

SPECIAL MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

Agenda

Tuesday, December 12, 2023

6:30 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. 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."

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

Public Comment

This is the opportunity for the public to comment on non-agenda items within the subject matter jurisdiction. Comments are limited to three (3) minutes.

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1. Proclamations and Announcements

Associate Director Comment

Public Comment

2. Consent Calendar

4-5

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

- | | |
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| a. Minutes of Regular Board Meeting of October 17, 2023 | 6-8 |
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| n. Major Capital Improvement Projects – October 2023 | 28 |
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Associate Director Comment

Public Comment

Recommended Action/Information: Approve Florin Resource Conservation District Consent Calendar items a – o.

3. Year to Date Revenues and Expenses Compared to Budget – October and November 2023 30-33

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

4. Annual Comprehensive Financial Report for the Fiscal Years Ended June 30, 2023, and 2022 34-155

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: Accept and file the Annual Comprehensive Financial Report for the fiscal years ended June 30, 2023, and 2022.

5. Florin Resource Conservation District/Elk Grove Water District 2024 Health Benefits Study 156-160

(Stefani Phillips, Human Resources Administrator)

Associate Director Comment

Public Comment

Recommended Action/Information: Approve the recommended selection of agencies to survey for the Florin Resource Conservation District/Elk Grove Water District 2024 Health Benefits Study.

6. Board of Director Elections 161-170

(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: Appoint two board members to an advisory committee to review the option of having the County Board of Supervisors appoint directors to the Florin Resource Conservation District’s board in lieu of holding elections.

7. Recommended Action Discussion 171-172

(Stefani Phillips, Board Secretary)

Associate Director Comment

Public Comment

Recommended Action/Information: Discuss and provide direction to staff as to whether information-only agenda items should also be set for potential action by the Board of Directors.

8. General Manager's Report
(Bruce Kamilos, General Manager)

173-182

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

9. Elk Grove Water District Operations Report – October and November 2023
(Bruce Kamilos, General Manager)

183-284

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

10. Directors Comments

Adjourn to Regular Meeting – January 16, 2024

December 12, 2023

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 – o.

SUMMARY

Consent Calendar items a – o 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 – o.

DISCUSSION

Background

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

Present Situation

Consent Calendar items a – o 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, October 17, 2023

The regular meeting of the Florin Resource Conservation District Board of Directors was called to order at 6:30 p.m. by Chair Tom Nelson at 9829 Waterman Road, Elk Grove, CA.

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

Directors Present: Tom Nelson, Paul Lindsay, Sophia Scherman
Directors Absent: Lisa Medina, Elliot Mulberg
Staff Present: Bruce Kamilos, General Manager; Patrick Lee, Finance Manager/ Treasurer;
Travis Franklin, Program Manager; Amber Kavert, Human Resources
Technician; Richard Ko, Engineering Technician I; Aurelia Camilo,
Administrative Assistant II
Staff Absent: Stefani Phillips, Human Resources Administrator/Board Secretary; Donella
Murillo, Finance Supervisor; Ben Voelz, Associate Engineer
Associate Directors Present: Kim Martin, Robert Stresak
Associate Directors Absent: None
General Counsel Present: Andrew Ramos, Bartkiewicz, Kronick & Shanahan

Public Comment

No comment.

1. Proclamations and Announcements

Nothing to report.

2. Consent Calendar

- a. Minutes of Regular Board Meeting of September 19, 2023
- b. Accounts Payable Check History – September 2023
- c. Board and Employee Expense/Reimbursements – September 2023
- d. Active Accounts – September 2023
- e. Bond Covenant Status for FY 2023-24 – September 2023
- f. CASH - Detail Schedule of Investments– September 2023
- g. Consultants Expenses – September 2023
- h. Major Capital Improvement Projects – September 2023

Item b was pulled for questions and answers.

MSC (Lindsay/Scherman) to approve Florin Resource Conservation District Consent Calendar items a-h with amendments. 3/0: Ayes: Lindsay, Nelson, and Scherman.

3. Elk Grove Water District Fiscal Year 2023-24 Quarterly Operating Budget Status Report

Finance Manager Patrick Lee presented the item to the Florin Resource Conservation District (District) Board of Directors (Board).

In summary, revenues collected through the first quarter of the fiscal year total \$4,952,170 which is 30.20% of the \$16,396,704 annual budget. The revenues are \$153,691 or 3.20% above the same quarter of the prior year due to an overall increase in consumption for the months of July through September 2023 and a 2.0% revenue rate increase that went into effect January 1, 2023.

4. **Elk Grove Water District Fiscal Year 2023-24 Quarterly Capital Reserve Status Report**

Mr. Lee presented the item to the Board.

In summary, through the first quarter of Fiscal Year 2023-24, the District expended \$670,164 for capital projects leaving a remaining total reserve balance on September 30, 2023 of \$16,853,780.

5. **Lead Service Line Industry**

Engineering Technician I Richard Ko presented the item to the Board.

In summary, the Lead Service Line Inventory is one (1) of the major requirements under the Lead and Copper Rule Revision (LCRR). The regulation mandates public water systems conduct an inventory of all service lines in their water systems. The purpose of the inventory is to identify and document any lead service lines within water systems. The LCRR requires public water systems to complete and submit lead service line inventories to their respective state water agencies by October 16, 2024. Elk Grove Water District (EGWD) is in the process of conducting the inventory of all service lines within the water system. EGWD has applied and has been approved by the State Water Resources Control Board's Division of Drinking Water to use the stratified random sampling method to determine the unknown materials of service lines. The stratified random sampling method requires a 95% confidence level with 5% margin of error and 50% sample proportion of the total number of service lines with unknown materials. Based on this method, the random sample size of service lines to inspect is 373.

Chair Tom Nelson asked that staff place the lead service line monthly sampling inspection results into the monthly operation reports. Staff will add the item to the monthly report.

Associate Director Kim Martin asked how much notice customers will receive about their service lines being sampled. Mr. Ko let her know it will only be at the meter box, so currently customer service staff will be made aware of where the sampling will be done in case of any calls from customers.

Associate Director Robert Stresak asked, if lead is detected, who will be responsible for replacing it. Mr. Ko informed him, if lead is detected, customers will need to be notified and a protocol will need to be created to replace the lead lines. Depending on if the lead lines are found on the customer side or the Districts, EGWD will replace, but who will pay for the cost is dependent on which side of the meter the lead line is on.

6. **Revisions to Elk Grove Water District Standard Construction Specifications and Standard Detail Drawings**

General Manager Bruce Kamilos presented the item to the Board.

In summary, EGWD Standard Construction Specifications and Standard Detail Drawings (Standards) dictate the standard construction methods and materials by which all public drinking water infrastructure is installed or constructed within the District's service areas. Besides minor revisions, the District Standards have not been thoroughly updated to accommodate current construction methods and materials since their adoption by the Board in 2005. The Standards have now been updated to reflect current construction methods and materials that are approved by staff in compliance with all applicable State and Federal drinking water regulations. Per the District's Provisions of Water Service Ordinance No. 09.18.19.01, any changes to the Standards shall be approved by the Board.

Mr. Kamilos explained the changes made to the Standards include: the disinfecting and flushing procedure for new and repaired water mains, service line cover depth at 30"-72" (included saddle torque specs, hydrant location specifics such as nozzle location at 6" back of walk and nozzle height at 18"-22" above finished ground), backfill regulations for new water mains using 3" min. section concrete slurry (2 sack cement, not 1 sack), elimination of all galvanized steel (replaced with no-lead brass), and the addition of an extra valve at all tees and crosses.

Mr. Kamilos recommended that the Board have staff bring back Ordinance No. 09.18.19.01, to eliminate or change the Standards approval provision. Vice-chair Paul Lindsay asked that the language be revised to reflect the Board being informed of the changes as opposed to approving the changes. Staff will bring the ordinance back at a later meeting.

Vice-chair Lindsay suggested there be a document created to ensure the record of all revisions to future documents.

MSC (Lindsay/Scherman) to adopt Resolution No. 10.17.23.01, approving the 2023 revisions to the Elk Grove Water District Standard Construction Specifications and Standard Detail Drawings. 3/0: Ayes: Lindsay, Nelson, and Scherman.

7. Legislative Matters and Potential Direction to Staff

Program Manager Travis Franklin presented the current legislative matters to the Board. He highlighted the bills that passed legislation and that were vetoed by the Governor. He also provided the Board with the drafts of the two (2) comment letters regarding the proposed Making Water Conservation a California Way of Life regulation the Board authorized the general manager to sign on behalf of the District at the last meeting.

Chair Nelson thanked Mr. Franklin for his representation of the District at the State Water Resource Control Board October 4th public workshop where water districts from all over the state came to discuss the proposed water efficiency regulation.

8. General Manager's Report

Mr. Kamilos presented the item to the Board. He explained the District received an email from the Sacramento Local Agency Formation Commission stating an insufficient number of ballots were received and will need to be extended for 60 days. He also provided information on PFAS class action settlements recommending the District not opt out, and an update on groundwater recharge projects.

Mr. Franklin gave an update on the State Water Resource Conservation District October 4th public workshop and the Giant Pumpkin Festival.

9. Elk Grove Water District Operations Report – September 2023

Mr. Kamilos presented the EGWD Operations Report – September 2023 to the Board.

10. Directors Comments

Director Sophia Scherman asked what was being done about the small pieces of land that the District has been trying to sell. Staff will be looking into this.

Mr. Nelson suggested moving the next board meeting from November 21, which is Thanksgiving week, and combining both the November and December meetings. All present Board members agreed to cancel the regular meetings in November and December and to hold a special meeting on December 12, 2023.

Adjourn to Special Board Meeting on December 12, 2023.

Respectfully submitted,



Stefani Phillips, Board Secretary

AK/SP

Check History Report

10/1/2023 to 10/31/2023

Elk Grove Water District

| Check Number | Check Date | Vendor Number | Name | Check Amount | Explanation |
|--------------|------------|---------------|--|--------------|---|
| 058228 | 10/4/2023 | ACWAJPI | CB&T/ ACWA-JPIA | 62,941.81 | Medical Benefits - November 2023 |
| 058229 | 10/4/2023 | AMAZON | AMAZON CAPITAL SERVICES | 399.57 | |
| 058230 | 10/4/2023 | BACK TE | BACKFLOW TECHNOLOGIES, INC | 2,990.00 | Contracted Services - Backflow Testing - Treatment |
| 058231 | 10/4/2023 | BAY 3 | BAY ALARM COMPANY | 202.27 | |
| 058232 | 10/4/2023 | BEN RES | BENEFIT RESOURCE, INC | 150.00 | |
| 058233 | 10/4/2023 | BSK4 | BSK ASSOCIATES | 334.00 | Sampling - Treatment |
| 058234 | 10/4/2023 | CDW | CDW GOVERNMENT | 6,791.30 | *Annual Tenable Vulnerability Renewal 1 Year - OPS/ADMIN |
| 058235 | 10/4/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058236 | 10/4/2023 | COEG | CITY OF ELK GROVE | 1,866.43 | Encroachment & Overhead Allocation - Locust CIP |
| 058237 | 10/4/2023 | COEG | CITY OF ELK GROVE | 204.46 | Encroachment & Overhead Allocation - General District Maintenance |
| 058238 | 10/4/2023 | COVER A | COVERALL NORTH AMERICA, INC | 1,549.00 | Janitorial Services -ADMIN/OPS |
| 058239 | 10/4/2023 | CRBR | CRBR PROPERTY DAMAGE | 8,932.99 | Mold Remediation Services - ADMIN Storage Building |
| 058240 | 10/4/2023 | DATAPRO | DATAPROSE LLC | 640.56 | Billing Insert - Get Help Paying Your Water Bills |
| 058241 | 10/4/2023 | MARS CO | OW INVESTORS, LLC | 311.05 | Materials- Distribution |
| 058242 | 10/4/2023 | NOR CAL | NOR - CAL EQUIPMENT RENTALS | 3,448.00 | Rental Equipment - Water Main Replacement Project - CIP |
| 058243 | 10/4/2023 | OREILLY | O'REILLY AUTO PARTS | 97.82 | |
| 058244 | 10/4/2023 | PACE | PACE SUPPLY CORP | 2,982.65 | (2) Invoices - Materials - Treatment/Distribution |
| 058245 | 10/4/2023 | PEST | PEST CONTROL CENTER INC | 169.00 | |
| 058246 | 10/4/2023 | PIT 6 | PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC | 17.06 | |
| 058247 | 10/4/2023 | ROOCO | ROOCO RENTS | 536.36 | (2) Materials - Utility Crew |
| 058248 | 10/4/2023 | S CHEM | SIERRA CHEMICAL COMPANY | 4,158.00 | (2) Invoices - Materials - Treatment |
| 058249 | 10/4/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058250 | 10/4/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058251 | 10/4/2023 | SMUD | SMUD | 779.61 | |
| 058252 | 10/4/2023 | SOFT RE | SOFTRESOURCES SOFTWARE | 11,200.00 | Progress Billing - ERP Software Selection Consulting Services |
| 058253 | 10/4/2023 | SOUTHWE | SOUTHWEST ANSWERING SERVICE, | 709.85 | |
| 058254 | 10/4/2023 | ULTRA | ULTRA TRUCK WORKS, INC | 235.63 | |
| 058255 | 10/4/2023 | CR 29TH | 29TH STREET SINGLE FAMILY FUND | 27.14 | Account Closed - Customer Refund |
| 058256 | 10/4/2023 | CR ADHI | ABTAR DHILLON | 81.35 | Account Closed - Customer Refund |
| 058257 | 10/4/2023 | CR ALOP | AMBER LOPEZ | 34.12 | Account Closed - Customer Refund |
| 058258 | 10/4/2023 | CR BBRB | BOOTA & BALWANT BAINES & | 63.19 | Account Closed - Customer Refund |
| 058259 | 10/4/2023 | CR CBCE | CINDY & BENITO CERVANTES | 156.62 | Account Closed - Customer Refund |
| 058260 | 10/4/2023 | CR CKFU | CHRISTOPHER & KAREN FUCANAN | 0.06 | Account Closed - Customer Refund |
| 058261 | 10/4/2023 | CR DOWE | DIANE OWENS | 0.22 | Account Closed - Customer Refund |
| 058262 | 10/4/2023 | CR EMUR | EMMANUEL & MARCELA URBANO | 191.81 | Account Closed - Customer Refund |
| 058263 | 10/4/2023 | CR FMEZ | FELIPE MEZA | 7.09 | Account Closed - Customer Refund |
| 058264 | 10/4/2023 | CR GAKA | GARY KARL | 11.39 | Account Closed - Customer Refund |
| 058265 | 10/4/2023 | CR HARB | HARVINDER BINNING | 61.46 | Account Closed - Customer Refund |
| 058266 | 10/4/2023 | CR HECE | HECTOR CEJA | 0.11 | Account Closed - Customer Refund |
| 058267 | 10/4/2023 | CR JJSC | JILL & JAMES SCHUBERT | 0.08 | Account Closed - Customer Refund |
| 058268 | 10/4/2023 | CR KELL | KELLER WILLIAMS | 44.81 | Account Closed - Customer Refund |
| 058269 | 10/4/2023 | CR KTOO | KEVIN C. TOOLE | 0.13 | Account Closed - Customer Refund |

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|--------|------------|---------|------------------------------|-----------|--------------------------------------|
| 058270 | 10/4/2023 | CR PRCA | PRISCILLA & ROBERT CAGAMPAN | 0.04 | Account Closed - Customer Refund |
| 058271 | 10/4/2023 | CR REMA | REMAX GOLD | 118.90 | Account Closed - Customer Refund |
| 058272 | 10/4/2023 | CR RIYA | RIHUI YANG & YANG YAN | 68.21 | Account Closed - Customer Refund |
| 058273 | 10/4/2023 | CR RTQU | ROBERT & TRESA QUINONES | 0.14 | Account Closed - Customer Refund |
| 058274 | 10/4/2023 | CR STHA | SANDRA THATCHER | 89.81 | Account Closed - Customer Refund |
| 058275 | 10/4/2023 | CR TKAL | TIMOTHY & KATHLEEN ALBIANI | 45.07 | Account Closed - Customer Refund |
| 058276 | 10/4/2023 | CR WNIX | WILLIAM NIX | 87.62 | Account Closed - Customer Refund |
| 058277 | 10/4/2023 | CR YUIB | YUSUF IBRAHIM | 69.67 | Account Closed - Customer Refund |
| 058278 | 10/4/2023 | CRCT 2 | CHICAGO TITLE | 105.78 | Account Closed - Customer Refund |
| 058279 | 10/4/2023 | CRF ACP | ARCADE CREEK PROPERTIES INC. | 131.74 | Account Closed - Customer Refund |
| 058280 | 10/4/2023 | CRF ANL | ANDREA LUNA | 99.87 | Account Closed - Customer Refund |
| 058281 | 10/4/2023 | CRF BHE | BOB HELDT | 2.87 | Account Closed - Customer Refund |
| 058282 | 10/4/2023 | CRF CHC | CHICAGO TITLE COMPANY | 34.88 | Account Closed - Customer Refund |
| 058283 | 10/4/2023 | CRF DCR | DIANE CROSS | 117.10 | Account Closed - Customer Refund |
| 058284 | 10/4/2023 | CRF DGI | DAVE & GLORIA ISRAEL | 76.51 | Account Closed - Customer Refund |
| 058285 | 10/4/2023 | CRF HCO | H.COOMBS & D. MCCRAY | 302.80 | Account Closed - Customer Refund |
| 058286 | 10/4/2023 | CRF JP | JENNIFER PRATT | 58.73 | Account Closed - Customer Refund |
| 058287 | 10/4/2023 | CRF KUN | KUNZITE RESIDENTIAL INC | 93.33 | Account Closed - Customer Refund |
| 058288 | 10/4/2023 | CRF KW | KELLER WILLIAMS | 43.77 | Account Closed - Customer Refund |
| 058289 | 10/4/2023 | CRF PUF | PUGH FAMILY TRUST | 0.03 | Account Closed - Customer Refund |
| 058290 | 10/4/2023 | CRF ROC | ROBERT CARROLL | 1.29 | Account Closed - Customer Refund |
| 058291 | 10/4/2023 | CRF RPO | RALPH & PATRICIA OPFER | 72.59 | Account Closed - Customer Refund |
| 058292 | 10/4/2023 | CRF RVR | RONALD & VICKI REED | 0.57 | Account Closed - Customer Refund |
| 058293 | 10/4/2023 | CRF TUR | TURNKEY REAL ESTATE | 85.29 | Account Closed - Customer Refund |
| 058294 | 10/4/2023 | CRFANP | ANNE PETRAS | 13.22 | Account Closed - Customer Refund |
| 058295 | 10/4/2023 | CRFCORT | CORNERSTONE TITLE | 157.86 | Account Closed - Customer Refund |
| 058296 | 10/4/2023 | CRFOGA2 | OAK GROVE APARTMENTS LLC | 150.57 | Account Closed - Customer Refund |
| 058297 | 10/4/2023 | CRFPRPR | PROVIDENCE PROPERTIES & | 90.98 | Account Closed - Customer Refund |
| 058298 | 10/11/2023 | ACWA JP | ACWA JPIA | 13,255.90 | Workers' Comp Program - 1 Quarter |
| 058299 | 10/11/2023 | AMAZON | AMAZON CAPITAL SERVICES | 75.98 | |
| 058300 | 10/11/2023 | AQUA ME | AQUA-METRIC SALES, CO. | 7,219.25 | (2) Invoices - Equipment/Meters |
| 058301 | 10/11/2023 | AWWA | AMERICAN WATER WORKS ASSOC. | 311.00 | *Annual Membership Dues - Steve Shaw |
| 058302 | 10/11/2023 | BATTER | BATTERIES PLUS | 2,541.47 | Backup Batteries for Servers |
| 058303 | 10/11/2023 | BG SOLU | SOLUTIONS BY BG INC. | 9,347.51 | Daily Tasks/Help Tickets |
| 058304 | 10/11/2023 | BRYCE | BRYCE CONSULTING, INC | 380.00 | Medical Cap Study - HR |
| 058305 | 10/11/2023 | BSK4 | BSK ASSOCIATES | 96.00 | Sampling - Treatment |
| 058306 | 10/11/2023 | CAL CUT | CALIFORNIA CUT & CORE, INC | 410.00 | |
| 058307 | 10/11/2023 | CHECK P | CHECK PROCESSORS, INC | 328.60 | |
| 058308 | 10/11/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058309 | 10/11/2023 | CONSOLI | CONSOLIDATED COMMUNICATIONS | 1,626.49 | Phone/Internet - MOC/ADMIN |
| 058310 | 10/11/2023 | COUNTY4 | SACRAMENTO COUNTY UTILITIES | 1,361.61 | |
| 058311 | 10/11/2023 | CR KAED | KATHLEEN EDDY | 119.99 | Account Closed - Customer Refund |
| 058312 | 10/11/2023 | CR KEY | KEY REALTY CENTER | 8.05 | Account Closed - Customer Refund |
| 058313 | 10/11/2023 | CR PLT | PLACER TITLE | 119.62 | Account Closed - Customer Refund |
| 058314 | 10/11/2023 | CRART | ARTHUR BENNETT | 100.24 | Account Closed - Customer Refund |
| 058315 | 10/11/2023 | CRCTC | CHICAGO TITLE CO. | 143.66 | Account Closed - Customer Refund |
| 058316 | 10/11/2023 | CRCYN | CYNTHIA MARTIN | 68.40 | Account Closed - Customer Refund |
| 058317 | 10/11/2023 | CRF AGN | AGRIPINO NAZARENO | 122.43 | Account Closed - Customer Refund |
| 058318 | 10/11/2023 | CRF FN3 | FIDELITY NATIONAL TITLE | 12.34 | Account Closed - Customer Refund |
| 058319 | 10/11/2023 | CRF MMR | M&M REAL ESTATE | 92.99 | Account Closed - Customer Refund |
| 058320 | 10/11/2023 | CRF PGO | PAUL GOETZ | 75.39 | Account Closed - Customer Refund |

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|--------|------------|---------|--------------------------------|-----------|---|
| 058321 | 10/11/2023 | CRF RHF | RHONDA PHILLIPS & KIRK NILSEN | 170.59 | Account Closed - Customer Refund |
| 058322 | 10/11/2023 | CRFABB | FATHI ABOUSHI | 484.42 | Account Closed - Customer Refund |
| 058323 | 10/11/2023 | CRFJDC | JAGJIT DCUNHA | 56.04 | Account Closed - Customer Refund |
| 058324 | 10/11/2023 | CRFOCT2 | ORANGE COAST TITLE CO. | 75.03 | Account Closed - Customer Refund |
| 058325 | 10/11/2023 | CRGLG | GLENN J GATBONTON | 71.23 | Account Closed - Customer Refund |
| 058326 | 10/11/2023 | CRLAUK | LAURA KELLEN | 109.85 | Account Closed - Customer Refund |
| 058327 | 10/11/2023 | CS DM | CARD SERVICES | 687.83 | Software Programs, Supplies, Materials |
| 058328 | 10/11/2023 | DB COLS | DB CONSTRUCTIONAL LANDSCAPE | 3,260.00 | Landscape & Maintenance - Wellsite's & Offices |
| 058329 | 10/11/2023 | DELPHIA | DELPHIA CONSULTING, LLC | 825.00 | Contracted Services - HR |
| 058330 | 10/11/2023 | EGPOWER | ELK GROVE POWER EQUIPMENT | 14.83 | |
| 058331 | 10/11/2023 | FLORIN | FLORIN AUTOMOTIVE REPAIR | 1,526.95 | Repairs & Maintenance - Truck #409 |
| 058332 | 10/11/2023 | HOOKS | HOOKS & PROBES | 973.31 | Custom Built Tool Box for Truck #401 |
| 058333 | 10/11/2023 | JAYL GF | JAYLYN GORDON-FORD | 350.00 | VOID - Reissued 10/26/2023 |
| 058333 | 10/11/2023 | JAYL GF | JAYLYN GORDON-FORD | 350.00- | VOID - Reissued 10/26/2023 |
| 058334 | 10/11/2023 | MULBERG | ELLIOT MULBERG | 169.57 | Hotel Reimbursement - CSDA 2023 Conference |
| 058335 | 10/11/2023 | RADIAL | RADIAL TIRE OF ELK GROVE | 1,103.62 | Repairs & Maintenance - Truck #411 |
| 058336 | 10/11/2023 | SMUD | SMUD | 8,163.71 | |
| 058337 | 10/11/2023 | SMUD | SMUD | 2,053.71 | |
| 058338 | 10/11/2023 | SMUD | SMUD | 5,535.27 | |
| 058339 | 10/11/2023 | SMUD | SMUD | 17,589.82 | |
| 058340 | 10/11/2023 | SMUD | SMUD | 1,434.13 | |
| 058341 | 10/11/2023 | SMUD | SMUD | 35.15 | |
| 058342 | 10/11/2023 | SMUD | SMUD | 9,808.46 | |
| 058343 | 10/11/2023 | SMUD | SMUD | 2,996.78 | |
| 058344 | 10/11/2023 | TEICH A | TEICHERT AGGREGATES | 1,085.35 | (2) Invoices - Materials - Distribution/Utility Crew |
| 058345 | 10/11/2023 | TRE&TRA | TRENCH & TRAFFIC SUPPLY | 805.37 | (3) Invoices - Rental Equipment - Water Main Replacement Project- CIP |
| 058346 | 10/11/2023 | ULTRA | ULTRA TRUCK WORKS, INC | 26.10 | |
| 058347 | 10/11/2023 | WALKER | WALKER KREATIVE | 1,900.00 | Social Media Public Outreach Campaign |
| 058348 | 10/18/2023 | ACWA 3 | ACWA | 19,995.00 | *Annual 2024 Agency Dues |
| 058349 | 10/18/2023 | ACWA JP | ACWA JPIA | 98,156.00 | *Annual Auto and General Liability Program |
| 058350 | 10/18/2023 | AMAZON | AMAZON CAPITAL SERVICES | 467.85 | |
| 058351 | 10/18/2023 | BART KR | BARTKIEWICZ, KRONICK & | 1,330.91 | Legal - Sept 2023 |
| 058352 | 10/18/2023 | BAY ALA | BAY ALARM COMPANY | 2,708.24 | Monthly Security Monitoring - MOC/ADMIN |
| 058353 | 10/18/2023 | BG SOLU | SOLUTIONS BY BG INC. | 9,350.20 | Daily Tasks/Help Tickets |
| 058354 | 10/18/2023 | BSK4 | BSK ASSOCIATES | 328.00 | Sampling - Treatment |
| 058355 | 10/18/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058356 | 10/18/2023 | CS AA | CARD SERVICES | 134.94 | Materials |
| 058357 | 10/18/2023 | CS AH | CARD SERVICES | 603.15 | Tools, Materials, Public Relations Materials |
| 058358 | 10/18/2023 | CS BK | CARD SERVICES | 6.00 | Credit Issued on Test Gorilla, Meals, Software Programs |
| 058359 | 10/18/2023 | CS BV | CARD SERVICES | 946.52 | Advertising - Locust Street - CIP |
| 058360 | 10/18/2023 | CS DF | CARD SERVICES | 419.77 | Materials, Tools |
| 058361 | 10/18/2023 | CS SH | CARD SERVICES | 12.00 | Vehicle Maintenance |
| 058362 | 10/18/2023 | CS SP | CARD SERVICES | 340.97 | Employee Appreciation, Materials, Meals |
| 058363 | 10/18/2023 | CS SS | CARD SERVICES | 54.35 | Materials |
| 058364 | 10/18/2023 | CS TF | CARD SERVICES | 2,998.61 | Storage Rental, Water Conservation Materials, Safety Supplies |
| 058365 | 10/18/2023 | CSDA | CALIF SPECIAL DISTRICTS ASSOC. | 9,125.00 | *2024 CSDA Membership Renewal |
| 058366 | 10/18/2023 | DATAPRO | DATAPROSE LLC | 13,595.72 | September Billing, Postage and Inserts |
| 058367 | 10/18/2023 | FERGUS | FERGUSON WATERWORKS #1423 | 753.10 | Repairs & Maintenance Equipment - Treatment |
| 058368 | 10/18/2023 | ICONIX | ICONIX WATERWORKS (US) INC. | 23,402.26 | Materials - Water Main Replacement Project - CIP |
| 058369 | 10/18/2023 | JAYS | JAY'S TRUCKING SERVICE | 2,258.45 | Materials, Dump Fees - Water Main Replacement Project, Distribution |
| 058370 | 10/18/2023 | JRG | JRG ATTORNEYS, LLP | 645.94 | Legal - July Billing 2023 |

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|--------|------------|----------|--------------------------------|-----------|---|
| 058371 | 10/18/2023 | LAKE V | LAKE VUE ELECTRIC, INC | 3,054.00 | Repairs & Maintenance |
| 058372 | 10/18/2023 | MUNIQUE2 | MUNIQUEIP, LLC | 345.34 | Materials - Treatment |
| 058373 | 10/18/2023 | PG&E | PACIFIC GAS & ELECTRIC COMPANY | 26.18 | |
| 058374 | 10/18/2023 | PIT 5 | PURCHASE POWER | 522.40 | Postage Machine - ADMIN |
| 058375 | 10/18/2023 | S CHEM | SIERRA CHEMICAL COMPANY | 1,386.00 | Materials - Treatment |
| 058376 | 10/18/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058377 | 10/18/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058378 | 10/18/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058379 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058380 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058381 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058382 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058383 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 160.58 | *Annual Property Taxes |
| 058384 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058385 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058386 | 10/18/2023 | SAC TAX | SACRAMENTO COUNTY | 100.00 | *Annual Property Taxes |
| 058387 | 10/18/2023 | SIERRA | SIERRA OFFICE SUPPLIES | 267.97 | |
| 058388 | 10/18/2023 | SIGN CE | THE SIGN CENTER | 196.25 | |
| 058389 | 10/18/2023 | US BANK | U.S. BANCORP EQUIPMENT FIN INC | 816.94 | Copier - ADMIN |
| 058390 | 10/18/2023 | USS | UNITED SITE SERVICES | 1,219.56 | Facilities - Utility Crew |
| 058391 | 10/18/2023 | VERIZON | VERIZON WIRELESS | 586.10 | |
| 058392 | 10/25/2023 | AFLAC | AFLAC | 1,444.92 | |
| 058393 | 10/25/2023 | AMAZON | AMAZON CAPITAL SERVICES | 37.30 | |
| 058394 | 10/25/2023 | BATTER | BATTERIES PLUS | 279.57 | |
| 058395 | 10/25/2023 | BRENNTA | BRENNTAG PACIFIC, INC | 2,872.25 | Materials- Treatment |
| 058396 | 10/25/2023 | BSK4 | BSK ASSOCIATES | 912.00 | Sampling - Treatment |
| 058397 | 10/25/2023 | CAP RUB | CAPITAL RUBBER & GASKET | 273.79 | |
| 058398 | 10/25/2023 | CCPPM | CCPPM | 1,122.20 | Materials |
| 058399 | 10/25/2023 | CHIC12 | CHICAGO TITLE COMPANY | 293.24 | Account Closed - Customer Refund |
| 058400 | 10/25/2023 | CINTAS | CINTAS | 344.26 | |
| 058401 | 10/25/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058402 | 10/25/2023 | COEG | CITY OF ELK GROVE | 692.33 | Encroachment,Overhead Allocation - General District Maintenance |
| 058403 | 10/25/2023 | COEG | CITY OF ELK GROVE | 2,736.91 | Encroachment,Overhead Allocation - Locust Street - CIP |
| 058404 | 10/25/2023 | COUNTY4 | SACRAMENTO COUNTY UTILITIES | 288.23 | |
| 058405 | 10/25/2023 | CR TIEN | TIEN PHAM | 65.85 | Account Closed - Customer Refund |
| 058406 | 10/25/2023 | CRCT 2 | CHICAGO TITLE | 117.34 | Account Closed - Customer Refund |
| 058407 | 10/25/2023 | CRF AVS | AVTAR SINGH | 54.22 | Account Closed - Customer Refund |
| 058408 | 10/25/2023 | CRF CFR | CLYDELHO FROMMOETHELDO | 82.42 | Account Closed - Customer Refund |
| 058409 | 10/25/2023 | CRF HYU | HAIHUI YU | 6.49 | Account Closed - Customer Refund |
| 058410 | 10/25/2023 | CRF JBI | JOSEFINA BIGORNIA | 80.79 | Account Closed - Customer Refund |
| 058411 | 10/25/2023 | CRF KMU | KEVIN MUNDAY | 59.51 | Account Closed - Customer Refund |
| 058412 | 10/25/2023 | CRF LTI | LENNAR TITLE | 89.41 | Account Closed - Customer Refund |
| 058413 | 10/25/2023 | CRF MHO | MIKE HOANG | 143.78 | Account Closed - Customer Refund |
| 058414 | 10/25/2023 | CRF MKE | MICHAEL E. KELLEY | 96.98 | Account Closed - Customer Refund |
| 058415 | 10/25/2023 | CRFCORT | CORNERSTONE TITLE | 192.45 | Account Closed - Customer Refund |
| 058416 | 10/25/2023 | CRJENNG | JENNIFER GONZALEZ | 55.74 | Account Closed - Customer Refund |
| 058417 | 10/25/2023 | CS CP | CARD SERVICES | 530.59 | Materials, Tools, Repairs, Maintenance |
| 058418 | 10/25/2023 | D AND H | D AND H Water Systems, Inc. | 12,943.33 | Chlorine Analyzers - Wells 8 & 9 |
| 058419 | 10/25/2023 | DELPHIA | DELPHIA CONSULTING, LLC | 495.00 | Contracted Services - HR |
| 058420 | 10/25/2023 | FIRECOD | FIRECODE SAFETY EQUIPMENT | 648.06 | * Annual Sprinkler Systems Test - MOC |
| 058421 | 10/25/2023 | KAISER3 | THE PERMANENTE MEDICAL | 115.00 | HR Services |

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|--------|------------|---------|-------------------------|----------|
| 058422 | 10/25/2023 | NTD | NATIONAL TRAFFIC DESIGN | 940.00 |
| 058423 | 10/25/2023 | OREILLY | O'REILLY AUTO PARTS | 170.28 |
| 058424 | 10/25/2023 | PEST | PEST CONTROL CENTER INC | 84.00 |
| 058425 | 10/25/2023 | PROMISE | Promise Keeper LLC | 87.45 |
| 058426 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058427 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058428 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058429 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058430 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058431 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058432 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058433 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058434 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058435 | 10/25/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058436 | 10/25/2023 | SIERRA | SIERRA OFFICE SUPPLIES | 789.83 |
| 058437 | 10/25/2023 | TEICH 5 | TEICHERT | 2,319.52 |
| 058438 | 10/25/2023 | TRUEPOI | TRUEPOINT SOLUTIONS | 200.00 |
| 058439 | 10/26/2023 | JAYL GF | JAYLYN GORDON-FORD | 350.00 |

Traffic Control Plan - Water Main Replacement Projects - CIP

Account Closed - Customer Refund

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Lien Release

Equipment Rental - Water Main Replacement Project

Conference Registration - Denise Maxwell

Boot Reimbursement

Total: 443,177.18

Check History Report

11/1/2023 to 11/30/2023
Elk Grove Water District

| Check Number | Check Date | Vendor Number | Name | Check | |
|--------------|------------|---------------|-----------------------------|-----------|---|
| 058440 | 11/1/2023 | AMAZON | AMAZON CAPITAL SERVICES | 459.56 | |
| 058441 | 11/1/2023 | AQUA ME | AQUA-METRIC SALES, CO. | 8,230.97 | |
| 058442 | 11/1/2023 | BACK TE | BACKFLOW TECHNOLOGIES, INC | 1,495.00 | (3) Invoices - *Annual Support, 2 New Handhelds - Meter Reading Equipment Backflow Testing |
| 058443 | 11/1/2023 | BEN RES | BENEFIT RESOURCE, INC | 150.00 | |
| 058444 | 11/1/2023 | BG SOLU | SOLUTIONS BY BG INC. | 9,350.20 | Daily Tasks/Help Tickets |
| 058445 | 11/1/2023 | BOBCAT | BOBCAT DNF, INC | 221.42 | |
| 058446 | 11/1/2023 | BSK4 | BSK ASSOCIATES | 2,098.00 | Sampling - Treatment |
| 058447 | 11/1/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058448 | 11/1/2023 | COUNTY3 | COUNTY OF SACRAMENTO | 45.00 | |
| 058449 | 11/1/2023 | COUNTY4 | SACRAMENTO COUNTY UTILITIES | 1,357.40 | |
| 058450 | 11/1/2023 | COVER A | COVERALL NORTH AMERICA, INC | 1,549.00 | Janitorial Services -ADMIN/OPS |
| 058451 | 11/1/2023 | CPHILLI | CHRISTOPHER PHILLIPS | 294.45 | Boot Reimbursement |
| 058452 | 11/1/2023 | CRFCORT | CORNERSTONE TITLE | 420.17 | Account Closed - Customer Refund |
| 058453 | 11/1/2023 | EG FORD | ELK GROVE FORD | 299.52 | |
| 058454 | 11/1/2023 | FERGUS | FERGUSON WATERWORKS #1423 | 4,456.03 | Maintenance of Filters & Wells -Treatment |
| 058455 | 11/1/2023 | ICONIX | ICONIX WATERWORKS (US) INC. | 955.38 | Materials - CIP Water Main Replacement Project |
| 058456 | 11/1/2023 | JAYS | JAY'S TRUCKING SERVICE | 4,888.13 | (2) Invoices - Rental Equipment - CIP Water Main Replacement Project |
| 058457 | 11/1/2023 | KEVIN Y | KEVIN YOUNG CONCRETE | 4,500.00 | (2) Invoices - Remove and Replace Damaged Concrete |
| 058458 | 11/1/2023 | OREILLY | O'REILLY AUTO PARTS | 131.60 | |
| 058459 | 11/1/2023 | PACE | PACE SUPPLY CORP | 2,374.44 | (2) Invoices - Materials - CIP Water Main Replacement Project/Distribution |
| 058460 | 11/1/2023 | PEST | PEST CONTROL CENTER INC | 85.00 | |
| 058461 | 11/1/2023 | RDO | RDO EQUIPMENT CO. | 2,232.82 | Maintenance on Vactor - Distribution |
| 058462 | 11/1/2023 | ROOCO | ROOCO RENTS | 3,236.47 | (4) Invoices - Materials - CIP Water Main Replacement Project |
| 058463 | 11/1/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058464 | 11/1/2023 | SHELL | WEX BANK | 4,603.94 | Fuel |
| 058465 | 11/1/2023 | TEICH A | TEICHERT AGGREGATES | 1,695.36 | Materials - CIP Water Main Replacement Project |
| 058466 | 11/1/2023 | TRE&TRA | TRENCH & TRAFFIC SUPPLY | 1,560.40 | (3) Invoices -Rental Equipment - CIP Water Main Replacement Project |
| 058467 | 11/8/2023 | ACWAJPI | CB&T/ ACWA-JPIA | 61,665.25 | Medical Benefits - December 2023 |
| 058468 | 11/8/2023 | AUTOMAT | AUTOMATIONDIRECT.COM, INC | 315.38 | Repairs & Maintenance - SCADA Communications - Treatment |
| 058469 | 11/8/2023 | BRENNTA | BRENNTAG PACIFIC, INC | 1,654.15 | Materials- Treatment |
| 058470 | 11/8/2023 | BSK4 | BSK ASSOCIATES | 1,227.00 | Sampling - Treatment |
| 058471 | 11/8/2023 | CA HIGH | CA HIGHWAY CONSTRUCTION | 1,555.46 | Construction Permit Refund |
| 058472 | 11/8/2023 | CAL CUT | CALIFORNIA CUT & CORE, INC | 1,040.00 | Contracted Services - Flat Saw - CIP Water Main Replacement Project |
| 058473 | 11/8/2023 | CF ARVI | ARVIND BADWAL | 153.24 | Account Closed - Customer Refund |
| 058474 | 11/8/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058475 | 11/8/2023 | CR WHO | WHITE HORSE HOME INC | 130.17 | Account Closed - Customer Refund |
| 058476 | 11/8/2023 | CRF CHC | CHICAGO TITLE COMPANY | 124.15 | Account Closed - Customer Refund |
| 058477 | 11/8/2023 | CRF MMR | M&M REAL ESTATE | 138.63 | Account Closed - Customer Refund |
| 058478 | 11/8/2023 | CRF SSM | SAMUEL SMITH | 103.83 | Account Closed - Customer Refund |
| 058479 | 11/8/2023 | CRF TAY | TAYLOR MORRISON | 535.08 | Account Closed - Customer Refund |
| 058480 | 11/8/2023 | CRFID15 | FIDELITY NATIONAL TITLE | 10.66 | Account Closed - Customer Refund |
| 058481 | 11/8/2023 | CRFID15 | FIDELITY NATIONAL TITLE | 14.63 | Account Closed - Customer Refund |
| 058482 | 11/8/2023 | DATAPRO | DATAPROSE LLC | 1,671.66 | *Annual EBill Fee |
| 058483 | 11/8/2023 | GRAINGE | GRAINGER | 935.33 | Repairs & Maintenance on Equipment - Treatment |
| 058484 | 11/8/2023 | HANFORD | HANFORD SAND & GRAVEL, INC | 1,503.41 | (2) Invoices - Materials - CIP Water Main Replacement Project |
| 058485 | 11/8/2023 | HOLT | HOLT OF CALIFORNIA | 9,128.81 | Repairs & Maintenance - Truck #409 |
| 058486 | 11/8/2023 | PACE | PACE SUPPLY CORP | 525.63 | Materials - Distribution |

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|--------|------------|---------|------------------------------|-----------|---|
| 058487 | 11/8/2023 | REPUBLI | REPUBLIC SERVICES #922 | 576.69 | ADMIN - Recycle, Waste and Organics |
| 058488 | 11/8/2023 | REPUBLI | REPUBLIC SERVICES #922 | 1,871.95 | MOC - Recycle, Waste and Organics |
| 058489 | 11/8/2023 | ROOCO | ROOCO RENTS | 3,828.19 | (2) Invoices - Materials - Water Main Replacement Project |
| 058490 | 11/8/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 | Lien Release |
| 058491 | 11/8/2023 | SIERR C | SIERRA CHEMICAL COMPANY | 1,617.00 | Materials - Treatment |
| 058492 | 11/8/2023 | SIERRA | SIERRA OFFICE SUPPLIES | 295.30 | |
| 058493 | 11/8/2023 | SMUD | SMUD | 3,849.26 | |
| 058494 | 11/8/2023 | SMUD | SMUD | 2,034.80 | |
| 058495 | 11/8/2023 | SMUD | SMUD | 5,220.27 | |
| 058496 | 11/8/2023 | SMUD | SMUD | 11,561.96 | |
| 058497 | 11/8/2023 | SMUD | SMUD | 3,837.38 | |
| 058498 | 11/8/2023 | SMUD | SMUD | 35.15 | |
| 058499 | 11/8/2023 | SMUD | SMUD | 5,140.82 | |
| 058500 | 11/8/2023 | SMUD | SMUD | 2,135.89 | |
| 058501 | 11/8/2023 | SMUD | SMUD | 583.23 | |
| 058502 | 11/8/2023 | SOFT RE | SOFTRESOURCES SOFTWARE | 4,800.00 | Progress Billing for ERP Software - Phase 3 Software Demos |
| 058503 | 11/8/2023 | TEICH A | TEICHERT AGGREGATES | 2,023.35 | (3) Invoices - Materials - CIP Water Main Replacement Project |
| 058504 | 11/8/2023 | TRE&TRA | TRENCH & TRAFFIC SUPPLY | 219.21 | |
| 058505 | 11/8/2023 | ULTRA | ULTRA TRUCK WORKS, INC | 16.30 | |
| 058506 | 11/8/2023 | WALKER | WALKER KREATIVE | 1,900.00 | Social Media Public Outreach Campaign |
| 058507 | 11/15/2023 | AMAZON | AMAZON CAPITAL SERVICES | 216.90 | |
| 058508 | 11/15/2023 | BG SOLU | SOLUTIONS BY BG INC. | 9,321.31 | Daily Tasks/Help Tickets |
| 058509 | 11/15/2023 | BOBCAT | BOBCAT DNF, INC | 324.39 | Repairs & Maintenance of Equipment - Utility Bobcat |
| 058510 | 11/15/2023 | CAP RUB | CAPITAL RUBBER & GASKET | 637.56 | Materials - Distribution |
| 058511 | 11/15/2023 | CHECK P | CHECK PROCESSORS, INC | 324.20 | |
| 058512 | 11/15/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058513 | 11/15/2023 | CONSOLI | CONSOLIDATED COMMUNICATIONS | 1,626.49 | Phone/Internet - MOC/ADMIN |
| 058514 | 11/15/2023 | CR JSCH | JOANN SCHULTZ | 109.41 | Account Closed - Customer Refund |
| 058515 | 11/15/2023 | CR KAED | KATHLEEN EDDY | 121.95 | Account Closed - Customer Refund |
| 058516 | 11/15/2023 | CRF KMU | KEVIN MUNDAY | 88.91 | Account Closed - Customer Refund |
| 058517 | 11/15/2023 | CRF PAG | PAUL GOETZ | 83.23 | Account Closed - Customer Refund |
| 058518 | 11/15/2023 | CRF RHF | RHONDA PHILLIPS-NILSEN | 194.11 | Account Closed - Customer Refund |
| 058519 | 11/15/2023 | CRFFTO | FIRST AMERICAN TITLE COMPANY | 427.14 | Account Closed - Customer Refund |
| 058520 | 11/15/2023 | CRNICKS | NICK SHEBERT | 57.26 | Account Closed - Customer Refund |
| 058521 | 11/15/2023 | CS DM | CARD SERVICES | 966.76 | Software Programs, Vehicle Maintenance, CSMFO Conf, Hotel Deposit, Supplies |
| 058522 | 11/15/2023 | CS SP | CARD SERVICES | 428.94 | Benefit Fair, Employee Appreciation, Materials, Meals |
| 058523 | 11/15/2023 | CSPL | CARD SERVICES | 1,573.88 | CSMFO Conference, Hotel Deposit, Software Program, GFOA Membership Renewal |
| 058524 | 11/15/2023 | DELPHIA | DELPHIA CONSULTING, LLC | 605.00 | Contracted Services - HR/Finance |
| 058525 | 11/15/2023 | EGCOC 2 | ELK GROVE CHAMBER OF | 720.00 | *Annual Membership |
| 058526 | 11/15/2023 | FLORIN | FLORIN AUTOMOTIVE REPAIR | 476.52 | |
| 058527 | 11/15/2023 | FLUID T | FLUID TECH HYDRAULICS INC. | 55.37 | Repair & Maintenance Equipment - Utility Crew |
| 058528 | 11/15/2023 | HANFORD | HANFORD SAND & GRAVEL, INC | 978.75 | Materials - CIP Water Main Replacement Project |
| 058529 | 11/15/2023 | HOLT | HOLT OF CALIFORNIA | 28.72 | |
| 058530 | 11/15/2023 | ICONIX | ICONIX WATERWORKS (US) INC. | 15,869.91 | Materials - Distribution |
| 058531 | 11/15/2023 | JAYS | JAY'S TRUCKING SERVICE | 4,030.00 | Contracted Services and Dump Fees |
| 058532 | 11/15/2023 | KELLY M | KELLY-MOORE PAINTS COMPANY | 20.37 | |
| 058533 | 11/15/2023 | OREILLY | O'REILLY AUTO PARTS | 19.54 | |
| 058534 | 11/15/2023 | PACE | PACE SUPPLY CORP | 1,163.99 | (3) Invoices - Materials - CIP Water Main Replacement Project |
| 058535 | 11/15/2023 | PG&E | PACIFIC GAS & ELECTRIC | 105.94 | |
| 058536 | 11/15/2023 | PIT 5 | PURCHASE POWER | 16.31 | |
| 058537 | 11/15/2023 | REPUBLI | REPUBLIC SERVICES #922 | 330.52 | |
| 058538 | 11/15/2023 | ROOCO | ROOCO RENTS | 3,060.24 | (2) Invoices - Materials - CIP Water Main Replacement Project |
| 058539 | 11/15/2023 | SIERRA | SIERRA OFFICE SUPPLIES | 582.00 | |
| 058540 | 11/15/2023 | SOUTHWE | SOUTHWEST ANSWERING | 798.57 | |

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|--------|------------|----------|--------------------------------|-----------|--|
| 058541 | 11/15/2023 | STAR CA | STAR CARPET & TILE | 1,287.00 | ADMIN Building Carpet Cleaning |
| 058542 | 11/15/2023 | TEICH 5 | TEICHERT | 2,113.15 | (2) Invoices - Rental Equipment - CIP Water Main Replacement Project |
| 058543 | 11/15/2023 | TRE&TRA | TRENCH & TRAFFIC SUPPLY | 439.90 | |
| 058544 | 11/15/2023 | USS | UNITED SITE SERVICES | 1,364.07 | Facilities - Utility Crew |
| 058545 | 11/21/2023 | AIR QUA | AIR QUALITY | 6,348.00 | *Permit To Operate Renewal Fees FY 2023-2024 |
| 058546 | 11/21/2023 | AMAZON | AMAZON CAPITAL SERVICES | 619.96 | |
| 058547 | 11/21/2023 | AQUA ME | AQUA-METRIC SALES, CO. | 42,399.63 | (2) Invoices - Meters and 1 New Handheld |
| 058548 | 11/21/2023 | BART KR | BARTKIEWICZ, KRONICK & | 2,461.08 | Legal - Oct 2023 |
| 058549 | 11/21/2023 | BATTER | BATTERIES PLUS | 148.58 | |
| 058550 | 11/21/2023 | BAY ALA | BAY ALARM COMPANY | 2,176.25 | Monthly Security Monitoring - MOC/ADMIN |
| 058551 | 11/21/2023 | BSK4 | BSK ASSOCIATES | 731.00 | Sampling - Treatment |
| 058552 | 11/21/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058553 | 11/21/2023 | COAC | COOPER OATES AIR CONDITIONING | 2,346.00 | AC-1 & AC-2 Fan Cycle Switch Replacements - MOC |
| 058554 | 11/21/2023 | CS AH | CARD SERVICES | 859.46 | AWWA Annual Mem Dues, Materials, Tools |
| 058555 | 11/21/2023 | CS BK | CARD SERVICES | 318.88 | Software Programs, Meals, Webinar |
| 058556 | 11/21/2023 | CS BV | CARD SERVICES | 193.06 | County Recorder, PPE, Dump Fees |
| 058557 | 11/21/2023 | CS SH | CARD SERVICES | 957.11 | Tools, Materials, Postage |
| 058558 | 11/21/2023 | CS TF | CARD SERVICES | 556.23 | Storage Rental, Public Relations Pumpkin Festival Candy, Supplies |
| 058559 | 11/21/2023 | DB COLS | DB CONSTRUCTIONAL LANDSCAPE | 3,260.00 | Maintenance for all Wells and Offices - MOC/ADMIN |
| 058560 | 11/21/2023 | HACH | HACH COMPANY | 931.68 | Materials - Treatment |
| 058561 | 11/21/2023 | ICONIX | ICONIX WATERWORKS (US) INC. | 580.73 | Materials - Distribution |
| 058562 | 11/21/2023 | LAKE V | LAKE VUE ELECTRIC, INC | 1,118.00 | Contracted Services - Electrical - Treatment |
| 058563 | 11/21/2023 | MARS CO | OW INVESTORS, LLC | 304.98 | Tools - Distribution |
| 058564 | 11/21/2023 | METRO2 | METRO MAILING SERVICE | 2,556.69 | Postage - Water Drop |
| 058565 | 11/21/2023 | NWP | NEW WEST PARTITIONS | 2,080.00 | ADMIN Storage Building |
| 058566 | 11/21/2023 | POWER S | POWER SERVICES, INC | 5,700.00 | Standard Pump Test - Treatment |
| 058567 | 11/21/2023 | QUAL SO | QUALITY SOUND | 3,106.88 | Boardroom Project Retention |
| 058568 | 11/21/2023 | S & G CA | S&G CARPET AND MORE | 4,800.72 | New flooring - MOC |
| 058569 | 11/21/2023 | SUMMIT | AIR WORKS INC | 255.00 | |
| 058570 | 11/21/2023 | US BANK | U.S. BANCORP EQUIPMENT FIN INC | 816.94 | Copier - ADMIN |
| 058571 | 11/21/2023 | VERIZON | VERIZON WIRELESS | 586.25 | |
| 058572 | 11/29/2023 | AMAZON | AMAZON CAPITAL SERVICES | 236.06 | |
| 058573 | 11/29/2023 | BG SOLU | SOLUTIONS BY BG INC. | 9,392.20 | Daily Tasks/Help Tickets |
| 058574 | 11/29/2023 | CINTAS2 | CINTAS | 180.64 | |
| 058575 | 11/29/2023 | CR BSCH | THE BEVERLY J SCHULTE LIVING | 45.73 | Account Closed - Customer Refund |
| 058576 | 11/29/2023 | CR LTI | LENNAR TITLE | 280.65 | Account Closed - Customer Refund |
| 058577 | 11/29/2023 | CRF GLE | GAIL M LEARY | 4.11 | Account Closed - Customer Refund |
| 058578 | 11/29/2023 | CRF JBI | JOSEFINA BIGORNIA | 92.55 | Account Closed - Customer Refund |
| 058579 | 11/29/2023 | CRF KHN | KEITH NGUYEN & HUYEN NGUYEN | 92.24 | Account Closed - Customer Refund |
| 058580 | 11/29/2023 | CRF KUN | KUNZITE RESIDENTIAL INC | 217.03 | Account Closed - Customer Refund |
| 058581 | 11/29/2023 | CRF MMR | M&M REAL ESTATE | 150.00 | Account Closed - Customer Refund |
| 058582 | 11/29/2023 | CRF RHF | RHONDA PHILLIPS-NILSEN | 80.00 | Account Closed - Customer Refund |
| 058583 | 11/29/2023 | CRFFAT3 | FIRST AMERICAN TITLE | 172.49 | Account Closed - Customer Refund |
| 058584 | 11/29/2023 | CRFFID5 | FIDELITY NATIONAL TITLE | 27.61 | Account Closed - Customer Refund |
| 058585 | 11/29/2023 | CRFFIR3 | FIRST AMERICAN TITLE CO | 1.30 | Account Closed - Customer Refund |
| 058586 | 11/29/2023 | CRFID10 | FIRST AMERICAN TITLE CO | 7.04 | Account Closed - Customer Refund |
| 058587 | 11/29/2023 | CRFORT2 | OLD REPUBLIC TITLE CO | 11.56 | Account Closed - Customer Refund |
| 058588 | 11/29/2023 | CS AA | CARD SERVICES | 1,696.34 | Materials, Fuel, Training, Repair & Maintenance Equipment |
| 058589 | 11/29/2023 | CS CP | CARD SERVICES | 599.06 | Materials, Tools |
| 058590 | 11/29/2023 | DELPHIA | DELPHIA CONSULTING, LLC | 220.00 | Contracted Services - HR |
| 058591 | 11/29/2023 | FLUID T | FLUID TECH HYDRAULICS INC. | 315.61 | Repairs & Maintenance Equipment - Old Backhoe |
| 058592 | 11/29/2023 | GRAINGE | GRAINGER | 775.31 | (3) Invoices - Materials, Supplies - Treatment |
| 058593 | 11/29/2023 | HANFORD | HANFORD SAND & GRAVEL, INC | 1,457.26 | (3) Invoices - Materials - CIP Water Main Replacement Project |
| 058594 | 11/29/2023 | JAYS | JAY'S TRUCKING SERVICE | 1,801.25 | (2) Invoices - Contracted Services, Dump Fees |

| | | | | |
|--------|------------|---------|--------------------------|-----------|
| 058595 | 11/29/2023 | PACE | PACE SUPPLY CORP | 13,195.49 |
| 058596 | 11/29/2023 | RADIAL | RADIAL TIRE OF ELK GROVE | 3,312.49 |
| 058597 | 11/29/2023 | ROOCO | ROOCO RENTS | 1,620.58 |
| 058598 | 11/29/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058599 | 11/29/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058600 | 11/29/2023 | SAC 5 | SACRAMENTO COUNTY | 20.00 |
| 058601 | 11/29/2023 | TEICH A | TEICHERT AGGREGATES | 1,244.51 |
| 058602 | 11/29/2023 | TRE&TRA | TRENCH & TRAFFIC SUPPLY | 808.50 |

Total: 366,311.07

Materials - CIP Water Main Replacement Project
 (2) Invoices - Repairs & Maintenance - OPS Vehicles
 (3) Invoices - Materials - CIP Water Main Replacement Project
 Lien Release
 Lien Release
 Lien Release
 Materials - CIP Water Main Replacement Project
 Rental Equipment - CIP Water Main Replacement Project

BOARD AND EMPLOYEE MONTHLY EXPENSE/REIMBURSEMENTS

As of 10/31/2023

| INDIVIDUAL | DESCRIPTION | AMOUNT PAID |
|--------------------|--|--------------------|
| Jaylyn Gordon-Ford | Boot Reimbursement | \$350.00 |
| Denise Maxwell | TruePoint Conference Registration | \$200.00 |
| Elliot Mulberg | Hotel Reimbursement CSDA 2023 Conference | \$169.57 |
| Steve Shaw | AWWA Membership Dues | \$311.00 |
| | | |
| | | |
| | | \$1,030.57 |

BOARD AND EMPLOYEE MONTHLY EXPENSE/REIMBURSEMENTS

As of 11/30/2023

| INDIVIDUAL | DESCRIPTION | AMOUNT PAID |
|-------------------|--------------------------------|--------------------|
| Aaron Hewitt | AWWA Annual Membership Dues | \$311.00 |
| Patrick Lee | CSMFO Conference Registration | \$515.00 |
| Patrick Lee | CSMFO Hotel Deposit | \$308.88 |
| Patrick Lee | GFOA Annual Membership Renewal | \$150.00 |
| Donella Murillo | CSMFO Conference Registration | \$515.00 |
| Donella Murillo | CSMFO Hotel Deposit | \$308.88 |
| Chris Phillips | Boot Reimbursement | \$294.45 |
| | | |
| | | \$2,403.21 |

Active Account Information
As of 10/31/2023

| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|------------------------|--------|--------|--------|--------|-----|-----|-----|-----|-----|-----|-----|------|
| Water Accounts: | | | | | | | | | | | | |
| Metered | | | | | | | | | | | | |
| Residential | 12,330 | 12,336 | 12,327 | 12,337 | | | | | | | | |
| Commercial | 363 | 361 | 360 | 360 | | | | | | | | |
| Irrigation | 190 | 190 | 190 | 190 | | | | | | | | |
| Fire Service | 188 | 189 | 189 | 189 | | | | | | | | |
| Total Accounts | 13,071 | 13,076 | 13,066 | 13,076 | - | - | - | - | - | - | - | - |

Active Account Information
FY 2022/2023

| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Water Accounts: | | | | | | | | | | | | |
| Metered | | | | | | | | | | | | |
| Residential | 12,303 | 12,292 | 12,293 | 12,289 | 12,300 | 12,299 | 12,302 | 12,298 | 12,296 | 12,297 | 12,303 | 12,324 |
| Commercial | 361 | 361 | 360 | 361 | 360 | 360 | 360 | 360 | 360 | 360 | 360 | 362 |
| Irrigation | 185 | 187 | 186 | 186 | 186 | 187 | 187 | 188 | 188 | 188 | 191 | 191 |
| Fire Service | 186 | 186 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 188 | 188 | 190 |
| Total Accounts | 13,035 | 13,026 | 13,026 | 13,023 | 13,033 | 13,033 | 13,036 | 13,033 | 13,031 | 13,033 | 13,042 | 13,067 |

Active Account Information
As of 11/30/2023

| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|------------------------|--------|--------|--------|--------|--------|-----|-----|-----|-----|-----|-----|------|
| Water Accounts: | | | | | | | | | | | | |
| Metered | | | | | | | | | | | | |
| Residential | 12,330 | 12,336 | 12,327 | 12,337 | 12,350 | | | | | | | |
| Commercial | 363 | 361 | 360 | 360 | 359 | | | | | | | |
| Irrigation | 190 | 190 | 190 | 190 | 190 | | | | | | | |
| Fire Service | 188 | 189 | 189 | 189 | 190 | | | | | | | |
| Total Accounts | 13,071 | 13,076 | 13,066 | 13,076 | 13,089 | - | - | - | - | - | - | - |

Active Account Information
FY 2022/2023

| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Water Accounts: | | | | | | | | | | | | |
| Metered | | | | | | | | | | | | |
| Residential | 12,303 | 12,292 | 12,293 | 12,289 | 12,300 | 12,299 | 12,302 | 12,298 | 12,296 | 12,297 | 12,303 | 12,324 |
| Commercial | 361 | 361 | 360 | 361 | 360 | 360 | 360 | 360 | 360 | 360 | 360 | 362 |
| Irrigation | 185 | 187 | 186 | 186 | 186 | 187 | 187 | 188 | 188 | 188 | 191 | 191 |
| Fire Service | 186 | 186 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 188 | 188 | 190 |
| Total Accounts | 13,035 | 13,026 | 13,026 | 13,023 | 13,033 | 13,033 | 13,036 | 13,033 | 13,031 | 13,033 | 13,042 | 13,067 |

**Bond Covenant Status
For Fiscal Year 2023-24
As of 10/31/2023**

| | |
|---|---------------------------------|
| Operating Revenues: | |
| Charges for Services | \$ 6,417,746 |
| Operating Expenses: | |
| Salaries & Benefits | 1,474,737 |
| Seminars, Conventions and Travel | 9,616 |
| Office & Operational | 612,542 |
| Purchased Water | 1,378,974 |
| Outside Services | 277,548 |
| Equipment Rent, Taxes, and Utilities | 181,527 |
| Total Operating Expenses | <u>3,934,943</u> |
| Net Operating Income | <u>\$ 2,482,803</u> |
| Annual Interest & Principal Payments \$3,886,994 | \$ 1,295,665 ⁽¹⁾ |
| Debt Service Coverage Ratio, YTD Only: | 1.92 |
| 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 **1.22**

**Bond Covenant Status
For Fiscal Year 2023-24
As of 11/30/2023**

| | |
|---|-----------------------------|
| Operating Revenues: | |
| Charges for Services | \$ 7,803,628 |
| Operating Expenses: | |
| Salaries & Benefits | 1,951,109 |
| Seminars, Conventions and Travel | 11,643 |
| Office & Operational | 756,329 |
| Purchased Water | 1,653,261 |
| Outside Services | 353,158 |
| Equipment Rent, Taxes, and Utilities | 222,892 |
| Total Operating Expenses | 4,948,392 |
| Net Operating Income | \$ 2,855,236 |
| Annual Interest & Principal Payments | |
| \$3,886,994 | \$ 1,619,581 ⁽¹⁾ |
| Debt Service Coverage Ratio, YTD Only: | 1.76 |
| 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 **1.22**

CASH - Detail Schedule of Investments
As of 10/31/2023

| <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 | | | |
| 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: | | | | | | | | | |
| 1011-000-20 | Water | F&M 08-032017-01 OPERATING ACCOUNT | | | | Unrestricted | 2,300,379.82 | | |
| 1084-000-20 | Water | F&M 08-03201702-31 MONEY MARKET | | | 0.25% | Unrestricted | 1,119,986.38 | | |
| 1031-000-20 | Water | F&M 08-032912-01 CREDIT CARD ACCOUNT | | | | Unrestricted | 360,433.37 | | |
| 1061-000-20 | Water | F&M 08-032890-01 PAYROLL ACCOUNT | | | | Unrestricted | 389,413.27 | | |
| 1071-000-20 | Water | F&M 08-032920-01 DRAFTS ACCOUNT | | | | Unrestricted | 149,232.25 | | |
| | | | | | | | Subtotal | \$ 4,319,445.09 | |
| INVESTMENTS | | | | | | | | | |
| 1080-000-20 | Water | Office of the Treasurer - Sacramento California | LAIF | Investment Pool | | Unrestricted | \$ 5,670,664.43 | | |
| 1081-000-20 | Water | CALTrust Medium Term | | Investment | | Unrestricted | \$ 1,361,312.18 | | |
| 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 | US Bank | N/A | N/A | 2.30% | 5.24% | \$ 87,965.12 | \$ 87,965.12 |
| | 11/19/2020 | 3135GA5H0 | Federal Home Loan (FHLB) | 07/10/20 - qrtly | 11/25/2025 | 24.00% | 0.640% | \$ 1,000,000.00 | 910,530.00 |
| | 7/31/2020 | 3133ELQ56 | Federal Home Loan (FHLB) | 11/25/20 - qrtly | 7/2/2024 | 25.50% | 0.590% | \$ 1,000,000.00 | 967,120.00 |
| | 7/29/2021 | 3133EMT36 | Federal Home Loan (FHLB) | 04/15/26- qrtly | 4/26/2026 | 23.80% | 0.960% | \$ 1,000,000.00 | 902,340.00 |
| | 7/31/2020 | 3136G4YP2 | Federal Natl MTG ASSN | 07/09/2021 - qrtly | 7/9/2025 | 24.40% | 0.780% | \$ 1,000,000.00 | 926,270.00 |
| | | | | | | | | \$ 4,087,965.12 | \$ 3,794,225.12 |
| Total | | | | | | | | \$ 15,145,946.82 | |
| Total Restricted | | | | | | | | \$ - | |
| Total Unrestricted | | | | | | | | \$ 15,145,946.82 | |
| | <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
Patrick Lee
Donella Murillo
Stefani Phillips

\$ -

CASH - Detail Schedule of Investments
As of 11/30/2023

| <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 | | | |
| 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: | | | | | | | | | |
| 1011-000-20 | Water | F&M 08-032017-01 OPERATING ACCOUNT | | | | Unrestricted | 2,594,702.60 | | |
| 1084-000-20 | Water | F&M 08-03201702-31 MONEY MARKET | | | 0.25% | Unrestricted | 1,122,748.00 | | |
| 1031-000-20 | Water | F&M 08-032912-01 CREDIT CARD ACCOUNT | | | | Unrestricted | 759,248.35 | | |
| 1061-000-20 | Water | F&M 08-032890-01 PAYROLL ACCOUNT | | | | Unrestricted | 169,628.79 | | |
| 1071-000-20 | Water | F&M 08-032920-01 DRAFTS ACCOUNT | | | | Unrestricted | 287,904.89 | | |
| Subtotal | | | | | | | \$ 4,934,232.63 | | |
| INVESTMENTS | | | | | | | | | |
| 1080-000-20 | Water | Office of the Treasurer - Sacramento California | LAIF | Investment Pool | | Unrestricted | \$ 5,670,664.43 | | |
| 1081-000-20 | Water | CALTrust Medium Term | | Investment | | Unrestricted | \$ 1,379,806.56 | | |
| 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 | US Bank | N/A | N/A | 2.40% | 5.25% | \$ 91,249.05 | \$ 91,249.05 |
| | 11/19/2020 | 3135GA5H0 | Federal Home Loan (FHLB) | 07/10/20 - qrtly | 11/25/2025 | 24.00% | 0.630% | \$ 1,000,000.00 | \$ 921,550.00 |
| | 7/31/2020 | 3133ELQ56 | Federal Home Loan (FHLB) | 11/25/20 - qrtly | 7/2/2024 | 25.40% | 0.590% | \$ 1,000,000.00 | \$ 972,570.00 |
| | 7/29/2021 | 3133EMT36 | Federal Home Loan (FHLB) | 04/15/26- qrtly | 4/26/2026 | 23.80% | 0.950% | \$ 1,000,000.00 | \$ 912,120.00 |
| | 7/31/2020 | 3136G4YP2 | Federal Natl MTG ASSN | 07/09/2021 - qrtly | 7/9/2025 | 24.40% | 0.770% | \$ 1,000,000.00 | \$ 934,720.00 |
| | | | | | | | | \$ 4,091,249.05 | \$ 3,832,209.05 |
| Total | | | | | | | | \$ 15,817,212.67 | |
| Total Restricted | | | | | | | | \$ - | |
| Total Unrestricted | | | | | | | | \$ 15,817,212.67 | |
| | <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
Patrick Lee
Donella Murillo
Stefani Phillips

\$ -

Consultant Expenses

As of 10/31/2023

Fiscal Retainer Contracts

| | Description | Total Contract | Current Month | Paid to date | 2023-2024 FY Budget | Percent of year (33%) |
|---------------------------------|--------------------|-----------------------|----------------------|---------------------|----------------------------|------------------------------|
| Bartkiewicz, Kronick & Shanahan | Task orders | TBD | \$ 1,331 | \$ 8,690 | | |
| JRG Attorneys, LLP | Task orders | | \$ 646 | \$ 646 | | |
| Liebert Cassidy Whitmore | Task orders | TBD | | \$ 3,368 | | |
| Total | | | \$ 1,977 | \$ 12,704 | \$ 220,000 | 5.77% |
| Solutions by BG, Inc. | Task orders | 792,676 | \$ 18,698 | \$ 74,798 | \$ 262,236 | 28.52% |

Major Contracts

| Consultant | Description | Total Contract | Paid to date | 2023-2024 FY Budget | Percent of Contract |
|-------------------|--------------------|-----------------------|---------------------|----------------------------|----------------------------|
| | PSA | | \$ - | | #DIV/0! |
| | PSA | | \$ - | | #DIV/0! |
| | PSA | | \$ - | | #DIV/0! |

Consultant Expenses

As of 11/30/2023

Fiscal Retainer Contracts

| | Description | Total Contract | Current Month | Paid to date | 2023-2024 FY Budget | Percent of year (42%) |
|---------------------------------|--------------------|-----------------------|----------------------|---------------------|----------------------------|------------------------------|
| Bartkiewicz, Kronick & Shanahan | Task orders | TBD | \$ 2,462 | \$ 11,152 | | |
| JRG Attorneys, LLP | Task orders | | \$ - | \$ 646 | | |
| Liebert Cassidy Whitmore | Task orders | TBD | \$ - | \$ 3,368 | | |
| | Total | | \$ 2,462 | \$ 15,166 | \$ 220,000 | 6.89% |
| Solutions by BG, Inc. | Task orders | 792,676 | \$ 28,063 | \$ 102,861 | \$ 262,236 | 39.22% |

Major Contracts

| Consultant | Description | Total Contract | Paid to date | 2023-2024 FY Budget | Percent of Contract Amount |
|-------------------|--------------------|-----------------------|---------------------|----------------------------|-----------------------------------|
| | PSA | | \$ - | | #DIV/0! |
| | PSA | | \$ - | | #DIV/0! |
| | PSA | | \$ - | | #DIV/0! |

**Major Capital Improvement Project
Budget vs Actuals
As of 10/31/2023**

| Capital Project | Total Project Budget | Total Project Exp to Date | Percent Spent | Capitalized Labor | Fund Type | Project Type | Oct | | YTD % Spent | % of Project Complete | |
|--|----------------------|---------------------------|---------------|-------------------|-----------|---------------------|---------------------|------------------|-------------------|-----------------------|------|
| | | | | | | | 2023-24 Budget | Project Exp | | | |
| Locust/Summit Alley Water Main | 699,478 | 416,260 | 59.51% | \$ 107,984 | R&R | Supply/Distribution | \$ 505,000 | \$ 41,974 | \$ 221,773 | 43.92% | 90% |
| Well Rehab Program | 84,000 | - | 0.00% | - | R&R | Supply/Distribution | 84,000 | - | - | 0.00% | 0% |
| School St/Locust Watermain | 394,000 | 687 | 0.17% | 217 | R&R | Supply/Distribution | 394,000 | 687 | 687 | 0.17% | 0% |
| Locust St/EG Blvd Alley Watermain | 356,000 | 470 | 0.13% | - | R&R | Supply/Distribution | 356,000 | 470 | 470 | 0.13% | 0% |
| Bond Rd Watermain Relocation | 126,000 | - | 0.00% | - | R&R | Supply/Distribution | 126,000 | - | - | 0.00% | 0% |
| Storage Tank Coating | 25,000 | - | 0.00% | - | R&R | Treatment | 25,000 | - | - | 0.00% | 0% |
| Chlortech System Replacements | 290,021 | 188,721 | 65.07% | - | R&R | Treatment | 150,000 | - | 48,700 | 32.47% | 30% |
| 9829 Waterman Rd - Drainage Improvement | 95,000 | - | 0.00% | - | R&R | Building and Site | 95,000 | - | 40,028 | 42.13% | 100% |
| Plotter | 10,000 | - | 0.00% | - | R&R | Building and Site | 10,000 | - | 6,791 | 67.91% | 100% |
| Admin Storage Building Improvements ⁽²⁾ | 20,000 | - | 0.00% | - | R&R | Building and Site | 20,000 | 8,933 | 8,984 | 44.92% | 60% |
| ERP System | 520,000 | - | 0.00% | - | R&R | Building and Site | 520,000 | - | - | 0.00% | 0% |
| Derr St Watermain Looping | 152,000 | - | 0.00% | 1,539 | CIP | Supply/Distribution | 152,000 | 23,402 | 24,941 | 16.41% | 75% |
| Locust St/EG Blvd Alley Watermain Looping | 77,000 | - | 0.00% | - | CIP | Supply/Distribution | 77,000 | - | - | 0.00% | 0% |
| Brinkman Transmission Main | 100,000 | - | 0.00% | - | CIP | Supply/Distribution | 100,000 | - | - | 0.00% | 0% |
| Chlorine Analyzers Shallow Wells | 20,000 | 13,343 | 66.71% | - | CIP | Treatment | 20,000 | 12,943 | 13,343 | 66.71% | 75% |
| Trench Plates | 130,000 | 117,450 | 90.35% | - | CIP | Building and Site | 130,000 | - | 117,450 | 90.35% | 100% |
| Backhoe Loader | 210,000 | 209,463 | 99.74% | - | CIP | Building and Site | 210,000 | - | 209,463 | 99.74% | 100% |
| Truck Mounted Compressor | 35,000 | - | 0.00% | - | CIP | Building and Site | 35,000 | - | - | 0.00% | 0% |
| Truck Replacement | 66,000 | 65,943 | 99.91% | - | CIP | Building and Site | 66,000 | - | 65,943 | 99.91% | 100% |
| Unforeseen Capital Projects | 100,000 | - | 0.00% | - | - | - | 100,000 | - | - | 0.00% ⁽³⁾ | - |
| Sub-Total | \$ 3,509,499 | \$ 1,012,337 | 28.85% | \$ 109,739 | | | \$ 3,175,000 | \$ 88,409 | \$ 758,573 | 23.89% | |

⁽¹⁾ Includes \$109,739 in capitalized labor through 10/31/2023

⁽²⁾ A change order was issued in the amount of \$5,961.59, which is 52% of the original contract amount of \$11,412.41. This is being reported to the Board in accordance with the District's Public Works Construction Contracts procurement policy. The new total contract amount is \$17,374.

⁽³⁾ Includes unforeseen capital projects, including:

XXXXXXX
Total \$ -

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Patrick Lee, Finance Manager/Treasurer
SUBJECT: **YEAR TO DATE REVENUES AND EXPENSES COMPARED TO BUDGET – OCTOBER AND NOVEMBER 2023**

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

Per the Florin Resource Conservation District (District) Board of Directors (Board) request, consent item g – Year-To-Date Revenues and Expenses Compared to Budget is being included in the Board packet as a standalone agenda item.

DISCUSSION

Background

The Year-To-Date Revenues and Expenses Compared to Budget was a standing item included in the monthly consent calendar presented to the Board each month. The Board has requested that staff remove the report from consent calendar and include it as a standalone agenda item for discussion purposes for all future Board meetings.

Present Situation

The Year-To-Date Revenues and Expenses Compared to Budget reports for October (Attachment 1) and November (Attachment 2) 2023 are being provided to the Board for review and discussion.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

December 12, 2023

**YEAR TO DATE REVENUES AND EXPENSES COMPARED TO BUDGET – OCTOBER
AND NOVEMBER 2023**

Page 2

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/Elk Grove Water District 2020-2025 Strategic Plan Goal No. 1, Governance and Customer Engagement by providing transparency in the District's financial operations.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully Submitted,



PATRICK LEE
TREASURER

Attachments

Elk Grove Water District
Year to Date Revenues and Expenses Compared to Budget
As of October 31, 2023

| | General Ledger Reference | YTD Activity | Annual Budget | 4/12=33.33% % Realized |
|---|-----------------------------|-----------------|------------------|------------------------------|
| Revenues | 4100 - 4900 | \$ 6,417,746 | \$ 16,396,705 | 39.14% |
| Operating Expenses | | | | |
| Salaries & Benefits | 5100 - 5280 | 1,584,476 | 5,400,398 | 29.34% |
| less Capitalized Labor | | (109,739) | (435,189) | 25.22% |
| Less CalPERS Prepayment for Remainder of Year | | - | | |
| Adjusted Salaries and Benefits | | \$ 1,474,737 | \$ 4,965,209 | 29.70% |
| Seminars, Conventions and Travel | 5300 - 5350 | 9,616 | 45,695 | 21.04% |
| Office & Operational | 5410 - 5494 | 612,542 | 1,483,551 | 41.29% |
| Purchased Water est. ⁽¹⁾ | 5495 - 5495 | 1,378,974 | 3,466,025 | 39.79% |
| Outside Services | 5505 - 5580 | 277,548 | 1,110,124 | 25.00% |
| Equipment Rent, Taxes, Utilities | 5620 - 5760 | 181,527 | 599,200 | 30.29% |
| Total Operational Expenses | | \$ 3,934,943 | \$ 11,669,804 | 33.72% |
| Net Operating Income | | \$ 2,482,803 | \$ 4,726,901 | 52.52% |
| Non-Operating Revenues | | 1,187,138 | | |
| Interest Received | 9910 - 9910 | 79,313 | 25,000 | 317.25% |
| Unrealized Gains/(Losses) | 9911 - 9911 | 125,624 | - | 100.00% |
| Other Income/(Expense) | 9920 - 9973 | 2,242 | 215,000 | 1.04% |
| Total Non-Operating Revenues | | \$ 207,179 | \$ 240,000 | 86.32% |
| Non-Operating Expenses | | | | |
| Election Costs | 9950 - 9950 | - | - | 0.00% |
| Capital Expenses ⁽²⁾ | | | | |
| Capital Improvements | 1705 - 1760 | 431,140 | 790,000 | 54.57% |
| Capital Replacements | 1705 - 1760 | 327,434 | 2,285,000 | 14.33% |
| Unforeseen Capital Projects | 1705 - 1760 | - | 100,000 | 0.00% |
| Total Capital Expenses | | \$ 758,573 | \$ 3,175,000 | 23.89% |
| Bond Interest Accrued ⁽³⁾ | 7300 - 7300 | 403,998 | 1,211,994 | 33.33% |
| Total Non Operating Expenses | | \$ 1,162,571 | \$ 4,386,994 | 26.50% |
| Bond Retirement ⁽³⁾ | | \$ 891,667 | \$ 2,675,000 | 33.33% |
| Total Expenditures | | 5,782,002 | 18,491,798 | 31.27% |
| Revenues in Excess of All Expenditures, including Capital | | \$ 635,744 | \$ (2,095,093) | -30.34% |

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 \$109,739 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 October 31, 2023 is \$135,434.62

Attachment 2

Elk Grove Water District
Year to Date Revenues and Expenses Compared to Budget
As of November 30, 2023

| | General Ledger Reference | YTD Activity | Annual Budget | 5/12=41.67% % Realized |
|---|-----------------------------|-----------------|------------------|------------------------------|
| Revenues | 4100 - 4900 | \$ 7,803,628 | \$ 16,396,705 | 47.59% |
| Operating Expenses | | | | |
| Salaries & Benefits | 5100 - 5280 | 2,105,561 | 5,400,398 | 38.99% |
| less Capitalized Labor | | (154,452) | (435,189) | 35.49% |
| Less CalPERS Prepayment for Remainder of Year | | - | | |
| Adjusted Salaries and Benefits | | \$ 1,951,109 | \$ 4,965,209 | 39.30% |
| Seminars, Conventions and Travel | 5300 - 5350 | 11,643 | 45,695 | 25.48% |
| Office & Operational | 5410 - 5494 | 756,329 | 1,483,551 | 50.98% |
| Purchased Water est. ⁽¹⁾ | 5495 - 5495 | 1,653,261 | 3,466,025 | 47.70% |
| Outside Services | 5505 - 5580 | 353,158 | 1,110,124 | 31.81% |
| Equipment Rent, Taxes, Utilities | 5620 - 5760 | 222,892 | 599,200 | 37.20% |
| Total Operational Expenses | | \$ 4,948,392 | \$ 11,669,804 | 42.40% |
| Net Operating Income | | \$ 2,855,236 | \$ 4,726,901 | 60.40% |
| Non-Operating Revenues | | | | |
| Interest Received | 9910 - 9910 | 85,359 | 25,000 | 341.43% |
| Unrealized Gains/(Losses) | 9911 - 9911 | 178,818 | - | 100.00% |
| Other Income/(Expense) | 9920 - 9973 | 2,242 | 215,000 | 1.04% |
| Total Non-Operating Revenues | | \$ 266,419 | \$ 240,000 | 111.01% |
| Non-Operating Expenses | | | | |
| Election Costs | 9950 - 9950 | - | - | 0.00% |
| Capital Expenses ⁽²⁾ | | | | |
| Capital Improvements | 1705 - 1760 | 473,834 | 790,000 | 59.98% |
| Capital Replacements | 1705 - 1760 | 383,526 | 2,285,000 | 16.78% |
| Unforeseen Capital Projects | 1705 - 1760 | - | 100,000 | 0.00% |
| Total Capital Expenses | | \$ 857,360 | \$ 3,175,000 | 27.00% |
| Bond Interest Accrued ⁽³⁾ | 7300 - 7300 | 504,998 | 1,211,994 | 41.67% |
| Total Non Operating Expenses | | \$ 1,362,358 | \$ 4,386,994 | 31.05% |
| Bond Retirement ⁽³⁾ | | \$ 1,114,583 | \$ 2,675,000 | 41.67% |
| Total Expenditures | | 7,158,914 | 18,491,798 | 38.71% |
| Revenues in Excess of All Expenditures, including Capital | | \$ 644,714 | \$ (2,095,093) | -30.77% |

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 \$154,452 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 November 30, 2023 is \$255,216

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS ENDING JUNE 30, 2023 and 2022**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors accept and file the Annual Comprehensive Financial Report for the fiscal years ending June 30, 2023 and 2022.

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 Board accepting and filing the Annual Comprehensive Financial Report (Annual Report) for the fiscal years ending June 30, 2023 and 2022.

DISCUSSION

Background

The District provides the public with 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.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS
ENDING JUNE 30, 2023 AND 2022**

Page 2

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 (Attachment 4). Badawi and Associates will also be presenting to the Board the fiscal year ending June 30, 2023 and 2022 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.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS
ENDING JUNE 30, 2023 AND 2022**

Page 3

FINANCIAL SUMMARY

The following are key financial highlights of the FY 2023-22 Annual Report:

- Elk Grove Water District

| | |
|----------------|----------------|
| ○ Revenues | \$ 16,269,299 |
| ○ Expenditures | \$ 15,933,246 |
| ○ Assets | \$ 107,673,267 |
| ○ Liabilities | \$ 37,222,357 |

- Net Position

| | |
|------------------------------------|-----------------------------|
| ○ Net Investment in Capital Assets | \$ 55,926,053 |
| ○ Unrestricted Net Position | <u>\$ 17,523,943</u> |
| ○ Total Net Position | <u><u>\$ 73,449,996</u></u> |

- Capital Assets

| | |
|---------------------------------|-----------------------------|
| ○ Land | \$ 781,206 |
| ○ Construction in Progress | \$ 388,951 |
| ○ Buildings/Improvements/Infra. | <u>\$ 87,960,699</u> |
| ○ Total Net Capital Assets | <u><u>\$ 89,130,856</u></u> |

- The District’s total assets were \$107.7 million, \$103.0 million, and \$100.4 million for the years ended June 30, 2023, 2022 and 2021 respectively. There was an increase in total assets of \$4.6 million, or 4.47% during fiscal year ended June 30, 2023, and increase of \$2.6 million or 2.60% during fiscal year ended June 30, 2022 and an increase in total assets of \$10.4 million or 11.62% during the fiscal year ended June 30, 2021, respectively. The increase in fiscal year ended June 30, 2023 was due mainly to the addition of capital assets and developer donated assets valued at approximately \$6.2 million. The increase for fiscal year ended June 30, 2022 was due mainly to a net pension asset of \$1.6 million and an increase in capital assets. The increase for fiscal year ended June 30, 2021 was due mainly to a restatement of the District’s capital assets balance to capture donated capital assets from prior years.

- The District’s total liabilities were \$37.2 million, \$39.2 million, and \$43.2 million as of June 30, 2023, 2022, and 2021 respectively. The decrease in total liabilities of \$2.0 million, or 4.97% during fiscal year ended June 30, 2023, the decrease in total liabilities of \$4.0 million, or 9.39% during fiscal year end June 30, 2022, and the

**ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS
ENDING JUNE 30, 2023 AND 2022**

Page 4

decrease in total liabilities of \$2.1 million, or 4.7% during fiscal year ended June 30, 2021 were due mainly to the continued pay down of the District's outstanding debt obligations.

- The District's total operating revenues were \$15.9 million, \$16.0 million, and \$16.6 million as of June 30, 2023, 2022, and 2021, respectively. The decrease in total operating revenue of \$0.1 million, or 0.79% for fiscal year ended June 30, 2023 was due mainly to increase rainfall in the fiscal year, resulting in less water consumption. The decrease in total operating revenues of \$0.6 million, or 3.81% for fiscal year ended June 30, 2022 was due to water conservation effort related to drought conditions. The increase in total operating revenues of \$0.25 million, or 1.5% during fiscal year ended June 30, 2021 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 District's total operating expenses, after depreciation, were \$14.3 million, \$8.4 million, and \$11.9 million as of June 30, 2023, 2022, and 2021, respectively. The increase in operating expenses of \$5.9 million, or 71.57% for fiscal year ended June 30, 2023 was due mainly to inflation and increased operating costs and the recognition of a \$2.6 million net pension expense as a result of CalPERS investment performance. The decrease in total operating expenses of \$3.6 million, or 29.83% for fiscal year end June 30, 2022 was due mainly to the recognition of net pension income of \$2.6 million as a result of CalPERS investment performance. The increase in total operating expenses of \$0.7 million, or 6.2% during fiscal years ended June 30, 2021 was due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from SCWA.
- The District has benefited from continued positive net income, resulting in an increase in net position of \$6.6 million, or 9.92%, \$6.0 million, or 9.87% and \$14.1 million, or 30.22% during fiscal years ended June 30, 2023, 2022, and 2021, respectively. In addition to positive net income, the increase for year end June 30, 2021 was also due to a restatement of capital asset balances to capture donated capital assets from prior years.
- Capital assets net of depreciation increased \$6.4 million, or 7.83% during fiscal year ended June 30, 2023 due mainly to developer donated assets valued at approximately \$6.2 million. The increase to capital assets of \$2.7 million, or 3.34%

**ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS
ENDING JUNE 30, 2023 AND 2022**

Page 5

during fiscal year ended June 30, 2022 and was due mainly to the tenant improvements on the District's new administration building. The increase of \$10.9 million, or 0.69% during the fiscal year ended June 30, 2021 was due mainly to the acquisition of a new administration building, offset by the sale of the District's old administration building and a restatement of capital asset balances to capture donated capital assets from prior years. The District added approximately \$12.6 million, \$2.3 million, and \$0.9 million in infrastructure, improvements and equipment during fiscal years ended June 30, 2023, 2022, and 2021, respectively, with annual depreciation for fiscal years ended June 30, 2023, 2022 and 2021 being approximately \$1.9 million, \$1.8 million, and \$1.9 million in each year, respectively. At the end of fiscal years June 30, 2023, 2022, and 2021, \$0.38 million, \$4.2 million, and \$2.0 million in infrastructure, improvement, and equipment assets were classified as "construction in-progress".

- Unrestricted net position was \$17.5 million, \$18.4 million, and \$19.1 million at June 30, 2023, 2022, and 2021, respectively. Unrestricted net position decreased \$0.9 million, or 4.62% during fiscal year ended June 30, 2023 due mainly to the elimination of the District's net pension asset and the recognition of a net pension liability of approximately \$0.3 million. Unrestricted net position increased \$0.3 million, or 1.45% during fiscal year ended June 30, 2022 due mainly to the recognition of deferred outflows related to the District's pension and OPEB plans, offset by the decrease in cash. Unrestricted net position increased \$0.8 million, or 4.5%, during fiscal year ended June 30, 2021 mainly to positive operating results. The District reported \$0 million, \$1.6 million, and \$0 in restricted net position for fiscal years ended June 30, 2023, 2022, and 2021, respectively. The restricted net position reported in fiscal year June 30, 2022 is comprised of the net pension asset.
- The District had positive cash flow from enterprise fund operations of \$5.8 million, \$7.4 million, and \$5.1 million for the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The District spent \$2.4 million, \$4.5 million, and \$2.2 million during fiscal years ended June 30, 2023, 2022, and 2021, respectively, on the acquisition of capital assets. The District spent \$3.9 million during each fiscal years ended June 30, 2023, 2022 and 2021, respectively, on debt principal and interest payments. The District experienced a decrease of \$0.2 million, \$1.2 million, and \$0.7 million in its ending cash and cash equivalents balances of \$16.3 million, \$16.5 million, and \$17.7 million for the years ended June 30, 2023, 2022, and 2021, respectively.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEARS
ENDING JUNE 30, 2023 AND 2022**

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- As shown in the Annual Report, the District has \$17,523,660 in Unrestricted Net Position, which has been allocated to the following designated reserves:
 - Operations Reserve (120 days of O&M Budget) \$ 5,035,660
 - FY 2023-24 Capital Improvement Fund \$ 840,000
 - FY 2023-24 Capital Replacement Fund \$ 2,335,000
 - Elections and Special Studies \$ -
 - Future Capital Improvements \$ 6,984,963
 - Future Capital Replacements \$ 2,328,321

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments



Annual Comprehensive Financial Report

For the Fiscal Years Ended
June 30, 2023 and June 30, 2022

Elk Grove, California



Florin Resource Conservation District



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Years Ended June 30, 2023 and 2022

Issued by:

BRUCE KAMILOS
General Manager

PATRICK LEE
Finance Manager/Board Treasurer

DONELLA MURILLO
Finance Supervisor

Florin Resource Conservation District
9829 Waterman Road
Elk Grove, CA 95624

www.egwd.org

Florin Resource Conservation District

Annual Comprehensive Financial Report

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For the years ended June 30, 2023 and 2022

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November 27, 2023

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 Annual Comprehensive Financial Report (Annual Report) for the District for the fiscal years ended June 30, 2023 and 2022.

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, 2023 and 2022, 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, 2023 and 2022, 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 Board 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 provides 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 an enterprise 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 "Committed to supplying our customers with high quality, safe water along with outstanding customer service 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 2024.

In October of 2022, the Board directed staff to conduct a five-year water rate study (Study) for the EGWD to cover the period of calendar year 2024 through calendar year 2028. 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 2024-2028 Water Rate Study, was approved by the Board on July 18, 2023, in compliance with the rate setting process governed under Proposition 218.

The 2024-2028 Water Rate Study recommends rate adjustments over the next 5 years with the first adjustment commencing on January 1, 2024, and subsequent adjustments commencing each January 1 thereafter, through and including January 1, 2028. Water revenue adjustments recommended by the study and approved by the Board are as follows:

- January 2024 - 4.50%
- January 2025 - 4.50%
- January 2026 - 4.50%
- January 2027 - 4.50%
- January 2028 - 4.50%

On June 20, 2023, the District's Board of Directors adopted Resolution No. 06.20.23.01, approving the District's fiscal year 2023-24 Operating Budget which reflects a 4.50% revenue rate adjustment effective January 1, 2024 as recommended by the 2024-2028 Water Rate Study. 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, 2022. 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 believes 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, 2023.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

BOARD OF DIRECTORS

As of June 30, 2022



Chair

Tom Nelson
Present term expires
December 31, 2026



Vice-Chair

Paul Lindsay
Present term expires
December 31, 2026



Director

Lisa Medina
Present term expires
December 31, 2024



Director

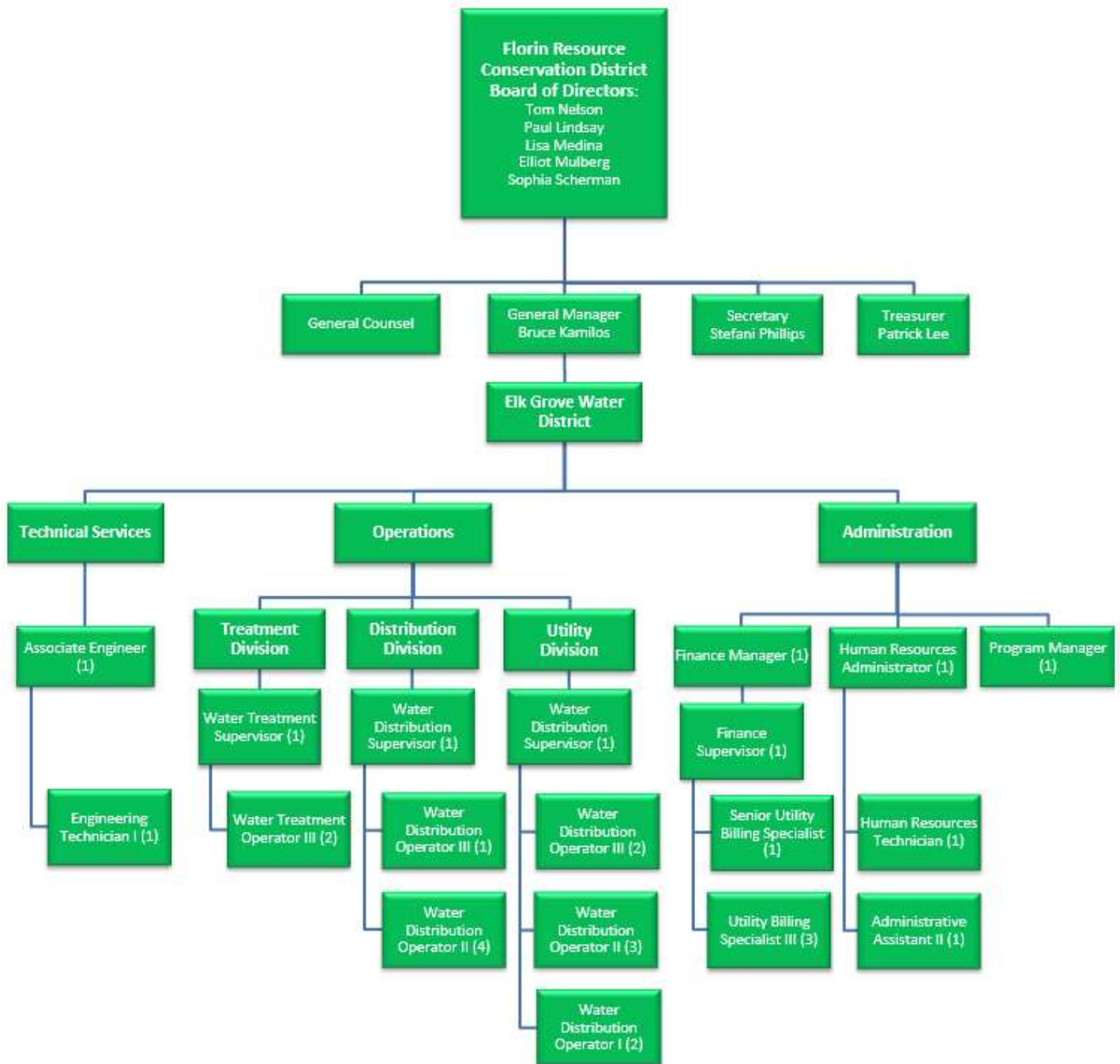
Elliot Mulberg
Present term expires
December 31, 2026



Director

Sophia Scherman
Present term expires
December 31, 2024

ORGANIZATIONAL CHART





INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Florin Resource Conservation District (District) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District, as of June 30, 2023 and 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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 5 to 14 and pages 51 to 53 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

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the Introductory Section and Statistical Section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Badawi & Associates, CPAs
Berkeley, California
November 27, 2023

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Florin Resource Conservation District

Management's Discussion and Analysis

For the years ended June 30, 2023, 2022 and 2021

The following narrative overview and analysis of the financial activities of the Florin Resource Conservation District (District) for the fiscal years ended June 30, 2023, 2022 and 2021 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 EGWD customers.

FINANCIAL HIGHLIGHTS

- The District's total assets were \$107.7 million, \$103.0 million, and \$100.4 million for the years ended June 30, 2023, 2022 and 2021 respectively. There was an increase in total assets of \$4.6 million, or 4.47% during fiscal year ended June 30, 2023, and increase of \$2.6 million or 2.60% during fiscal year ended June 30, 2022 and an increase in total assets of \$10.4 million or 11.62% during the fiscal year ended June 30, 2021, respectively. The increase in fiscal year ended June 30, 2023 was due mainly to the addition of capital assets and developer donated assets valued at approximately \$6.2 million. The increase for fiscal year ended June 30, 2022 was due mainly to a net pension asset of \$1.6 million and an increase in capital assets. The increase for fiscal year ended June 30, 2021 was due mainly to a restatement of the District's capital assets balance to capture donated capital assets from prior years.
- The District's total liabilities were \$37.2 million, \$39.2 million, and \$43.2 million as of June 30, 2023, 2022 and 2021 respectively. The decrease in total liabilities of \$2.0 million, or 4.97% during fiscal year ended June 30, 2023, the decrease in total liabilities of \$4.0 million, or 9.39% during fiscal year end June 30, 2022, and the decrease in total liabilities of \$2.1 million, or 4.7% during fiscal year ended June 30, 2021 were due mainly to the continued pay down of the District's outstanding debt obligations.
- The District's total operating revenues were \$15.9 million, \$16.0 million, and \$16.6 million as of June 30, 2023, 2022 and 2021, respectively. The decrease in total operating revenue of \$0.1 million, or 0.79% for fiscal year ended June 30, 2023 was due mainly to increase rainfall in the fiscal year, resulting in less water consumption. The decrease in total operating revenues of \$0.6 million, or 3.81% for fiscal year ended June 30, 2022 was due to water conservation effort related to drought conditions. The increase in total operating

Florin Resource Conservation District

Management's Discussion and Analysis, Continued

For the years ended June 30, 2023, 2022 and 2021

revenues of \$0.25 million, or 1.5% during fiscal year ended June 30, 2021 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 District's total operating expenses, after depreciation, were \$14.3 million, \$8.4 million, and \$11.9 million as of June 30, 2023, 2022 and 2021, respectively. The increase in operating expenses of \$5.9 million, or 71.57% for fiscal year ended June 30, 2023 was due mainly to inflation and increased operating costs and the recognition of a \$2.6 million net pension expense as a result of CalPERS investment performance. The decrease in total operating expenses of \$3.6 million, or 29.83% for fiscal year end June 30, 2022 was due mainly to the recognition of net pension income of \$2.6 million as a result of CalPERS investment performance. The increase in total operating expenses of \$0.7 million, or 6.2% during fiscal years ended June 30, 2021 was due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from SCWA.
- The District has benefited from continued positive net income, resulting in an increase in net position of \$6.6 million, or 9.92%, \$6.0 million, or 9.87% and \$14.1 million, or 30.22% during fiscal years ended June 30, 2023, 2022 and 2021, respectively. In addition to positive net income, the increase for year end June 30, 2021 was also due to a restatement of capital asset balances to capture donated capital assets from prior years.
- Capital assets net of depreciation increased \$6.4 million, or 7.83% during fiscal year ended June 30, 2023 due mainly to developer donated assets valued at approximately \$6.2 million. The increase to capital assets of \$2.7 million, or 3.34% during fiscal year ended June 30, 2022 and was due mainly to the improvements on the District's new administration building. The increase of \$10.9 million, or 0.69% during the fiscal year ended June 30, 2021 was due mainly to the acquisition of a new administration building, offset by the sale of the District's old administration building and a restatement of capital asset balances to capture donated capital assets from prior years. The District added approximately \$12.6 million, \$2.3 million, and \$0.9 million in infrastructure, improvements and equipment during fiscal years ended June 30, 2023, 2022 and 2021, respectively, with annual depreciation for fiscal years ended June 30, 2023, 2022 and 2021 being approximately \$1.9 million, \$1.8 million, and \$1.9 million in each year, respectively. At the end of fiscal years June 30, 2023, 2022 and 2021, \$0.38 million, \$4.2 million, and \$2.0 million in infrastructure, improvement, and equipment assets were classified as "construction in-progress".
- Unrestricted net position was \$17.5 million, \$18.4 million, and \$19.1 million at June 30, 2023, 2022 and 2021, respectively. Unrestricted net position decreased \$0.9 million, or 4.62% during fiscal year ended June 30, 2023 due mainly to the elimination of the District's net pension asset and the recognition of a net pension liability of approximately \$0.3 million. Unrestricted net position decreased \$0.8 million, or 4.00% during fiscal year ended June 30, 2022 due mainly to the recognition of deferred outflows related to the District's pension and OPEB plans, offset by the decrease in cash. Unrestricted net position increased \$0.8 million, or 4.5%, during fiscal year ended June 30, 2021 mainly to positive

Florin Resource Conservation District

Management's Discussion and Analysis, Continued

For the years ended June 30, 2023, 2022 and 2021

operating results. The District reported \$0 million, \$1.6 million, and \$0 in restricted net position for fiscal years ended June 30, 2023, 2022 and 2021, respectively. The restricted net position reported in fiscal year June 30, 2022 is comprised of the net pension asset.

- The District had positive cash flow from enterprise fund operations of \$5.8 million, \$7.4 million, and \$5.1 million for the fiscal years ended June 30, 2023, 2022 and 2021, respectively. The District spent \$2.4 million, \$4.5 million, and \$2.2 million during fiscal years ended June 30, 2023, 2022 and 2021, respectively, on the acquisition of capital assets. The District spent \$3.9 million during each fiscal years ended June 30, 2023, 2022 and 2021, respectively, on debt principal and interest payments. The District experienced a decrease of \$0.2 million, \$1.2 million, and \$0.7 million in its ending cash and cash equivalents balances of \$16.3 million, \$16.5 million, and \$17.7 million for the years ended June 30, 2023, 2022 and 2021, respectively.

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.

Florin Resource Conservation District
Management’s Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

- *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.

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, 2023, 2022 AND 2021**

| | 2023 | 2022 | 2021 |
|--------------------------------------|----------------------|----------------------|----------------------|
| Current assets | \$ 18,542,409 | \$ 18,804,912 | \$ 20,469,760 |
| Capital assets, net of depreciation | 89,130,858 | 82,656,952 | 79,986,153 |
| Other assets | - | 1,608,503 | - |
| Total Assets | 107,673,267 | 103,070,367 | 100,455,913 |
| Deferred outflows | 4,330,052 | 4,815,208 | 3,870,274 |
| Current liabilities | 4,516,082 | 4,619,284 | 4,120,573 |
| Long-term liabilities | 32,706,275 | 34,548,996 | 39,105,768 |
| Total Liabilities | 37,222,357 | 39,168,280 | 43,226,341 |
| Deferred inflows | 1,330,966 | 1,895,176 | 283,191 |
| Net Position: | | | |
| Net Investment in Capital Assets, as | 55,926,053 | 46,840,061 | 41,677,173 |
| Restricted for net pension asset | - | 1,608,503 | - |
| Unrestricted | 17,523,943 | 18,373,555 | 19,139,482 |
| Total Net Position | \$ 73,449,996 | \$ 66,822,119 | \$ 60,816,655 |

Florin Resource Conservation District

Management's Discussion and Analysis, Continued

For the years ended June 30, 2023, 2022 and 2021

Current assets decreased by \$0.3 million, \$1.7 million, and \$0.5 million in fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in fiscal year 2023 was due mainly to inflation and an overall increase to operating costs. The decrease in fiscal year 2022 was due mainly to the improvements to the District's new administration building. The decrease in fiscal year 2021 was due to the acquisition of a new administration building, offset by the sale by the District's current administration building.

Capital assets (net of depreciation) increased by \$6.5 million, \$2.7 million, and \$10.9 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The increase in fiscal year 2023 was due mainly to developer installed and donated assets valued at approximately \$6.2 million. The increase in fiscal year 2022 was due mainly to the improvements on the District's new administration building. The increase in fiscal year 2021 was due to the acquisition of a new administration building, offset by the sale of the District's current administration building. Total depreciation expense recognized was approximately \$1.9 million, \$1.8 million, and \$1.9 million, for fiscal years 2023, 2022, and 2021, respectively.

Deferred outflows of resources decreased by \$0.5 million and increased by \$0.9 million and \$1.4 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in fiscal year 2023 was due mainly to the amortization of pension and OPEB related deferrals. The increase in fiscal year 2022 was due mainly to the recognition of deferred outflows related to the District's pension and OPEB plans. The increase in fiscal year 2021 was due to an approximate \$1.7 million payment to CalPERS to pay down the District's unfunded accrued liability.

Current liabilities decreased by \$0.1 million and increased by \$0.5 million and \$0.3 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in fiscal year 2023 was due mainly to a reduction in unearned revenue that was earned as part of work completed on a grant project. The increase in fiscal year 2022 was due mainly to the recognition of \$0.4 million in unearned revenue related to an ARPA grant passed through from the City of Elk Grove for projects not yet started. The increase in fiscal year 2021 was due mainly to principal debt payments coming due within the year.

Long term liabilities decreased by \$1.8 million, \$4.6 million, and \$2.4 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in fiscal year 2023 was due mainly to the continued paydown of the District's outstanding debt, offset by the recognition of a net pension liability related to the District's CalPERS plan. The decrease in fiscal year 2022 was due mainly to the elimination of the net pension liability as a result of CalPERS investment performance. The decrease in fiscal year 2021 was due mainly to the continued paydown of the District's debt obligations.

Deferred inflows of resources decreased by \$0.6 million, increased by \$1.6 million, and decreased by \$0.08 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in fiscal year 2023 was due mainly to the amortization of pension and OPEB related deferrals. The increase in fiscal year 2022 was due mainly to recognition of deferred inflows related to the District's pension and OPEB plans offset by the amortization of pension and OPEB related deferrals.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

There was an increase in net position of \$6.6 million, \$6.0 million, and \$14.1 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The increase in fiscal year 2021 was due to a restatement of net position to capture donated capital assets from prior years. All other increase in net position is directly related to prudent cost control leading to operating revenues in excess of operating expenses.

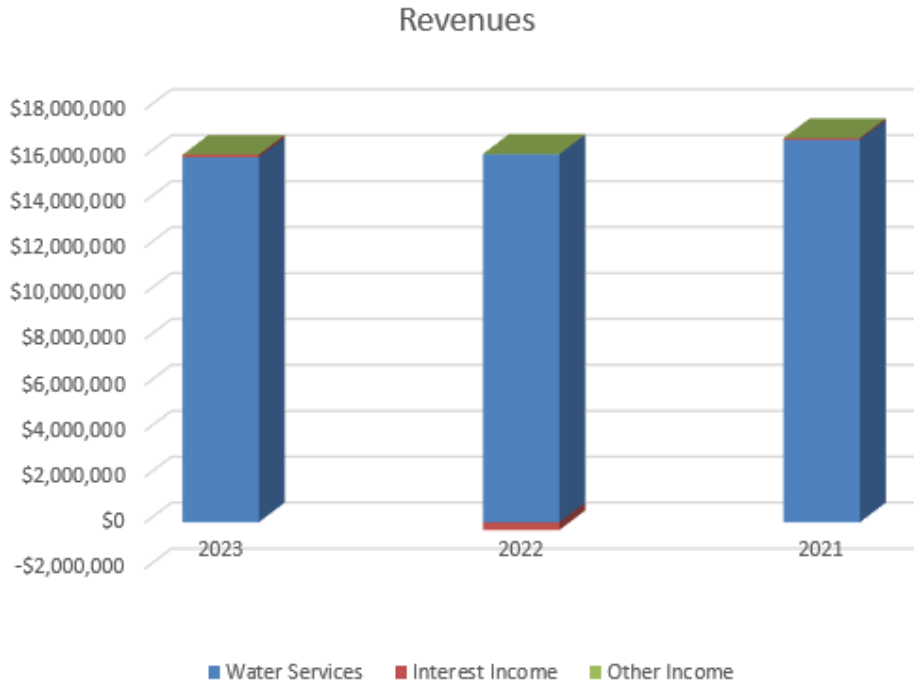
**CONDENSED SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2023, 2022 AND 2021**

| | 2023 | 2022 | 2021 |
|---|----------------------|----------------------|----------------------|
| Revenues: | | | |
| Water services | \$ 15,902,913 | \$ 16,030,316 | \$ 16,666,067 |
| General Revenues: | | | |
| Interest earnings | 109,120 | (334,766) | 69,849 |
| Other | - | 21,142 | - |
| Total Revenues | \$ 16,012,033 | \$ 15,716,692 | \$ 16,735,916 |
| Expenses: | | | |
| Water Service | 15,573,011 | 9,711,228 | 13,380,546 |
| Other | 102,969 | - | 8,133 |
| Total Expenses | \$ 15,675,980 | \$ 9,711,228 | \$ 13,388,679 |
| Capital Contributions | | | |
| Contributed Assets | 6,291,824 | - | - |
| Change in net position | 6,627,877 | 6,005,464 | 3,347,237 |
| Net position, beginning of year, as restated | 66,822,119 | 60,816,655 | 57,469,418 |
| NET POSITION, END OF YEAR | \$ 73,449,996 | \$ 66,822,119 | \$ 60,816,655 |

There was a decrease in revenues of \$0.1 million, \$0.6 million and an increase in revenues of \$0.2 million in fiscal years ended June 30, 2023, 2022, and 2021, respectively. The decrease in revenues for fiscal year 2023 was due mainly to less consumption as a result of more rainfall during the year. The decrease in revenues for fiscal year 2022 was due mainly to water conservation efforts as a result of drought conditions. The increase in revenues for fiscal year 2021 was due to an overall increase in the number of new accounts as residential development increased in the EGWD's Service Area 2.

Florin Resource Conservation District
Management’s Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

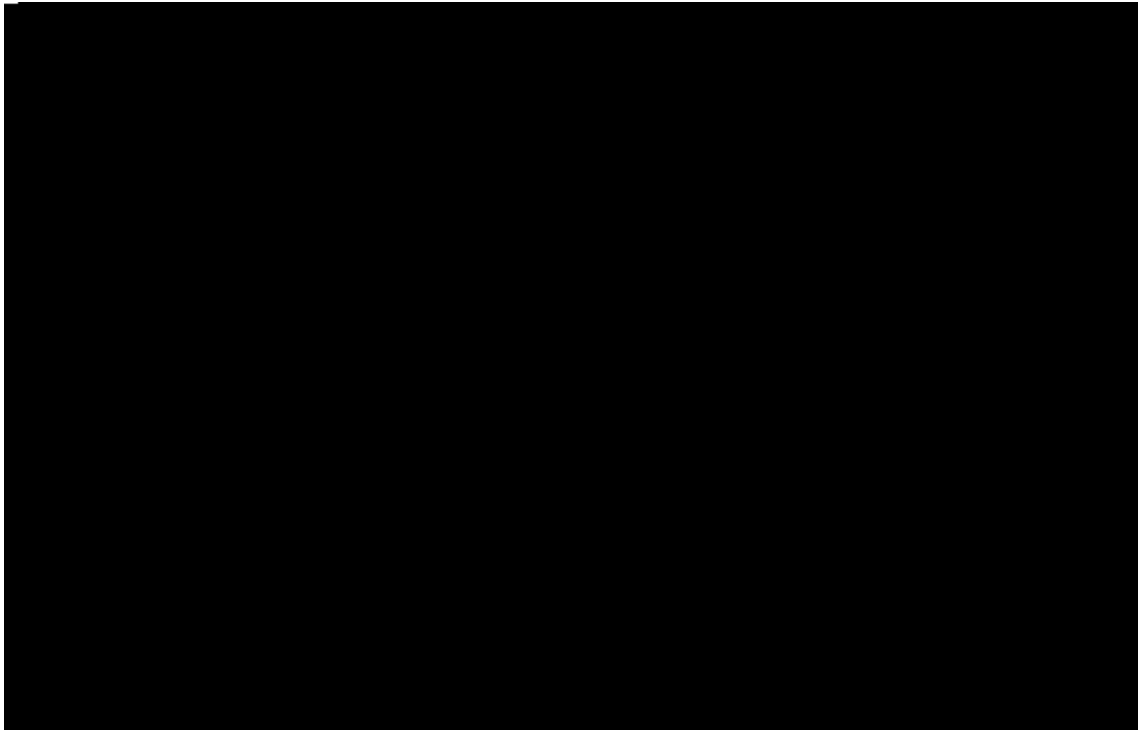
The breakdown of revenues by type for the fiscal years ended June 30, 2023, 2022 and 2021 were as follows:



There was an increase in expenses of \$5.9 million, a decrease in expenses of \$3.7 million and an increase in operating expenses of \$0.6 million in the fiscal years ended June 30, 2023, 2022, and 2021, respectively. The increase in fiscal year 2023 was due mainly to a recognition of a net pension expense of approximately \$2.6 million related to the District’s CalPERS GASB 68 pension plan. The decrease in fiscal year 2022 was due mainly to the recognition of net pension income of approximately \$2.8 million related to the District’s CalPERS GASB 68 pension plan. The increase in fiscal year 2021 was due mainly to an increase in water production costs associated with the increase in overall water consumption and water purchased from SCWA.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

The breakdown of expenses by type for the fiscal years ended June 30, 2023, 2022 and 2021 were as follows:



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 2023, 2022 and 2021 were primarily a result of donated capital assets from developers and expenditures for infrastructure offset by depreciation each year. Depreciation expense for fiscal years 2023, 2022 and 2021 was approximately \$1.9 million, \$1.8 million, and \$1.9 million each year, respectively.

Major capital asset projects during fiscal years 2023 and 2022 included the District's new administration building tenant improvements, multiple watermain replacement projects, purchase of a chlortech system, the Backyard Water Main Replacement Project, service line replacements and the purchase of a compact loader and new truck. See additional information on capital assets in Note 3 on page 32.

Florin Resource Conservation District
Management’s Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

OUTSTANDING DEBT ISSUES
AS OF JUNE 30, 2023, 2022 AND 2021

| | <u>2023</u> | <u>2022</u> | <u>2021</u> |
|------------------------------------|----------------------|----------------------|----------------------|
| 2014 Water Revenue Refunding Bonds | \$ 20,545,000 | \$ 22,690,000 | \$ 24,730,000 |
| 2016 Water Revenue Refunding Bonds | 12,065,000 | 12,480,000 | 12,880,000 |
| Total | <u>\$ 32,610,000</u> | <u>\$ 35,170,000</u> | <u>\$ 37,610,000</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 33.

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. As of June 2023, the local unemployment rate was 4.4%, compared to 6.9% in June 2022, respectively and the CPI for the San Francisco area, which is the nearest metropolitan area, increasing 2.9% over June of 2022.
- With inflation at 3.0% as of June 30, 2023 and the region closely monitoring potential drought conditions, the District has experienced a decrease in water consumption. District staff continue to prudently manage District resources while minimizing revenue rate increases to offset the impact of the current economic conditions.
- On July 18, 2023 the Board adopted a five-year rate structure which recommends revenue rate adjustments as follows:
 - 4.50% January 2024
 - 4.50% January 2025
 - 4.50% January 2026
 - 4.50% January 2027
 - 4.50% January 2028

All of these factors were considered in preparing the Florin Resource Conservation District’s budget for the fiscal year ending June 30, 2024. The District adopted an operating budget of \$18.5 million for FY 2023-24. Included in this amount is \$3.2 million in capital expenditures for FY 2023-24, as part of the five-year Capital Improvement Program totaling \$19.1 million.

Florin Resource Conservation District
Management's Discussion and Analysis, Continued
For the years ended June 30, 2023, 2022 and 2021

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
9829 Waterman Rd.
Elk Grove, CA 95624

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

Florin Resource Conservation District

Comparative Statement of Net Position

Elk Grove Water District

June 30, 2023 and 2022

| | 2023 | 2022 |
|---|----------------------|----------------------|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 16,282,327 | \$ 16,476,954 |
| Receivables: | | |
| Customer accounts receivable | 2,015,014 | 2,067,516 |
| Interest receivable | 43,781 | 10,262 |
| Inventories | 86,979 | 89,053 |
| Prepaid expense | 114,308 | 161,127 |
| Total current assets | <u>18,542,409</u> | <u>18,804,912</u> |
| Noncurrent assets: | | |
| Net pension asset | - | 1,608,503 |
| Capital assets: | | |
| Not being depreciated | 1,170,158 | 4,973,776 |
| Being depreciated, net | 87,960,700 | 77,683,176 |
| Total capital assets | <u>89,130,858</u> | <u>82,656,952</u> |
| Total noncurrent assets | <u>89,130,858</u> | <u>84,265,455</u> |
| Total assets | <u>107,673,267</u> | <u>103,070,367</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred amount on refunding of debt | 665,351 | 739,279 |
| Deferred outflows of resources - pension | 2,180,663 | 2,787,149 |
| Deferred outflows of resources - OPEB | 1,484,038 | 1,288,780 |
| Total deferred outflows of resources | <u>4,330,052</u> | <u>4,815,208</u> |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | 329,415 | 304,474 |
| Due to other governments | 552,214 | 562,187 |
| Interest payable | 420,703 | 461,433 |
| Unearned revenue | 215,000 | 436,000 |
| Noncurrent liabilities, due within one year | 2,998,750 | 2,855,190 |
| Total current liabilities | <u>4,516,082</u> | <u>4,619,284</u> |
| Noncurrent liabilities: | | |
| Net pension liability | 318,533 | - |
| Net OPEB liability | 1,167,262 | 549,216 |
| Noncurrent liabilities, due in more than one year | 31,220,480 | 33,999,780 |
| Total noncurrent liabilities | <u>32,706,275</u> | <u>34,548,996</u> |
| Total liabilities | <u>37,222,357</u> | <u>39,168,280</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflows of resources - pension | 813,156 | 1,044,401 |
| Deferred inflows of resources - OPEB | 517,810 | 850,775 |
| Total deferred inflows of resources | <u>1,330,966</u> | <u>1,895,176</u> |
| NET POSITION | | |
| Net investment in capital assets, as restated | 55,926,053 | 46,840,061 |
| Restricted for net pension asset, as restated | - | 1,608,503 |
| Unrestricted (deficit), as restated | 17,523,943 | 18,373,555 |
| Total net position | <u>\$ 73,449,996</u> | <u>\$ 66,822,119</u> |

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

Florin Resource Conservation District

Comparative Statement of Revenues, Expenses and Changes in Net Position

Elk Grove Water District

For the Fiscal Years ended June 30, 2023 and 2022

| | 2023 | 2022 |
|---|----------------------|----------------------|
| OPERATING REVENUES: | | |
| Charges for services | \$ 15,902,913 | \$ 16,030,316 |
| Total operating revenues | 15,902,913 | 16,030,316 |
| OPERATING EXPENSES: | | |
| Water purchased | 3,056,889 | 3,159,853 |
| Power purchased | 442,791 | 352,784 |
| Administration and general | 1,315,020 | 1,246,308 |
| Salaries and benefits | 3,967,696 | 3,361,894 |
| Pension expense (see Note 11) | 2,584,493 | (2,579,165) |
| Other production expenses | 944,179 | 885,865 |
| Insurance | 137,012 | 99,889 |
| Depreciation and amortization | 1,894,545 | 1,832,189 |
| Total operating expenses | 14,342,625 | 8,359,617 |
| OPERATING INCOME | 1,560,288 | 7,670,699 |
| NONOPERATING REVENUES (EXPENSES): | | |
| Interest and investment earnings | 109,120 | (334,766) |
| Interest expense | (1,230,386) | (1,351,611) |
| Loss on disposition of capital assets | (360,235) | (3,856) |
| Other nonoperating revenue | 257,266 | 24,998 |
| Total nonoperating revenues (expenses) | (1,224,235) | (1,665,235) |
| CAPITAL CONTRIBUTIONS | | |
| Contributed Assets | 6,291,824 | - |
| Total Capital Contributions | 6,291,824 | - |
| CHANGE IN NET POSITION | 6,627,877 | 6,005,464 |
| NET POSITION | | |
| Beginning of year, as restated | 66,822,119 | 60,816,655 |
| End of year | \$ 73,449,996 | \$ 66,822,119 |

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, 2023 and 2022

| | 2023 | 2022 |
|---|----------------------|----------------------|
| CASH FLOWS FROM | | |
| OPERATING ACTIVITIES: | | |
| Receipts from customers and users | \$ 15,734,415 | \$ 16,933,262 |
| Payments to suppliers | (5,832,030) | (5,824,346) |
| Payments to employees | (4,109,813) | (3,636,524) |
| NET CASH PROVIDED BY | | |
| OPERATING ACTIVITIES | <u>5,792,572</u> | <u>7,472,392</u> |
| CASH FLOWS FROM NONCAPITAL | | |
| FINANCING ACTIVITIES: | | |
| Operating grants and reimbursements | 257,266 | 24,998 |
| NET CASH PROVIDED BY NONCAPITAL FINANCING | | |
| ACTIVITIES | <u>257,266</u> | <u>24,998</u> |
| CASH FLOWS FROM CAPITAL | | |
| AND RELATED FINANCING ACTIVITIES: | | |
| Principal paid on noncurrent liabilities | (2,560,000) | (2,440,000) |
| Interest paid on noncurrent liabilities | (1,323,204) | (1,442,498) |
| Purchase of capital assets | (2,436,862) | (4,506,844) |
| NET CASH USED BY CAPITAL AND RELATED FINANCING | | |
| ACTIVITIES | <u>(6,320,066)</u> | <u>(8,389,342)</u> |
| CASH FLOWS FROM | | |
| INVESTING ACTIVITIES: | | |
| Interest received | 75,601 | (340,565) |
| NET CASH PROVIDED (USED) BY | | |
| INVESTING ACTIVITIES | <u>75,601</u> | <u>(340,565)</u> |
| NET INCREASE (DECREASE) IN | | |
| CASH AND CASH EQUIVALENTS | (194,627) | (1,232,517) |
| CASH AND CASH EQUIVALENTS - Beginning of year | <u>16,476,954</u> | <u>17,709,471</u> |
| CASH AND CASH EQUIVALENTS - End of year | <u>\$ 16,282,327</u> | <u>\$ 16,476,954</u> |
| RECONCILIATION OF CASH AND | | |
| CASH EQUIVALENTS TO THE | | |
| STATEMENT OF NET POSTION | | |
| Cash and cash equivalents | \$ 16,282,327 | \$ 16,476,954 |
| CASH AND CASH EQUIVALENTS | <u>\$ 16,282,327</u> | <u>\$ 16,476,954</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, 2023 and 2022

| | 2023 | 2022 |
|---|---------------------|---------------------|
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | |
| Operating income | \$ 1,560,288 | \$ 7,670,699 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation and amortization | 1,894,545 | 1,832,189 |
| Changes in operating assets and liabilities: | | |
| Customer accounts receivable | 52,502 | 481,105 |
| Inventory | 2,074 | 2,120 |
| Prepaid expenses | 46,819 | (45,095) |
| Net OPEB asset/liability | 618,046 | (191,910) |
| Deferred outflows of resources - pension | 606,486 | (577,751) |
| Deferred outflows of resources - OPEB | (195,258) | (441,111) |
| Accounts payable | 24,941 | 12,077 |
| Due to other governments | (9,973) | (48,749) |
| Unearned revenue | (221,000) | 421,841 |
| Net pension asset/liability | 1,927,036 | (3,277,314) |
| Deferred inflows of resources - pension | (231,245) | 1,030,522 |
| Deferred inflows of resources - OPEB | (332,965) | 581,463 |
| Compensated absences | 50,276 | 22,306 |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 5,792,572 | \$ 7,472,392 |
| SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Capital assets contributed by developers | \$ 6,291,824 | \$ - |

(Continued)

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, 2023 and 2022

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, 2023 and 2022

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, 2023 and 2022.

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, 2023 and 2022.

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, 2023 and 2022

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 \$552,214 and \$562,187 payable to the County of Sacramento for water purchases at June 30, 2023 and 2022, 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, 2023 and 2022

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 \$215,000 and \$436,000 at June 30, 2023 and 2022, respectively related to American Rescue Plan Act funds passed through to the District from the City of Elk Grove for various watermain replacement projects.

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, 2023 and 2022. 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, 2023 and 2022

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 assets 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 assets 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, 2021 |
| Measurement Date | June 30, 2022 |
| Measurement Period | July 1, 2021 to June 30, 2022 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

R. New GASB Pronouncements

In fiscal year 2023, the District adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- 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 did not have an impact on the District’s net position for years ended June 30, 2023 and 2022, respectively.
- GASB Statement No. 100, *Accounting Changes and Error Corrections-an Amendment of GASB Statement No. 62* – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement did not have an impact on the District’s net position for the years ended June 30, 2023 and 2022, respectively.
- GASB Statement No. 101, *Compensated Absences* – The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement have been implemented and reflected in the District’s notes to the financial statements Note 4, Long-Term Debt.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

Cash and investments are classified in the accompanying financial statements as of June 30, 2023 and 2022 as follows:

| | <u>2023</u> | <u>2022</u> |
|-----------------------------------|----------------------|----------------------|
| Deposits and Investments | \$ 16,282,327 | \$ 16,476,954 |
| Total cash and investments | \$ 16,282,327 | \$ 16,476,954 |

Cash and investments were classified according to GASB Statement No. 40 as of June 30, 2023 and 2022 as follows:

| | <u>2023</u> | <u>2022</u> |
|--|----------------------|----------------------|
| Cash on hand | \$ 300 | \$ 300 |
| Deposits with financial institution | 4,582,783 | 5,849,418 |
| Total cash on hand and deposits | <u>4,583,083</u> | <u>5,849,718</u> |
| Money Market F&M | 1,108,917 | 100,825 |
| Money Market US Bank | 77,541 | 51,571 |
| Local Agency Investment funds | 5,491,605 | 5,410,575 |
| CalTrust | 1,351,641 | 1,340,835 |
| US Government Securities held by custodian | 3,669,540 | 3,723,430 |
| Total investments | <u>11,699,244</u> | <u>10,627,236</u> |
| Total cash and investments | \$ 16,282,327 | \$ 16,476,954 |

B. Deposits

The carrying amount of the District's cash deposit was \$4,582,783 and \$5,849,418 at June 30, 2023 and 2022, respectively. Balances before reconciling amounts were a positive amount of \$4,642,208 and \$6,495,461 at June 30, 2023 and 2022, 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, 2023 and 2022

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, 2023 and 2022

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, 2023 and 2022 as follows:

| | 2023 | 2022 |
|--|-------------------|---------------------|
| Interest income | \$ 155,106 | \$ 56,182 |
| Unrealized gain/(loss) in change in fair value of investment | (45,986) | (390,948) |
| Total investment income | \$ 109,120 | \$ (334,766) |

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, 2023 and 2022, 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, 2023 and 2022

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

As of June 30, 2023, the District had \$5,491,605 invested in LAIF, which had invested 1.46% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 1.88% in the previous year. The LAIF fair value factor of 0.984828499 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2022, the District had \$5,410,575 invested in LAIF, which had invested 1.88% of the pool investments funds in Structured Notes and Asset-Backed Securities as compared to 2.31% in the previous year. The LAIF fair value factor of 0.987125414 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, 2023 and 2022, the District had \$1,351,641 and \$1,340,835 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, 2023 and 2022 on the following page:

Florin Resource Conservation District
Notes to Basic Financial Statements, Continued
For the years ended June 30, 2023 and 2022

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

2023:

| 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: | | | | | | |
| F F C B 0.570% 7/02/24 | \$ 951,740 | \$ 951,740 | \$ - | \$ - | \$ - | \$ - |
| F N M A 0.580% 11/25/25 | 906,020 | - | 906,020 | - | - | - |
| F F C B D E B 0.870% 4/15/26 | 897,960 | - | - | 897,960 | - | - |
| F N M A M T N 0.720% 7/09/25 | 913,820 | - | 913,820 | - | - | - |
| Money Market F&M | 1,108,917 | 1,108,917 | - | - | - | - |
| Money Market US Bank | 77,541 | 77,541 | - | - | - | - |
| CalTrust (NAV) | 1,351,641 | 1,351,641 | - | - | - | - |
| Local Agency Investment Fund | 5,491,605 | 5,491,605 | - | - | - | - |
| Total | \$ 11,699,244 | \$ 8,981,444 | \$ 1,819,840 | \$ 897,960 | \$ - | \$ - |

2022:

| 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: | | | | | | |
| F F C B 0.570% 7/02/24 | \$ 950,530 | \$ - | \$ 950,530 | \$ - | \$ - | \$ - |
| F N M A 0.580% 11/25/25 | 919,780 | - | - | 919,780 | - | - |
| F F C B D E B 0.870% 4/15/26 | 920,540 | - | - | - | 920,540 | - |
| F N M A M T N 0.720% 7/09/25 | 932,580 | - | - | 932,580 | - | - |
| Money Market F&M | 100,825 | 100,825 | - | - | - | - |
| Money Market US Bank | 51,571 | 51,571 | - | - | - | - |
| CalTrust (NAV) | 1,340,835 | 1,340,835 | - | - | - | - |
| Local Agency Investment Fund | 5,410,575 | 5,410,575 | - | - | - | - |
| Total | \$ 10,627,236 | \$ 6,903,806 | \$ 950,530 | \$ 1,852,360 | \$ 920,540 | \$ - |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

2. CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. At June 30, 2023 the District's deposits and investments were rated as follows:

| | | Credit Quality Ratings | |
|-------------------------------|-----------------|------------------------|---------|
| | | Moody's | S&P |
| F F C B | 0.570% 7/02/24 | AAA | AA+ |
| F N M A | 0.580% 11/25/25 | AAA | AA+ |
| F F C B D E B | 0.870% 4/15/26 | AAA | AA+ |
| F N M A M T N | 0.720% 7/09/25 | WR | AA+ |
| Local Agency Investment Funds | | Unrated | Unrated |
| CalTrust | | Unrated | AA-f |

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, 2023 and 2022 were as follows:

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

2. CASH AND INVESTMENTS, Continued

E. Investment Valuation, Continued

2023:

| Investment Type | Fair Value | Fair Value Measurement Using | | |
|--|----------------------|------------------------------|---------------------|-------------|
| | | Level 1 | Level 2 | Level 3 |
| Securities of U.S. Government | | | | |
| Treasury and Agencies: | | | | |
| F F C B 0.570% 7/02/24 | \$ 951,740 | \$ - | \$ 951,740 | \$ - |
| F N M A 0.580% 11/25/25 | 906,020 | - | 906,020 | - |
| F F C B D E B 0.870% 4/15/26 | 897,960 | - | 897,960 | - |
| F N M A M T N 0.720% 7/09/25 | 913,820 | - | 913,820 | - |
| Total Securities of U.S. Government | \$ 3,669,540 | \$ - | \$ 3,669,540 | \$ - |
| <i>Investments not subject to levelling:</i> | | | | |
| Money Market F&M | 1,108,917 | | | |
| Money Market US Bank | 77,541 | | | |
| CalTrust Investment Pool (NAV) | 1,351,641 | | | |
| Local Agency Investment Fund | 5,491,605 | | | |
| Total | \$ 11,699,244 | | | |

2022:

| Investment Type | Fair Value | Fair Value Measurement Using | | |
|--|----------------------|------------------------------|---------------------|-------------|
| | | Level 1 | Level 2 | Level 3 |
| Securities of U.S. Government | | | | |
| Treasury and Agencies: | | | | |
| F F C B 0.570% 7/02/24 | \$ 950,530 | \$ - | \$ 950,530 | \$ - |
| F N M A 0.580% 11/25/25 | 919,780 | - | 919,780 | - |
| F F C B D E B 0.870% 4/15/26 | 920,540 | - | 920,540 | - |
| F N M A M T N 0.720% 7/09/25 | 932,580 | - | 932,580 | - |
| Total Securities of U.S. Government | \$ 3,723,430 | \$ - | \$ 3,723,430 | \$ - |
| <i>Investments not subject to levelling:</i> | | | | |
| Money Market F&M | 100,825 | | | |
| Money Market US Bank | 51,571 | | | |
| CalTrust Investment Pool (NAV) | 1,340,835 | | | |
| Local Agency Investment Fund | 5,410,575 | | | |
| Total | \$ 10,627,236 | | | |

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, 2023 and 2022

3. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2023, 2022 and 2021 were as follows:

| | Balance June 30, 2021 | 2022 | | Balance June 30, 2022 | 2023 | | Balance June 30, 2023 |
|---|--------------------------|--------------|--------------|--------------------------|---------------|----------------|--------------------------|
| | | Additions | Reductions | | Additions | Reductions | |
| Capital assets not being depreciated: | | | | | | | |
| Land | \$ 781,206 | \$ - | \$ - | \$ 781,206 | \$ - | \$ - | \$ 781,206 |
| Construction in progress | 1,992,872 | 2,300,628 | (100,930) | 4,192,570 | 379,886 | (4,183,504) | 388,952 |
| Total capital assets not being depreciated | 2,774,078 | 2,300,628 | (100,930) | 4,973,776 | 379,886 | (4,183,504) | 1,170,158 |
| Capital assets being depreciated: | | | | | | | |
| Buildings | 926,546 | 313,855 | - | 1,240,401 | 4,756,080 | (270,804) | 5,725,677 |
| Wells | 8,963,367 | 96,984 | - | 9,060,351 | 10,000 | - | 9,070,351 |
| Treatment Plants | 13,724,515 | 90,913 | - | 13,815,428 | 162,523 | - | 13,977,951 |
| Water mains | 88,816,987 | 1,687,565 | (17,139) | 90,487,413 | 7,468,690 | (527,108) | 97,428,995 |
| Equipment | 2,753,618 | 117,828 | - | 2,871,446 | 216,992 | (335,589) | 2,752,849 |
| Total assets being depreciated | 115,185,033 | 2,307,145 | (17,139) | 117,475,039 | 12,614,285 | (1,133,501) | 128,955,823 |
| Less accumulated depreciation for: | | | | | | | |
| Buildings | (130,879) | (21,600) | - | (152,479) | (29,447) | 93,328 | (88,598) |
| Wells | (5,862,891) | (243,800) | - | (6,106,691) | (263,197) | - | (6,369,888) |
| Treatment Plants | (7,163,178) | (296,672) | - | (7,459,850) | (305,763) | - | (7,765,613) |
| Water mains | (22,632,693) | (1,109,998) | 13,069 | (23,729,622) | (1,131,093) | 262,368 | (24,598,347) |
| Equipment | (2,183,317) | (159,904) | - | (2,343,221) | (165,045) | 335,589 | (2,172,677) |
| Total accumulated depreciation | (37,972,958) | (1,831,974) | 13,069 | (39,791,863) | (1,894,545) | 691,285 | (40,995,123) |
| Total capital assets being depreciated, net | 77,212,075 | 475,171 | (4,070) | 77,683,176 | 10,719,740 | (442,216) | 87,960,700 |
| Total capital assets, net | \$ 79,986,153 | \$ 2,775,799 | \$ (105,000) | \$ 82,656,952 | \$ 11,099,626 | \$ (4,625,720) | \$ 89,130,858 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

4. LONG-TERM DEBT

The following is a summary of long-term liability activity for the years ended June 30, 2023 and 2022:

| | Balance | 2023 | | Balance | Due Within |
|--|----------------------|------------------|-----------------------|----------------------|---------------------|
| | June 30, 2022 | Additions | Reductions | June 30, 2023 | One Year |
| Certificates of Participation | | | | | |
| 2014 Refunding, Series A | \$ 22,690,000 | \$ - | \$ (2,145,000) | \$ 20,545,000 | \$ 2,245,000 |
| Notes from direct borrowings and direct placements | | | | | |
| 2016 Refunding, Series A | 12,480,000 | - | (415,000) | 12,065,000 | 430,000 |
| Total debt outstanding | 35,170,000 | - | (2,560,000) | 32,610,000 | 2,675,000 |
| Compensated absences ⁽¹⁾ | 298,800 | 50,275 | - | 349,075 | 323,750 |
| TOTAL | <u>\$ 35,468,800</u> | <u>\$ 50,275</u> | <u>\$ (2,560,000)</u> | <u>\$ 32,959,075</u> | <u>\$ 2,998,750</u> |
| Unamortized bond discounts & premiums | 1,386,171 | - | (126,015) | 1,260,155 | |
| Less: Due within one year | (2,855,190) | | | (2,998,750) | |
| Due in more than one year | <u>\$ 33,999,780</u> | | | <u>\$ 31,220,480</u> | |

⁽¹⁾ The change in compensated absences liability is presented as a net change.

| | Balance | 2022 | | Balance | Due Within |
|--|----------------------|------------------|-----------------------|----------------------|---------------------|
| | June 30, 2021 | Additions | Reductions | June 30, 2022 | One Year |
| Certificates of Participation | | | | | |
| 2014 Refunding, Series A | \$ 24,730,000 | \$ - | \$ (2,040,000) | \$ 22,690,000 | \$ 2,145,000 |
| Notes from direct borrowings and direct placements | | | | | |
| 2016 Refunding, Series A | 12,880,000 | - | (400,000) | 12,480,000 | 415,000 |
| Total debt outstanding | 37,610,000 | - | (2,440,000) | 35,170,000 | 2,560,000 |
| Compensated absences ⁽¹⁾ | 276,493 | 22,307 | - | 298,800 | 295,190 |
| TOTAL | <u>\$ 37,886,493</u> | <u>\$ 22,307</u> | <u>\$ (2,440,000)</u> | <u>\$ 35,468,800</u> | <u>\$ 2,855,190</u> |
| Unamortized bond discounts & premiums | 1,512,186 | - | (126,015) | 1,386,171 | |
| Less: Due within one year | (2,702,848) | | | (2,855,190) | |
| Due in more than one year | <u>\$ 36,695,831</u> | | | <u>\$ 33,999,780</u> | |

⁽¹⁾ The change in compensated absences liability is presented as a net change.

Florin Resource Conservation District
Notes to Basic Financial Statements, Continued
For the years ended June 30, 2023 and 2022

4. LONG-TERM DEBT, Continued

Long-term debt as of June 30, 2023 and 2022 consisted of the following:

| | 2023 | 2022 |
|---|---------------|---------------|
| <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, 2023 and 2022 was \$400,727 and \$445,252. The aggregate difference between the debt service requirements of the refunding bonds and remaining debt service of the refunded bonds was \$4,893,871. | \$ 20,545,000 | \$ 22,690,000 |
| <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, 2023 and 2022 was \$264,624 and \$294,027. 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. | \$ 12,065,000 | \$ 12,480,000 |
| TOTAL | \$ 32,610,000 | \$ 35,170,000 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

4. LONG TERM DEBT, Continued

The annual requirements to amortize the outstanding business-type activities debt as of June 30, 2023 are as follows:

| Year Ending June 30, | 2014 Refunding, Series A Bonds | | Direct Placement 2016 Refunding, Series A Bonds | | Total |
|-------------------------|-----------------------------------|---------------------|--|---------------------|----------------------|
| | Principal | Interest | Principal | Interest | |
| 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 | 2,285,000 | 545,147 | 790,000 | 360,900 | 3,981,047 |
| 2028 | 2,365,000 | 465,200 | 815,000 | 332,010 | 3,977,210 |
| 2029-2033 | 9,150,000 | 996,656 | 8,815,000 | 942,030 | 19,903,686 |
| | <u>\$ 20,545,000</u> | <u>\$ 4,107,279</u> | <u>\$ 12,065,000</u> | <u>\$ 2,861,190</u> | <u>\$ 39,578,469</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, 2023 and 2022 were as follows:

| Covenant: | 2023 | 2022 |
|--|---------------|---------------|
| Revenues ⁽¹⁾ | \$ 16,058,019 | \$ 16,086,498 |
| Expenses ⁽²⁾ | (9,863,587) | (9,106,593) |
| Net revenues, not including rate stabilization fund, accrual basis | 6,194,432 | 6,979,905 |
| Interest and principal payments, cash basis (as defined) | \$ 3,883,204 | \$ 3,882,498 |
| Coverage ratio computed | <u>1.60</u> | <u>1.80</u> |

⁽¹⁾ Includes interest earnings on investments, excludes unrealized gain/loses from GASB 31 fair market value adjustments

⁽²⁾ Excludes depreciation expense, capital expenditures and debt service and GASB 68 non-cash pension adjustments

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

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, 2023 and 2022.

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, 2023 and 2022 as follows:

| | Description | 2023 | 2022 |
|---------------------------------|--|----------------------|----------------------|
| Operating fund | 120 days of annual operations and maintenance budget | \$ 5,035,660 | \$ 4,849,427 |
| Future capital improvement fund | 75% of unrestricted funds not allocated to other reserve funds | 6,984,963 | 9,476,647 |
| Capital improvement fund | Annual capital improvement budget | 840,000 | 100,000 |
| Future capital replacement fund | 25% of unrestricted funds not allocated to other reserve funds | 2,328,321 | 3,158,882 |
| Capital replacement fund | Annual capital replacement budget | 2,335,000 | 1,583,000 |
| Elections and special studies | Amount specified by Board of Directors | - | 250,000 |
| Total net position commitments | | <u>\$ 17,523,944</u> | <u>\$ 19,417,956</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) | \$ 55,000,000 | None |
| Cyber Liability | \$ 2,000,000 | \$ 25,000 |
| Property | \$ 2,500,000 - 500,000,000 | \$ 500-25,000 |
| Excess Crime | \$ 1,000,000 | \$ 100,000 |
| Worker's compensation | \$ 4,000,000 | None |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

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 others). 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, 2023 and 2022 are summarized as follows:

| | Miscellaneous - Classic | Miscellaneous - PEPRA |
|---|--------------------------|-----------------------------|
| | Prior to January 1, 2013 | On or after January 1, 2013 |
| Hire Date | | |
| 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 (2023) | 11.240% | 7.470% |
| Required unfunded liability payment (2023) | \$7,904 | \$360 |
| Required employer contribution rates (2022) | 11.250% | 7.590% |
| Required unfunded liability payment (2022) | \$0 | \$0 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

8. 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, 2022 and 2021 were \$245,378 and \$1,965,002, respectively.

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

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$318,533 and as of June 30, 2022, the District reported a net pension asset for its proportionate share of the net pension liability of the Plan of \$1,608,503, respectively.

The District's net pension liability for the Plan 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 2023 is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The net pension liability of the Plan for the fiscal year 2022 is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2020, rolled forward to June 30, 2021. 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.

The District's proportionate share of the net pension liability for the plan as of the measurement date of June 30, 2022, 2021 and 2020 were as follows:

| | | | |
|------------------------------|------------------|------------------------------|-------------------|
| Proportion - June 30, 2021 | -0.029740% | Proportion - June 30, 2020 | 0.015340% |
| Proportion - June 30, 2022 | <u>0.002760%</u> | Proportion - June 30, 2021 | <u>-0.029740%</u> |
| Change - Increase (Decrease) | 0.032500% | Change - Increase (Decrease) | -0.045080% |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

8. RETIREMENT BENEFITS, Continued

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

For the year ended June 30, 2023, the District recognized pension expense of \$2,584,493 and for the year ended June 30, 2022, the District recognized pension income of \$2,579,165, respectively. At June 30, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | 2023 | | 2022 | |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Pension contributions subsequent to measurement date | \$ 282,216 | \$ - | \$ 245,378 | \$ - |
| Changes in employer's proportion | 1,108,426 | 544,015 | 18,405 | 864,020 |
| Differences between the employer's contribution and the employer's proportionate share of contributions | 692,636 | 264,856 | 1,119,223 | - |
| Changes of assumptions | 32,641 | - | - | - |
| Differences between expected and actual experiences | 6,397 | 4,285 | - | 180,381 |
| Net differences between projected and actual earnings on plan investments | 58,347 | - | 1,404,143 | - |
| Total | \$ 2,180,663 | \$ 813,156 | \$ 2,787,149 | \$ 1,044,401 |

\$282,216 and \$245,378 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, 2024 and 2023, 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: | |
|------|-----------------|---------|
| | 2023 | 2022 |
| 2023 | - | 371,030 |
| 2024 | 432,093 | 370,613 |
| 2025 | 388,776 | 367,696 |
| 2026 | 228,734 | 388,031 |
| 2027 | 35,687 | - |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

8. RETIREMENT PLANS, Continued

F. Actuarial Assumptions

The total pension liabilities in the June 30, 2021 and 2020 actuarial valuations were determined using the following actuarial assumptions:

| | 2023 | 2022 |
|--|--|--|
| Valuation Date | June 30, 2021 | June 30, 2020 |
| Measurement Date | June 30, 2022 | June 30, 2021 |
| Actuarial Cost Method | Entry-Age Normal Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | | |
| Discount Rate | 6.90% | 7.15% |
| Inflation | 2.30% | 2.50% |
| Projected Salary Increase | Varies by entry age and service | Varies by entry age and service |
| Investment Rate of Return ⁽¹⁾ | 6.90% | 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, 2021 valuation was based on the 2021 Experience Study and 2020 valuation was based on the results of the 2017 Experience Study. Further details of the Experience Studies can be found on the CalPERS website.

G. Discount Rate

The discount rate used to measure the total pension liability as of the measurement date of June 30, 2022 for the Plan was 6.90% and the discount rate used to measure the total pension liability as of the measurement date of June 30, 2021 for the Plan was 7.15%. 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.

In determining the long-term expected rate of return as of the measurement date June 30, 2022, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

8. RETIREMENT PLANS, Continued

G. Discount Rate, 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 tables below reflect the long-term expected real rate of return by asset class as of the measurement date June 30, 2022 and June 30, 2021. 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 | 2023 | | Asset Class (a) | 2022 | | |
|---------------------------------|--------------------------|--------------------------------|---------------------|--------------------------|-----------------------------|--------------------------|
| | Assumed Asset Allocation | Real Return Years 1 - 10(a)(b) | | New Strategic Allocation | Real Return Years 1 - 10(b) | Real Return Years 11+(c) |
| Global Equity - cap-weighted | 30.00% | 4.45% | Global Equity | 50.00% | 4.80% | 5.98% |
| Global Equity - noncap-weighted | 12.00% | 3.84% | Global Fixed Income | 28.00% | 1.00% | 2.62% |
| Private Equity | 13.00% | 7.28% | Inflation Sensitive | 0.00% | 0.77% | 1.81% |
| Treasury | 5.00% | 0.27% | Private Equity | 8.00% | 6.30% | 7.23% |
| Mortgage-backed Securities | 5.00% | 0.50% | Real Estate | 13.00% | 3.75% | 4.93% |
| Investment Grade Corporates | 10.00% | 1.56% | Liquidity | 1.00% | 0.00% | -0.92% |
| High Yield | 5.00% | 2.27% | Total | <u>100%</u> | | |
| Emerging Market Debt | 5.00% | 2.48% | | | | |
| Private Debt | 5.00% | 3.57% | | | | |
| Real Assets | 15.00% | 3.21% | | | | |
| Leverage | -5.00% | -0.59% | | | | |
| Total | <u>100%</u> | | | | | |

(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.

(a) An expected inflation of 2.3% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

8. RETIREMENT PLANS, Continued

H. *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:

| | 2023 | 2022 |
|-------------------------------|----------------|----------------|
| 1% Decrease | 5.90% | 6.15% |
| Net Pension Liability/(Asset) | \$ 1,960,655 | \$ (222,524) |
| Current Discount Rate | 6.90% | 7.15% |
| Net Pension Liability/(Asset) | \$ 318,533 | \$ (1,608,503) |
| 1% Increase | 7.90% | 8.15% |
| Net Pension Liability/(Asset) | \$ (1,032,527) | \$ (2,754,272) |

I. *Pension Plan Fiduciary Net Position*

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

J. *Payable to the Pension Plan*

At June 30, 2023 and 2022 the District reported a payable of \$0 and \$0 for outstanding amount of required contributions to the pension plan.

9. 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, 2023 and 2022

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

B. Employees Covered

As of the June 30, 2021 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>6</u> |
| Total | 35 |

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, 2023, the District's cash contributions were \$76,009 in pay-as-you-go premiums, payment to the trust of \$139,539 and the estimated implicit subsidy was \$56,994 resulting in total payments of \$272,542. For the fiscal year ended June 30, 2022, the District's cash contributions were \$93,052 in pay-as-you-go premiums, payment to the trust of \$107,905 and the estimated implicit subsidy was \$56,179 resulting in total payments of \$257,136.

D. Net OPEB Liability

The District's net OPEB liability as of June 30, 2023 was measured as of June 30, 2022 and the net OPEB liability as of June 30, 2022 was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability for measurement date June 30, 2022 and June 30, 2021 was determined by an actuarial valuation dated June 30, 2021 based on the following actuarial methods and assumptions:

| <i>Actuarial Assumptions⁽¹⁾</i> | |
|--|---|
| <i>Valuation Date</i> | June 30, 2021 |
| <i>Discount Rate</i> | 6.00% |
| <i>Inflation rate</i> | 2.50% |
| <i>Salary Increases</i> | 3.00% per year |
| <i>Investment Rate of Return</i> | 6.00% |
| <i>Mortality Rate</i> | MacLeod Watts Scale 2022 applied generationally from 2017 |
| <i>Pre-Retirement Turnover</i> | Derived using CalPERS Membership Data for all funds |

Notes: ⁽¹⁾ Demographic actuarial assumptions used in this valuation are based on the CalPERS 2021 experience study using data from 1997 to 2019, except for a different basis used to project future mortality improvements. CalPERS 2021 experience study 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, 2023 and 2022

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

D. Net OPEB Liability, Continued

The long-term expected rate of return on OPEB plan investments was derived from information published by CalPERS for CERBT Strategy 1. CalPERS determined its returns using a building-block method and best estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expenses and inflation). The target allocation and best estimates of geometric real rates of return for each major asset class as of the June 30, 2022 and June 30, 2021 measurement dates are summarized in the following table:

| <i>Investment Class</i> | <i>June 30, 2022 and 2021</i> | |
|--|-------------------------------|---|
| | Target Allocation | Long-Term Expected Real Rate of Return |
| <i>Global Equity</i> | 59.00% | 8.90% |
| <i>Fixed Income</i> | 25.00% | 5.54% |
| <i>Treasury Inflation-Protected Securities</i> | 5.00% | 4.38% |
| <i>Commodities</i> | 3.00% | 5.79% |
| <i>Real Estate Investment Trusts</i> | 8.00% | 7.92% |
| TOTAL | 100.00% | |

E. Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.20 percent based on the CERBT Strategy 1 investment policy and the discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.00 percent. The discount rate was lowered from 7.10 percent to 6.00 percent for the measurement period June 30, 2021 to anticipate the expected decrease in trust rate return as part of CalPERS Affiliate Funds Strategic Asset Allocation program. 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, 2023 and 2022

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

F. Changes in the OPEB Liability

The changes in the net OPEB liability for the OPEB Plan as of June 30, 2023 and 2022 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, 2021 (Measurement Date June 30, 2020) | \$ 3,747,834 | \$ 3,006,708 | \$ 741,126 |
| Changes recognized for the measurement period: | | | |
| Service cost | 186,827 | - | 186,827 |
| Interest | 274,517 | - | 274,517 |
| Difference between expected and actual experience | (212,323) | - | (212,323) |
| Changes in Assumption | 635,200 | - | 635,200 |
| Contributions - employer | - | 249,861 | (249,861) |
| Net investment income | - | 827,409 | (827,409) |
| Benefit payment | (136,438) | (136,438) | - |
| Administrative expenses | - | (1,139) | 1,139 |
| Net Changes | 747,783 | 939,693 | (191,910) |
| Balance at June 30, 2022 (Measurement Date June 30, 2021) | \$ 4,495,617 | \$ 3,946,401 | \$ 549,216 |
| Changes recognized for the measurement period: | | | |
| Service cost | 210,616 | - | 210,616 |
| Interest | 277,897 | - | 277,897 |
| Difference between expected and actual experience | - | (766,566) | 766,566 |
| Changes in Assumption | (140,906) | - | (140,906) |
| Contributions - employer | - | 257,136 | (257,136) |
| Net investment income | - | 239,991 | (239,991) |
| Benefit payment | (149,231) | (149,231) | - |
| Administrative expenses | - | (1,000) | 1,000 |
| Net Changes | 198,376 | (419,670) | 618,046 |
| Balance at June 30, 2023 (Measurement Date June 30, 2022) | \$ 4,693,993 | \$ 3,526,731 | \$ 1,167,262 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

9. 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, 2022 and 2021:

| | 2022 | 2021 |
|-----------------------|--------------|--------------|
| 1% Decrease | 5.20% | 5.00% |
| Net OPEB Liability | \$ 1,937,432 | \$ 1,300,301 |
| Current Discount Rate | 6.20% | 6.00% |
| Net OPEB Liability | \$ 1,167,262 | \$ 549,216 |
| 1% Increase | 7.20% | 7.00% |
| Net OPEB Liability | \$ 546,408 | \$ (54,706) |

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, 2022 and 2021:

| | 2022 | 2021 |
|------------------------------------|--------------|--------------|
| 1% Decrease | 4.70% | 4.70% |
| Net OPEB Liability | \$ 435,478 | \$ (151,642) |
| Current Healthcare Cost Trend Rate | 5.70% | 5.70% |
| Net OPEB Liability | \$ 1,167,262 | \$ 549,216 |
| 1% Increase | 6.70% | 6.70% |
| Net OPEB Liability | \$ 2,112,051 | \$ 1,454,077 |

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, 2023 and 2022

9. OTHER POSTEMPLOYMENT BENEFITS PLAN, Continued

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

For the fiscal years ended June 30, 2023 and 2022, the District recognized OPEB expense of \$362,365 and \$205,578. For the fiscal years ended June 30, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | 2023 | | 2022 | |
|--|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 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 | \$ 1,728 | \$ 298,504 | \$ 1,971 | \$ 333,352 |
| Changed in assumptions | 914,850 | 219,306 | 1,029,673 | 102,459 |
| Net differences between projected and actual earnings on OPEB plan investments | 294,918 | - | - | 414,964 |
| Contributions to OPEB plan after measurement date | 272,542 | - | 257,136 | - |
| Total | \$ 1,484,038 | \$ 517,810 | \$ 1,288,780 | \$ 850,775 |

The \$272,542 and \$257,136 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 and 2021 measurement dates will be recognized as a reduction of the net OPEB liability during the fiscal years ending June 30, 2024 and 2023. 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: | 2023 | 2022 |
|-------------------------|---------|-------------|
| 2023 | \$ - | \$ (27,387) |
| 2024 | 114,311 | (25,919) |
| 2025 | 108,289 | (31,941) |
| 2026 | 87,481 | (52,749) |
| 2027 | 209,473 | 69,242 |
| 2028 | 56,159 | - |
| Thereafter | 117,973 | 249,623 |

10. 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, 2023 and 2022

11. PENSION EXPENSE/(CREDIT)

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$2,584,493 and for fiscal year ended June 30, 2022, the District recognized a pension credit of \$(2,579,165) related to its participation in the CalPERS Public Agency Cost-Sharing Multiple-Employer Defined Benefit Plan (Plan).

The pension expense/(credit) is a result of the difference in the allocation factors used for allocating activity within the Plan's fiduciary net position, mostly investment earnings that results in recognition of deferred outflows or inflows of resources (the difference between actual and projected investment earnings). A fiduciary net position allocation factor is used to allocate changes within the Plan fiduciary net position; however, the related recognized deferral is allocated using a factor based on the District's proportionate net pension asset divided by the Plan's net pension liability. The difference between these proportioned amounts resulted in a significant expense/(credit) that was recognized through pension expense.

The Plan's total pension liability, fiduciary net position and net pension liability are allocated to participating employers based on an allocation methodology developed by CalPERS based on each participating employer's proportionate share of the actuarial accrued liability, market value of assets and net pension liability. For more information on the allocation methodology, please refer to the CalPERS Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts located at <https://www.calpers.ca.gov/page/employers/actuarial-resources/gasb>.

The recognition of the pension expense as of June 30, 2023 and the pension (credit) as of June 30, 2022 were netted against the District's salaries and benefits in each year, resulting in a reported salaries and benefits for fiscal year end June 30, 2023 of \$6,552,189 and for fiscal year ended June 30, 2022 of \$782,729. The table below shows the effect of the recognition of the pension expense/(credit) on total salaries and benefits for the fiscal years ended June 30, 2023 and 2022, respectively:

| | 2023 | 2022 |
|-----------------------------|--------------|--------------|
| Total Salaries and Benefits | \$ 3,967,696 | \$ 3,361,894 |
| Pension expense/(credit) | 2,584,493 | (2,579,165) |
| Net Salaries and Benefits | \$ 6,552,189 | \$ 782,729 |

Florin Resource Conservation District

Notes to Basic Financial Statements, Continued

For the years ended June 30, 2023 and 2022

12. RESTATEMENT OF NET POSITION CLASSIFICATION

Fiscal year 2022 net position restricted for net pension asset and unrestricted net position has been reclassified for consistency with the current year presentation. This reclassification had no effect on the reported results of operations. Reclassifications are as follows:

| | June 30, 2022, as restated | June 30, 2022 |
|----------------------------------|-------------------------------|----------------------|
| Net Investment in capital assets | \$ 46,840,061 | \$ 46,840,061 |
| Restricted for net pension asset | 1,608,503 | 564,102 |
| Unrestricted | 18,373,555 | 19,417,956 |
| Total Net Position | <u>\$ 66,822,119</u> | <u>\$ 66,822,119</u> |

REQUIRED SUPPLEMENTARY INFORMATION

Florin Resource Conservation District
Required Supplementary Information
For the years ended June 30, 2023 and 2022

1. DEFINED BENEFIT PENSION PLAN

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

| Fiscal Year | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Measurement Date | 6/30/2022 | 6/30/2021 | 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 | 0.00276% | -0.02974% | 0.01534% | 0.01510% | 0.01498% | 0.01581% | 0.01596% | 0.01692% | 0.01956% |
| Proportionate share of the net pension liability | \$ 318,533 | \$ (1,608,503) | \$ 1,668,811 | \$ 1,547,411 | \$ 1,443,330 | \$ 1,568,286 | \$ 1,381,275 | \$ 1,161,703 | \$ 1,217,268 |
| Covered payroll | \$ 2,575,478 | \$ 2,517,843 | \$ 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 | 12.37% | -63.88% | 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 | 76.68% | 88.29% | 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, therefore only nine years are shown.
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 and then decreased from 7.15 to 6.9% in fiscal year 2023.
The CalPERS mortality assumptions were adjusted in fiscal year 2019

A. Schedule of Contributions – Last 10 Fiscal Years*

| Fiscal Year | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution (actuarially determined) | \$ 282,216 | \$ 245,378 | \$ 336,963 | \$ 388,976 | \$ 350,843 | \$ 317,812 | \$ 302,911 | \$ 298,556 | \$ 291,670 |
| Contribution in relation to the actuarially determined contributions | (282,216) | (245,378) | (1,965,002) | (388,976) | (350,843) | (317,812) | (302,911) | (298,556) | (291,670) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ (1,628,039) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered payroll | \$ 2,903,161 | \$ 2,575,478 | \$ 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 | 9.72% | 9.53% | 78.04% | 16.22% | 14.81% | 13.47% | 13.33% | 12.57% | 14.19% |

Notes to Schedule

Valuation date: 6/30/2020 6/30/2019 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:

| | Market | Market | Market | Market | Market | Market | Market | Market | 15 yr |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Actuarial cost method | | | | | | | | | smoothed |
| Amortization method | | | | | | | | | |
| Remaining amortization period | | | | | | | | | |
| Asset valuation method | Value | Value | Value | Value | Value | Value | Value | Value | |
| Inflation | 2.500% | 2.500% | 2.500% | 2.625% | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% |
| Salary increases | | | | | | | | | |
| Investment rate of return | 7.00% | 7.00% | 7.00% | 7.25% | 7.375% | 7.50% | 7.50% | 7.50% | 7.50% |
| Payroll Growth | 2.750% | 2.875% | 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, 2023 and 2022

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 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Measurement Date | 6/30/2022 | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 | 6/30/2017 |
| Discount Rate on Measurement Date | 6.20% | 6.00% | 7.10% | 7.10% | 7.28% | 7.28% |
| Total OPEB Liability | | | | | | |
| Service Cost | \$ 210,616 | \$ 186,827 | \$ 181,385 | \$ 150,210 | \$ 132,574 | \$ 148,138 |
| Interest | 277,897 | 274,517 | 252,309 | 192,247 | 159,290 | 166,580 |
| Changes in benefit terms | - | - | - | - | 190,124 | - |
| Differences between expected and actual experience | - | (212,323) | - | 2,700 | - | (216,413) |
| Changes of assumptions | (140,906) | 635,200 | - | 620,984 | (5,404) | (151,557) |
| Benefit payments | (149,231) | (136,438) | (116,255) | (52,574) | (29,949) | (32,629) |
| Net change in total OPEB liability | 198,376 | 747,783 | 317,439 | 913,567 | 446,635 | (85,881) |
| Total OPEB liability - beginning | 4,495,617 | 3,747,834 | 3,430,395 | 2,516,828 | 2,070,193 | 2,156,074 |
| Total OPEB liability - ending (a) | \$ 4,693,993 | \$ 4,495,617 | \$ 3,747,834 | \$ 3,430,395 | \$ 2,516,828 | \$ 2,070,193 |
| Contributions - employer | \$ 257,136 | \$ 249,861 | \$ 243,240 | \$ 170,925 | \$ 155,329 | \$ 114,015 |
| Net investment income | (526,575) | 827,409 | 98,023 | 156,791 | 172,787 | 203,487 |
| Benefit payments | (149,231) | (136,438) | (116,255) | (52,574) | (29,949) | (32,629) |
| Administrative expenses | (1,000) | (1,139) | (1,361) | (539) | (1,180) | (991) |
| Net change in plan fiduciary net position | (419,670) | 939,693 | 223,647 | 274,603 | 296,987 | 283,882 |
| Plan fiduciary net position - beginning | 3,946,401 | 3,006,708 | 2,783,061 | 2,508,458 | 2,211,471 | 1,927,589 |
| Plan fiduciary net position - ending (b) | \$ 3,526,731 | \$ 3,946,401 | \$ 3,006,708 | \$ 2,783,061 | \$ 2,508,458 | \$ 2,211,471 |
| Net OPEB liability - ending (a) - (b) | \$ 1,167,262 | \$ 549,216 | \$ 741,126 | \$ 647,334 | \$ 8,370 | \$ (141,278) |
| Covered employee payroll | \$ 2,745,597 | \$ 2,774,047 | \$ 2,445,919 | \$ 2,368,929 | \$ 2,407,765 | \$ 2,458,390 |
| Plan fiduciary net position as of percentage of total OPEB Liability | 75% | 88% | 80% | 81% | 100% | 107% |
| Net OPEB liability as a % of covered employee payroll | 42.51% | 19.80% | 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, 2023 and 2022

2. OTHER POSTEMPLOYMENT BENEFIT PLAN, Continued

B. Schedule of Contributions - Last 10 Fiscal Years*

| Fiscal Year Ended June 30 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Actuarially Determined Contribution (ADC) | \$ 272,542 | \$ 257,136 | \$ 249,861 | \$ 243,240 | \$ 170,925 | \$ 155,329 |
| Contributions in relation to the ADC | (272,542) | (257,136) | (249,861) | (243,240) | (170,925) | (155,329) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | |
| Covered-employee payroll | 3,178,989 | 2,745,597 | 2,774,047 | 2,445,919 | 2,368,929 | 2,407,765 |
| | | | | | | |
| Contributions as a percentage of covered-employee payroll | 8.57% | 9.37% | 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 | 6/30/2023 | 6/30/2022 | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 |
| Valuation Date | 6/30/2021 | | 6/30/2019 | | 6/30/2017 | |
| Actuarial Cost Method | Entry Age Normal | | Entry Age Normal | | Entry Age Normal | |
| Amortization Method | Level % of Pay | | Level % of Pay | | N/A | N/A |
| Amortization Period | 17 yrs remain | 18 yrs remain | 19 yrs remain | 20 yrs remain | 20 yrs remain | 21 yrs remain |
| Asset Valuation Method | Market Value | | Market Value | | Market Value | |
| Inflation | 2.50% | | 2.50% | | 2.25% | |
| Healthcare Cost Trend rate | 5.7% in 2022, fluctuates until ultimate rate of 3.9% in 2076 | | 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 50% in 2021 | |
| Salary Increases | 3.00% | | 3.00% | | 3.25% | |
| Investment Rate of Return | 6.00% | | 7.10% | | 7.28% | |
| Retirement Age | From 50 to 75 | | From 50 to 75 | | From 50 to 75 | |
| Mortality | CalPERS 2021 Experience Study | CalPERS 2017 Experience Study | CalPERS 2017 Experience Study | | CalPERS 2014 Experience Study | |
| Mortality Improvement | MW Scale 2022 | | 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) annual comprehensive 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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| | |
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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, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------------|------------|------------|-----------|-----------|-----------|------|------|------|------|------|
| General Fund | | | | | | | | | | |
| Unassigned | \$ 132,261 | \$ 123,219 | \$ 88,834 | \$ 42,401 | \$ 17,703 | \$ - | N/A | N/A | N/A | N/A |
| Total General Fund | \$ 132,261 | \$ 123,219 | \$ 88,834 | \$ 42,401 | \$ 17,703 | \$ - | N/A | N/A | 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, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|------------|------------|-----------|-----------|-----------|----------|------|------|------|------|
| Revenues | | | | | | | | | | |
| Use of money and property | \$ 5,517 | \$ 2,643 | \$ 93 | \$ 4 | \$ - | \$ - | N/A | N/A | N/A | N/A |
| Other | 4,729 | 10,162 | 353 | 1,564 | 23,542 | 19,092 | N/A | N/A | N/A | N/A |
| Total Revenues | 10,246 | 12,805 | 446 | 1,568 | 23,542 | 19,092 | N/A | N/A | N/A | N/A |
| Expenditures | | | | | | | | | | |
| General and administrative | 37,166 | 21,847 | 34,831 | 48,001 | 48,240 | 18,243 | N/A | N/A | N/A | N/A |
| Total expenditures | 37,166 | 21,847 | 34,831 | 48,001 | 48,240 | 18,243 | N/A | N/A | N/A | N/A |
| Other Financing Sources | | | | | | | | | | |
| Transfers | - | - | - | - | - | (18,552) | N/A | N/A | N/A | N/A |
| Gain (loss) on disposal of capital assets | 82,983 | - | - | - | - | - | N/A | N/A | N/A | N/A |
| Total other financing sources | 82,983 | - | - | - | - | (18,552) | N/A | N/A | N/A | N/A |
| Net change in fund balance | 56,063 | (9,042) | (34,385) | (46,433) | (24,698) | (17,703) | N/A | N/A | N/A | N/A |
| Fund balance, beginning of the year | 76,198 | 132,261 | 123,219 | 88,834 | 42,401 | 17,703 | N/A | N/A | N/A | N/A |
| Fund balance, end of the year | \$ 132,261 | \$ 123,219 | \$ 88,834 | \$ 42,401 | \$ 17,703 | \$ - | N/A | N/A | 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, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Governmental Activities | | | | | | | | | | |
| Unrestricted | \$ 132,261 | \$ 123,219 | \$ 88,834 | \$ 42,401 | \$ 17,703 | \$ - | N/A | N/A | N/A | N/A |
| Total governmental activities net position | 132,261 | 123,219 | 88,834 | 42,401 | 17,703 | - | N/A | N/A | N/A | N/A |
| Business-Type | | | | | | | | | | |
| Net investment in capital assets | 15,860,844 | 17,009,265 | 22,281,403 | 23,387,996 | 25,163,739 | 26,595,706 | 28,389,207 | 41,677,173 | 46,840,061 | 55,926,053 |
| Restricted for Debt Services | 1,863,744 | 1,871,782 | 412,862 | 10 | - | - | - | - | - | - |
| Restricted for Capital Projects | 1,321 | - | - | - | - | - | - | - | - | - |
| Restricted for administrative, operating and maintenance expenses | 202,854 | 3,775 | - | - | - | - | - | - | - | - |
| Restricted for net pension asset | - | - | - | - | - | - | - | - | 1,608,503 | - |
| Unrestricted | 9,786,366 | 8,220,125 | 11,982,765 | 13,894,173 | 14,139,332 | 16,082,657 | 18,314,558 | 19,139,482 | 18,373,555 | 17,523,943 |
| Total business-type net position | 27,715,129 | 27,104,947 | 34,677,030 | 37,282,179 | 39,303,071 | 42,678,363 | 46,703,765 | 60,816,655 | 66,822,119 | 73,449,996 |
| Primary Government | | | | | | | | | | |
| Net investment in capital assets | 15,860,844 | 17,009,265 | 22,281,403 | 23,387,996 | 25,163,739 | 26,595,706 | 28,389,207 | 41,677,173 | 46,840,061 | 55,926,053 |
| Restricted | 2,067,919 | 1,875,557 | 412,862 | 10 | - | - | - | - | 1,608,503 | - |
| Unrestricted | 9,918,627 | 8,343,344 | 12,071,599 | 13,936,574 | 14,157,035 | 16,082,657 | 18,314,558 | 19,139,482 | 18,373,555 | 17,523,943 |
| Total Primary government net position | \$ 27,847,390 | \$ 27,228,166 | \$ 34,765,864 | \$ 37,324,580 | \$ 39,320,774 | \$ 42,678,363 | \$ 46,703,765 | \$ 60,816,655 | \$ 66,822,119 | \$ 73,449,996 |

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.

Source: Finance Department

Florin Resource Conservation District
Changes in Net Position
Last Ten Years

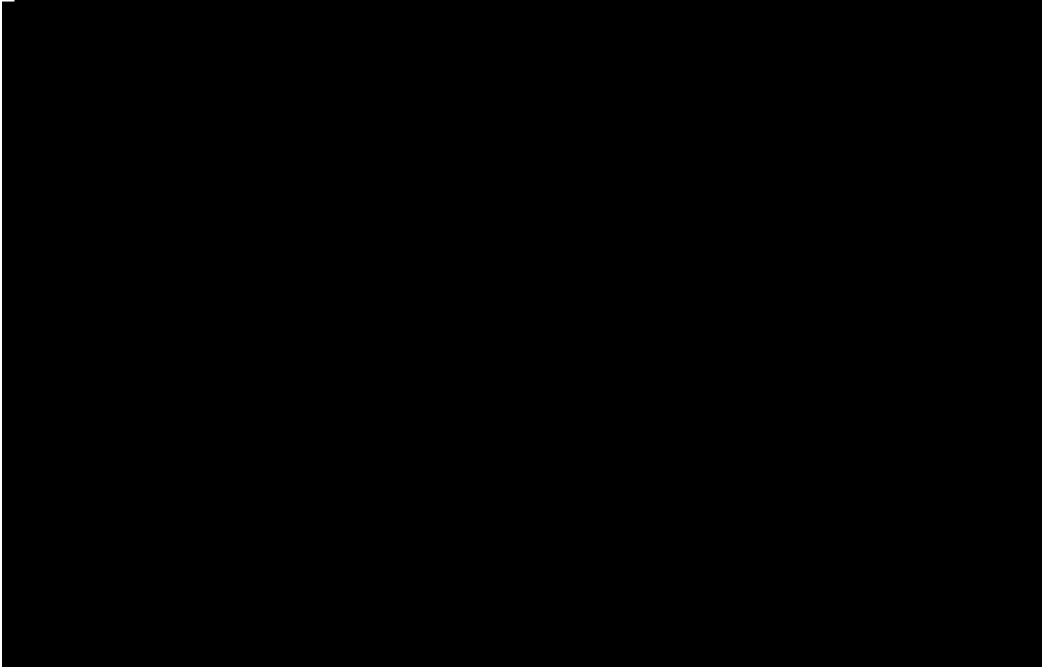
| Fiscal Year ended June 30, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|--------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | \$ 37,166 | \$ 21,847 | \$ 34,831 | \$ 48,001 | \$ 48,240 | \$ 18,243 | N/A | N/A | N/A | N/A |
| Business-type activities: | | | | | | | | | | |
| Water | 11,855,162 | 12,447,446 | 10,754,181 | 11,706,501 | 12,689,245 | 12,307,827 | 12,745,042 | 13,380,546 | 9,711,228 | 15,573,011 |
| Office Building | 1,641,329 | 1,672,932 | 320,016 | - | - | - | - | - | - | - |
| Total business-type activities | 13,496,491 | 14,120,378 | 11,074,197 | 11,706,501 | 12,689,245 | 12,307,827 | 12,745,042 | 13,380,546 | 9,711,228 | 15,573,011 |
| Total primary government expenses | 13,533,657 | 14,142,225 | 11,109,028 | 11,754,502 | 12,737,485 | 12,326,070 | 12,745,042 | 13,380,546 | 9,711,228 | 15,573,011 |
| Governmental Activities: | | | | | | | | | | |
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services | 5,467 | - | - | - | - | - | N/A | N/A | N/A | N/A |
| Operating Grants | - | - | - | - | 23,542 | 19,092 | N/A | N/A | N/A | N/A |
| Total governmental activities | 5,467 | - | - | - | 23,542 | 19,092 | N/A | N/A | N/A | N/A |
| Business-type activities: | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Water | 13,435,194 | 13,185,838 | 13,475,325 | 14,210,971 | 15,343,124 | 15,233,673 | 16,418,370 | 16,666,067 | 16,030,316 | 15,902,913 |
| Office Building | 1,121,400 | 1,121,400 | 373,800 | - | - | - | - | - | - | - |
| Operating Grants | 100,000 | - | - | - | - | - | - | - | - | - |
| Total business-type activities | 14,656,594 | 14,307,238 | 13,849,125 | 14,210,971 | 15,343,124 | 15,233,673 | 16,418,370 | 16,666,067 | 16,030,316 | 15,902,913 |
| Total primary government program revenues | 14,662,061 | 14,307,238 | 13,849,125 | 14,210,971 | 15,366,666 | 15,252,765 | 16,418,370 | 16,666,067 | 16,030,316 | 15,902,913 |
| Net revenues (expenses) | | | | | | | | | | |
| Governmental activities | (31,699) | (21,847) | (34,831) | (48,001) | (24,698) | 849 | N/A | N/A | N/A | N/A |
| Business-Type | 1,160,103 | 186,860 | 2,774,928 | 2,504,470 | 2,653,879 | 2,925,846 | 3,673,328 | 3,285,521 | 6,319,088 | 329,902 |
| Total net revenues (expenses) | 1,128,404 | 165,013 | 2,740,097 | 2,456,469 | 2,629,181 | 2,926,695 | 3,673,328 | 3,285,521 | 6,319,088 | 329,902 |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Interest and investment earnings | 50 | 2,643 | 93 | 4 | - | - | N/A | N/A | N/A | N/A |
| Other revenues | 82,983 | 10,162 | 353 | 1,564 | - | - | N/A | N/A | N/A | N/A |
| Transfers | - | - | - | - | - | (18,552) | N/A | N/A | N/A | N/A |
| Total governmental activities | 83,033 | 12,805 | 446 | 1,568 | - | (18,552) | N/A | N/A | N/A | N/A |
| Business-type activities: | | | | | | | | | | |
| Interest and investment earnings | 18,188 | 19,970 | 20,002 | 46,228 | 38,008 | 411,525 | 311,494 | 69,849 | (334,766) | 109,120 |
| Other revenues | 22,304 | 290,069 | 4,777,152 | 54,451 | 23,344 | 19,369 | 40,580 | (8,133) | 21,142 | (102,969) |
| Transfers | - | - | - | - | - | 18,552 | - | - | - | - |
| Capital contributions | - | - | - | - | - | - | - | - | - | 6,291,824 |
| Total business-type activities | 40,492 | 310,039 | 4,797,154 | 100,679 | 61,352 | 449,446 | 352,074 | 61,716 | (313,624) | 6,297,975 |
| Total primary government | 123,525 | 322,844 | 4,797,600 | 102,247 | 61,352 | 430,894 | 352,074 | 61,716 | (313,624) | 6,297,975 |
| Change in net position: | | | | | | | | | | |
| Governmental activities | 51,334 | (9,042) | (34,385) | (46,433) | (24,698) | (17,703) | N/A | N/A | N/A | N/A |
| Business-type activities | 1,200,595 | 496,899 | 7,572,082 | 2,605,149 | 2,715,231 | 3,375,292 | 4,025,402 | 3,347,237 | 6,005,464 | 6,627,877 |
| Total primary government | \$ 1,251,929 | \$ 487,857 | \$ 7,537,697 | \$ 2,558,716 | \$ 2,690,533 | \$ 3,357,589 | \$ 4,025,402 | \$ 3,347,237 | \$ 6,005,464 | \$ 6,627,877 |

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.

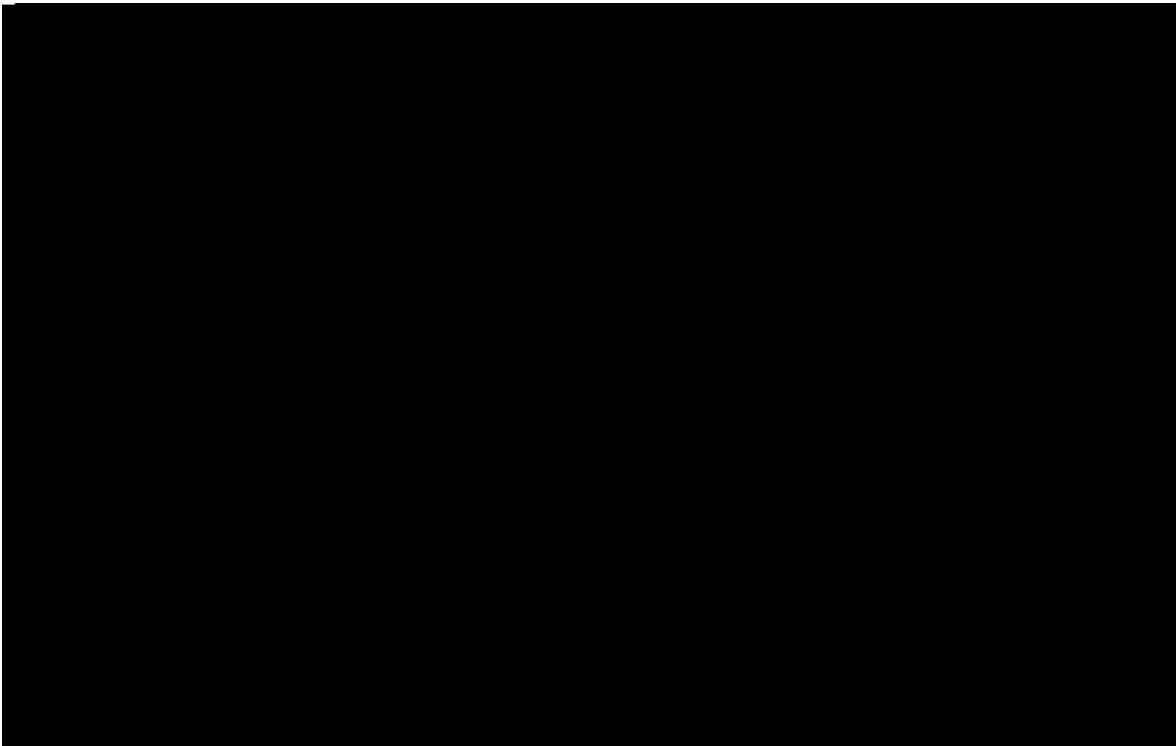
Source: Finance Department

**Florin Resource Conservation District
Financial Trends**

Revenues by Source



Expenses by Source



This graph contrasts the six largest expense groups of the District.

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

| | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|---|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|
| | 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 | \$ 59.23 | \$ 70.22 | \$ 61.01 | \$ 72.00 | \$ 62.84 | N/A | \$ 64.73 | N/A | \$ 66.67 | N/A |
| Monthly Consumption Rates | | | | | | | | | | |
| 1st tier: 0-30 ccf | 1.39 | | 1.44 | | 1.48 | | 1.52 | | 1.57 | |
| 2nd tier: over 30 ccf | 2.76 | | 2.85 | | 2.93 | | 3.02 | | 3.11 | |
| Each sq. ft. of premises over 4,000 sf. | | 0.00244 | | 0.00244 | | N/A | | N/A | | N/A |
| Non-residential | 1.57 | | 1.62 | | 1.67 | | 1.72 | | 1.77 | |
| Irrigation | 1.7 | | 1.75 | | 1.8 | | 1.85 | | 1.91 | |
| Fixed Charge | | | | | | | | | | |
| 5/8" meter | 59.23 | | 61.01 | | 62.84 | | 64.73 | | 66.67 | |
| 3/4" meter | 59.23 | | 61.01 | | 62.84 | | 64.73 | | 66.67 | |
| 1" meter | 59.23 | | 61.01 | | 62.84 | | 64.73 | | 66.67 | |
| 1 1/2" meter | 83.37 | | 85.87 | | 88.45 | | 91.10 | | 93.84 | |
| 2" meter | 112.34 | | 115.71 | | 119.18 | | 122.76 | | 126.44 | |
| 3" meter | 179.93 | | 185.33 | | 190.89 | | 196.62 | | 202.52 | |
| 4" meter | 276.49 | | 284.79 | | 293.33 | | 302.13 | | 311.19 | |
| 6" meter | 517.89 | | 533.43 | | 549.43 | | 565.91 | | 582.89 | |
| 8" meter | 807.57 | | 831.80 | | 856.75 | | 882.45 | | 908.93 | |
| 10" meter | 1,145.53 | | 1,179.90 | | 1,215.29 | | 1,251.75 | | 1,289.30 | |
| | | | | | | | | | | |
| | 2019 Metered Rate | Flat Rate | 2020 Metered Rate | Flat Rate | 2021 Metered Rate | Flat Rate | 2022 Metered Rate | Flat Rate | 2023 Metered Rate | Flat Rate |
| Monthly Fixed Rate | | | | | | | | | | |
| 1 inch meter | \$ 61.15 | N/A | \$ 61.15 | N/A | \$ 61.15 | N/A | \$ 61.15 | N/A | \$ 62.37 | N/A |
| Monthly Consumption Rates | | | | | | | | | | |
| 1st tier: 0-30 ccf | 1.92 | | 1.92 | | 1.92 | | 1.92 | | 1.96 | |
| 2nd tier: over 30 ccf | 4.04 | | 4.04 | | 4.04 | | 4.04 | | 4.12 | |
| Each sq. ft. of premises over 4,000 sf. | | N/A | | N/A | | N/A | | N/A | | N/A |
| Non-residential | 1.79 | | 1.79 | | 1.79 | | 1.79 | | 1.83 | |
| Irrigation | 2.27 | | 2.27 | | 2.27 | | 2.27 | | 2.32 | |
| Fixed Charge | | | | | | | | | | |
| 5/8" meter | 61.15 | | 61.15 | | 61.15 | | 61.15 | | 62.37 | |
| 3/4" meter | 61.15 | | 61.15 | | 61.15 | | 61.15 | | 62.37 | |
| 1" meter | 61.15 | | 61.15 | | 61.15 | | 61.15 | | 62.37 | |
| 1 1/2" meter | 86.07 | | 86.07 | | 86.07 | | 86.07 | | 87.79 | |
| 2" meter | 115.97 | | 115.97 | | 115.97 | | 115.97 | | 118.29 | |
| 3" meter | 185.76 | | 185.76 | | 185.76 | | 185.76 | | 189.48 | |
| 4" meter | 285.43 | | 285.43 | | 285.43 | | 285.43 | | 291.14 | |
| 6" meter | 534.64 | | 534.64 | | 534.64 | | 534.64 | | 545.33 | |
| 8" meter | 833.69 | | 833.69 | | 833.69 | | 833.69 | | 850.36 | |
| 10" meter | 1,182.57 | | 1,182.57 | | 1,182.57 | | 1,182.57 | | 1,206.22 | |

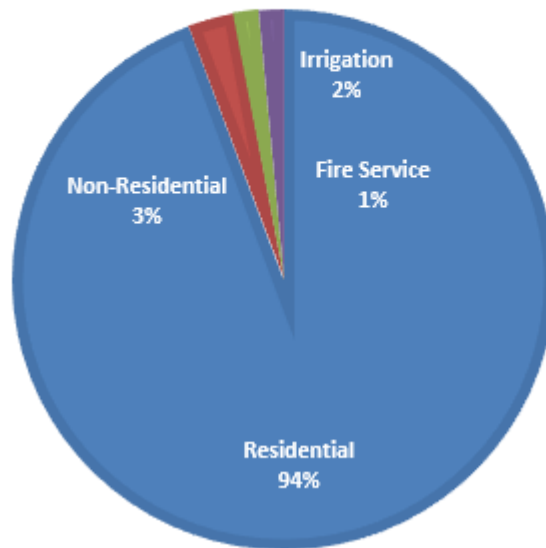
**Florin Resource Conservation District
Elk Grove Water District Rate Analysis
Last Ten Years**

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 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 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1" service | 70.22 | 72 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1 1/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1 1/2" service | 94.36 | 96.86 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2" service | 123.33 | 126.7 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 3" service | 190.92 | 196.32 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 6" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 8" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1x3/4" + 1x2" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2x3/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 3x3/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 10x3/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 33x3/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 68x3/4" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 6x1" + 1x2" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 6x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 16x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 21x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 49x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 72x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 100x1" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2x2" service | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| | 2014 Rate | 2015 Rate | 2016 Rate | 2017 Rate | 2018 Rate | 2019 Rate | 2020 Rate | 2021 Rate | 2022 Rate | 2023 Rate |
| Fire Protection Service | | | | | | | | | | |
| 2" connection | 2.71 | 2.79 | 2.87 | 2.96 | 3.04 | 3.02 | 3.02 | 3.02 | 3.02 | 3.08 |
| 3" connection | 7.87 | 8.11 | 8.35 | 8.60 | 8.86 | 8.78 | 8.78 | 8.78 | 8.78 | 8.96 |
| 4" connection | 16.78 | 17.28 | 17.80 | 18.33 | 18.88 | 18.71 | 18.71 | 18.71 | 18.71 | 19.08 |
| 6" connection | 48.73 | 50.19 | 51.70 | 53.25 | 54.85 | 54.34 | 54.34 | 54.34 | 54.34 | 55.43 |
| 8" connection | 103.85 | 106.96 | 110.17 | 113.48 | 116.88 | 115.80 | 115.80 | 115.80 | 115.80 | 118.12 |
| 10" connection | 186.75 | 192.35 | 198.12 | 204.06 | 210.19 | 208.25 | 208.25 | 208.25 | 208.25 | 212.42 |
| 12" connection | 301.65 | 310.70 | 320.02 | 329.62 | 339.51 | 336.37 | 336.37 | 336.37 | 336.37 | 343.10 |

In July 2023 a new 5 year Rate Plan was adopted
Source: Finance Department

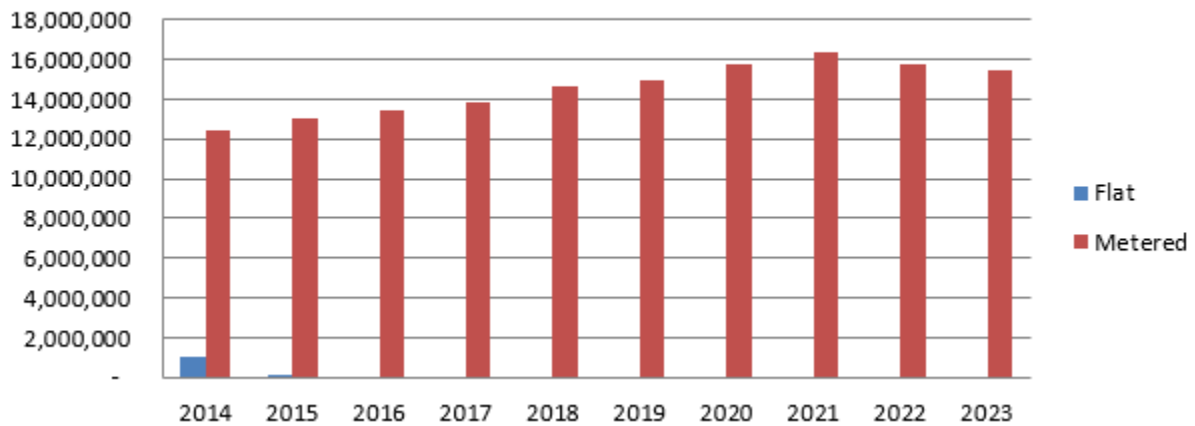
ELK GROVE WATER DISTRICT WATER SALES BY TYPE

■ Residential
 ■ Non-Residential
 ■ Irrigation
 ■ Fire Service



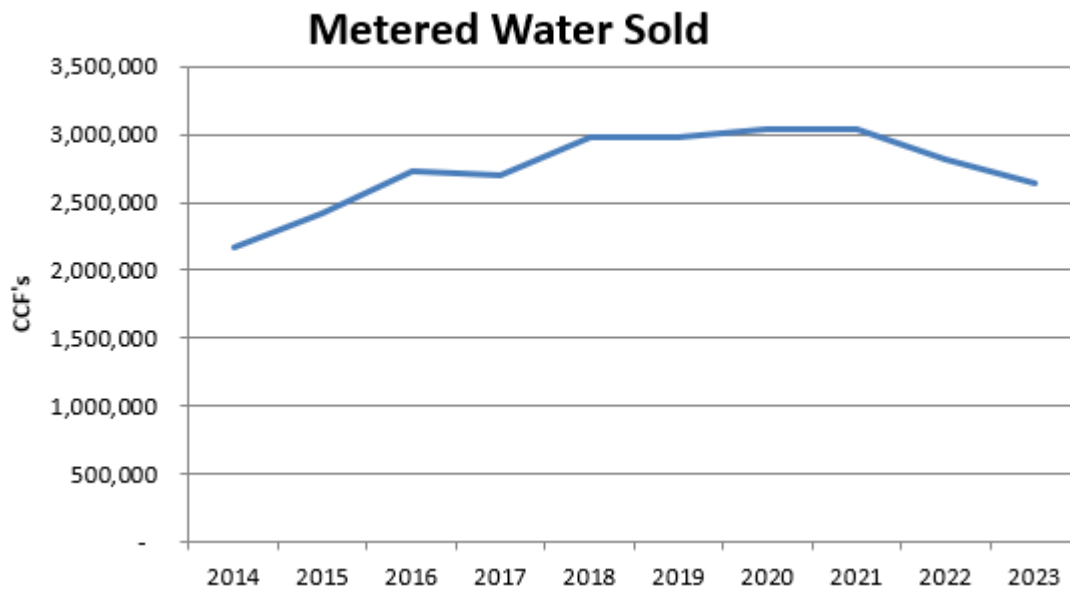
Sales by Type - This graph shows the percentages of the four components of water sales by the Elk Grove Water District.

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 |
|----------|-----------|---------|--------|-------------|------------|
| 6/30/14 | 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 |
| 6/30/22 | - | 13,046 | 13,046 | 12,314 | 732 |
| 6/30/23 | - | 13,067 | 13,067 | 12,324 | 743 |

Source: Finance Department

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

Florin Resource Conservation District/Elk Grove Water District
Ten Largest Commercial Customers
Current Year and Ten Years Ago

| Customer | FY 2013-14 | | Customer | FY 2022-23 | |
|--------------------------------|---------------------|-------------------|---------------------------|---------------------|-------------------|
| | Amount Billed | % of Total Billed | | Amount Billed | % of Total Billed |
| CSD | \$ 388,789 | 2.61% | Cosumnes CSD | \$ 414,068 | 2.67% |
| EGUSD | 351,021 | 2.35% | EGUSD | 349,744 | 2.26% |
| Realty Roundup | 115,611 | 0.77% | City Of Elk Grove | 84,885 | 0.55% |
| City Of Elk Grove-Public Works | 58,397 | 0.39% | Emerald Vista Apts | 61,791 | 0.40% |
| Emerald Park Company | 56,986 | 0.38% | JJD-Hov Elk Grove LLC | 37,006 | 0.24% |
| JJD-Hov Elk Grove LLC | 33,104 | 0.00% | Green Acres | 36,052 | 0.23% |
| Ferguson & Brewer Mgmt | 31,721 | 0.00% | Feironic LLC | 29,042 | 0.19% |
| The Oaks Mobile Home Park | 26,886 | 0.00% | Ferguson & Brewer Mgmt | 27,952 | 0.18% |
| Frontier Communications | 24,531 | 0.00% | The Oaks Mobile Home Park | 25,261 | 0.16% |
| Elk Grove Village, LLC | 22,083 | 0.00% | VIP FUND III, LLC | 23,692 | 0.15% |
| | <u>\$ 1,109,128</u> | <u>6.50%</u> | | <u>\$ 1,089,493</u> | <u>7.03%</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 |
|----------------------------|--------------------|-------------------|-----------|--------------------|---|
| 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 | 11,913,678 | 32.36% |
| 2022 | 2,440,000 | 1,442,499 | 3,882,499 | 8,359,617 | 46.44% |
| 2023 | 2,560,000 | 1,323,204 | 3,883,204 | 14,342,625 | 27.07% |

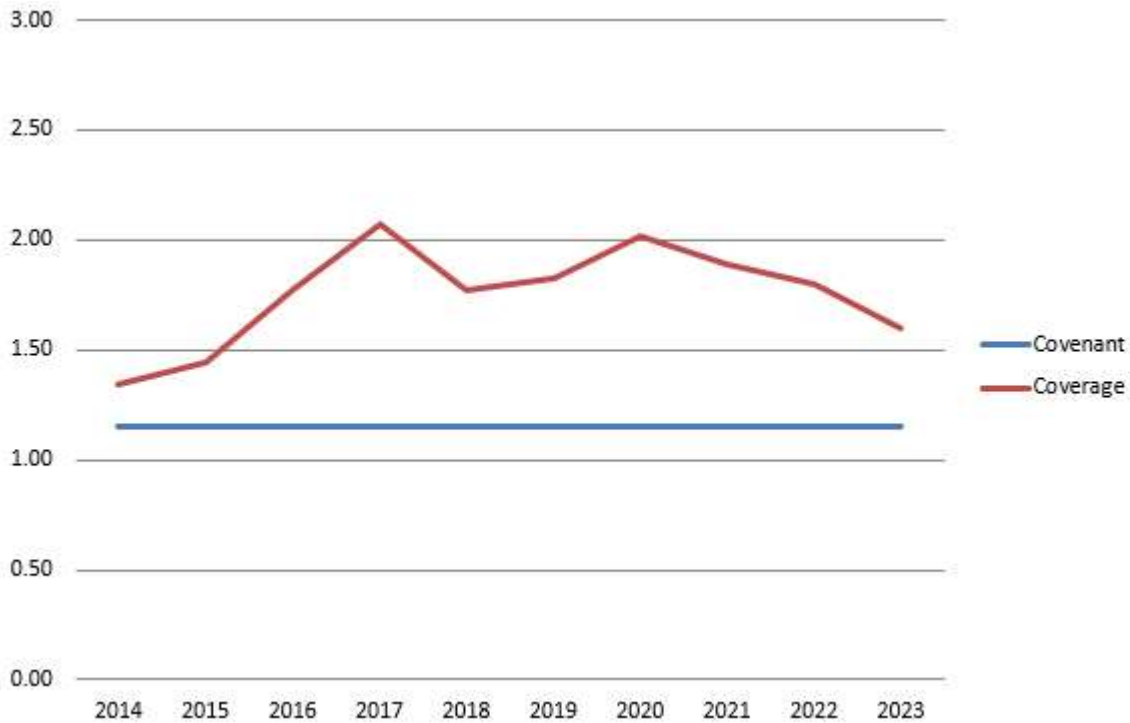
Source: Finance Department

**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 |
|----------------------------|------------------------|------------------|-------|---|------------|-------------------------------|-----------------------------|
| 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 | 41,548,202 | Not Available | 236.40 |
| 2021 | 37,610,000 | - | - | 1,512,186 | 39,122,186 | Not Available | 219.63 |
| 2022 | 35,170,000 | - | - | 1,386,170 | 36,556,170 | Not Available | 204.23 |
| 2023 | 32,610,000 | - | - | 1,260,155 | 33,870,155 | Not Available | 189.22 |

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | | | |
| Charges for Services | \$ 13,435,194 | \$ 13,185,839 | \$ 13,475,325 | \$ 14,210,971 | \$ 15,343,124 | \$ 15,233,673 | \$ 16,418,370 | \$ 16,666,067 | \$ 16,030,316 | \$ 15,902,913 |
| Interest Income ⁽¹⁾ | 18,188 | 19,970 | 19,994 | 42,789 | 105,884 | 213,052 | 221,048 | 88,328 | 56,182 | 155,106 |
| Total Revenue | \$ 13,453,382 | \$ 13,205,809 | \$ 13,495,319 | \$ 14,253,760 | \$ 15,449,008 | \$ 15,446,725 | \$ 16,639,418 | \$ 16,754,395 | \$ 16,086,498 | \$ 16,058,019 |
| Operating Expenses: | | | | | | | | | | |
| Water & Power | \$ 2,982,746 | \$ 2,872,999 | \$ 2,694,476 | \$ 3,039,628 | \$ 3,185,079 | \$ 3,064,946 | \$ 3,363,254 | \$ 3,650,939 | \$ 3,512,637 | \$ 3,499,680 |
| Other Production Expenses | 411,116 | 1,437,329 | 524,769 | 525,951 | 552,824 | 686,121 | 804,474 | 902,919 | 885,865 | 944,179 |
| Payroll & Related Taxes ⁽²⁾ | 2,808,085 | 2,855,533 | 2,763,806 | 3,314,681 | 3,365,305 | 3,465,053 | 3,512,354 | 3,595,616 | 3,361,894 | 3,967,696 |
| Insurance | 68,815 | 76,462 | 74,280 | 125,199 | 86,006 | 54,500 | 91,118 | 100,008 | 99,889 | 137,012 |
| Administration & General | 865,681 | 1,218,888 | 977,466 | 1,172,524 | 1,494,913 | 1,185,292 | 1,146,802 | 1,218,432 | 1,246,308 | 1,315,020 |
| Operating Expenses, Less Debt Service: | \$ 7,136,443 | \$ 8,461,211 | \$ 7,034,797 | \$ 8,177,983 | \$ 8,684,127 | \$ 8,455,912 | \$ 8,918,002 | \$ 9,467,914 | \$ 9,106,593 | \$ 9,863,587 |
| Net Income From Operations | \$ 6,316,939 | \$ 4,744,598 | \$ 6,460,522 | \$ 6,075,776 | \$ 6,764,881 | \$ 6,990,813 | \$ 7,721,416 | \$ 7,286,481 | \$ 6,979,905 | \$ 6,194,432 |
| Covenant | | | | | | | | | | |
| Income From Operations | \$ 6,316,939 | \$ 4,744,598 | \$ 6,460,522 | \$ 6,075,776 | \$ 6,764,881 | \$ 6,990,813 | \$ 7,721,416 | \$ 7,286,481 | \$ 6,979,905 | \$ 6,194,432 |
| Interest & Principal Payments | \$ 4,709,651 | \$ 3,290,466 | \$ 3,655,240 | \$ 2,933,980 | \$ 3,823,349 | \$ 3,823,909 | \$ 3,826,739 | \$ 3,855,469 | \$ 3,882,499 | \$ 3,882,499 |
| Coverage Ratio (1.15 Minimum Req.) | 1.34 | 1.44 | 1.77 | 2.07 | 1.77 | 1.83 | 2.02 | 1.89 | 1.80 | 1.60 |

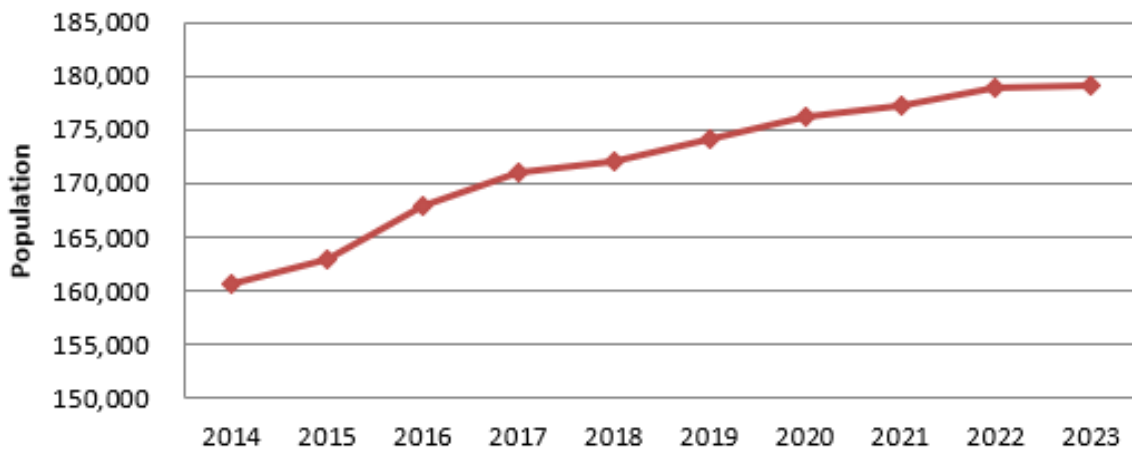
Note: Details regarding the required covenant can be found in Note 4 of the financial statements.

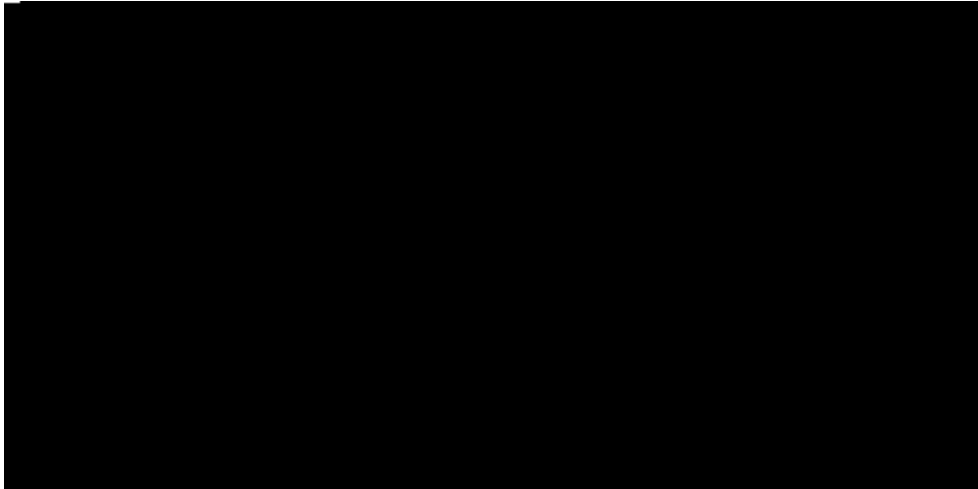
⁽¹⁾ Excludes unrealized gains/loses from GASB 31 fair market value adjustment

⁽²⁾ Excludes GASB 68 non-cash pension adjustments

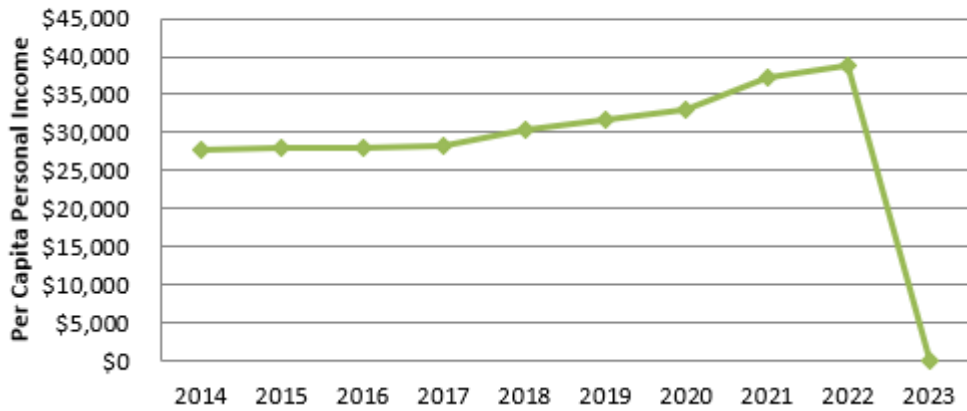
Demographic and Economic Information Florin Resource Conservation District

City of Elk Grove





City of Elk Grove



Data for 2023 unavailable from the City of Elk Grove.

Population Last Ten Fiscal Years

| Year | Population ⁽¹⁾ | Per Capita Personal Income ⁽²⁾ | Unemployment Rate ⁽²⁾ |
|------|---------------------------|---|----------------------------------|
| 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 | 3.50% |
| 2019 | 174,025 | \$31,702 | 3.40% |
| 2020 | 176,154 | \$33,140 | 12.00% |
| 2021 | 177,145 | \$37,252 | 6.80% |
| 2022 | 178,997 | \$38,839 | 3.20% |
| 2023 | 179,000 | Not Available | 4.20% |

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/Elk Grove Water District
Operating Indicators for the Water Service
Last Ten Years

| Fiscal Year ended June 30, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Water sold: | | | | | | | | | | |
| Purchased water (CCFs) | 1,145,719 | 942,941 | 806,785 | 899,099 | 1,001,381 | 1,037,318 | 1,082,714 | 1,151,265 | 1,110,976 | 999,663 |
| Treated water (CCFs) | 2,055,947 | 1,585,736 | 1,365,572 | 1,527,797 | 1,725,297 | 1,663,476 | 1,893,475 | 1,884,597 | 1,712,199 | 1,646,238 |
| Total | 3,201,666 | 2,528,677 | 2,172,357 | 2,426,896 | 2,726,678 | 2,700,794 | 2,976,189 | 3,035,862 | 2,823,175 | 2,645,901 |
| Number of Accounts | | | | | | | | | | |
| Non-metered | 240 | - | - | - | - | - | - | - | - | - |
| Metered | 12,109 | 12,291 | 12,174 | 12,506 | 12,330 | 12,555 | 12,880 | 13,043 | 13,046 | 13,067 |
| Total | 12,349 | 12,291 | 12,174 | 12,506 | 12,330 | 12,555 | 12,880 | 13,043 | 13,046 | 13,067 |
| Average annual CCFs used per account | 259.27 | 205.73 | 178.44 | 194.06 | 221.14 | 215.12 | 231.07 | 232.76 | 216.40 | 202.49 |
| Average daily consumption per account (CCFs) | 0.7103 | 0.5637 | 0.4889 | 0.5317 | 0.6059 | 0.5894 | 0.6331 | 0.6377 | 0.5929 | 0.5548 |
| Number of Employees: | 29 | 29 | 28 | 31 | 29 | 29 | 29 | 28 | 30 | 30 |

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

Source: Finance Department

Florin Resource Conservation District/Elk Grove Water District
Capital Assets Statistics by Function
Last Ten Years

| Fiscal Year ended June 30, | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Capital Asset Statistics | | | | | | | | | | |
| Water: | | | | | | | | | | |
| Water main miles | 131.0 | 131.0 | 131.0 | 145.0 | 145.0 | 145.0 | 149.8 | 150.9 | 151.8 | 153.1 |
| Maximum daily capacity (thousands of gallons) | 12,800 | 12,800 | 12,800 | 14,000 | 14,000 | 11,400 | 11,400 | 11,520 | 12,240 | 12,240 |
| Maximum daily treatment capacity (thousands of gallons) | 10,000 | 10,000 | 10,000 | 11,000 | 11,000 | 11,800 | 13,000 | 11,520 | 11,520 | 11,520 |
| Buildings owned | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

Source: Finance Department

Florin Resource Conservation District

Elk Grove, California

*Auditors' Communication With Those
Charged With Governance*

For the year ended June 30, 2023



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) as of and for the years ended June 30, 2023 and 2022, and have issued our report thereon dated November 27, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 27, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- *Risk of management override of internal controls* – A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity’s internal controls.
- *Revenue recognition risk* – Errors in revenue recognition can affect bond covenant ratios and the net position of the District.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. During 2022 and 2023, the District recognized \$2,579,165 of pension income and \$2,584,493 of pension expense, respectively, that were attributable to a combination of a large investment gains and losses recognized by the California Public Employees’ Retirement System (CalPERS) and the allocation methodology described in the *CalPERS’ Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts* report. In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, employers participating in a defined benefit cost-sharing pension plan, pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pension, should be recognized for the employer’s proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. The employer’s proportionate shares should be determined using the employer’s proportion of the collective net pension liability. In addition, to the extent that different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer’s proportionate share of the collective net pension liability should be made in a manner that reflects those separate relationships. No matters have come to our attention that would require us, under professional standards, to inform you about the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on 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 markedly from management’s current judgments.

The most sensitive accounting estimates affecting the financial statements are capital asset depreciation and useful life, and the pension and OPEB plan assumptions.

Management’s estimate of capital assets depreciation and useful life and the pension and OPEB plan assumptions are based on historical useful lives of such assets, and actuarial assumptions, respectively. We evaluated the key factors and assumptions used to develop the estimate of capital assets depreciation and useful life, and the pension and OPEB plan assumptions and determined that they are

reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Districts financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Capital Assets
- Retirement Plans
- Other Post-Employment Benefits

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also 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 and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. Management corrected all such 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 or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 27, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the [identify the body or individuals charged with governance, for example, audit committee, governing body], and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Badawi & Associates, CPAs
Berkeley, California
November 27, 2023



November 27, 2023

Badawi and Associates, CPAs
2855 Telegraph Ave, Suite 312
Berkeley, CA 94705

MANAGEMENT REPRESENTATION LETTER

Dear Badawi & Associates:

This representation letter is provided in connection with your audit of the financial statements of the Florin Resource Conservation District (District) as of June 30, 2023 and 2022, and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 27, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 23, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 2

2. We acknowledge our responsibility for 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 3

15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 4

Information Provided

25. We have provided you with:

- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit;
- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

26. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

27. All transactions have been recorded in the accounting records and are reflected in the financial statements.

28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a. Management;
- b. Employees who have significant roles in internal control; or
- c. Others where the fraud could have a material effect on the financial statements.

30. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.

31. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

32. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

34. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 5

35. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
36. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
37. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
38. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62 .
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 6

41. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
43. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.
44. We agree with the findings of specialists in evaluating the amounts related to the District's pension and OPEB plans, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
45. Provisions for uncollectible receivables have been properly identified and recorded.
46. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the District's investment custodians. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes and are in accordance with the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*.
47. Tax exempt bonds issued have retained their tax exempt status.
48. We believe that the actuarial assumptions and methods used to measure the pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
49. With respect to the management's discussion and analysis, defined benefit pension plan schedules, and defined benefit OPEB plan schedules (RSI) accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
 - b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

November 27, 2023
Badawi and Associates, CPAs

MANAGEMENT REPRESENTATION LETTER

Page 7

- d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.



Bruce Kamilos, General Manager



Patrick Lee, Finance Manager

Florin Resource Conservation District

Elk Grove, California

*Auditors' Communication of
No Material Weaknesses*

For the year ended June 30, 2023



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 years ended June 30, 2023 and 2022, 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 over financial reporting.

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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Badawi & Associates, CPAs
Berkeley, California
November 27, 2023

Florin Resource Conservation District Presentation to the Board of Directors

December 12, 2023

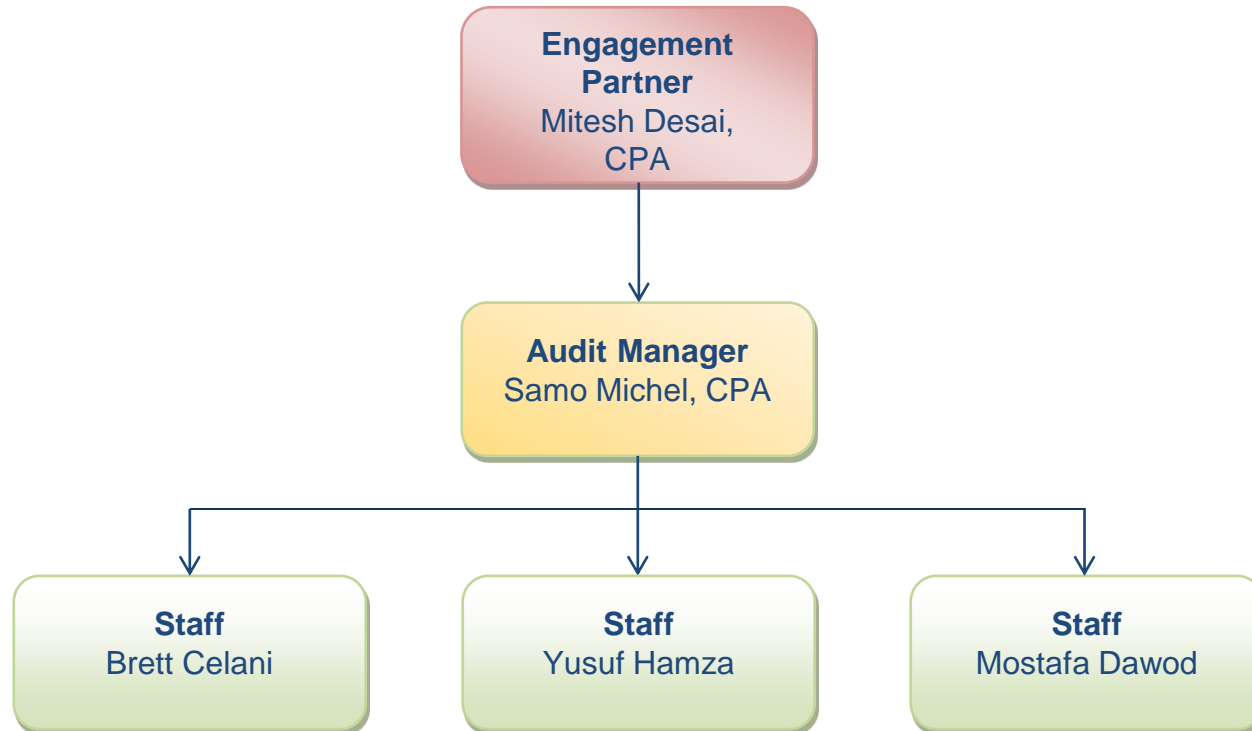
Presented by: **Mitesh Desai, CPA**
Principal



Agenda

- Engagement Team
- Deliverables and Scope of the Audit
- Areas of Primary Emphasis
- Auditors Report and Financial Statements
- Required Communications

Engagement Team



Deliverables and Scope of the Audit

- Report of Independent Auditors on Florin Resource Conservation District Basic Financial Statements.
- Communications With Those Charged With Governance.
 - Letter used to summarize communication of various significant matters to those charged with governance.

Areas of Primary Audit Emphasis

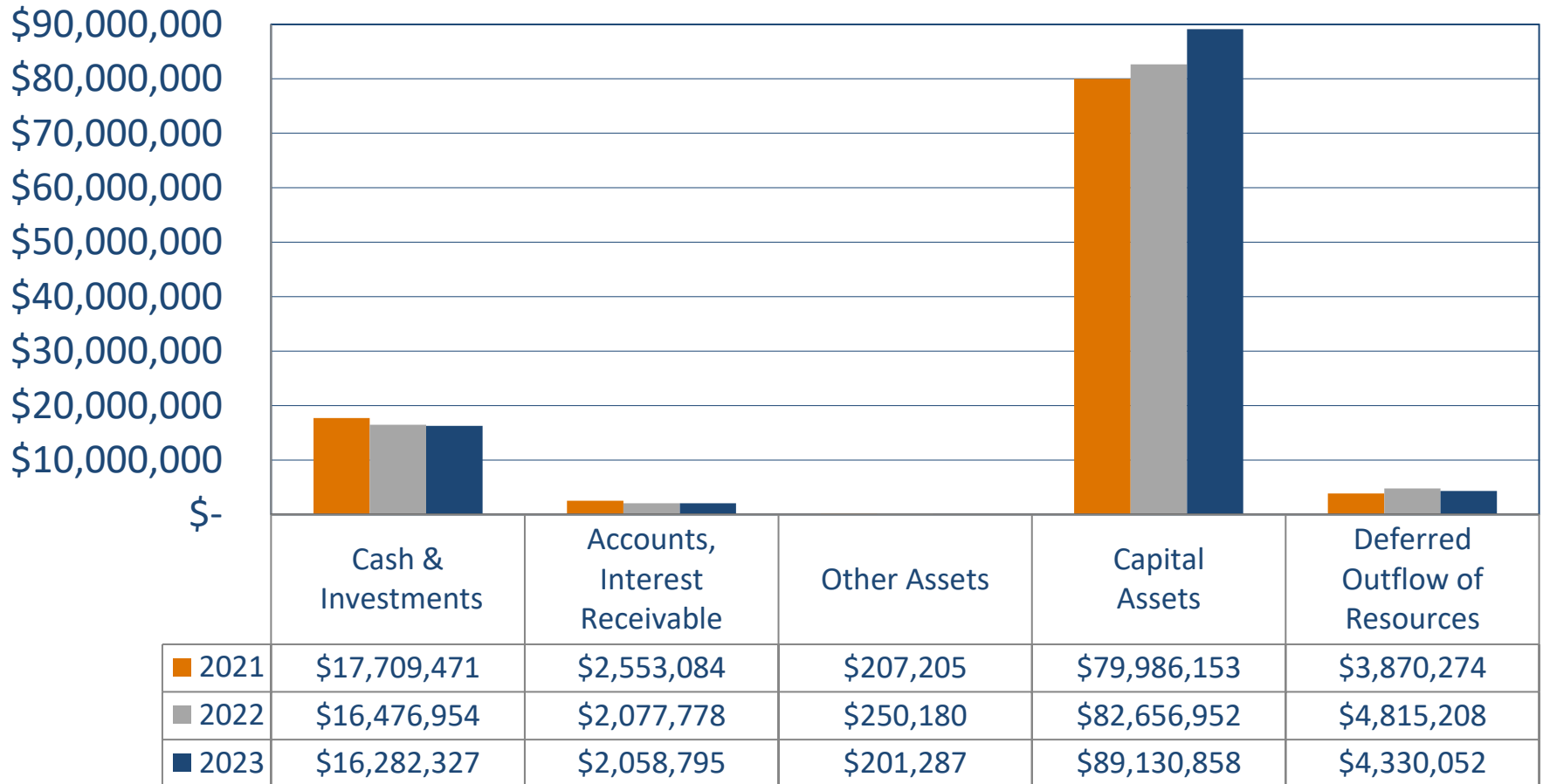
- The risk of management override of controls:
 - Assignment of audit staff based on consideration of audit risk.
 - Procedures to incorporate an element of unpredictability in the audit from period to period.
 - Consideration of the selection and application of significant accounting principles.
 - Examination of journal entries.
 - Review of accounting estimates for bias.
 - Evaluation of business rationale for unusual transactions.
 - Evaluation of the appropriateness of fraud-related inquiries performed.
- Revenues & Receivables : Improper revenue recognition
 - Perform ratio analysis of receivable and revenue accounts.
 - Review allowance for uncollectible accounts.
 - Perform analysis of revenues and consumption.
- Pension and Other Post Employment Benefits: Complex accounting
 - Recalculate net pension liability and related amounts.
 - Agree amounts recorded to or reconcile to the actuarial valuation prepared.
 - Obtain plan auditor report on fiduciary net position of the plan as of the measurement date.
 - Perform testing of census data.

Auditor's Report (Page 1)

- Unmodified opinion
- Audit performed in accordance with Generally Accepted Auditing Standards
- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements

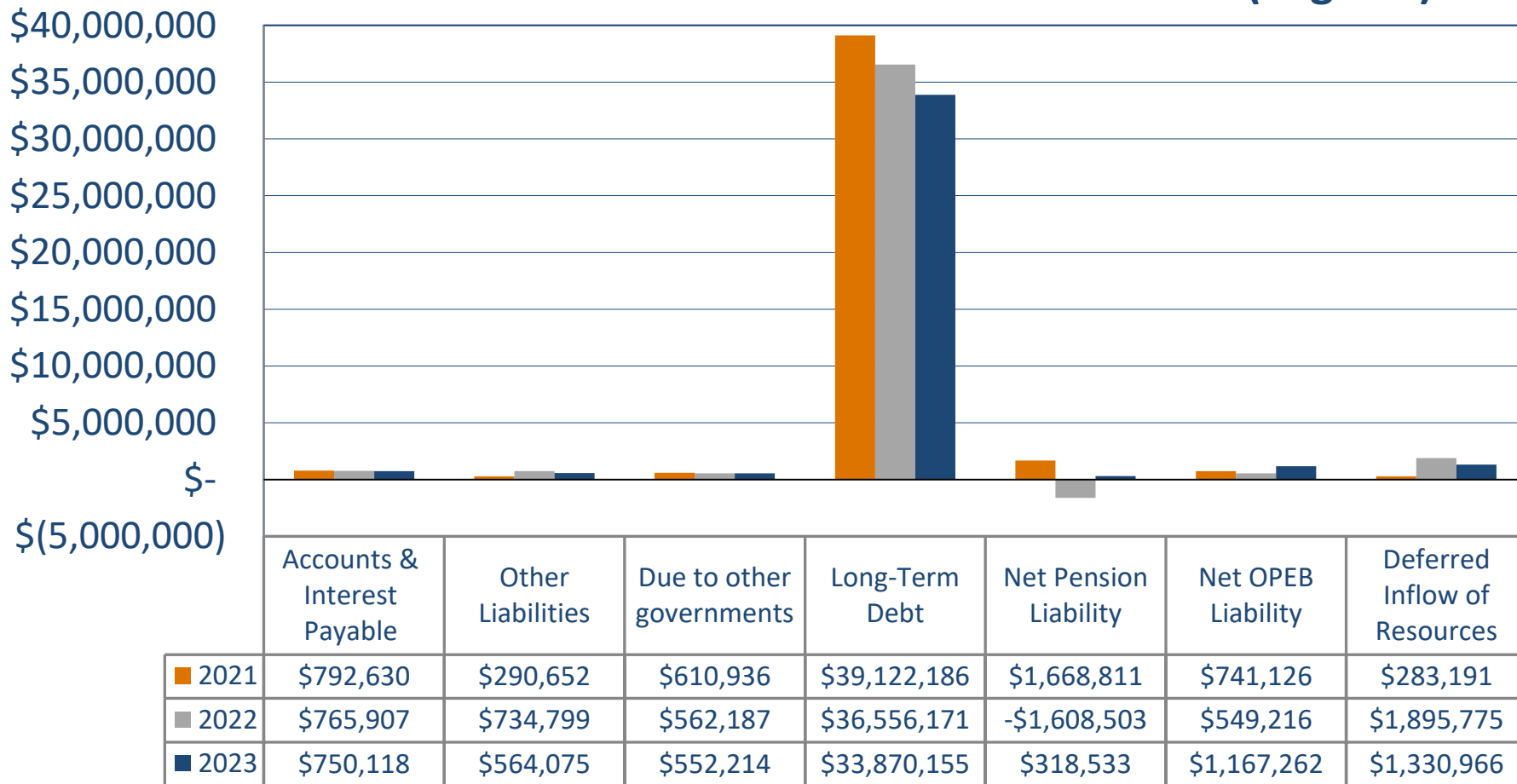
Comparative Financial Statements

Assets and Deferred Outflows of Resources (Page 15)



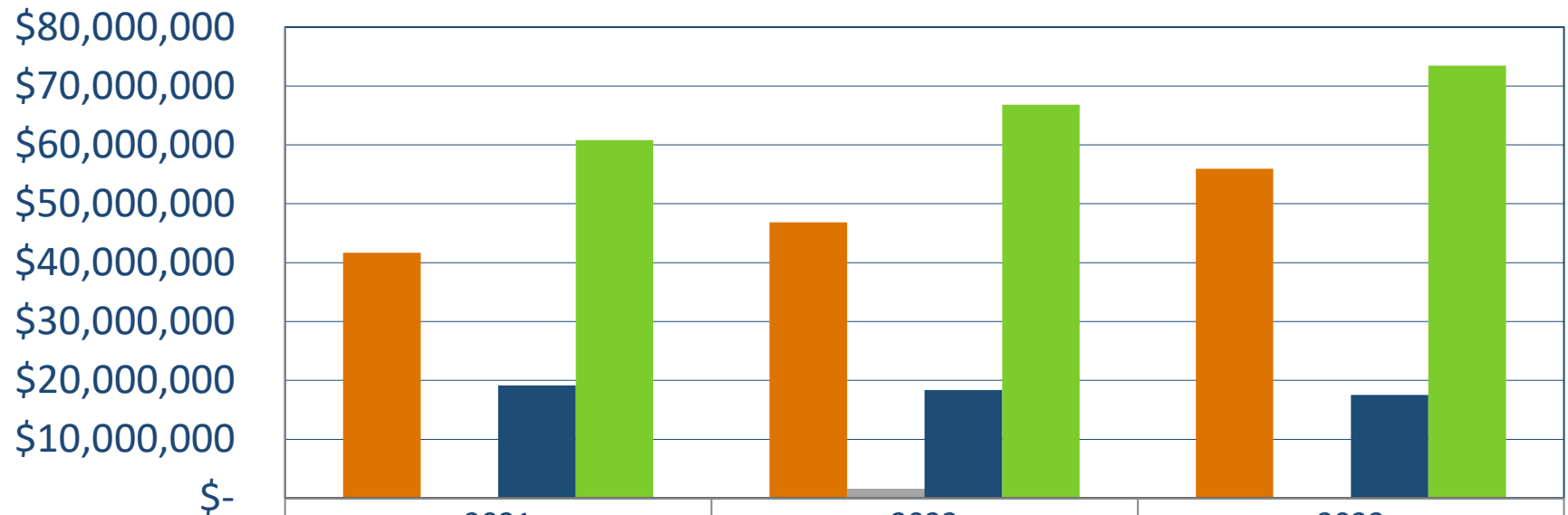
Comparative Financial Statements

Liabilities and Deferred Inflows of Resources (Page 15)



Net Position

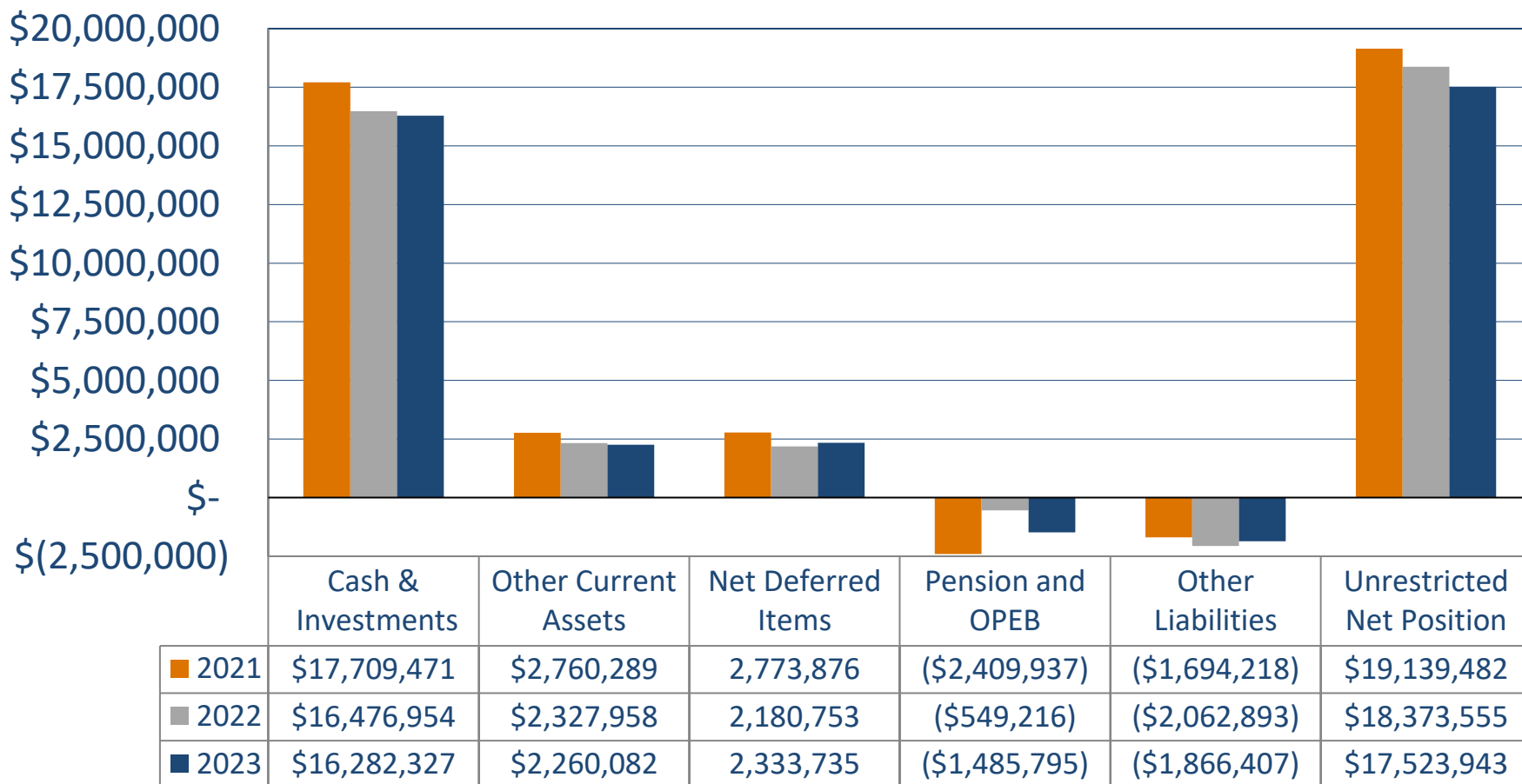
Last Three Years (Page 15)



| | 2021 | 2022 | 2023 |
|----------------------------------|--------------|--------------|--------------|
| Net Investment in Capital Assets | \$41,677,173 | \$46,840,061 | \$55,926,053 |
| Restricted | \$- | \$1,608,503 | \$- |
| Unrestricted | \$19,139,482 | \$18,373,555 | \$17,523,943 |
| Total | \$60,816,655 | \$66,822,119 | \$73,449,996 |

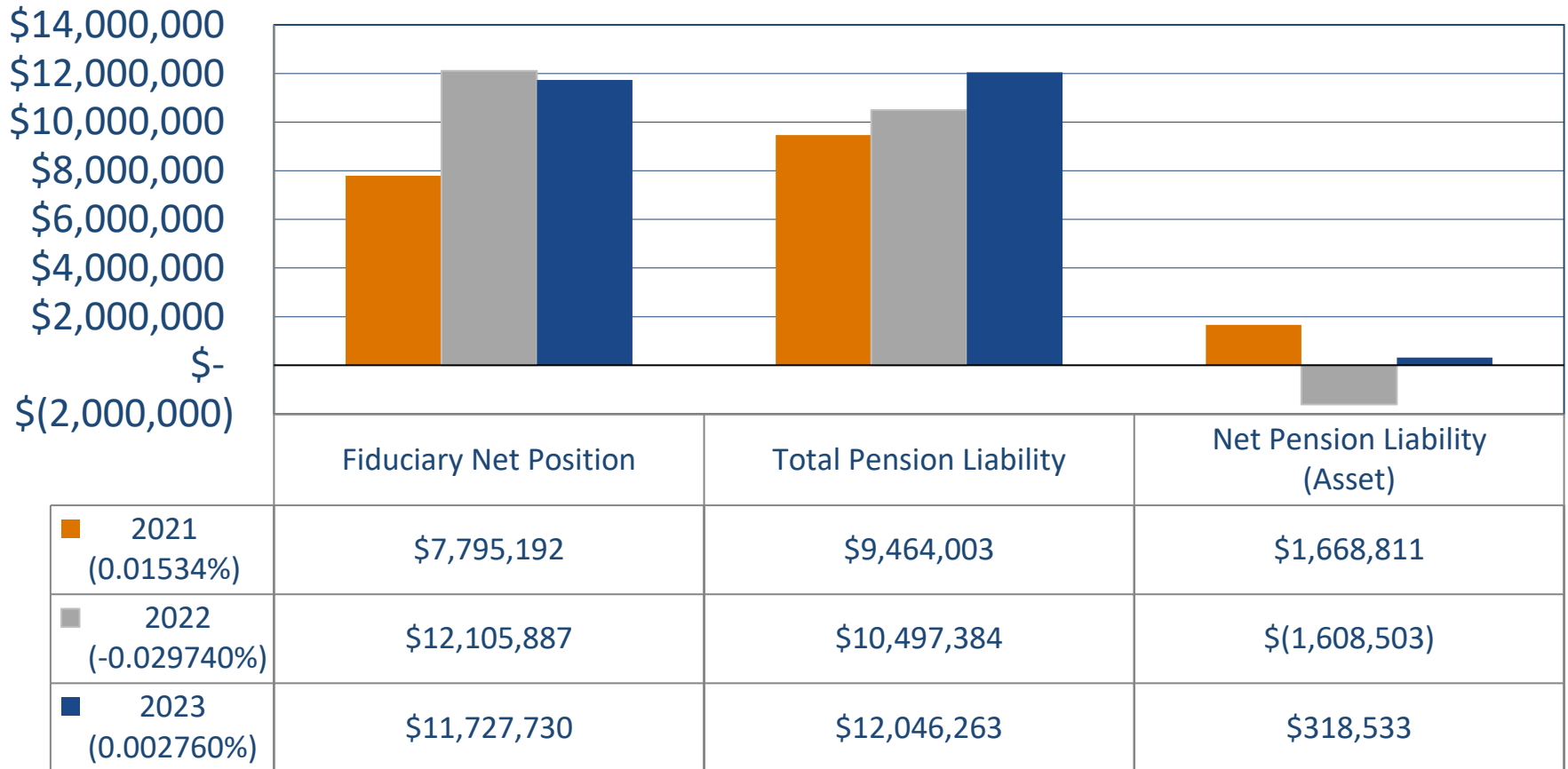
Comparative Financial Statements

Unrestricted Net Position Analysis (Page 15)



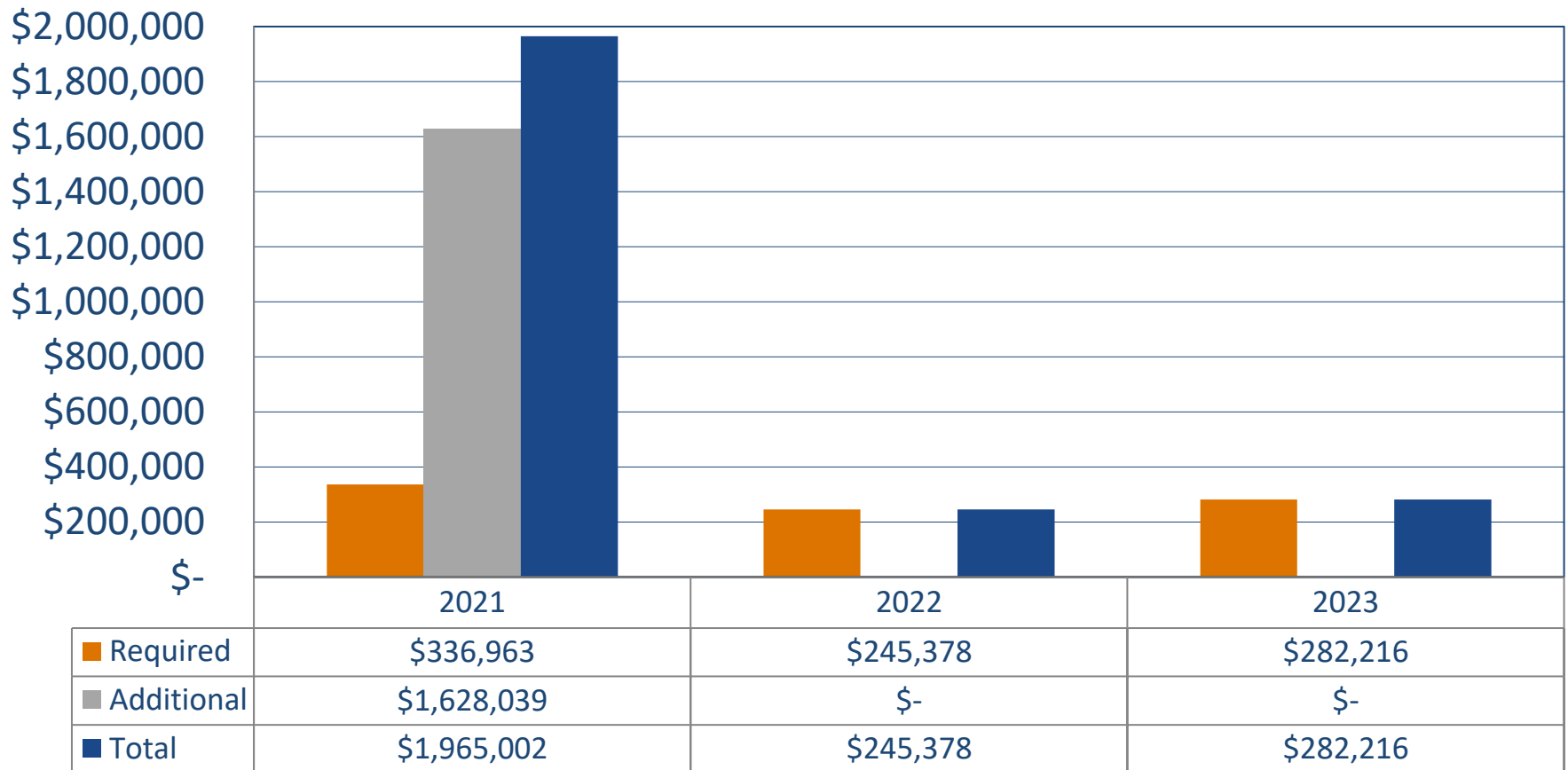
Other Financial Information

District's Proportionate Share of Pension Funded Status



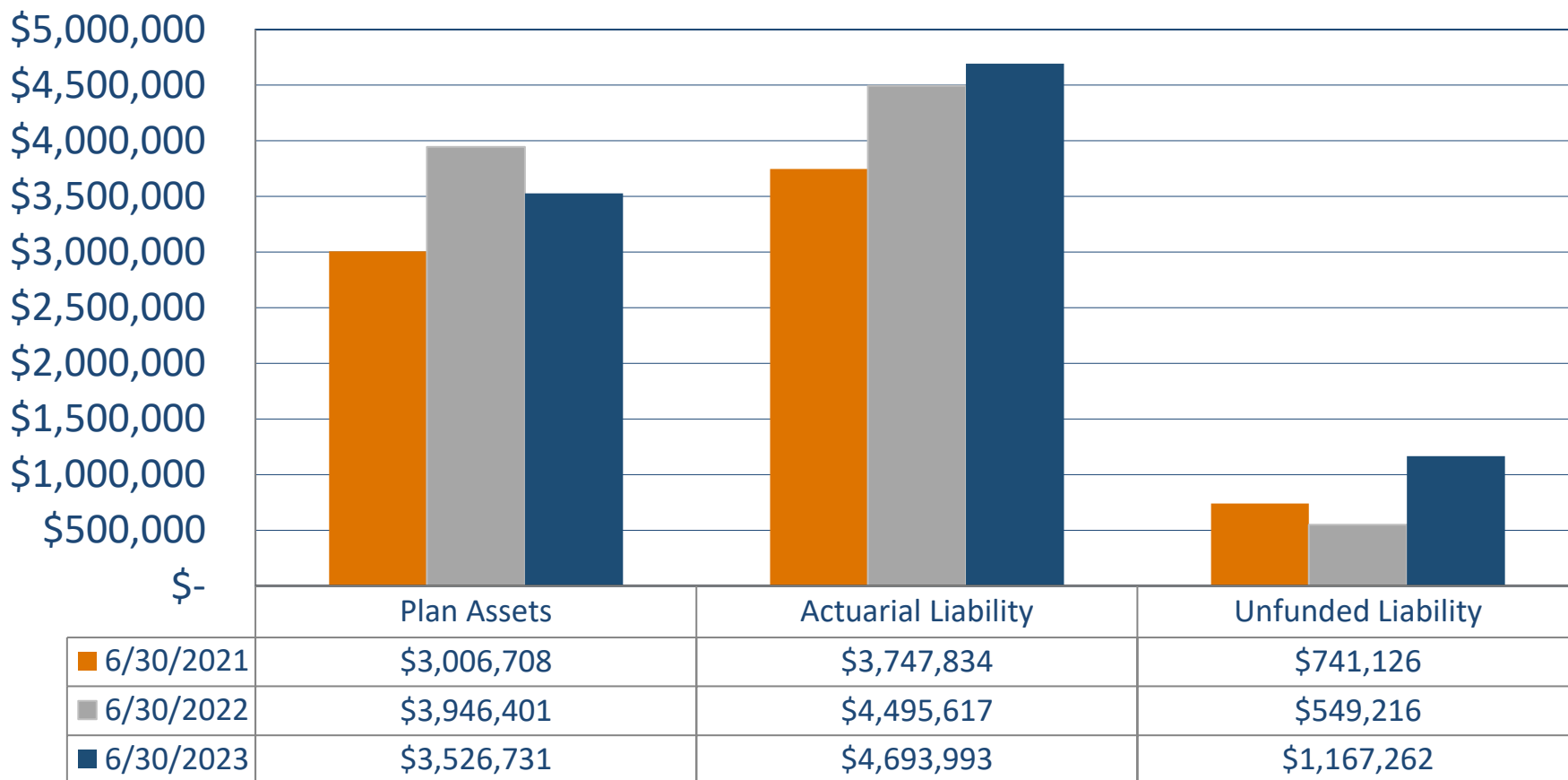
Other Financial Information

Pension Contributions – Last Three Years (Page 53)



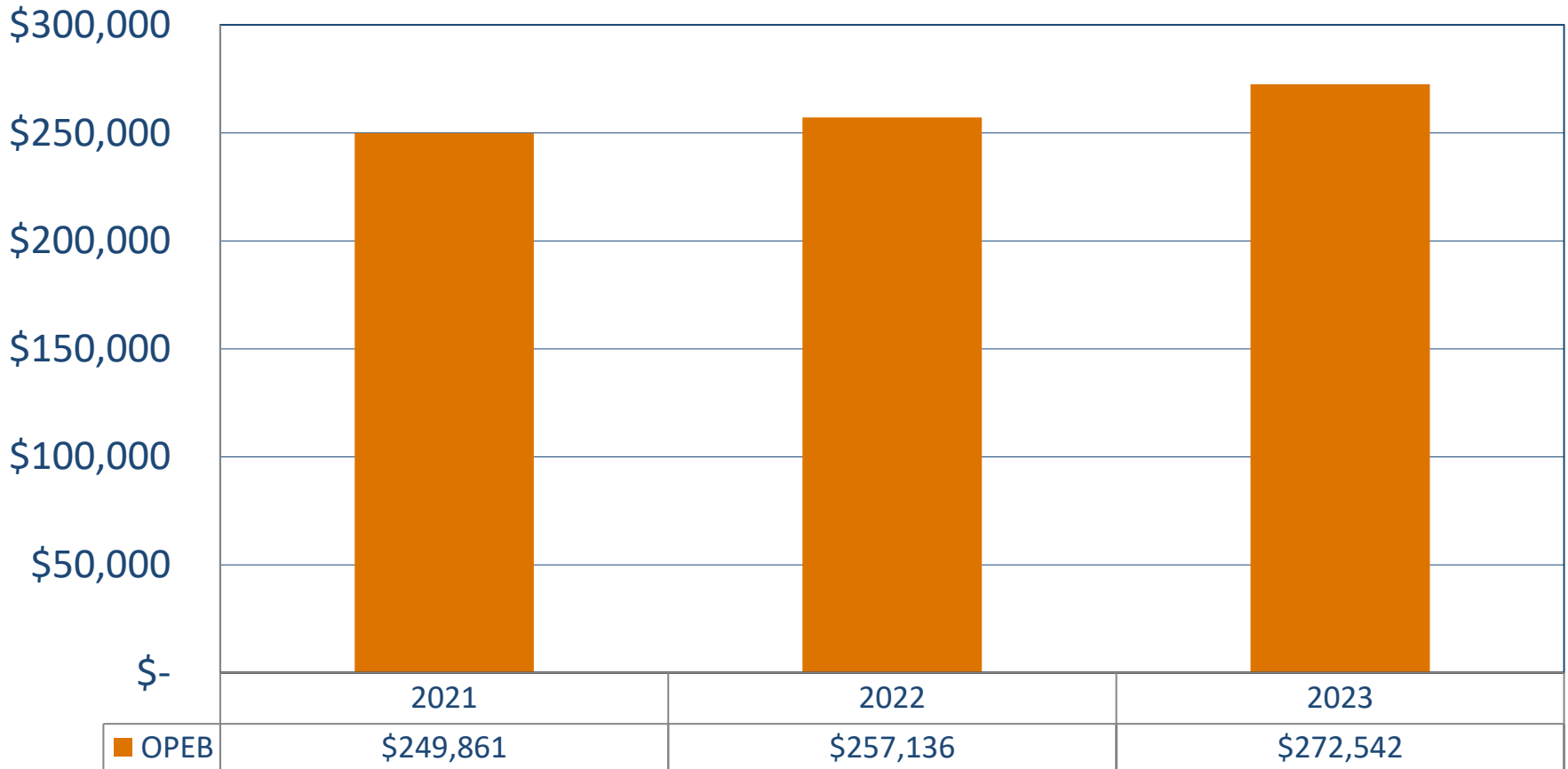
Other Financial Information

District's OPEB Funded Status (Page 54)



Other Financial Information

OPEB Contributions – Last Three Years (Page 55)



Required Communications

- Our Responsibility Under U.S. GAAS



- Opinion on whether financial statements are fairly stated in accordance with U.S. GAAP
- Evaluate internal control over financial reporting
- Evaluate compliance with laws, contract and grants
- Evaluate the tone at the top
- Ensure financial statements are clear and transparent
- Communicate with the governing body

- Management Responsibility



- Management is responsible for the financial statements
- Establish and maintain internal control over financial reporting
- Making all financial records available to us
- Adjust the financial statements to correct material misstatements
- Establish internal control to prevent and detect fraud
- Inform us of all known and suspected fraud
- Comply with laws and regulations
- Take corrective action on audit findings

Required Communications

- Independence




- It is our responsibility to maintain independence
- We will maintain our independence by strict adherence to the AICPA and the Board of Accountancy rules and regulations
- No other services performed that could affect our independence

- Timing of the Audit



- Audit was performed in the time frame communicated to the District in our engagement letters

Required Communications

- Significant Accounting Policies and Unusual Transactions  The District adopted the following new pronouncements during the year:
 - GASB Statement No. 96 – Subscription-Based Information Technology Arrangements
 - GASB Statement No. 100 – Accounting Changes and Error Corrections-an Amendment of GASB Statement No. 62
 - GASB Statement No. 101 – Compensated Absences

Required Communications

- Management Judgement and Accounting Estimates



Significant management estimates impacting the financial statements include the following:

- Investment Valuation
- Useful lives of Capital Assets
- Pension Plans
- OPEB (Retiree Healthcare) Plan



- Sensitive Disclosures



The most sensitive disclosures affecting the District's financial statements are as follow:

- Summary of Significant Accounting Policies
- Cash and Investments
- Capital Assets
- Long Term Debt
- Retirement Plans
- Other Post Employment Benefits

Required Communications

- Difficulties Encountered Performing the Audit  No difficulties were encountered during our audit.
- Significant Audit Adjustments and Unadjusted Differences Considered by Management to be Immaterial.  Management recorded all proposed audit adjustments. In addition, none of the adjustments were material individually or in aggregate to the financial statements.
- Potential Effect on the Financial Statements of Any Significant Risks and Exposures.  No significant risks or exposures were identified. Legal matters and potential liabilities are disclosed in the financial statements.

Required Communications

- Disagreements with Management



We are pleased to report that there were no disagreements with management.

- Deficiencies in Internal Control over Financial Reporting



No material weaknesses identified during our audit.

Required Communications

- Representations Requested of Management



We have requested certain representations from management that are included in the management representation letter dated November 27, 2023.

- Management Consultation with Other Accountants



We are not aware of any significant accounting or auditing matters for which management consulted with other accountants.

Required Communications

- Other Material Written Communications



Other than the engagement letters and management representation letters, there have been no other significant communications

- Material Uncertainties Related to Events and Conditions



There were no material uncertainties relating to events and conditions

- Fraud and Illegal Acts



We have not become aware of any instances of fraud or illegal acts

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Stefani Phillips, Human Resources Administrator
SUBJECT: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT 2024 HEALTH BENEFITS STUDY**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors approve the recommended selection of agencies to survey for the Florin Resource Conservation District/Elk Grove Water District 2024 Health Benefits Study.

SUMMARY

The Florin Resource Conservation District/Elk Grove Water District (District) is undergoing a health benefits study for the District. The health benefits study commenced from a goal established in the District Strategic Plan 2020-2025. The District's goal is to be an employer of choice with the objective of providing the employees with competitive salaries and benefits.

DISCUSSION

Background

In June of 2011, the Florin Resource Conservation District Board of Directors (Board) adopted an Employee Cost Control Program (ECCP). The ECCP was intended to reduce and control costs for future years. One element of the ECCP was imposing a medical maximum contribution cap (Cap), which would inflate each fiscal year by 2%. Over the years, staff have monitored the Cap and its impact. To comply with the District's goal to provide competitive salaries and benefits, staff will complete a health benefits analysis studying other agencies in the region.

In August 2023, the District retained Bryce Consulting (Consultant) to perform the Florin Resource Conservation District/Elk Grove Water District 2024 Health Benefits Study (Study).

The Study objectives include the following:

- Research and recommend survey parameters including survey agencies.
- Collect data of various benefit elements.
- Analyze and review data with staff and the Board.

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
2024 HEALTH BENEFITS STUDY**

Page 2

- Prepare and present a comprehensive report outlining the methodology, results, and recommendations.

Present Situation

In consultation with Bryce Consulting, staff recommends the following comparable agencies be used in the Study survey:

- | | |
|----------------------------------|---------------------------------------|
| 1. Amador Water Agency | 8. Placer County Water Agency |
| 2. Carmichael Water District | 9. Sacramento Suburban Water District |
| 3. Citrus Heights Water District | 10. San Juan Water District |
| 4. City of Folsom | 11. City of Roseville |
| 5. El Dorado Irrigation District | 12. Sacramento County |
| 6. Fair Oaks Water District | 13. City of West Sacramento |
| 7. Nevada Irrigation District | 14. City of Sacramento |

Of the 14 agencies recommended, the first 11 agencies listed above were used in the Florin Resource Conservation District/Elk Grove Water District 2023 Compensation Study. Additional agencies were added to broaden the comparison along with the rationale (attached).

Shellie Anderson, of Bryce Consulting, will attend the board meeting to present the recommendations and to answer any questions the Board may have.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This agenda item conforms with the District's objective of maintaining competitive salaries and benefits as stated in the Florin Resource Conservation District/Elk Grove Water District 2020-2025 Strategic Plan Strategic Goal 6.

December 12, 2023

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
2024 HEALTH BENEFITS STUDY**

Page 3

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,

A handwritten signature in blue ink that reads "Stefani Phillips". The signature is written in a cursive, flowing style.

STEFANI PHILLIPS
HUMAN RESOURCES ADMINISTRATOR

Attachment



To: Stefani Phillips, Human Resources Administrator/Board Secretary
 From: Shellie Anderson, Principal
 Subject: Labor Market for Health Care Analysis

Bryce Consulting has been retained by the Florin Resource Conservation District/Elk Grove Water District to conduct an analysis and comparison of health care benefits. The analysis will identify the plan administrator (e.g., ACWA/JPIA, CalPERS, etc.) and the maximum employer contribution for employee, employee plus 1, and employee plus family, the employer/employee split of premiums. The table below displays the agencies that Bryce is proposing for comparison purposes. It should be noted that many of the agencies were included in the compensation study; however, an additional four agencies are being recommended for this study.

| Agency | Rationale |
|------------------------------------|--|
| Amador Water Agency | Survey agency for compensation study |
| Carmichael Water District | Survey agency for compensation study |
| Citrus Heights Water District | Survey agency for compensation study |
| City of Folsom | Survey agency for compensation study |
| El Dorado Irrigation District | Survey agency for compensation study |
| Fair Oaks Water District | Survey agency for compensation study |
| Nevada Irrigation District | Survey agency for compensation study |
| Placer County Water Agency | Survey agency for compensation study |
| Sacramento Suburban Water District | Survey agency for compensation study |
| San Juan Water District | Survey agency for compensation study |
| City of Roseville | Was not surveyed for compensation study based on size; however, given the services (water distribution) and geographic proximity, health care options would be similar to the District |
| Sacramento County | Was not surveyed for compensation study based on size; however, given the services (water distribution) and geographic proximity, health care options would be similar to the District |
| City of West Sacramento | Was not identified as a survey agency for compensation purposes; however, the City provides water distribution and is less than 30 miles away. |
| City of Sacramento | Was not identified as a survey agency for compensation purposes; however, the City provides water distribution and is less than 20 miles away. |

Bryce also considered Yolo County Flood Control and Water Conservation District; however, given the different services provided, the distance, and relatively small size, the agency is not being recommended. Yolo County Flood Control and Water Conservation District manages a small hydroelectric plant, two reservoirs, more than 150 miles of canals and laterals, and three dams, has 10 staff, and is 49 miles away.

Should the Board of Directors approve the list of survey agencies, Bryce will move forward with data collection and analysis.

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **BOARD OF DIRECTOR ELECTIONS**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors appoint two board members to an advisory committee to review the option of having the County Board of Supervisors appoint directors to the Florin Resource Conservation District's board in lieu of holding elections.

SUMMARY

The Florin Resource Conservation District (District) is a Resource Conservation District organized pursuant to Division 9 of the California Public Resources Code, sections 9001, et seq. Sections 9351-9359 of Division 9 of the Public Resources Code prescribe the methods by which Resource Conservation Districts (RCDs) shall select directors. An RCD may hold a general election to select the directors, or as an alternative, may elect to have the County Board of Supervisors appoint the directors to vacant positions. Due to a dramatic cost increase to hold an election, staff recommends the District Board of Directors (Board) form an advisory committee consisting of two board members to review the option of having the County Board of Supervisors appoint the directors in lieu of holding elections.

DISCUSSION

Background

The District is an RCD organized pursuant to Division 9 of the California Public Resources Code, sections 9001, et seq., otherwise known as the Resource Conservation Law. The Amended and Restated Bylaws (Bylaws) of the District are based on the Resource Conservation Law.

The Resource Conservation Law prescribes the methods by which RCDs shall select directors. Sections 9351-9359 of the Resource Conservation Law prescribe that RCDs may hold general elections. As an alternative to elections, section 9314(b) (Attachment 1) prescribes that the Board may, by a resolution presented to the county board of supervisors, request the board of supervisors to appoint directors to the District's board. If this alternative method is used, section 9314(c) prescribes that the board of supervisors solicit recommendations from the District and appoint only applicants who are determined by the board of supervisors to have a demonstrated interest in soil and water conservation. These requirements are consistent with what is stated in the District's Bylaws, section 2.5, Election and Vacancies (Attachment 2).

BOARD OF DIRECTOR ELECTIONS

Page 2

Present Situation

On October 10, 2023, the District received a letter (Attachment 3) from the Sacramento County Voter Registration & Elections Office notifying public agencies of an election fee cost increase. The cost of holding elections has risen dramatically. For the November 8, 2022 election, the cost per registered voter in Sacramento County was \$1.2295. For the November 5, 2024 election, the cost per registered voter will be \$2.3287. This increase in election fees has almost doubled the cost of holding an election in Sacramento County. The number of registered voters in the District's boundary is approximately 193,904. With an election base setup fee of \$2,061, the total cost for the District to hold an election in November 2024 would be approximately \$453,615.

Staff recommends that the Board of Directors appoint two (2) board members to an advisory committee to review the option of having the County Board of Supervisors appoint directors to the District's board in lieu of holding elections.

ENVIRONMENTAL CONSIDERATIONSs

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to Strategic Goal 1, Governance and Customer Engagement, of the District's Strategic Plan which directs the District to manage public resources in an effective, efficient and transparent manner.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

Attachments

(Amended by Stats. 2005, Ch. 158, Sec. 30. Effective January 1, 2006.)

9314.

(a) The term of office of the directors, except those first elected, shall be four years. The expiration of the term of any director does not constitute a vacancy, and the director shall hold office until his or her successor has qualified.

(b) (1) As an alternative to the election of directors, the board of directors may, by a resolution presented to the board of supervisors of the principal county, request the board of supervisors to appoint directors, except those first elected. In any election year, the board of directors shall file its request with the board of supervisors not later than 125 days prior to the election. A copy of the resolution shall be furnished to the official responsible for conducting the election at the time it is presented to the board of supervisors of the principal county. The board of supervisors shall appoint directors, after consultation with the board of supervisors of any other county which contains any part of the district, from those candidates who have filed an application with the board of supervisors, as prescribed by the board of supervisors. If the directors are to be appointed, a notice of election shall not be published, but a notice of vacancy shall be posted pursuant to Section 54974 of the Government Code.

(2) The resolution shall remain in effect until rescinded by the board of directors, or until a petition requesting the rescission is received by the elections official. The petition shall be signed by 5 percent of the registered voters in the district, and shall be received not later than the 120th day before the election. Upon verification by the elections official that the petition contains the requisite number of signatures, the resolution shall be rescinded.

(3) The appointment of directors by the board of supervisors does not affect the status of a district as an independent special district.

(4) If the board of supervisors does not conduct interviews of potential candidates or make an appointment within 60 days after the expiration of the term, the board of directors may make the appointment.

(c) It is the intent of the Legislature to encourage districts to opt for the selection of directors by election, but where directors are appointed pursuant to subdivision (b), it is the intent of the Legislature that the board of supervisors solicit recommendations from within the district, including public, private, and nonprofit entities, and appoint only applicants who are determined by the board of supervisors to have a demonstrated interest in soil and water conservation. In selecting directors pursuant to subdivision (b), the board of supervisors shall endeavor to achieve balanced representation on the board of directors. To avoid undue financial burdens to districts and to thereby promote the objectives of this division, the Legislature hereby encourages counties to waive or minimize the charges for costs of elections conducted pursuant to this division.

(Amended by Stats. 1994, Ch. 939, Sec. 19. Effective September 28, 1994. Operative January 1, 1995, by Sec. 29 of Ch. 939.)

9315.

Resignations of directors shall be made in writing to the board of supervisors of the principal county.

(Added by Stats. 1975, Ch. 513.)

9316.

In case of a vacancy in the office of director appointed pursuant to Section 9314, the vacancy shall be filled, as provided in Section 9314, by appointment for the unexpired term by the board of supervisors of the principal county.

(Amended by Stats. 1991, Ch. 831, Sec. 12.)

2.5 Election and Vacancies

- (a) The election of the members of the Board shall be held on the first Tuesday after the first Monday in November in each even-numbered year, at which time a successor shall be chosen for each Director whose term shall expire on the last Friday of November following such election, or upon County certification of the election results, whichever is later. The election shall be consolidated with the Statewide General Election pursuant to Elections Code Sections 10400, et seq.
- (b) Vacancies on the Board shall be filled in accordance with applicable law, including Public Resources Code Sections 9316 and 9317, Elections Code Sections 1000, et seq. and Government Code Sections 1780, et seq.
- (c) Notwithstanding any other provision of law, the term of any member of the Board may be deemed expired if he or she is absent from three (3) consecutive Board meetings and the Board, by resolution, declares the term of that member expired and that a vacancy exists on the Board. The remaining members of the Board may excuse such absences in their discretion.
- (c) As an alternative to the election of Directors, the Board may request that the Board of Supervisors for the County of Sacramento appoint Directors in accordance with Public Resources Code Section 9314(b).

2.6 Compensation In accordance with Public Resources Code Section 9303, members of the Board shall serve without compensation, with the exception each director shall be reimbursed for necessary travel and incidental expenses incurred in the performance of official District business.

2.7 Associate Directors The Board may appoint up to five (5) Associate Directors who have special expertise in an area of interest to the District. Associate Directors must meet the residency, property ownership or agency eligibility requirements of Public Resources Code Section 9352. Associate Directors may participate in discussions at the Board meetings, however, they may not vote on any item before the Board or participate in closed session discussions.

ARTICLE III

OFFICERS

3.1 Officers The officers of the District shall be members of the Board and duly elected. The officers shall include a Chair and Vice-Chair. The Chair, Vice-Chair and additional officers, as may be designated by the Board, shall be elected by the Board at the first regular meeting in January of each year, or in the case of a year in which there has been an election of one (1) or more members of the Board, at



RECEIVED

OCT 10 2023

Divisions

Administrative Services

Campaign Services

Precinct Operations

Registration & Outreach

Vote by Mail

Volting Systems & Technology

Voter Registration & Elections

Hang Nguyen

Director

County of Sacramento

Memorandum

Date: October 5, 2023

To: All Municipalities, School Districts and Special Districts

From: Hang Nguyen
Director, Voters Registration & Elections

Subject: **Important Update about Election Fee Cost Increase**

This notice is to inform all municipalities, school districts and special districts of increased Election Administration fees beginning January 2024. Sacramento County Voter Registration and Elections has not made cost adjustments since 2020. With increases in cost of services and supplies from our partnered vendors, our office has re-evaluated our existing fee schedule resulting in the increase of fees paid by districts who consolidate with our elections. We are communicating with you as early as possible so you can review and prepare for the increased cost.

Please see the attached spreadsheets with increased cost for jurisdictions for the 2024 Primary and General Elections. The fees shown are estimates based on registered voter count as of September 7, 2023. When your jurisdiction is billed after the election, we will pull the registered voter count for your jurisdiction 15 days prior to the election to determine your total fees.

If you have any questions, feel free to reach out to my Fiscal Officer, William Kwong at kwongwi@saccounty.gov or contact him directly at (916) 875-6557.

COUNTY OF SACRAMENTO VOTER REGISTRATION AND ELECTIONS
 ESTIMATED ELECTION FEES
 MARCH 2024 PRESIDENTIAL PRIMARY ELECTION

| OFFICE | POSITION | # | Registration As of 09/07/2023 | # of Additional Contests | Base Set-Up Fee | First Contest Fee | Additional Contest Fee | Total Fees |
|--|---------------------------------|---|-------------------------------------|--------------------------------|-----------------------|-------------------------|------------------------------|---------------|
| SACRAMENTO COUNTY BOARD OF EDUCATION | Governing Board Member, Area 4 | 1 | 141,464 | | 7,665 | 254,128 | | 261,793 |
| SACRAMENTO COUNTY BOARD OF EDUCATION | Governing Board Member, Area 5 | 1 | 135,458 | | 7,665 | 243,338 | | 251,003 |
| SACRAMENTO COUNTY BOARD OF EDUCATION | Governing Board Member, Area 6 | 1 | 126,232 | | 7,665 | 226,765 | | 234,430 |
| SACRAMENTO COUNTY BOARD OF EDUCATION | Governing Board Member, Area 7 | 1 | 111,531 | | 7,665 | 200,356 | | 208,021 |
| SCHOOL - TWIN RIVERS UNIFIED SCHOOL DISTRICT | Governing Board Member, Area 1 | 1 | 11,750 | | 7,665 | 21,108 | | 28,773 |
| SCHOOL - TWIN RIVERS UNIFIED SCHOOL DISTRICT | Governing Board Member, Area 3 | 1 | 12,110 | | 7,665 | 21,755 | | 29,420 |
| SCHOOL - TWIN RIVERS UNIFIED SCHOOL DISTRICT | Governing Board Member, Area 5 | 1 | 15,833 | | 7,665 | 28,443 | | 36,108 |
| SCHOOL - TWIN RIVERS UNIFIED SCHOOL DISTRICT | Governing Board Member, Area 7 | 1 | 11,936 | | 7,665 | 21,442 | | 29,107 |
| COUNTY | Board of Supervisor, District 3 | 1 | 176,760 | | 7,665 | 317,534 | | 325,199 |
| COUNTY | Board of Supervisor, District 4 | 1 | 179,372 | | 7,665 | 322,226 | | 329,891 |
| CITY | Mayor | 1 | 276,526 | | 7,665 | 496,755 | | 504,420 |
| CITY | Councilmember, District 2 | 1 | 25,158 | | 7,665 | 45,194 | | 52,859 |
| CITY | Councilmember, District 4 | 1 | 38,667 | | 7,665 | 69,462 | | 77,127 |
| CITY | Councilmember, District 6 | 1 | 33,620 | | 7,665 | 60,395 | | 68,060 |
| CITY | Councilmember, District 8 | 1 | 31,189 | | 7,665 | 56,028 | | 63,693 |

| COUNTY OF SACRAMENTO VOTER REGISTRATION AND ELECTIONS | | | | | | | | |
|---|--|---|----------------------------------|---------------------------|-----------------------|-------------------------|------------------------------|---------------|
| ESTIMATED ELECTION FEES | | | | | | | | |
| NOVEMBER 2024 PRESIDENTIAL GENERAL ELECTION | | | | | | | | |
| OFFICE | POSITION | # | Registration As of 09/07/2023 | # of Add'l Contests | Base Set-Up Fee | First Contest Fee | Additional Contest Fee | Total Fees |
| COUNTY BOARD OF EDUCATION | Placer County Governing Board Member Area 1 | 1 | 12,908 | | 2,061 | 30,059 | | 32,120 |
| COMMUNITY COLLEGE DISTRICTS | Los Rios Community College District, Area 3 | 1 | 62,429 | | 2,061 | 145,381 | | 147,442 |
| COMMUNITY COLLEGE DISTRICTS | Los Rios Community College District, Area 4 | 1 | 73,716 | | 2,061 | 171,666 | | 173,727 |
| COMMUNITY COLLEGE DISTRICTS | Los Rios Community College District, Area 5 | 1 | 129,029 | | 2,061 | 300,476 | | 302,537 |
| COMMUNITY COLLEGE DISTRICTS | Los Rios Community College District, Area 7 | 1 | 145,104 | | 2,061 | 337,911 | | 339,972 |
| COMMUNITY COLLEGE DISTRICTS | San Joaquin Delta Community College District, Area 5 | 1 | 11,233 | | 2,061 | 26,159 | | 28,220 |
| COMMUNITY COLLEGE DISTRICTS | Sierra Joint Community College District, Area 3 | 1 | 8,343 | | 2,061 | 19,429 | | 21,490 |
| SCHOOLS | Arcobe Union School District | 1 | 3,196 | | 2,061 | 7,443 | | 9,504 |
| SCHOOLS | Center Joint Unified School District | 1 | 15,007 | | 2,061 | 34,948 | | 37,009 |
| SCHOOLS | Dry Creek Joint Elementary School District | 1 | 12,908 | | 2,061 | 30,059 | | 32,120 |
| SCHOOLS | Elk Grove Unified School District, Area 1 | 1 | 22,817 | | 2,061 | 53,135 | | 55,196 |
| SCHOOLS | Elk Grove Unified School District, Area 3 | 1 | 23,939 | | 2,061 | 55,748 | | 57,809 |
| SCHOOLS | Elk Grove Unified School District, Area 6 | 1 | 29,260 | | 2,061 | 68,139 | | 70,200 |
| SCHOOLS | Elk Grove Unified School District, Area 7 | 1 | 34,560 | | 2,061 | 80,482 | | 82,543 |
| SCHOOLS | Elverta Joint Elementary School District | 1 | 1,530 | | 2,061 | 3,563 | | 5,624 |
| SCHOOLS | Folsom Cordova Unified School District, Area 2 | 1 | 18,687 | | 2,061 | 43,517 | | 45,578 |
| SCHOOLS | Folsom Cordova Unified School District, Area 4 | 1 | 14,873 | | 2,061 | 34,635 | | 36,696 |
| SCHOOLS | Galt Joint Union Elementary School District, Area 3 | 1 | 2,989 | | 2,061 | 6,961 | | 9,022 |
| SCHOOLS | Galt Joint Union Elementary School District, Area 4 | 1 | 3,558 | | 2,061 | 8,286 | | 10,347 |
| SCHOOLS | Galt Joint Union High School District, Area 3 | 1 | 2,435 | | 2,061 | 5,671 | | 7,732 |
| SCHOOLS | Galt Joint Union High School District, Area 5 | 1 | 5,291 | | 2,061 | 12,321 | | 14,382 |
| SCHOOLS | Natomas Unified School District, Area 2 | 1 | 8,977 | | 2,061 | 20,905 | | 22,966 |
| SCHOOLS | Natomas Unified School District, Area 3 | 1 | 9,540 | | 2,061 | 22,216 | | 24,277 |
| SCHOOLS | Natomas Unified School District, Area 5 | 1 | 10,359 | | 2,061 | 24,123 | | 26,184 |
| SCHOOLS | Robla School District | 1 | 9,486 | | 2,061 | 22,091 | | 24,152 |
| SCHOOLS | Roseville Joint Union High School District, Area 1 | 1 | 12,908 | | 2,061 | 30,059 | | 32,120 |
| SCHOOLS | Sacramento City Unified School District, Area 3 | 1 | 23,939 | | 2,061 | 55,748 | | 57,809 |
| SCHOOLS | Sacramento City Unified School District, Area 4 | 1 | 31,413 | | 2,061 | 73,153 | | 75,214 |
| SCHOOLS | Sacramento City Unified School District, Area 5 | 1 | 32,655 | | 2,061 | 76,045 | | 78,106 |
| SCHOOLS | Sacramento City Unified School District, Area 7 | 1 | 34,560 | | 2,061 | 80,482 | | 82,543 |
| SCHOOLS | San Juan Unified School District, Area 1 | 1 | 20,455 | | 2,061 | 47,635 | | 49,696 |
| SCHOOLS | San Juan Unified School District, Area 2 | 1 | 27,480 | | 2,061 | 63,994 | | 66,055 |
| SCHOOLS | San Juan Unified School District, Area 4 | 1 | 29,733 | | 2,061 | 69,241 | | 71,302 |
| CITIES | City of Citrus Heights, Councilmember, District 1 | 1 | 10,461 | | 2,061 | 24,351 | | 26,422 |
| CITIES | City of Citrus Heights, Councilmember, District 3 | 1 | 10,766 | | 2,061 | 25,071 | | 27,132 |
| CITIES | City of Elk Grove, Mayor | 1 | 109,123 | | 2,061 | 254,120 | | 256,181 |
| CITIES | City of Elk Grove, Councilmember District 1 | 1 | 28,158 | | 2,061 | 65,573 | | 67,634 |
| CITIES | City of Elk Grove, Councilmember District 3 | 1 | 25,991 | | 2,061 | 60,526 | | 62,587 |
| CITIES | City of Folsom, Councilmember, District 2 | 1 | 10,241 | | 2,061 | 23,849 | | 25,910 |
| CITIES | City of Folsom, Councilmember, District 4 | 1 | 8,783 | | 2,061 | 20,453 | | 22,514 |
| CITIES | City of Galt, Councilmember | 1 | 14,619 | | 2,061 | 34,044 | | 36,105 |
| CITIES | City of Galt, City Clerk | | 14,619 | 1 | 0 | 0 | 1,649 | 1,649 |
| CITIES | City of Galt, City Treasurer | | 14,619 | 1 | 0 | 0 | 1,649 | 1,649 |
| CITIES | City of Isleton, Councilmember | 1 | 376 | | 2,061 | 876 | | 2,937 |
| CITIES | City of Isleton, City Clerk | | 376 | 1 | 0 | 0 | 42 | 42 |
| CITIES | City of Isleton, City Treasurer | | 376 | 1 | 0 | 0 | 42 | 42 |

| | | | | | | | | |
|---------------------------------|---|---|---------|---|-------|---------|-------|---------|
| CITIES | City of Rancho Cordova, Councilmember | 1 | 42,962 | | 2,061 | 100,048 | | 102,109 |
| COMMUNITY SERVICE DISTRICTS | Cosumnes CSD, Director, Division 1 | 1 | 23,559 | | 2,061 | 54,863 | | 56,924 |
| COMMUNITY SERVICE DISTRICTS | Cosumnes CSD, Director, Division 3 | 1 | 25,602 | | 2,061 | 59,621 | | 61,682 |
| COMMUNITY SERVICE DISTRICTS | Cosumnes CSD, Director, Division 4 | 1 | 22,965 | | 2,061 | 53,480 | | 55,541 |
| COMMUNITY SERVICE DISTRICTS | Rancho Murieta CSD, Director | 1 | 4,870 | | 2,061 | 11,341 | | 13,402 |
| COMMUNITY SERVICE DISTRICTS | San Juan Water District, Director, Division 2 | 1 | 11,170 | | 2,061 | 26,012 | | 28,073 |
| COMMUNITY SERVICE DISTRICTS | San Juan Water District, Director, Division 4 | 1 | 23,282 | | 2,061 | 54,218 | | 56,279 |
| FIRE PROTECTION DISTRICTS | Courtland Fire Protection District | 1 | 655 | | 2,061 | 1,525 | | 3,586 |
| FIRE PROTECTION DISTRICTS | Courtland Fire Protection District | | 655 | 1 | 0 | 0 | 74 | 74 |
| FIRE PROTECTION DISTRICTS | Delta Fire Protection District | 1 | 264 | | 2,061 | 615 | | 2,676 |
| FIRE PROTECTION DISTRICTS | Herald Fire Protection District | 1 | 2,151 | | 2,061 | 5,009 | | 7,070 |
| FIRE PROTECTION DISTRICTS | Herald Fire Protection District | | 2,151 | 1 | 0 | 0 | 243 | 243 |
| FIRE PROTECTION DISTRICTS | Pacific Fruitridge Fire Protection District | 1 | 13,261 | | 2,061 | 30,882 | | 32,943 |
| FIRE PROTECTION DISTRICTS | Pacific Fruitridge Fire Protection District | | 13,261 | 1 | 0 | 0 | 1,496 | 1,496 |
| FIRE PROTECTION DISTRICTS | River Delta Fire Protection District | 1 | 701 | | 2,061 | 1,632 | | 3,693 |
| FIRE PROTECTION DISTRICTS | River Delta Fire Protection District | | 701 | 1 | 0 | 0 | 79 | 79 |
| FIRE PROTECTION DISTRICTS | Sacramento Metro Fire Protection District, Division 2 | 1 | 44,398 | | 2,061 | 103,392 | | 105,453 |
| FIRE PROTECTION DISTRICTS | Sacramento Metro Fire Protection District, Division 4 | 1 | 43,141 | | 2,061 | 100,465 | | 102,526 |
| FIRE PROTECTION DISTRICTS | Sacramento Metro Fire Protection District, Division 5 | 1 | 54,164 | | 2,061 | 125,995 | | 128,056 |
| FIRE PROTECTION DISTRICTS | Sacramento Metro Fire Protection District, Division 6 | 1 | 35,007 | | 2,061 | 81,522 | | 83,583 |
| FIRE PROTECTION DISTRICTS | Sacramento Metro Fire Protection District, Division 8 | 1 | 43,830 | | 2,061 | 102,069 | | 104,130 |
| FIRE PROTECTION DISTRICTS | Walnut Grove Fire Protection District | 1 | 950 | | 2,061 | 2,212 | | 4,273 |
| FIRE PROTECTION DISTRICTS | Wilton Fire Protection District | 1 | 5,372 | | 2,061 | 12,510 | | 14,571 |
| FLOOD CONTROL DISTRICT | AMERICAN RIVER FCD, Trustee | 1 | 111,354 | | 2,061 | 259,315 | | 261,376 |
| MUNICIPAL UTILITY DISTRICT | Sacramento Municipal Utility District, Ward 1, Director | 1 | 131,505 | | 2,061 | 306,242 | | 308,303 |
| MUNICIPAL UTILITY DISTRICT | Sacramento Municipal Utility District, Ward 2, Director | 1 | 134,138 | | 2,061 | 312,420 | | 314,481 |
| MUNICIPAL UTILITY DISTRICT | Sacramento Municipal Utility District, Ward 5, Director | 1 | 120,992 | | 2,061 | 281,760 | | 283,821 |
| RECREATION AND PARK DISTRICTS | Arcade Creek Recreation and Park District | 1 | 10,959 | | 2,061 | 25,521 | | 27,582 |
| RECREATION AND PARK DISTRICTS | Arden Manor Recreation and Park District | 1 | 4,485 | | 2,061 | 10,444 | | 12,505 |
| RECREATION AND PARK DISTRICTS | Arden Manor Recreation and Park District | | 4,485 | 1 | 0 | 0 | 506 | 506 |
| RECREATION AND PARK DISTRICTS | Arden Park Recreation and Park District | 1 | 3,845 | | 2,061 | 8,954 | | 11,015 |
| RECREATION AND PARK DISTRICTS | Cordova Recreation and Park District, Division 3 | 1 | 16,683 | | 2,061 | 38,851 | | 40,912 |
| RECREATION AND PARK DISTRICTS | Cordova Recreation and Park District, Division 4 | 1 | 14,991 | | 2,061 | 34,910 | | 36,971 |
| RECREATION AND PARK DISTRICTS | Fair Oaks Recreation and Park District | 1 | 24,273 | | 2,061 | 56,526 | | 58,587 |
| RECREATION AND PARK DISTRICTS | Fulton-El Camino Recreation and Park District | 1 | 15,216 | | 2,061 | 35,434 | | 37,495 |
| RECREATION AND PARK DISTRICTS | North Highlands Recreation and Park District | 1 | 21,369 | | 2,061 | 49,763 | | 51,824 |
| RECREATION AND PARK DISTRICTS | Orangevale Recreation and Park District | 1 | 22,215 | | 2,061 | 51,733 | | 53,794 |
| RECREATION AND PARK DISTRICTS | Rio Linda-Elverta Recreation and Park District | 1 | 12,468 | | 2,061 | 29,035 | | 31,096 |
| RECREATION AND PARK DISTRICTS | Rio Linda-Elverta Recreation and Park District | | 12,468 | 1 | 0 | 0 | 1,406 | 1,406 |
| RECREATION AND PARK DISTRICTS | Southgate Recreation and Park District, Division 1 | 1 | 9,666 | | 2,061 | 22,510 | | 24,571 |
| RECREATION AND PARK DISTRICTS | Southgate Recreation and Park District, Division 2 | 1 | 11,530 | | 2,061 | 26,850 | | 28,911 |
| RECREATION AND PARK DISTRICTS | Southgate Recreation and Park District, Division 4 | 1 | 14,864 | | 2,061 | 34,615 | | 36,676 |
| RECREATION AND PARK DISTRICTS | Southgate Recreation and Park District, Division 5 | 1 | 15,617 | | 2,061 | 36,368 | | 38,429 |
| RESOURCE CONSERVATION DISTRICTS | FLORIN RCD, Director | 1 | 193,904 | | 2,061 | 451,554 | | 453,615 |
| WATER/IRRIGATION DISTRICTS | Carmichael Water District, Division 1 | 1 | 5,674 | | 2,061 | 13,213 | | 15,274 |
| WATER/IRRIGATION DISTRICTS | Carmichael Water District, Division 2 | 1 | 4,723 | | 2,061 | 10,999 | | 13,060 |
| WATER/IRRIGATION DISTRICTS | Carmichael Water District, Division 4 | 1 | 4,924 | | 2,061 | 11,467 | | 13,528 |
| WATER/IRRIGATION DISTRICTS | Citrus Heights Water District, Division 1 | 1 | 12,167 | | 2,061 | 28,334 | | 30,395 |
| WATER/IRRIGATION DISTRICTS | Del Paso Manor Water District | 1 | 3,189 | | 2,061 | 7,426 | | 9,487 |
| WATER/IRRIGATION DISTRICTS | Fair Oaks Water District, Division 3 | 1 | 5,646 | | 2,061 | 13,148 | | 15,209 |
| WATER/IRRIGATION DISTRICTS | Fair Oaks Water District, Division 4 | 1 | 5,346 | | 2,061 | 12,449 | | 14,510 |
| WATER/IRRIGATION DISTRICTS | Fair Oaks Water District, Division 5 | 1 | 4,955 | | 2,061 | 11,539 | | 13,600 |
| WATER/IRRIGATION DISTRICTS | Florin County Water District | 1 | 4,805 | | 2,061 | 11,190 | | 13,251 |

| | | | | | | | | |
|----------------------------|--|---|--------|--|-------|--------|--|--------|
| WATER/IRRIGATION DISTRICTS | Galt Irrigation District, Division 2 | 1 | 820 | | 2,061 | 1,910 | | 3,971 |
| WATER/IRRIGATION DISTRICTS | Galt Irrigation District, Division 3 | 1 | 904 | | 2,061 | 2,105 | | 4,166 |
| WATER/IRRIGATION DISTRICTS | Galt Irrigation District, Division 4 | 1 | 364 | | 2,061 | 848 | | 2,909 |
| WATER/IRRIGATION DISTRICTS | Galt Irrigation District, Division 5 | 1 | 1,308 | | 2,061 | 3,046 | | 5,107 |
| WATER/IRRIGATION DISTRICTS | Rio Linda/Elverta Community Water District | 1 | 10,206 | | 2,061 | 23,767 | | 25,828 |
| WATER/IRRIGATION DISTRICTS | Sacramento Suburban Water District, Division 1 | 1 | 18,591 | | 2,061 | 43,294 | | 45,355 |
| WATER/IRRIGATION DISTRICTS | Sacramento Suburban Water District, Division 2 | 1 | 16,947 | | 2,061 | 39,465 | | 41,526 |

| Election Administration Fees | March 2024 | November 2024 |
|--|---------------------------------|---------------------------------|
| | | |
| District Base Set-up, including Measures | \$7,665.00 | \$2,061.00 |
| First Contest, including Measures | \$1.7964 (per registered voter) | \$2.3287 (per registered voter) |
| Additional Contest, including Measures | \$0.0976 (per registered voter) | \$0.1128 (per registered voter) |
| Additional Page over 4 in the County Voter Information Guide - Measures Only | \$0.0137 (per registered voter) | \$0.0266 (per registered voter) |
| | | |

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary

SUBJECT: **RECOMMENDED ACTION DISCUSSION**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors discuss and provide direction to staff as to whether information-only agenda items should also be set for potential action by the Board of Directors.

SUMMARY

This item was requested to be placed on the agenda to make a determination moving forward as to whether information-only agenda items should include language that would allow for potential action.

DISCUSSION

Background

The agendas for the board meetings often contain items that are for information or discussion purposes only. For example, staff provides the Board with quarterly status updates on the approved fiscal year operating budget and capital reserves. These items are agendized for information only. Additionally, staff provides the Board with a monthly General Manager's Report to share a variety of matters related to the District. The General Manager's Report is agendized for information only. Staff also provides a regular report to the Board on legislative matters. The recommendation in the staff report on legislative matters is for information only, and the Board may provide an action to authorize staff to respond to a legislative item.

Present Situation

It has been requested of staff to agendize an item so that the Board may discuss if information-only agenda items should also be set for potential action by the Board. Staff is bringing this item to the Board for this purpose.

RECOMMENDED ACTION DISCUSSION

Page 2

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 and aligns with Goal No. 1, Governance and Customer Engagement, by providing transparency to the public.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



STEFANI PHILLIPS
BOARD SECRETARY

December 12, 2023

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/Elk Grove Water District (District) 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

- **Enterprise Resource Planning Software Selection** – Staff will provide an update on the status of selecting recommended Enterprise Resource Planning (ERP) software to run the District's financial accounting system and other operations.
- **Sacramento LAFCo Election** – As of December 5, 2023, the Sacramento Local Agency Formation Commission (LAFCo) is short by four (4) ballots to achieve a quorum for the election of the special district seat. The LAFCo Executive Director is extending the election further in hopes of establishing a quorum. The Executive Director may extend the election up to 60 days per LAFCo law.
- **Low Income Housing Water Assistance Program** – On November 17, 2023, the District held an event to enroll eligible customers into the Low Income Housing Water Assistance Program (LIHWAP). The state-wide program allows eligible customers to receive up to \$15,000 to clear arrearages owed on their water accounts. This event

GENERAL MANAGER'S REPORT

Page 2

was held in partnership with Fiona Hutton & Associates at no cost to the ratepayers. The event received media coverage in the Sacramento Bee (Attachment 1), KCRA 3, and Spectrum Media. Fifteen individuals came to the event and the District signed up five (5) customers who were approved on the spot.

- Meet-and-Greet Lunch with City Staff – On December 6, 2023, the District hosted a meet-and-greet lunch with staff from the City of Elk Grove. The District and the City of Elk Grove have a long-standing history of working closely together on projects that benefit the community. This meet-and-greet lunch was an opportunity to celebrate the relationship.
- ACWA 2023 Fall Conference and ACWA JPIA Special Recognition Awards – The Board Chair and staff will provide a brief recap of the recently attended Fall 2023 Association of California Water Agencies (ACWA) Conference. Additionally, the District received ACWA JPIA's President's Special Recognition Awards in all three (3) insurance programs (Attachment 2).

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

Attachments



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ELK GROVE NEWS

Elk Grove Water District will help some households pay late bills. Here's how to sign up

BY MARCUS D. SMITH

NOVEMBER 16, 2023 11:21 AM



in

ORDER REPRINT →



Only have a minute? Listen instead

Powered by **Trinity Audio**

00:00



1.0x

02:00

The Elk Grove Water District is putting together [a free sign-up event Friday](#) that will provide a leg up for low-income households struggling to pay bills.

The event will help residents apply for assistance through the Low Income Household Water Assistance Program ([LIHWAP](#)), a federally funded program operated by California Department of Community Services and Development.

The program offers one-time support to help individuals pay past due or current water and sewer bills to their local water service providers.

Staff from the Elk Grove Water District and local nonprofit [Community Resource Project, Inc.](#) will be at the water district headquarters, 9829 Waterman Road, from 10 a.m. to 2 p.m. Friday to help eligible residents apply for the financial assistance.

TOP VIDEOS



See college football highlights as UC Davis defeats Sac State in the Causeway Classic

“We are proud to be part of this initiative and offer a helping hand to our community members in need,” Bruce Kamilos, general manager of Elk Grove Water District, said in a news release.

Kamilos added the event “is an opportunity for those in our community struggling to pay their current or past water bills to get some relief.”

Walk-ins are welcome, and refreshments will be available, organizers say.

Residents interested in applying for assistance must bring the following information, according to the event description:

- A copy of their birth certificate or green card verifying legal status in the U.S.
- A copy of government-issued photo ID.
- A copy of their current water, wastewater or stormwater bills.
- A copy of the benefit letter for themselves or any member in their household from CalFresh, CalWORKs or California’s Low Income Home Energy Assistance

Program (LIHEAP) within the last 120 days.

- A copy of the total gross monthly income for all household members 18 or older for the last 30 days.

For more information on registration for water bill assistance, residents can visit egwd.org.

RELATED STORIES FROM SACRAMENTO BEE

ELK GROVE NEWS

Traffic signal changes on major Elk Grove roadways have helped ease congestion. Here's how

NOVEMBER 16, 2023 5:00 AM

ELK GROVE NEWS

Sacramento Zoo shares concept art of Elk Grove 'savannas.' Here's how proposed site may look

NOVEMBER 16, 2023 9:59 AM



MARCUS D. SMITH



916-321-1755

Marcus D. Smith is The Sacramento Bee's Elk Grove reporter. He joined The Bee in 2020, covering Black communities for the Equity Lab. Prior to The Bee, Smith covered high school sports at the Citrus Heights Sentinel. He received his journalism degree from Texas Southern University.

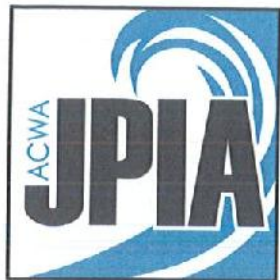
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YOUR BEST PROTECTION

ACWA JPIA

P. O. Box 619082
Roseville, CA
95661-9082

phone
916.786.5742
800.231.5742

www.acwajpia.com

Core Values

- People
- Service
- Integrity
- Innovation

11/27/2023

Florin Resource Conservation District (E010)
9829 Waterman Rd.
Elk Grove, CA 95624

General Manager:

Each year at Fall Conference, the JPIA recognizes members that have a Loss Ratio of 20% or less in either of the Liability, Property or Workers' Compensation programs (loss ratio = total losses / total premiums).

The members with this distinction receive the **"President's Special Recognition Award"** certificate for each Program that they qualify in.

The JPIA is extremely pleased to present Florin Resource Conservation District (E010) with this special recognition and commends the District on the hard work in reducing claims.

Congratulations to you, your staff, Board, and District. Keep up the good work!

The JPIA wishes you the best in 2024.

Sincerely,

A handwritten signature in black ink that reads 'Melody McDonald'. The signature is written in a cursive, flowing style.

Melody McDonald
President

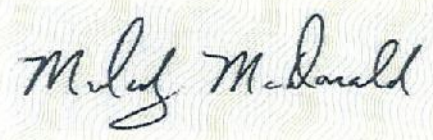
Enclosure: President's Special Recognition Award(s)

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Florin Resource Conservation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Liability Program for the period 10/01/2019 - 09/30/2022
announced at the Board of Directors' Meeting in Indian Wells.*



Melody McDonald, President



November 27, 2023

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Florin Resource Conservation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Property Program for the period 07/01/2019 - 06/30/2022
announced at the Board of Directors' Meeting in Indian Wells.*



Melody McDonald, President



November 27, 2023

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Florin Resource Conservation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Workers' Compensation Program for the period 07/01/2019 - 06/30/2022
announced at the Board of Directors' Meeting in Indian Wells.*



Melody McDonald, President



November 27, 2023

December 12, 2023

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Bruce Kamilos, General Manager

SUBJECT: **ELK GROVE WATER DISTRICT OPERATIONS REPORTS – OCTOBER AND NOVEMBER 2023**

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 during both October and November 2023. 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 October and November 2023 Operations Reports.

Present Situation

The EGWD's October 2023 Operations Report highlights are as follows:

- **Operations Activities Summary** – 396 door hangers were placed for the past due balances, which resulted in 57 shut offs. We received three (3) water pressure complaints and one (1) water quality complaint.
- **Production** – The Combined Total Service Area 1 production graph on page 14 shows that production during the month of November decreased by 13.64 percent compared to what was produced in 2020. The year 2020 is the baseline year the State Water Resources Control Board adopted for water usage. The Total

ELK GROVE WATER DISTRICT OPERATIONS REPORTS – OCTOBER AND NOVEMBER 2023

Page 2

Demand/Production for both service areas on page 14 shows that customer use during the month of November compared to 2020 was down by 11.33 percent.

- **Static and Pumping Level Graphs** – The fourth quarter soundings are shown and indicate that the static water levels rose compared to the fourth quarter of 2022.
- **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 October:
 - Staff replaced malfunctioning freeze protection heat cables on the flow control valves at the Railroad Water Treatment Plant.
 - Staff painted the hallway of the Treatment Building at the Railroad Water Treatment Plant.
- **Safety Meetings/Training** – Three (3) safety training sessions were conducted for the month which are compliant with OSHA standards.
- **Service and Main Leaks Map** – There were three (3) service line leaks and no main line leaks during October.
- **System Pressures** – Pressures in Service Area 1 generally remained stable during the month of October. Pressures in Service Area 2, which is controlled by Sacramento County Water Agency, were also stable as compared to the previous month.

The EGWD’s November 2023 Operations Report highlights are as follows:

- **Operations Activities Summary** – 410 door hangers were placed for the past due balances, which resulted in 47 shut offs. We received two (2) water pressure complaints and zero water quality complaints.

ELK GROVE WATER DISTRICT OPERATIONS REPORTS – OCTOBER AND NOVEMBER 2023

Page 3

- **Production** – The Combined Total Service Area 1 production graph on page 14 shows that production during the month of November decreased by 11.32 percent compared to what was produced in 2020. The year 2020 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 November compared to 2020 was down by 12.08 percent.
- **Static and Pumping Level Graphs** – The fourth quarter soundings are shown and indicate that the static water levels rose compared to the fourth quarter of 2022.
- **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 November:
 - Staff replaced a defective pH analyzer probe at Well #9 Polhemus.
- **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 one (1) main line leak during November.
- **System Pressures** – Pressures in Service Area 1 generally remained stable during the month of November. Pressures in Service Area 2, which are controlled by Sacramento County Water Agency, were also stable as compared to the previous month.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

December 12, 2023

ELK GROVE WATER DISTRICT OPERATIONS REPORTS – OCTOBER AND NOVEMBER 2023

Page 4

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,

A handwritten signature in blue ink that reads "B. M. Kamilos".

BRUCE KAMILOS
GENERAL MANAGER

BMK/ac

Attachments

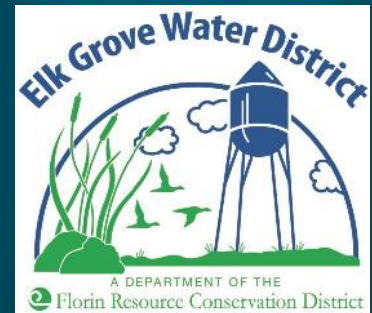
EGWD

OPERATIONS REPORT

October 2023



Elk
Grove
Water
District



Elk Grove Water District
Operations Report
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Operations Activities Summary

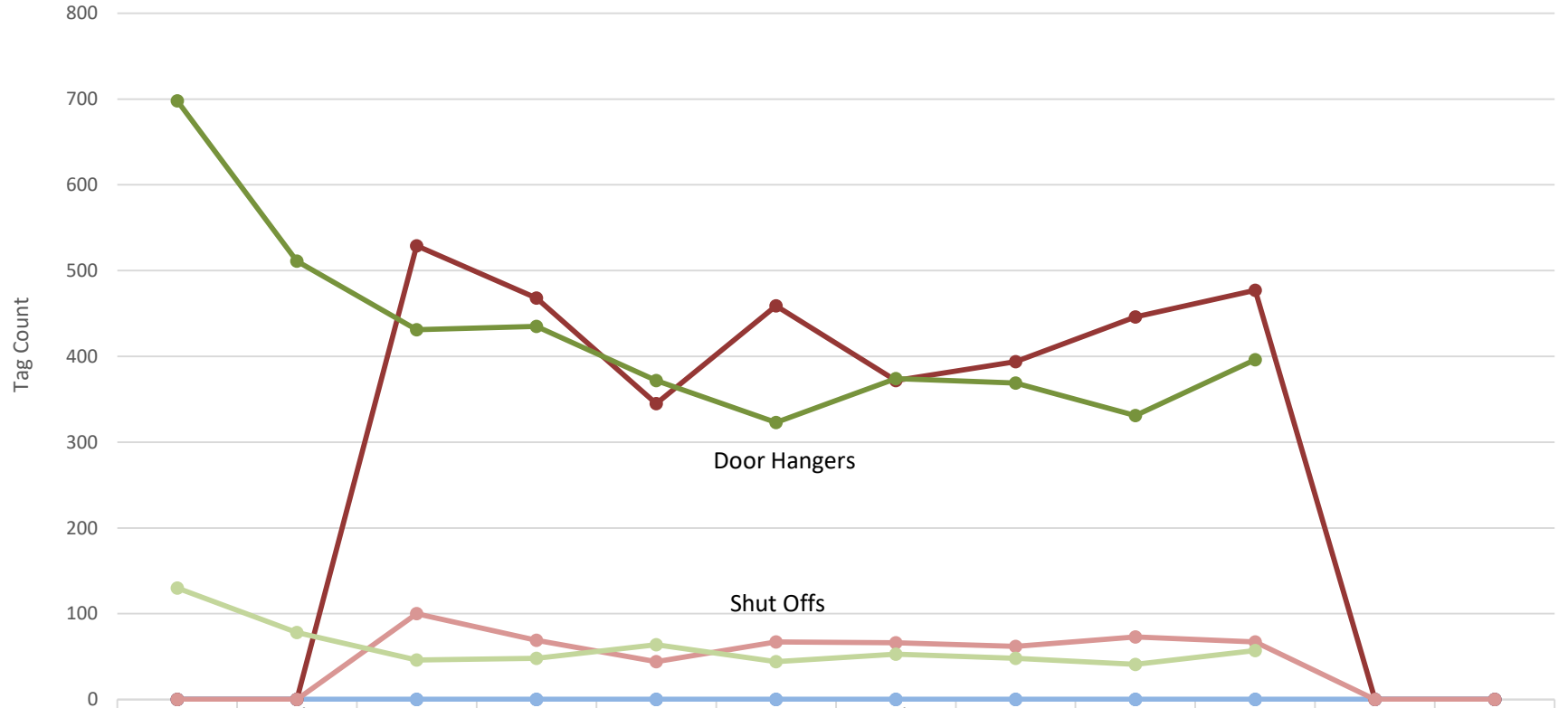
| <u>Service Requests:</u> | October -23 | | YTD (Since Jan. 1, 2023) | |
|---------------------------------|------------------------|--------------|--------------------------|--------------|
| <u>Department</u> | <u>Service Request</u> | <u>Hours</u> | <u>Service Request</u> | <u>Hours</u> |
| Distribution | | | | |
| Door Hangers | 396 | 22.5 | 4,240 | 151.5 |
| Shut offs | 57 | 8 | 579 | 84 |
| Turn ons | 54 | 7.5 | 846 | 81.5 |
| Investigations | 33 | 8.25 | 513 | 128.25 |
| USA Locates | 506 | 126.5 | 3,478 | 869.5 |
| Customer Complaints | | | | |
| -Pressure | 3 | 1.5 | 29 | 14.5 |
| -Water Quality | 1 | 0.5 | 4 | 2 |

| <u>Work Orders:</u> | October -23 | | YTD (Since Jan. 1, 2023) | |
|----------------------------|--------------------|--------------|--------------------------|--------------|
| <u>Department</u> | <u>Work Orders</u> | <u>Hours</u> | <u>Work Orders</u> | <u>Hours</u> |
| Distribution: | | | | |
| Meters Installed | 20 | 6 | 49 | 21 |
| Meter Change Out | 22 | 13.15 | 223 | 135.95 |
| Preventative Maint. | | | | |
| -Hydrant Maintenance (45) | 45 | 10.5 | 476 | 108.5 |
| -Valve Exercising (127) | 127 | 21.5 | 1,270 | 275.5 |
| Corrective Maint. | | | | |
| -Leaks | 3 | 32 | 28 | 373.75 |
| -Other | 1 | 25 | 75 | 119.75 |
| Valve Locates | 0 | 0 | 0 | 0 |
| Service Lines Verified | 60 | 60 | 60 | 60 |



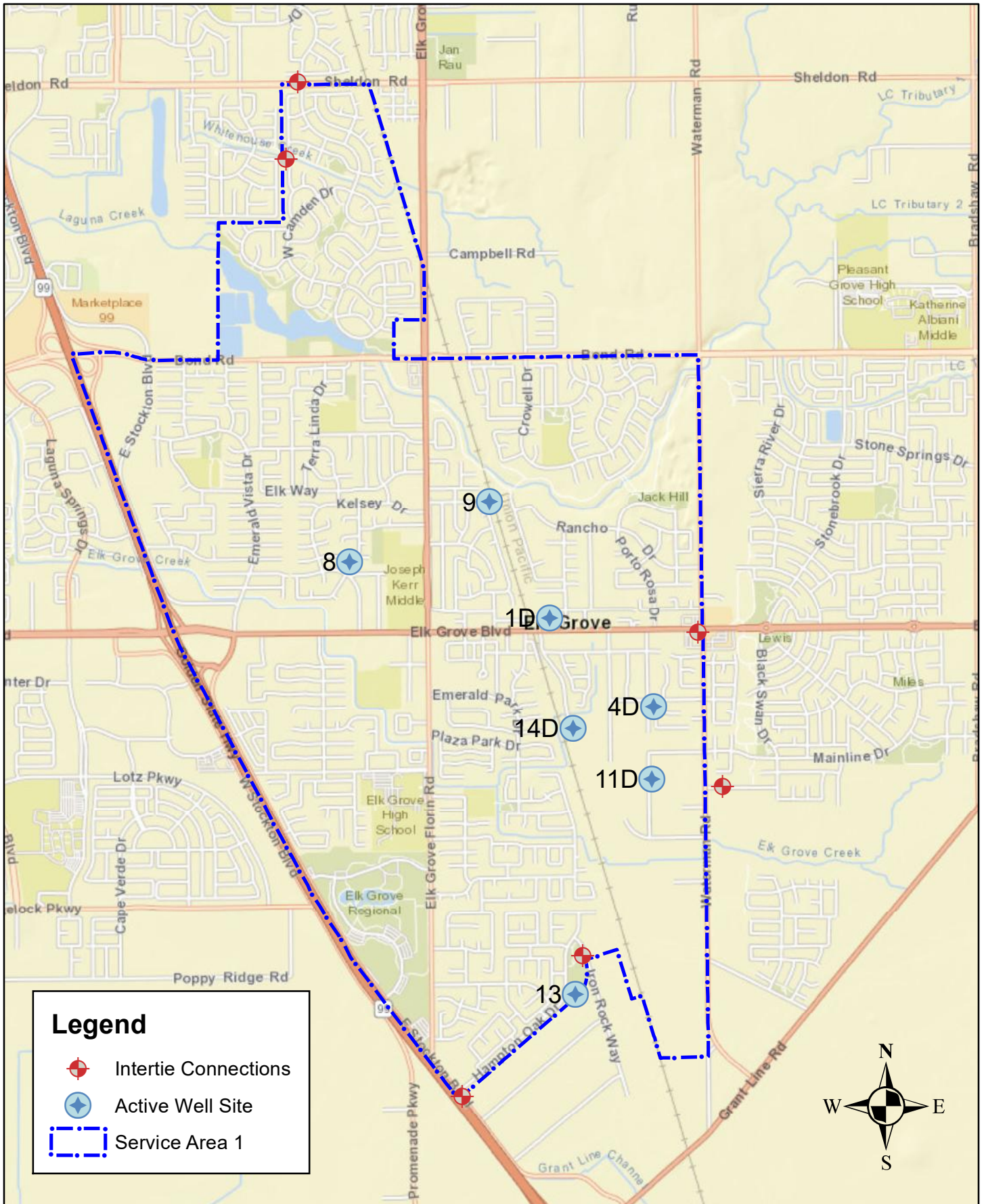
Elk Grove Water District

Door Hangers and Shut Off Tags






| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 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 |
| 2022 Door Hangers | 0 | 0 | 529 | 468 | 345 | 459 | 372 | 394 | 446 | 477 | 0 | 0 |
| 2022 Shut Offs | 0 | 0 | 100 | 69 | 44 | 67 | 66 | 62 | 73 | 67 | 0 | 0 |
| 2023 Door Hangers | 698 | 511 | 431 | 435 | 372 | 323 | 374 | 369 | 331 | 396 | | |
| 2023 Shut Offs | 130 | 78 | 46 | 48 | 64 | 44 | 53 | 48 | 41 | 57 | | |

4

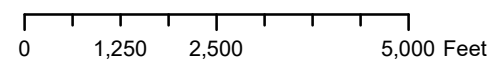


Legend

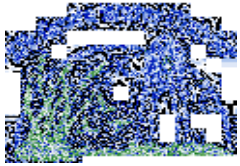
-  Intertie Connections
-  Active Well Site
-  Service Area 1



Active Well Sites & Intertie Connections



Elk Grove Water District



Elk Grove Water District

Monthly Production

Well 1D School -- October 2023

Selected Month Production

23,826,597 Gallons

Average GPM: 1,663
 Pump depth: 275 ft
 Well depth: 1025 ft

Motor:

Volts: 470
 Volts (Rated): 460
 RPM: 1789
 RPM (Rated): 2115
 Amps A: 189
 Amps A (Rated): 222
 Amps B: 179
 Amps B (Rated): 222
 Amps C: 173
 Amps C (Rated): 222

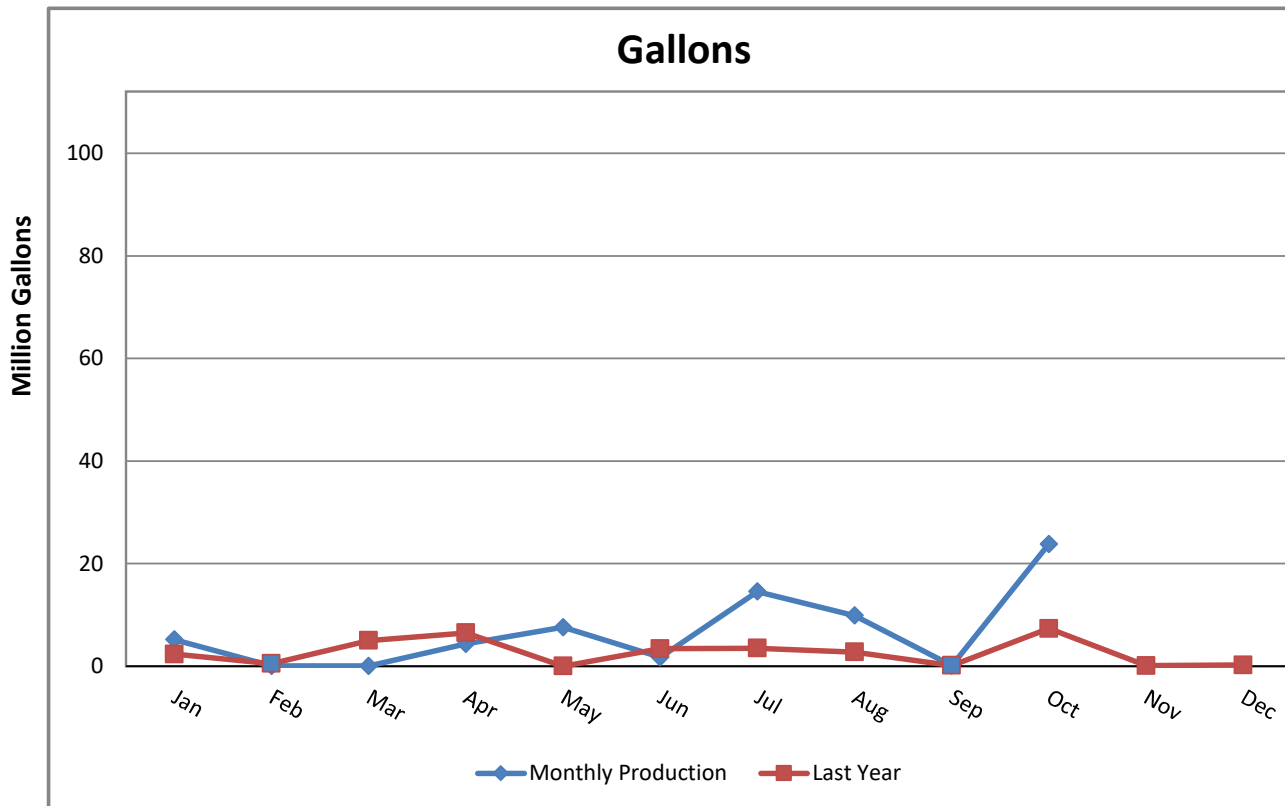
Motor Temp: 80.4 F
 Hour Meter: 238.80

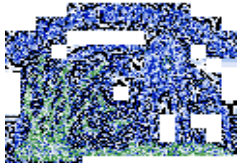
Chlorine:

Dosing: 1.71 mg/L
 Demand: 0.58 mg/L
 Residual: 1.13 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 4D Webb -- October 2023

Selected Month Production

16,940,099 Gallons

Average GPM: 1693
 Pump depth: 340 ft
 Well depth: 1075 ft

Motor:

Volts: 477
 Volts (Rated): 460
 RPM: 1649
 RPM (Rated): 1775
 Amps A: 206
 Amps A (Rated): 225
 Amps B: 205
 Amps B (Rated): 225
 Amps C: 201
 Amps C (Rated): 225

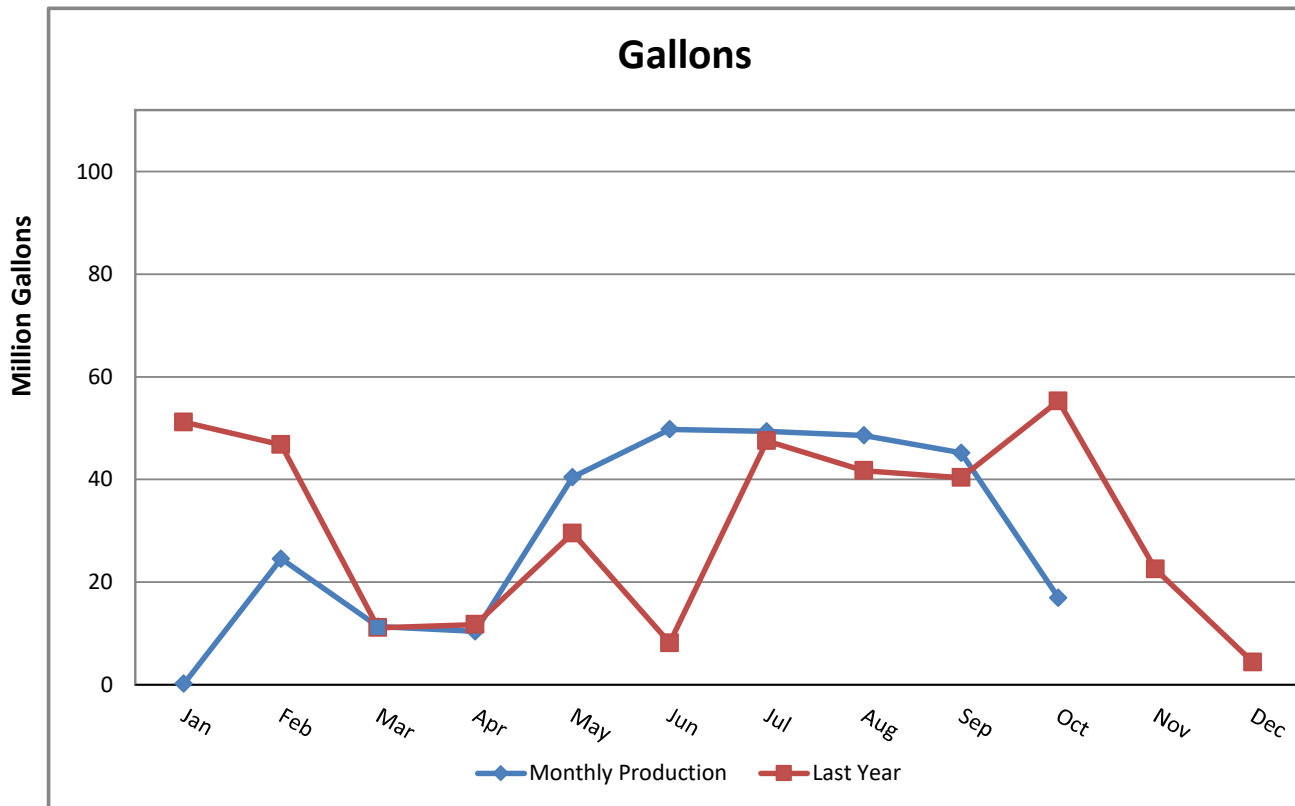
Motor Temp: 139.1 F
 Hour Meter: 166.70

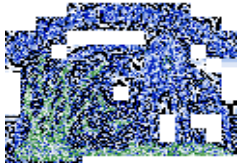
Chlorine:

Dosing: 1.69 mg/L
 Demand: 0.63 mg/L
 Residual: 1.06 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 11D Dino -- October 2023

Selected Month Production

32,789,049 Gallons

Average GPM: 1698
 Pump depth: 340 ft
 Well depth: 1038 ft

Motor:

Volts: 477
 Volts (Rated): 460
 RPM: 1684
 RPM (Rated): 1775
 Amps A: 206
 Amps A (Rated): 225
 Amps B: 205
 Amps B (Rated): 225
 Amps C: 193
 Amps C (Rated): 225

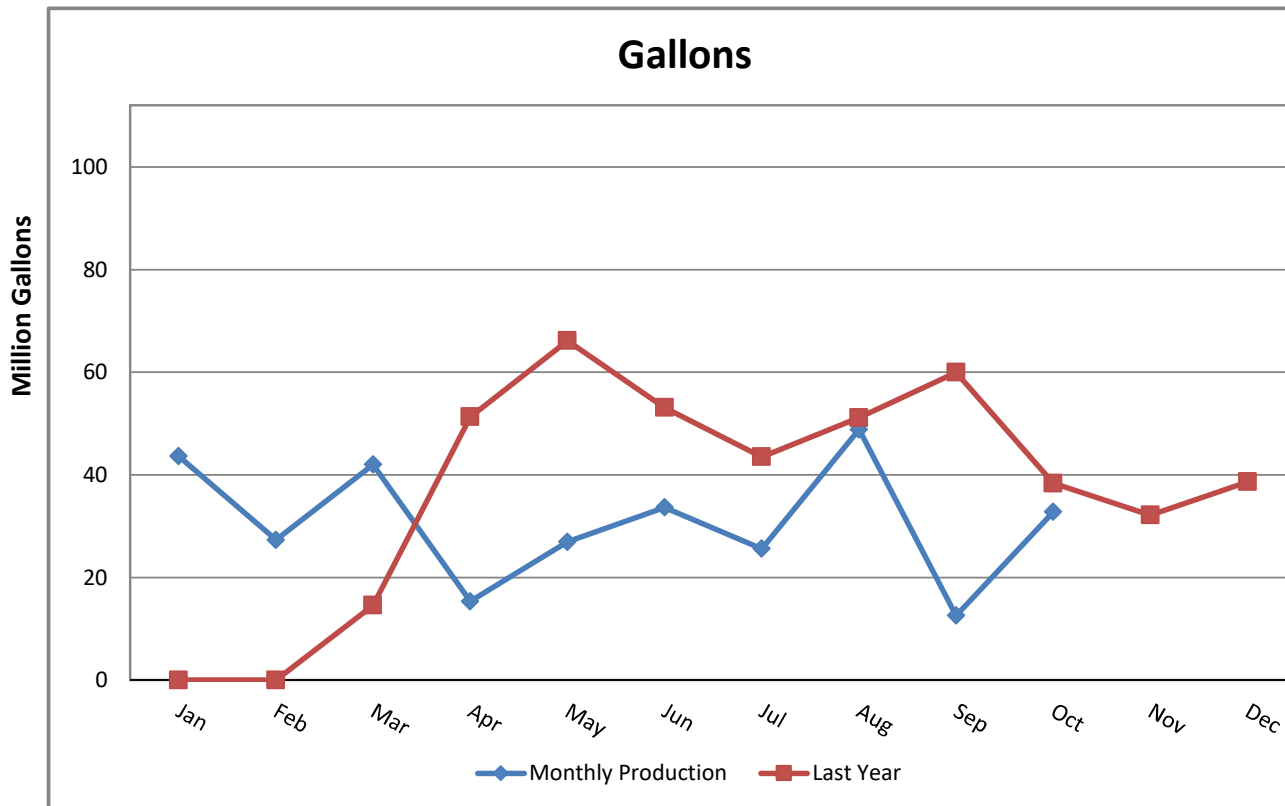
Motor Temp: 116.2 F
 Hour Meter: 321.70

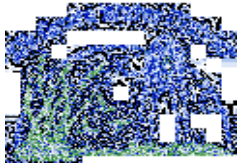
Chlorine:

Dosing: 1.68 mg/L
 Demand: 0.48 mg/L
 Residual: 1.20 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 14D Railroad -- October 2023

Selected Month Production

12,173,647 Gallons

Average GPM: 1465
 Pump depth: 340 ft
 Well depth: 1051 ft

Motor:

Volts: 478
 Volts (Rated): 460
 RPM: 1788
 RPM (Rated): 1785
 Amps A: 165
 Amps A (Rated): 171
 Amps B: 165
 Amps B (Rated): 171
 Amps C: 164
 Amps C (Rated): 171

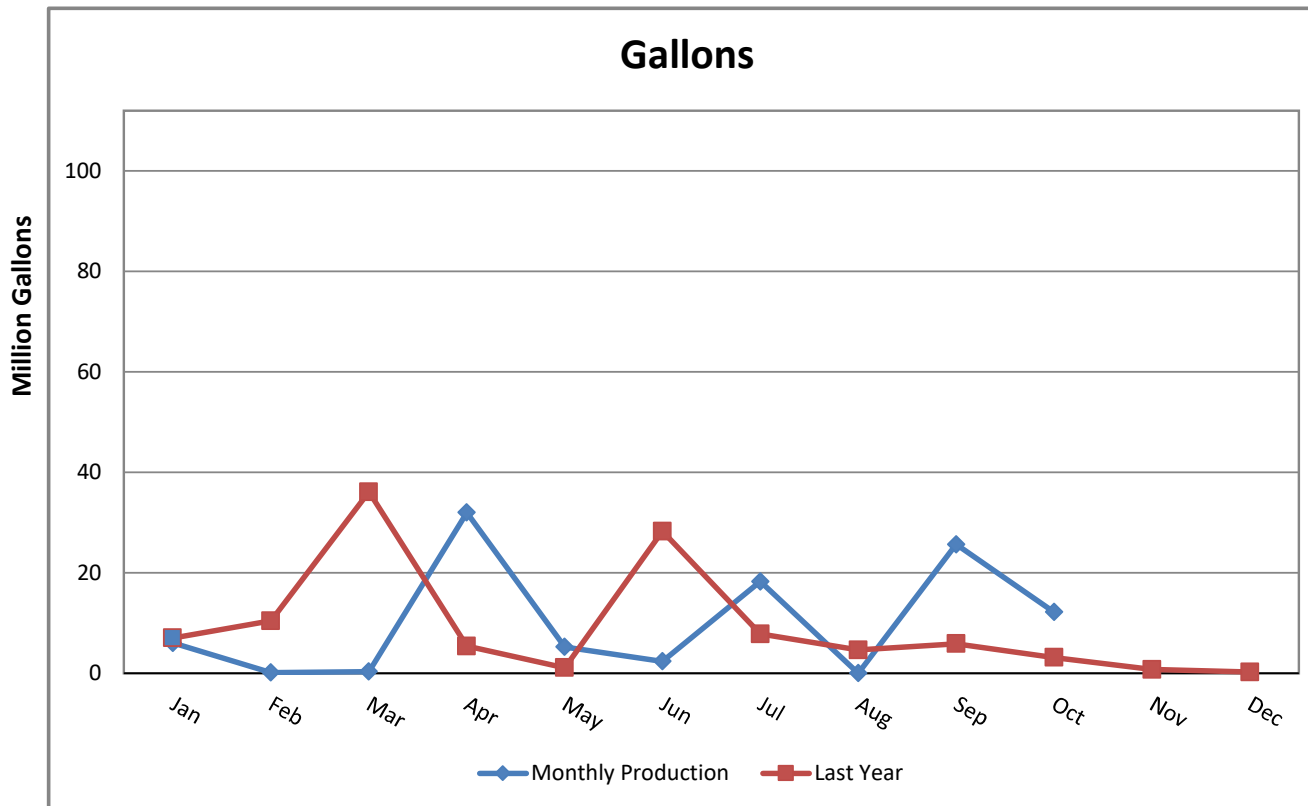
Motor Temp.: 107.4 F
 Hour Meter: 138.40

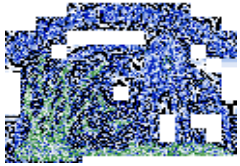
Chlorine:

Dosing: 1.70 mg/L
 Demand: 0.64 mg/L
 Residual: 1.06 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 8 Williamson -- October 2023
(Submersible)

Selected Month Production

6,940,187 Gallons

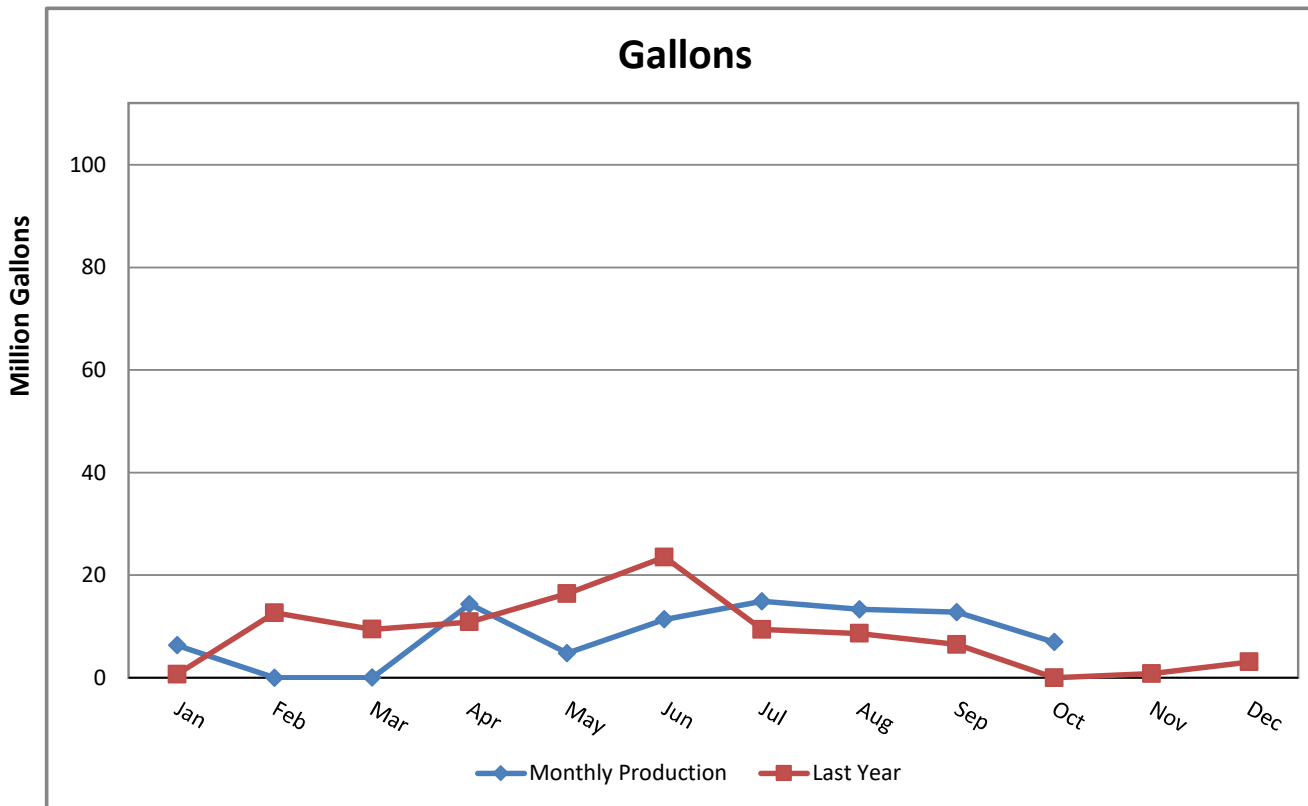
Average GPM: 553
Pump depth: 150 ft
Well depth: 564 ft

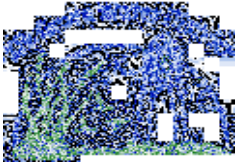
Motor:
Volts: 459
Volts (Rated): 460

Amps A: 69
Amps A (Rated): 65
Amps B: 66
Amps B (Rated): 65
Amps C: 67
Amps C (Rated): 65

Hour Meter: 209.10

Chlorine:
Dosing: 1.31 mg/L
Demand: 0.56 mg/L
Residual: 0.75 mg/L





Elk Grove Water District

Monthly Production

Well 9 Polhemus -- October 2023
(Submersible)

Selected Month Production

15,372,009 Gallons

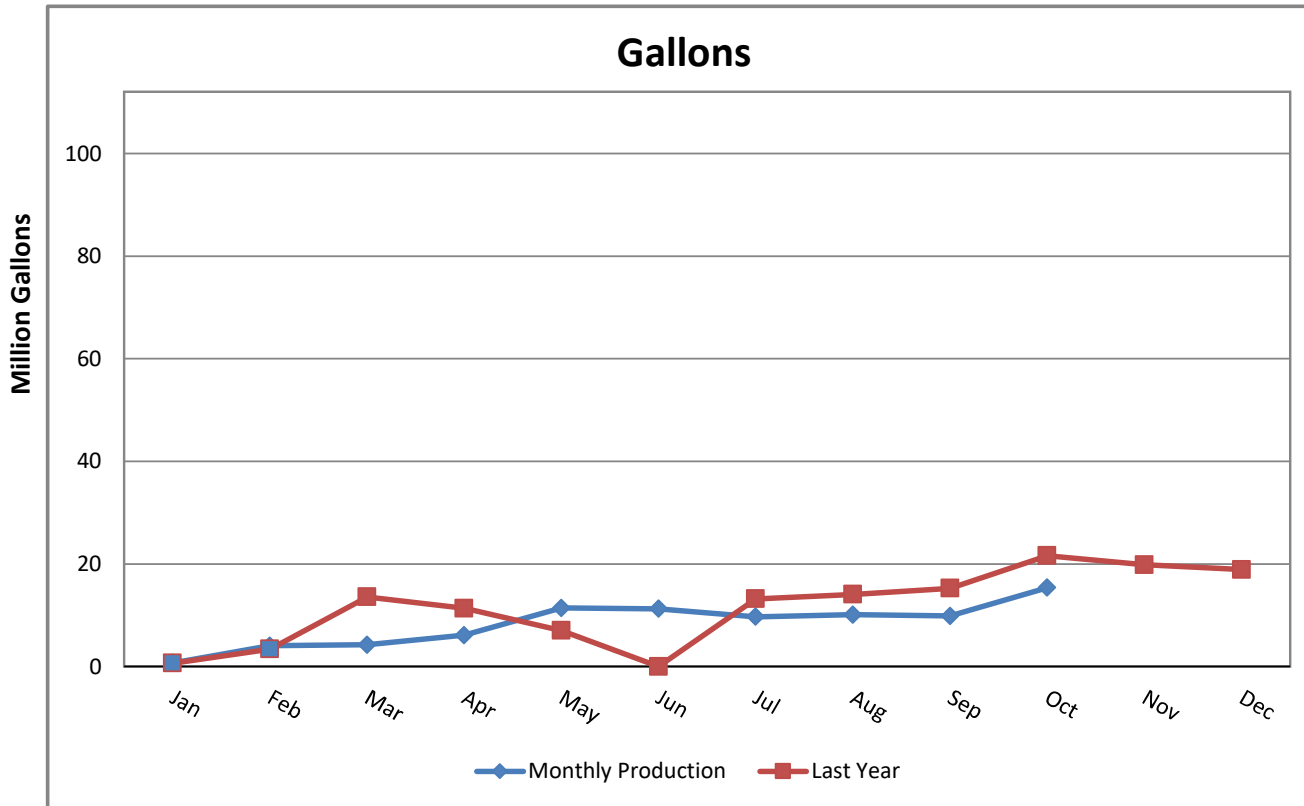
Average GPM: 490
Pump depth: 150 ft
Well depth: 556 ft

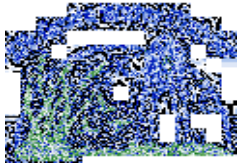
Motor:
Volts: 480
Volts (Rated): 460

Amps A: 58
Amps A (Rated): 65
Amps B: 58
Amps B (Rated): 65
Amps C: 61
Amps C (Rated): 65

Hour Meter: 522.60

Chlorine:
Dosing: 1.36 mg/L
Demand: 0.3 mg/L
Residual: 1.06 mg/L





Elk Grove Water District

Monthly Production

Well 13 Hampton -- October 2023

Selected Month Production

13,064,993 Gallons

Average GPM: 932
 Pump depth: 200 ft
 Well depth: 500 ft

Motor:

Volts: 477
 Volts (Rated): 460
 RPM: 1787
 RPM (Rated): 1785
 Amps A: 105
 Amps A (Rated): 141
 Amps B: 107
 Amps B (Rated): 141
 Amps C: 109
 Amps C (Rated): 141

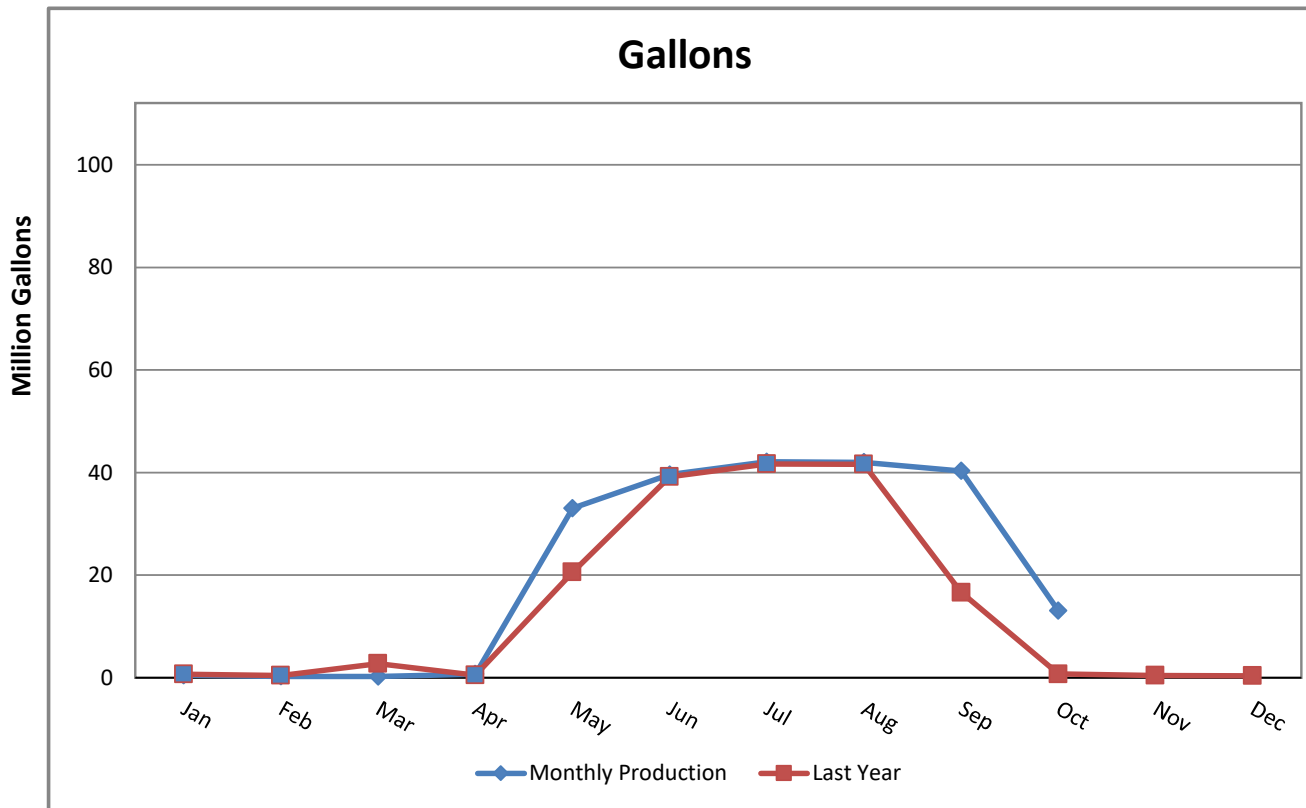
Motor Temp.: 78.5 F
 Hour Meter: 233.7

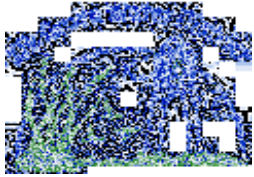
Chlorine:

Dosing: 1.41 mg/L
 Demand: 0.55 mg/L
 Residual: 0.86 mg/L

Vibration Reading:

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





Elk Grove Water District

Combined Total Production

Service Area 1

Oct-2023

Current Month Production:

121,106,581 Gallons

Highest Day Demand of the Month:

4,746,812

Date of Occurrence

3-Oct-23

Highest Day Demand of the Calendar Year:

6,083,244

Date of Occurrence

22-Jul-23

"Water Year" Rainfall: (Oct-23 to Sep-24)

Current Month: 0.60 in

Year To Date: 0.60 in

"Water Year" Rainfall: (Oct-22 to Sep-23)

October 2022: 0.00 in

Year To Date: 0.00 in

Entire Year Total: 22.00 in

Temperature:

This Month High: 95 F

This Month Low: 37 F

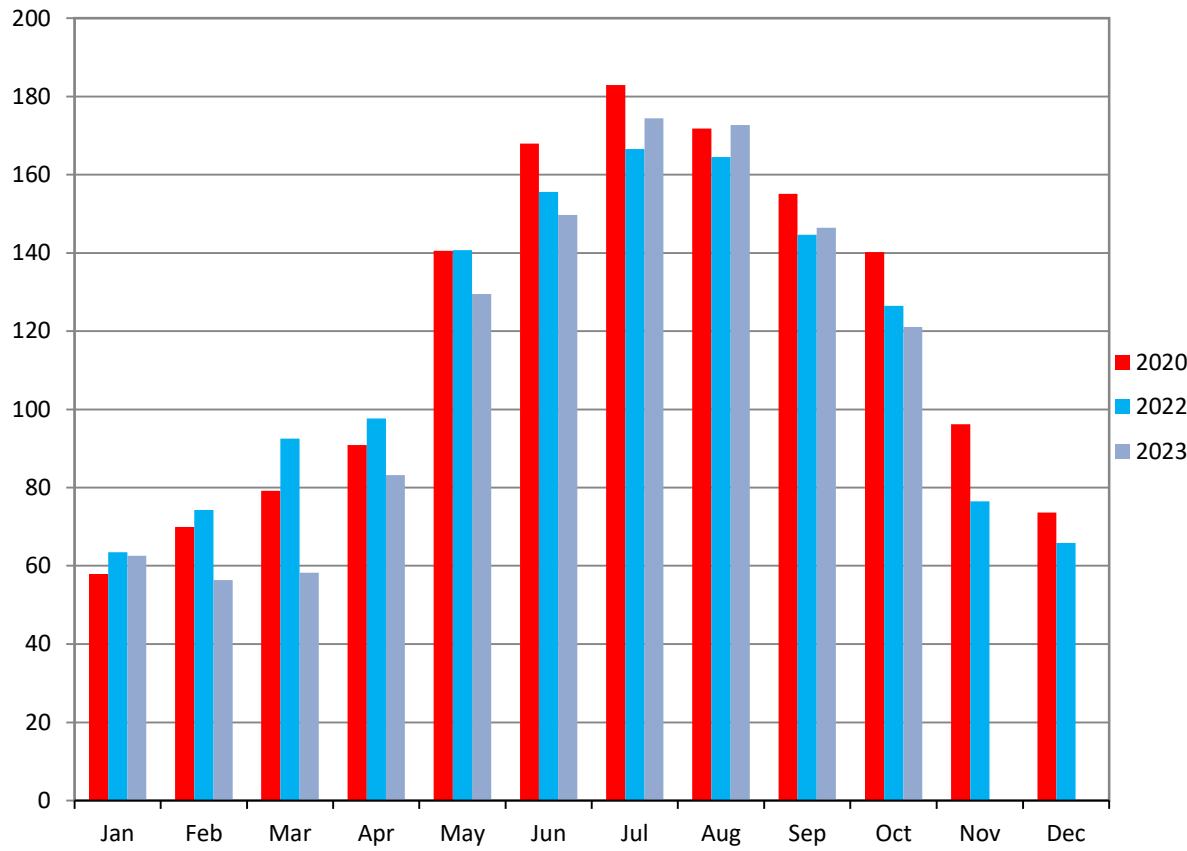
This Month Average: 65.65 F

OCT-22 High: 97 F

OCT-22 Low: 41 F

OCT-22 Average: 66.75 F

Million Gallons

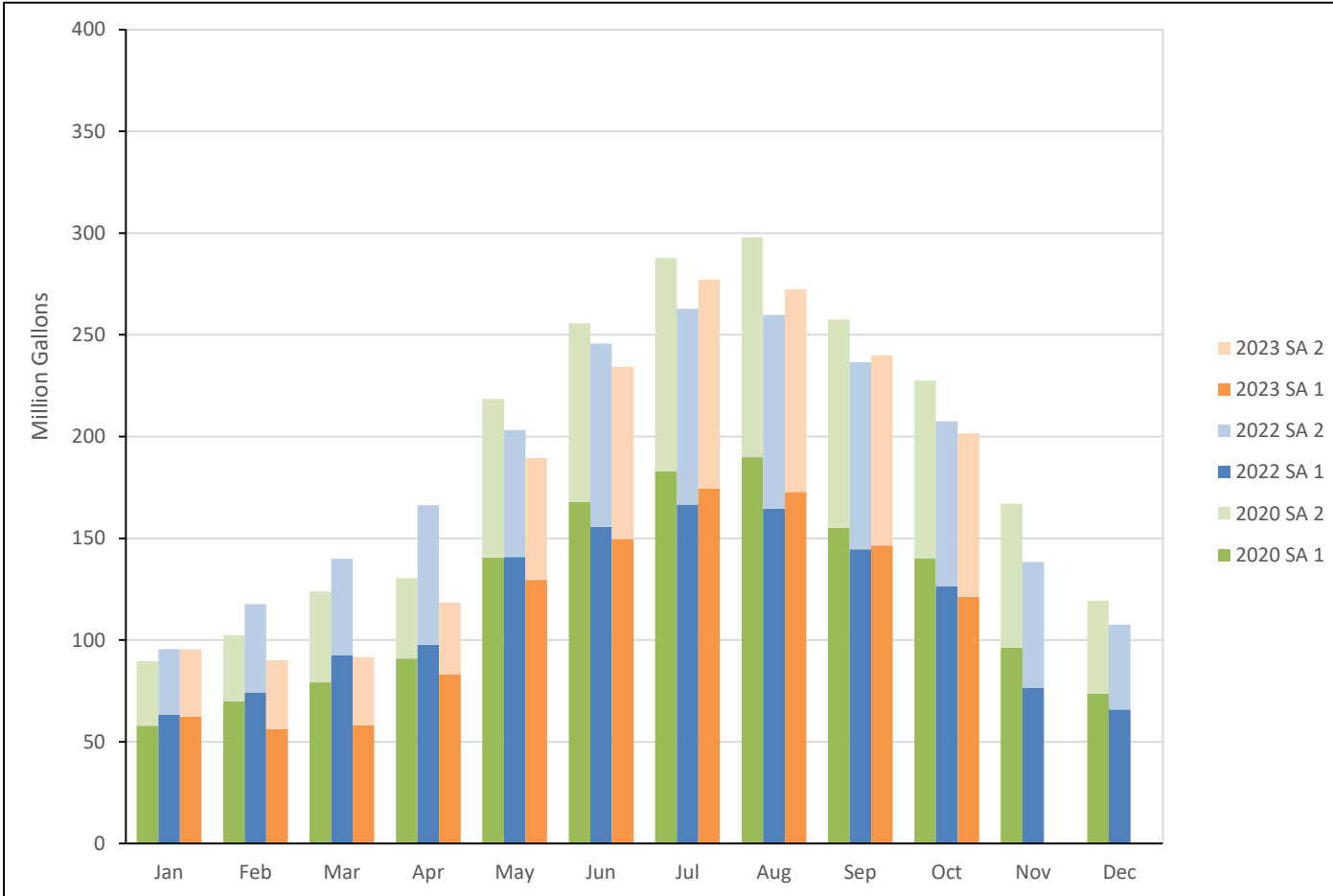




Elk Grove Water District

Total Demand/Production

Oct-2023



Current Month Demand/Production:

201,647,481 Gallons

***Change From October 2020:** -11.33%

GPCD: 137.9 Gallons per Day

R-GPCD: 106.4 Gallons per Day

Service Area 1

Active Connections: 7,938

Current Month Demand/Production:

121,106,581 Gallons

***Change From October 2020:** -13.64%

GPCD: 136.1 Gallons per Day

R-GPCD: 105.5 Gallons per Day

Service Area 2

Active Connections: 4,967

Current Month Demand/Production:

80,540,900 Gallons

***Change From October 2020:** -7.62%

GPCD: 140.8 Gallons per Day

R-GPCD: 107.7 Gallons per Day

*Percent reduction has been changed to percent change. Negative change is reduction and positive change is increase.

Elk Grove Water District Water Usage

----- Monthly Production (gallons) -----

| 2020 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|---------------|
| 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 | 1,444,338,706 |
| 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 | 833,225,624 |
| 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 | 2,277,564,330 |

| 2021 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|---------------|
| 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 | 114,717,480 | 65,607,814 | 61,008,401 | 1,406,899,947 |
| 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 | 84,569,628 | 48,501,816 | 34,885,972 | 828,971,748 |
| 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 | 199,287,108 | 114,109,630 | 95,894,373 | 2,235,871,695 |

| 2022 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| GW (SA1) | 63,469,715 | 74,242,203 | 92,483,924 | 97,643,001 | 140,747,995 | 155,597,114 | 166,596,675 | 164,513,039 | 144,632,180 | 126,478,648 | 76,517,155 | 65,813,605 | 1,368,735,254 |
| Purchased (SA2) | 32,115,380 | 43,369,788 | 47,452,372 | 68,588,608 | 62,494,652 | 90,110,812 | 96,146,424 | 95,299,688 | 92,002,504 | 81,006,904 | 61,785,548 | 41,748,872 | 812,121,552 |
| Total | 95,585,095 | 117,611,991 | 139,936,296 | 166,231,609 | 203,242,647 | 245,707,926 | 262,743,099 | 259,812,727 | 236,634,684 | 207,485,552 | 138,302,703 | 107,562,477 | 2,180,856,806 |

| 2023 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|----------|---------------|
| GW (SA1) | 62,562,387 | 56,343,279 | 58,232,742 | 83,205,416 | 129,475,692 | 149,684,059 | 174,452,699 | 172,730,059 | 146,408,453 | 121,106,581 | - | - | 1,154,201,367 |
| Purchased (SA2) | 32,851,412 | 33,735,548 | 33,439,340 | 35,189,660 | 59,937,240 | 84,604,784 | 102,673,472 | 99,610,412 | 93,544,132 | 80,540,900 | - | - | 656,126,900 |
| Total | 95,413,799 | 90,078,827 | 91,672,082 | 118,395,076 | 189,412,932 | 234,288,843 | 277,126,171 | 272,340,471 | 239,952,585 | 201,647,481 | 0 | 0 | 1,810,328,267 |

----- Monthly Percent Change - Comparing 2020 to 2023 -----

| % Change | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---------------------|---------|----------|---------|---------|---------|---------|--------|--------|-----------|---------|----------|----------|-------|
| GW (SA1) | 8.04% | -19.42% | -26.47% | -8.42% | -7.90% | -10.87% | -4.65% | -8.99% | -5.62% | -13.64% | - | - | - |
| Purchased (SA2) | 3.49% | 4.07% | -25.30% | -10.97% | -23.12% | -3.60% | -2.03% | -7.92% | -8.68% | -7.62% | - | - | - |
| Total | 6.43% | -11.98% | -26.05% | -9.19% | -13.33% | -8.37% | -3.70% | -8.60% | -6.84% | -11.33% | - | - | - |
| % Cumulative Change | 6.43% | -3.38% | -12.27% | -11.37% | -12.02% | -11.00% | -9.26% | -9.13% | -8.80% | -9.09% | - | - | - |

*Notes

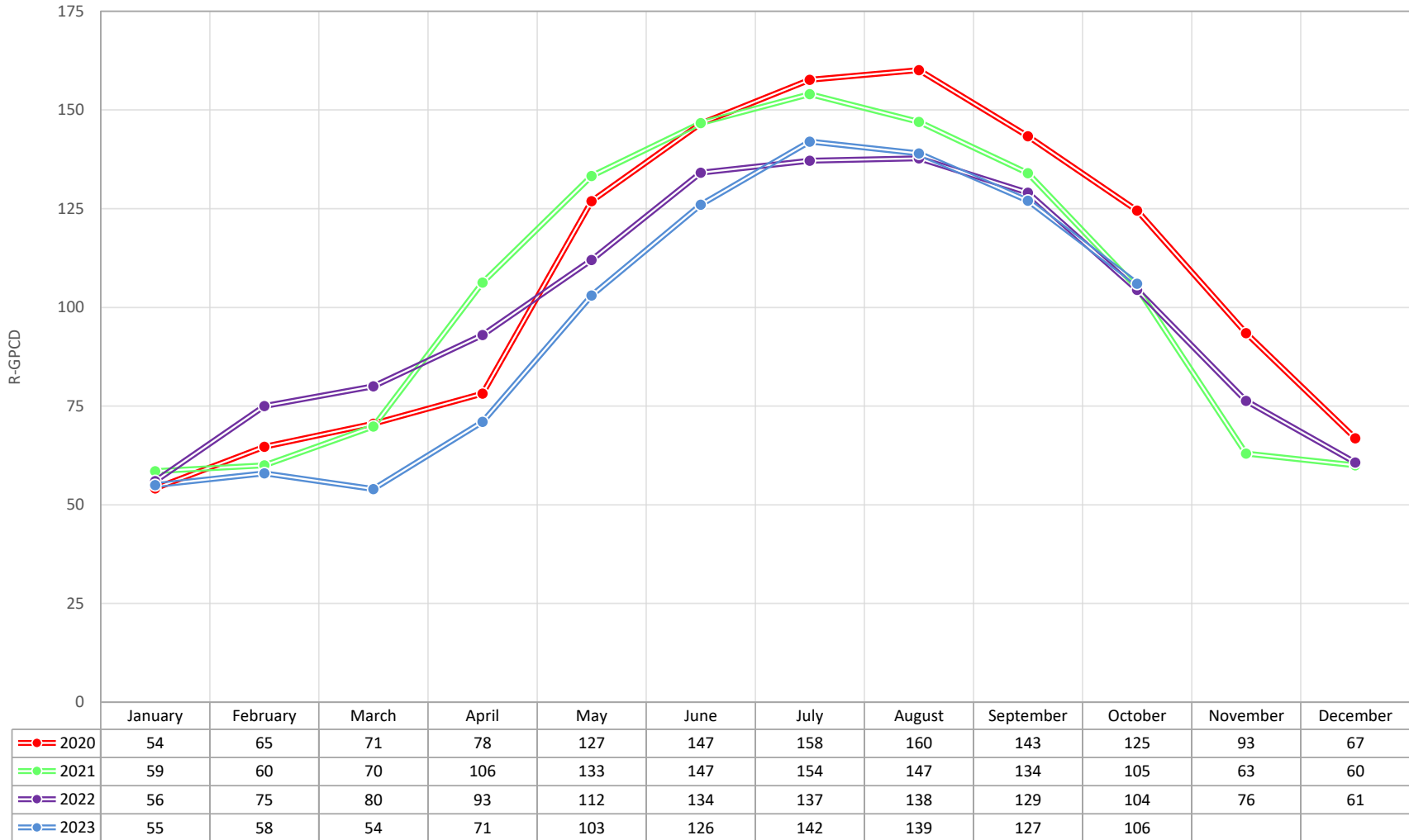
2020 August production number for SA1 includes water delivered through open interties with SA2.
 SA1 = Service Area 1, SA2 = Service Area 2. SA1 is all groundwater (GW) production. SA2 is all purchased water from SCWA.
 Charlois and Springhurst Intertie 18,000,000 Gallons
 Charlois Intertie (Aug 2020) 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 | |
|----------------|---------|-------------|-------------|
| 2023 | # Accts | CCF | Gallons |
| Jan | 4,921 | 43,919 | 32,851,412 |
| Feb | 4,922 | 45,101 | 33,735,548 |
| Mar | 4,923 | 44,705 | 33,439,340 |
| Apr | 4,923 | 47,045 | 35,189,660 |
| May | 4,923 | 80,130 | 59,937,240 |
| Jun | 4,948 | 113,108 | 84,604,784 |
| Jul | 4,948 | 137,264 | 102,673,472 |
| Aug | 4,948 | 133,169 | 99,610,412 |
| Sep | 4,948 | 125,059 | 93,544,132 |
| Oct | 4,967 | 107,675 | 80,540,900 |
| Nov | | | |
| Dec | | | |

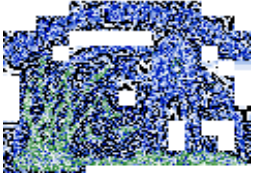


EGWD COMBINED R-GPCD

—●— 2020 —●— 2021 —●— 2022 —●— 2023



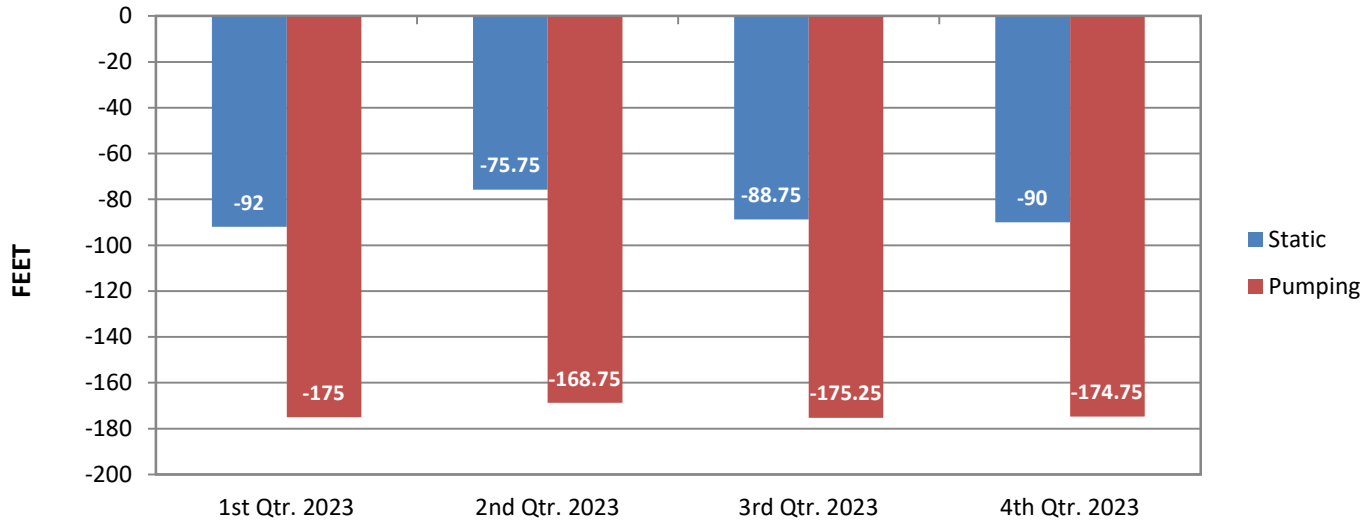
R-GPCD = Residential Gallons per Capita per Day



Elk Grove Water District

Static and Pumping Levels

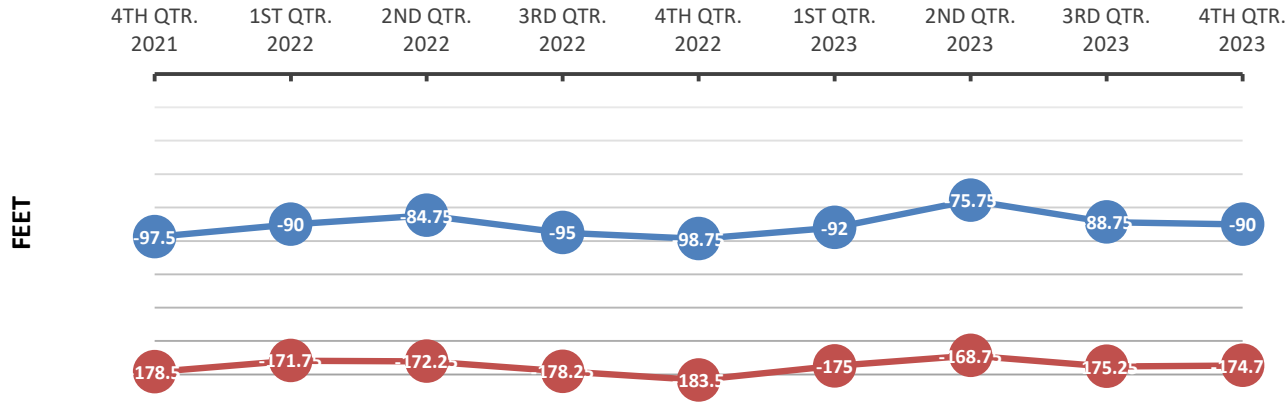
Well 1D School St



Latest Well Sounding

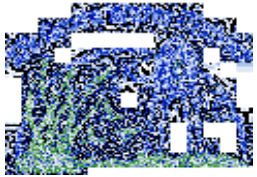
Static: 90 Ft
 Pumping: 174.75 Ft
 Drawdown: 84.75 Ft
 GPM: 1,734
 Specific Capacity: 20.456

Sounding Quarter/Year



Latest Sand Tester Results:

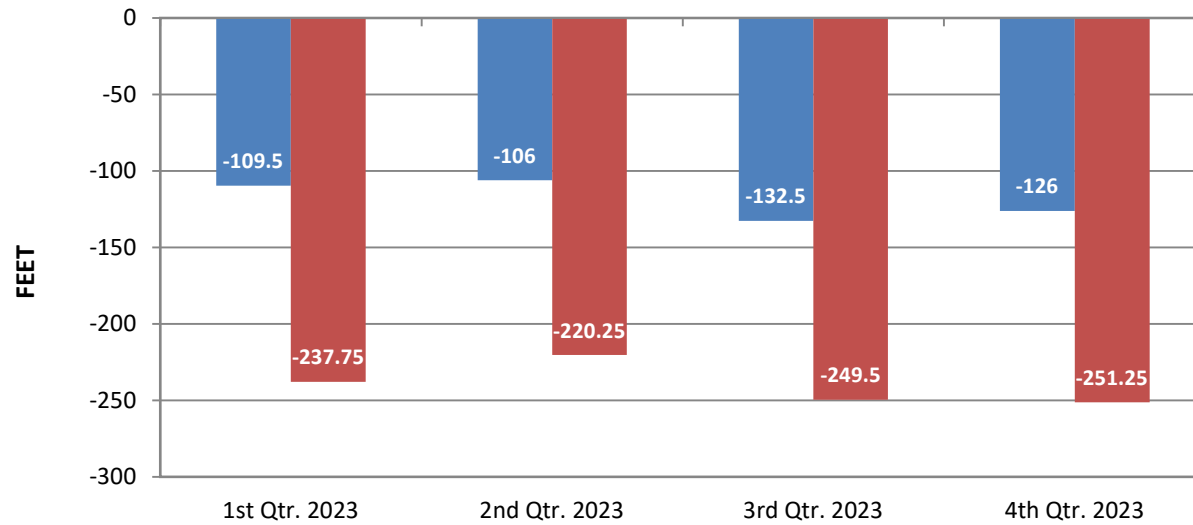
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

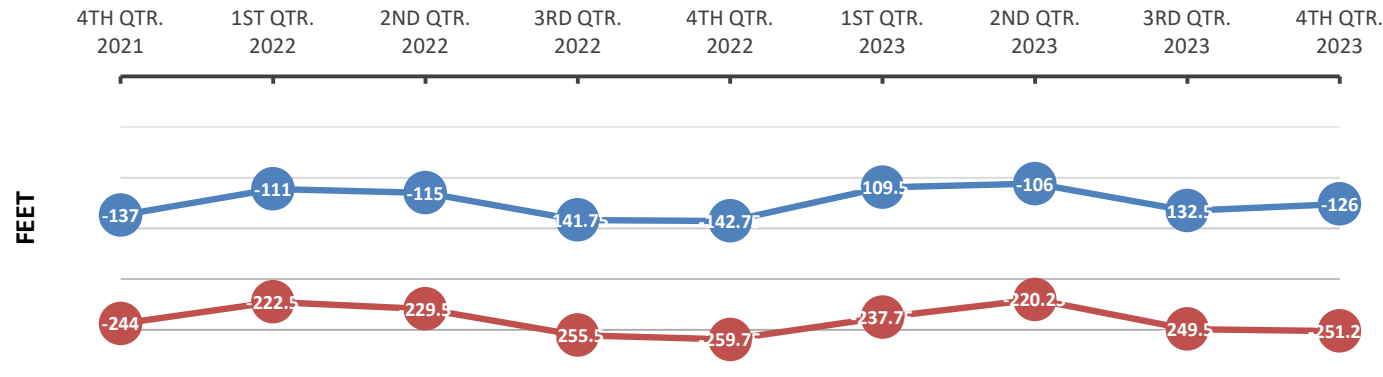
Well 4D Webb St



Latest Well Sounding

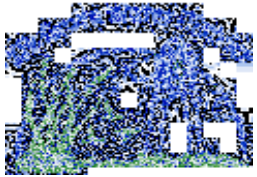
| | |
|---------------------------|-----------|
| Static: | 126 Ft |
| Pumping: | 251.25 Ft |
| Drawdown: | 125.25 Ft |
| GPM: | 1,689 |
| Specific Capacity: | 13.483 |

Sounding Quarter/Year



Latest Sand Tester Results:

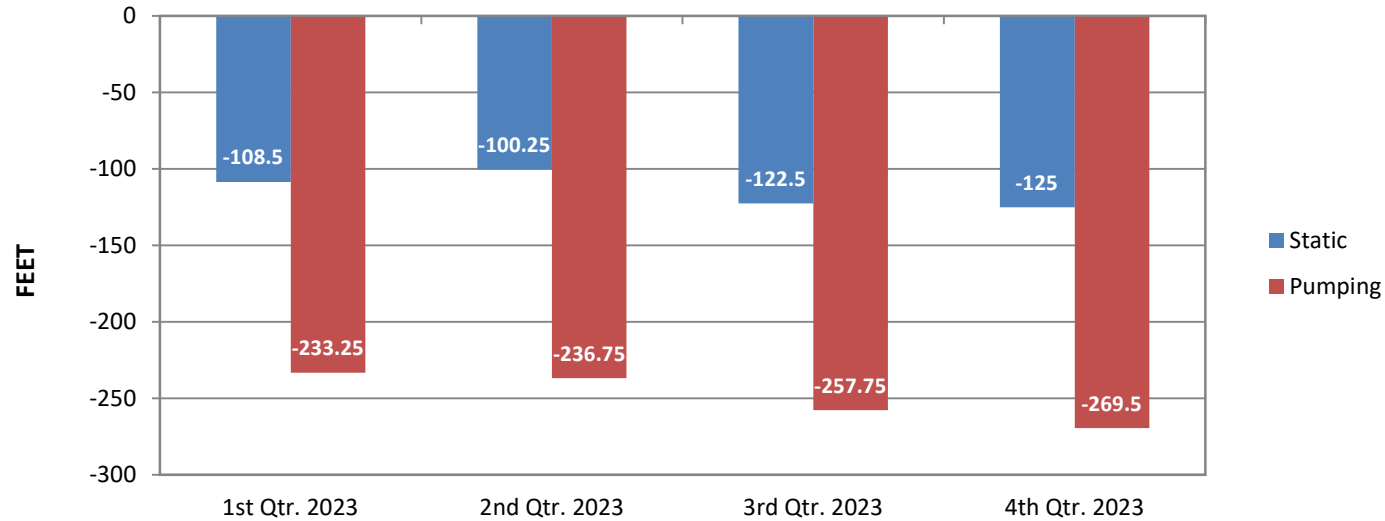
15 Min: < 5 ppm



Elk Grove Water District

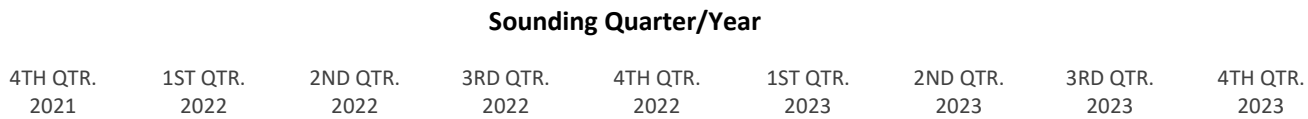
Static and Pumping Levels

Well 11D Dino



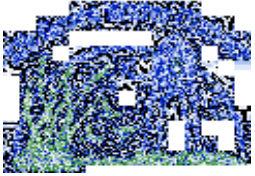
Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 125 Ft |
| Pumping: | 269.5 Ft |
| Drawdown: | 144.5 Ft |
| GPM: | 1,698 |
| Specific Capacity: | 11.754 |



Latest Sand Tester Results:

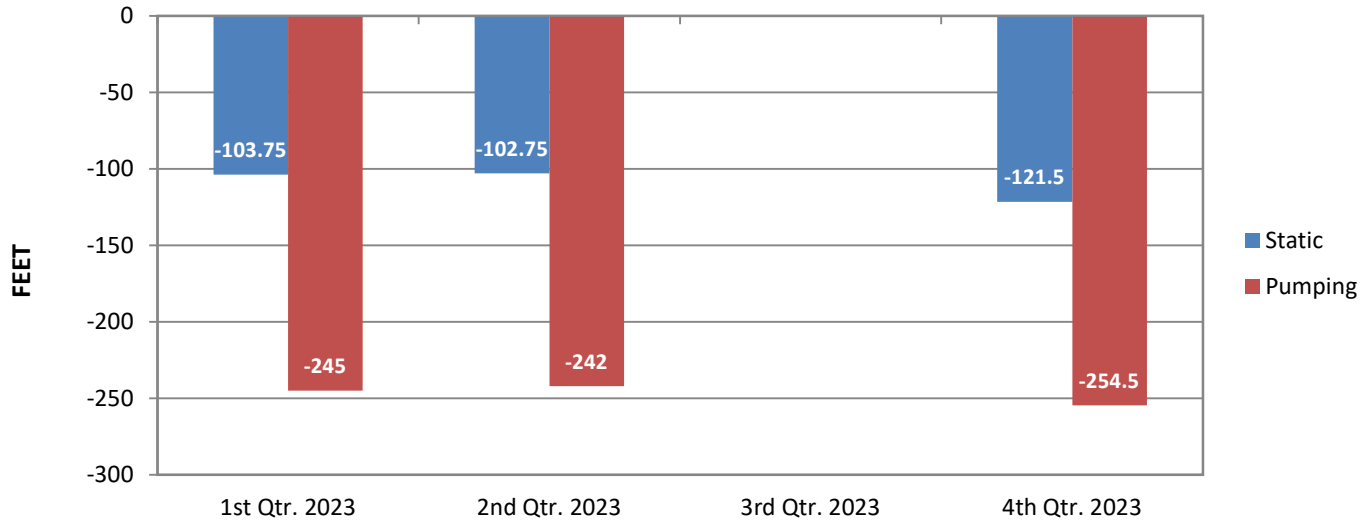
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

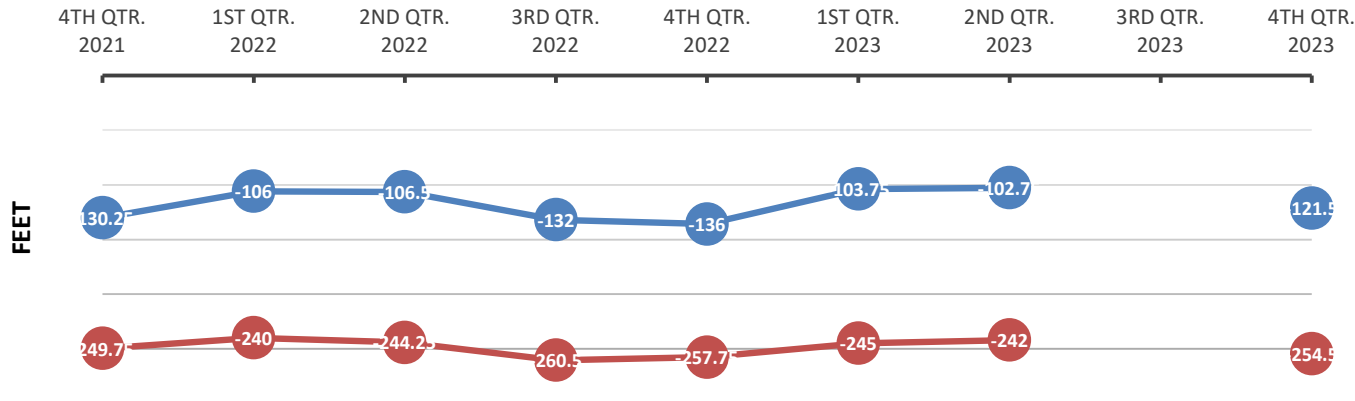
Well 14D Railroad



Latest Well Sounding

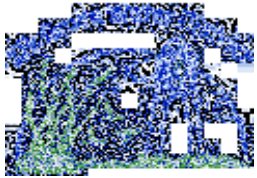
| | |
|---------------------------|----------|
| Static: | 121.5 Ft |
| Pumping: | 254.5 Ft |
| Drawdown: | 133 Ft |
| GPM: | 1,495 |
| Specific Capacity: | 11.240 |

Sounding Quarter/Year



Latest Sand Tester Results:

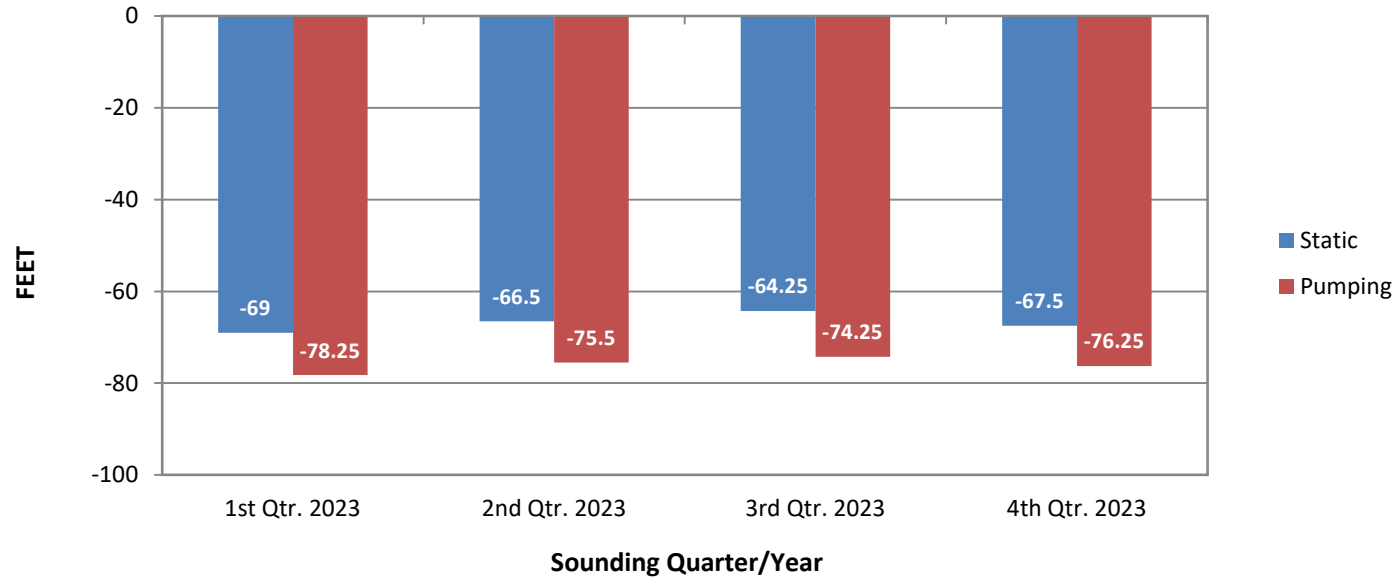
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 8 Williamson



Latest Well Sounding

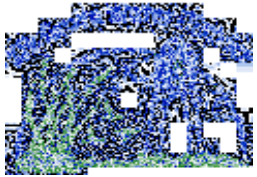
Static: 67.5 Ft
Pumping: 76.25 Ft
Drawdown: 8.75 Ft
GPM: 545
Specific Capacity: 62.330

4TH QTR. 2021 1ST QTR. 2022 2ND QTR. 2022 3RD QTR. 2022 4TH QTR. 2022 1ST QTR. 2023 2ND QTR. 2023 3RD QTR. 2023 4TH QTR. 2023

Latest Sand Tester Results:

15 Min: < 5 ppm

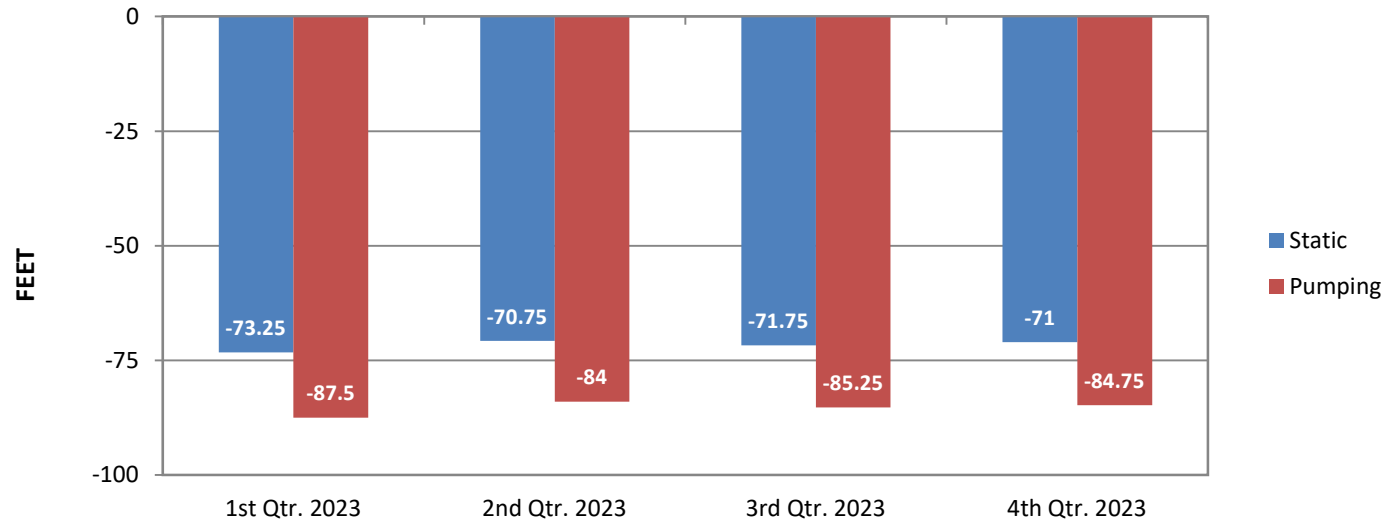




Elk Grove Water District

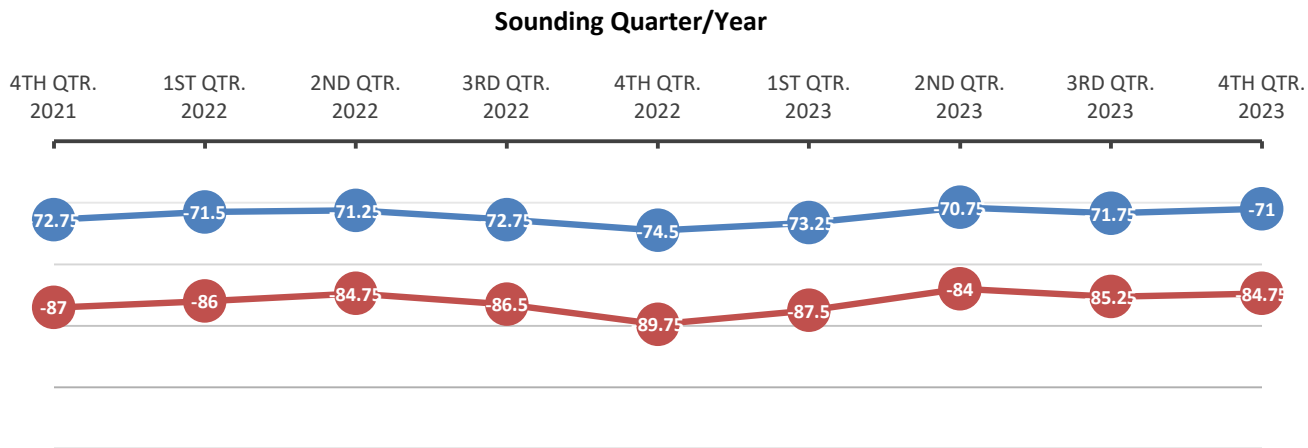
Static and Pumping Levels

Well 9 Polhemus



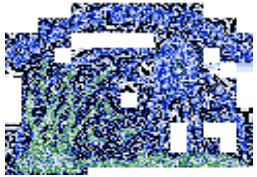
Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 71 Ft |
| Pumping: | 84.75 Ft |
| Drawdown: | 13.75 Ft |
| GPM: | 487 |
| Specific Capacity: | 35.437 |



Latest Sand Tester Results:

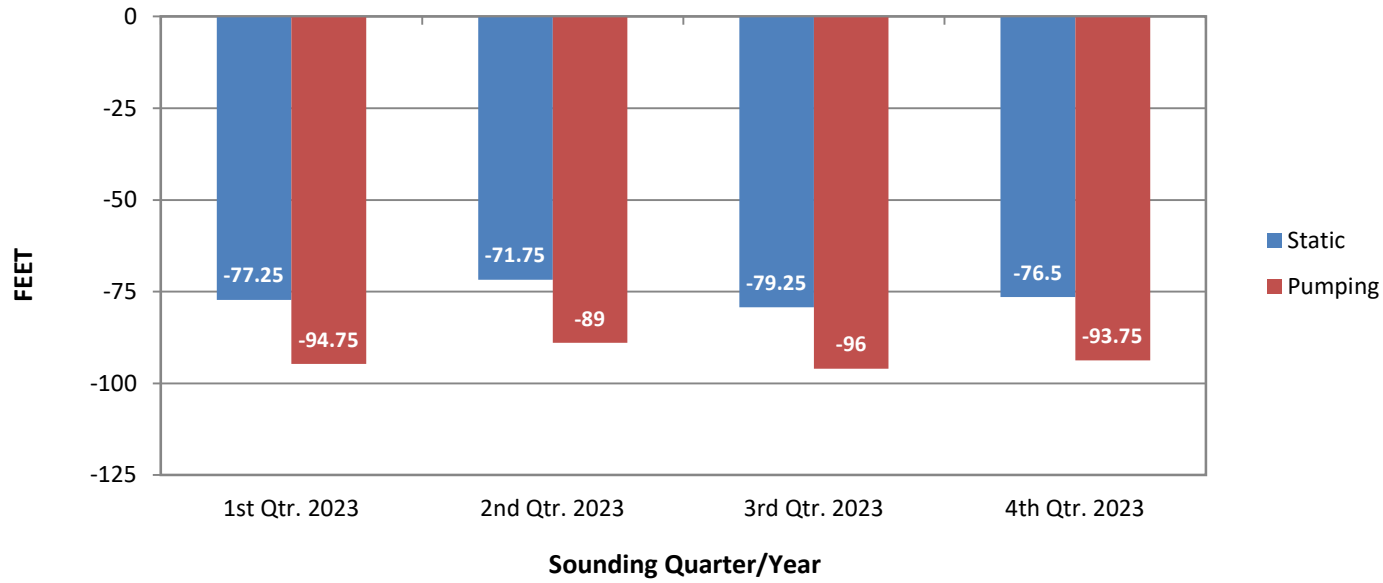
| | |
|---------|---------|
| 15 Min: | < 5 ppm |
|---------|---------|



Elk Grove Water District

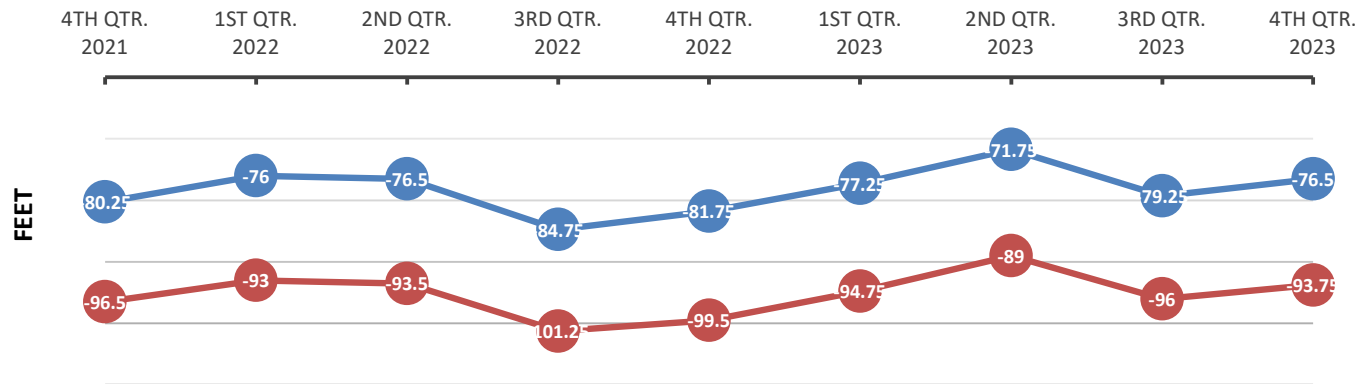
Static and Pumping Levels

Well 13 Hampton



Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 76.5 Ft |
| Pumping: | 93.75 Ft |
| Drawdown: | 17.25 Ft |
| GPM: | 939 |
| Specific Capacity: | 54.410 |



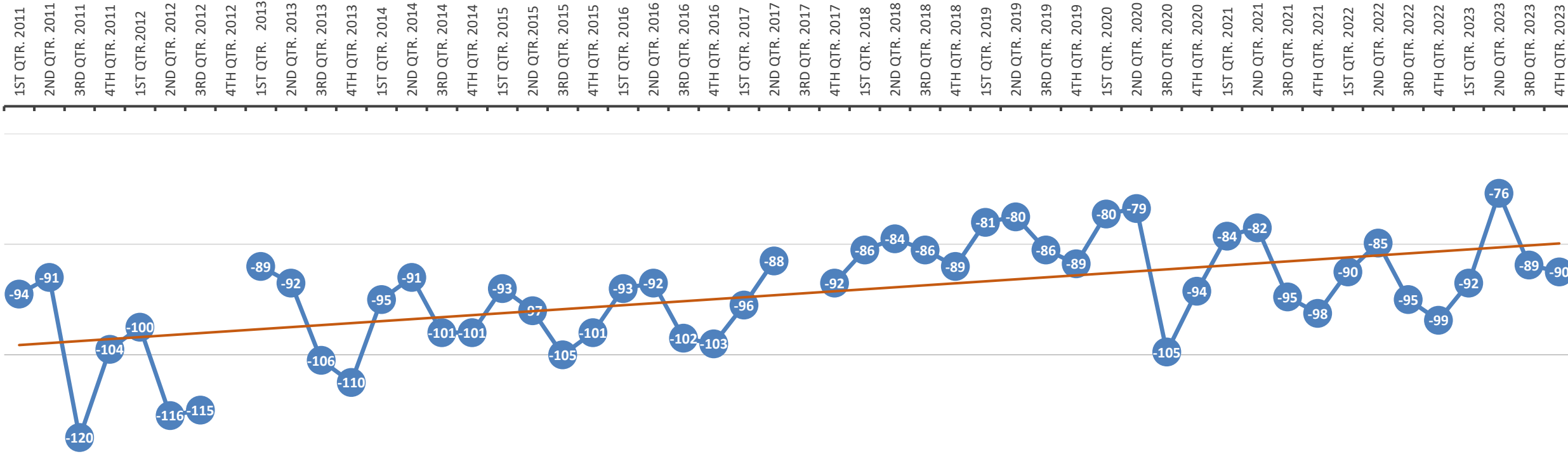
Latest Sand Tester Results:

15 Min: < 5 ppm

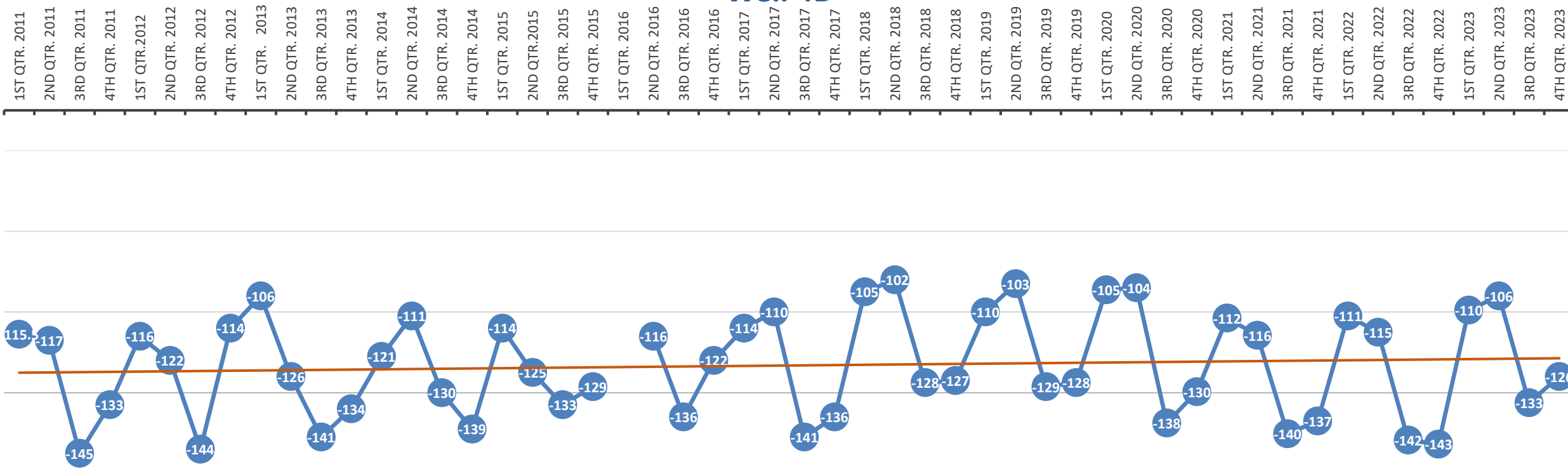


Historic Static Well Levels

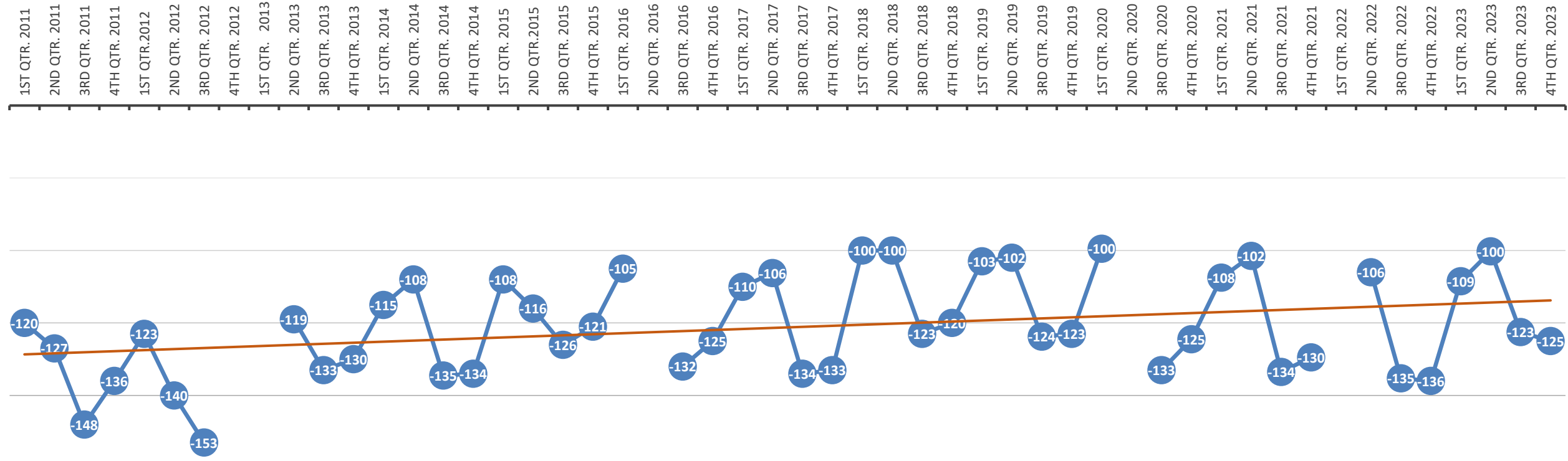
Well 1D



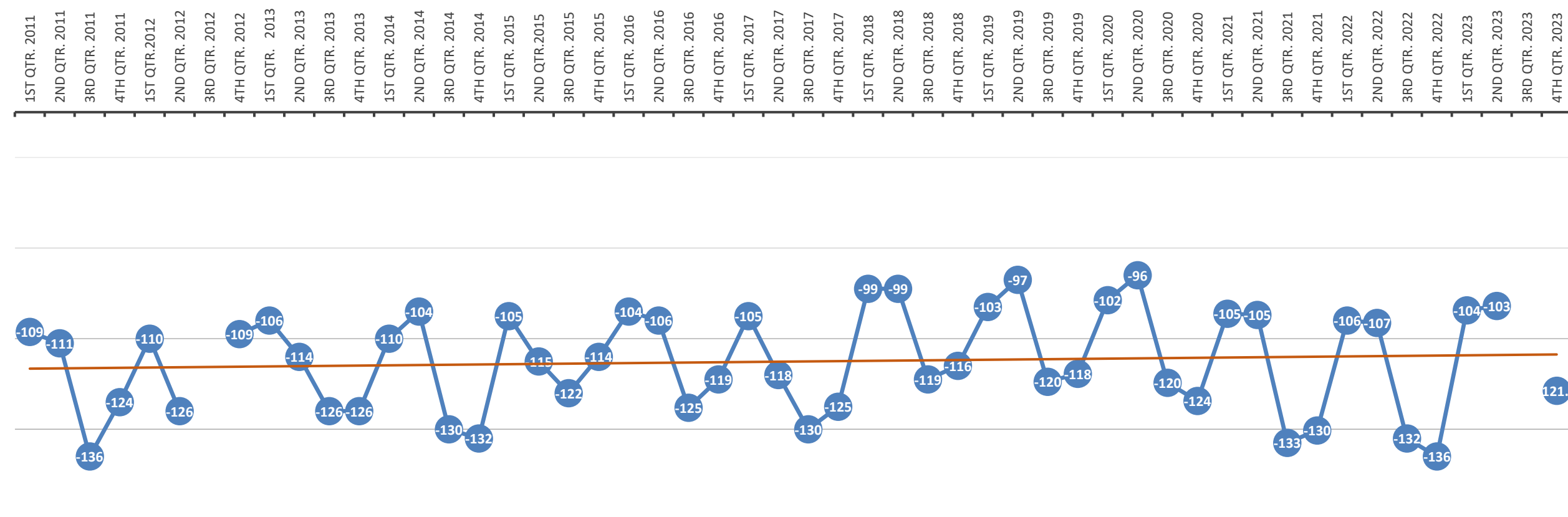
Well 4D



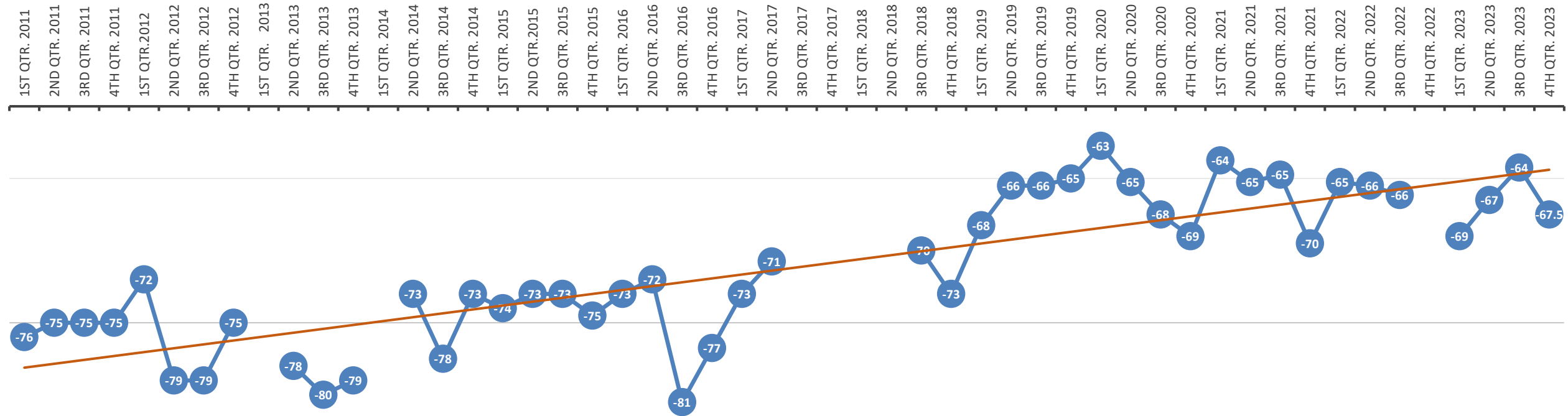
Well 11D



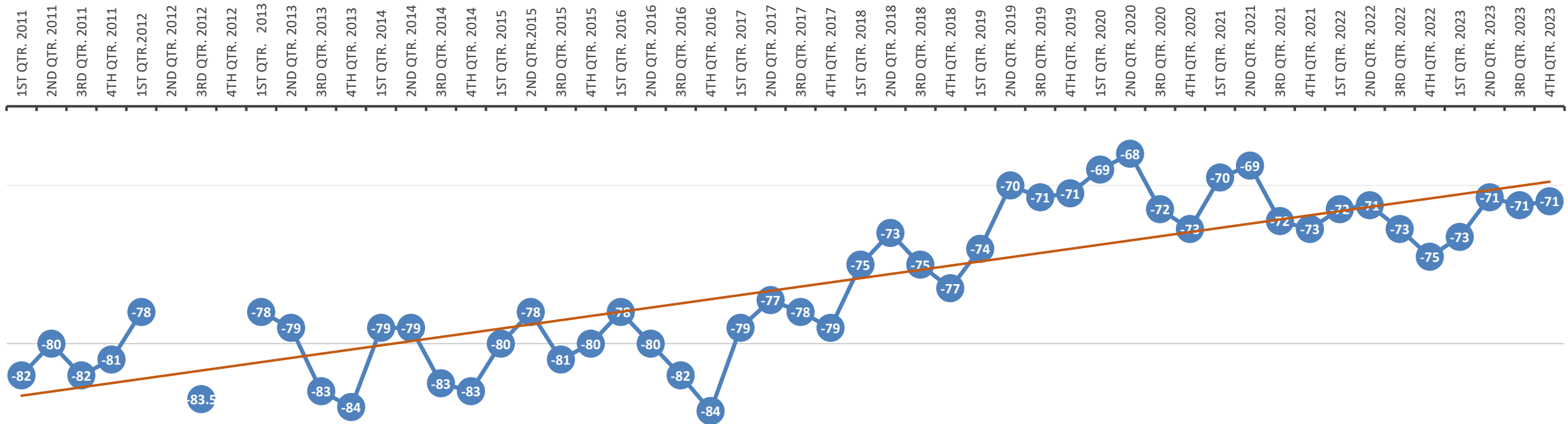
Well 14D



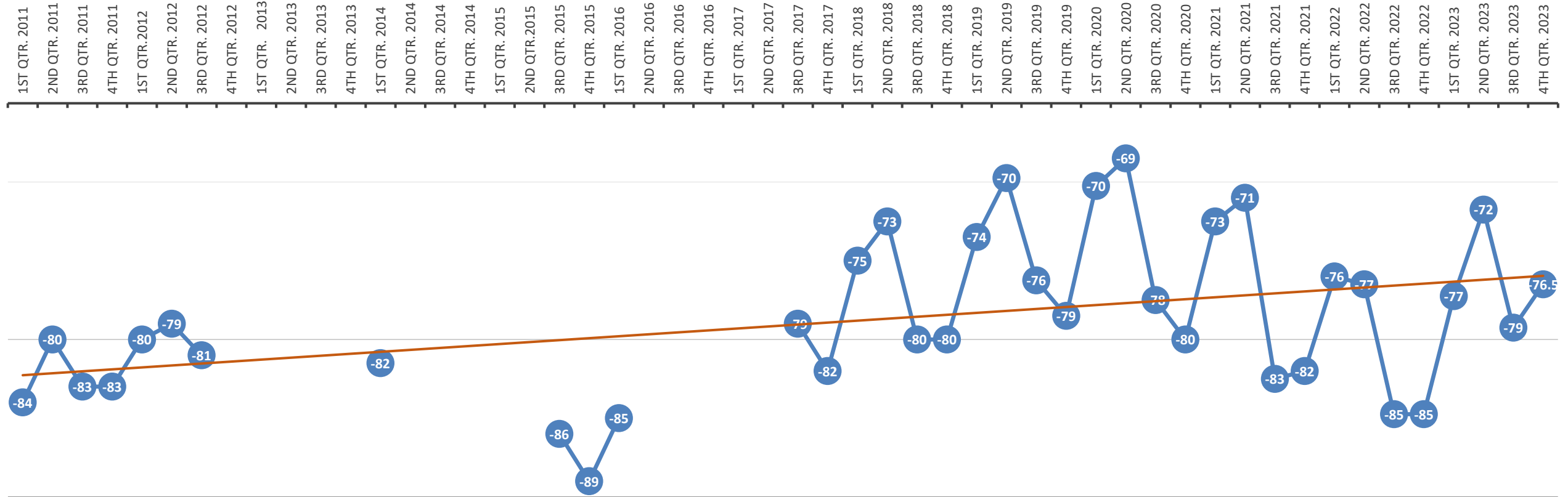
Well 8



Well 9



Well 13



Monthly Sample Report - October 2023
Water System: Elk Grove Water System

| Sampling Point: 01 - 8693 W. Camden | | | |
|-------------------------------------|---------------------|-----------------|-----------------------|
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | TTHM's and HAA5 | Quarterly |

| Sampling Point: School Well 01D - Raw Water | | | |
|---|--------------|------------------------|-----------------------|
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
| 10/17/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/17/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |
| 10/17/2023 | Source Water | Threshold Odor | Quarterly |

| Sampling Point: 02 - 9425 Emerald Vista | | | |
|---|---------------------|-----------------|-----------------------|
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

| Sampling Point: 03 - 8809 Valley Oak | | | |
|--------------------------------------|---------------------|-----------------|-----------------------|
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: Webb Well 04D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|------------------------|-----------------------|
| 10/10/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/10/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |
| 10/10/2023 | Source Water | Threshold Odor | Quarterly |
| 10/10/2023 | Source Water | 3 mo - PFAS | Quarterly |

Sampling Point: 04 - 10122 Glacier Point

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 05 - 9230 Amsden Ct.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | TTHM's and HAA5 | Quarterly |

Sampling Point: 06 - 9227 Rancho Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 07 - Al Gates Park Mainline Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: - Williamson Well 8 Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|------------------------|------------------------------|
| 10/9/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/9/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |

Sampling Point: 08 - 9436 Hollow Springs Wy.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | TTHM's and HAA5 | Quarterly |

Sampling Point: Polhemus Well 9 Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|------------------------|------------------------------|
| 10/17/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/17/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |

Sampling Point: 09 - 8417 Blackman Wy.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 10 - 9373 Oreo Ranch Cir.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |
| 10/3/2023 | Distribution System | Fluoride | Week |

Sampling Point: 11 - 9907 Kapalua Ln.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 12-9205 Meadow Grove Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 10/3/2023 | Distribution System | Bacteriological | Week |
| 10/10/2023 | Distribution System | Bacteriological | Week |
| 10/17/2023 | Distribution System | Bacteriological | Week |
| 10/24/2023 | Distribution System | Bacteriological | Week |
| 10/31/2023 | Distribution System | Bacteriological | Week |

Sampling Point: Dino Well 11D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|------------------------|-----------------------|
| 10/17/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/17/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |
| 10/17/2023 | Source Water | Threshold Odor | Quarterly |
| 10/17/2023 | Source Water | 3 mo - PFAS | Quarterly |

Sampling Point: Hampton Well 13 - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|------------------------|-----------------------|
| 10/3/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/9/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/17/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/24/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/30/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/10/2023 | Source Water | 3 mo - PFAS | Quarterly |
| 10/10/2023 | Source Water | 3 mo - Bacteriological | Quarterly |

Sampling Point: Hampton WTP Effluent

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|-------------------|-----------------------|
| 10/3/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/9/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/17/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/24/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 10/30/2023 | Source Water | Fe, Mn, As, Total | Weekly |

Sampling Point: Hampton WTP Backwash Tank

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|-------------|-----------------------|
|-------------|--------------|-------------|-----------------------|

Sampling Point: Railroad Well 14D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|------------------------|-----------------------|
| 10/10/2023 | Source Water | 3 mo - Bacteriological | Quarterly |
| 10/10/2023 | Source Water | 3 mo - Fe,Mn,As Total | Quarterly |
| 10/10/2023 | Source Water | Treshold Odor | Quarterly |
| 10/10/2023 | Source Water | 3 mo - PFAS | Quarterly |

Sampling Point: Railroad WTP Effluent

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|------------------------|---------------|-----------------------|
| 10/10/2023 | Treated Plant Effluent | Fe, Mn,As, Al | Monthly |

Sampling Point: Railroad WTP Backwash Tank

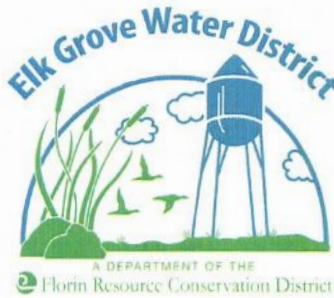
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|-------------|-----------------------|
|-------------|--------------|-------------|-----------------------|

Sampling Point: Special Distribution/Construction Samples

| Sample Date | Sample Class | Sample Name | Collection Description |
|-------------|--------------|-------------|------------------------|
|-------------|--------------|-------------|------------------------|

| | | | |
|------------|---------------------|-----------------|---|
| 10/17/2023 | Distribution System | Bacteriological | 9560 School St Summit Alley 2" Blow - Off |
|------------|---------------------|-----------------|---|

| <u>Colors</u> | <u>Monthly Total</u> | <u>Yearly Total</u> |
|--------------------------------|----------------------|---------------------|
| Black = Scheduled | 96 | 743 |
| Green = Unscheduled | 1 | 38 |
| Red = Incomplete Sample | 0 | |



November 2, 2023

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 October 2023.

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

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

COMPLIANCE REPORT FORM

| | | |
|-----------------------------------|-------------------------------|-----------------------------------|
| Attn: Alex Burkert | E-mail: burkerta@sacsewer.com | Wastewater Source Control Section |
| Phone: (916) 875-6454 | | Fax: (916) 854-9286 |
| From: Steve Shaw | | |
| Company: Elk Grove Water District | | Permit # WTP-010 |

| | | | |
|-------------------------|----------------|--------------|-------------|
| Discharge Month: | October | Year: | 2023 |
|-------------------------|----------------|--------------|-------------|

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

| <input checked="" type="checkbox"/> Water use/flow meter report (If there is no discharge during the reporting period, this must be reported) | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Location</th> <th style="text-align: left;">Total Gallons</th> </tr> </thead> <tbody> <tr> <td>OF 1 Hampton WTP Backwash Tank</td> <td style="text-align: right;">412,000</td> </tr> <tr> <td>OF 3 Railroad WTP Backwash Tank</td> <td style="text-align: right;">0</td> </tr> <tr> <td>OF 5 Analyzer Water</td> <td style="text-align: right;">35,712</td> </tr> <tr> <td>OF 6 Tank Sludge (preapproval req)</td> <td></td> </tr> <tr> <td>OF 7 Misc. (preapproval req)</td> <td></td> </tr> </tbody> </table> | Location | Total Gallons | OF 1 Hampton WTP Backwash Tank | 412,000 | OF 3 Railroad WTP Backwash Tank | 0 | OF 5 Analyzer Water | 35,712 | OF 6 Tank Sludge (preapproval req) | | OF 7 Misc. (preapproval req) | |
|---|---|----------|---------------|--------------------------------|---------|---------------------------------|---|---------------------|--------|------------------------------------|--|------------------------------|--|
| Location | Total Gallons | | | | | | | | | | | | |
| OF 1 Hampton WTP Backwash Tank | 412,000 | | | | | | | | | | | | |
| OF 3 Railroad WTP Backwash Tank | 0 | | | | | | | | | | | | |
| OF 5 Analyzer Water | 35,712 | | | | | | | | | | | | |
| OF 6 Tank Sludge (preapproval req) | | | | | | | | | | | | | |
| OF 7 Misc. (preapproval req) | | | | | | | | | | | | | |

Monitoring results/analytical report(s)

pH (if measured); Grab Monitoring Data Review

| Location | Date and Time | pH |
|----------|---------------------|------|
| OF1 | 10.30.2023 11:39 am | 7.43 |
| OF3 | 10.30.2023 10:41 am | 7.59 |
| OF6 | | |
| OF7 | | |

pH compliance statement – CHECK ONE BELOW

Based on a review of this facility's pH data, pH has exceeded the discharge limits.

I certify that this facility has reviewed pH data and is in compliance.

Discharge Rate - CHECK ONE BELOW

or Based on a review of this facility's flow data, the 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

Other (explain): Record of Backwash Wastewater pH Results

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

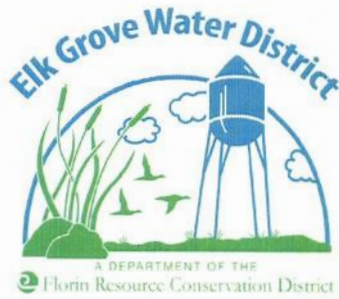
Instructions for Calibration:

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 1 of 2 | Date | pH 4 Buffer | | pH 7 Buffer | | pH 10 Buffer | |
|-----------------------------|------|-------------|------------|------------------------------------|------------|--------------|------------|
| | | Result | Adjustment | Result | Adjustment | Result | Adjustment |
| | | | --> | | --> | | --> |
| Railroad WTP Backwash Waste | | Time | Result | Hampton Village WTP Backwash Waste | Time | Result | |

| Semi-Annual Sample 2 of 2 | Date | pH 4 Buffer | | pH 7 Buffer | | pH 10 Buffer | |
|-----------------------------|----------|-------------|------------|------------------------------------|------------|--------------|------------|
| | | Result | Adjustment | Result | Adjustment | Result | Adjustment |
| | 10-30-23 | 4.55 | --> 4.01 | 6.79 | --> 7.00 | 9.91 | --> 10.02 |
| Railroad WTP Backwash Waste | | Time | Result | Hampton Village WTP Backwash Waste | Time | Result | |
| | | 10:41A | 7.59 | | 11:39A | 7.43 | |

Accuracy: +/- 0.01 pH



November 1, 2023

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 Distribution System Coliform Monitoring report from Elk Grove Water District for October 2023.

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

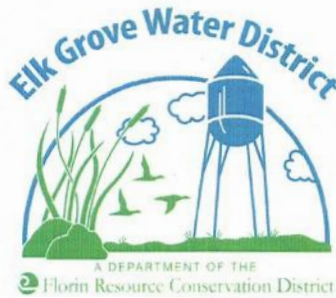
MONTHLY SUMMARY OF REVISED TOTAL COLIFORM RULE DISTRIBUTION SYSTEM MONITORING (including triggered source monitoring for systems subject to the Groundwater Rule)

| | |
|--|---|
| System Name <p style="text-align: center; font-size: 1.2em;">Elk Grove Water District</p> | System Number <p style="text-align: center; font-size: 1.2em;">3410008</p> |
| Sampling Period <p style="text-align: center; font-size: 1.2em;">October</p> | Year <p style="text-align: center; font-size: 1.2em;">2023</p> |

| | Number Required | Number Collected | Number Total Coliform Positives | Number E.coli Positives |
|--|--|------------------|--|--|
| 1. Routine Samples (see note 1) | 60 | 60 | 0 | 0 |
| 2. Repeat Samples following samples that are Total Coliform Positive and <i>E. coli</i> Negative (see notes 10 and 11) | | 0 | 0 | 0 |
| 3. Repeat Samples following Routine Samples that are Total Coliform Positive and <i>E. coli</i> Positive (see notes 10 and 11) | | 0 | 0 | 0 |
| 4. Treatment Technique (TT)/MCL Violation Computation for Total Coliform/ <i>E. coli</i> Positive Samples | | | | |
| a. Totals (sum of columns) | 60 | 60 | 0 | 0 |
| b. If 40 or more samples collected in month, determine percent of samples that are total coliform positive [(total number positive/total number collected) x 100] = | 0 | % | | |
| c. Did the system trigger... a Level 2 Assessment TT? (see notes 2, 3, 4, 5 and 6 for trigger info) | | | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <i>If a Level 2 Assessment is triggered, see note 8 below.</i> | | | | |
| a Level 1 Assessment TT? (see note 7 for trigger info) | | | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <i>If a Level 1 Assessment is triggered, see note 9 below.</i> | | | | |
| 5. Triggered Source Samples per Groundwater Rule (see notes 12 and 13) | | 0 | 0 | 0 |
| 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 style="text-align: center; font-size: 1.2em;">Water Treatment Supervisor</p> | | Date <p style="text-align: center; font-size: 1.2em;">11.1.2023</p> | |

NOTES AND INSTRUCTIONS:

1. Routine samples include:
 - a. Samples required pursuant to 22 CCR Section 64423 and any additional samples required by an approved routine sample siting plan established pursuant to 22 CCR Section 64422.
 - b. Extra samples are required for systems collecting less than five routine samples per month that had one or more total coliform positives in previous month.
 - c. Extra samples for systems with high source water turbidities that are using surface water or groundwater under direct influence of surface water and do not practice filtration in compliance with regulations;
2. Note: For a repeat sample following a total coliform positive sample, any *E. coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a *E. coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
4. Note: Failure to take all required repeat samples following an *E. coli* positive routine sample (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
5. Note: Failure to test for *E. coli* when any repeat sample tests positive for total coliform (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
6. Note: Second Level 1 treatment technique trigger in a rolling 12-month period.
7. Total coliform Treatment Technique (TT) Violation (**Notify Department within 24 hours of TT violation**):
 - a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
 - b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
8. Contact the Division as soon as practical to arrange for the division to conduct a Level 2 Assessment of the water system. The water system shall complete a Level 2 Assessment and submit it to the Division within 30 days of learning of the trigger exceedance.
9. Conduct a Level 1 Assessment in accordance with as soon as practical that covers the minimum elements (22, CCR, Section 64426.8 (a), (2)). Submit the report to the Division within 30 days of learning of the trigger exceedance.
10. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
11. Repeat samples must be collected within 24 hours of being notified of the positive results. For systems collecting more than one routine sample per month, three repeat samples must be collected for each total coliform positive sample. For systems collecting one or fewer routine samples per month, four repeat samples must be collected for each total coliform positive sample. At least three samples shall be taken the month following a total coliform positive.
12. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
13. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E. coli*-positive triggered sample (boxed entry) **requires immediate notification to the Division, Tier 1 public notification, and corrective action.** 39



November 2, 2023

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 October 2023.

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 printed name.

STEVE SHAW
WATER TREATMENT SUPERVISOR

Elk Grove Water District

Hampton GWTP Monthly Report

PWS Number 3410008-013
 GWTP Name Hampton Water Treatment Plant

Month: October

| 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) | | | | | | | Weekly Average | | | |
|--------------|------------|-----------|------------------|-----------------|----------------|----------------|--|-------|----------------|-------|----------------------|-------|-------|---|---------|-------------|--|
| | | | | | | | Date | Fe, R | Fe, T | Mn, R | Mn, T | As, R | As, T | Inf. pH | Eff. pH | | |
| last day | 28121.1 | | 641085055 | | 35373350 | 43061789 | | | | | | | | | | | |
| 1 | 28145 | 23.9 | 642417289 | 1332234 | 35406455 | 43102908 | 10/3/2023 | 0 | 0.134 | 0.053 | 0.008 | 15 | 5 | Inf. pH Eff. pH | | | |
| 2 | 28169.4 | 24.4 | 643789297 | 1372008 | 35439487 | 43144944 | 10/9/2023 | 0 | 0.038 | 0.04 | 0.001 | 15 | 2 | Week 1: 7.0 to 7.1 | | | |
| 3 | 28194.9 | 25.5 | 645210769 | 1421472 | 35472616 | 43187694 | 10/17/2023 | 0.12 | 0.041 | 0.011 | 0.002 | 4 | 2 | Cl2 | | 0.83 | |
| 4 | 28217.5 | 22.6 | 646475537 | 1264768 | 35505696 | 43227011 | 10/24/2023 | 0.005 | 0.033 | 0.001 | 0 | 3 | 2 | Week 2: 6.9 to 7.4 | | | |
| 5 | 28241.4 | 23.9 | 647814013 | 1338476 | 35538731 | 43267274 | 10/30/2023 | 0.004 | 0.112 | 0 | 0.006 | 4 | <2 | Cl2 | | 0.62 | |
| 6 | 28265.1 | 23.7 | 649138403 | 1324390 | 35571825 | 43347272 | | | | | | | | Week 3: 6.9 to 7.6 | | | |
| 7 | 28289.4 | 24.3 | 650500419 | 1362016 | 35604880 | 43386903 | Total Gallons Sodium Hypochlorite: 136.9 Gal | | | | | | | Cl2 | | 0.69 | |
| 8 | 28313.3 | 23.9 | 651840434 | 1340015 | 35634322 | 43428007 | Pounds per day 5.52 Lbs/Day | | | | | | | Week 4: 7.0 to 7.8 | | | |
| 9 | 28337.6 | 24.3 | 653208064 | 1367630 | 35667389 | 43436922 | Dosage (Milligrams Per Liter @ 12.5% Cl) 1.8 mg/L | | | | | | | Cl2 | | 0.64 | |
| 10 | 28343 | 5.4 | 653509685 | 301621 | 35671047 | 43450893 | | | | | | | | Week 5: 7.0 to 7.8 | | | |
| 11 | 28345.8 | 2.8 | 653653530 | 143845 | 35682117 | 43450893 | Total Gallons Ferric Chloride: 83.4 Gal | | | | | | | Cl2 | | 0.74 | |
| 12 | 28347.4 | 1.6 | 653747388 | 93858 | 35693131 | 43450893 | Dosage (Milligrams Per Liter @ 38% FeCl) .65mg/L | | | | | | | | | | |
| 13 | 28347.4 | 0 | 653747388 | 0 | 35693131 | 43450893 | | | | | | | | | | | |
| 14 | 28347.4 | 0 | 653747388 | 0 | 35693131 | 43450893 | Total Gallons Sodium Hydroxide: 101.4 Gal | | | | | | | | | | |
| 15 | 28347.4 | 0 | 653747388 | 0 | 35693131 | 43450893 | Dosage (Gallons Per Hour @ 30% NaOH) 0.48 Gal/Hr | | | | | | | | | | |
| 16 | 28347.4 | 0 | 653747388 | 0 | 35693131 | 43450893 | | | | | | | | | | | |
| 17 | 28350.6 | 3.2 | 653918266 | 170878 | 35693131 | 43462431 | Total Gallons Sulfuric Acid : 88.7 Gal | | | | | | | | | | |
| 18 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | Dose (Gallons Per Hour @ 93% H2SO4) 0.33 Gal/Hr | | | | | | | | | | |
| 19 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | | | | | | | | | | | |
| 20 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | Total Backwashed | | 330,803 Gal | | Total Run Hours | | | | | 233.7Hours | |
| 21 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | | | | | | | | | | | |
| 22 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | Total Water Pumped | | 13,064,993 Gal | | Total Backwash Waste | | | | | 412,000 Gal | |
| 23 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | | | | | | | | | | | |
| 24 | 28350.6 | 0 | 653918266 | 0 | 35693131 | 43462431 | Reporting Limits/Units | | | | | | | Maximum Contaminant Levels (MCLs) | | | |
| 25 | 28351.6 | 1 | 653973166 | 54900 | 35693131 | 43464653 | Iron = 0.100 mg/L | | | | | | | Iron (Fe) = 0.300 mg/L (Secondary) | | | |
| 26 | 28351.6 | 0 | 653973166 | 0 | 35693131 | 43464653 | Manganese = 0.010 mg/L | | | | | | | Manganese (Mn) = 0.050 mg/L (Secondary) | | | |
| 27 | 28351.6 | 0 | 653973166 | 0 | 35693131 | 43464653 | Arsenic = 1.0 µg/L | | | | | | | Arsenic (As) = 10 µg/L (Primary) | | | |
| 28 | 28351.6 | 0 | 653973166 | 0 | 35693131 | 43464653 | | | | | | | | | | | |
| 29 | 28351.6 | 0 | 653973166 | 0 | 35693131 | 43464653 | | | | | | | | | | | |
| 30 | 28351.6 | 0 | 653973166 | 0 | 35693131 | 43464653 | Prepared By: Steve Shaw | | | | | | | Date: 11/2/2023 | | | |
| 31 | 28354.8 | 3.2 | 654150048 | 176882 | 35704153 | 43473789 | | | | | | | | | | | |
| Total | | 233.7 | | 13,064,993 | 330,803 | 412,000 | | | | | | | | | | | |



November 2, 2023

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

MONTHLY SUMMARY OF DISTRIBUTION SYSTEM FLUORIDATION MONITORING

Enclosed is the Monthly Summary of Distribution System Fluoridation Monitoring report from Elk Grove Water District for October 2023.

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 name.

STEVE SHAW
WATER TREATMENT SUPERVISOR

ELK GROVE WATER DISTRICT AREA 2

DISTRIBUTION SYSTEM

MONTHLY FLUORIDATION MONITORING REPORT

October-23

| Week | Location of Sample | Monitoring Results (mg/L) | | |
|------|--------------------|---------------------------|----------|---------|
| | | Date | Time | Results |
| 1 | Hollow Springs | 10.3.2023 | 11:16 AM | 0.81 |
| 1 | Kapalua | 10.3.2023 | 11:41 AM | 0.76 |
| 1 | Al Gates Park | 10.3.2023 | 12:17 PM | 0.85 |
| 1 | Oreo Ranch | 10.3.2023 | 12:34 PM | 0.76 |
| 1 | Blackman | 10.3.2023 | 1:57 PM | 0.69 |
| 2 | Hollow Springs | 10.10.2023 | 9:56 AM | 0.62 |
| 2 | Kapalua | 10.10.2023 | 10:30 AM | 0.64 |
| 2 | Al Gates Park | 10.10.2023 | 10:54 AM | 0.61 |
| 2 | Oreo Ranch | 10.10.2023 | 11:13 AM | 0.78 |
| 2 | Blackman | 10.10.2023 | 12:30 PM | 0.68 |
| 3 | Hollow Springs | 10.17.2023 | 9:15 AM | 0.49 |
| 3 | Kapalua | 10.17.2023 | 9:55 AM | 0.68 |
| 3 | Al Gates Park | 10.17.2023 | 10:19 AM | 0.66 |
| 3 | Oreo Ranch | 10.17.2023 | 10:41 AM | 0.73 |
| 3 | Blackman | 10.17.2023 | 1:05 PM | 0.82 |
| 4 | Hollow Springs | 10.24.2023 | 9:27 AM | 0.57 |
| 4 | Kapalua | 10.24.2023 | 10:58 AM | 0.52 |
| 4 | Al Gates Park | 10.24.2023 | 10:18 AM | 0.4 |
| 4 | Oreo Ranch | 10.24.2023 | 10:59 AM | 0.73 |
| 4 | Blackman | 10.24.2023 | 12:21 PM | 0.61 |
| 5 | Hollow Springs | 10.31.2023 | 9:32 AM | 0.42 |
| 5 | Kapalua | 10.31.2023 | 9:56 AM | 0.33 |
| 5 | Al Gates Park | 10.31.2023 | 10:24 AM | 0.6 |
| 5 | Oreo Ranch | 10.31.2023 | 10:44 AM | 0.7 |
| 5 | Blackman | 10.31.2023 | 12:07 PM | 0.69 |

Monthly fluoride split sample results:

Date: 10.3.2023

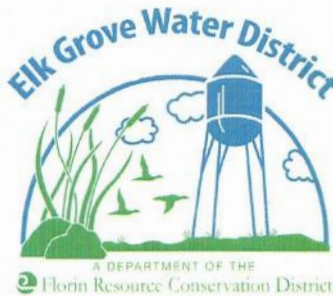
Water System Results: 0.76 mg/L

Approved Lab: 0.77 mg/L

Contact Name: Steve Shaw

Telephone : (916) 585-9386

System PWS Number: 3410008



November 1, 2023

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 2023.

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 Report for Disinfectant Residuals Compliance For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 1

System No.: 3410008

Calendar Year: 2023

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 | 35 | 0.81 |
| | | | February | 21 | 0.86 |
| | | | March | 35 | 0.86 |
| 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 | | | |

| 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 | | 0.81 | |
| | February | | 0.86 | |
| | March | | 0.86 | |
| | April | | 28 | 0.86 |
| | May | | 35 | 0.83 |
| | June | | 28 | 0.95 |
| Running Annual Average (RAA): | | | 0.91 | |
| 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 | | | 0.81 | |
| | February | | | 0.86 | |
| | March | | | 0.86 | |
| | April | | | 0.86 | |
| | May | | | 0.83 | |
| | June | | | 0.95 | |
| | July | | | 28 | 0.87 |
| | August | | | 38 | 0.88 |
| | September | | | 28 | 0.85 |
| Running Annual Average (RAA): | | | 0.88 | | |
| 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 | | 0.81 | |
| | February | | 0.86 | |
| | March | | 0.86 | |
| | April | | 0.86 | |
| | May | | 0.83 | |
| | June | | 0.95 | |
| | July | | 0.87 | |
| | August | | 0.88 | |
| | September | | 0.85 | |
| | October | | 35 | 0.84 |
| | November | | 28 | 0.88 |
| | December | | 28 | 0.88 |
| Running Annual Average (RAA): | | | 0.86 | |
| 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: 45

Date: November 1, 2023 231

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: 2023

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 | 1.11 |
| | | February | 1.20 |
| | | March | 1.20 |
| 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 | |

| 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 | 1.11 |
| | | February | 1.20 |
| | | March | 1.20 |
| | | April | 20 |
| | | May | 25 |
| | | June | 20 |
| 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 | |

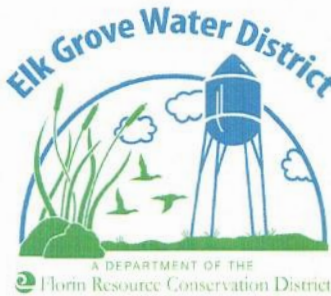
| 3rd Quarter | | |
|--|-------------------------|--|
| Month | Number of Samples Taken | Monthly Avg. Chlorine Level (mg/L) |
| Previous Yr. | October | 0.94 |
| | November | 0.87 |
| | December | 0.89 |
| Current Year | January | 1.11 |
| | February | 1.20 |
| | March | 1.20 |
| | April | 1.24 |
| | May | 1.20 |
| | June | 1.16 |
| | July | 20 |
| | August | 26 |
| | 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 | 1.11 |
| | February | 1.20 |
| | March | 1.20 |
| | April | 1.24 |
| | May | 1.20 |
| | June | 1.16 |
| | July | 1.23 |
| | August | 1.29 |
| | September | 1.22 |
| | October | 25 |
| | November | 20 |
| | December | 20 |
| Running Annual Average (RAA): | | 1.15 |
| 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: 46

Date: November 1, 2023 **232**



November 1, 2023

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 report from Elk Grove Water District for 3rd Quarter 2023.

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".

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 2023

| 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 | 7/18/2023 8:42 | A | A |
| Well # 4D Webb St. | ON | 7/3/2023 10:44 | A | A |
| Well # 11D Dino Dr. | ON | 7/3/2023 10:55 | A | A |
| Well 14D Railroad St. | ON | 7/11/2023 10:00 | A | A |
| Well # 8 Williamson | ON | 7/18/2023 9:05 | A | A |
| Well # 9 Polhemus | ON | 7/3/2023 11:15 | A | A |
| Well # 13 Hampton | ON | 7/11/2023 23:18 | A | A |
| | | | | |
| | | | | |



November 1, 2023

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 2023.

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".

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: 2023 Quarter: 3

| Year: | 2019 | | | | 2020 | | | | 2021 | | | | 2022 | | | | 2023 | | | |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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. | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. |
| Sample Date (month/date): | 1/15 | 4/9 | 7/16 | 10/22 | 2/4 | 4/7 | 7/14 | 10/6 | 1/19 | 4/6 | 7/6 | 10/5 | 1/11 | 4/5 | 7/12 | 10/11 | 1/17 | 4/11 | 7/3 | |
| Site Q1 TTHM Results | 45 | 38 | 0 | 1 | 1 | 31 | 0 | 3 | 1 | 40 | 0 | 0 | 38 | 25 | 0 | 6 | 44 | 39 | 0 | |
| Lcn. Running Annual Average | 45 | 42 | 28 | 21 | 10 | 8 | 8 | 9 | 9 | 11 | 11 | 10 | 20 | 16 | 16 | 17 | 19 | 22 | 22 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 21 | 10 | 1 | 16 | 8 | 9 | 1 | 21 | 10 | 10 | 19 | 22 | 16 | 9 | 23 | 32 | 21 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q2 TTHM Results | | | | | | | | | | | | | | | | | | | | |
| Lcn. Running Annual Average | 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 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Meets Standard? ¹ (check box) | 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"/> | 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 | 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 | N/A | N/A | N/A | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q3 TTHM Results | 2 | 0 | 0 | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 0 | 0 | 7 | 0 | 0 | 1 | 2 | 0 | |
| Lcn. Running Annual Average | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 1 | 0 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 3 | 2 | 2 | 1 | 1 | 1 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q4 TTHM Results | 3 | 1 | 0 | 0 | 2 | 3 | 0 | 1 | 1 | 1 | 1 | 0 | 3 | 5 | 0 | 0 | 1 | 3 | 0 | |
| Lcn. Running Annual Average | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 1 | 0 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 1 | 1 | 2 | 1 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Quarterly Average | 17 | 13 | 0 | 1 | 2 | 12 | 0 | 2 | 1 | 14 | 1 | 0 | 14 | 12 | 0 | 2 | 16 | 15 | 0 | N/A |
| No. Samples This Quarter | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 |

Identify the sample locations in the table below.

| Site | Sample Location |
|------|---------------------|
| Q1 | 9436 Hollow Springs |
| Q2 | |
| Q3 | 8693 W. Camden |
| Q4 | 9230 Amsden Ct |

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

November 1, 2023
Date

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

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

System Name: Elk Grove Water District System No.: 3410008 Year: 2023 Quarter: 3

| Year: | 2019 | | | | 2020 | | | | 2021 | | | | 2022 | | | | 2023 | | | |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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. | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. |
| Sample Date (month/date): | 1/15 | 4/9 | 7/16 | 10/22 | 2/4 | 4/7 | 7/14 | 10/6 | 1/19 | 4/6 | 7/6 | 10/5 | 1/11 | 4/5 | 7/12 | 10/11 | 1/17 | 4/11 | 7/3 | |
| Site Q1 HAA5 Results | 29 | 28 | 0 | 0 | 0 | 19 | 0 | 0 | 0 | 21 | 0 | 0 | 31 | 12 | 0 | 0 | 34 | 24 | 0 | |
| Lcn. Running Annual Average | 29 | 29 | 19 | 14 | 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 13 | 11 | 11 | 11 | 12 | 15 | 15 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 14 | 7 | 0 | 10 | 5 | 5 | 0 | 11 | 5 | 5 | 16 | 14 | 11 | 3 | 17 | 21 | 15 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q2 HAA5 Results | | | | | | | | | | | | | | | | | | | | |
| Lcn. Running Annual Average | 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 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Meets Standard? ¹ (check box) | 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"/> | 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 | 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 | N/A | N/A | N/A | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q3 HAA5 Results | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Lcn. Running Annual Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Site Q4 HAA5 Results | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Lcn. Running Annual Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Meets Standard? ¹ (check box) | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> | Yes <input checked="" type="checkbox"/> |
| Projected LRAA Next Quarter | N/A | N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Op Evaluation Req'd? ² (check box) | 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"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| Quarterly Average | 10 | 9 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 7 | 0 | 0 | 10 | 4 | 0 | 0 | 11 | 8 | 0 | N/A |
| No. Samples This Quarter | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 |

51


Identify the sample locations in the table below.

| Site | Sample Location |
|------|---------------------|
| Q1 | 9436 Hollow Springs |
| Q2 | |
| Q3 | 8693 W. Camden |
| Q4 | 9230 Amsden Ct |

Comments:

¹ Meets Standard - LRAA, calculated quarterly, is less than 60 ug/L

² Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 60 ug/L



 Signature

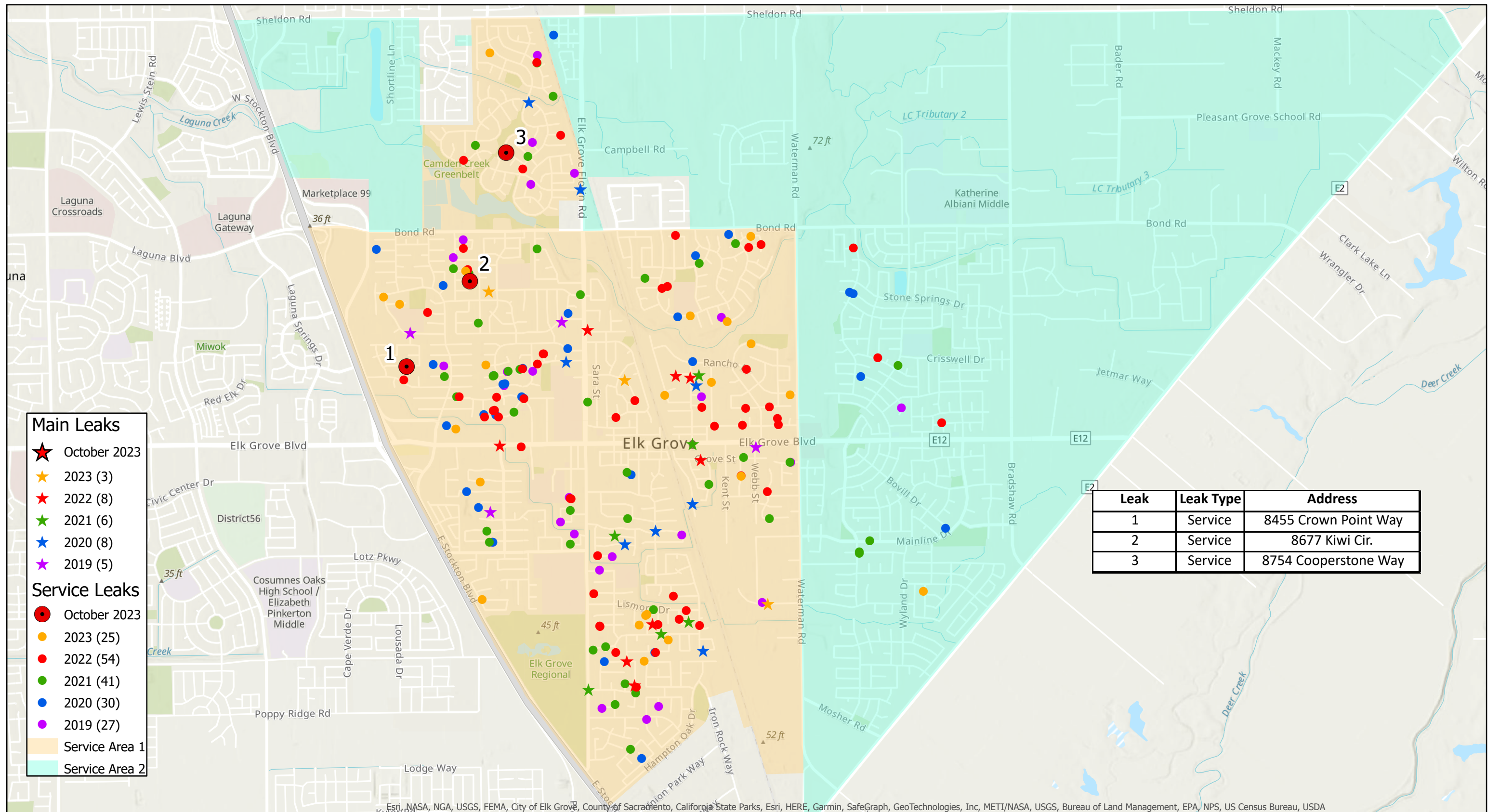
November 1, 2023

 Date

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

Elk Grove Water District
 Safety Meetings/Training
 October 2023

| Date | Topic | Attendees | Hosted By |
|------------|-----------------|---|--------------------------|
| 10/9/2023 | Driving Safety | Alan Aragon, Stefan Chanh, David Frederick, Jaylyn Gordon-Ford, James Hinegardner, Sean Hinton, Brandon Kent, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Chris Phillips, Steve Shaw, John Vance, Brandon Wagner, Marcell Wilson | Steve Shaw & Sean Hinton |
| 10/10/2023 | COVID Refresher | Alan Aragon, Aurelia Camilo, Stefan Chanh, Travis Franlin, David Frederick, Jaylyn Gordon-Ford, Aaron Hewitt, James Hinegardner, Sean Hinton, Bruce Kamilos, Amber Kavert, Brandon Kent, Patrick Lee, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Donella Murillo, Chris Phillips, Cindy Robertson, Steve Shaw, John Vance, Ben Voelz, Brandon Wagner, Tonia Williams, Marcell Wilson | Travis Franklin |
| 10/23/2023 | Eye Safety | Alan Aragon, Jaylyn Gordon-Ford, Aaron Hewitt, Sean Hinton, Brandon Kent, Sal Mendoza, Michael Montiel, Chris Phillips, Steve Shaw, John Vance, Brandon Wagner, Marcell Wilson | Steve Shaw & Sean Hinton |



- Main Leaks**
- ★ October 2023
 - ★ 2023 (3)
 - ★ 2022 (8)
 - ★ 2021 (6)
 - ★ 2020 (8)
 - ★ 2019 (5)
- Service Leaks**
- October 2023
 - 2023 (25)
 - 2022 (54)
 - 2021 (41)
 - 2020 (30)
 - 2019 (27)
- Service Area 1
 Service Area 2

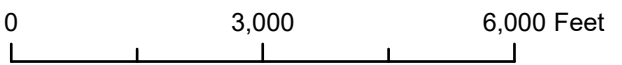
| Leak | Leak Type | Address |
|------|-----------|----------------------|
| 1 | Service | 8455 Crown Point Way |
| 2 | Service | 8677 Kiwi Cir. |
| 3 | Service | 8754 Cooperstone Way |

Esri, NASA, NGA, USGS, FEMA, City of Elk Grove, County of Sacramento, California State Parks, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA

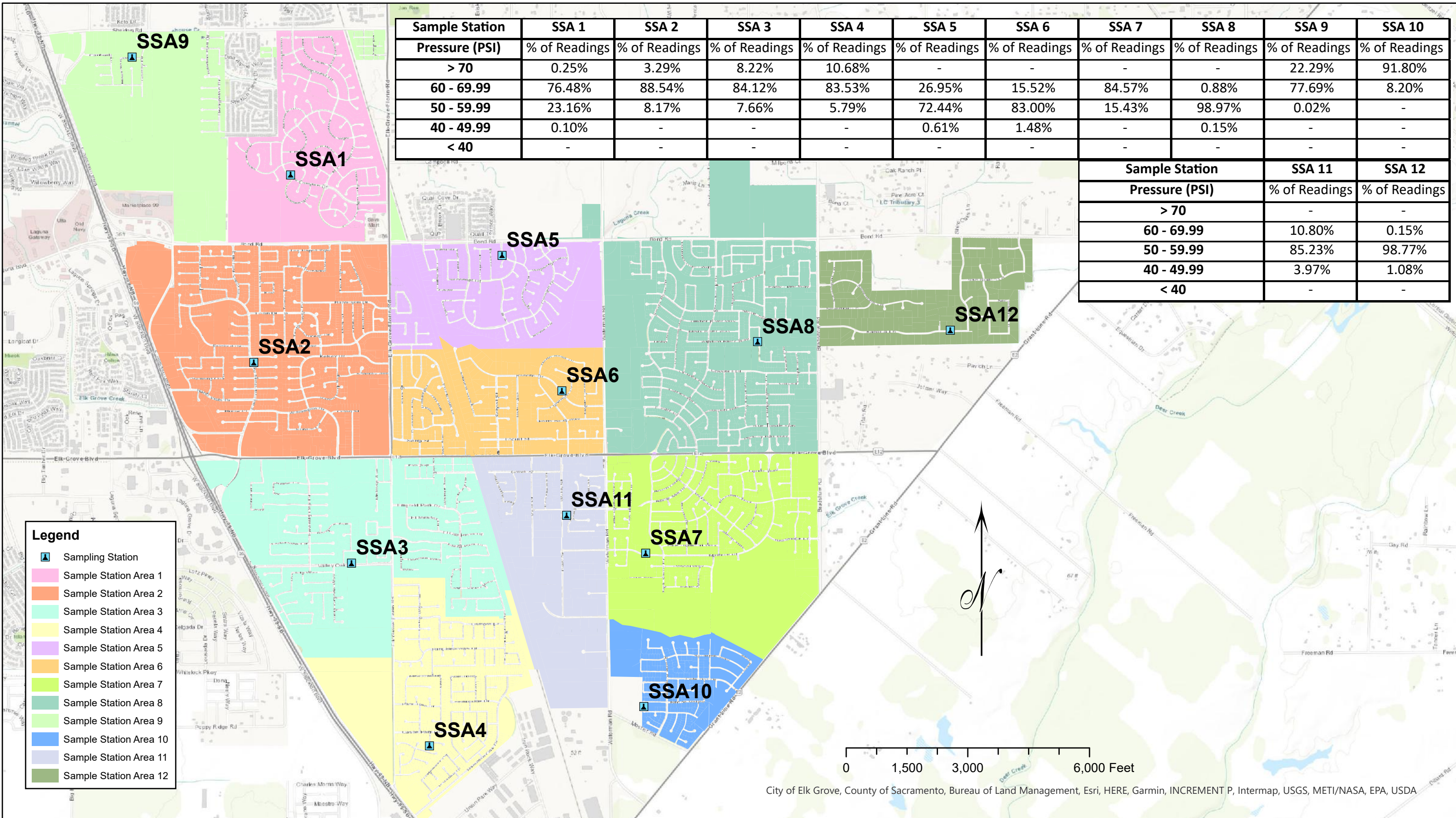
| October 2023 | |
|-----------------------|---------|
| Main Line Leaks: 0 | YTD: 3 |
| Service Line Leaks: 3 | YTD: 25 |
| Total Leaks: 3 | YTD: 28 |



Elk Grove Water District Main and Service Line Leaks Map



| Elk Grove Water District | |
|---------------------------|--|
| Main & Service Line Leaks | |
| Created by: Richard Ko | |
| Date: November 8, 2023 | |



- 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 Station Area 11
 - Sample Station Area 12

Sample Stations: 12

October 2023



Elk Grove Water District Sample Station Areas

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

Source: EGWD GIS Database

Modified by: Richard Ko

November 9, 2023

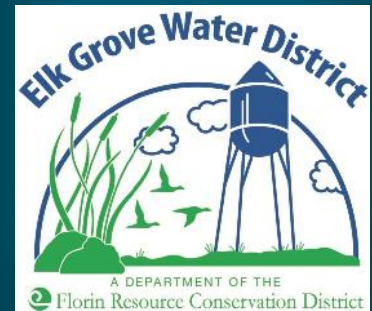
EGWD

OPERATIONS REPORT

November 2023



Elk
Grove
Water
District



Elk Grove Water District
Operations Report
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Operations Activities Summary

Service Requests:

| | November -23 | | YTD (Since Jan. 1, 2023) | |
|---------------------|------------------------|--------------|--------------------------|--------------|
| <u>Department</u> | <u>Service Request</u> | <u>Hours</u> | <u>Service Request</u> | <u>Hours</u> |
| Distribution | | | | |
| Door Hangers | 410 | 32 | 4,650 | 183.5 |
| Shut offs | 47 | 7 | 626 | 91 |
| Turn ons | 42 | 8 | 888 | 89.5 |
| Investigations | 41 | 10.25 | 554 | 138.5 |
| USA Locates | 426 | 106.5 | 3,904 | 976 |
| Customer Complaints | | | | |
| -Pressure | 2 | 1 | 31 | 15.5 |
| -Water Quality | 0 | 0 | 4 | 2 |

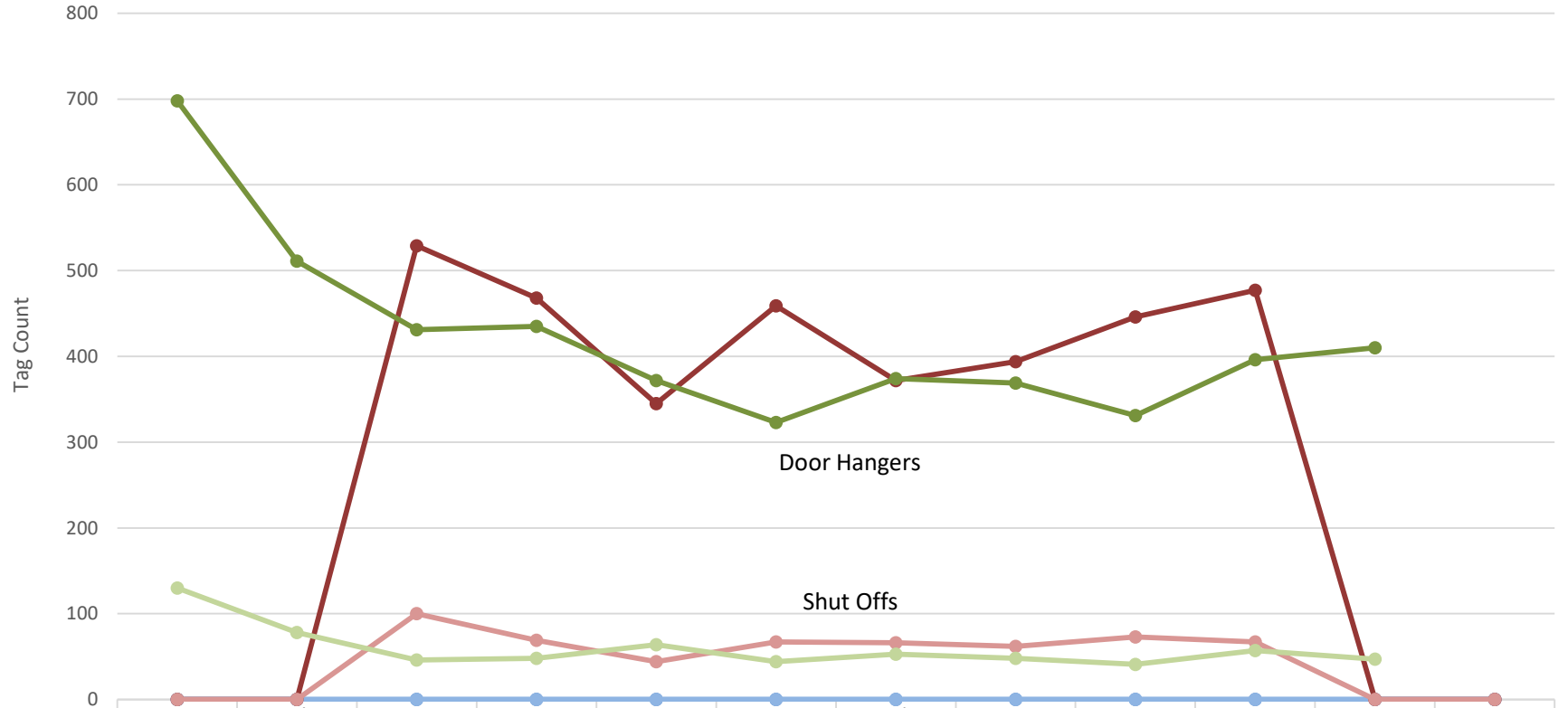
Work Orders:

| | November -23 | | YTD (Since Jan. 1, 2023) | |
|---------------------------|--------------------|--------------|--------------------------|--------------|
| <u>Department</u> | <u>Work Orders</u> | <u>Hours</u> | <u>Work Orders</u> | <u>Hours</u> |
| Distribution: | | | | |
| Meters Installed | 18 | 8.75 | 67 | 29.75 |
| Meter Change Out | 15 | 11 | 238 | 146.95 |
| Preventative Maint. | | | | |
| -Hydrant Maintenance (45) | 45 | 10 | 521 | 118.5 |
| -Valve Exercising (127) | 127 | 20.5 | 1,397 | 296 |
| Corrective Maint. | | | | |
| -Leaks | 2 | 15.5 | 30 | 389.25 |
| -Other | 0 | 0 | 75 | 119.75 |
| Valve Locates | 0 | 0 | 0 | 0 |
| Service Lines Verified | 153 | 153 | 213 | 213 |

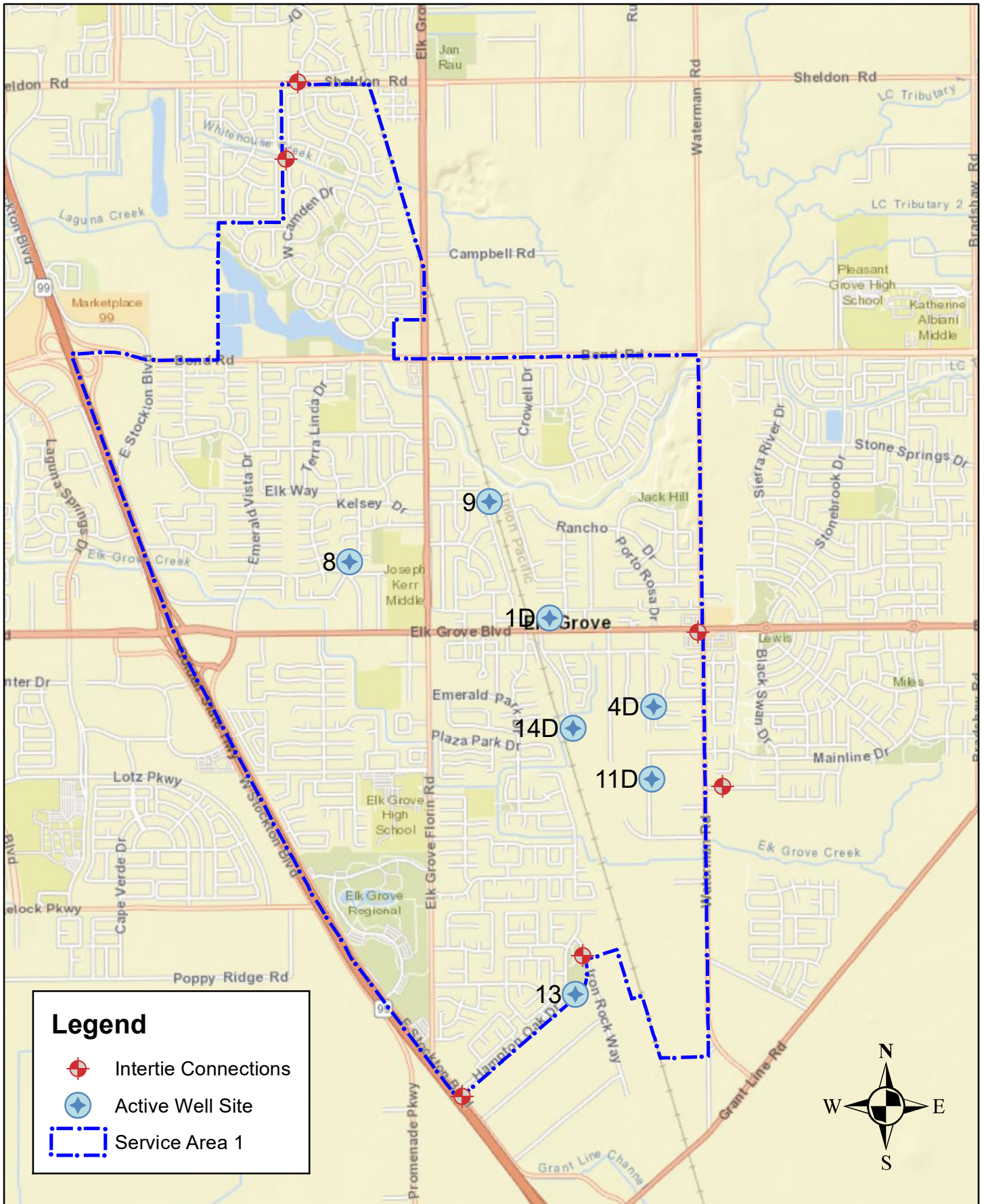


Elk Grove Water District

Door Hangers and Shut Off Tags



| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 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 |
| 2022 Door Hangers | 0 | 0 | 529 | 468 | 345 | 459 | 372 | 394 | 446 | 477 | 0 | 0 |
| 2022 Shut Offs | 0 | 0 | 100 | 69 | 44 | 67 | 66 | 62 | 73 | 67 | 0 | 0 |
| 2023 Door Hangers | 698 | 511 | 431 | 435 | 372 | 323 | 374 | 369 | 331 | 396 | 410 | |
| 2023 Shut Offs | 130 | 78 | 46 | 48 | 64 | 44 | 53 | 48 | 41 | 57 | 47 | |

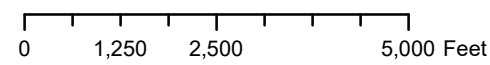


Legend

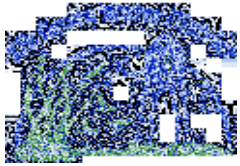
- ◆ Intertie Connections
- ◆ Active Well Site
- Service Area 1



Active Well Sites & Intertie Connections



Elk Grove Water District



Elk Grove Water District

Monthly Production

Well 1D School -- November 2023

Selected Month Production

124,134 Gallons

Average GPM: 1,880
 Pump depth: 275 ft
 Well depth: 1025 ft

Motor:

Volts: 470
 Volts (Rated): 460
 RPM: 1790
 RPM (Rated): 2115
 Amps A: 180
 Amps A (Rated): 222
 Amps B: 181
 Amps B (Rated): 222
 Amps C: 173
 Amps C (Rated): 222

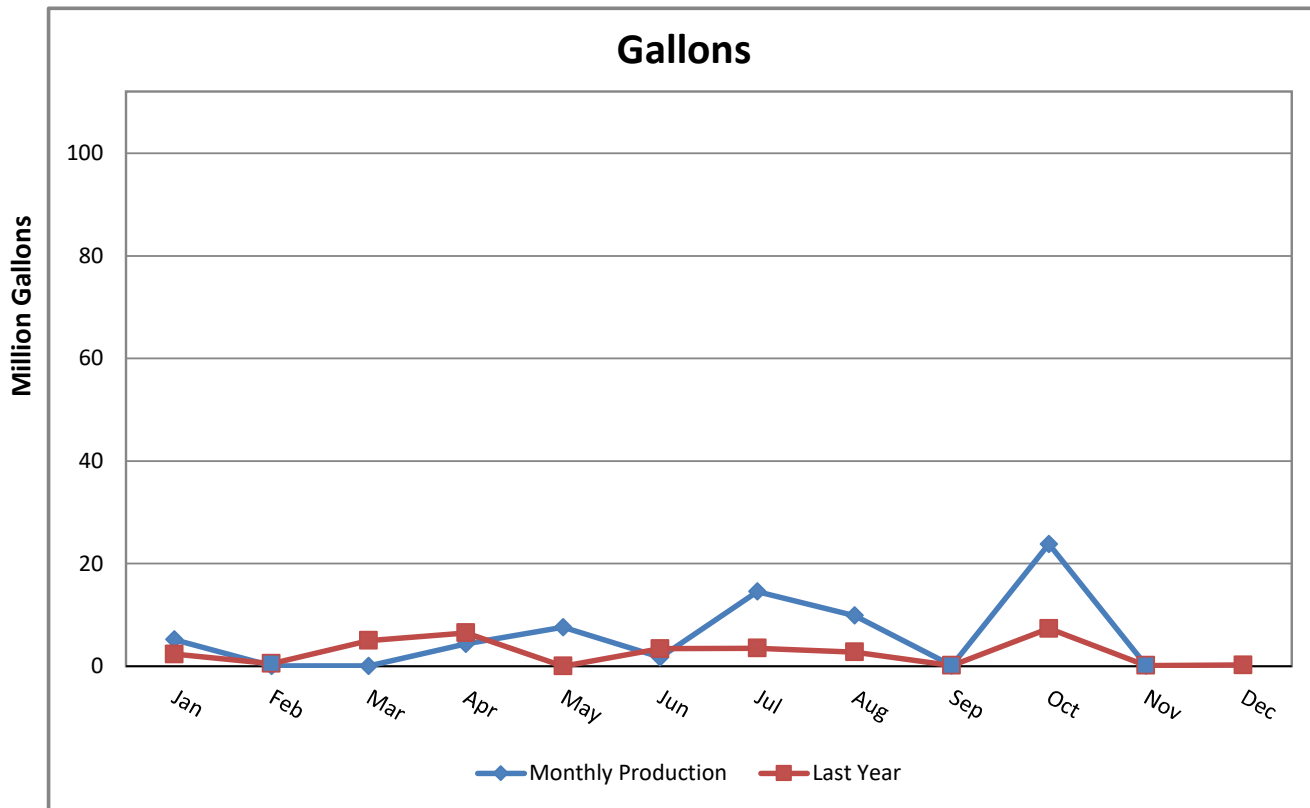
Motor Temp: 82.1 F
 Hour Meter: 1.10

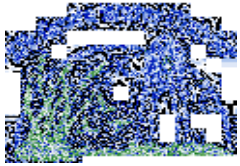
Chlorine:

Dosing: 1.51 mg/L
 Demand: 0.47 mg/L
 Residual: 1.04 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 4D Webb -- November 2023

Selected Month Production

35,797,591 Gallons

Average GPM: 1694
 Pump depth: 340 ft
 Well depth: 1075 ft

Motor:

Volts: 478
 Volts (Rated): 460
 RPM: 1646
 RPM (Rated): 1775
 Amps A: 195
 Amps A (Rated): 225
 Amps B: 194
 Amps B (Rated): 225
 Amps C: 193
 Amps C (Rated): 225

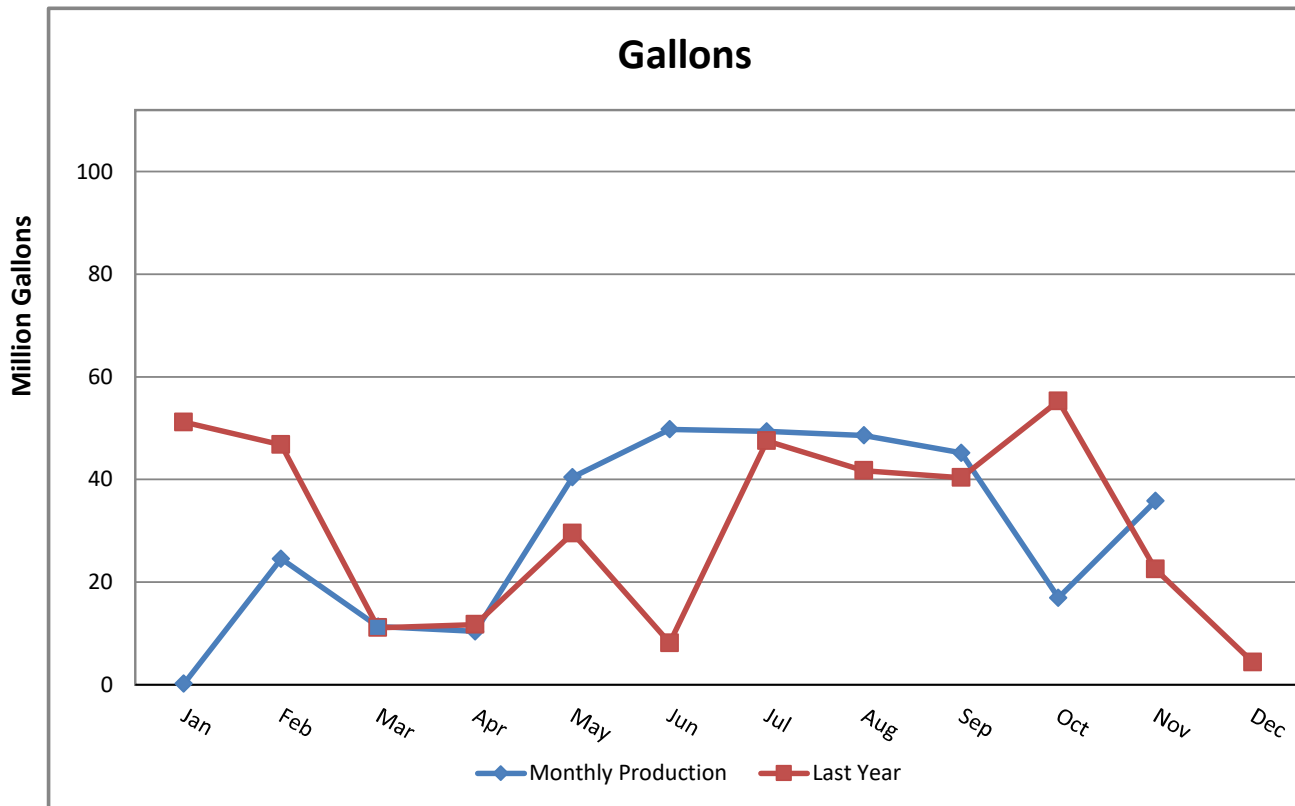
Motor Temp: 147.6 F
 Hour Meter: 352.00

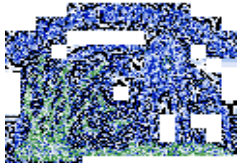
Chlorine:

Dosing: 1.68 mg/L
 Demand: 0.65 mg/L
 Residual: 1.03 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
 Current: 0.06 in/sec





Elk Grove Water District

Monthly Production

Well 11D Dino -- November 2023

Selected Month Production

2,288,993 Gallons

Average GPM: 1703
 Pump depth: 340 ft
 Well depth: 1038 ft

Motor:

Volts: 479
 Volts (Rated): 460
 RPM: 1664
 RPM (Rated): 1775
 Amps A: 198
 Amps A (Rated): 225
 Amps B: 197
 Amps B (Rated): 225
 Amps C: 186
 Amps C (Rated): 225

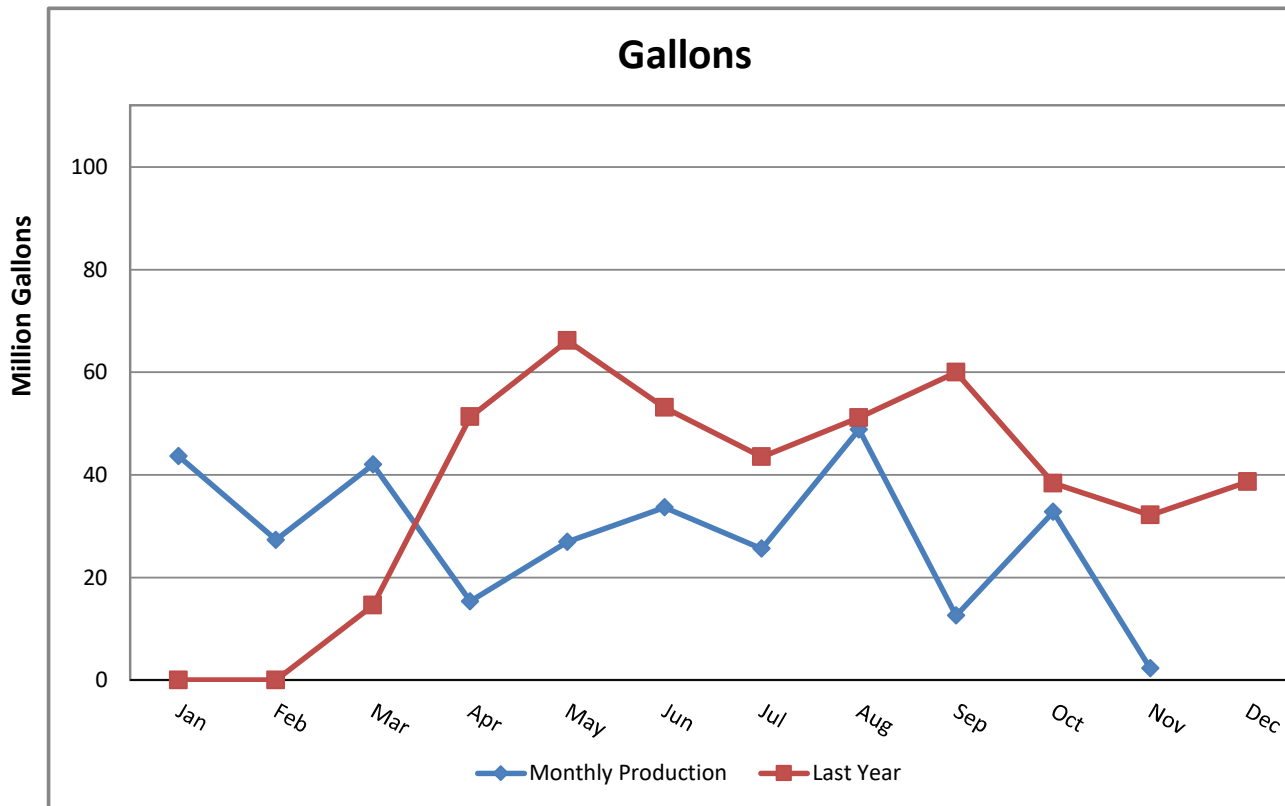
Motor Temp: 88.3 F
 Hour Meter: 22.40

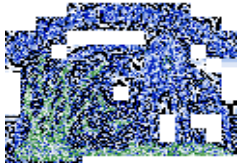
Chlorine:

Dosing: 1.68 mg/L
 Demand: 0.61 mg/L
 Residual: 1.07 mg/L

Vibration Reading:

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





Elk Grove Water District

Monthly Production

Well 14D Railroad -- November 2023

Selected Month Production

23,522,887 Gallons

Average GPM: 1529
 Pump depth: 340 ft
 Well depth: 1051 ft

Motor:

Volts: 478
 Volts (Rated): 460
 RPM: 1784
 RPM (Rated): 1785
 Amps A: 164
 Amps A (Rated): 171
 Amps B: 167
 Amps B (Rated): 171
 Amps C: 163
 Amps C (Rated): 171

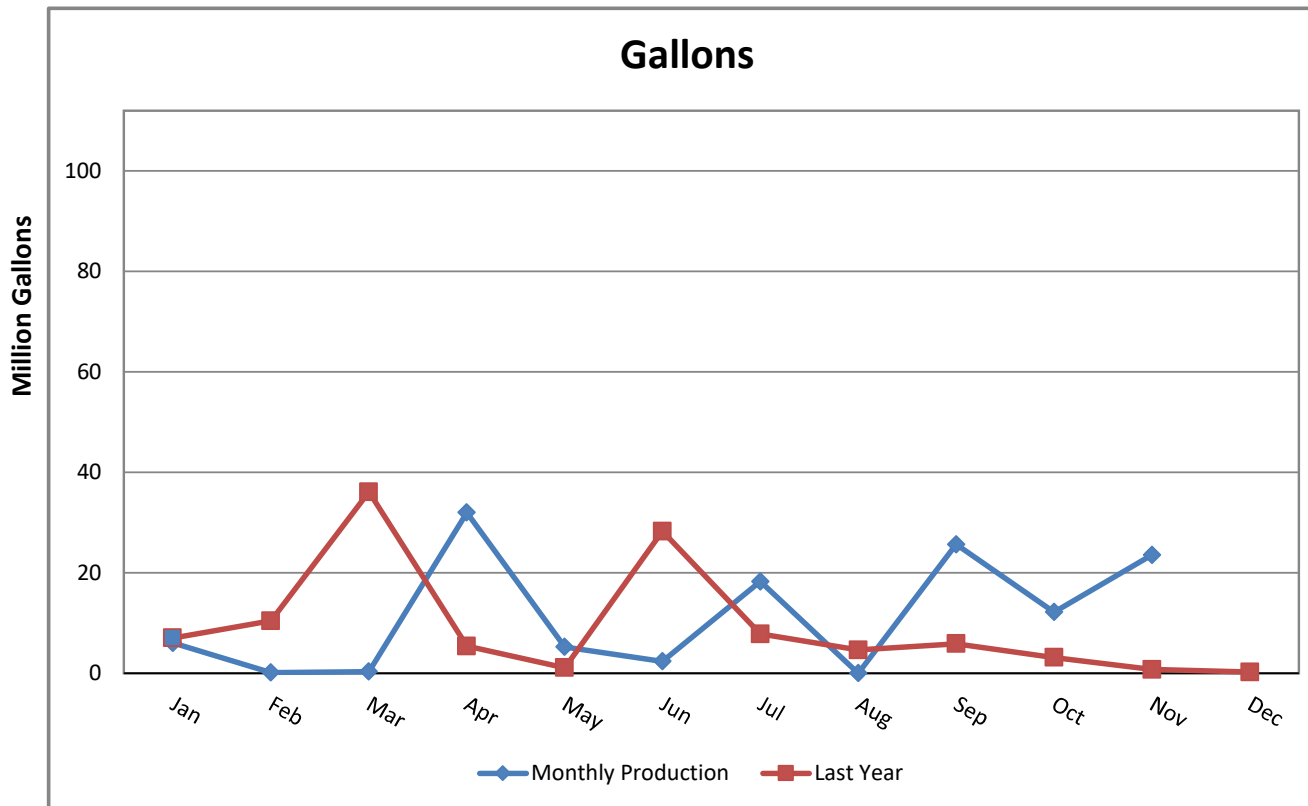
Motor Temp.: 116.6 F
 Hour Meter: 256.30

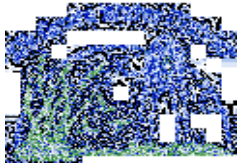
Chlorine:

Dosing: 1.68 mg/L
 Demand: 0.59 mg/L
 Residual: 1.09 mg/L

Vibration Reading:

Base Line: 0.02 in/sec
 Current: 0.04 in/sec





Elk Grove Water District

Monthly Production

Well 8 Williamson -- November 2023
(Submersible)

Selected Month Production

18,327,251 Gallons

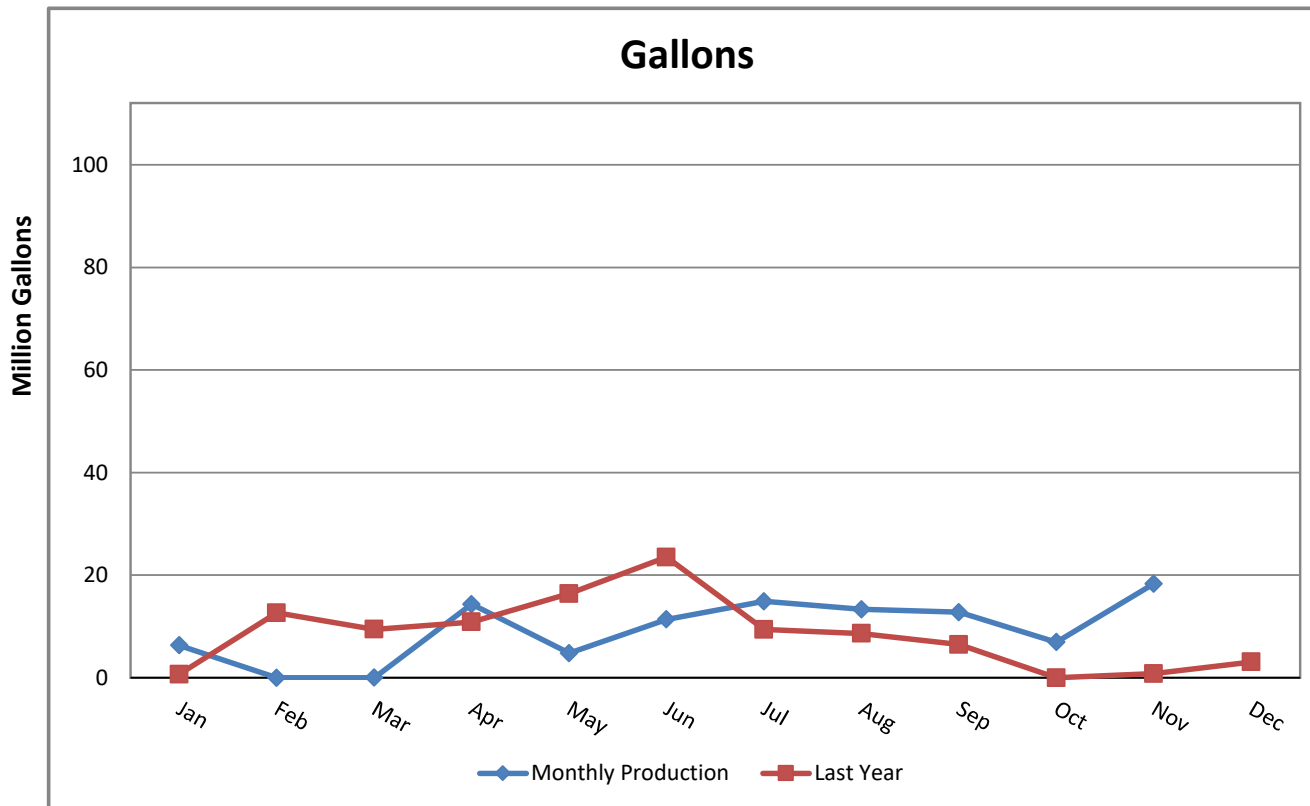
Average GPM: 554
Pump depth: 150 ft
Well depth: 564 ft

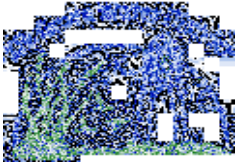
Motor:
Volts: 457
Volts (Rated): 460

Amps A: 69
Amps A (Rated): 65
Amps B: 67
Amps B (Rated): 65
Amps C: 66
Amps C (Rated): 65

Hour Meter: 550.50

Chlorine:
Dosing: 1.3 mg/L
Demand: 0.21 mg/L
Residual: 1.09 mg/L





Elk Grove Water District

Monthly Production

Well 9 Polhemus -- November 2023
(Submersible)

Selected Month Production

4,962,231 Gallons

Average GPM: 490
Pump depth: 150 ft
Well depth: 556 ft

Motor:

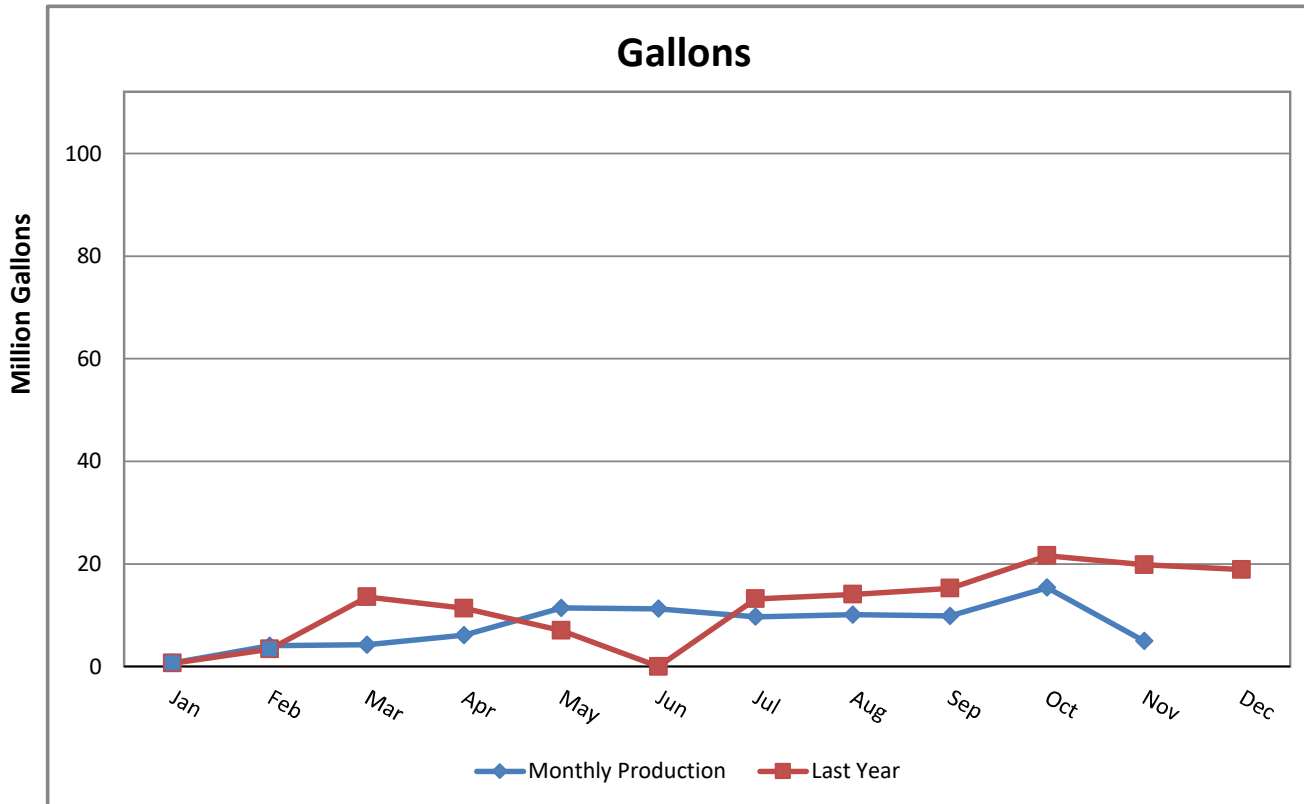
Volts: 480
Volts (Rated): 460

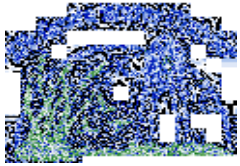
Amps A: 57
Amps A (Rated): 65
Amps B: 58
Amps B (Rated): 65
Amps C: 61
Amps C (Rated): 65

Hour Meter: 168.80

Chlorine:

Dosing: 1.35 mg/L
Demand: 0.28 mg/L
Residual: 1.07 mg/L





Elk Grove Water District

Monthly Production

Well 13 Hampton -- November 2023

Selected Month Production

292,282 Gallons

Average GPM: 919
 Pump depth: 200 ft
 Well depth: 500 ft

Motor:

Volts: 479
 Volts (Rated): 460
 RPM: 1787
 RPM (Rated): 1785
 Amps A: 105
 Amps A (Rated): 141
 Amps B: 106
 Amps B (Rated): 141
 Amps C: 107
 Amps C (Rated): 141

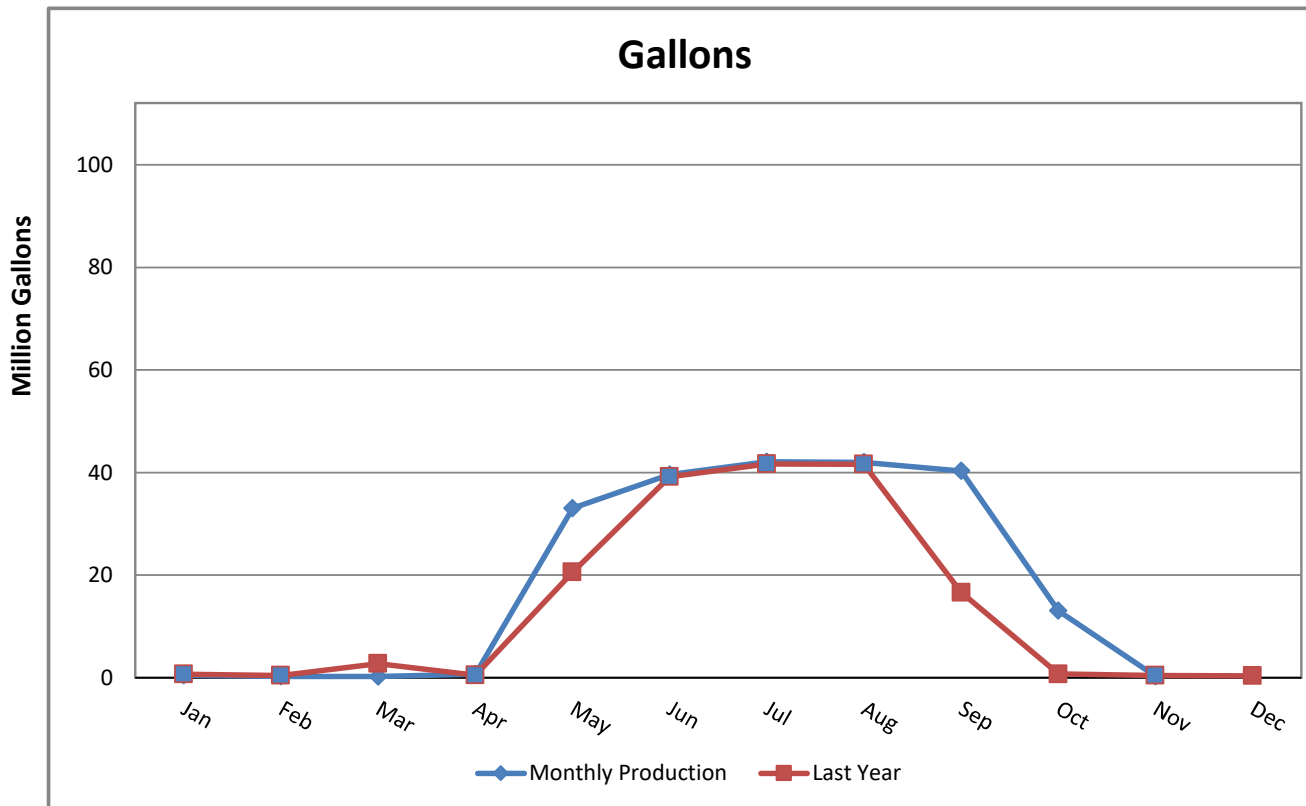
Motor Temp.: 97.1 F
 Hour Meter: 5.3

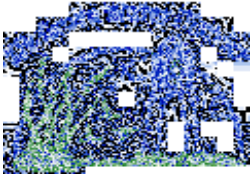
Chlorine:

Dosing: 1.57 mg/L
 Demand: 0.70 mg/L
 Residual: 0.87 mg/L

Vibration Reading:

Base Line: 0.02 in/sec
 Current: 0.04 in/sec





Elk Grove Water District

Combined Total Production

Service Area 1

Nov-2023

Current Month Production:

85,315,369 Gallons

Highest Day Demand of the Month:

3,495,491

Date of Occurrence

1-Nov-23

Highest Day Demand of the Calendar Year:

6,083,244

Date of Occurrence

22-Jul-23

"Water Year" Rainfall: (Oct-23 to Sep-24)

Current Month:

0.36 in

Year To Date:

0.96 in

"Water Year" Rainfall: (Oct-22 to Sep-23)

November 2022

0.95 in

Year To Date:

0.95 in

Entire Year Total:

22.00 in

Temperature:

This Month High

81 F

This Month Low

31 F

This Month Average

55.3 F

NOV-22 High

71 F

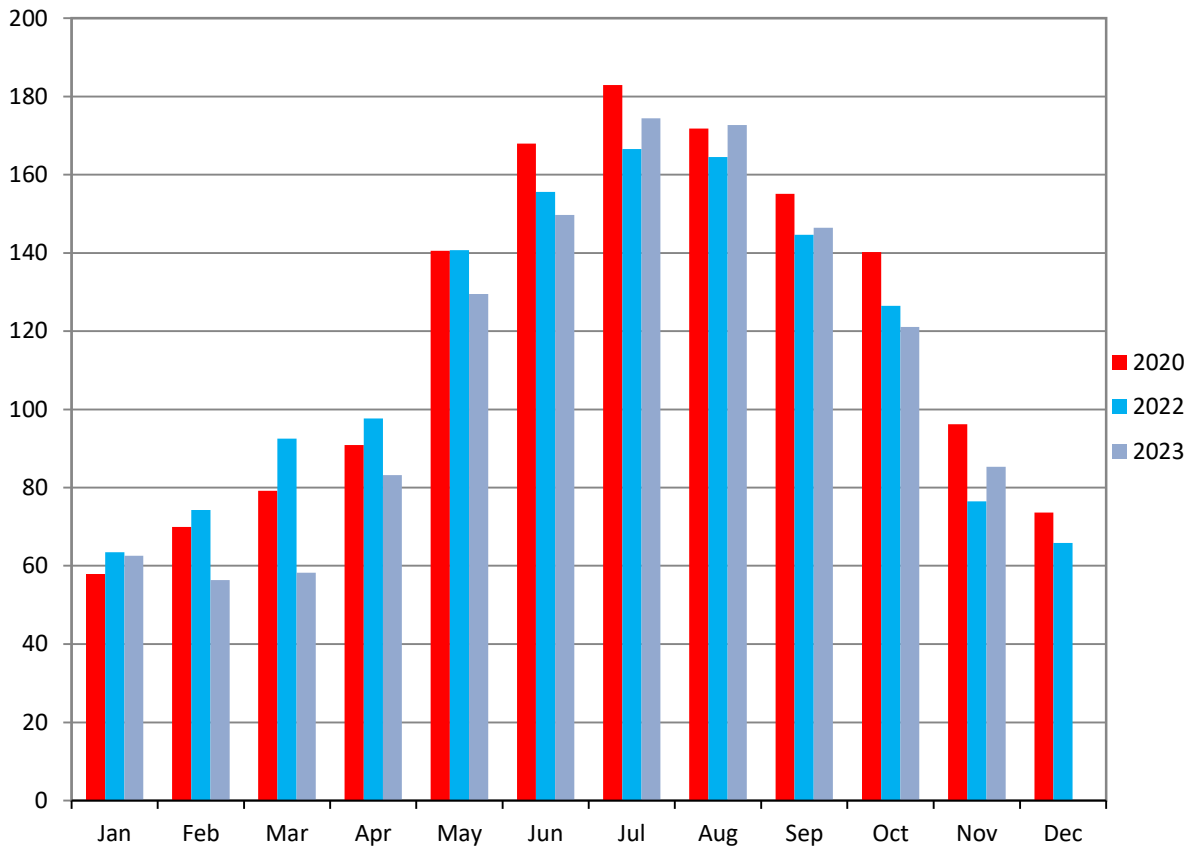
NOV-22 Low

30 F

NOV-22 Average

50.3 F

Million Gallons

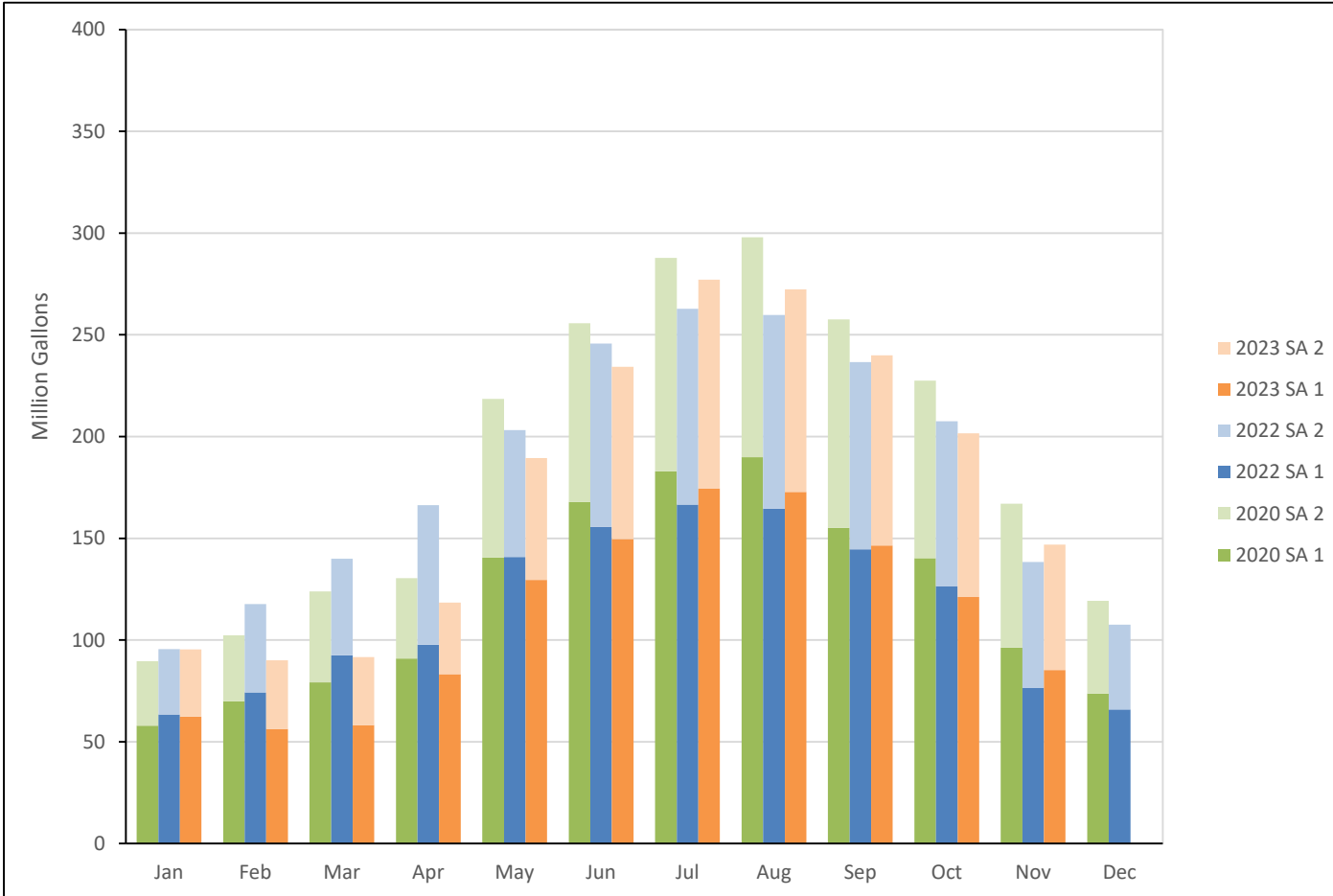




Elk Grove Water District

Total Demand/Production

Nov-2023



Current Month Demand/Production:
 146,890,729 Gallons
***Change From November 2020:** -12.08%
GPCD: 102.8 Gallons per Day
R-GPCD: 81.3 Gallons per Day

Service Area 1
Active Connections: 7,938
Current Month Demand/Production:
 85,315,369 Gallons
***Change From November 2020:** -11.32%
GPCD: 99.1 Gallons per Day
R-GPCD: 77.6 Gallons per Day

Service Area 2
Active Connections: 4,985
Current Month Demand/Production:
 61,575,360 Gallons
***Change From November 2020:** -13.12%
GPCD: 108.4 Gallons per Day
R-GPCD: 87.3 Gallons per Day

*Percent reduction has been changed to percent change. Negative change is reduction and positive change is increase.

Elk Grove Water District Water Usage

----- Monthly Production (gallons) -----

| 2020 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|---------------|
| 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 | 1,444,338,706 |
| 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 | 833,225,624 |
| 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 | 2,277,564,330 |

| 2021 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|---------------|
| 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 | 114,717,480 | 65,607,814 | 61,008,401 | 1,406,899,947 |
| 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 | 84,569,628 | 48,501,816 | 34,885,972 | 828,971,748 |
| 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 | 199,287,108 | 114,109,630 | 95,894,373 | 2,235,871,695 |

| 2022 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| GW (SA1) | 63,469,715 | 74,242,203 | 92,483,924 | 97,643,001 | 140,747,995 | 155,597,114 | 166,596,675 | 164,513,039 | 144,632,180 | 126,478,648 | 76,517,155 | 65,813,605 | 1,368,735,254 |
| Purchased (SA2) | 32,115,380 | 43,369,788 | 47,452,372 | 68,588,608 | 62,494,652 | 90,110,812 | 96,146,424 | 95,299,688 | 92,002,504 | 81,006,904 | 61,785,548 | 41,748,872 | 812,121,552 |
| Total | 95,585,095 | 117,611,991 | 139,936,296 | 166,231,609 | 203,242,647 | 245,707,926 | 262,743,099 | 259,812,727 | 236,634,684 | 207,485,552 | 138,302,703 | 107,562,477 | 2,180,856,806 |

| 2023 | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|---------------|
| GW (SA1) | 62,562,387 | 56,343,279 | 58,232,742 | 83,205,416 | 129,475,692 | 149,684,059 | 174,452,699 | 172,730,059 | 146,408,453 | 121,106,581 | 85,315,369 | - | 1,239,516,736 |
| Purchased (SA2) | 32,851,412 | 33,735,548 | 33,439,340 | 35,189,660 | 59,937,240 | 84,604,784 | 102,673,472 | 99,610,412 | 93,544,132 | 80,540,900 | 61,575,360 | - | 717,702,260 |
| Total | 95,413,799 | 90,078,827 | 91,672,082 | 118,395,076 | 189,412,932 | 234,288,843 | 277,126,171 | 272,340,471 | 239,952,585 | 201,647,481 | 146,890,729 | 0 | 1,957,218,996 |

----- Monthly Percent Change - Comparing 2020 to 2023 -----

| % Change | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---------------------|---------|----------|---------|---------|---------|---------|--------|--------|-----------|---------|----------|----------|-------|
| GW (SA1) | 8.04% | -19.42% | -26.47% | -8.42% | -7.90% | -10.87% | -4.65% | -8.99% | -5.62% | -13.64% | -11.32% | - | - |
| Purchased (SA2) | 3.49% | 4.07% | -25.30% | -10.97% | -23.12% | -3.60% | -2.03% | -7.92% | -8.68% | -7.62% | -13.12% | - | - |
| Total | 6.43% | -11.98% | -26.05% | -9.19% | -13.33% | -8.37% | -3.70% | -8.60% | -6.84% | -11.33% | -12.08% | - | - |
| % Cumulative Change | 6.43% | -3.38% | -12.27% | -11.37% | -12.02% | -11.00% | -9.26% | -9.13% | -8.80% | -9.09% | -9.32% | - | - |

*Notes

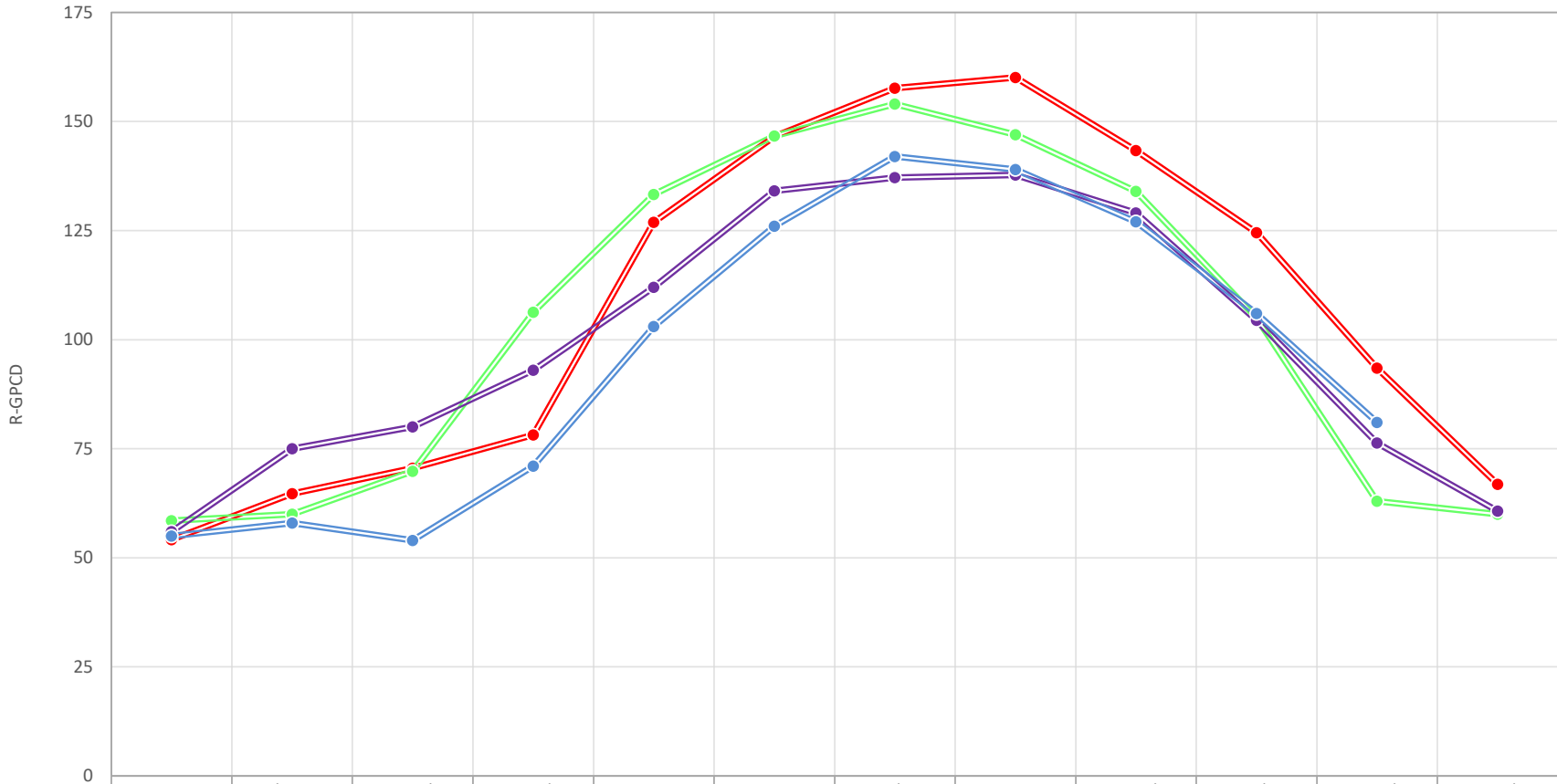
2020 August production number for SA1 includes water delivered through open interties with SA2.
 SA1 = Service Area 1, SA2 = Service Area 2. SA1 is all groundwater (GW) production. SA2 is all purchased water from SCWA.
 Charlois and Springhurst Intertie 18,000,000 Gallons
 Charlois Intertie (Aug 2020) 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 | |
|----------------|---------|-------------|-------------|
| 2023 | # Accts | CCF | Gallons |
| Jan | 4,921 | 43,919 | 32,851,412 |
| Feb | 4,922 | 45,101 | 33,735,548 |
| Mar | 4,923 | 44,705 | 33,439,340 |
| Apr | 4,923 | 47,045 | 35,189,660 |
| May | 4,923 | 80,130 | 59,937,240 |
| Jun | 4,948 | 113,108 | 84,604,784 |
| Jul | 4,948 | 137,264 | 102,673,472 |
| Aug | 4,948 | 133,169 | 99,610,412 |
| Sep | 4,948 | 125,059 | 93,544,132 |
| Oct | 4,967 | 107,675 | 80,540,900 |
| Nov | 4,985 | 82,320 | 61,575,360 |
| Dec | | | |



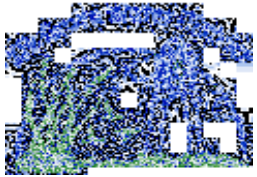
EGWD COMBINED R-GPCD

—●— 2020 —●— 2021 —●— 2022 —●— 2023



| | January | February | March | April | May | June | July | August | September | October | November | December |
|----------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| —●— 2020 | 54 | 65 | 71 | 78 | 127 | 147 | 158 | 160 | 143 | 125 | 93 | 67 |
| —●— 2021 | 59 | 60 | 70 | 106 | 133 | 147 | 154 | 147 | 134 | 105 | 63 | 60 |
| —●— 2022 | 56 | 75 | 80 | 93 | 112 | 134 | 137 | 138 | 129 | 104 | 76 | 61 |
| —●— 2023 | 55 | 58 | 54 | 71 | 103 | 126 | 142 | 139 | 127 | 106 | 81 | |

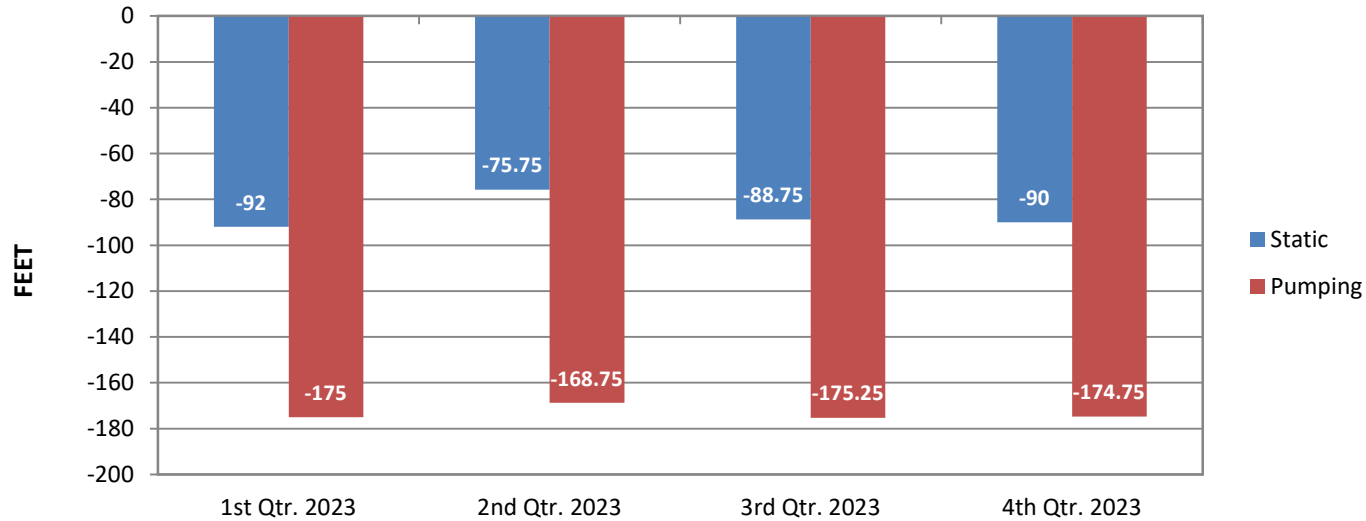
R-GPCD = Residential Gallons per Capita per Day



Elk Grove Water District

Static and Pumping Levels

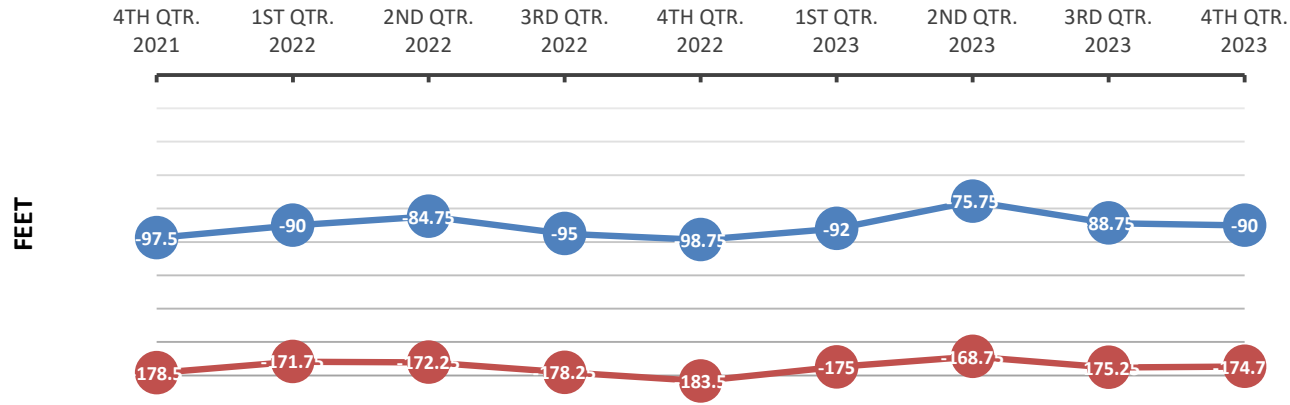
Well 1D School St



Latest Well Sounding

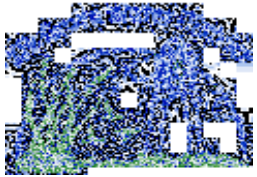
Static: 90 Ft
 Pumping: 174.75 Ft
 Drawdown: 84.75 Ft
 GPM: 1,734
 Specific Capacity: 20.456

Sounding Quarter/Year



Latest Sand Tester Results:

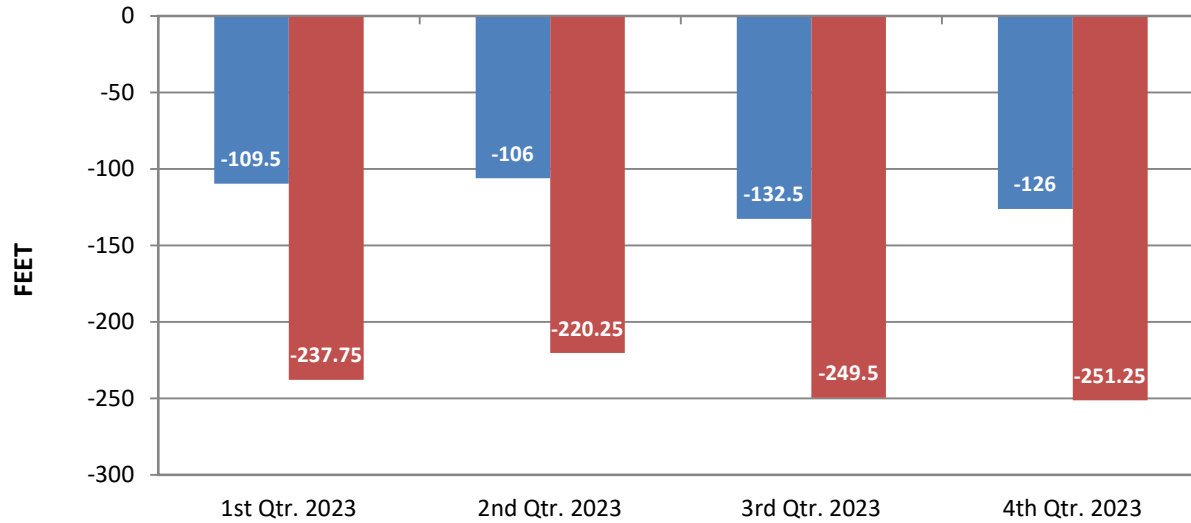
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

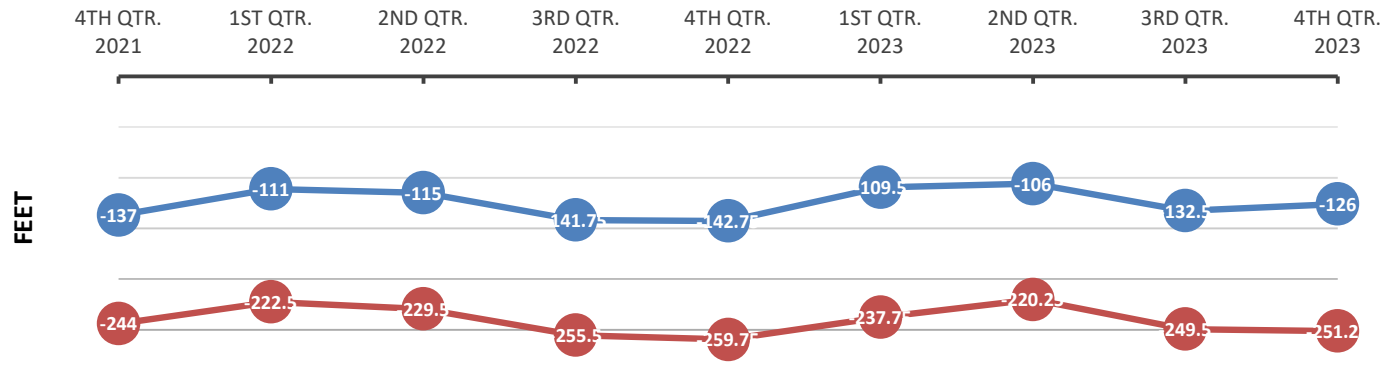
Well 4D Webb St



Latest Well Sounding

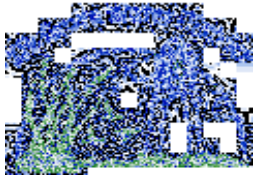
| | |
|---------------------------|-----------|
| Static: | 126 Ft |
| Pumping: | 251.25 Ft |
| Drawdown: | 125.25 Ft |
| GPM: | 1,689 |
| Specific Capacity: | 13.483 |

Sounding Quarter/Year



Latest Sand Tester Results:

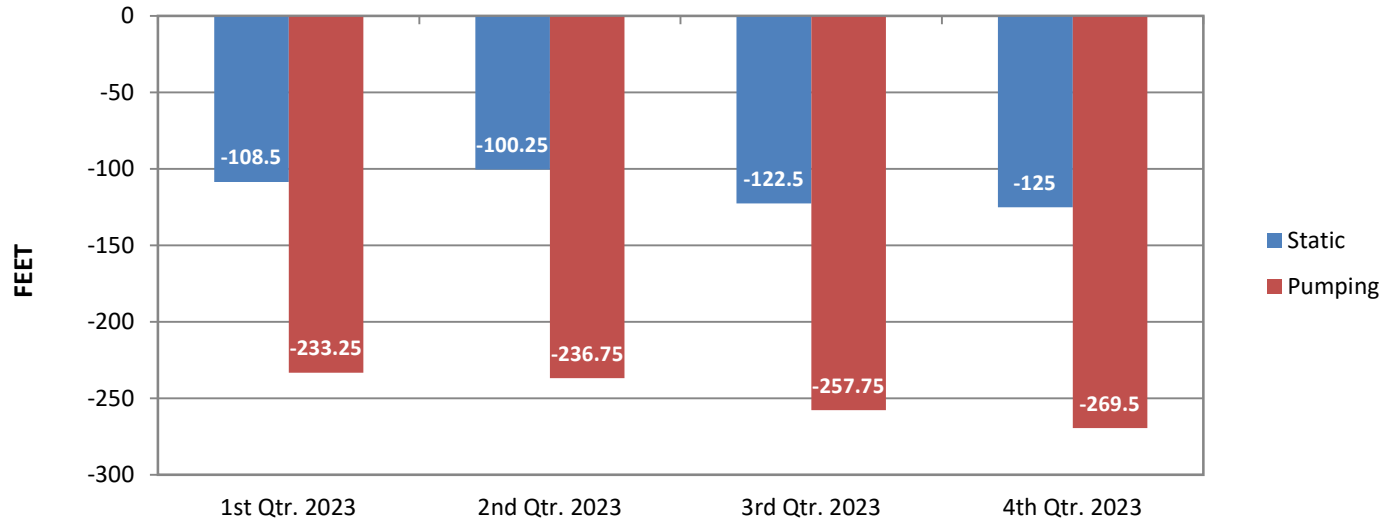
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 11D Dino

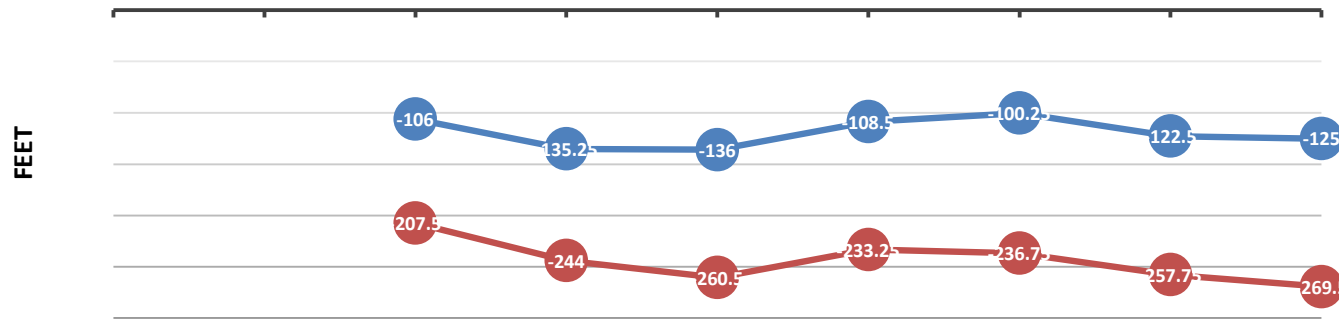


Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 125 Ft |
| Pumping: | 269.5 Ft |
| Drawdown: | 144.5 Ft |
| GPM: | 1,698 |
| Specific Capacity: | 11.754 |

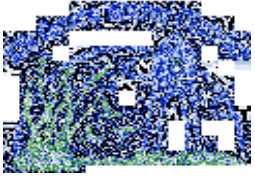
Sounding Quarter/Year

| 4TH QTR. 2021 | 1ST QTR. 2022 | 2ND QTR. 2022 | 3RD QTR. 2022 | 4TH QTR. 2022 | 1ST QTR. 2023 | 2ND QTR. 2023 | 3RD QTR. 2023 | 4TH QTR. 2023 |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|



Latest Sand Tester Results:

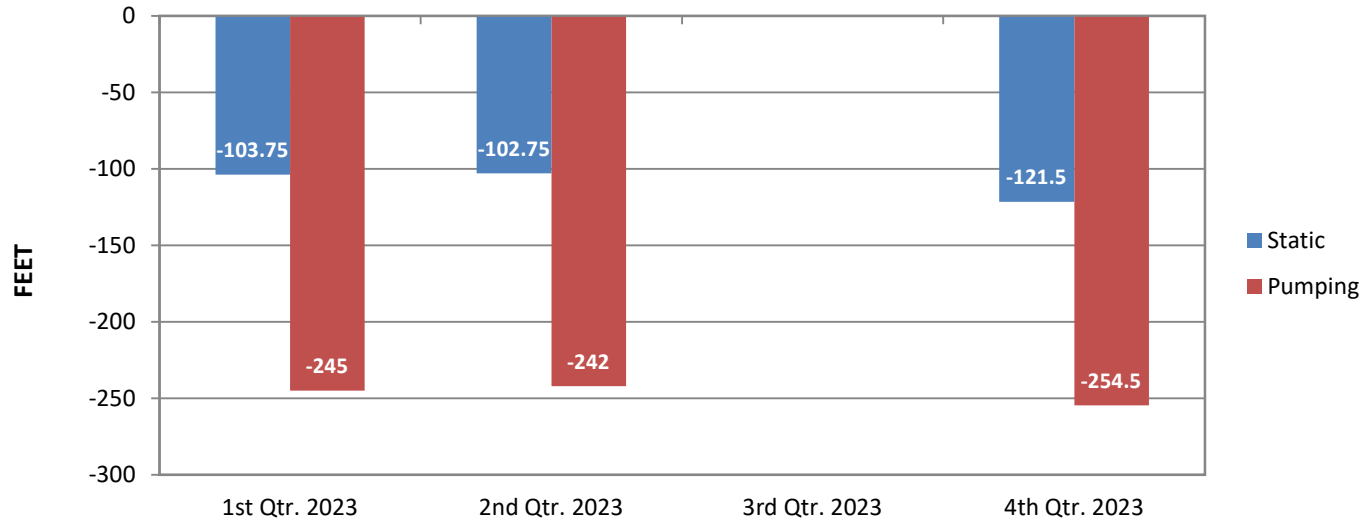
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

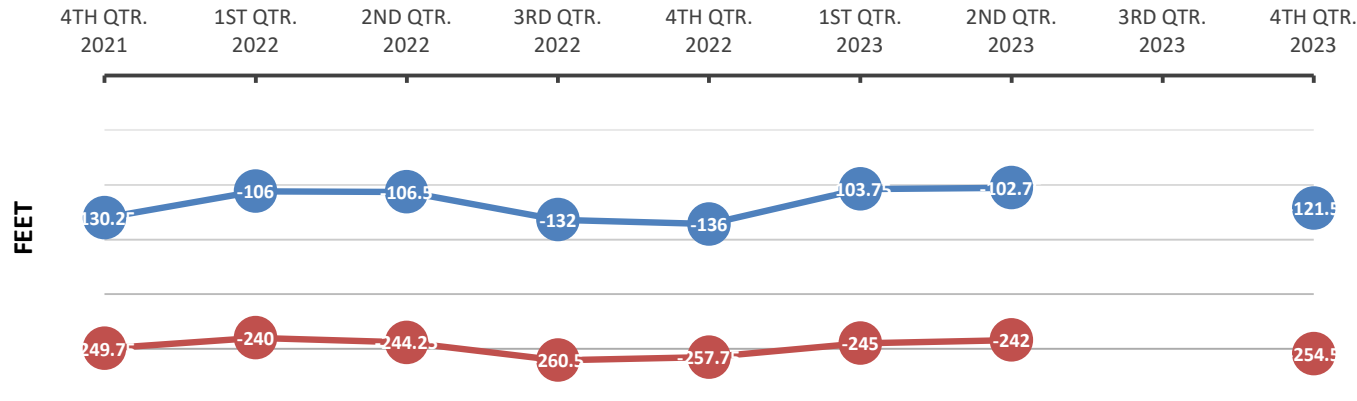
Well 14D Railroad



Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 121.5 Ft |
| Pumping: | 254.5 Ft |
| Drawdown: | 133 Ft |
| GPM: | 1,495 |
| Specific Capacity: | 11.240 |

Sounding Quarter/Year



Latest Sand Tester Results:

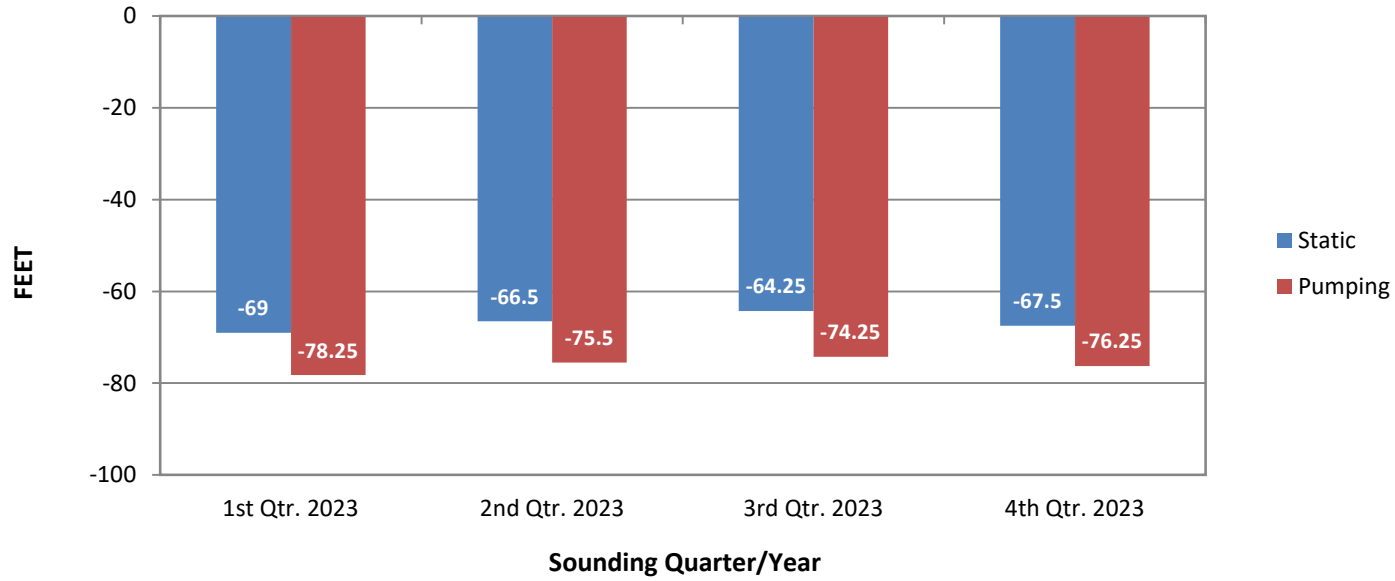
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 8 Williamson



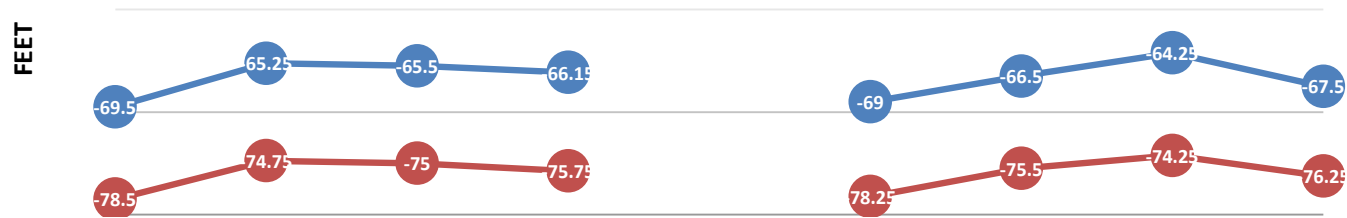
Latest Well Sounding

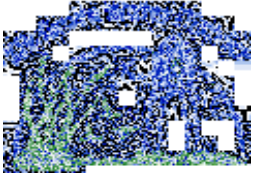
Static: 67.5 Ft
Pumping: 76.25 Ft
Drawdown: 8.75 Ft
GPM: 545
Specific Capacity: 62.330

4TH QTR. 2021 1ST QTR. 2022 2ND QTR. 2022 3RD QTR. 2022 4TH QTR. 2022 1ST QTR. 2023 2ND QTR. 2023 3RD QTR. 2023 4TH QTR. 2023

Latest Sand Tester Results:

15 Min: < 5 ppm

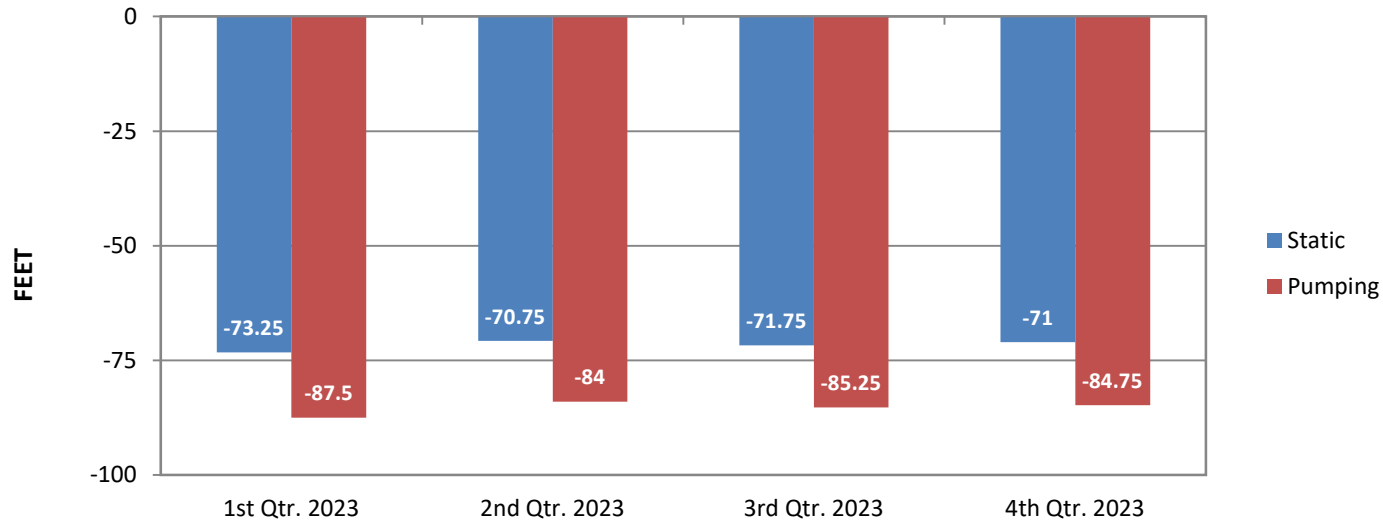




Elk Grove Water District

Static and Pumping Levels

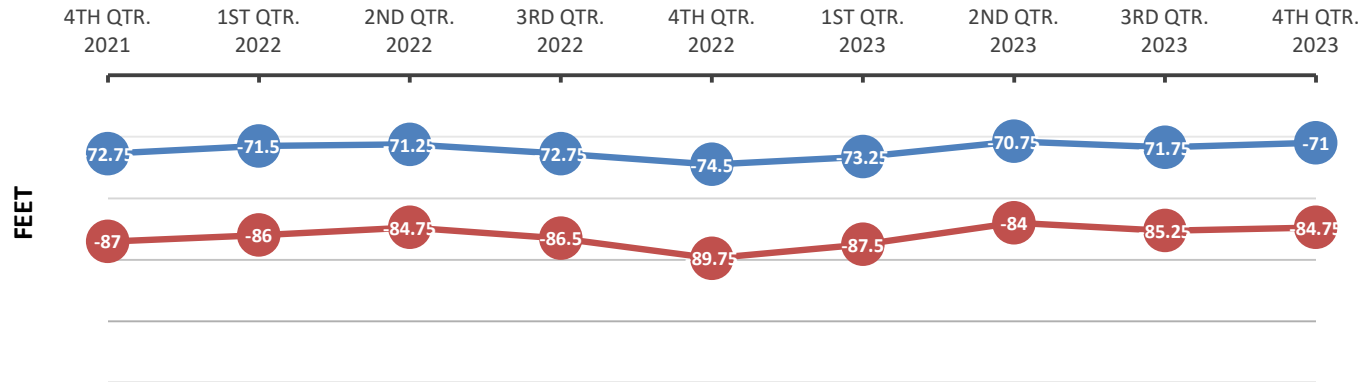
Well 9 Polhemus



Latest Well Sounding

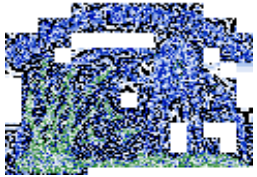
| | |
|---------------------------|----------|
| Static: | 71 Ft |
| Pumping: | 84.75 Ft |
| Drawdown: | 13.75 Ft |
| GPM: | 487 |
| Specific Capacity: | 35.437 |

Sounding Quarter/Year



Latest Sand Tester Results:

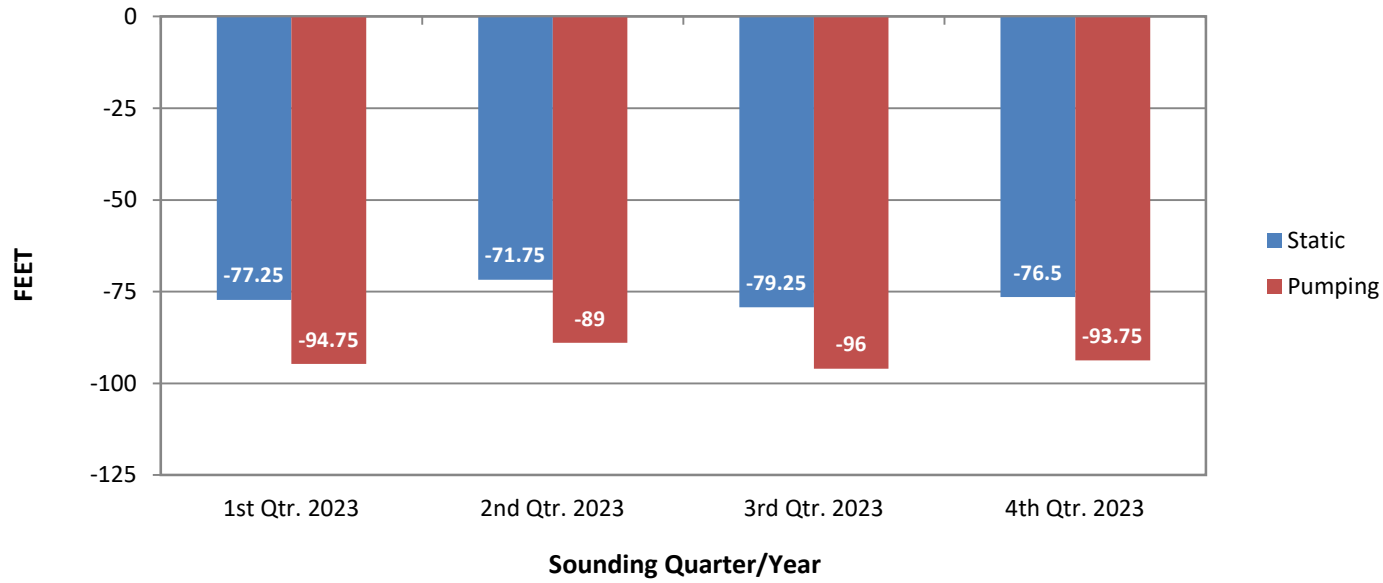
15 Min: < 5 ppm



Elk Grove Water District

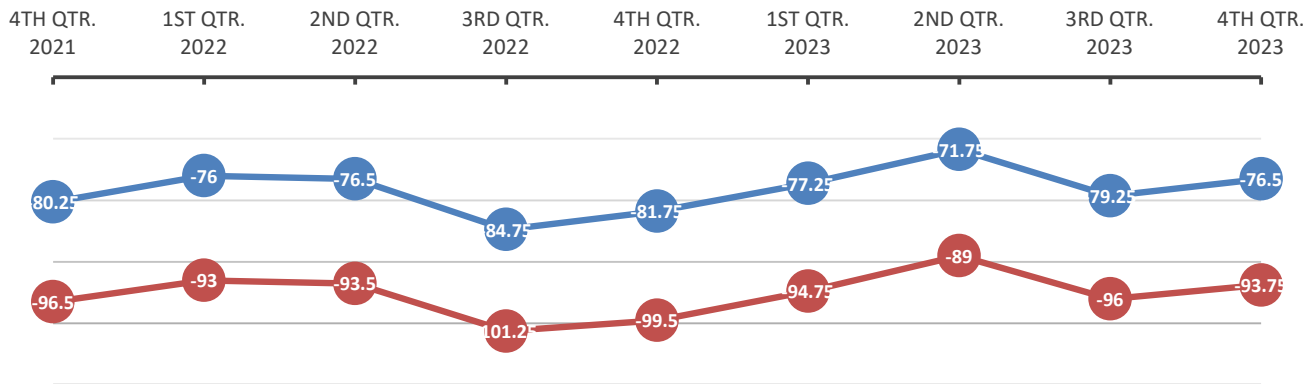
Static and Pumping Levels

Well 13 Hampton



Latest Well Sounding

| | |
|---------------------------|----------|
| Static: | 76.5 Ft |
| Pumping: | 93.75 Ft |
| Drawdown: | 17.25 Ft |
| GPM: | 939 |
| Specific Capacity: | 54.410 |



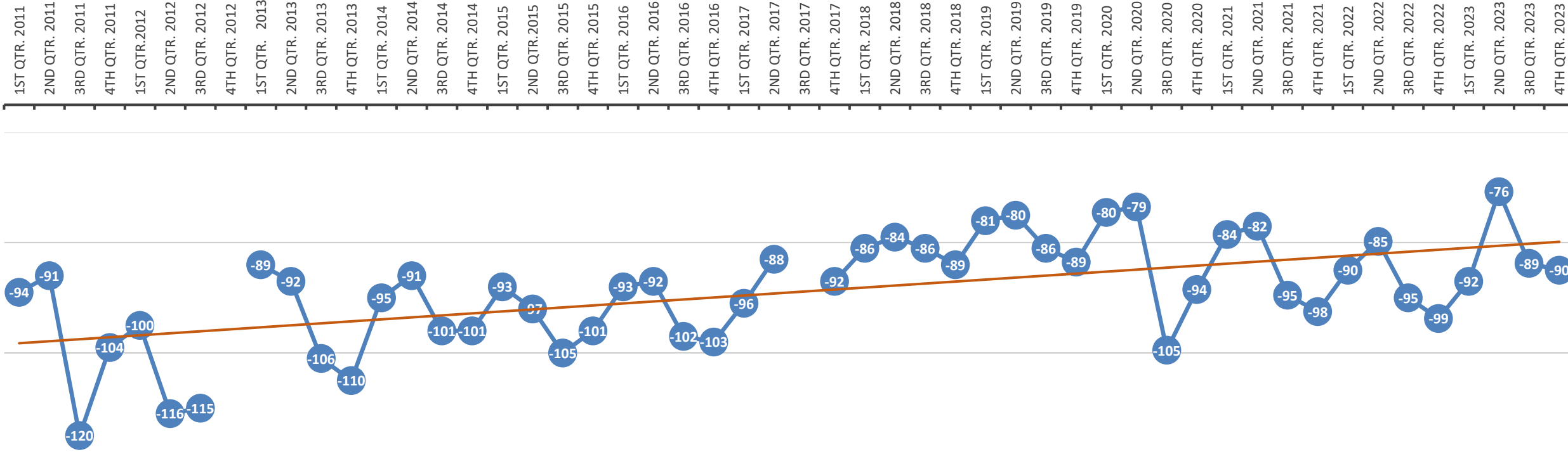
Latest Sand Tester Results:

15 Min: < 5 ppm

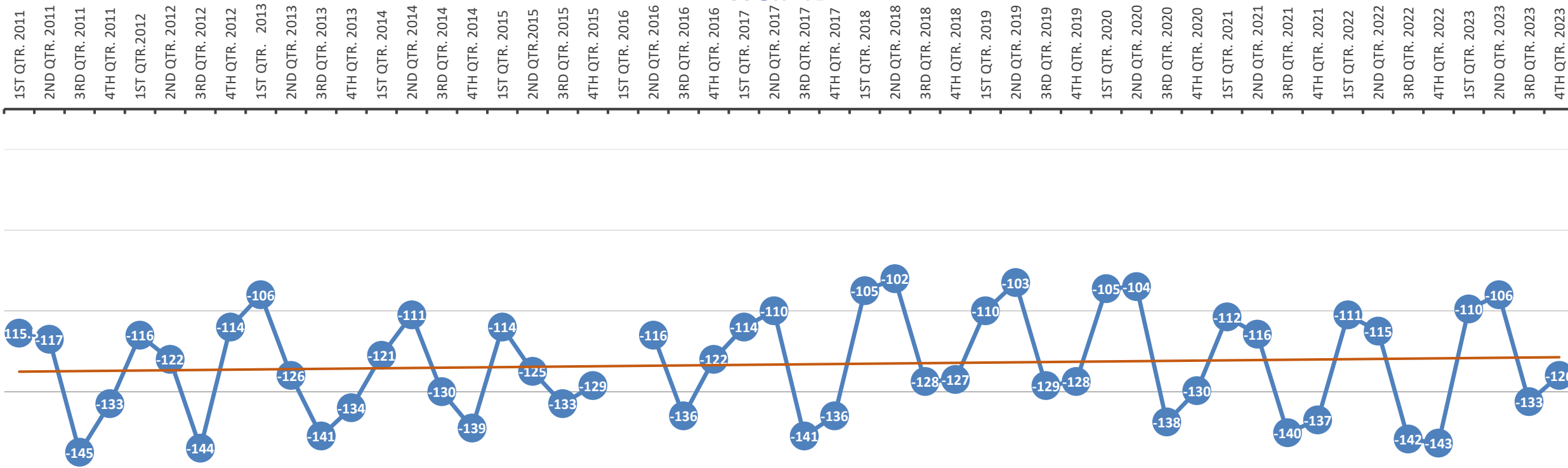


Historic Static Well Levels

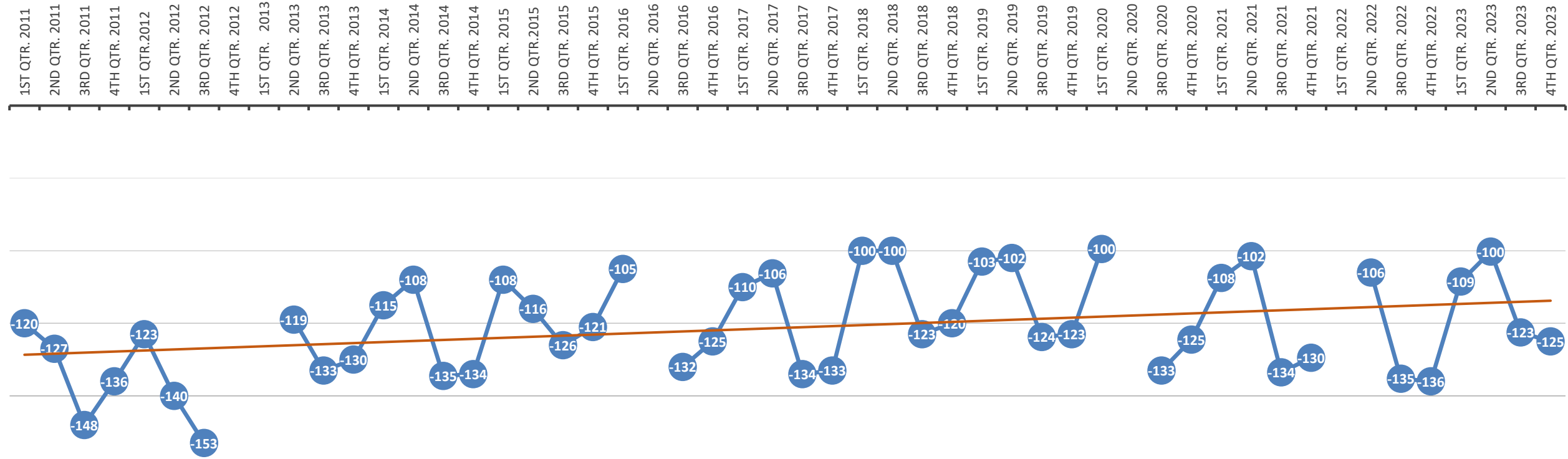
Well 1D



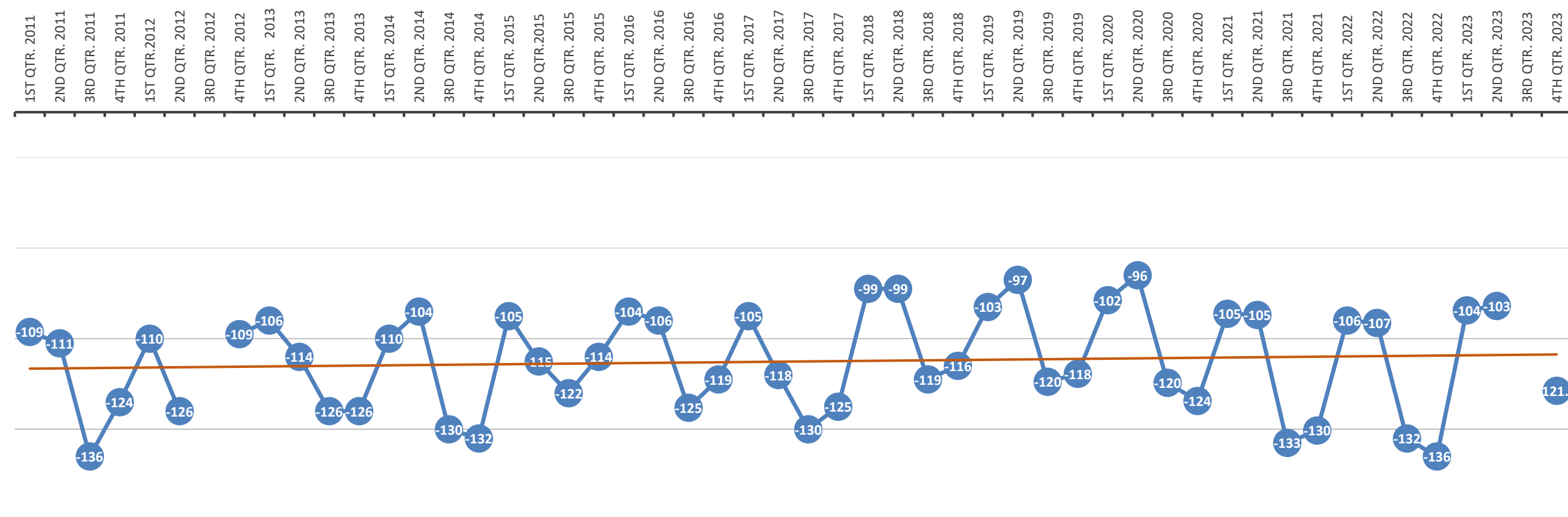
Well 4D



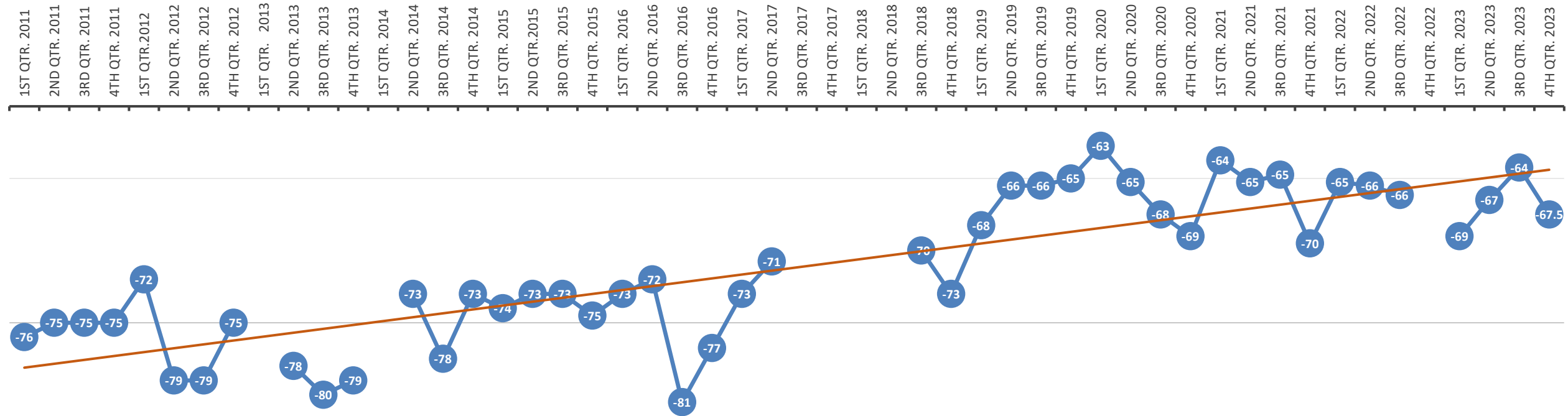
Well 11D



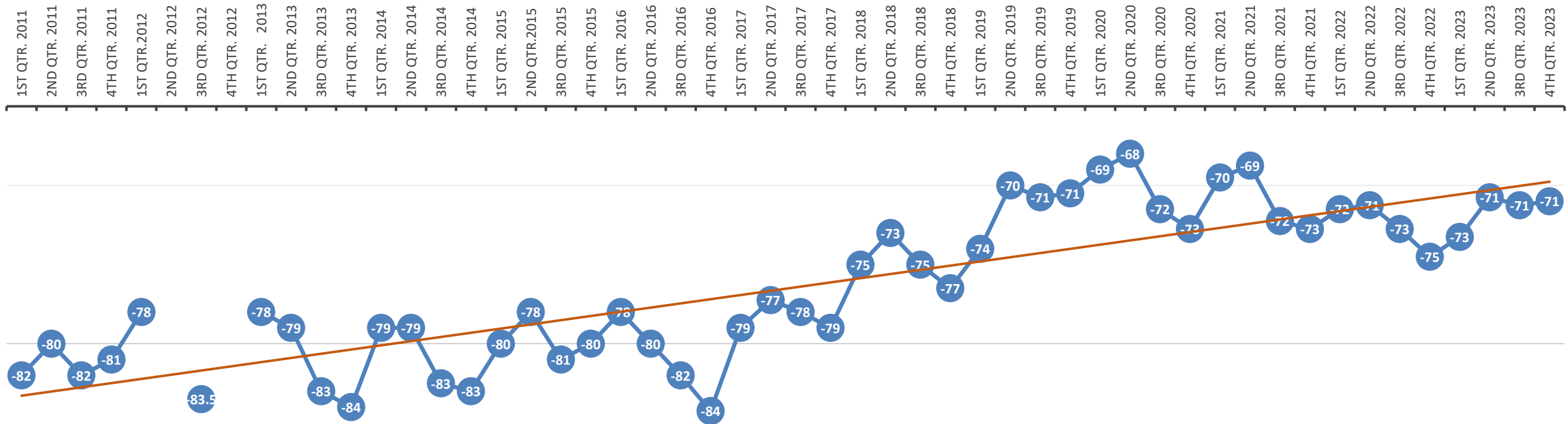
Well 14D



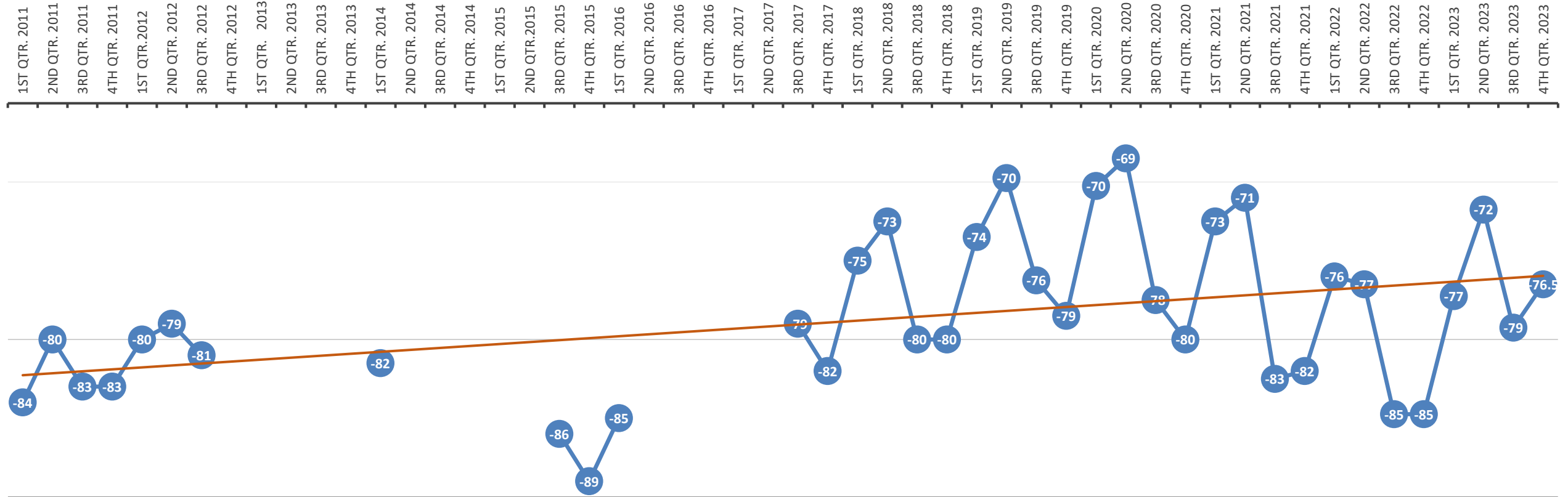
Well 8



Well 9



Well 13



Monthly Sample Report - November 2023
Water System: Elk Grove Water System

Sampling Point: 01 - 8693 W. Camden

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: School Well 01D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: 02 - 9425 Emerald Vista

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 03 - 8809 Valley Oak

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: Webb Well 04D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: 04 - 10122 Glacier Point

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 05 - 9230 Amsden Ct.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 06 - 9227 Rancho Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 07 - Al Gates Park Mainline Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: - Williamson Well 8 Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: 08 - 9436 Hollow Springs Wy.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: Polhemus Well 9 Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|-------------|-----------------------|
|-------------|--------------|-------------|-----------------------|

Sampling Point: 09 - 8417 Blackman Wy.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Fluoride | Week |

Sampling Point: 10 - 9373 Oreo Ranch Cir.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 11 - 9907 Kapalua Ln.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|---------------------|-----------------|-----------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: 12-9205 Meadow Grove Dr.

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Distribution System | Bacteriological | Week |
| 11/13/2023 | Distribution System | Bacteriological | Week |
| 11/21/2023 | Distribution System | Bacteriological | Week |
| 11/28/2023 | Distribution System | Bacteriological | Week |

Sampling Point: Dino Well 11D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: Hampton Well 13 - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/13/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/20/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/27/2023 | Source Water | Fe, Mn, As, Total | Weekly |

Sampling Point: Hampton WTP Effluent

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
| 11/7/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/13/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/20/2023 | Source Water | Fe, Mn, As, Total | Weekly |
| 11/27/2023 | Source Water | Fe, Mn, As, Total | Weekly |

Sampling Point: Hampton WTP Backwash Tank

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: Railroad Well 14D - Raw Water

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|--------------------|---------------------|--------------------|------------------------------|
|--------------------|---------------------|--------------------|------------------------------|

Sampling Point: Railroad WTP Effluent

| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|------------------------|---------------|-----------------------|
| 11/7/2023 | Treated Plant Effluent | Fe, Mn,As, Al | Monthly |

Sampling Point: Railroad WTP Backwash Tank

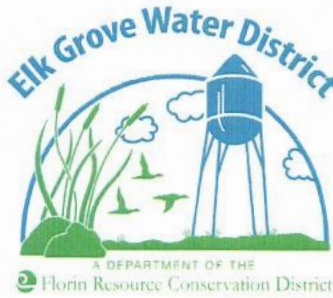
| Sample Date | Sample Class | Sample Name | Collection Occurrence |
|-------------|--------------|-------------|-----------------------|
|-------------|--------------|-------------|-----------------------|

Sampling Point: Special Distribution/Construction Samples

| Sample Date | Sample Class | Sample Name | Collection Description |
|-------------|---------------------|-----------------|--|
| 11/17/2023 | Distribution System | Bacteriological | 9135 Elk Grove Blvd. Blow-Off Derr & Elk Grove Blvd. |

32

| Colors | Monthly Total | Yearly Total |
|-------------------------|---------------|--------------|
| Black = Scheduled | 58 | 801 |
| Green = Unscheduled | 1 | 39 |
| Red = Incomplete Sample | 0 | |



December 4, 2023

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 November 2023.

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

STEVE SHAW
WATER TREATMENT SUPERVISOR

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

COMPLIANCE REPORT FORM

| | | |
|-----------------------------------|-------------------------------|-----------------------------------|
| Attn: Alex Burkert | E-mail: burkerta@sacsewer.com | Wastewater Source Control Section |
| Phone: (916) 875-6454 | | Fax: (916) 854-9286 |
| From: Steve Shaw | | |
| Company: Elk Grove Water District | | Permit # WTP-010 |

| | | | |
|-------------------------|-----------------|--------------|-------------|
| Discharge Month: | November | Year: | 2023 |
|-------------------------|-----------------|--------------|-------------|

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

| | | |
|---|------------------------------------|----------------------|
| <input checked="" type="checkbox"/> Water use/flow meter report (If there is no discharge during the reporting period, this must be reported) | Location | Total Gallons |
| | OF 1 Hampton WTP Backwash Tank | 16,264 |
| | OF 3 Railroad WTP Backwash Tank | 0 |
| | OF 5 Analyzer Water | 34,560 |
| | OF 6 Tank Sludge (preapproval req) | 0 |
| | OF 7 Misc. (preapproval req) | 0 |

Monitoring results/analytical report(s)

pH (if measured); Grab Monitoring Data Review

| Location | Date and Time | pH |
|----------|---------------|----|
| OF1 | | |
| OF3 | | |
| OF6 | | |
| OF7 | | |

pH compliance statement – CHECK ONE BELOW

Based on a review of this facility's pH data, pH has exceeded the discharge limits.

I certify that this facility has reviewed pH data and is in compliance.

Discharge Rate - CHECK ONE BELOW

or Based on a review of this facility's flow data, the 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

Other (explain):

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)


Domestic Calculation

| Domestic Usage/ Employee Monthly Totals | Number of Full-time Equivalent* Employees | Business Days per Month | Allowance (gallons per day) | Gallons |
|--|--|--|--|----------------|
| Production | 2 | 18 | 15 | 540 |
| Office | 3 | 18 | 10 | 540 |
| Drivers/Field | 13 | 18 | 3 | 702 |
| Total | | | | 1,782 |

*FTE Equivalent: all employees' monthly hours added together and converted to a full-time employee count

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: 12.4.2023 _____



December 1, 2023

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 Distribution System Coliform Monitoring report from Elk Grove Water District for November 2023.

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

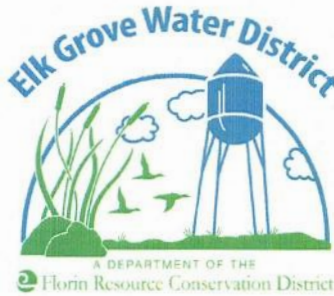
MONTHLY SUMMARY OF REVISED TOTAL COLIFORM RULE DISTRIBUTION SYSTEM MONITORING (including triggered source monitoring for systems subject to the Groundwater Rule)

| | |
|---|---|
| System Name <p style="text-align: center; font-size: 1.2em;">Elk Grove Water District</p> | System Number <p style="text-align: center; font-size: 1.2em;">3410008</p> |
| Sampling Period <p style="text-align: center; font-size: 1.2em; color: blue;">November</p> | Year <p style="text-align: center; font-size: 1.2em;">2023</p> |

| | Number Required | Number Collected | Number Total Coliform Positives | Number E.coli Positives |
|--|--|--|---------------------------------|--|
| 1. Routine Samples (see note 1) | 48 | 48 | 0 | 0 |
| 2. Repeat Samples following samples that are Total Coliform Positive and <i>E.coli</i> Negative (see notes 10 and 11) | | 0 | 0 | 0 |
| 3. Repeat Samples following Routine Samples that are Total Coliform Positive and <i>E. coli</i> Positive (see notes 10 and 11) | | 0 | 0 | 0 |
| 4. Treatment Technique (TT)/MCL Violation Computation for Total Coliform/ <i>E. coli</i> Positive Samples | | | | |
| a. Totals (sum of columns) | 48 | 48 | 0 | 0 |
| b. If 40 or more samples collected in month, determine percent of samples that are total coliform positive [(total number positive/total number collected) x 100] = | 0 | % | | |
| c. Did the system trigger... a Level 2 Assessment TT? (see notes 2, 3, 4, 5 and 6 for trigger info) | | | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <i>If a Level 2 Assessment is triggered, see note 8 below.</i> | | | | |
| a Level 1 Assessment TT? (see note 7 for trigger info) | | | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <i>If a Level 1 Assessment is triggered, see note 9 below.</i> | | | | |
| 5. Triggered Source Samples per Groundwater Rule (see notes 12 and 13) | | 0 | 0 | 0 |
| 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 style="text-align: center; font-size: 1.2em;">Water Treatment Supervisor</p> | Date <p style="text-align: center; font-size: 1.2em;">12.1.2023</p> | | |

NOTES AND INSTRUCTIONS:

1. Routine samples include:
 - a. Samples required pursuant to 22 CCR Section 64423 and any additional samples required by an approved routine sample siting plan established pursuant to 22 CCR Section 64422.
 - b. Extra samples are required for systems collecting less than five routine samples per month that had one or more total coliform positives in previous month.
 - c. Extra samples for systems with high source water turbidities that are using surface water or groundwater under direct influence of surface water and do not practice filtration in compliance with regulations;
2. Note: For a repeat sample following a total coliform positive sample, any *E.coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a *E.coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
4. Note: Failure to take all required repeat samples following an *E. coli* positive routine sample (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
5. Note: Failure to test for *E. coli* when any repeat sample tests positive for total coliform (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
6. Note: Second Level 1 treatment technique trigger in a rolling 12-month period.
7. Total coliform Treatment Technique (TT) Violation (**Notify Department within 24 hours of TT violation**):
 - a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
 - b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
8. Contact the Division as soon as practical to arrange for the division to conduct a Level 2 Assessment of the water system. The water system shall complete a Level 2 Assessment and submit it to the Division within 30 days of learning of the trigger exceedance.
9. Conduct a Level 1 Assessment in accordance with as soon as practical that covers the minimum elements (22, CCR, Section 64426.8 (a), (2)). Submit the report to the Division within 30 days of learning of the trigger exceedance.
10. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
11. Repeat samples must be collected within 24 hours of being notified of the positive results. For systems collecting more than one routine sample per month, three repeat samples must be collected for each total coliform positive sample. For systems collecting one or fewer routine samples per month, four repeat samples must be collected for each total coliform positive sample. At least three samples shall be taken the month following a total coliform positive.
12. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
13. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E.coli*-positive triggered sample (boxed entry) **requires immediate notification to the Division, Tier 1 public notification, and corrective action.** 37



December 2, 2023

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 November 2023.

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".

STEVE SHAW
WATER TREATMENT SUPERVISOR

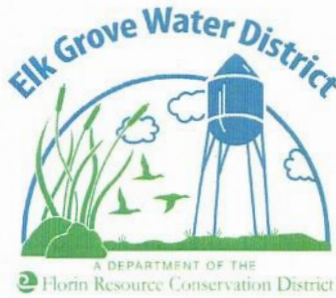
Elk Grove Water District

Hampton GWTP Monthly Report

PWS Number 3410008-013
 GWTP Name Hampton Water Treatment Plant

Month: November

| 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) | | | | | | | Weekly Average | | |
|--------------|------------|-----------|------------------|-----------------|----------------|----------------|--|-------|-------------|---|----------------------|--------------------|------------|--------------------|------|--|
| | | | | | | | Fe, R | Fe, T | Mn, R | Mn, T | As, R | As, T | Inf. pH | Eff. pH | | |
| last day | 28354.8 | | 654150048 | | 35704153 | 43473789 | Date | | | | | | | | | |
| 1 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | 11/7/2023 | 0.021 | 0.051 | 0.038 | 0.001 | 2 | <2 | Week 1: 7.0 to 7.9 | | |
| 2 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | 11/13/2023 | 0.029 | 0.04 | 0.027 | 0.014 | 2 | <2 | Cl2 | 0.7 | |
| 3 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | 11/20/2023 | 0.023 | 0.067 | 0.03 | 0.011 | 2 | <2 | Week 2: 7.0 to 7.7 | | |
| 4 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | 11/27/2023 | 0.007 | 0.012 | 0.01 | 0.006 | 2 | <2 | Cl2 | 0.61 | |
| 5 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | | | | | | | | Week 3: 7.1 to 7.8 | | |
| 6 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | Total Gallons Sodium Hypochlorite: | | | 3.1 Gal | | Cl2 | 0.62 | | | |
| 7 | 28354.8 | 0 | 654150048 | 0 | 35704153 | 43473789 | Pounds per day | | | 0.125 Lbs/Day | | Week 4: 7.1 to 7.9 | | | | |
| 8 | 28355.3 | 0.5 | 654179554 | 29506 | 35704153 | 43477919 | Dosage (Milligrams Per Liter @ 12.5% Cl) | | | 1.8 mg/L | | Cl2 | 0.67 | | | |
| 9 | 28355.3 | 0 | 654179554 | 0 | 35704153 | 43477919 | | | | | | | | Week 5: to | | |
| 10 | 28355.3 | 0 | 654179554 | 0 | 35704153 | 43477919 | Total Gallons Ferric Chloride: | | | 1.9 Gal | | Cl2 | | | | |
| 11 | 28355.3 | 0 | 654179554 | 0 | 35704153 | 43477919 | Dosage (Milligrams Per Liter @ 38% FeCl) | | | .65mg/L | | | | | | |
| 12 | 28355.3 | 0 | 654179554 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 13 | 28355.3 | 0 | 654179554 | 0 | 35704153 | 43477919 | Total Gallons Sodium Hydroxide: | | | 2.3 Gal | | | | | | |
| 14 | 28356.3 | 1 | 654235549 | 55995 | 35704153 | 43477919 | Dosage (Gallons Per Hour @ 30% NaOH) | | | 0.48 Gal/Hr | | | | | | |
| 15 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 16 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | Total Gallons Sulfuric Acid : | | | 2 Gal | | | | | | |
| 17 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | Dose (Gallons Per Hour @ 93% H2SO4) | | | 0.33 Gal/Hr | | | | | | |
| 18 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 19 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | Total Backwashed | | 11,057 Gal | | Total Run Hours | | 5.3Hours | | | |
| 20 | 28356.3 | 0 | 654235549 | 0 | 35704153 | 43477919 | Total Water Pumped | | 292,282 Gal | | Total Backwash Waste | | 16,264 Gal | | | |
| 21 | 28357.2 | 0.9 | 654286074 | 50525 | 35704153 | 43477919 | Reporting Limits/Units | | | Maximum Contaminant Levels (MCLs) | | | | | | |
| 22 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | Iron = 0.100 mg/L | | | Iron (Fe) = 0.300 mg/L (Secondary) | | | | | | |
| 23 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | Manganese = 0.010 mg/L | | | Manganese (Mn) = 0.050 mg/L (Secondary) | | | | | | |
| 24 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | Arsenic = 1.0 ug/L | | | Arsenic (As) = 10 ug/L (Primary) | | | | | | |
| 25 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 26 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 27 | 28357.2 | 0 | 654286074 | 0 | 35704153 | 43477919 | | | | | | | | | | |
| 28 | 28360.1 | 2.9 | 654442330 | 156256 | 35715210 | 43490053 | | | | | | | | | | |
| 29 | 28360.1 | 0 | 654442330 | 0 | 35715210 | 43490053 | | | | | | | | | | |
| 30 | 28360.1 | 0 | 654442330 | 0 | 35715210 | 43490053 | Prepared By: Steve Shaw | | | | Date: 12/1/2023 | | | | | |
| 31 | | 0 | | 0 | | | | | | | | | | | | |
| Total | | 5.3 | | 292,282 | 11,057 | 16,264 | | | | | | | | | | |



November 30, 2023

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

MONTHLY SUMMARY OF DISTRIBUTION SYSTEM FLUORIDATION MONITORING

Enclosed is the Monthly Summary of Distribution System Fluoridation Monitoring report from Elk Grove Water District for November 2023.

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 printed name.

STEVE SHAW
WATER TREATMENT SUPERVISOR

ELK GROVE WATER DISTRICT AREA 2

DISTRIBUTION SYSTEM

MONTHLY FLUORIDATION MONITORING REPORT

November-23

| Week | Location of Sample | Monitoring Results (mg/L) | | |
|------|--------------------|---------------------------|----------|---------|
| | | Date | Time | Results |
| 1 | Hollow Springs | 11.7.2023 | 9:16 AM | 0.47 |
| 1 | Kapalua | 11.7.2023 | 9:42 AM | 0.29 |
| 1 | Al Gates Park | 11.7.2023 | 10:07 AM | 0.65 |
| 1 | Oreo Ranch | 11.7.2023 | 11:15 AM | 0.59 |
| 1 | Blackman | 11.7.2023 | 12:38 PM | 0.71 |
| 2 | Hollow Springs | 11.13.2023 | 9:17 AM | 0.66 |
| 2 | Kapalua | 11.13.2023 | 10:00 AM | 0.52 |
| 2 | Al Gates Park | 11.13.2023 | 10:21 AM | 0.76 |
| 2 | Oreo Ranch | 11.13.2023 | 10:39 AM | 0.70 |
| 2 | Blackman | 11.13.2023 | 12:29 PM | 0.79 |
| 3 | Hollow Springs | 11.21.2023 | 9:11 AM | 0.49 |
| 3 | Kapalua | 11.21.2023 | 9:39 AM | 0.8 |
| 3 | Al Gates Park | 11.21.2023 | 10:07 AM | 0.57 |
| 3 | Oreo Ranch | 11.21.2023 | 10:22 AM | 0.68 |
| 3 | Blackman | 11.21.2023 | 12:05 PM | 0.88 |
| 4 | Hollow Springs | 11.28.2023 | 9:37 AM | 0.33 |
| 4 | Kapalua | 11.28.2023 | 9:58 AM | 0.27 |
| 4 | Al Gates Park | 11.28.2023 | 10:24 AM | 0.31 |
| 4 | Oreo Ranch | 11.28.2023 | 10:56 AM | 0.69 |
| 4 | Blackman | 11.28.2023 | 12:22 PM | 0.66 |
| 5 | Hollow Springs | | | |
| 5 | Kapalua | | | |
| 5 | Al Gates Park | | | |
| 5 | Oreo Ranch | | | |
| 5 | Blackman | | | |

Monthly fluoride split sample results: _____

Date: 11.21.2023

Water System Results: 0.88 mg/L

Approved Lab: 0.82 mg/L

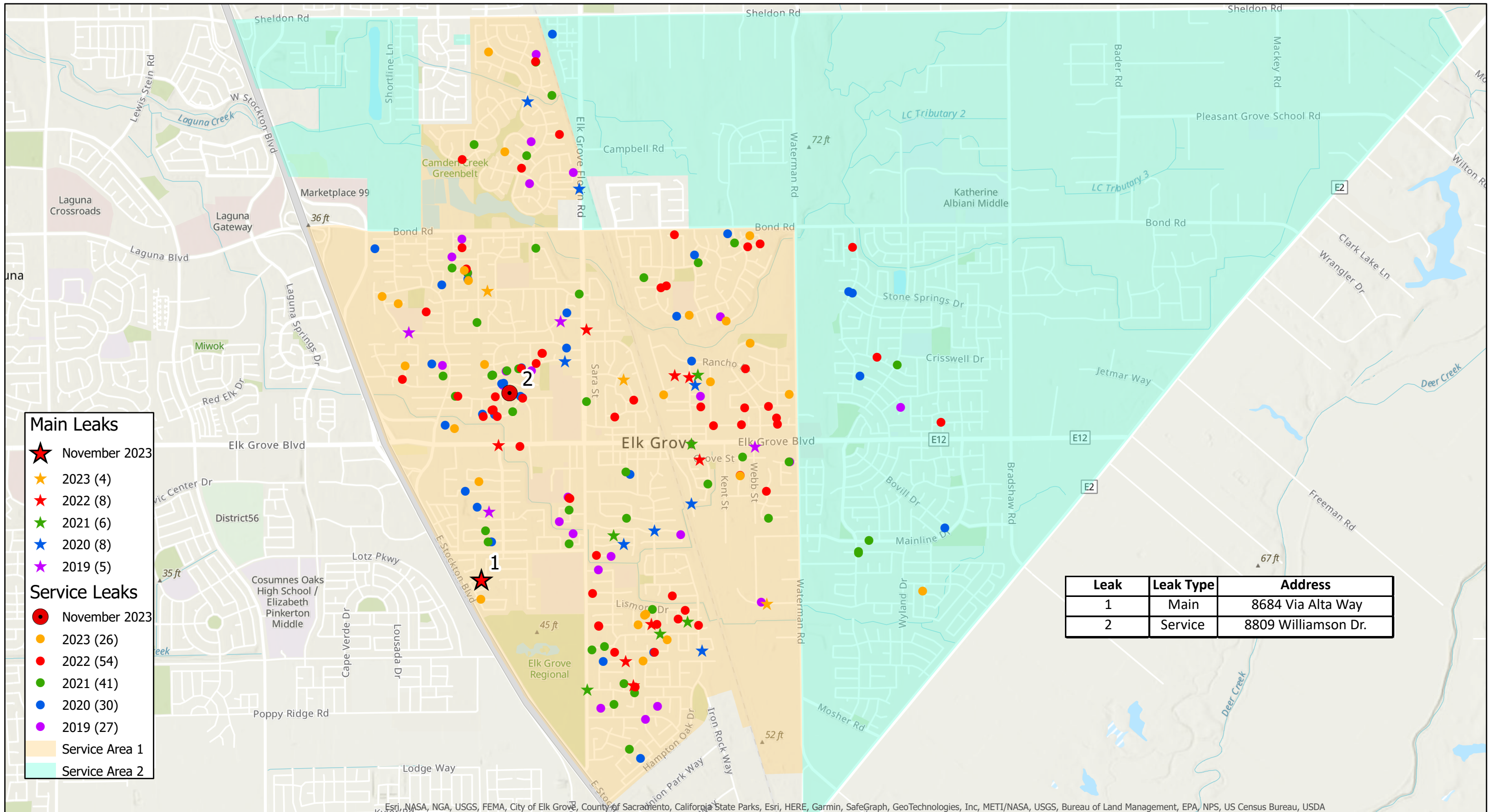
Contact Name: Steve Shaw

Telephone : (916) 585-9386

System PWS Number: 3410008

Elk Grove Water District
 Safety Meetings/Training
 November 2023

| Date | Topic | Attendees | Hosted By |
|------------|----------------------------|---|----------------------------|
| 11/7/2023 | Working Safely in the Rain | Alan Aragon, Stefan Chanh, David Frederick, Jaylyn Gordon-Ford, Aaron Hewitt, James Hinegardner, Sean Hinton, Brandon Kent, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Chris Phillips, Steve Shaw, John Vance, Brandon Wagner, Marcell Wilson | Aaron Hewitt & Sean Hinton |
| 11/20/2023 | Turkey Safety | Alan Aragon, Aurelia Camilo, Stefan Chanh, Travis Franlin, David Frederick, Jaylyn Gordon-Ford, Aaron Hewitt, James Hinegardner, Sean Hinton, Bruce Kamilos, Amber Kavert, Brandon Kent, Patrick Lee, Denise Maxwell, Justin Mello, Jose Mendoza, Sal Mendoza, Michael Montiel, Donella Murillo, Daphne Murra-Davis, Chris Phillips, Stefani Phillips, Cindy Robertson, Steve Shaw, John Vance, Ben Voelz, Brandon Wagner, Tonia Williams, Marcell Wilson | Aaron Hewitt & Sean Hinton |



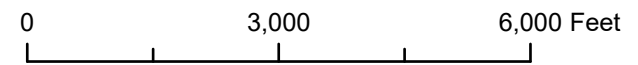
- Main Leaks**
- ★ November 2023
 - ★ 2023 (4)
 - ★ 2022 (8)
 - ★ 2021 (6)
 - ★ 2020 (8)
 - ★ 2019 (5)
- Service Leaks**
- November 2023
 - 2023 (26)
 - 2022 (54)
 - 2021 (41)
 - 2020 (30)
 - 2019 (27)
- Service Area 1
 Service Area 2

| Leak | Leak Type | Address |
|------|-----------|---------------------|
| 1 | Main | 8684 Via Alta Way |
| 2 | Service | 8809 Williamson Dr. |

| November 2023 | |
|-----------------------|---------|
| Main Line Leaks: 1 | YTD: 4 |
| Service Line Leaks: 1 | YTD: 26 |
| Total Leaks: 2 | YTD: 30 |

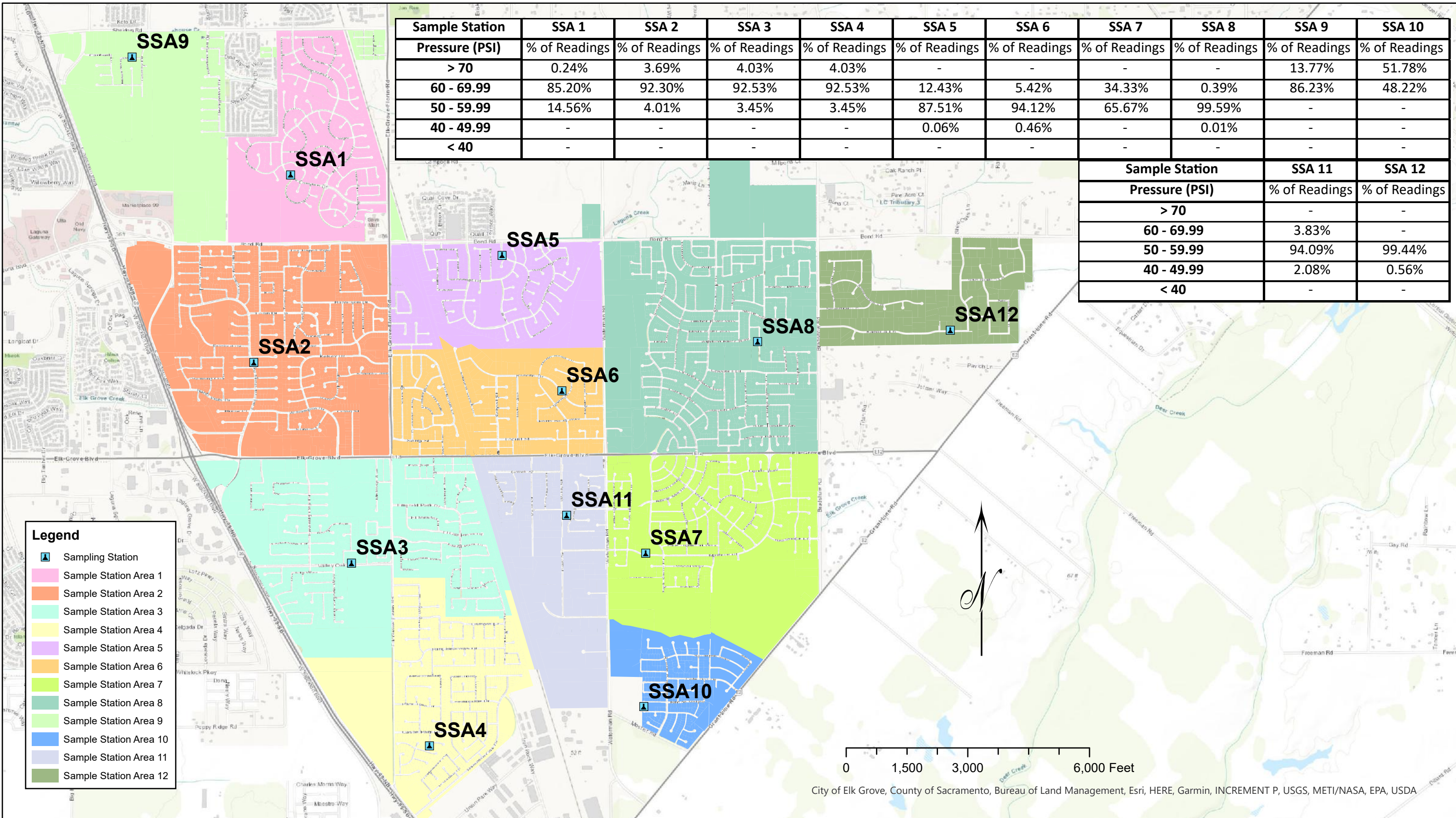


Elk Grove Water District Main and Service Line Leaks Map



| Elk Grove Water District Main & Service Line Leaks | |
|---|--|
| Created by: Richard Ko | |
| Date: December 4, 2023 | |

Esri, NASA, NGA, USGS, FEMA, City of Elk Grove, County of Sacramento, California State Parks, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA



- 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 Station Area 11
 - Sample Station Area 12

Sample Stations: 12

November 2023



Elk Grove Water District

Sample Station Areas

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

Source: EGWD GIS Database

Modified by: Richard Ko

December 4, 2023