



**SAN JUAN WATER DISTRICT  
BOARD MEETING AGENDA  
9935 Auburn Folsom Road  
Granite Bay, CA 95746**

**February 28, 2024  
6:00 p.m.**

**This Board meeting will be conducted both in-person at the District's Boardroom at the address above and via videoconference. When all Board members are in the Boardroom, the District's Board meetings are not required to be broadcast via videoconference and are done so as a convenience to the public; furthermore, if the transmission goes down, for any reason, the meeting will continue in person as scheduled. Members of the public may participate in Board meetings via videoconference per the instructions below.**

**To attend via videoconference, please use the following link:**

**Please join the meeting from your computer, tablet or smartphone.**

<https://meet.goto.com/245724141>

**You can also dial in using your phone.**

United States: [+1 \(872\) 240-3212](tel:+18722403212)

**Access Code:** 245-724-141

**Please mute your line.**

**Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time – at that time, please unmute your line in order to speak.**

**\*\*\*Important Notice: For any meetings that include a Closed Session, the videoconference will be terminated when the Board adjourns into Closed Session. Members of the public who would like to receive the report out from Closed Session and time of adjournment from Closed Session into Open Session and adjournment of the meeting should provide a valid email address to the District's Board Secretary, Teri Grant, at: [tgrant@sjwd.org](mailto:tgrant@sjwd.org), before or during the meeting. No other business will be conducted after the Board adjourns from Closed Session into Open Session. Promptly after the meeting, the Secretary will email the written report to all persons timely requesting this information.**

The Board may take action on any item on the agenda, including items listed on the agenda as information items. The Board may add an item to the agenda (1) upon a determination by at least three Board members that an emergency situation exists, or (2) upon a determination by at least four Board members (or by three Board members if there are only three Board members present) that the need to take action became apparent after the agenda was posted.

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Please inform the General Manager if you have such a request to expedite an agenda item.

Documents and materials that are related to an open session agenda item that are provided to the District Board less than 72 hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours.

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting, please call Teri Grant, Board Secretary, at 916-791-0115, or email Ms. Grant at [tgrant@sjwd.org](mailto:tgrant@sjwd.org).

***Please silence cell phones and refrain from side conversations during the meeting.***

**I. ROLL CALL**

## II. PUBLIC FORUM AND COMMENTS

This is the opportunity for members of the public to comment on any item(s) that do not appear on the agenda. During the Public Forum, the Board may ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determination to add the matter to the agenda.

## III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board, Audience, or Staff request a specific item removed after the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Meeting, January 24, 2024 (W & R)  
**Recommendation: Approve draft minutes**
2. Treasurer's Report – Quarter Ending December 31, 2023 (W & R)  
**Recommendation: Receive and file**
3. Capital Asset Policy FIN-5.2 Revision (W & R)  
**Recommendation: Approve proposed revisions**

## IV. NEW BUSINESS

1. Lime Silo and Thickener Improvements Project – Construction Contract  
**Action: Consider a motion to approve the Director of Operations to sign a construction contract with Clyde G. Steagall, Inc. (Steagall) for the Lime Silo and Thickener Improvements Project**
2. Lime Silo and Thickener Improvements Project – WSC Amendment #2  
**Action: Consider a motion to approve the Director of Operations to sign Amendment #2 with Water System Consulting, Inc. (WSC) for the Lime Silo and Thickener Improvements and Lime Silo Coating Projects**
3. District Cyber Security Program (W & R)  
*Discussion*
4. 2023 Rebate to CHWD and FOWD (W)  
**Action: Consider approval of rebate**
5. Director Compensation (W & R)  
**Action: Consider potential modification to Director compensation**

## V. OLD BUSINESS

1. 2024 Committee Assignments (W & R)  
*Discussion*
2. Conjunctive Use and Groundwater Banking Activities Update (W & R)  
*Discussion*
3. 2024 Hydrology and Operations Update (W & R)  
*Discussion*

## VI. INFORMATION ITEMS

1. General Manager's Report
  - 1.1 General Manager's Monthly Report (W & R)  
*Staff Report on District Operations*
  - 1.2 Miscellaneous District Issues and Correspondence
2. Director of Finance's Report
  - 2.1 Miscellaneous District Issues and Correspondence

3. Director of Operations' Report
  - 3.1 Miscellaneous District Issues and Correspondence
4. Director of Engineering Services' Report
  - 4.1 Miscellaneous District Issues and Correspondence
5. Legal Counsel's Report
  - 5.1 Legal Matters

**VII. DIRECTORS' REPORTS**

1. Sacramento Groundwater Authority (SGA) – T. Costa
2. Regional Water Authority (RWA) – D. Rich
3. Association of California Water Agencies (ACWA)
  - 3.1 ACWA – P. Tobin
  - 3.2 Joint Powers Insurance Authority (JPIA) – P. Tobin
4. Central Valley Project (CVP) Water Association – T. Costa
5. Other Reports, Correspondence, Comments, Ideas and Suggestions

**VIII. COMMITTEE MEETINGS**

1. Public Information Committee – February 13, 2024  
<https://www.sjwd.org/2024-02-13-committees-meeting-public-information>
2. Finance Committee – February 20, 2024  
<https://www.sjwd.org/2024-02-20-committees-meeting-finance>

**IX. UPCOMING EVENTS**

1. 2024 ACWA Spring Conference  
May 7-9, 2024  
Sacramento, CA

**President Zamorano to call for Closed Session**

**X. CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2)

**XI. OPEN SESSION**

Report from closed session

**XII. ADJOURN**

**UPCOMING MEETING DATES**

March 6, 2024 – Workshop  
March 27, 2024  
April 24, 2024

I declare under penalty of perjury that the foregoing agenda for the February 28, 2024, regular meeting of the Board of Directors of San Juan Water District was posted by February 23, 2024, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and was freely accessible to the public. The agenda and the board packet was also posted on the District's website at sjwd.org.

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Teri Grant, Board Secretary

## **SAN JUAN WATER DISTRICT**

Board of Director's Board Meeting Minutes  
January 24, 2024 – 6:00 p.m.

### **BOARD OF DIRECTORS**

Manuel Zamorano	President
Ted Costa	Vice President
Ken Miller	Director
Dan Rich	Director
Pam Tobin	Director

### **SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF**

Paul Helliker	General Manager
Donna Silva	Director of Finance
Tony Barela	Director of Operations
Andrew Pierson	Director of Engineering
Devon Barrett	Customer Service Manager
Adam Larsen	Field Services Manager
Greg Turner	Water Treatment Manager
Greg Zlotnick	Water Resources Manager
Teri Grant	Board Secretary/Administrative Assistant
Ryan Jones	General Counsel

### **OTHER ATTENDEES**

Attendee	
Terry Erlewine	
Mike Spencer	SJWD Employee

### **AGENDA ITEMS**

- I. **Roll Call**
- II. **Public Forum and Comments**
- III. **Consent Calendar**
- IV. **New Business**
- V. **Old Business**
- VI. **Information Items**
- VII. **Directors' Reports**
- VIII. **Committee Meetings**
- IX. **Upcoming Events**
- X. **Closed Session**
- XI. **Open Session**
- XII. **Adjourn**

President Zamorano called the meeting to order at 6:00 p.m.

#### **I. ROLL CALL**

The Board Secretary took a roll call of the Board. The following directors were present in the Boardroom: Ted Costa, Ken Miller, Dan Rich, Pam Tobin and Manuel Zamorano.

## II. PUBLIC FORUM

There were no public comments.

## III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and are approved by one motion. There was no separate discussion of these items unless a member of the Board, audience, or staff requested a specific item removed. Consent Calendar item documents are available for review in the Board packet.

### 1. Minutes of the Board of Directors Special Meeting, December 13, 2023 (W & R)

*Recommendation: Approve draft minutes*

### 2. Minutes of the Board of Directors Meeting, December 13, 2023 (W & R)

*Recommendation: Approve draft minutes*

***Director Costa moved to approve the Consent Calendar. Director Tobin seconded the motion and it carried unanimously.***

## IV. NEW BUSINESS

### 1. 2024 Board Committees (W & R)

President Zamorano opened the floor for Board discussion. Director Costa informed the Board that he and Director Tobin discussed switching committees and Director Tobin would like to be on the Finance Committee and Director Costa would like to be on the Public Information Committee. Director Tobin requested that her assignments to the ACWA Foundation and the Sacramento LAFCo be added to the committee list. President Zamorano would like any changes to be submitted to him by February 20, 2024.

### 2. ACWA DC2024 Conference Attendance (W & R)

Director Tobin informed the Board that attending the ACWA DC2024 conference is one of her requirements as Immediate Past President of ACWA. She commented that she is registered for the conference unless the Board does not approve her attendance and she reviewed the conference agenda.

Director Rich questioned the benefit to the District of Director Tobin attending the conference. Director Tobin commented that water rights is a big topic at the conference which benefits the District along with the District being represented at the conference. In response to President Zamorano's question, the Board Secretary confirmed that approximately \$3,200 was budgeted for the conference which would cover the registration, hotel, meals and transportation. Director Tobin confirmed that ACWA does not cover any of the ACWA DC2023 expenses but will cover the registration for the ACWA Spring and Fall conferences.

President Zamorano requested that Director Tobin be more accommodating with regard to ACWA appointments and Director Tobin explained that she has no jurisdiction with regard to making appointments; however, she stated that she can make recommendations.

***Director Costa moved to approve Director Tobin's out of state attendance at the ACWA DC2024 Conference. Director Tobin seconded the motion and the motion failed with 2 Aye votes and 3 No votes (Miller, Rich and Zamorano).***

Director Tobin voiced concern that the Board put forth a frivolous \$100,000 rebate while denying the expenditure of \$3,200 to represent the District in Washington, DC., and she stated that the Board is headed in the wrong direction with very limited leadership.

**3. American River Watershed Sanitary Survey Update (W)**

Mr. Barela informed the Board that the American River Watershed Sanitary Survey is completed every five years, which is an evaluation of the watershed. Mr. Greg Turner, Water Treatment Plant Manager, conducted a brief presentation which will be attached to the meeting minutes.

Mr. Turner informed the Board that the American River Watershed Sanitary Survey focused on Watershed and Water Supply Systems, American River Water Quality, Contaminating Sources, and Findings and Recommendations. He reported that the study showed that the American River continues to provide an excellent source of water, that SJWD water treatment continues to meet all drinking water standards, and that no constituents were found to require additional treatment.

**4. CCTM1 Lease Agreement Approval (W & R)**

Mr. Barela provided the Board with a staff report which was included in the Board packet and conducted a brief presentation. He explained that the lease agreement with CCTM1 (T-Mobile) ends in 2026; however, they reached out to the District to negotiate a new contract which would extend the contract 30 years (which is structured as automatic 5-year renewals) and include terms to allow them to have DISH equipment installed on their existing tower which is known as co-location. He explained that the agreement was reviewed by legal counsel and includes an increasing rate structure along with terms for co-location. He explained that the District would receive 50% of the amount of the rental fee that T-Mobile would assess DISH.

Mr. Barela informed the Board that this item was taken to the last Finance Committee meeting for review and staff recommends that the Board approve staff to execute the contract with T-Mobile. Director Costa voiced concern that the Board was not aware that staff was negotiating with T-Mobile and that T-Mobile already signed the contract, so he suggested that the Board be notified in the future on items like this and that staff discuss the process with the General Manager. The Board discussed the lease agreement and Legal Counsel Jones confirmed that he worked closely with staff regarding the contract terms and recommends Board approval.

***Director Tobin moved to approve the execution of a lease agreement with CCTM1, LLC related to the property containing CCTM1's cell tower and instrumentation. Director Costa seconded the motion and it carried unanimously.***

## V. OLD BUSINESS

### 1. **FY 2023-24 Operations Plan Report Card (W & R)**

GM Helliker reviewed the 2nd quarter progress on the FY 2023-24 Operations Plan Report Card. He informed the Board that staff is on track to meet the goals, with some projects already completed or slightly delayed.

### 2. **Strategic Plan Update (W & R)**

GM Helliker informed the Board that staff revised the Strategic Plan as discussed at a previous Board meeting. He started to review the edited plan that was included in the Board packet; however, Director Tobin voiced concern that the Board was not included in the revision of the plan. GM Helliker suggested that a workshop be conducted with the Board. The Board discussed the suggestion and agreed that they would like to hold a separate workshop in the evening to discuss the Strategic Plan.

### 3. **San Juan and the Regional Water Authority (W & R)**

Mr. Zlotnick reminded the Board that there was a desire to discuss the District's relationship with RWA and he reported that Jim Peifer, RWA Executive Director, will be at the March Board meeting. He informed the Board that it will be an opportunity for them to discuss any issues they have with RWA at that meeting. He suggested that the Board develop a list of topics to discuss which can be distributed to RWA in advance of the meeting, and that the meeting would not be limited to just those topics.

The Board discussed some topics that they would like to discuss in March which includes the benefit of the annual membership dues, grants received, development of the water bank, conjunctive use, governance, SGA membership, RWA staff salaries, annual cost per connection paid to RWA by San Juan and other agencies, return on investment over the last 5-10 years, funding for wells in the region, and the cost to terminate membership since that was mentioned in a previous meeting with RWA. The Board was informed that if they have any other topics to address, then they can send an email to GM Helliker and Mr. Zlotnick.

### 4. **Ad Hoc Health Benefits Committee Update (W & R)**

Ms. Silva reviewed the staff report which was included in the Board packet. She provided the Board members with the consultant's report and explained that even though ACWA-JPIA's premiums were less than CalPERS, ACWA-JPIA does not manage retiree medical which would require an additional staff person to manage it in-house, which would negate the premium savings. She informed the Board that the committee and staff do not recommend switching health benefit providers. The Board thanked staff and the committee for their work on this item. Ms. Silva informed the Board that staff will continue to monitor the health benefits.

### 5. **Conjunctive Use and Groundwater Banking Activities Update (W & R)**

GM Helliker reported that he and Mr. Zlotnick met with Dan York, Sacramento Suburban Water District General Manager, to discuss the groundwater bank project with RWA, and potential water transfers this year. GM Helliker reported that SSWD is interested in buying water from SJWD this year, and possibly conducting a groundwater substitution transfer. GM Helliker reported that he is completing the

banking description for SSWD and will be meeting with SSWD to discuss a potential banking partnership and taking advantage of the funding in the retail budget.

GM Helliker reported that there have been no further meetings with Fair Oaks Water District and Citrus Heights Water District; however, there was an email exchange today regarding banking partnership agreements.

#### **6. 2024 Hydrology and Operations Update (W & R)**

GM Helliker reviewed data which included the current reservoir storage levels across the state, data on releases, temperature and precipitation outlooks, and storage levels and projections at Folsom Reservoir.

### **VI. INFORMATION ITEMS**

#### **1. GENERAL MANAGER'S REPORT**

##### **1.1 General Manager's Monthly Report (W & R)**

GM Helliker provided the Board with a written report for December which was included in the Board packet.

##### **1.2 Miscellaneous District Issues and Correspondence**

GM Helliker reported that the Legislative Analyst's Office released a report on the conservation regulations which confirmed the water agencies' stance on the proposed regulations. The report showed that the proposed regulations are very complex, very onerous, and not cost effective.

GM Helliker reported that comments on the voluntary agreements were due last Friday and the District participated in two sets of comments – one with Northern California Water Association and the other with RWA. He explained that if the State Water Board were to implement their proposal on the American River, it would prevent Reclamation from meeting temperature requirements under the Endangered Species Act.

#### **2. DIRECTOR OF FINANCE'S REPORT**

##### **2.1 Rates/Fees/Charges updated by 3.13% CPI or 2.55% CCI effective Jan. 1, 2024, where applicable**

Ms. Silva reported that the non-water rate and fee schedule was updated in accordance with the November CPI and CCI with an effective date of January 1, 2024.

##### **2.2 Miscellaneous District Issues and Correspondence**

Ms. Silva reported that a check for \$21.6 million was received this week from the State Revolving loan fund for the Hinkle Reservoir project. She explained that the funds were deposited and are in the process of being transferred to LAIF and possibly another investment pool which will earn a higher interest rate.

Director Costa requested that the issue of Director Compensation be placed on the next Board agenda for discussion.



**3. DIRECTOR OF OPERATIONS' REPORT**

**3.1 Miscellaneous District Issues and Correspondence**

Mr. Barela announced that the Electrical and Instrumentation Technician position was finally filled and Mr. Jonathan Mungcal joined the District this week.

**4. DIRECTOR OF ENGINEERING SERVICES' REPORT**

**4.1 Miscellaneous District Issues and Correspondence**

No report.

**5. LEGAL COUNSEL'S REPORT**

**5.1 Legal Matters**

Legal Counsel Jones reported that the litigation matters will be discussed in Closed Session. In addition, he commented that legal counsel has been reviewing the Public Records Act requests from CHWD. In response to Director Rich's question, he informed the Board that it doesn't appear that CHWD is responding to the PRA request that the District submitted to them in a timely manner.

**VII. DIRECTORS' REPORTS**

**1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)**

Director Costa reported that SGA meets next month.

**2. REGIONAL WATER AUTHORITY (RWA)**

No report.

**3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)**

**3.1 ACWA - Pam Tobin**

Director Tobin reported that the State Legislative meeting was January 19, 2024, and ACWA announced the new Director of Federal Relations, Ian Lyle. She reviewed her written report which was included in the Board packet. In response to Director Miller's question, Director Tobin explained that Accessory Dwelling Units (ADUs) are governed by the local governments; however, ACWA is working on water budget issues and conservation regulations which effect water agencies that provide the extra water for these ADUs. Mr. Zlotnick commented that he is chair of ACWA's Local Government Committee and they will be working on this and have resources regarding this issue on their website.

**3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin**

No report.

**4. CVP WATER USERS ASSOCIATION**

Mr. Zlotnick reported that he served on the committee to hire the new Executive Director for the association. He reported that there were five applicants and one candidate is standing out but the process is not complete yet.

- 5. OTHER REPORTS, CORRESPONDENCE, COMMENTS, IDEAS AND SUGGESTIONS**  
Director Tobin reported that LAFCo meets January 31, 2024.

**VIII. COMMITTEE MEETINGS**

- 1. Finance Committee – January 16, 2024**  
The committee meeting minutes were included in the Board packet.

**IX. UPCOMING EVENTS**

- 1. ACWA DC2024 Conference**  
February 27-29, 2024  
Washington, DC
- 2. 2024 ACWA Spring Conference**  
May 7-9, 2024  
Sacramento, CA

At 7:50 p.m., President Zamorano announced that the Board was adjourning to Closed Session and request public comments. GM Helliker commented that agenda item X-1 will not be discussed.

**X. CLOSED SESSION**

- 1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Section 54956.9)**  
Citrus Heights Water District, et al. vs. San Juan Water District, Case Number: 23WM000080, Sacramento County Superior Court
- 2. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**  
Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2)

**XI. OPEN SESSION**

There was no reportable action.

**XII. ADJOURN**

The meeting was adjourned at 8:28 p.m.

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MANUEL ZAMORANO, President  
Board of Directors  
San Juan Water District

ATTEST: \_\_\_\_\_  
TERI GRANT, Board Secretary

The meeting minute attachments are located under Meeting Minutes – *Draft* on the webpage.

## STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Director of Finance  
Date: February 28, 2024  
Subject: Treasurer's Report – Quarter Ending December 31, 2023

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### RECOMMENDED ACTION

This report is for information only and will be filed with the meeting minutes.

### BACKGROUND

The purpose of the treasurer's report is to update the Board and the public on the status of the District's cash balances and investments and highlight material changes from one period to another. The scope of this report covers the second quarter of fiscal year 2023-2024, ending December 31, 2023.

The District's investment objectives are established by the Board approved Investment Policy. The Investment Policy is guided and constrained by the California Government Code. The Board periodically reviews and adjusts the Investment Policy to ensure ongoing compliance with the government code and to maximize investment flexibility as permitted. The current Investment Policy has the following objectives for the portfolio:

1. Safety
2. Liquidity
3. Yield

Attached is the quarterly Treasurer's Report for the three months ended December 31, 2023.

At September 30, 2023, the end of the previous quarter, the value of the District's total portfolio was \$25.9 million. Since that time, the value of the District's portfolio increased by \$2.1 million for an ending balance of \$28 million as of December 31, 2023. The increase in the portfolio is due to the slowing down of cash outlays for the Hinkle Reservoir project. Cash and short-term investments increased by \$1,958,129. Medium term investments decreased by \$76,011 and long-term investments increased by \$215,339.

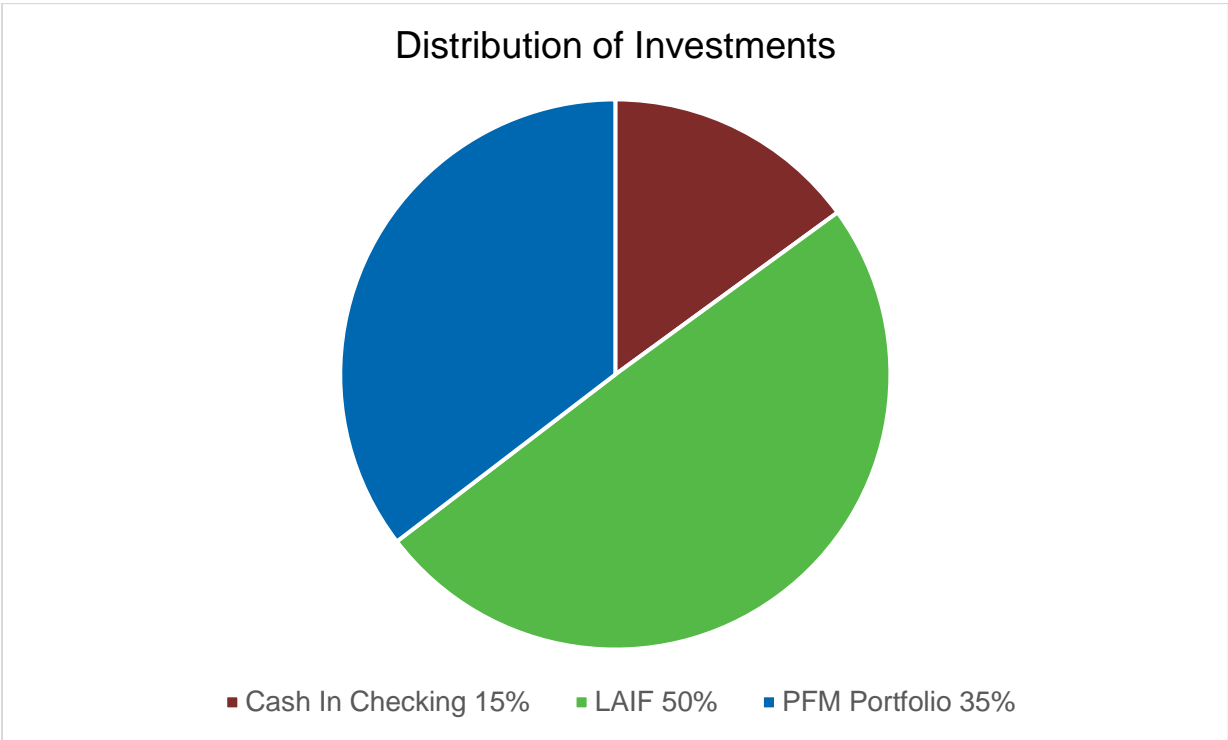
The funds are currently held as follows:

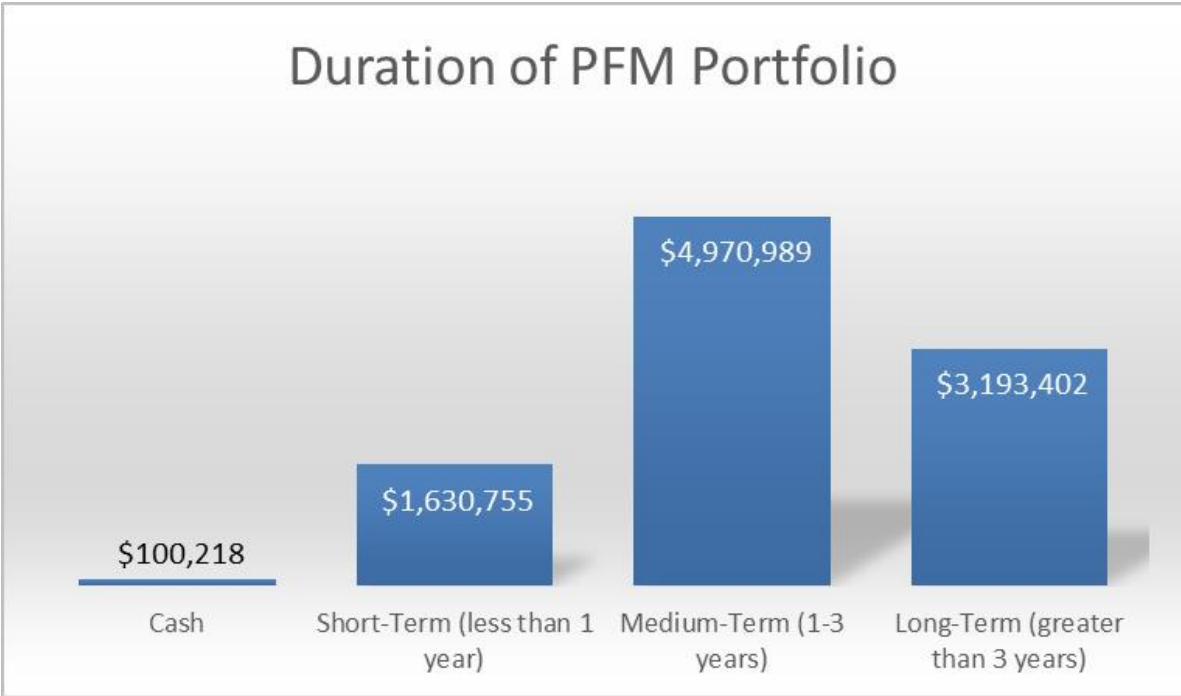
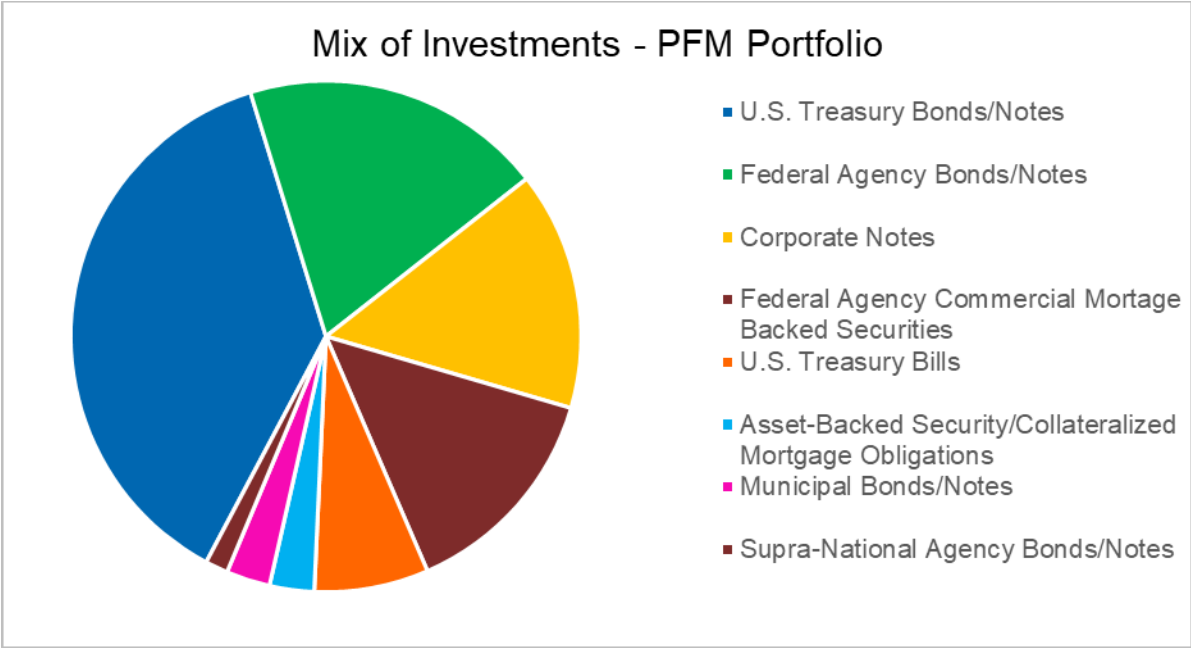
Cash at Banking Institutions	\$4,186,928.06
Local Agency Investment Fund (LAIF)	13,880,502.83
PFM Managed Investment Portfolio	<u>9,895,363.75</u>
	\$27,962,794.64

The overall portfolio is diversified with 37% invested in marketable securities (PFM Portfolio), 53% invested in short-term investments that are considered liquid (LAIF) and 10% on deposit with US Bank. Staff, in conjunction with your financial advisors, periodically review the mix of liquid and long-term investments and adjusts the portfolio according to the market conditions and the District's short term cash needs.

All securities held are in conformance with those permitted by the District's Investment Policy. There are sufficient funds to meet the District's expenditure requirements for the next six months.

The mix and duration of investments are displayed in the following charts:





Inflation continued a cooling trend throughout the quarter, resulting in the Federal Reserve signaling an end to its cycle of interest rate hikes and projecting cuts to the short-term Fed funds rate. This likely means interest rates have peaked.

The portfolio continues to perform well relative to the benchmark (Bank of America Merrill Lynch "BAML" 0-5 year Treasury Index) on an historical basis.

Total Returns – period ending December 31, 2023

	Duration (years)	Quarter Ending 12/31/2023	Past Year	Since Inception
San Juan Water District	2.00	2.9%	4.83%	1.51%
BAML 0-5 Year Treasury Index	2.02	2.72%	4.49%	1.22%

**San Juan Water District  
Treasurer's Report  
December 31, 2023**

	<b>Yield %</b>	<b>Par Value</b>	<b>Cost</b>	<b>Current Market Value</b>	<b>Maturity Date</b>
CASH & DEMAND DEPOSITS - US Bank:	0.25	4,186,928.06	4,186,928.06	4,186,928.06	na
LOCAL AGENCY INVESTMENT FUND (LAIF)	3.534%	13,880,502.83	13,880,502.83	13,880,502.83	na
PFM MONEY MARKET ACCOUNT	na	100,218.07	100,218.07	100,218.07	na
LONG-TERM INVESTMENTS (PFM Investment Portfolio):					
<i>U.S. Treasury Bonds/Notes:</i>					
US Treasury Notes	0.35%	34,000.00	35,751.80	33,835.31	2/29/2024
US Treasury Notes	0.34%	150,000.00	149,619.14	148,500.00	3/15/2024
US Treasury Notes	1.90%	125,000.00	125,566.41	123,652.35	4/30/2024
US Treasury Notes	1.78%	150,000.00	151,546.88	147,632.82	6/30/2024
US Treasury Notes	1.39%	15,000.00	15,525.59	14,742.19	7/31/2024
US Treasury Notes	0.33%	30,000.00	31,327.73	29,179.69	10/31/2024
US Treasury Notes	2.72%	190,000.00	181,954.69	183,053.13	1/15/2025
US Treasury Notes	0.64%	120,000.00	118,715.63	113,568.74	4/30/2025
US Treasury Notes	0.67%	145,000.00	142,564.45	135,031.25	9/30/2025
US Treasury Notes	0.78%	100,000.00	97,882.81	92,890.62	10/31/2025
US Treasury Notes	1.02%	175,000.00	170,515.63	162,503.92	11/30/2025
US Treasury Notes	0.77%	125,000.00	122,753.91	115,859.38	12/31/2025
US Treasury Notes	2.95%	250,000.00	227,343.75	230,937.50	1/31/2026
US Treasury Notes	3.19%	260,000.00	235,381.25	240,175.00	1/31/2026
US Treasury Notes	1.15%	310,000.00	301,644.53	286,459.38	2/28/2026
US Treasury N/B Notes	0.81%	85,000.00	84,731.05	78,465.63	5/31/2026
US Treasury N/B Notes	2.99%	135,000.00	123,725.39	124,621.81	5/31/2026
US Treasury N/B Notes	0.79%	200,000.00	199,562.50	184,625.00	5/31/2026
US Treasury N/B Notes	2.77%	135,000.00	124,300.20	124,031.25	9/30/2026
US Treasury Notes	3.21%	160,000.00	140,662.50	142,124.99	6/30/2027
US Treasury Notes	3.40%	130,000.00	123,251.17	122,606.25	8/15/2027
US Treasury N/B Notes	3.93%	295,000.00	294,216.41	294,677.33	12/31/2027
US Treasury N/B Notes	3.83%	220,000.00	221,598.44	220,825.00	2/29/2028
US Treasury N/B Notes	3.53%	220,000.00	220,962.50	217,662.50	3/31/2028
US Treasury N/B Notes	3.61%	100,000.00	99,523.44	98,468.75	4/30/2028
Subtotal		3,859,000.00	3,740,627.80	3,666,129.79	
<i>U.S. Treasury Bills</i>					
US Treasury Bill	5.29%	45,000.00	44,795.79	44,986.92	1/4/2024
US Treasury Bill	5.29%	375,000.00	373,081.27	374,891.03	1/4/2024
US Treasury Bill	5.24%	290,000.00	289,200.90	289,703.97	1/9/2024
Subtotal		710,000.00	707,077.96	709,581.92	
<i>Supra-National Agency Bond/Note</i>					
Inter-American Devel Bk Notes	0.52%	145,000.00	144,892.70	140,337.53	9/23/2024
Subtotal		145,000.00	144,892.70	140,337.53	
<i>Municipal Bonds/Notes</i>					
Mississippi St-A-Txbl Municipal Bonds	0.57%	100,000.00	100,000.00	96,435.00	11/1/2024

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	Yield %	Par Value	Cost	Value	Date
OR ST Dept Trans Txbl Rev Bonds	0.57%	70,000.00	70,000.00	67,270.70	11/15/2024
FL ST Board of Admin Txbl Rev Bonds	1.11%	20,000.00	20,141.40	18,993.00	7/1/2025
FL ST Board of Admin Txbl Rev Bonds	1.26%	55,000.00	55,000.00	52,230.75	7/1/2025
Los Angeles CCD, CA Taxable GO Bonds	0.77%	40,000.00	40,000.00	37,595.60	8/1/2025
Subtotal		285,000.00	285,141.40	272,525.05	

*Federal Agency Commercial Mortgage-Backed Security*

Fannie Mae - ACES	2.14%	23,148.28	24,273.13	22,999.46	3/1/2024
FHMS K043 A2	1.95%	98,561.29	103,443.16	96,588.28	12/1/2024
FHMA K061 A2	4.31%	104,843.06	101,615.86	101,787.40	11/1/2026
FHMS K064 A2	4.98%	100,000.00	94,328.13	96,606.56	3/1/2027
FHLMC Multi-family Structured	4.97%	55,000.00	51,856.84	53,085.25	4/1/2027
FHLMC Multi-family Structured	5.01%	90,000.00	84,164.06	86,453.32	6/1/2027
FHMS K507 A1	5.19%	99,168.31	97,612.06	100,045.86	4/1/2028
FHMS KJ46 A1	4.78%	79,784.54	79,782.54	80,133.18	6/1/2028
FHMS K505 A2	4.59%	100,000.00	100,998.80	101,639.90	6/1/2028
FNA 2023-M6 A2	4.58%	100,000.00	98,304.69	99,296.75	7/1/2028
FHMS K506 A2	4.99%	100,000.00	98,520.70	101,156.05	8/1/2028
FHMS K508 A2	5.26%	100,000.00	97,806.40	101,510.77	8/1/2028
FHMS K509 A2	5.60%	75,000.00	72,608.78	76,505.23	8/1/2028
FHMS K507 A2	5.07%	100,000.00	98,804.70	101,837.20	9/1/2028
FHMS K510 A2	5.14%	40,000.00	39,884.36	41,132.71	10/1/2028
FHMS K511 A2	4.93%	55,000.00	54,841.99	56,165.26	10/1/2028
FHMS K512 A2	4.78%	50,000.00	50,466.90	51,375.54	11/1/2028
Subtotal		1,370,505.48	1,349,313.10	1,368,318.72	

*Federal Agency Bonds/Notes:*

Freddie Mac Notes	1.52%	250,000.00	249,807.50	241,370.50	2/12/2025
Federal Home Loan Bank Notes	0.60%	100,000.00	99,504.00	95,005.80	4/14/2025
Fannie Mae Notes	0.67%	125,000.00	124,742.50	118,832.88	4/22/2025
Fannie Mae Notes	0.61%	160,000.00	160,118.40	152,106.08	4/22/2025
Fannie Mae Notes	0.54%	145,000.00	144,699.85	136,881.60	6/17/2025
Freddie Mac Notes	0.48%	90,000.00	89,551.80	84,568.59	7/21/2025
Fannie Mae Notes	0.47%	100,000.00	99,532.00	93,641.00	8/25/2025
Fannie Mae Notes	0.49%	135,000.00	134,269.65	126,415.35	8/25/2025
Fannie Mae Notes (Callable)	4.00%	315,000.00	314,984.25	310,608.27	8/28/2025
Freddie Mac Notes	0.44%	140,000.00	139,578.60	130,780.72	9/23/2025
Freddie Mac Notes	0.47%	175,000.00	174,177.50	163,475.90	9/23/2025
Fannie Mae Notes	0.51%	105,000.00	104,960.10	97,898.33	11/7/2025
Federal Home Loan Bank Notes (Callable)	5.40%	130,000.00	130,000.00	129,789.53	2/23/2026
Subtotal		1,970,000.00	1,965,926.15	1,881,374.55	

*Corporate Notes:*

Toyota Motor Credit Corp Corp Notes	1.58%	30,000.00	30,293.10	28,990.95	2/13/2025
Toyota Motor Credit Corp Corp Notes	1.58%	45,000.00	45,439.65	43,486.43	2/13/2025
Amazon.com Inc. Corp Notes	3.06%	50,000.00	49,920.50	48,921.05	4/13/2025
Citigroup Inc Corp (Callable) Notes	0.98%	25,000.00	25,000.00	24,592.28	5/1/2025
Citigroup Inc Corp (Callable) Notes	0.91%	25,000.00	25,066.25	24,592.27	5/1/2025
Goldman Sachs Group Inc. Corp Notes	0.94%	65,000.00	72,616.70	63,624.28	5/22/2025
JP Morgan Chase & Co. Corp (Callable)Notes	0.77%	90,000.00	90,000.00	87,095.61	8/9/2025
JP Morgan Chase & Co Corp Notes (Callab	3.83%	100,000.00	92,292.00	96,772.90	8/9/2025

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...continued	Yield %	Par Value	Cost	Current Market Value	Maturity Date
Bristol-Myers Squibb Co Corporate Notes	0.98%	35,000.00	34,651.40	32,613.74	11/13/2025
Bank of America Corp Notes (Callable)	3.38%	70,000.00	70,000.00	68,158.02	4/2/2026
Paccar Financial Corp	4.90%	100,000.00	100,411.00	101,329.40	8/10/2026
Bank of American NA Corporate Notes	5.85%	100,000.00	99,158.00	101,924.20	8/18/2026
Target Corp (Callable)	1.99%	15,000.00	14,974.50	13,997.73	1/15/2027
Target Corp Corporate (Callable) Notes	1.96%	60,000.00	59,963.40	55,990.92	1/15/2027
Bank of New York Mellon Corp (Callable)	1.98%	100,000.00	100,322.00	93,014.50	1/26/2027
Adobe Inc (Callable) Corp Note	4.20%	100,000.00	92,310.00	93,833.40	2/1/2027
PNC Financial Services Corp Notes (Callab	4.69%	105,000.00	98,590.80	99,715.98	5/19/2027
PNC Financial Services Corp Notes (Callab	4.80%	110,000.00	102,786.20	104,464.36	5/19/2027
Amazon.com Inc. (Callable) Corp Notes	3.56%	110,000.00	98,514.90	99,257.62	6/3/2027
Home Depot Inc. Corp (Callable) Notes	4.16%	100,000.00	94,340.00	95,077.10	9/14/2027
John Deere Capital Corp	4.98%	45,000.00	44,932.95	46,141.92	7/14/2028
John Deere Capital Corp	4.73%	55,000.00	55,539.00	56,395.68	7/14/2028
Subtotal		1,535,000.00	1,497,122.35	1,479,990.34	
<i>Asset-Backed Security/Collateralized Mortgage Obligation:</i>					
Harot 2021-I A3	0.27%	4,157.77	4,157.69	4,107.17	4/21/2025
Hart 2021-A A3	0.38%	5,784.03	5,783.43	5,705.07	9/15/2025
Carmx 2021-1 A3	0.34%	4,060.37	4,059.58	3,987.07	12/15/2025
TAOT 2021-C A3	0.43%	20,596.50	20,594.85	20,055.27	1/15/2026
Carmx 2021-2 A3	0.52%	12,007.47	12,004.89	11,741.24	2/17/2026
Hart 2021-C A3	0.75%	10,357.71	10,355.39	10,081.23	5/15/2026
DCENT 2021-A1 A1	0.58%	30,000.00	29,993.58	29,006.69	9/15/2026
Harot 2023-3 A3	5.42%	65,000.00	64,986.60	65,903.39	2/18/2028
Taot 2023-C A3	5.17%	20,000.00	19,995.48	20,172.19	4/17/2028
Fitat 2023-1 A3	5.53%	70,000.00	69,995.66	70,766.41	8/15/2028
BACCT 2023-A2 A2	4.98%	35,000.00	34,995.30	35,362.05	11/15/2028
Subtotal		276,963.85	276,922.45	276,887.78	
TOTAL LONG TERM INVESTMENTS		10,151,469.33	9,967,023.91	9,795,145.68	
<b>TOTAL CASH &amp; INVESTMENTS AT12/31/2023</b>		<b>28,319,118.29</b>	<b>28,134,672.87</b>	<b>27,962,794.64</b>	

## STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Finance Director  
Date: February 28, 2024  
Subject: FIN-5.2 Capital Asset Policy Revisions

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### RECOMMENDED ACTION

Approve amendments to the Capital Asset Policy for the San Juan Water District. The staff recommendation was reviewed by the Finance Committee, which recommends review and approval by the Board of Directors.

### BACKGROUND

Capital Assets is a term used to describe assets that are used in operations, above a certain value threshold, and that have initial lives extending beyond a single reporting period (fiscal year). Capitalization is primarily a financial reporting issue. What this means is that the District's primary concern in setting a capitalization policy should be the anticipated information needs of the users of the District's external financial reports. Generally Accepted Accounting Principles (GAAP) require the matching of expenses to the period of benefit. Since capital assets provide benefits over their entire life, GAAP require that they be expensed or "depreciated" over the same time period.

There are many policy decisions that should be made and periodically reviewed by the Board of Directors to adequately guide staff in the identification, capitalization and depreciation of capital assets, such as capitalization thresholds, estimated useful lives of asset categories, how to determine the value of donated assets, etc.

The Board first adopted a Capital Asset Policy in October 2017. The policy was reviewed and amended by the Board in August 2020, April 2022 and in December 2022.

The most recent amendment to the policy, in December 2022 removed the \$100,000 threshold for bundled assets and added language to include service lateral replacements as a bundle of assets.

With the recent completion of the FY 22-23 Annual Comprehensive Financial Report (ACFR), staff identified language in the policy that is inconsistent with GAAP and the Governmental Accounting Standards Board (GASB) current standards for the disposal or replacement of capital assets by a government entity.

### Proposed Changes and Rationale:

The existing policy states that a depreciable capital asset whose book value is determinable will be removed from the books when the replacement is recorded. According to GASB the depreciable capital asset whose book value is determinable should be removed from the books at the time of disposal or when it is placed out of service. For example, if one of the District's pump stations generators is being replaced, the old generator being disposed of will

be removed from the books (written off) the moment it goes offline and not when the replacement goes online.

Staff recommends adding language to specifically include that capital assets should be written off when they are disposed of or placed out of service.

A clean version of the proposed policy, as well as a redline version of the existing policy are attached for review.

**ATTACHMENTS**

FIN-5.2 Capital Asset Policy – Red-lined Version

FIN-5.2 Capital Asset Policy – Clean

Section	<b>FIN-5 Finance</b>	Approval Date	<b>10/11/17</b>
Policy	<b>FIN-5.2 Capital Asset Policy</b>	Latest Revision	<b>12/14/22</b>

## FIN-5.2 Capital Asset Policy

### 5.2.1 Purpose

The purpose of this policy is to establish guidance in identifying, capitalizing, depreciating, and accounting for District capital assets.

### 5.2.2 Definitions

A capital asset is defined under this Policy as an asset owned by the District that is: 1) acquired for use in District operations, and 2) long-term in nature.

### 5.2.3 Capital Improvement Program

District infrastructure will be maintained at a level that ensures the delivery of a reliable water supply of the highest quality at reasonable and equitable costs. Long-term capital improvement plans are created with each Master Plan. The capital improvement plan is a planning tool which assists the District in the construction and replacement of capital facilities required to provide water service to current and future customers. The Long Term Capital Improvement Plan is updated each year based on a number of factors including new projects not identified in Master Plan, funding availability, and available staff resources.

### 5.2.4 Categories

Capital assets shall be segregated into the following categories:

- A. Land (non-depreciable)
- B. Land Improvements with a limited life, such as driveways, walks, fences, landscaping, and parking areas.
- C. Pump Stations and Improvements
- D. Buildings and Improvements (excluding Water Treatment Plant)
- E. Water Treatment Plant and Improvements
- F. Mains/Pipelines and Improvements
- F.G. Meters & Endpoints
- G.H. \_\_\_\_\_ Reservoirs and Improvements
- H.I. Equipment and Furniture, such as large tools, vehicle trailers, tractors, meters, hydrants, computer equipment, furniture, and fixtures
- I.J. Vehicles, such as cars and trucks
- J.K. Software
- L. Subscription Based Technology Arrangements
- K.M. \_\_\_\_\_ Other Intangibles

### 5.2.5 Capitalization Thresholds

Capital assets eligible for capitalization, must have:

- A. An estimated useful life of greater than 1 year from the date of acquisition; **and**
- B. A minimum individual asset value of \$5,000. If the asset is shared between Wholesale and Retail, the combined total value must be at least \$5,000 to qualify for capitalization.
- C. Assets cannot be grouped together to meet the minimum \$5,000 value, with the exception of bundled assets as mentioned below.
- D. Bundled Assets: assets whose individual acquisition costs are less than \$5,000 if the bundle of assets in the aggregate are significant. The District considers the following to be bundled assets:
  - All meter replacements, capitalize as an annual asset
  - Service Lateral installation and replacements: capitalize by development project and/or as one annual asset
- E. A lease agreement that extends beyond one year (including extensions) and a total lease value of at least \$100,000.

### 5.2.6 Valuation of Capital Assets

The value assigned to capital assets shall be determined as follows:

- A. Purchased or Constructed Capital Assets  
The value is determined using the original cost of the asset, including all reasonably identifiable costs incurred to acquire, construct, and place an asset into service. Studies are not capitalized, unless they can be related to a specific asset.
- B. Donated Capital Assets  
The capitalized value of donated assets shall be determined using the fair market value at the time of donation. If the fair market value of the asset is not available or cannot be reasonably determined, an estimated cost may be determined using the best available information. The value of donated intangible assets shall be accounted for separate from donated tangible capital assets.

Fair Market or Appraised Value at date of donation includes

- Installation costs;
- Professional fees of engineers, inspectors, attorneys, consultants, etc.;
- Other normal or necessary costs required to place the asset in its intended location and condition for use.

Leased Assets (Right to Use)

- Value of lease liability;
- Lease prepayments made for future periods;
- Direct ancillary costs necessary to place asset into service (excluding debt issuance costs)

### 5.2.7 Capitalization of Costs Subsequent to Acquisition

Additional costs incurred after a capital asset is placed in use shall be accounted for as follows:

- A. Additions:  
An “Addition” is defined as an expenditure that either significantly extends the useful life or productivity of an existing capital asset or creates a new capital asset. All “Additions” to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above.
- B. Improvements and Replacements:  
“Improvements and Replacements” are defined as expenditures that involve substituting a similar capital asset, or portion thereof, for an existing one. All “Improvements and Replacements” to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above. If the existing asset’s book value is determinable, then the existing asset should be removed from the books when taken out of service, at the time the replacement is recorded. If the existing asset is not separately identifiable, then the replacement may be capitalized as the existing asset’s book value is assumed to be negligible. The Director of Finance is authorized to make a determination when this policy does not provide clear direction.
- C. Rearrangement or Reinstallation:  
“Rearrangement or Reinstallation” costs are defined as expenditures that involve moving an existing asset to a new location or reinstalling a similar asset in place of an existing asset. All “Rearrangement or Reinstallation” costs should be expensed in the period incurred.
- D. Repairs and Maintenance:  
“Repairs and Maintenance” costs are defined as expenditures that involve maintaining the asset in good or ordinary repair. All “Repairs and Maintenance” costs should be expensed in the period incurred.

### 5.2.8 Depreciation or Amortization of Capital Assets

Capital assets shall be depreciated or amortized on a straight-line basis beginning the first day of the month following acquisition in accordance with the following schedule:

Category	Useful Life in Years
<b>Pump Stations/Pressure Control Stations &amp; Improvements</b>	
Variable Frequency Drives (VFD)	12 to 35
Pumps	15 to 20
Motor Control Centers (MCC)	20
Generators	20 to 25
Pressure/Control Valve Stations	20 to 35
Pump Station Building	30 to 40

Category	Useful Life in Years
<b>Land Improvements</b> Paving/Resurfacing Landscaping Fencing Cement Work Decking	7 to 30 10 10 to 35 20 20 to 35
<b>Equipment &amp; Furniture</b> Computer Equipment Furniture Other Small Equipment (survey equipment, leak detectors, etc.) Copy Machines and Plotters Shop Equipment (welders, pipe threaders, presses, etc.) SCADA Trailers, including Vacuum Trailers Tractors, Backhoes, Forklifts Dump Trucks Meter Endpoints Meters – Water Hydrants Sewer Lift Station Fuel tanks	5 to 10 5 to 10 5 to 10 5 to 10 5 to 15 7 to 10 10 8 to 25 20 10 20 to 25 25 to 70 25 to 50 25 to 50
<b>Building and improvements</b> Hot Water Heater HVAC Lighting Solar Facility Network Cabling Roof Office Buildings	10 to 15 10 to 20 20 20 to 35 25 25 to 33 30 to 50
<b>Treatment Plant &amp; improvements</b> Filtrate Pumps Chlorine Feed System ERS Filter Media Alum Feed Pump and Feed System Backwash Hoods and Pumps Polymer System Solids Handling Alum Tank Sedimentation Basin Sludge Vacuum System Chemical Feed Pump	10 10 to 15 15 10 to 20 15 to 35 25 to 35 25 to 35 25 25 25



Category	Useful Life in Years
Treatment Plant Building	30 to 50
Flocculation & Sedimentation Basins	35
Filter Basins	35
Treatment Plant Building Improvements (see Building and Improvements)	See Building and Improvements above
<b>Mains/Pipelines</b>	
Wholesale Meters	10 to 20
Cathodic Protection	25
Air Release Valve	25
Pipelines	30 to 75
Mains	30 to 80
Services (HDPE)	40
Valves	50
<b>Reservoirs &amp; improvements</b>	
Reservoir	25 to 50
Tanks	25 to 50
<b>Vehicles</b> (see Equipment for tractors, backhoes, and trailers)	10
<b>Software</b> (including SCADA)	10
<b>Intangible</b>	Varies based on life of asset

Where the useful life is listed by a range, factors such as material type, physical environment of the asset, intensity of expected use and others as may be provided by Project and/or Department Managers will be used to determine placement within the range.

The depreciation period of an asset financed by debt shall not be less than the length of time for the debt.

### 5.2.9 Physical Inventory of Capital Assets

A physical inventory of the following categories of capital assets shall be performed at least annually:

- A. Machinery and Equipment
- B. Fleet Equipment
- C. Office Furniture and Fixtures
- D. Computer Equipment, Purchases Software and Telephones

The results of the physical inventory shall be reconciled with the District's fixed asset system.

### 5.2.10 Disposal of Capital Assets

Capital assets that have become obsolete shall be disposed of in a manner that returns the maximum value to the District and its ratepayers.

In most cases the assets are sent to auction; however, the Finance Director determines the best method of disposal.

State law prohibits District employees from purchasing District property (Government Code section 1090).

#### Revision History:

Revision Date	Description of Changes	Requested By
8/19/20	Numerous changes – see Board staff report dated 8/19/20	Finance Committee
4/27/22	Add bundled asset purchases and leases, revise useful lives – see Board staff report dated 4/27/2022.	Finance Department
12/14/22	Changed bundled asset 5.2.5 – See Board staff report dated 12/14/2022.	Finance Committee

Section	<b>FIN-5 Finance</b>	Approval Date	<b>10/11/17</b>
Policy	<b>FIN-5.2 Capital Asset Policy</b>	Latest Revision	<b>12/14/22</b>

## FIN-5.2 Capital Asset Policy

### 5.2.1 Purpose

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- C. Pump Stations and Improvements
- D. Buildings and Improvements (excluding Water Treatment Plant)
- E. Water Treatment Plant and Improvements
- F. Mains/Pipelines and Improvements
- G. Meters & Endpoints
- H. Reservoirs and Improvements
- I. Equipment and Furniture, such as large tools, vehicle trailers, tractors, meters, hydrants, computer equipment, furniture, and fixtures
- J. Vehicles, such as cars and trucks
- K. Software
- L. Subscription Based Technology Arrangements
- M. Other Intangibles

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Pumps	15 to 20
Motor Control Centers (MCC)	20
Generators	20 to 25
Pressure/Control Valve Stations	20 to 35
Pump Station Building	30 to 40

Category	Useful Life in Years
<b>Land Improvements</b>	
Paving/Resurfacing	7 to 30
Landscaping	10
Fencing	10 to 35
Cement Work	20
Decking	20 to 35
<b>Equipment &amp; Furniture</b>	
Computer Equipment	5 to 10
Furniture	5 to 10
Other Small Equipment (survey equipment, leak detectors, etc.)	5 to 10
Copy Machines and Plotters	5 to 10
Shop Equipment (welders, pipe threaders, presses, etc.)	5 to 15
SCADA	7 to 10
Trailers, including Vacuum Trailers	10
Tractors, Backhoes, Forklifts	8 to 25
Dump Trucks	20
Meter Endpoints	10
Meters – Water	20 to 25
Hydrants	25 to 70
Sewer Lift Station	25 to 50
Fuel tanks	25 to 50
<b>Building and improvements</b>	
Hot Water Heater	10 to 15
HVAC	10 to 20
Lighting	20
Solar Facility	20 to 35
Network Cabling	25
Roof	25 to 33
Office Buildings	30 to 50
<b>Treatment Plant &amp; improvements</b>	
Filtrate Pumps	10
Chlorine Feed System	10 to 15
ERS Filter Media	15
Alum Feed Pump and Feed System	10 to 20
Backwash Hoods and Pumps	15 to 35
Polymer System	25 to 35
Solids Handling	25 to 35
Alum Tank	25
Sedimentation Basin Sludge Vacuum System	25
Chemical Feed Pump	25

Category	Useful Life in Years
Treatment Plant Building	30 to 50
Flocculation & Sedimentation Basins	35
Filter Basins	35
Treatment Plant Building Improvements (see Building and Improvements)	See Building and Improvements above
<b>Mains/Pipelines</b>	
Wholesale Meters	10 to 20
Cathodic Protection	25
Air Release Valve	25
Pipelines	30 to 75
Mains	30 to 80
Services (HDPE)	40
Valves	50
<b>Reservoirs &amp; improvements</b>	
Reservoir	25 to 50
Tanks	25 to 50
<b>Vehicles</b> (see Equipment for tractors, backhoes, and trailers)	10
<b>Software</b> (including SCADA)	10
<b>Intangible</b>	Varies based on life of asset

Where the useful life is listed by a range, factors such as material type, physical environment of the asset, intensity of expected use and others as may be provided by Project and/or Department Managers will be used to determine placement within the range.

The depreciation period of an asset financed by debt shall not be less than the length of time for the debt.

### 5.2.9 Physical Inventory of Capital Assets

A physical inventory of the following categories of capital assets shall be performed at least annually:

- A. Machinery and Equipment
- B. Fleet Equipment
- C. Office Furniture and Fixtures
- D. Computer Equipment, Purchases Software and Telephones

The results of the physical inventory shall be reconciled with the District's fixed asset system.

### 5.2.10 Disposal of Capital Assets

Capital assets that have become obsolete shall be disposed of in a manner that returns the maximum value to the District and its ratepayers.

In most cases the assets are sent to auction; however, the Finance Director determines the best method of disposal.

State law prohibits District employees from purchasing District property (Government Code section 1090).

#### Revision History:

Revision Date	Description of Changes	Requested By
8/19/20	Numerous changes – see Board staff report dated 8/19/20	Finance Committee
4/27/22	Add bundled asset purchases and leases, revise useful lives – see Board staff report dated 4/27/2022.	Finance Department
12/14/22	Changed bundled asset 5.2.5 – See Board staff report dated 12/14/2022.	Finance Committee



## STAFF REPORT

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To: Board of Directors  
From: Tony Barela, Director of Operations  
Date: February 28, 2024  
Subject: Lime Silo and Thickener Improvements Project – Construction Contract

---

### RECOMMENDED ACTION

Staff requests a Board motion to approve the Director of Operations to sign a construction contract with Clyde G. Steagall, Inc. (Steagall) for the Lime Silo and Thickener Improvements Project for the amount of \$237,937 with a construction contingency of \$23,800 (10%) for a total authorized budget of \$261,730.

### BACKGROUND

This project includes the fabrication and installation of custom pivoting ladders for access into the District's three (3) thickener tanks. There are three reinforced concrete thickener tanks located at the Water Treatment Plant for return water management. Access into the tanks for regular maintenance has been identified as a safety hazard for staff. The new ladders will allow operators to enter and exit the tanks safely for regular maintenance operations.

Project also includes the replacement of appurtenances on the District's lime silo located at the Water Treatment Plant. These improvements are in preparation for the recoating of the silo, which will be brought to the Board under a separate contract. This project includes replacing the fill line, dust collector, pressurized air supply line and vent fan louver.

The Engineer's construction estimate is approximately \$240,000.

### CURRENT STATUS

Seven (7) contractors attended the mandatory pre-bid meeting, and four (4) bids were received on February 6, 2024. The Bid outcomes are summarized as follows:

Bidder	Bid Amount
Clyde G. Steagall, Inc.	\$237,937
BWD Construction, Inc.	\$298,375
Sierra National Construction, Inc.	\$353,000
TNT Industrial Contractors, Inc.	\$391,600

Steagall was the lowest responsive, responsible bidder. Steagall's bid documents were reviewed and found to be complete and in order, including license, insurance, and bonds.

### FINANCIAL CONSIDERATIONS

The Project is included in FY 2023/2024 Wholesale CIP Budgets.

## STAFF REPORT

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To: Board of Directors  
From: Tony Barela, Director of Operations  
Date: February 28, 2024  
Subject: WTP Lime Silo and Thickener Improvements Project – WSC Amendment #2

---

### RECOMMENDED ACTION

Staff requests a Board motion to approve Amendment #2 to Water Systems Consulting, Inc. (WSC) for engineering services during construction of the WTP Lime Silo and Thickener Improvements Project and the Lime Silo Coating Project in the amount of \$44,399 with a total authorized budget of \$48,840 which includes a 10% contingency, bringing the total executed contract amount to \$223,824.

### BACKGROUND

On January 25, 2023, the Board approved a contract with WSC for the design of the WTP Lime Silo and Thickener Improvements Projects, which included design services for two distinct improvements at the water treatment plant:

1. Lime Silo Structural and Coating Improvements
2. Thickener Access Improvements

Design documents were divided into the Lime Silo and Thickener Improvements Project and the Lime Silo Coating Project. The first project includes the fabrication and installation of custom pivoting ladders for access into the District's three (3) thickener tanks, as well as replacement of appurtenances on the District's lime silo located at the Water Treatment Plant. The second project includes the recoating of the lime silo. Staff has received bids for the construction of the Lime Silo and Thickener improvements Project. The Lime Silo Coating Project is anticipated to go out to bid in April 2024.

Amendment #2 is for WSC to provide engineering services during construction for both projects. This includes attending progress meetings, reviewing submittals, and addressing RFI or change orders as they arise. Construction services were not included in WSC's initial contract.

### BUDGET IMPACT

Funds for this amendment are included in the District's approved Wholesale CIP budget for Fiscal Year 2023/24.

## STAFF REPORT

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To: Board of Directors

From: Paul Helliker, General Manager  
Donna Silva, Director of Finance

Date: February 28, 2024

Subject: 2023 Fixed Charges – Rebate to CHWD and FOWD

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### RECOMMENDED ACTION

Approve rebate

### BACKGROUND

The San Juan Water District's (San Juan) 2017 Wholesale Financial Plan resulted in a five-year rate schedule, which implemented rate increases through January 2021. In that rate structure, 74% of the revenue requirements were to be recovered through fixed rates and 26% through the variable rate. Most of the fixed service charge was allocated to each agency based upon their average water deliveries during calendar years 2012-2016. Commencing in January 2020, at the request of the Citrus Heights and Fair Oaks Water Districts (CHWD and FOWD), the fixed service charge was re-allocated each calendar year based upon the most recent 5-year average of water deliveries. Under this new methodology, the total amount of revenue to be collected via the service charge remained as set by the Financial Plan, but the allocation changed each January, based upon the past five fiscal years of water deliveries per agency. Each year, the finance team calculated the new allocation by dropping off the older year and adding in the water use from the most recent fiscal year. Even though the total amount to be collected by the fixed charge did not change from the originally approved rate schedule, the amount due by each agency shifted, based on changes in the most recent five years of water use. Since the fixed charges changed at the customer level, San Juan was required to send out the 150-Day notice of proposed changes in rates (each July), and the San Juan Board of Directors approved the re-allocation of the rates after the end of the comment period.

The 150-Day Notice to Change Rates for calendar year 2023 was sent to the wholesale customer agencies on July 18, 2022. The calculation of the rate allocation and the impact per agency, along with the proposed rate schedule, were included in the transmittal. The notice and transmittal email are attached. No comments were received from the customer agencies. The proposed rate schedule was reviewed by the Finance Committee on January 24, 2023, and approved by the Board January 25, 2023, and was effective January 1, 2023.

While preparing the wholesale revenue budget for fiscal year 2023-24, staff noticed that the fixed charge calculation for FY 2023 differed from the previous methodology. Specifically, the formula used the total of four previous years of water deliveries (FY 2017-18 through FY 2020-21), rather than the five years used in prior recalculations.

On November 16, 2023, staff received an email from the CHWD notifying us of a potential error in the calculation of the fixed charge allocation for CY 2023. They correctly noticed

that FY 2021-22 water usage was omitted from the calculation, resulting in a four-year average, instead of a five-year average. Staff explained that the rate schedule had gone through the required comment period and no comments had been received, and the schedule had received Board approval and had been implemented. On December 20, 2023, we received the attached letter wherein CHWD requests a change in rates, and a rebate and advises that it will be paying all future invoices “under protest”.

The chart below shows the original fixed rate allocation and amount per agency, as originally approved with the 2017 Wholesale Financial Plan. It also shows the current rates in effect (using the 4-year average water use) and what the allocation and rates would be had the District used the 5-year water use allocation methodology.

Agency	Per 2017 Financial Plan/Rate Schedule		Approved Rates (4-Yr. Allocation)		Allocation & Rates Using 5-Yr. Allocation	
	Allocation %	Annual Fixed Charge	Allocation %	Annual Fixed Charge	Allocation %	Annual Fixed Charge
San Juan Water District	30.85%	\$ 2,230,048	33.55%	\$ 2,315,233	34.41%	\$ 2,374,961
Citrus Heights Water District	32.22%	\$ 2,329,152	30.93%	\$ 2,134,283	29.81%	\$ 2,057,174
Fair Oaks Water District	23.30%	\$ 1,684,468	21.27%	\$ 1,467,966	21.26%	\$ 1,467,215
Orange Vale Water Company	10.56%	\$ 763,612	11.00%	\$ 758,942	11.23%	\$ 774,654
City of Folsom	3.06%	\$ 221,228	3.25%	\$ 224,559	3.29%	\$ 226,979
Totals	100%	\$ 7,228,508	100%	\$ 6,900,984	100%	\$ 6,900,984

The fiscal impact of the approved rates versus the rates that would have been assessed if the 5-year water use allocation methodology had been utilized is as follows:

Agency	Annual Fiscal Impact
San Juan Water District	\$ 59,728.00
Citrus Heights Water District	\$ (77,108.97)
Fair Oaks Water District	\$ (751.19)
Orange Vale Water Company	\$ 15,711.67
City of Folsom	\$ 2,420.48
Totals	\$ (0.00)

While the allocation methodology employed does not affect total revenues to the Wholesale division, it does affect the amount of fixed charges due in the calendar year by each customer. CHWD is requesting a refund of the \$77,108.97.

Section 5(B) of the Wholesale Water Supply Agreements with CHWD and FOWD specifies that San Juan shall use the net revenues from water transfers to defray the costs that are recovered through San Juan’s wholesale water rates and charges. San Juan generated adequate net revenues from the 2022 groundwater substitution transfers that it conducted to fund the rebate requested by CHWD (and a refund of \$751.19 to FOWD). Staff requests that the Board authorize these rebates.

**Attachments**

150-Day Advance Written Notice of Proposed Changes in Water Rates and Charges – July 15, 2022

Letter from CHWD Re: Notice of Payment Under Protest of Fixed Quarterly Charges

**Donna Silva**

---

**From:** Paul Helliker  
**Sent:** Monday, July 18, 2022 10:25 AM  
**To:** Tom Gray; Hilary Straus (hstraus@chwd.org); Joe Duran; Marcus Yasutake  
**Cc:** Donna Silva; Teri Grant  
**Subject:** 150-day notice for changes to wholesale charges  
**Attachments:** 150 Day Notice to Change Rates July 2022.pdf

Greetings:

Please find attached the 150-day notice to update wholesale quarterly charges, using the most recent rolling 5-year average of water deliveries. This will be on the agenda for approval by the San Juan Board of Directors at its December 14, 2022 meeting. Feel free to contact Donna Silva or me, if you have any questions.

Thanks,

Paul Helliker  
General Manager  
San Juan Water District  
Office: (916) 791-6936  
Mobile: (916) 205-8316  
[www.sjwd.org](http://www.sjwd.org)



July 15, 2022

Joe Duran, General Manager  
Orange Vale Water Company

Tom Gray, General Manager  
Fair Oaks Water District

Hilary Straus, General Manager  
Citrus Heights Water District

Marcus Yasutake, Environmental and Water Resources Director  
City of Folsom

**Subject: 150-Day Advance Written Notice of Proposed Changes in Water Rates and Charges**

Gentlemen:

This letter is sent in accordance with Section 11 of the Wholesale Water Supply Agreements between the San Juan Water District and your agencies, to advise of a proposed change in the allocation of the fixed quarterly charge for calendar year 2023.

In December 2019, at the request of the Wholesale Customer Agencies, the San Juan Water District's Board of Directors approved a change in the allocation of the fixed service charge. Prior to the change, the fixed service charge was allocated to each agency based upon a blend of their average water deliveries during calendar years 2012-2016 and the relative number of customer accounts. In December 2019, the Board approved a new methodology wherein the service charge is allocated each calendar year based upon the rolling 5-year average of water deliveries. Under this new methodology, the total amount of revenue to be collected via the service charge remains as set by the Financial Plan, but the allocation changes each January based upon the past five years of water deliveries per agency.

The Financial Plan set rates for a five year period, with the final rate increase applied January 1, 2021. The District intends to conduct the next Wholesale Financial Plan and Rate Study after the completion of the Wholesale Master Plan, which should be soon. As such, the total quarterly service charge for calendar year 2023 will remain the same as the current year. However, the allocation between the customer agency will change based upon the updated rolling 5-year average of water deliveries. However, the District

Directors

Edward J. "Ted" Costa

Kenneth H. Miller

Dan Rich

Pamela Tobin

Manuel Zamorano

General Manager

Paul Helliker

may issue another 150-Day Notice of Proposed Changes in Rates, based upon the recommendations from the upcoming Wholesale Financial Plan.

The calculation of the proposed rate change, as well as the effect upon each agency, and the proposed rate schedule is included as an attachment to this letter. The 150-day comment period provided in Section 11 of the Wholesale Water Supply Agreements will end on December 12, 2022. The District's Board of Directors will consider adopting the revised rates at the December 14, 2022 Board Meeting.

If you have any questions or need further information, please feel free to contact Finance Director Donna Silva, or myself.

Sincerely,



Paul Helliker, General Manager  
San Juan Water District  
Attachments (2)



**San Juan Water District  
Proposed Wholesale Rate Schedule  
Calendar Year 2023**

Calendar Year	2023	
<b>San Juan Water District - Retail</b>		
Water Usage Rate (\$/AF)	\$	81.14
Quarterly Fixed Charge	\$	578,808.35
2019 Debt Charge (1)	\$	133,920.00
<b>Citrus Heights Water District</b>		
Water Usage Rate (\$/AF)	\$	81.14
Quarterly Fixed Charge	\$	533,570.81
2019 Debt Charge (1)	\$	125,550.00
<b>Fair Oaks Water District</b>		
Water Usage Rate (\$/AF)	\$	81.14
Quarterly Fixed Charge	\$	366,991.51
2019 Debt Charge (1)	\$	96,255.00
<b>Orange Vale Water Company</b>		
Water Usage Rate (\$/AF)	\$	81.14
Quarterly Fixed Charge	\$	189,735.60
2019 Debt Charge (1)	\$	46,035.00
<b>City of Folsom</b>		
Water Usage Rate (\$/AF)	\$	81.14
Hinkle Pump Station Surcharge (\$/AF) (2)	\$	102.00
Quarterly Fixed Charge	\$	56,139.74
2019 Debt Charge (1)	\$	12,555.00
Direct Portion of 2012 Debt (2)	\$	18,476.96
<b>Sacramento Suburban Water District</b>		
Treat and Wheel Rate (\$/AF) (3)	\$	220.16

**Notes:**

- (1) Anticipated Debt for the Hinkle Reservoir Rehabilitation Project. Charge will not be assessed until debt is issued and repayment schedule is finalized. The 2019 Debt Charge will be removed and the Quarterly Fixed Charge will increase accordingly.
- (2) Unique charges to City of Folsom and revenue to the San Juan Retail water system. Reduced in 2023 to reflect refinancing with 2022 loan.
- (3) Per negotiated agreement based on financial plan. No change proposed.



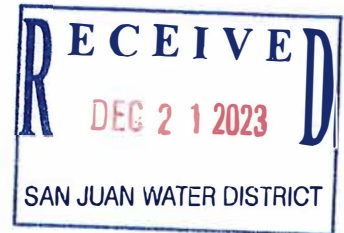


## CY 2023 Allocation Base - Past Five Years Water Use (In Acre Feet per Fiscal Year)

	<b>CY 2023</b>
Fixed Rates to be Collected	\$ 6,900,984
<b>Quarterly Charge to Allocate</b>	<b>\$ 1,725,246</b>

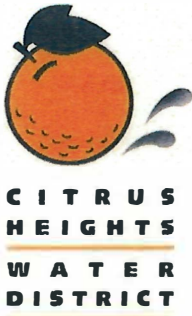
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Five Year Total	Allocation	CY 2023 Quarterly Charge
San Juan Water District	11,520.25	10,863.93	11,828.99	13,689.99	12,142.87	47,903.16	33.55%	578,808.35
Citrus Heights Water District	11,201.75	11,189.47	11,407.19	10,360.81	7,852.21	44,159.22	30.93%	533,570.81
Fair Oaks Water District	6,399.68	7,991.04	7,779.93	8,202.19	6,722.68	30,372.84	21.27%	366,991.51
Orange Vale Water Company	3,949.80	3,822.14	3,789.75	4,141.15	3,882.70	15,702.84	11.00%	189,735.60
City of Folsom	1,132.42	1,080.37	1,194.05	1,239.38	1,092.49	4,646.22	3.25%	56,139.74
Totals	34,203.90	34,946.95	35,999.91	37,633.52	31,692.95	142,784.28	100%	1,725,246

<b>Impact Per Agency on Proposed Change in Allocation of Quarterly Charges</b>			
	Current CY 2022	Proposed CY 2023	
	Quarterly Charge	Quarterly Charge	Difference
San Juan Water District	577,817	578,808.35	991.38
Citrus Heights Water District	531,304	533,570.81	2,267.07
Fair Oaks Water District	370,994	366,991.51	(4,002.80)
Orange Vale Water Company	188,903	189,735.60	833.08
City of Folsom	56,228	56,139.74	(88.73)
	\$ 1,725,246	\$ 1,725,246	\$ 0.00



December 20, 2023

Board of Directors  
Paul Helliker  
San Juan Water District  
9935 Auburn Folsom Rd.  
Granite Bay, CA 95746



Re: Notice of Payment Under Protest of Fixed Quarterly Charges

Dear Paul,

Enclosed please find Citrus Heights Water District's ("CHWD") payment for Invoice No. INV02753. In preparing the payment, CHWD has determined that San Juan Water District ("SJWD") has overcharged CHWD in the amount of \$19,277.23 per quarter in calendar year 2023, resulting in a total overcharge of \$77,108.92 in calendar year 2023.

Notice is hereby given that all amounts owed by CHWD to SJWD for the fixed quarterly charge for October through December 2023, as well as those already-invoiced for the period of January through October 2023, are paid under protest, until such time as SJWD reimburses CHWD for the overcharges. This notice is provided in accordance with any legal requirement for payment under protest of any unlawfully collected taxes, fees, or charges, including the requirements of California Health and Safety Code §§ 5470 et seq. and California Revenue and Taxation Code §§ 5140 et seq., to the extent such laws or such requirement for payment under protest applies. Payment under protest shall continue until such time that SJWD corrects the error and reimburses CHWD for all overcharged amounts.

Additionally, CHWD invokes Section 11(B) of the San Juan Water District and Citrus Heights Water District Wholesale Water Supply Agreement, and requests that SJWD return to CHWD the overcharges within 45 days.

Based on CHWD's review of the relevant documentation, it appears that the overcharge is a result of SJWD's miscalculation of the fixed charge allocation to CHWD. Under the rates applicable to the 2023 invoices, fixed charges are calculated based on the average water usage by each member agency over the previous five years. (2017 Wholesale Rate Study.) However, SJWD's invoice for fixed charges did not account for CHWD's water use for Fixed Year 2021-2022 in the calculation. This miscalculation led SJWD to overcharging CHWD in the amount of \$19,277.23 per quarter, which amounts to \$77,108.92 for calendar year 2023.

Until SJWD corrects this mistake and refunds CHWD the amounts overpaid as of the date of this letter, any charges imposed on CHWD are imposed in violation of applicable law, and any payment for such fixed service charges shall be made under protest.

Nothing contained herein shall constitute a waiver of any other right or remedy available to CHWD. While this letter serves as full and complete notice that CHWD is paying under protest for the fixed quarterly charges received until such time as the overcharges discussed herein are reimbursed and CHWD informs SJWD that payments are no longer

6230 Sylvan Road  
P.O. Box 286  
Citrus Heights  
California  
95611-0286

phone  
916/725-6873

fax  
916/725-0345

website  
[www.chwd.org](http://www.chwd.org)

*Board of Directors*

**Raymond A. Riehle**  
**David C. Wheaton**  
**Caryl F. Sheehan**

*General Manager/  
Secretary*  
**Hilary M. Straus**

*Director of Finance and  
Administrative Services*  
**Annie Y. Liu**

Notice of Payment Under Protest of Fixed Quarterly Charges

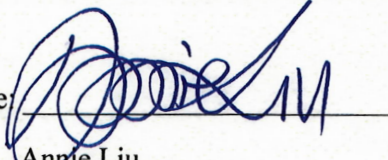
Page 2

December 20, 2023

being made under protest, CHWD will also include the enclosed letter in substantially the form attached hereto with checks for fixed service charges.

If you have any questions, please contact me at your earliest convenience.

Signature

A handwritten signature in blue ink, appearing to read "Annie Liu", written over a horizontal line.

Annie Liu

Director of Administrative Services

Enclosures:

1. Check No. 76650 payable to SJWD in the amount of \$873,155.10 including payment of \$533,570.81 for Fixed Charge October – December 2023 Invoice #INV02753
2. Billing Summary Date 11/8/2023
3. Invoice #: INV02753

# STAFF REPORT

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To: Board of Directors  
From: Paul Helliker, General Manager  
Date: February 28, 2024  
Subject: Director Compensation

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## RECOMMENDED ACTION

Consider potential modification to Director compensation

## BACKGROUND

Similar to other public agencies across the region and state, members of the San Juan Water District Board of Directors (Directors) are compensated for the service they provide in official capacities. Current compensation is \$125 per day for each day's attendance and service at specified meetings and events as provided in District Board Policy BOD-2.2. California Water Code (Water Code) Section 20202 allows annual updates to Director compensation, in an amount not to exceed 5%, for each year that has elapsed since compensation was last increased. It also limits entitlement to compensation to 10 days per month. The last time Director compensation was increased was on April 13, 2005, when the Board adopted Ordinance 05-001 increasing Director compensation from \$100 to \$125 per day for a meeting or event.

## CURRENT STATUS

Since the last increase was adopted nearly 19 years ago, Director compensation has not been adjusted at the annual 5% rate as allowed per the Water Code. Staff has conducted an analysis of Director compensation for agencies in the region – see the attached spreadsheet. The Board can choose to increase compensation per day of service to any figure up to \$315.87, which is the maximum allowed by Water Code 20202. In reviewing the compensation from surrounding agencies, staff has determined that the average rate, based on 5.6 meetings per month, is \$121.09. The SJWD Directors averaged a total of 28 meetings per month (5.6 meetings per month per director) over the last 3 fiscal years for Board meetings, committee meetings, external meetings, and events.

Should the Board desire to increase compensation, the Board would need to direct staff to initiate an ordinance revision to increase compensation and would need to publish the ordinance summary in a newspaper for two successive weeks prior to its adoption, per the California Water Code. Accordingly, the Board of Directors could adopt an ordinance at its April 24, 2024, meeting. There is a 60-day waiting period after the ordinance is adopted until it is effective, which would make July 1, 2024, the earliest effective date.

## FINANCIAL CONSIDERATIONS

The District's current budget provides \$75,000 for annual Director compensation, which allows for 10 meetings per month per Director. The average amount paid over the last three fiscal years has been \$42,000 annually.

Special Districts	Stipend	Number per month	Comments
Amador Water Agency	\$ 119.80	7 days (10 for President)	
Carmichael Water District	\$ 152.00	10 days	
Citrus Heights Water District	\$ 150.00	10 days	
Del Paso Manor Water District	\$ 100.00	10 days	per website & confirmed via email - 5% increase in their resolution dated Dec 2018
El Dorado Irrigation District	\$ 1,250.00	per month - max per Water Code Section 21166; medical, dental, vision and \$20,000 life insurance (equals \$625 for 2 meetings per month, \$417 for 3 meetings, and \$312.50 for 4 meetings)	
Elk Grove Water District	\$ -		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
Fair Oaks Water District	\$ 100.00	10 days	per website
Georgetown Divide Public Utility District	\$ 400.00	per month not to exceed \$4800 annually, med, dental vision and life ins (equals \$200 for 2 meetings per month, \$133 for 3 meetings, and \$100 for 4 meetings)	
Nevada Irrigation District	\$ 1,250.00	per month (equals \$625 for 2 meetings per month, \$417 for 3 meetings, and \$312.50 for 4 meetings)	
Orange Vale Water Company	N/A		
Placer County Water Agency	\$ 950.00	per month and they provide dental and vision insurance along with \$24,000 life insurance (equals \$475 for 2 meetings per month, \$317 for 3 meetings, and \$237.50 for 4 meetings)	
Rancho Murieta Community Services District	\$ 100.00	3 days	
Sacramento County Water Agency	N/A		
Sacramento Suburban Water District	\$ 125.00	10 days	Per policy on website and then there is a 5% increase in their ordinance 22-01 from July 2022
San Juan Water District	\$ 125.00	10 days	
South Lake Tahoe PUD	\$ 400.00	per month; medical, dental, vision and \$15,000 life insurance (equals \$200 for 2 meetings per month, \$133 for 3 meetings, and \$100 for 4 meetings)	
Average at 5.6 meetings/month	\$ 121.09		

## SAN JUAN WATER DISTRICT DIRECTOR COMMITTEE ASSIGNMENTS 2024

### INTERNAL COMMITTEE ASSIGNMENTS

<u>Committee</u>	<u>Chair</u>	<u>Member</u>	<u>Alternate</u>
Engineering	Dan Rich	Ken Miller	Manuel Zamorano
Finance	Pam Tobin	Ken Miller	Manuel Zamorano
Legal Affairs	Ted Costa	Manuel Zamorano	Dan Rich
Personnel	Ken Miller	Ted Costa	Manuel Zamorano
Public Information	Manuel Zamorano	Ted Costa	Ken Miller
Urban Water Management/ Water Transfer	Dan Rich	Manuel Zamorano	Ted Costa

### EXTERNAL COMMITTEE ASSIGNMENTS

<u>Committee</u>	<u>Assignment</u>	<u>Alternate</u>
ACWA	Pam Tobin	
ACWA Foundation	Pam Tobin	
ACWA JPIA	Pam Tobin	
CVP Water Users Assn.	Ted Costa	
FOWD 2x2	Ted Costa, Dan Rich	
RWA	Dan Rich/Greg Z.	Ted Costa/Paul Helliker
SGA	Ted Costa	Dan Rich
Sacramento LAFCo	Pam Tobin	

## Scenarios for Groundwater Recovery and Use

February 6, 2024

### Supplemental Drought Supply – San Juan Retail, Orange Vale Water Company and Folsom-Ashland

*Potential Production Need: 0-4 MGD dry year winter minimum (0–2,800 GPM) and 4.0-10.6 MGD dry year summer maximum (2,800-7,400 GPM)*

While San Juan Wholesale (“San Juan”) has never failed to have adequate surface water supplies to meet wholesale customer demands, its ability to receive deliveries from Folsom Reservoir could be reduced, should the storage level in the Reservoir fall below 110,000 AF. Below that level, San Juan and the City of Roseville would be forced to rely on, and share, the maximum 60 cubic feet per second (cfs), or 38.78 million gallons per day (MGD) capacity of an emergency pump operated by the Bureau of Reclamation. While this pumping capacity has not been formally allocated, given the relative typical water supply demands of San Juan and the City of Roseville, it is reasonable to expect that approximately 50% of this capacity would be available for San Juan’s use, or 30 cfs (19.39 MGD). This supply could be augmented with emergency supplies from an intertie with PCWA that can deliver 2.9 MGD, resulting in a total of 22.29 MGD.

San Juan’s shortage allocation methodology specifies that, in a situation in which there is inadequate surface water supply to meet demand in San Juan’s wholesale service area, available supplies will be allocated to each Wholesale Customer Agency (WCA) based on the average of the past five non-transfer years’ worth of demand divided by the average of total WCA demand. Using the years of 2017, 2019-2021 and 2023, the aggregated proportion of surface water supplies available to San Juan Retail, Orange Vale Water Company (OVWC) and Folsom-Ashland (Folsom) would be 49.72%, or 11.08 MGD.

This capacity would be available until reservoir levels dropped below approximately 50,000 AF, at which point water supplies would have to be pumped from floating pump stations deployed upstream of the dam into the power penstocks, on which Reclamation’s emergency pump is situated. The capacity of such floating pump stations has not been determined, but if the floating pump stations that would be serving the City of Folsom (Folsom) during such a situation are any indicator, it would be a maximum of 30 cfs total (19.39 MGD). Adding 50% of this capacity to the 2.9 MGD in intertie supplies from PCWA results in surface water supplies of 12.60 MGD. Using the shortage allocation methodology just noted, the proportion of aggregated supplies available to San Juan Retail, OVWC and Folsom would be 6.26 MGD.

San Juan’s water rights allow for diversion of up to 75 cfs (48.47 MGD) during the peak summer months, and its diversions of supplies from the Placer County Water Agency (PCWA) and its CVP water add to this total amount. Since 2016, San Juan deliveries have reached a daily peak of 131.05 cfs (84.7 MGD), with minimum deliveries ranging

from 5.89 cfs (3.17 MGD) to 22.30 cfs (12 MGD). Data for two recent years, 2021 (a critically dry year) and 2023 (a wet year), is shown in the table on the next page.

In the scenario in which Folsom Reservoir storage is between 110,000 AF and 50,000 AF, San Juan Retail, OVWC and Folsom jointly face the prospect of having only 11.08 MGD of surface water supply. For storage below 50,000 AF, the three agencies would expect no more than 6.26 MGD of supply. In the first scenario, the three agencies would likely invoke their water shortage contingency plans to require a 25% reduction in demand (focused on outdoor use in the summer), thus potentially reducing the peak dry year demand from 28.9 MGD to 21.7 MGD. But this would still leave a shortfall of 10.6 MGD (7,400 GPM). In the second scenario, the agencies would likely require no outdoor irrigation, dropping demand to winter levels. The shortfall in that scenario would be 4.0 MGD (2,800 GPM).

The three agencies own 14.4 MGD (10,000 GPM) capacity in the Antelope Pump Station that is owned and operated by the Sacramento Suburban Water District (SSWD). There is no dedicated groundwater production capacity associated with this pumping capacity, but an agreement with SSWD could establish such capacity.



Month-Year	Total Wholesale Average Daily	Total Wholesale Maximum Daily	SJWD OVWC Folsom Average Daily	SJWD OVWC Folsom Maximum Daily	Maximum Daily Shortfall w/11.08 MGD of SW	Maximum Daily Shortfall w/11.08 MGD of SW & DM	Maximum Daily Shortfall w/6.26 MGD of SW	Maximum Daily Shortfall w/6.26 MGD of SW & DM
Feb-21	15.60	22.70	6.03	10.24	0.00	0.00	3.98	4.00
Apr-21	38.61	47.69	16.04	28.91	17.83	10.60	22.65	4.00
Aug-21	46.83	51.01	26.03	28.89	17.81	10.59	22.63	4.00
Oct-21	26.33	39.40	15.06	21.96	10.88	5.39	15.70	4.00
Jan-23	14.16	16.74	5.31	6.57	0.00	0.00	0.31	N/A
Apr-23	25.84	40.82	9.75	16.47	5.39	1.27	10.21	N/A
Jul-23	78.37	82.62	26.70	41.71	30.63	20.20	35.45	N/A
Oct-23	49.71	61.79	15.90	32.30	21.22	13.15	26.04	N/A

All values in million gallons per day (MGD)

DM – demand management measures  
SW – surface water

Groundwater Substitution Transfers – Voluntary Agreement/DWR Agreement

*Potential Production Need: 7,797 AF/yr (4,833 GPM)*

The American River Voluntary Agreement (VA) includes a flow contribution of 30,000 AF of groundwater substitution transfers in up to three dry or critical years during the eight years of the VA or potentially out to 2036 if less than three calls for water are made in the initial 8-year period. This additional time allowance was a commitment the VA groundwater substitution transfer participants made as part of an agreement with the California Department of Water Resources and the Regional Water Authority to receive \$55 million in grant funding.

San Juan expects to participate in these agreements with its groundwater production partners, in the following amounts (the amounts in columns 2 and 3 incorporate application of any streamflow depletion factor):

<b>Groundwater Partner</b>	<b>Annual Amount (AF)</b>	<b>Annual Amount (GPM)</b>
Citrus Heights Water District	1,963	1,217
Fair Oaks Water District	1,374	852
Orange Vale Water Company	460	285
Sacramento Suburban Water District	4,000	2,480

These annual production amounts for replenishing VA releases from Folsom Reservoir can be distributed across 12 months, and the schedule for producing the groundwater to allow for these amounts of required groundwater substitution transfers is within the discretion of the groundwater providers in coordination with San Juan. The actual amount of daily production capacity would likely be defined by the production profile for the VA/DWR agreement “replenishment” actions.

Groundwater Substitution Transfers – Market Rate

*Potential Production Need: 2-4,000 AF/provider over 4-5 months (3,017 - 7,543 GPM)*

San Juan has partnered with CHWD and FOWD in the past to conduct market-based groundwater substitution transfers. The target amounts of those transfers were approximately 2,000 AF per groundwater provider, and the transfer window was expanded in 2019 to July through November. San Juan has also been transferring 4-6,000 AF of conserved surface water to SSWD since 2020, thus establishing a foundation for a similar partnership on future market-based groundwater substitution transfers.

\* Note that San Juan and its groundwater substitution partners may wish to also pursue market transfers in VA call years, which would necessitate increased groundwater production.

# STAFF REPORT

To: Board of Directors  
 From: Paul Helliker, General Manager  
 Date: February 28, 2024  
 Subject: General Manager’s Monthly Report (January)

## RECOMMENDED ACTION

For information only, no action requested.

## TREATMENT PLANT OPERATIONS

### *Water Production*

Item	January 2024	January 2023	Difference
Monthly Production AF	1,783.17	1,347.35	32.3%
Daily Average MG	18.74	14.16	32.3%
Annual Production AF	1,783.17	1,347.35	32.3%

### *Water Turbidity*

Item	January 2024	December 2023	Difference
Raw Water Turbidity NTU	2.08	2.20	-5%
Treated Water Turbidity NTU	0.014	0.015	-7%
Monthly Turbidity Percentage Reduction	99.31%	99.30%	

### *Folsom Lake Reservoir Storage Level AF\**

Item	2024	2023	Difference
Lake Volume AF	542,280	500,421	8%

AF – Acre Feet  
 MG – Million Gallons  
 NTU – Nephelometric Turbidity Unit  
 \* Total Reservoir Capacity: 977,000 AF

### *Other Items of Interest:*

- Complete thickener anode inspections
- Complete the North and South influent annual meter verifications
- Perform annual booster pump stations VFD maintenance

**SYSTEM OPERATIONS**

*Distribution Operations:*

Item	January 2024	December 2023	Difference
Leaks and Repairs	4	9	-5
Mains Flushed	63	124	-61
Valves Exercised	0	0	0
Hydrants Maintenance	0	0	0
Back Flows Tested	0	7	-7
Customer Service Calls	30	24	+6

*Distribution System Water Quality:*

Water Quality Samples Taken	# Failed Samples	Supporting Information
50 Lab 21 In-House	0	

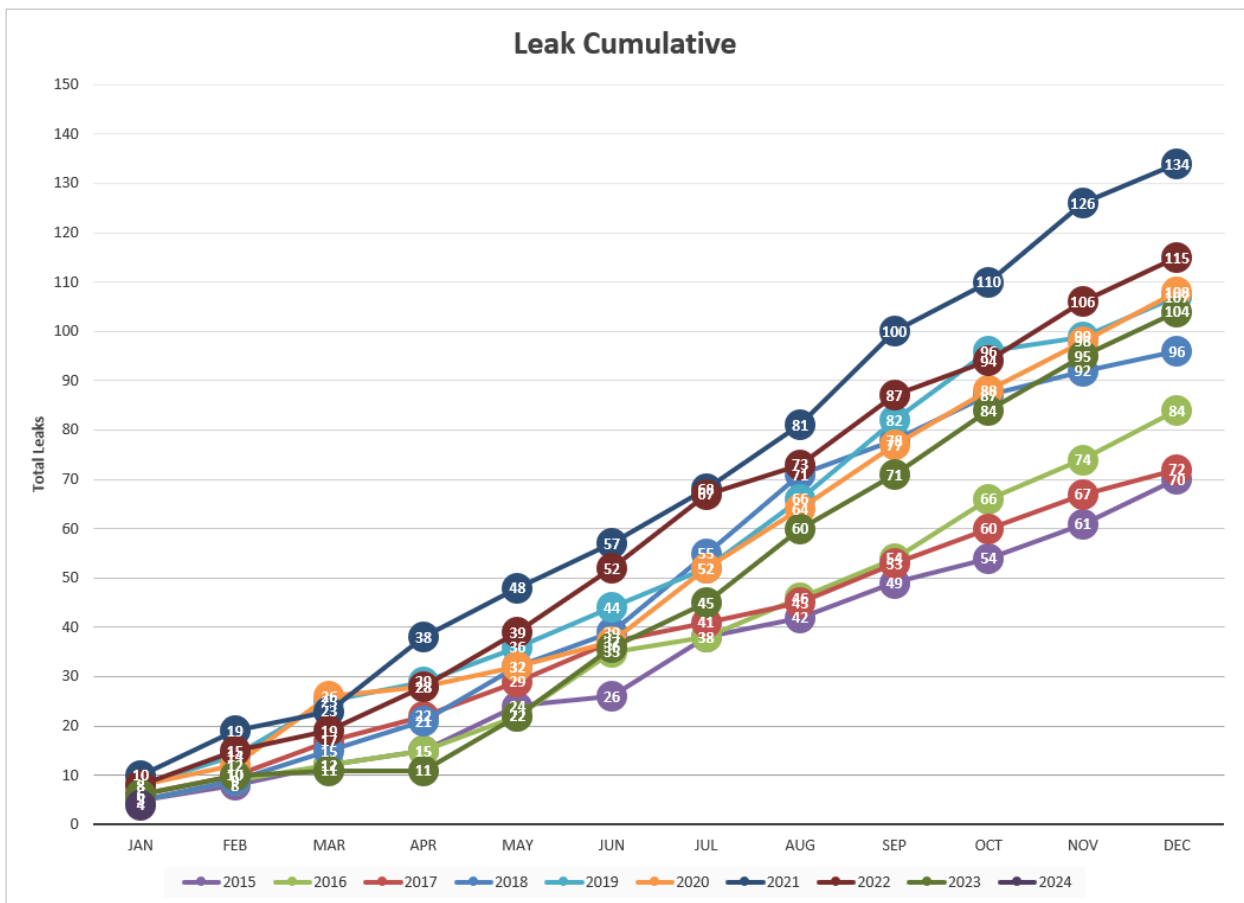


Figure 1: Annual Distribution System Leaks

**CUSTOMER SERVICE ACTIVITIES**

*Billing Information for Month of January*

Total Number of Bills Issued	Total Number of Reminders Mailed	Total Number of Shut-off Notices Delivered	Total Number of Disconnections
4635	828	0	0

*Water Efficiency Activities for January*

Water Waste Complaints Received	Number of Customers Contacted for High Usage (potential leaks)	Number of Rebates Processed	Number of Meters Tested/Repaired (non-reads)
3	178	6	63

*Other Activities*

- None

**ENGINEERING - NEW URBAN DEVELOPMENTS (SJWD Retail Service Area)**

Project Title	Description	Status	Issues / Notes
Chula Acres	4-Lot Minor Subdivision (8149 Excelsior Ave)	In Construction	Water main installed. Construction in process.
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	Approved for Construction	Design approved
Placer County Retirement Residence (3905 Old Auburn)	Commercial Business (145-Unit Multi-story Assisted Living Facility; 3865 Old Auburn Rd)	Construction complete	In project close-out
Granite Bay Assisted Living and Memory Care (formerly Pond View)	Assisted Living and Memory Care facility (5620 5630 5640 5650 Douglas Blvd)	In Planning	Developer to submit improvement plans in 2024.
The Park at Granite Bay	56 lot Subdivision (SCB south of Annabelle)	Construction complete	In project close-out
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Ventura of GB	33-Lot High Density Subdivision (6832 Eureka Rd)	Construction complete	In project close-out
Whitehawk II	56-Lot Subdivision (Douglas, west of Barton)	Construction complete	In project close-out
Rancho Del Oro Estates	89-Lot Subdivision (Olive Ranch Rd, east of Cavitt Stallman)	Construction complete	In project close-out
Canyon Terrace Apartments	Apartment Complex (7 new buildings; 1600 Canyon Terrace Lane)	In Construction	Construction started November 2022
Sierra College Self Storage (8455 Sierra College Blvd)	New 4-building self-storage facility	In Construction	Construction started August 2022

**ENGINEERING - CAPITAL PROJECTS**

*Status Update for Current Retail Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status</b>	<b>Issues / Notes</b>
Spahn Ranch Rd. Main Extension	Install new pipeline; provides looped distribution network	In Design	Construction in FY 24/25
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Design	Applying for SRF funding. Construction in FY 23/24
Canyon Falls Village PRS Replacement	Rehabilitation of an existing Pressure Reducing Station (PRV) located near the intersection of Canyon Falls Drive and Santa Juanita Ave.	East PRS is now completed, doing design for West PRS	Construction in FY 23/24
Bacon Pump Station Generator Replacement	Replacing generators at Bacon Pump Station	In Construction	Waiting for one generator to be delivered
Field Services 3-sided Parts Shelter	Construction of a 3-sided material storage shelter	On hold	Planning to rebid project in FY25/26
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Construction	Hidden Oaks (referred to as Shelborne) identified for replacement in FY22/23
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the next 20 years as identified in the 2020 Retail Master Plan	In Design	Year one of the 17-year program is complete. Design of year two is underway
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY23/24

*Status Update for Current Wholesale Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status (% Complete)</b>	<b>Issues/ Notes</b>
Hinkle Liner & Cover Repl'mt	Replace both the hypalon cover and liner	In Construction	Anticipate construction to be complete in February 2024
Lime System Improvements	Improvements for the WTP's lime system control and feeder system	In Bid	Bids received Feb 6th
Backwash Hood Rehabilitation and Rail Track Improvements	Rehabilitate or replace the two oldest Filter Backwash Hoods in the North and South basins, and replacement of the Rail Track.	In Design	
Baldwin Chnl Lining and Solar Field Culvert Replacement Project	Lining the Baldwin Ditch on the main campus to minimize costs for maintenance within the ditch and the replacement of the Solar Field Culvert to provide emergency discharge capacity to Baldwin Reservoir	Construction complete	In project close-out
Wholesale Master Plan	Update of the 2005/07 Wholesale Master Plan	Complete	Final draft complete
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY23/24

**FINANCE/BUDGET**

*See attached*



San Juan Water District, CA

# Wholesale Operating Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 01/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 010 - WHOLESALE</b>					
<b>Revenue</b>					
41000 - Water Sales	10,451,600.00	10,451,600.00	1,997,350.00	9,049,439.57	1,402,160.43
43000 - Rebate	1,000.00	1,000.00	0.00	1,261.76	-261.76
45000 - Other Operating Revenue	0.00	0.00	0.00	53,201.29	-53,201.29
49000 - Other Non-Operating Revenue	132,100.00	132,100.00	0.00	73,956.82	58,143.18
49792 - Proceeds from Issuance of Debt	0.00	0.00	-21,646,064.00	-22,019,068.00	22,019,068.00
49990 - Transfer In	958,700.00	958,700.00	0.00	0.00	958,700.00
<b>Revenue Total:</b>	<b>11,543,400.00</b>	<b>11,543,400.00</b>	<b>-19,648,714.00</b>	<b>-12,841,208.56</b>	<b>24,384,608.56</b>
<b>Expense</b>					
51000 - Salaries and Benefits	4,305,600.00	4,305,600.00	292,674.55	2,061,138.93	2,244,461.07
52000 - Debt Service Expense	887,900.00	887,900.00	268,826.25	352,956.93	534,943.07
53000 - Source of Supply	926,300.00	926,300.00	3,038.28	427,980.52	498,319.48
54000 - Professional Services	793,400.00	793,400.00	2,231.67	370,453.15	422,946.85
55000 - Maintenance	530,000.00	530,000.00	25,294.94	261,982.97	268,017.03
56000 - Utilities	312,900.00	312,900.00	36,317.94	173,256.62	139,643.38
57000 - Materials and Supplies	843,600.00	843,600.00	28,947.11	574,525.03	269,074.97
58000 - Public Outreach	36,500.00	36,500.00	0.00	8,796.77	27,703.23
59000 - Other Operating Expenses	756,800.00	756,800.00	19,226.13	587,807.89	168,992.11
69000 - Other Non-Operating Expenses	1,600.00	1,600.00	0.00	1,730.00	-130.00
<b>Expense Total:</b>	<b>9,394,600.00</b>	<b>9,394,600.00</b>	<b>676,556.87</b>	<b>4,820,628.81</b>	<b>4,573,971.19</b>
<b>Fund: 010 - WHOLESALE Surplus (Deficit):</b>	<b>2,148,800.00</b>	<b>2,148,800.00</b>	<b>-20,325,270.87</b>	<b>-17,661,837.37</b>	<b>19,810,637.37</b>
<b>Total Surplus (Deficit):</b>	<b>2,148,800.00</b>	<b>2,148,800.00</b>	<b>-20,325,270.87</b>	<b>-17,661,837.37</b>	



**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESAL	2,148,800.00	2,148,800.00	-20,325,270.87	-17,661,837.37	19,810,637.37
<b>Total Surplus (Deficit):</b>	<b>2,148,800.00</b>	<b>2,148,800.00</b>	<b>-20,325,270.87</b>	<b>-17,661,837.37</b>	



San Juan Water District, CA

# Wholesale Capital Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 01/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 011 - Wholesale Capital Outlay</b>					
<b>Revenue</b>					
42000 - Taxes & Assessments	1,403,600.00	1,403,600.00	426,767.55	447,953.36	955,646.64
44000 - Connection Fees	100,000.00	100,000.00	1,335.16	97,280.16	2,719.84
49000 - Other Non-Operating Revenue	150,000.00	150,000.00	0.00	93,057.93	56,942.07
49792 - Proceeds from Issuance of Debt	22,274,200.00	22,274,200.00	21,646,064.00	22,019,068.00	255,132.00
<b>Revenue Total:</b>	<b>23,927,800.00</b>	<b>23,927,800.00</b>	<b>22,074,166.71</b>	<b>22,657,359.45</b>	<b>1,270,440.55</b>
<b>Expense</b>					
55000 - Maintenance	806,000.00	806,000.00	0.00	24,432.50	781,567.50
61000 - Capital Outlay	4,237,200.00	4,237,200.00	10,107.46	1,636,044.13	2,601,155.87
69900 - Transfers Out	958,700.00	958,700.00	0.00	0.00	958,700.00
<b>Expense Total:</b>	<b>6,001,900.00</b>	<b>6,001,900.00</b>	<b>10,107.46</b>	<b>1,660,476.63</b>	<b>4,341,423.37</b>
<b>Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):</b>	<b>17,925,900.00</b>	<b>17,925,900.00</b>	<b>22,064,059.25</b>	<b>20,996,882.82</b>	<b>-3,070,982.82</b>
<b>Total Surplus (Deficit):</b>	<b>17,925,900.00</b>	<b>17,925,900.00</b>	<b>22,064,059.25</b>	<b>20,996,882.82</b>	

**Fund Summary**

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
011 - Wholesale Capital Outl...	17,925,900.00	17,925,900.00	22,064,059.25	20,996,882.82	-3,070,982.82
<b>Total Surplus (Deficit):</b>	<b>17,925,900.00</b>	<b>17,925,900.00</b>	<b>22,064,059.25</b>	<b>20,996,882.82</b>	



San Juan Water District, CA

# Retail Operating Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 01/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 050 - RETAIL</b>					
<b>Revenue</b>					
41000 - Water Sales	16,621,400.00	16,621,400.00	1,343,946.41	7,504,372.33	9,117,027.67
45000 - Other Operating Revenue	463,700.00	463,700.00	44,498.89	370,663.32	93,036.68
49000 - Other Non-Operating Revenue	172,400.00	172,400.00	19,725.00	110,952.09	61,447.91
49792 - Proceeds from Issuance of Debt	0.00	0.00	0.00	-137,524.00	137,524.00
<b>Revenue Total:</b>	<b>17,257,500.00</b>	<b>17,257,500.00</b>	<b>1,408,170.30</b>	<b>7,848,463.74</b>	<b>9,409,036.26</b>
<b>Expense</b>					
41000 - Water Sales	0.00	0.00	117.97	2,731.20	-2,731.20
51000 - Salaries and Benefits	6,192,100.00	6,192,100.00	428,222.47	3,076,951.07	3,115,148.93
52000 - Debt Service Expense	454,100.00	454,100.00	179,217.50	230,440.16	223,659.84
53000 - Source of Supply	3,465,400.00	3,465,400.00	668,900.00	2,404,381.98	1,061,018.02
54000 - Professional Services	1,315,900.00	1,315,900.00	6,597.31	141,301.08	1,174,598.92
55000 - Maintenance	386,100.00	386,100.00	15,959.85	207,067.73	179,032.27
56000 - Utilities	634,700.00	634,700.00	18,761.68	354,556.18	280,143.82
57000 - Materials and Supplies	498,500.00	498,500.00	52,343.24	253,731.09	244,768.91
58000 - Public Outreach	70,000.00	70,000.00	0.00	30,600.00	39,400.00
59000 - Other Operating Expenses	904,100.00	904,100.00	67,328.65	638,620.77	265,479.23
69000 - Other Non-Operating Expenses	56,600.00	56,600.00	0.00	1,730.00	54,870.00
69900 - Transfers Out	2,427,000.00	2,427,000.00	0.00	0.00	2,427,000.00
<b>Expense Total:</b>	<b>16,404,500.00</b>	<b>16,404,500.00</b>	<b>1,437,448.67</b>	<b>7,342,111.26</b>	<b>9,062,388.74</b>
<b>Fund: 050 - RETAIL Surplus (Deficit):</b>	<b>853,000.00</b>	<b>853,000.00</b>	<b>-29,278.37</b>	<b>506,352.48</b>	<b>346,647.52</b>
<b>Total Surplus (Deficit):</b>	<b>853,000.00</b>	<b>853,000.00</b>	<b>-29,278.37</b>	<b>506,352.48</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
050 - RETAIL	853,000.00	853,000.00	-29,278.37	506,352.48	346,647.52
<b>Total Surplus (Deficit):</b>	<b>853,000.00</b>	<b>853,000.00</b>	<b>-29,278.37</b>	<b>506,352.48</b>	



San Juan Water District, CA

# Retail Capital Income Statement Group Summary

For Fiscal: 2023-2024 Period Ending: 01/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 055 - Retail Capital Outlay</b>					
<b>Revenue</b>					
42000 - Taxes & Assessments	1,403,600.00	1,403,600.00	426,767.56	447,953.37	955,646.63
44000 - Connection Fees	100,000.00	100,000.00	16,307.84	1,143,413.84	-1,043,413.84
49000 - Other Non-Operating Revenue	255,000.00	255,000.00	0.00	242,268.84	12,731.16
49792 - Proceeds from Issuance of Debt	12,895,000.00	12,895,000.00	0.00	137,524.00	12,757,476.00
49990 - Transfer In	2,427,000.00	2,427,000.00	0.00	0.00	2,427,000.00
<b>Revenue Total:</b>	<b>17,080,600.00</b>	<b>17,080,600.00</b>	<b>443,075.40</b>	<b>1,971,160.05</b>	<b>15,109,439.95</b>
<b>Expense</b>					
61000 - Capital Outlay	25,107,100.00	25,107,100.00	832,814.32	3,382,128.36	21,724,971.64
<b>Expense Total:</b>	<b>25,107,100.00</b>	<b>25,107,100.00</b>	<b>832,814.32</b>	<b>3,382,128.36</b>	<b>21,724,971.64</b>
<b>Fund: 055 - Retail Capital Outlay Surplus (Deficit):</b>	<b>-8,026,500.00</b>	<b>-8,026,500.00</b>	<b>-389,738.92</b>	<b>-1,410,968.31</b>	<b>-6,615,531.69</b>
<b>Total Surplus (Deficit):</b>	<b>-8,026,500.00</b>	<b>-8,026,500.00</b>	<b>-389,738.92</b>	<b>-1,410,968.31</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
055 - Retail Capital Outlay	-8,026,500.00	-8,026,500.00	-389,738.92	-1,410,968.31	-6,615,531.69
<b>Total Surplus (Deficit):</b>	<b>-8,026,500.00</b>	<b>-8,026,500.00</b>	<b>-389,738.92</b>	<b>-1,410,968.31</b>	

Summary

Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
<a href="#">191280</a>	Hinkle Reservoir Cover	30,426.15	761,160.11	-730,733.96
<a href="#">195265</a>	Douglas Booster Pump Station Elect	0.00	304.90	-304.90
<a href="#">201111</a>	Hinkle Reservoir Overflow Channel L	0.00	538,929.19	-538,929.19
<a href="#">201117</a>	Backwash Hood Rehabilitation (Two)	0.00	58,483.82	-58,483.82
<a href="#">201126</a>	Lime Tower Design and Replacemen	0.00	15,898.75	-15,898.75
<a href="#">201153</a>	Thickener Access Ladders (3)	0.00	6,813.75	-6,813.75
<a href="#">205156</a>	Field Services Sewer Lift Station	0.00	51.09	-51.09
<a href="#">211128</a>	Gate for WTP (New)	0.00	1,185.90	-1,185.90
<a href="#">215105</a>	Eureka Road 18" T-main Design	-169,163.44	2,021.11	-171,184.55
<a href="#">215114</a>	Bacon Pump Station Generator Rep	46,502.50	981,767.75	-935,265.25
<a href="#">215117</a>	Upper Granite Bay Pump Station Gei	0.00	0.00	0.00
<a href="#">225142</a>	ARC-South BPS - 4 new pumps	0.00	21,157.43	-21,157.43
<a href="#">225170</a>	Meter Replacement Program Route	0.00	0.00	0.00
<a href="#">235100</a>	Bacon PBS #5 - New VFD/Componen	0.00	18,734.33	-18,734.33
<a href="#">235104</a>	FY22-23 Air/Vacuum Relief Valve Re	-1,740.00	762,192.82	-763,932.82
<a href="#">235110</a>	FY22-23 Service Laterals Planned Rej	18,669.68	375,292.23	-356,622.55
<a href="#">235116</a>	Fire Hydrant Replacements (10 hydr	0.00	0.00	0.00
<a href="#">241102</a>	WTP Outdoor Lighting Replacement	0.00	18,887.51	-18,887.51
<a href="#">245100</a>	Connex Storage Box - Upper Yard Re	0.00	1,510.08	-1,510.08
<a href="#">245103</a>	Power Monitors for LGB Hinkle & AR	0.00	10,711.67	-10,711.67
<a href="#">245104</a>	Fence for Sierra 30-in and Bacon 33-	0.00	13,120.00	-13,120.00
<a href="#">245106</a>	FY23-24 Service Laterals Planned Rej	0.00	11,925.62	-11,925.62
<a href="#">245107</a>	FY23-24 Meter Replacement Prograr	0.00	245,034.00	-245,034.00
<a href="#">245108</a>	FY23-24 Air/Vacuum Relief Valve Re	0.00	88,121.19	-88,121.19
<a href="#">245109</a>	FY23-24 Failed Service Lateral Replac	0.00	555,889.43	-555,889.43
<b>Project Totals:</b>		<b>-75,305.11</b>	<b>4,489,192.68</b>	<b>-4,564,497.79</b>

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	-75,305.11	4,489,141.59	-4,564,446.70
CIP - Asset Unplanned	0.00	51.09	-51.09
<b>Group Totals:</b>	<b>-75,305.11</b>	<b>4,489,192.68</b>	<b>-4,564,497.79</b>

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Engineering	-105,731.26	2,887,166.29	-2,992,897.55
Field Services	0.00	840,866.28	-840,866.28
Water Treatment Plant	30,426.15	761,160.11	-730,733.96
<b>Type Totals:</b>	<b>-75,305.11</b>	<b>4,489,192.68</b>	<b>-4,564,497.79</b>

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
		0.00	0.00	0.00
011-20030	Retentions Payable	-30,426.15	0.00	-30,426.15
011-700-61145	Capital Outlay - WTP & Impro...	0.00	97,372.12	97,372.12
011-700-61155	Capital Outlay - Reservoirs & ...	0.00	1,300,089.30	1,300,089.30
011-700-61160	Capital Outlay - Equipment a...	0.00	6,813.75	6,813.75
050-15150	Capital - Mains/Pipelines & I...	0.00	0.00	0.00
050-900-49950	Investment in Fixed Assets	0.00	0.00	0.00
055-20030	Retentions Payable	105,731.26	0.00	105,731.26
055-700-61120	Capital Outlay - Improvemen...	0.00	13,120.00	13,120.00
055-700-61135	Capital Outlay - Pump Station...	0.00	1,029,759.94	1,029,759.94
055-700-61140	Capital Outlay - Buildings & I...	0.00	1,510.08	1,510.08



### GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
055-700-61150	Capital Outlay - Mains/Pipeli...	0.00	1,795,442.40	1,795,442.40
055-700-61153	Capital Outlay - Meters and E...	0.00	245,034.00	245,034.00
055-700-61160	Capital Outlay - Equipment a...	0.00	51.09	51.09
	<b>GL Account Totals:</b>	<b>75,305.11</b>	<b>4,489,192.68</b>	<b>4,564,497.79</b>



Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
<b>Asset</b>					
<b>Type: 1000 - Assets</b>					
10010 - Cash and Investments	5,475,215.96	24,618,254.07	3,159,870.70	17,673,689.17	50,927,029.90
10510 - Accounts Receivable	1,142,242.55	713.92	696,662.60	432.83	1,840,051.90
11000 - Inventory	6,370.75	0.00	458,352.04	132,624.26	597,347.05
12000 - Prepaid Expense	20,890.16	0.00	1,240.16	0.00	22,130.32
12850 - Lease Receivable	212,174.87	0.00	187,108.67	0.00	399,283.54
14010 - Deferred Outflows	4,985,177.78	0.00	5,972,112.17	0.00	10,957,289.95
17010 - Capital Assets - Work in Progress	23,218,563.77	0.00	4,789,876.28	0.00	28,008,440.05
17150 - Capital Assets - Land Non-depreciable	120,712.00	0.00	166,272.00	0.00	286,984.00
17160 - Capital Assets - Improvements Other Than Buildings	1,289,061.55	0.00	104,592.32	0.00	1,393,653.87
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	7,248,303.78	0.00	14,295,481.78
17300 - Capital Assets - Buildings & Improvements	1,284,264.26	0.00	280,354.38	0.00	1,564,618.64
17350 - Capital Assets - Water Treatment Plant & Imp	42,026,258.66	0.00	16,000.00	0.00	42,042,258.66
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	53,491,036.45	0.00	81,621,071.40
17410 - Capital Assets - Meters	17,097.25	0.00	362,377.39	0.00	379,474.64
17500 - Capital Assets - Reservoirs & Improvements	2,320,005.39	0.00	2,492,421.90	0.00	4,812,427.29
17700 - Capital Assets - Equipment & Furniture	13,746,278.58	0.00	1,172,220.83	0.00	14,918,499.41
17750 - Capital Assets - Vehicles	282,219.34	0.00	1,023,960.05	0.00	1,306,179.39
17800 - Capital Assets - Software	277,730.52	0.00	629,123.80	0.00	906,854.32
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-43,727,708.75	0.00	-32,884,227.55	0.00	-76,611,936.30
<b>Total Type 1000 - Assets:</b>	<b>88,539,963.59</b>	<b>24,618,967.99</b>	<b>49,367,657.97</b>	<b>17,806,746.26</b>	<b>180,333,335.81</b>
<b>Total Asset:</b>	<b>88,539,963.59</b>	<b>24,618,967.99</b>	<b>49,367,657.97</b>	<b>17,806,746.26</b>	<b>180,333,335.81</b>
<b>Liability</b>					
<b>Type: 1000 - Assets</b>					
10510 - Accounts Receivable	0.00	0.00	113,153.42	0.00	113,153.42
<b>Total Type 1000 - Assets:</b>	<b>0.00</b>	<b>0.00</b>	<b>113,153.42</b>	<b>0.00</b>	<b>113,153.42</b>
<b>Type: 2000 - Liabilities</b>					
20010 - Accounts Payable	126,421.32	77,692.05	92,867.71	721,811.54	1,018,792.62
20100 - Retentions Payable	0.00	1,058,595.01	0.00	70,692.19	1,129,287.20
20150 - Customer Deposits	1,148.98	0.00	0.00	0.00	1,148.98
21200 - Salaries & Benefits Payable	38,797.09	0.00	76,621.59	0.00	115,418.68
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	521,100.88	0.00	636,166.95	0.00	1,157,267.83

**Balance Sheet**

**As Of 01/31/2024**

<b>Account</b>	<b>010 - WHOLESALE</b>	<b>011 - Wholesale Capital Outlay</b>	<b>050 - RETAIL</b>	<b>055 - Retail Capital Outlay</b>	<b>Total</b>
21373 - Deferred Inflows of Resources - Leases	197,375.66	0.00	173,079.60	0.00	370,455.26
21500 - Premium on Issuance of Bonds Series 2017	977,332.45	0.00	658,553.66	0.00	1,635,886.11
21600 - OPEB Liability	1,780,190.21	0.00	2,298,184.89	0.00	4,078,375.10
21700 - Pension Liability	2,283,601.31	0.00	2,906,401.66	0.00	5,190,002.97
22010 - Deferred Income	0.00	0.00	36,733.14	0.00	36,733.14
22050 - Deferred Inflows	1,156,543.66	0.00	1,299,709.11	0.00	2,456,252.77
23000 - Loans Payable	23,368,262.56	0.00	410,257.42	0.00	23,778,519.98
24250 - Bonds Payable 2017 Refunding	12,876,000.00	0.00	8,584,000.00	0.00	21,460,000.00
24300 - Loan - Refunding	4,323,016.10	0.00	2,347,275.68	0.00	6,670,291.78
29010 - Other Payables	6,053.25	0.00	18,159.75	0.00	24,213.00
<b>Total Type 2000 - Liabilities:</b>	<b>47,655,843.48</b>	<b>1,136,287.06</b>	<b>19,538,011.15</b>	<b>792,503.73</b>	<b>69,122,645.42</b>
<b>Total Liability:</b>	<b>47,655,843.48</b>	<b>1,136,287.06</b>	<b>19,651,164.57</b>	<b>792,503.73</b>	<b>69,235,798.84</b>
<b>Equity</b>					
<b>Type: 3000 - Equity</b>					
30100 - Investment in Capital Assets	56,840,501.43	0.00	26,877,947.90	0.00	83,718,449.33
30500 - Designated Reserves	1,705,456.05	2,485,798.11	2,332,193.02	14,095,245.06	20,618,692.24
30600 - Restricted Fund Balance	0.00	0.00	0.00	4,329,965.78	4,329,965.78
<b>Total Type 3000 - Equity:</b>	<b>58,545,957.48</b>	<b>2,485,798.11</b>	<b>29,210,140.92</b>	<b>18,425,210.84</b>	<b>108,667,107.35</b>
<b>Total Total Beginning Equity:</b>	<b>58,545,957.48</b>	<b>2,485,798.11</b>	<b>29,210,140.92</b>	<b>18,425,210.84</b>	<b>108,667,107.35</b>
Total Revenue	-12,841,208.56	22,657,359.45	7,848,463.74	1,971,160.05	19,635,774.68
Total Expense	4,820,628.81	1,660,476.63	7,342,111.26	3,382,128.36	17,205,345.06
<b>Revenues Over/Under Expenses</b>	<b>-17,661,837.37</b>	<b>20,996,882.82</b>	<b>506,352.48</b>	<b>-1,410,968.31</b>	<b>2,430,429.62</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>40,884,120.11</b>	<b>23,482,680.93</b>	<b>29,716,493.40</b>	<b>17,014,242.53</b>	<b>111,097,536.97</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>88,539,963.59</b>	<b>24,618,967.99</b>	<b>49,367,657.97</b>	<b>17,806,746.26</b>	<b>180,333,335.81</b>



San Juan Water District, CA

# Check Report

By Vendor Name

Date Range: 01/12/2024 - 02/16/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: APBNK-APBNK</b>						
	**Void**	01/16/2024	Regular	0.00	0.00	59693
	**Void**	01/22/2024	Regular	0.00	0.00	59710
	**Void**	02/13/2024	Regular	0.00	0.00	59758
	**Void**	01/22/2024	EFT	0.00	0.00	409095
03845	All Pro Backflow, Inc.	02/13/2024	Regular	0.00	699.99	59748
03406	Alpha Analytical Laboratories Inc.	01/16/2024	Regular	0.00	523.00	59684
03406	Alpha Analytical Laboratories Inc.	01/22/2024	Regular	0.00	996.00	59702
03406	Alpha Analytical Laboratories Inc.	01/29/2024	Regular	0.00	900.00	59717
03406	Alpha Analytical Laboratories Inc.	02/06/2024	Regular	0.00	4,164.25	59734
03406	Alpha Analytical Laboratories Inc.	02/13/2024	Regular	0.00	523.00	59749
01039	American Family Life Assurance Company of Co	01/31/2024	Bank Draft	0.00	301.50	Q386901-31-2C
01039	American Family Life Assurance Company of Co	01/31/2024	Bank Draft	0.00	301.50	Q386901-31-2C
03976	Anderson, Megan E	01/22/2024	Regular	0.00	26.09	59703
03838	Aria Service Group	01/16/2024	EFT	0.00	1,627.00	409083
01328	Association of California Water Agencies / Joint	02/06/2024	EFT	0.00	7,285.98	409115
01898	Association of California Water Agencies / JPIA	01/22/2024	EFT	0.00	18,072.40	409094
03739	Azteca Systems Holdings, LLC	01/16/2024	Regular	0.00	225.00	59685
03594	Borges & Mahoney, Inc.	01/29/2024	Regular	0.00	804.18	59718
03853	Brower Mechanical CA LLC	01/29/2024	EFT	0.00	220.00	409105
03963	BWD Construction, Inc.	01/22/2024	EFT	0.00	24,761.31	409096
01282	California Independent System Operator Corpora	01/29/2024	EFT	0.00	145.80	409106
01270	California Society of Municipal Finance Officers	01/22/2024	Regular	0.00	885.00	59704
03080	California State Disbursement Unit	01/19/2024	Bank Draft	0.00	1.50	PAY000000000
03080	California State Disbursement Unit	01/19/2024	Bank Draft	0.00	1,741.26	PAY000000000
03080	California State Disbursement Unit	02/05/2024	Bank Draft	0.00	1.50	PAY000000000
03080	California State Disbursement Unit	02/05/2024	Bank Draft	0.00	1,741.26	PAY000000000
03078	CalPERS Health	02/06/2024	Bank Draft	0.00	46,388.27	1002572941
03078	CalPERS Health	02/06/2024	Bank Draft	0.00	54,066.35	1002572941
03078	CalPERS Health	02/06/2024	Bank Draft	0.00	54,066.35	1002572941
03130	CalPERS Retirement	01/19/2024	Bank Draft	0.00	44,175.13	1002558144
03130	CalPERS Retirement	02/02/2024	Bank Draft	0.00	44,952.63	1002570460
03861	Calton, John C	02/06/2024	Regular	0.00	2,550.00	59735
01310	Capital Rubber Co., Ltd	01/29/2024	Regular	0.00	1,508.74	59719
03226	Capitol Sand & Gravel Co.	01/29/2024	Regular	0.00	1,495.79	59720
01330	CDW Government LLC	01/22/2024	EFT	0.00	5,331.83	409097
01330	CDW Government LLC	02/06/2024	EFT	0.00	4,001.13	409116
03059	Center For Hearing Health Inc	02/06/2024	Regular	0.00	4,170.00	59736
03221	Chemtrade Chemicals Corporation	01/16/2024	EFT	0.00	26,274.86	409084
03221	Chemtrade Chemicals Corporation	02/06/2024	EFT	0.00	9,337.14	409117
01366	Citistreet/CalPERS 457	01/19/2024	Bank Draft	0.00	7,319.33	1002558147
01366	Citistreet/CalPERS 457	02/02/2024	Bank Draft	0.00	7,390.42	1002570463
01372	City of Folsom	01/29/2024	Regular	0.00	715.47	59721
01378	Clark Pest Control of Stockton	02/06/2024	Regular	0.00	92.00	59737
01378	Clark Pest Control of Stockton	02/13/2024	Regular	0.00	680.00	59750
03890	Datalink Networks, Inc.	01/16/2024	EFT	0.00	3,413.00	409085
03890	Datalink Networks, Inc.	02/06/2024	EFT	0.00	1,252.89	409118
01521	DataProse, LLC	01/22/2024	EFT	0.00	4,658.58	409098
03548	Digital Deployment, Inc.	02/13/2024	EFT	0.00	5,964.00	409132
01532	E&M Electric & Machinery, Inc.	01/22/2024	EFT	0.00	52,345.00	409099
03163	Economic Development Department	02/05/2024	Bank Draft	0.00	10,801.76	1-766-354-448
03163	Economic Development Department	01/22/2024	Bank Draft	0.00	11,695.36	2-029-262-352
03163	Economic Development Department	01/22/2024	Bank Draft	0.00	25.60	2-029-262-352
03776	EETS Inc.	01/22/2024	EFT	0.00	1,225.00	409100
03749	Eide Bailly LLP	01/16/2024	EFT	0.00	1,935.00	409086

Check Report

Date Range: 01/12/2024 - 02/16/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03702	Flowline Contractors, Inc.	01/16/2024	EFT	0.00	6,170.00	409087
03702	Flowline Contractors, Inc.	01/29/2024	EFT	0.00	79,584.40	409107
03702	Flowline Contractors, Inc.	02/06/2024	EFT	0.00	71,299.00	409119
01630	FM Graphics, Inc.	02/13/2024	Regular	0.00	2,580.88	59751
01644	Franchise Tax Board	01/29/2024	Regular	0.00	75.00	59722
01644	Franchise Tax Board	02/06/2024	Regular	0.00	75.00	59738
01651	Future Ford, Inc.	01/16/2024	EFT	0.00	129,076.95	409088
01651	Future Ford, Inc.	01/29/2024	EFT	0.00	128.40	409108
03870	Genuine Parts Company	01/16/2024	Regular	0.00	253.41	59686
03091	Granite Bay Ace Hardware	01/16/2024	Regular	0.00	673.93	59687
03091	Granite Bay Ace Hardware	02/13/2024	Regular	0.00	81.74	59752
01706	Graymont Western US Inc.	01/16/2024	EFT	0.00	8,808.59	409089
01721	Hach Company	02/13/2024	EFT	0.00	1,088.05	409133
01732	Harrington Industrial Plastics LLC	01/16/2024	Regular	0.00	1,342.21	59688
01733	Harris Industrial Gases	01/16/2024	Regular	0.00	108.05	59689
03972	Hawthorn Development, LLC	01/16/2024	Regular	0.00	6,929.92	59690
01741	HDR Engineering, Inc.	02/06/2024	EFT	0.00	3,767.95	409120
03978	Heinrichs USA, LLC	02/13/2024	Regular	0.00	390.25	59753
01748	Herc Rentals Inc.	01/29/2024	EFT	0.00	1,030.10	409109
03383	Inferrera Construction Management Group, Inc	01/22/2024	Regular	0.00	10,136.25	59705
03383	Inferrera Construction Management Group, Inc	02/06/2024	Regular	0.00	63,040.00	59739
03555	Instrument Technology Corporation	01/22/2024	Regular	0.00	567.55	59706
03164	Internal Revenue Service	01/19/2024	Bank Draft	0.00	57,356.93	270441941144.
03164	Internal Revenue Service	01/19/2024	Bank Draft	0.00	122.40	270441941144.
03164	Internal Revenue Service	02/02/2024	Bank Draft	0.00	59,206.53	270443312170
01895	Joseph G Pollard Co, Inc	02/13/2024	EFT	0.00	181.97	409134
01917	Kennedy/Jenks Consultants, Inc.	01/22/2024	EFT	0.00	23,595.00	409101
01959	Les Schwab Tire Centers of California Inc	01/29/2024	Regular	0.00	2,637.67	59723
03553	Mallory Safety and Supply LLC	01/16/2024	EFT	0.00	3,347.22	409090
03553	Mallory Safety and Supply LLC	02/06/2024	EFT	0.00	2,293.46	409121
03553	Mallory Safety and Supply LLC	02/13/2024	EFT	0.00	735.58	409135
02024	MCI WORLDCOM	01/22/2024	Regular	0.00	53.20	59707
02024	MCI WORLDCOM	02/06/2024	Regular	0.00	54.96	59740
02027	Mcmaster-Carr Supply Company	02/13/2024	EFT	0.00	381.66	409136
01472	Mel Dawson, Inc.	01/29/2024	EFT	0.00	1,059.73	409110
01472	Mel Dawson, Inc.	02/06/2024	EFT	0.00	7,351.38	409122
02093	NDS Solutions, Inc	02/13/2024	Regular	0.00	685.19	59754
02131	ODP Business Solutions, LLC	01/16/2024	Regular	0.00	904.13	59691
02131	ODP Business Solutions, LLC	01/22/2024	Regular	0.00	92.55	59708
02131	ODP Business Solutions, LLC	02/06/2024	Regular	0.00	214.69	59741
02131	ODP Business Solutions, LLC	02/13/2024	Regular	0.00	658.38	59755
02150	Pace Supply Corp	01/22/2024	Regular	0.00	7,050.54	59709
02150	Pace Supply Corp	01/29/2024	Regular	0.00	8,216.61	59724
02150	Pace Supply Corp	02/13/2024	Regular	0.00	12,877.73	59756
02158	Pacific Storage Company	01/22/2024	Regular	0.00	94.24	59711
02146	PG&E	01/16/2024	Regular	0.00	11,901.00	59692
02146	PG&E	01/22/2024	Regular	0.00	10.00	59712
02146	PG&E	01/29/2024	Regular	0.00	10.00	59725
02146	PG&E	02/13/2024	Regular	0.00	15,617.23	59757
02225	Polydyne, Inc	01/22/2024	EFT	0.00	6,713.51	409102
03961	Prosio Communications	01/22/2024	Regular	0.00	5,327.50	59713
03896	R.S. Hughes Co., Inc	02/06/2024	EFT	0.00	1,285.00	409123
02275	Ramos Oil Recyclers Inc	02/06/2024	Regular	0.00	100.00	59742
02283	Recology Auburn Placer	02/13/2024	Regular	0.00	1,569.58	59759
02286	Regional Water Authority	02/06/2024	EFT	0.00	160.86	409124
02223	Rexel Inc (Platt - Rancho Cordova)	01/16/2024	Regular	0.00	3,786.81	59694
02223	Rexel Inc (Platt - Rancho Cordova)	02/13/2024	Regular	0.00	18,599.59	59760
02293	RFI Enterprises, Inc.	01/29/2024	EFT	0.00	841.24	409111
03782	RGM Kramer Inc	02/06/2024	Regular	0.00	675.00	59743
02357	Sacramento Municipal Utility District (SMUD)	01/22/2024	Regular	0.00	13,143.19	59714
03267	Silva, Donna	01/16/2024	Regular	0.00	274.94	59695

Check Report

Date Range: 01/12/2024 - 02/16/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02048	Spencer, Michael	01/16/2024	Regular	0.00	202.75	59696
02514	State Water Resources Control Board - SWRCB	01/29/2024	Regular	0.00	3,576.00	59726
03830	Stoel Rives LLP	02/13/2024	EFT	0.00	20,230.00	409137
01641	Sun Life Assurance Company of Canada	01/17/2024	Bank Draft	0.00	11,187.96	1172812
01411	SureWest Telephone	01/22/2024	Regular	0.00	3,392.36	59715
02564	Telstar Instruments	01/29/2024	Regular	0.00	8,642.40	59727
02564	Telstar Instruments	01/22/2024	EFT	0.00	8,642.40	409103
02564	Telstar Instruments	01/25/2024	EFT	0.00	-8,642.40	409103
02572	Thatcher Company of California, Inc.	01/16/2024	EFT	0.00	30,960.00	409091
02581	The Ferguson Group, LLC	02/06/2024	EFT	0.00	6,750.00	409125
03799	Thirkettle Corporation	01/16/2024	EFT	0.00	7,279.85	409092
03799	Thirkettle Corporation	02/06/2024	EFT	0.00	2,837.91	409126
03799	Thirkettle Corporation	02/13/2024	EFT	0.00	125,328.07	409138
03729	Tree Pro Tree Services, Inc.	01/16/2024	Regular	0.00	19,375.89	59697
02638	Tyler Technologies, Inc.	01/22/2024	Regular	0.00	1,298.00	59716
03846	U.S. Bancorp Asset Management, Inc.	01/16/2024	EFT	0.00	997.73	409093
02651	United Parcel Service, Inc.	01/16/2024	Regular	0.00	83.18	59698
02651	United Parcel Service, Inc.	01/29/2024	Regular	0.00	185.78	59728
02651	United Parcel Service, Inc.	02/13/2024	Regular	0.00	32.90	59761
02667	US Bank Corporate Payments Sys (CalCard)	01/19/2024	Bank Draft	0.00	25,852.63	474-31205-24
03077	VALIC	01/19/2024	Bank Draft	0.00	4,979.27	312254
03077	VALIC	02/02/2024	Bank Draft	0.00	5,126.02	315003
02690	Verizon Wireless	02/06/2024	Regular	0.00	3,541.02	59744
02700	Viking Shred LLC	02/06/2024	Regular	0.00	64.00	59745
02706	Vortex Industries, Inc.	01/29/2024	EFT	0.00	565.00	409112
01687	W. W. Grainger, Inc.	01/16/2024	Regular	0.00	160.95	59699
01687	W. W. Grainger, Inc.	02/06/2024	Regular	0.00	196.01	59746
01687	W. W. Grainger, Inc.	02/13/2024	Regular	0.00	537.65	59762
02710	WageWorks, Inc	02/06/2024	EFT	0.00	122.00	409127
03387	WageWorks, Inc	01/29/2024	EFT	0.00	438.07	409113
03387	WageWorks, Inc	02/06/2024	EFT	0.00	438.07	409128
01068	Walker, Glenn C.	01/16/2024	Regular	0.00	1,382.36	59700
01068	Walker, Glenn C.	02/06/2024	Regular	0.00	1,382.36	59747
01486	WAPA - Department of Energy	02/06/2024	EFT	0.00	702.48	409129
03791	Water Systems Consulting, Inc.	01/22/2024	EFT	0.00	3,970.00	409104
03791	Water Systems Consulting, Inc.	01/29/2024	EFT	0.00	12,342.50	409114
03791	Water Systems Consulting, Inc.	02/06/2024	EFT	0.00	170.00	409130
02730	Western Area Power Administration	02/06/2024	EFT	0.00	2,180.00	409131
03970	Woodside 05N, LP - DBA Woodside Homes of N	01/16/2024	Regular	0.00	12,173.75	59701
03445	Zlotnick, Greg	02/13/2024	Regular	0.00	55.61	59763

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	156	72	0.00	268,050.40
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	23	23	0.00	448,801.46
EFT's	91	57	0.00	732,062.65
	<b>270</b>	<b>155</b>	<b>0.00</b>	<b>1,448,914.51</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	156	72	0.00	268,050.40
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	23	23	0.00	448,801.46
EFT's	91	57	0.00	732,062.65
	<b>270</b>	<b>155</b>	<b>0.00</b>	<b>1,448,914.51</b>

### Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	1/2024	754,119.83
999	INTERCOMPANY	2/2024	694,794.68
			<b>1,448,914.51</b>



San Juan Water District, CA

# Vendor History Report By Vendor Name

Posting Date Range 07/01/2023 - 01/31/2024

Payment Date Range -

Payable Number	Description	Units	Price	Post Date	1099 Account Number	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment	
Item Description				Amount			Account Name	Dist Amount						
<b>Vendor Set: 01 - Vendor Set 01</b>														
<b>03092 - Rich, Dan</b>														
Exp Reimb 12-2023	ACWA Fall Conf Mileage to/from Sac Airpoi			12/1/2023		409031	12/13/2023	152.87	0.00	0.00	0.00	152.87	152.87	
ACWA Fall Conf Mileage		0.00	0.00	152.87	010-010-52110		Training - Meetings, Education & Tr	76.44						
					050-010-52110		Training - Meetings, Education & Tr	76.43						
<b>Vendors: (1)</b>								<b>Total 01 - Vendor Set 01:</b>	<b>152.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>152.87</b>	<b>152.87</b>
<b>Vendors: (1)</b>								<b>Report Total:</b>	<b>152.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>152.87</b>	<b>152.87</b>





Payroll Set: 01-San Juan Water District

<b>Employee Number</b>	<b>Employee Name</b>	<b>Pay Code</b>	<b># of Payments</b>	<b>Units</b>	<b>Pay Amount</b>
<a href="#">0690</a>	Costa, Ted	Reg - Regular Hours	7	41.00	5,125.00
			<b>0690 - Costa Total:</b>	<b>41.00</b>	<b>5,125.00</b>
<a href="#">0670</a>	Miller, Ken	Reg - Regular Hours	7	23.00	2,875.00
			<b>0670 - Miller Total:</b>	<b>23.00</b>	<b>2,875.00</b>
<a href="#">1003</a>	Rich, Daniel	Reg - Regular Hours	7	23.00	2,875.00
			<b>1003 - Rich Total:</b>	<b>23.00</b>	<b>2,875.00</b>
<a href="#">0650</a>	Tobin, Pamela	Reg - Regular Hours	7	66.00	8,250.00
			<b>0650 - Tobin Total:</b>	<b>66.00</b>	<b>8,250.00</b>
<a href="#">1039</a>	Zamorano, Manuel	Reg - Regular Hours	7	17.00	2,125.00
			<b>1039 - Zamorano Total:</b>	<b>17.00</b>	<b>2,125.00</b>
			<b>Report Total:</b>	<b>170.00</b>	<b>21,250.00</b>



Payroll Set: 01-San Juan Water District

<b>Account</b>	<b>Account Description</b>	<b>Units</b>	<b>Pay Amount</b>
<a href="#">010-010-58110</a>	Director - Stipend	85.00	10,625.00
	<b>010 - WHOLESALE Total:</b>	<b>85.00</b>	<b>10,625.00</b>
<a href="#">050-010-58110</a>	Director - Stipend	85.00	10,625.00
	<b>050 - RETAIL Total:</b>	<b>85.00</b>	<b>10,625.00</b>
	<b>Report Total:</b>	<b>170.00</b>	<b>21,250.00</b>



Payroll Set: 01-San Juan Water District

<b>Pay Code</b>	<b>Description</b>	<b># of Payments</b>	<b>Units</b>	<b>Pay Amount</b>
Reg - Regular Hours	Regular Hours	35	170.00	21,250.00
		<b>Report Total:</b>	<b>170.00</b>	<b>21,250.00</b>

## 2023/24 Actual Deliveries and Revenue - By Wholesale Customer Agency

July 2023 - January 2024								
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance	
San Juan Retail	7,086	\$ 1,949,736	7,442.86	\$ 1,975,451	357	5.0%	\$ 25,715	1.3%
Citrus Heights Water District	5,677	\$ 1,551,809	6,486.68	\$ 1,781,040	810	14.3%	\$ 229,231	14.8%
Fair Oaks Water District	3,948	\$ 1,194,424	4,074.81	\$ 1,203,918	127	3.2%	\$ 9,494	0.8%
Orange Vale Water Co.	2,398	\$ 645,536	2,410.08	\$ 645,095	12	0.5%	\$ (441)	-0.1%
City of Folsom	630	\$ 184,572	685.44	\$ 188,719	56	8.9%	\$ 4,148	2.2%
Granite Bay Golf Course	202	\$ 7,137	232.56	\$ 8,221	31	15.2%	\$ 1,084	15.2%
Sac Suburban Water District (SSWD)	5,850	\$ 1,287,936	9,530.18	\$ 2,122,730	3,680	62.9%	\$ 834,794	64.8%
<b>TOTAL</b>	<b>25,790</b>	<b>6,821,150</b>	<b>30,863</b>	<b>7,925,175</b>	<b>5,073</b>	<b>19.7%</b>	<b>\$ 1,104,025</b>	<b>16.2%</b>

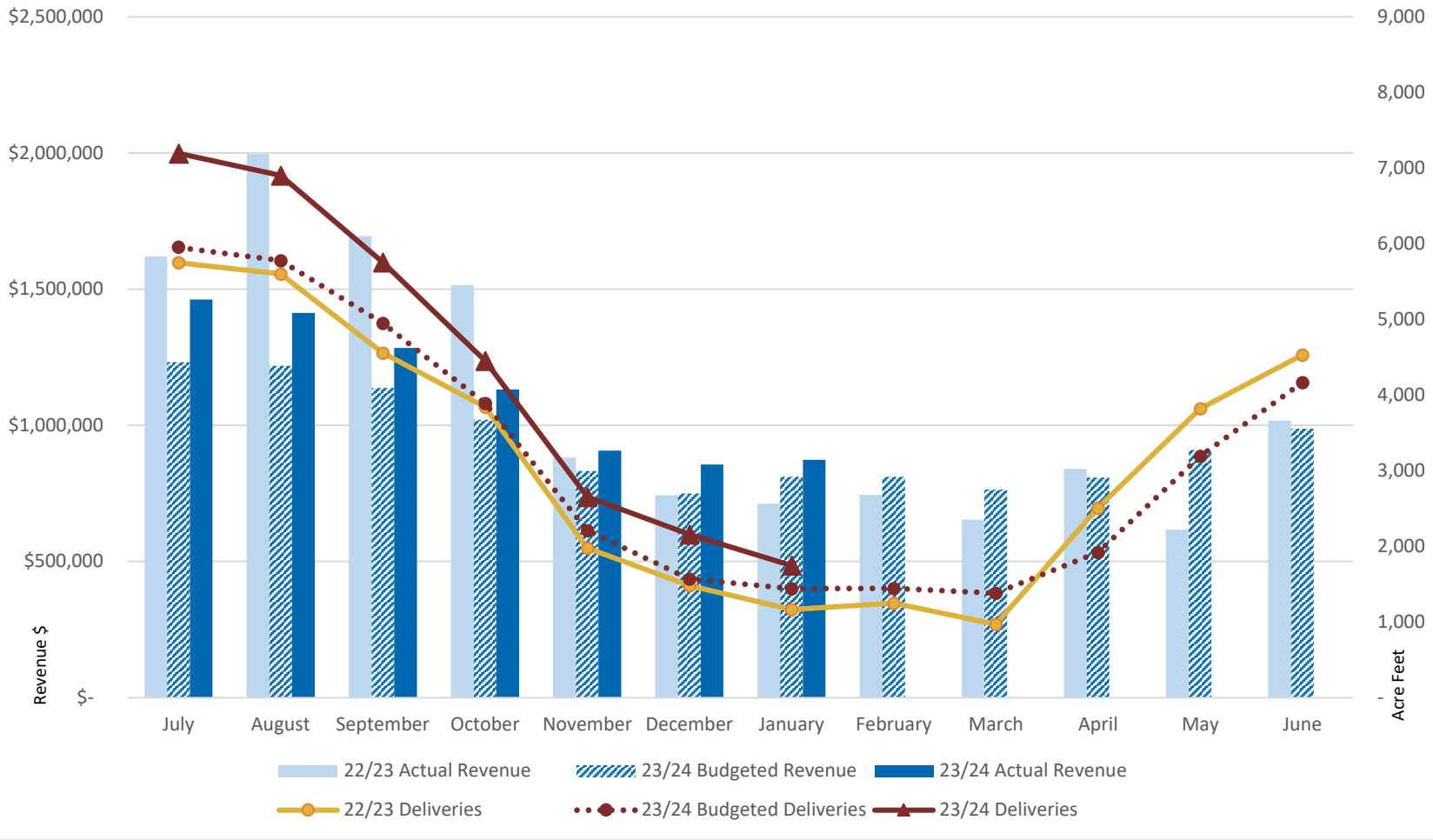
Budgeted Deliveries	25,790
Actual Deliveries	30,863
Difference	5,073
	19.7%
Budgeted Water Sale Revenue	\$ 6,821,150
Actual Water Sale Revenue	\$ 7,925,175
Difference	\$ 1,104,025
	16.2%

**Conclusion:**

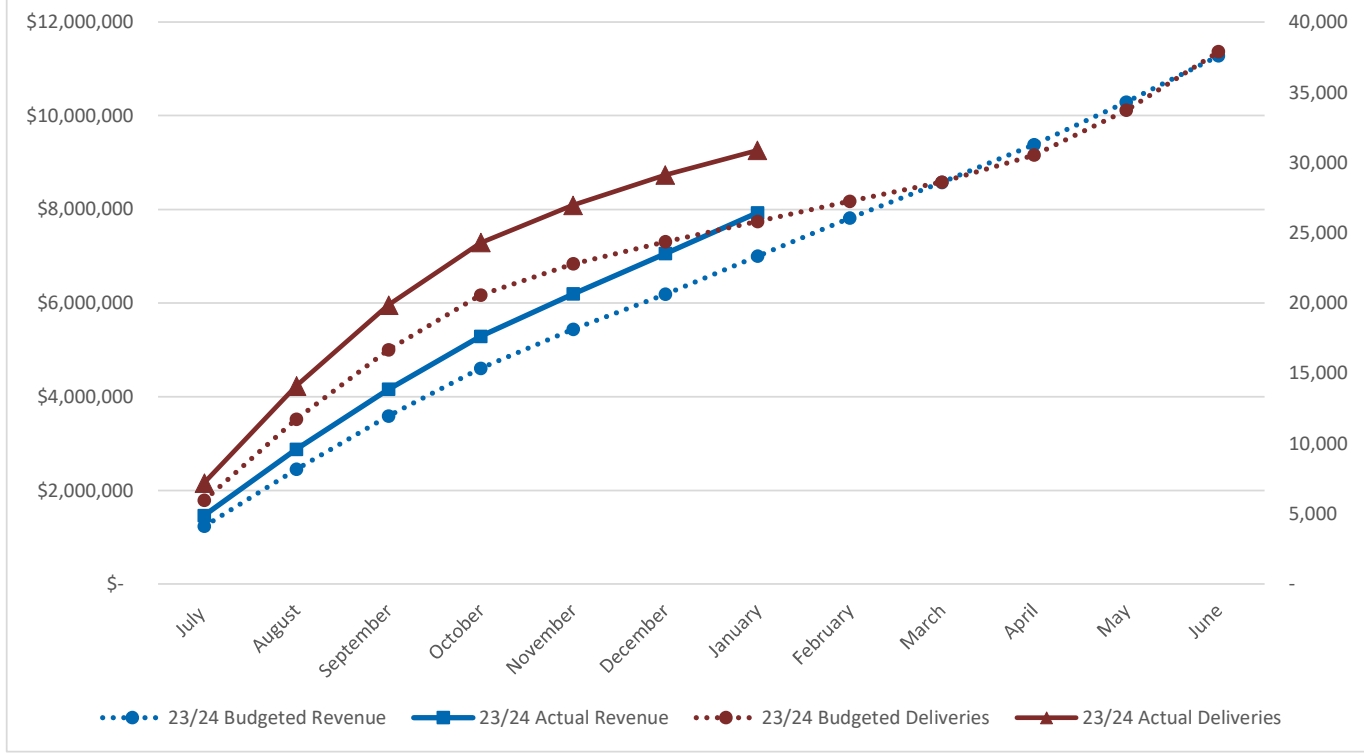
July through January deliveries were higher than anticipated by 5,073 acre feet or 19.7%. As shown in the table above the main drivers of the positive variance are deliveries to SSWD and thee Citrus Heights Water District. Deliveries to SSWD are 62.9% greater than anticipated for this point in the year and deliveries to Citrus Heights Water District are 14.3% higher than anticipated.

The 19.7% positive variance in deliveries results in year to date revenues that are 16.2% greater than anticipated in the budget for this point in the year.

### Comparison of Fiscal Year 2022/2023 Actuals to 2023/2024 Projections and Actuals of Deliveries and Revenue



Cumulative Water Deliveries and Revenues FY 2023-24



STATE CAPITOL  
P.O. BOX 942849  
SACRAMENTO, CA 94249-0004  
(916) 319-2004

E-MAIL  
Assemblymember.Aguiar-Curry@assembly.ca.gov

WEBSITE  
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DISTRICT OFFICES  
600 A STREET, SUITE D  
DAVIS, CA 95616  
(530) 757-1034  
2721 NAPA VALLEY CORPORATE DRIVE  
NAPA, CA 94558  
(707) 224-0440

February 20, 2024

State Water Resources Control Board  
E. Joaquin Esquivel, Chair  
1001 I Street  
Sacramento, CA 95814

**RE: Support for the Agreements to Support Healthy Rivers and Landscapes**

Dear Chair Esquivel and Board Members:

We write to express our support for, and to encourage you to take definitive action to approve, the Agreements to support Healthy Rivers and Landscapes as the approach for the Bay-Delta Water Quality Control Plan Update.

As you know, on March 29, 2022, the Governor convened federal, state, and local water leaders to announce broad agreement on measures to provide additional water flows and new habitat to help improve conditions in the Sacramento-San Joaquin River Delta watershed. This agreement, referred to as the Healthy Rivers and Landscapes proposals, are the culmination of more than five years of collaboration among the California Natural Resources Agency, the California Environmental Protection Agency, public water agencies throughout California, and other stakeholders to develop a modern approach to protecting all beneficial uses of water in the Bay-Delta watershed.

Water suppliers acknowledge flows as an important component of habitat – and the Healthy Rivers and Landscapes proposal dedicates between 500,000 acre-feet and 700,000 acre-feet of water to the environment in many water years – but we need a new approach where every drop of water serves a specific and targeted beneficial use or multiple uses. The updated Delta water quality standards should protect all beneficial uses. The unimpaired flow (flow-only) approach that is also on the table, will not improve fish and wildlife and will not protect all beneficial uses, including water supplies for millions of Californians and hydroelectric power generation that is essential to California's resilient energy grid.

The Healthy Rivers and Landscapes proposal would check off substantial needs to advancing a comprehensive and integrated approach to updating the Bay-Delta Water Quality Control Plan, including:

- Substantial dedication of water flows to the environment;
- Significantly reduced environmental effects throughout California;
- A comprehensive portfolio of actions designed to reactivate floodplains for robust populations of fish and wildlife;
- A commitment to over \$2.5 billion in funding to support the proposals;
- Actions throughout the state designed to restore ecosystem function;
- Recognition of the important contribution that hydroelectric generation during the summer provides for California's grid stability and reliability;
- Inclusive governance that will address changing climate conditions and support research to improve management actions;
- Commitment to collaborative and structured science programs; and
- Processes for resolving litigation and regulatory issues that have stifled implementing innovative water resources stewardship and management practices.

While there have been some notable successes, the various efforts to manage the Bay-Delta over the recent decades have not worked as planned overall, as both important species and water supply reliability have declined in the Bay-Delta and throughout the state. To change course and offer a different approach and trajectory, it is important to advance these innovative agreements that will improve environmental conditions more quickly and holistically than traditional regulatory requirements, and will provide more certainty to communities, farms, and businesses.

California's recent dry years have shown us how quickly we need to move and how much we can get done with mutual commitments to additional flows, accelerated habitat restoration, and learning together what works best – so that we can do more of it.

We encourage the State Water Board's adoption of the Healthy Rivers and Landscapes proposals as the best alternative for meeting the objectives for the Delta Plan update and to fulfill the State Water Board's obligation to reasonably balance the multitude of factors and considerations when updating the Delta Plan.

Sincerely,



CECILIA AGUIAR-CURRY  
Assembly Majority Leader  
Assemblymember, Fourth District



BOB ARCHULETA  
Senator, 30<sup>th</sup> District





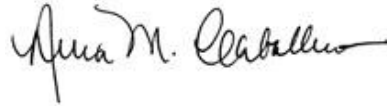
JUAN ALANIS  
Assemblymember, 22<sup>nd</sup> District



ANGELIQUE ASHBY  
Senator, 8<sup>th</sup> District



JASMEET BAINS, MD  
Assemblymember, 35<sup>th</sup> District



ANNA M. CABALLERO  
Senator, 14<sup>th</sup> District



JUAN CARRILLO  
Assemblymember, 39<sup>th</sup> District



BRIAN DAHLE  
Senator, 1<sup>st</sup> District



JAMES GALLAGHER  
Assemblymember, 3<sup>rd</sup> District



BILL DODD  
Senator, 3<sup>rd</sup> District



CHRIS HOLDEN  
Assemblymember, 41<sup>st</sup> District




SHANNON GROVE  
Senator, 12<sup>th</sup> District



DEVON MATHIS  
Assemblymember, 33<sup>rd</sup> District



ROGER NIELLO  
Senator, 6<sup>th</sup> District



JOE PATTERSON  
Assemblymember, 5<sup>th</sup> District



ANTHONY PORTANTINO  
Senator, 25<sup>th</sup> District



BLANCA RUBIO  
Assemblymember, 48<sup>th</sup> District



SUSAN RUBIO  
Senator, 22<sup>nd</sup> District



GREG WALLIS  
Assemblymember, 47<sup>th</sup> District



SCOTT WILK  
Senator, 21<sup>st</sup> District



LORI WILSON  
Assemblymember, 11<sup>th</sup> District

cc: Yana Garcia, Secretary, California Environmental Protection Agency  
Anna Naimark, Deputy Secretary and Special Counsel for Water Policy,  
California Environmental Protection Agency  
Eric Oppenheimer, Executive Director, State Water Resources Control Board  
Michael A.M. Lauffer, Chief Counsel, State Water Resources Control Board  
Jay Ziegler, Delta Watermaster

# AGENDA ITEM VIII-1

DRAFT

**Public Information Committee Meeting Minutes  
San Juan Water District  
February 13, 2024  
10:00 a.m.**

**Committee Members:** Manuel Zamorano, Chair  
Ted Costa, Member

**District Staff:** Paul Helliker, General Manager  
Donna Silva, Director of Finance  
Tony Barela, Director of Operations  
Devon Barrett, Customer Service Manager  
Adam Larsen, Field Services Manager  
Greg Zlotnick, Water Resources Manager  
Teri Grant, Board Secretary/Administrative Assistant

**Members of the Public:** Lori Pro시오, Pro시오 Communications  
Lindsay Pangburn, Pro시오 Communications  
User 1

**Topics:** 2024 Communications Activities (W & R)  
Customer Satisfaction Survey Information (R)  
Other Public Information Matters  
Public Comment

## **1. 2024 Communications Activities (W & R)**

GM Helliker introduced Pro시오 Communications to the committee members and they spoke briefly about their background and experience in the public sector. GM Helliker explained the scope of work that was included in the contract from July 2023. He informed the committee that the 2023 activities included producing the wholesale mailer and working on the Hinkle Project communications. He reported that the 2024 activities will include another wholesale mailer and a retail Customer Satisfaction Survey.

Director Costa pointed out that the District needs to get the message out and make sure that it is understood. He confirmed that Pro시오 has the appropriate media contacts and wants to be sure that GM Helliker has those contacts as well. In addition, the committee wants to meet to discuss the communications strategy and outreach plans as they are developed.

Director Costa informed the committee that Citrus Heights Water District's newsletter showed that their recent rate increase was due to San Juan Water District's wholesale rate increase and it shows a \$1.60 increase when the increase due to SJWD's increase should have been just pennies, like seven cents. The committee discussed the importance of telling its story and promoting the District's high quality, low cost water production. In addition, they discussed highlighting the projects/activities that are being done to maintain the system which then provides reliable water, and that

the District should highlight the importance of the water system and should maintain an ongoing message to its customers. GM Helliker reviewed the 2018 survey results and the committee discussed the various communication avenues.

## **2. Customer Satisfaction Survey Information (R)**

GM Helliker informed the committee that a Customer Satisfaction Survey is budgeted for this year and staff is preparing a list of questions for the survey. Director Costa suggested that the survey be completed after the District gets its communications in order. Staff will work with Pro시오 Communications on the list of questions and will review the draft questions with the committee in March along with discussing messaging and stories for 2024.

The committee discussed the survey questions and would like to make sure that the messaging has strong District points such as providing the cheapest and best quality water, having a reliable water treatment plant and system, and conducting water transfers.

## **3. Other Public Information Matters**

Ms. Silva suggested that a graphic be created which shows the District map and call-outs for accomplishments, completed projects, and/or the progress of the projects throughout the District. She explained that customers are told about projects but there is no announcement of the progress or accomplishments that the District has achieved over the year.

GM Helliker informed the committee that the Retail Financial Plan is being worked on and will ultimately be reviewed by the Board in December. In addition, the Board will be hearing an update on cyber and facility security for the District at the February Board meeting.

## **4. Public Comment**

There were no public comments.

The meeting adjourned at 11:07 am.

**Finance Committee Meeting Minutes  
San Juan Water District  
February 20, 2024  
4:00 p.m.**

**Committee Members:** Pam Tobin, Director (Chair)  
Ken Miller, Director (Member)

**District Staff:** Paul Helliker, General Manager  
Donna Silva, Finance Director  
Entela Fallstead, Senior Accountant  
Teri Grant, Board Secretary/Administrative Assistant

**Members of the Public:** Attendee

**1. Review General Manager Reimbursements (W & R)**

The committee reviewed the December credit card charges for the General Manager and found them to be in order and there was no reimbursement request from the General Manager.

**2. Review Check Register from January 2024 (W & R)**

The committee reviewed the January 2024 check register and found them to be in order.

**3. Capital Asset Policy FIN-5.2 Revision (W & R)**

Ms. Silva provided a staff report which will be included in the Board packet. She explained that staff recommends editing the policy to specify that capital assets should be written off when they are disposed of or placed out of service. In addition, two categories were added to the capital assets list – 1) Meters and Endpoints, and 2) Subscription Based Technology Arrangement.

*The Finance Committee recommends consideration of a motion to approve amendments to the Capital Asset Policy for the San Juan Water District.*

**4. Treasurer's Report – Quarter Ending December 31, 2023 (W & R)**

Ms. Silva provided a staff report which will be included in the Board packet. She informed the committee that the overall portfolio increased by \$2.1 million for an ending balance of \$28 million as of December 31, 2023.

Ms. Silva informed the committee that she is researching another investment avenue – CAMP (California Asset Management Portfolio). She explained that they offer a better return on investment and liquidity of funds.

**5. Other Finance Matters (W & R)**

Ms. Silva reported that the midyear budget review is kicking off and the contract for Hildebrand Consulting to perform the update on the Retail Financial Plan was executed. GM Helliker stated that this will be a 5-year plan and will be brought to the Board prior to being considered for adoption at the December Board meeting.

Ms. Silva informed the committee that she is looking into changing the way financial information is communicated to the public and stakeholders. Director Tobin commented that Contra Costa Water District created a dashboard that is very user friendly, and she will forward Ms. Silva the information to review.

GM Helliker reported that the Public Records Act request from Citrus Heights Water District for records regarding the Wholesale Financial Plan is almost complete. He explained that Legal Counsel Jones has been reviewing the records and batches of records have been made available to CHWD, and he expects that the PRA request will be fulfilled within the next month.

**6. Public Comment**

There were no public comments.

The meeting was adjourned at 4:25 p.m.