end revenues and expenses are always adjusted for such items through an accounting accrual process, which is in accordance with generally accepted accounting principles.**

**Elk Grove Water District  
Year to Date Revenues and Expenses Compared to Budget  
As of October 31, 2017**

	General Ledger Reference	YTD Activity	Annual Budget	4/12=33.3% Variance	% Realized
<b>Revenues</b>	<b>4100 - 4900</b>	<b>5,394,413</b>	<b>\$14,294,096</b>	<b>(\$8,899,684)</b>	<b>37.74%</b>
Salaries & Benefits	5100 - 5280	1,323,270	\$4,109,177	(\$2,785,907)	32.20%
less Capitalized Labor		(39,749)	(\$560,829)	\$521,080	7.09%
Less CalPERS Prepayment for Remainder of Year: (3)		(87,771)		(\$87,771)	
<b>Adjusted Salaries and Benefits: (3)</b>		<b>1,195,750</b>	<b>3,548,348</b>	<b>(2,352,598)</b>	<b>33.70%</b>
Seminars, Conventions and Travel	5300 - 5350	5,009	\$50,500	(\$45,491)	9.92%
Office & Operational	5410 - 5494	343,357	\$984,881	(\$641,523)	34.86%
Purchased Water est. (4)	5495 - 5495	1,261,576	\$3,010,765	(\$1,749,190)	41.90%
Outside Services	5505 - 5580	313,767	\$896,110	(\$582,343)	35.01%
Equipment Rent, Taxes, Utilities	5620 - 5760	134,055	\$409,000	(\$274,945)	32.78%
<b>Total Operational Expenses</b>		<b>3,253,514</b>	<b>8,899,604</b>	<b>(5,646,090)</b>	<b>36.56%</b>
<b>Net Operations</b>		<b>2,140,899</b>	<b>5,394,492</b>	<b>-\$3,253,594</b>	<b>39.69%</b>
<b>Non-Operating Revenue</b>					
Interest Received	9910 - 9910	17,090	110,000	(92,910)	15.54%
Other Income/Expense	9920 - 9973	12,831	14,900	(2,069)	86.11%
		<b>29,921</b>	<b>124,900</b>	<b>(94,979)</b>	<b>23.96%</b>
<b>Non-Operating Expenses</b>					
Election Costs	9950 - 9950	-	-	-	
<b>All other Non-Operating Expenses</b>					
<b>Capital Expenses (2):</b>					
Capital Improvements		168,676	980,000	(811,324)	17.21%
Capital Replacements		97,356	576,000	(478,644)	16.90%
Equipment	1705 - 1760	22,647	100,000	(77,353)	22.65%
Unforeseen Capital Projects		-	100,000	(100,000)	0.00%
<b>Capital Expenses:</b>		<b>288,678</b>	<b>1,756,000</b>	<b>(1,467,322)</b>	<b>16.44%</b>
<b>Bond Interest Accrued</b>	<b>7300 - 7300</b>	<b>601,950</b>	<b>1,833,349</b>	<b>(1,231,399)</b>	<b>32.83%</b>
<b>Total Non Operating Expenses</b>		<b>890,628</b>	<b>3,589,349</b>	<b>(2,698,721)</b>	<b>24.81%</b>
<b>Revenues in Excess of All Expenditures, including Capital</b>		<b>1,280,191</b>	<b>1,930,043</b>	<b>(649,852)</b>	<b>66.33%</b>
<b>Bond Retirement (1):</b>		<b>1,990,000</b>	<b>1,990,000</b>	<b>-</b>	<b>100.00%</b>
<b>Net Position after Capital and Debt Retirement Expenditures</b>		<b>(709,809)</b>	<b>(59,957)</b>	<b>(649,852)</b>	

**Notes:**

- Bond retirement payments are made two times a year in September and March.
- YTD Activity includes \$39,749 in capitalized labor charged to capital projects.
- The District prepays CalPERS for the employers' share of retirement costs for the entire year. By doing this, the District saves approximately 3.7% in its total CalPERS payments for the year. The adjusted salaries and benefits above shows what salaries and benefits would be if only the amount due to CalPERS YTD was paid YTD, with no prepayment.
- There is a lag in water billings from the Sacramento Water District. Included above is an estimate of costs to date based on water used.



**Consultant Expenses**  
October 31, 2017

**Fiscal Retainer Contracts**

<b>Consultant</b>	<b>Description</b>	<b>Current Month</b>	<b>Paid to date</b>	<b>Budget/Contract Amount</b>	<b>Percent of year (34%)</b>
Meyers Nave Professional Law Corp	Task orders	23,852	66,543	130,000	51.19%
Solutions by BG, Inc.	Task orders	12,159	43,149	127,920	33.73%

**Project Specific Contracts**

<b>Consultant</b>	<b>Description</b>	<b>Current Month</b>	<b>Paid to date</b>	<b>Budget/Contract Amount</b>	<b>Percent of Contract</b>
	Task orders		-		
Best Best, & Krieger	Task orders		48,196	130,000	37.07%

**Elk Grove Water District  
Major Capital Improvement Project  
Budget vs Actuals  
October 31, 2017**

Capital Project	Total Project Budget	Total Project Exp to Date	Percent Spent	Capitalized Labor	Fund Type	Project Type	2017-18 Budget	Oct Project Exp	Total YTD (1)	YTD % Spent
Radio Antennas	\$80,000	666	0.83%	\$0	CIP	Treatment	\$80,000	666	666	0.83%
RRWTF Modular Meeting Room/IT Center	\$550,000	184,096	33.47%	\$0	CIP	Building and Site	\$550,000		142,912	25.98%
Service Line Replacements	\$500,000	339,499.55	67.90%	\$17,525	CIP	Supply/Distribution	\$250,000	2,356	22,882	9.15%
Well 8 Pump Replacement	\$100,000	2,215	2.22%	\$0	CIP	Treatment	\$100,000		2,215	2.22%
Truck Replacements	\$100,000	22,647	22.65%	\$0	CIP	Building and Site	\$100,000	22,647	22,647	22.65%
Backyard Water Mains/Service Replacement	\$138,000	4,395	3.19%	\$0	R&R	Supply/Distribution	\$138,000	4,395	4,395	3.19%
Kent Street Water Main	\$280,000	77,951	27.84%	\$22,223	R&R	Supply/Distribution	\$280,000	\$21,127	77,951	27.84%
Media Replacement Filter Vehicles	\$100,000	55,106	55.11%	\$0	R&R	Treatment	\$50,000		-	0.00%
Well 9 Fence Replacement	\$15,000	4,814	32.09%	\$0	R&R	Building and Site	\$15,000	4,814	4,814	32.09%
Well Rehabilitation (One Year)	\$93,000	10,196	10.96%	\$0	R&R	Supply/Distribution	\$93,000	10,196	10,196	10.96%
Unforeseen Capital Projects	\$100,000	-	0.00%	\$0	-	-	\$100,000		-	0.00%
<b>Sub-Total</b>	<b>\$2,056,000</b>	<b>\$701,586</b>	<b>34.12%</b>	<b>\$39,748</b>			<b>\$1,756,000</b>	<b>50,526</b>	<b>288,678</b>	<b>16.44%</b>

(1) Includes \$39,748 in capitalized labor through 10/31/17

November 15, 2017

TO: Chairperson and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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### **RECOMMENDATION**

It is recommended that the Board approve a motion accepting the Fiscal Year 2016-17 Comprehensive Annual Financial Report.

### **Summary**

The Florin Resource Conservation District (FRCD) is required by State statute to publish a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards. The audit must be conducted by a firm of licensed certified public accountants.

This action, if approved, will result in the Board's acceptance of the Comprehensive Annual Financial Report (CAFR) for the period ending June 30, 2017 and 2016.

### **DISCUSSION**

#### **Background**

The District annually provides the public a CAFR for the fiscal year ending on June 30<sup>th</sup>. The information presented in this annual report is intended to provide financial information with all the disclosures necessary to enable the District's customers, investment community and general public to assess the District's financial condition.

The audit was conducted by Badawi & Associates, Certified Public Accountants. Their work included an interim field audit in June and a comprehensive field audit in August.

**FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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**Present Situation**

In addition to the CAFR, the auditor also issues a Management Letter and a Letter of Required Disclosures to the Governing Body, Statement of Auditing Standards (SAS) 114 to the Board of Directors.

The Management Letter discusses the Districts internal control over financial reporting and makes recommendations of controls that need to be strengthened. The SAS 114 Letter is a document which discusses, among other matters, any significant findings.

The District’s audit firm, Badawi & Associates will be in attendance at the Board Meeting to talk about the audit and present the Management Letter, which discusses the District’s internal controls and makes recommendations to management for consideration.

**ENVIRONMENTAL CONSIDERATION**

There are no environmental considerations associated with this report.

**STRATEGIC PLAN CONFORMITY**

The recommendation made in this staff report confirms to the FRCD/EGWD’s 2012-2017 Strategic Plan. The Strategic Plan directs EGWD to achieve financial stability in order to operate in an efficient manner as to provide our ratepayers with a safe and reliable source of water for their current and future needs.

**FINANCIAL SUMMARY**

The following are key financial highlights of the FY 2016-17 CAFR:

- Florin Resource Conservation District (General Fund)
  - Revenues \$ 4
  - Expenditures \$ 48,001
  - Assets \$ 47,068
  - Liabilities \$ 4,667
  - Net Position \$ 42,401

**FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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- Elk Grove Water District
 

○ Revenues	\$	14,210,971
○ Expenditures	\$	11,605,822
○ Assets	\$	15,104,312
○ Liabilities	\$	50,935,786
○ Net Position	\$	37,282,179
  
- Capital Assets
 

○ Land	\$	686,578
○ Construction in Progress	\$	102,963
○ Buildings/Improvements/Infra.	\$	<u>69,640,785</u>
○ Total Net Capital Assets	\$	<u><u>70,430,326</u></u>
  
- The Districts total assets increased by \$0.9 million during fiscal year 2017 and decreased by \$9.0 million in 2016 compared to the prior year. Total liabilities decreased by \$1.2 million during fiscal year 2017 and decreased by \$15.8 million in 2016. The changes in total assets and liabilities in fiscal year 2017 are due primarily to the paydown of District debt. The district has benefited from continued positive net income results, and the combined results of these activities are an increase in net position of \$2.6 million during fiscal year 2017, compared to an increase of \$7.5 million in 2016.
  
- Operating revenues of \$14.2 million, \$13.8 million and \$14.3 million in fiscal years 2017, 2016 and 2015, respectively, and operating expenses of \$9.8 million, \$9.0 million and \$11.1 million in fiscal years 2017, 2016 and 2015, respectively, after depreciation, resulted in net income from operations of \$4.4 million, \$4.9 million and \$3.2 million in enterprise funds in fiscal years 2017, 2016 and 2015, respectively. Net non-operating expenses of \$1.8 million in fiscal year 2017, non-operating revenues of \$2.7 million in fiscal year 2016 and non-operating expenses of \$2.7 million in fiscal year 2015 for business type activities is the result of \$1.9 million, \$2.1 million and \$3.0 million in interest expense for fiscal years 2017, 2016 and 2015, respectively, offset by non-operating revenues of approximately \$0.5 million, \$4.8 million and \$0.3 million in fiscal years 2017, 2016 and 2015, respectively.

**AGENDA ITEM No. 3**



**FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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- Fiscal year 2017 operating income, the difference between operating revenues and operating expenses, was \$4.4 million, or 31% of operating revenues. This positive result is a decrease of \$0.4 million, or 8.7% compared to fiscal year 2016 operating income. Charges for services increased by \$0.7 million, or 5.5% as customers used 12% more water with the drought officially ending. This is notable as 2017 was the first year since fiscal year 2013-14 when water usage increased overall. Operating expenses increased \$1.1 million, or 13.3% compared to 2016. The significant changes in expenses were:
  - Water purchases, reflecting increased usage, were up \$0.3 million, or 13%, reflecting higher water usage and higher rates from Sacramento County;
  - Administration and general expenses were up \$0.2 million, or 20%, due mainly to election costs;
  - Salaries and benefits increased \$0.5 million, or 16.8%, primarily as a result of a 2.73% COLA adjustment in fiscal year 2017, longevity payouts and PTO cash outs;
  - Depreciation expense increased \$0.1 million, or 5.9%, reflecting the District's completion of more capital improvements during the year.
- Capital Assets net of depreciation decreased \$0.4 million in fiscal year 2017. This was primarily a reflection of more capital projects being completed during 2017 than construction in progress being added through new capital projects during 2017. Capital assets decreased \$7.6 million in fiscal year 2016, as the District sold an office building in 2016. The District added approximately \$2.5 million in infrastructure, improvements and equipment during 2017 while disposing of approximately \$0.2 million. Annual depreciation expense for 2017 was approximately \$1.7 million. Also at the end of fiscal year 2017, \$0.1 million in infrastructure and improvements were classified as "construction in progress".
- Restricted cash and investments decreased by \$0.4 million, \$1.4 million and \$0.2 million in 2017, 2016 and 2015, respectively. The decrease in 2017 was because of liquidating restricted cash balances associated with the 2002 Series A COP's that were paid off in the current year. The 2016 refunding bonds do

**AGENDA ITEM No. 3**

**FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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not require debt service reserves, while the 2014 refunding bonds do require a debt service reserve, which is satisfied by a Surety Bond in an amount required by the Bond Issuer. The decrease in 2016 was a result of liquidating restricted cash balances associated with the office building that are no longer required.

- Unrestricted net position was \$13.9 million, \$12.1 million and \$8.3 million at June 30, 2017, 2016 and 2015, respectively. Unrestricted net position increased \$1.9 million in fiscal year 2017 compare to 2016. Restricted net position was \$0, \$0.4 million and \$1.9 million at June 30, 2017, 2016 and 2015, respectively, of which all amounts were restricted for debt service.
- The District had positive cash flow from enterprise fund operations of \$5.7 million, \$5.1 million and \$5.0 million in 2017, 2016 and 2015, respectively. The District spent \$1.4 million, \$1.5 million and \$2.0 million in 2017, 2016 and 2015, respectively, on the acquisition of capital assets. The District issued \$14.9 million of refunding debt during 2016 and spent \$3.2 million, \$29.0 million and \$38.6 million in 2017, 2016 and 2015, respectively, on debt principal and interest payments. The District experienced an increase of \$1.2 million, a decrease of \$1.6 million and a decrease of \$0.8 million in its ending cash balances of \$12.9 million, \$11.7 million and \$13.3 million, respectively, at June 30, 2017, 2016 and 2015.
- As shown in the CAFR the District has \$12,871,285 in Unrestricted Reserves, which includes the following designated reserves:
 

○ Operations Reserve (120 days)	\$ 4,182,889
○ FY 2017/18 Capital Improvement Fund	\$ 1,130,000
○ FY 2017/18 Capital Replacement Fund	\$ 626,000
○ Elections and Special Studies	\$ 120,000
○ Future Capital Improvements	\$ 5,109,297
○ Future Capital Replacements	\$ 1,703,099

**AGENDA ITEM No. 3**

November 15, 2017

**FISCAL YEAR 2016-17 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Page 6

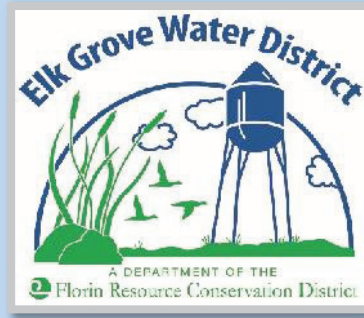
Respectfully submitted,



PATRICK LEE  
FINANCE MANAGER/TREASURER

Attachment

**AGENDA ITEM No. 3**



# Florin Resource Conservation District Comprehensive Annual Financial Report For the Years ended June 30, 2017 and 2016





**Florin Resource Conservation District**  
**Basic Financial Statements**  
**Table of Contents**  
**For the years ended June 30, 2017 and 2016**

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**Florin Resource Conservation District**  
**Basic Financial Statements**  
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November 7, 2017

Members of the Board of Directors  
Florin Resource Conservation District

Directors:

The Florin Resource Conservation District is required by State statute to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP). These statements must also be audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. In meeting those requirements, we are pleased to present the Comprehensive Annual Financial Report (CAFR) for the Florin Resource Conservation District (District) for the fiscal year ended June 30, 2017.

The information presented in this CAFR is intended to provide financial information with all the disclosures necessary to enable the District's customers, investment community and general public to assess the District's financial condition. The CAFR contains management's representations concerning the finances of the District. Management is responsible for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed to both protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been independently audited by Badawi & Associates, a firm of licensed certified public accountants with which the District contracts for these services. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2017, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial



statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and is intended to be read in conjunction with it. The District's MD&A can be located immediately following the independent auditors' report.

The Comprehensive Annual Financial Report is organized into Introductory, Financial, and Statistical sections. The Introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The Financial section includes: Independent Auditor's Report on the District's financial statements; MD&A; June 30, 2017 basic financial statements, including the statement of net position, statements of revenues, expenses and changes in net position, statements of cash flows and notes to the basic financial statements and required supplementary information. The statistical section is the chief source of information regarding the District's economic condition. The financial statements are prepared in accordance with GAAP.

### **Accounting System and Budgetary Controls**

The District's accounting records are maintained using the accrual basis of accounting, except for the General Fund, which uses the modified accrual basis. The revenues of the District's enterprise funds are recognized when they are earned and the expenses are recognized when they are incurred.

The Elk Grove Water District (EGWD) staff develops annual budgets which are subject to the approval of the District's Board of Directors (Board). A proposed budget is first presented to the Finance Committee for review and comment. Once comments are received and incorporated, a final proposed budget is presented to the Board for their consideration and approval. The budget is required to be adopted on or before June 30<sup>th</sup> of each year. The budget is used as a management tool for projecting and measuring revenues and expenses.

## **DISTRICT PROFILE**

### **History**

The Florin Resource Conservation District (FRCD) was formed in 1953, pursuant to Section 9000 et seq. of the Public Resources Code of the State of California. The

District is located approximately six miles southeast of the City of Sacramento in the west central portion of unincorporated Sacramento County and was formed to address soil degradation issues resulting from poor irrigation and drainage. There currently are approximately 92,000 acres within the District. The FRCD has historically provided technical assistance and conservation education to farmers, community members and students.

In 1999, the FRCD purchased the privately-owned Elk Grove Water Works which operated and maintained a water system going back to 1893. Since 1999, most of the FRCD's activities have focused on the continued operations of that water system.

In the early 2000's, the Elk Grove Water Works was renamed as the Elk Grove Water District (EGWD). The EGWD operates as a department of the FRCD and is classified as a medium sized water purveyor serving approximately 45,000 people. The EGWD service area is divided into two distinct service areas commonly referred to as Service Area 1 and Service Area 2.

Source water for Service Area 1 is provided by four (4) deep wells and four (4) shallow wells owned and operated by EGWD. Source water for Service Area 2 includes both groundwater and surface water which is provided on a wholesale basis by the Sacramento County Water Agency (SCWA). Water is not shared between the two service areas except in an emergency.

The FRCD is governed by a five-member Board of Directors serving four-year staggered terms, and has used the Florin Resource Conservation District Economic Development Corporation (the Corporation) to facilitate debt issuances. As required by GAAP, the Corporation is reported in these financial statements on a blended basis included with the Enterprise Funds as the Corporation does not issue separate financial statements. More information on the Corporation may be found in Note A to the basic financial statements.

### **Mission Statement**

The Elk Grove Water District is "Continually committed to outstanding customer service along with supplying its customers with excellent, safe, affordable water for current and future generations."

## **Water Supply**

Source Water – There are currently eight wells that supply groundwater to Service Area 1. Four of the wells are deep wells, and four are shallow wells. The deep aquifer has concentrations of iron and manganese that may exceed current federal and state secondary drinking water standards. The deep wells are designed to produce approximately 1,800 gallons per minute (gpm) each. The water from the deep wells is conveyed to the Railroad Water Treatment and Storage Facility where it is disinfected with sodium hypochlorite and treated for iron and manganese removal. The treated water is held in two large storage tanks before it is pumped into the water distribution system.

Additional source water is provided from the shallow groundwater wells. The shallow wells are disinfected with sodium hypochlorite prior to being pumped directly in to the water distribution system. The shallow wells are used to balance system demands.

## **Water Treatment**

The Elk Grove Water District maintains two water treatment facilities:

The Railroad Water Treatment and Storage Facility provides 4.0 million gallons of water storage, 10 booster pumps (rated at 1,700 gpm capacity each), and water treatment that removes iron and manganese. The facility contains one of the four deep wells on site. The facility has been equipped with a backup power supply generator to run the entire facility in the event of a power failure or emergency. All source water for the treatment facility is groundwater from the four deep wells. The Railroad Water Treatment and Storage Facility provides the majority of the water for Service Area 1.

The Hampton Village Water Treatment Plant (WTP) provides an additional 1,000 gpm of water to EGWD's source capacity, and improves the reliability of the water system by providing redundancy to the Railroad Water Treatment and Storage Facility. The Hampton Village WTP contains one shallow well on site. Treatment facilities at the Hampton Village WTP include disinfection by sodium hypochlorite and arsenic, iron and manganese removal.

## **Financial Stability and Planning**

The current and future stability of the EGWD is positive with the existing revenue source remaining stable. Revenues are received entirely through water rates. EGWD provides water to nearly 12,200 service connections currently and growth projections suggest that the service connections should increase by approximately 150 in 2018.

The local economy continues to improve slightly and the number of connections has remained relatively stable. Although the service connections have remained stable, the

volume of water sold has been affected by the continuing drought and has decreased in the fiscal year ended June 30, 2017.

On January 25, 2012, the Board directed Staff to conduct a five-year water rate study (Study) for the EGWD to cover the period of FY 2013-14 through FY 2017-18. The Plan's objectives were as follows:

- Maintain appropriate levels for reserve funds
- Maintain appropriate levels of funding for operational requirements
- Generate the appropriate level of funding necessary to fund the FY 2013-14 Five Year Capital Improvement Program
- Update the current Meter Connection Fee and Capacity Charges for new development

On June 26, 2013, the Board of Directors approved the five-year financial plan and associated amendments to the District's water rate ordinance. The first revenue adjustment occurred on January 1, 2014 and the plan requires water revenue adjustments on January 1st of each year as follows:

- January 2014 – 3%
- January 2015 – 3%
- January 2016 – 3%
- January 2017 – 3.5%
- January 2018 – 4.5%

On December 14, 2016 the Board approved deferring one-half percent of the water revenue adjustment scheduled on January 1, 2017. The overall rate for the water service for FY 2016-17 was increased by only 3.0% rather than the suggested 3.5% adjustment.

Each June, the Board also adopts a new five-year Capital Improvement Program (CIP) designed to build, replace, and maintain the necessary infrastructure for the safe operation of the EGWD. The CIP is available on the District's website [www.egwd.org](http://www.egwd.org).

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Florin Resource Conservation District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements

and we are submitting it to the GFOA to determine its eligibility for the certificate for the fiscal year ended June 30, 2017.

The preparation of the comprehensive annual financial report was made possible by the dedicated services of the entire staff of the Finance Department and the Elk Grove Water District Management team.



PATRICK LEE  
FINANCE MANAGER/TREASURER

**FLORIN RESOURCE CONSERVATION DISTRICT  
LIST OF OFFICIALS  
JUNE 30, 2017**

**BOARD OF DIRECTORS:**

Tom Nelson Chairman	Bob Gray Vice-Chairman	Lisa Medina Director	Sophia Scherman Director	Jeanne Sabine Director
------------------------	---------------------------	-------------------------	-----------------------------	---------------------------

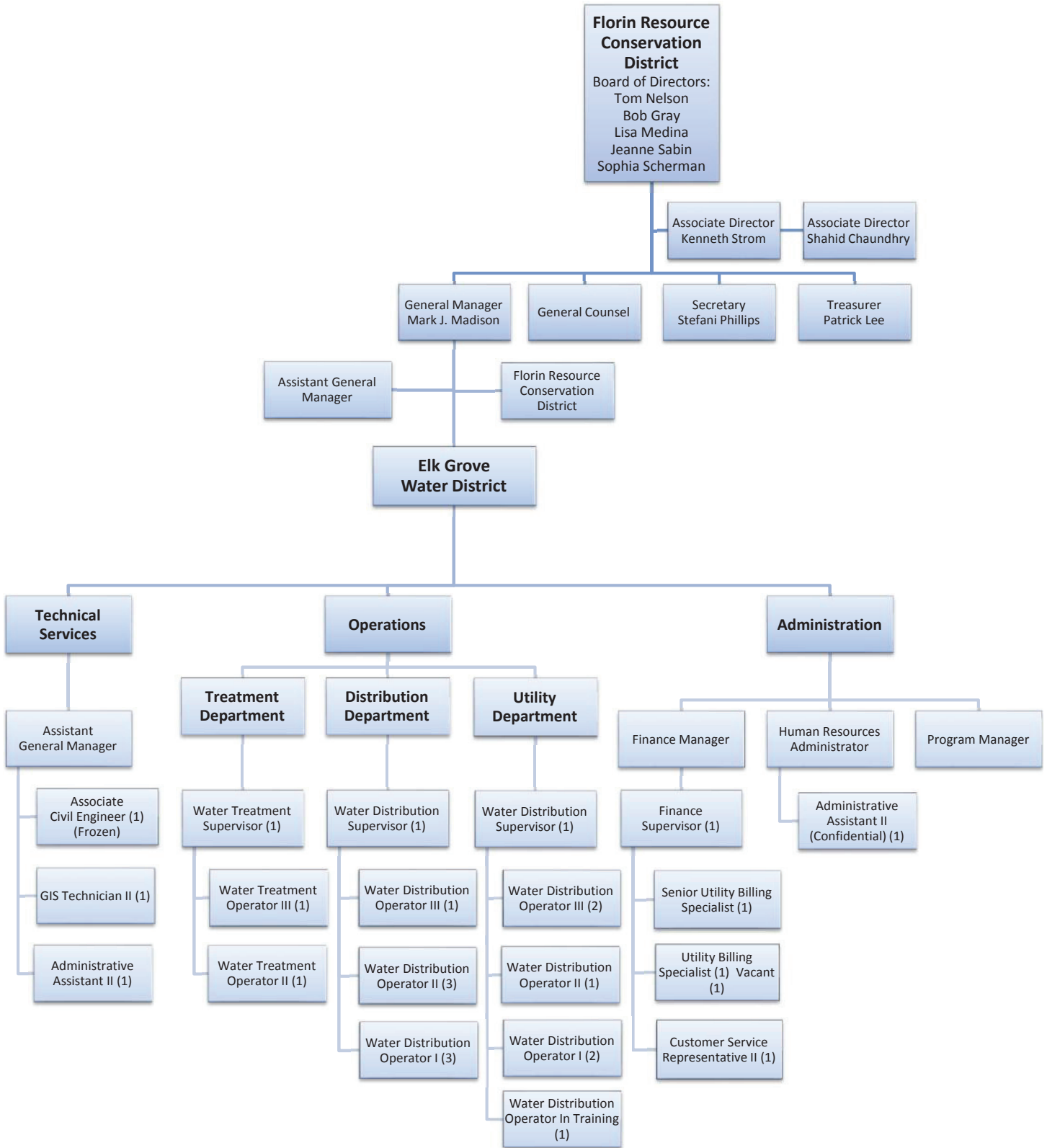
**STAFF:**

Mark J. Madison  
General Manager

Patrick Lee  
Treasurer / Finance Manager

Stefani Phillips  
Secretary / Human Resources Administrator

# Florin Resource Conservation District Organization Chart





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Florin Resource Conservation District  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

Executive Director/CEO



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of the Florin Resource Conservation District  
Elk Grove, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Florin Resource Conservation District (District) as of and for the years ended June 30, 2017 and June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors  
of the Florin Resource Conservation District  
Elk Grove, California  
Page Two

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the the governmental activities, business-type activities, and each major fund of District, as of June 30, 2017 and June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, defined benefit pension plan schedules, and schedule of funding progress for OPEB plans on pages 3 to 14 and pages 59 to 61 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Introductory section, and Statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Introductory section and Statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Badawi & Associates  
Certified Public Accountants  
Oakland, California  
November 7, 2017

# FLORIN RESOURCE CONSERVATION DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017, 2016 AND 2015

---

The following narrative overview and analysis of the financial activities of the Florin Resource Conservation District (District) for the fiscal year ended June 30, 2017 has been prepared by management to enhance the information provided in the transmittal letter. It is intended to be read in conjunction with that letter and should provide a better understanding of the District's financial operations and performance. The District is comprised of resource conservation efforts, and also provides water service to residents and businesses in Elk Grove. The latter is under the Elk Grove Water District, a subset or subsidiary of the Florin Conservation District. While both entities are being reported on, the bulk of the financial information is for the Water District, which has a large revenue base.

### FINANCIAL HIGHLIGHTS

- The District's total assets increased by \$0.9 million during fiscal 2017 and decreased by \$9.0 million in 2016 compared to the prior year. Total liabilities decreased by \$1.2 million during fiscal 2017 and decreased by \$15.8 million in 2016. The changes in total assets and total liabilities in fiscal 2017 are due primarily to the pay down of District debt. The District has benefited from continued positive net income results, and the combined results of these activities are an increase in net position of \$2.6 million during fiscal year 2017, compared to an increase of \$7.5 million in 2016.
- Operating revenue of \$14.2 million, \$13.8 million and \$14.3 million in 2017, 2016 and 2015, respectively, and operating expenses of \$9.8 million, \$9.0 million and \$11.1 million in 2017, 2016 and 2015 respectively, after depreciation resulted in net income from operations of \$4.4 million, \$4.9 million and \$3.2 million in enterprise funds in 2017, 2016 and 2015, respectively. Net non-operating expenses of \$1.8 million in 2017, non-operating revenues of \$2.7 million in 2016 and non-operating expense of \$2.7 million in 2015 for business-type activities is the result of \$1.9 million, \$2.1 million and \$3.0 million in interest expense for 2017, 2016 and 2015, respectively, offset by non-operating revenue of approximately \$.05 million, \$4.8 million, and \$0.3 million in 2017, 2016 and 2015, respectively.
- Fiscal year 2017 operating income, the difference between operating revenues and operating expenses, was \$4.4 million, or 31% of operating revenues. This positive result is a decrease of \$.4 million, or 8.7% compared to 2016 operating income. Charges for services increased by \$.7 million, or 5.5%, however, as customers used 12% more water with the drought officially ending. This is notable as 2017 was the first year since 2013-14 when water usage increased overall. However, operating expenses increased \$1.1 million, or 13.3% compared to 2016. The significant changes in expenses were:
  - Water purchases, reflecting increased usage, were up \$.3 million or 13%, reflecting higher water usage and higher rates from Sacramento County;
  - Administration and general expenses were up \$.2 million, or 20%, due mainly to election costs;

## FLORIN RESOURCE CONSERVATION DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017, 2016 AND 2015

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- Salaries and benefits increased \$.5 million, or 16.8%, primarily as a result of a 2.73% COLA adjustment in FY 2017 and an adjustment to reclass OPEB payments from prior year;
- Depreciation expenses increased \$.1 million, or 5.9%, reflecting the District's completion of more capital improvements last year.
- Capital assets net of depreciation decreased \$0.4 million in fiscal year 2017. This was primarily a reflection of more capital projects being completed during 2017 than construction in progress being added through new capital projects during 2017. Capital assets decreased \$7.6 million in fiscal year 2016, as the District sold an office building in 2016. The District added approximately \$2.5 million in infrastructure, improvements and equipment during 2017 while disposing of approximately \$0.2 million. Annual depreciation for 2017 was approximately \$1.7 million. Also at the end of fiscal year 2017, \$0.1 million in infrastructure, improvement, and equipment assets were classified as "construction in-progress".
- Restricted cash and investments decreased by \$0.4 million, \$1.4 million, and \$0.2 million in 2017, 2016 and 2015, respectively. The decrease in 2017 was because of liquidating restricted cash balances associated with the 2002 Series A COP's that were paid off in the current year. The 2016 refunding bonds do not require debt service reserves while the 2014 refunding bonds do require a debt service reserve, which is satisfied by a Surety Bond in an amount required by the Bond Issuer. The decrease in 2016 was a result of liquidating restricted cash balances associated with the office building that are no longer required.
- Unrestricted net position was \$13.9 million, \$12.1 million and \$8.3 million at June 30, 2017, 2016 and 2015, respectively. Unrestricted net position increased \$1.9 million in fiscal year 2017 compared to 2016. Restricted net position was \$0, \$0.4 million and \$1.9 million at June 30, 2017, 2016 and 2015, respectively, of which \$0, \$0.4 million and \$1.9 million was restricted for debt service.
- The District had positive cash flow from enterprise fund operations of \$5.7 million, \$5.1 million and \$5.0 million in 2017, 2016 and 2015, respectively. The District spent \$1.4 million, \$1.5 million and \$2.0 million in 2017, 2016 and 2015, respectively, on the acquisition of capital assets. The District issued \$14.9 million of refunding debt during 2016 and spent \$3.2 million, \$29.0 million and \$38.6 million in 2017, 2016 and 2015, respectively, on debt principal and interest payments. The District experienced an increase of \$1.2 million, a decrease of \$1.6 million and a decrease of \$0.8 million in its ending cash balances of \$12.9 million, \$11.7 million, and \$13.3 million, respectively at June 30, 2017, 2016 and 2015 respectively.

**FLORIN RESOURCE CONSERVATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017, 2016 AND 2015**

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## **SECTIONS OF THE FINANCIAL STATEMENTS**

The three sections of the District's financial statements are the: 1) introductory section, 2) financial section, and 3) statistical section.

### ***Introductory Section***

This includes the table of contents, letter of transmittal, list of Board of Directors and Staff, and organization chart. The transmittal letter was revised to discuss items that had a significant impact on the financial statements.

### ***Financial Section***

This section includes the auditor's report, management's discussion and analysis and the basic financial statements. The District's basic financial statements are comprised of the government-wide statements, the fund statements, the notes to the basic financial statements, and the required supplementary information. The management's discussion and analysis was adjusted to indicate that the discussion of the change in net position of governmental activities includes a discussion of the change in fund balance since no significant reconciling items exist between the fund and government-wide statements.

### ***Statistical Section***

The statistical section of the financial statements is the chief source of information regarding a government's *economic condition*. All of the information presented in the statistical section is organized around five specific objectives.

- ***Provide information on financial trends.*** Information needed to help users understand how a government's financial position has changed over time.
- ***Provide information on revenue capacity.*** Information needed to help the users understand and assess a government's ability to generate revenues.
- ***Provide information on debt capacity.*** Information needed to help users understand and assess a government's debt burden.
- ***Provide demographic and economic information.*** Information needed to help users understand the government's socioeconomic environment and to facilitate comparisons of financial statement information over time and among governments.
- ***Provide operating information.*** Information needed to help users understand a government's operations and resources as well as to provide a context for understanding and assessing its economic condition.

**FLORIN RESOURCE CONSERVATION DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017, 2016 AND 2015**

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. The District's Proprietary Fund Statements include those Water System activities funded primarily through user charges to customers. The District's governmental funds relate to activities related to resource conservation not funded from user charges.

The government-wide statements include the Statements of Net Position and the Statements of Activities, the Proprietary Fund Statements and the Statements of Cash Flows. The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as total net position. The government-wide statements and Proprietary Fund Statements use the economic resources measurement focus and accrual basis of accounting, similar to private enterprises. The governmental fund statements include a Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual. The governmental fund uses the current financial resources measurement focus and the modified accrual basis of accounting. When evaluated over a period of time, increases or decreases in net position and fund balance may serve as an indicator of whether the financial position of the District is improving or deteriorating. The Statement of Revenues, Expenses and Changes in Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balance reflect the revenues and expenses for the fiscal year ended. The Statement of Cash Flows shows the sources and uses of cash in the operating, non-capital, capital and related financing, and investing activities. The notes provide in depth information that is vital to gaining a full understanding of the data provided in the financial statements.

**FLORIN RESOURCE CONSERVATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017, 2016 AND 2015**

**FINANCIAL ANALYSIS OF THE DISTRICT**

**STATEMENT OF NET POSITION - GOVERNMENT-WIDE TOTALS**  
**AS OF JUNE 30, 2017, 2016 AND 2015**

	Governmental activities			Business-type activities			Total		
	2017	2016	2015	2017	2016	2015	2017	2016	2015
Current assets	\$ 47,068	\$ 95,044	\$ 127,886	\$ 15,104,312	\$ 13,394,711	\$ 13,384,512	\$ 15,151,380	\$ 13,489,755	\$ 13,512,398
Capital assets, net of depreciation	-	-	-	70,430,326	70,812,095	78,424,992	70,430,326	70,812,095	78,424,992
Other assets	-	-	-	579,879	991,627	2,390,213	579,879	991,627	2,390,213
<b>Total Assets</b>	<b>47,068</b>	<b>95,044</b>	<b>127,886</b>	<b>86,114,517</b>	<b>85,198,433</b>	<b>94,199,717</b>	<b>86,161,585</b>	<b>85,293,477</b>	<b>94,327,603</b>
Deferred outflows	-	-	-	2,309,325	1,978,933	1,197,255	2,309,325	1,978,933	1,197,255
Current liabilities	4,667	6,210	4,667	3,329,671	2,646,770	15,621,910	3,334,338	2,652,980	15,626,577
Long-term liabilities	-	-	-	47,606,115	49,520,679	52,350,288	47,606,115	49,520,679	52,350,288
<b>Total Liabilities</b>	<b>4,667</b>	<b>6,210</b>	<b>4,667</b>	<b>50,935,786</b>	<b>52,167,449</b>	<b>67,972,198</b>	<b>50,940,453</b>	<b>52,173,659</b>	<b>67,976,865</b>
Deferred inflows	-	-	-	205,877	332,887	319,826	205,877	332,887	319,826
<b>Net Position:</b>									
Net Investment in Capital Assets	-	-	-	23,387,996	22,281,403	17,009,265	23,387,996	22,281,403	17,009,265
Restricted	-	-	-	10	412,862	1,875,557	10	412,862	1,875,557
Unrestricted	42,401	88,834	123,219	13,894,173	11,982,765	8,220,126	13,936,574	12,071,599	8,343,345
<b>Total Net Position</b>	<b>\$ 42,401</b>	<b>\$ 88,834</b>	<b>\$ 123,219</b>	<b>\$ 37,282,179</b>	<b>\$ 34,677,030</b>	<b>\$ 27,104,948</b>	<b>\$ 37,324,580</b>	<b>\$ 34,765,864</b>	<b>\$ 27,228,167</b>

**GOVERNMENTAL ACTIVITIES FINANCIAL ANALYSIS**

There was a decrease in current assets of \$47,976 in 2017, a decrease of \$32,842 in 2016, and a decrease of \$15,392 in 2015. Also during the same time period, current liabilities decreased \$1,543, increased \$1,543 and decreased \$6,350, and unrestricted net position decreased \$46,433 in 2017, decreased \$34,385 in 2016, and decreased \$9,042 in 2015 for the governmental fund. There is no ongoing revenue source for District resource conservation efforts, so there were not any significant revenues in 2017, 2016 or 2015. There was an increase of expenditures of \$13,170 in 2017, increase of expenditures of \$12,984 in 2016, and a decrease of \$15,319 in 2015. The increase in 2017 is attributable to election costs and the increase in 2016 is attributable to expenditures for contracted services to perform a needs assessment.

**BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

There was a revenue increase of 3.0% for the water service rate payers effective January 1, 2017. There was an increase of \$0.7 million in revenues in 2017, an increase of \$0.3 million in revenues in 2016 and a decrease of \$0.3 million in 2015, respectively. The increases in 2017 and 2016 are attributed to the rate increases, with 2017 also realizing the first year over year increase in customer water sales since 2014, as the drought ended. The decrease in 2015 is due primarily to reduced water sales as a result of increased conservation efforts during the statewide drought. There was a decrease in rental revenue in 2016 due to sale and disposal of the Susie Gaines Mitchell Office Building on October 29, 2015. The sale of the building allows the District to focus its efforts on its core Water operations.



**FLORIN RESOURCE CONSERVATION DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017, 2016 AND 2015**

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Current assets increased by \$1.7 million in 2017, and remained relatively unchanged in 2016. The increase in 2017 is due to an increase in cash and cash equivalents as a result of positive operating income.

Capital assets (net of depreciation) decreased approximately \$0.4 million in 2017, decreased approximately \$7.6 million in 2016, and remained relatively flat in 2015. The decrease in 2017 was primarily due to an increase in depreciation expense as a result of capitalizing construction in progress to depreciable assets. The decrease in 2016 was primarily due to the sale and disposal of the Office Building which more than offset the \$1.5 million of capital assets placed into service during the year. Total depreciation expense recognized was \$1.7 million in 2017, \$1.6 million in 2016 and \$2.0 million in 2015. The increase in depreciation expense in 2017 was due primarily to the capitalization of construction in progress and the decrease in 2016 was primarily due to the restatement of capital assets in fiscal year 2015 and reclassification into proper asset classes.

Current liabilities increased by \$0.7 million in 2017 due to principal debt payments coming due within the year. There was a decrease of \$12.6 million in 2016 primarily due to the sale and disposal of the office building which eliminated \$11.7 million of debt that was in technical default. There was a decrease of \$0.6 million in 2015 due to a decrease in due to other governments of \$1.1 million offset by an increase to accounts payable of \$0.7 million and decreases to interest payable and debt in technical default.

Long term debt in the Water District Fund decreased by \$2.1 million during 2017 as a result of continued debt service payments. During 2016, there was a decrease of \$2.9 million as a result of the bond refunding, which included a capital contribution by the District of \$1.5 million, and scheduled principal retirements totaling \$17.8 million offset by the issuance of \$14.9 million of debt to refund prior debt at favorable rates and at a savings to ratepayers. During 2015 there was a decrease of \$2.6 million as a result of the refunding and scheduled principal retirements totaling \$34.9 million offset by the issuance of \$32.3 million of refunding debt.

**FLORIN RESOURCE CONSERVATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017, 2016 AND 2015**

**CONDENSED SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - GOVERNMENT-WIDE TOTALS  
FOR THE YEARS ENDED JUNE 30, 2017, 2016 AND 2015**

	Governmental activities			Business-type activities			Total		
	2017	2016	2015	2017	2016	2015	2017	2016	2015
<b>Revenues:</b>									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water services	-	-	-	14,210,971	13,475,325	13,185,838	14,210,971	13,475,325	13,185,838
Office building	-	-	-	-	373,800	1,121,400	-	373,800	1,121,400
Capital contribution/grants	-	-	-	-	-	28,500	-	-	28,500
<b>General Revenues:</b>									
Interest earnings	4	93	2,643	46,228	20,002	19,970	46,232	20,095	22,613
Other	1,564	353	10,162	54,451	4,777,152	290,069	56,015	4,777,505	300,231
<b>Total Revenues</b>	<b>\$ 1,568</b>	<b>\$ 446</b>	<b>\$ 12,805</b>	<b>\$ 14,311,650</b>	<b>\$ 18,646,279</b>	<b>\$ 14,645,777</b>	<b>\$ 14,313,218</b>	<b>\$ 18,646,725</b>	<b>\$ 14,658,582</b>
<b>Expenses:</b>									
General Government	\$ 48,001	\$ 34,831	\$ 21,847	\$ -	\$ -	\$ -	\$ 48,001	\$ 34,831	\$ 21,847
Water Service	-	-	-	11,706,501	10,754,181	12,447,446	11,706,501	10,754,181	12,447,446
Office building	-	-	-	-	320,016	1,672,932	-	320,016	1,672,932
<b>Total Expenses</b>	<b>48,001</b>	<b>34,831</b>	<b>21,847</b>	<b>11,706,501</b>	<b>11,074,197</b>	<b>14,120,378</b>	<b>11,706,501</b>	<b>11,109,028</b>	<b>14,142,225</b>
<b>Change in net position</b>	<b>(46,433)</b>	<b>(34,385)</b>	<b>(9,042)</b>	<b>2,605,149</b>	<b>7,572,082</b>	<b>525,399</b>	<b>2,558,716</b>	<b>7,537,697</b>	<b>516,357</b>
<b>Net position, beginning of year</b>	<b>88,834</b>	<b>123,219</b>	<b>132,261</b>	<b>34,677,030</b>	<b>27,104,948</b>	<b>26,579,549</b>	<b>34,765,864</b>	<b>27,228,167</b>	<b>26,711,810</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 42,401</b>	<b>\$ 88,834</b>	<b>\$ 123,219</b>	<b>\$ 37,282,179</b>	<b>\$ 34,677,030</b>	<b>\$ 27,104,948</b>	<b>\$ 37,324,580</b>	<b>\$ 34,765,864</b>	<b>\$ 27,228,167</b>

**GOVERNMENTAL ACTIVITIES HIGHLIGHTS**

For the District's resource conservation programs during 2017 and 2016, there was a decrease in net position of \$46,433 and \$34,385. This resulted from conservation related expenditures without ongoing revenues, as the District is drawing down its cash balances to fund resource conservation efforts. The Board is considering the strategic direction of the conservation side of the District's operations. Cash and cash equivalents decreased from \$95,044 in 2016 to \$47,068 in 2017 and \$127,886 in 2015 to \$95,044 in 2016. Expenses increased in 2017 due to election costs and increased in 2016 due to the needs assessment that was performed during the fiscal year. There was a decrease of \$9,042 in the governmental net position in 2015 as a result of the loss in rental income due to the sale of the rental property in 2014.

**FLORIN RESOURCE CONSERVATION DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017, 2016 AND 2015**

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**BUSINESS-TYPE ACTIVITIES HIGHLIGHTS**

Total net position of business type activities was \$37.3 million in 2017. While the change in net position was positive in 2017, it decreased from \$7.6 million in 2016 to \$2.6 million in 2017 due to the one-time gain on the sale of the office building in 2016 and the gain realized from bond refunding.

Operating expenses increased by \$1.0 million in 2017, due mainly to a \$0.3 million increase to purchased water and a \$0.5 million increase in salaries and benefits as a result of a 2.73% COLA increase. Operating expenses decreased in 2016 by \$1.7 million as follows: purchased water decreased by \$0.2 million, administration and general expenses decreased by \$0.5 million, salaries and benefits decreased by \$0.1 million, other production expenses decreased by \$1.0 million and depreciation and amortization decreased by \$0.4 million. The stabilization in benefits is largely due to policy changes for health insurance that has resulted in employees migrating to lower cost plans as well as sharing in the cost of medical benefits. Interest expense also decreased by approximately \$0.9 million in 2016 primarily due to the bond refinancing's in fiscal years 2015 and 2016.

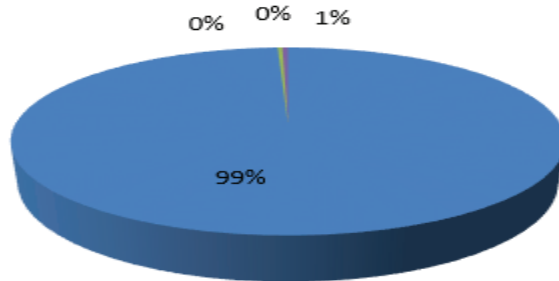
**FLORIN RESOURCE CONSERVATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017, 2016 AND 2015**

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The breakdown of business-type activities revenues and expenditures by type for the years ended June 30, 2017, 2016 and 2015 were as follows:

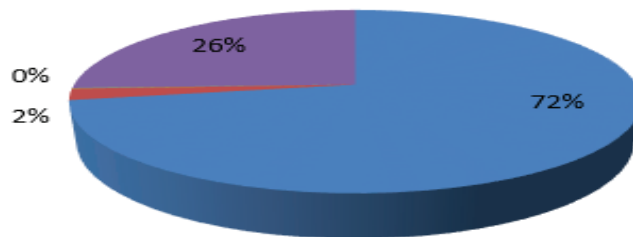
**2017 Revenue**

■ Water Services ■ Rental Income ■ Interest Income ■ Other Income



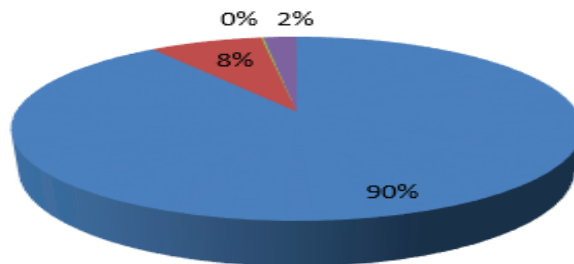
**2016 Revenue**

■ Water Services ■ Rental Income ■ Interest Income ■ Other Income



**2015 Revenue**

■ Water Services ■ Rental Income ■ Interest Income ■ Other Income



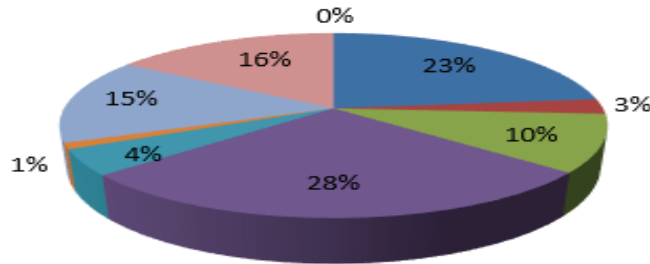
FLORIN RESOURCE CONSERVATION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017, 2016 AND 2015

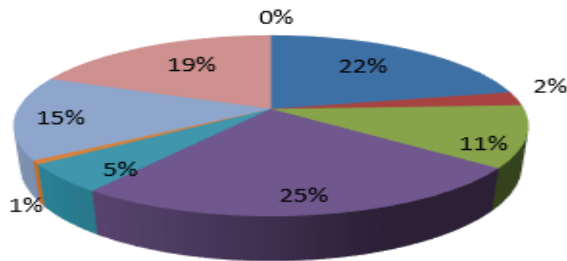
### 2017 Expenses

- Water Purchased
- Salaries & Benefits
- Depreciation & Amortization
- Power Purchased
- Other Production Expenses
- Interest Expense
- Administration & General
- Insurance
- Other Expenses



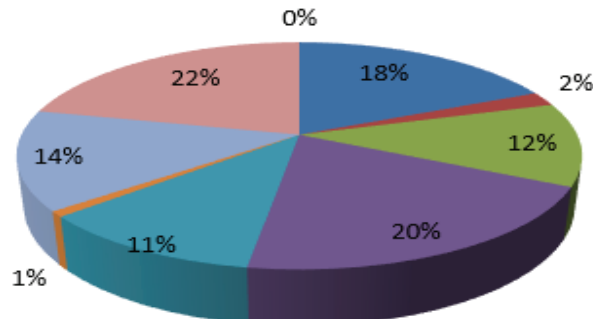
### 2016 Expenses

- Water Purchased
- Salaries & Benefits
- Depreciation & Amortization
- Power Purchased
- Other Production Expenses
- Interest Expense
- Administration & General
- Insurance
- Other Expenses



### 2015 Expenses

- Water Purchased
- Salaries & Benefits
- Depreciation & Amortization
- Power Purchased
- Other Production Expenses
- Interest Expense
- Administration & General
- Insurance
- Other Expenses



**FLORIN RESOURCE CONSERVATION DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017, 2016 AND 2015**

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**General Fund Budgetary Highlights**

The General Fund's only source of revenue in FY 2016-17 was from interest income, as the District's resource conservation efforts have no ongoing source of revenue. Association dues, meeting expense and contracted services were budgeted and paid almost entirely from reserves.

**Capital Asset and Debt Administration**

Capital assets decreased \$7.6 million in fiscal year 2016 primarily due to the sale and disposal of the office building. The changes in fiscal year 2015 was a result of expenditures for infrastructure offset by depreciation each year. Depreciation expense for 2017, 2016, and 2015 was \$1.7 million, \$1.6 million, and \$2.0 million, respectively.

Major capital asset projects during 2017 and 2016 included Hampton Water Treatment Plant Improvements, Fiber Optic Cables and Railroad Water Treatment Facility Tanks and Vessels Recoating. See additional information on capital assets in Note 3 on page 41.

**OUTSTANDING DEBT ISSUES  
AS OF JUNE 30, 2017, 2016 AND 2015**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
2002/3/5/14-16 Refunding and Capital Improvements-EGWD	\$ 46,135,000	\$ 47,575,000	\$ 50,492,145
2003 Refunding-Office Building	-	-	9,816,994
	<u>\$ 46,135,000</u>	<u>\$ 47,575,000</u>	<u>\$ 60,309,139</u>

On October 30, 2015 the District consummated the sales transaction of the Susie Gaines Mitchell Building with the Three Tower Corporation, Inc. and R. Scott Rasmussen, LLC. for a purchase price of \$9.9 million. In addition, the District assigned all right, title and interest in and to the lease with the County of Sacramento to the purchaser. The net sales proceeds were remitted to the Bond Trustee, Bank of New York, Mellon, for the final disbursement to the Series 2003 Certificate holders.

**Economic Factors and Next Year's Budgets and Rates**

- The most recent data available from the Bureau of Labor Statistics for the Sacramento Metropolitan Area shows a continued improving economy. As of August 2017, the local unemployment rate was 5.2%, compared to 5.3% and 5.7% in August 2016 and 2015 respectively. The California Department of Transportation reports that Sacramento County experienced positive job growth of 3.9% in 2016, compared to 3.2% overall in Northern California.

**FLORIN RESOURCE CONSERVATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017, 2016 AND 2015**

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- On June 26, 2013 the Board adopted a five-year rate structure which calls for revenue adjustments as follows:
  - 3% January 2014
  - 3% January 2015
  - 3% January 2016
  - 3.5% January 2017
  - 4.5% January 2018

On December 14, 2016 the Board approved deferring one-half percent of the water revenue adjustment scheduled on January 1, 2017. The overall rate for the water service for FY 2016-17 was increased by only 3.0% rather than the suggested 3.5% adjustment.

All of these factors were considered in preparing the Florin Resource Conservation District's budget for the fiscal year ending June 30, 2018, including the Board approval of deferring another one and one-half percent of the water revenue adjustment scheduled on January 1, 2018 from 4.5% to 3.0%. The District adopted an operating budget of \$14.3 million for FY 2017-18. In addition, the District approved \$1.5 million in capital expenditures for FY 2017-18, as part of the five-year Capital Improvement Program totaling \$6.9 million.

### **Requests for Information**

This financial report is designed to provide a general overview of the District's finances. Questions concerning the information provided in this report or for requests for additional financial information should be addressed to Patrick Lee, Finance Manager/Treasurer, 9257 Elk Grove Blvd, Elk Grove, CA 95624 or please call (916) 685-3556.



MARK J. MADISON, GENERAL MANAGER



PATRICK LEE, FINANCE MANAGER

**Florin Resource Conservation District**  
**Comparative Statement of Net Position**  
**June 30, 2017 and 2016**

	2017			2016		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 47,068	\$ 12,871,285	\$ 12,918,353	\$ 95,044	\$ 11,295,772	\$ 11,390,816
Receivables:						
Customer accounts receivable	-	2,038,529	2,038,529	-	1,900,871	1,900,871
Other receivables	-	-	-	-	28,000	28,000
Interest receivable	-	3,439	3,439	-	8,350	8,350
Inventories	-	65,658	65,658	-	79,012	79,012
Prepaid expenses	-	125,401	125,401	-	82,706	82,706
Total current assets	47,068	15,104,312	15,151,380	95,044	13,394,711	13,489,755
Noncurrent assets:						
Restricted cash and cash equivalents	-	10	10	-	412,862	412,862
OPEB asset	-	579,869	579,869	-	578,765	578,765
Capital assets:						
Not being depreciated	-	789,541	789,541	-	1,949,156	1,949,156
Being depreciated, net	-	69,640,785	69,640,785	-	68,862,939	68,862,939
Total capital assets	-	70,430,326	70,430,326	-	70,812,095	70,812,095
Total noncurrent assets	-	71,010,205	71,010,205	-	71,803,722	71,803,722
<b>Total assets</b>	<b>47,068</b>	<b>86,114,517</b>	<b>86,161,585</b>	<b>95,044</b>	<b>85,198,433</b>	<b>85,293,477</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amount on refunding of debt	-	1,108,918	1,108,918	-	1,182,847	1,182,847
Deferred employer pension contribution	-	302,911	302,911	-	298,557	298,557
Deferred outflows of resources - pension	-	897,496	897,496	-	497,529	497,529
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>2,309,325</b>	<b>2,309,325</b>	<b>-</b>	<b>1,978,933</b>	<b>1,978,933</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	-	284,073	284,073	1,543	374,919	376,462
Due to other governments	4,667	293,247	297,914	4,667	245,803	250,470
Interest payable	-	624,040	624,040	-	464,585	464,585
Unearned revenue	-	16,848	16,848	-	-	-
Noncurrent liabilities, due within one year	-	2,111,463	2,111,463	-	1,561,463	1,561,463
Total current liabilities	4,667	3,329,671	3,334,338	6,210	2,646,770	2,652,980
Noncurrent liabilities:						
Net pension liability	-	1,381,275	1,381,275	-	1,161,343	1,161,343
Noncurrent liabilities, due in more than one year	-	46,224,840	46,224,840	-	48,359,336	48,359,336
Total noncurrent liabilities	-	47,606,115	47,606,115	-	49,520,679	49,520,679
<b>Total liabilities</b>	<b>4,667</b>	<b>50,935,786</b>	<b>50,940,453</b>	<b>6,210</b>	<b>52,167,449</b>	<b>52,173,659</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - pension	-	205,877	205,877	-	332,887	332,887
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>205,877</b>	<b>205,877</b>	<b>-</b>	<b>332,887</b>	<b>332,887</b>
<b>NET POSITION</b>						
Net investment in capital assets	-	23,387,996	23,387,996	-	22,281,403	22,281,403
Restricted for debt service	-	10	10	-	412,862	412,862
Unrestricted	42,401	13,894,173	13,936,574	88,834	11,982,765	12,071,599
<b>Total net position</b>	<b>\$ 42,401</b>	<b>\$ 37,282,179</b>	<b>\$ 37,324,580</b>	<b>\$ 88,834</b>	<b>\$ 34,677,030</b>	<b>\$ 34,765,864</b>

The accompanying notes are an integral part of these financial statements.



**Florin Resource Conservation District**  
**Statement of Activities**  
**For the year ended June 30, 2017**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Change in Net Position		
		Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>PRIMARY GOVERNMENT:</b>						
<b>GOVERNMENTAL ACTIVITIES:</b>						
General government	\$ 48,001	\$ -	\$ -	\$ (48,001)	\$ -	\$ (48,001)
TOTAL GOVERNMENTAL ACTIVITIES	48,001	-	-	(48,001)	-	(48,001)
<b>BUSINESS-TYPE ACTIVITIES:</b>						
Water District	11,706,501	14,210,971	-	-	2,504,470	2,504,470
Office Building	-	-	-	-	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	11,706,501	14,210,971	-	-	2,504,470	2,504,470
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 11,754,502</b>	<b>\$ 14,210,971</b>	<b>\$ -</b>	<b>(48,001)</b>	<b>2,504,470</b>	<b>2,456,469</b>
<b>GENERAL REVENUES:</b>						
Interest and investment earnings				4	46,228	46,232
Other revenues				1,564	32,334	33,898
Gain on extinguishment of debt				-	-	-
Gain on sale of capital assets				-	22,117	22,117
				<b>Total general revenues</b>	<b>1,568</b>	<b>100,679</b>
				<b>Change in net position</b>	<b>(46,433)</b>	<b>2,605,149</b>
				<b>Net position - beginning of year</b>	<b>88,834</b>	<b>34,677,030</b>
				<b>Net position - end of year</b>	<b>\$ 42,401</b>	<b>\$ 37,282,179</b>
						<b>\$ 37,324,580</b>

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Statement of Activities (Continued)**  
**For the year ended June 30, 2016**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Change in Net Position		
		Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>PRIMARY GOVERNMENT:</b>						
<b>GOVERNMENTAL ACTIVITIES:</b>						
General government	\$ 34,831	\$ -	\$ -	\$ (34,831)	\$ -	\$ (34,831)
TOTAL GOVERNMENTAL ACTIVITIES	34,831	-	-	(34,831)	-	(34,831)
<b>BUSINESS-TYPE ACTIVITIES:</b>						
Water District	10,754,181	13,475,325	-	-	2,721,144	2,721,144
Office Building	320,016	373,800	-	-	53,784	53,784
TOTAL BUSINESS-TYPE ACTIVITIES	11,074,197	13,849,125	-	-	2,774,928	2,774,928
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 11,109,028</b>	<b>\$ 13,849,125</b>	<b>\$ -</b>	<b>(34,831)</b>	<b>2,774,928</b>	<b>2,740,097</b>
<b>GENERAL REVENUES:</b>						
Interest and investment earnings				93	20,002	20,095
Other revenues				353	139,539	139,892
Gain on extinguishment of debt				-	3,369,337	3,369,337
Gain on sale of capital assets				-	1,268,276	1,268,276
				<b>Total general revenues</b>	<b>446</b>	<b>4,797,600</b>
				<b>Change in net position</b>	<b>(34,385)</b>	<b>7,572,082</b>
				<b>Net position - beginning of year</b>	<b>123,219</b>	<b>27,104,948</b>
				<b>Net position - end of year</b>	<b>\$ 88,834</b>	<b>\$ 34,677,030</b>

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Comparative Balance Sheet**  
**Governmental Fund**  
**June 30, 2017 and 2016**

		General Fund	
		2017	2,016
<b>ASSETS</b>			
Cash and investments		\$ 47,068	\$ 95,044
<b>Total assets</b>		<u>\$ 47,068</u>	<u>\$ 95,044</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable		\$ -	\$ 1,543
Due to other governments		4,667	4,667
<b>Total liabilities</b>		<u>4,667</u>	<u>6,210</u>
<b>Fund Balances:</b>			
Unassigned		42,401	88,834
<b>Total fund balances</b>		<u>42,401</u>	<u>88,834</u>
<b>Total liabilities and fund balances</b>		<u>\$ 47,068</u>	<u>\$ 95,044</u>
Total fund balance, governmental fund		\$ 42,401	\$ 88,834
<p>There were no reconciling differences between net position for governmental activities in the statement of net position and fund balance in the governmental fund balance sheet.</p>			
Total net position, governmental activities		<u>\$ 42,401</u>	<u>\$ 88,834</u>

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Fund**  
**For the years ended June 30, 2017 and 2016**

	General Fund	
	2017	2,016
<b>REVENUES:</b>		
Use of money and property	\$ 4	\$ 93
Miscellaneous	1,564	353
<b>Total revenues</b>	<u>1,568</u>	<u>446</u>
<b>EXPENDITURES:</b>		
Current:		
General government	48,001	34,831
<b>Total expenditures</b>	<u>48,001</u>	<u>34,831</u>
<b>Net change in fund balances</b>	(46,433)	(34,385)
<b>FUND BALANCES:</b>		
Beginning of year	88,834	123,219
End of year	<u>\$ 42,401</u>	<u>\$ 88,834</u>
 Net change in fund balance, governmental fund	 \$ (46,433)	 \$ (34,385)
<p>There were no reconciling differences between changes in net position for governmental activities in the statement of activities and changes in fund balance in the statement of revenues, expenditures, and changes in fund balance.</p>		
 Change in net position, governmental activities	 <u>\$ (46,433)</u>	 <u>\$ (34,385)</u>

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Comparative Statement of Net Position**  
**Proprietary Funds**  
**For the years ended June 30, 2017 and 2016**

	Enterprise Funds			Enterprise Funds		
	2017			2016		
	Water District Fund	Office Building Fund	Total Proprietary Funds	Water District Fund	Office Building Fund	Total Proprietary Funds
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 12,871,285	\$ -	\$ 12,871,285	\$ 11,295,772	\$ -	\$ 11,295,772
Receivables:						
Customer accounts receivable	2,038,529	-	2,038,529	1,900,871	-	1,900,871
Other receivables	-	-	-	28,000	-	28,000
Interest receivable	3,439	-	3,439	8,350	-	8,350
Inventories	65,658	-	65,658	79,012	-	79,012
Prepaid expense	125,401	-	125,401	82,706	-	82,706
Total current assets	15,104,312	-	15,104,312	13,394,711	-	13,394,711
Noncurrent assets:						
Restricted cash and cash equivalents	10	-	10	412,862	-	412,862
OPEB asset	579,869	-	579,869	578,765	-	578,765
Capital assets:						
Not being depreciated	789,541	-	789,541	1,949,156	-	1,949,156
Being depreciated, net	69,640,785	-	69,640,785	68,862,939	-	68,862,939
Total capital assets	70,430,326	-	70,430,326	70,812,095	-	70,812,095
Total noncurrent assets	71,010,205	-	71,010,205	71,803,722	-	71,803,722
<b>Total assets</b>	86,114,517	-	86,114,517	85,198,433	-	85,198,433
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amount on refunding of debt	1,108,918	-	1,108,918	1,182,847	-	1,182,847
Deferred employer pension contribution	302,911	-	302,911	298,557	-	298,557
Deferred outflows of resources - pension	897,496	-	897,496	497,529	-	497,529
<b>Total deferred outflows of resources</b>	2,309,325	-	2,309,325	1,978,933	-	1,978,933
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	284,073	-	284,073	374,919	-	374,919
Due to other governments	293,247	-	293,247	245,803	-	245,803
Interest payable	624,040	-	624,040	464,585	-	464,585
Unearned revenue	16,848	-	16,848	-	-	-
Noncurrent liabilities, due within one year	2,111,463	-	2,111,463	1,561,463	-	1,561,463
Total current liabilities	3,329,671	-	3,329,671	2,646,770	-	2,646,770
Noncurrent liabilities:						
Net pension liability	1,381,275	-	1,381,275	1,161,343	-	1,161,343
Noncurrent liabilities, due in more than one year	46,224,840	-	46,224,840	48,359,336	-	48,359,336
Total noncurrent liabilities	47,606,115	-	47,606,115	49,520,679	-	49,520,679
<b>Total liabilities</b>	50,935,786	-	50,935,786	52,167,449	-	52,167,449
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - pension	205,877	-	205,877	332,887	-	332,887
<b>Total deferred inflows of resources</b>	205,877	-	205,877	332,887	-	332,887
<b>NET POSITION</b>						
Net investment in capital assets	23,387,996	-	23,387,996	22,281,403	-	22,281,403
Restricted for debt service	10	-	10	412,862	-	412,862
Unrestricted (deficit)	13,894,173	-	13,894,173	11,982,765	-	11,982,765
<b>Total net position</b>	\$ 37,282,179	\$ -	\$ 37,282,179	\$ 34,677,030	\$ -	\$ 34,677,030

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Comparative Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the years ended June 30, 2017 and 2016**

	Enterprise Funds			Enterprise Funds		
	2017			2016		
	Water District Fund	Office Building Fund	Total Proprietary Funds	Water District Fund	Office Building Fund	Total Proprietary Funds
<b>OPERATING REVENUES:</b>						
Charges for services	14,210,971	-	14,210,971	13,475,325	-	13,475,325
Rental income	-	-	-	-	373,800	373,800
<b>Total operating revenues</b>	<b>14,210,971</b>	<b>-</b>	<b>14,210,971</b>	<b>13,475,325</b>	<b>373,800</b>	<b>13,849,125</b>
<b>OPERATING EXPENSES:</b>						
Water purchased	2,732,016	-	2,732,016	2,417,349	-	2,417,349
Power purchased	307,612	-	307,612	277,127	-	277,127
Administration and general	1,172,524	-	1,172,524	977,466	238,912	1,216,378
Salaries and benefits	3,228,235	-	3,228,235	2,763,806	-	2,763,806
Other production expenses	525,951	-	525,951	524,769	41,410	566,179
Insurance	125,199	-	125,199	74,280	-	74,280
Depreciation and amortization	1,745,984	-	1,745,984	1,649,295	-	1,649,295
<b>Total operating expenses</b>	<b>9,837,521</b>	<b>-</b>	<b>9,837,521</b>	<b>8,684,092</b>	<b>280,322</b>	<b>8,964,414</b>
<b>OPERATING INCOME</b>	<b>4,373,450</b>	<b>-</b>	<b>4,373,450</b>	<b>4,791,233</b>	<b>93,478</b>	<b>4,884,711</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Interest revenue	46,228	-	46,228	19,994	8	20,002
Interest expense	(1,868,980)	-	(1,868,980)	(2,070,089)	(39,694)	(2,109,783)
Gain on extinguishment of debt	-	-	-	-	3,369,337	3,369,337
Gain on sale of capital assets	22,117	-	22,117	3,565	1,264,711	1,268,276
Other nonoperating revenue	32,334	-	32,334	139,539	-	139,539
<b>Total nonoperating revenues (expenses)</b>	<b>(1,768,301)</b>	<b>-</b>	<b>(1,768,301)</b>	<b>(1,906,991)</b>	<b>4,594,362</b>	<b>2,687,371</b>
<b>CHANGE IN NET POSITION</b>	<b>2,605,149</b>	<b>-</b>	<b>2,605,149</b>	<b>2,884,242</b>	<b>4,687,840</b>	<b>7,572,082</b>
<b>NET POSITION</b>						
Beginning of year	34,677,030	-	34,677,030	31,792,788	(4,687,840)	27,104,948
End of year	\$ 37,282,179	-	\$ 37,282,179	\$ 34,677,030	\$ -	\$ 34,677,030

The accompanying notes are an integral part of these financial statements.

**Florin Resource Conservation District**  
**Comparative Statement of Cash Flows**  
**Proprietary Funds**  
**For the years ended June 30, 2017 and 2016**

	Enterprise Funds			Enterprise Funds		
	2017			2016		
	Water District Fund	Office Building Fund	Total Proprietary Funds	Water District Fund	Office Building Fund	Total Proprietary Funds
<b>CASH FLOWS FROM</b>						
<b>OPERATING ACTIVITIES:</b>						
Receipts from customers and users	\$ 14,118,161	\$ -	\$ 14,118,161	\$ 13,235,660	\$ 373,800	\$ 13,609,460
Payments to suppliers	(4,936,045)	-	(4,936,045)	(4,080,136)	(1,282,386)	(5,362,522)
Payments to employees	(3,504,194)	-	(3,504,194)	(3,123,227)	-	(3,123,227)
<b>NET CASH PROVIDED BY</b>						
<b>OPERATING ACTIVITIES</b>	<u>5,677,922</u>	<u>-</u>	<u>5,677,922</u>	<u>6,032,297</u>	<u>(908,586)</u>	<u>5,123,711</u>
<b>CASH FLOWS FROM NONCAPITAL</b>						
<b>FINANCING ACTIVITIES:</b>						
Operating grants and reimbursements	32,334	-	32,334	139,539	-	139,539
<b>NET CASH PROVIDED BY NONCAPITAL</b>						
<b>FINANCING ACTIVITIES</b>	<u>32,334</u>	<u>-</u>	<u>32,334</u>	<u>139,539</u>	<u>-</u>	<u>139,539</u>
<b>CASH FLOWS FROM CAPITAL</b>						
<b>AND RELATED FINANCING ACTIVITIES:</b>						
Bond proceeds from debt issuance	-	-	-	14,875,000	-	14,875,000
Principal paid on noncurrent liabilities	(1,737,957)	-	(1,737,957)	(17,792,145)	(8,324,295)	(26,116,440)
Interest paid on noncurrent liabilities	(1,509,565)	-	(1,509,565)	(2,641,657)	(252,965)	(2,894,622)
Proceeds from sale of capital assets	97,762	-	97,762	79,210	8,653,030	8,732,240
Purchase of capital assets	(1,448,974)	-	(1,448,974)	(1,509,476)	-	(1,509,476)
<b>NET CASH USED BY CAPITAL AND</b>						
<b>RELATED FINANCING ACTIVITIES</b>	<u>(4,598,734)</u>	<u>-</u>	<u>(4,598,734)</u>	<u>(6,989,068)</u>	<u>75,770</u>	<u>(6,913,298)</u>
<b>CASH FLOWS FROM</b>						
<b>INVESTING ACTIVITIES:</b>						
Interest received	51,139	-	51,139	13,648	8	13,656
<b>NET CASH PROVIDED BY</b>						
<b>INVESTING ACTIVITIES</b>	<u>51,139</u>	<u>-</u>	<u>51,139</u>	<u>13,648</u>	<u>8</u>	<u>13,656</u>
<b>NET INCREASE (DECREASE) IN</b>						
<b>CASH AND CASH EQUIVALENTS</b>	<u>1,162,661</u>	<u>-</u>	<u>1,162,661</u>	<u>(803,584)</u>	<u>(832,808)</u>	<u>(1,636,392)</u>
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	<u>11,708,634</u>	<u>-</u>	<u>11,708,634</u>	<u>12,512,218</u>	<u>832,808</u>	<u>13,345,026</u>
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<u>\$ 12,871,295</u>	<u>\$ -</u>	<u>\$ 12,871,295</u>	<u>\$ 11,708,634</u>	<u>\$ -</u>	<u>\$ 11,708,634</u>
<b>RECONCILIATION OF CASH AND</b>						
<b>CASH EQUIVALENTS TO THE</b>						
<b>STATEMENT OF NET POSTION</b>						
Cash and cash equivalents	\$ 12,871,285	\$ -	\$ 12,871,285	\$ 11,295,772	\$ -	\$ 11,295,772
Restricted cash and cash equivalents	10	-	10	412,862	-	412,862
<b>CASH AND CASH EQUIVALENTS</b>	<u>\$ 12,871,295</u>	<u>\$ -</u>	<u>\$ 12,871,295</u>	<u>\$ 11,708,634</u>	<u>\$ -</u>	<u>\$ 11,708,634</u>

(Continued)

**Florin Resource Conservation District**  
**Comparative Statement of Cash Flows**  
**Proprietary Funds**  
**For the years ended June 30, 2017 and 2016**

	Enterprise Funds			Enterprise Funds		
	2017			2016		
	Water District	Office Building	Total Proprietary Funds	Water District	Office Building	Total Proprietary Funds
Reconciliation of operating income to net cash provided by operating activities:						
Operating income	\$ 4,373,450	\$ -	\$ 4,373,450	\$ 4,791,233	\$ 93,478	\$ 4,884,711
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation and amortization	1,745,984		1,745,984	1,649,295		1,649,295
Changes in operating assets and liabilities:						
Customer accounts receivable	(109,658)	-	(109,658)	(239,665)	-	(239,665)
Inventory	13,354	-	13,354	-	-	-
Prepaid expenses	(42,695)	-	(42,695)	294	-	294
OPEB asset	(1,104)	-	(1,104)	(2,288)	-	(2,288)
Deferred employer pension contributions	(4,354)	-	(4,354)	(6,887)	-	(6,887)
Deferred outflows of resources - pension	(399,967)	-	(399,967)	(343,926)	-	(343,926)
Accounts payable	(90,846)	-	(90,846)	171,161	-	171,161
Due to other governments	47,444	-	47,444	19,400	(1,002,064)	(982,664)
Unearned revenue	16,848	-	16,848	-	-	-
Net pension liability	219,932	-	219,932	(55,925)	-	(55,925)
Deferred inflows of resources - pension	(127,010)	-	(127,010)	13,061	-	13,061
Compensated absences	36,544	-	36,544	36,544	-	36,544
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 5,677,922</b>	<b>\$ -</b>	<b>\$ 5,677,922</b>	<b>\$ 6,032,297</b>	<b>\$ (908,586)</b>	<b>\$ 5,123,711</b>

The accompanying notes are an integral part of these financial statements.



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# Florin Resource Conservation District

## Notes to Basic Financial Statements

### For the years ended June 30, 2017 and 2016

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. *Reporting Entity*

The Florin Resource Conservation District (the District) was formed in 1953, pursuant to Section 9000 et seq. of the Public Resources Code of the State of California. The District, which is located approximately six miles southeast of the City of Sacramento is the west central portion of unincorporated Sacramento County, was formed to address soil dehydration issues resulting from poor irrigation and drainage. There currently are approximately 92,000 acres within the District.

The District provides technical assistance and conservation and conservation education to farmers dealing with natural resource management issues, and views education as one of its primary objectives. The District additionally serves as the clearinghouse for solid and water conservation measures, such as administering the local water hyacinth eradication program. The United States Department of Agriculture, through its Soil Conservation Services, provides staffing and technical assistance to the District and the two adjacent soil conservation districts.

The District has provided water service within its 13-mile water service area since it acquired the Elk Grove Water Service in 1999, which was merged into and is a department of the District. In 2010, the name of the Elk Grove Water Service was changed to the Elk Grove Water District (EGWD). In 1998, the District acquired a building which houses the Sacramento County Department of Human Assistance and is leased by the District to the County of Sacramento. The building was sold in 2015-16 and the associated debt for the building acquisition was retired at that time.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units'. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The financial reporting entity consists of (a) the primary government, the District, (b) organization for which the District is financially accountable, and (c) other organizations for which the District is not accountable, but for which the nature and significance of their relationship with the District are such that would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the District has the ability to impose its will on the component unit or (b) there is a potential for the component unit to provide a financial benefit to or impose a financial burden on the District.

As required by GAAP, these financial statements present the District and its only component unit, the Florin Resource Conservation District Economic Development Corporation (the Corporation). The Corporation is reported in these financial statements on a blended basis due to the District's Board of Directors serving as the Corporation's governing body, the District's Board having the ability to impose its will on the Corporation, because the Corporation is financially dependent on the District and the fact that the sole purpose of the Corporation is to provide financing to the District under the District's debt issuance documents. The Corporation does not issue separate financial statements.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Accounting and Measurement Focus***

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses. These funds are established for the purpose for carrying out specific activities or certain objectives in accordance with specific regulations, restrictions or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**Government-Wide Financial Statements**

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business—Type Activities for the District accompanied by a total column.

These financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liabilities are incurred.

Certain types of transactions reported as program revenues for the District are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. There were no interfund activities requiring elimination in fiscal year 2017 and 2016.

The District applies all applicable GASB pronouncements and Interpretations currently in effect.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Accounting and Measurement Focus, Continued***

**Governmental Fund Financial Statements**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for the District's major governmental fund. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements.

Governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

The District reports the following fund as a major governmental fund of the District:

*General Fund* accounts for resources traditionally associated with governmental activities that are not required legally or by sound financial management to be accounted for in another fund. The General Fund consists of programs associated with conservation not related to the Elk Grove Water District (EGWD), which is funded by District water charges to customers.

Revenues are recorded when received in cash, except that revenues subject to accrual (generally, those received 60 days after year-end) are recognized when due. The primary revenue sources that have been treated susceptible to accrual by the District are earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided.

**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**C. Basis of Accounting and Measurement Focus, Continued**

**Proprietary Fund Financial Statements, Continued**

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses

The District reports the Water District as a proprietary fund of the District.

Water District Fund accounts for all activities related to the Elk Grove Water District, which provides water to commercial and residential customers in the District's service area.

Office Building Fund accounts for all activities related to a building owned by the District on Florin Road in Sacramento, California and leased to the County of Sacramento Department of Human Assistance. The Office Building was sold in fiscal year 2016.

**D. Cash, Cash Equivalents and Investments**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs. For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents, including restricted assets and the District's investment in the State of California Local Agency Investment Fund (LAIF).

**E. Restricted Cash and Investments**

Certain proceeds of the District's long-term debt are classified as restricted cash and investments on the statement of net position because their use is limited by applicable bond covenants. The "reserve" account is used to report resources set aside to make up potential future deficiencies in the bond's debt service. Certain unspent bond proceeds are also restricted to specific capital projects or administrative, operating and maintenance expenses in the Office Building Fund by the related debt covenants.

**F. Accounts Receivable**

Accounts receivable arise from billings to customers for water usage and include an estimate for unbilled revenues earned from the dates the customers were last billed to the end of the year. An allowance for uncollectible accounts of \$77,708 and \$77,708 was recorded in the Water District Fund by the District as of June 30, 2017 and 2016.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**G. Interfund Transactions**

Borrowings between funds outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e. short term borrowings) or “advance to/from other funds” (i.e. long term borrowings).

**H. Inventory**

Inventory consists primarily of materials used in the construction and maintenance of the water system and is valued using the specific identification method. The cost of the inventory is recorded as an expense when consumed, rather than when purchased.

**I. Capital Assets**

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Such assets are recorded at historical cost if purchased or constructed. Donated or contributed assets are recorded at acquisition value at the date of donation. Capital assets owned by the proprietary funds are recorded at cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is computed on the straight-line basis over the estimated useful lives of the various classes of assets as follows:

Buildings	40 years
Improvements	10-15 years
Equipment	5 - 25 years
Water treatment and distribution system	25 - 80 years

It is the District’s policy to capitalize all capital assets with a useful life of more than one year, and original cost of \$5,000 or greater. Costs of the assets sold or retired (all the related amounts of accumulated depreciation) are eliminated from the statement of net position in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

**J. Bond Discounts, Premiums and Deferred Amount on Refunding of Long-Term Debt**

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method which does not significantly differ from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***J. Bond Discounts, Premiums and Deferred Amount on Refunding of Long-Term Debt, Continued***

Accounting gains or losses resulting from advance refunding of long-term debt are deferred in accordance with GASB Statement No. 65, *Items previously Reported as Assets and Liabilities*, and are reported as deferred inflows of resources or deferred outflows of resources on the financial statements. Deferred amounts on bond refunding are amortized over the remaining life of the old debt (had it not been refunded) or the life of the new debt, whichever is shorter.

***K. Due to Other Governments***

Due to other governments in the General Fund consisted of rents collected by the District on property jointly owned with two other resource conservation districts that had not been remitted to the other districts at year-end. Due to other governments in the Water District Fund mainly consisted of \$293,247 and \$245,803 payable to the County of Sacramento for water purchases at June 30, 2017 and 2016, respectively.

***L. Compensated Absences***

The District's policy allows employees to accumulate earned, but unused personnel leave time at the rate of twelve days per year and vacation time at the rate of five days per year after six months of service, ten days per year after two years of service and fifteen days per year after five years of service. The liability for these compensated absences is recorded as a long-term liability in the proprietary fund and government-wide statements. The current portion of this long-term liability is estimated based on historical trends. In the fund financial statements, governmental funds only report the compensated absence liability that have matured, such as for employee resignations or retirements, while the proprietary funds report the liability as it is incurred. The General Fund has no employees assigned to it and, thus no compensated absence amount is reported under governmental activities.

***M. Unearned Revenue***

Unearned revenue is recognized for transactions for which revenue has not yet been earned. The District recorded \$16,848 and \$0 at June 30, 2017 and 2016, respectively.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**N. Net Position and Fund Balance**

The government-wide and proprietary fund financial statements present net position. Net position is categorized as the net investment in capital assets, restricted, and unrestricted:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the capital assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is the remaining net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The fund balance of the General Fund is reported as unassigned according to GASB Statement No. 54 because the Board of Directors has approved no constraints on its use.

**O. Use of Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management, at the date of the financial statements, to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities as well as the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**P. Risk Management**

The District is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and through the District's participation in the Special District Risk Management Authority as described in Note 6. The insurance is subject to a deductible. No significant claims occurred during the years ended June 30, 2017 and 2016. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from the prior year.



**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Q. *Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

**R. *Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the District's California Public Employee's Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

**S. *New Pronouncements***

In 2017, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*- The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The requirements of this statement did not apply to the District for the current fiscal year.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*S. New Pronouncement, Continued*

- GASB Statement No. 77, *Tax Abatement Disclosure*- This Statement addresses the financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. The requirements of this statement did not apply to the District for the current fiscal year.
- GASB Statement No. 78, *Pension Provided through Certain Multiple-Employer Defined Benefit Pension Plans*- The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The requirements of this statement did not apply to the District for the current fiscal year.
- GASB Statement No. 80, *Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14* - The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. There was no effect on net position as a result of implementation of this statement.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS**

*A. Summary of Cash and Investments*

Cash and investments are classified in the accompanying financial statements as follows:

	As of June 30, 2017		
	Government-Wide Statement of Net Position		
	Governmental Activities	Business-Type Activities	Total
Deposits and investments	\$ 47,068	\$ 12,871,285	\$ 12,918,353
Restricted cash and investments	-	10	10
<b>Total cash and investments</b>	<b>\$ 47,068</b>	<b>\$ 12,871,295</b>	<b>\$ 12,918,363</b>

	As of June 30, 2016		
	Government-Wide Statement of Net Position		
	Governmental Activities	Business-Type Activities	Total
Deposits and investments	\$ 95,044	\$ 11,295,772	\$ 11,390,816
Restricted cash and investments	-	412,862	412,862
<b>Total cash and investments</b>	<b>\$ 95,044</b>	<b>\$ 11,708,634</b>	<b>\$ 11,803,678</b>

Cash and investments were classified according to GASB Statement No 40 as follows as of June 30:

	2017	2016
Cash on hand	\$ 1,000	\$ 991
Deposits with financial institution	2,179,752	1,051,194
Total cash on hand and deposits	2,180,752	1,052,185
Local Agency Investment funds	501,972	337,525
CalTrust	2,273,241	2,000,000
Investments held by Custodian	7,962,388	8,001,106
Total investments	10,737,601	10,338,631
<b>Total District Treasury</b>	<b>12,918,353</b>	<b>11,390,816</b>
Cash with fiscal agent	10	412,862
<b>Total cash and investments</b>	<b>\$ 12,918,363</b>	<b>\$ 11,803,678</b>

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**2. CASH AND INVESTMENTS, Continued**

**B. Deposits**

The carrying amount of the District's cash deposit was \$2,179,752 and \$1,051,194 at June 30 2017 and 2016 respectively. Balance before reconciling amounts were a positive amount of \$2,635,262 and \$1,489,349 at June 30, 2017 and 2016 respectively. The District has waived collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities pledged by the pledging financial institution in the District's name.

The California Government Code (Code) requires California banks and savings and loan associations to secure the District's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name.

The market value of the pledged securities must equal at least 110% of the District's cash deposits. California law also allows institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total cash deposits.

The District follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

**C. Investments**

Investments are reported at fair value. California statutes authorize special districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restricted) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy. The District's permissible investments include the following instruments:

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS, Continued**

*C. Investments, Continued*

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
California Local Agency Investment	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates and Time Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-through Securities	5 years	20%	None
Financial Futures and Option Contracts	1	1	1
Investment Pools, including LAIF	None	None	None

1 - The District may invest in financial futures and option contracts of any of the above authorized categories, subject to the same overall portfolio limitations.

The District complied with the provisions of the California Government Code and its investment policy pertaining to the types of investments held, the institutions in which deposits were made and the security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Investments are stated at fair value using the aggregate method in all funds, resulting in the following investment income in all funds:

	2017	2016
Interest income	\$ 129,602	\$ 18,881
Unrealized gain/(loss) in change in fair value of investment	(86,809)	1,214
<b>Total investment income</b>	<b>\$ 42,793</b>	<b>\$ 20,095</b>

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**2. CASH AND INVESTMENTS, Continued**

**C. Investments, Continued**

The District's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally the District's practice is to buy and hold investments until maturity dates. Consequently, the District's investments are carried at fair value.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments with LAIF at June 30, 2017 and 2016, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2017, the District had \$501,972 invested in LAIF, which had invested 2.89% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 2.81% in the previous year. The LAIF fair value factor of 0.998940671 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2016, the District had \$337,525 invested in LAIF, which had invested 2.81% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 2.08% in the previous year. The LAIF fair value factor of 1.000621222 was used to calculate the fair value of the investments in LAIF.

**D. Risk Disclosures**

*Interest Risk:* Interest rate risk is the market value fluctuation due to overall changes in the interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes, in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District's investment policy does not contain any provisions limiting interest rate risk that are more restrictive than what is specified in the California Government Code.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS, Continued**

*D. Risk Disclosures, Continued*

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2017 and 2016:

2017

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	2 years	3 years	4 years	5 years or More
Securities of U.S. Government						
Treasury and Agencies:						
Federal Farm Credit Bank Bonds	\$ 976,710	\$ -	\$ -	\$ -	\$ 976,710	
Federal Home Loan Banks	1,488,010	-	497,750	-	-	990,260
Federal Home Loan Mortg Corp Notes	1,995,910	-	997,970	-	-	997,940
Federal National Mortg Assoc Notes	3,450,475	-	-	1,974,470	990,180	485,825
Money Market Sweep	51,283	51,283	-	-	-	-
CalTrust	2,273,241	2,273,241	-	-	-	-
Local Agency Investment Fund	501,972	501,972	-	-	-	-
<b>Total</b>	<b>\$ 10,737,601</b>	<b>\$ 2,826,496</b>	<b>\$ 1,495,720</b>	<b>\$ 1,974,470</b>	<b>\$ 1,966,890</b>	<b>\$ 2,474,025</b>

2016

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	2 years	3 years	4 years	5 years or More
Securities of U.S. Government						
Treasury and Agencies:						
Federal Farm Credit Bank Bonds	\$ 1,000,330	\$ -	\$ -	\$ -	\$ -	\$ 1,000,330
Federal Home Loan Banks	501,330	-	-	501,330	-	-
Federal Home Loan Mortg Corp Notes	4,497,606	-	-	1,000,600	-	3,497,006
Federal National Mortg Assoc Notes	2,001,840	-	-	-	1,000,950	1,000,890
CalTrust	2,000,000	2,000,000	-	-	-	-
Local Agency Investment Fund	337,525	337,525	-	-	-	-
<b>Total</b>	<b>\$ 10,338,631</b>	<b>\$ 2,337,525</b>	<b>\$ -</b>	<b>\$ 1,501,930</b>	<b>\$ 1,000,950</b>	<b>\$ 5,498,226</b>

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS, Continued**

**D. Risk Disclosures, Continued**

*Credit Risk:* Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. At June 30, 2017 the District's deposits and investments were rated as follows:

	Credit Quality Ratings	
	Moody's	S&P
Federal Farm Credit Bank Bonds	Aaaa	AA+
Federal Home Loan Banks	Aaaa	AA+
Federal Home Loan Mortg Corp Notes	Aaaa	AA+
Federal National Mortg Association Notes	Aaaa	AA+
Local Agency Investment Funds	Unrated	Unrated
CalTrust	Unrated	AAf/S1+

*Concentration of Credit Risk:* The California Government Code limits the amount the District may invest in any one issuer, with the exception of U.S. Treasury obligations, U.S. Agency securities and LAIF. The District has no investments in any one issuer (other than money market mutual funds and external investment pools) that represent 5% or more of total District investments.

*Custodial credit risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value for its investment or collateral securities that are in the possession of another party.

**E. Investment Valuation**

Investments (except money market accounts that are included as part of restricted cash and investments) are measured at fair value on a recurring basis. *Recurring* fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements at June 30, 2017 and 2016 are described on the following page:



**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS, Continued**

*E. Investment Valuation, Continued*

2017:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Federal Farm Credit Bank Bonds	\$ 976,710	\$ -	\$ 976,710	\$ -
Federal Home Loan Banks	1,488,010	-	1,488,010	-
Federal Home Loan Mortg Corp Notes	1,995,910	-	1,995,910	-
Federal National Mortg Assoc Notes	3,450,475	-	3,450,475	-
<b>Total Securities of U.S. Government</b>	<b>7,911,105</b>	<b>\$ -</b>	<b>\$ 7,911,105</b>	<b>\$ -</b>
<i>Investments not subject to levelling:</i>				
Money Market Sweep	51,283			
CalTrust Investment Pool	2,273,241			
Local Agency Investment Fund	501,972			
<b>Total</b>	<b>\$ 10,737,601</b>			

2016:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Federal Farm Credit Bank Bonds	\$ 1,000,330	\$ -	\$ 1,000,330	\$ -
Federal Home Loan Banks	501,330	-	501,330	-
Federal Home Loan Mortg Corp Notes	4,497,606	-	4,497,606	-
Federal National Mortg Assoc Notes	2,001,840	-	2,001,840	-
<b>Total Securities of U.S. Government</b>	<b>8,001,106</b>	<b>\$ -</b>	<b>\$ 8,001,106</b>	<b>\$ -</b>
<i>Investments not subject to levelling:</i>				
CalTrust Investment Pool	2,000,000			
Local Agency Investment Fund	337,525			
<b>Total</b>	<b>\$ 10,338,631</b>			

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**2. CASH AND INVESTMENTS, Continued**

*E. Investment Valuation, Continued*

Federal Agency Securities categorized as Level 2 are valued based on matrix pricing which use observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

**3. CAPITAL ASSETS**

There were no governmental activity capital assets for the years ended June 30, 2017 and 2016.

Business-type activities capital asset activity for the years ended June 30 were as follows:

	Balance June 30, 2015	2016		Balance June 30, 2016	2017		Balance June 30, 2017
		Additions	Reductions		Additions	Reductions	
Capital assets not being depreciated:							
Land	\$ 1,243,882	\$ -	\$ (605,807)	\$ 638,075	\$ 48,503	\$ -	\$ 686,578
Construction in progress	1,349,827	1,509,476	(1,548,222)	1,311,081	98,093	(1,306,211)	102,963
Total capital assets not being depreciated	2,593,709	1,509,476	(2,154,029)	1,949,156	146,596	(1,306,211)	789,541
Capital assets being depreciated:							
Buildings	13,105,906	56,586	(12,023,510)	1,138,982	199,758	-	1,338,740
Wells	8,348,532	82,582	-	8,431,114	149,348	-	8,580,462
Treatment Plants	12,156,790	641,951	-	12,798,741	644,557	-	13,443,298
Water mains	73,597,465	560,071	(28,184)	74,129,352	1,438,045	-	75,567,397
Equipment	2,192,947	145,479	(48,876)	2,289,550	92,123	(152,521)	2,229,152
Total assets being depreciated	109,401,640	1,486,669	(12,100,570)	98,787,739	2,523,831	(152,521)	101,159,049
Less accumulated depreciation for:							
Buildings	(5,547,138)	(24,359)	5,240,998	(330,499)	(24,922)	-	(355,421)
Wells	(4,149,756)	(311,860)	-	(4,461,616)	(315,164)	-	(4,776,780)
Treatment Plants	(4,993,044)	(347,094)	-	(5,340,138)	(412,799)	-	(5,752,937)
Water mains	(16,851,107)	(919,616)	14,092	(17,756,631)	(926,617)	-	(18,683,248)
Equipment	(2,029,312)	(55,480)	48,876	(2,035,916)	(66,483)	152,521	(1,949,878)
Total accumulated depreciation	(33,570,357)	(1,658,409)	5,303,966	(29,924,800)	(1,745,985)	152,521	(31,518,264)
Total capital assets being depreciated, net	75,831,283	(171,740)	(6,796,604)	68,862,939	777,846	-	69,640,785
Total capital assets, net	\$ 78,424,992	\$ 1,337,736	\$ (8,950,633)	\$ 70,812,095	\$ 924,442	\$ (1,306,211)	\$ 70,430,326

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**4. LONG-TERM DEBT**

The following is a summary of long-term liability activity for the years ended June 30, 2017:

	Balance	2017		Balance	Due Within
	July 1, 2016	Additions	Reductions	June 30, 2017	One Year
Business-type activities:					
<b>Water District Fund</b>					
Certificates of Participation					
2002 Refunding, Series A	\$ 375,000	\$ -	\$ (375,000)	\$ -	\$ -
2014 Refunding, Series A	32,325,000	-	(715,000)	31,610,000	1,475,000
2016 Refunding, Series A	14,875,000	-	(350,000)	14,525,000	515,000
Total Water District Fund debt	47,575,000	-	(1,440,000)	46,135,000	1,990,000
Compensated absences	207,260	-	(22,205)	185,055	121,463
Total Water District Fund	47,782,260	\$ -	\$ (1,462,205)	\$ 46,320,055	\$ 2,111,463
Unamortized bond discounts & premiums	2,138,539	-	(122,291)	2,016,248	
Less: Due within one year	(1,561,463)			(2,111,463)	
Due in more than one year	\$ 48,359,336			\$ 46,224,840	

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**4. LONG-TERM DEBT, Continued**

The following is a summary of long-term liability activity for the years ended June 30, 2016:

	Balance July 1, 2015	2016		Balance June 30, 2016	Due Within One Year
		Additions	Reductions		
Business-type activities:					
<b>Water District Fund</b>					
Certificates of Participation					
2002 Refunding, Series A	\$ 1,100,000	\$ -	\$ (725,000)	\$ 375,000	\$ 375,000
2002 Capital Improvement, Series B	2,075,000	-	(2,075,000)	-	-
2003 Capital Improvement, Series A	3,915,000	-	(3,915,000)	-	-
2005 Capital Improvement, Series A	11,077,145	-	(11,077,145)	-	-
2014 Refunding, Series A	32,325,000	-	-	32,325,000	715,000
2016 Refunding, Series A	-	14,875,000	-	14,875,000	350,000
Total Water District Fund debt	50,492,145	14,875,000	(17,792,145)	47,575,000	1,440,000
Compensated absences	170,716	36,544	-	207,260	121,463
Total Water District Fund	50,662,861	\$ 14,911,544	\$ (17,792,145)	\$ 47,782,260	\$ 1,561,463
Unamortized bond discounts & premiums	2,021,622	-	(116,917)	2,138,539	
Less: Due within one year	(1,551,463)			(1,561,463)	
Due in more than one year	\$ 51,133,020			\$ 48,359,336	
<b>Office Building Fund</b>					
2003 Subordinate Lien Refunding,					
Series B capital appreciation					
certificates	\$ 9,816,994	\$ -	\$ (9,816,994)	\$ -	\$ -
Accreted interest on capital					
appreciation certificates	2,039,690	-	(2,039,690)	-	-
Total Office Building Fund debt	11,856,684	-	(11,856,684)	-	-
Unamortized bond discounts	(163,052)		163,052		
Less: Due within one year	(11,693,632)			-	
Due in more than one year	\$ -			\$ -	

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**4. LONG-TERM DEBT, Continued**

Long-term debt related to business-type activities consisted of the following at June 30:

	2017	2016
<u>Water District Fund</u>		
<u>2002 Refunding Certificates of Participation, Elk Grove Water Service, Series A</u>		
On August 16, 2002, the District issued the 2002 Refunding Certificates of Participation, Elk Grove Water Service, Series A in the amount of \$23,675,000. The proceeds were used to refund the 1999 Certificates of Participation, Elk Grove Water Service Acquisition, Series A and B and 1999 Subordinate Lien Capital Appreciation Certificates of Participation, Elk Grove Water Service Acquisition, Series C. The Certificates are secured by a lien on the net water system revenues. Semi-annual principal payments of \$305,000 to \$825,000 are due on September 1 and March 1 through March 1, 2033. Semi-annual interest payments of \$20,625 to \$502,444 are due on September 1 and March 1 through March 1, 2033. Interest rates range from 4.25% to 5.00%.	\$ -	\$ 375,000
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A</u>		
On December 16, 2014, the District issued the Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A in the amount of \$32,325,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2014 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$715,000 to \$2,450,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of \$37,625 to \$688,909 are due March 1 and September 1, 2016 through September 1, 2032. Interest rates range from 4.30% to 5.00%. The refunding resulted in an economic gain of \$3,563,207 and an accounting loss that was recorded as a deferred outflow of resources. The unamortized balance of the deferred loss on refunding as of June 30, 2017 was \$667,878. The aggregate difference between the debt service requirements of the refunding bonds and remaining debt service of the refunded bonds was \$4,893,871.	\$ 31,610,000	\$ 32,325,000
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2016 Series A</u>		
On June 7, 2016, the District issued the Florin Resource Conservation District, Water Revenue Refunding Bonds, 2016 Series A in the amount of \$14,875,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2016 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$350,000 to \$2,395,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of \$43,110 to \$124,950 are due March 1, 2016 and September 1 through September 1, 2032. Interest rate 3.6%. The refunding resulted in an economic gain of \$2,098,268 and an accounting loss that was recorded as a deferred outflow of resources. The unamortized balance of the deferred loss on refunding as of June 30, 2017 was \$441,040. The aggregate difference between the debt service requirements of the refunding bonds and the remaining debt service of the refunded bonds was \$9,573,508.	\$14,525,000	\$ 14,875,000

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**4. LONG TERM DEBT, Continued**

The annual requirements to amortize the outstanding business-type activities debt as of June 30, 2017 are as follows:

Year Ending June 30,	Water District Fund		
	2014 Refunding, Series A and 2016 Refunding, Series A Bonds		
	Principal	Interest	Total
2018	\$ 1,990,000	\$ 1,833,349	\$ 3,823,349
2019	2,070,000	1,753,909	3,823,909
2020	2,165,000	1,661,734	3,826,734
2021	2,300,000	1,555,469	3,855,469
2022	2,440,000	1,442,499	3,882,499
2023-2027	14,025,000	5,555,776	19,580,776
2028-2032	17,245,000	2,655,161	19,900,161
2033	3,900,000	80,735	3,980,735
	<u>\$ 46,135,000</u>	<u>\$ 16,538,632</u>	<u>\$ 62,673,632</u>

Pledged Revenues: The District has pledged future water system revenues, net of specified operating expenses, to repay its 2014 Series A Water Revenue Refunding Bonds, and 2016 Series A Water Revenue Refunding Bonds in the original amount of \$32,325,000, and \$14,875,000 respectively. Proceeds of the 2016 Bonds were used to retire the 2002 and 20105 Certificates, and the remaining 2002 Certificates were paid off during 2016-17.

The 2014 and 2016 bonds are parity debt, with the net revenues, less the rate stabilization fund, required to be at least 1.15 times the sum of the cash basis installment principal and interest payments on the outstanding bonds and any other obligation payable from water system revenues.

The following is a calculation of the required coverage ratios for the Water District Fund as of June 30:

	2017	2016
Covenant 2:		
Net revenues before adjustments (operating income)	\$ 4,373,450	\$ 4,791,233
Add: Depreciation and amortization	1,745,984	1,649,295
Net revenues, not including rate stabilization fund, accrual basis	6,119,434	6,440,528
Interest and principal payments, cash basis (as defined)	3,247,522	4,080,771
Coverage ratio computed	<u>1.88</u>	<u>1.58</u>

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**4. LONG TERM DEBT, Continued**

Arbitrage: The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax exempt bonds after August 31, 1986. Arbitrage regulations deal with investments of all tax-exempt bond proceeds at an interest yield greater than the interest paid to the bondholders. Generally, all interest paid to bond holders can be retroactive if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. The District performed calculations of excess investments earnings on various investments and financings and determined there was no arbitrage liability at June 30, 2017 and 2016.

**5. NET POSITION RESERVES**

The District's Board of Directors approved a reserve policy that authorized commitments of unrestricted net position in the Water District Fund for certain percentages of the change in new position reported in the audited financial statements or budget up to a specified dollar amount as follows as of June 30:

	Description	2017	2016
Operating fund	120 days of annual operations and maintenance budget	\$ 4,182,889	\$ 4,575,414
Future capital improvement fund	75% of unrestricted funds not allocated to other reserve funds	5,109,297	1,504,000
Capital improvement fund	Annual capital improvement budget	1,130,000	1,044,000
Future capital replacement fund	25% of unrestricteid funds not allocated to other reserve funds	1,703,099	3,039,268
Capital replacement fund	Annual capital replacement budget	626,000	1,013,089
Elections and special studies	Amount specified by Board of Directors	120,000	120,000
Total net position commitments		<u>\$ 12,871,285</u>	<u>\$ 11,295,771</u>

**6. INSURANCE**

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Section 6500 et.seq. Its purpose is to provide a full risk management program for California local governments. The District pays an annual premium to SDRMA for general and auto liability, errors and omissions, property, boiler and machinery and employee dishonesty insurance coverage. The District annual premium is based on its pro-rata share of charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the SDRMA. The District's coverage and corresponding deductibles follow. Note that the high deductibles below are used only in limited circumstances, such as in the case of a terrorist attack.

Coverage	Amount	Deductible
General and auto liability (including errors and omissions)	\$ 10,000,000	\$500 to 20,000
Property damage	1,000,000,000	1,000 to 500,000
Unisured motorist	750,000	1,000
Boiler and machinery	100,000,000	1,000 to 350,000
Employee dishonesty	1,000,000	None
Worker's compensation	5,000,000	None
Board member liability	500,000	500

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**7. RETIREMENT BENEFITS**

**A. Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

**B. Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees, and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The rate plans' provisions and benefits in effect at June 30, 2017 and 2016 are summarized as follows:

Hire Date	Miscellaneous - Classic		Miscellaneous - PEPRA	
	Prior to January 1, 2013		On or after January 1, 2013	
Benefit vesting schedule	5 years service		5 years service	
Benefit payment	Monthly for life		Monthly for life	
Retirement age	55		62	
Monthly benefits, as a % of annual salary	2.00%		2.00%	
Required employee contribution rates	6.000%		6.250%	
Required employer contribution rates (2016)	8.003%		6.250%	
Required unfunded liability payment (2016)	\$	1,141	\$	-
Required employer contribution rates (2017)	8.377%		6.555%	
Required unfunded liability payment (2017)	\$	123,375	\$	-



**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**7. RETIREMENT BENEFITS, Continued**

**B. Benefits Provided, Continued**

*Contributions* - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and are effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The District's contributions to the Plan for the year ended June 30, 2016 and 2015 were \$298,557 and \$291,670 respectively.

As of June 30, 2017 and 2016, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,381,275 and \$1,161,343 respectively.

The District's net pension liability for the Plans is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan for the fiscal year 2017 is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The net pension liability of the Plan for the fiscal year 2016 is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The District's proportionate share of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of plan amounts as of the valuation date where not available.

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

The District's proportionate share of the net pension liability for the plan as of June 30, 2014, 2015, and 2016 was as follows:

Proportion - June 30, 2014	0.019560%	Proportion - June 30, 2015	0.016920%
Proportion - June 30, 2015	<u>0.016920%</u>	Proportion - June 30, 2016	<u>0.015960%</u>
Change - Increase (Decrease)	-0.002640%	Change - Increase (Decrease)	-0.000960%

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**7. RETIREMENT BENEFITS, Continued**

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

For the year ended June 30, 2017 and 2016, the District recognized pension expense(income) of \$(8,270) and \$(95,122) respectively. At June 30, 2017 and 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2017		2016	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 302,911	\$ -	\$ 298,557	\$ -
Changes in employer's proportion	168,760	108,085	262,515	60,489
Differences between the employer's contribution and the employer's proportionate share of contributions	221,704	-	215,837	-
Changes of assumptions	-	95,480	-	181,440
Differences between expected and actual experiences	10,092	2,312	19,177	-
Net differences between projected and actual earnings on plan investments	496,940	-	-	90,958
<b>Total</b>	<b>\$ 1,200,407</b>	<b>\$ 205,877</b>	<b>\$ 796,086</b>	<b>\$ 332,887</b>

\$302,911 and \$298,557 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018 and 2017 respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year	2017	2016
Ending June 30:		
2017	-	29,880
2018	184,397	25,614
2019	149,704	(6,976)
2020	228,805	116,124
2021	128,713	-

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**7. RETIREMENT PLANS, Continued**

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

*Actuarial Assumptions* – The total pension liabilities in the June 30, 2014 and 2015 actuarial valuations were determined using the following actuarial assumptions:

	2017	2016
Valuation Date	June 30, 2015	June 30, 2014
Measurement Date	June 30, 2016	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
Inflation	2.75%	2.75%
Projected Salary Increase	Varies by entry age and service	Varies by entry age and service
Investment Rate of Return <sup>(1)</sup>	7.65%	7.65%
Mortality	Derived by CalPERS membership data for all funds	Derived by CalPERS membership data for all funds

(1) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 and 2014 valuations were based on the results of a January 2010 actuarial experience study for the period 1997 to 2007. Further details of the Experience Study can found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liabilities was 7.65 percent for the Plan for the measurement date June 30, 2016 and 2015. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**7. RETIREMENT PLANS, Continued**

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	2017			2016		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.00%	5.25%	5.71%	51.00%	5.25%	5.71%
Global Fixed Income	20.00%	0.99%	2.43%	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%	2.00%	4.50%	5.09%
Liquidity	1.00%	-0.55%	-1.05%	2.00%	-0.55%	-1.05%
Total	<u>100%</u>			<u>100%</u>		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**7. RETIREMENT PLANS, Continued**

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	2017		2016
1% Decrease	6.65%		6.65%
Net Pension Liability	\$ 2,138,582	\$	1,842,185
Current Discount Rate	7.65%		7.65%
Net Pension Liability	\$ 1,381,275	\$	1,161,343
1% Increase	8.65%		8.65%
Net Pension Liability	\$ 755,399	\$	599,229

***Pension Plan Fiduciary Net Position*** – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2017 and 2016 the District reported a payable of \$0 and \$0 for outstanding amount of required contributions to the pension plan required.

**8. OTHER POSTEMPLOYMENT BENEFITS PLAN**

Plan Description: The District’s other postemployment benefits plan (the plan) is an agent defined benefit healthcare plan administered by the District. CalPERS invests the plan’s assets as part of the California Employer’s Retiree Benefit Trust (CERBT), resulting in its classification as an agent plan. The plan provides lifetime healthcare insurance coverage for eligible retirees and their dependents through the District’s group medical insurance plan, which covers both active and retired participants. EGWD pays a portion of the group medical, dental, and vision insurance premiums for each eligible employee and spouse or registered domestic partner retiring within 120 days of separation from EGWD. Eligibility is based on an employee reaching 55 years of age and having fifteen years continuous service with EGWD. Benefits from the EGWD plan cease for a spouse upon death of the retiree. Employees hired before October 28, 2009 had a one-time option to increase their years for eligibility from five to fifteen and have vision and dental coverage added to their post-retirement benefit.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

**8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued**

Since premiums are determined for active employees and retirees on a combined basis, an implied subsidy must be reflected under GASB45. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the District and its employees. The Plan does not issue a financial report.

Funding Policy: The contribution requirements of the Plan participants and the District are established by and may be amended by the District. The District elected to pre-fund benefits during the year ended June 30, 2009 and contributes the annual OPEB cost each year.

Annual OPEB Cost and Net OPEB Obligation/Assets: The District's annual other postemployment benefits cost (expense) is calculated based on the annual required contribution (ARC) of the employer. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The table on the following page shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's Net OPEB obligation for the year ended June 30, 2017 and 2016.

	2017	2016
Annual required contribution (ARC)	\$ 162,762	\$ 155,455
Interest on net OPEB obligation	(39,941)	(39,784)
Adjustment to annual required contribution	38,837	37,615
Annual OPEB cost (expense)	161,658	153,286
Contribution	(162,762)	(155,574)
(Increase) decrease in net OPEB asset	(1,104)	(2,288)
Net OPEB obligation (asset) - beginning of year	(578,765)	(576,477)
Net OPEB obligation (asset) - end of year	<u>\$ (579,869)</u>	<u>\$ (578,765)</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2015	\$ 73,169	105%	\$ (576,477)
6/30/2016	153,286	101%	(578,765)
6/30/2017	161,658	101%	(579,869)

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued**

Funded Status and Funding Progress: The funded status of the plan as of most recent valuation was as follows:

	7/1/2015
Actuarial accrued liability (AAL)	\$ 1,893,606
Actuarial value of plan assets	1,834,047
Unfunded actuarial accrued (liability) asset (UAAL)	<u>\$ (59,559)</u>
Funded ratio (actuarial value of plan assets/AAL)	96.9%
Covered payroll (active plan members)	\$ 2,375,112
UAAL as a percentage of covered payroll	-2.5%

Actuarial valuations of an ongoing plan involve estimates of the value of expected benefit payments and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liabilities for benefits.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan participants) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan participants to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

For the July 1, 2015 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 7.28% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.0% initially, reduced by decrements to an annual rate of 5.0%, 3.25% annual payroll increases and a 5.00% general inflation assumption. The initial UAAL was amortized as a level percentage of projected payroll over a closed 30-year period. The remaining amortization period at June 30, 2015 was 23 years.

**9. COMMITMENTS AND CONTINGENCIES**

Claims: The District is a party to various claims, legal actions and complaints that arise in the normal operation of business. Management and the District's legal counsel believe that there are no loss contingencies that would have a material adverse impact on the financial position of the District.

**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**10. SALE AND EXTINGUISHMENT OF DEBT (FISCAL YEAR 2016)**

The Subordinate Lien Refunding Certificates of Participation, Office Building, Series 2003 B (Current Interest Certificates and Capital Appreciation Certificates) (the Certificates) were collateralized by an office building at 2450 Florin Road, Sacramento owned by the District and leased by the County of Sacramento Department of Human Assistance (the County). The lease payments received from the County that were the sole source of repayment of the Certificates were not adequate to make the scheduled debt service payment along with administrative, operating and maintenance expenses while maintaining administrative, operations and maintenance expense reserve funds required under the debt agreement. No other District revenues could have legally been used to make up the shortfall of lease revenues. The District also previously used a portion of the administration expense reserve fund to make certain payments on the Certificates and was not able to maintain the required reserve funds. The use of reserve funds to make debt service payments on the certificates and not being able to maintain required reserve funds resulted in the District being in technical default of the debt agreement. The technical default resulted in the requirement to file a Notice of Listed Event with the Trustee under the Trust Agreement. The District initially filed a Notice of Listed Event with the Bank of New York Mellon Trust Company, N.A. on October 26, 2011 and updates that filing on a regular basis. The Notices can be accessed on the continuing disclosures tab of the Electronic Municipal Market Access Website at [www.emma.msrb.org](http://www.emma.msrb.org) by searching for Florin Resource Conservation District and the Certificates above.

In addition to the inability to maintain the required reserve funds described above, the District was unable to make property tax payments to the County of Sacramento for fiscal years 2009-10 – 2014-15 totaling approximately \$1,002,064 as of June 30, 2015 due to the lack of available funds. The property taxes were delinquent and were subject to penalties and interest that accrue continually. In addition, after five years of delinquency the County had the right to sell the property to satisfy the tax lien. The County could sell the building to satisfy the tax lien on or after July 1, 2015 under the California Revenue and Taxation Code Section 3361 and must attempt to sell the building to satisfy the tax lien by July 1, 2019 under California Revenue and Taxation Code Section 3362.

In consultation with The Bank of New York Mellon Trust Company, N.A., the District commissioned CBRE, Inc. to market the office building and assist the District in completing a sales transaction. On April 8, 2015, CBRE, Inc. issued an offering memorandum listing the office building for sale with an offering price of \$8,950,000. On May 21, 2015 the District executed a Purchase and Sales Agreement with The Three Tower Corporation, Inc., and R. Scott Rasmussen, LLC. For a purchase price of \$9,900,000. All delinquent property taxes as well as deferred Capital Improvements under the lease agreement of \$850,000 were scheduled to be paid from the escrow account at the close of the sales transaction.

On May 29, 2015, the District filed a Complaint for Declaratory Relief in the Sacramento County Superior Court seeking a judicial declaration that its sale of the office building and payment from the sale proceeds of costs of sale, delinquent property taxes, and deferred Capital Improvements, and payment of the net sale proceeds to the Trustee for distribution to the 2003 Certificate holders is reasonable, appropriate and consistent with the District's obligations under the Certificates.



**Florin Resource Conservation District**  
**Notes to Basic Financial Statements, Continued**  
**For the years ended June 30, 2017 and 2016**

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**10. SALE AND EXTINGUISHMENT OF DEBT (FISCAL YEAR 2016), Continued**

The court issued a ruling on October 19, 2015 supporting the District's Complaint for Declaratory Relief. As such, on October 30, 2015 the District consummated the sales transaction of the Susie Gaines Mitchell Building with The Three Tower Corporation, Inc., and R. Scott Rasmussen, LLC. (the "Purchaser") for a purchase price of \$9,900,000. In addition, the District assigned all right, title and interest in and to the lease with the County of Sacramento to the purchaser. The net sales proceeds were remitted to the Bond Trustee, Bank of New York, Mellon, for the payment of outstanding invoices and final disbursement to the Series 2003 Certificate holders.

On February 23, 2016 the Bank of New York Mellon Trust Company, N.A., issued a Notice of Distribution to Holders of Florin Resource Conservation District Certificates of Participation Subordinate Lien Current Interest Series 2003A and Subordinate Lien Capital Appreciation Series 2003B. The Notice provided the calculation and estimated date of final distribution to Bondholders which took place on February 29, 2016.

**11. EXCESS EXPENDITURES OVER BUDGET**

The General Fund's actual expenditures exceeded budget by \$6,180.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**Florin Resource Conservation District**  
**Required Supplementary Information**  
**For the years ended June 30, 2017 and 2016**

**1. BUDGETARY COMPARISON INFORMATION -GENERAL FUND**

<u>For the year ended June 30, 2017</u>				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Actual Amounts		
Original	Final			
<b>REVENUES:</b>				
Use of money and property	\$ 75	\$ 75	\$ 4	\$ (71)
Miscellaneous	-	-	1,564	1,564
<b>Total revenues</b>	<b>75</b>	<b>75</b>	<b>1,568</b>	<b>1,493</b>
<b>EXPENDITURES:</b>				
General government	41,821	41,821	48,001	(6,180)
<b>Total expenditures</b>	<b>41,821</b>	<b>41,821</b>	<b>48,001</b>	<b>(6,180)</b>
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	<b>(41,746)</b>	<b>(41,746)</b>	<b>(46,433)</b>	<b>(4,687)</b>
<b>Net change in fund balance</b>	<b>\$ (41,746)</b>	<b>\$ (41,746)</b>	<b>(46,433)</b>	<b>\$ (4,687)</b>
<b>FUND BALANCE:</b>				
Beginning of year			88,834	
End of year			\$ 42,401	
<u>For the year ended June 30, 2016</u>				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Actual Amounts		
Original	Final			
<b>REVENUES:</b>				
Use of money and property	\$ 100	\$ 100	\$ 93	\$ (7)
Miscellaneous	-	-	353	353
<b>Total revenues</b>	<b>100</b>	<b>100</b>	<b>446</b>	<b>346</b>
<b>EXPENDITURES:</b>				
General government	36,130	36,130	34,831	1,299
<b>Total expenditures</b>	<b>36,130</b>	<b>36,130</b>	<b>34,831</b>	<b>1,299</b>
<b>Net change in fund balance</b>	<b>\$ (36,030)</b>	<b>\$ (36,030)</b>	<b>(34,385)</b>	<b>\$ 1,645</b>
<b>FUND BALANCE:</b>				
Beginning of year			123,219	
End of year			\$ 88,834	

**Florin Resource Conservation District**  
**Required Supplementary Information**  
**For the years ended June 30, 2017 and 2016**

**2. DEFINED BENEFIT PENSION PLAN**

***A. Schedule of the District's Proportionate Share of the Net Pension Liability – Last 10 Years\****

	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Proportion of the net pension liability	0.01596%	0.01692%	0.01956%
Proportionate share of the net pension liability	\$ 1,381,275	\$ 1,161,703	\$ 1,217,268
Covered payroll	\$ 2,375,112	\$ 2,055,396	\$ 2,094,592
Proportionate Share of the net pension liability as percentage of covered payroll	58.16%	56.52%	62.00%
Plan fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%

**Notes to Schedule:**

\*- Fiscal year 2015 was the 1st year of implementation.

***B. Schedule of Contributions – Last 10 Years\****

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 302,911	\$ 298,556	\$ 291,670
Contribution in relation to the actuarially determined contributions	(302,911)	(298,556)	(291,670)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,272,435	\$ 2,375,112	\$ 2,055,396
Contributions as a percentage of covered payroll	13.33%	12.57%	14.19%

**Note to Schedule**

Valuation date:	6/30/2014	6/30/2013	6/30/2012
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\* - Fiscal year 2015 was the 1st year of implementation.

**Florin Resource Conservation District**  
**Required Supplementary Information**  
**For the years ended June 30, 2017 and 2016**

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**3. OTHER POSTEMPLOYMENT BENEFIT PLAN SCHEDULE OF FUNDING PROGRESS**

The table below, which is from the latest available actuarial valuation, shows a two-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the funded status of the accrued liability as a percentage of the annual covered payroll for the District's contribution to OPEB as of June 30:

*Funded Status of Plan*

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Entry Age Actuarial Accrued Liability</u>	<u>Actuarial Unfunded (Overfunded) Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Liability as Percentage of Covered Payroll</u>
7/1/2013	1,474,536	1,085,281	(389,255)	135.9%	1,944,000	-20%
7/1/2015	1,834,047	1,893,606	59,559	96.9%	2,375,112	3%

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# STATISTICAL SECTION

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This part of the Florin Resource Conservation District comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District’s overall financial health.

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Sources

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant years.

Florin Resource Conservation District										
Net Position by Component										
Last Ten Years										
Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental Activities</b>										
Unrestricted	\$ 170,385	\$ 67,862	\$ 69,903	\$ 80,760	\$ 88,227	\$ 80,927	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401
Total governmental activities net position	170,385	67,862	69,903	80,760	88,227	80,927	132,261	123,219	88,834	42,401
<b>Business-Type</b>										
Invested in capital assets (net of debt)	(16,229,391)	(17,480,931)	(17,738,507)	(18,773,507)	(17,230,289)	(15,360,450)	15,860,844	17,009,265	22,281,403	23,387,996
Restricted for Debt Services	2,348,094	2,224,971	2,383,125	1,953,435	1,965,930	1,834,869	1,863,744	1,871,782	412,862	10
Restricted for Capital Projects	6,336,442	3,771,280	1,568,906	533,691	1,321	1,321	1,321	-	-	-
Restricted for administrative, operating and maintenance expenses	-	-	-	480,803	419,984	365,030	202,854	3,775	-	-
Unrestricted	337,661	5,509,663	9,122,678	9,538,425	10,042,430	10,676,025	9,786,366	8,220,125	11,982,765	13,894,173
Total business-type net position	(7,207,194)	(5,975,017)	(4,663,798)	(6,267,153)	(4,800,624)	(2,483,205)	27,715,129	27,104,947	34,677,030	37,282,179
<b>Primary Government</b>										
Net investment in capital assets	(16,229,391)	(17,480,931)	(17,738,507)	(18,773,507)	(17,230,289)	(15,360,450)	15,860,844	17,009,265	22,281,403	23,387,996
Restricted	8,684,536	5,996,251	3,952,031	2,967,929	2,387,235	2,201,220	2,067,919	1,875,557	412,862	10
Unrestricted	508,046	5,577,525	9,192,581	9,619,185	10,130,657	10,756,952	9,918,627	8,343,344	12,071,599	13,936,574
Total Primary government net position	\$ (7,036,809)	\$ (5,907,155)	\$ (4,593,895)	\$ (6,186,393)	\$ (4,712,397)	\$ (2,402,278)	\$ 27,847,390	\$ 27,228,166	\$ 34,765,864	\$ 37,324,580

Florin Resource Conservation District										
Changes in Net Position										
Last Ten Years										
Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General Government	\$ 16,253	\$ 116,712	\$ 18,961	\$ 1,198	\$ 3,894	\$ 21,579	\$ 37,166	\$ 21,847	\$ 34,831	\$ 48,001
<b>Business-type activities:</b>										
Water	10,377,324	11,741,844	12,442,411	12,765,798	11,946,649	11,607,439	11,855,162	12,447,446	10,754,181	11,706,501
Office Building	1,703,967	1,495,043	1,377,430	1,619,569	1,747,033	1,544,934	1,641,329	1,672,932	320,016	-
Total business-type activities	12,081,291	13,236,887	13,819,841	14,385,367	13,693,682	13,152,373	13,496,491	14,120,378	11,074,197	11,706,501
Total primary government expenses	12,097,544	13,353,599	13,838,802	14,386,565	13,697,576	13,173,952	13,533,657	14,142,225	11,109,028	11,754,502
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges for Services	11,900	12,000	12,000	12,000	11,333	9,533	5,467	-	-	-
Operating Grants			8,936							
Total governmental activities	11,900	12,000	20,936	12,000	11,333	9,533	5,467	-	-	-
<b>Business-type activities:</b>										
Charges for Services										
Water	11,922,374	12,865,774	13,642,267	13,981,562	14,420,788	14,312,791	13,435,194	13,185,838	13,475,325	14,210,971
Office Building	1,346,210	1,414,636	1,414,572	1,532,453	1,414,572	1,292,417	1,121,400	1,121,400	373,800	-
Operating Grants	-	10,519	3,834		198,000		100,000	-	-	-
Total business-type activities	13,268,584	14,290,929	15,060,673	15,514,015	16,033,360	15,605,208	14,656,594	14,307,238	13,849,125	14,210,971
Total primary government program revenues	13,280,484	14,302,929	15,081,609	15,526,015	16,044,693	15,614,741	14,662,061	14,307,238	13,849,125	14,210,971
<b>Net revenues (expenses)</b>										
Governmental activities	(4,353)	(104,712)	1,975	10,802	7,439	(12,046)	(31,699)	(21,847)	(34,831)	(48,001)
Business-Type	1,187,293	1,054,042	1,240,832	1,128,648	2,339,678	2,452,835	1,160,103	186,860	2,774,928	2,504,470
Total net revenues (expenses)	1,182,940	949,330	1,242,807	1,139,450	2,347,117	2,440,789	1,128,404	165,013	2,740,097	2,456,469
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities:</b>										
Interest and investment earnings	361	189	66	55	28	17	50	2,643	93	4
Other revenues	-	-	-	-	-	4,729	82,983	10,162	353	1,564
Transfers										
Total governmental activities	361	189	66	55	28	4,746	83,033	12,805	446	1,568
<b>Business-type activities:</b>										
Interest and investment earnings	349,606	126,485	42,170	36,642	21,812	20,886	18,188	19,970	20,002	46,228
Other revenues	188,363	51,650	28,217	91,758	276,738	52,452	22,304	290,069	4,777,152	54,451
Transfers										
Total business-type activities	537,969	178,135	70,387	128,400	298,550	73,338	40,492	310,039	4,797,154	100,679
Total primary government	538,330	178,324	70,453	128,455	298,578	78,084	123,525	322,844	4,797,600	102,247
<b>Change in net position:</b>										
Governmental activities	(3,992)	(104,523)	2,041	10,857	7,467	(7,300)	51,334	(9,042)	(34,385)	(46,433)
Business-type activities	1,725,262	1,232,177	1,311,219	1,257,048	2,638,228	2,526,173	1,200,595	496,899	7,572,082	2,605,149
Total primary government	\$ 1,721,270	\$ 1,127,654	\$ 1,313,260	\$ 1,267,905	\$ 2,645,695	\$ 2,518,873	\$ 1,251,929	\$ 487,857	\$ 7,537,697	\$ 2,558,716

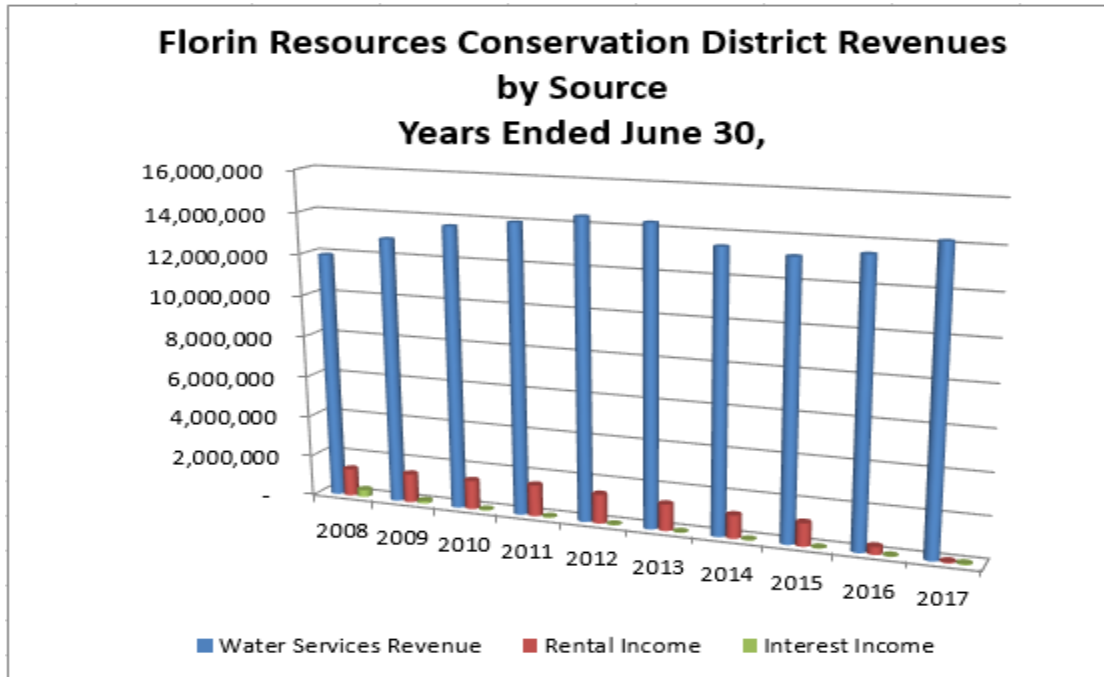
Source: Finance Department

Florin Resource Conservation District										
Fund Balances of Governmental Funds										
Last Ten Years										
Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Reserved										
Unreserved	\$ 172,385	\$ 67,862	\$ 69,903	\$ 80,760	\$ 88,227	\$ 76,198	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401
<b>Total General Fund</b>	<b>\$ 172,385</b>	<b>\$ 67,862</b>	<b>\$ 69,903</b>	<b>\$ 80,760</b>	<b>\$ 88,227</b>	<b>\$ 76,198</b>	<b>\$ 132,261</b>	<b>\$ 123,219</b>	<b>\$ 88,834</b>	<b>\$ 42,401</b>

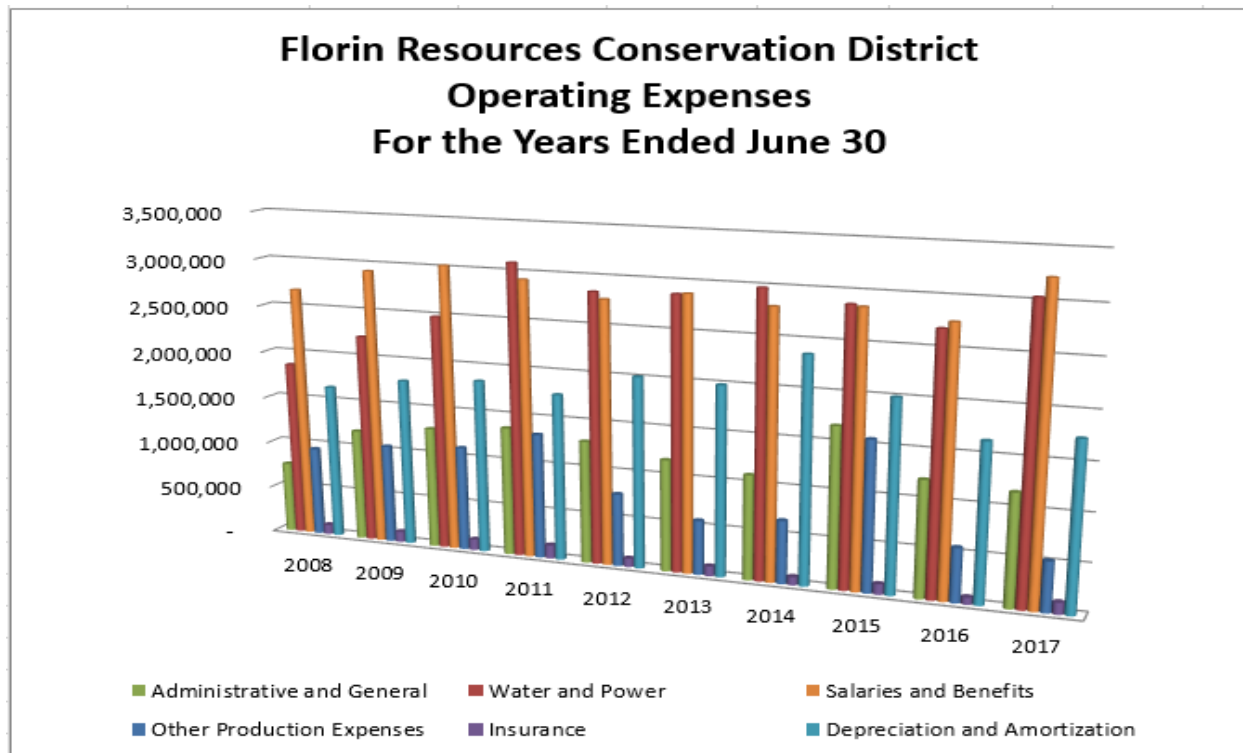
Florin Resource Conservation District										
Changes in Fund Balances of Governmental Funds										
Last Ten Years										
Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Use of money and property	\$ 10,261	\$ 14,189	\$ 12,066	\$ 12,055	\$ 11,361	\$ 9,550	\$ 5,517	\$ 2,643	\$ 93	\$ 4
Other	-	-	8,936	-	-	-	4,729	10,162	353	1,564
<b>Total Revenues</b>	<b>10,261</b>	<b>14,189</b>	<b>21,002</b>	<b>12,055</b>	<b>11,361</b>	<b>9,550</b>	<b>10,246</b>	<b>12,805</b>	<b>446</b>	<b>1,568</b>
<b>Expenditures</b>										
General and administrative	8,295	116,712	18,961	1,198	3,894	21,579	37,166	21,847	34,831	48,001
<b>Total expenditures</b>	<b>8,295</b>	<b>116,712</b>	<b>18,961</b>	<b>1,198</b>	<b>3,894</b>	<b>21,579</b>	<b>37,166</b>	<b>21,847</b>	<b>34,831</b>	<b>48,001</b>
<b>Other Financing Sources</b>										
Transfers										
Gain (loss) on disposal of capital assets							82,983			
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,983</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>1,966</b>	<b>(102,523)</b>	<b>2,041</b>	<b>10,857</b>	<b>7,467</b>	<b>(12,029)</b>	<b>56,063</b>	<b>(9,042)</b>	<b>(34,385)</b>	<b>(46,433)</b>
Fund balance, beginning of the year	168,419	170,385	67,862	69,903	80,760	88,227	76,198	132,261	123,219	88,834
<b>Fund balance, end of the year</b>	<b>\$ 170,385</b>	<b>\$ 67,862</b>	<b>\$ 69,903</b>	<b>\$ 80,760</b>	<b>\$ 88,227</b>	<b>\$ 76,198</b>	<b>\$ 132,261</b>	<b>\$ 123,219</b>	<b>\$ 88,834</b>	<b>\$ 42,401</b>

Source: Finance Department

## Florin Resource Conservation District Financial Trends



The majority of the District's revenues are comprised of Water District revenues, rents that are collected from the 2450 Florin Road Building, and interest earned on the various accounts.



This graph contrasts the six largest expense groups of the District.  
Source: Finance Department

**Florin Resource Conservation District  
Elk Grove Water District Rate Analysis**

**Last Ten Years**

	2007/08	2008/09	2009/10	2010/11	2011/12
	Metered Rate	Metered Rate	Metered Rate	Metered Rate	Metered Rate
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Monthly Fixed Rate					
1 inch meter	\$ 42.06	\$ 50.47	\$ 56.53	\$ 56.53	\$ 56.53
				\$ 78.30	\$ 78.30
Monthly Consumption Rates					
1st tier: 0-30 ccf	1.09	1.31	1.46	1.46	1.46
2nd tier: over 30 ccf	1.34	1.61	1.80	1.80	1.80
Each sq. ft. of premises over 4,000 sf.		0.00182	0.00218	0.00244	0.00244
Average Bill	66.04	79.25	88.76	88.76	88.76
Fixed Charge					
5/8" meter	42.06	50.47	56.53	56.53	56.53
3/4" meter	42.06	50.47	56.53	56.53	56.53
1" meter	42.06	50.47	56.53	56.53	73.48
1 1/2" meter	54.68	65.61	73.48	73.48	118.71
2" meter	88.33	105.99	118.71	118.71	446.56
3" meter	332.27	398.73	446.56	446.56	565.29
4" meter	420.60	504.72	565.29	565.29	847.93
6" meter	630.90	757.08	847.93	847.93	1,170.14
8" meter	870.64	1,044.77	1,170.14	1,170.14	

	2012/13	2013/14	2014/15	2015/16	2016/17
	Metered Rate	Metered Rate	Metered Rate	Metered Rate	Metered Rate
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
<b>Monthly Fixed Rate</b>					
1 inch meter	\$ 56.53	\$ 59.23	\$ 60.01	\$ 62.84	N/A
<b>Monthly Consumption Rates</b>					
1st tier: 0-30 ccf	1.46	1.39	1.44	1.48	
2nd tier: over 30 ccf	1.80	2.76	2.85	2.93	
Each sq. ft. of premises over 4,000 sf.			0.00244	0.00244	N/A
<b>Average Bill</b>	88.76	84.25	86.93	89.48	
<b>Fixed Charge</b>					
5/8" meter	56.53	59.23	60.01	62.84	64.73
3/4" meter	56.53	59.23	60.01	62.84	64.73
1" meter	73.48	59.23	60.01	62.84	64.73
1 1/2" meter	118.71	83.37	85.87	88.45	91.10
2" meter	446.56	112.34	115.71	119.18	122.76
3" meter	565.29	179.93	185.33	190.89	196.62
4" meter	847.93	276.49	284.79	293.33	302.13
6" meter	1,170.14	517.89	533.43	549.43	565.91
8" meter		807.57	831.80	856.75	882.45
10" meter		1,145.53	1,179.90	1,215.29	1,251.75

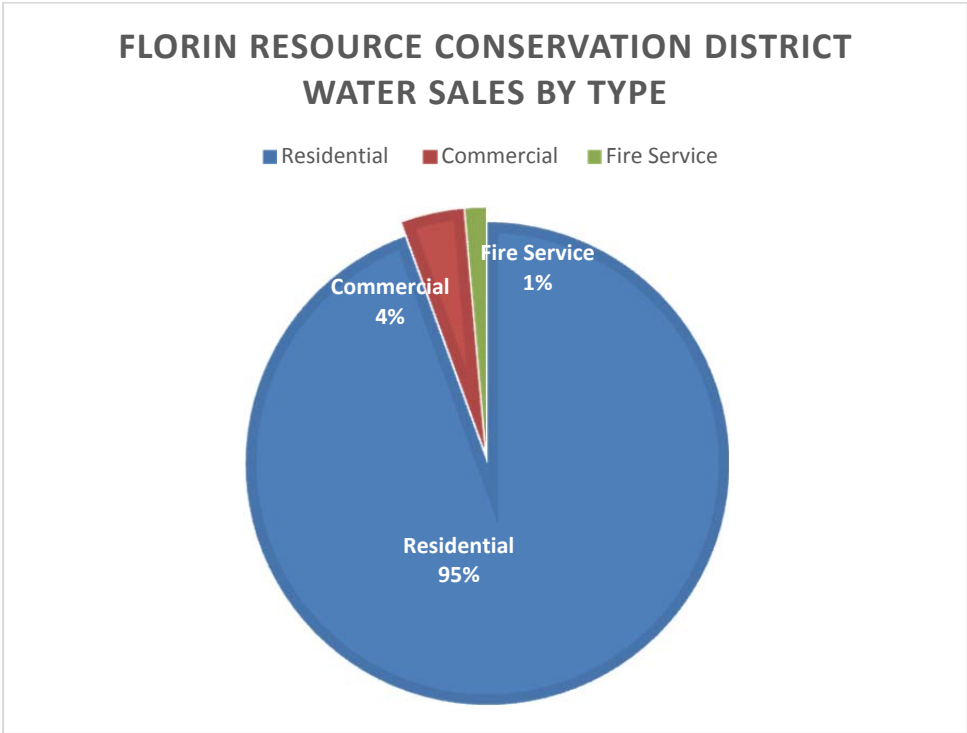
	2007/08		2008/09		2009/10		2010/11		2011/12	
	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate
<b>Flat Rate</b>										
3/4" service		46.61		55.93		62.64		62.64		62.64
1" service		58.26		69.91		78.30		78.30		78.3
1 1/4" service		69.91		83.89		93.96		93.96		93.96
1 1/2" service		81.72		90.89		109.83		109.83		109.83
2" service		122.35		146.82		164.44		164.44		164.44
3" service		460.25		552.30		618.58		618.58		618.58
4" service		582.60		699.12		783.02		783.02		783.02
6" service		873.90		1,048.68		1,174.53		1,174.53		1,174.53
8" service		1,205.98		1,410.13		1,579.35		1,579.35		1,579.35
1x3/4" + 1x2" service		168.95		202.74		227.07		227.07		227.07
2x3/4" service		93.22		111.86		125.29		125.29		125.29
3x3/4" service		139.82		167.79		187.93		187.93		187.93
10x3/4" service		466.08		559.30		626.42		626.42		626.42
33x3/4" service		1,538.06		1,845.68		2,067.17		2,067.17		2,067.17
68x3/4" service		3,169.34		3,803.21		4,259.60		4,259.60		4,259.6
2x1" service		116.52		139.82		156.60		156.60		156.6
6x1" + 1x2" service		471.91		566.29		634.25		634.25		634.25
6x1" service		349.56		419.47		469.81		469.81		469.81
16x1" service		932.16		118.59		132.83		132.83		132.83
21x1" service		1,223.46		1,468.15		1,644.33		1,644.33		1,644.33
49x1" service		2,854.74		3,425.69		3,836.78		3,836.78		3,836.78
72x1" service		4,194.72		5,033.66		5,637.70		5,637.70		5,637.7
100x1" service		5,826.00		6,991.20		7,830.15		7,830.15		7,830.15
2x2" service		244.69		293.63		328.87		328.87		328.87

	2012/13	2013/14	2014/15	2015/16	2016/17
	Metered Rate	Metered Rate	Metered Rate	Metered Rate	Metered Rate
Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
3/4" service		62.64			
1" service		78.3	70.22	72.00	N/A
1 1/4" service		93.96			
1 1/2" service		109.83	94.36	96.86	N/A
2" service		164.44	123.33	126.7	N/A
3" service		618.58	190.92	196.32	N/A
4" service		783.02			
6" service		1174.53			
8" service		1579.35			
1x3/4" + 1x2" service		227.07			
2x3/4" service		125.29			
3x3/4" service		187.93			
10x3/4" service		626.42			
33x3/4" service		2067.17			
68x3/4" service		4259.6			
2x1" service		156.6			
6x1" + 1x2" service		634.25			
6x1" service		469.81			
16x1" service		132.83			
21x1" service		1644.33			
49x1" service		3836.78			
72x1" service		5637.7			
100x1" service		7830.15			
2x2" service		328.87			

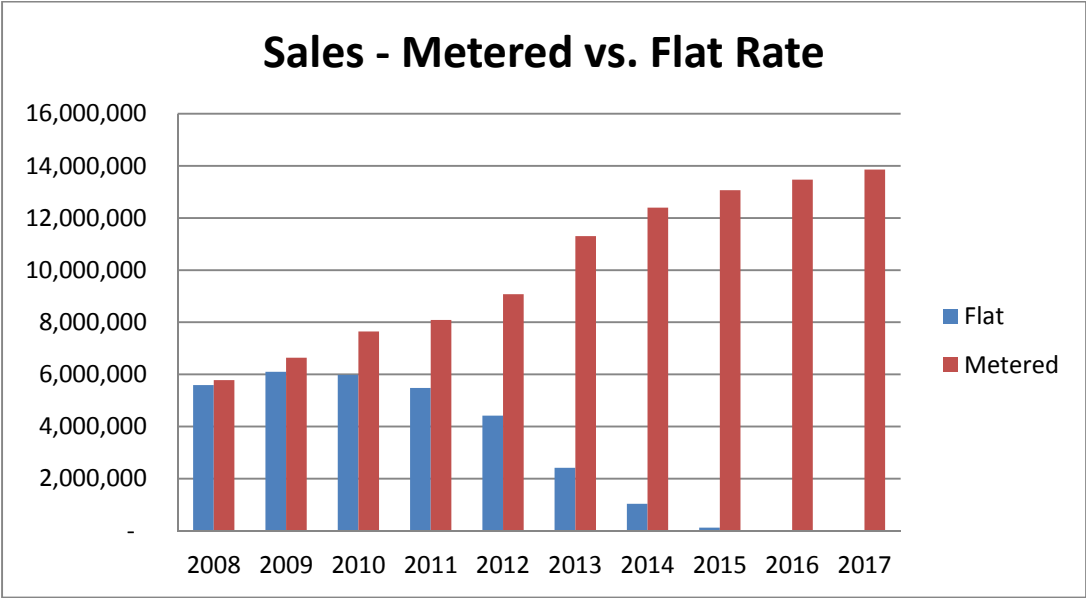


	2007/08	2008/09	2009/10	2010/11	2011/12
	Metered Rate	Metered Rate	Metered Rate	Metered Rate	Metered Rate
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Each additional single family residential unit					
		7.58	9.10	10.20	10.20
Each sq. ft. of premises over 4,000 sq. ft.					
		0.00182	0.00218	0.00244	0.00244
<b>Fire Protection Service</b>					
2" connection	44.17	21.20	23.74	23.74	23.74
3" connection	166.14	79.75	89.32	89.32	89.32
4" connection	210.30	100.94	113.05	113.05	113.05
6" connection	315.45	151.41	169.58	169.58	169.58
8" connection	435.32	208.95	234.02	234.02	234.02
<b>Usage</b>					
1st 3,000 ccf	1.09	1.31	1.46	1.46	1.46
Over 3,000 ccf	1.34	1.61	1.80	1.80	1.80

	2012/13 Metered Rate	Flat Rate	2013/14 Metered Rate	Flat Rate	2014/15 Metered Rate	Flat Rate	2015/16 Metered Rate	Flat Rate	2016/17 Metered Rate	Flat Rate
Each additional single family residential unit		10.20		10.09		10.19		N/A		N/A
Each sq. ft. of premises over 4,000 sq. ft.		0.00244		0.00244		0.00244				
<b>Fire Protection Service</b>										
2" connection	23.74		2.71		2.79		2.87		2.96	
3" connection	89.32		7.87		8.11		8.35		8.60	
4" connection	113.05		16.78		17.28		17.80		18.33	
6" connection	169.58		48.73		50.19		51.70		53.25	
8" connection	234.02		103.85		106.96		110.17		113.48	
10" connection			186.75		192.35		198.12		204.06	
12" connection			301.65		310.70		320.02		329.62	
<b>Usage</b>										
1st 3,000 ccf	1.46		1.39		1.44		1.48		1.52	
Over 3,000 ccf	1.80		2.76		2.85		2.93		3.02	
In April 2013 a new 5 year Rate Plan was adopted										
Source: Finance Department										

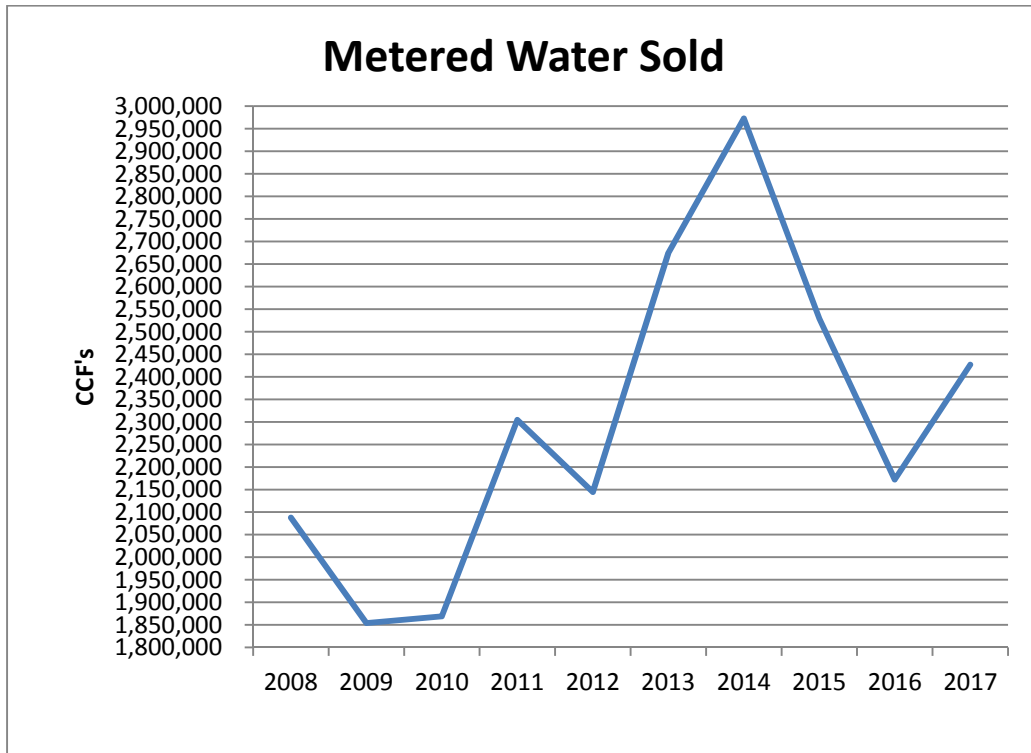


**Sales by Type** - This graph shows the percentages of the three major components of water sales by the Elk Grove Water District.



**Metered vs. Flat Rate Sales** - This chart shows the growth in meter sales primarily due to the conversion of accounts from flat rate to meters which was completed in December 2014.

Source: Finance Department



**Metered Water Consumption - CCFs** - This graph shows the consumption of metered water over the last 10 fiscal years. One CCF is equivalent to 748 gallons.

**Historical Service Connections** - The following table shows the service connections broken down by Metered and Flat Rate, Residential and Commercial.

Year End	Flat Rate	Metered	Total	Residential	Commercial
6/30/08	6,020	5,999	12,019	11,453	566
6/30/09	5,849	6,272	12,121	11,530	618
6/30/10	5,328	6,834	12,162	11,509	653
6/30/11	4,681	7,409	12,090	11,474	616
6/30/12	3,259	9,041	12,300	11,679	621
6/30/13	1,193	10,955	12,148	11,523	625
6/30/14	240	12,109	12,349	11,784	565
6/30/15	0	12,291	12,291	11,779	512
6/30/16	0	12,174	12,174	11,662	512
6/30/17	0	12,506	12,506	11,978	528

Source: Finance Department

# FLORIN RESOURCE CONSERVATION DISTRICT

## Ten Largest Commercial Customers

### Current Year and Five Years Ago

Florin Resource Conservation District  
Ten Largest Commercial Customers  
Current Year and Five Years Ago

Customer	FY 2012-13		Customer	FY 2016-17	
	Amount Billed	% of Total Billed		Amount Billed	% of Total Billed
Cosumnes CSD	\$ 440,139	3.21%	Cosumnes CSD	\$ 316,377	2.28%
Elk Grove Unified School District	409,473	2.98%	EGUSD	247,539	1.79%
Realty Roundup	133,633	0.97%	Emerald Park Company	55,756	0.40%
Emerald Park Company	69,149	0.50%	City Of Elk Grove-Public Works	68,656	0.50%
City Of Elk Grove	67,180	0.49%	Ferguson & Brewer Mgmt	27,527	0.20%
Emerald Vista Apts.	57,258	0.42%	JJD-Hov Elk Grove LLC	29,122	0.21%
The Oaks Mobile Home Park	31,935	0.23%	Gage Street Townhouses	24,599	0.18%
Frontier Communications	30,730	0.22%	The Oaks Mobile Home Park	27,793	0.20%
Ferguson & Brewer Mgmt	30,680	0.22%	Chiu Family Trust	16,746	0.12%
JJD-HOV Elk Grove	29,111	0.21%	Elk Grove Village, LLC	17,737	0.13%
	\$ 1,299,288	9.45%		\$ 831,851	6.01%

## Debt Capacity

Florin Resource Conservation District					
Ratio of Debt Service to Operating Expenses - Proprietary Funds					
Last Ten Years					
Fiscal Year Ended June 30,	Principal Payments	Interest Payments	Total	Operating Expenses	Ratio of Total Debt Service to Operating Expenses
2008	750,000	3,408,230	4,158,230	8,003,616	51.95%
2009	1,090,000	3,383,008	4,473,008	9,442,594	47.37%
2010	1,260,000	3,349,544	4,609,544	9,866,695	46.72%
2011	1,495,000	3,305,500	4,800,500	10,619,531	45.20%
2012	1,670,000	3,247,339	4,917,339	9,796,569	50.19%
2013	1,770,000	3,180,956	4,950,956	9,606,919	51.54%
2014	1,590,000	3,109,908	4,699,908	10,004,498	46.98%
2015	1,725,000	2,587,708	4,312,708	11,094,376	38.87%
2016	1,430,000	2,463,404	3,893,404	8,964,414	43.43%
2017	1,065,000	1,749,919	2,814,919	9,837,521	28.61%

Note: The District has no governmental activities debt.

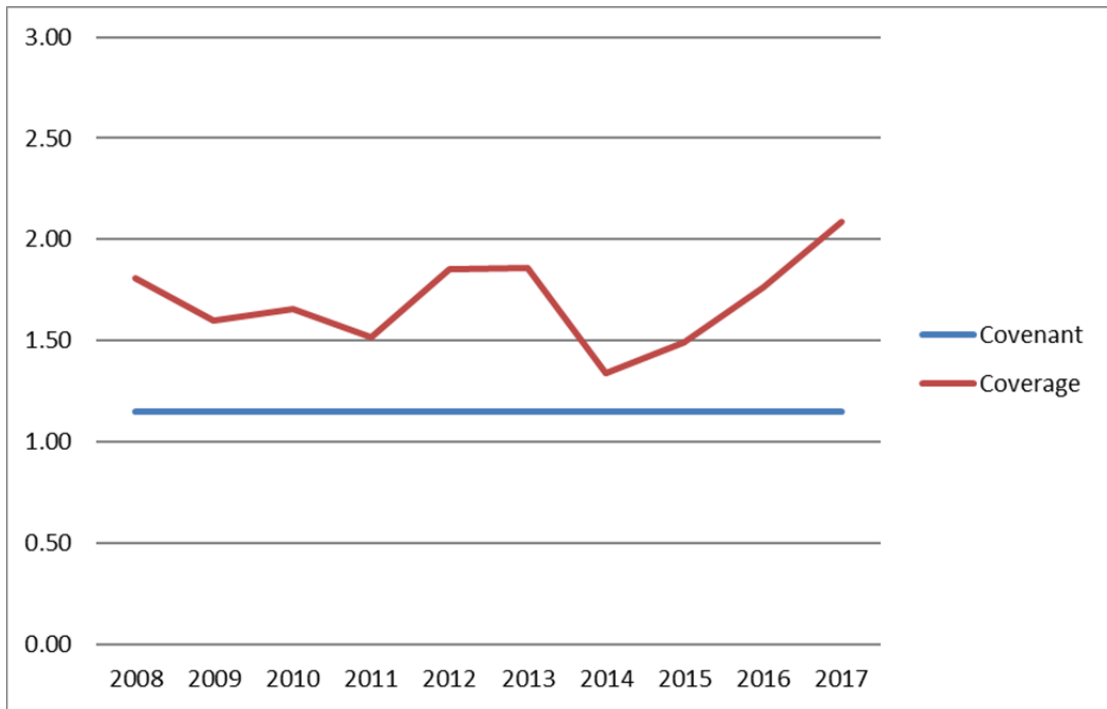
\*Interest Payments on the Cash Basis

Source: Finance Department

Florin Resource Conservation District						
Ratio of Outstanding Debt by Type - Proprietary Funds						
Last Ten Years						
Fiscal Year Ended June 30,	COP's - Water Services	COP's - Building	Loans	Total	Percentage of Personal Income	Outstanding Debt per Capita
2008	58,307,145	13,896,994	-	72,204,139	1.331%	519.01
2009	57,822,145	13,291,994	1,085,386	72,199,525	1.713%	510.50
2010	57,187,145	12,666,994	1,039,602	70,893,741	1.822%	492.71
2011	56,337,145	12,021,994	990,745	69,349,884	1.712%	453.22
2012	55,332,145	11,356,994	938,623	67,627,762	1.642%	433.69
2013	54,252,145	10,666,994	883,017	65,802,156	1.539%	413.66
2014	53,077,145	10,251,994	-	63,329,139	1.424%	394.11
2015	50,492,145	9,816,994	-	60,309,139	1.325%	359.06
2016	47,575,000	-	-	47,575,000	Not Available	Not Available
2017	46,135,000	-	-	46,135,000	Not Available	Not Available

Source: Finance Department

### Florin Resource Conservation District Bond Covenant Ratio Analysis - Water District Fund Last Ten Years

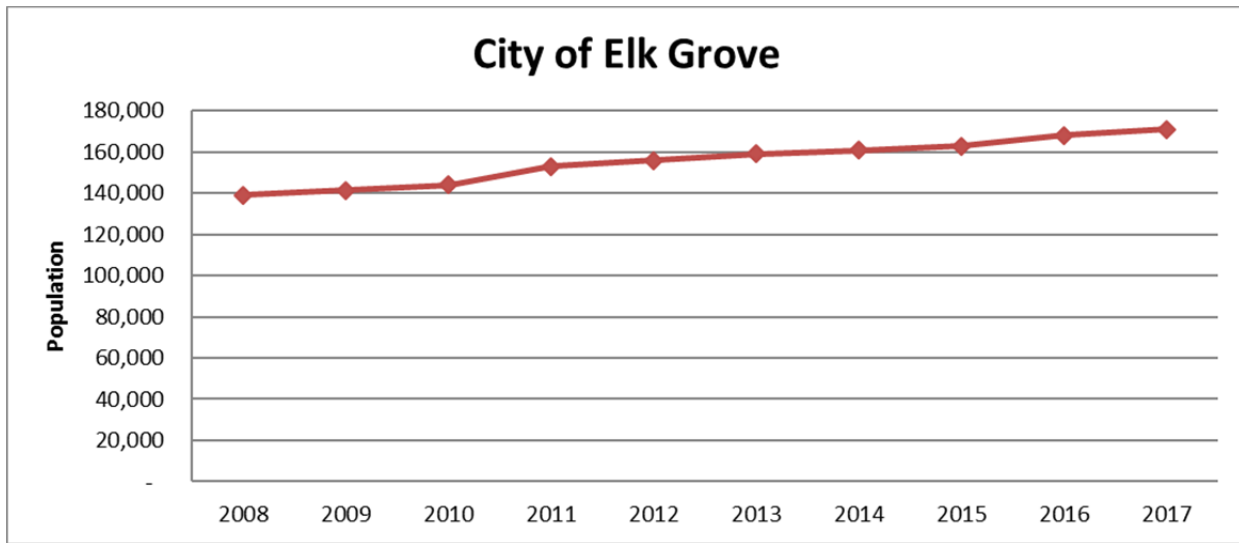


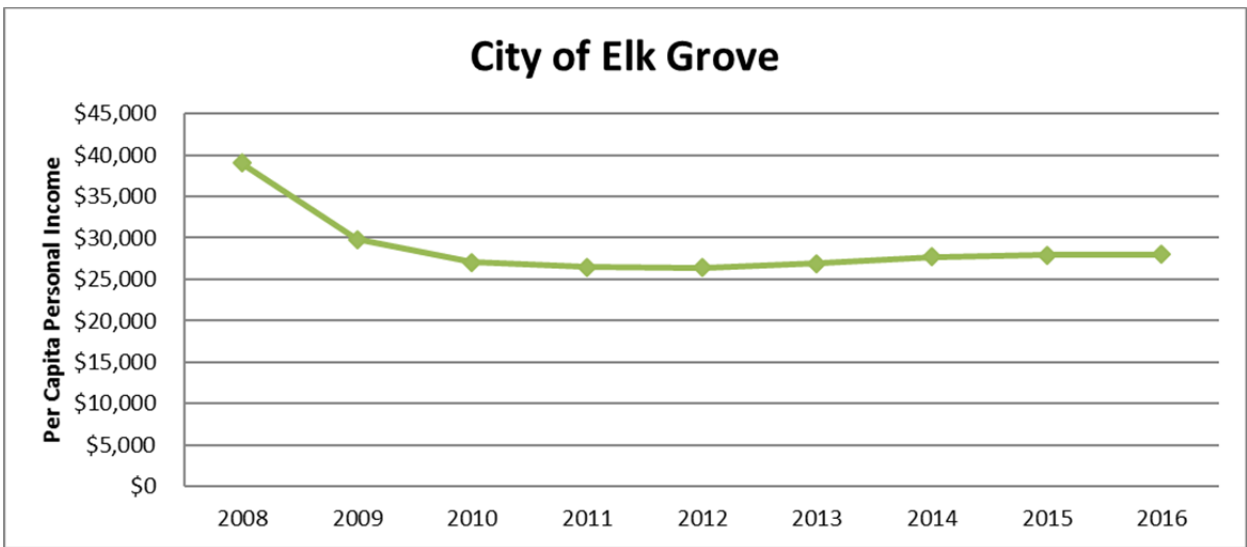
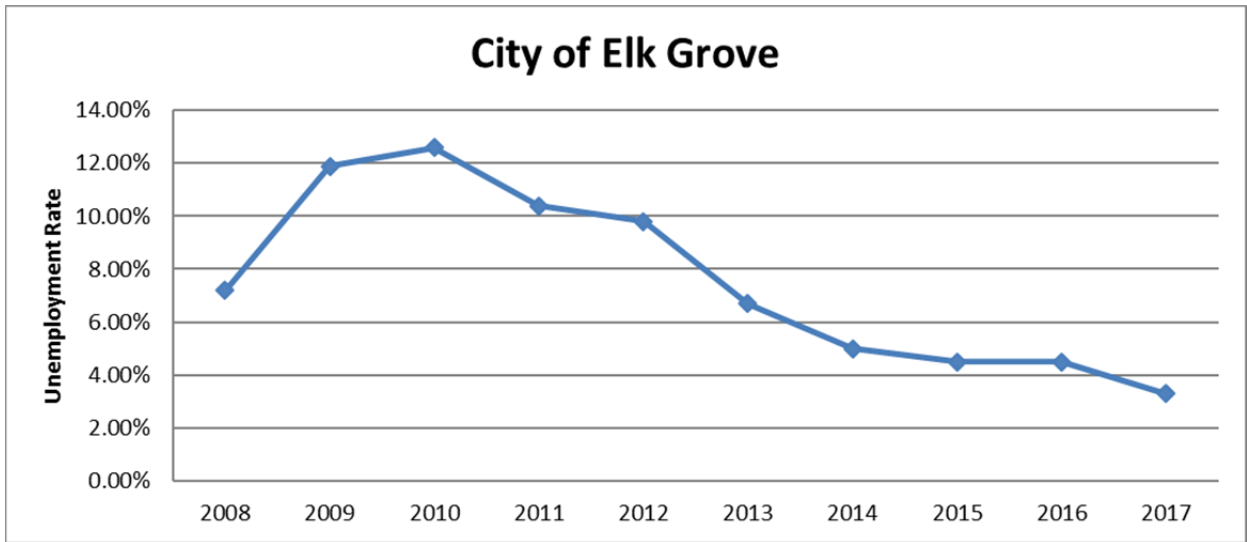
Source: Finance Department

Florin Resource Conservation District											
Pledged-Revenue Coverage - Water Service Fund											
Last Ten Years											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
<b>Operating Revenues:</b>											
Charges for Services	\$ 11,922,374	\$ 12,865,774	\$ 13,642,267	\$ 13,981,562	\$ 14,420,788	\$ 14,312,791	\$ 13,435,194	\$ 13,185,839	\$ 13,475,325	\$ 14,210,971	
<b>Operating Expenses:</b>											
Water & Power	\$ 1,864,314	\$ 2,221,925	\$ 2,487,961	\$ 3,093,211	\$ 2,846,200	\$ 2,872,105	\$ 2,982,746	\$ 2,694,476	\$ 2,694,476	\$ 3,039,628	
Other Production Expenses	896,218	984,362	1,047,545	1,160,949	582,000	365,502	411,116	1,437,329	524,769	525,951	
Payroll & Related Taxes	2,679,183	2,923,030	3,024,955	2,927,357	2,777,271	2,882,423	2,808,085	2,855,533	2,763,806	3,228,235	
Insurance	102,585	97,418	111,455	117,247	74,105	83,098	68,815	76,462	74,280	125,199	
Administration & General	511,054	1,042,542	1,207,200	1,113,405	1,098,238	977,491	865,681	1,218,888	977,466	1,172,524	
<b>Operating Expenses, Less Debt Service:</b>	<b>\$ 6,053,354</b>	<b>\$ 7,269,277</b>	<b>\$ 7,879,116</b>	<b>\$ 8,412,169</b>	<b>\$ 7,377,814</b>	<b>\$ 7,180,619</b>	<b>\$ 7,136,443</b>	<b>\$ 8,282,688</b>	<b>\$ 7,034,797</b>	<b>\$ 8,091,537</b>	
<b>Net Income From Operations</b>	<b>\$ 5,869,020</b>	<b>\$ 5,596,497</b>	<b>\$ 5,763,151</b>	<b>\$ 5,569,393</b>	<b>\$ 7,042,974</b>	<b>\$ 7,132,172</b>	<b>\$ 6,298,751</b>	<b>\$ 4,903,151</b>	<b>\$ 6,440,528</b>	<b>\$ 6,119,434</b>	
<b>Covenant</b>											
Income From Operations	\$ 5,869,020	\$ 5,596,497	\$ 5,763,151	\$ 5,569,393	\$ 7,042,974	\$ 7,132,172	\$ 6,298,751	\$ 4,903,151	\$ 6,440,528	\$ 6,119,434	
Interest & Principal Payments	\$ 3,247,444	\$ 3,505,180	\$ 3,477,026	\$ 3,669,868	\$ 3,795,751	\$ 3,833,665	\$ 4,709,651	\$ 3,290,466	\$ 3,655,240	\$ 2,933,980	
<b>Coverage Ratio (1.15 Minimum Req.)</b>	<b>1.81</b>	<b>1.60</b>	<b>1.66</b>	<b>1.52</b>	<b>1.86</b>	<b>1.86</b>	<b>1.34</b>	<b>1.49</b>	<b>1.76</b>	<b>2.09</b>	

Note: Details regarding the required covenant can be found in Note D of the financial statements.

## Demographic and Economic Information Florin Resource Conservation District





Data for 2017 unavailable from the City of Elk Grove.

Year	Population <sup>(1)</sup>	Per Capita Personal Income <sup>(2)</sup>	Unemployment Rate (3)
2008	139,119	\$39,002	7.20%
2009	141,430	\$29,797	11.90%
2010	143,885	\$27,043	12.60%
2011	153,015	\$26,479	10.40%
2012	155,937	\$26,407	9.80%
2013	159,074	\$26,887	6.70%
2014	160,688	\$27,680	5.00%
2015	162,899	\$27,932	4.50%
2016	167,965	\$28,014	4.50%
2017	171,059	Not Available	3.30%

Source: (1) California Department of Finance  
 (2) City of Elk Grove

The largest employers in the District's service area are not known.



**Florin Resource Conservation District  
Operating Indicators for the Water Service  
Last Ten Years**

Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Water sold:										
Purchased water (CCFs)	2,087,803	1,854,139	1,868,738	2,304,632	1,069,886	1,128,430	1,145,719	942,941	806,785	899,099
Treated water (CCFs)	2,781,990	2,114,031	2,079,311	1,471,518	2,189,232	2,397,179	2,055,947	1,585,736	1,365,572	1,527,797
Total	4,869,793	3,968,170	3,948,049	3,776,150	3,259,118	3,525,609	3,201,666	2,528,677	2,172,357	2,426,896
Number of Accounts										
Non-metered	6,020	5,849	5,328	4,681	3,259	1,193	240			
Metered	5,999	6,272	6,834	7,409	9,041	10,955	12,109	12,291	12,174	12,506
Total	12,019	12,121	12,162	12,090	12,300	12,148	12,349	12,291	12,174	12,506
Average annual CCFs used per account	405.17	327.38	324.62	312.34	264.97	290.22	259.27	205.73	178.44	194.06
Average daily consumption per account (CCFs)	1.1101	0.8969	0.8894	0.8557	0.7259	0.7951	0.7103	0.5637	0.4889	0.5317
Number of Employees:	24	24	32	32	30	29	29	29	28	31

Note: Each one hundred cubic foot (1 CCF) equals 748 gallons

Source: Finance Department

**Florin Resource Conservation District  
Capital Assets Statistics by Function  
Current Year and Ten Years Ago**

Fiscal Year ended June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Capital Asset Statistics										
Water:										
Water main miles	121.0	124.0	124.0	124.0	124.0	124.0	131.0	131.0	131.0	131.0
Maximum daily capacity (thousands of gallons)	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Maximum daily treatment capacity (thousands of gallons)	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Buildings owned	1	1	1	1	1	1	2	2	2	2

Source: Finance Department

November 15, 2017

TO: Chairperson and Directors of the Florin Resource Conservation District  
FROM: Stefani Phillips, Board Secretary  
SUBJECT: **COMMITTEE MEETINGS**

---

### **RECOMMENDATION**

No action is required at this time.

### **SUMMARY**

The Board has requested a monthly summary of committee meetings. There were no committee meetings in the month of October.

### **DISCUSSION**

#### **Background**

At the Regular Board Meeting held on May 27, 2015, the FRCD Board of Directors determined that the committee meeting minutes will be brought to the FRCD Regular Board Meeting and placed under agenda item Committee Meetings. The agenda item Committee Meetings, were placed after Consent Calendar for approval. This item may be moved within the agenda, if necessary, by direction from Chairperson. The committee meeting minutes shall be accepted by the FRCD Board of Directors.

#### **Present Situation**

No committee meetings were held in the month of October.

### **ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

### **STRATEGIC PLAN CONFORMITY**

November 15, 2017

**COMMITTEE MEETINGS**

---

Page 2

This item is in keeping with the District's Business Practice goals of the 2012-2017 Strategic Plan.

**FINANCIAL SUMMARY**

There is no financial impact associated with this item at this time.

Respectfully Submitted,



STEFANI PHILLIPS,  
BOARD SECRETARY

November 15, 2017

TO: Chairperson and Directors of the Florin Resource Conservation District  
FROM: Mark J. Madison, General Manager  
SUBJECT: **ELK GROVE WATER DISTRICT OPERATIONS REPORT – OCTOBER 2017**

---

### **RECOMMENDATION**

This item is presented for information only. No action by the Board is proposed at this time.

### **SUMMARY**

The Elk Grove Water District (EGWD) Operations Report is a standing item on the regular board meeting agenda.

All regulatory requirements were met for the month of October. Other notable events are described below.

### **DISCUSSION**

#### **Background**

Every month, staff presents an update of the activities related to the operations of the District. Included for the Board's review is the EGWD's October 2017 Operations Report.

#### **Present Situation**

The EGWD October 2017 Operations Report highlights are as follows:

- ) **Operations Activities Summary** – Notable items in the activities summary are that the District hung 810 door hangers for past due balances which resulted in 84 shutoffs. There were 4 pressure complaints and 1 water quality complaints. Upon further investigation, two water pressure complaints were validated due to a known influence.
- ) **Production** – The Combined Total Service Area 1 production graph on page 13 shows that production during the month of October decreased 32.69 percent

### **AGENDA ITEM No. 5**

**ELK GROVE WATER DISTRICT OPERATIONS REPORT – OCTOBER 2017**

Page 2

compared to October 2016, and is 9.61 percent less than what was produced in 2013. The Total Demand/Production for both service areas on page 14 shows that customer use during the month of October, compared to October 2013, was down by 5.05 percent.

- J **Static and Pumping Level Graphs** – The fourth quarter soundings are shown and indicate the some of the static water levels in deeper zones have decreased as compared to 2013.
- J **Treatment (Compliance Reporting)** – All samples taken during the month are in compliance with all regulatory permit requirements. No exceedances of any maximum contaminant levels were found and all water supplied to the District's customers met or exceeded safe drinking water standards.
- J **Preventative Maintenance Program** – The tables included in this section of the report also include certain activities completed to date. Below is a list of out-of-ordinary maintenance work completed in October:
  - o Staff performed multiple adjustments and extensive sampling at HVWTP.
  - o Staff completed lead sampling at the several EGUSD schools and have complied with all regulatory requirements.
- J **Backflow Prevention Program 2017** – There were 42 notices issued for the month. From the initial testing notice 28 devices passed and 2 failed. The 2 failed devices were repaired and retested. There were 11 secondary notices issued, of which we have received no passing tests. There is a total of 18 outstanding devices as of this month, which will require further investigation.
- J **Safety Meetings/Training** – There were 4 safety training sessions conducted for the month.
- J **Service Line Replacement Map** – The District installed 2 residential service lines in the month of October.
- J **Service and Main Leaks Map** – There was 1 main line leak and 6 service line leaks reported for the month.

November 15, 2017

**ELK GROVE WATER DISTRICT OPERATIONS REPORT – OCTOBER 2017**

Page 3

**ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

**STRATEGIC PLAN CONFORMITY**

The District's Strategic Plan addresses responsible business practices and the importance of providing the community with safe drinking water. The EGWD Operations Report is a key document for managing the District's distribution and treatment system. The EGWD Operations Report assists the District toward its responsibility of delivering safe drinking water.

**FINANCIAL SUMMARY**

There is no financial impact associated with this report.

Respectfully Submitted,



MARK J. MADISON  
GENERAL MANAGER

MJM/ah

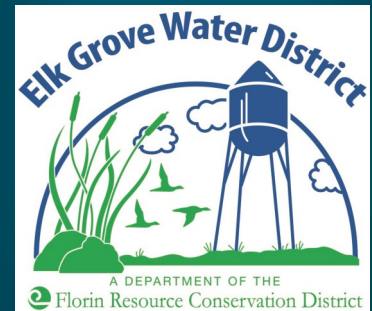
# EGWD

## OPERATIONS REPORT

### October 2017



Elk  
Grove  
Water  
District



# Elk Grove Water District

## Operations Report

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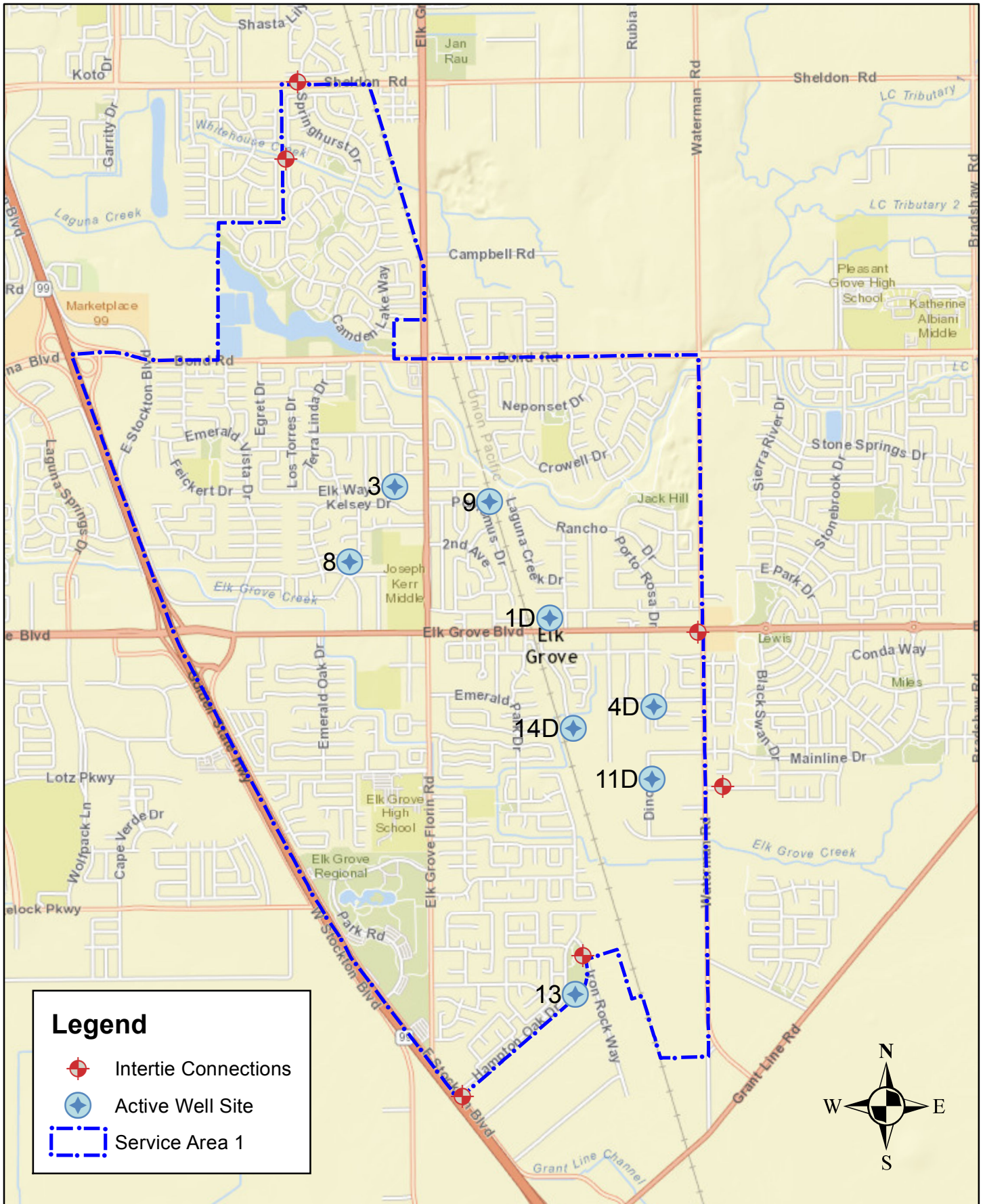
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# Operations Activities Summary

<b><u>Service Requests:</u></b>	October-17		YTD (Since July 1, 2017)	
<b><u>Department</u></b>	<u>Service Request</u>	<u>Hours</u>	<u>Service Request</u>	<u>Hours</u>
<b>Distribution</b>				
Door Hangers	810	35	2614	101.65
Shut offs	84	32	265	99
Turn ons	91	32.85	294	88.35
Investigations	36	38.35	187	122.70
USA Locates	211	52.75	671	167.81
Customer Complaints				
-Pressure	4	1.50	28	16.50
-Water Quality	1	0.25	7	6
-Other	0	0	0	0

<b><u>Work Orders:</u></b>	October-17		YTD (Since July 1, 2017)	
<b><u>Department</u></b>	<u>Work Orders</u>	<u>Hours</u>	<u>Work Orders</u>	<u>Hours</u>
<b>Treatment:</b>				
Preventative Maint.	19	51	79	225
Corrective Maint.	6	61	27	189
Water Samples	23	58.5	58	206.5
<b>Distribution:</b>				
Meters Installed	1	0.5	1	0.5
Backflow Devices Installed	0	0	0	0
Preventative Maint.				
-Hydrant Flushing Program	0	0	0	0
-Hydrant Maintenance	151	45	535	158.50
-Valve Exercising	114	22	542	125.50
-Other	0	0	0	0
Corrective Maint.				
-Leaks	7	123.50	25	666.40
-Other	24	117.50	56	333.10
Valve Locates	1	0.5	19	36
<b>Utility:</b>				
Service Line Replacement	2	31	23	387
Corrective Maint.	0	0	0	0



Active Well Sites & Intertie Connections

0 1,250 2,500 5,000 Feet

Elk Grove Water District



# Elk Grove Water District

## Monthly Production

Well 1D School -- Oct. 2017  
(Well Offline)

**Selected Month Production**  
0 Gallons

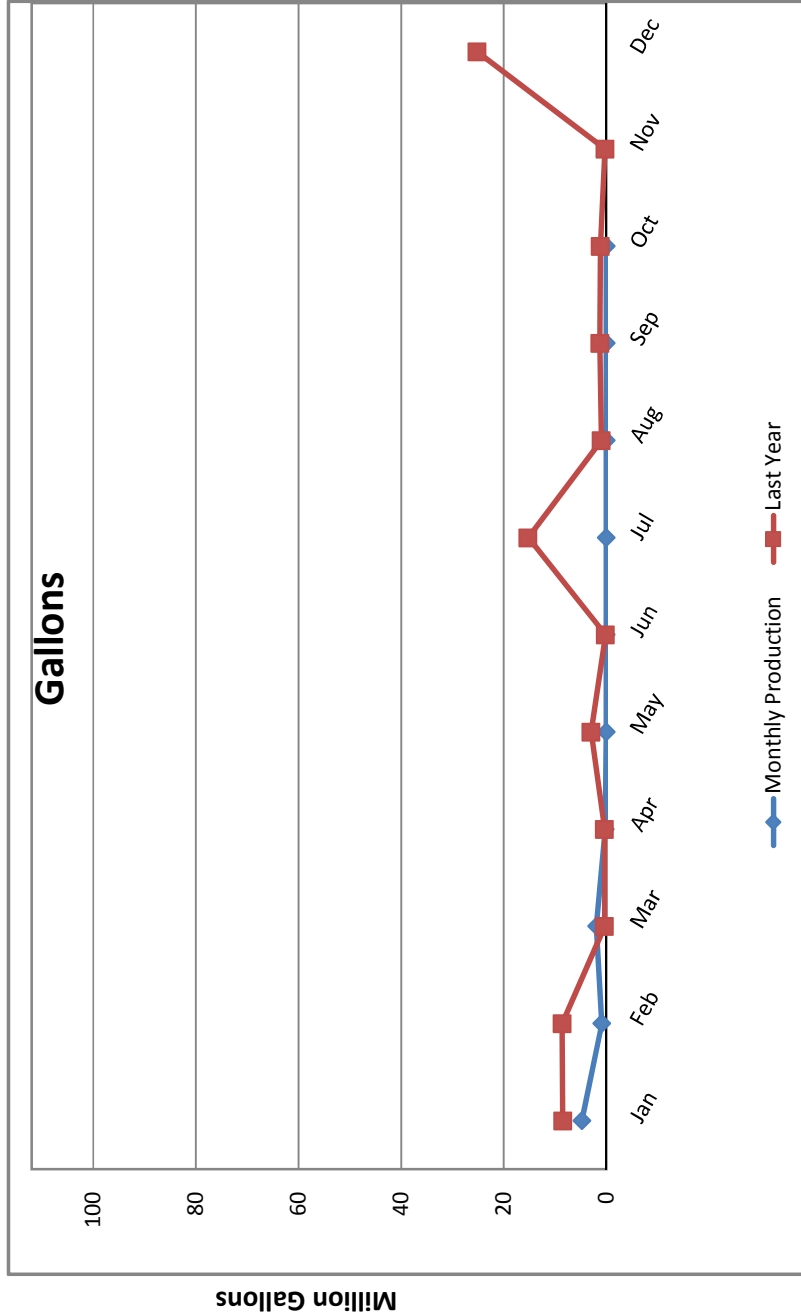
Average GPM: 0

**Motor:**  
Volts: --  
Volts (Rated): 460  
RPM: --  
RPM (Rated): 2115  
Amps A: --  
Amps A (Rated): 222  
Amps B: --  
Amps B (Rated): 222  
Amps C: --  
Amps C (Rated): 222

Motor Temp: -- F  
Hour Meter: 0.00  
KW Hour Total: 0.00

**Chlorine:**  
Dosing: --  
Demand: --  
Residual: --

**Vibration Reading:**  
Base Line: 0.05 in/sec  
Current: --





# Elk Grove Water District

## Monthly Production

Well 4D Webb -- Oct. 2017

**Selected Month Production**  
7,140,147 Gallons

Average GPM:  
1,702

**Motor:**

Volts: 476  
Volts (Rated): 460  
RPM: 1636  
RPM (Rated): 1775  
Amps A: 193  
Amps A (Rated): 225  
Amps B: 191  
Amps B (Rated): 225  
Amps C: 191  
Amps C (Rated): 225

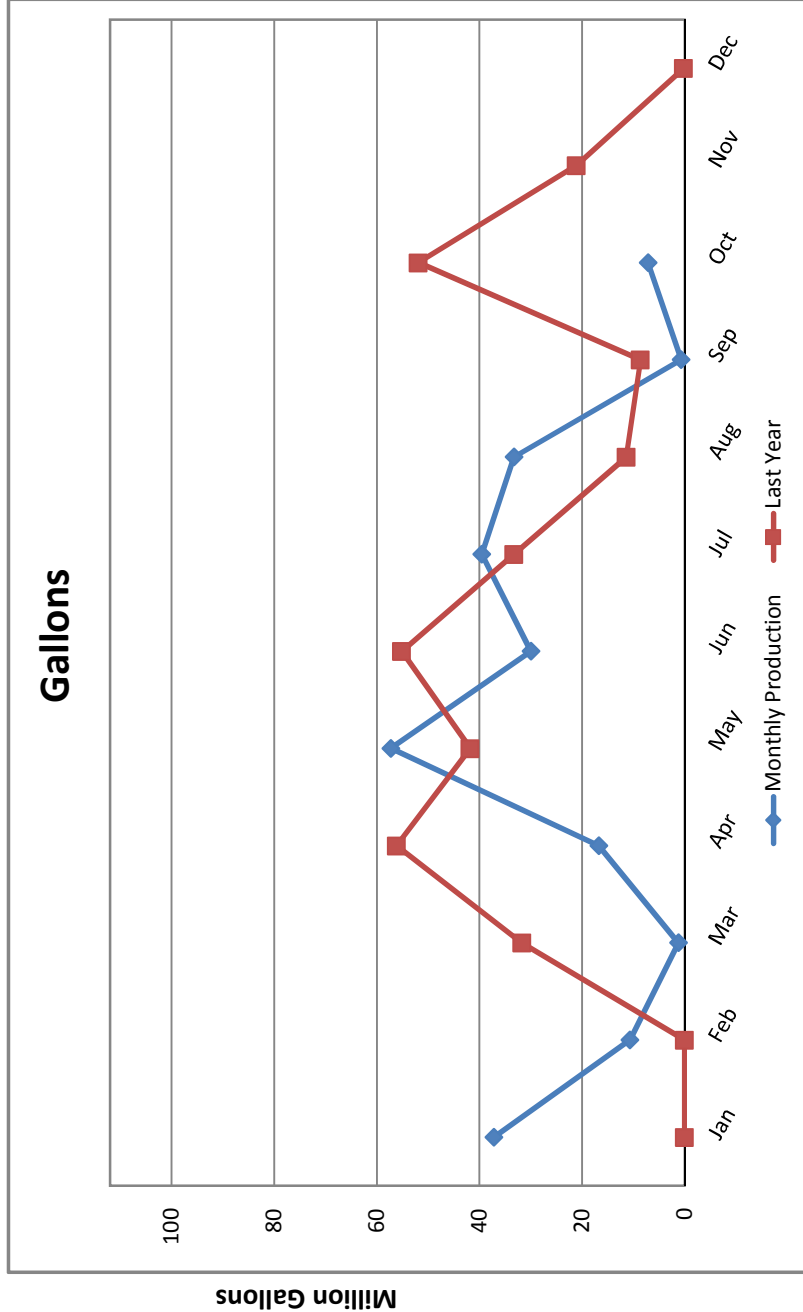
Motor Temp: 128 F  
Hour Meter: 69.90  
KW Hour Total: 11,700.00

**Chlorine:**

Dosing: 1.75 mg/L  
Demand: 0.51 mg/L  
Residual: 1.24 mg/L

**Vibration Reading:**

Base Line: 0.05 in/sec  
Current: 0.03 in/sec





## Elk Grove Water District

### Monthly Production

Well 11D Dino -- Oct. 2017

**Selected Month Production**  
9,331,138 Gallons

Average GPM:  
1,697

**Motor:**

Volts: 486  
Volts (Rated): 460  
RPM: 1659  
RPM (Rated): 1775  
Amps A: 163  
Amps A (Rated): 225  
Amps B: 161  
Amps B (Rated): 225  
Amps C: 155  
Amps C (Rated): 225

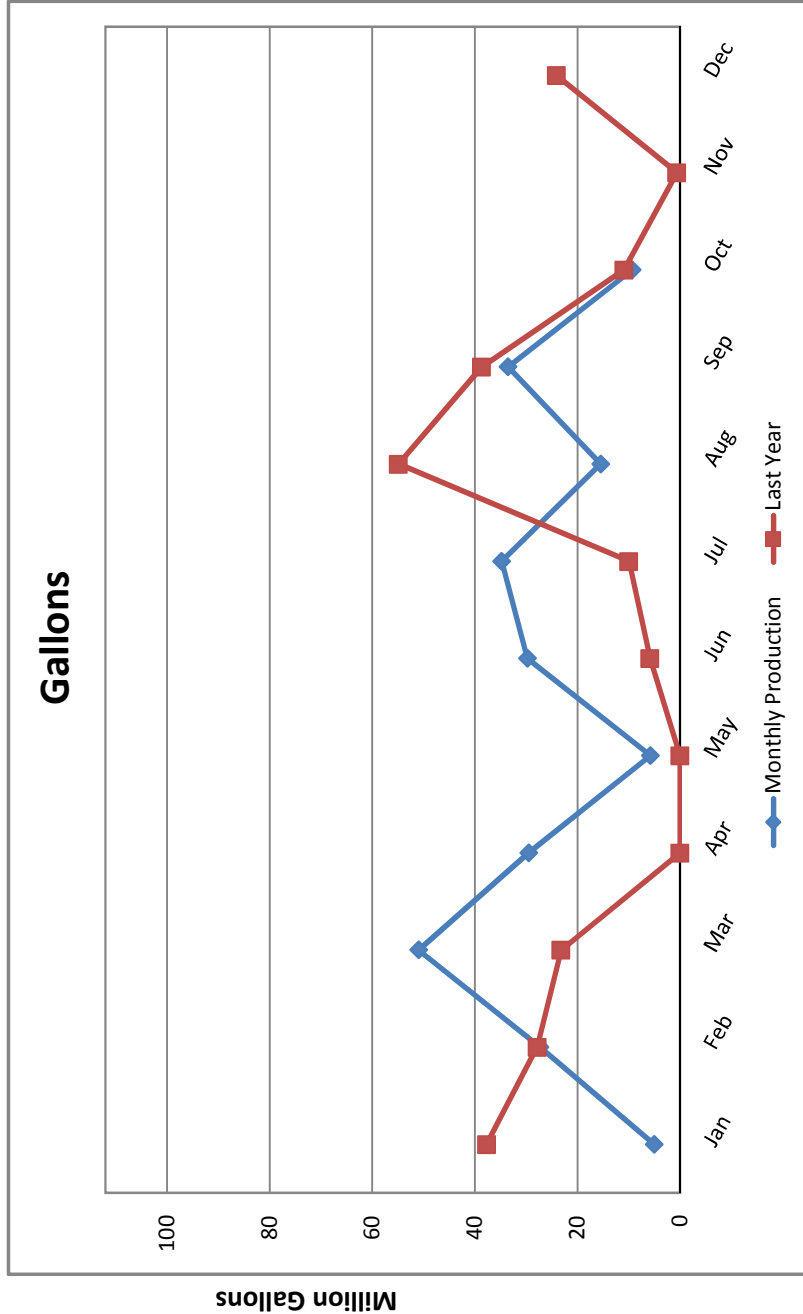
Motor Temp: 134.6 F  
Hour Meter: 91.60  
KW Hour Total: 13,080.00

**Chlorine:**

Dosing: 1.76 mg/L  
Demand: 0.74 mg/L  
Residual: 1.02 mg/L

**Vibration Reading:**

Base Line: 0.05 in/sec  
Current: 0.02 in/sec





# Elk Grove Water District

## Monthly Production

Well 14D Railroad -- Oct. 2017

**Selected Month Production**  
41,158,656 Gallons

Average GPM:  
1,599

**Motor:**

- Volts: 486
- Volts (Rated): 460
- RPM: 1784
- RPM (Rated): 1785
- Amps A: 163
- Amps A (Rated): 171
- Amps B: 161
- Amps B (Rated): 171
- Amps C: 155
- Amps C (Rated): 171

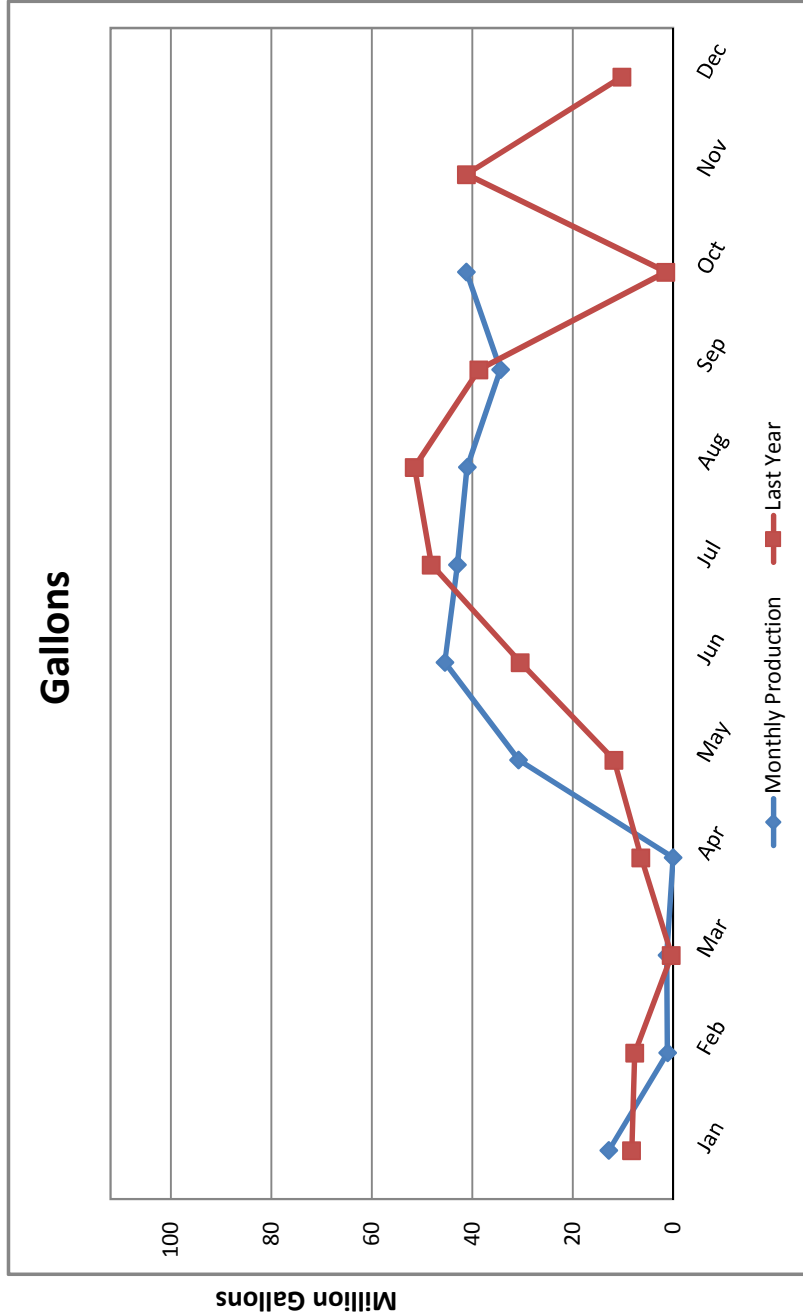
- Motor Temp.: 135.0 F
- Hour Meter: 428.80
- KW Hour Total: 97,120.00  
(KWH total is for the entire facility)

**Chlorine:**

- Dosing: 1.84 mg/L
- Demand: 0.82 mg/L
- Residual: 1.02 mg/L

**Vibration Reading:**

- Base Line: 0.02 in/sec
- Current: 0.03 in/sec





# Elk Grove Water District

## Monthly Production

Well 3 Mar–Val -- Oct. 2017

**Selected Month Production**  
16,660,000 Gallons

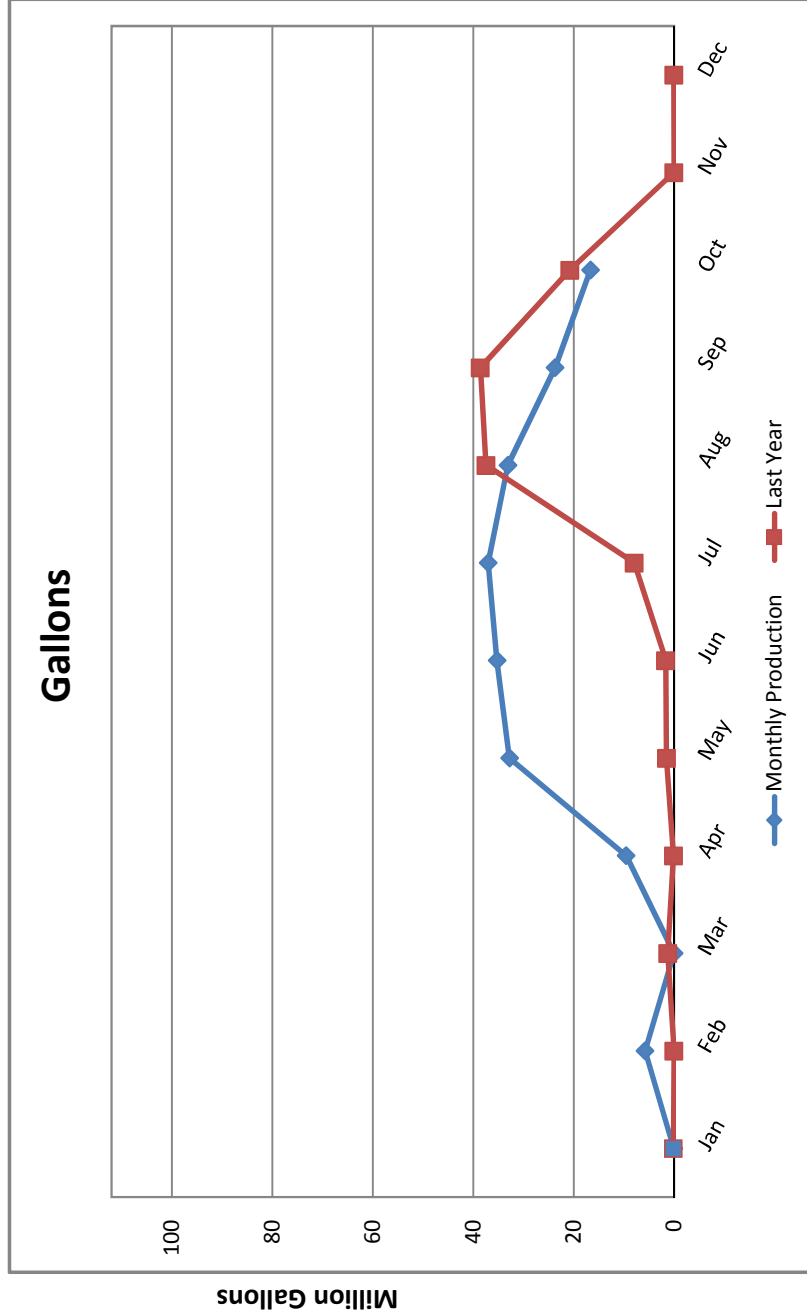
Average GPM: 822

**Motor:**  
Volts: 483  
Volts (Rated): 460  
RPM: 1772  
RPM (Rated): 1983  
Amps A: 89  
Amps A (Rated): 88  
Amps B: 86  
Amps B (Rated): 88  
Amps C: 89  
Amps C (Rated): 88

Motor Temp.: 178.8 F  
Hour Meter: 337.60  
KW Hour Total: 20,639.00

**Chlorine:**  
Dosing: 1.18 mg/L  
Demand: 0.31 mg/L  
Residual: 0.87 mg/L

**Vibration Reading:**  
Base Line: 0.02 in/sec  
Current: 0.08 in/sec





## Elk Grove Water District

### Monthly Production

Well 8 Williamson -- Oct. 2017  
(Well Offline)

**Selected Month Production**  
0 Gallons

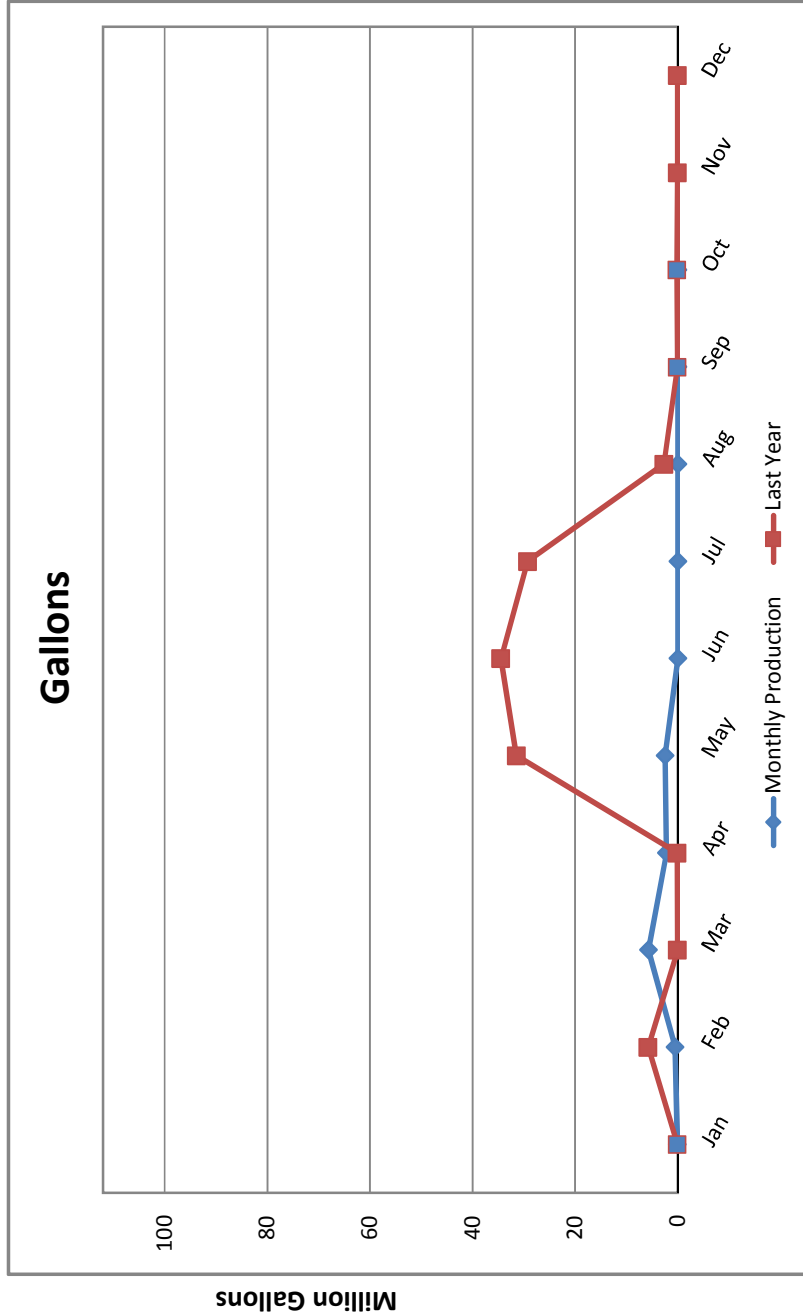
Average GPM: 0

**Motor:**  
Volts: --  
Volts (Rated): 460  
RPM: --  
RPM (Rated): 1780  
Amps A: --  
Amps A (Rated): 87  
Amps B: --  
Amps B (Rated): 87  
Amps C: --  
Amps C (Rated): 87

Motor Temp.: -- F  
Hour Meter: 0.00  
KW Hour Total: 0.00

**Chlorine:**  
Dosing: --  
Demand: --  
Residual: --

**Vibration Reading:**  
Base Line: 0.03 in/sec  
Current: --







## Elk Grove Water District

### Monthly Production

Well 9 Polhemus -- Oct. 2017  
(Submersible)

**Selected Month Production**  
19,579,000 Gallons

Average GPM: 472

**Motor:**

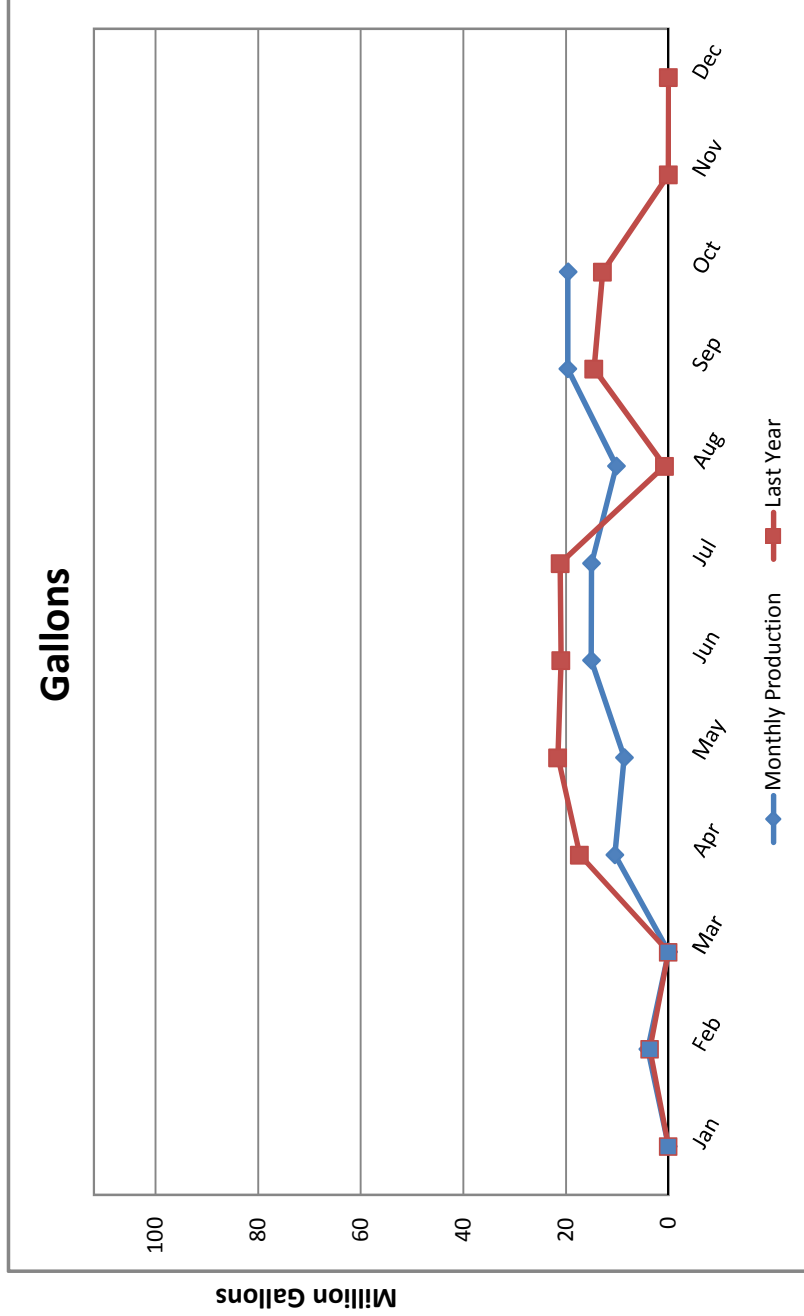
Volts: 481  
Volts (Rated): 460

Amps A: 58  
Amps A (Rated): 65  
Amps B: 57  
Amps B (Rated): 65  
Amps C: 60  
Amps C (Rated): 65

Hour Meter: 690.70  
KW Hour Total: 27,323.00

**Chlorine:**

Dosing: 2.28 mg/L  
Demand: 1.49 mg/L  
Residual: 0.79 mg/L





# Elk Grove Water District

## Monthly Production

Well 13 Hampton -- Oct. 2017

**Selected Month Production**  
37,521,867 Gallons

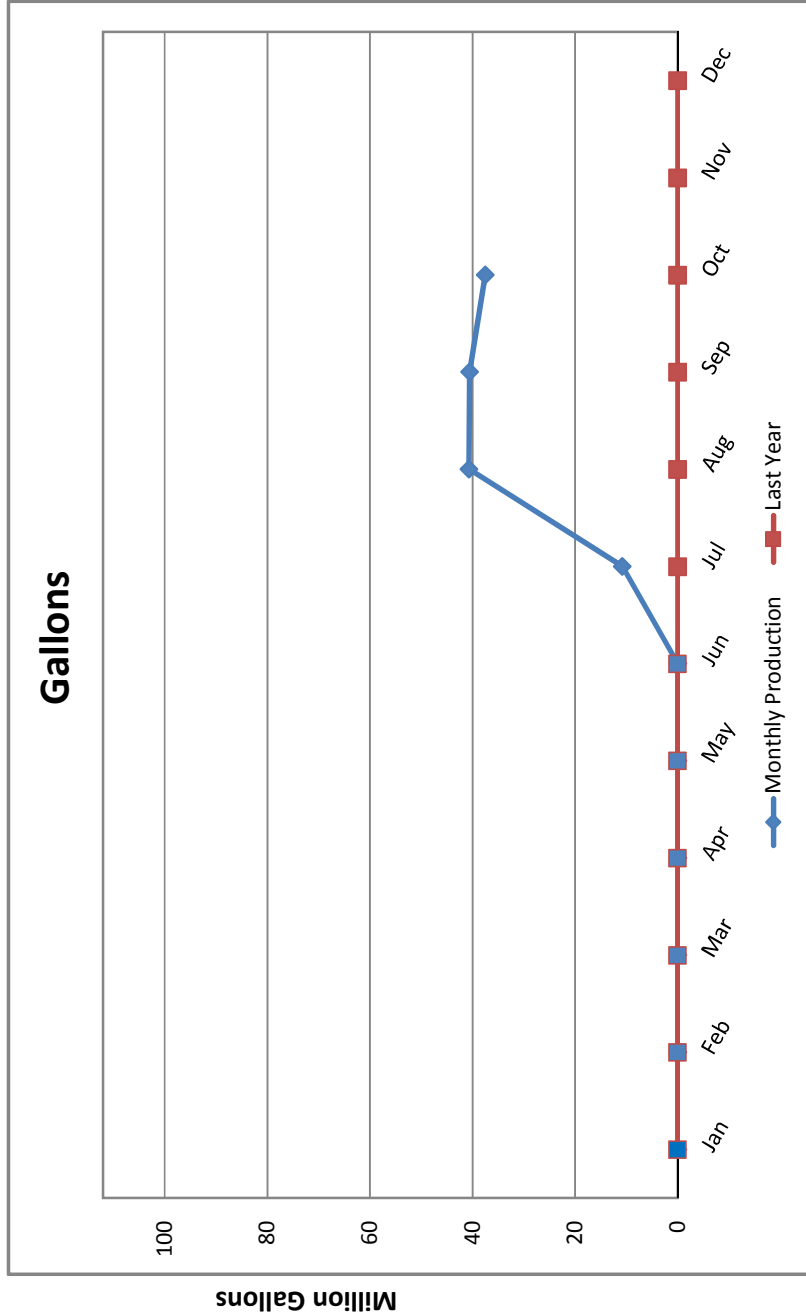
Average GPM: 938

**Motor:**  
Volts: 480  
Volts (Rated): 460  
RPM: 1786  
RPM (Rated): 1785  
Amps A: 99  
Amps A (Rated): 141  
Amps B: 101  
Amps B (Rated): 141  
Amps C: 103  
Amps C (Rated): 141

Motor Temp.: 115.8  
Hour Meter: 666.40  
KW Hour Total: 48,960.00

**Chlorine:**  
Dosing: 1.8 mg/L  
Demand: 0.72 mg/L  
Residual: 1.08 mg/L

**Vibration Reading:**  
Base Line: 0.02 in/sec  
Current: 0.04 in/sec





# Elk Grove Water District

## Combined Total Production

Service Area 1

Oct-2017

**Current Month Production:**

131,390,808 Gallons

**Highest Day Demand of the Month:**

4,923,680

**Date of Occurrence**

2-Oct-17

**Highest Day Demand of the Calendar Year:**

6,464,302

**Date of Occurrence**

17-Jul-17

**"Water Year" Rainfall: (Oct-17 to Sep-18)**

Current Month: 0.15 in

Year To Date: 0.15 in

**"Water Year" Rainfall: (Oct-16 to Sep-17)**

October 2016: 4.72 in

Year To Date: 4.72 in

Last Year Total: 33.08 in

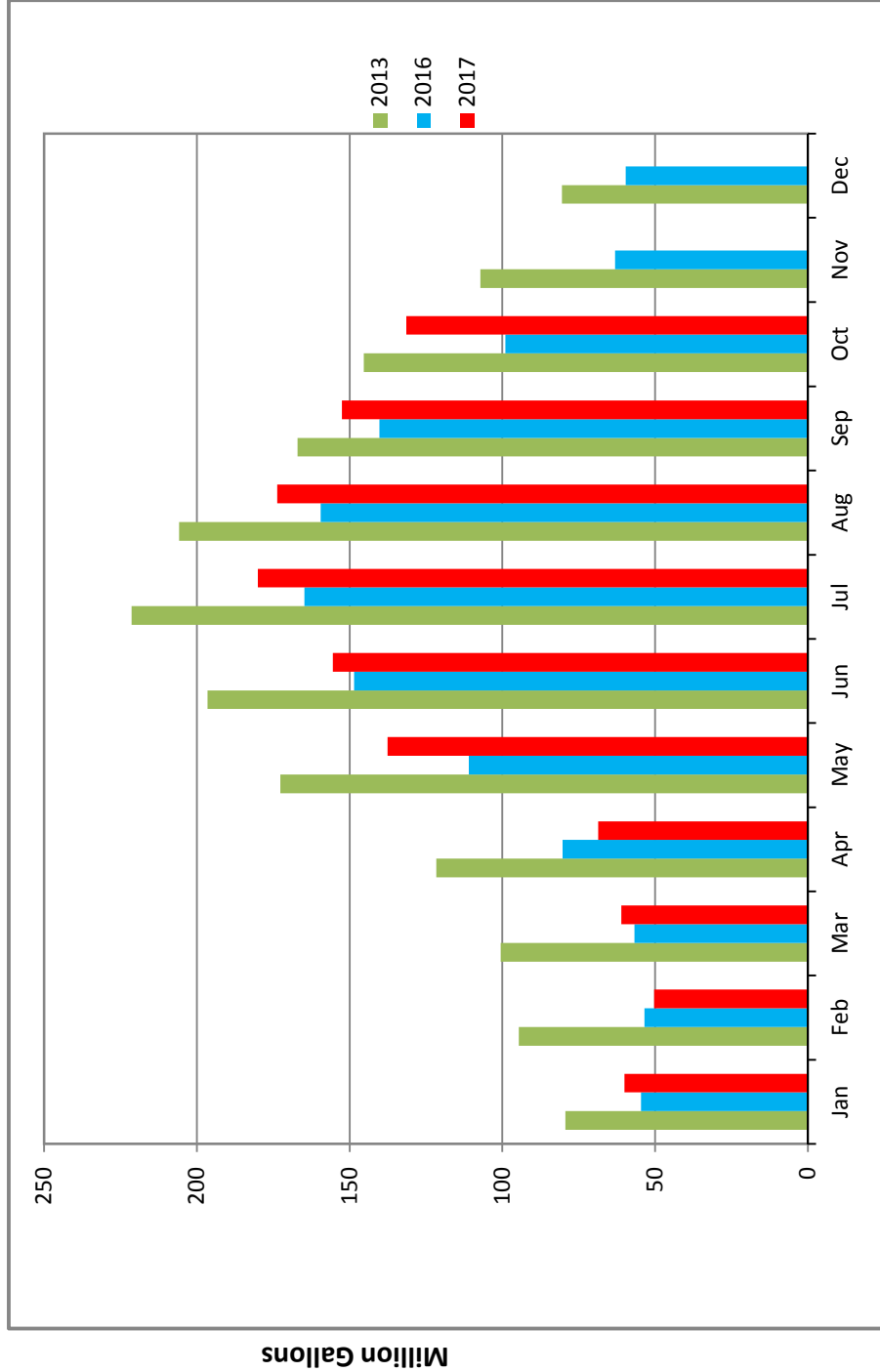
**Temperature:**

This Month High: 88 F

This Month Low: 41 F

OCT-16 High: 89 F

OCT-16 Low: 45 F

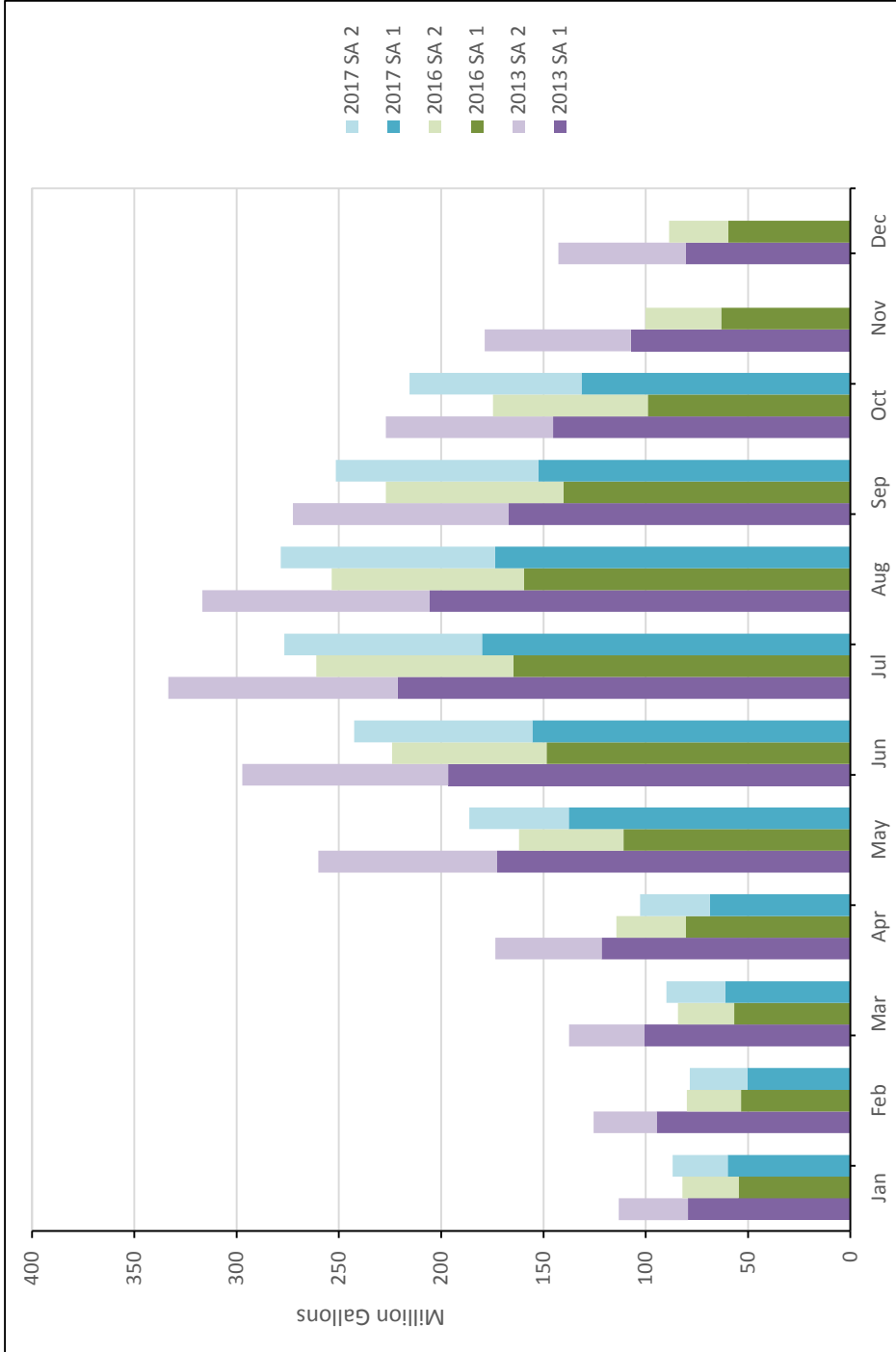




# Elk Grove Water District

## Total Demand/Production

Oct-2017



**Current Month Demand/Production:**  
215,545,296 Gallons  
**Reduction From October 2013:** 5.05%  
**GPCD:** 154.9 Gallons per Day  
**R-GPCD:** 119.3 Gallons per Day

**Service Area 1**  
**Active Connections:** 7,925  
**Current Month Demand/Production:**  
131,390,808 Gallons  
**Reduction From October 2013:** 9.61%  
**GPCD:** 148.6 Gallons per Day  
**R-GPCD:** 114.4 Gallons per Day

**Service Area 2**  
**Active Connections:** 4,414  
**Current Month Demand/Production:**  
84,154,488 Gallons  
**Reduction From October 2013:** -3.05%  
**GPCD:** 166.0 Gallons per Day  
**R-GPCD:** 126.2 Gallons per Day

Elk Grove Water District Water Usage

		Monthly Production (gallons)											
		January	February	March	April	May	June	July	August	September	October	November	December
2013													
GW (SA1)		68,254,916	81,368,191	100,542,522	121,613,523	172,623,839	196,557,137	221,335,388	205,830,850	166,997,536	145,352,530	107,186,459	80,494,167
Purchased (SA2)		33,769,956	30,929,052	36,942,972	51,911,200	87,470,372	100,709,224	112,128,192	110,885,764	105,417,136	81,665,892	71,505,060	62,165,532
Total		102,024,872	112,297,243	137,485,494	173,524,723	260,094,211	297,266,361	333,463,580	316,716,614	272,414,672	227,018,422	178,691,519	142,659,699
2015													
GW (SA1)		62,684,574	57,365,413	86,489,437	88,984,850	106,158,389	114,555,359	127,038,586	125,052,315	117,883,208	99,385,733	64,079,715	57,508,787
Purchased (SA2)		28,648,400	30,029,208	36,876,400	51,626,212	52,734,000	62,368,240	71,273,928	75,055,068	70,123,504	63,526,892	46,873,420	34,399,772
Total		91,332,974	87,394,621	123,365,837	140,611,062	158,892,389	176,923,599	198,312,514	200,107,383	188,006,712	162,912,625	110,953,135	91,908,559
2016													
GW (SA1)		54,579,679	53,455,693	56,776,025	80,317,655	110,937,338	148,518,660	164,758,463	159,501,571	140,200,584	99,019,629	63,087,762	59,635,559
Purchased (SA2)		27,516,676	26,507,624	27,531,636	34,054,196	51,071,196	75,541,268	96,246,656	93,992,184	86,904,136	75,682,640	37,088,084	28,894,492
Total		82,096,355	79,963,317	84,307,661	114,371,851	162,008,534	224,059,928	261,005,119	253,493,755	227,104,720	174,702,269	100,175,846	88,530,051
2017													
GW (SA1)		59,973,881	50,320,832	61,080,559	68,658,752	137,599,305	155,472,951	180,086,739	173,684,119	152,475,400	131,390,808		
Purchased (SA2)		26,951,188	28,184,640	28,756,860	34,167,892	48,653,660	87,003,620	96,535,384	104,766,376	98,979,848	84,154,488		
Total		86,925,069	78,505,472	89,837,419	102,826,644	186,252,965	242,476,571	276,622,123	278,450,495	251,455,248	215,545,296	0	0

% Reduction from 2013 14.80% 30.09% 34.66% 40.74% 28.39% 18.43% 17.05% 12.08% 7.69% 5.05% 100.00% 100.00%

\*Notes

2013 January and February production numbers do not match actually recorded production because of an open intertie delivering water to SA2. Information below is further details.

SA1 = Service Area 1, SA2 = Service Area 2. SA1 is all groundwater (GW) production. SA2 is all purchased water from SCWA.

Actual Recorded Prod. (Jan. 2013) - Service Area 1 79,361,342 gallons (Includes water delivered to SA2 due to open intertie. Intertie closed end of Feb. 2013)

Actual Recorded Prod. (Feb. 2013) - Service Area 1 94,608,406 gallons (Includes water delivered to SA2 due to open intertie. Intertie closed end of Feb. 2013)

To determine estimate of Feb. 2013 production delivered to Service Area 1, use multiplier from March data which is seasonally similar.

Service Area 1 Multiplier = 1.39 (calculated from March 2013 Prod. Data/March 2014 Prod. Data)

Calc'd Feb. 2013 Prod. = Feb. 2014 Prod. Data x 1.39 = 79,737,924

To determine estimate of Jan. 2013 production, use prorated amount from Feb. 2013 data. (This method due to Jan. 2014 being unseasonably hot.)

Calc'd Jan. 2013 Prod. = (Feb. 2013 Prod. Data Actual) / Feb. 2013 Prod. Data Actual x Jan. 2013 Prod. Data Actual = 68,254,916

2017	Service Area 2		Consumption	
	# Accts	CCF	CCF	Gallons
Jan	4,400	36,031	26,951,188	
Feb	4,401	37,680	28,184,640	
Mar	4,401	38,445	28,756,860	
Apr	4,401	45,679	34,167,892	
May	4,402	65,045	48,653,660	
Jun	4,402	116,315	87,003,620	
Jul	4,402	129,058	96,535,384	
Aug	4,402	140,062	104,766,376	
Sep	4,402	132,326	98,979,848	
Oct	4,403	112,506	84,154,488	
Nov			0	
Dec			0	

## RWA Savings Summary September 2017

YEAR TO DATE REDUCTION BY VOLUME (Million Gallons)													
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>2017</b>	6,285	5,407	6,620	6,943	13,232	15,858	18,870	18,398	15,765				107,379
<b>2013</b>	6,953	7,232	10,094	12,105	17,472	19,483	22,413	20,855	17,311	14,836	10,649	8,430	133,917
<b>%</b>	9.6%	25.2%	34.4%	42.6%	24.3%	18.6%	15.8%	11.8%	8.9%				<b>19.8%</b>

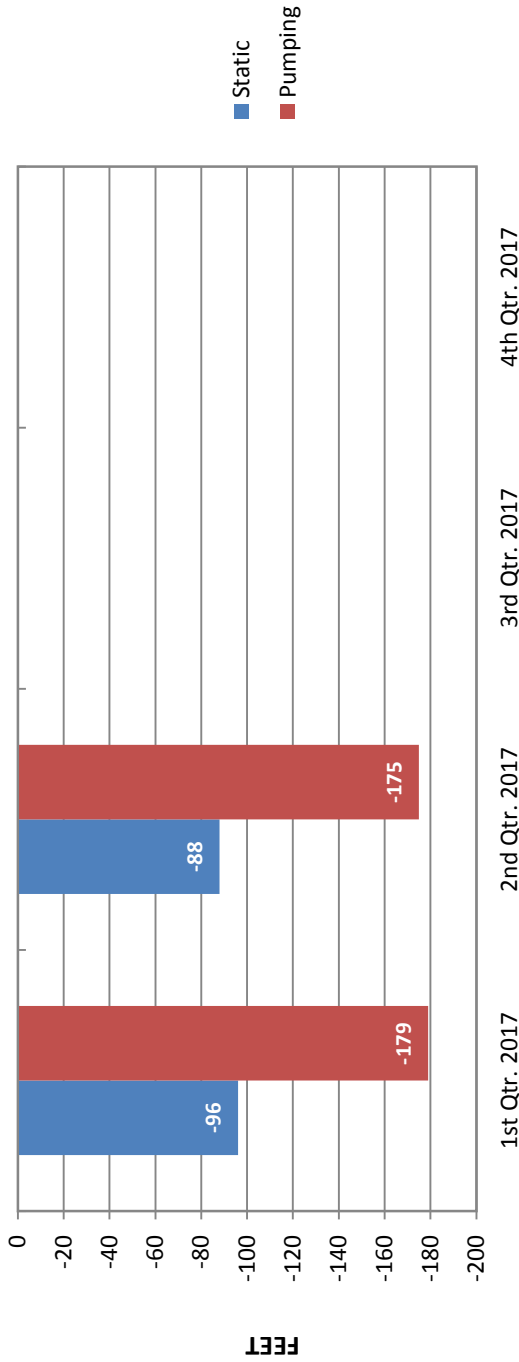
REDUCTION BY AGENCY (Data compared to 2013)		
Water Agency	Sept. 2017 Reduction	January - Sept. 2017 Reduction
California American Water	17.2%	25.3%
Carmichael Water District	7.3%	20.3%
Citrus Heights Water District	4.5%	22.4%
City of Davis	7.8%	21.0%
City of Folsom	-3.5%	9.0%
City of Lincoln	1.9%	15.2%
City of Roseville	2.3%	17.2%
City of Sacramento	15.2%	23.3%
City of West Sacramento	9.0%	22.0%
City of Woodland	19.2%	26.3%
City of Yuba City	8.0%	18.8%
Del Paso Manor Water District	8.1%	20.9%
El Dorado Irrigation District	2.4%	18.2%
Elk Grove Water District	7.7%	20.5%
Fair Oaks Water District	4.7%	21.2%
Golden State Water Company	12.6%	20.0%
Orange Vale Water Company	5.6%	25.5%
Placer County Water Agency	3.9%	12.2%
Rancho Murieta CSD	1.9%	16.5%
Rio Linda/Elverta CWD	6.1%	19.7%
Sacramento County Water Agency	5.3%	15.0%
Sacramento Suburban WD	15.5%	19.8%
San Juan Water District	3.5%	24.1%
Average	7.2%	19.8%
Minimum	-3.5%	9.0%
Maximum	19.2%	26.3%



# Elk Grove Water District

## Static and Pumping Levels

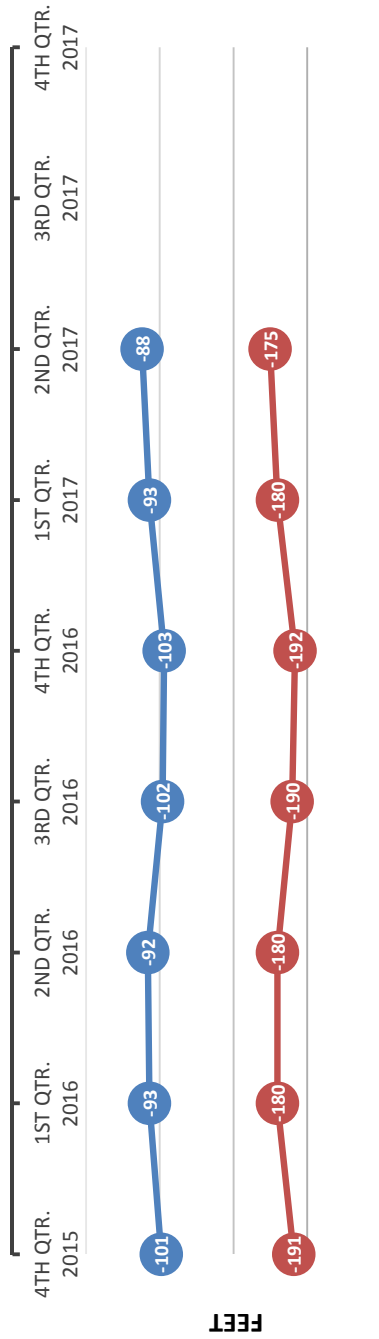
Well 1D School St



### Latest Well Sounding

**Static:** 88 Ft  
**Pumping:** 175 Ft  
**Drawdown:** 87 Ft  
**GPM:** 1,838.00  
**Specific Capacity:** 21.126

### Sounding Quarter/Year



### Latest Sand Tester Results:

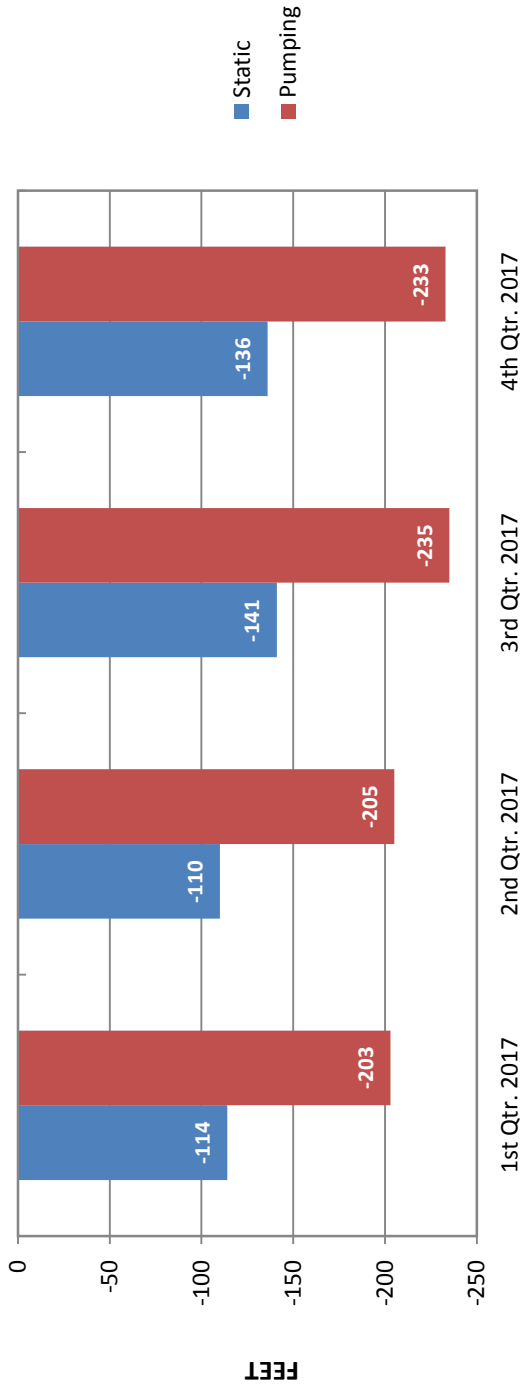
15 Min: < 5 ppm



# Elk Grove Water District

## Static and Pumping Levels

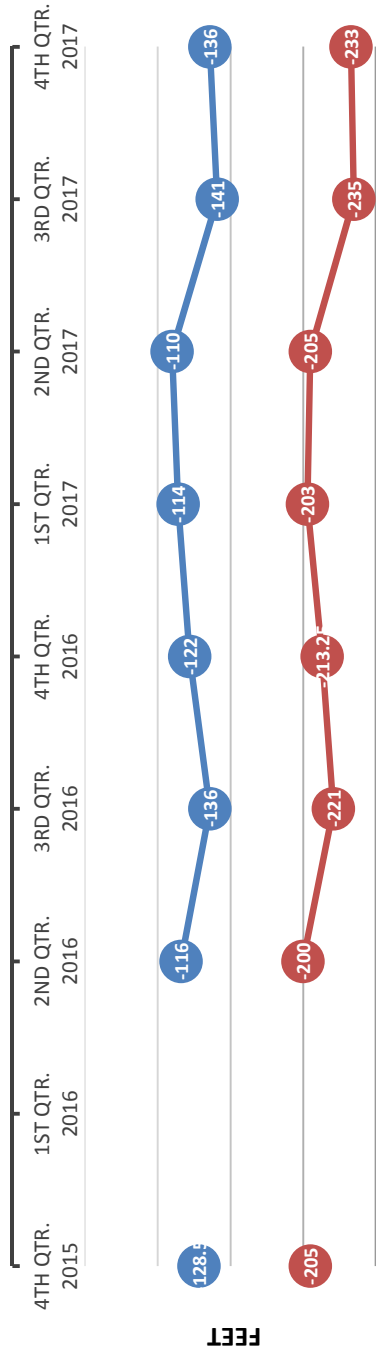
Well 4D Webb St



### Latest Well Sounding

Static: 136 Ft  
 Pumping: 233 Ft  
 Drawdown: 97 Ft  
 GPM: 1,687.00  
 Specific Capacity: 17.392

### Sounding Quarter/Year



### Latest Sand Tester Results:

15 Min: < 5 ppm

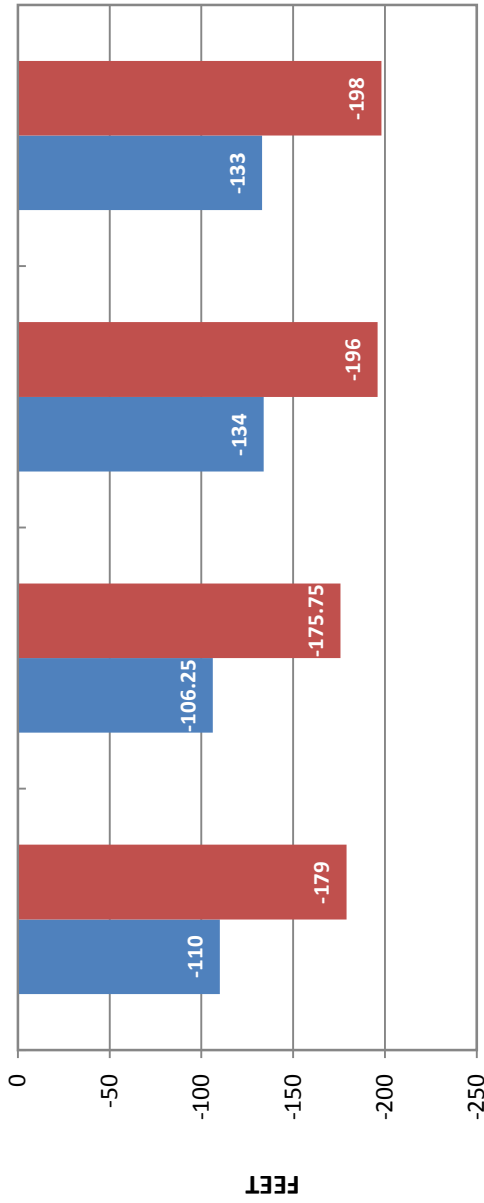




# Elk Grove Water District

## Static and Pumping Levels

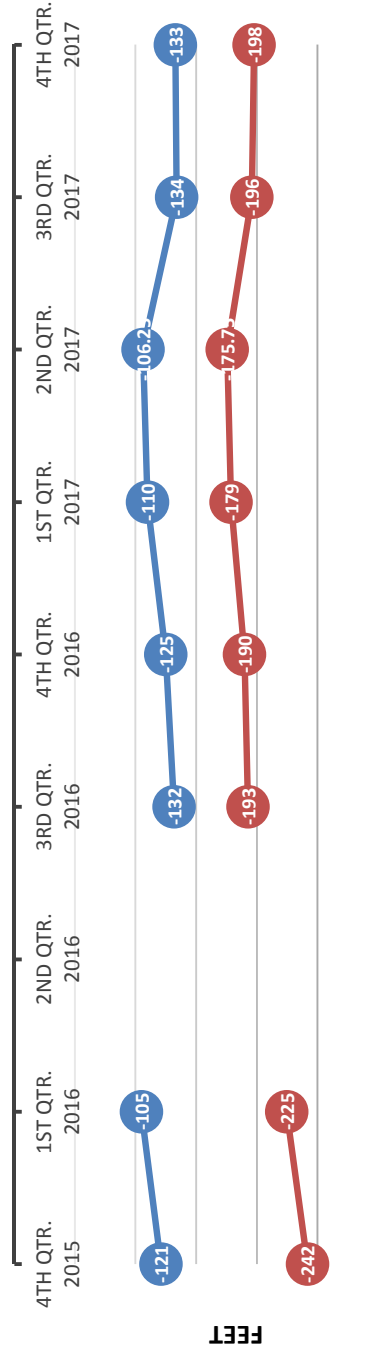
Well 11D Dino



### Latest Well Sounding

**Static:** 133 Ft  
**Pumping:** 198 Ft  
**Drawdown:** 65 Ft  
**GPM:** 1,704.00  
**Specific Capacity:** 26.215

### Sounding Quarter/Year



### Latest Sand Tester Results:

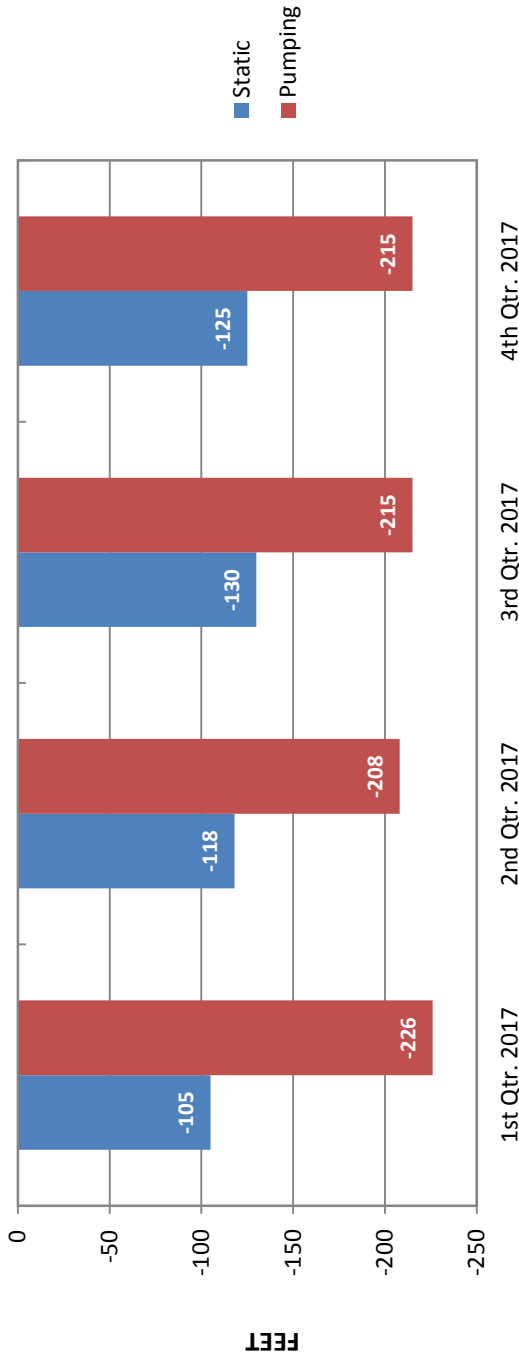
15 Min: < 5 ppm



# Elk Grove Water District

## Static and Pumping Levels

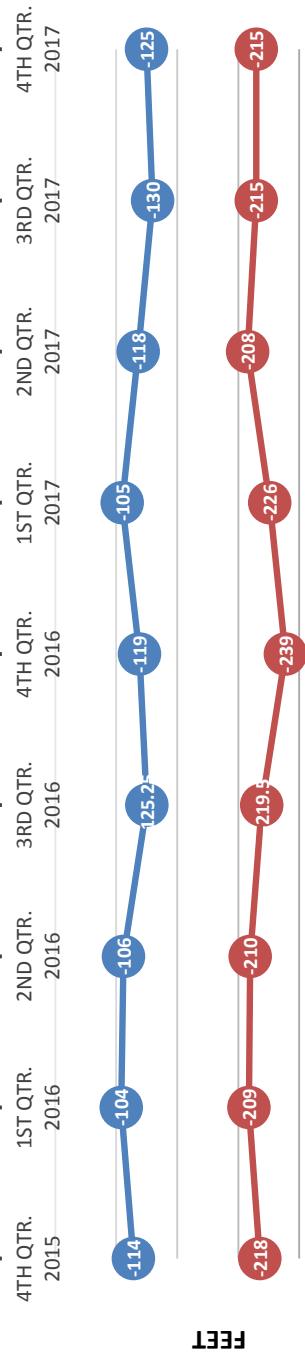
Well 14D Railroad



### Latest Well Sounding

**Static:** 125 Ft  
**Pumping:** 215 Ft  
**Drawdown:** 90 Ft  
**GPM:** 1,610.00  
**Specific Capacity:** 17.889

### Sounding Quarter/Year



### Latest Sand Tester Results:

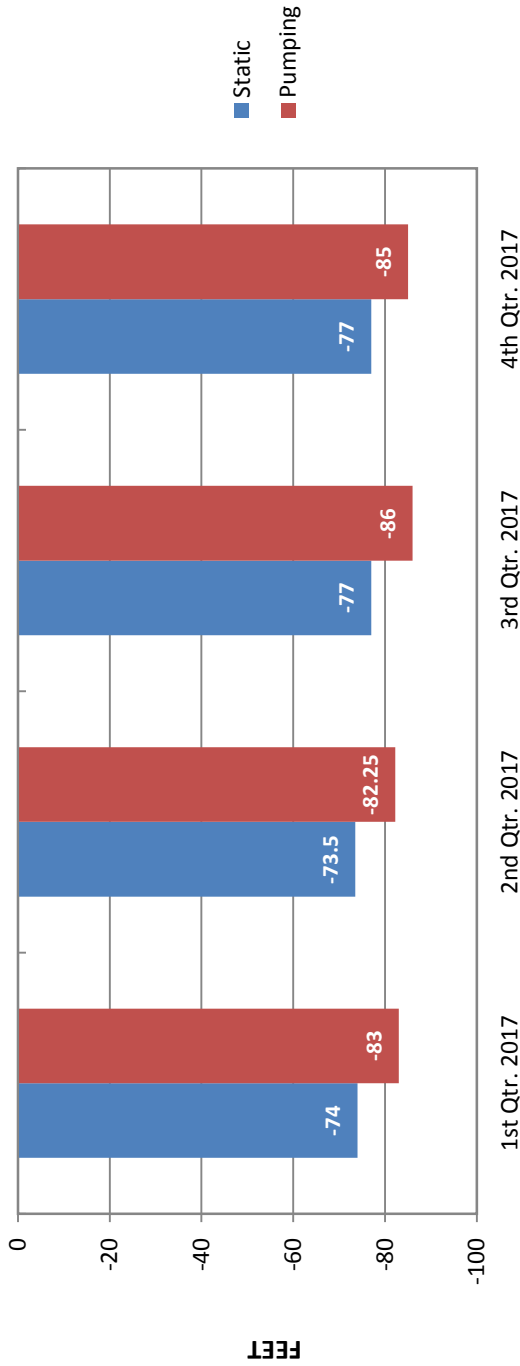
15 Min: < 5 ppm



# Elk Grove Water District

## Static and Pumping Levels

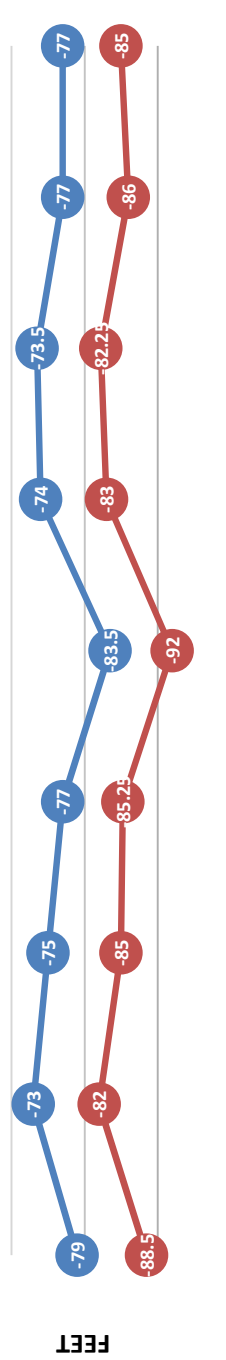
Well 3 Mar-Val



### Latest Well Sounding

Static: 77 Ft  
 Pumping: 85 Ft  
 Drawdown: 8 Ft  
 GPM: 750.00  
 Specific Capacity: 93.750

Latest Sand Tester Results:  
 15 Min: 10.5 ppm

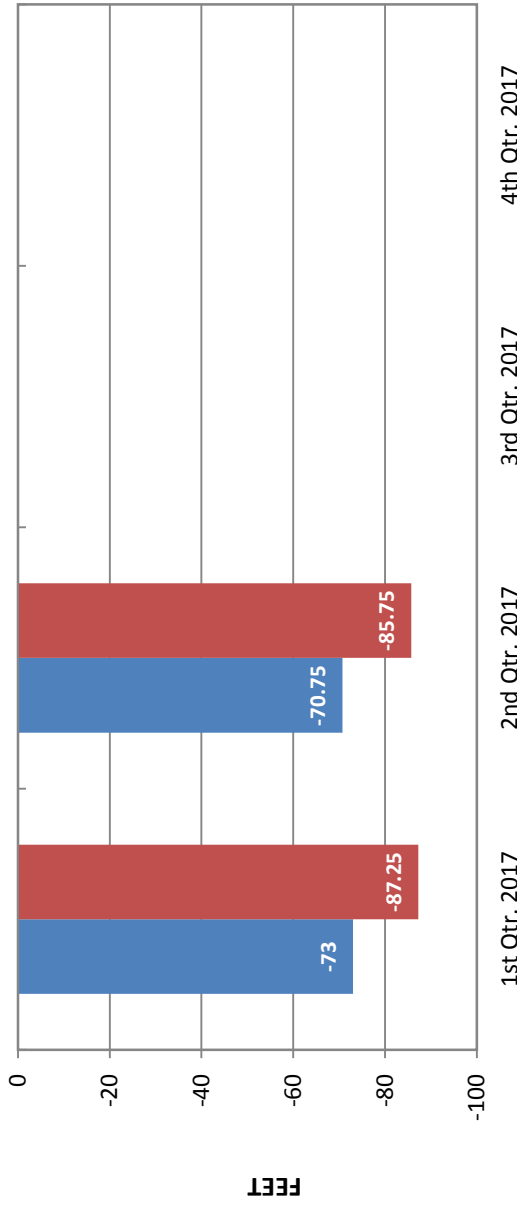




# Elk Grove Water District

## Static and Pumping Levels

Well 8 Williamson

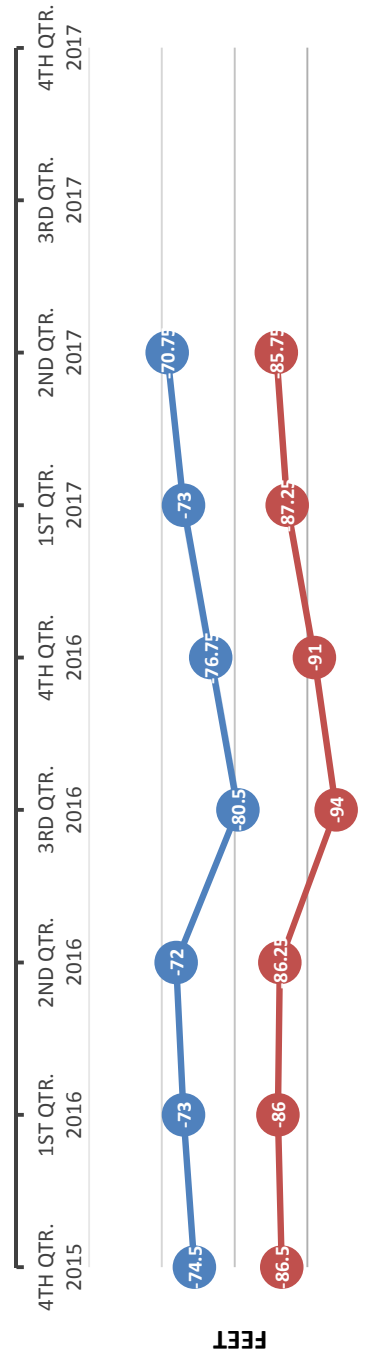


### Latest Well Sounding

Static: 70.75 Ft  
 Pumping: 85.75 Ft  
 Drawdown: 15 Ft  
 GPM: 860.00  
 Specific Capacity: 57.333

■ Static  
 ■ Pumping

### Sounding Quarter/Year



### Latest Sand Tester Results:

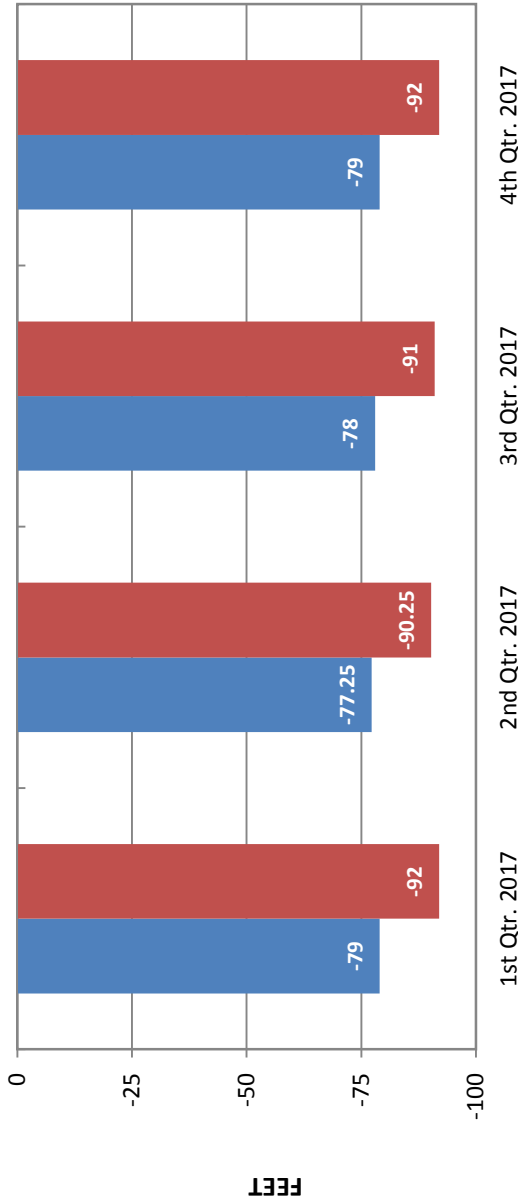
15 Min: 3.52 ppm



# Elk Grove Water District

## Static and Pumping Levels

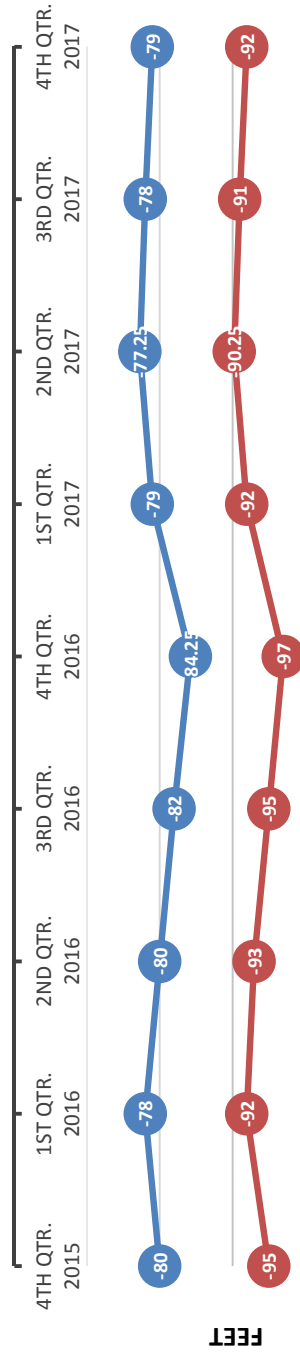
Well 9 Polhemus



### Latest Well Sounding

**Static:** 79 Ft  
**Pumping:** 92 Ft  
**Drawdown:** 13 Ft  
**GPM:** 470.00  
**Specific Capacity:** 36.154

### Sounding Quarter/Year



### Latest Sand Tester Results:

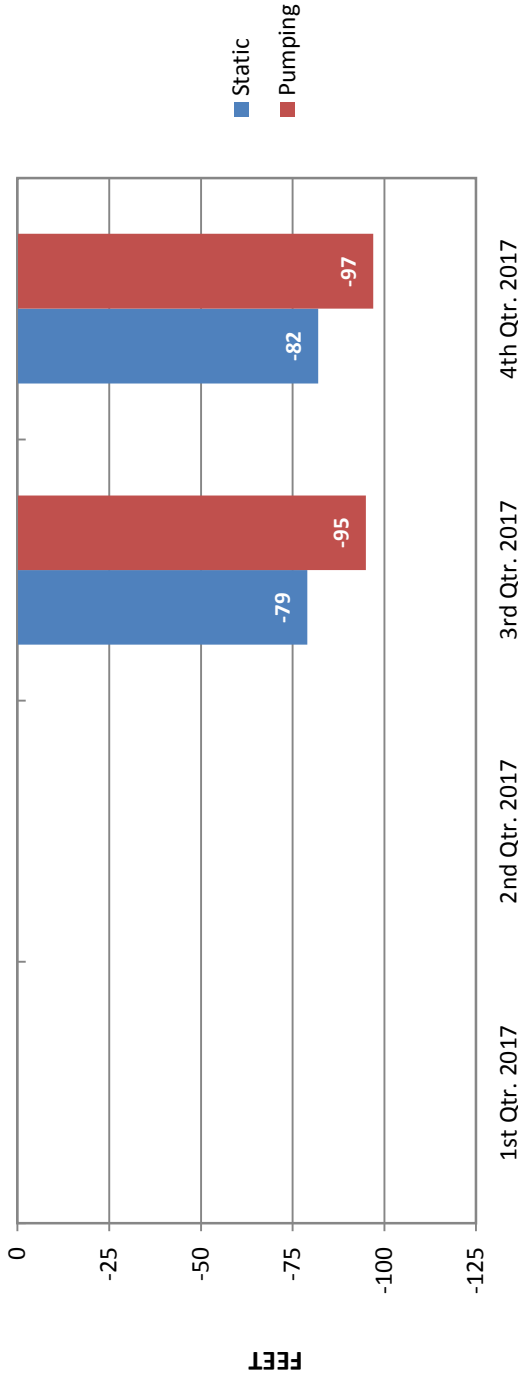
15 Min: < 5 ppm



# Elk Grove Water District

## Static and Pumping Levels

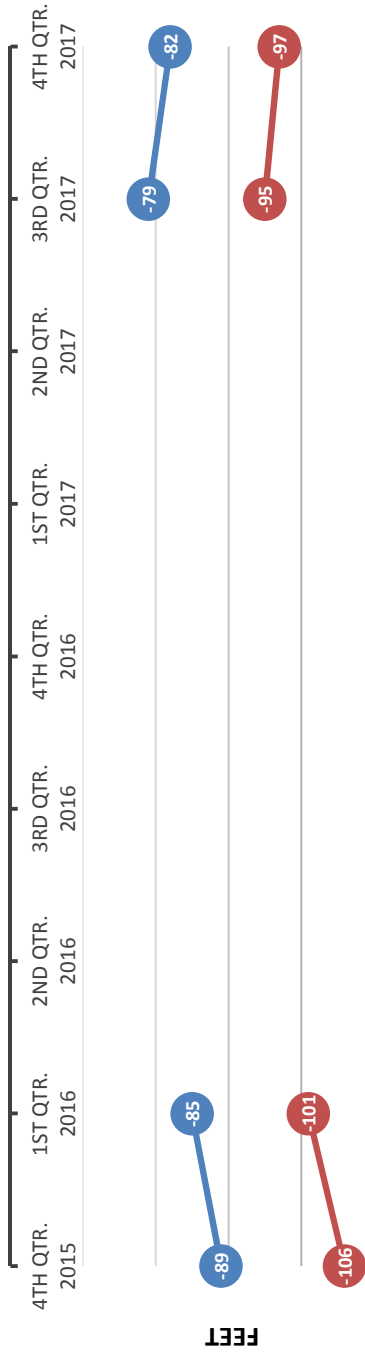
Well 13 Hampton



### Latest Well Sounding

Static: 82 Ft  
 Pumping: 97 Ft  
 Drawdown: 15 Ft  
 GPM: 893.00  
 Specific Capacity: 59.533

### Sounding Quarter/Year



### Latest Sand Tester Results:

15 Min: < 5 ppm

**Monthly Sample Report - October 2017**  
**Water System: Elk Grove Water System**

Sampling Point: 01 - 8693 W. Camden			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	TTHM / HAA5	Quarterly

Sampling Point: School Well 01D - Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence

Sampling Point: 02 - 9425 Emerald Vista			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

Sampling Point: - Mar-Val Well 3 Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/17/2017	Source Water	3 mo - Bacteriological	Quarterly
10/17/2017	Source Water	3 mo - Fe,Mn,As Total	Quarterly
10/17/2017	Source Water	3 mo - Fe,Mn,As Dissolved	Quarterly

Sampling Point: 03 - 8809 Valley Oak			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week

10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

**Sampling Point: Webb Well 04D - Raw Water**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/10/2017	Source Water	3 mo - Bacteriological	Quarterly
10/10/2017	Source Water	3 mo - Fe,Mn,As Total	Quarterly
10/10/2017	Source Water	3 mo - Fe,Mn,As Dissolved	Quarterly

**Sampling Point: 04 - 10122 Glacier Point**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

**Sampling Point: 05 - 9230 Amsden Ct.**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	TTHM / HAA5	Quarterly

**Sampling Point: 06 - 9227 Rancho Dr.**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week



Sampling Point: 07 - AI Gates Park Mainline Dr.			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

Sampling Point: - Williamson Well 8 Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence

Sampling Point: 09 - 9436 Hollow Springs Wy.			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	TTHM / HAA5	Quarterly
10/17/2017	Distribution System	Fluoride	Monthly

Sampling Point: Polhemus Well 9 Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/17/2017	Source Water	3 mo - Bacteriological	Quarterly
10/17/2017	Source Water	3 mo - Fe,Mn,As Total	Quarterly
10/17/2017	Source Water	3 mo - Fe,Mn,As Dissolved	Quarterly

Sampling Point: 09 - 8417 Blackman Wy.			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

**Sampling Point: 10 - 9373 Oreo Ranch Cir.**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Distribution System	Bacteriological	Week
10/10/2017	Distribution System	Bacteriological	Week
10/17/2017	Distribution System	Bacteriological	Week
10/24/2017	Distribution System	Bacteriological	Week
10/31/2017	Distribution System	Bacteriological	Week

**Sampling Point: Dino Well 11D - Raw Water**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/24/2017	Source Water	3 mo - Bacteriological	Quarterly
10/24/2017	Source Water	3 mo - Fe,Mn,As Total	Quarterly
10/24/2017	Source Water	3 mo - Fe,Mn,As Dissolved	Quarterly

**Sampling Point: Hampton Well 13 - Raw Water**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Source Water	Fe, Mn, As, Total	Weekly
10/3/2017	Source Water	Bacteriological	Weekly
10/10/2017	Source Water	Fe, Mn, As, Total	Weekly
10/10/2017	Source Water	Bacteriological	Weekly
10/17/2017	Source Water	Fe, Mn, As, Total	Weekly
10/17/2017	Source Water	Bacteriological	Weekly
10/24/2017	Source Water	Fe, Mn, As, Total	Weekly
10/24/2017	Source Water	Bacteriological	Weekly
10/31/2017	Source Water	Fe, Mn, As, Total	Weekly
10/31/2017	Source Water	Bacteriological	Weekly

**Sampling Point: Hampton WTP Effluent**

Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Treated Effluent	Fe, Mn, As, Total	Weekly
10/10/2017	Treated Effluent	Fe, Mn, As, Total	Weekly
10/17/2017	Treated Effluent	Fe, Mn, As, Total	Weekly
10/24/2017	Treated Effluent	Fe, Mn, As, Total	Weekly

8/6/2017	Treated Effluent	Fe, Mn, As, Total	Weekly
10/31/2017	Treated Effluent	Fe, Mn, As, Total	Weekly

Sampling Point: Hampton WTP Backwash Tank			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Wastewater	BOD, TSS, TKN, Cu, Mn, Zn	6 - Month

Sampling Point: Railroad Well 14D - Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/17/2017	Source Water	3 mo - Odor Threshold	Quarterly
10/10/2017	Source Water	3 mo - Bacteriological	Quarterly
10/10/2017	Source Water	3 mo - Fe, Mn, As Total	Quarterly
10/10/2017	Source Water	3 mo - Fe, Mn, As Dissolved	Quarterly

Sampling Point: Railroad WTP Effluent			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Treated Plant Effluent	WTP Eff - Fe, Mn, As, Al Total	Month
10/3/2017	Treated Plant Effluent	WTP Eff - Fe, Mn, As, Al Dissolved	Month

Sampling Point: Railroad WTP Backwash Tank			
Sample Date	Sample Class	Sample Name	Collection Occurrence
10/3/2017	Wastewater	BOD, TSS, TKN, Cu, Mn, Zn	6 - Month

Sampling Point: Special Distribution/Construction Samples			
Sample Date	Sample Class	Sample Name	Collection Description
10/17/2017	Distribution System	Bacteriological	Main line Section Replacement

Colors	Monthly Total	Yearly Total
Black = Scheduled	84	609
Green = Unscheduled	7	87
Red = Incomplete Sample	0	0



November 6, 2017

State Water Resources Control Board  
Division of Drinking Water  
1001 I Street  
13<sup>th</sup> Floor  
Sacramento, Ca. 95814

**MONTHLY SUMMARY OF DISTRIBUTION SYSTEM COLIFORM MONITORING**

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Enclosed is the Monthly Summary of Distribution System Coliform Monitoring report from Elk Grove Water District for October 2017.

If you have any further questions, you may contact me at 916-585-9386.

A handwritten signature in blue ink, appearing to read "Steve Shaw", is written over a horizontal line.

STEVE SHAW  
WATER TREATMENT SUPERVISOR

## MONTHLY SUMMARY OF REVISED TOTAL COLIFORM RULE DISTRIBUTION SYSTEM MONITORING (including triggered source monitoring for systems subject to the Groundwater Rule)

System Name <p style="text-align: center; font-size: 1.2em;">Elk Grove Water District</p>	System Number <p style="text-align: center; font-size: 1.2em;">3410008</p>
Sampling Period <p style="text-align: center; font-size: 1.2em;">October</p>	Year <p style="text-align: center; font-size: 1.2em;">2017</p>

	Number Required	Number Collected	Number Total Coliform Positives	Number E.coli Positives
1. Routine Samples (see note 1)	50	50	0	<span style="border: 1px solid black; padding: 2px;">0</span>
2. Repeat Samples following samples that are Total Coliform Positive and <i>E. coli</i> <b>Negative</b> (see notes 10 and 11)		0	0	<span style="border: 1px solid black; padding: 2px;">0</span>
3. Repeat Samples following Routine Samples that are <b>Total Coliform Positive</b> and <i>E. coli</i> <b>Positive</b> (see notes 10 and 11)		0	<span style="border: 1px solid black; padding: 2px;">0</span>	<span style="border: 1px solid black; padding: 2px;">0</span>
4. Treatment Technique (TT)/MCL Violation Computation for Total Coliform/ <i>E. coli</i> Positive Samples				
a. Totals (sum of columns)	0	0	0	<span style="border: 1px solid black; padding: 2px;">0</span>
b. If 40 or more samples collected in month, determine percent of samples that are total coliform positive [(total number positive/total number collected) x 100] =	0	%		
c. Did the system trigger... a <b>Level 2</b> Assessment TT? (see notes 2, 3, 4, 5 and 6 for trigger info) <i>If a Level 2 Assessment is triggered, see note 8 below.</i>			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
a <b>Level 1</b> Assessment TT? (see note 7 for trigger info) <i>If a Level 1 Assessment is triggered, see note 9 below.</i>			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5. Triggered Source Samples per Groundwater Rule (see notes 12 and 13)		0	0	<span style="border: 1px solid black; padding: 2px;">0</span>
6. Invalidated Samples (Note what samples, if any, were invalidated; who authorized the invalidation; and when replacement samples were collected. Attach additional sheets, if necessary.)				
7. Summary Completed By: <b>Steve Shaw</b>				
Signature 	Title <p style="text-align: center; font-weight: bold;">Water Treatment Supervisor</p>	Date <p style="text-align: right; font-weight: bold;">11/6/2017</p>		

**NOTES AND INSTRUCTIONS:**

1. Routine samples include:
  - a. Samples required pursuant to 22 CCR Section 64423 and any additional samples required by an approved routine sample siting plan established pursuant to 22 CCR Section 64422.
  - b. Extra samples are required for systems collecting less than five routine samples per month that had one or more total coliform positives in previous month;
  - c. Extra samples for systems with high source water turbidities that are using surface water or groundwater under direct influence of surface water and do not practice filtration in compliance with regulations;
2. Note: For a repeat sample following a total coliform positive sample, any *E. coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a *E. coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
4. Note: Failure to take all required repeat samples following an *E. coli* positive routine sample (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
5. Note: Failure to test for *E. coli* when any repeat sample tests positive for total coliform (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
6. Note: Second Level 1 treatment technique trigger in a rolling 12-month period.
7. Total coliform Treatment Technique (TT) Violation (**Notify Department within 24 hours of TT violation**):
  - a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
  - b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
8. Contact the Division as soon as practical to arrange for the division to conduct a Level 2 Assessment of the water system. The water system shall complete a Level 2 Assessment and submit it to the Division within 30 days of learning of the trigger exceedance.
9. Conduct a Level 1 Assessment in accordance with as soon as practical that covers the minimum elements (22, CCR, Section 64426.8 (a), (2)). Submit the report to the Division within 30 days of learning of the trigger exceedance.
10. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
11. Repeat samples must be collected within 24 hours of being notified of the positive results. For systems collecting more than one routine sample per month, three repeat samples must be collected for each total coliform positive sample. For systems collecting one or fewer routine samples per month, four repeat samples must be collected for each total coliform positive sample. At least three samples shall be taken the month following a total coliform positive.
12. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
13. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E. coli*-positive triggered sample (boxed entry) **requires immediate notification to the Division, Tier 1 public notification, and corrective action.**



November 6, 2017

State Water Resources Control Board  
Division of Drinking Water  
1001 I Street  
13<sup>th</sup> Floor  
Sacramento, Ca. 95814

**MONTHLY SUMMARY OF THE HAMPTON GROUNDWATER TREATMENT PLANT**

Enclosed is the Monthly Summary of the Hampton GWTP report from Elk Grove Water District for October 2017.

If you have any further questions, you may contact me at 916-585-9386.

A handwritten signature in blue ink, appearing to read "STEVE SHAW". The signature is fluid and cursive, with a long horizontal stroke at the beginning.

STEVE SHAW  
WATER TREATMENT SUPERVISOR

GWTP Name

Date	Meter Reading	Production	Backwash Meter	Reclaim Water
last day	207713373			
1	209027139	1313766	1584432	0
2	210440819	1413680	1616943	0
3	211823187	1382368	1649539	0
4	213121283	1298096	1682261	0
5	214503655	1382372	1714925	0
6	215833953	1330298	1747643	0
7	217046987	1213034	1769414	0
8	217046987	0	1769414	0
9	218046780	999793	1797369	0
10	219379348	1332568	1827377	0
11	220692746	1313398	1856434	0
12	221926442	1233696	1885299	0
13	223106433	1179991	1914274	0
14	224476169	1369736	1946949	0
15	225811496	1335327	1976078	0
16	227183694	1372198	2008744	0
17	228539027	1355333	2041437	0
18	229859940	1320913	2070412	0
19	231214952	1355012	2099377	0
20	23252587	1337635	2132091	0
21	233883722	1331135	2164718	0
22	234844603	960881	2186373	0
23	234844603	0	2186373	0
24	236001531	1156928	2218910	0
25	237430015	1428484	2255169	0
26	238747499	1317484	2315584	0
27	240072059	1324560	2352940	0
28	241460315	1388256	2385484	0
29	242781970	1321655	2418107	0
30	244135995	1354025	2450747	0
31	245235240	1099245	2476115	0
<b>Total</b>		<b>37521867</b>	<b>62500932</b>	<b>0</b>

Weekly In-House Monitoring (mg/L) R (Raw) T (Treated)

Date	Fe, R	Fe, T	Mn, R	Mn, T	As, R	As, T	Cl <sub>2</sub>	Inf. pH	Eff. pH
10/3/2017	0.003	0.003	0	0	0.01	0.002			
10/10/2017	0.026	0.007	0	0	0.007	0.002	Week 1:	6.9	7.1
10/17/2017	0	0.018	0	0	0.008	0.004	Chlorine		1.1
10/24/2017	0.001	0	0	0	0.01	0.002	Week 2:	6.94	7.13
10/31/2017	0	0.005	0	0	0.008	<.002	Chlorine		1.09
							Week 3:	7	7.18
							Chlorine		1.02
							Week 4:	7.05	7.41
							Chlorine		0.83
							Week 5:	to	
							Chlorine		

Total Gallons Sodium Hypochlorite: 488

Pounds per day 20.33

Dosage (Milligrams Per Liter @ 12.5% Cl) 1.8

Total Gallons Ferric Chloride: 198.3

Dosage (Milligrams Per Liter @ 38% FeCl) 0.65

Total Gallons Sodium Hydroxide: 328.6

Dosage (Gallons Per Hour @ 25% NaOH) 0.48

Total Gallons Sulfuric Acid : 229

Dose (Gallons Per Hour @ 93% ) 0.33

Total Backwashed 62500932

Total Reclaim 0

Total Water Pumped 37521867

Total Water Treated 37521867

Reporting Limits

Maximum Contaminant Levels (MCLs)

Iron = 0.100 mg/L

Iron (Fe) = 0.300 mg/L (Secondary)

Manganese = 0.010 mg/L

Manganese (Mn) = 0.050 mg/L (Secondary)

Arsenic = 1.0 µg/L

Arsenic (As) = 10 µg/L (Primary)

Prepared By: Steve Shaw

Date: 11/6/2017



November 7, 2017

State Water Resources Control Board  
Division of Drinking Water  
1001 I Street  
13<sup>th</sup> Floor  
Sacramento, Ca. 95814

**MONTHLY SUMMARY OF DISTRIBUTION SYSTEM FLUORIDATION MONITORING**

Enclosed is the Monthly Summary of Distribution System Fluoridation Monitoring report from Elk Grove Water District for October 2017.

If you have any further questions, you may contact me at 916-585-9386.

A handwritten signature in blue ink, appearing to read "Steve Shaw", is written over a horizontal line.

STEVE SHAW  
WATER TREATMENT SUPERVISOR



**DISTRIBUTION SYSTEM  
MONTHLY FLUORIDATION MONITORING REPORT**

Water System Name: Elk Grove Water District System Number: 3410008

Contact Name: Steve Shaw Telephone: (916) 585-9386

Month/Year: October 2017

Week	Location of samples taken*	Monitoring Results (mg/L)			
		Date	Time	Result	
1	Hollow Springs	10/3/17	9:23	.81	
1	Al Gates Park	10/3/17	9:40	.81	
1	Oreo Ranch	10/3/17	9:53	.75	
1	Blackman	10/3/17	11:44	.84	
2	Hollow Springs	10/10/17	9:48	.89	
2	Al Gates Park	10/10/17	10:25	.75	
2	Oreo Ranch	10/10/17	10:43	.76	
2	Blackman	10/10/17	12:38	.73	
3	Hollow Springs	10/17/17	9:36	.70	
3	Al Gates Park	10/17/17	9:52	.72	
3	Oreo Ranch	10/17/17	10:06	.71	
3	Blackman	10/17/17	12:14	.79	
4	Hollow Springs	10/24/17	8:59	.73	
4	Al Gates Park	10/24/17	9:20	.58	
4	Oreo Ranch	10/24/17	9:44	.79	
4	Blackman	10/24/17	11:33	.82	
5	Hollow Springs	10/31/17	9:01	.55	
5	Al Gates Park	10/31/17	9:19	.65	
5	Oreo Ranch	10/31/17	9:41	.50	
5	Blackman	10/31/17	11:47	.72	

Fluoridation control range:

Low: 0.6 mg/L

Optimal: 0.7 mg/L

High: 1.2 mg/L

Monthly fluoride split sample results:

Date: 10/17/17

Water system personnel: .70 mg/L

Approved laboratory: .72 mg/L

Number of samples taken that fall outside the control range: 3

Number of samples taken per month pursuant to sampling plan: 20

Percentage outside of control range =  
 $\frac{\text{Number that fall outside of range} \times 100\%}{\text{Number of samples taken}} = \frac{3 \times 100\%}{20} = \underline{15} \%$

\*Samples must be taken pursuant to approved sampling plan



November 6, 2017

State Water Resources Control Board  
Division of Drinking Water  
1001 I Street  
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Sacramento, Ca. 95814

**QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING**

Enclosed is the Quarterly Summary of Raw Groundwater Coliform Monitoring report from Elk Grove Water District for 3rd Qtr. 2017.

If you have any further questions, you may contact me at 916-585-9386.

A handwritten signature in blue ink, appearing to read "Steve Shaw", is written over a horizontal line.

STEVE SHAW  
WATER TREATMENT SUPERVISOR

## QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Samples must be taken prior to chlorination

**Water System Name**

**Elk Grove Water District**

**Water System Number**

**3410008**

**Sampling Period:**

Month July, August, September

Year 2017

Well Name	Status (On/Off)	Sample Time & Date	Total Coliforms (P/A, CFU or MPN)	<i>E. coli</i> (P/A, CFU or MPN)
13 Hampton Well - Raw Water	ON	7/12/2017 13:15	A	A
14D Railroad Well - Raw Water	ON	7/18/2017 8:50	A	A
04D Webb Well - Raw Water	ON	7/18/2017 9:02	A	A
13 Hampton Well - Raw Water	ON	7/19/2017 13:00	A	A
11D Dino Well - Raw Water	ON	7/25/2017 10:14	A	A
03 - Marvel Well - Raw Water	ON	7/25/2017 11:59	A	A
09 - Polhemus - Raw Water	ON	7/25/2017 12:12	A	A
13 Hampton Well - Raw Water	ON	8/8/2017 9:56	A	A
13 Hampton Well - Raw Water	ON	8/15/2017 10:17	A	A
13 Hampton Well - Raw Water	ON	8/22/2017 10:45	A	A
13 Hampton Well - Raw Water	ON	8/29/2017 9:47	A	A
13 Hampton Well - Raw Water	ON	9/5/2017 11:40	A	A
13 Hampton Well - Raw Water	ON	9/12/2017 11:46	A	A
13 Hampton Well - Raw Water	ON	9/26/2017 11:01	A	A
13 Hampton Well - Raw Water	ON	9/26/2017 10:25	A	A



November 6, 2017

State Water Resources Control Board  
Division of Drinking Water  
1001 I Street  
13<sup>th</sup> Floor  
Sacramento, Ca. 95814

**QUARTERLY DISINFECTION BYPRODUCTS COMPLIANCE REPORT**

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Enclosed is the Disinfection Byproducts Report from Elk Grove Water District for the 3<sup>rd</sup> quarter of 2017.

If you have any further questions, you may contact me at 916-585-9386

A handwritten signature in blue ink, appearing to read "Steve Shaw". The signature is stylized and fluid.

STEVE SHAW  
WATER TREATMENT SUPERVISOR

Quarterly HAA5 Report for Disinfection Byproducts Compliance (in µg/L or ppb)

System Name: Elk Grove Water District System No.: 3410008 Year: 2017 Quarter: 3

Year:	2013				2014				2015				2016				2017			
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Quarter: (month/date):	1/29	5/14	7/2	10/15	1/14	4/2	7/1	10/21	1/6	4/8	7/14	10/13	1/12	4/5	7/5	10/4	1/17	4/18	7/3	
Sample Date	23	2	2	2	2	0	2	2	1	0	0	0	0	0	0	0	0	0	26	0
Lcn. Running Annual Average				7.3	2.0	1.5	1.6	1.1	0.8	0.8	0.3	0.3	0.0	0.0	0.0	0.0	0.0	6.5	6.5	8.7
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter		7	2	2	2	1	2	1	1	0	0	0	0	0	0	0	0	13	7	7
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Site Q2 HAA5 Results	2	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lcn. Running Annual Average				2.0	2.0	1.5	1.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter		2	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Site Q3 HAA5 Results	2	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lcn. Running Annual Average				2.0	2.0	1.5	1.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter		2	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Site Q4 HAA5 Results				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Lcn. Running Annual Average				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Quarterly Average	9	2	2	2	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	9
No. Samples This Quarter	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Identify the sample locations in the table below.

Site	Sample Location
Q1	9436 Hollow Springs Wy.
Q2	9425 Emerald Vista
Q3	8693 W. Camden
Q4	NOT APPLICABLE

Comments:

<sup>1</sup> Meets Standard - LRAA, calculated quarterly, is less than 60 ug/L  
<sup>2</sup> Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 60 ug/L

Signature:  Date: November 6, 2017

\*If, during the first year of monitoring, any individual quarter's average will cause the running annual average of that system to exceed the standard, then the system is out of compliance at the end of that quarter.

Quarterly TTHM Report for Disinfection Byproducts Compliance (in µg/L or ppb)

System Name: Elk Grove Water District System No.: 3410008 Year: 2017 Quarter: 3

Year:	2013				2014				2015				2016				2017			
	1st Qtr. 1/29	2nd Qtr. 5/14	3rd Qtr. 7/2	4th Qtr. 10/15	1st Qtr. 1/14	2nd Qtr. 4/2	3rd Qtr. 7/1	4th Qtr. 10/21	1st Qtr. 1/6	2nd Qtr. 4/8	3rd Qtr. 7/14	4th Qtr. 10/13	1st Qtr. 1/12	2nd Qtr. 4/5	3rd Qtr. 7/5	4th Qtr. 10/4	1st Qtr. 1/17	2nd Qtr. 4/18	3rd Qtr. 7/3	4th Qtr.
<b>Site Q1 TTHM Results</b>	22	1	1	1	1	1	0	23	23	0	0	1	1	5	0	0	1	4	0	
Lcn. Running Annual Average				5.9				6.3	11.8	11.5	11.5	6.1	0.6	1.8	1.5	1.5	1.2	1.2	1.6	
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter (check box) <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
<b>Site Q2 TTHM Results</b>	1	1	1	1	1	1	0	1	0	0	0	0	1	1	0	0	0	1	0	
Lcn. Running Annual Average				1.0				0.8	0.5	0.3	0.3	0.0	0.3	0.5	0.5	0.5	0.3	0.2	0.2	
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter (check box) <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
<b>Site Q3 TTHM Results</b>	2	1	1	1	2	0	0	0	0	1	0	0	1	0	2	1	1	1	0	
Lcn. Running Annual Average				1.2				0.8	0.5	0.3	0.3	0.3	0.5	0.3	0.7	1.0	1.0	1.3	0.9	
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter (check box) <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
<b>Site Q4 TTHM Results</b>																				
Lcn. Running Annual Average				#DIV/0!				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Meets Standard? <sup>1</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter (check box) <input checked="" type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? <sup>2</sup> (check box) <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Quarterly Average	8	1	1	1	1	1	0	8	8	0	0	0	1	2	1	0	1	2	0	#DIV/0!
No. Samples This Quarter	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	0

Identify the sample locations in the table below.

Site	Sample Location
Q1	9436 Hollow Springs
Q2	9425 Emerald Vista
Q3	8693 W. Camden
Q4	NOT APPLICABLE

Comments:

<sup>1</sup> Meets Standard - LRAA, calculated quarterly, is less than 80 ug/L  
<sup>2</sup> Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 80 ug/L



Signature

November 6, 2017  
Date

\*If, during the first year of monitoring, any individual quarter's average will cause the running annual average of that system to exceed the standard, then the system is out of compliance at the end of that quarter.



November 6, 2017

State Water Resources Control Board  
Division of Drinking Water  
Drinking Water Field Operations Branch  
P.O. Box 997377, MS 7418  
1616 Capitol Avenue  
Sacramento, CA 95899-7377

**QUARTERLY REPORT FOR DISINFECTANT RESIDUALS COMPLIANCE  
MONITORING**

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Enclosed is the Quarterly Report for Disinfectant Residuals Compliance Monitoring from Elk Grove Water District for 3rd Quarter 2017.

If you have any further questions, you may contact me at 916-585-9386

A handwritten signature in blue ink, appearing to read "Steve Shaw", is written over a horizontal line.

STEVE SHAW  
WATER TREATMENT SUPERVISOR

### Quarterly Report for Disinfectant Residuals Compliance For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 1

System No.: 3410008

Calendar Year: 2017

Quarter: 3rd

1st Quarter					
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)		
Previous Year	April		0.96		
	May		0.99		
	June		1.00		
	July		0.94		
	August		1.00		
	September		0.99		
	October		0.96		
	November		0.99		
	December		0.89		
	Current Year		January	30	0.86
			February	24	0.82
			March	24	0.89
Running Annual Average (RAA):		0.94			
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

2nd Quarter					
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)		
Previous Year	July		0.94		
	August		1.00		
	September		0.99		
	October		0.96		
	November		0.99		
	December		0.89		
	Current Year		January		0.86
			February		0.82
			March		0.89
			April	24	0.96
			May	30	0.98
			June	24	0.96
Running Annual Average (RAA):		0.94			
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

3rd Quarter				
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)	
Previous Yr	October		0.96	
	November		0.99	
	December		0.89	
Current Year	January			0.86
	February			0.82
	March			0.89
	April			0.96
	May			0.98
	June			0.96
	July		24	0.98
	August		30	1.26
	September		24	0.92
Running Annual Average (RAA):		0.96		
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

4th Quarter				
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)	
Current Year	January		0.86	
	February		0.82	
	March		0.89	
	April		0.96	
	May		0.98	
	June		0.96	
	July		0.98	
	August		1.26	
	September		0.92	
	October			
	November			
	December			
Running Annual Average (RAA):				
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Comments: The Elk Grove Water District is split into two different water systems. Area 1 water is produced and distributed by Elk Grove Water District.

Signature:

Date: November 6, 2017



### Quarterly Report for Disinfectant Residuals Compliance For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 2 System No.: 3410008

Calendar Year: 2017 Quarter: 3rd

1st Quarter					
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)		
Previous Year	April		1.19		
	May		1.21		
	June		1.17		
	July		1.14		
	August		1.13		
	September		1.09		
	October		0.94		
	November		0.87		
	December		0.89		
	Current Year		January	20	1.16
			February	16	1.09
			March	16	0.90
Running Annual Average (RAA):			1.07		
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

2nd Quarter						
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)			
Previous Year	July		1.14			
	August		1.13			
	September		1.09			
	October		0.94			
	November		0.87			
	December		0.89			
	Current Year		January		1.16	
			February		1.09	
			March		0.90	
			April		16	1.01
			May		20	1.45
			June		16	1.48
Running Annual Average (RAA):			1.10			
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

3rd Quarter					
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)		
Previous Yr	October		0.94		
	November		0.87		
	December		0.89		
Current Year	January			1.16	
	February			1.09	
	March			0.90	
	April			1.01	
	May			1.45	
	June			1.48	
	July			16	1.41
	August			21	1.65
	September			16	1.15
Running Annual Average (RAA):			1.17		
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

4th Quarter				
	Month	Number of Samples Taken	Monthly Ave. Chlorine Level (mg/L)	
Current Year	January		1.16	
	February		1.09	
	March		0.90	
	April		1.01	
	May		1.45	
	June		1.48	
	July		1.41	
	August		1.65	
	September		1.15	
	October			
	November			
	December			
Running Annual Average (RAA):				
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl <sub>2</sub> )		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Comments: The Elk Grove Water District is split into two different water systems. Area 2 is whole sale water from Sacramento County Water Agency.

Signature:

Date: November 6, 2017

# Elk Grove Water District

## Preventative Maintenance Program

### Groundwater Wells

		Monthly												Semi-annual		Annual	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Refer. 1ST 6-MO.	Refer. 2ND 6-MO.	Refer.	2017
Well 14D Railroad	Initials	WQ	WQ			WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/4/17	2/6/17			5/9/17	6/6/17	7/7/17	8/7/17	9/14/17	10/5/17						
	W.O.#	14584	14634			14819	14864	14932	14972	15089	15165						15113
		Sect: 7.1												Sect: 7.2		Sect: 7.3	
		AH/WQ												AH/WQ		AH/WQ	
Well 4D Webb	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/5/17	2/2/17	3/27/17	4/3/17	5/11/17	6/13/17	7/6/17	8/10/17	9/19/17	10/3/17						
	W.O.#	14586	14633	14683	14764	14820	14865	14933	14973	15090	15166						15199
		Sect: 8.1												Sect: 8.2		Sect: 8.3	
		AH/WQ												AH/WQ		AH/WQ	
Well 11D Dino	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/9/17	2/6/17	3/7/17	4/5/17	5/8/17	6/15/17	7/5/17	8/29/17	9/19/17	10/4/17						
	W.O.#	14587	14632	14682	14765	14821	14866	14934	14974	15091	15167						15115
		Sect: 9.1												Sect: 9.2		Sect: 9.3	
		AH/WQ												AH/WQ		AH/WQ	
Well 1D School	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/3/17	2/6/17	3/8/17	4/6/17												
	W.O.#	14585	14635	14684	14766	14822	14867	14935	14975	15092	15168						
		Sect: 13.1												Sect: 13.2		Sect: 13.3	
		AH												AH		AH	
Well 3 Mar-Yal	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/10/17	2/8/17	3/20/17	4/12/17	5/11/17	6/7/17	7/6/17	8/10/17	9/14/17	10/2/17						
	W.O.#	14588	14636	14685	14767	14823	14868	14936	14976	15094	15169						
		Sect: 12.1												Sect: 12.2		Sect: 12.4	
		AH/WQ												AH/WQ		AH/WQ	
Well 8 Williamson	Initials	AH	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/6/17	2/3/17	3/3/17	4/6/17												
	W.O.#	14589	14637	14686	14768	14824	14869	14937	14977	15095	15170						
		Sect: 11.1												Sect: 11.2		Sect: 11.4	
		AH												AH		AH	
Well 9 Polhemus	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ					
	Date	1/6/17	2/1/17	3/6/17	4/5/17	5/11/17	6/13/17	7/3/17	8/29/17	9/13/17	10/10/17						
	W.O.#	14590	14638	14687	14769	14825	14870	14938	14978	15096	15171						
		Sect: TBD												Sect: TBD		Sect: TBD	
		WQ/AH												WQ/AH		WQ/AH	
Well 13 Hampton	Initials																
	Date																
	W.O.#																
		Sect: TBD												Sect: TBD		Sect: TBD	
		WQ/AH												WQ/AH		WQ/AH	

Well offline

Year: 2017

# Elk Grove Water District

Preventative Maintenance Program

Rairoad Water Treatment and Storage Facility


Item	Monthly												Quarterly			Semi-annual			Annual						
	Refer.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Refer.	1st	2nd	3rd	4th	Refer.	1st	6 <sup>th</sup> MO.	6 <sup>th</sup> MO.	Refer.	2017	
<b>Cor-Tec System</b>	Section: 4.2	WQ 1/12/17 14591	WQ 2/2/17 14639	WQ 3/6/17 14688	WQ 4/17/17 14760	WQ 5/11/17 14815	WQ 6/12/17 14871	WQ 7/18/17 14928	WQ 8/21/17 14986	WQ 9/7-17 15082	WQ 10/4/17 15173	WQ	WQ	Section: 4.3	AH/WQ 3/22/17 14693	AH/WQ 6/22/17 14875	AH/WQ 9/18/17 15088		Section: 4.4						
<b>Filter System</b>	Section: 5.1	WQ 1/25/17 14592	WQ 2/16/17 14640	AH 3/3/17 14689	AH 4/20/17 14761	AH/WQ 5/12/17 14816	WQ 6/19/17 14872	WQ 7/17/17 14929	AH 8/15/17 14987	WQ 9/13/17 15083	WQ 10/16/17 15174	WQ	WQ	Section: 5.2	AH/WQ 6/21/17 14877	WQ 10/23/17 15200		Section: 5.3							
<b>Backwash System</b>	Section: 2.1	WQ 1/25/17 14593	WQ 2/7/17 14641	WQ 3/6/17 14690	AH 4/21/17 14763	WQ 5/11/17 14817	WQ 6/12/17 14873	WQ 7/31/17 14930	AH 8/21/17 14988	WQ 9/11/17 15084	WQ 10/16/17 15175	WQ	WQ	Section: 2.2	WQ 6/22/17 14878			Section: 2.3							
<b>Booster Pumps</b>	Section: 3.1	WQ 1/25/17 14594	AH/WQ 2/22/17 14642	WQ 3/16/17 14691	AH 4/21/17 14762	AH 5/26/17 14818	AH 6/15/17 14876	AH/WQ 7/31/17 14931	AH/WQ 8/22/17 14989	WQ 9/15/17 15087	WQ 10/17/17 15176	WQ	WQ	Section: 3.2				Section: 3.2							
<b>LAB</b>		Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Section: 1.1	AH 3/13/17 14692	AH 6/13/17 14874	AH 9/14/17 15011		Section: 1.2						
<b>Clear Wells</b>		Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Section: 2.4					Section: 2.4						
<b>MCC</b>		Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Initials Date W.O. #	Section: 1.2					Section: 1.2						

# Elk Grove Water District

Preventative Maintenance Program

Hampton Village Water Treatment Plant

Item	Monthly												Quarterly				Semi-annual		Annual				
	Refer.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1st	2nd	3rd	4th	Refer.	1ST 6- MO.	2ND 6- MO.	Refer.	2017	
<b>Chemical Systems</b>	Section: TBD						AH/WQ 7/24/17	AH/WQ 8/24/17	AH 9/15/17	AH 10/23/17	AH 15177					AH 9/15/17	15103				Section: TBD		
<b>Filter System</b>	Section: TBD						AH/WQ 7/24/17	AH/WQ 8/24/17	WQ 9/19/17	AH 10/30/17										WQ 10/30/17	15200	Section: TBD	
<b>Backwash System</b>	Section: TBD						AH 7/24/17	AH/WQ 8/24/17	WQ 9/19/17	AH 10/30/17	15179											Section: TBD	
<b>LAB</b>	Initials Date W.O. #															AH 9/15/17	15102					Section: TBD	
<b>MCC</b>	Initials Date W.O. #																					Section: TBD	

 = Plant Offline

# Elk Grove Water District

## Preventative Maintenance Program

### Standby Generators

Item	Monthly												Annual		
	Refer.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Refer.	2017
Railroad	Initials	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	Section: TBD	
	Date	1/4/17	2/3/17	3/22/17	4/13/17	5/9/17	6/12/17	7/7/17	8/7/17	9/19/17	10/31/17				
	W.O. #	14595	14629	14680	14757	14826	14885	14942	14979	15104	15180				
Webb	Initials	WQ	WQ	WQ	WQ	AH	WQ	WQ	WQ	WQ	WQ	WQ	WQ	Section: TBD	
	Date	1/5/17	2/2/17	3/27/17	4/3/17	5/11/17	6/13/17	7/6/17	8/10/17	9/19/17	10/3/17				
	W.O. #	14597	14631	14694	14758	14827	14886	14944	14980	15105	15181				
Dino	Initials	WQ	WQ	WQ	AH	WQ	WQ	WQ	WQ	WQ	WQ	WQ	WQ	Section: TBD	
	Date	1/9/17	2/6/17	3/7/17	4/5/17	5/8/17	6/15/17	7/5/17	8/29/17	9/19/17	10/4/17				
	W.O. #	14596	14630	14695	14759	14828	14887	14945	14981	15106	15182				
Hampton	Initials													Section: TBD	
	Date														
	W.O. #														
Admin.	Initials								AH/WQ	AH	AH	AH		Section: TBD	
	Date								8/23/17	9/19/17	10/30/17				
	W.O. #								14982	15107	15183				
		= Load Test													

Elk Grove Water District  
Backflow Prevention Program 2017

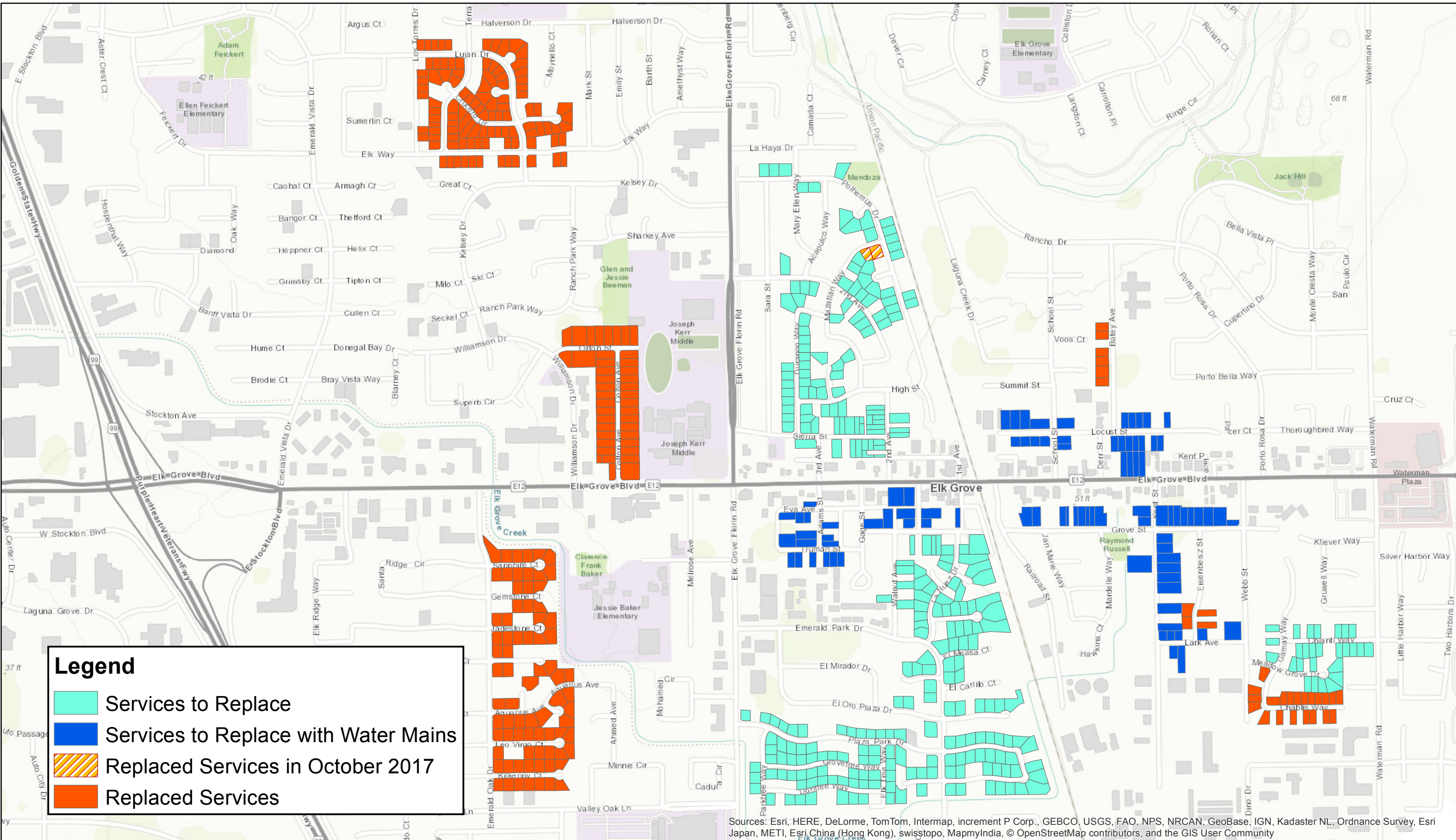
Backflow Device Reports												
CURRENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Notices Issued	39	39	78	13	56	69	151	95	69	42		
Assemblies Tested	30	34	56	11	44	18	75	51	48	30		
Passed Initial Test	28	29	52	11	41	16	71	46	48	28		
Failed Initial Test	2	5	4	0	3	2	4	5	0	2		
Failed Devices Retested-----Passed	1	5	4		3	2	4	4		2		
Investigations or Address Change						20		1		1		
Inactivated Devices						1						
Schedule Code Changed												
Devices Turned Off						1						
2nd Notices Issued	10	5	22	2	12	29	76	44	21	11	0	0

Monthly Outstanding Delinquents	0	0	0	0	0	0	1	1	5	11		
---------------------------------	---	---	---	---	---	---	---	---	---	----	--	--

<b>Total Outstanding Delinquents</b>	<b>18</b>
--------------------------------------	-----------

Elk Grove Water District  
 Safety Meetings/Training  
 October 2017

Date	Topic	Attendees	Hosted By
10/4/2017	Quarterly Safety Committee Meeting	Sarah Jones, John Diaz, Dave Frederick	Sarah Jones
10/11/2017	Dealing with Customers Canines	Alan Aragon, Jose Carrillo, John Diaz, Travis Franklin, Dave Frederick, Aaron Hewitt, Sean Hinton, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, William Sadler, Aurelia Camilo, Richard Salas, John Vance, Brandon Wagner	Sarah Jones
10/16/2017	Burn Prevention	Alan Aragon, Jose Carrillo, John Diaz, Dave Frederick, Sean Hinton, Jose Mendoza, Sal Mendoza, Michael Montiel, Chris Phillips, Wilfredo Quintero, William Sadler, Aurelia Camilo, Richard Salas, Steve Shaw, John Vance, Brandon Wagner	Sarah Jones
10/30/2017	Material Handling	Alan Aragon, Jose Carrillo, John Diaz, Dave Frederick, Aaron Hewitt, Sean Hinton, Jose Mendoza, Michael Montiel, Chris Phillips, Wilfredo Quintero, William Sadler, Steve Shaw, Steve Shaw, John Vance, Brandon Wagner, Marcell Wilson	Sarah Jones



**Legend**

- Services to Replace
- Services to Replace with Water Mains
- Replaced Services in October 2017
- Replaced Services

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

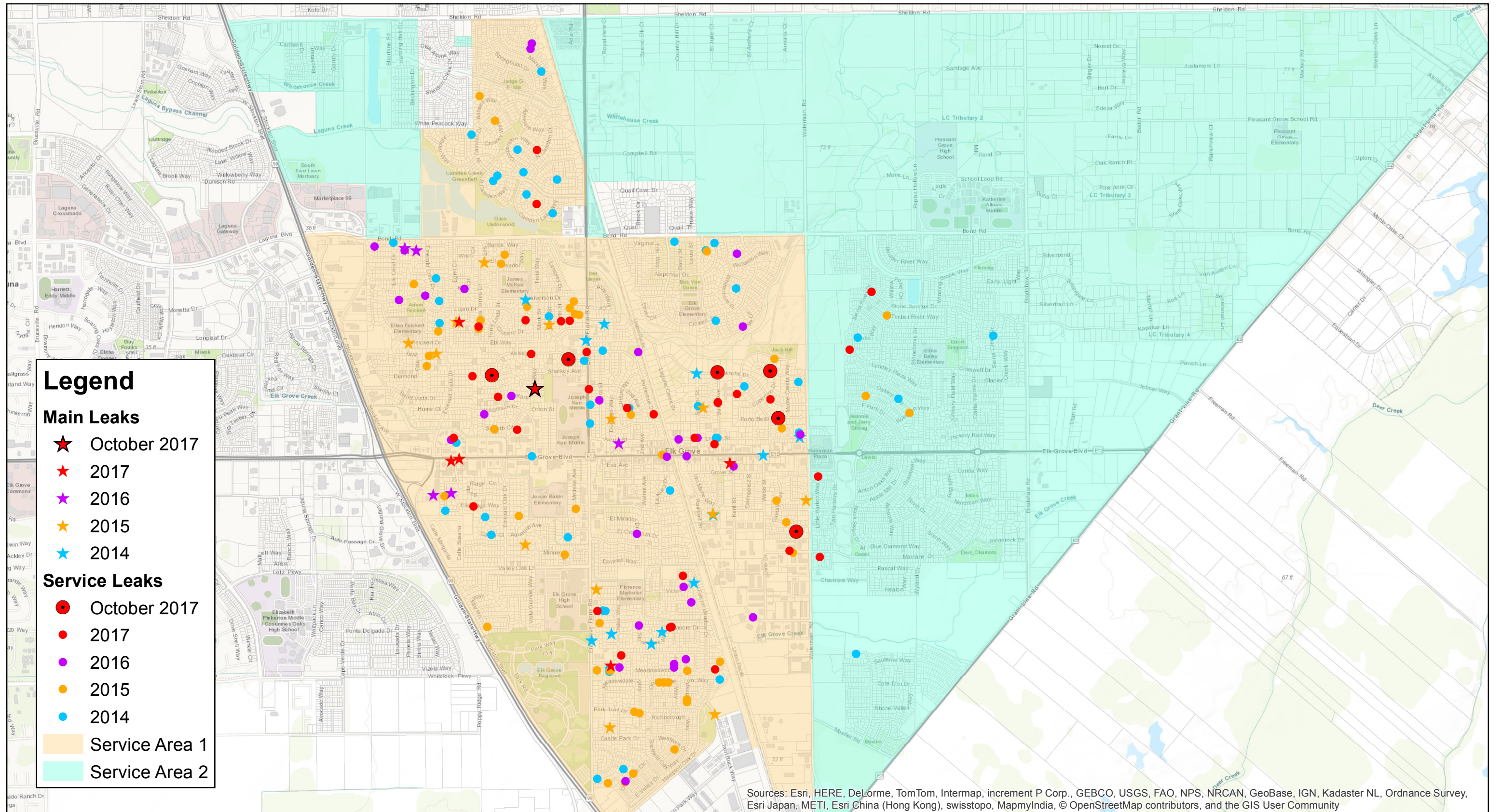
Services to Replace: 380
Services Replaced in October 2017: 2
Total Service Replaced: 252

### Elk Grove Water District

#### Service Line Replacement

Projected Coordinate System: NAD 83 State Plane, California II, FIPS 0420
Source: City of Elk Grove, EGWD and Sacramento County GIS databases
Created by: Travis Franklin
Date: November 6, 2017 <span style="float: right;">50</span>





### Legend

#### Main Leaks

- ★ October 2017
- ★ 2017
- ★ 2016
- ★ 2015
- ★ 2014

#### Service Leaks

- October 2017
- 2017
- 2016
- 2015
- 2014

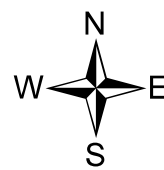
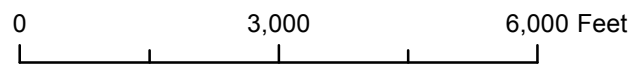
- Service Area 1
- Service Area 2

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

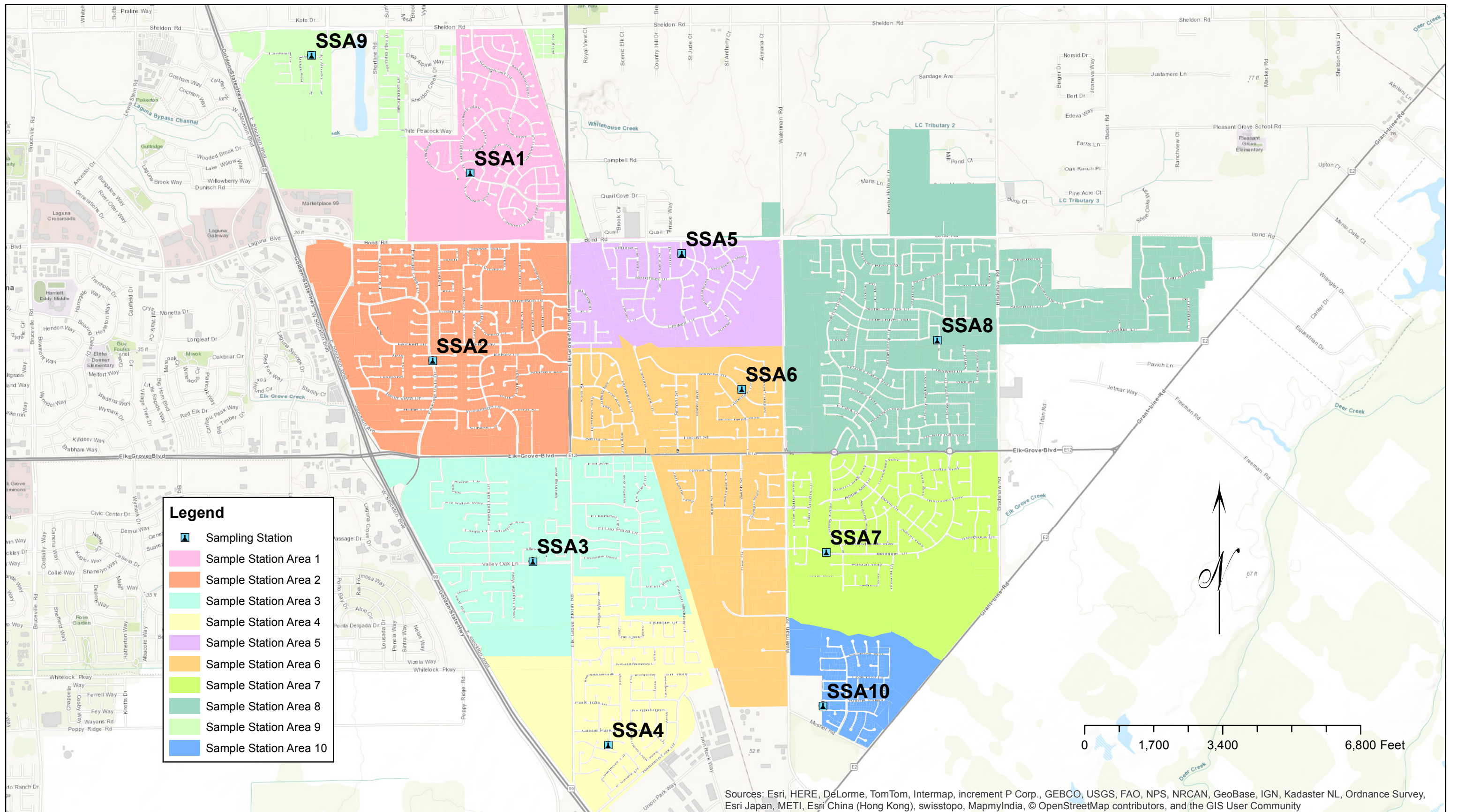
October 2017	
Main Line Leaks: 1	YTD: 6
Service Line Leaks: 6	YTD: 39
Total Leaks: 7	YTD: 45



## Elk Grove Water District Main and Service Line Leaks Map



Elk Grove Water District
Service / Main Leaks
Created by: Travis Franklin
Date: November 6, 2017



**Sample Stations: 10**



# Elk Grove Water District

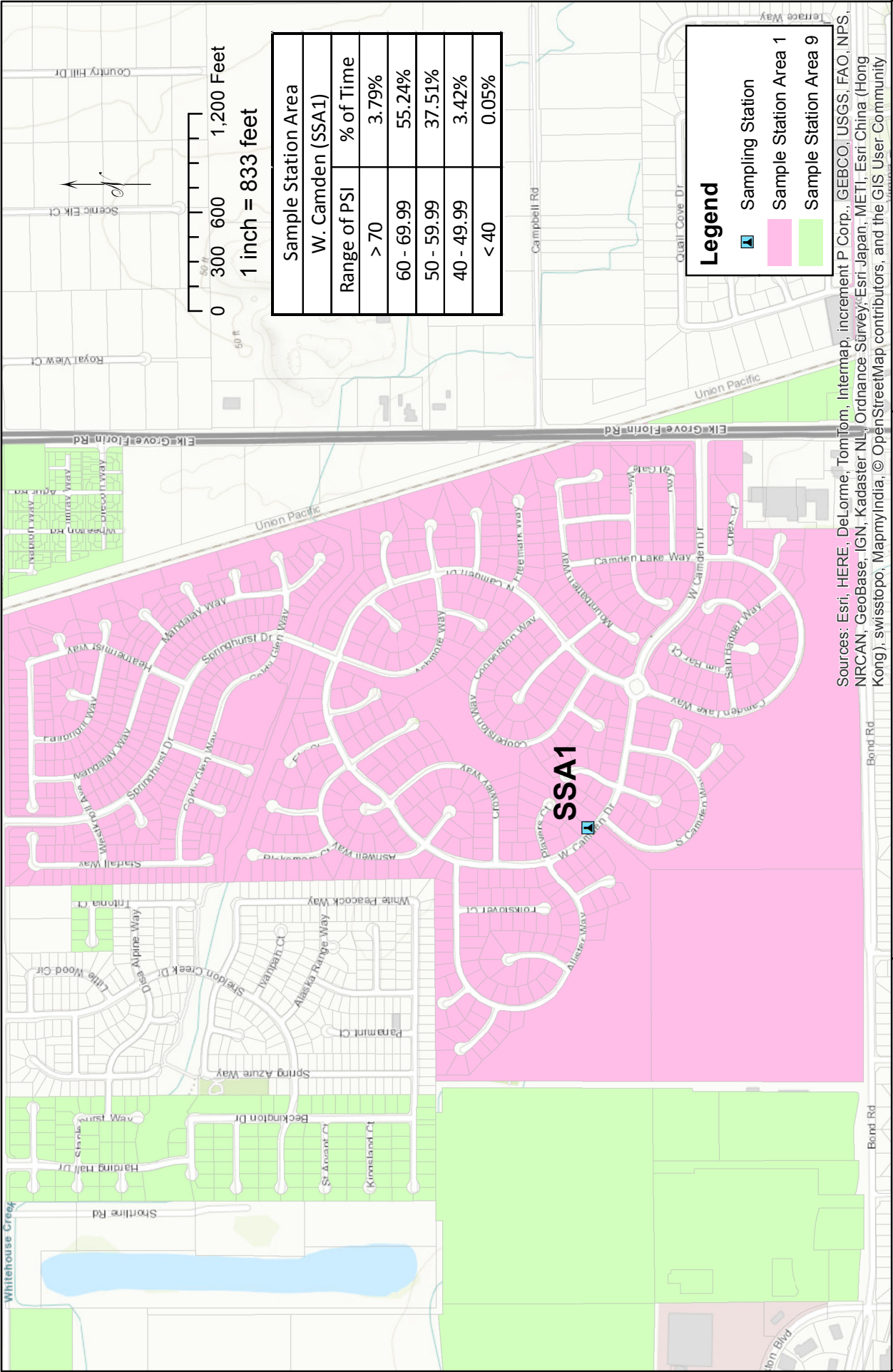
## Sample Station Areas

Projected Coordinate System: NAD 83 State Plane CA II FIPS 0402

Source: EGWD GIS database

Modified by: Travis Franklin

November 7, 2017

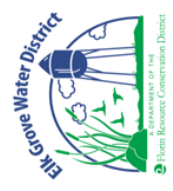


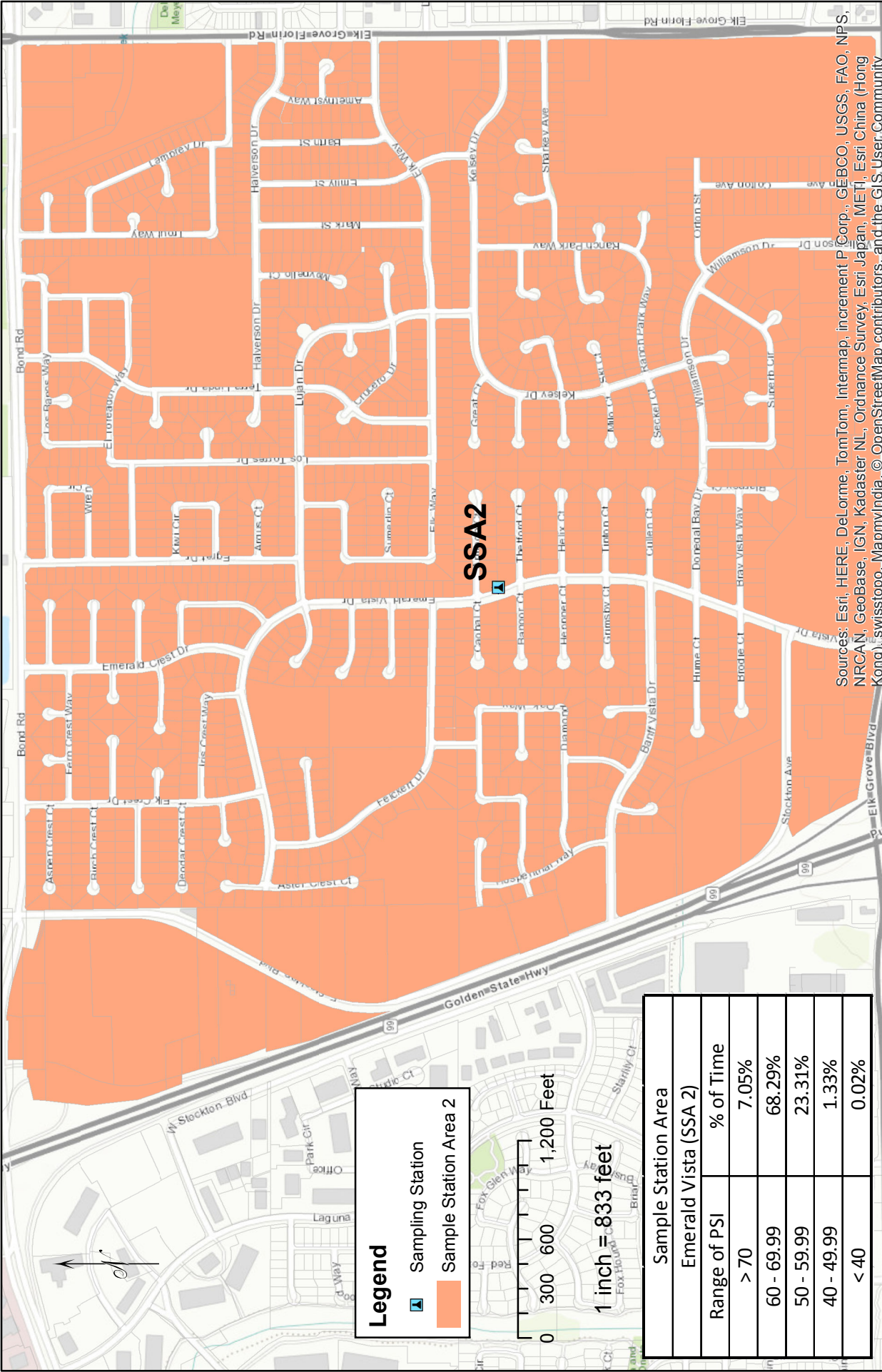
Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisslpo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

**Elk Grove Water District**  
**System Pressure Monitoring**



**Sample Station #1**  
 Note: Sample Station takes a reading every 5 minutes.  
 October 2017

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source:EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017





**Legend**

-  Sampling Station
-  Sample Station Area 2

0 300 600 1,200 Feet

1 inch = 833 feet

Sample Station Area	Emerald Vista (SSA 2)
Range of PSI	% of Time
> 70	7.05%
60 - 69.99	68.29%
50 - 59.99	23.31%
40 - 49.99	1.33%
< 40	0.02%

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community



## Elk Grove Water District

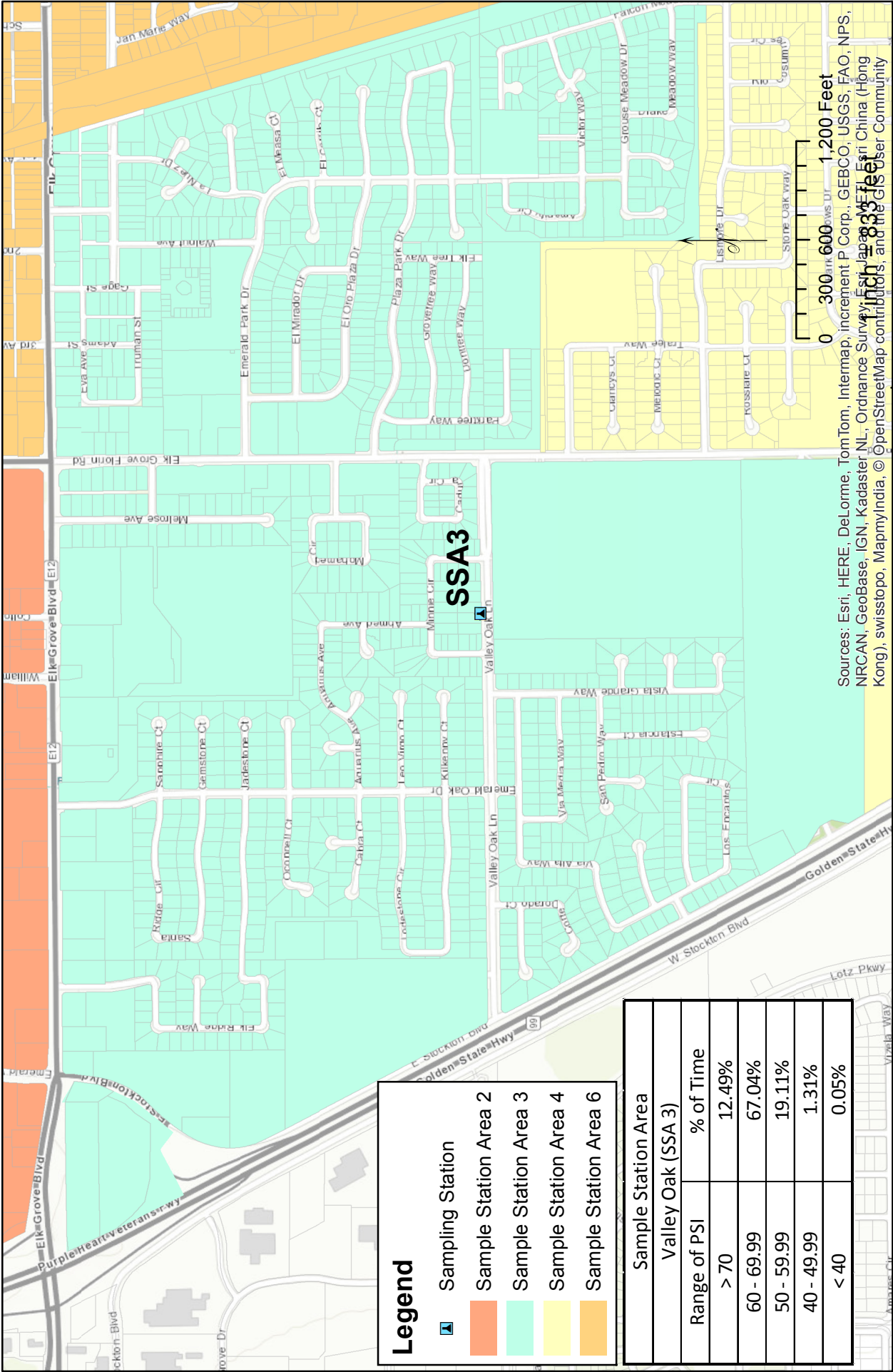
### System Pressure Monitoring

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source: EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017

**Sample Station #2**

Note: Sample Station takes a reading every 5 minutes.

October 2017



Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, Swire, Esri China (Hong Kong), swisstopo, MapmyIndia, ©OpenStreetMap contributors, and the GIS User Community

**Legend**

- Sampling Station
- Sample Station Area 2
- Sample Station Area 3
- Sample Station Area 4
- Sample Station Area 6

Sample Station Area	Range of PSI	% of Time
Valley Oak (SSA 3)	> 70	12.49%
	60 - 69.99	67.04%
	50 - 59.99	19.11%
	40 - 49.99	1.31%
	< 40	0.05%

**Sample Station #3**

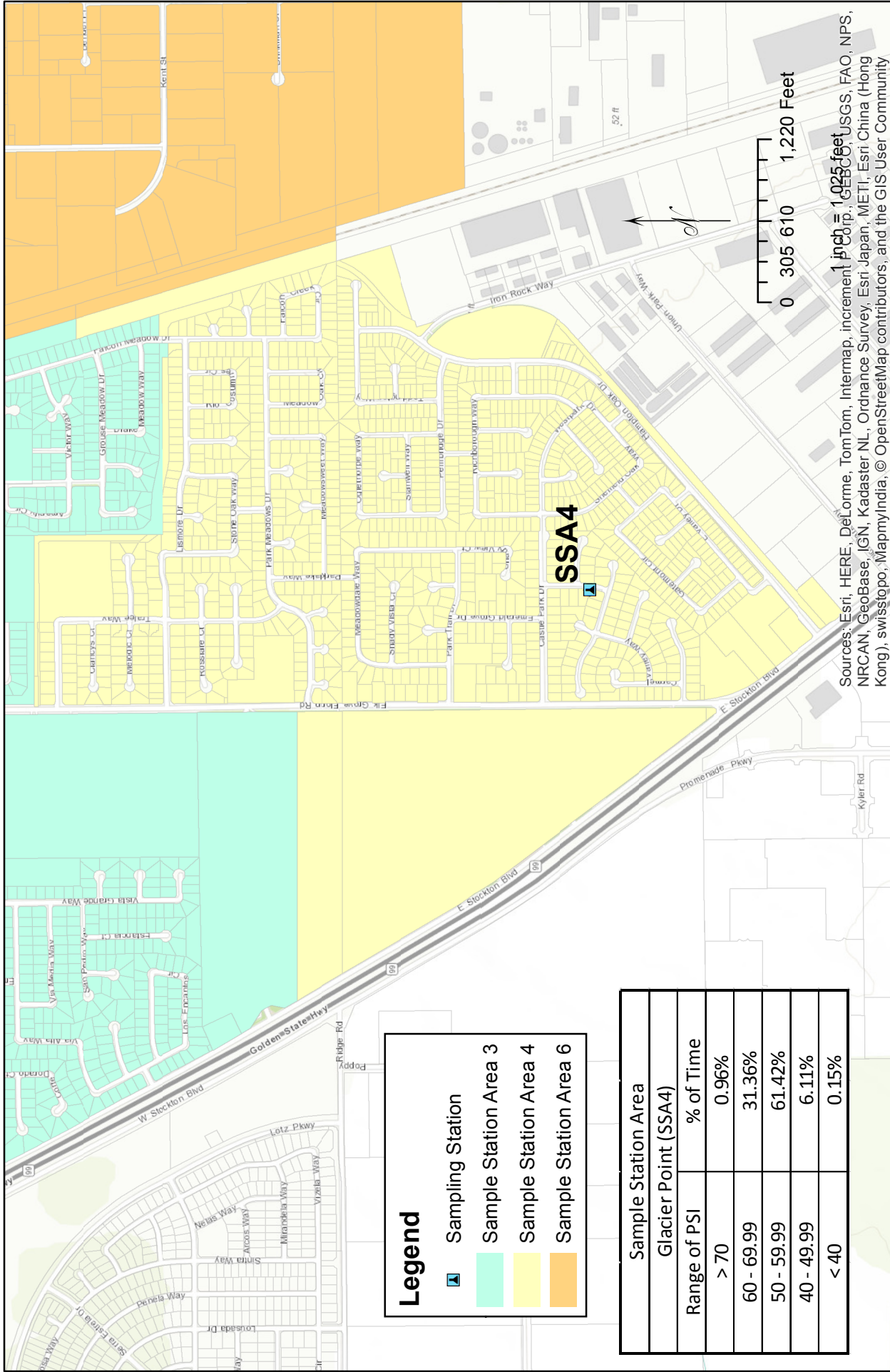
Note: Sample Station takes a reading every 5 minutes.

October 2017

**Elk Grove Water District**  
System Pressure Monitoring



Projected Coordinate System:  
NAD 83 State Plane CA II FIPS 0402  
Source: EGWD GIS database  
Created by: Travis Franklin  
November 7, 2017



Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source: EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017

# Elk Grove Water District

## System Pressure Monitoring



- Legend**
- Sampling Station
  - Sample Station Area 3
  - Sample Station Area 4
  - Sample Station Area 6

Sample Station Area	Glacier Point (SSA4)	Range of PSI	% of Time
> 70	0.96%	60 - 69.99	31.36%
60 - 59.99	61.42%	40 - 49.99	6.11%
< 40	0.15%		

### Sample Station #4

Note: Sample Station takes a reading every 5 minutes.

October 2017



Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, Aero, FRS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

**Legend**

- Sampling Station
- Sample Station Area 5

Sample Station Area	
Amsden (SSA 5)	
Range of PSI	% of Time
> 70	0.52%
60 - 69.99	28.92%
50 - 59.99	62.86%
40 - 49.99	7.58%
< 40	0.12%



## Elk Grove Water District

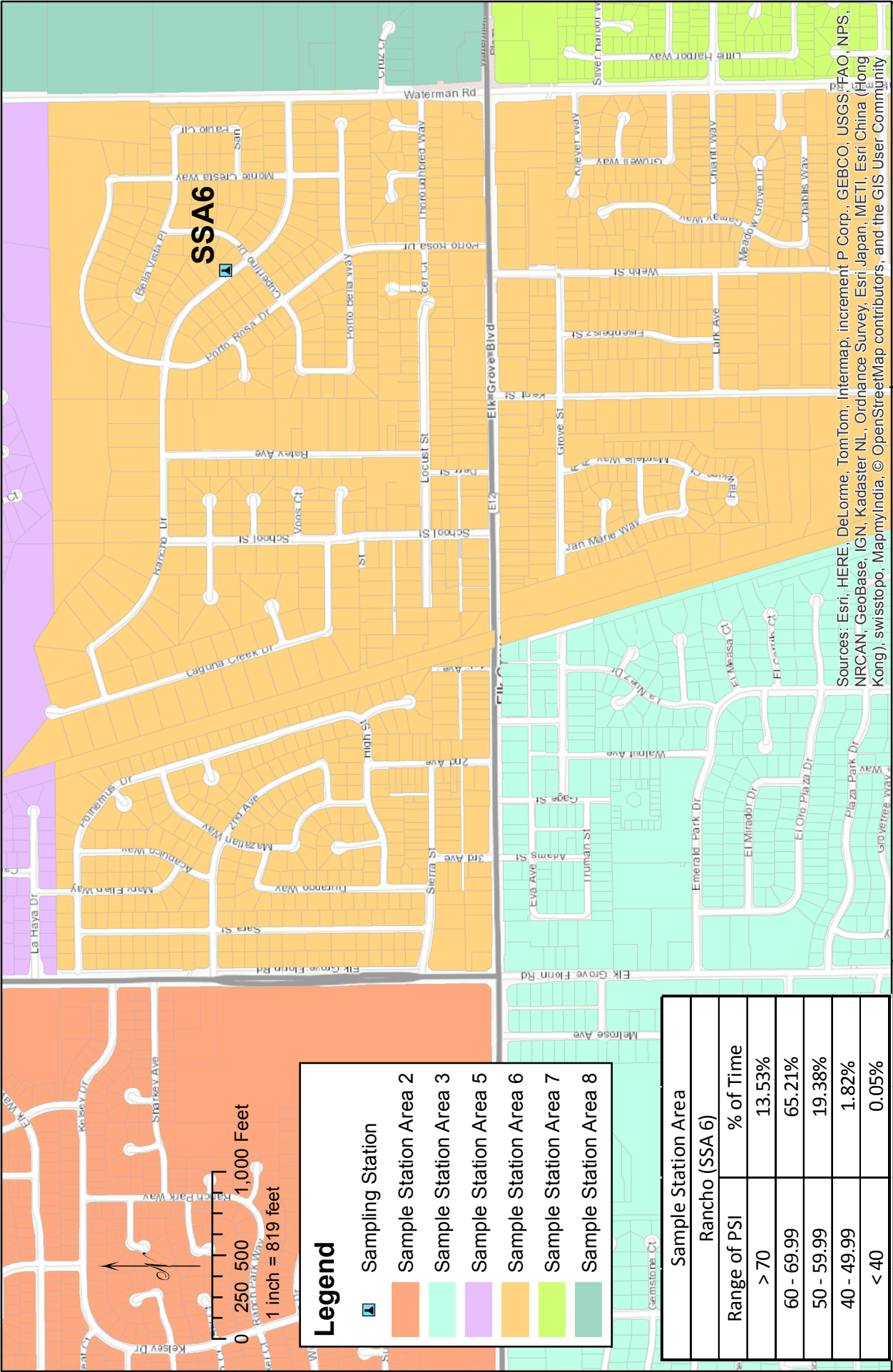
### System Pressure Monitoring

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source: EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017

**Sample Station #5**

Notes: Sample Station takes a reading every 5 minutes.

October 2017



Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

**Sample Station #6**

Note: Sample Station takes a reading every 5 minutes.

October 2017

**Elk Grove Water District**

System Pressure Monitoring

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402

Source: EGWD GIS database

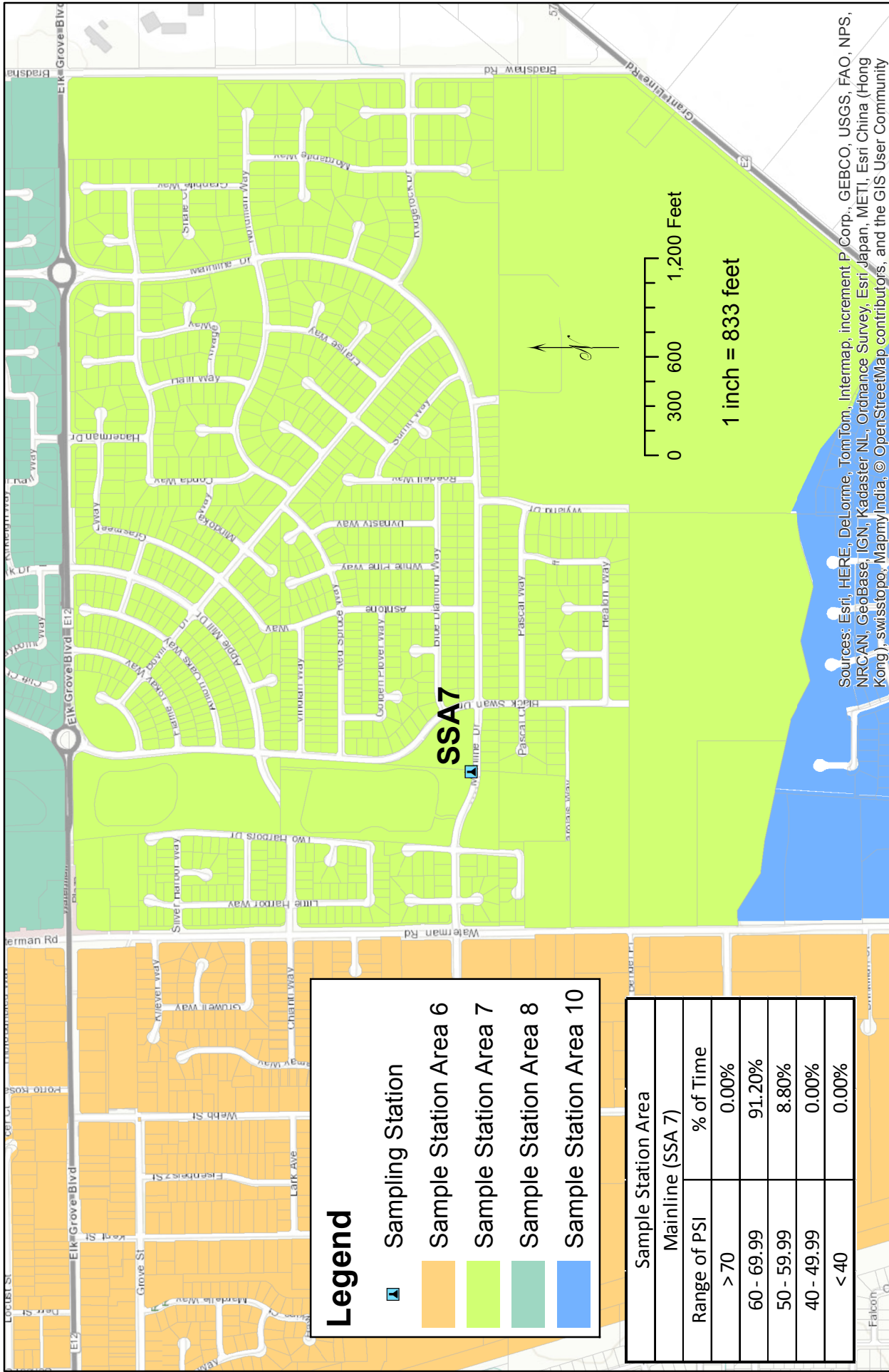
Created by: Travis Franklin  
 November 7, 2017

**Legend**

- Sampling Station
- Sample Station Area 2
- Sample Station Area 3
- Sample Station Area 5
- Sample Station Area 6
- Sample Station Area 7
- Sample Station Area 8

Sample Station Area	
Rancho (SSA 6)	
Range of PSI	% of Time
> 70	13.53%
60 - 69.99	65.21%
50 - 59.99	19.38%
40 - 49.99	1.82%
< 40	0.05%





**Legend**

- Sample Station Area 7
- Sample Station Area 6
- Sample Station Area 7
- Sample Station Area 8
- Sample Station Area 10

Sample Station Area	Mainline (SSA 7)
Range of PSI	% of Time
> 70	0.00%
60 - 69.99	91.20%
50 - 59.99	8.80%
40 - 49.99	0.00%
< 40	0.00%



## Elk Grove Water District

### System Pressure Monitoring

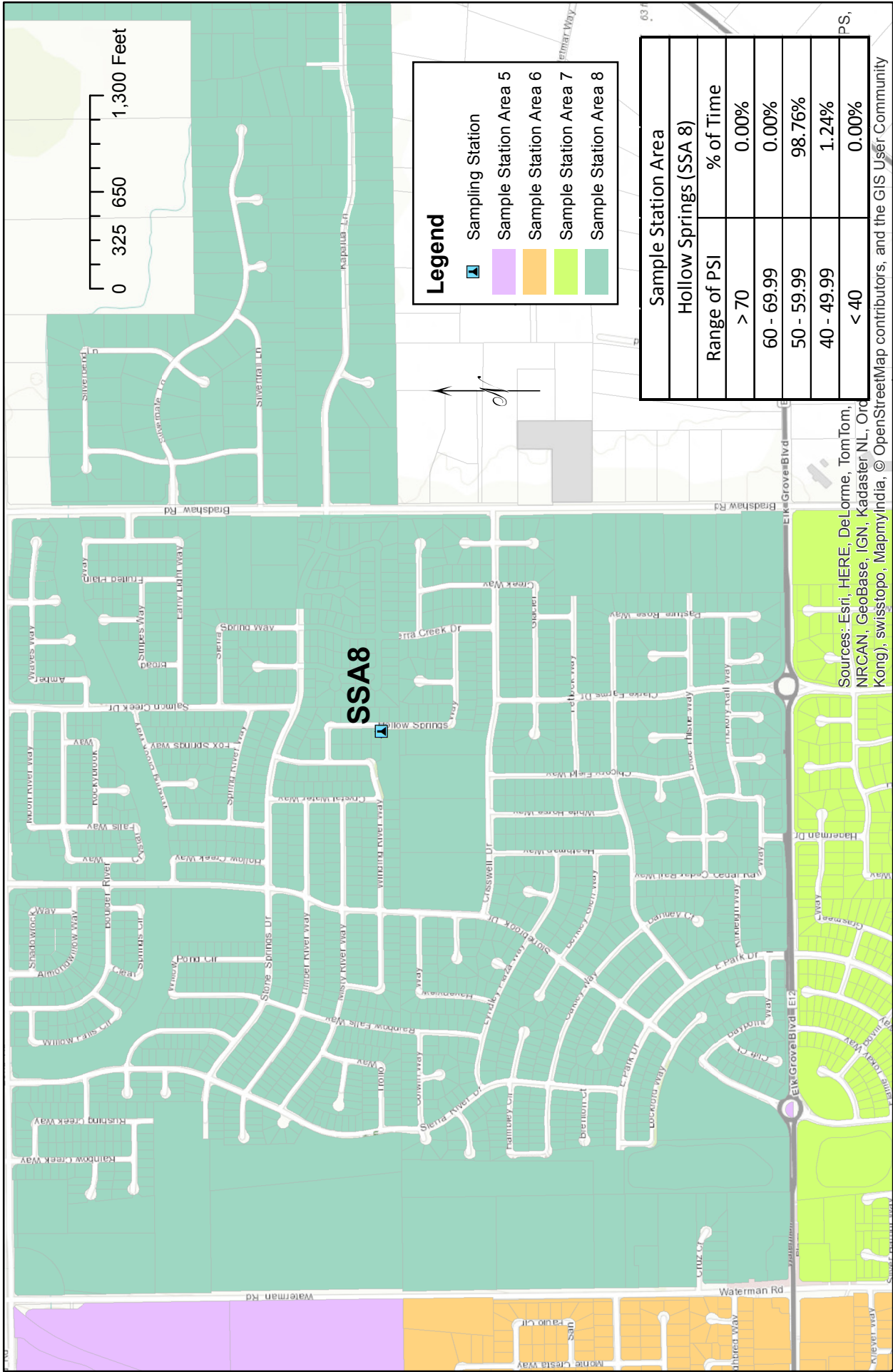
**Sample Station #7**

**Note:** Sample Station takes a reading every 5 minutes.

October 2017

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source: EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community



**Legend**

- Sampling Station
- Sample Station Area 5
- Sample Station Area 6
- Sample Station Area 7
- Sample Station Area 8

Sample Station Area	Hollow Springs (SSA 8)
Range of PSI	% of Time
> 70	0.00%
60 - 69.99	0.00%
50 - 59.99	98.76%
40 - 49.99	1.24%
< 40	0.00%

Sources: Esri, HERE, DeLorme, TomTom, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri, DeLorme, HERE, Swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

Projected Coordinate System:  
 NAD 83 State Plane CA II FIPS 0402  
 Source: EGWD GIS database  
 Created by: Travis Franklin  
 November 7, 2017

## Elk Grove Water District

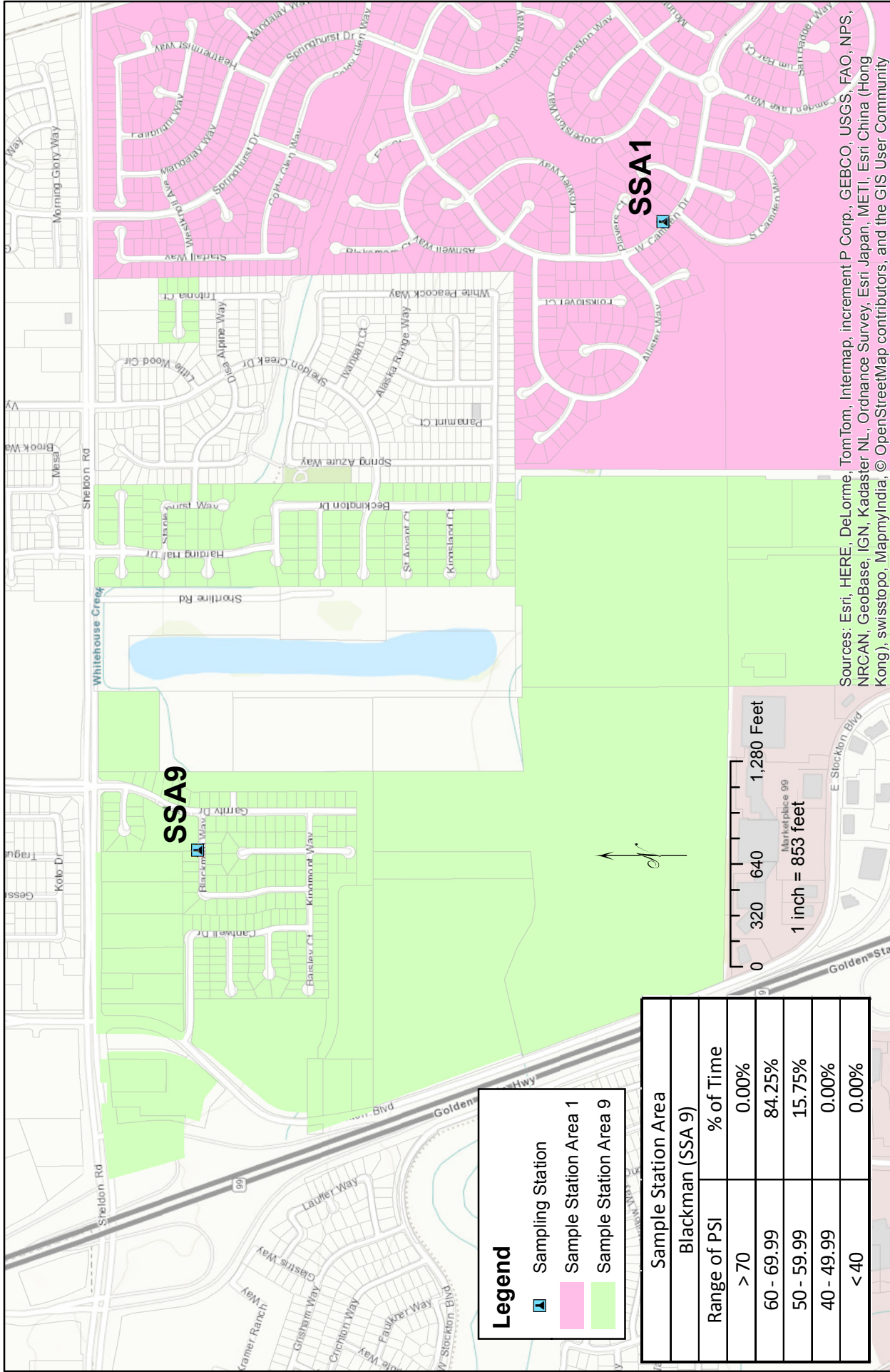
### System Pressure Monitoring



**Sample Station #8**

**Note:** Sample Station takes a reading every 5 minutes.

**October 2017**



**Legend**

- Sampling Station
- Sample Station Area 1
- Sample Station Area 9

Sample Station Area	Blackman (SSA 9)	Range of PSI	% of Time
> 70	0.00%	60 - 69.99	84.25%
50 - 59.99	15.75%	40 - 49.99	0.00%
< 40	0.00%		

**Sample Station #9**

Note: Sample Station takes a reading every 5 minutes.

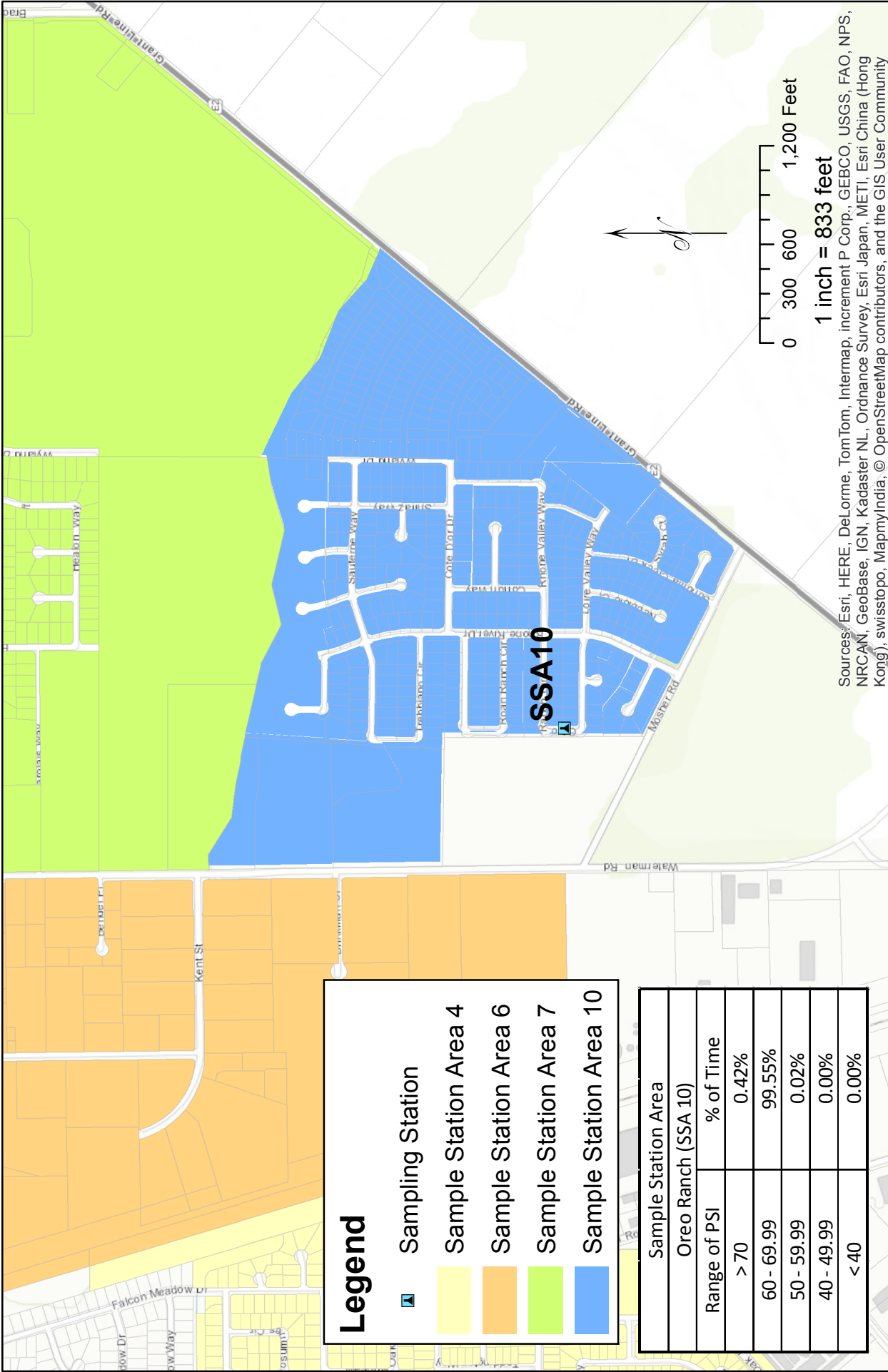
October 2017



**Elk Grove Water District**  
System Pressure Monitoring

Projected coordinate system:  
NAD 83 State Plane CA II FIPS 0402  
Source: EGWD GIS database  
Created by: Travis Franklin  
November 7, 2017

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community



**Legend**

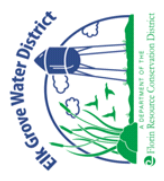
- Sampling Station
- Sample Station Area 4
- Sample Station Area 6
- Sample Station Area 7
- Sample Station Area 10

Sample Station Area	Oreo Ranch (SSA 10)
Range of PSI	% of Time
> 70	0.42%
60 - 69.99	99.55%
50 - 59.99	0.02%
40 - 49.99	0.00%
< 40	0.00%

**Sample Station #10**

Note: Sample Station takes a reading every 5 minutes.

October 2017



**Elk Grove Water District**  
System Pressure Monitoring

Projected Coordinate System:  
NAD 83 State Plane CA II FIPS 0402

Source: EGWD GIS database

Created by: Travis Franklin  
November 7, 2017

Sources: Esri, HERE, DeLorme, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

0 300 600 1,200 Feet

1 inch = 833 feet

