

REGULAR MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

Agenda

Tuesday, October 19, 2021

6:00 PM

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 by email request at this time. In addition, such writings may be posted, whenever possible, on the Elk Grove Water District website at 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."

Pursuant to the Sacramento County Shelter in Place order effective March 19, 2020, we are requiring all members of the public to participate virtually. Public participation and comment are limited to the following procedures:

A. The electronic submission of written comments in advance to the Board Secretary (stefani@egwd.org). Those comments will be read into the record for a maximum of three (3) minutes per comment.

B. Join Zoom Meeting: <https://zoom.us/j/84731009617> Meeting ID: 847 3100 9617

Dial by your location

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C. Please press Star+9 (*9) to raise your hand for Public Comment – 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.

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

Public Comment

1. **Future Florin Resource Conservation District Board Meetings by Teleconference** **Page Numbers**
5-7

(Stefani Phillips, Board Secretary)

Associate Director Comment

Public Comment

Recommended Action: Consider finding by a majority vote under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code § 54953, subd. (e)(1)(C).

2. Proclamations and Announcements

Associate Director Comment

Public Comment

3. Consent Calendar

8-9

(Stefani Phillips, Board Secretary and Patrick Lee, Treasurer)

- a. Minutes of Regular Board Meeting of September 21, 2021 10-13
- b. Accounts Payable Check History – September 2021 14-19
- c. Board and Employee Expense/Reimbursements – September 2021 20
- d. Active Accounts – September 2021 21
- e. Bond Covenant Status for FY 2021-22 – September 2021 22
- f. Year to Date Revenues and Expenses Compared to Budget – September 2021 23
- g. CASH - Detail Schedule of Investments– September 2021 24
- h. Consultants Expenses – September 2021 25
- i. Major Capital Improvement Projects – September 2021 26

Associate Director Comment

Public Comment

Recommended Action: Approve Florin Resource Conservation District Consent Calendar items a – i.

4. Comprehensive Annual Financial Report for the Fiscal Years Ended June 30, 2021, and 2020 27-120

(Patrick Lee, Finance Manager)

Associate Director Comment

Public Comment

Recommended Action: Accept and file the Comprehensive Annual Financial Report for the Fiscal Years ending June 30, 2021, and 2020.

5. Elk Grove Water District Fiscal Year 2021-22 Quarterly Operating Budget Status Report 121-128

(Patrick Lee, Finance Manager)

Associate Director Comment

Public Comment

6. **Elk Grove Water District Fiscal Year 2021-22 Quarterly Capital Reserve Status Report** 129-132
(Patrick Lee, Finance Manager)

Associate Director Comment

Public Comment

7. **Support for Association of California Water Agencies President and Vice President** 133-138
(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action:

Adopt:

- 1) Resolution No. 10.19.21.01, supporting Pam Tobin as a candidate for Association of California Water Agencies President; and
- 2) Resolution No.10.19.21.02, supporting Cathy Green as a candidate for Association of California Water Agencies Vice President.

8. **Selection of Sacramento Local Agency Formation Commission Special District Commissioner and Alternate Special District Commissioner** 139-149
(Stefani Phillips, Human Resources Administrator/Board Secretary)

Associate Director Comment

Public Comment

Recommended Action:

Select a candidate to serve as a Sacramento Local Agency Formation Commission Special District Commissioner for Office No. 7 and a candidate to serve as Alternate Special District Commissioner for Office No. 6 & 7.

9. **Groundwater Sustainability Plan Briefing** 150-158
(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

10. **General Manager's Report** 159-163
(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

11. Legislative Matters and Potential Direction to Staff

(Travis Franklin, Program Manager)

164-165

Associate Director Comment

Public Comment

12. Elk Grove Water District Operations Report – September 2021

(Bruce Kamilos, General Manager)

166-224

Associate Director Comment

Public Comment

13. Directors Comments

Adjourn to Regular Meeting – November 16, 2021

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Human Resources Administrator/Board Secretary

SUBJECT: **FUTURE FLORIN RESOURCE CONSERVATION DISTRICT BOARD MEETINGS BY TELECONFERENCE**

RECOMMENDATION

This item is being presented to the Florin Resource Conservation District Board of Directors to consider finding by a majority vote under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code § 54953, subd. (e)(1)(C).

SUMMARY

The Florin Resource Conservation District (FRCD) Board of Directors (Board) has conducted board meetings by teleconference since April 21, 2020. On September 30, 2021, Executive Order No. N-29-20, which allows for board meetings to be conducted by teleconference expired. On September 15, 2021, the Governor passed Assembly Bill (AB) 361 extending the allowance of public board meetings to be conducted by teleconference effective October 1, 2021 through December 31, 2023. At the September regular board meeting, the Board concurred that meetings continue to be conducted by teleconference in accordance with AB-361.

DISCUSSION

Background

On March 17, 2020, Governor Newsom issued Executive Order N-29-20 which allows public agencies to hold board meetings by teleconference without violating the Brown Act. On April 21, 2020, the Board began conducting board meetings by teleconference. On July 2, 2020, Governor Newsom extended Executive Order No. N-29-20 through September 30, 2021, allowing the continuation of public board meetings conducted by teleconference. AB-361 was introduced to continue allowing board meetings by teleconference and has an end date of December 31, 2023. At the September regular board meeting, the Board concurred that all meetings continue to be conducted by teleconference in accordance with AB-361.

In light of the Governor's declaration that a state of emergency exists due to the incidence and spread of the novel coronavirus, and the pandemic caused by the resulting disease

FUTURE FLORIN RESOURCE CONSERVATION DISTRICT BOARD MEETINGS BY TELECONFERENCE

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COVID-19, the Board should consider whether meeting in person would present imminent risks to the health or safety of meeting attendees.

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people. Since June of 2021, a more infectious variant of the virus, known as the Delta Variant has emerged and now accounts for the vast majority of COVID-19 cases.

Present Situation

Although effective vaccines have been approved by the U. S. Food and Drug Administration for emergency use, vaccination rates are slow and have not yet reached a point to significantly control community transmission. As of October 11, 2021, only 71.4% of Californian's who are eligible to be vaccinated are fully vaccinated.

Those who become infected with COVID-19 are at risk of serious illness and death. As of October 11, 2021, over 714,242 Americans have died from the virus. Many more have been hospitalized with serious illness. Currently, in Sacramento County, 209 people are hospitalized with COVID-19. Additionally, 68% of intensive care beds are in use.

Conducting meetings by teleconference would directly reduce the risk of transmission among meeting attendees, including members of the public and staff, which has the ancillary effect of reducing risk of serious illness and death, as well as reducing community spread of the virus.

To meet by teleconference under AB-361, local agency boards must include an initial agenda item, such as this, to consider finding that the circumstances allowing a teleconference meeting under AB-361 exist. After the initial meeting, if 30 days or less have elapsed since the last meeting, an agenda item should be included to renew the determination that meeting in person presents health risks. However, if more than 30 days have passed, an initial agenda item must be included to re-authorize meeting by teleconference under AB-361.

Note that AB-361 does not require the Board to pass a resolution authorizing meeting by teleconference. A staff report with the required information and a motion by the Board are sufficient.

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FUTURE FLORIN RESOURCE CONSERVATION DISTRICT BOARD MEETINGS BY TELECONFERENCE

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If the authorization to meet by teleconference is not approved by a majority vote, then the meeting will adjourn after this item and the remaining agenda items will be rescheduled to a future in-person meeting.

If authorization to meet by teleconference is approved by a majority vote, staff will continue to bring a re-authorization to the Board as an action item, at every regular board meeting, until such time the Board determines meetings will continue in person.

Staff recommends that the Board consider finding by a majority vote, that as a result of the COVID-19 emergency, meeting in person would present imminent risks to the health or safety of attendees, and the meeting should be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms with Strategic Goal No. 1, Governance and Customer Engagement, of the Strategic Plan 2020-2025

FINANCIAL SUMMARY

There is no direct financial impact associated with this report.

Respectfully submitted,



STEFANI PHILLIPS,
HUMAN RESOURCES ADMINISTRATOR/BOARD SECRETARY

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary and Patrick Lee, Treasurer

SUBJECT: **CONSENT CALENDAR**

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 Florin Resource Conservation District (FRCD) Board of Directors will approve FRCD 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

This item conforms to the FRCD/Elk Grove Water District 2020-2025 Strategic Plan. The monthly Consent Calendar report provides transparency, which aligns with Goal No. 1, Governance and Customer Engagement, of the Strategic Plan 2020-2025.

CONSENT CALENDAR

Page 2

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

Tuesday, September 21, 2021

The regular meeting of the Florin Resource Conservation District Board of Directors was called to order at 6:00 p.m. by Vice-Chair Tom Nelson via Zoom.

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

Directors Present: Sophia Scherman, Tom Nelson, Bob Gray, Lisa Medina,
Directors Absent: Elliot Mulberg
Staff Present: Bruce Kamilos, General Manager; Patrick Lee, Finance Manager/Treasurer;
Stefani Phillips, Human Resources Administrator/Board Secretary; Donella
Murillo, Finance Supervisor; Travis Franklin, Program Manager; Amber
Kavert, Administrative Assistant II (Confidential)
Staff Absent: None
Associate Directors Present: Paul Lindsay
Associate Directors Absent: None
General Counsel Present: Ren Nosky, JRG Attorneys at Law
Consultants Present: Jay Plaxco and Taylor Hershey, A.P. Thomas Construction, Inc.; Bob Earl,
Earl Consulting Co., LLC; Tyler Babcock and Joseph Serar, MFDB
Architects

Public Comment

Nothing to report.

1. Proclamations and Announcements

General Manager Bruce Kamilos recognized Denise Maxwell for her 15 years of service to the Florin Resource Conservation District (FRCD)/Elk Grove Water District (EGWD)(District) and Aurelia Camilo for her five (5) years of service to the District.

2. Consent Calendar

- a. Minutes of Regular Board Meeting of August 17, 2021
- b. Accounts Payable Check History – August 2021
- c. Board and Employee Expense/Reimbursements – August 2021
- d. Active Accounts – August 2021
- e. Bond Covenant Status for FY 2021-22 – August 2021
- f. Year to Date Revenues and Expenses Compared to Budget – August 2021
- g. Cash Accounts – August 2021
- h. Consultants Expenses – August 2021
- i. Major Capital Improvement Projects – August 2021

Director Bob Gray pulled items b and g.

MSC (Medina/Nelson) to approve Florin Resource Conservation District Consent Calendar items a, c-f, h-i. 4/0: Ayes: Gray, Medina, Nelson and Scherman.

Director Gray questioned a few checks on item b - Accounts Payable Check History, including a question regarding the warranty on an EATON motor that needed to be replaced. Staff answered his questions and will look into the warranty.

MSC (Gray/Nelson) to approve Florin Resource Conservation District Consent Calendar items b and g. 4/0: Ayes: Gray, Medina, Nelson and Scherman.

Chair Sophia Scherman led the rest of the meeting.

3. **Florin Resource Conservation District Associate Director Re-Appointment**

Board Secretary Stefani Phillips presented the item to the FRCD Board of Directors (Board) explaining that Associate Director Paul Lindsay's term was up and that the Board needed to re-appoint him if they so wished.

All Board members praised Mr. Lindsay for his input over the past two (2) years.

MSC (Medina/Nelson) to re-appoint Paul Lindsay as Associate Director to the Florin Resource Conservation District Board of Directors. 4/0: Ayes: Gray, Medina, Nelson and Scherman.

4. **Administration Building Tenant Improvements Value Engineering Items**

Mr. Kamilos provided background on the item and announced the design team was on the call.

In summary, on July 13, 2021, FRCD held a special board meeting to discuss the completed design development drawings for the Administration Building Tenant Improvements Project (Project). At that meeting, staff presented to the Board that the estimated total cost of the Project had risen from \$2.3 million to \$2.775 million. The higher costs are attributable to the volatility in the current market for construction and building supplies. The Board agreed that the Project should go forward, even at the higher estimated cost. However, the Board directed staff to look for areas where value engineering could be done to bring the Project costs down. On August 23, 2021, the Design Team and the Building Improvements Advisory Committee met to discuss value engineering items proposed by the Design Team. The Design Team presented a list of 15 value engineering items; consensus by the group was reached on 12 of the value engineering items, while three (3) of the items remain unresolved. The three (3) items were: 1) Include the patio and patio cover, 2) Include the "extra" restroom near the kitchen, and 3) Include the entire exterior security fenced area and the gates. Staff asked for the Board's direction on what to do with the three (3) items

The Board's consensus was to support keeping the patio/patio cover and the security fencing for the building, while eliminating the "extra" restroom near the kitchen.

5. **Nomination of Sacramento Local Agency Formation Commission Special District Commissioner and Alternate Special District Commissioner**

Ms. Phillips presented the item to the Board.

In summary, Sacramento Local Agency Formation Commission (LAFCo) is soliciting nominations for one (1) Commissioner for Office No. 7, as well as one (1) Alternate for Office No. 6 & 7 for the term January 1, 2022, through December 31, 2025. Currently Gay Jones holds the seat of Commissioner Office No. 7 and Charlea Moore holds the seat of Alternate Office No. 6 & 7. It is anticipated that each of these individuals will run as incumbents. The deadline for nominations is September 30, 2021, at 4:00 pm. The nominations for the Commissioner and Alternate will be accumulated and a ballot will be sent to each agency for voting.

After each board member commented that they were not interest, the Board chose not to nominate anyone.

6. **Water Professionals Appreciation Week**

Program Manager Travis Franklin presented the item to the Board.

In summary, California's fifth annual Water Professionals Appreciation Week will kick off October 2, 2021, highlighting the important role of water industry professionals and local public water agencies in ensuring safe and reliable drinking water, wastewater and recycled water operations in California.

MSC (Nelson/Medina) to adopt Resolution No. 09.21.21.01, declaring October 2-10, 2021, Water Professionals Appreciation Week. 4/0: Ayes: Gray, Medina, Nelson and Scherman.

7. Future Florin Resource Conservation District Board Meetings

Mr. Kamilos presented the item to the Board.

In summary, the Governor passed Assembly Bill 361 (AB-361) which extends allowing public board meetings to be conducted by teleconference. The Board then has a chose to continue conducting meetings by teleconference or switch back to in-person meetings. If the Board chose to continue conducting meetings by teleconference, it was advised that they adopt a resolution each month to continue in that manner.

All present Board members concurred to continue conducting board meetings by teleconference.

8. General Manager's Report

Mr. Kamilos presented the item to the Board.

In summary, Finance Manager Patrick Lee explained the State Water Board is overseeing a program that will allocate \$985 million of federal funding to community water systems for the purpose of covering unpaid bills related to the COVID-19 pandemic. The funding will cover unpaid bills accrued between March 4, 2020, and June 15, 2021. The State Water Board will disburse funds to water agencies between November 1, 2021, and January 31, 2022. On August 25, 2021, the Elk Grove Water District (EGWD) submitted a survey to the State Water Board outlining EGWD's total arrearages and lost revenue for the above stated period. EGWD reported Residential Arrearages of \$243,114, Commercial Arrearages of \$8,294, and Estimated Lost Revenue of \$274,695. He mentioned EGWD will be getting 100% of what was requested once the State Water Board approves the guidelines. Staff will bring this item back at the next Board meeting.

Mr. Kamilos explained it is an election year for the Association of California Water Agencies (ACWA) for president and vice-president. He asked the Board for direction on which candidates the FRCD should provide a resolution of support to. The Board recommended bringing back resolutions of support for Pam Tobin and Cathy Green for president and vice-president, respectively. Staff will bring back the resolutions at the October board meeting.

Mr. Kamilos requested direction on who to nominate for ACWA Region 4 positions. Staff suggested concurring with the Region 4 Nominating Committee's recommended slate that was provided on the ballot. The Board agreed.

Mr. Kamilos provided information to the Board on the proposal, including specific projects, staff submitted to the City of Elk Grove and Sacramento County asking for participation in the American Rescue Plan Act (ARPA) funds they received.

9. Legislative Matters and Potential Direction to Staff

Mr. Franklin updated the Board on legislative matters.

10. Elk Grove Water District Operations Report – August 2021

Mr. Kamilos presented the EGWD Operations Report – August 2021 to the Board.

11. Directors Comments

Director Bob Gray informed the Board that he has some health concerns which may impact future board meetings.

Adjourn to Regular Board Meeting on October 19, 2021.

Respectfully submitted,

Stefani Phillips

Stefani Phillips, Board Secretary

AK/SP

Accounts Payable Check History Report

**9/1/2021 to 9/30/2021
Elk Grove Water District**

Check Number	Check Date	Vendor Number	Name	Check Amount	Explanation
053616	9/1/2021	AMAZON	AMAZON CAPITAL SERVICES	66.98	
053617	9/1/2021	BADAWI	BADAWI & ASSOCIATES	11,614.50	FY 2021 Audit - Progress Billing #2
053618	9/1/2021	BAY 2	BAY ALARM COMPANY	115.00	
053619	9/1/2021	CASTEAM	CALIFORNIA STEAM	428.18	Void
053619	9/1/2021	CASTEAM	CALIFORNIA STEAM	428.18-	Void
053620	9/1/2021	CCPPM	CCPPM	74.50	
053621	9/1/2021	CDW	CDW GOVERNMENT	6,489.17	Tenable Provides Vulnerability Scanning - PCI Requirement
053622	9/1/2021	CFFID14	FIDELITY NATIONAL TITLE	90.16	Account Closed - Customer Refund
053623	9/1/2021	CFFNT	FIDELITY NATIONAL TITLE	82.84	Account Closed - Customer Refund
053624	9/1/2021	CINTAS2	CINTAS	176.28	
053625	9/1/2021	COEG	CITY OF ELK GROVE	4,208.06	Encroachment/Overhead Allocation
053626	9/1/2021	COEG	CITY OF ELK GROVE	2,000.00	Encroachment Permit - Fiber Optic Line - 9829 Waterman RD.
053627	9/1/2021	COUNTY4	SACRAMENTO COUNTY UTILITIES	1,430.51	Sewer Waste Water Fees July 2021 - Backwash for Wells
053628	9/1/2021	COUNTY5	COUNTY OF SACRAMENTO DEPT. OF TECHNOLOGY	4,140.00	*Radio Backbone Fees FY 2021 - 2022
053629	9/1/2021	COVER A	COVERALL NORTH AMERICA, INC	859.00	Janitorial Services - ADMIN
053630	9/1/2021	CR LTI	LENNAR TITLE	63.81	Account Closed - Customer Refund
053631	9/1/2021	CR NORT	NORTH AMERICAN TITLE COMPANY	137.04	Account Closed - Customer Refund
053632	9/1/2021	CR ORT1	OLD REPUBLIC TITLE	71.31	Account Closed - Customer Refund
053633	9/1/2021	CRCT1	CHICAGO TITLE CO	46.90	Account Closed - Customer Refund
053634	9/1/2021	CRCTC	CHICAGO TITLE CO.	741.48	Account Closed - Customer Refund
053635	9/1/2021	CRF ADN	ANDY DANG	15.12	Account Closed - Customer Refund
053636	9/1/2021	CRF FCH	FRANK HAUCK & CAROL HAUCK	57.87	Account Closed - Customer Refund
053637	9/1/2021	CRF FYE	FANELA YELDA	24.70	Account Closed - Customer Refund
053638	9/1/2021	CRF JBO	JON BOULET	0.39	Account Closed - Customer Refund
053639	9/1/2021	CRF JGI	JARRELL GILMORE	144.51	Account Closed - Customer Refund
053640	9/1/2021	CRF JVA	JUSTO VALDEZ	88.03	Account Closed - Customer Refund
053641	9/1/2021	CRF KYE	KRISTEN YEE	12.23	Account Closed - Customer Refund
053642	9/1/2021	CRF LEN	LENNAR HOMES CA, INC	8.69	Account Closed - Customer Refund
053643	9/1/2021	CRF LEN	LENNAR HOMES CA, INC	3.09	Account Closed - Customer Refund
053644	9/1/2021	CRF LEN	LENNAR HOMES CA, INC	64.99	Account Closed - Customer Refund
053645	9/1/2021	CRF LES	LEILANI STEVENS	171.08	Account Closed - Customer Refund
053646	9/1/2021	CRF LSB	LARRY BLITSTEIN & SHERRI	43.13	Account Closed - Customer Refund
053647	9/1/2021	CRF MHU	MATTHEW HUYETT	7.89	Account Closed - Customer Refund
053648	9/1/2021	CRF NAM	NORTHPOINT ASSET MANAGEMENT,	41.96	Account Closed - Customer Refund
053649	9/1/2021	CRF PFR	THE PAUR FAMILY REV TRUST	126.83	Account Closed - Customer Refund
053650	9/1/2021	CRF PLA	PLACER TITLE COMPANY	47.64	Account Closed - Customer Refund
053651	9/1/2021	CRF RFE	ROBERT FELTS	57.28	Account Closed - Customer Refund
053652	9/1/2021	CRF SVE	STEPHEN VENINGA	12.39	Account Closed - Customer Refund
053653	9/1/2021	CRF TAY	TAYLOR MORRISON	25.97	Account Closed - Customer Refund
053654	9/1/2021	CRF TAY	TAYLOR MORRISON	11.84	Account Closed - Customer Refund

*Denotes annual renewal of licenses, taxes, memberships, permits and subscriptions

053655	9/1/2021	CRF TAY	TAYLOR MORRISON	21.70	Account Closed - Customer Refund
053656	9/1/2021	CRF TAY	TAYLOR MORRISON	13.31	Account Closed - Customer Refund
053657	9/1/2021	CRF TRE	TRACY EIERMAN	17.46	Account Closed - Customer Refund
053658	9/1/2021	CRFFID1	FIDELITY NATIONAL TITLE	69.82	Account Closed - Customer Refund
053659	9/1/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	3.13	Account Closed - Customer Refund
053660	9/1/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	6.27	Account Closed - Customer Refund
053661	9/1/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	74.10	Account Closed - Customer Refund
053662	9/1/2021	DB COLS	DB CONSTRUCTIONAL LANDSCAPE	2,250.00	August Maintenance for all Wellsite's and Offices
053663	9/1/2021	EATON2	EATON PUMPS SALES & SERVICE	55,017.30	Well 14D Rehabilitation
053664	9/1/2021	EG MAS	ELK GROVE MASONIC LODGE #173	6,000.00	October Rent - 9829 Waterman Road
053665	9/1/2021	ELK LOC	ELK GROVE LOCK AND SAFE CO	24.50	
053666	9/1/2021	ESRI	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC	25,000.00	*Small Utility Enterprise License Agreement
053667	9/1/2021	INT STA	INTERSTATE OIL COMPANY	2,242.91	Fuel
053668	9/1/2021	JOE WOR	JOE WORSLEY PHOTOGRAPHY	75.00	Photo - General Manager
053669	9/1/2021	KIRBY	KIRBY'S PUMP & MECHANICAL, INC	472.50	Repairs & Maintenance - Well #8
053670	9/1/2021	LCW	LIEBERT CASSIDY WHITMORE	456.00	Legal - August 2021
053671	9/1/2021	MERCE	MERCER FRASER	851.63	Construction Permit Refund
053672	9/1/2021	PACE	PACE SUPPLY CORP	578.99	Materials & Supplies - Water Main Replacement Project
053673	9/1/2021	REPUBLI	REPUBLIC SERVICES #922	1,990.82	
053674	9/1/2021	ROOCO	ROOCO RENTS	1,648.40	Materials - Water Main Replacement Project
053675	9/1/2021	SAC 5	SACRAMENTO COUNTY	20.00	Lien Release
053676	9/1/2021	SIERRA	SIERRA OFFICE SUPPLIES	32.72	
053677	9/1/2021	SIGN CE	THE SIGN CENTER	60.30	
053678	9/1/2021	SMUD	SMUD	6,736.63	
053679	9/1/2021	SMUD	SMUD	1,460.07	
053680	9/1/2021	SMUD	SMUD	5,711.18	
053681	9/1/2021	SMUD	SMUD	22,596.05	
053682	9/1/2021	SMUD	SMUD	1,658.68	
053683	9/1/2021	SMUD	SMUD	44.61	
053684	9/1/2021	SMUD	SMUD	600.24	
053685	9/1/2021	SMUD	SMUD	5,884.18	
053686	9/1/2021	SMUD	SMUD	2,525.28	
053687	9/1/2021	SOFTWAR	SOFTWAREONE, INC	658.70	*Internet Web Filtering & Malware Security
053688	9/1/2021	TEICH A	TEICHERT AGGREGATES	524.65	Materials - Water Main Replacement Project
053689	9/1/2021	TRAFF S	TRAFFIC SIGN SPECIALTIES	600.00	Rental Equipment - Water Main Replacement Project
053690	9/1/2021	TRUEPOI	TRUEPOINT SOLUTIONS	150.00	TruePoint User Connect Conference - Denise Maxwell
053691	9/1/2021	UNITED	UNITED SITE SERVICES	1,047.78	
053692	9/1/2021	WOODARD	WOODARD & CURRAN	5,855.00	Ground Water Proving Project
053693	9/8/2021	AMAZON	AMAZON CAPITAL SERVICES	25.34	
053694	9/8/2021	BAY 2	BAY ALARM COMPANY	115.00	
053695	9/8/2021	BG SOLU	SOLUTIONS BY BG INC.	10,602.50	Daily Tasks/Help Tickets
053696	9/8/2021	CHECK P	CHECK PROCESSORS, INC	335.90	
053697	9/8/2021	CHIC12	CHICAGO TITLE COMPANY	90.67	Account Closed - Customer Refund
053698	9/8/2021	CINTAS2	CINTAS	352.56	
053699	9/8/2021	CONSOLI	CONSOLIDATED COMMUNICATIONS	1,305.51	Ethernet Service/Phones-MOC/ADMIN
053700	9/8/2021	COVER A	COVERALL NORTH AMERICA, INC	3,012.00	(2) Invoices - Cleaning Service - MOC
053701	9/8/2021	CRF FRH	FRED CHABAN	0.57	Account Closed - Customer Refund

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053702	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	39.87	Account Closed - Customer Refund
053703	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	551.46	Account Closed - Customer Refund
053704	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	366.64	Account Closed - Customer Refund
053705	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	314.87	Account Closed - Customer Refund
053706	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	103.11	Account Closed - Customer Refund
053707	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	100.87	Account Closed - Customer Refund
053708	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	85.28	Account Closed - Customer Refund
053709	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	60.98	Account Closed - Customer Refund
053710	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	103.12	Account Closed - Customer Refund
053711	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	98.05	Account Closed - Customer Refund
053712	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	53.34	Account Closed - Customer Refund
053713	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	16.94	Account Closed - Customer Refund
053714	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	1,392.62	Account Closed - Customer Refund
053715	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	354.75	Account Closed - Customer Refund
053716	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	385.91	Account Closed - Customer Refund
053717	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	372.31	Account Closed - Customer Refund
053718	9/8/2021	CRF LEN	LENNAR HOMES CA, INC	220.61	Account Closed - Customer Refund
053719	9/8/2021	CRF LLO	LEE LOOPESKO	21.97	Account Closed - Customer Refund
053720	9/8/2021	CRF SKY	SKYWEST PROPERTY MGMT.	18.91	Account Closed - Customer Refund
053721	9/8/2021	CS DM	CARD SERVICES	160.00	*Annual FRCD GFOA Renewal Fees
053722	9/8/2021	CS SS	CARD SERVICES	396.24	Materials - Treatment
053723	9/8/2021	DATAPRO	DATAPROSE LLC	5,996.20	August 2021 Monthly Billing & Postage
053724	9/8/2021	DB COLS	DB CONSTRUCTIONAL LANDSCAPE	2,250.00	September Maintenance for all Wellsite's and Offices
053725	9/8/2021	EARL CO	EARL CONSULTING CO., LLC	1,012.50	Project Management - New ADMIN Building
053726	9/8/2021	ENGINEER	ENGINEERING SUPPLY COMPANY	1,500.00	*Top-Net RTK Network 1 Year
053727	9/8/2021	FASTENA	FASTENAL COMPANY	53.49	
053728	9/8/2021	FERGUS	FERGUSON WATERWORKS #1423	3,202.91	Materials & Supplies - Treatment
053729	9/8/2021	FLOWLIN	FLOWLINE CONTRACTOR'S, INC	313,371.65	Backyard Water Mains Replacement - Billing #2
053730	9/8/2021	GRAINGE	GRAINGER	292.54	
053731	9/8/2021	HERBURG	HERBURGER PUBLICATIONS, INC	1,185.75	Public Notice - Unclaimed Funds
053732	9/8/2021	JRG	JRG ATTORNEYS, LLP	1,632.00	Legal - September 2021
053733	9/8/2021	SIERRA	SIERRA OFFICE SUPPLIES	836.20	
053734	9/8/2021	SOUTHWE	SOUTHWEST ANSWERING SERVICE,	882.30	
053735	9/8/2021	VERIZON	VERIZON WIRELESS	683.89	
053736	9/8/2021	WALKER	WALKER KREATIVE	1,700.00	August Social Media Public Outreach Campaign
053737	9/15/2021	ACWAJPI	CB&T/ ACWA-JPIA	68,445.52	Medical Benefits - October 2021
053738	9/15/2021	AMAZON	AMAZON CAPITAL SERVICES	344.95	
053739	9/15/2021	BRYCE	BRYCE CONSULTING, INC	170.00	HR Consultant
053740	9/15/2021	CAL CUT	CALIFORNIA CUT & CORE, INC	390.00	
053741	9/15/2021	CAP RUB	CAPITAL RUBBER & GASKET	41.24	
053742	9/15/2021	CCPPM	CCPPM	170.55	
053743	9/15/2021	COUNTY	COUNTY OF SACRAMENTO	693,054.54	Sacramento County Water Billing's - July & August 2021
053744	9/15/2021	CRF BPF	BRADLEY PFEIFFER	87.30	Account Closed - Customer Refund
053745	9/15/2021	CRF DME	DAVID MENG	219.58	Account Closed - Customer Refund
053746	9/15/2021	CRF DOS	DIAMOND OAK SENIOR LIVING	210.62	Account Closed - Customer Refund
053747	9/15/2021	CRF EHA	ENAYAT HADARI	25.89	Account Closed - Customer Refund
053748	9/15/2021	CRF LBR	BRIAN LEWIS	39.38	Account Closed - Customer Refund
053749	9/15/2021	CRF LEN	LENNAR HOMES CA, INC	64.99	Account Closed - Customer Refund

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053750	9/15/2021	CRF LEN	LENNAR HOMES CA, INC	100.10	Account Closed - Customer Refund
053751	9/15/2021	CRF LEN	LENNAR HOMES CA, INC	56.52	Account Closed - Customer Refund
053752	9/15/2021	CRF LEN	LENNAR HOMES CA, INC	52.15	Account Closed - Customer Refund
053753	9/15/2021	CRF LEN	LENNAR HOMES CA, INC	76.51	Account Closed - Customer Refund
053754	9/15/2021	CRF MBE	MATTHEW BERNAL	94.98	Account Closed - Customer Refund
053755	9/15/2021	CRF R R	REALTY ROUNDUP	109.15	Account Closed - Customer Refund
053756	9/15/2021	CS AA	CARD SERVICES	386.22	Materials, Supplies, Safety Shirts - Utility Crew
053757	9/15/2021	CS BK	CARD SERVICES	14.99	Monthly Subscription - ADOBE ACROPRO - General Manager
053758	9/15/2021	CS SP	CARD SERVICES	1,449.85	Misc. Medical, Document Storage, Monthly Zoom Subscription, Supplies - HR
053759	9/15/2021	CS TF	CARD SERVICES	547.35	Water Drop, Training - Program Manager
053760	9/15/2021	EG FORD	ELK GROVE FORD	54.49	
053761	9/15/2021	INNOVY	INNOVYZE, INC	11,034.00	*InfoWater Pro ArcGIS and Annual Support
053762	9/15/2021	INT STA	INTERSTATE OIL COMPANY	1,463.94	Fuel
053763	9/15/2021	JAYS	JAY'S TRUCKING SERVICE	8,581.95	(5) Invoices - Materials & Supplies - Water Main Replacement Project
053764	9/15/2021	KAISER3	THE PERMANENTE MEDICAL GROUP	196.00	Misc Medical
053765	9/15/2021	KINETIC	KINETICO WATER SYSTEMS	498.87	Materials & Supplies - Treatment
053766	9/15/2021	LANSET	LANSET AMERICA	1,339.81	Disaster Recovery Software
053767	9/15/2021	NTS	NTS MIKEDON. LLC	2,514.96	(6) Invoices - Rental Equipment - Water Main Replacement Project
053768	9/15/2021	PACE	PACE SUPPLY CORP	2,157.55	(2) Invoices - Materials & Supplies - Distribution
053769	9/15/2021	PIT 2	PITNEY BOWES GLOBAL FINANCIAL	192.61	
053770	9/15/2021	PURCH	PURCHASE POWER	520.99	Postage - ADMIN
053771	9/15/2021	RDO	RDO EQUIPMENT CO	751.96	Repairs & Maintenance - Vactor
053772	9/15/2021	REPLUBI	REPUBLIC SERVICES #922	77.48	
053773	9/15/2021	ROOCO	ROOCO RENTS	3,361.77	(2) Invoices - Materials - Water Main Replacement Project
053774	9/15/2021	SAC 5	SACRAMENTO COUNTY	20.00	Lien Release
053775	9/15/2021	SAC 5	SACRAMENTO COUNTY	20.00	Lien Release
053776	9/15/2021	SIERRA	SIERRA OFFICE SUPPLIES	271.44	
053777	9/15/2021	SKORY	SKORY EMPLOYER SOLUTIONS, LLC	720.00	HRMS Payroll Support
053778	9/15/2021	TEICH A	TEICHERT AGGREGATES	1,284.21	Materials - Water Main Replacement Project
053779	9/15/2021	TELSTAR	TELSTAR INSTRUMENTS INC	757.29	Void
053779	9/15/2021	TELSTAR	TELSTAR INSTRUMENTS INC	757.29	Void
053780	9/15/2021	TRENCH	TRENCH PLATE RENTAL CO	313.84	
053781	9/22/2021	AMAZON	AMAZON CAPITAL SERVICES	59.25	
053782	9/22/2021	AQUA	AQUA SIERRA CONTROLS, INC	2,998.47	Magmeter Transmitter - Treatment
053783	9/22/2021	AQUA	AQUA SIERRA CONTROLS, INC	754.40	Calibrations & Installed Transducer - Treatment
053784	9/22/2021	BAY ALA	BAY ALARM COMPANY	52.98	
053785	9/22/2021	BG SOLU	SOLUTIONS BY BG INC.	11,232.50	Daily Tasks/Help Tickets
053786	9/22/2021	BRENNTA	BRENNTAG PACIFIC, INC	2,993.52	(2) Invoices - Materials & Supplies - Treatment
053787	9/22/2021	C&T	C & T SPECIALTIES	37.28	
053788	9/22/2021	CINTAS2	CINTAS	160.76	
053789	9/22/2021	COEG	CITY OF ELK GROVE	879.10	Encroachment/Overhead Allocation
053790	9/22/2021	COEG	CITY OF ELK GROVE	3,194.28	Encroachment/Overhead Allocation
053791	9/22/2021	CS SH	CARD SERVICES	606.47	Materials & Supplies - Distribution Crew
053792	9/22/2021	EG FORD	ELK GROVE FORD	1,816.82	Repairs & Maintenance - Ford F550
053793	9/22/2021	GRAYBAR	GRAYBAR ELECTRIC COMPANY INC	526.31	Repair & Maintenance - 3 Phase Relay - Treatment
053794	9/22/2021	JAYS	JAY'S TRUCKING SERVICE	2,636.72	Materials & Supplies - Water Main Replacement Project
053795	9/22/2021	PACE	PACE SUPPLY CORP	49,255.32	(6) Invoices - Rental Equipment - Water Main Replacement Project
053796	9/22/2021	PEST	PEST CONTROL CENTER INC	84.00	

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053797	9/22/2021	PG&E	PACIFIC GAS & ELECTRIC COMPANY	15.63	
053798	9/22/2021	SWRCB2	SWRCB-DWOCP	90.00	Certification Renewal D3 - Michael Montiel
053799	9/22/2021	USABLUE	USABlueBook	450.33	
053800	9/22/2021	USBANK	U.S. BANK EQUIPMENT FINANCE	702.32	Copier - ADMIN
053801	9/29/2021	AFLAC	AFLAC	1,476.02	
053802	9/29/2021	AMAZON	AMAZON CAPITAL SERVICES	58.28	
053803	9/29/2021	BSK4	BSK ASSOCIATES	2,215.88	Sampling - Treatment
053804	9/29/2021	CFFNT	FIDELITY NATIONAL TITLE	50.40	Account Closed - Customer Refund
053805	9/29/2021	CFFNT	FIDELITY NATIONAL TITLE	115.90	Account Closed - Customer Refund
053806	9/29/2021	CHIC 11	CHICAGO TITLE CO	101.05	Account Closed - Customer Refund
053807	9/29/2021	CHIC12	CHICAGO TITLE COMPANY	51.60	Account Closed - Customer Refund
053808	9/29/2021	CHITC	CHICAGO TITLE COMPANY	119.76	Account Closed - Customer Refund
053809	9/29/2021	CINTAS2	CINTAS	160.76	
053810	9/29/2021	COUNTY4	SACRAMENTO COUNTY UTILITIES	2,966.52	Sewer Waste Water Fees August 2021 - Backwash for Wells
053811	9/29/2021	CR APL	ANA PLUMLEY	22.15	Account Closed - Customer Refund
053812	9/29/2021	CR CHH	CHRISTINE HESS	689.06	Account Closed - Customer Refund
053813	9/29/2021	CR EHU	EDWIN HUDSON	485.70	Account Closed - Customer Refund
053814	9/29/2021	CR FIRA	FIRST AMERICAN TITLE	96.21	Account Closed - Customer Refund
053815	9/29/2021	CR FIT2	FIRST INTEGRITY TITLE COMPANY	140.87	Account Closed - Customer Refund
053816	9/29/2021	CR FIT2	FIRST INTEGRITY TITLE COMPANY	85.73	Account Closed - Customer Refund
053817	9/29/2021	CR FIT2	FIRST INTEGRITY TITLE COMPANY	213.61	Account Closed - Customer Refund
053818	9/29/2021	CR FIT2	FIRST INTEGRITY TITLE COMPANY	177.64	Account Closed - Customer Refund
053819	9/29/2021	CR JDCU	JAGJIT DCUNHA	446.80	Account Closed - Customer Refund
053820	9/29/2021	CR LTI	LENNAR TITLE	18.79	Account Closed - Customer Refund
053821	9/29/2021	CR ORTC	OLD REPUBLIC TITLE	250.00	Account Closed - Customer Refund
053822	9/29/2021	CR STED	STAN EDWARDS	722.94	Account Closed - Customer Refund
053823	9/29/2021	CR WHO	WHITE HORSE HOME INC	457.02	Account Closed - Customer Refund
053824	9/29/2021	CRF CHC	CHICAGO TITLE COMPANY	161.75	Account Closed - Customer Refund
053825	9/29/2021	CRF DSI	DAVINDER SINGH	574.02	Account Closed - Customer Refund
053826	9/29/2021	CRF FPR	FRANK PRICE	578.76	Account Closed - Customer Refund
053827	9/29/2021	CRF HWA	HEATHER WARD	633.44	Account Closed - Customer Refund
053828	9/29/2021	CRF JME	JEANETTE MEDINA	582.46	Account Closed - Customer Refund
053829	9/29/2021	CRF KOL	KIM-OANH LY	631.67	Account Closed - Customer Refund
053830	9/29/2021	CRF KRE	KUNZITE RESIDENTIAL INC	681.26	Account Closed - Customer Refund
053831	9/29/2021	CRF LEN	LENNAR HOMES CA, INC	126.35	Account Closed - Customer Refund
053832	9/29/2021	CRF SST	SANDRA STRONG	0.95	Account Closed - Customer Refund
053833	9/29/2021	CRF TAY	TAYLOR MORRISON	82.92	Account Closed - Customer Refund
053834	9/29/2021	CRF TAY	TAYLOR MORRISON	4.60	Account Closed - Customer Refund
053835	9/29/2021	CRF WSM	WADE SMITH	112.99	Account Closed - Customer Refund
053836	9/29/2021	CRFFID1	FIDELITY NATIONAL TITLE	25.87	Account Closed - Customer Refund
053837	9/29/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	94.98	Account Closed - Customer Refund
053838	9/29/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	291.86	Account Closed - Customer Refund
053839	9/29/2021	CRFFTC	FIRST AMERICAN TITLE COMPANY	2.88	Account Closed - Customer Refund
053840	9/29/2021	CRPLAC	PLACER TITLE	82.06	Account Closed - Customer Refund
053841	9/29/2021	DITCH 3	DITCH WITCH WEST	964.47	Repairs & Maintenance - Coring Machine
053842	9/29/2021	EG FORD	ELK GROVE FORD	561.79	Repairs & Maintenance - Ford Escape
053843	9/29/2021	FRONT C	FRONTIER COMMUNICATIONS	247.98	
053844	9/29/2021	INT STA	INTERSTATE OIL COMPANY	1,657.33	Fuel

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053845	9/29/2021	ISCC	ISCC, INC	149.00	
053846	9/29/2021	JAYS	JAY'S TRUCKING SERVICE	860.00	(2) Invoices - Materials & Supplies - Water Main Replacement Project
053847	9/29/2021	LCW	LIEBERT CASSIDY WHITMORE	608.00	Legal - September 2021
053848	9/29/2021	NORCAL	NOR*CAL ASPHALT	4,500.00	Asphalt Milling & Grinding - Kelsey Drive - Water Main Replacement Project
053849	9/29/2021	NTS	NTS MIKEDON. LLC	1,826.96	(6) Invoices - Rental Equipment - Water Main Replacement Project
053850	9/29/2021	PAULA M	PAULA MAITA & COMPANY	177.79	
053851	9/29/2021	PEST	PEST CONTROL CENTER INC	84.00	
053852	9/29/2021	ROB SNO	ROBERT W. SNOW, PLS 8813	980.00	Exhibit Drafting - Fenton Court - Hydrant Easement
053853	9/29/2021	SAFETY	SAFETY CENTER, INC	1,600.00	Backhoe Training - OPS
053854	9/29/2021	SIERR C	SIERRA CHEMICAL COMPANY	2,084.42	Materials & Supplies - Treatment
053855	9/29/2021	SIERRA	SIERRA OFFICE SUPPLIES	217.68	
053856	9/29/2021	SOUTHWE	SOUTHWEST ANSWERING SERVICE,	833.61	
053857	9/29/2021	TRENCH	TRENCH PLATE RENTAL CO	585.59	Rental Equipment - Water Main Replacement Project
053858	9/29/2021	TRENCH	TRENCH PLATE RENTAL CO	2,823.55	Rental Equipment - Water Main Replacement Project
053859	9/29/2021	TRENCH	TRENCH PLATE RENTAL CO	1,575.08	Rental Equipment - Water Main Replacement Project
053860	9/29/2021	TRENCH	TRENCH PLATE RENTAL CO	328.80	Rental Equipment - Water Main Replacement Project
053861	9/29/2021	USABLUE	USABlueBook	345.81	
Total:				1,460,888.49	

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BOARD AND EMPLOYEE MONTHLY EXPENSE/REIMBURSEMENTS

As of 09/30/2021

INDIVIDUAL	DESCRIPTION	AMOUNT PAID
Denise Maxwell	TruePoint User Group Conference	\$150.00
Jose Mendoza	Misc Medical	\$199.00
Matthew Vargas	Misc Medical	\$199.00
Matthew Vargas	Misc Medical	\$199.00
Jaylyn Gordon-Ford	Safety Training - Traffic Control & Flagging	\$330.00
		\$1,077.00

Active Account Information
As of 09/30/2021

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,305	12,318	12,300									
Commercial	362	363	362									
Irrigation	183	183	183									
Fire Service	183	183	183									
Total Accounts	13,033	13,047	13,028	-	-	-	-	-	-	-	-	-

Active Account Information
FY 2020/2021

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,161	12,163	12,308	12,294	12,295	12,311	12,292	12,291	12,298	12,301	12,309	12,317
Commercial	363	363	364	363	362	363	361	363	363	362	362	362
Irrigation	178	178	178	181	180	180	181	181	183	184	183	182
Fire Service	180	180	181	182	180	180	180	181	183	183	182	182
Total Accounts	12,882	12,884	13,031	13,020	13,017	13,034	13,014	13,016	13,027	13,030	13,036	13,043

**Bond Covenant Status
For Fiscal Year 2021-22
As of 09/30/2021**

Operating Revenues:	
Charges for Services	\$ 4,889,893
 Operating Expenses:	
Salaries & Benefits	908,343
Seminars, Conventions and Travel	1,913
Office & Operational	357,016
Purchased Water	998,009
Outside Services	174,109
Equipment Rent, Taxes, and Utilities	139,316
Total Operating Expenses	<u>2,578,707</u>
 Net Operating Income	 <u>\$ 2,311,186</u>
 Annual Interest & Principal Payments	
\$3,882,499	\$ 970,625 (1)
 Debt Service Coverage Ratio, YTD Only:	 2.38
 Required	 1.15

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 **1.26**

**Year to Date Revenues and Expenses Compared to Budget
As of 09/30/2021**

	General Ledger Reference	YTD Activity	Annual Budget	3/12=25.00% % Realized
Revenues	4100 - 4900	\$ 4,889,893	\$ 15,716,094	31.11%
Operating Expenses				
Salaries & Benefits	5100 - 5280	969,185	4,619,614	20.98%
less Capitalized Labor		(60,842)	(400,192)	15.20%
Adjusted Salaries and Benefits:		\$ 908,343	\$ 4,219,422	21.53%
Seminars, Conventions and Travel	5300 - 5350	1,913	48,859	3.92%
Office & Operational	5410 - 5494	357,016	1,345,271	26.54%
Purchased Water est. (1)	5495 - 5495	998,009	3,511,320	28.42%
Outside Services	5505 - 5580	174,109	1,150,358	15.14%
Equipment Rent, Taxes, Utilities	5620 - 5760	139,316	561,740	24.80%
Total Operational Expenses		\$ 2,578,707	\$ 10,836,970	23.80%
Net Operating Income		\$ 2,311,186	\$ 4,879,124	47.37%
Non-Operating Revenues				
Interest Received	9910 - 9910	9,429	25,000	37.72%
Unrealized Gains/(Losses)	9911 - 9911	(2,818)	-	100.00%
Other Income/(Expense)	9920 - 9973	2,393	-	0.00%
Total Non-Operating Revenues		\$ 9,004	\$ 25,000	36.02%
Non-Operating Expenses				
Election Costs	9950 - 9950	-	-	0.00%
Capital Expenses (2):				
Capital Improvements	1705 - 1760	33,145	2,975,000	1.11%
Capital Replacements	1705 - 1760	696,705	1,980,000	35.19%
Unforeseen Capital Projects	1705 - 1760	-	100,000	0.00%
Total Capital Expenses:		\$ 729,850	\$ 5,055,000	14.44%
Bond Interest Accrued (3)	7300 - 7300	360,625	1,442,499	25.00%
Total Non Operating Expenses		\$ 1,090,475	\$ 6,497,499	16.78%
Bond Retirement (3):		\$ 610,000	\$ 2,440,000	25.00%
Total Expenditures		4,270,177	19,749,469	21.62%
Revenues in Excess of All Expenditures, including Capital		\$ 619,716	\$ (4,033,375)	-15.36%

Notes:

1. There is a lag in water billings from the Sacramento County Water Agency. Included above is an estimate of costs to date based on water used.
2. YTD Activity includes \$60,842 in capitalized labor charged to capital projects.
3. Bond retirement payments are made two times a year in September and March
4. Accounts receivable balance, which represents the difference between the total amount billed and total amount collected, as of September 30, 2021 is \$586,911.30.

CASH - Detail Schedule of Investments
As of 9/30/2021

<u>G/L Account : Fund</u>	<u>Account number / name</u>	<u>Investment Name</u>	<u>Investment Type</u>	<u>Restrictions</u>	<u>Market Value</u>
HELD BY BOND TRUSTEE:					
1110-000-20 Water	BNY 892744 FRCD 2014A DEBT SERVICE	Dreyfus Inst Treasury	MM Mutual Fund	Restricted	0.00
1112-000-20 Water	BNY 743850 FRCD 2016A DEBT SERVICE	Dreyfus Inst Treasury	MM Mutual Fund	Restricted	0.00
				Subtotal	\$ -
1001-000-20 Water	Cash on Hand			Unrestricted	\$ 300.00

HELD BY F&M BANK:

1011-000-10 FRCD	F&M 08-032009-01 CHECKING ACCOUNT			Unrestricted	109.26
1011-000-20 Water	F&M 08-032017-01 OPERATING ACCOUNT			Unrestricted	4,161,598.03
1084-000-20 Water	F&M 08-03201702-31 MONEY MARKET		0.25%	Unrestricted	100,636.24
1031-000-20 Water	F&M 08-032912-01 CREDIT CARD ACCOUNT			Unrestricted	824,490.40
1061-000-20 Water	F&M 08-032890-01 PAYROLL ACCOUNT			Unrestricted	148,207.29
1071-000-20 Water	F&M 08-032920-01 DRAFTS ACCOUNT			Unrestricted	150,834.03
				Subtotal	\$ 5,385,875.25

INVESTMENTS

1080-000-20 Water	Office of the Treasurer - Sacramento California	LAIF	Investment Pool	0.22%	Unrestricted	\$ 5,470,343.85
1081-000-20 Water	CALTrust Medium Term		Investment	0.23%	Unrestricted	\$ 1,389,921.87

1082-000-20 Water

<u>PURCHASE DATE</u>	<u>CUSIP</u>	<u>ISSUED BY</u>	<u>CALL DATE</u>	<u>MATURITY DATE</u>	<u>% of Portfolio</u>	<u>Current Yield</u>	<u>COST BASIS</u>	<u>MARKET VALUE</u>
9/30/2016	N/A	Union Bank of California	N/A	N/A	0.90%	0.02%	\$ 35,383.71	\$ 35,383.71
11/19/2020	3135GA5H0	Federal Home Loan (FHLB)	07/10/20 - qrtly	11/25/2025	24.60%	0.590%	\$ 1,000,000.00	990,120.00
7/31/2020	3133ELQ56	Federal Home Loan (FHLB)	11/25/20 - qrtly	7/2/2024	24.90%	0.570%	\$ 1,000,000.00	1,000,050.00
7/29/2021	3133EMT36	Federal Home Loan (FHLB)	04/15/26 - qrtly	4/26/2026	24.80%	0.870%	\$ 1,000,000.00	997,140.00
7/31/2020	3136G4YP2	Federal Natl MTG ASSN	07/09/2021 - qrtly	7/9/2025	24.80%	0.720%	\$ 1,000,000.00	997,970.00
							\$ 4,035,383.71	\$ 4,020,663.71

YTM = Yield to Maturity
qtrly = quarterly
cont. = continuous

Total	\$ 16,267,104.68
Total Restricted	\$ -
Total Unrestricted	\$ 16,267,104.68

<u>Call Date</u>	<u>CUSIP</u>	<u>Issued by:</u>	<u>Call Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>YTM</u>	<u>Price</u>	<u>Market Value</u>
							\$ -	\$ -

Authorized Signers

Bruce Kamilos
Parick Lee
Stefani Phillips
Donella Murillo

\$ -

Consultant Expenses

As of 09/30/2021

Fiscal Retainer Contracts

Consultant	Description	Total Contract	Current Month	Paid to date	2021-2022 FY Budget	Percent of year (0.25%)
JRG Attorneys, LLP	Task orders	TBD	\$ 1,632	\$ 4,590		
Somach Simmons & Dunn	Task orders	TBD	\$ -	\$ -		
BAKER MANOCK & JENSEN	Task orders	TBD	\$ -			
Liebert Cassidy Whitmore	Task orders	TBD	\$ 1,064	\$ 3,574		
Total			\$ 2,696	\$ 8,164	\$ 175,000	4.67%
Solutions by BG, Inc.	Task orders	792,676	\$ 21,835	\$ 65,819	\$ 274,600	23.97%

Major Contracts

Consultant	Description	Total Contract		Paid to date	2021-2022 FY Budget	Percent of Contract Amount
*Earl Consulting	PSA	\$ 50,000	\$ 1,013	\$ 36,340		72.68%
MFDB Architects	PSA	\$ 192,500	\$ -	\$ 63,500		32.99%
Stantec Consulting	PSA	\$ 98,212	\$ -	\$ 47,072		47.93%
Tully & Young	PSA	\$ 78,500	\$ -	\$ 73,291		93.36%
A.P. Thomas	PSA	\$ 39,108	\$ -	\$ 24,672		63.09%
Flowline	Construction	\$ 622,075	\$ 313,372	\$ 428,270		68.85%
Arrow Drillers	Construction	\$ 290,547	\$ -	\$ -		0.00%
		\$ 1,370,943	\$ 314,385	\$ 673,145		49.10%

*Change Order to Amend Contract for an additional \$10,000. Original Contract amount was \$40,000.

**Major Capital Improvement Project
Budget vs Actuals
As of 9/30/2021**

Capital Project	Total Project Budget	Total Project Exp to Date	Percent Spent	Capitalized Labor	Fund Type	Project Type	Sept		YTD % Spent	
							2021-22 Budget	Project Exp		Total YTD (1)
Backyard Water Mains/Service Replacement	1,500,000	639,022	42.60%	\$ 58,176	R&R	Supply/Distribution	\$ 1,500,000	\$ 425,720	\$ 639,022	42.60%
2nd Ave Water Main	86,000	-	0.00%	-	R&R	Supply/Distribution	86,000	-	-	0.00%
Truman St/Adams St Water Main	244,000	2,665	1.09%	2,665	R&R	Supply/Distribution	244,000	2,665	2,665	1.09%
Well Rehabilitation Program	75,000	55,017	73.36%	-	R&R	Supply/Distribution	75,000	55,017	55,017	73.36%
PLC Bucket Replacements	50,000	-	0.00%	-	R&R	Treatment	50,000	-	-	0.00%
Pavement Repair and Coat Seal	25,000	-	0.00%	-	R&R	Building and Site	25,000	-	-	0.00%
Service Line Replacements	100,000	-	0.00%	-	CIP	Supply/Distribution	100,000	-	-	0.00%
Brinkman Transmission Main	42,000	-	0.00%	-	CIP	Supply/Distribution	42,000	-	-	0.00%
Chlorine Analyzers Shallow Wells	70,000	-	0.00%	-	CIP	Treatment	70,000	-	-	0.00%
Well 4D Radio Antenna	35,000	-	0.00%	-	CIP	Treatment	35,000	-	-	0.00%
9829 Waterman Rd	2,300,000	31,145	1.35%	-	CIP	Building and Site	2,300,000	1,013	31,145	1.35%
Fiber Optic Cable	300,000	2,000	0.67%	-	CIP	Building and Site	300,000	2,000	2,000	0.67%
Digital Data Collector & GPS Rover	23,000	-	0.00%	-	CIP	Building and Site	23,000	-	-	0.00%
Compact Loader with Cold Plate	105,000	-	0.00%	-	CIP	Building and Site	105,000	-	-	0.00%
Unforeseen Capital Projects	100,000	-	0.00%	-	-	-	100,000	-	-	0.00%
Sub-Total	\$ 5,055,000	\$ 729,850	14.44%	\$ 60,842			\$ 5,055,000	\$ 486,416	\$ 729,850	14.44%

(1) Includes \$60,842 in capitalized labor through 9/30/2021

(2) Includes unforeseen capital projects, including:

Total \$ -

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors accept and file the Comprehensive Annual Financial Report for the Fiscal Years ending June 30, 2021 and 2020.

SUMMARY

The Florin Resource Conservation District (District) is required by Section 9528 of Division 9 of Public Resources Code 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 District Board of Directors (Board) accepting and filing the Comprehensive Annual Financial Report (Annual Report) for the periods ending June 30, 2021 and 2020.

DISCUSSION

Background

The District provides the public an Annual Report (Attachment 1) for the fiscal year ending on June 30th annually. 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 May and a comprehensive year end field audit in August.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED
JUNE 30, 2021 AND 2020**

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Present Situation

In addition to the auditor's opinion, included in the Annual Report, the auditor also issues a Statement of Auditing Standards (SAS) 114 letter, *The Auditors Communication with Those Charged with Governance*, and a SAS 115 letter, *Communicating Internal Control Related Matters Identified in an Audit*.

The SAS 114 letter (Attachment 2) is the auditor's communication with those charged with governance in relation to an audit and describes the auditor's responsibility under U.S. Generally Accepted Auditing Standards, the planned scope and timing of the audit, significant audit matters, and any other matters as required by professional standards.

The SAS 115 letter (Attachment 3) discusses the District's internal control over financial reporting and requires the auditor to communicate, in writing, to management and those charged with governance, significant deficiencies and material weaknesses identified in an audit.

The District's audit firm, Badawi & Associates, will be presenting to the Board the results of the audit, the opinion rendered based on their audit of the financial statements and any findings and recommendations. Badawi and Associates will also be presenting to the Board the fiscal year ending June 30, 2021 and 2020 SAS 114 letter and SAS 115 letter.

ENVIRONMENTAL CONSIDERATION

There are no environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

The recommendation made in this staff report conforms to the District's 2020-2025 Strategic Plan. The Strategic Plan directs staff to maintain fiscal responsibility with continuous achievement in sound accounting practices.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED
JUNE 30, 2021 AND 2020**

Page 3

FINANCIAL SUMMARY

The following are key financial highlights of the Fiscal Year (FY) 2021-20 Annual Report:

- Elk Grove Water District

○ Revenues	\$ 16,899,601
○ Expenditures	\$ 13,243,497
○ Assets	\$ 89,999,127
○ Liabilities	\$ 43,226,341

- Net Position

○ Net Investment in Capital Assets	\$ 31,220,387
○ Unrestricted Net Position	<u>\$ 19,139,482</u>
○ Total Net Position	<u><u>\$ 50,359,869</u></u>

- Capital Assets

○ Land	\$ 781,206
○ Construction in Progress	\$ 1,992,872
○ Buildings/Improvements/Infra.	<u>\$ 66,755,289</u>
○ Total Net Capital Assets	<u><u>\$ 69,529,367</u></u>

- The District’s total assets were \$90.0 million, \$90.0 million, and \$88.1 million for the years ended June 30, 2021, 2020 and 2019, respectively. There was a decrease in total assets of \$430 or 0.001% during the year ended June 30, 2021, an increase of \$1.9 million, or 2.17%, during year ended June 30, 2020 and an increase of \$1.5 million, or 1.7%, during fiscal year ended June 30, 2019. There was minimal change in the District’s total assets for the year ended June 30, 2021. The increases in total assets for the years ended June 30, 2020 and 2019 were due to an overall increase in cash position as a result of revenues in excess of expenditures due to an increase in the number of customer accounts and an overall increase in water consumption in FY 2020 and an increase in interest earnings in FY 2019.

- The District’s total liabilities were \$43.2 million, \$45.4 million, and \$46.9 million as of June 30, 2021, 2020 and 2019, respectively. The decrease in total liabilities of \$2.1 million, or 4.7% during fiscal year ended June 30, 2021, \$1.5 million, or 3.30%, during year ended June 30, 2020 and \$2.1 million, or 4.3%, during fiscal year ended June 30, 2019 were due mainly to the continued pay down of the District’s outstanding debt obligations.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED
JUNE 30, 2021 AND 2020**

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- The District's total operating revenues were \$16.6 million, \$16.4 million, and \$15.2 million as of June 30, 2021, 2020 and 2019, respectively. The increase in total operating revenues of \$0.25 million, or 1.5% and \$1.2 million, or 7.78% during fiscal year ended June 30, 2021 and 2020 was due mainly to an increase in overall water consumption due to decreased rainfall during the fiscal year, as well as an increase in the number of new accounts in the Elk Grove Water District's Service Area 2 related to new residential housing developments. The decrease in total operating revenues of \$0.1 million, or 0.6%, during fiscal year ended June 30, 2019 was due mainly to a decrease in overall water consumption as a result of increased rainfall during the fiscal year.
- The District's total operating expenses, after depreciation, were \$11.8 million, \$11.2 million, and \$10.6 million as of June 30, 2021, 2020 and 2019, respectively. The increase in total operating expenses of \$0.6 million, or 5.4% and \$0.5 million, or 5.05%, during fiscal year ended June 30, 2021 and 2020 is due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from Sacramento County Water Agency during those fiscal years, while the decrease in total operating expenses of \$0.3 million, or 2.7%, during fiscal year ended June 30, 2019 is due mainly to a decrease in administration and general expenses.
- The District has benefited from continued positive net income, resulting in an increase in net position of \$3.6 million, or 7.8% for fiscal year ended June 30, 2021, an increase of \$4.0 million, or 9.43%, during fiscal year ended June 30, 2020 and an increase of \$3.3 million, or 8.6%, during fiscal year 2019.
- Capital assets net of depreciation increased \$0.5 million, or 0.69% during the fiscal year ended June 30, 2021 due to the acquisition of a new administrative building, offset by the sale of the District's old administrative building. There was a decreased of \$0.4 million, or 0.61%, during fiscal year ended June 30, 2020 and decreased \$0.7 million, or 1.0% during fiscal year ended June 30, 2019. This was primarily a reflection of the continued depreciation of capital assets in excess of construction in progress being added through new capital projects. The District added approximately \$0.9 million, \$1.6 million and \$0.8 million in infrastructure, improvements and equipment during fiscal year ended June 30, 2021, 2020 and 2019 with annual depreciation for fiscal year ended June 30, 2021, 2020 and 2019 being approximately \$1.7 million in each year. At the end of fiscal year June 30, 2021, 2020 and 2019, \$2.0 million, \$0.02 million, and \$0.4 million in infrastructure, improvement, and equipment assets were classified as "construction in-progress".

**COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED
JUNE 30, 2021 AND 2020**

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- Unrestricted net position was \$19.1 million, \$18.3 million, and \$16.1 million at June 30, 2021, 2020 and 2019, respectively. Unrestricted net position increased \$0.8 million, or 4.5%, \$2.2 million, or 13.9% and \$2.0 million, or 12.0% during fiscal year end June 30, 2021, 2020 and 2019. The District reported no restricted net position for fiscal years ended June 30, 2021, 2020 and 2019, respectively.
- The District had positive cash flow from enterprise fund operations of \$5.1 million, \$6.8 million, and \$6.8 million for the years ended June 30, 2021, 2020 and 2019, respectively. The District spent \$2.2 million, \$1.3 million, and \$1.0 million during fiscal years ended June 30, 2021, 2020 and 2019, respectively, on the acquisition of capital assets. The District spent \$3.8 million, \$3.8 million, and \$3.8 million during fiscal years ended June 30, 2021, 2020 and 2019, respectively, on debt principal and interest payments. The District experienced a decrease of \$0.7 million, an increase of \$2.1 million and an increase of \$2.3 million in its ending cash and cash equivalents balances of \$17.7 million, \$18.4 million, and \$16.3 million for the years ended June 30, 2021, 2020 and 2019, respectively.
- As shown in the Annual Report, the District has \$19,139,482 in Unrestricted Net Position, which has been allocated to the following designated reserves:
 - Operations Reserve (120 days of O&M Budget) \$ 4,831,058
 - FY 2021-22 Capital Improvement Fund \$ 3,025,000
 - FY 2021-22 Capital Replacement Fund \$ 2,030,000
 - Elections and Special Studies \$ -
 - Future Capital Improvements \$ 6,940,068
 - Future Capital Replacements \$ 2,313,356

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments



Comprehensive Annual Financial Report

For the Fiscal Years Ended
June 30, 2021 and June 30, 2020

Elk Grove, California



Florin Resource Conservation District



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Years Ended June 30, 2021 and 2020

Issued by:

BRUCE KAMILOS
General Manager

PATRICK LEE
Finance Manager/Board Treasurer

DONELLA MURILLO
Finance Supervisor

Florin Resource Conservation District
9257 Elk Grove Blvd.
Elk Grove, CA 95624

www.egwd.org

Florin Resource Conservation District

Comprehensive Annual Financial Report

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Florin Resource Conservation District

Comprehensive Annual Financial Report

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October 19, 2021

To: Members of the Florin Resource Conservation District Board of Directors
and Ratepayers of the Elk Grove Water District

The Florin Resource Conservation District (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 (Annual Report) for the District for the fiscal years ended June 30, 2021 and 2020.

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 annual report contains management's representations concerning the finances of the District. Management is responsible for the completeness and reliability of all 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. Since 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 years ended June 30, 2021 and 2020, 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 years ended June 30, 2021 and 2020, 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. For comparative purposes, the District has elected a dual year presentation for its financial statements, reporting both the current year and prior year activities, and the MD&A reporting the current year and prior two years activities. The District's MD&A is located immediately following the independent auditors' report.

Accounting System and Budgetary Controls

The District's accounting records are maintained using the accrual basis of accounting where revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

District 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 30th of each year. The budget is used as a management tool for projecting and measuring revenues and expenses.

DISTRICT PROFILE

History

The District was formed in 1953, pursuant to Section 9000 et seq. of the Public Resources Code of the State of California and is governed by a five-member Board of Directors serving four-year staggered terms. 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 District has historically provided technical assistance and conservation education to farmers, community members and students.

In addition to resource conservation efforts, the District has provided water service within its 13-mile water service area through the Elk Grove Water Service, which was acquired in 1999. The Elk Grove Water Service operates as a proprietary fund of the District. In 2010, the name of the Elk Grove Water Service was changed to the Elk Grove Water District (EGWD).

The EGWD is classified as a medium sized water purveyor serving approximately 46,000 people. The EGWD service boundary 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 three (3) 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.

On April 18, 2018, the District adopted Resolution No. 04.18.18.01, declaring that effective July 1, 2018, all activities performed by the District be limited to water related activities that provide a benefit to EGWD ratepayers. With the adoption of this resolution, the District's sole focus shifted to the operation of the EGWD.

Mission Statement

The EGWD 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 seven (7) wells that supply groundwater to Service Area 1. Four (4) of the wells are deep wells, and three (3) 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 into the water distribution system. The shallow wells are used to balance system demands.

Water Treatment

The EGWD 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 financial stability of the District is positive with the existing revenue source from the EGWD remaining stable. Revenues are received entirely through water rates. EGWD provides water to nearly 13,000 service connections currently and growth projections suggest that the service connections should increase by approximately 150 in 2022.

In January of 2018, the Board directed staff to conduct a five-year water rate study (Study) for the EGWD to cover the period of FY 2019-20 through FY 2023-24. 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 five-year Capital Improvement Program
- Update the current Meter Connection Fee and Capacity Charges for new development

This study, referred to as the 2018 Water Rate Study, was approved by the Board on July 18, 2018, in compliance with the rate setting process governed under Proposition 218.

The 2018 Water Rate Study recommends rate adjustments over the next 5 years with the first adjustment commencing on January 1, 2019, and subsequent adjustments commencing each January 1 thereafter, through and including January 1, 2023. Water revenue adjustments recommended by the study and approved by the Board are as follows:

- January 2019 – 0%
- January 2020 – 0%
- January 2021 – 3% - deferred by Resolution No. 06.16.20.01
- January 2022 – 3% - deferred by Resolution No. 06.15.21.02
- January 2023 – 3%

On June 15, 2021, the District's Board of Directors approved Resolution No. 06.15.21.02, deferring the 3.0% revenue rate adjustment effective January 1, 2022 into future years. 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.

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 annual report for the fiscal year ended June 30, 2020. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized annual report. 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. The District believe that its current annual report continues to meet the Certificate of Achievement Program's requirements

and will be submitting it to the GFOA to determine its eligibility for the certificate for the fiscal year ended June 30, 2021.

The preparation of the annual report was made possible by the dedicated services of the entire staff of the Finance Department and the Florin Resource Conservation District management team.

Respectfully submitted,


BRUCE KAMILOS
GENERAL MANAGER


PATRICK LEE
FINANCE MANAGER / BOARD TREASURER



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, 2020

Christopher P. Morill

Executive Director/CEO

BOARD OF DIRECTORS

As of June 30, 2021



Chair
Sophia Scherman
Present term expires
December 31, 2024



Vice-Chair
Tom Nelson
Present term expires
December 31, 2022



Director
Bob Gray
Present term expires
December 31, 2022

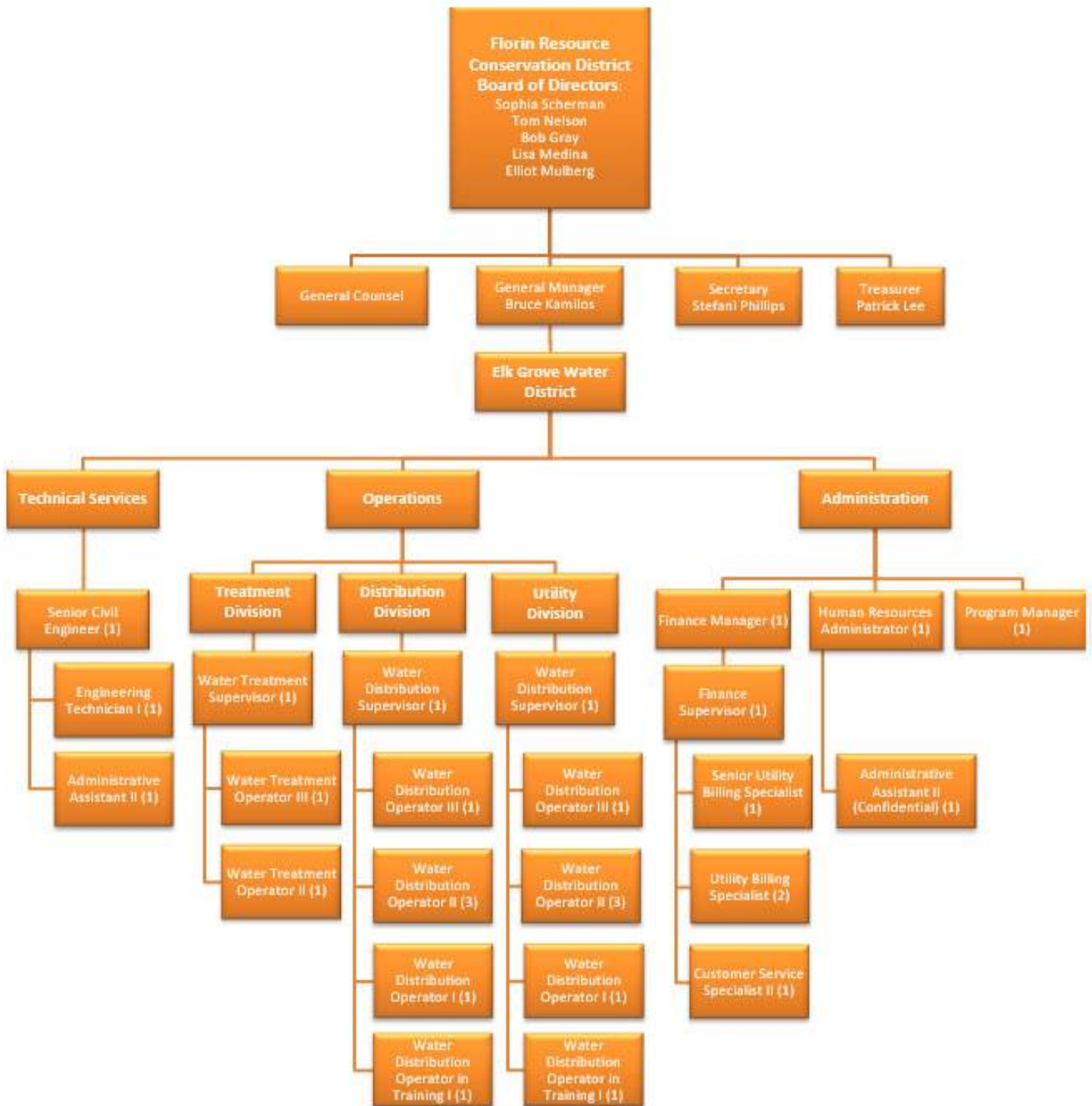


Director
Lisa Medina
Present term expires
December 31, 2024



Director
Elliot Mulberg
Present term expires
December 31, 2022

ORGANIZATIONAL CHART





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 Florin Resource Conservation District (District) as of and for the years ended June 30, 2021 and June 30, 2020, 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2021 and June 30, 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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 defined benefit OPEB plan schedules on pages 3 to 11 and pages 49 to 51 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, CPAs
Berkeley, California
October 5, 2021

Florin Resource Conservation District

Management's Discussion and Analysis

For the years ended June 30, 2021, 2020 and 2019

The following narrative overview and analysis of the financial activities of the Florin Resource Conservation District (District) for the fiscal year ended June 30, 2021, 2020 and 2019 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.

Although the District is a Resource Conservation District (RCD), it also provides water service to residents and businesses in the city of Elk Grove, CA. The water services are provided under the Elk Grove Water District (EGWD), which is owned and operated by the Florin Resource Conservation District.

On April 18, 2018, the District's Board of Directors adopted a resolution declaring that effective July 1, 2018, all future activities performed by the District will be limited to water related activities that provide a benefit to the EGWD ratepayers. In accordance with this resolution, in fiscal year 2019, the governmental fund of the District, which was used to account for resource conservation efforts not funded from user charges, was combined with the proprietary fund of the District, which is used to account for the water service activities funded primarily through user charges to customers.

FINANCIAL HIGHLIGHTS

- The District's total assets were \$90.0 million, \$90.0 million, and \$88.1 million for the years ended June 30, 2021, 2020 and 2019, respectively. There was a decrease in total assets of \$430 or 0.001% during the year ended June 30, 2021, an increase of \$1.9 million, or 2.17%, during year ended June 30, 2020 and an increase of \$1.5 million, or 1.7%, during fiscal year ended June 30, 2019. There was minimal change in the District's total assets for the year ended June 30, 2021. The increases in total assets for the years ended June 30, 2020 and 2019 were due to an overall increase in cash position as a result of revenues in excess of expenditures due to an increase in the number of customer accounts and an overall increase in water consumption as drought restrictions are lifted.
- The District's total liabilities were \$43.2 million, \$45.4 million, and \$46.9 million as of June 30, 2021, 2020 and 2019, respectively. The decrease in total liabilities of \$2.1 million, or 4.7% during fiscal year ended June 30, 2021, \$1.5 million, or 3.30%, during year ended June 30, 2020 and \$2.1 million, or 4.3%, during fiscal year ended June 30, 2019 were due mainly to the continued pay down of the District's outstanding debt obligations.
- The District's total operating revenues were \$16.6 million, \$16.4 million, and \$15.2 million as of June 30, 2021, 2020 and 2019, respectively. The increase in total operating revenues of \$0.25 million, or 1.5% and \$1.2 million, or 7.78% during fiscal year ended June 30, 2021 and 2020 was due mainly to an increase in overall water consumption due to decreased rainfall during the fiscal year, as well as an increase in the number of new accounts in the EGWD's Service Area 2 related to new residential housing developments. The decrease in total operating revenues of \$0.1 million, or 0.6%, during fiscal year ended June 30, 2019 was due mainly to a decrease in overall water consumption as a result of increased rainfall during the fiscal year.

Florin Resource Conservation District

Management's Discussion and Analysis, Continued

For the years ended June 30, 2021, 2020 and 2019

- The District's total operating expenses, after depreciation, were \$11.8 million, \$11.2 million, and \$10.6 million as of June 30, 2021, 2020 and 2019, respectively. The increase in total operating expenses of \$0.6 million, or 5.4% and \$0.5 million, or 5.05%, during fiscal year ended June 30, 2021 and 2020 is due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from SCWA during those fiscal years, while the decrease in total operating expenses of \$0.3 million, or 2.7%, during fiscal year ended June 30, 2019 is due mainly to a decrease in administration and general expenses.
- The District has benefited from continued positive net income, resulting in an increase in net position of \$3.6 million, or 7.8% for fiscal year ended June 30, 2021, an increase of \$4.0 million, or 9.43%, during fiscal year ended June 30, 2020 and an increase of \$3.3 million, or 8.6%, during fiscal year 2019.
- Capital assets net of depreciation increased \$0.5 million, or 0.69% during the fiscal year ended June 30, 2021 due to the acquisition of a new administrative building, offset by the sale of the District's old administrative building. There was a decreased of \$0.4 million, or 0.61%, during fiscal year ended June 30, 2020 and decreased \$0.7 million, or 1.0% during fiscal year ended June 30, 2019. This was primarily a reflection of the continued depreciation of capital assets in excess of construction in progress being added through new capital projects. The District added approximately \$0.9 million, \$1.6 million and \$0.8 million in infrastructure, improvements and equipment during fiscal year ended June 30, 2021, 2020 and 2019 with annual depreciation for fiscal year ended June 30, 2021, 2020 and 2019 being approximately \$1.7 million in each year. At the end of fiscal year June 30, 2021, 2020 and 2019, \$2.0 million, \$0.02 million, and \$0.4 million in infrastructure, improvement, and equipment assets were classified as "construction in-progress".
- Unrestricted net position was \$19.1 million, \$18.3 million, and \$16.1 million at June 30, 2021, 2020 and 2019, respectively. Unrestricted net position increased \$0.8 million, or 4.5%, \$2.2 million, or 13.9% and \$2.0 million, or 12.0% during fiscal year end June 30, 2021, 2020 and 2019. The District reported no restricted net position for fiscal years ended June 30, 2021, 2020 and 2019, respectively.
- The District had positive cash flow from enterprise fund operations of \$5.1 million, \$6.8 million, and \$6.8 million for the years ended June 30, 2021, 2020 and 2019, respectively. The District spent \$2.2 million, \$1.3 million, and \$1.0 million during fiscal years ended June 30, 2021, 2020 and 2019, respectively, on the acquisition of capital assets. The District spent \$3.8 million, \$3.8 million, and \$3.8 million during fiscal years ended June 30, 2021, 2020 and 2019, respectively, on debt principal and interest payments. The District experienced a decrease of \$0.7 million, an increase of \$2.1 million and an increase of \$2.3 million in its ending cash and cash equivalents balances of \$17.7 million, \$18.4 million, and \$16.3 million for the years ended June 30, 2021, 2020 and 2019, respectively.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2021, 2020 and 2019

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 includes discussion on 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 financial statements, the notes to the basic financial statements, and the required supplementary information.

Statistical Section

The statistical section 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, Continued
For the years ended June 30, 2021, 2020 and 2019

OVERVIEW OF THE FINANCIAL STATEMENTS

The management's discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) financial statements, 2) notes to the basic financial statements, and 3) required supplementary information. The District's financial statements account for Water System activities funded primarily through user charges to customers.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as total net position. The District's financial statements use the accrual basis of accounting, similar to private enterprises. When evaluated over a period of time, increases or decreases in net position 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 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.

FINANCIAL ANALYSIS OF THE DISTRICT

STATEMENT OF NET POSITION
AS OF JUNE 30, 2021, 2020 AND 2019

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Current assets	\$ 20,469,760	\$ 20,949,283	\$ 18,611,957
Capital assets, net of depreciation	69,529,367	69,050,274	69,473,860
Total Assets	<u>89,999,127</u>	<u>89,999,557</u>	<u>88,085,817</u>
Deferred outflows	3,870,274	2,432,553	1,951,453
Current liabilities	4,120,573	3,833,076	3,738,651
Long-term liabilities	39,105,769	41,529,439	43,169,545
Total Liabilities	<u>43,226,342</u>	<u>45,362,515</u>	<u>46,908,196</u>
Deferred inflows	283,191	365,829	450,711
Net Position:			
Net Investment in Capital Assets	31,220,387	28,389,207	26,595,706
Unrestricted	19,139,482	18,314,558	16,082,657
Total Net Position	<u><u>\$ 50,359,869</u></u>	<u><u>\$ 46,703,765</u></u>	<u><u>\$ 42,678,363</u></u>

Florin Resource Conservation District

Management's Discussion and Analysis, Continued

For the years ended June 30, 2021, 2020 and 2019

Current assets decreased by \$0.5 million, increased by \$2.3 million and increased by \$2.3 million in fiscal years ended June 30, 2021, 2020 and 2019, respectively. The decrease in fiscal year 2021 was due to the acquisition of a new administrative building, offset by the sale by the District's current administrative building. The increases in fiscal years 2020 and 2019 were due to an increase in cash and cash equivalents as a result of positive operating income due to prudent operating cost control. As a result of continued positive operating income due to prudent operating cost control, the District has been able to forgo the need for water rate adjustments for the past 3 years and will be deferring the water rate adjustment effective January 1, 2022 into future years.

Capital assets (net of depreciation) increased by \$0.5 million, decreased by \$0.4 million and decreased by \$0.7 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. The increase in fiscal year 2021 was due to the acquisition of a new administrative building, offset by the sale of the District's current administrative building. The decreases in fiscal years 2020 and 2019 were primarily due to depreciation expense exceeding the amount of capitalized construction in progress to depreciable assets. Total depreciation expense recognized was approximately \$1.7 million each year for fiscal years 2021, 2020 and 2019, respectively.

Deferred outflows of resources increased by \$1.4 million and \$0.5 million and decreased by \$0.3 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. The increase in fiscal year 2021 was due to an approximate \$1.7 million prepayment to CalPERS to pay down the District's unfunded accrued liability. The increase in fiscal year 2020 was due to a change in methodology in calculating the District's implicit rate subsidy related to GASB 75. The decrease in fiscal year 2019 was due to GASB 68 allocation of differences between actual and projected earnings for the District's pension plan.

Current liabilities increased by \$0.3 million, \$0.09 million, and \$0.06 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. The increases are all due mainly to principal debt payments coming due within the year.

Long term liabilities decreased by \$2.4 million, \$1.6 million, and \$2.5 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. All decreases were due mainly to the continued debt service payments.

Deferred inflows of resources decreased by \$0.08 million, \$0.08 million, and \$0.04 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. All decreases were due mainly to amortization of pension and OPEB related deferrals.

There was an increase in net position of \$3.6 million, \$4.0 million, and \$3.3 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. All increase in net position are directly related to prudent cost control leading to operating revenues in excess of operating expenses.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2021, 2020 and 2019

**CONDENSED SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021, 2020 AND 2019**

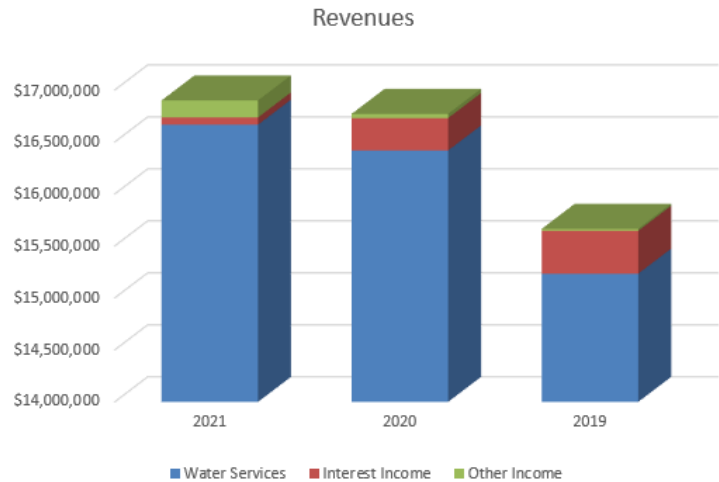
	2021	2020	2019
Revenues:			
Water services	\$ 16,666,067	\$ 16,418,370	\$ 15,233,673
General Revenues:			
Interest earnings	69,849	311,494	411,525
Other	163,685	40,580	19,369
Total Revenues	\$ 16,899,601	\$ 16,770,444	\$ 15,664,567
Expenses:			
Water Service	13,243,497	12,745,042	12,307,827
Total Expenses	\$ 13,243,497	\$ 12,745,042	\$ 12,307,827
Change in net position before transfers	3,656,104	4,025,402	3,356,740
Transfers	-	-	18,552 *
Change in net position	3,656,104	4,025,402	3,375,292
Net position, beginning of year	46,703,765	42,678,363	39,303,071
NET POSITION, END OF YEAR	\$ 50,359,869	\$ 46,703,765	\$ 42,678,363

* - On April 18, 2018, the District's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

There was an increase in revenues of \$0.2 million and \$1.2 million and a decrease of \$0.1 million in fiscal years ended June 30, 2021, 2020 and 2019, respectively. The increase in revenues for fiscal years 2021 and 2020 were due to an overall increase in the number of new accounts as residential development increased in the EGWD's Service Area 2. The decrease in revenues in fiscal year 2019 was attributable to the increased precipitation during the winter months, resulting in less water consumption.

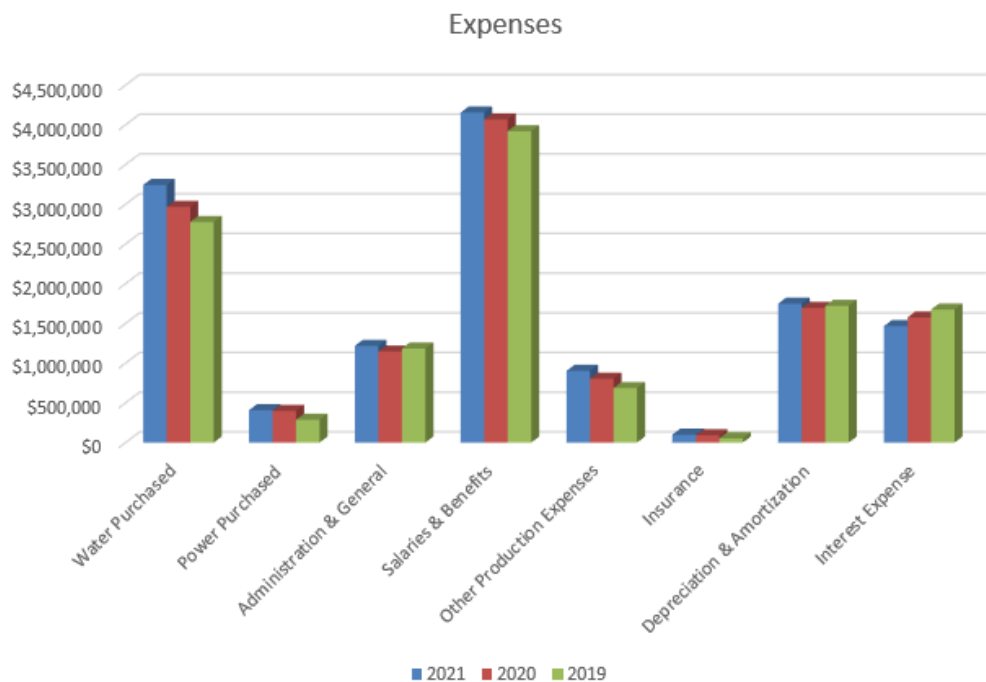
Florin Resource Conservation District
Management’s Discussion and Analysis, Continued
For the years ended June 30, 2021, 2020 and 2019

The breakdown of revenues by type for the fiscal years ended June 30, 2021, 2020 and 2019 were as follows:



There was an increase in operating expenses of \$0.6 million and \$0.5 million and a decrease of \$0.3 million in the fiscal years ended June 30, 2021, 2020 and 2019, respectively. The increases in fiscal years 2021 and 2020 were due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from SCWA, while the decrease in fiscal year 2019 was due mainly to a decrease in administration and general expenses.

The breakdown of expenses by type for the fiscal years ended June 30, 2021, 2020 and 2019 were as follows:



Florin Resource Conservation District
Management’s Discussion and Analysis, Continued
For the years ended June 30, 2021, 2020 and 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

Most of the District’s annual assets and annual expenditures relate to the construction, repair and maintenance of the EGWD’s infrastructure. Repair and replacement of aging infrastructure is one of the most significant challenges facing the District. The District assesses and manages the infrastructure of the EGWD through cost focus planning, taking into account water resource availability, consumer peak demand needs and climatic changes. Funding for capital projects comes primarily from user charges to District customers.

The changes in capital assets in fiscal years 2021, 2020 and 2019 were primarily a result of expenditures for infrastructure offset by depreciation each year. Depreciation expense for fiscal years 2021, 2020 and 2019 was approximately \$1.7 million in each year, respectively.

Major capital asset projects during fiscal years 2021 and 2020 included the Backyard Water Main Replacement Project, service line replacements, vehicle replacements and the purchase of a vacuum excavator. In fiscal year 2021, the District acquired a new administrative building located at 9829 Waterman Rd., Elk Grove, CA for \$1.85 million and sold the Districts current administrative building located at 9257 Elk Grove Blvd., Elk Grove, CA for \$0.9 million. No new debt was issued for the purchase of the new administrative building. See additional information on capital assets in Note 3 on page 30.

OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2021, 2020 AND 2019

	<u>2021</u>	<u>2020</u>	<u>2019</u>
2014 Water Revenue Refunding Bonds	\$ 24,730,000	\$ 26,640,000	\$ 28,430,000
2016 Water Revenue Refunding Bonds	12,880,000	13,270,000	13,645,000
Total	<u>\$ 37,610,000</u>	<u>\$ 39,910,000</u>	<u>\$ 42,075,000</u>

The District issues debt as a funding resource for major repairs and maintenance on EGWD infrastructure. The District’s debt covenant requires that “net operating revenues” equal or exceed 115% of the annual debt service cost in any year. For compliance history, please see the “Pledged Revenue Coverage” schedule in the Statistical Section. For more information on long-term debt activity, please refer to Note 4 on page 31.

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 an improving economy despite the ongoing effects of the COVID-19 pandemic. As of June 2021, the local unemployment rate was 6.9%, compared to 12.8% in June 2020, respectively and the CPI for the San Francisco area, which is the nearest metropolitan area, increasing 3.2% over June of 2020.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2021, 2020 and 2019

- The City of Elk Grove continues to grow as the City moves forward with major initiatives and development projects including new zoning for residential and commercial development. The District has experienced a 1.27% increase in new customer accounts along with the 4.79% increase in total consumption over the prior year, attributing to increased revenues through user fees.
- On July 18, 2018 the Board adopted a five-year rate structure which calls for revenue rate adjustments as follows:
 - 0% January 2019
 - 0% January 2020
 - 3% January 2021 – deferred into future years
 - 3% January 2022 – deferred into future years
 - 3% January 2023

On June 16, 2020, the District's Board of Directors approved Resolution No. 06.16.20.01, deferring the 3.0% revenue rate adjustment effective January 1, 2021 into future years. Furthermore, on June 15, 2021, the District's Board of Directors approved Resolution No. 06.15.21.02, deferring the 3.0% revenue rate adjustment effective January 1, 2022 into future years.

All of these factors were considered in preparing the Florin Resource Conservation District's budget for the fiscal year ending June 30, 2022. The District adopted an operating budget of \$19.7 million for FY 2021-22. Included in this amount is \$5.0 million in capital expenditures for FY 2021-22, as part of the five-year Capital Improvement Program totaling \$9.5 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:

Finance Manager/Treasurer
Florin Resource Conservation District
9257 Elk Grove Blvd.
Elk Grove, CA 95624

Or you may visit the District's website at www.egwd.org for more information.

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Florin Resource Conservation District

Comparative Statement of Net Position

Elk Grove Water District

June 30, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 17,709,471	\$ 18,403,831
Receivables:		
Customer accounts receivable	2,546,353	2,279,849
Other receivables	2,268	5,246
Interest receivable	4,463	26,677
Inventories	91,173	179,089
Prepaid expense	116,032	54,591
Total current assets	<u>20,469,760</u>	<u>20,949,283</u>
Noncurrent assets:		
Capital assets:		
Not being depreciated	2,774,078	711,578
Being depreciated, net	66,755,289	68,338,696
Total capital assets	<u>69,529,367</u>	<u>69,050,274</u>
Total noncurrent assets	<u>69,529,367</u>	<u>69,050,274</u>
Total assets	<u>89,999,127</u>	<u>89,999,557</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding of debt	813,207	887,135
Deferred outflows of resources - pension	2,209,398	734,581
Deferred outflows of resources - OPEB	847,669	810,837
Total deferred outflows of resources	<u>3,870,274</u>	<u>2,432,553</u>
LIABILITIES		
Current liabilities:		
Accounts payable	292,397	248,844
Due to other governments	610,936	544,447
Interest payable	500,233	536,746
Unearned revenue	14,159	16,848
Noncurrent liabilities, due within one year	2,702,848	2,486,192
Total current liabilities	<u>4,120,573</u>	<u>3,833,077</u>
Noncurrent liabilities:		
Net pension liability	1,668,811	1,547,411
Net OPEB liability	741,126	647,334
Noncurrent liabilities, due in more than one year	36,695,831	39,334,694
Total noncurrent liabilities	<u>39,105,768</u>	<u>41,529,439</u>
Total liabilities	<u>43,226,341</u>	<u>45,362,516</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	13,879	65,974
Deferred inflows of resources - OPEB	269,312	299,855
Total deferred inflows of resources	<u>283,191</u>	<u>365,829</u>
NET POSITION		
Net investment in capital assets	31,220,387	28,389,207
Unrestricted (deficit)	19,139,482	18,314,558
Total net position	<u>\$ 50,359,869</u>	<u>\$ 46,703,765</u>

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

Elk Grove Water District

For the Fiscal Years ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Charges for services	\$ 16,666,067	\$ 16,418,370
Total operating revenues	<u>16,666,067</u>	<u>16,418,370</u>
OPERATING EXPENSES:		
Water purchased	3,243,299	2,965,638
Power purchased	407,640	397,616
Administration and general	1,218,432	1,146,802
Salaries and benefits	4,155,106	4,069,128
Other production expenses	902,919	804,474
Insurance	100,008	91,118
Depreciation and amortization	1,749,225	1,694,948
Total operating expenses	<u>11,776,629</u>	<u>11,169,724</u>
OPERATING INCOME	4,889,438	5,248,646
NONOPERATING REVENUES (EXPENSES):		
Interest and investment earnings	69,849	311,494
Interest expense	(1,466,868)	(1,575,318)
Gain on sale of capital assets	136,615	17,966
Other nonoperating revenue	27,070	22,614
Total nonoperating revenues (expenses)	<u>(1,233,334)</u>	<u>(1,223,244)</u>
CHANGE IN NET POSITION	3,656,104	4,025,402
NET POSITION		
Beginning of year	46,703,765	42,678,363
End of year	<u>\$ 50,359,869</u>	<u>\$ 46,703,765</u>

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

Florin Resource Conservation District

Comparative Statement of Cash Flows

Elk Grove Water District

For the Fiscal Years ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM		
OPERATING ACTIVITIES:		
Receipts from customers and users	\$ 16,399,852	\$ 16,173,932
Payments to suppliers	(5,735,781)	(5,459,098)
Payments to employees	(5,530,393)	(3,893,178)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>5,133,678</u>	<u>6,821,656</u>
CASH FLOWS FROM NONCAPITAL		
FINANCING ACTIVITIES:		
Operating grants and reimbursements	27,070	22,614
NET CASH PROVIDED BY NONCAPITA		
FINANCING ACTIVITIES	<u>27,070</u>	<u>22,614</u>
CASH FLOWS FROM CAPITAL		
AND RELATED FINANCING ACTIVITIES:		
Principal paid on noncurrent liabilities	(2,300,000)	(2,165,000)
Interest paid on noncurrent liabilities	(1,555,468)	(1,661,738)
Proceeds from sale of capital assets	136,615	17,966
Purchase of capital assets	(2,228,318)	(1,271,363)
NET CASH USED BY CAPITAL AND RELATE		
FINANCING ACTIVITIES	<u>(5,947,171)</u>	<u>(5,080,135)</u>
CASH FLOWS FROM		
INVESTING ACTIVITIES:		
Interest received	92,063	307,427
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>92,063</u>	<u>307,427</u>
NET INCREASE (DECREASE) IN		
CASH AND CASH EQUIVALENTS	(694,360)	2,071,562
CASH AND CASH EQUIVALENTS - Beginning of year	<u>18,403,831</u>	<u>16,332,269</u>
CASH AND CASH EQUIVALENTS - End of year	<u>\$ 17,709,471</u>	<u>\$ 18,403,831</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS		
TO THE STATEMENT OF NET POSTION		
Cash and cash equivalents	\$ 17,709,471	\$ 18,403,831
CASH AND CASH EQUIVALENTS	<u>\$ 17,709,471</u>	<u>\$ 18,403,831</u>

(Continued)

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

Florin Resource Conservation District

Comparative Statement of Cash Flows

Elk Grove Water District

For the Fiscal Years ended June 30, 2021 and 2020

	2021	2020
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 4,889,438	\$ 5,248,646
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	1,749,225	1,694,948
Changes in operating assets and liabilities:		
Customer accounts receivable	(263,526)	(244,438)
Inventory	87,916	(91,457)
Prepaid expenses	(61,441)	74,198
Net OPEB asset/liability	93,792	638,964
Deferred outflows of resources - pension	(1,474,817)	84,884
Deferred outflows of resources - OPEB	(36,832)	(639,912)
Accounts payable	43,553	(96,595)
Due to other governments	66,489	60,404
Unearned revenue	(2,689)	-
Net pension liability	121,400	104,081
Deferred inflows of resources - pension	(52,095)	(21,167)
Deferred inflows of resources - OPEB	(30,543)	(63,715)
Compensated absences	3,808	72,815
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 5,133,678	\$ 6,821,656

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

Florin Resource Conservation District

Notes to Basic Financial Statements

For the years ended June 30, 2021 and 2020

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 in the west central portion of unincorporated Sacramento County, was formed to address soil dehydration issues resulting from poor irrigation and drainage. There is currently 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 also provides water service within a 13-mile water service area through the Elk Grove Water Service, which was acquired in 1999. The Elk Grove Water Service operates as a proprietary fund of the District. In 2010, the name of the Elk Grove Water Service was changed to the Elk Grove Water District (EGWD).

On April 18, 2018, the District adopted Resolution No. 04.18.18.01, declaring that effective July 1, 2018, all activities performed by the District be limited to water related activities that provide a benefit to EGWD ratepayers. With the adoption of this resolution, the District's sole focus shifted to the operation of the EGWD.

B. *Basis of Accounting and Measurement Focus*

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 District reports the EGWD as a proprietary fund of the District. 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.

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 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, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, 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.

C. 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) and CalTRUST.

D. 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. There were no restricted cash and investments as of June 30, 2021 and 2020.

E. 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 \$98,724 was recorded for fiscal years ended June 30, 2021 and 2020.

F. 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.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Capital Assets

Capital assets are reported on the statement of net position and are recorded at historical cost if purchased or constructed. Donated or contributed assets are recorded at acquisition value at the date of donation. 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.

H. 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, except for prepaid bond insurance, are expensed as incurred. 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.

I. Due to Other Governments

Due to other governments consisted of \$610,936 and \$544,447 payable to the County of Sacramento for water purchases at June 30, 2021 and 2020, respectively.

J. Compensated Absences

The District's policy allows employees to accumulate earned, but unused personnel leave time at the rate of ninety-six (96) hours per year and vacation time at the rate of forty (40) hours per year, eighty hours (80) per year after two years of service and one hundred and twenty hours (120) per year after five years of service. The liability for these compensated absences is recorded as a long-term liability on the statement of net position. The current portion of this long-term liability is estimated based on historical trends.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. *Unearned Revenue*

Unearned revenue is recognized for transactions for which revenue has not yet been earned. The District recorded \$14,159 and \$16,848 at June 30, 2021 and 2020, respectively.

L. *Net Position*

The financial statements present net position. Net position is categorized as 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.”

M. *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 expenses during the reporting period. Actual results could differ from those estimates.

N. *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 through the District’s participation in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA or JPIA) as described in Note 6. The insurance is subject to a deductible. No significant claims occurred during the years ended June 30, 2021 and 2020. 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, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. *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) until then.

In addition to liabilities, the statement of net position 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.

P. *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.

Q. *Other Postemployment Benefits (OPEB)*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

R. *GASB Pronouncements*

The District had previously implemented all GASB pronouncements through GASB Statement No. 95, except for GASB Statement No. 87, *Leases*, which will be implemented based on the new effective date coinciding with the Districts year ending June 30, 2022.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

S. Future Implementation of GASB Pronouncements

The District is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

- GASB Statement No. 87, *Leases* – The objective of this statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this statement are effective for the District’s year ending June 30, 2022.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – The objective of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for the District’s year ending June 30, 2023.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for the District’s year ending June 30, 2022.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments are classified in the accompanying financial statements as of June 30, 2021 and 2020 as follows:

	2021	2020
Deposits and Investments	\$ 17,709,471	\$ 18,403,831
Total cash and investments	\$ 17,709,471	\$ 18,403,831

Cash and investments were classified according to GASB Statement No. 40 as of June 30, 2021 and 2020 as follows:

	2021	2020
Cash on hand	\$ 300	\$ 300
Deposits with financial institution	6,737,768	1,412,181
Total cash on hand and deposits	6,738,068	1,412,481
Money Market F&M	100,564	3,002,203
Money Market Union Bank	27,301	1,184,917
Local Agency Investment funds	5,465,881	7,408,386
CalTrust	1,388,837	1,384,114
US Government Securities held by custodian	3,988,820	4,011,730
Total investments	10,971,403	16,991,350
Total cash and investments	\$ 17,709,471	\$ 18,403,831

B. Deposits

The carrying amount of the District's cash deposit was \$6,737,768 and \$1,412,181 at June 30, 2021 and 2020, respectively. Balances before reconciling amounts were a positive amount of \$6,803,146 and \$1,469,040 at June 30, 2021 and 2020, 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.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

B. Deposits, Continued

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 instruments listed below:

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.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

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.

Investments are stated at fair value using the aggregate method in all funds, resulting in the investment income as of June 30, 2021 and 2020 as follows:

	2021	2020
Interest income	\$ 88,328	\$ 221,048
Unrealized gain/(loss) in change in fair value of investment	(18,479)	90,446
Total investment income	\$ 69,849	\$ 311,494

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, 2021 and 2020, 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.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

As of June 30, 2021, the District had \$5,465,881 invested in LAIF, which had invested 2.31% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 2.21% in the previous year. The LAIF fair value factor of 1.00008297 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2020, the District had \$7,408,386 invested in LAIF, which had invested 2.21% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 1.77% in the previous year. The LAIF fair value factor of 1.004912795 was used to calculate the fair value of the investments in LAIF.

The District is a voluntary participant in the Investment Trust of California (CalTRUST) which is a Joint Powers Authority governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST and selects and supervises the activities of the Investment Manager and other agents. As of June 30, 2021 and 2020, the District had \$1,388,837 and \$1,384,114 invested in the CalTRUST Medium-term pool. Amounts that may be withdrawn from the Medium-term pool are based on the net asset value per share and the number of shares held by participants in each pool.

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.

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 tables that shows the distribution of the District's investments by maturity as of June 30, 2021 and 2020 on the following page:

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

2021:

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 NATL MTG As	\$ 1,988,750	\$ -	\$ -	\$ -	\$ 1,988,750	\$ -
Federal FARM CR BKS	1,000,040	-	-	1,000,040	-	-
Federal Home Loan (FHLB)	1,000,030	-	-	-	-	1,000,030
Money Market F&M	100,564	100,564	-	-	-	-
Money Market Union Bank	27,301	27,301	-	-	-	-
CalTrust (NAV)	1,388,837	1,388,837	-	-	-	-
Local Agency Investment Fund	5,465,881	5,465,881	-	-	-	-
Total	\$ 10,971,403	\$ 6,982,583	\$ -	\$ 1,000,040	\$ 1,988,750	\$ 1,000,030

2020:

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 Home Loan Banks	\$ 4,011,730	\$ -	\$ 2,005,670	\$ -	\$ 1,000,330	\$ 1,005,730
Money Market F&M	3,002,203	3,002,203	-	-	-	-
Money Market Union Bank	1,184,917	1,184,917	-	-	-	-
CalTrust (NAV)	1,384,114	1,384,114	-	-	-	-
Local Agency Investment Fund	7,408,386	7,408,386	-	-	-	-
Total	\$ 16,991,350	\$ 12,979,620	\$ 2,005,670	\$ -	\$ 1,000,330	\$ 1,005,730

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, 2021 the District's deposits and investments were rated as follows:

	Credit Quality Ratings	
	Moody's	S&P
Federal NATL MTG As	Aaa	AA+
Federal FARM CR BKS	Aaa	AA+
Federal Home Loan (FHLB)	Aaa	AA+
Federal NATL MTG As	Aaa	AA+
Local Agency Investment Funds	Unrated	Unrated
CalTrust	Unrated	AA-f

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

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. Investment fair value measurements at June 30, 2021 and 2020 were as follows:

2021:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Federal NATL MTG As	\$ 989,100	\$ -	\$ 989,100	\$ -
Federal FARM CR BKS	1,000,040	-	1,000,040	-
Federal Home Loan (FHLB)	1,000,030	-	1,000,030	-
Federal NATL MTG As	999,650	-	999,650	-
Total Securities of U.S. Government	\$ 3,988,820	\$ -	\$ 3,988,820	\$ -
Investments not subject to levelling:				
Money Market F&M	\$ 100,564			
Money Market Union Bank	27,301			
CalTrust Investment Pool (NAV)	1,388,837			
Local Agency Investment Fund	5,465,881			
Total	\$ 10,971,403			

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

2. CASH AND INVESTMENTS, Continued

E. Investment Valuation, Continued

2020:

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Federal Home Loan Banks	\$ 4,011,730	\$ -	\$ 4,011,730	\$ -
<i>Total Securities of U.S. Government</i>	<u>\$ 4,011,730</u>	<u>\$ -</u>	<u>\$ 4,011,730</u>	<u>\$ -</u>
<i>Investments not subject to levelling:</i>				
Money Market F&M	\$ 3,002,203			
Money Market Union Bank	1,184,917			
CalTrust Investment Pool (NAV)	1,384,114			
Local Agency Investment Fund	7,408,386			
Total	<u>\$ 16,991,350</u>			

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.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

3. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2021 and 2020 were as follows:

	Balance	2020		Balance	2021		Balance
	June 30, 2019	Additions	Reductions	June 30, 2020	Additions	Reductions	June 30, 2021
Capital assets not being depreciated:							
Land	\$ 686,578	\$ -	\$ -	\$ 686,578	\$ 183,247	\$ (88,619)	\$ 781,206
Construction in progress	366,501	25,000	(366,501)	25,000	1,967,872	-	1,992,872
Total capital assets not being depreciated	1,053,079	25,000	(366,501)	711,578	2,151,119	(88,619)	2,774,078
Capital assets being depreciated:							
Buildings	1,991,207	21,186	-	2,012,393	-	(1,085,847)	926,546
Wells	8,811,876	129,792	-	8,941,668	21,699	-	8,963,367
Treatment Plants	13,639,809	75,406	-	13,715,215	9,300	-	13,724,515
Water mains	76,558,298	1,001,873	-	77,560,171	671,367	-	78,231,538
Equipment	2,320,754	384,607	(131,837)	2,573,524	180,094	-	2,753,618
Total assets being depreciated	103,321,944	1,612,864	(131,837)	104,802,971	882,460	(1,085,847)	104,599,584
Less accumulated depreciation for:							
Buildings	(431,404)	(46,228)	-	(477,632)	(22,452)	369,205	(130,879)
Wells	(5,365,591)	(251,054)	-	(5,616,645)	(246,246)	-	(5,862,891)
Treatment Plants	(6,450,106)	(355,028)	-	(6,805,134)	(358,044)	-	(7,163,178)
Water mains	(20,577,549)	(956,979)	-	(21,534,528)	(969,502)	-	(22,504,030)
Equipment	(2,076,513)	(85,660)	131,837	(2,030,336)	(152,981)	-	(2,183,317)
Total accumulated depreciation	(34,901,163)	(1,694,949)	131,837	(36,464,275)	(1,749,225)	369,205	(37,844,295)
Total capital assets being depreciated, net	68,420,781	(82,085)	-	68,338,696	(866,765)	(716,642)	66,755,289
Total capital assets, net	\$ 69,473,860	\$ (57,085)	\$ (366,501)	\$ 69,050,274	\$ 1,284,354	\$ (805,261)	\$ 69,529,367

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

4. LONG-TERM DEBT

The following is a summary of long-term liability activity for the years ended June 30, 2021 and 2020:

	Balance	2021		Balance	Due Within
	June 30, 2020	Additions	Reductions	June 30, 2021	One Year
Certificates of Participation					
2014 Refunding, Series A	\$ 26,640,000	\$ -	\$ (1,910,000)	\$ 24,730,000	\$ 2,040,000
Notes from direct borrowings and direct placements					
2016 Refunding, Series A	13,270,000	-	(390,000)	12,880,000	400,000
Total debt outstanding	39,910,000	-	(2,300,000)	37,610,000	2,440,000
Compensated absences	272,685	280,495	(276,687)	276,493	262,848
TOTAL	\$ 40,182,685	\$ 280,495	\$ (2,576,687)	\$ 37,886,493	\$ 2,702,848
Unamortized bond discounts & premiums	\$ 1,638,202	\$ -	\$ (126,015)	\$ 1,512,186	
Less: Due within one year	(2,486,192)			(2,702,848)	
Due in more than one year	\$ 39,334,694			\$ 36,695,831	

	Balance	2020		Balance	Due Within
	June 30, 2019	Additions	Reductions	June 30, 2020	One Year
Certificates of Participation					
2014 Refunding, Series A	\$ 28,430,000	\$ -	\$ (1,790,000)	\$ 26,640,000	\$ 1,910,000
Notes from direct borrowings and direct placements					
2016 Refunding, Series A	13,645,000	-	(375,000)	13,270,000	390,000
Total debt outstanding	42,075,000	-	(2,165,000)	39,910,000	2,300,000
Compensated absences	199,869	264,466	(191,650)	272,685	186,192
TOTAL	\$ 42,274,869	\$ 264,466	\$ (2,356,650)	\$ 40,182,685	\$ 2,486,192
Unamortized bond discounts & premiums	\$ 1,764,217	\$ -	\$ (126,015)	\$ 1,638,202	
Less: Due within one year	(2,321,241)			(2,486,192)	
Due in more than one year	\$ 41,717,845			\$ 39,334,694	

Florin Resource Conservation District
Notes to Basic Financial Statements, Continued
For the years ended June 30, 2021 and 2020

4. LONG-TERM DEBT, Continued

Long-term debt as of June 30, 2021 and 2020 consisted of the following:

	2021	2020
<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, 2021 and 2020 was \$445,252 and \$489,778. The aggregate difference between the debt service requirements of the refunding bonds and remaining debt service of the refunded bonds was \$4,893,871.	\$ 24,730,000	\$ 26,640,000
<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, Direct Placement 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 \$261,450 are due March 1 and September 1, 2016 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, 2021 and 2020 was \$294,027 and \$232,430. 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.	12,880,000	13,270,000
TOTAL	\$ 37,610,000	\$ 39,910,000

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

4. LONG-TERM DEBT, Continued

The annual requirements to amortize the outstanding business-type activities debt as of June 30, 2021 are as follows:

Year Ending June 30,	2014 Refunding, Series A Bonds		Direct Placement 2016 Refunding, Series A Bonds		Total
	Principal	Interest	Principal	Interest	
2022	\$ 2,040,000	\$ 986,019	\$ 400,000	\$ 456,480	\$ 3,882,499
2023	2,145,000	881,394	415,000	441,810	3,883,204
2024	2,245,000	785,394	430,000	426,600	3,886,994
2025	2,330,000	697,269	450,000	410,760	3,888,029
2026	2,170,000	617,613	765,000	388,890	3,941,503
2027-2031	10,860,000	1,858,253	5,715,000	1,464,030	19,897,283
2032-2033	2,940,000	148,749	4,705,000	170,910	7,964,659
	<u>\$ 24,730,000</u>	<u>\$ 5,974,691</u>	<u>\$ 12,880,000</u>	<u>\$ 3,759,480</u>	<u>\$ 47,344,171</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, 2003 and 2005 Certificates.

The District's 2016 Series A Revenue Refunding Bonds were issued under a supplemental indenture to the 2014 Series A Water Revenue Refunding Bonds and are classified as notes from direct borrowings and direct placements. The 2016 Series A Water Revenue Refunding Bonds contain a provision that in an event of a default, outstanding amounts become immediately due if the District is unable to make payment.

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 calculation of the required coverage ratios as of June 30, 2021 and 2020 were as follows:

	2021	2020
Covenant:		
Net revenues before adjustments (operating income)	\$ 4,889,438	\$ 5,248,646
Add: Depreciation and amortization	1,749,225	1,694,948
Net revenues, not including rate stabilization fund, accrual basis	6,638,663	6,943,594
Interest and principal payments, cash basis (as defined)	\$ 3,855,469	\$ 3,826,738
Coverage ratio computed	<u>1.72</u>	<u>1.81</u>

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

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, 2021 and 2020.

5. NET POSITION RESERVES

The District's Board of Directors approved a reserve policy that authorized commitments of unrestricted net position reported in the audited financial statements up to a specified dollar amount as of June 30, 2021 and 2020 as follows:

	Description	2021	2020
Operating fund	120 days of annual operations and maintenance budget	\$ 4,831,058	\$ 4,714,436
Future capital improvement fund	75% of unrestricted funds not allocated to other reserve funds	6,940,068	7,440,091
Capital improvement fund	Annual capital improvement budget	3,025,000	2,525,000
Future capital replacement fund	25% of unrestricted funds not allocated to other reserve funds	2,313,356	2,480,031
Capital replacement fund	Annual capital replacement budget	2,030,000	905,000
Elections and special studies	Amount specified by Board of Directors	-	250,000
Total net position commitments		<u>\$ 19,139,482</u>	<u>\$ 18,314,558</u>

6. INSURANCE

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA or JPIA). The JPIA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code for the purpose of providing insurance coverage for its member districts. The District pays an annual premium to JPIA for liability, property and workers compensation coverage. The District's 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 JPIA. The District's coverage and corresponding deductibles are as follows:

Coverage	Amount	Deductible
Liability (including errors and omissions)	\$ 60,000,000	None
Cyber Liability	\$ 5,000,000/occurrence	\$ 25,000
Property	\$ 2,500,000 - 500,000,000	\$ 500-25,000
Crime	\$ 1,000,000	\$ 1,000
Worker's compensation	\$ 4,000,000	None

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

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, 2021 and 2020 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%	6.750%
Required employer contribution rates (2020)	10.586%	6.975%
Required unfunded liability payment (2020)	\$170,528	\$488
Required employer contribution rates (2021)	11.392%	7.732%
Required unfunded liability payment (2021)	\$88,118	\$2,781

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

7. RETIREMENT BENEFITS, Continued

C. 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 measurement periods ended June 30, 2020 and 2019 were \$388,976 and \$350,843, respectively.

As of June 30, 2021 and 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,668,811 and \$1,547,411, 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 2021 is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The net pension liability of the Plan for the fiscal year 2020 is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2018 rolled forward to June 30, 2019 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.

D. 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 the measurement date of June 30, 2020, 2019 and 2018 were as follows:

Proportion - June 30, 2019	0.015100%	Proportion - June 30, 2018	0.014980%
Proportion - June 30, 2020	<u>0.015340%</u>	Proportion - June 30, 2019	<u>0.015100%</u>
Change - Increase (Decrease)	0.000240%	Change - Increase (Decrease)	0.000120%

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

7. RETIREMENT BENEFITS, Continued

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

For the year ended June 30, 2021 and 2020, the District recognized pension expense of \$559,490 and \$556,774, respectively. At June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,965,002	\$ -	\$ 388,976	\$ -
Changes in employer's proportion	30,429	1,975	52,624	4,436
Differences between the employer's contribution and the employer's proportionate share of contributions	78,393	-	111,718	-
Changes of assumptions	-	11,904	73,788	26,157
Differences between expected and actual experiences	85,999	-	107,475	8,327
Net differences between projected and actual earnings on plan investments	49,575	-	-	27,054
Total	\$ 2,209,398	\$ 13,879	\$ 734,581	\$ 65,974

\$1,965,002 and \$388,976 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 years ending June 30, 2022 and 2021, 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 Ending June 30:	2021		2020	
2021	\$	-	\$	221,509
2022		74,807		23,771
2023		80,518		28,883
2024		51,417		5,468
2025		23,778		-

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

7. RETIREMENT BENEFITS, Continued

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

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 and 2018 actuarial valuations were determined using the following actuarial assumptions:

	2021	2020
Valuation Date	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2020	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Projected Salary Increase	Varies by entry age and service	Varies by entry age and service
Investment Rate of Return ⁽¹⁾	7.15%	7.15%
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, 2019 and 2018 valuations were based on the results of the December 2017 experience study. Further details of the Experience Studies can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liabilities was 7.15 percent for the Plan for the measurement date June 30, 2020 and 2019. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at the statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A detailed report testing these projections can be obtained from the CalPERS website at www.calpers.ca.gov.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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, 2021 and 2020

7. RETIREMENT BENEFITS, Continued

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

In determining the long-term expected rate of return, CalPERS considered 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+ 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 adjusted to account for assumed administrative expenses.

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 (a)	2021			2020		
	New Strategic Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)	New Strategic Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)
Global Equity	50.00%	4.80%	5.98%	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%	1.00%	0.00%	-0.92%
Total	100%			100%		

(a) Fixed income is included in Global Debt Securities, Liquidity is included in Short-term Investments, Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

(c) An expected inflation of 2.92% used for this period.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

7. RETIREMENT BENEFITS, Continued

E. *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:

	2021	2020
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 2,928,239	\$ 2,686,484
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 1,668,811	\$ 1,547,411
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 628,185	\$ 607,187

F. *Pension Plan Fiduciary Net Position*

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

G. *Payable to the Pension Plan*

At June 30, 2021 and 2020 the District reported a payable of \$0 and \$0 for outstanding amount of required contributions to the pension plan.

8. OTHER POSTEMPLOYMENT BENEFITS PLAN

A. *Plan Description*

The District has established an Other Postemployment Benefits plan (OPEB Plan) and participates in an agent multiple employer defined benefit retiree healthcare plan. CalPERS invests the plan's assets as part of the California Employer's Retiree Benefit Trust (CERBT). The OPEB Plan provides employees who retire directly from the District, at a minimum age of 55 and with a minimum of fifteen years of continuous service with the District, a lifetime cash subsidy for monthly medical, dental and vision insurance premiums for each eligible employee and spouse or registered domestic partner retiring within 120 days of separation from the District. Benefits from the District continue to the surviving spouses 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, 2021 and 2020

8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

B. Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

Active employees	29
Inactive employees or beneficiaries currently receiving benefits	<u>5</u>
Total	34

C. Contributions

The OPEB Plan and its contribution requirements are established by and may be amended by the District. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2021, the District's cash contributions were \$84,067 in pay-as-you-go premiums, payment to the trust of \$113,423 and the estimated implied subsidy was \$52,371 resulting in total payments of \$249,861. For the fiscal year ended June 30, 2020, the District's cash contributions were \$70,825 in pay-as-you-go premiums, payment to the trust of \$126,985 and the estimated implied subsidy was \$45,430 resulting in total payments of \$243,240.

D. Net OPEB Liability

The District's net OPEB liability as of June 30, 2021 was measured as of June 30, 2020 and the net OPEB liability as of June 30, 2020 was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability for measurement date June 30, 2020 and June 30, 2019 was determined by an actuarial valuation dated June 30, 2019 based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.50%
Salary Increases	3.00% per annum, in aggregate
Investment Rate of Return	7.10%
Mortality Rate ⁽¹⁾	Derived using CalPERS' Membership Data for all funds
Pre-Retirement Turnover	Derived using CalPERS' Membership Data for all funds

Notes: ⁽¹⁾ Mortality rates used in this valuation are those from the 2017 CalPERS experience study which may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

D. Net OPEB Liability, Continued

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of the June 30, 2020 and June 30, 2019 measurement dates are summarized in the following table:

Investment Class	June 30, 2020		June 30, 2019	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	57.00%	8.71%	57.00%	8.71%
Fixed Income	27.00%	5.40%	27.00%	5.40%
Treasury Inflation-Protected Securities	5.00%	5.25%	5.00%	5.25%
Commodities	3.00%	7.95%	3.00%	7.95%
Real Estate Investment Trusts	8.00%	10.88%	8.00%	10.88%
TOTAL	100.00%		100.00%	

E. Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2021 and June 30, 2020 was 7.10 percent and is based on the CERBT Strategy 1 investment policy. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

F. Changes in the OPEB Liability

The changes in the net OPEB liability for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019 (Measurement Date June 30, 2018)	\$ 2,516,828	\$ 2,508,458	\$ 8,370
Changes recognized for the measurement period:			
Service cost	150,210	-	150,210
Interest	192,247	-	192,247
Difference between expected and actual experience	2,700	-	2,700
Changes in Assumption	620,984	-	620,984
Contributions - employer	-	170,925	(170,925)
Net investment income	-	156,791	(156,791)
Benefit payment	(52,574)	(52,574)	-
Administrative expenses	-	(539)	539
Net Changes	913,567	274,603	638,964
Balance at June 30, 2020 (Measurement Date June 30, 2019)	\$ 3,430,395	\$ 2,783,061	\$ 647,334
Changes recognized for the measurement period:			
Service cost	181,385	-	181,385
Interest	252,309	-	252,309
Difference between expected and actual experience	-	-	-
Changes in Assumption	-	-	-
Contributions - employer	-	243,240	(243,240)
Net investment income	-	98,023	(98,023)
Benefit payment	(116,255)	(116,255)	-
Administrative expenses	-	(1,361)	1,361
Net Changes	317,439	223,647	93,792
Balance at June 30, 2021 (Measurement Date June 30, 2020)	\$ 3,747,834	\$ 3,006,708	\$ 741,126

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020 and 2019:

	2020	2019
1% Decrease	6.10%	6.10%
Net OPEB Liability	\$ 1,329,798	\$ 1,187,517
Current Discount Rate	7.10%	7.10%
Net OPEB Liability	\$ 741,126	\$ 647,334
1% Increase	8.10%	8.10%
Net OPEB Liability	\$ 262,441	\$ 208,556

H. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020 and 2019:

	2020	2019
1% Decrease	5.50%	5.50%
Net OPEB Liability	\$ 181,049	\$ 134,695
Current Healthcare Cost Trend Rate	6.50%	6.50%
Net OPEB Liability	\$ 741,126	\$ 647,334
1% Increase	7.50%	7.50%
Net OPEB Liability	\$ 1,455,953	\$ 1,301,616

I. Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2021 and 2020

8. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

J. OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB

For the fiscal years ended June 30, 2021 and 2020, the District recognized OPEB expense of \$276,278 and \$178,565. For the fiscal years ended June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences in the measurement of Total OPEB Liability	\$ 2,214	\$ 155,877	\$ 2,457	\$ 171,011
Changed in assumptions	509,296	113,435	565,140	124,411
Net differences between projected and actual earnings on OPEB plan investments	86,298	-	-	4,433
Contributions to OPEB plan after measurement date	249,861	-	243,240	-
Total	\$ 847,669	\$ 269,312	\$ 810,837	\$ 299,855

The \$249,861 and \$243,240 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 and 2019 measurement dates will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022 and 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Year	Ending June 30:	
	2021	2020
2021	\$ -	\$ 22,473
2022	43,281	22,474
2023	55,337	34,530
2024	56,805	35,998
2025	50,783	29,977
2026	29,977	-
Thereafter	92,313	122,290

9. COMMITMENTS AND CONTINGENCIES

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, 2021 and 2020

10. COVID-19 PANDEMIC

The COVID-19 was declared a world-wide pandemic by the World Health Organization on March 11, 2020. On March 4, 2020, California State Governor Gavin Newsom proclaimed a State of Emergency as a result of the threat of the COVID-19 in the State of California, leading to the Sacramento County Health Officer issuing a stay-at-home directive on March 19, 2020. This halted all business within Sacramento County outside of essential activities. This directive jeopardized the economic stability of many District ratepayers by shutting down many local businesses and resulting in an increase in layoffs and unemployment. To mitigate the negative consequences of the directive and to ensure District ratepayers maintain access to affordable, critical and vital water services, the District Board of Directors adopted Resolutions No. 03.31.20.01, approving the waiver of late payment penalties, door tag fees and over the phone payment fees and suspending the disconnection of water service due to nonpayment of water bills. Although the waiver of late payment penalties, door tag fees and over the phone payment fees will have an impact on District revenues, the District is continuing to monitor the effects on revenue and expenses and has not determined what impact the COVID-19 could potentially have on the collectability of water service charges or the increase in operations.

REQUIRED SUPPLEMENTARY INFORMATION

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Florin Resource Conservation District

Required Supplementary Information

For the years ended June 30, 2021 and 2020

1. DEFINED BENEFIT PENSION PLAN

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

Fiscal Year	2021	2020	2019	2018	2017	2016	2015
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.01534%	0.01510%	0.01498%	0.01581%	0.01596%	0.01692%	0.01956%
Proportionate share of the net pension liability	\$ 1,668,811	\$ 1,547,411	\$ 1,443,330	\$ 1,568,286	\$ 1,381,275	\$ 1,161,703	\$ 1,217,268
Covered payroll	\$ 2,398,498	\$ 2,369,268	\$ 2,359,233	\$ 2,272,435	\$ 2,375,112	\$ 2,055,396	\$ 2,094,592
Proportionate Share of the net pension liability as percentage of covered payroll	69.58%	65.31%	61.18%	69.01%	58.16%	56.52%	62.00%
Plan fiduciary net position as a percentage of the total pension liability	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

Notes to Schedule:

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

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018

The CalPERS mortality assumptions were adjusted in fiscal year 2019

B. Schedule of Contributions - Last 10 Fiscal Years*

Fiscal Year	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 336,963	\$ 388,976	\$ 350,843	\$ 317,812	\$ 302,911	\$ 298,556	\$ 291,670
Contribution in relation to the actuarially determined contributions	(1,965,002)	(388,976)	(350,843)	(317,812)	(302,911)	(298,556)	(291,670)
Contribution deficiency (excess)	\$ (1,628,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,517,843	\$ 2,398,498	\$ 2,369,268	\$ 2,359,233	\$ 2,272,435	\$ 2,375,112	\$ 2,055,396
Contributions as a percentage of covered payroll	78.04%	16.22%	14.81%	13.47%	13.33%	12.57%	14.19%

Note to Schedule

Valuation date: 6/30/2018 6/30/2017 6/30/2016 6/30/2015 6/30/2014 6/30/2013 6/30/2012

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age						
Amortization method	Level percentage of payroll, closed						
Remaining amortization period	Varies, not more than 30 years						
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 yr smoothed
Inflation	2.500%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service						
Investment rate of return	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Payroll Growth	2.875%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%

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

The District made a prepayment in the amount of \$1,628,039 in December of 2020 to pay down the unfunded accrued liability.

Florin Resource Conservation District

Required Supplementary Information

For the years ended June 30, 2021 and 2020

2. OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 fiscal Years*

Fiscal Year Ended June 30	2021	2020	2019	2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate on Measurement Date	7.10%	7.10%	7.28%	7.28%
Total OPEB Liability				
Service Cost	\$ 181,385	\$ 150,210	\$ 132,574	\$ 148,138
Interest	252,309	192,247	159,290	166,580
Changes in benefit terms	-	-	190,124	-
Differences between expected and actual experience	-	2,700	-	(216,413)
Changes of assumptions	-	620,984	(5,404)	(151,557)
Benefit payments	(116,255)	(52,574)	(29,949)	(32,629)
Net change in total OPEB liability	317,439	913,567	446,635	(85,881)
Total OPEB liability - beginning	3,430,395	2,516,828	2,070,193	2,156,074
Total OPEB liability - ending (a)	\$ 3,747,834	\$ 3,430,395	\$ 2,516,828	\$ 2,070,193
Contributions - employer	\$ 243,240	\$ 170,925	\$ 155,329	\$ 114,015
Net investment income	98,023	156,791	172,787	203,487
Benefit payments	(116,255)	(52,574)	(29,949)	(32,629)
Administrative expenses	(1,361)	(539)	(1,180)	(991)
Net change in plan fiduciary net position	223,647	274,603	296,987	283,882
Plan fiduciary net position - beginning	2,783,061	2,508,458	2,211,471	1,927,589
Plan fiduciary net position - ending (b)	\$ 3,006,708	\$ 2,783,061	\$ 2,508,458	\$ 2,211,471
Net OPEB liability - ending (a) - (b)	\$ 741,126	\$ 647,334	\$ 8,370	\$ (141,278)
Covered employee payroll	\$ 2,445,919	\$ 2,368,929	\$ 2,407,765	\$ 2,458,390
Plan fiduciary net position as of percentage of total OPEB Liability	80%	81%	100%	107%
Net OPEB liability as a % of covered employee payroll	30.30%	27.33%	0.35%	-5.75%

* - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Florin Resource Conservation District

Required Supplementary Information

For the years ended June 30, 2021 and 2020

2. OTHER POSTEMPLOYMENT BENEFIT PLAN, Continued

B. Schedule of Contributions - Last 10 Fiscal Years*

Fiscal Year Ended June 30	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 249,861	\$ 243,240	\$ 170,925	\$ 155,329
Contributions in relation to the ADC	(249,861)	(243,240)	(170,925)	(155,329)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 2,774,047	\$ 2,445,919	\$ 2,368,929	\$ 2,407,765
Contributions as a percentage of covered-employee payroll	9.01%	9.94%	7.22%	6.45%

* - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

C. Notes to 10 Year Schedules*

Fiscal Year End	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Valuation Date	6/30/2019		6/30/2017	
Actuarial Cost Method	Entry Age Normal		Entry Age Normal	
Amortization Method	Level % of Pay		N/A	N/A
Amortization Period	19 yrs remain	20 yrs remain	20 yrs remain	21 yrs remain
Asset Valuation Method	Market Value		Market Value	
Inflation	2.50%		2.25%	
Healthcare Cost Trend rate	6.5% in 2021, fluctuates until ultimate rate of 4.0% in 2076		Pre 65: 7.7% in 2019 grading down to 5.0% in 2030. Post 65: 5.5% in 2019 grading down to 5.0% in 2021	
Salary Increases	3.00%		3.25%	
Investment Rate of Return	7.10%		7.28%	
Retirement Age	From 50 to 75		From 50 to 75	
Mortality	CalPERS 2017 Experience Study		CalPERS 2014 Experience Study	
Mortality Improvement	MW Scale 2018 generationally		MP Scale 2016	

* - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

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STATISTICAL SECTION

Table of Contents

This part of the Florin Resource Conservation District (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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These schedules contain financial trend information to help the reader assess the District’s most significant own-source revenue, water sales.

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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
Fund Balances of Governmental Funds
Last Ten Years**

Fiscal Year ended June 30,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Unassigned	\$ 88,227	\$ 80,927	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401	\$ 17,703	\$ -	N/A	N/A
Total General Fund	\$ 88,227	\$ 80,927	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401	\$ 17,703	\$ -	N/A	N/A

Note: On April 18, 2018, the District's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

**Florin Resource Conservation District
Changes in Fund Balances of Governmental Funds
Last Ten Years**

Fiscal Year ended June 30,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Use of money and property	\$ 11,361	\$ 9,550	\$ 5,517	\$ 2,643	\$ 93	\$ 4	\$ -	\$ -	N/A	N/A
Other	-	-	4,729	10,162	353	1,564	23,542	19,092	N/A	N/A
Total Revenues	11,361	9,550	10,246	12,805	446	1,568	23,542	19,092	N/A	N/A
Expenditures										
General and administrative	3,894	21,579	37,166	21,847	34,831	48,001	48,240	18,243	N/A	N/A
Total expenditures	3,894	21,579	37,166	21,847	34,831	48,001	48,240	18,243	N/A	N/A
Other Financing Sources										
Transfers	-	-	-	-	-	-	-	(18,552)	N/A	N/A
Gain (loss) on disposal of capital assets	-	-	82,983	-	-	-	-	-	N/A	N/A
Total other financing sources	-	-	82,983	-	-	-	-	(18,552)	N/A	N/A
Net change in fund balance	7,467	(12,029)	56,063	(9,042)	(34,385)	(46,433)	(24,698)	(17,703)	N/A	N/A
Fund balance, beginning of the year	80,760	88,227	76,198	132,261	123,219	88,834	42,401	17,703	N/A	N/A
Fund balance, end of the year	\$ 88,227	\$ 76,198	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401	\$ 17,703	\$ -	N/A	N/A

Note: On April 18, 2018, the District's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

**Florin Resource Conservation District
Net Position by Component
Last Ten Years**

Fiscal Year ended June 30,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Unrestricted	\$ 88,227	\$ 80,927	\$ 132,261	\$ 123,219	\$ 88,834	\$ 42,401	\$ 17,703	\$ -	N/A	N/A
Total governmental activities net position	88,227	80,927	132,261	123,219	88,834	42,401	17,703	-	N/A	N/A
Business-Type										
Net investment in capital assets	(17,230,289)	(15,360,450)	15,860,844	17,009,265	22,281,403	23,387,996	25,163,739	26,595,706	28,389,207	31,220,387
Restricted for Debt Services	1,965,930	1,834,869	1,863,744	1,871,782	412,862	10	-	-	-	-
Restricted for Capital Projects	1,321	1,321	1,321	-	-	-	-	-	-	-
Restricted for administrative, operating and maintenance expenses	419,984	365,030	202,854	3,775	-	-	-	-	-	-
Unrestricted	10,042,430	10,676,025	9,786,366	8,220,125	11,982,765	13,894,173	14,139,332	16,082,657	18,314,558	19,139,482
Total business-type net position	(4,800,624)	(2,483,205)	27,715,129	27,104,947	34,677,030	37,282,179	39,303,071	42,678,363	46,703,765	50,359,869
Primary Government										
Net investment in capital assets	(17,230,289)	(15,360,450)	15,860,844	17,009,265	22,281,403	23,387,996	25,163,739	26,595,706	28,389,207	31,220,387
Restricted	2,387,235	2,201,220	2,067,919	1,875,557	412,862	10	-	-	-	-
Unrestricted	10,130,657	10,756,952	9,918,627	8,343,344	12,071,599	13,936,574	14,157,035	16,082,657	18,314,558	19,139,482
Total Primary government net position	\$ (4,712,397)	\$ (2,402,278)	\$ 27,847,390	\$ 27,228,166	\$ 34,765,864	\$ 37,324,580	\$ 39,320,774	\$ 42,678,363	\$ 46,703,765	\$ 50,359,869

Note: On April 18, 2018, the District's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

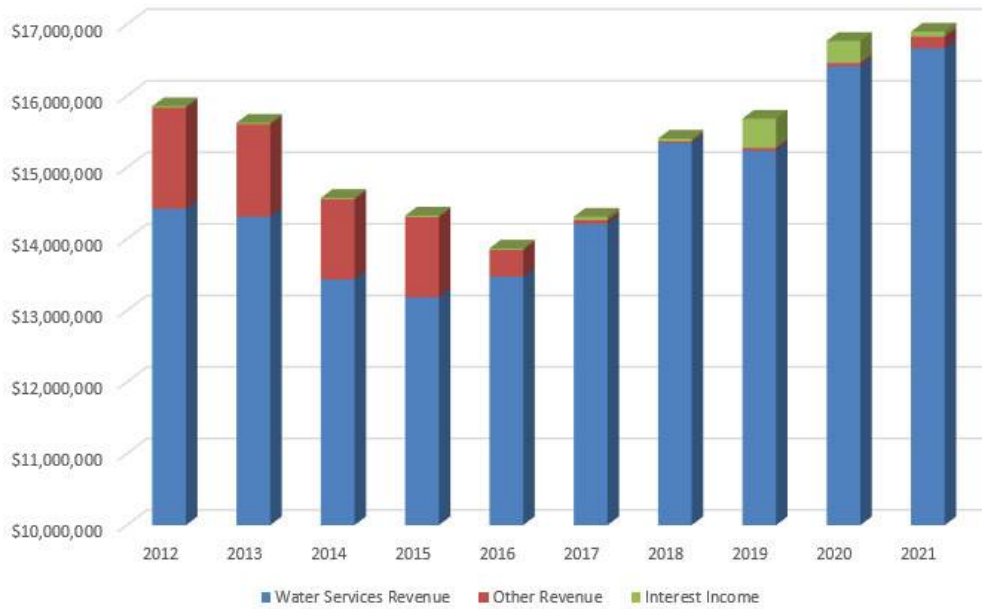
Florin Resource Conservation District
Changes in Net Position
Last Ten Years

Fiscal Year ended June 30,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
General Government	\$ 3,894	\$ 21,579	\$ 37,166	\$ 21,847	\$ 34,831	\$ 48,001	\$ 48,240	\$ 18,243	N/A	N/A
Business-type activities:										
Water	11,946,649	11,607,439	11,855,162	12,447,446	10,754,181	11,706,501	12,689,245	12,307,827	12,745,042	13,243,497
Office Building	1,747,033	1,544,934	1,641,329	1,672,932	320,016	-	-	-	-	-
Total business-type activities	13,693,682	13,152,373	13,496,491	14,120,378	11,074,197	11,706,501	12,689,245	12,307,827	12,745,042	13,243,497
Total primary government expenses	13,697,576	13,173,952	13,533,657	14,142,225	11,109,028	11,754,502	12,737,485	12,326,070	12,745,042	13,243,497
Governmental Activities:										
Program Revenues										
Governmental Activities:										
Charges for Services	11,333	9,533	5,467	-	-	-	-	-	N/A	N/A
Operating Grants	-	-	-	-	-	-	23,542	19,092	N/A	N/A
Total governmental activities	11,333	9,533	5,467	-	-	-	23,542	19,092	N/A	N/A
Business-type activities:										
Charges for Services										
Water	14,420,788	14,312,791	13,435,194	13,185,838	13,475,325	14,210,971	15,343,124	15,233,673	16,418,370	16,666,067
Office Building	1,414,572	1,292,417	1,121,400	1,121,400	373,800	-	-	-	-	-
Operating Grants	198,000	-	100,000	-	-	-	-	-	-	-
Total business-type activities	16,033,360	15,605,208	14,656,594	14,307,238	13,849,125	14,210,971	15,343,124	15,233,673	16,418,370	16,666,067
Total primary government program revenues	16,044,693	15,614,741	14,662,061	14,307,238	13,849,125	14,210,971	15,366,666	15,252,765	16,418,370	16,666,067
Net revenues (expenses)										
Governmental activities	7,439	(12,046)	(31,699)	(21,847)	(34,831)	(48,001)	(24,698)	849	N/A	N/A
Business-Type	2,339,678	2,452,835	1,160,103	186,860	2,774,928	2,504,470	2,653,879	2,925,846	3,673,328	3,422,570
Total net revenues (expenses)	2,347,117	2,440,789	1,128,404	165,013	2,740,097	2,456,469	2,629,181	2,926,695	3,673,328	3,422,570
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Interest and investment earnings	28	17	50	2,643	93	4	-	-	N/A	N/A
Other revenues	-	4,729	82,983	10,162	353	1,564	-	-	N/A	N/A
Transfers	-	-	-	-	-	-	-	(18,552)	N/A	N/A
Total governmental activities	28	4,746	83,033	12,805	446	1,568	-	(18,552)	N/A	N/A
Business-type activities:										
Interest and investment earnings	21,812	20,886	18,188	19,970	20,002	46,228	38,008	411,525	311,494	69,849
Other revenues	276,738	52,452	22,304	290,069	4,777,152	54,451	23,344	19,369	40,580	163,685
Transfers	-	-	-	-	-	-	-	18,552	-	-
Total business-type activities	298,550	73,338	40,492	310,039	4,797,154	100,679	61,352	449,446	352,074	233,534
Total primary government	298,578	78,084	123,525	322,844	4,797,600	102,247	61,352	430,894	352,074	233,534
Change in net position:										
Governmental activities	7,467	(7,300)	51,334	(9,042)	(34,385)	(46,433)	(24,698)	(17,703)	N/A	N/A
Business-type activities	2,638,228	2,526,173	1,200,595	496,899	7,572,082	2,605,149	2,715,231	3,375,292	4,025,402	3,656,104
Total primary government	\$ 2,645,695	\$ 2,518,873	\$ 1,251,929	\$ 487,857	\$ 7,537,697	\$ 2,558,716	\$ 2,690,533	\$ 3,357,589	\$ 4,025,402	\$ 3,656,104

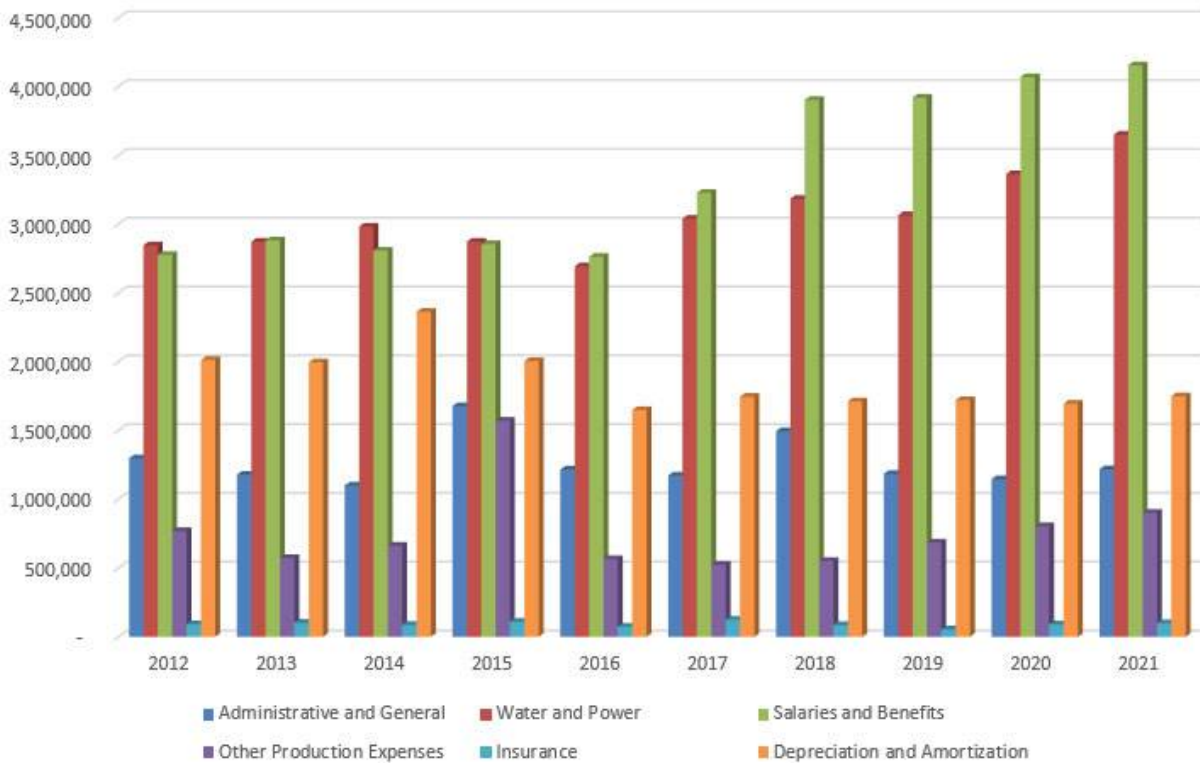
Note: On April 18, 2018, the District's Board adopted a resolution declaring that effective July 1, 2018, all activities of the District would be limited to water related activities that benefit EGWD ratepayers. In FY 2019 the governmental fund of the District was combined with the business-type fund of the District, eliminating the governmental fund.

Florin Resource Conservation District Financial Trends

Revenues by Source



Expenses by Source



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**

	2012		2013		2014		2015		2016	
	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate	Metered Rate	Flat Rate
Monthly Fixed Rate										
1 inch meter	\$ 56.53	\$ 78.30	\$ 56.53	\$ 78.30	\$ 59.23	\$ 70.22	\$ 61.01	\$ 72.00	\$ 62.84	N/A
Monthly Consumption Rates										
1st tier: 0-30 ccf	1.46		1.46		1.39		1.44		1.48	
2nd tier: over 30 ccf	1.80		1.80		2.76		2.85		2.93	
Each sq. ft. of premises over 4,000 sf.		0.00244		0.00244		0.00244		0.00244		N/A
Non-residential Irrigation										
	N/A		N/A		1.57		1.62		1.67	
	N/A		N/A		1.70		1.75		1.80	
Fixed Charge										
5/8" meter	56.53		56.53		59.23		61.01		62.84	
3/4" meter	56.53		56.53		59.23		61.01		62.84	
1" meter	56.53		56.53		59.23		61.01		62.84	
1 1/2" meter	73.48		73.48		83.37		85.87		88.45	
2" meter	118.71		118.71		112.34		115.71		119.18	
3" meter	446.56		446.56		179.93		185.33		190.89	
4" meter	565.29		565.29		276.49		284.79		293.33	
6" meter	847.93		847.93		517.89		533.43		549.43	
8" meter	1,170.14		1,170.14		807.57		831.80		856.75	
10" meter					1,145.53		1,179.90		1,215.29	
	2017 Metered Rate	Flat Rate	2018 Metered Rate	Flat Rate	2019 Metered Rate	Flat Rate	2020 Metered Rate	Flat Rate	2021 Metered Rate	Flat Rate
Monthly Fixed Rate										
1 inch meter	\$ 64.73	N/A	\$ 66.67	N/A	\$ 61.15	N/A	\$ 61.15	N/A	\$ 61.15	N/A
Monthly Consumption Rates										
1st tier: 0-30 ccf	1.52		1.57		1.92		1.92		1.92	
2nd tier: over 30 ccf	3.02		3.11		4.04		4.04		4.04	
Each sq. ft. of premises over 4,000 sf.		N/A		N/A		N/A		N/A		N/A
Non-residential Irrigation										
	1.72		1.77		1.79		1.79		1.79	
	1.85		1.91		2.27		2.27		2.27	
Fixed Charge										
5/8" meter	64.73		66.67		61.15		61.15		61.15	
3/4" meter	64.73		66.67		61.15		61.15		61.15	
1" meter	64.73		66.67		61.15		61.15		61.15	
1 1/2" meter	91.10		93.84		86.07		86.07		86.07	
2" meter	122.76		126.44		115.97		115.97		115.97	
3" meter	196.62		202.52		185.76		185.76		185.76	
4" meter	302.13		311.19		285.43		285.43		285.43	
6" meter	565.91		582.89		534.64		534.64		534.64	
8" meter	882.45		908.93		833.69		833.69		833.69	
10" meter	1,251.75		1,289.30		1,182.57		1,182.57		1,182.57	

**Florin Resource Conservation District
Elk Grove Water District Rate Analysis
Last Ten Years**

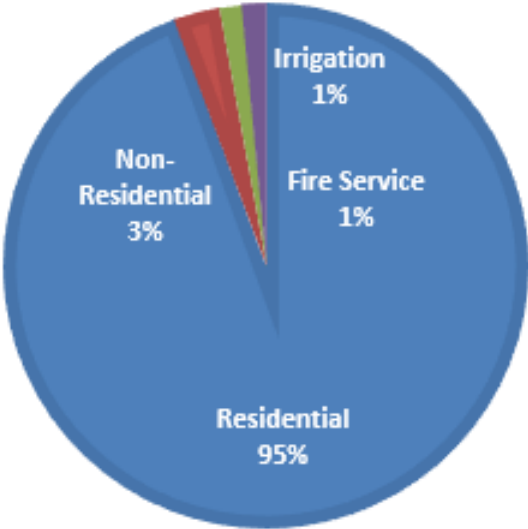
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Flat Rate										
3/4" service	\$ 62.64	\$ 62.64	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1" service	78.30	78.30	70.22	72.00	N/A	N/A	N/A	N/A	N/A	N/A
1 1/4" service	93.96	93.96	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 1/2" service	109.83	109.83	94.36	96.86	N/A	N/A	N/A	N/A	N/A	N/A
2" service	164.44	164.44	123.33	126.70	N/A	N/A	N/A	N/A	N/A	N/A
3" service	618.58	618.58	190.92	196.32	N/A	N/A	N/A	N/A	N/A	N/A
4" service	783.02	783.02	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6" service	1,174.53	1,174.53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8" service	1,579.35	1,579.35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1x3/4" + 1x2" service	227.07	227.07	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2x3/4" service	125.29	125.29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3x3/4" service	187.93	187.93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10x3/4" service	626.42	626.42	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33x3/4" service	2,067.17	2,067.17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68x3/4" service	4,259.60	4,259.60	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2x1" service	156.60	156.60	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6x1" + 1x2" service	634.25	634.25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6x1" service	469.81	469.81	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16x1" service	132.83	132.83	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21x1" service	1,644.33	1,644.33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49x1" service	3,836.78	3,836.78	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72x1" service	5,637.70	5,637.70	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100x1" service	7,830.15	7,830.15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2x2" service	328.87	328.87	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	2012 Rate	2013 Rate	2014 Rate	2015 Rate	2016 Rate	2017 Rate	2018 Rate	2019 Rate	2020 Rate	2021 Rate
Fire Protection Service										
2" connection	\$ 23.74	\$ 23.74	\$ 2.71	\$ 2.79	\$ 2.87	\$ 2.96	\$ 3.04	\$ 3.02	\$ 3.02	\$ 3.02
3" connection	89.32	89.32	7.87	8.11	8.35	8.60	8.86	8.78	8.78	8.78
4" connection	113.05	113.05	16.78	17.28	17.80	18.33	18.88	18.71	18.71	18.71
6" connection	169.58	169.58	48.73	50.19	51.70	53.25	54.85	54.34	54.34	54.34
8" connection	234.02	234.02	103.85	106.96	110.17	113.48	116.88	115.80	115.80	115.80
10" connection	-	-	186.75	192.35	198.12	204.06	210.19	208.25	208.25	208.25
12" connection	-	-	301.65	310.70	320.02	329.62	339.51	336.37	336.37	336.37

In July 2018 a new 5 year Rate Plan was adopted

Source: Finance Department

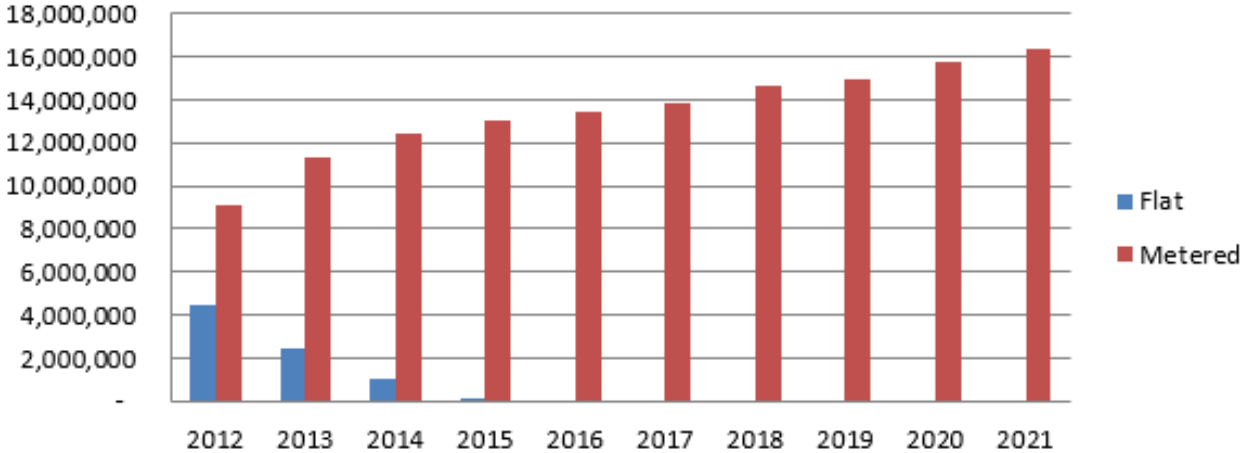
WATER SALES BY TYPE

■ Residential ■ Non-Residential ■ Irrigation ■ Fire Service



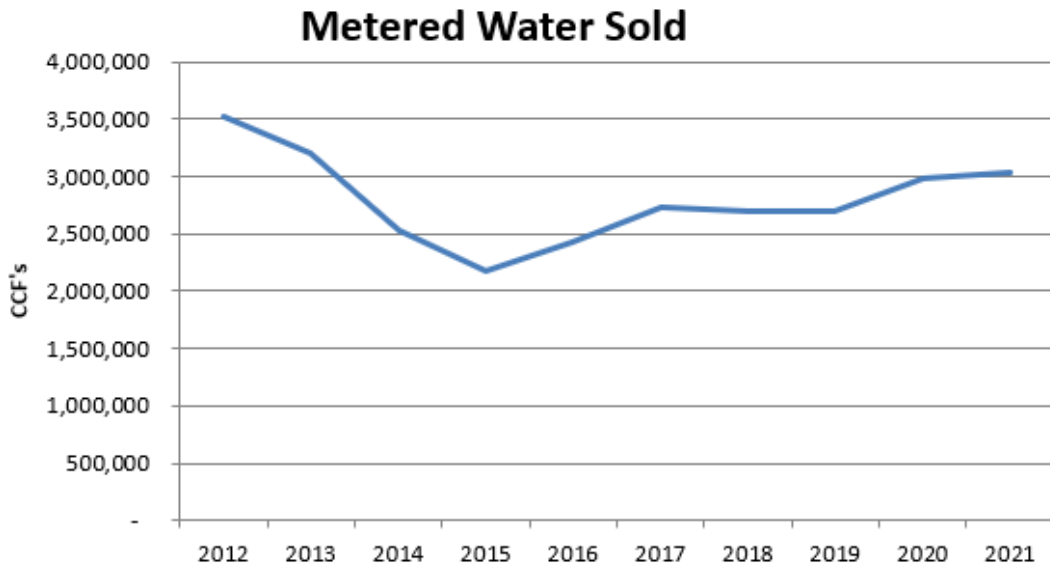
Sales by Type – This graph shows the percentages of the four components of water sales by the Elk Grove Water District.

Sales - Metered vs. Flat Rate



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
6/30/12	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	-	12,291	12,291	11,779	512
6/30/16	-	12,174	12,174	11,662	512
6/30/17	-	12,506	12,506	11,978	528
6/30/18	-	12,330	12,330	11,799	531
6/30/19	-	12,555	12,555	11,842	713
6/30/20	-	12,880	12,880	12,159	721
6/30/21	-	13,043	13,043	12,317	726

Source: Finance Department

FLORIN RESOURCE CONSERVATION DISTRICT
Ten Largest Commercial Customers
Current Year and Ten Years Ago

Customer	FY 2011-12		Customer	FY 2020-21	
	Amount Billed	% of Total Billed		Amount Billed	% of Total Billed
Cosumnes CSD	\$ 394,287	2.85%	Cosumnes CSD	\$ 981,729	6.00%
Elk Grove Unified School District	366,582	2.65%	EGUSD	636,891	3.89%
Realty Roundup	151,513	1.09%	City Of Elk Grove-Publi	204,448	1.25%
Emerald Park Company	55,770	0.40%	Lennar Homes	156,326	0.96%
City of Elk Grove	50,769	0.37%	Emerald Vista Apts	126,404	0.77%
Kimco Realty Group	34,206	0.25%	JJD-Hov Elk Grove LLC	57,778	0.35%
Oak Grove Apartments/Office	34,177	0.25%	Emerald Park Company	57,220	0.35%
Ferguson & Brewer Mgmt	31,869	0.23%	Ferguson & Brewer Mgr	51,943	0.32%
ACIS Customer Service	30,262	0.22%	Taylor Morrison	45,908	0.28%
Oaks Mobile Home Park	29,662	0.21%	The Oaks Mobile Home	28,506	0.17%
	<u>\$ 1,179,097</u>	<u>8.52%</u>		<u>\$ 2,347,153</u>	<u>14.34%</u>

Debt Capacity

Florin Resource Conservation District
Ratio of Debt Service to Operating Expenses
Last Ten Years

Fiscal Year Ended June 30,	Principal Payments	Interest Payments	Total	Operating Expenses	Ratio of Total Debt Service to Operating Expenses
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%
2018	1,990,000	1,833,349	3,823,349	10,933,830	34.97%
2019	2,070,000	1,753,909	3,823,909	10,633,119	35.96%
2020	2,165,000	1,661,739	3,826,739	11,169,724	34.26%
2021	2,300,000	1,555,469	3,855,469	11,776,629	32.74%

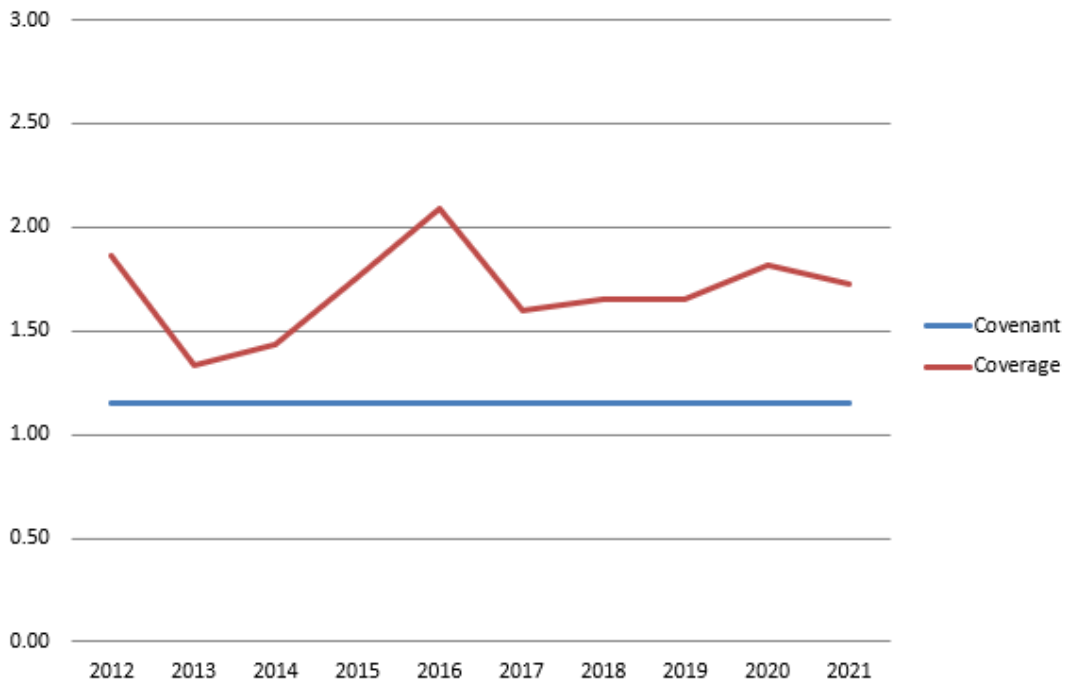
Source: Finance Department

**Florin Resource Conservation District
Ratio of Outstanding Debt by Type
Last Ten Years**

Fiscal Year Ended June 30,	COP's - Water Services	COP's - Building	Loans	Unamortized Bond Premiums and Discounts	Total	Percentage of Personal Income	Outstanding Debt per Capita
2012	\$ 55,332,145	\$11,356,994	\$ 938,623	\$ -	\$ 67,627,762	1.642%	425.13
2013	54,252,145	10,666,994	883,017	-	65,802,156	1.539%	409.50
2014	53,077,145	10,251,994	-	-	63,329,139	1.424%	388.76
2015	50,492,145	9,816,994	-	-	60,309,139	1.325%	359.06
2016	47,575,000	-	-	2,142,263	49,717,263	1.057%	290.64
2017	46,135,000	-	-	2,016,247	48,151,247	0.995%	279.76
2018	44,145,000	-	-	1,890,232	46,035,232	0.881%	264.53
2019	42,075,000	-	-	1,764,217	43,839,217	0.795%	251.91
2020	39,910,000	-	-	1,638,202	41,643,202	Not Available	236.40
2021	37,610,000	-	-	1,512,186	39,122,186	Not Available	219.63

Source: Finance Department

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



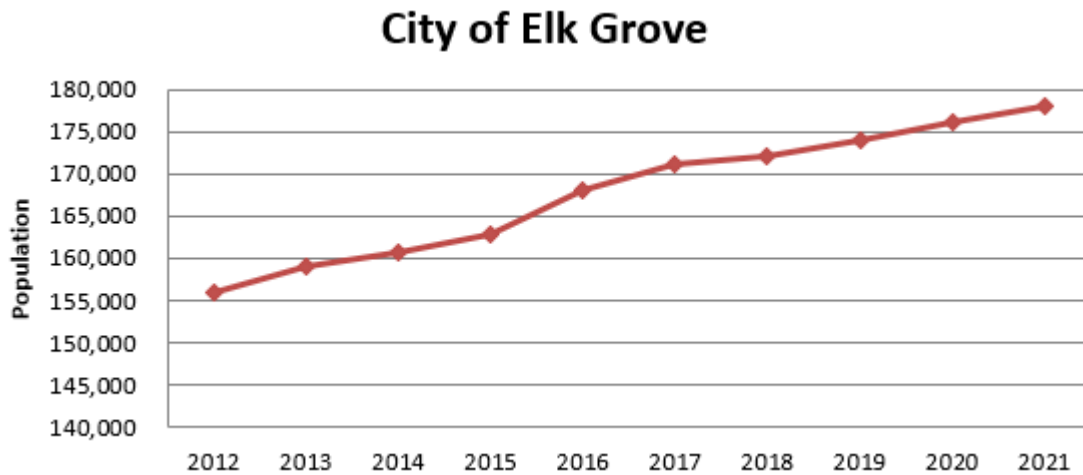
Source: Finance Department

Florin Resource Conservation District
Pledged-Revenue Coverage - Water Service Fund
Last Ten Years

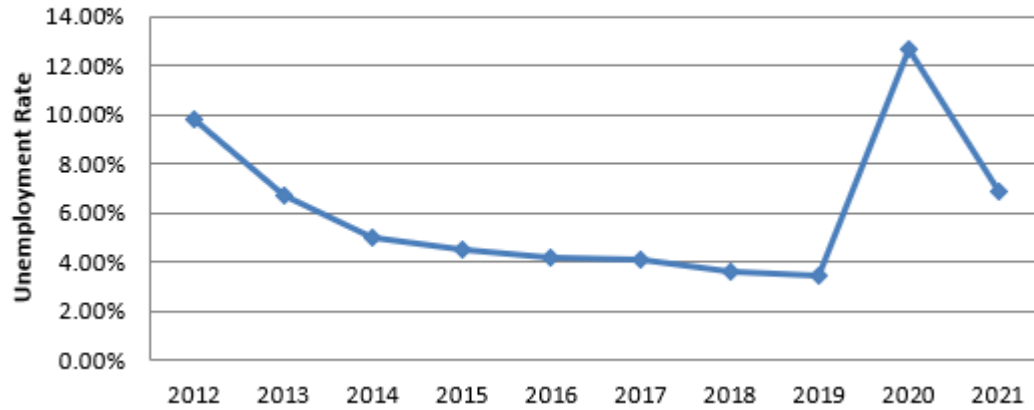
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Operating Revenues:										
Charges for Services	\$14,420,788	\$14,312,791	\$13,435,194	\$13,185,839	\$13,475,325	\$14,210,971	\$15,343,124	\$15,233,673	\$16,418,370	\$16,666,067
Operating Expenses:										
Water & Power	\$ 2,846,200	\$ 2,872,105	\$ 2,982,746	\$ 2,872,999	\$ 2,694,476	\$ 3,039,628	\$ 3,185,079	\$ 3,064,946	\$ 3,363,254	\$ 3,650,939
Other Production Expenses	582,000	365,502	411,116	1,437,329	524,769	525,951	552,824	686,121	804,474	902,919
Payroll & Related Taxes	2,777,271	2,882,423	2,808,085	2,855,533	2,763,806	3,228,235	3,902,805	3,920,469	4,069,128	4,155,106
Insurance	74,105	83,098	68,815	76,462	74,280	125,199	86,006	54,500	91,118	100,008
Administration & General	1,098,238	977,491	865,681	1,218,888	977,466	1,172,524	1,494,913	1,185,292	1,146,802	1,218,432
Operating Expenses, Less Debt Service:	\$ 7,377,814	\$ 7,180,619	\$ 7,136,443	\$ 8,461,211	\$ 7,034,797	\$ 8,091,537	\$ 9,221,627	\$ 8,911,328	\$ 9,474,776	\$ 10,027,404
Net Income From Operations	\$ 7,042,974	\$ 7,132,172	\$ 6,298,751	\$ 4,724,628	\$ 6,440,528	\$ 6,119,434	\$ 6,121,497	\$ 6,322,345	\$ 6,943,594	\$ 6,638,663
Covenant										
Income From Operations	\$ 7,042,974	\$ 7,132,172	\$ 6,298,751	\$ 4,724,628	\$ 6,440,528	\$ 6,119,434	\$ 6,121,497	\$ 6,322,345	\$ 6,943,594	\$ 6,638,663
Interest & Principal Payments	\$ 3,795,751	\$ 3,833,665	\$ 4,709,651	\$ 3,290,466	\$ 3,655,240	\$ 2,933,980	\$ 3,823,349	\$ 3,823,909	\$ 3,826,739	\$ 3,855,469
Coverage Ratio (1.15 Minimum Req.)	1.86	1.86	1.34	1.44	1.76	2.09	1.60	1.65	1.81	1.72

Note: Details regarding the required covenant can be found in Note 4 of the financial statements.

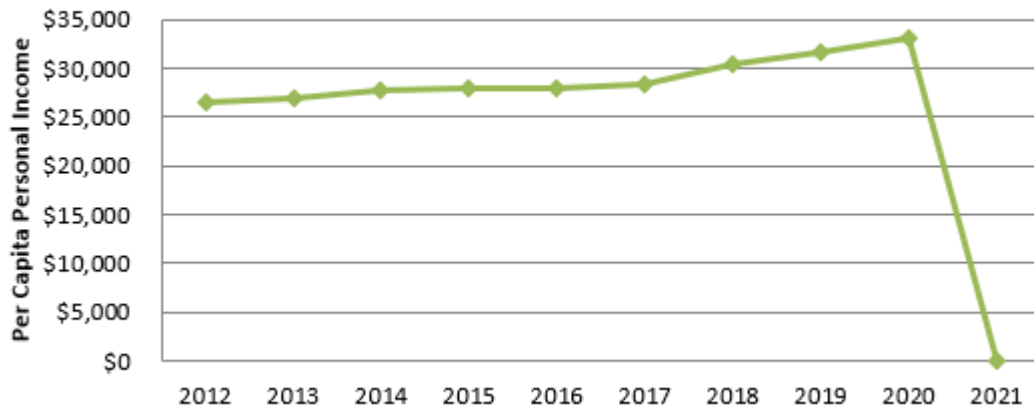
Demographic and Economic Information Florin Resource Conservation District



City of Elk Grove



City of Elk Grove



Data for 2021 unavailable from the City of Elk Grove.

Population Last Ten Fiscal Years

Year	Population ⁽¹⁾	Per Capita Personal Income ⁽²⁾	Unemployment Rate ⁽²⁾
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	4.20%
2017	171,059	\$28,288	4.10%
2018	172,116	\$30,354	3.60%
2019	174,025	\$31,702	3.40%
2020	176,154	\$33,140	12.70%
2021	178,124	Not Available	6.90%

Source: (1) California Department of Finance
 (2) US Census, 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,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water sold:										
Purchased water (CCFs)	1,069,886	1,128,430	1,145,719	942,941	806,785	899,099	1,001,381	1,037,318	1,082,714	1,151,265
Treated water (CCFs)	2,189,232	2,397,179	2,055,947	1,585,736	1,365,572	1,527,797	1,725,297	1,663,476	1,893,475	1,884,597
Total	3,259,118	3,525,609	3,201,666	2,528,677	2,172,357	2,426,896	2,726,678	2,700,794	2,976,189	3,035,862
Number of Accounts										
Non-metered	3,259	1,193	240	-	-	-	-	-	-	-
Metered	9,041	10,955	12,109	12,291	12,174	12,506	12,330	12,555	12,880	13,043
Total	12,300	12,148	12,349	12,291	12,174	12,506	12,330	12,555	12,880	13,043
Average annual CCFs used per account	264.97	290.22	259.27	205.73	178.44	194.06	221.14	215.12	231.07	232.76
Average daily consumption per account (CCFs)	0.7259	0.7951	0.7103	0.5637	0.4889	0.5317	0.6059	0.5894	0.6331	0.6377
Number of Employees:	30	29	29	29	28	31	29	29	29	28

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

**Florin Resource Conservation District
Capital Assets Statistics by Function
Last Ten Years**

Fiscal Year ended June 30,	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Capital Asset Statistics										
Water:										
Water main miles	124.0	124.0	131.0	131.0	131.0	145.0	145.0	145.0	149.8	150.9
Maximum daily capacity (thousands of gallons)	14,000	14,000	12,800	12,800	12,800	14,000	14,000	11,400	11,400	11,520
Maximum daily treatment capacity (thousands of gallons)	7,000	10,000	10,000	10,000	10,000	11,000	11,000	11,800	13,000	11,520
Buildings owned	1	1	2	2	2	2	3	3	3	3

Source: Finance Department

Florin Resource Conservation District

Elk Grove, California

*Auditor's Communication with
Those Charged with Governance*

For the year ended June 30, 2021



October 5, 2021

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

We have audited the financial statements of the Florin Resource Conservation District (District) for the years ended June 30, 2021 and 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 29, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We also communicate any internal control related matters that are required to be communicated under professional standards.

We performed the audit according to the timing previously communicated to you on the engagement letter.

Significant Audit Matters

The District did not adopt any new accounting policies during the fiscal year ended June 30, 2021.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

- Depreciable lives and estimated residual value of property and equipment
- Investment valuations
- Allowance for uncollectible accounts
- Accumulated depreciation
- Pension plans (actuarial assumptions)
- Net Other Post-employment Benefits (OPEB) plan (actuarial assumptions)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):

- Summary of Significant Accounting Policies
- Cash and Investments
- Long Term Debt
- Capital Assets
- Employee Retirement Plans
- Other Postemployment Benefits (OPEB) Plan

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 5, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has 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 it.

To the Board of Directors and Management
of the Florin Resource Conservation District
Elk Grove, California
Page 4

Restriction on Use

This information is intended solely for the information and use of Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Badawi & Associates,
Certified Public Accountants
Berkeley, California
October 5, 2021

Florin Resource Conservation District

Elk Grove, California

*Auditors' Communication of
No Material Weaknesses*

For the year ended June 30, 2021



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

In planning and performing our audit of the financial statements of Florin Resource Conservation District (District) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.



Badawi & Associates
Certified Public Accountants
Berkeley, California
October 5, 2021

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY OPERATING BUDGET STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

Staff is presenting the quarterly budget status report through the first quarter of fiscal year 2021-22. This report is to keep the Florin Resource Conservation District (District) Board of Directors (Board) and the public informed on the financial status of the Elk Grove Water District (EGWD).

DISCUSSION

Background

On June 15, 2021, the Board approved the District's Fiscal Year (FY) 2021-22 Operating Budget. The adopted budget projects total revenues of approximately \$15.7 million and total expenditures of approximately \$19.7 million, including appropriations into the District's FY 2021-22 Capital Improvement Program (CIP) reserves of approximately \$5.0 million. The projected expenses in excess of revenues of approximately \$4.0 million will be funded by excess operating reserves from prior years.

Present Situation

A summary of the EGWD's financial status as of September 30, 2021 (Attachment 1) is provided with this report and a detailed analysis of the changes in each revenue and expenditure category is as follows:

Revenues collected through the first quarter of the fiscal year total \$4,889,893 which is 31.11% of the \$15,716,093 annual budget. The revenues are \$135,837 or 2.70% below the same quarter of the prior year due to an overall reduction in consumption for the months of July and August 2021.

ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY OPERATING BUDGET STATUS REPORT

Page 2

Total Operational Expenses were \$2,578,707 through the first quarter, which is 23.80% of the annual budget of \$10,836,971. The actual operating expenses were \$98,336 or 3.96% above the same quarter of the prior fiscal year as follows:

Personnel expenditures through the first quarter total \$908,342 which is 21.53% of the \$4,219,423 annual budget. The actual expenses were \$1,960 or 0.22% above the same period of the prior fiscal year. The increase is due mainly to the timing of payment for medical premium invoices (Q1 of FY 2021 only reflects two payments, Q1 of FY 2022 reflects four payments), offset by decreased salaries due to a vacant Assistant General Manager and Water Distribution Operator I position.

Seminars, Conventions and Travel expenditures total \$1,913, which is 3.92% of the annual budget of \$48,859. The actual expenses were \$2,142 or 936.75% above the same period of the prior fiscal year due mainly to the cancellation of the FY 2019-20 Association of California Water Agencies (ACWA) spring conference and the FY 2020-21 ACWA fall conference with those refunds being awarded in FY 2021.

Office and Operational expenditures total \$357,016, which is 26.54% of the annual budget of \$1,345,271. The actual expenses were \$41,636 or 13.20% above the same period of the prior fiscal year due mainly to an increase in equipment repairs and the purchase of software for water modeling, offset by a decrease in association dues for Sacramento Central Groundwater Authority.

Estimated Purchased Water costs total \$998,009, which is 28.42% of the annual budget of \$3,511,320. The actual expenses were \$21,128 or 2.16% above the same period of the prior fiscal year. The increase in costs is due mainly to an increase in the purchased water rate of approximately 2% over prior year.

Outside Services expenditures total \$174,109, which is 15.14% of the annual budget of \$1,150,358. The actual expenses were \$3,757 or 2.21% above the same period of the prior fiscal year. The increase is due mainly to the completion of the District's financial system needs assessment and the retention of a social media consultant in FY 2022, offset by a decrease in overall sampling costs and legal services.

Equipment Rent, Taxes and Utilities expenditures total \$139,316, which is 24.80% of the annual budget of \$561,740. The actual expenses were \$27,713 or 24.83% above the same period of the prior fiscal year. The increase is due mainly to the leaseback charges incurred for the 9257 Elk Grove Blvd. property.

**ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY OPERATING
BUDGET STATUS REPORT**

Page 3

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2020-2025 Strategic Plan. Development and adoption of annual budgets that are balanced through cost saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

This report is provided to the Board for information only. There is no financial impact associated with this item at this time. Staff has attached a copy of the September 30, 2021 Quarterly Budget Review (Attachment 2) for the first quarter. The Quarterly Budget Review includes the line-item detail for the expenditure categories for the quarter-to-date for FY 2021-22, as well as the detail for last year's quarter-to-date.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachment

Attachment 1

Elk Grove Water District
Year to Date Revenues and Expenses Compared to Budget
As of September 30, 2021

	General Ledger Reference	YTD Activity	Annual Budget	3/12=25.00% % Realized
Revenues	4100 - 4900	\$ 4,889,893	\$ 15,716,094	31.11%
Operating Expenses				
Salaries & Benefits	5100 - 5280	969,185	4,619,614	20.98%
less Capitalized Labor		(60,842)	(400,192)	15.20%
Adjusted Salaries and Benefits:		\$ 908,343	\$ 4,219,422	21.53%
Seminars, Conventions and Travel	5300 - 5350	1,913	48,859	3.92%
Office & Operational	5410 - 5494	357,016	1,345,271	26.54%
Purchased Water est. (1)	5495 - 5495	998,009	3,511,320	28.42%
Outside Services	5505 - 5580	174,109	1,150,358	15.14%
Equipment Rent, Taxes, Utilities	5620 - 5760	139,316	561,740	24.80%
Total Operational Expenses		\$ 2,578,707	\$ 10,836,970	23.80%
Net Operating Income		\$ 2,311,186	\$ 4,879,124	47.37%
Non-Operating Revenues				
Interest Received	9910 - 9910	9,429	25,000	37.72%
Unrealized Gains/(Losses)	9911 - 9911	(2,818)	-	100.00%
Other Income/(Expense)	9920 - 9973	2,393	-	0.00%
Total Non-Operating Revenues		\$ 9,004	\$ 25,000	36.02%
Non-Operating Expenses				
Election Costs	9950 - 9950	-	-	0.00%
Capital Expenses (2):				
Capital Improvements	1705 - 1760	33,145	2,975,000	1.11%
Capital Replacements	1705 - 1760	696,705	1,980,000	35.19%
Unforeseen Capital Projects	1705 - 1760	-	100,000	0.00%
Total Capital Expenses:		\$ 729,850	\$ 5,055,000	14.44%
Bond Interest Accrued (3)	7300 - 7300	360,625	1,442,499	25.00%
Total Non Operating Expenses		\$ 1,090,475	\$ 6,497,499	16.78%
Bond Retirement (3):		\$ 610,000	\$ 2,440,000	25.00%
Total Expenditures		4,270,177	19,749,469	21.62%
Revenues in Excess of All Expenditures, including Capital		\$ 619,716	\$ (4,033,375)	-15.36%

Notes:

1. There is a lag in water billings from the Sacramento County Water Agency. Included above is an estimate of costs to date based on water used.
2. YTD Activity includes \$60,842 in capitalized labor charged to capital projects.
3. Bond retirement payments are made two times a year in September and March
4. Accounts receivable balance, which represents the difference between the total amount billed and total amount collected, as of September 30, 2021 is \$586,911.30.

Attachment 2

**ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2021
FISCAL YEAR 2021-22**

Account	Description	FY 2021-22 Budget	Y-T-D 9/30/2021	25.00% Percentage	Y-T-D 9/30/2020	Change from prior year
4100	Water Payment Revenues - Residential	\$ 13,437,396	4,275,839	31.82%	\$ 4,363,367	\$ (87,528)
4110	Water Payment Revenues - Commercial	1,878,259	543,190	28.92%	523,299	19,891
4120	Water Payment Revenues - Fire Service	194,563	50,937	26.18%	44,964	5,973
4200	Meter Fees/Plan Check/Water Capacity	30,000	11,531	38.44%	72,291	(60,760)
4201	Backflow Installation	10,000	6,476	64.76%	9,602	(3,126)
4300	Fire Protection	-	312	-	468	(156)
4520	Door Hanger Fees	86,250	-	0.00%	-	-
4540	New account Fees	25,000	7,410	29.64%	10,860	(3,450)
4550	NSF Fees	3,000	280	9.33%	525	(245)
4560	Fees & Penalties	-	-	0.00%	32	(32)
4570	Shut-off Fees	37,625	-	0.00%	-	-
4575	24 Hour Turn On	-	-	0.00%	-	-
4580	Restoration Fees	-	50	100.00%	-	50
4585	Administration Citations	-	345	100.00%	100	245
4590	Credit Card Fees	-	-	0.00%	-	-
4591	Sac County Release of Lien Fee	-	(340)	-100.00%	222	(562)
4700	Rental Income	15,000	8,334	55.56%	-	8,334
4900	Customer Refunds	(1,000)	(14,471)	1447.13%	-	(14,471)
TOTAL GROSS REVENUES		\$ 15,716,093	\$ 4,889,893	31.11%	\$ 5,025,730	\$ (135,837)

**ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2021
FISCAL YEAR 2021-22**

Account	Description	FY 2021-22 Budget	Y-T-D 9/30/2021	25.00% Percentage	Y-T-D 9/30/2020	Change from prior year
	Salaries & Benefits					
5100	Executive Salary	199,678	42,140	21.10%	48,252	(6,112)
5110	Exempt Salaries	646,445	112,681	17.43%	139,774	(27,092)
5120	Non-Exempt Salaries	1,782,724	368,781	20.69%	443,056	(74,275)
5130	Overtime Compensation	43,500	9,990	22.97%	7,355	2,636
5140	On Call Pay	31,025	7,140	23.01%	8,204	(1,064)
5150	Holiday Pay	129,660	16,682	12.87%	18,699	(2,016)
5160	Vacation Pay	127,644	45,537	35.67%	34,559	10,978
5170	Personal Time Pay	103,728	30,240	29.15%	27,241	2,998
5200	Medical Benefits	820,006	215,990	26.34%	106,215	109,775
5195	EAP	874	259	29.68%	154	105
5201	EGWD Contribution H.S.A	26,300	-	0.00%	-	-
5210	Dental/Vision/Life Insurance	59,815	19,125	31.97%	9,312	9,813
5220	Retirement Benefits	269,456	53,410	19.82%	146,564	(93,154)
5225	Retirement Benefits - Post Employment	165,339	34,577	20.91%	13,680	20,897
5230	Medical Tax, Social Security and SUI	64,641	9,621	14.88%	8,861	760
5240	Worker's Compensation Insurance	96,600	-	0.00%	-	-
5250	Education Assistance	2,500	-	0.00%	-	-
5260	Employee Training	43,600	2,946	6.76%	-	2,946
5270	Employee Recognition	2,880	64	2.23%	315	(250)
5280	Meetings	3,200	-	0.00%	-	-
	Less Capitalized Expenditures	(400,192)	(60,842)	15.20%	(37,683)	(23,159)
	Less Remaining CalPERS prepayment	N/A	N/A	N/A	(68,174)	68,174
	Category Subtotal	4,219,423	908,342	21.53%	906,382	1,960
	Seminars, Conventions and Travel					
5300	Airfare	6,050	-	0.00%	(39)	39
5310	Hotels	13,216	81	0.62%	-	81
5320	Meals	7,018	347	4.95%	265	82
5330	Auto Rental	2,200	-	0.00%	-	-
5340	Seminars & Conferences	12,545	200	1.59%	(1,885)	2,085
5350	Mileage Reimbursement, Parking, Tolls	1,830	-	0.00%	-	-
5375	Auto Allowance	6,000	1,285	21.42%	1,430	(145)
	Category Subtotal	48,859	1,913	3.92%	(229)	2,142

**ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH SEPTEMBER 30, 2021
FISCAL YEAR 2021-22**

Account	Description	FY 2021-22 Budget	Y-T-D 9/30/2021	25.00% Percentage	Y-T-D 9/30/2020	Change from prior year
	Office & Operational					
5410	Advertising	16,500	1,855	11.24%	2,786	(931)
5415	Association Dues	125,847	88,887	70.63%	116,045	(27,158)
5420	Insurance	106,700	32,152	30.13%	26,440	5,712
5425	Licenses, Certifications, Fees	4,370	585	13.39%	889	(304)
5430	Repairs & Maintenance - Automotive	35,500	2,295	6.47%	5,719	(3,424)
5432	Repairs & Maintenance - Building	118,500	7,428	6.27%	4,834	2,594
5434	Repairs & Maintenance - Computers	16,225	88	0.54%	558	(469)
5435	Repairs & Maintenance - Equipment	107,500	41,475	38.58%	18,314	23,162
5438	Fuel	45,470	9,294	20.44%	5,603	3,691
5440	Materials	122,000	16,866	13.82%	20,343	(3,477)
5445	Chemicals	45,000	20,043	44.54%	13,703	6,340
5450	Meter Repairs	90,000	-	0.00%	10,083	(10,083)
5453	Permits	68,050	3,922	5.76%	3,217	705
5455	Postage	82,675	12,930	15.64%	9,478	3,452
5460	Printing	26,800	2,538	9.47%	-	2,538
5465	Safety Equipment	15,500	854	5.51%	2,667	(1,813)
5470	Software Programs & Updates	207,114	96,250	46.47%	58,877	37,373
5475	Supplies	30,920	4,234	13.69%	2,912	1,322
5480	Telephone	30,900	6,123	19.81%	4,250	1,873
5485	Tools	11,000	5,760	52.36%	5,782	(22)
5490	Clothing Allowance	7,700	511	6.64%	630	(119)
5491	EGWD-Other Clothing	13,000	2,698	20.76%	2,252	446
5493	Water Conservation Materials	18,000	228	1.27%	-	228
	Category Subtotal	1,345,271	357,016	26.54%	315,380	41,636
Account	Description					
5495	Purchased Water	3,511,320	998,009	28.42%	976,881	21,128

**ELK GROVE WATER DISTRICT
 QUARTERLY BUDGET REVIEW
 THROUGH SEPTEMBER 30, 2021
 FISCAL YEAR 2021-22**

Account Description	FY 2021-22 Budget	Y-T-D 9/30/2021	21.42% Percentage	Y-T-D 9/30/2020	Change from prior year
Outside Services					
5505 Administration Services	3,250	922	28.36%	393	529
5510 Bank Charges	190,208	43,335	22.78%	43,105	230
5515 Billing Services	25,500	3,402	13.34%	4,031	(629)
5520 Contracted Services	507,150	88,367	17.42%	60,186	28,181
5523 Water Conservation Services	30,000	-	0.00%	-	-
5525 Accounting Services	30,000	11,615	38.72%	11,414	200
5530 Engineering	60,000	5,970	9.95%	5,127	843
5535 Legal Services	175,000	5,248	3.00%	15,665	(10,417)
5540 Financial Consultants	10,000	(1,510)	-15.10%	-	(1,510)
5545 Community Relations	9,200	-	0.00%	-	-
5550 Pre-employment	1,000	274	27.44%	-	274
5552 Misc. Medical	2,500	597	23.88%	230	367
5555 Janitorial	30,400	5,589	18.38%	5,589	-
5560 Bond Administration	7,050	1,500	21.28%	3,670	(2,170)
5570 Security	29,100	3,477	11.95%	5,485	(2,007)
5575 Sampling	40,000	5,324	13.31%	15,459	(10,134)
Category Subtotal	1,150,358	174,109	15.14%	170,352	3,757
Equipment Rent, Taxes and Utilities					
5610 Occupancy	72,000	24,000	33.33%	-	24,000
5620 Equipment Rental	35,360	6,475	18.31%	5,273	1,202
5710 Property Taxes	3,500	434	12.39%	68	366
5740 Electricity	407,200	97,473	23.94%	93,402	4,072
5750 Natural Gas	900	115	12.81%	17	99
5760 Sewer and Garbage	42,780	10,819	25.29%	12,844	(2,025)
Category Subtotal	561,740	139,316	24.80%	111,604	27,713
Total Operational Expenses	10,836,971	2,578,707	23.80%	2,480,371	98,336

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY CAPITAL RESERVE STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

On June 16, 2020, the Florin Resource Conservation District (District) Board of Directors (Board) adopted the District's Reserve and Capital Investments Policy (Policy), establishing the funding levels for each of the District's respective reserve funds. Per the Policy, the District's unrestricted net position as of July 1 of each fiscal year is allocated first to the Operating Reserve (120 days of budgeted operating and maintenance expenses), then to the upcoming year's capital budget, followed by elections/special studies, with the balance allocated to future capital improvements and future capital replacements in the ratio of 75:25, respectively. The total unrestricted net position available to be allocated to reserves on July 1, 2021 was \$19,139,482.

Through the first quarter of Fiscal Year (FY) 2021-22, the District expended \$729,849 for capital projects, leaving a remaining total reserve balance on September 30, 2021, of \$18,409,633.

DISCUSSION

Background

On June 15, 2021, the Board approved the District's Fiscal Year 2021-22 Operating Budget and the District's FY 2022-26 Capital Improvement Program (CIP) that included an appropriation of \$19.7 million in expenses, including \$5.0 million in unrestricted funds to the FY 2021-22 CIP reserve funds.

ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY CAPITAL RESERVE STATUS REPORT

Page 2

Present Situation

As of July 1, 2021, the District had appropriated Reserve Funds for FY 2021-22 as follows:

• Operations Reserves (120 days of O&M budget)	\$ 4,831,058
• FY 2021-22 Capital Improvement Fund	\$ 3,025,000
• FY 2021-22 Capital Replacement Fund	\$ 2,030,000
• Elections and Special Studies	\$ -
• Future Capital Improvements	\$ 6,940,068
• Future Capital Replacements	<u>\$ 2,313,356</u>
	\$ 19,139,482

The District has expended \$729,849 for capital expenditures through September 30, 2021 as follows:

• Capital Improvement Fund	
○ Admin Building 9829 Waterman Rd	\$ 31,145
○ Fiber Optic Cable	<u>\$ 2,000</u>
TOTAL	\$ 33,145
• Capital Replacement Fund	
○ Backyard Watermain Replacements	\$ 639,022
○ Truman Street/Adams Street	\$ 2,665
○ Well Rehab Program	<u>\$ 55,017</u>
TOTAL	\$ 696,704

The District's remaining reserve fund balances as of September 30, 2021 are as follows:

• Operations Reserves (120 days)	\$ 4,831,058
• FY 2021-22 Capital Improvement Fund	\$ 2,991,855
• FY 2021-22 Capital Replacement Fund	\$ 1,333,296
• Elections and Special Studies	\$ -
• Future Capital Improvements	\$ 6,940,068
• Future Capital Replacements	<u>\$ 2,313,359</u>
	\$ 18,409,633

October 19, 2021

ELK GROVE WATER DISTRICT FISCAL YEAR 2021-22 QUARTERLY CAPITAL RESERVE STATUS REPORT

Page 3

ENVIRONMENTAL CONSIDERATIONS

There are no environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2020-2025 Strategic Plan. Developing and adopting annual budgets that are balanced through cost saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

There is no financial impact with this report. Staff has provided a copy of the September 30, 2021 Quarterly Capital Reserves Review (attached) for the first quarter.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachment

Attachment

ELK GROVE WATER RESERVES
Fiscal Year 2021-22
As of September 30, 2021

Total Available \$ 19,139,482 at 7/1/2021

Operating Reserves	Capital Improvements	Capital Replacements	Elections/ Special Studies	Future Capital Improvements	Future Capital Replacements
Needed	Funded	Funded	Funded	Funded	Funded
\$ 4,831,058	\$ 3,025,000	\$ 2,030,000	\$ -	\$ 6,940,068	\$ 2,313,356
Available	Expended	Expended	Expended	Expended	Expended
-	\$ 33,145	\$ 696,704	\$ -	\$ -	\$ -
Remaining	Remaining	Remaining	Remaining	Remaining	Remaining
\$ 4,831,058	\$ 2,991,855	\$ 1,333,296	\$ -	\$ 6,940,068	\$ 2,313,356

Capital Improvement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
\$ 142,000	\$ 105,000	\$ 2,728,000	\$ 50,000
Expended	Expended	Expended	Expended
\$ -	\$ -	\$ 33,145	\$ -
Remaining	Remaining	Remaining	Remaining
\$ 142,000	\$ 105,000	\$ 2,694,855	\$ 50,000

Capital Replacement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
\$ 1,905,000	\$ 50,000	\$ 25,000	\$ 50,000
Expended	Expended	Expended	Expended
\$ 696,704	\$ -	\$ -	\$ -
Remaining	Remaining	Remaining	Remaining
\$ 1,208,296	\$ 50,000	\$ 25,000	\$ 50,000

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Bruce Kamilos, General Manager

SUBJECT: **SUPPORT FOR ASSOCIATION OF CALIFORNIA WATER AGENCIES
PRESIDENT AND VICE PRESIDENT**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors adopt

- 1) Resolution No. 10.19.21.01, supporting Pam Tobin as a candidate for Association of California Water Agencies President; and
- 2) Resolution No.10.19.21.02, supporting Cathy Green as a candidate for Association of California Water Agencies Vice President.

SUMMARY

Every two (2) years, the Association of California Water Agencies (ACWA) holds an election among its membership for ACWA President and Vice President. Elections for these offices are scheduled for December 1, 2021, during the ACWA 2021 Fall Conference & Exhibition. At the Florin Resource Conservation District (FRCD) board meeting on September 21, 2021, the FRCD Board of Directors (Board) agreed to support Pam Tobin and Cathy Green for these offices.

By this action, if approved, the FRCD Board adopts Resolution No. 10.19.21.01 and 10.19.21.02 supporting Pam Tobin and Cathy Green, respectively, as candidates for President and Vice President of ACWA.

DISCUSSION

Background

Every two (2) years, ACWA holds an election among its membership for ACWA President and Vice President. Elections for these offices are scheduled for December 1, 2021, during the ACWA 2021 Fall Conference & Exhibition. The ACWA President and Vice President will serve a two-year term from January 1, 2022, to December 31, 2023. Candidates for these offices must have resolutions of support from the agencies' boards upon which they serve.

At its March 24, 2021, board meeting, the San Juan Water District (SJWD) adopted Resolution 21-02 in support of SJWD President Pamela Tobin for ACWA President; and, at its March 3, 2021, board meeting, the Orange County Water District (OCWD) adopted Resolution 21-3-33 in

SUPPORT FOR ASSOCIATION OF CALIFORNIA WATER AGENCIES PRESIDENT AND VICE PRESIDENT

Page 2

support of OCWD First Vice President Cathy Green for ACWA Vice President. While ACWA does not require resolutions of support from other agencies, both candidates are requesting support resolutions from other ACWA member agencies.

Present Situation

At the FRCD board meeting on September 21, 2021, the FRCD Board discussed the candidates running for ACWA President and Vice President, and agreed to support Pam Tobin and Cathy Green, respectively, for these offices.

Staff recommends the Board adopt Resolution No. 10.19.21.01 and 10.19.21.02 supporting Pam Tobin and Cathy Green, respectively, as candidates for President and Vice President of ACWA.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

Participating in ACWA conforms with Strategic Goal 7, Water Industry Leadership, of the 2020-2025 Strategic Plan.

FINANCIAL SUMMARY

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

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

Attachments

RESOLUTION NO. 10.19.21.01

**A RESOLUTION OF THE FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS SUPPORTING PAM TOBIN AS A CANDIDATE FOR
ASSOCIATION OF CALIFORNIA WATER AGENDCIES PRESIDENT**

WHEREAS, the Association of California Water Agencies (ACWA) has announced a 2021 Nominating Committee to identify a slate for ACWA's statewide officer position of President for the 2022-23 term; and

WHEREAS, the individual who fills this ACWA officer position will need to have a working knowledge of water industry issues and concerns, possess strength of character and leadership capabilities, and be experienced in matters related to the performance of the duties of the office; and

WHEREAS, the individual must be able to provide the dedication of time and energy to effectively serve in this capacity, and Pam Tobin was previously elected to serve as ACWA Vice President and has done so since January, 2020; and

WHEREAS, Pam Tobin serves on the ACWA-Joint Powers Authority Board of Directors, Executive and Liabilities Committees; and

WHEREAS, as ACWA Vice President, Pam Tobin has accomplished her priorities for ACWA including creating the highly-successful “Leadership to Leadership” virtual town hall; leading and supporting staff and members throughout the COVID-19 pandemic with programs and other relief activities; actively participating in ACWA’s efforts to shape input to the 2020 California Resiliency Portfolio; and, working with the ACWA Board to adjust its budget and review its 2020 Strategic Plan to reflect COVID-19 impacts; and

WHEREAS, throughout her term as Vice President, Pam Tobin has actively engaged with members around the state to ensure their voices and differing viewpoints have been heard and to find common ground and “win-win” solutions; and

WHEREAS, as ACWA Vice President, Pam Tobin has advanced the need to increase diversity, inclusion, and equity in ACWA’s Board and Committee structure; and

WHEREAS, prior to her service as ACWA Vice President, Pam Tobin served in a leadership role as a member of the ACWA Board of Directors since 2018; served on the ACWA Region 4 Board from 2016-2019 and Region 4 Chair in 2018-2019; served on the ACWA Federal Affairs Committee and the ACWA Local Government Committee from 2014-2019; and served on the ACWA Board of Directors' Steering Committee for Long-Term Strategic Planning in 2019; and

WHEREAS, Pam Tobin served on the Board of the Sacramento Regional Water Authority (RWA) from 2004-2019, including as RWA Board Chair, and as a member of the RWA Executive Committee for a number of years, and received the RWA "Distinguished Service" Award for 2018; and

WHEREAS, Pam Tobin served on the Board of the Sacramento Groundwater Authority (SGA)

from 2004-2019, and has previously served as SGA Chair, including in 2019; and

WHEREAS, Pam Tobin has served in a leadership role as a member of the San Juan Water District Board of Directors since December 2004; and

WHEREAS, it is the opinion of the Florin Resource Conservation District Board of Directors that Pam Tobin possesses all of the qualities needed to fulfill the duties of the office of ACWA President;

NOW THEREFORE, THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS, DOES HEREBY RESOLVE:

SECTION 1. The Board of Directors hereby supports Pam Tobin as a candidate for ACWA President.

SECTION 2. The Board Secretary shall certify to the adoption of this Resolution.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED this 19st day of October 2021.

AYES:
NOES:
ABSENT:
ABSTAIN:

Sophia Scherman
Chair

Attest:

Stefani Phillips
Board Secretary

Approved as to form:

Richard E. Nosky
District Legal Counsel

RESOLUTION NO. 10.19.21.02

**A RESOLUTION OF THE FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS SUPPORTING CATHY GREEN AS A CANDIDATE FOR
ASSOCIATION OF CALIFORNIA WATER AGENCIES VICE PRESIDENT**

WHEREAS, the Association of California Water Agencies (ACWA) has announced a 2021 Nominating Committee to identify a slate for ACWA's statewide officer position of Vice President for the 2022-23 term; and

WHEREAS, the individual who fills this ACWA officer position will need to have a working knowledge of water industry issues and concerns, possess strength of character and leadership capabilities, and be experienced in matters related to the performance of the duties of the office; and

WHEREAS, the individual must be able to provide the dedication of time and energy to effectively serve in this capacity; and

WHEREAS, the Florin Resource Conservation District (FRCD) recognizes that Director Cathy Green has served on the ACWA Board since 2016, and on the ACWA Board Executive Committee since 2020; and,

WHEREAS, Director Green has served as ACWA Region 10 Chair (2018-19) and is now serving her second term as ACWA Region 10 Vice Chair (2016-17, 2020-current), and she has served as ACWA Region 10 Board member since 2012; and,

WHEREAS, Director Green serves on the ACWA Water Quality Committee (2012-current) and the ACWA Energy Committee (2019-current), and she previously served on the ACWA State Legislative Committee (2012-15); and,

WHEREAS, Director Green has served in a leadership role at Orange County Water District (OCWD). She was elected to the OCWD Board of Directors (Board) in November 2010 and was re-elected in 2012, 2016 and 2020. She was selected by the OCWD Board to serve as its 2015 and 2016 President. She currently serves as First Vice President, a position she previously held in 2013, 2014, and since 2019; and,

WHEREAS, Director Green currently serves as the Chair of the Water Advisory Committee of Orange County, Chair of the OCWD Water Issues Committee, and Vice Chair of the OCWD Communications and Legislative Liaison Committee; and,

WHEREAS, prior to her service on OCWD's Board, Director Green was elected to two consecutive terms on the Huntington Beach City Council (2002-2010) where she served two terms as Mayor (2003, 2009). Director Green has been involved as a council liaison and active community member on many city boards, commissions, and committees; and,

WHEREAS, it is the opinion of the FRCD Board of Directors that Director Green possesses all of the qualities needed to fulfill the duties of the office of ACWA Vice President; and;

NOW THEREFORE, THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS, DOES HEREBY RESOLVE:

SECTION 1. The Board of Directors hereby supports Cathy Green as a candidate for ACWA Vice President.

SECTION 2. The Board Secretary shall certify to the adoption of this Resolution.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED this 19st day of October 2021.

AYES:

NOES:

ABSENT:

ABSTAIN:

Sophia Scherman
Chair

Attest:

Stefani Phillips
Board Secretary

Approved as to form:

Richard E. Nosky
District Legal Counsel

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary

SUBJECT: **SELECTION OF SACRAMENTO LOCAL AGENCY FORMATION COMMISSION SPECIAL DISTRICT COMMISSIONER AND ALTERNATE SPECIAL DISTRICT COMMISSIONER**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors select a candidate to serve as a Sacramento Local Agency Formation Commission Special District Commissioner for Office No. 7 and a candidate to serve as Alternate Special District Commissioner for Office No. 6 & 7.

SUMMARY

Sacramento Local Agency Formation Commission (LAFCo) is soliciting selection of one (1) Special District Commissioner (Commissioner) and one (1) Special District Alternate Commissioner (Alternate) for the term of January 1, 2022, through December 31, 2025.

There are three (3) candidates running for Commissioner and two (2) candidates running for Alternate on the ballot(attached).

By this action, if taken, the Florin Resource Conservation District (FRCD) Board of Directors (Board) selects a candidate to serve as LAFCo Special District Commissioner for Office No. 7 and a candidate to serve as Alternate Special District Commissioner for Office No. 6 & 7.

DISCUSSION

Background

Local Agency Formation Commissions were established in 1963 by the State of California and are charged with ensuring that local government organizations adhere to established policies and procedures regarding annexations, organizations, and other changes.

LAFCo has seven (7) Commissioners and seven (7) Alternates serving staggered four (4) year terms. Both the Commissioners and Alternates include two (2) members from city councils in the Sacramento County region, who are appointed by a committee of mayors from each city in Sacramento County; two (2) Sacramento County Supervisors, who are appointed by the Sacramento County Board of Supervisors; two (2) members from Special Districts, who are elected by a vote of the Special Districts; and one (1) public member.

**SELECTION OF SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
SPECIAL DISTRICT COMMISSIONER AND ALTERNATE SPECIAL DISTRICT
COMMISSIONER**

Page 2

LAFCo regular meetings are held the first Wednesday of each month at 5:30 pm. LAFCo meetings are on recess in January and July.

Present Situation

At the September 21, 2021, FRCD Regular Board Meeting, each Board member commented that they did not have an interest in serving LAFCo at that time, therefore, the Board did not nominate anyone from the FRCD.

Currently Gay Jones holds the seat of Commissioner Office No. 7 and Charlea Moore holds the seat of Alternate Office No. 6 & 7, and they are both running as incumbents.

The deadline for ballots is November 17, 2021, at 4:00 pm. The selection of Commissioner and Alternate must be made with a majority vote of the Board.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms with Strategic Goal No. 1, Governance and Customer Engagement, of the Strategic Plan 2020-2025.

FINANCIAL SUMMARY

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

Respectfully submitted,


STEFANI PHILLIPS,
BOARD SECRETARY

Ballot



LAFCo Special District Commissioner & Alternate
 Commissioner & Alternate Commissioner
 Please select one candidate from each COLUMN

Ballot A

Commissioner - Office No. 7
 Please select **ONE** candidate **BELOW**

- Edward J. "Ted" Costa**
San Juan Water District

- Michael Hanson**
Arcade Creek Recreation & Park District

- Gay Jones (Incumbent)**
Sacramento Metropolitan Fire District

Ballot B

Alternate Commissioner - for Offices No. 6 & 7
 Please select **ONE** candidate **BELOW**

- Michael Hanson**
Arcade Creek Recreation & Park District

- Charlea Moore (Incumbent)**
Rio Linda Elverta Recreation & Park District

Ballot must be received by **4:00 pm on Wednesday November 17, 2021**

Special Districts must return the ballots to LAFCo by the date specified above. Any ballot received after the specified date shall not be valid. *The information below must be complete*

The candidate who receives the most votes will be determined the winner outright.

The LAFCo Executive Officer will announce the results of the election within seven days of the specified date.

Please mail completed ballot to LAFCo Commission Clerk at 1112 "I" Street, Suite 100; Sacramento CA 95814
 or send via e-mail to: Diane.Thorpe@SacLAFCo.org

contact Diane Thorpe at (916) 874-6458 if you have any questions.

 Name of Special District

 Street Address

 District Website Address

 Date of Meeting

 District Phone Number

 Signature of Secretary or Clerk of the Board

 Phone Number

 Print Name

 E-mail Address

From the desk of:

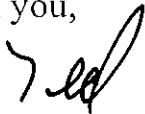
Ted Costa

Attached you will find five copies of my resume. I am a candidate for The Special District seat on Local Agency Formation Commission (LAFCO).

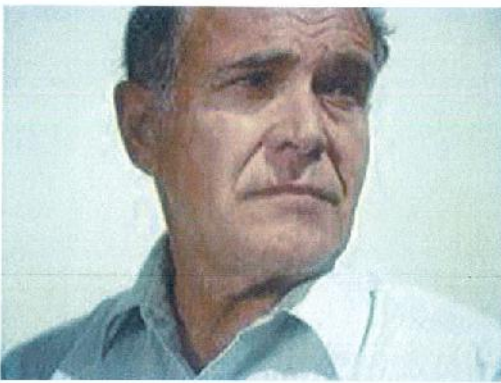
If you haven't received your ballot yet, you will shortly.

I am asking you to include my resume in your agenda packet for your next board meeting.

Thank you,



Edward J. (Ted) Costa
Director, San Juan Water District
6929 Larkspur Avenue
Citrus Heights, CA 95610
tedcosta@tedcosta.com
(916) 599-2986



Resume of Edward J. (Ted) Costa
(candidate for LAFCO special district seat)

TESTED AND TRUSTED

TED COSTA IS:

I was born and raised on a family farm in South Natomas and educated in local schools---American River College and UC Davis;

Mentored in politics by the late Paul Gann and Senator S.I. Hayakawa;

Intricately involved in thirteen state-wide initiatives----from Prop. 13 to Re-Redistricting Reform---- 9 were passed into law by the voters. I drafted three sections of the California State Constitution, and managed 16 lawsuits before the Court of Appeals and Supreme Court. We won 15;

I am currently a board member of the San Juan Water District, a Community Service District that takes American River water, treats it and sends it to water districts in the northeast part of Sacramento County AND at the lowest cost in the entire state. I am also a board member of the Central Valley Project Water Users Association (CVPWA) that protects the contract water rights of all CVP water users from Bakersfield to Shasta;

I am a U.S. Coast Guard Veteran, active in my Community Association, prompt meetings of local Special Districts, and a farmer on the side.

TED COSTA BELIEVES:

Special Districts are the backbone of government. When our water main breaks, we don't call a Legislator. When our power goes out, we don't call a Congressman. We call our Special Districts for all these services. It is so important our special districts are run as efficiently as possible and held accountable to the people. LAFCO is the agency that makes that happen.

LAFCO powers come straight from the Legislature and are rightfully divided up by Counties, Cities and Special Districts with the intent of making local governmental subdivisions work more efficiently for the people.

If you vote for me, I will work hard to be a good steward of your trust. Please feel free to contact me: (916) 599-2986, tedcosta@tecosta.com



"I live in Citrus Heights with my wife Dr. Jayna and our many animals".

Michael Hanson, PMP

5668 Rolling Oak Drive
Sacramento, CA 95841

510-386-0345
Sacramento, CA 95841

mhanson2013@outlook.com

Dedicated Project manager and Technical Analyst bringing focus leadership, team building, relationship building, communication, technical skills, innovative approaches, and with critical thinking assess complex problems and work towards solutions. A self-starter with excellent communication skills and solid project management background in the areas of consulting, initiation, requirements gathering and validation, change management, staffing and team building, task estimation, and client interaction. Build strong teams with a focus on delivering on customer needs through teamwork, positive attitude, being well organized, using critical thinking, continuous improvement, conflict resolution, with a hands-on approach, and a single point of contact. Experience managing projects and teams in various environments including Insurance, Government, Technology, and Non-profit.

Experience

Arcade Creek Recreation and Park District Director

12/2014 – present

- Chair 2015
- Director leading the Master Plan project
- Secretary/Treasurer and member of the Finance committee 2017-2019
- Vice-Chair and member of search committee for new GM (2020)
- Served on Sacramento Special District Advisory Commission (2 terms)

Key accomplishments:

- 1) Worked to get ACRPD out of debt with CalPERS. In 2015, we had a debt with CalPERS of ~500K and today, we are current. This frees up financial capability to equipment and capabilities for our employees and begin to address community needs related to the Parks.
- 2) Part of the team to update a master plan that was 20+ years old. The district needs to have a direction so we can build a patchwork towards the common goal using available resources.
- 3) On the search committee to locate the replacement GM for the district. We found an ideal individual who has a wealth of experience, wanted to come to Sacramento, and would fit in with the current employees.
- 4) I was granted a scholarship to the CARPD Convention in Tahoe. This provided the impetus to pursue a Shine Grant resulting in lighting Arcade Creek Park with LED lighting powered by solar panels.

Benevolent and Protective Order of Elks Officer Carmichael Elks Lodge #2103

12/2014 – present

Worked in various roles including being elected as "president" twice and elected as a trustee to the board of directors twice. I chaired the operational aspects of the 1300-member Lodge through the COVID-19 shutdowns, etc. Worked with members to keep the finances positive. While we lost ~100 members during COVID, we have recovered almost that many this year and are continuing to grow. The Lodge building was built in the 1960s, 1970s, and 1980s. It has a large footprint on the 9+ acre lot. We have been managing significant costs related to the air conditioning and general upkeep of the buildings.

30+ Years in Data Processing

During my years in data processing, I worked in varied industries: Government/Technical (Stanford Research Institute), Chip Manufacturing (Advanced Micro Devices), Education (University of California at Davis), Insurance (CSAA), and support/outsourcing companies (EDS, HP). During my time in these organizations, I was a developer, team lead, department manager and project manager. The opportunities afforded in these organizations provided the background to aid other organizations in their growth.

Highlights:

- At Stanford Research, I worked on the Headstart Project consolidation of data tracking children across years and schools. This helped provide the winning of the contract related to the Follow-Thru project.
- During my 10 years at AMD, I managed a team supporting Shipping and the fabrication units, managed one of the Computer Operations teams to streamline the processing, and started into Project Management. One of the efforts I completed cut computer report paper usage by over half by isolating the needed reports for the specific organization and eliminating superfluous copies of reports.
- At UC Davis, my team was responsible in supporting the HR/Payroll systems and Departmental Computing. While much of the actual data processing occurred at the Office of the President so all campus reporting was consistent, our role was to deliver the information and support to the various departments on campus. As part of the Departmental Computing effort, we won the contract with the Transportation and Parking Unit to replace their system with one that would be maintained and supported on campus.
- At CSAA, I lead a team supporting Membership systems, brought in new technologies, helped to test and discard one system replacement that did not work consistently, and moved into project management. During my time at CSAA I was part of an outsourcing effort to move all computing support to an external vendor (EDS) while the support team continued to sit at their current desks and support CSAA. This arrangement continued for over 20 years as I was either working for the vendor, EDS then HP, managing the work for CSAA or working for CSAA managing the work being performed by the vendor. We moved data centers, applications, and generally supported the work associated with CSAA until they were finally able to insource their data processing.

Fellow Special District Directors,

I respectfully request your vote to continue as Special District Commissioner, Seat # 7, on the Sacramento County Local Agency Formation Commission. Representing Special Districts on Sacramento LAFCO is a privilege and an honor.

Special Districts represent the most basic connection between citizens and their government. We really are the closest public entity to our community. We provide our neighborhoods with services and responsiveness that are found no where else. This close connection makes it imperative that the voice of Special Districts is heard and represented at our Local Agency Formation Commission. This is why I want to serve on LAFCO.

As the incumbent, there are several areas in which I want to continue to build upon.

The first is the Special District Advisory Committee (SDAC). As a member since inception, I have continued to expand the voice of Special Districts at Sacramento LAFCO. Emphasizing the importance of Municipal Service Reviews, maintaining an open dialogue among Special Districts in our county, and discussing the impacts of proposed LAFCO applications upon Districts are very important to me. Sharing information amongst ourselves contributes to our success, and SDAC facilitates this exchange.

The second is to continue to work closely with the California Special District Association (CSDA). A strong, professional and valuable relationship exists between us. It is very important to continue working together in areas of mutual concern to make Special Districts strong and successful.

A third area is the California Association of Local Agency Formation Commissions (CALAFCO). I have served on the Board of Directors of CALAFCO since 2006. This work informs me on statewide issues that can carry many implications for LAFCOs.

Thank you for your support. Please contact me with any questions or comments you may have.

Sincerely,

Gay Jones, Director
Sacramento Metropolitan Fire District

Special District Commissioner
Sacramento LAFCO.

916-208-0736



Gay Jones (Incumbent)

Sacramento Metropolitan Fire District
10545 Armstrong Avenue, Suite 200
Mather, CA 95655
Phone: (916) 208-0736

STATEMENT OF QUALIFICATIONS

My experience representing Special Districts continues to broaden and deepen. This is reflected by my service as a Sacramento Metropolitan Fire District Director, as a Sacramento County LAFCO Commissioner and as a CALAFCO Board Member.

The challenge to use critical thinking to make decisions never diminishes. It is hard work to investigate and study all aspects surrounding an issue. Asking questions and listening to the replies requires a commitment to weigh, measure and balance all the information. That analysis, in turn, must be informed by sound public policy.

My goal is to support this process where critical thinking joins sound public policy resulting in good decisions.

EXPERIENCE

- 2000 – Present: Director for Sacramento Metropolitan Fire District
- 1981 – 2006: Sacramento Fire Department (Retired Captain)
- 1973 – 1979: United States Peace Corps

LAFCo Experience

- 2006 – Present: Special District Commissioner for Sacramento LAFCo
- 2004 – 2006: Alternate Commissioner for Sacramento LAFCo

CALACFO State Level Experience

- 2006 – Present: Board Member for California Association of LAFCo (CALAFCO)

- 2013 – 2018 : Executive Board Member, CALAFCO
- 2015: Chair for CALAFCO Annual Conference

EDUCATION AND CERTIFICATES

- Master's Degree, California State University, Sacramento
- Bachelor of Science, Lewis and Clark College
- Associate Degree, American River Community College
- Chief Officer Certification, California State Board of Fire Service
- Special District Leadership and Management Certification, Special District Institute

COMMUNITY ACTIVITIES

- Chair, Cordova Community Planning Advisory Council, Sacramento County
- Steering Committee Member, Butterfield Riviera East Community Association (BRECA) since 1998
- Member, American River Parkway Coalition

Charlea R Moore

8840 El Verano Ave. • Elverta, CA 95626

Phone 916-991-0338 (home)

Cell 916-275-3275 (best contact)

Email - Charhorseranch@aol.com

Applicant Statement for the Special District LAFCO Representative

I moved from Glassboro New Jersey to Rio Linda Elverta in 1981, along with my 3 year old daughter and my husband.

Almost immediately I became involved with Sacramento County Service Area #3 which was the forerunner of our current independant Parks and Recreation District serving the Rio Linda Elverta Communities. This involvement was the result of reading a statement in the local paper, indicating that the Parks Advisory Board had determined that there were sufficient equestrian trails in the area. I was very happy to advocate for additional trails and in the process begin my education in local governance processes.

Over the next several decades I was appointed to numerous County and Local advisory boards, steering committees and ad hoc committees. My interest expanded to include growth issues, flood issues and agriculture/suburban/urban issues.

I learned a great deal about how government works and how Special Districts fit into the process. I became a strong advocate for local governance after going through 3 incorporation attempts in the Rio Linda Elverta communities and in the education process I switched from anti-incorporation to pro-incorporation for unincorporated communities.

In about 1992 I was appointed to the RLE CPAC in and served during the Community Plan Update. I am familiar with the governance process and with procedures for arriving at a decision as a board member. I have served several terms on CPAC under four different County Supervisors since that initial appointment. All of these experiences were very educational for me.

In 2002 I successfully ran for the Rio Linda Elverta Recreation and Parks District. I truly enjoyed and have greatly benefited from the experience of becoming an elected board member. I ran again in 2016 and am currently serving as Secretary for the RLE Recreation and Parks District.

I believe that my history in the community and experience as an elected public official will be an asset for Special Districts as a LAFCO Special District Board member.

Thank you,

Charlea R. Moore

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **GROUNDWATER SUSTAINABILITY PLAN BRIEFING**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

The 2014 Sustainable Groundwater Management Act (SGMA) established that locally formed Groundwater Sustainability Agencies (GSA) develop and implement Groundwater Sustainability Plans (GSP) to ensure groundwater resources throughout California are sustainably managed. The GSP that has been developed for the South American Subbasin (SASb) from which the Elk Grove Water District (EGWD) pumps groundwater is nearly completed and is due into the Department of Water Resources by January 31, 2022. The following is a discussion of the key elements contained in the GSP.

DISCUSSION

Background

The SGMA was established to provide local and regional agencies the authority to sustainably manage groundwater resources through the development and implementation of GSPs. Locally formed GSAs have the responsibility of developing the GSPs for each groundwater subbasin in California. In the SASb from which EGWD pumps groundwater, there are five (5) GSAs working together to develop one (1) GSP. The GSAs are the Sacramento Central Groundwater Authority (SCGA), Northern Delta GSA, Omochumne-Hartnell Water District (OHWD), Sloughouse Resources Conservation District (SRCD), and Sacramento County (see Attachment 1 for GSA map).

SGMA requires that the GSP will ensure sustainable conditions in the groundwater subbasin for future groundwater use to the benefit of all users over the next 50 years. The GSP must achieve the sustainability goal for the basin in the next 20 years. The GSP must consider six (6) sustainability indicators which are defined as: 1) groundwater level decline, 2) groundwater storage reduction, 3) seawater intrusion, 4) water quality degradation, 5) land subsidence and 6) surface-water depletion. Because the SASb is not located near the ocean and land subsidence has not been an issue, the primary sustainability indicators for the SASb are groundwater level, water quality, and the interconnectivity between surface water and groundwater. The final GSP is due into the Department of Water Resources by January 31, 2022.

AGENDA ITEM No. 9

GROUNDWATER SUSTAINABILITY PLAN BRIEFING

Page 2

Present Situation

To monitor the sustainability of the SASb, the avoidance of significant and unreasonable impacts to the sustainability indicators is guided by the Sustainable Management Criteria (SMC), which include three (3) components:

- Minimum thresholds (MTs): “a numeric value for each sustainability indicator used to define undesirable results.”
 - MTs are the minimum groundwater levels set for each Representative Monitoring Point (RMP). An RMP is basically a monitoring well.
 - Undesirable results occur when significant and unreasonable effects for any of the sustainability indicators are caused by groundwater conditions occurring throughout the basin.
 - These include chronic lowering of groundwater levels, degraded groundwater quality and depletion of interconnected surface water with groundwater.
- Measurable Objectives (MOs): “specific, quantifiable goals for the maintenance or improvement of specified groundwater conditions that have been included in an adopted GSP to achieve the sustainability goal for the basin.”
 - MOs are the upper groundwater levels for each RMP the GSP targets to achieve.
- Interim Milestones (IMs): “a target value representing measurable groundwater conditions, in increments of five (5) years, set by a GSA as part of a GSP.”
 - The IMs are the groundwater levels in between the MT and the MO that the GSP targets to achieve in increments of five years. The IMs will change as the GSP is updated every five (5) years.

The elevations of MTs, MOs, and IMs are all expressed in relation to mean sea level. This means one must add the elevation of the ground at each RMP to draw a correlation between static water levels EGWD takes at each of its wells. In other words, an MT of -37’ for RMP-2 (Attachment 2), which has a ground elevation of 33’ corresponds to a static water level below ground surface of 70’. This value is substantiated as the static water levels of EGWD shallow wells 8 and 9 in 2019 were approximately 70’ below ground surface. The locations of wells 8 and 9 are relatively close to RMP-2.

The SMC are the “management goalposts” that will provide a quantitative means to evaluate progress towards basin sustainability. The SMC have been designed to protect domestic, agricultural, and public wells, groundwater dependent ecosystems, and interconnected surface waters. As more information is collected, and understanding of the SASb improves over time, certain SMC may change as the GSP is updated every five (5) years.

The GSP assesses MTs at 45 RMPs throughout the SASb to determine if undesirable results for a given sustainability indicator is exceeded during the planning and implementation horizon.

GROUNDWATER SUSTAINABILITY PLAN BRIEFING

Page 3

RMP-1 and RMP-2 are the two (2) monitoring wells that are located within the EGWD service areas (refer to Attachments 3 and 4).

MTs (Attachment 5) for groundwater levels in the SASb were defined based on the groundwater levels dating back to 2015. With respect to IMs, three (3) IMs at five-year intervals were defined by dividing the range between the MT and MO so that four (4) IM regions are established for each RMP. This way the SASb makes linear progress towards MOs in each five-year increment. In other words, in five (5) years, it is projected that the SASb will make 25% progress towards MOs; in 10 years, 50% progress; in 15 years 75% progress; and in 20 years; 100% progress towards MOs. MOs (Attachment 6) were set by taking the average post-2015 groundwater level (i.e., from 2015-2019, which contains one (1) critical year, two (2) below normal years, and two (2) wet years). Thus, MOs are generally near present-day groundwater levels.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

One of the objectives of Strategic Goal 7, Water Industry Leadership, of the 2020-2025 Strategic Plan is to participate and actively engage in local and regional water associations, agencies, and committees to address regional statewide water efforts. Participating in the development of the GSP conforms with this strategic goal.

FINANCIAL SUMMARY

There is no financial impact associated with this item.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

Attachments



South American Subbasin GSP

South American Subbasin GSAs

Legend

- - South American Subbasin
- SCGA GSA
- SRCD GSA (SASb)
- Sac Co GSA
- Northern Delta GSAs
- OHWD GSA (SASb)
- RD 551 GSA



Project #: 0011575.00
Map Created: June 2020

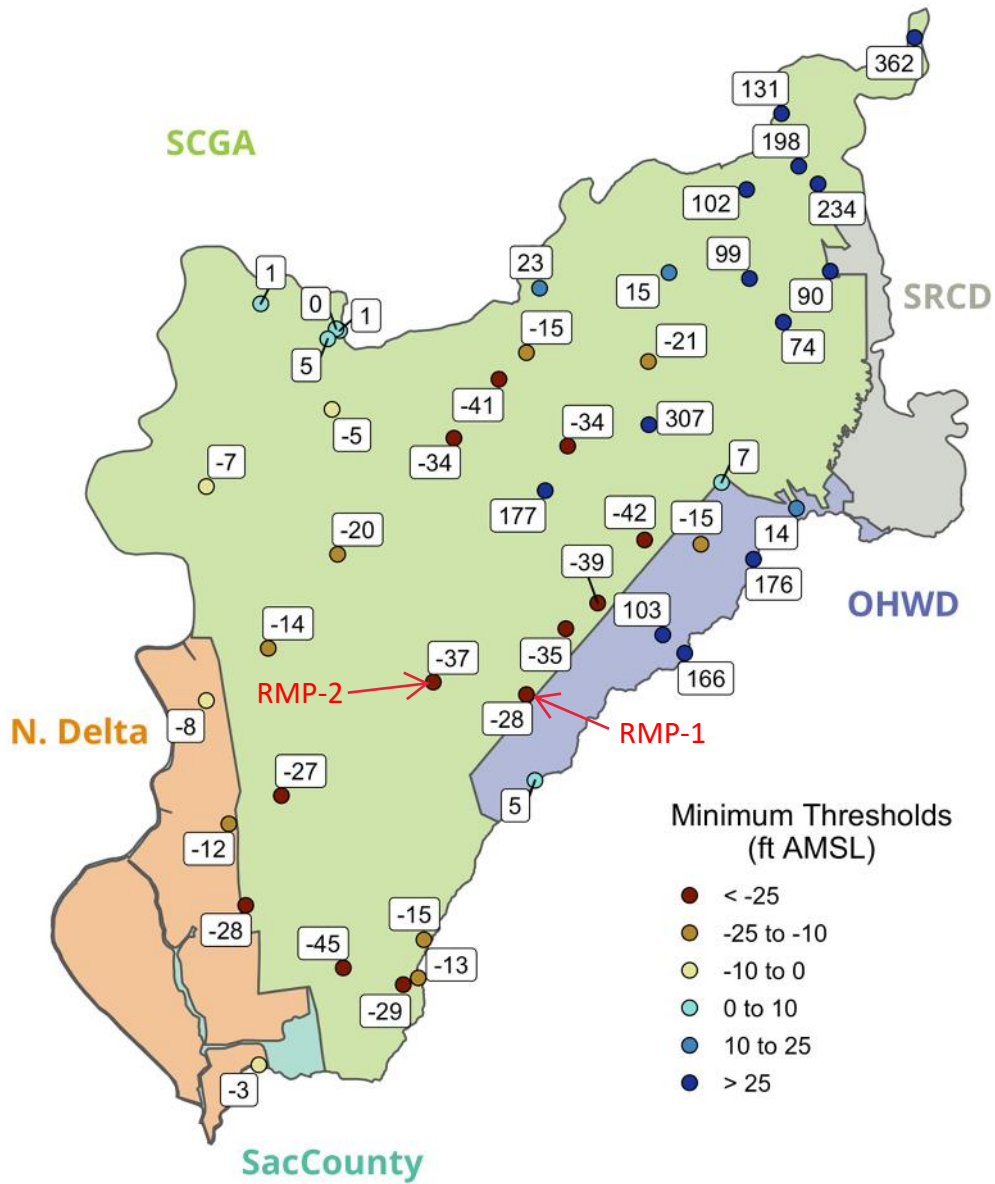
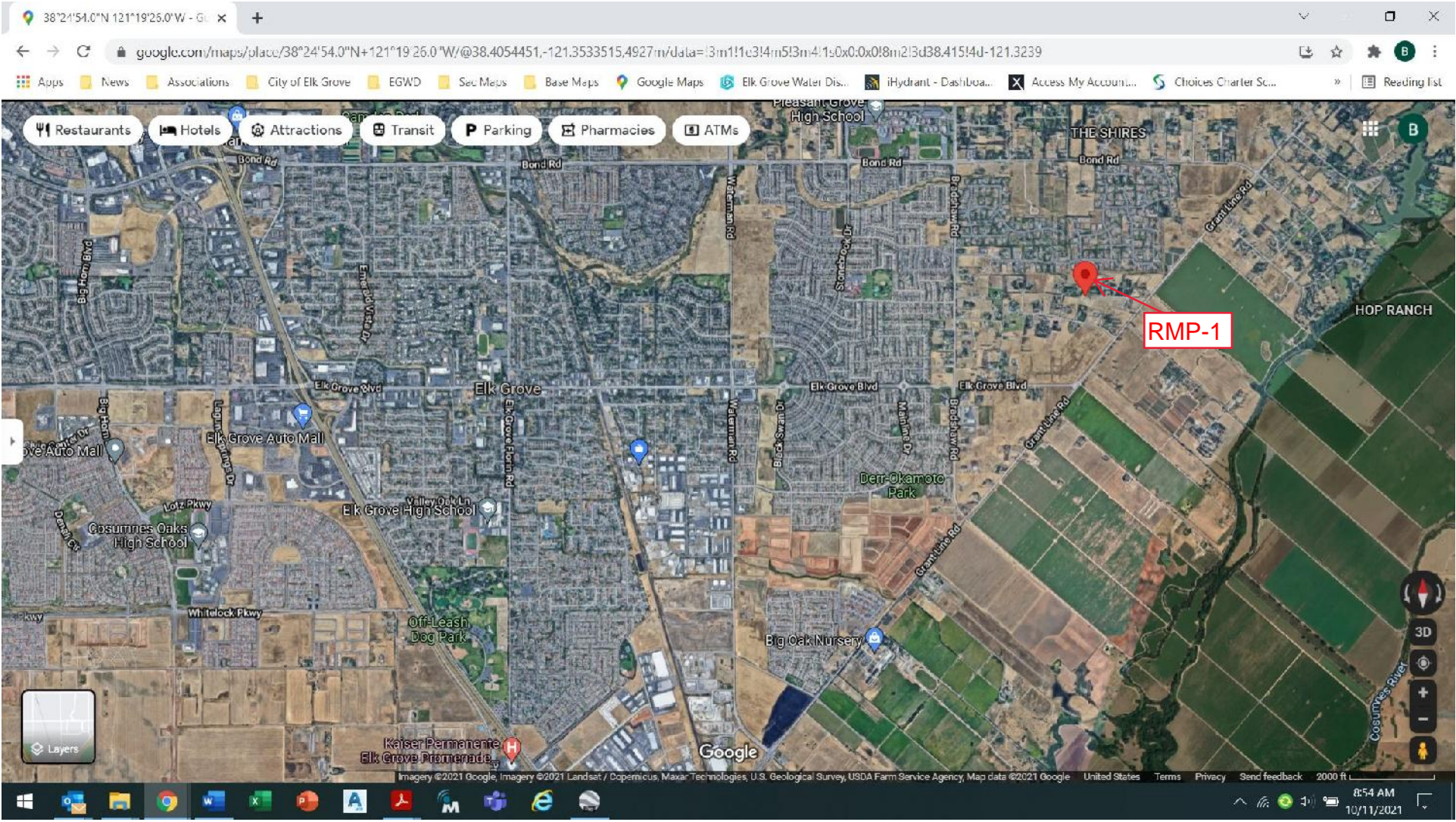
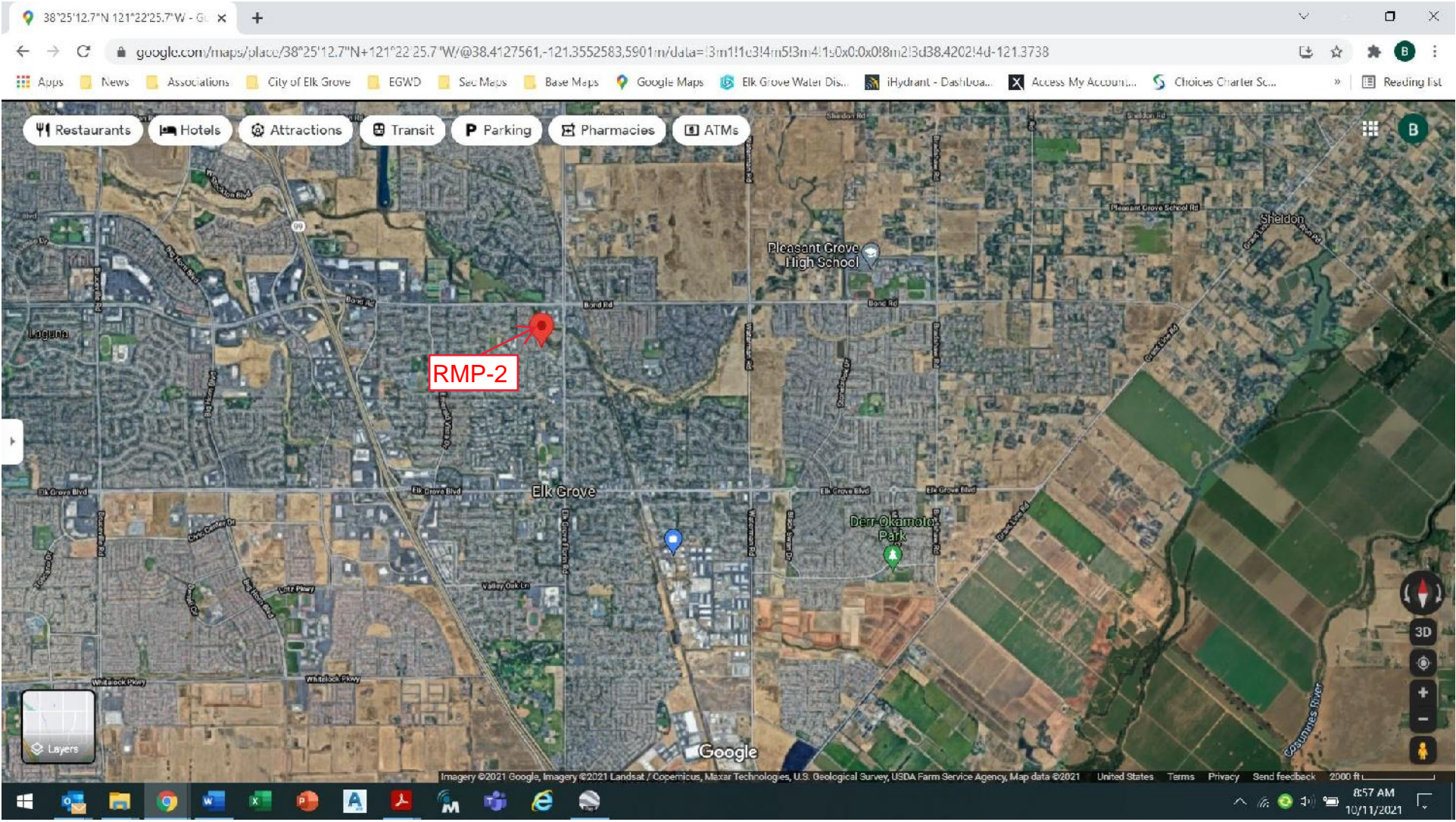


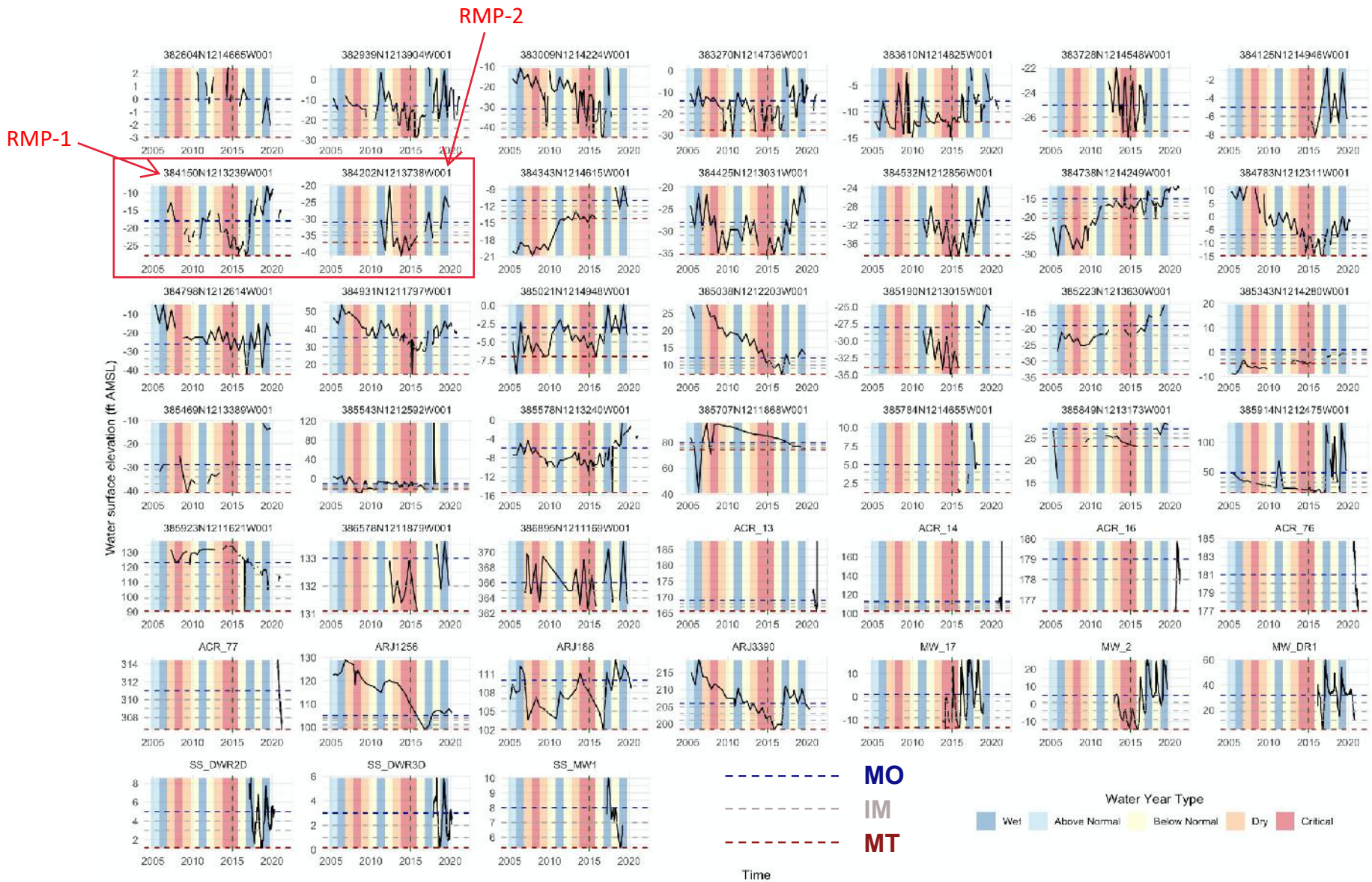
Figure 3-10: Groundwater level and storage minimum thresholds at 45 RMPs in the Basin.



Attachment 3



Attachment 4



Attachment 5

Figure 3-4: Groundwater elevation measured at all 37 RMPs in the Basin. SMCs (Table 4) are drawn as horizontal dashed lines and indicate the MO, IMs and MT. A green vertical dashed line at 2015-01-01 is drawn for reference.

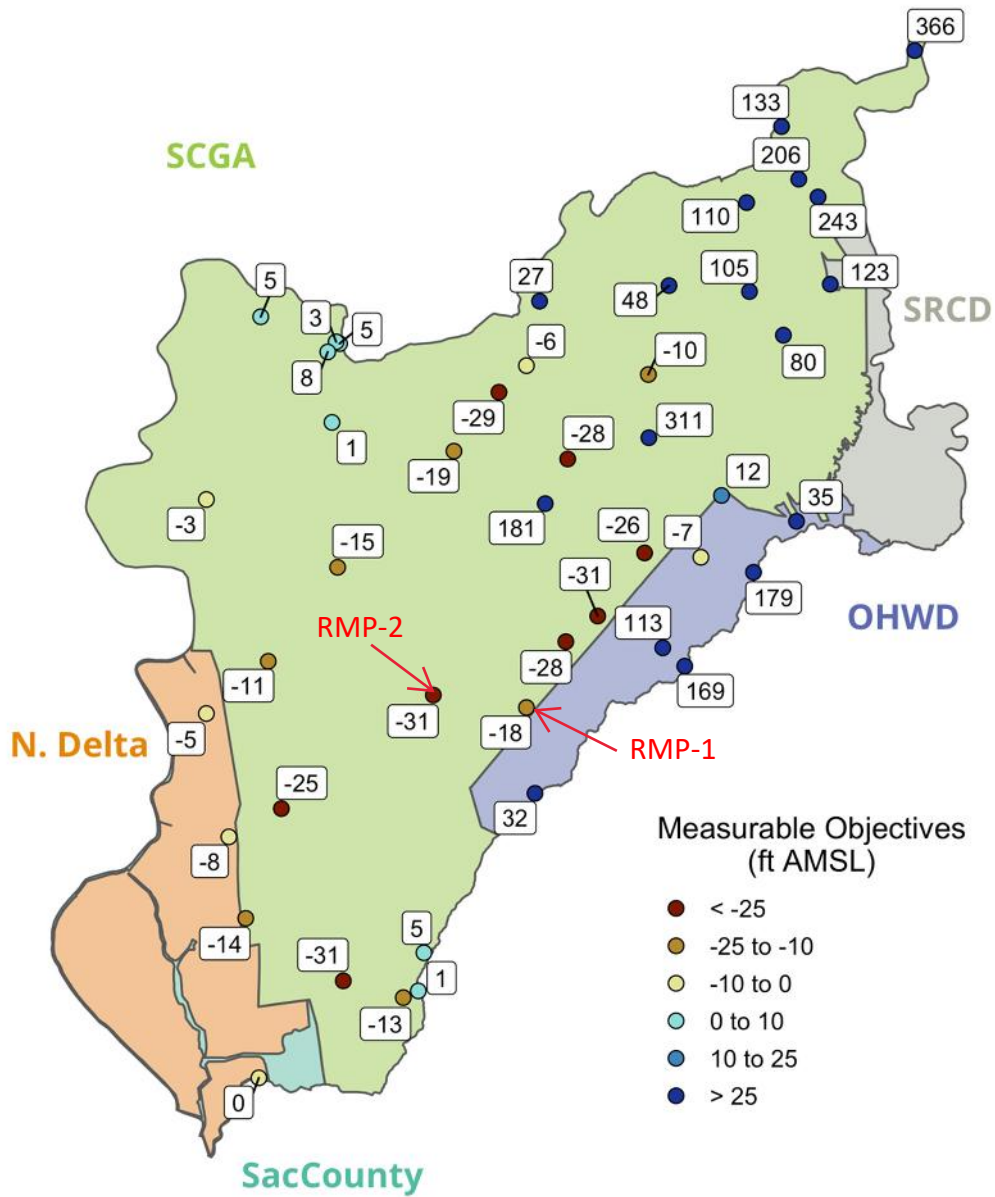


Figure 3-11: Groundwater level and storage measurable objectives at 45 RMPs in the Basin.

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **GENERAL MANAGER'S REPORT**

RECOMMENDATION

This item is presented to the Florin Resource Conservation District Board of Directors for information, discussion, and in some instances, to provide direction to staff.

SUMMARY

The General Manager's Report is a standing item on the regular board meeting agenda. The report is intended to inform the Florin Resource Conservation District (FRCD) Board of Directors (Board) of notable, miscellaneous items the General Manager would like to share with the Board. The report also provides an opportunity for the Board to discuss the items, and in some instances provide direction to staff.

DISCUSSION

Background

Each month, the General Manager provides a report to the Board of any notable, miscellaneous items.

Present Situation

- **California Water Arrearage Payment Program** – On October 6, 2021, the Elk Grove Water District (EGWD) submitted its application to the State Water Board outlining EGWD's total arrearages and lost revenue for the allowed period (3/4/2020 – 6/15/2021). EGWD's application submittal included a Disbursement Request Form (attached) for the purpose of receiving requested funds from the State Water Bond.
- **Senate Bill (SB)-155** – Governor Newsom recently signed SB-155 into law, extending and expanding the water shut-off moratorium until at least December 31, 2021. SB-155 makes it possible that the moratorium could even be extended longer, depending on whether and when a customer has been offered a payment plan related to the Arrearage Payment Program.

GENERAL MANAGER'S REPORT

Page 2

- Drought and Conservation Update – Staff will provide an update on the drought and water conservation efforts.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2020-2025 Strategic Plan. Due to the varied subject matters presented in the General Manager's Report, the report over time will likely touch on every strategic goal contained in the plan.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

Attachment

STATE WATER RESOURCES CONTROL BOARD

**CALIFORNIA WATER AND WASTEWATER ARREARAGES PAYMENT PROGRAM
WATER ARREARAGES DISBURSEMENT REQUEST FORM**

PWSID NO: CA3410008

WATER SYSTEM NAME: Elk Grove Water Service

LEGAL ENTITY NAME: Florin Resource Conservation District

ATTN: Bruce Kamilos

MAILING ADDRESS: 9257 Elk Grove Blvd.
Elk Grove, CA 95624

	NO. OF ACCOUNTS	PAYMENT AMOUNT REQUESTED
RESIDENTIAL	665	\$231,536.86
COMMERCIAL	10	\$7,899.54
SUBTOTAL	675	\$239,436.40
ADMINISTRATIVE COSTS (Maximum of 3% OF SUBTOTAL UP TO \$1 MILLION)		\$7,183.09
GRAND TOTAL OF PAYMENT AMOUNT REQUESTED		\$246,619.49

CERTIFICATION: I have read and signed the Conditions of Payment Form and understand that this Disbursement Request Form **CANNOT BE PROCESSED** unless a complete and accurate Conditions of Payment Form is currently on file with the State Water Resources Control Board.

The arrearages claimed in this Disbursement Request Form have been incurred and remain unpaid by customers of the Community Water System and any payments received from the State Water Resources Control Board will be allocated as bill credits within sixty (60) days of receipt of the funds requested in accordance with the California Water and Wastewater Arrearages Payment Program Guidelines and will return any moneys not credited to the State Water Resources Control Board within six months of receipt.

AUTHORIZED REPRESENTATIVE OR DESIGNEE SIGNATURE:

DATE:



FOLLOWING SECTION IS FOR STATE USE ONLY

PAYMENT INVOICE NO.: _____

INVOICE DATE: _____

**CALIFORNIA WATER AND WASTEWATER ARREARAGES PAYMENT PROGRAM
WATER ARREARAGES DISBURSEMENT REQUEST FORM**

PWSID NO: CA3410008

WATER SYSTEM NAME: Elk Grove Water Service

LEGAL ENTITY NAME: Florin Resource Conservation District

FOLLOWING SECTION IS FOR STATE USE ONLY

PAYMENT INVOICE NO.: _____

INVOICE DATE: _____

PAYMENT REQUEST AMOUNT	\$
ADJUSTMENT	\$
AMOUNT DUE	\$

ADJUSTMENT COMMENTS:

FI\$CAL SUPPLIER ID: _____ **ADDRESS ID:** _____

FUND TITLE		ITEM	FY	CHAPTER	STATUTE
Coronavirus Fiscal Recovery Fund of 2021		3940-162-8506	21/22	69	2021
REPORTING STRUCTURE	ACCOUNT	ALT ACCOUNT	PROGRAM		
39400556	5432600	5432600000			

STATUTE LANGUAGE:

Per California Health and Safety Code 116773.4, the board provides financial assistance to community water systems for the purpose of assisting customers with past-due bills accrued during the COVID-19 pandemic bill relief period from March 4, 2020 to June 15, 2021.

SIGNATURES FOR APPROVAL OF PAYMENT

Analyst

Reviewed By: _____ Title: _____ Date: _____

Manager

Reviewed By: _____ Title: _____ Date: _____

Water Arrearages Disbursement Request Form Instructions

Use the instructions below to complete the Disbursement Request Form. Complete all required sections of the form to prevent delays in processing. If any assistance is needed in completing this form, please contact: communitywatersystemscovidrelief@waterboards.ca.gov.

- **Community Water System Identification and Mailing Address section**
 - Provide the PWSID number that is associated with the Community Water System you are requesting disbursement under.
 - If this is an aggregate application, provide the PWSID number used to complete the Application Survey.
 - Provide the Community Water System's name.
 - If this is an aggregate application, use the Umbrella Entity name that was provided in the Application Survey.
 - The legal entity name should be the name under which the Community Water System files with the Internal Revenue Service. It also should be the same name reported on the STD. 204 form.
 - The mailing address is where the check will be sent. This address must be either the Community Water System's mailing address, or the Administrative Contact's mailing address as reported on the Application Survey.
- **Payment Request section**
 - Provide the number of residential accounts with arrearages being claimed for payment and the dollar amount associated with them.
 - Provide the number of commercial accounts with arrearages being claimed for payment and the dollar amount associated with them.
 - Administrative costs are defined as any costs incurred to participate in the Program per the Program Guidelines.
- **Certification** – Read the certification in its entirety and sign on the line to certify that the information contained in this Disbursement Request Form is complete and accurate. Sign using blue ink. Only an original signature will be accepted.
- **Signature(s)** – The person signing must be the Community Water System's authorized representative or designee. The signature must be an original wet ink signature.
- **State Use Only** – Do not write in this section as it is designated for State Use Only. (NOTE: If you write in this section, the disbursement form cannot be processed and a new form will need to be submitted.)
- **This document is a two page document. The PWSID number and Community Water System name must be printed on both pages. Both pages must be uploaded as a single PDF as well as sent in to the Board.**
- **Send in the Form**
 - Water Arrearages Payment Program
State Water Resources Control Board
1001 I Street, 17th Floor
Sacramento, CA 95814

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Travis Franklin, Program Manager
SUBJECT: **LEGISLATIVE MATTERS AND POTENTIAL DIRECTION TO STAFF**

RECOMMENDATION

This item is presented as information although the Florin Resource Conservation District Board of Directors may provide an action to authorize staff to respond to a legislative item.

SUMMARY

There are several bills that have been introduced in the 2021 legislative session that could potentially impact the Florin Resource Conservation District/Elk Grove Water District (District) if passed. These bills are highlighted below.

DISCUSSION

Background

The Florin Resource Conservation District (FRCD) Board of Directors (Board) is periodically updated on legislative and regulatory issues.

Present Situation

The 2021 legislative session ended on September 10th and the Governor was required to sign bills by October 10th for them to become law.

The following bills we tracked were signed by the Governor prior to the deadline.

SB 274 (Wieckowski) Local government meetings: agenda and documents. Signed October 9, 2021

This bill will require public agencies to email meeting agendas and the supporting agenda packets, or a link to where they can be found on an agency's website, to members of the public that have requested them. Just like when the public requests meeting materials be mailed to them, this standing request is valid for one (1) year. In the event that it is not technically feasible to email the meeting materials or a link to where it can be found on a website, an agency can physically mail the materials and charge the requestor for the costs of the mailing. The California Special Districts Association (CSDA) has taken a Watch position.

LEGISLATIVE MATTERS AND POTENTIAL DIRECTION TO STAFF

Page 2

**SB 323 (Caballero D) Local government: water or sewer service: legal actions.
Signed September 22, 2021**

This proposal would authorize a local agency or interested person to bring a validation action in a superior court to determine the validity of a fee or charge for water and sewer service. The proposal would require an interested party bring an action within 120 days after the local agency adopts the fee or charge. This bill is sponsored by the Association of California Water Agencies and they are urging member agencies to sign on to their coalition letter. CSDA has taken a Support position.

Staff will continue to monitor legislative matters which may affect District operations.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

Tracking active legislation complies with the District's Water Industry Leadership goals of the 2020-2025 Strategic Plan.

FINANCIAL SUMMARY

There is no direct financial impact associated with this report.

Respectfully submitted,



TRAVIS FRANKLIN
PROGRAM MANAGER

October 19, 2021

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **ELK GROVE WATER DISTRICT OPERATIONS REPORT – SEPTEMBER 2021**

RECOMMENDATION

This item is presented for information only. No action by the Florin Resource Conservation District Board of Directors 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 September. Other notable events are described below.

DISCUSSION

Background

Every month, staff presents an update of the activities related to the operations of the EGWD. Included for the Florin Resource Conservation District Board of Director's review is the EGWD's September 2021 Operations Report.

Present Situation

The EGWD September 2021 Operations Report highlights are as follows:

- **Operations Activities Summary** – No door hangers were placed for past due balances. The district is currently suspending all shut offs due to emergency Executive Order N-42-20 which prohibits the discontinuation of water service to residences and businesses. We received two (2) water pressure complaints and three (3) water quality complaints. Upon inspection, the two (2) water pressure complaints and one (1) water quality complaint were unsubstantiated. Two (2) water quality complaints were substantiated, and corrective action was taken.
- **Production** – The Combined Total Service Area 1 production graph on page 13 shows that production during the month of September decreased 0.78 percent

ELK GROVE WATER DISTRICT OPERATIONS REPORT – SEPTEMBER 2021

Page 2

compared to September 2020 and is 7.83 percent less than what was produced in 2013. Year 2013 is the baseline year the State Water Resources Control Board adopted for water usage. The Total Demand/Production for both service areas on page 14 shows that customer use during the month of September, compared to September 2013, was down by 8.63 percent.

- **Static and Pumping Level Graphs** – The third quarter soundings are shown and generally indicate that the static water levels are stable compared to the third quarter of 2020.
- **Treatment (Compliance Reporting)** – All samples taken during the month comply with all regulatory permit requirements. No exceedances of any maximum contaminant levels were found, and all water supplied to EGWD’s customers met or exceeded safe drinking water standards.
- **Corrective 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 September:
 - Staff replaced a malfunctioning pressure transducer at well 4D Webb.
 - Staff investigated and resolved an issue with the sodium hypochlorite generation system at the Railroad Water Treatment Plant. The system was making a lower-than-normal chlorine strength and had a higher-than-normal level of mineral build-up on the electrolytic cells. The source of the problem was the system’s water softener component which was producing an improper brine/water ratio. The component was repaired.
- **Cross Connection Control Program 2021** – EGWD issued 85 testing notices for the month. Pursuant to the notices, 70 devices passed. Of the 15 remaining, 9 of the devices passed the second test and one (1) notice was retracted, leaving 5 not tested by the due date. The total number of delinquents is five (5).
- **Safety Meetings/Training** – Two (2) safety training sessions were conducted for the month which is compliant with OSHA standards.
- **Service and Main Leaks Map** – There was one (1) service line leak and no main line leaks during September.
- **System Pressures** – Pressures in Service Area 1 generally remained stable during the month of September. Pressures in Service Area 2, which are controlled

October 19, 2021

ELK GROVE WATER DISTRICT OPERATIONS REPORT – SEPTEMBER 2021

Page 3

by Sacramento County Water Agency, were also stable as compared to the previous month although pressures in the area covered by sample station 10 were higher.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2020-2025 Strategic Plan. The EGWD Operations Report provides an ongoing review of EGWD's operations, and therefore, conforms with Strategic Goal No. 1, Governance and Customer Engagement.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

BMK/ac

Attachment

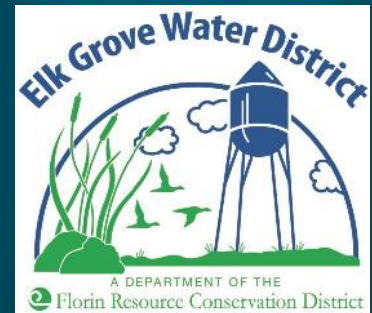
EGWD

OPERATIONS REPORT

September 2021



Elk
Grove
Water
District



Elk Grove Water District
Operations Report
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Operations Activities Summary

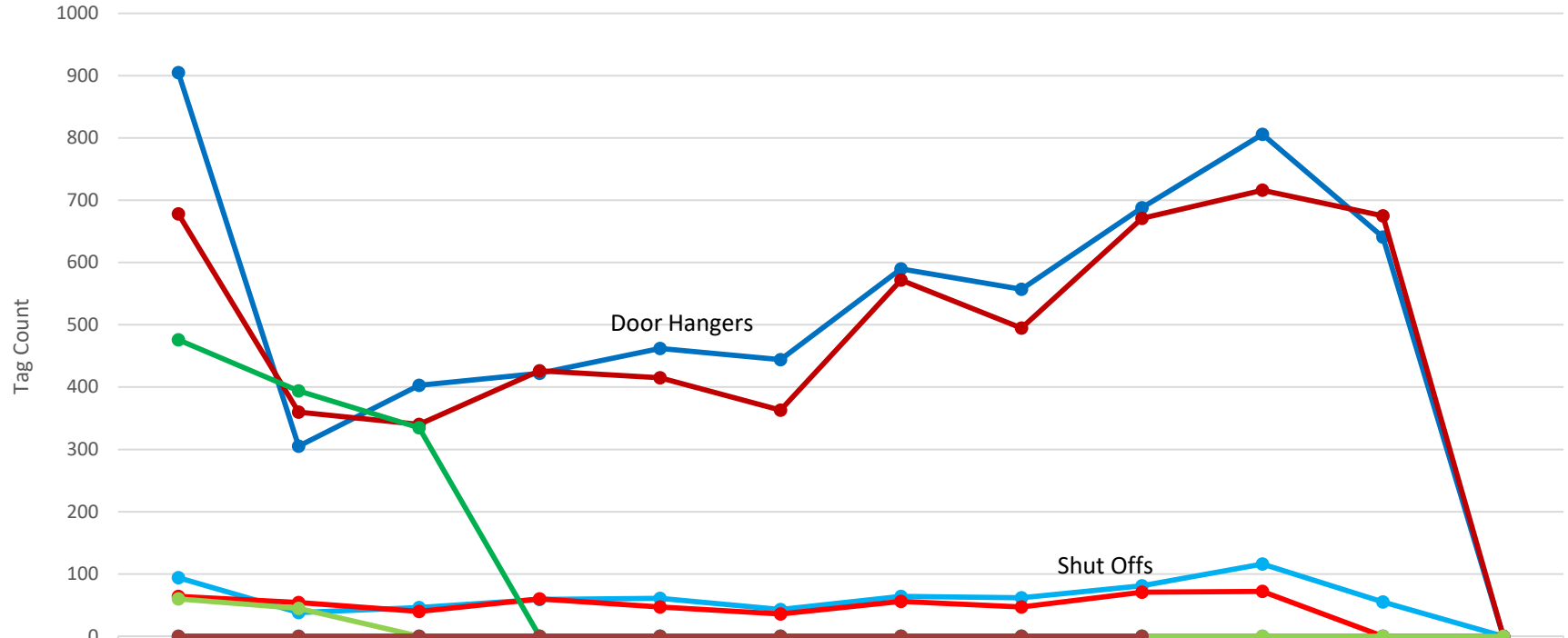
<u>Service Requests:</u>	September -21		YTD (Since Jan. 1, 2021)	
<u>Department</u>	<u>Service Request</u>	<u>Hours</u>	<u>Service Request</u>	<u>Hours</u>
Distribution				
Door Hangers	0	0	0	0
Shut offs	0	0	0	0
Turn ons	0	0	4	1
Investigations	44	11	316	79
USA Locates	364	91	2,971	742.75
Customer Complaints				
-Pressure	2	1	19	9.5
-Water Quality	3	1.5	29	14.5
-Other	0	0	0	0

<u>Work Orders:</u>	September -21		YTD (Since Jan. 1, 2021)	
<u>Department</u>	<u>Work Orders</u>	<u>Hours</u>	<u>Work Orders</u>	<u>Hours</u>
Treatment:				
Preventative Maint.	29	56.5	214	507.5
Corrective Maint.	4	23.5	61	426
Water Samples	12	41	147	379
Distribution:				
Meters Installed	0	0	6	8.75
Meter Change Out	15	8	211	124.5
Preventative Maint.				
-Hydrant Maintenance (140)	137	38	1,540	264.25
-Valve Exercising (127)	126	25.5	1,417	260
-Other	0	0	0	0
Corrective Maint.				
-Leaks	5	78	38	503.25
-Other	4	58.5	46	217.75
Valve Locates	0	0	0	0
Utility:				
Corrective Maint.	0	0	0	0



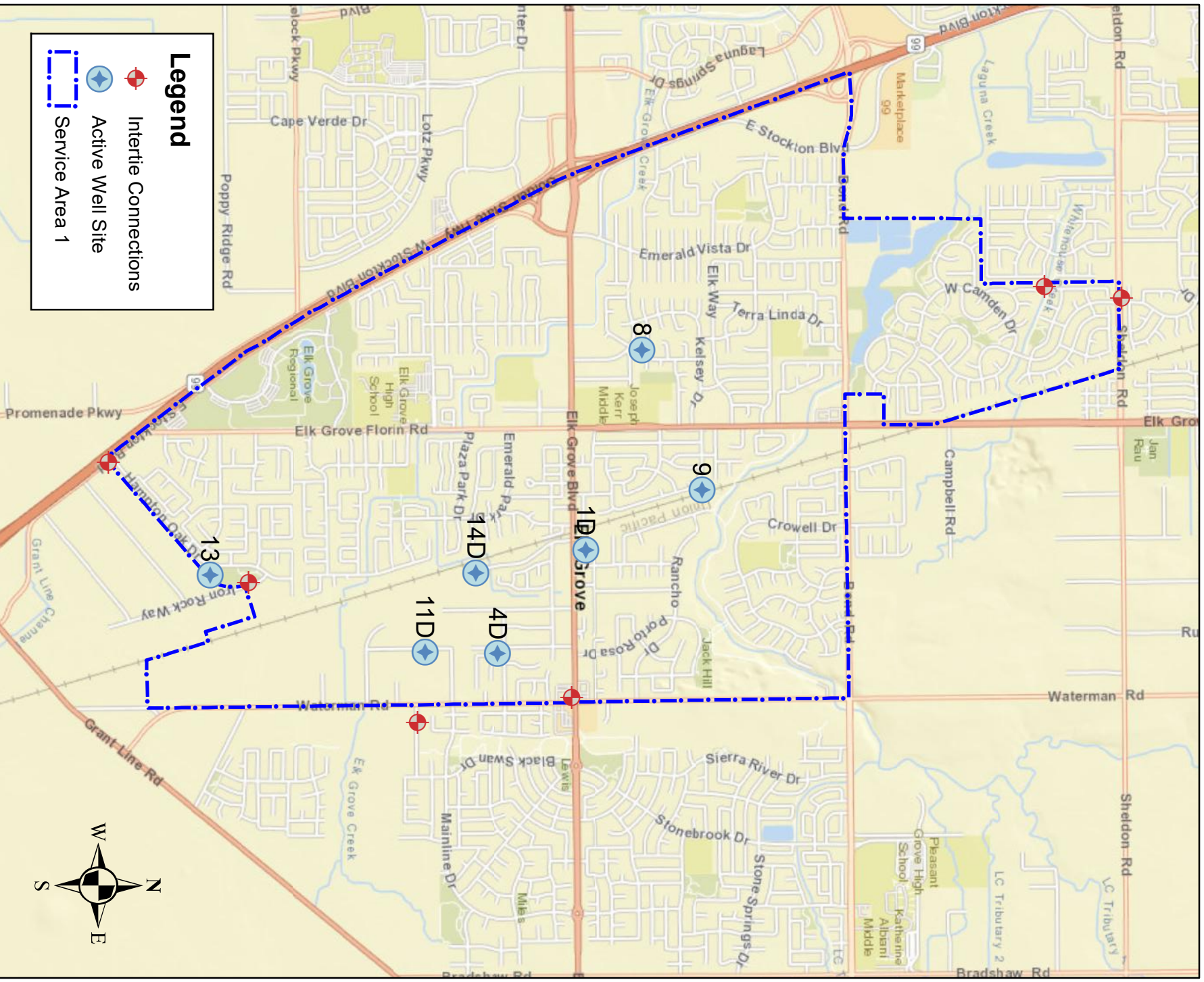
Elk Grove Water District

Door Hangers and Shut Off Tags



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018 Door Hangers	905	305	403	422	462	444	590	557	688	806	641	0
2018 Shut Offs	94	38	46	59	61	43	64	62	81	116	55	0
2019 Door Hangers	678	360	340	426	415	363	572	495	671	716	675	0
2019 Shut Offs	64	54	40	60	47	36	56	47	71	72	0	0
2020 Door Hangers	476	394	335	0	0	0	0	0	0	0	0	0
2020 Shut Offs	60	45	0	0	0	0	0	0	0	0	0	0
2021 Door Hangers	0	0	0	0	0	0	0	0	0	0	0	0
2021 Shut Offs	0	0	0	0	0	0	0	0	0	0	0	0

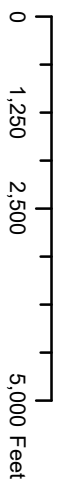
4



Legend

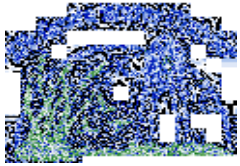
- ⊕ Intertie Connections
- ◆ Active Well Site
- Service Area 1

Active Well Sites &
Intertie Connections



Elk Grove Water District





Elk Grove Water District

Monthly Production

Well 1D School -- September 2021

Selected Month Production

3,810,294 Gallons

Average GPM: 1,640
 Pump depth: 275 ft
 Well depth: 1025 ft

Motor:

Volts: 469
 Volts (Rated): 460
 RPM: 1785
 RPM (Rated): 2115
 Amps A: 178
 Amps A (Rated): 222
 Amps B: 175
 Amps B (Rated): 222
 Amps C: 173
 Amps C (Rated): 222

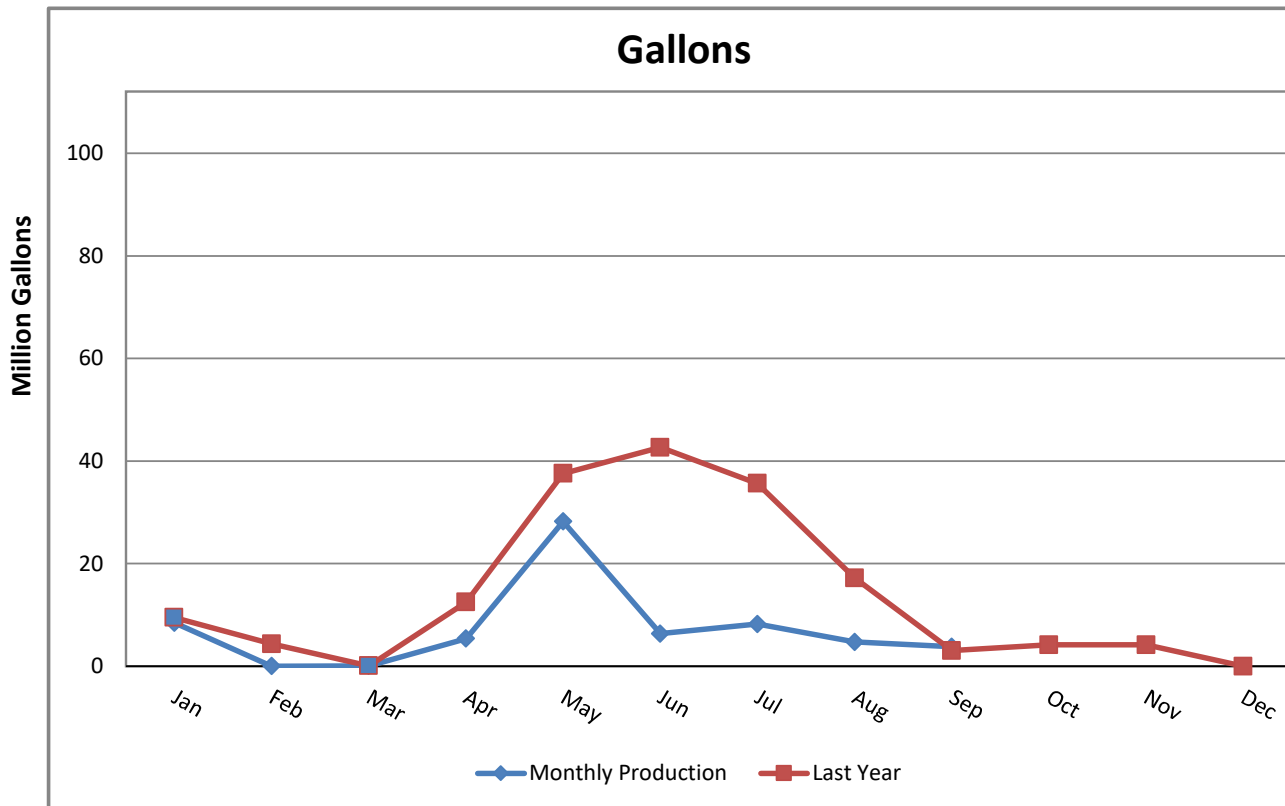
Motor Temp: 122.3 F
 Hour Meter: 38.70
 KW Hour Total: 5,040

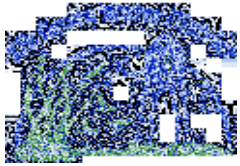
Chlorine:

Dosing: 1.73 mg/L
 Demand: 0.74 mg/L
 Residual: 0.99 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
 Current: 0.04 in/sec





Elk Grove Water District

Monthly Production

Well 4D Webb -- September 2021

Selected Month Production

42,590,174 Gallons

Average GPM: 1701
 Pump depth: 340 ft
 Well depth: 1075 ft

Motor:

Volts: 485
 Volts (Rated): 460
 RPM: 1687
 RPM (Rated): 1775
 Amps A: 201
 Amps A (Rated): 225
 Amps B: 199
 Amps B (Rated): 225
 Amps C: 199
 Amps C (Rated): 225

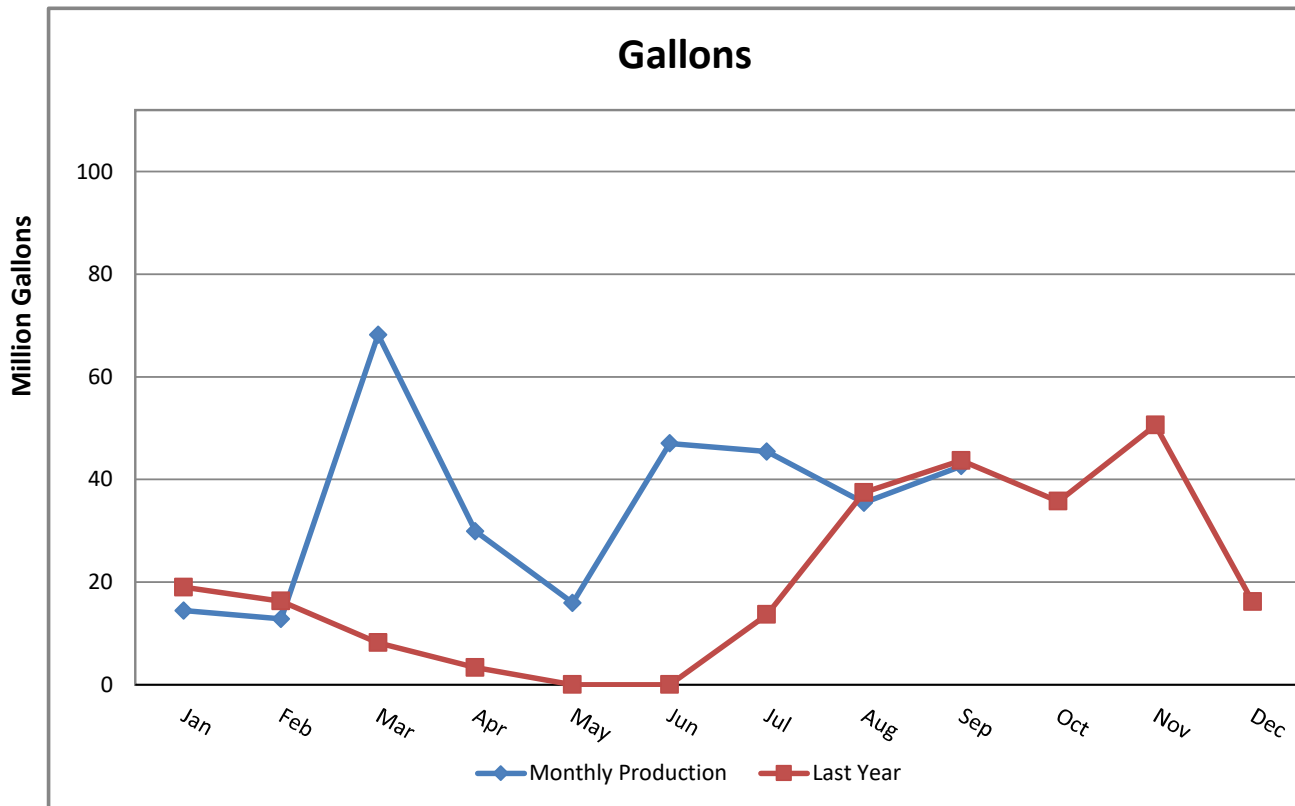
Motor Temp: 171.6 F
 Hour Meter: 417.30
 KW Hour Total: 60,780

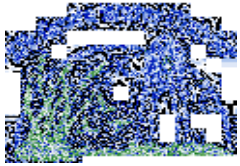
Chlorine:

Dosing: 1.66 mg/L
 Demand: 0.49 mg/L
 Residual: 1.17 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
 Current: 0.01 in/sec





Elk Grove Water District

Monthly Production

Well 11D Dino -- September 2021

Selected Month Production

480,250 Gallons

Average GPM: 1667
 Pump depth: 340 ft
 Well depth: 1038 ft

Motor:

Volts: 479
 Volts (Rated): 460
 RPM: 1759
 RPM (Rated): 1775
 Amps A: 206
 Amps A (Rated): 225
 Amps B: 206
 Amps B (Rated): 225
 Amps C: 199
 Amps C (Rated): 225

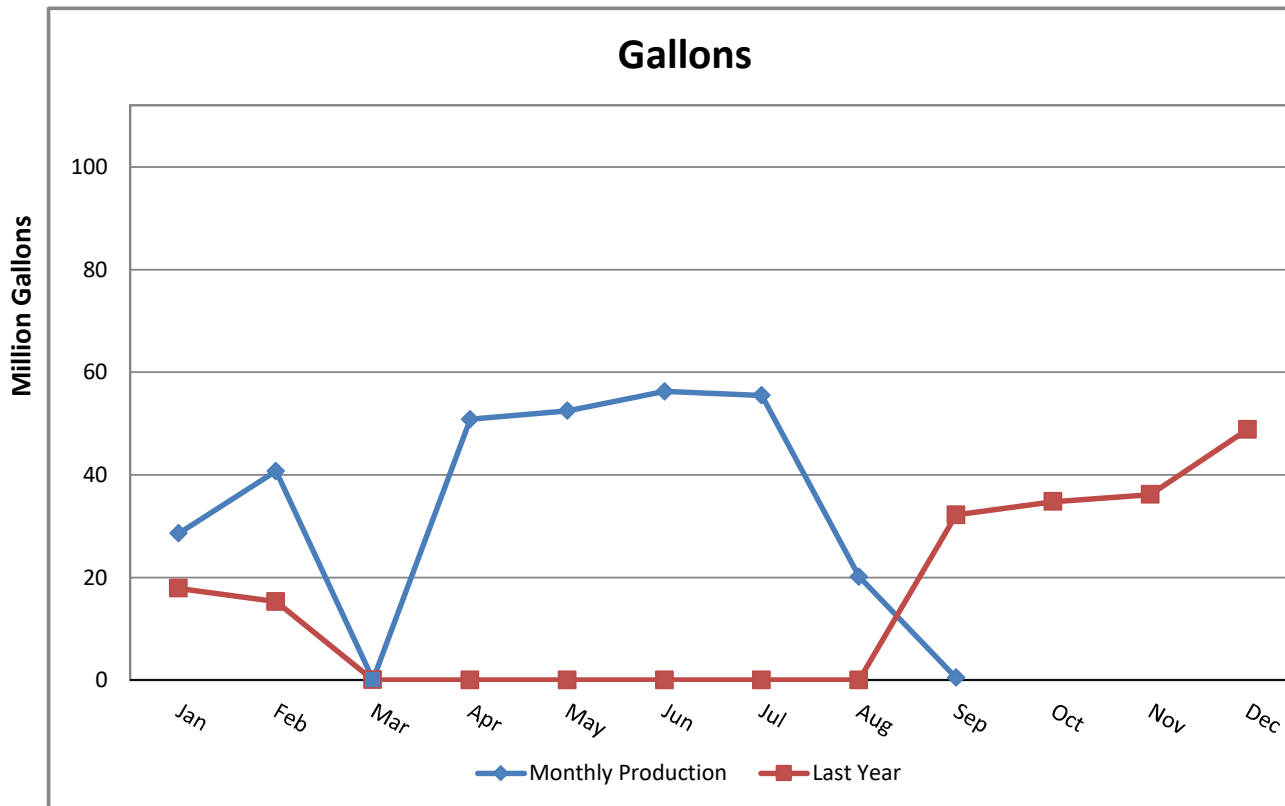
Motor Temp: 144.3 F
 Hour Meter: 4.80
 KW Hour Total: 3,480

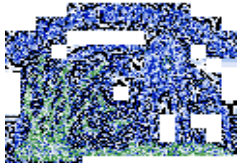
Chlorine:

Dosing: 1.68 mg/L
 Demand: 0.75 mg/L
 Residual: 0.93 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
 Current: 0.01 in/sec





Elk Grove Water District

Monthly Production

Well 14D Railroad -- September 2021

Selected Month Production

45,113,137 Gallons

Average GPM: 1429
 Pump depth: 340 ft
 Well depth: 1051 ft

Motor:

Volts: 479
 Volts (Rated): 460
 RPM: 1781
 RPM (Rated): 1785
 Amps A: 164
 Amps A (Rated): 171
 Amps B: 163
 Amps B (Rated): 171
 Amps C: 160
 Amps C (Rated): 171

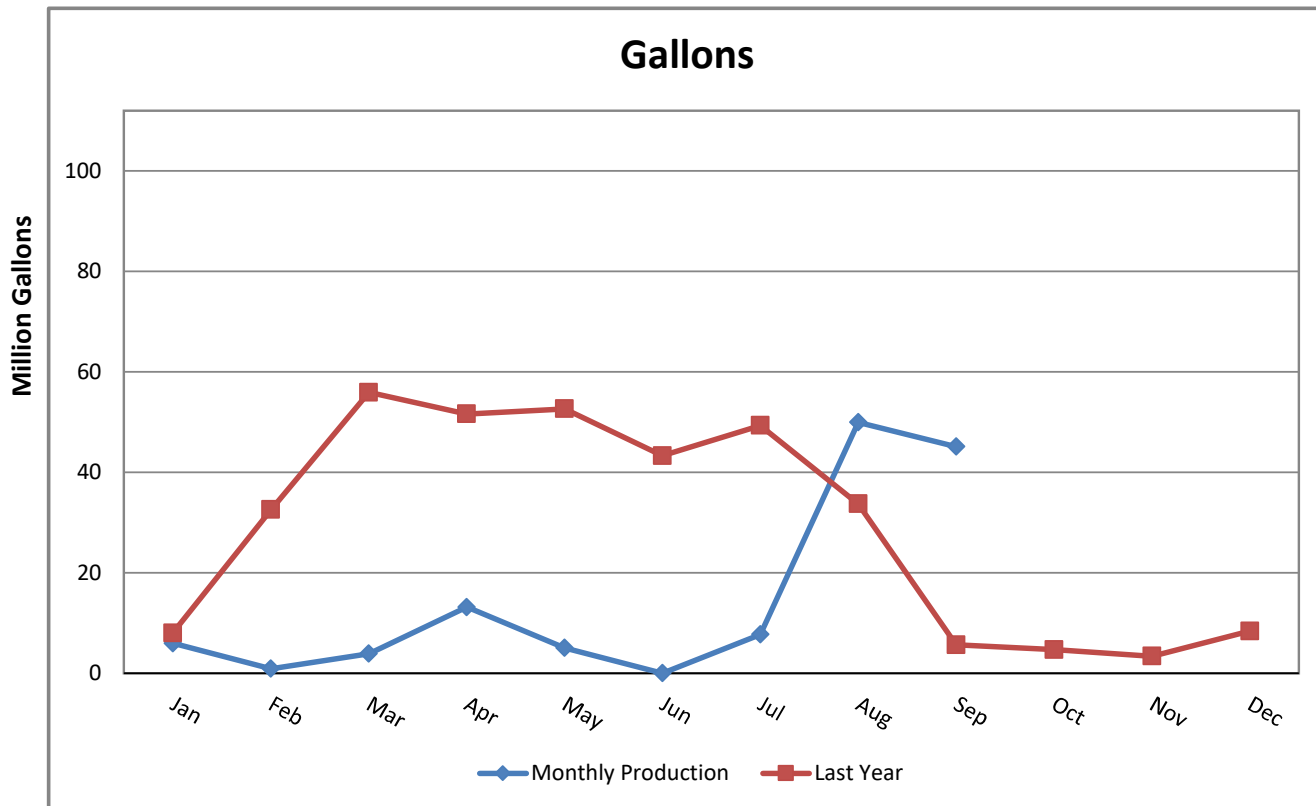
Motor Temp.: 145.2 F
 Hour Meter: 526.00
 KW Hour Total: 130,720
 (KWH total is for the entire facility)

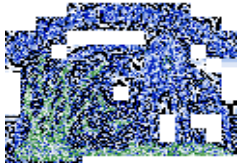
Chlorine:

Dosing: 2.00 mg/L
 Demand: 0.94 mg/L
 Residual: 1.06 mg/L

Vibration Reading:

Base Line: 0.02 in/sec
 Current: 0.01 in/sec





Elk Grove Water District

Monthly Production

Well 8 Williamson -- September 2021
(Submersible)

Selected Month Production

12,903,936 Gallons

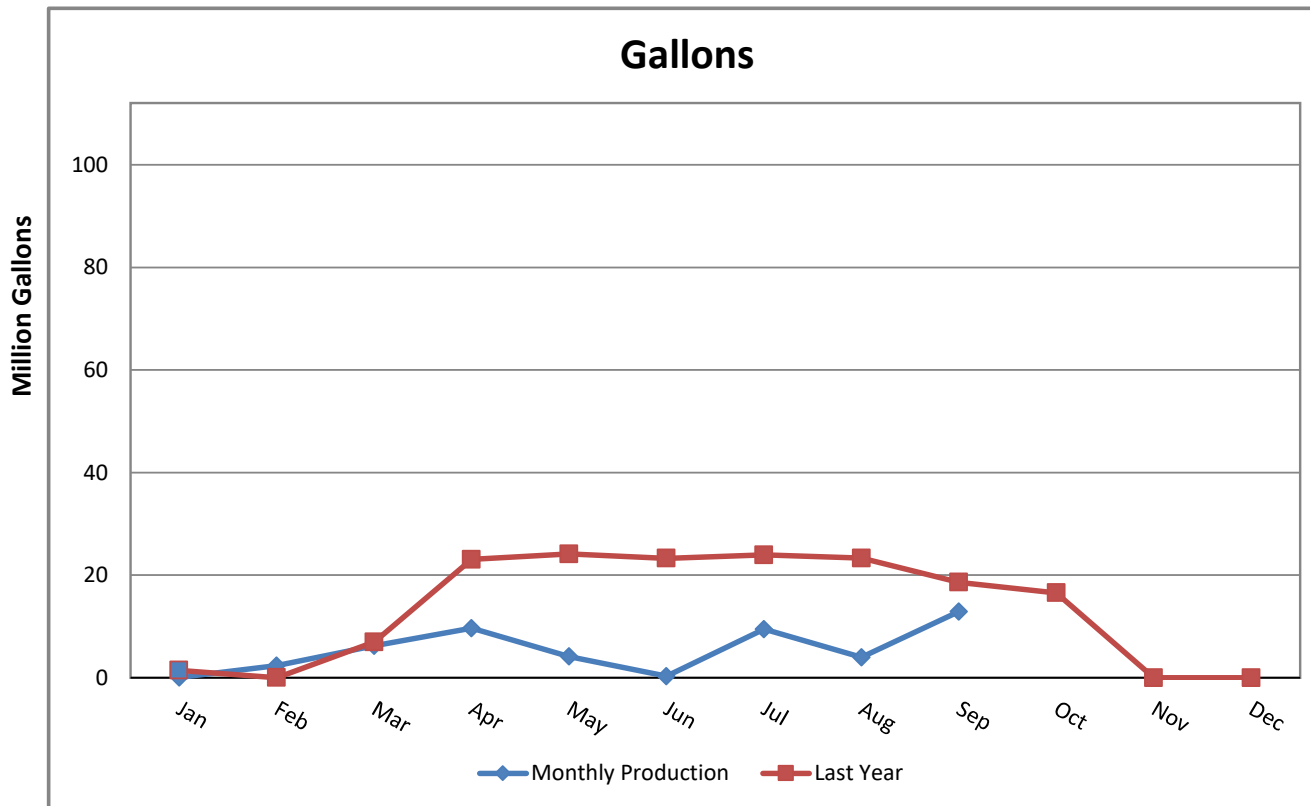
Average GPM: 544
Pump depth: 150 ft
Well depth: 564 ft

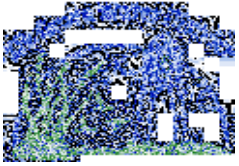
Motor:
Volts: 461
Volts (Rated): 460

Amps A: 61
Amps A (Rated): 65
Amps B: 59
Amps B (Rated): 65
Amps C: 60
Amps C (Rated): 65

Hour Meter: 394.60
KW Hour Total: 16,157

Chlorine:
Dosing: 1.55 mg/L
Demand: 0.34 mg/L
Residual: 1.21 mg/L





Elk Grove Water District

Monthly Production

Well 9 Polhemus -- September 2021
(Submersible)

Selected Month Production

9,173,929 Gallons

Average GPM: 488
Pump depth: 150 ft
Well depth: 556 ft

Motor:

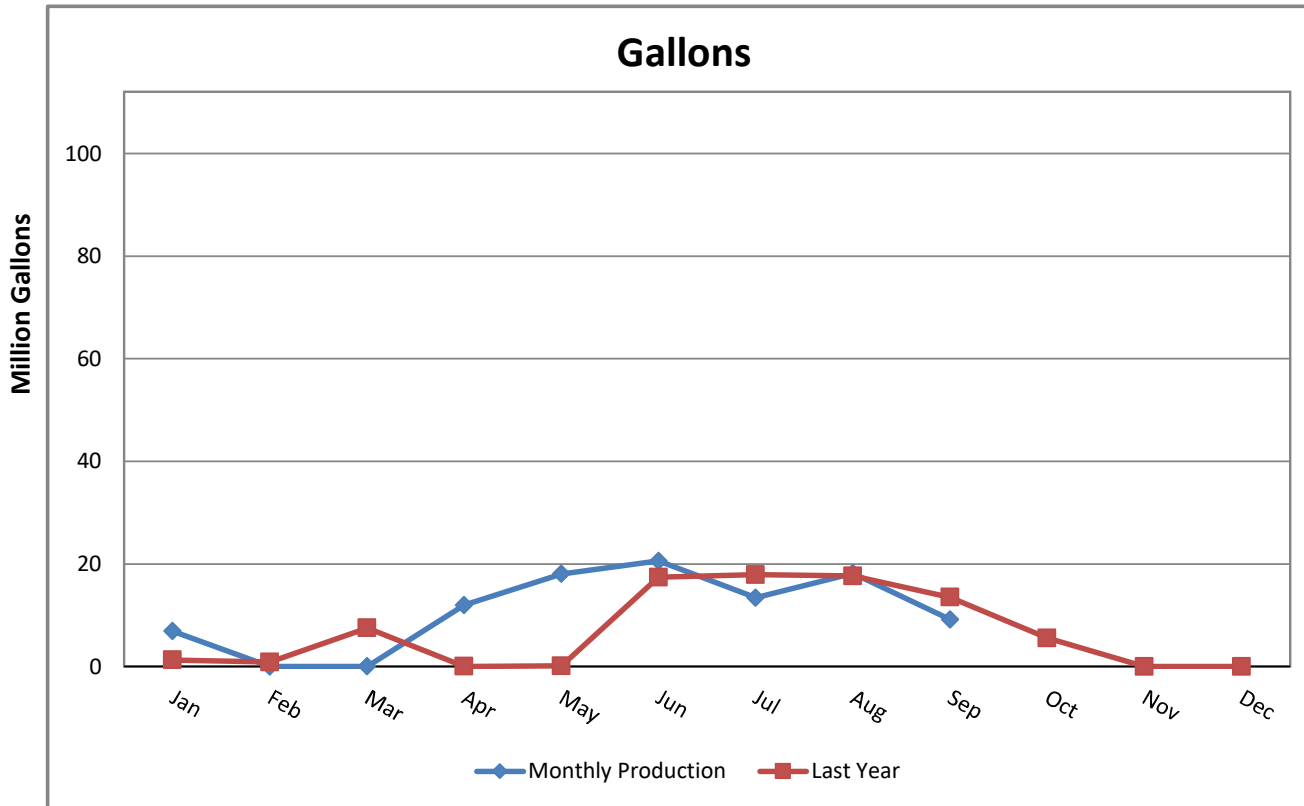
Volts: 477
Volts (Rated): 460

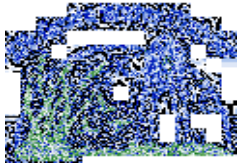
Amps A: 54
Amps A (Rated): 65
Amps B: 58
Amps B (Rated): 65
Amps C: 64
Amps C (Rated): 65

Hour Meter: 313.00
KW Hour Total: 12,415

Chlorine:

Dosing: 1.41 mg/L
Demand: 0.35 mg/L
Residual: 1.06 mg/L





Elk Grove Water District

Monthly Production

Well 13 Hampton -- September 2021

Selected Month Production

39,850,589 Gallons

Average GPM: 929
 Pump depth: 200 ft
 Well depth: 500 ft

Motor:

Volts: 474
 Volts (Rated): 460
 RPM: 1786
 RPM (Rated): 1785
 Amps A: 104
 Amps A (Rated): 141
 Amps B: 105
 Amps B (Rated): 141
 Amps C: 107
 Amps C (Rated): 141

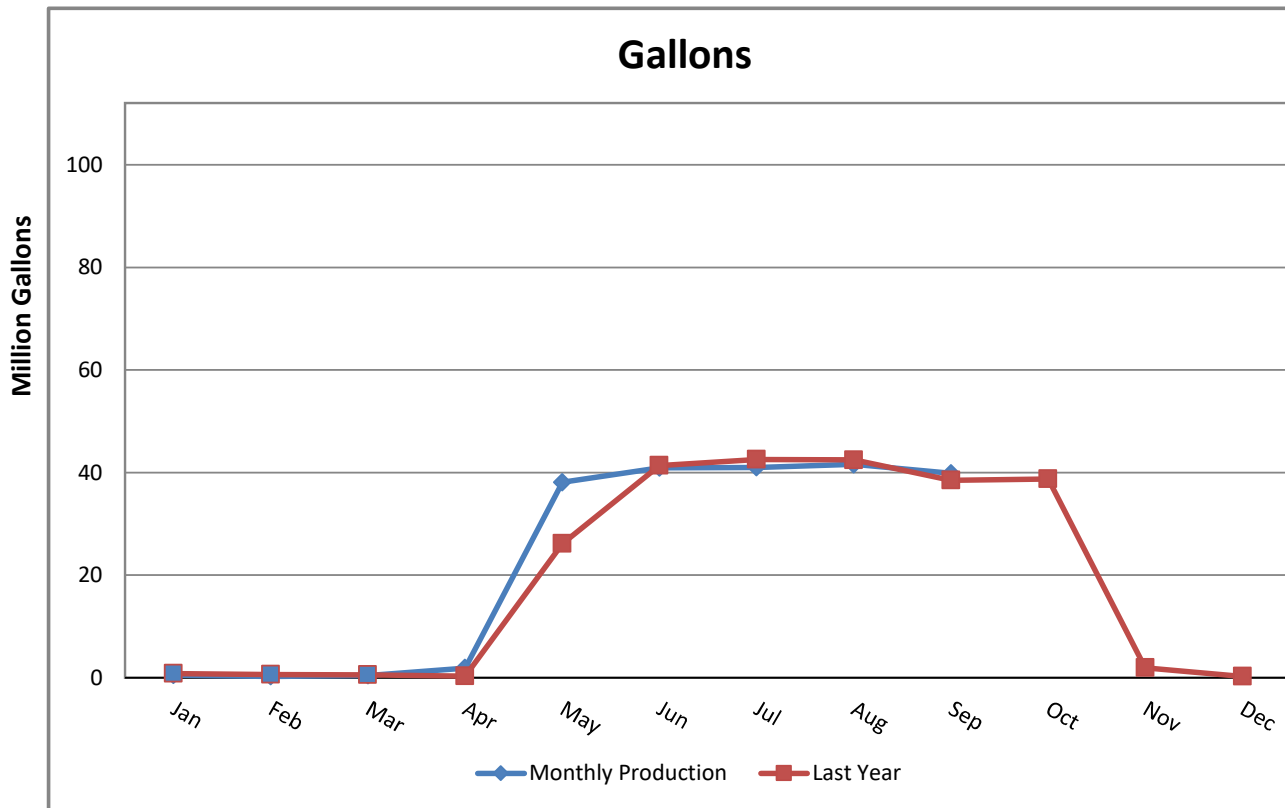
Motor Temp.: 114.9 F
 Hour Meter: 714.3
 KW Hour Total: 53,940

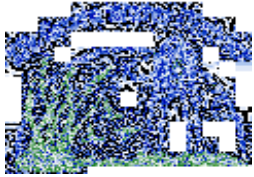
Chlorine:

Dosing: 1.63 mg/L
 Demand: 0.77 mg/L
 Residual: 0.86 mg/L

Vibration Reading:

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





Elk Grove Water District

Combined Total Production

Service Area 1

Sep-2021

* In Aug. 2020, an additional 18 million gallons of water was purchased from Sacramento County Water Agency as a result of the emergency repair of the 36" transmission main.

Current Month Production:

153,922,309 Gallons

Highest Day Demand of the Month:

5,766,293

Date of Occurrence

7-Sep-21

Highest Day Demand of the Calendar Year:

6,292,981

Date of Occurrence

30-Jul-21

"Water Year" Rainfall: (Oct-20 to Sep-21)

Current Month: 0.06 in

Year To Date: 6.61 in

"Water Year" Rainfall: (Oct-19 to Sep-20)

September 2020: 0.00 in

Year To Date: 9.73 in

Entire Year Total: 9.73 in

Temperature:

This Month High: 105 F

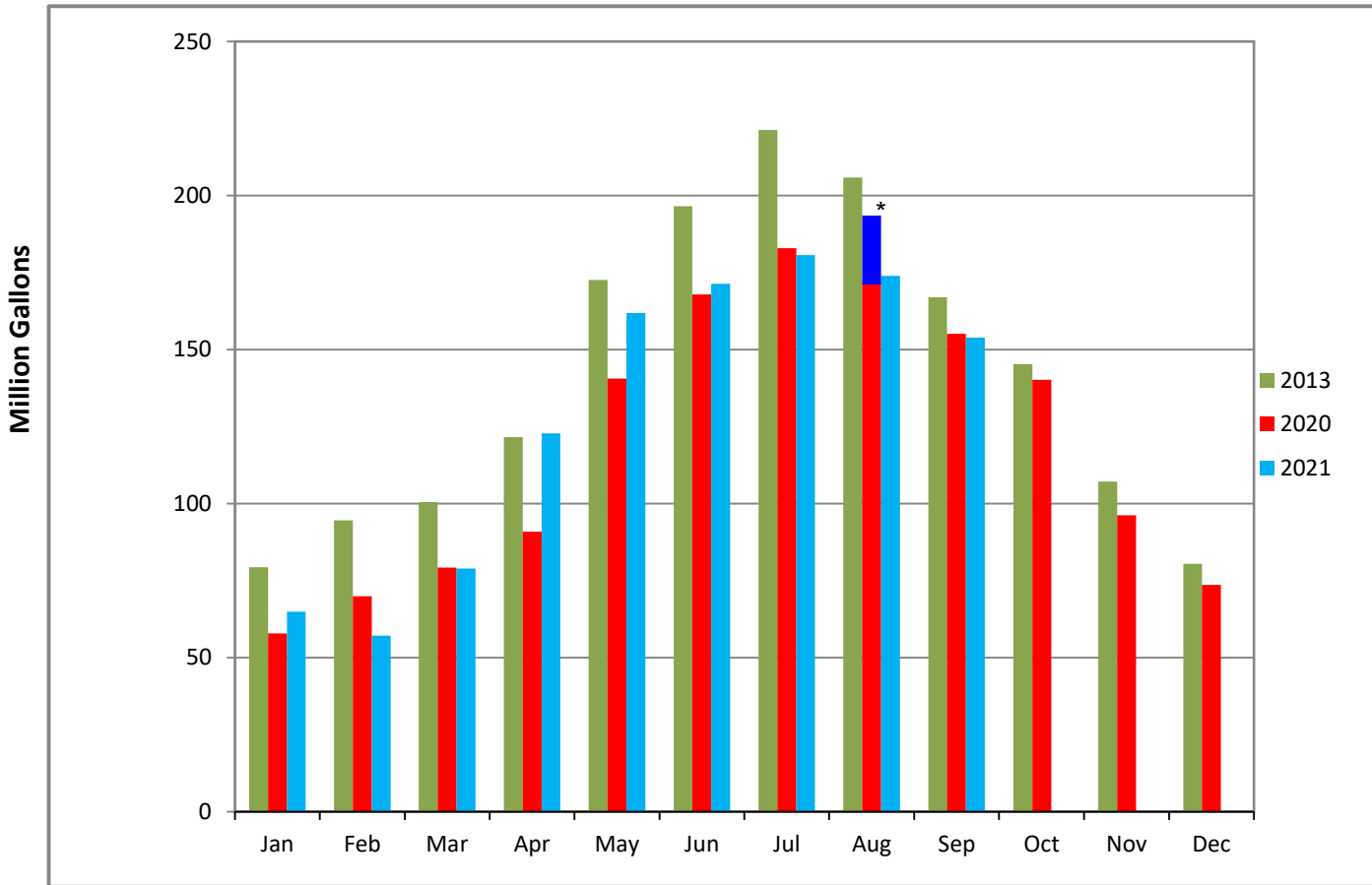
This Month Low: 47 F

This Month Average: 73.5 F

SEP-20 High: 109 F

SEP-20 Low: 56 F

SEP-20 Average: 75.75 F

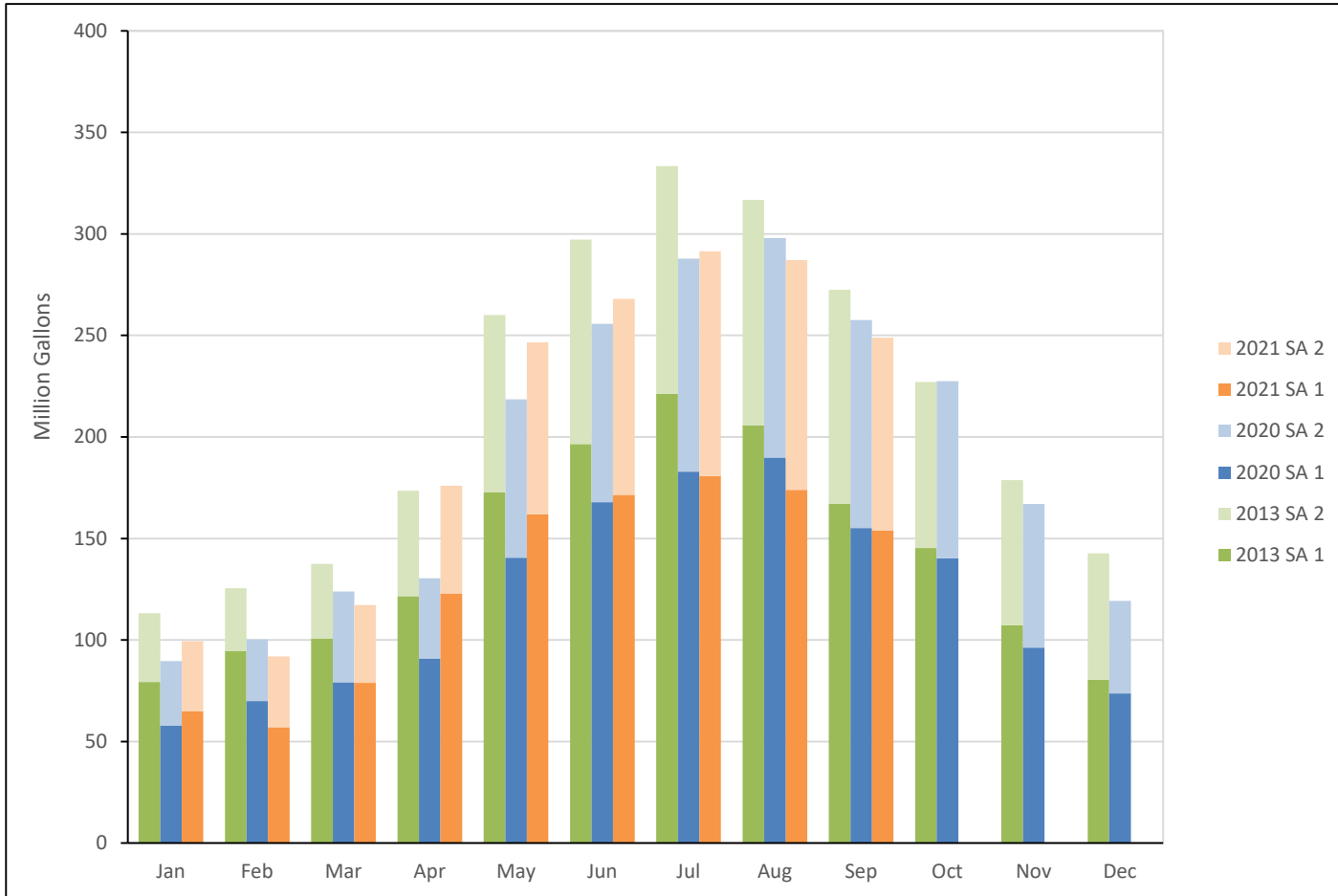




Elk Grove Water District

Total Demand/Production

Sep-2021



Current Month Demand/Production:

248,899,609 Gallons

Reduction From August 2013: 8.63%

GPCD: 176.7 Gallons per Day

R-GPCD: 134.2 Gallons per Day

Service Area 1

Active Connections: 7,979

Current Month Demand/Production:

153,922,309 Gallons

Reduction From August 2013: 7.83%

GPCD: 178.6 Gallons per Day

R-GPCD: 136.7 Gallons per Day

Service Area 2

Active Connections: 4,902

Current Month Demand/Production:

94,977,300 Gallons

Reduction From August 2013: 9.90%

GPCD: 173.6 Gallons per Day

R-GPCD: 130.2 Gallons per Day

Elk Grove Water District Water Usage

----- Monthly Production (gallons) -----												
2013	January	February	March	April	May	June	July	August	September	October	November	December
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

2018	January	February	March	April	May	June	July	August	September	October	November	December
GW (SA1)	61,547,751	61,558,850	62,848,303	76,267,144	125,703,221	158,313,394	181,467,446	173,737,676	150,609,278	133,163,991	97,294,654	63,631,042
Purchased (SA2)	31,925,388	31,512,492	33,779,680	32,989,792	52,692,860	85,679,660	101,031,612	104,457,452	97,400,072	77,996,204	66,116,468	42,849,180
Total	93,473,139	93,071,342	96,627,983	109,256,936	178,396,081	243,993,054	282,499,058	278,195,128	248,009,350	211,160,195	163,411,122	106,480,222

2019	January	February	March	April	May	June	July	August	September	October	November	December
GW (SA1)	58,847,001	50,827,497	59,064,385	81,981,728	114,733,502	153,176,826	175,692,823	179,038,979	151,703,906	134,920,719	105,816,168	62,755,985
Purchased (SA2)	29,895,316	30,359,076	32,485,640	34,994,432	61,802,004	72,657,728	96,524,164	101,818,508	99,590,964	82,897,100	69,704,624	45,161,996
Total	88,742,317	81,186,573	91,550,025	116,976,160	176,535,506	225,834,554	272,216,987	280,857,487	251,294,870	217,817,819	175,520,792	107,917,981

2020	January	February	March	April	May	June	July	August	September	October	November	December
GW (SA1)	57,904,843	69,920,851	79,195,437	90,851,253	140,575,760	167,942,394	182,964,721	189,801,764*	155,126,225	140,229,242	96,201,714	73,624,502
Purchased (SA2)	31,743,624	32,416,076	44,764,808	39,523,572	77,964,788	87,759,848	104,799,288	108,177,256	102,434,860	87,187,628	70,876,740	45,577,136
Total	89,648,467	102,336,927	123,960,245	130,374,825	218,540,548	255,702,242	287,764,009	297,979,020	257,561,085	227,416,870	167,078,454	119,201,638

2021	January	February	March	April	May	June	July	August	September	October	November	December
GW (SA1)	64,881,378	57,088,452	78,904,998	122,759,415	161,903,489	171,428,103	180,693,083	173,985,025	153,922,309			
Purchased (SA2)	34,553,112	34,867,272	38,268,428	53,156,620	84,725,960	96,521,920	110,862,576	113,081,144	94,977,300			
Total	99,434,490	91,955,724	117,173,426	175,916,035	246,629,449	267,950,023	291,555,659	287,066,169	248,899,609	0	0	0

*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.)

2020 August production number for SA1 includes water delivered through open interties with SA2.

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

Charlois and Springhurst Intertie 18,000,000 Gallons

Charlois Intertie (Aug 2020) 8,706,529 Gallons (Determined from Bruce Kamilos calculations)

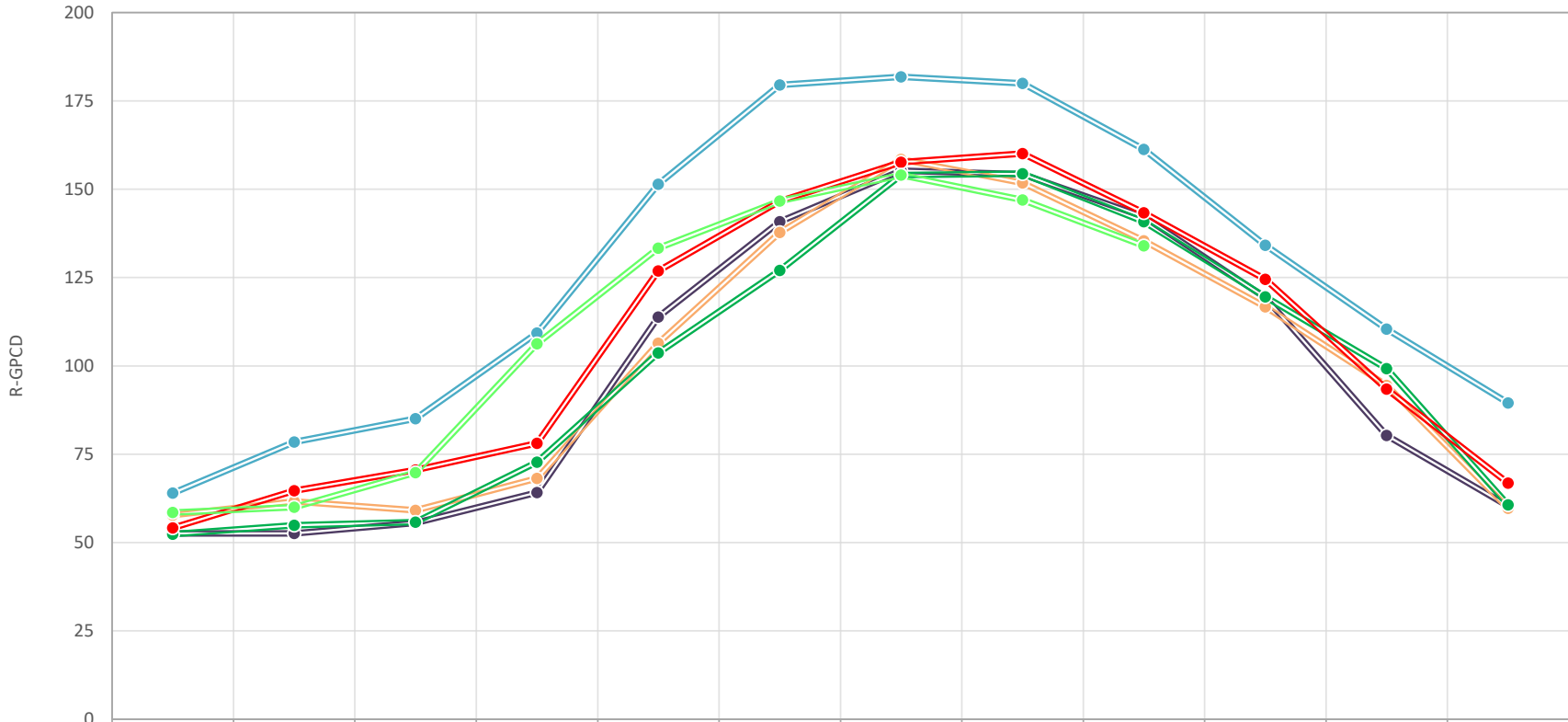
Springhurst Intertie (Aug 2020) 14,511,000 Gallons (Number provided from meter read by SCWA)

Service Area 2		Consumption	
2021	# Accts	CCF	Gallons
Jan	4,900	46,194	34,553,112
Feb	4,901	46,614	34,867,272
Mar	4,901	51,161	38,268,428
Apr	4,901	71,065	53,156,620
May	4,901	113,270	84,725,960
Jun	4,901	129,040	96,521,920
Jul	4,901	148,212	110,862,576
Aug	4,902	151,178	113,081,144
Sep	4,902	126,975	94,977,300
Oct			0
Nov			0
Dec			0



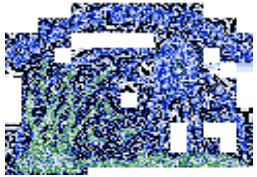
EGWD COMBINED R-GPCD

● 2013 ● 2017 ● 2018 ● 2019 ● 2020 ● 2021



	January	February	March	April	May	June	July	August	September	October	November	December
● 2013	64	78	85	109	151	180	182	180	161	134	110	89
● 2017	53	53	56	64	114	141	155	154	142	119	80	60
● 2018	58	62	59	68	106	138	158	152	135	117	95	60
● 2019	52	55	56	73	104	127	154	154	141	120	99	61
● 2020	54	65	71	78	127	147	158	160	143	125	93	67
● 2021	59	60	70	106	133	147	154	147	134			

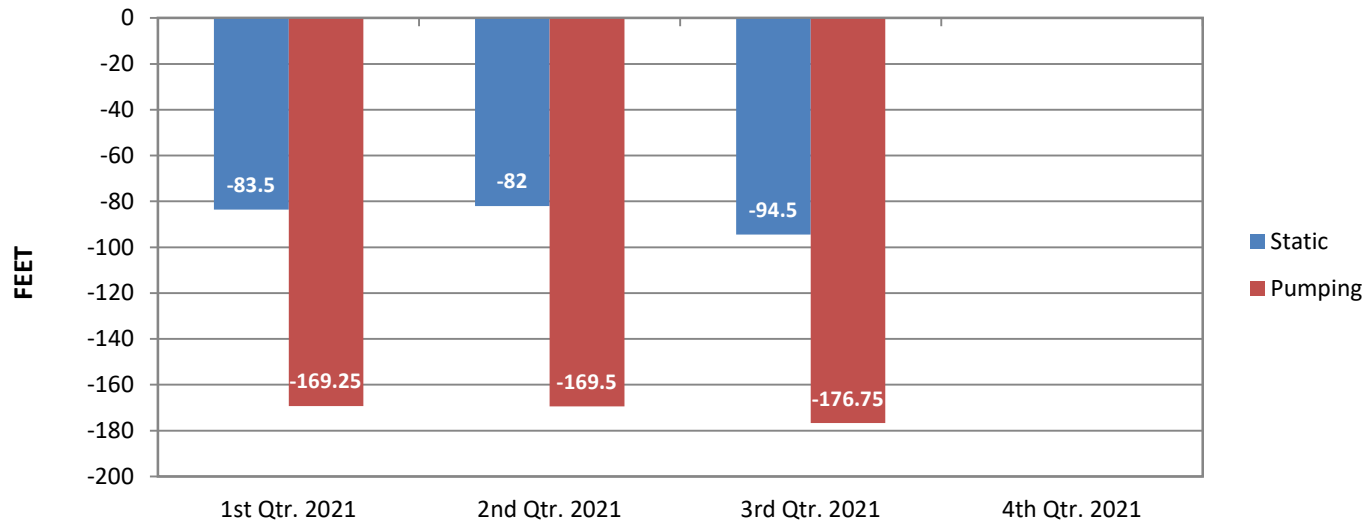
R-GPCD = Residential Gallons per Capita per Day



Elk Grove Water District

Static and Pumping Levels

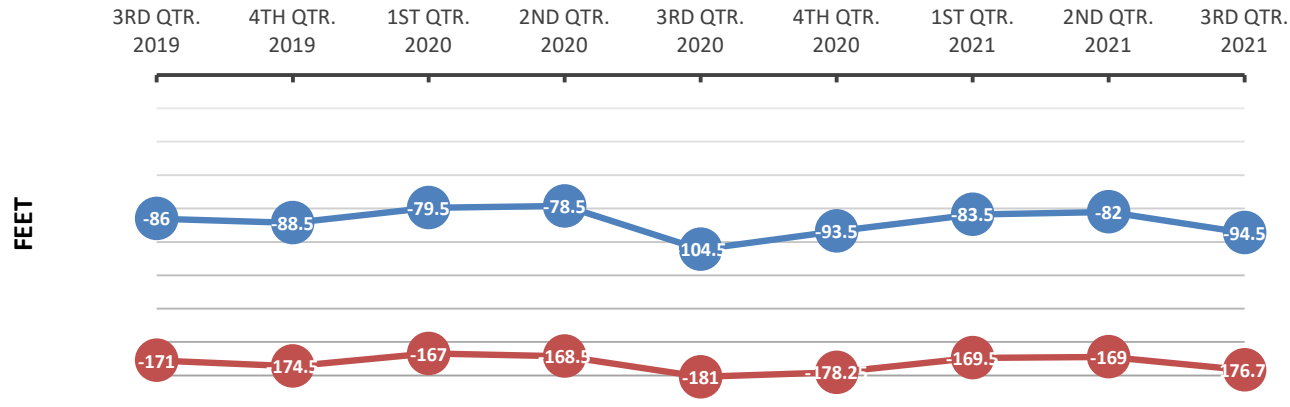
Well 1D School St



Latest Well Sounding

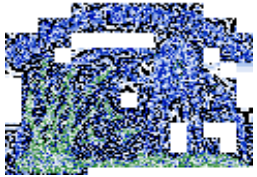
Static:	94.5 Ft
Pumping:	176.75 Ft
Drawdown:	82.25 Ft
GPM:	1,689
Specific Capacity:	20.540

Sounding Quarter/Year



Latest Sand Tester Results:

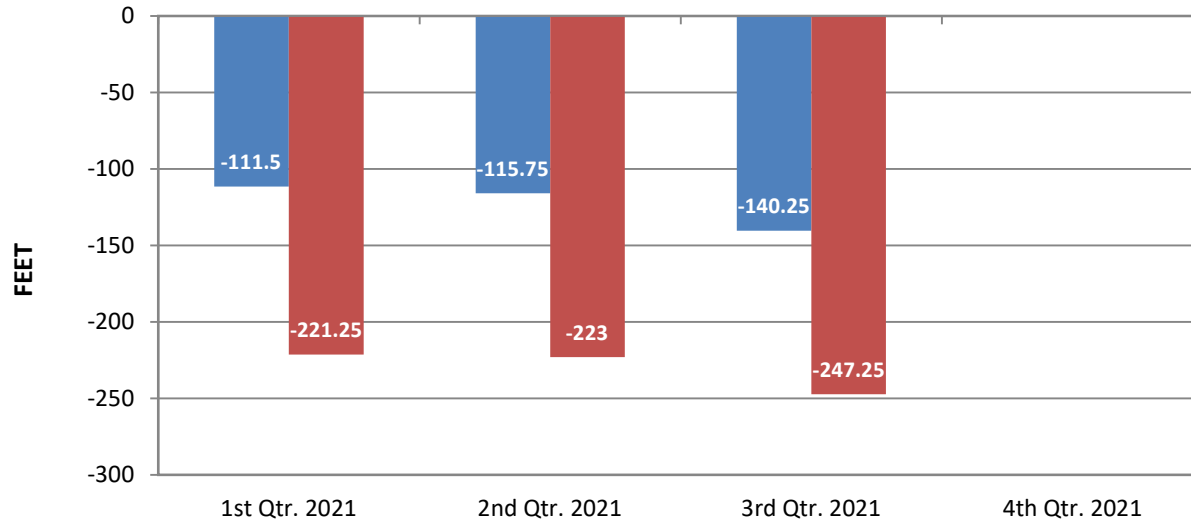
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

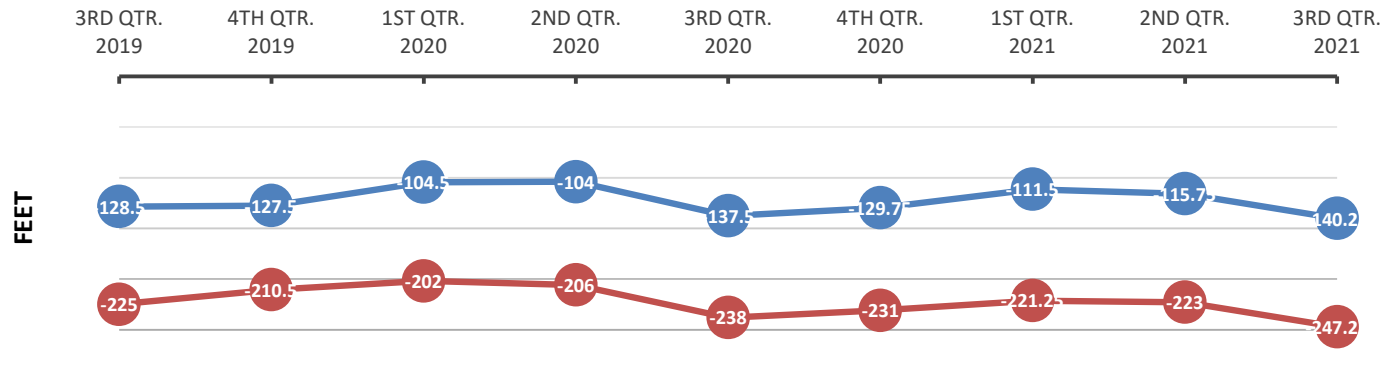
Well 4D Webb St



Latest Well Sounding

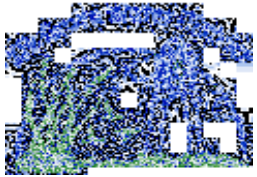
Static:	140.25 Ft
Pumping:	247.25 Ft
Drawdown:	107 Ft
GPM:	1,691
Specific Capacity:	15.802

Sounding Quarter/Year



Latest Sand Tester Results:

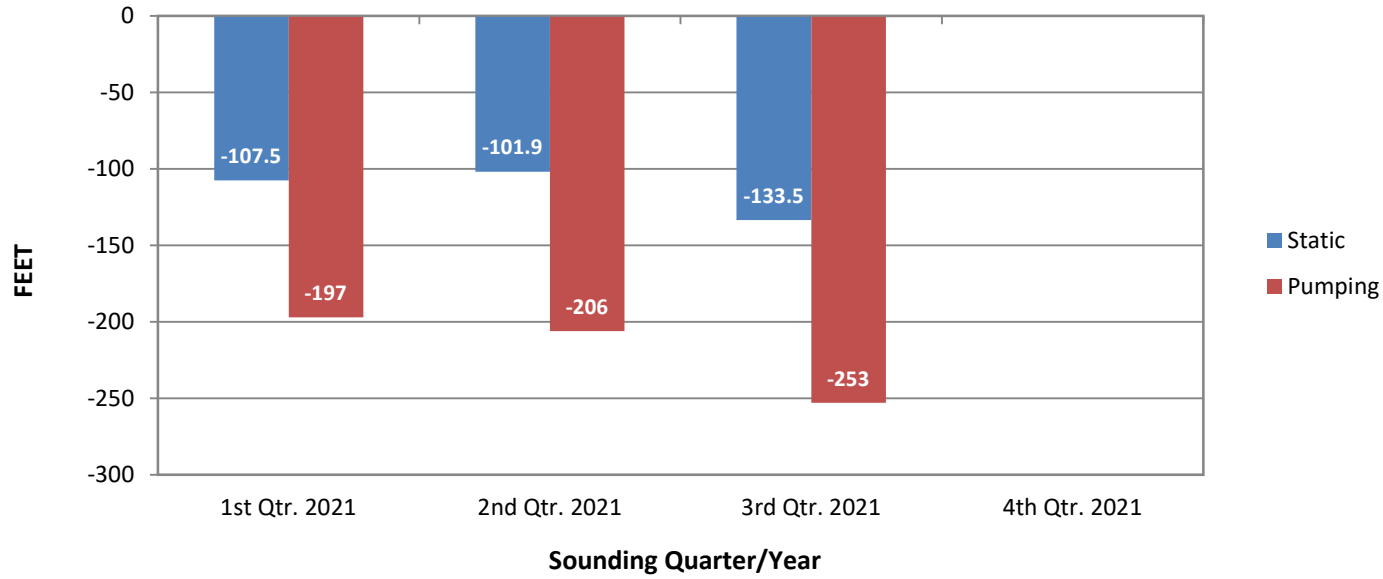
15 Min: < 5 ppm



Elk Grove Water District

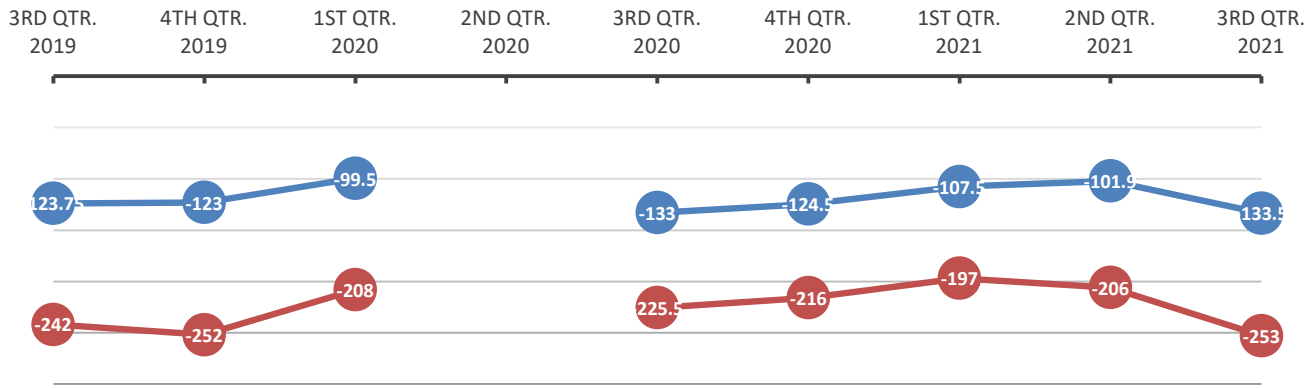
Static and Pumping Levels

Well 11D Dino



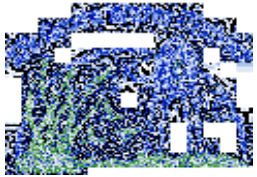
Latest Well Sounding

Static:	133.5 Ft
Pumping:	253 Ft
Drawdown:	119.5 Ft
GPM:	1,670
Specific Capacity:	13.974



Latest Sand Tester Results:

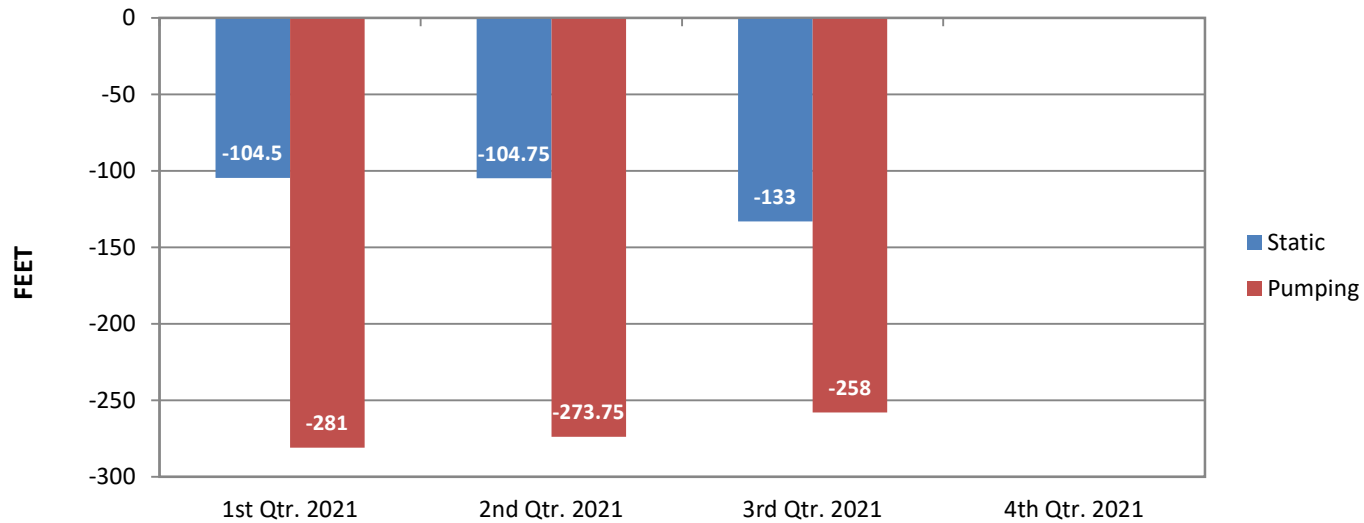
15 Min:	< 5 ppm
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Elk Grove Water District

Static and Pumping Levels

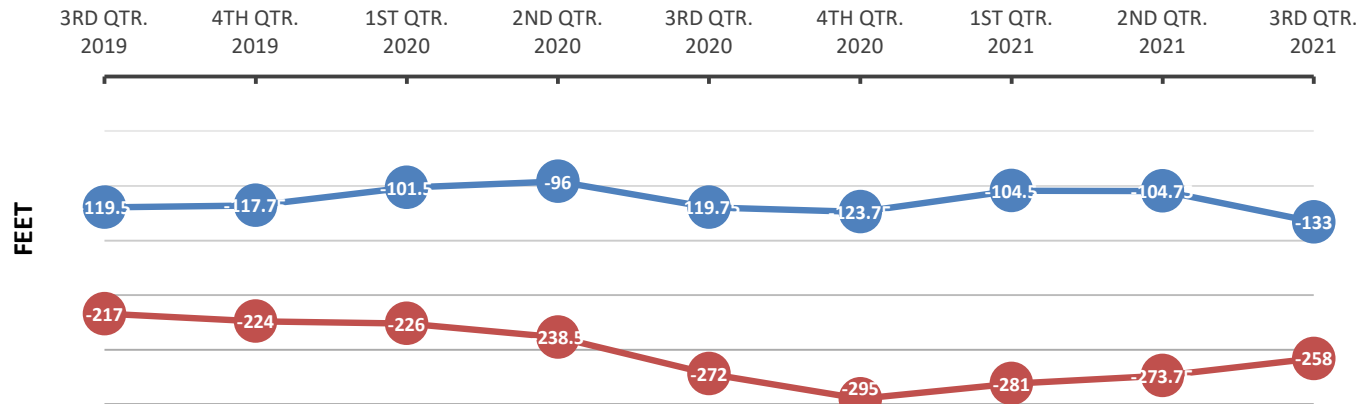
Well 14D Railroad



Latest Well Sounding

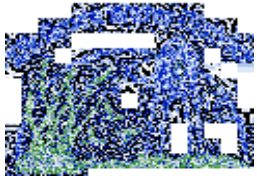
Static:	133 Ft
Pumping:	258 Ft
Drawdown:	125 Ft
GPM:	1,395
Specific Capacity:	11.160

Sounding Quarter/Year



Latest Sand Tester Results:

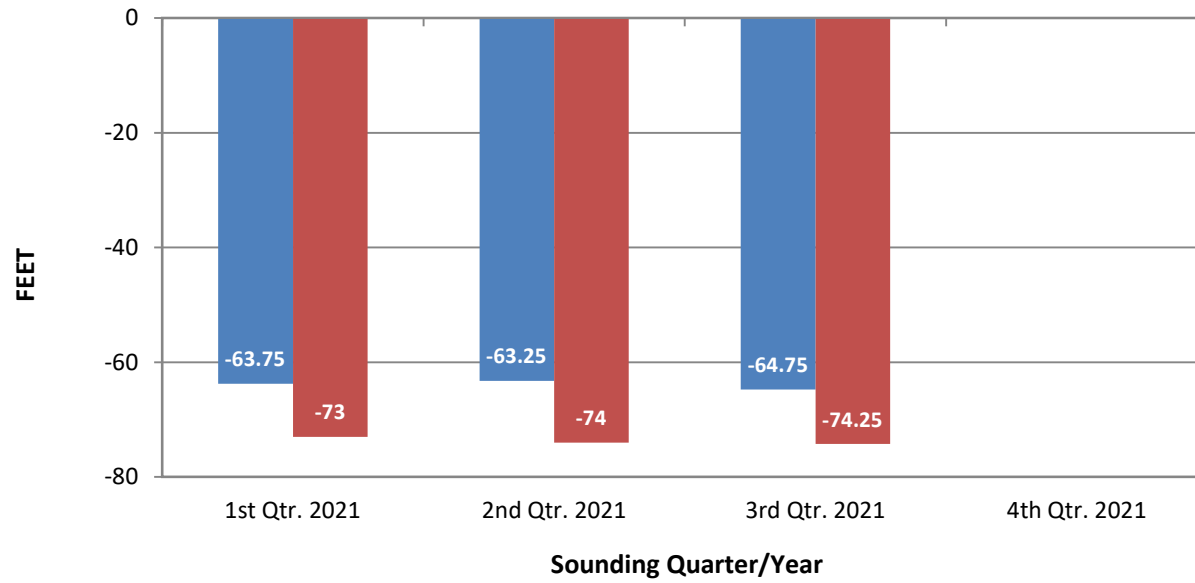
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 8 Williamson



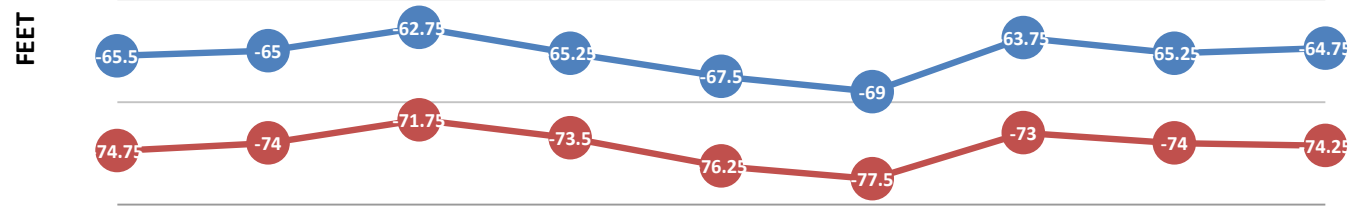
Latest Well Sounding

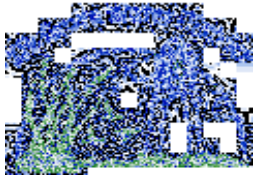
Static:	64.75 Ft
Pumping:	74.25 Ft
Drawdown:	9.5 Ft
GPM:	545
Specific Capacity:	57.347

3RD QTR. 2019 4TH QTR. 2019 1ST QTR. 2020 2ND QTR. 2020 3RD QTR. 2020 4TH QTR. 2020 1ST QTR. 2021 2ND QTR. 2021 3RD QTR. 2021

Latest Sand Tester Results:

15 Min: < 5 ppm

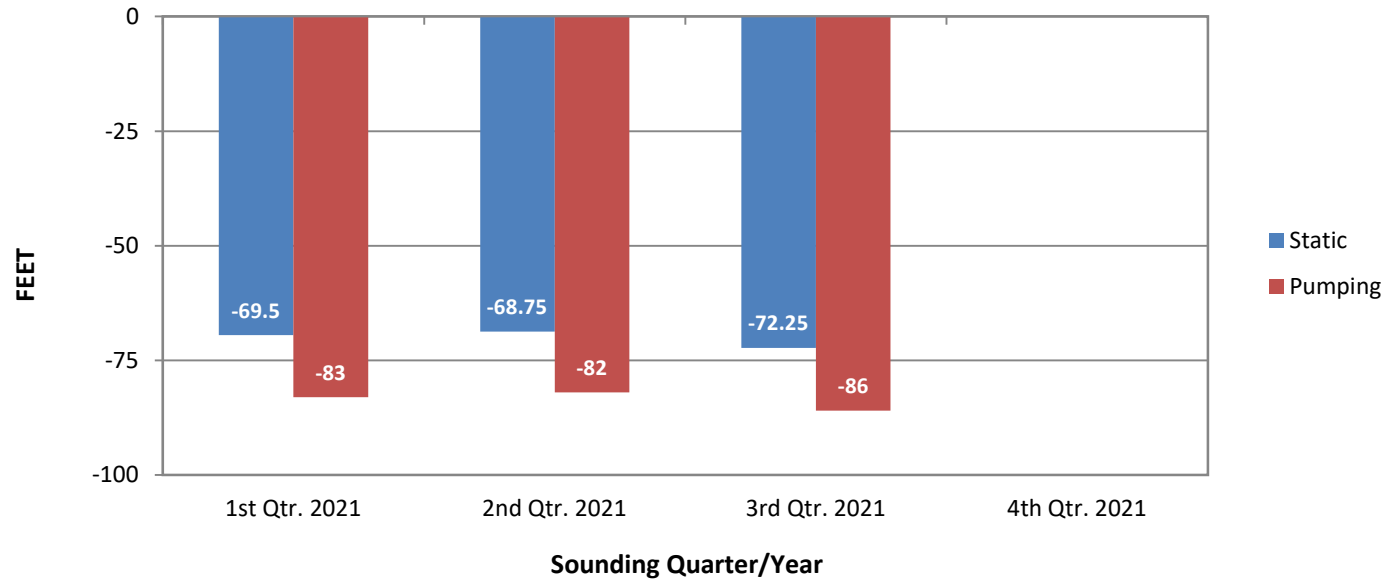




Elk Grove Water District

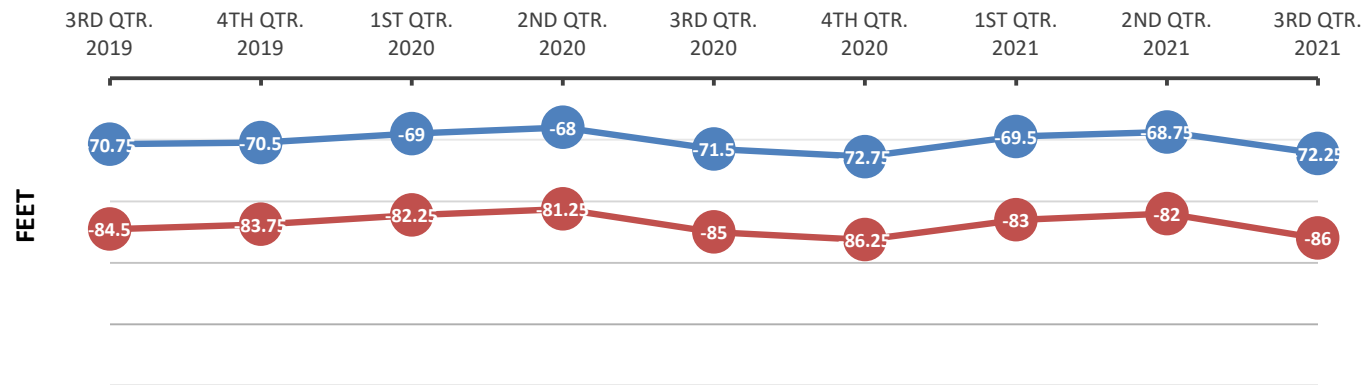
Static and Pumping Levels

Well 9 Polhemus



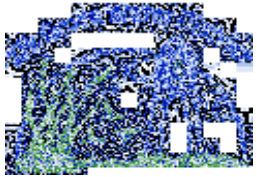
Latest Well Sounding

Static:	72.25 Ft
Pumping:	86 Ft
Drawdown:	13.75 Ft
GPM:	490
Specific Capacity:	35.619



Latest Sand Tester Results:

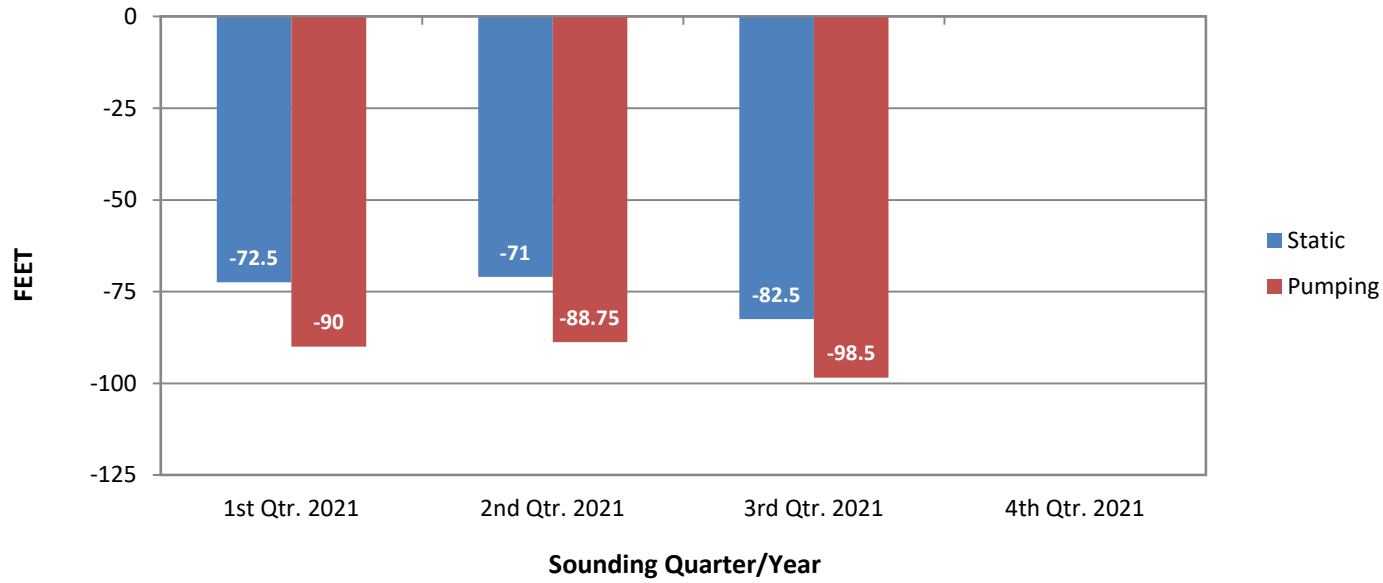
15 Min:	< 5 ppm
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Elk Grove Water District

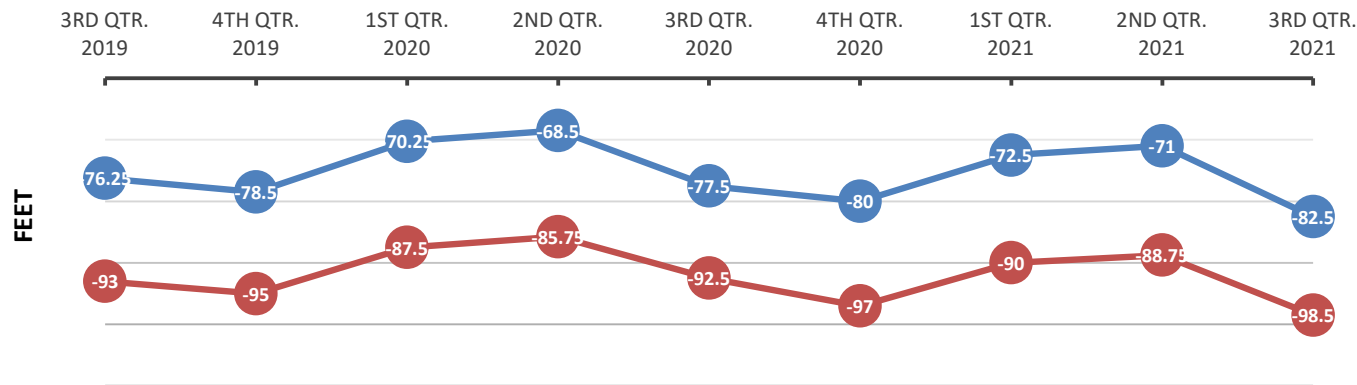
Static and Pumping Levels

Well 13 Hampton



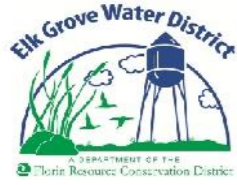
Latest Well Sounding

Static:	82.5 Ft
Pumping:	98.5 Ft
Drawdown:	16 Ft
GPM:	948
Specific Capacity:	59.243



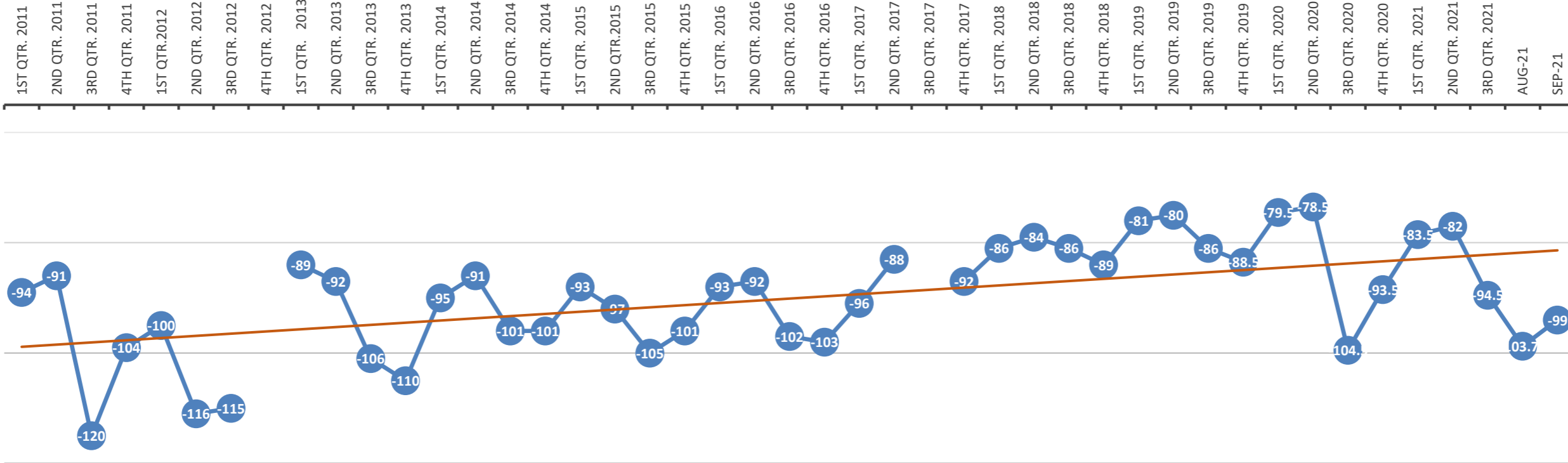
Latest Sand Tester Results:

15 Min:	< 5 ppm
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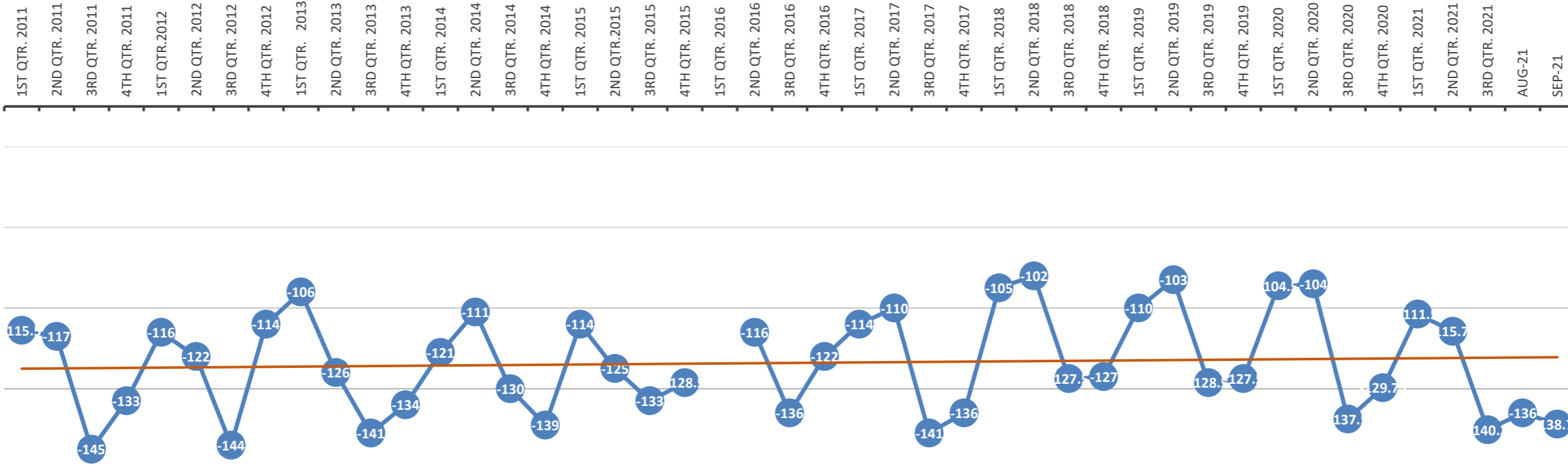


Historic Static Well Levels

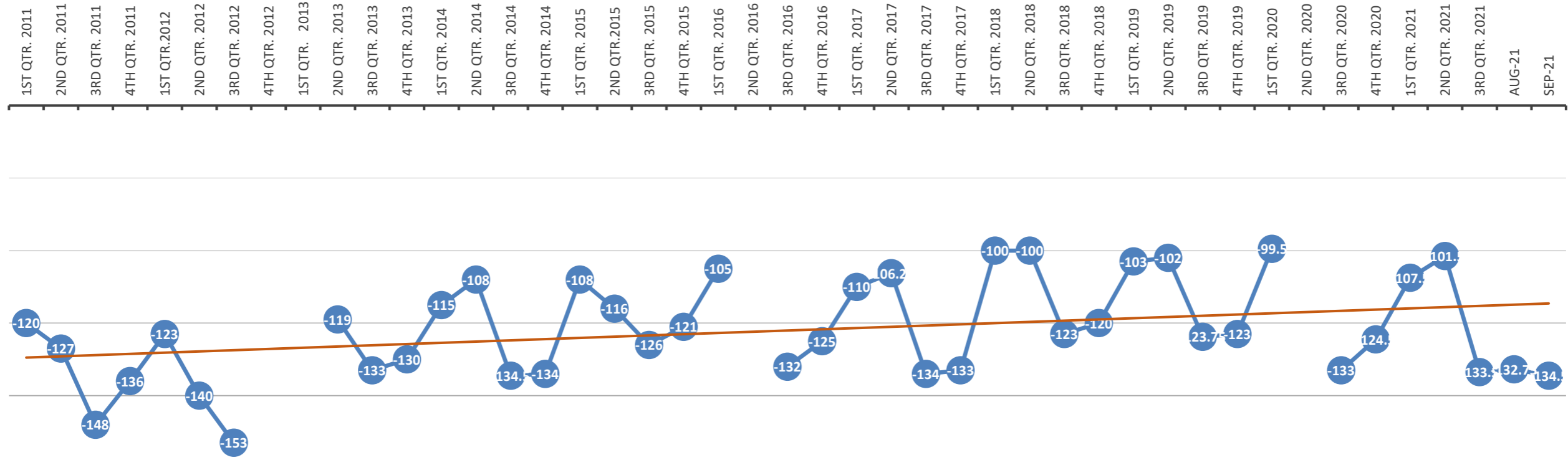
Well 1D



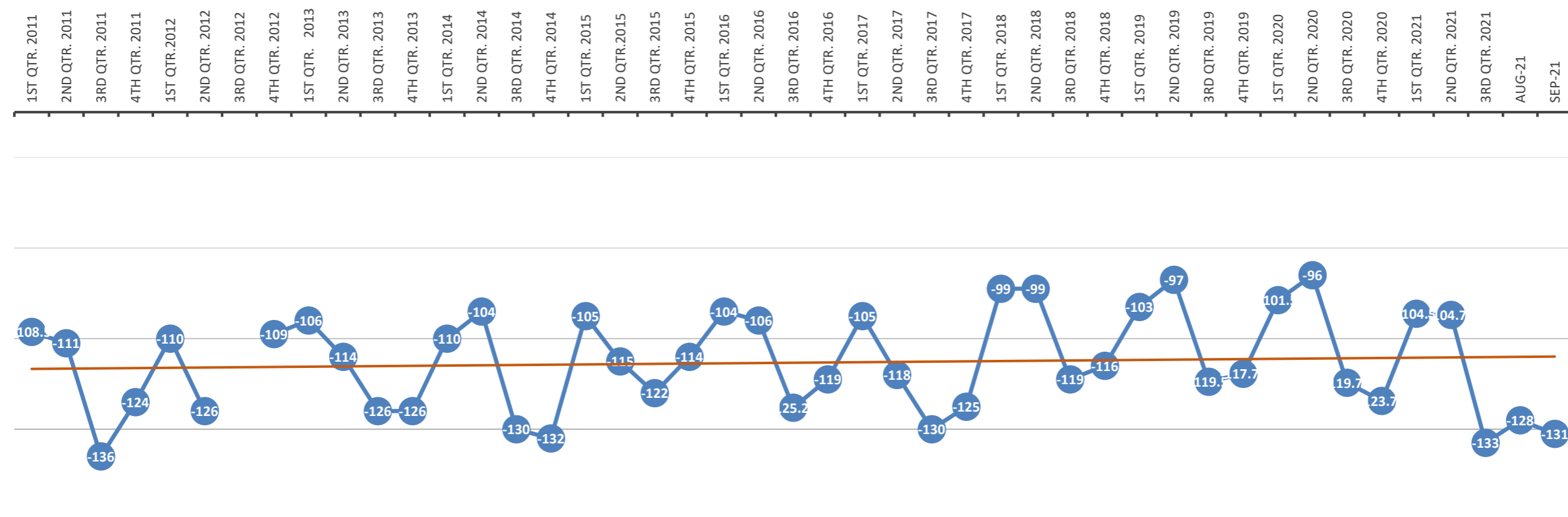
Well 4D

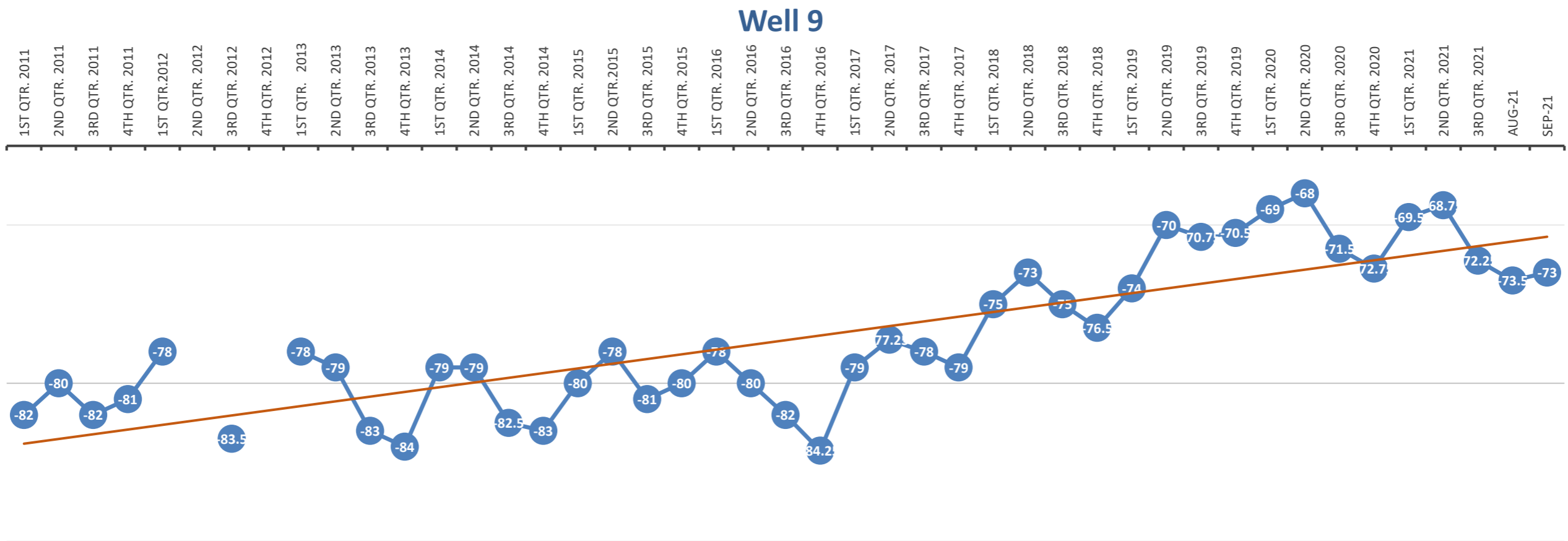
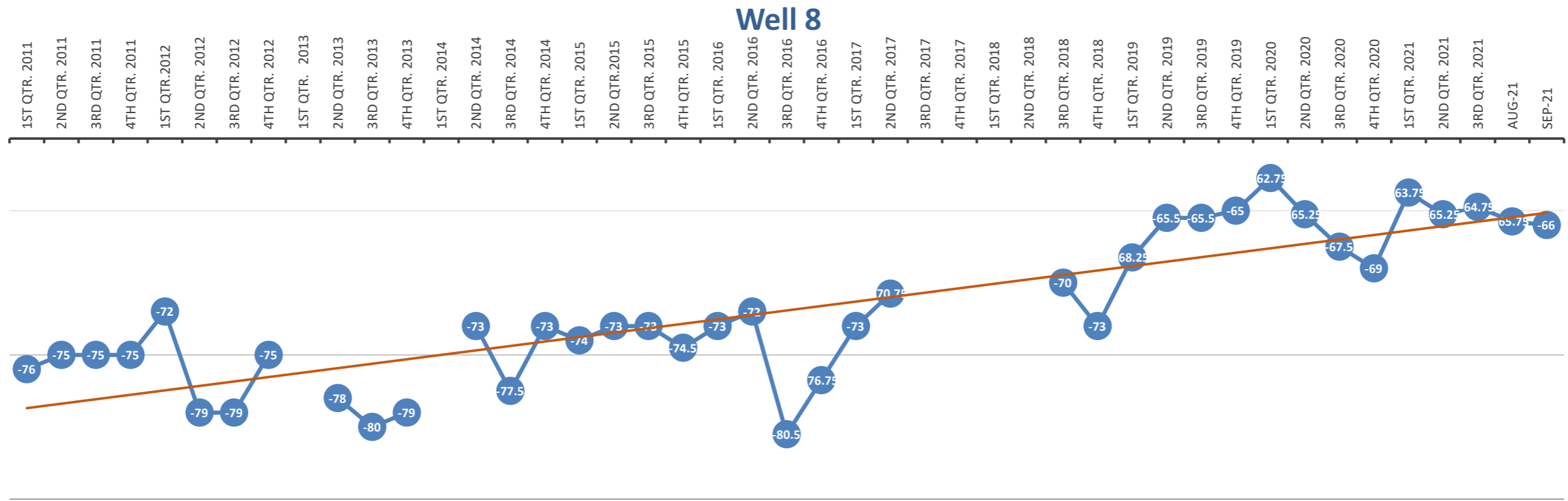


Well 11D



Well 14D





Monthly Sample Report - September 2021
Water System: Elk Grove Water System

Sampling Point: 01 - 8693 W. Camden			
Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

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

Sampling Point: 02 - 9425 Emerald Vista			
Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: 03 - 8809 Valley Oak			
Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: Webb Well 04D - Raw Water			
Sample Date	Sample Class	Sample Name	Collection Occurrence
			Quarterly

Sampling Point: 04 - 10122 Glacier Point

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: 05 - 9230 Amsden Ct.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: 06 - 9227 Rancho Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: 07 - Al Gates Park Mainline Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: - Williamson Well 8 Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
			Quarterly

Sampling Point: 08 - 9436 Hollow Springs Wy.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: Polhemus Well 9 Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
			Quarterly

Sampling Point: 09 - 8417 Blackman Wy.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week
9/7/2021	Distribution System	Fluoride	Monthly

Sampling Point: 10 - 9373 Oreo Ranch Cir.

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Distribution System	Bacteriological	Week
9/14/2021	Distribution System	Bacteriological	Week
9/21/2021	Distribution System	Bacteriological	Week
9/28/2021	Distribution System	Bacteriological	Week

Sampling Point: Dino Well 11D - Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/14/2021	Source Water	Orthophosphate, Total Phosphorus, Metals Totals, Solids, TDS, TSS	Raw Water 1st run after 1Minute
9/14/2021	Source Water	Orthophosphate, Total Phosphorus, Metals Totals, Solids, TDS, TSS	Raw Water 1st run after 28 Minute
9/21/2021	Source Water	Orthophosphate, Total Phosphorus, Metals Totals, Solids, TDS, TSS	Raw Water 1st run after 28 Minute
9/21/2021	Source Water	Orthophosphate, Total Phosphorus, Metals Totals, Solids, TDS, TSS	Raw Water 1st run after 28 Minute
9/29/2021	Source Water	FE, Mn, Al Totals	Once

Sampling Point: Hampton Well 13 - Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Source Water	Fe, Mn, As, Total	Weekly
9/14/2021	Source Water	Fe, Mn, As, Total	Weekly
9/20/2021	Source Water	Fe, Mn, As, Total	Weekly
9/27/2021	Source Water	Fe, Mn, As, Total	Weekly

Sampling Point: Hampton WTP Effluent

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Treated Effluent	Fe, Mn, As, Total	Weekly
9/14/2021	Treated Effluent	Fe, Mn, As, Total	Weekly
9/20/2021	Treated Effluent	Fe, Mn, As, Total	Weekly
9/27/2021	Treated Effluent	Fe, Mn, As, Total	Weekly

Sampling Point: Hampton WTP Backwash Tank

Sample Date	Sample Class	Sample Name	Collection Occurrence
			Biannually

Sampling Point: Railroad Well 14D - Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
			Quarterly

Sampling Point: Railroad WTP Effluent

Sample Date	Sample Class	Sample Name	Collection Occurrence
9/7/2021	Treated Plant Effluent	WTP Eff - Fe,Mn,As,Al Total	Month
9/7/2021	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
-------------	--------------	-------------	-----------------------

Sampling Point: Special Distribution/Construction Samples

Sample Date	Sample Class	Sample Name	Collection Description
9/1/2021	CIP	Bacteriological	Backyard Main Replacement 9528 Sara St.
9/1/2021	CIP	Bacteriological	Backyard Main Replacement 9528 Sara St.
9/1/2021	CIP	Bacteriological	Backyard Main Replacement 8912 Sara St.
9/1/2021	CIP	Bacteriological	Backyard Main Replacement 8919 Sara St.
9/2/2021	CIP	Bacteriological	Backyard Main Replacement 9407 Sara St.
9/2/2021	CIP	Bacteriological	Backyard Main Replacement 9407 Sara St.

Colors

Black = Scheduled

Green = Unscheduled

Red = Incomplete Sample

Monthly Total

50

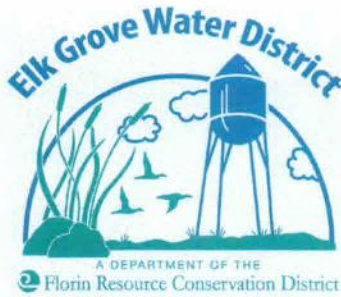
2

0

Yearly Total

548

60



October 5, 2021

Sacramento Regional County
Sanitation District
Environmental Specialist
10060 Goethe Rd.
Sacramento, CA. 95827

WASTEWATER DISCHARGE COMPLIANCE REPORT FORM

Enclosed is the Wastewater Discharge Compliance Report Form from Elk Grove Water District for September 2021

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

COMPLIANCE REPORT FORM

Attn: Michelle Pate	E-mail: patem@sacsewer.com	Wastewater Source Control Section
Phone (916) 875-9091		Fax (916) 875-6374
From: Steve Shaw		
Company: Elk Grove Water District		Permit # WTP010

The following reports and information are attached (check all that apply):

Month:	September	Year:	2021
---------------	------------------	--------------	-------------

Water use/flow meter report

Hampton WTP- 1,298,598 Gallons
 Railroad WTP – 1,219,358 Gallons
 Analyzer Water –34,560 Gallons

	Date	Time	pH
Hampton WTP	10-5-2021	12:57 pm	7.24
Railroad WTP	10-5-2021	12:48 pm	7.84

Monitoring results/analytical report

Discharge Rate

Check the statement below that applies to this report:

Based on a review of this facility's flow data, discharge rate limit was exceeded.
 I certify that this facility is in compliance with the discharge rate limit.

Attached is a description of anticipated changes that may significantly alter the nature, quality, or volume of the wastewater discharged.

Flow monitoring equipment certification (Flow or pH meter, etc.)

Other (describe): Slug and sampling Control Plan

Domestic Calculation

Domestic Usage	Number of Employees	Business Days per Month	Allowance (gallons per day)	Gallons
Production	11	20	15	3,300
Office	4	20	10	800
Drivers/Field	3	20	3	180
Total				4,280

Certification Statement

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information including the possibility of fine and imprisonment for knowing violations".

SIGNATURE of Authorized Representative:



PRINTED NAME, TITLE:

Steve Shaw Water Treatment Supervisor
 (Name) (Title)

DATE:

10-5-2021

Elk Grove Water District
 Backwash Wastewater pH Results
 and
 Record of Performance Verification For
 OAKTON Multi-Parameter PCSTestr 35

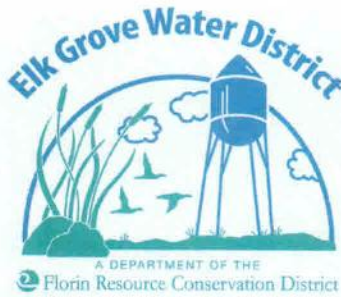
Instructions for Calibration:

1. For best results, calibrate with certified accurate pH calibration standards (buffers). You may calibrate up to five points with the USA (1.68, 4.01, 7.00, 10.01, 12.45) or the NIST (1.68, 4.01, 6.86, 9.18, 12.45) buffer group
 2. Press the "ON/OFF" button to turn meter on, then press "MODE/ENT" to select pH mode as needed.
 3. Rinse the sensor with clean water. Immerse the sensor into your pH buffer and press "CAL". The primary display will show the un-calibrated pH value, while the secondary display should search for and lock on the closest automatic calibration value.
 4. Allow the primary reading to stabilize, then press "MODE/ENT" to confirm the calibration value. The primary value will blink briefly before the secondary value automatically scrolls thru the remaining pH buffers available for calibration.
- Repeat steps 2 & 3 with additional buffers or press "CAL" to return to measurement mode.

Semi-Annual Sample	Date	pH 4 Buffer		pH 7 Buffer		pH 10 Buffer	
		Result	Adjustment	Result	Adjustment	Result	Adjustment
1 of 2	4-13-21	4.22	→ 4.0	6.78	→ 7.0	10.19	→ 10.0
Railroad WTP Backwash Waste		Time	Result	Hampton Village WTP Backwash Waste		Time	Result
		1:20p	7.80			1:40p	7.41

Semi-Annual Sample	Date	pH 4 Buffer		pH 7 Buffer		pH 10 Buffer	
		Result	Adjustment	Result	Adjustment	Result	Adjustment
2 of 2	10-5-21	4.24	→ 4.01	6.91	→ 7.00	10.00	→ 10.01
Railroad WTP Backwash Waste		Time	Result	Hampton Village WTP Backwash Waste		Time	Result
		12:28p	7.84			12:57p	7.24

Accuracy: +/- 0.01 pH



October 5, 2021

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA. 95814

MONTHLY SUMMARY OF DISTRIBUTION SYSTEM COLIFORM MONITORING

Enclosed is the Monthly Summary of the Distribution System Coliform Monitoring report from Elk Grove Water District for September 2021.

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 above the name and title.

STEVE SHAW
WATER TREATMENT SUPERVISOR

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

System Name <p align="center">Elk Grove Water District</p>	System Number <p align="center">3410008</p>
Sampling Period <p align="center">September</p>	Year <p align="center">2021</p>

	<u>Number Required</u>	<u>Number Collected</u>	<u>Number Total Coliform Positives</u>	<u>Number Fecal/ E.coli Positives</u>
1. Routine Samples (see note 1)	<u>40</u>	<u>40</u>	<u>0</u>	<u>0</u>
2. Repeat Samples following Samples that are Total Coliform Positive and Fecal/E.coli <i>Negative</i> (see notes 5 and 6)		<u>0</u>	<u>0</u>	<input type="text"/>
3. Repeat Samples following Routine Samples that are Total Coliform <i>Positive</i> and Fecal/E.coli Positive (see notes 5 and 6)		<u>0</u>	<input type="text"/>	<input type="text"/>
4. MCL Computation for Total Coliform Positive Samples				
a. Totals (sum of columns)		<u>40</u>	<u>0</u>	
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] =	<u>0</u>	%		
c. Is system in compliance. ...with fecal/E. coli MCL? (see notes 2 and 3)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
...with monthly MCL? (see note 4)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
5. Source Samples Triggered by Routine Samples that are Total Coliform Positive (This applies only to systems subject to the Groundwater Rule - see notes 7 and 8)		<u>0</u>	<u>0</u>	<input type="text"/>
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: Steve Shaw				

Signature 	Title <p align="center">Water Treatment Supervisor</p>	Date <p align="center">10/5/21</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 fecal/*E.coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Department** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a fecal/*E.coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Department** (22, CCR, Section 64426.1).
4. Total coliform MCL (Notify Department within 24 hours of MCL violation):
 - a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the MCL is violated.
 - b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the MCL is violated.
5. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
6. 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.
7. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
8. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E.coli*, enterococci, or coliphage positive triggered sample (boxed entry) **requires immediate notification to the Department, Tier 1 public notification, and corrective action.**



October 5, 2021

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th 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 September 2021.

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 with a large, sweeping initial "S".

STEVE SHAW
WATER TREATMENT SUPERVISOR

Elk Grove Water District

Hampton GWTP Monthly Report

PWS Number 3410008-013

Month: September

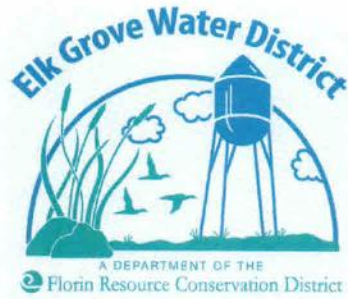
Hampton Water Treatment Plant

Date	Hour Meter	Run Hours	Production Meter	Well Production	Backwash Meter	Backwash Waste	Weekly In-House Monitoring (mg/L) R (Raw) T (Treated) As (ug/L)							
last day	20827.1		229203909		25448279	30403926	Date	Fe, R	Fe, T	Mn, R	Mn, T	As, R	As, T	Weekly Average
1	20850.7	23.6	230526021	1322112	25481011	30446306	9/7/2021	0.002	0.02	0.052	0.006	13	<2	Inf. pH
2	20875.1	24.4	231899268	1373247	25513602	30490453	9/14/2021	0.015	0.046	0.041	0.002	13	<2	Week 1: 7.1 to 7.1
3	20898.4	23.3	233201478	1302210	25546283	30527000	9/20/2021	0	0.038	0.052	0.006	4	<2	Cl2
4	20922.5	24.1	234552419	1350941	25578932	35071185	9/27/2021	0.005	0.057	0.053	0.016	11	<2	Week 2: 6.9 to 7.0
5	20945.9	23.4	235859085	1306666	25611740	30614060								Cl2
6	20970.2	24.3	237217391	1358306	25644396	30659098								Week 3: 6.9 to 7.1
7	20994.5	24.3	238576770	1359379	25677053	30703328								Cl2
8	21018.4	23.9	239918976	1342206	25706042	30746622								Week 4: 6.9 to 7.1
9	21042.6	24.2	241271954	1352978	25738638	30790344								Cl2
10	21063.3	20.7	242424604	1152650	25763990	30828434								Week 5: to
11	21087.9	24.6	243794927	1370323	25796616	30872826								Cl2
12	21111.6	23.7	245114731	1319804	25829471	30916754								Cl2
13	21134.5	22.9	246388455	1273724	25862181	30958710								Cl2
14	21158.4	23.9	247722234	1333779	25894868	31001828								Cl2
15	21183.6	25.2	249128662	1406428	25927563	31047866								Cl2
16	21207.5	23.9	250456353	1327691	25960207	31091221								Cl2
17	21230.1	22.6	251710425	1254072	25989318	31130895								Cl2
18	21253	22.9	252992775	1282350	26017911	31170767								Cl2
19	21276.7	23.7	254312715	1319940	26047447	31215105								Cl2
20	21300.7	24	255648223	1335508	26080194	31259885								Cl2
21	21324.5	23.8	256975444	1327221	26112903	31305022								Cl2
22	21349.7	25.2	258380887	1405443	26145581	31350088								Cl2
23	21373.7	24	259710952	1330065	26178181	31394179								Cl2
24	21397.1	23.4	261010581	1299629	26210788	31437652								Cl2
25	21420.7	23.6	262325378	1314797	26243366	31481091								Cl2
26	21444.7	24	263661933	1336555	26275929	31525381								Cl2
27	21469.1	24.4	265030123	1368190	26308559	31570745								Cl2
28	21492.9	23.8	266349682	1319559	26341089	31614216								Cl2
29	21517.6	24.7	267727106	1377424	26373626	31659402								Cl2
30	21541.4	23.8	269054498	1327392	26406228	31702524								Cl2
31														Cl2
Total		714.3		39,850,589	957,949	1,298,598								

Total Gallons Sodium Hypochlorite:	467.69 Gal
Pounds per day	18.86 Lbs/Day
Dosage (Milligrams Per Liter @ 12.5% Cl)	1.8 mg/L
Total Gallons Ferric Chloride:	248.2 Gal
Dosage (Milligrams Per Liter @ 38% FeCl)	.65mg/L
Total Gallons Sodium Hydroxide:	327.9 Gal
Dosage (Gallons Per Hour @ 30% NaOH)	0.48 Gal/Hr
Total Gallons Sulfuric Acid :	261.4 Gal
Dose (Gallons Per Hour @ 93% H2SO4)	0.33 Gal/Hr
Total Backwashed	957,949 Gal
Total Backwash Waste	1,298,598 Gal
Total Water Pumped	39,850,589 Gal
Total Run Hours	714.3 Hours

Reporting Limits/Units	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: 10/5/2021



October 5, 2021

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

MONTHLY FLUORIDATION MONITORING REPORT

Enclosed is the Monthly Summary of the Fluoridation Monitoring from Elk Grove Water District for September 2021.

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 somewhat abstract, with a long horizontal stroke at the end.

STEVE SHAW
WATER TREATMENT SUPERVISOR

ELK GROVE WATER DISTRICT AREA 2

DISTRIBUTION SYSTEM

MONTHLY FLUORIDATION MONITORING REPORT

September-21

Week	Location of Sample	Date	Time	Monitoring Results (mg/L)	Results
1	Hollow Springs	9/7/2021	9:21 AM		0.81
1	Al Gates Park	9/7/2021	9:45 AM		0.74
1	Oreo Ranch	9/7/2021	10:02 AM		0.75
1	Blackman	9/7/2021	11:30 AM		0.63
2	Hollow Springs	9/14/2021	8:49 AM		0.3
2	Al Gates Park	9/14/2021	9:22 AM		0.46
2	Oreo Ranch	9/14/2021	9:44 AM		0.78
2	Blackman	9/14/2021	11:20 AM		0.74
3	Hollow Springs	9/21/2021	10:00 AM		0.74
3	Al Gates Park	9/21/2021	10:15 AM		0.71
3	Oreo Ranch	9/21/2021	10:37 AM		0.73
3	Blackman	9/21/2021	11:55 AM		0.81
4	Hollow Springs	9/28/2021	8:35 AM		0.57
4	Al Gates Park	9/28/2021	8:57 AM		0.71
4	Oreo Ranch	9/28/2021	9:15 AM		0.2
4	Blackman	9/28/2021	10:45 AM		0.71
5	Hollow Springs				
5	Al Gates Park				
5	Oreo Ranch				
5	Blackman				

Monthly fluoride split sample results:

Date: 9/7/2021

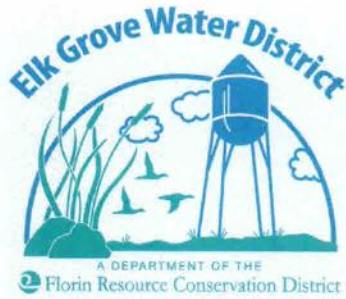
Water System Results: 0.63 mg/L

Approved Lab: 0.66 mg/L

Contact Name: Steve Shaw

Telephone : (916) 585-9386

System PWS Number: 3410008



October 5, 2021

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Enclosed is the Quarterly Summary of Raw Groundwater Coliform Monitoring from Elk Grove Water District for 3rd Quarter 2020.

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 light blue 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 - September / 3rd Quarter

Year

2021

Well Name	Status (On/Off)	Sample Time & Date	Total Coliforms (P/A, CFU or MPN)	<i>E. coli</i> (P/A, CFU or MPN)
Well # 1D School St.	ON	7/6/21 10:08 AM	A	A
Well # 4D Webb St.	ON	7/6/21 9:58 AM	A	A
Well # 11D Dino Dr.	ON	7/6/21 9:27 AM	A	A
Well 14D Railroad St.	ON	8/3/21 11:45 AM	A	A
Well # 8 Williamson	ON	7/6/21 10:18 AM	A	A
Well # 9 Polhemus	ON	7/6/21 9:42 AM	A	A
Well # 13 Hampton	ON	7/6/21 11:25 AM	A	A



October 5, 2021

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

**QUARTERLY REPORT FOR DISINFECTANT RESIDUALS COMPLIANCE
MONITORING**

Enclosed is the Quarterly Report for Disinfectant Residuals Compliance Monitoring from Elk Grove Water District for 3rd Quarter 2021.

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 positioned above the typed name.

STEVE SHAW
WATER TREATMENT SUPERVISOR

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: 2021

Quarter: 3rd

1st Quarter			
Month	Number of Samples Taken	Monthly Avg. 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	16
		February	16
		March	20
Running Annual Average (RAA):		1.09	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

2nd Quarter			
Month	Number of Samples Taken	Monthly Avg. 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	1.28
		February	1.03
		March	1.19
		April	16
		May	16
		June	24
Running Annual Average (RAA):		1.10	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

3rd Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Yr	October	0.94	
	November	0.87	
	December	0.89	
Current Year	January	1.28	
	February	1.03	
	March	1.19	
	April	1.25	
	May	1.25	
	June	1.16	
	July	16	
	August	20	
	September	20	
	Running Annual Average (RAA):		1.13
	Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4th Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January	1.28
	February	1.03
	March	1.19
	April	1.25
	May	1.25
	June	1.16
	July	1.17
	August	1.12
	September	1.36
	October	16
	November	20
	December	16
Running Annual Average (RAA):		1.18
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<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: October 5, 2021

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: 2021

Quarter: 3rd

1st Quarter		
Month	Number of Samples Taken	Monthly Avg. 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
February		24
March		30
Running Annual Average (RAA):		0.96
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

2nd Quarter			
Month	Number of Samples Taken	Monthly Avg. 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	0.91
		February	0.92
		March	0.95
		April	24
May		24	
June		30	
Running Annual Average (RAA):		0.94	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

3rd Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Yr	October	0.96
	November	0.99
	December	0.89
Current Year	January	0.91
	February	0.92
	March	0.95
	April	0.89
	May	0.97
	June	0.87
	July	24
	August	30
	September	24
	Running Annual Average (RAA):	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4th Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January	0.91
	February	0.92
	March	0.95
	April	0.89
	May	0.97
	June	0.87
	July	0.86
	August	0.83
	September	0.85
	October	25
	November	30
	December	24
Running Annual Average (RAA):		0.90
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<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: _____



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Date: October 5, 2021



October 5, 2021

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento CA. 95814

QUARTERLY TTHM AND HAA5 REPORT FOR DISINFECTION BYPRODUCTS COMPLIANCE

Enclosed is the Quarterly TTHM and HAA5 Report from Elk Grove Water District for the 3rd quarter 2021.

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

System Name: Elk Grove Water District System No.: 3410008 Year: 2021

Year:	2017				2018				2019				2020			
Quarter:	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.
Sample Date (month/date):	1/17	4/18	7/3	10/3	1/10	4/10	7/3	10/9	1/15	4/9	7/16	10/22	2/4	4/7	7/14	10/6
Site Q1 TTHM Results	1	37	0	0	1	3	0	0	45	38	0	0	0	0	0	0
Lcn. Running Annual Average	1	9	9	9	9	1	1	1	12	21	21	21	10	0	0	0
Meets Standard? ¹ (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"/>
Projected LRAA Next Quarter	0	19	9	9	0	2	1	1	23	30	21	10	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? ² (check box)	<input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Site Q2 TTHM Results	0	1	0													
Lcn. Running Annual Average	0	1	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meets Standard? ¹ (check box)	<input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Projected LRAA Next Quarter	0	1	0										No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>	No <input type="checkbox"/>
Op Evaluation Req'd? ² (check box)	<input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Site Q3 TTHM Results	1	1	1	1	2	0	0	0	2	1	0	0	0	0	0	0
Lcn. Running Annual Average	1	1	1	1	1	1	1	0	1	1	1	1	0	0	0	0
Meets Standard? ¹ (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"/>
Projected LRAA Next Quarter	1	1	1	1	1	1	0	0	1	1	1	0	0	0	0	0
Op Evaluation Req'd? ² (check box)	<input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Site Q4 TTHM Results				1	1	1	0	0	3	1	0	0	0	0	0	0
Lcn. Running Annual Average	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	0	0	0	0
Meets Standard? ¹ (check box)	<input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Projected LRAA Next Quarter	N/A	N/A	N/A	1	1	1	0	0	1	1	1	0	0	0	0	0
Op Evaluation Req'd? ² (check box)	<input checked="" type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Quarterly Average	1	13	0	1	1	2	0	0	17	13	0	0	0	0	0	0
No. Samples This Quarter	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
Q2	9425 Emerald Vista (Discontinued 4th qtr 2017 per revised SAP)
Q3	8693 W. Camden
Q4	9230 Amsden Ct (Beginning 4th qtr 2017 per revised SAP)

Comments:

¹ Meets Standard - LRAA, calculated quarterly, is less than 80 ug/L

² Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 80 ug/L

Signature _____

October 5, 2021 _____

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 comp

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

System Name: Elk Grove Water District System No.: 3410008 Year: 2021

Year:	2017				2018				2019				2020			
	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.
Sample Date (month/date):	1/17	4/18	7/3	10/3	1/10	4/10	7/3	10/9	1/15	4/9	7/16	10/22	2/4	4/7	7/14	10/6
Site Q1 HAA5 Results	0	26	0	0	0	0	0	0	29	28	0	0	0	0	0	0
Lcn. Running Annual Average	0	7	7	7	7	0	0	0	7	14	14	14	7	0	0	0
Meets Standard? ¹ (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
Projected LRAA Next Quarter	0	13	7	7	0	0	0	0	15	21	14	7	0	0	0	0
Op Evaluation Req'd? ² (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
Site Q2 HAA5 Results	0	0	0													
Lcn. Running Annual Average	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meets Standard? ¹ (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
Projected LRAA Next Quarter	0	0	0													
Op Evaluation Req'd? ² (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
Site Q3 HAA5 Results	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0
Lcn. Running Annual Average	0	0	0	0	0	0	0	0	0	1	1	1	1	0	0	0
Meets Standard? ¹ (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
Projected LRAA Next Quarter	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0
Op Evaluation Req'd? ² (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
Site Q4 HAA5 Results				0	0	0	0	0	0	2	0	0	0	0	0	0
Lcn. Running Annual Average	N/A	N/A	N/A	0	0	0	0	0	0	1	1	1	1	0	0	0
Meets Standard? ¹ (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
Projected LRAA Next Quarter	N/A	N/A	N/A	0	0	0	0	0	0	1	1	1	0	0	0	0
Op Evaluation Req'd? ² (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
Quarterly Average	0	9	0	0	0	0	0	0	10	11	0	0	0	0	0	0
No. Samples This Quarter	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
Q2	9425 Emerald Vista (Discontinued 4th qtr 2017 per revised SAP)
Q3	8693 W. Camden
Q4	9230 Amsden Ct (Beginning 4th qtr 2017 per revised SAP)

Comments:

¹ Meets Standard - LRAA, calculated quarterly, is less than 80 ug/L

² Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 80 ug/L


Signature

October 5, 2021

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 con

Elk Grove Water District

Preventative Maintenance Program

Groundwater Wells

Monthly														Semi-annual		Annual	
Refer.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Refer.	1ST 6-MO.	2ND 6-MO.	Refer.	2021
Well 14D Railroad	Initials	AH	AH	AH	BW	AH	AH	AH	BW	BW			Sect: 7.1	AH/BW		Sect: 7.3	AH
	Date	1/6/21	2/26/21	3/4/21	4/8/21			7/28/21	8/11/21	9/9/21				6/24/21			9/15/21
	W.O. #	19344	19404	19459	19584	19664	19758	19865	19922	20012				19765			19506
Well 4D Webb	Initials	AH	AH	AH	BW	AH	BW	AH	BW	AH			Sect: 8.1	AH/BW		Sect: 8.3	AH
	Date	1/14/21	2/22/21	3/2/21	4/7/21	5/11/21	6/7/21	7/2/21	8/2/21	9/9/21				6/9/21			9/16/21
	W.O. #	19345	19405	19460	19585	19665	19759	19866	19923	20013				19766			19507
Well 11D Dino	Initials	AH	AH	AH	AH	BW	BW	AH	BW	AH			Sect: 9.1	AH/BW		Sect: 9.3	AH
	Date	1/13/21	2/22/21	3/2/21	4/6/21	5/7/21	6/7/21	7/6/21	8/4/21	9/14/21				6/9/21			9/14/21
	W.O. #	19346	19406	19461	19586	19666	19759	19867	19924	20014				19767			19508
Well 1D School	Initials	BW	AH	AH	AH	AH	BW	AH	BW	AH/BW			Sect: 13.1	AH/BW		Sect: 13.3	AH
	Date	1/4/21	2/24/21	3/4/21	4/7/21	5/20/21	6/24/21	7/1/21	8/4/21	9/15/21				6/9/21			9/15/21
	W.O. #	19347	19407	19462	19587	19667	19760	19868	19925	20015				19768			19509
Well 8 Williamson	Initials	BW	BW	AH	BW	BW	BW	BW	BW	BW			Sect: 11.1			Sect: 11.4	AH
	Date	1/1/21	2/24/21	3/2/21	4/1/21	5/5/21	6/4/21	7/2/21	8/2/21	9/1/21							9/16/21
	W.O. #	19348	19408	19463	19588	19668	19762	19869	19926	20016							19510
Well 9 Polhemus	Initials	BW	BW	AH	BW	BW	BW	AH	BW	BW			Sect: TBD			Sect: TBD	AH
	Date	1/1/21	2/24/21	3/2/21	4/9/21	5/5/21	6/3/21	7/7/21	8/9/21	9/7/21							9/16/21
	W.O. #	19349	19409	19464	19589	19669	19763	19870	19927	20017							19511
Well 13 Hampton	Initials	AH	AH	AH	AH	AH	BW	AH	BW	AH			Sect: TBD	AH/BW		Sect: TBD	AH
	Date	1/18/21	2/25/21	3/8/21	4/8/21	5/13/21	6/24/21	7/1/21	8/9/21	9/16/21				6/24/21			9/16/21
	W.O. #	19350	19410	19465	19590	19670	19764	19871	19928	20018				19769			19512

☐ = Well Rehab.

Year: 2021

Elk Grove Water District

Preventative Maintenance Program

Railroad 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.	1 ST 6-	6- 2ND 6-	Refer.	2021	
Clor-Tec System	Initials	Section: 4.2	AH	BW	AH	AH/BW	AH	AH	AH	AH	AH			Section: 4.3	AH/BW	AH	AH					Section: 4.4	AH	
	Date		1/16/21	2/26/21	3/3/21	4/15/21	5/24/21	6/28/21	7/20/21	8/10/21	9/23/21				2/26/21	6/14/21	8/15/21						6/14/21	
	W.O. #		19351	19395	19452	19576	19656	19749	19875	19929	20019				19399	19754	19945						19757	
Filter System	Initials	Section: 5.1	AH	AH	AH	AH	AH/BW	AH	AH/BW	AH	AH/BW								Section: 5.2	AH/BW		Section: 5.3		
	Date		1/30/21	2/24/21	3/3/21	4/15/21	5/6/21	6/21/21	7/14/21	8/24/21	9/20/21										3/17/21			
	W.O. #		19352	19396	19453	19577	19657	19750	19876	19930	20020										19466			
Backwash System	Initials	Section: 2.1	AH	AH/BW	AH/BW	AH/BW	AH	BW	AH	BW	AH								Section: 2.2	AH		Section: 2.3		
	Date		1/30/21	2/25/21	3/4/21	4/15/21	5/24/21	6/28/21	7/21/21	8/11/21	9/23/21										3/16/21			
	W.O. #		19353	19397	19454	19578	19658	19751	19877	19931	20021										19498			
Booster Pumps	Initials	Section: 3.1	AH	AH/BW	AH/BW	AH/BW	AH/BW	AH/BW	BW	AH	AH/BW								Section: TBD	AH/BW		Section: 3.2		
	Date		1/30/21	2/25/21	3/4/21	4/15/21	5/26/21	6/21/21	7/21/21	8/17/21	9/20/21										6/10/21			
	W.O. #		19354	19398	19455	19579	19659	19752	19872	19932	20022										19756			
LAB	Initials													Section: 1.1	AH	AH	BW							
	Date														3/22/21	6/29/21	9/23/21							
	W.O. #														19499	19779	20023							
Clear Wells	Initials																					Section: 2.4		
	Date																							
	W.O. #																							
MCC	Initials																					Section: 1.2	AH/SS	
	Date																						9/15/21	
	W.O. #																						20030	

Year: 2021

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	Refer.	1st	2nd	3rd	4th	Refer.	1ST MO.	6-2ND MO.	6-	Refer.	2021	
Chemical Systems	Initials	Section: TBD	AH	AH	AH	AH	AH	AH	BW	AH				Section: TBD	AH/BW	AH	AH		Section: TBD	AH			Section: TBD		
	Date	1/18/21	2/25/21	3/4/21	4/8/21	5/11/21	6/23/21	7/1/21	8/9/21	9/16/21				3/9/21	6/4/21	9/16/21		3/16/21							
	W.O. #	19355	19411	19456	19573	19653	19746	19878	19919	20024				19502	19753	20027		19502							
Filter System	Initials	Section: TBD	AH	AH	AH	AH	AH	AH	BW	AH				Section: TBD					Section: TBD	AH			Section: TBD		
	Date	1/18/21	2/25/21	3/4/21	4/8/21	5/11/21	6/23/21	7/1/21	8/9/21	9/16/21					3/9/21	6/4/21	9/16/21			3/16/21					
	W.O. #	19356	19412	19457	19574	19654	19747	19873	19920	20025					19503	19755	20028			19505					
Backwash System	Initials	Section: TBD	AH	AH	AH	AH	AH	AH	BW	AH				Section: TBD					Section: TBD	AH			Section: TBD		
	Date	1/18/21	2/25/21	3/4/21	4/8/21	5/11/21	6/23/21	7/1/21	8/9/21	9/16/21					3/9/21	6/4/21	9/8/21			3/16/21					
	W.O. #	19357	19413	19458	19575	19655	19748	19874	19921	20026					19503	19755	20028			19505					
LAB	Initials													Section: TBD	AH/BW	AH	AH		Section: TBD				Section: TBD		
	Date														3/9/21	6/4/21	9/8/21								
	W.O. #														19503	19755	20028								
MCC	Initials																		Section: TBD				Section: TBD	AH	
	Date																								
	W.O. #																								

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.	2021		
Railroad	Initials	Section: TBD	AH	AH	AH	AH	AH/BW	AH/BW	AH	AH	BW			Section: TBD			
	Date		1/31/21	2/26/21	3/4/21	4/19/21	5/26/20	6/29/21	7/20/21	8/25/21	9/13/21						
	W.O. #		19358	19400	19448	19580	19660	19770	19861	19933	20008						
Webb	Initials	Section: TBD	AH	AH	AH	AH	BW	BW	AH	BW	BW			Section: TBD	BW		
	Date		1/30/21	2/25/21	3/2/21	4/19/21	5/7/21	6/8/21	7/14/21	8/2/21	9/13/21						
	W.O. #		19359	19401	19449	19581	19661	19771	19862	19934	20009						
Dino	Initials	Section: TBD	AH	AH	AH	AH	AH	AH	AH/BW	BW	BW			Section: TBD	AH		
	Date		1/31/21	2/22/21	3/2/21	4/6/21			7/12/21	8/4/21	9/22/21						
	W.O. #		19360	19402	19450	19582	19662	19772	19863	19935	20010						
Admin.	Initials	Section: TBD	AH	AH	AH	AH	BW	AH	AH	AH	BW			Section: TBD			
	Date		1/31/21	2/25/21	3/4/21	4/28/21	5/27/21	6/6/21	7/31/21	8/25/21	9/22/21						
	W.O. #		19361	19403	19451	19583	19663	19773	19864	19936	20011						
			= Load Test														

Elk Grove Water District
Cross Connection Control Program 2021

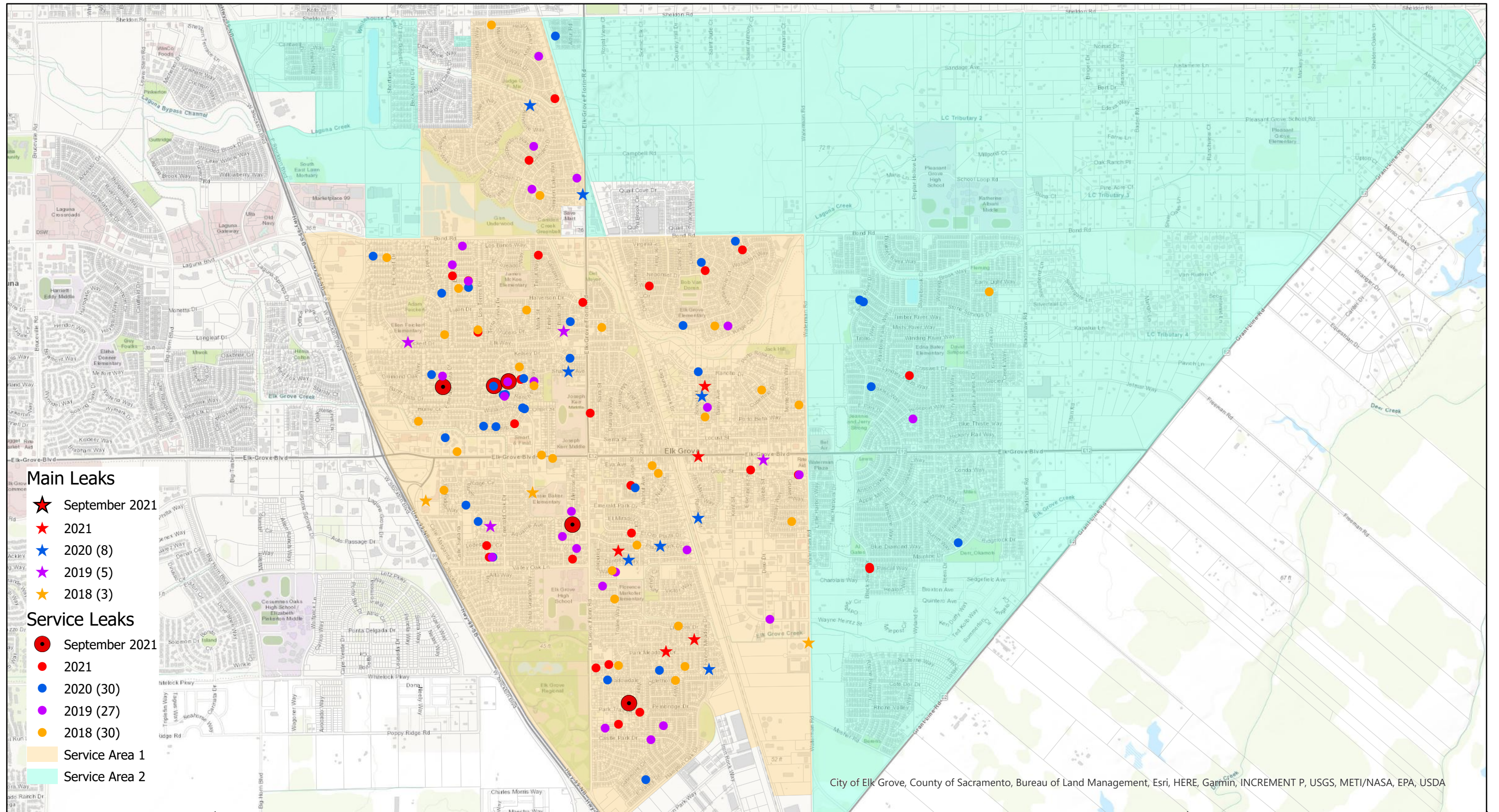
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
First Test Notices Issued	47	40	83	21	61	72	150	99	85				658
Passed First Test Notice	25	14	69	12	26	29	97	47	70				389
Initial Balance	22	26	14	9	35	43	53	52	15				269
Notices Retracted	0	0	0	1	1	0	3	1	1				7
New Balance	22	26	14	8	34	43	50	51	14				262
Second Test Notices Issued	22	26	14	8	34	43	50	51	14				262
Passed Second Test Notice	3	12	7	0	5	25	14	19	9				94
Third Test Notice Issued	19	14	7	8	29	18	36	32	5				168
Passed Third Test Notice	17	14	7	7	29	15	35	1	0				125
Devices Locked Off	0	0	0	1	0	0	1	0					2
Monthly Outstanding Delinquents	0	0	0	0	0	0	0	0	5				5
								Total Outstanding Delinquents					5

September third notice will go out on October 10th

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Elk Grove Water District
 Safety Meetings/Training
 September 2021

Date	Topic	Attendees	Hosted By
9/13/2021	Fatigue on the Job	Alan Aragon, Stefan Chanh, David Frederick, Jaylyn Gordon-Ford, Aaron Hewitt, James Hinegardner, Brandon Kent, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Chris Phillips, Steve Shaw, John Vance, Matthew Vargas, Brandon Wagner, Marcell Wilson	Steve Shaw & David Frederick
9/27/2021	Easy Way vs Right Way	Aaron Hewitt, Steve Shaw, Brandon Wagner	Steve Shaw & Sean Hinton



Main Leaks

- ★ September 2021
- ★ 2021
- ★ 2020 (8)
- ★ 2019 (5)
- ★ 2018 (3)

Service Leaks

- September 2021
- 2021
- 2020 (30)
- 2019 (27)
- 2018 (30)

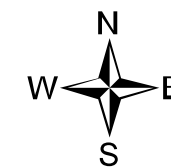
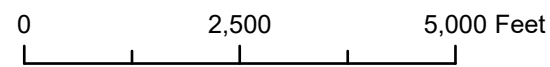
- Service Area 1
- Service Area 2

City of Elk Grove, County of Sacramento, Bureau of Land Management, Esri, HERE, Garmin, INCREMENT P, USGS, METI/NASA, EPA, USDA

September 2021	
Main Line Leaks: 0	YTD: 5
Service Line Leaks: 5	YTD: 33
Total Leaks: 5	YTD: 38

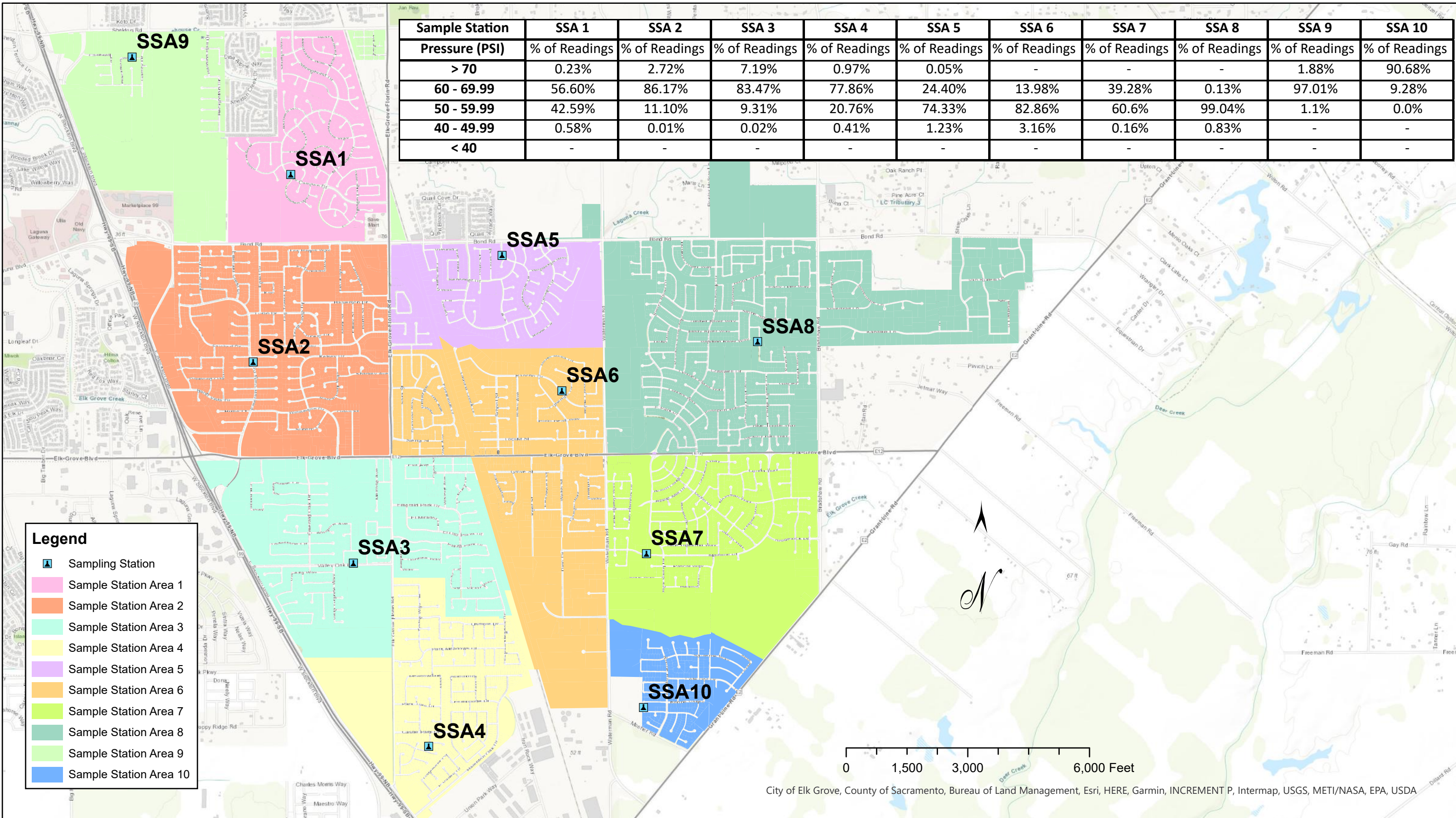


Elk Grove Water District Main and Service Line Leaks Map














Elk Grove Water District	
Main & Service Line Leaks	
Created by: Ben Voelz	
Date: October 6, 2021	

Sample Station	SSA 1	SSA 2	SSA 3	SSA 4	SSA 5	SSA 6	SSA 7	SSA 8	SSA 9	SSA 10
Pressure (PSI)	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings
> 70	0.23%	2.72%	7.19%	0.97%	0.05%	-	-	-	1.88%	90.68%
60 - 69.99	56.60%	86.17%	83.47%	77.86%	24.40%	13.98%	39.28%	0.13%	97.01%	9.28%
50 - 59.99	42.59%	11.10%	9.31%	20.76%	74.33%	82.86%	60.6%	99.04%	1.1%	0.0%
40 - 49.99	0.58%	0.01%	0.02%	0.41%	1.23%	3.16%	0.16%	0.83%	-	-
< 40	-	-	-	-	-	-	-	-	-	-



Legend

-  Sampling Station
-  Sample Station Area 1
-  Sample Station Area 2
-  Sample Station Area 3
-  Sample Station Area 4
-  Sample Station Area 5
-  Sample Station Area 6
-  Sample Station Area 7
-  Sample Station Area 8
-  Sample Station Area 9
-  Sample Station Area 10

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: Ben Voelz

October 6, 2021