



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

**April 16, 2025  
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 is interrupted 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 – if you are attending via videoconference 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 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.

Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. The order of agenda items may be changed to accommodate those in attendance wishing to address a particular item. Please inform the General Manager if you have such a request.

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 before the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Special Meeting, March 19, 2025 (W & R)  
**Recommendation: Approve draft minutes**

## IV. OLD BUSINESS

1. Mid-Year Budget Review (W & R)  
*Discussion*
2. FY 2024-25 Operations Plan Report Card (W & R)  
*Review 3rd Quarter Progress*
3. Conjunctive Use and Groundwater Banking Activities Update (W & R)
4. 2025 Hydrology and Operations Update (W & R)  
*Discussion*

## V. NEW BUSINESS

1. Payment to Reduce Unfunded Actuarial Pension Liability (W & R)  
**Action: Authorize staff to remit \$200,000 to CalPERS to further reduce the unfunded pension liability.**
2. FY 2025-26 Budget Assumptions (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 and Human Resources' 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. Other Reports, Correspondence, Comments, Ideas and Suggestions

## **VIII. FUTURE AGENDA ITEMS**

1. Requests by Board Members for Agenda Items
2. Meeting Date Changes and Board Attendance

## **IX. COMMITTEE MEETINGS**

1. Finance Committee – March 17, 2025  
<https://www.sjwd.org/2025-03-17-committees-meeting-finance>
2. Finance Committee – April 8, 2025  
<https://www.sjwd.org/2025-04-08-committees-meeting-finance>

## **X. UPCOMING EVENTS**

1. 2025 ACWA Spring Conference  
May 13-15, 2025  
Monterey, CA

### **President Costa to call for Closed Session**

## **XI. CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2) (one case)
2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
Pursuant to Government Code § 54957  
Title: General Manager

## **XII. OPEN SESSION**

1. Report from Closed Session

## **XIII. ADJOURN**

### **UPCOMING MEETING DATES**

May 21, 2025  
June 11, 2025  
June 25, 2025

I declare under penalty of perjury that the foregoing agenda for the April 16, 2025, regular meeting of the Board of Directors of San Juan Water District was posted by April 11, 2025, 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 is also posted on the District's website at [sjwd.org](http://sjwd.org).

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Teri Grant, Board Secretary

## **SAN JUAN WATER DISTRICT**

Board of Director's Special Board Meeting Minutes  
March 19, 2025 – 5:30 p.m.

### **BOARD OF DIRECTORS**

Ted Costa	President
Mike McRae	Vice President
Dan Rich	Director
Pam Tobin	Director
Manuel Zamorano	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
Adam Larsen	Field Services Manager
Devon Barrett	Customer Service Manager
Greg Turner	Water Treatment Manager
Greg Zlotnick	Water Resources Manager
Teri Grant	Board Secretary/Administrative Assistant
Ryan Jones	General Counsel
Elizabeth Ewens	Water Counsel

### **OTHER ATTENDEES**

Anonymous	
Anthony Wong	
Bob N.	
Meera Deshmane	
Stacy Helliker	
Zwanka McRae	
Tom Gray	Fair Oaks Water District
Shawn Huckaby	Fair Oaks Water District
Mark Hildebrand	Hildebrand Consulting
Scott Drexel	Jones Mayer Law
Lindsay Pangburn	Prosio Communications
Mike Spencer	SJWD Employee

### **AGENDA ITEMS**

- I. Roll Call**
- II. Closed Session**
- III. Open Session**
- IV. Public Forum and Comments**
- V. Consent Calendar**
- VI. Old Business**
- VII. Information Items**
- VIII. Directors' Reports**

- IX. Future Agenda Items**
- X. Committee Meetings**
- XI. Upcoming Events**
- XII. Adjourn**

President Costa called the meeting to order at 5:30 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, Mike McRae, Dan Rich, Pam Tobin, and Manuel Zamorano.

At 5:31 p.m., President Costa announced that the Board was adjourning to Closed Session and there were no public comments.

**II. CLOSED SESSION**

**1. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Pursuant to Government Code § 54957  
Title: General Manager

At 6:00 p.m., President Costa opened the meeting to the public.

**III. OPEN SESSION**

There was no reportable action.

**IV. PUBLIC FORUM**

There were no public comments.

**V. 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 Meeting, February 19, 2025 (W & R)**

*Recommendation: Approve draft minutes*

***Director Rich moved to approve the Consent Calendar. Director Zamorano seconded the motion and it carried unanimously.***

**VI. OLD BUSINESS**

**1. Retail Financial Plan Update and Proposed 4-Year Rate Schedule (R)**

GM Helliker informed the Board that staff is seeking direction from the Board for the preparation of the Prop. 218 notice in order to meet the July 1<sup>st</sup> target to have the

retail rates in place. Ms. Silva explained that the Prop. 218 notice kicks off the formal process of receiving feedback from the rate payers on the proposed rate increase and sets the maximum amount that the Board could ultimately approve. She explained that, after the public hearing, the Board will determine the rate schedule which can be equal to or less than the rate schedule that is included in the Prop. 218 notice.

Ms. Silva reviewed the staff report which was included in the Board packet. She explained that at the February 17<sup>th</sup> Finance Committee meeting, staff provided two additional scenarios (D1a and D2a) at the request of Director Zamorano. She informed the Board that the Finance Committee advised that they would be recommending scenario D1a to the full board. GM Helliker pointed out that the NA and infinity signs located on the table of scenarios means that the projects removed from the CIP would not be completed, since there would be a lack of rate revenue. In response to Director Rich's question, GM Helliker explained that the driver for the Admin Building was that it is in the Risk Mitigation Category with regard to ADA compliance and site security issues.

Mr. Pierson reviewed Scenario D1a's list of projects, which are listed on slide 24 of the presentation, that would be removed from the CIP if that scenario was approved by the Board.

Director Tobin voiced concern with approving the Prop. 218 notice at this time. She reviewed a printout that will be added to the Board packet. She suggested that the Board prioritize the rate study before sending the Prop. 218 notice. In addition, she provided her analysis of the scenarios which were included in her printout.

Vice President McRae informed the Board that he participated in the March 17 Finance Committee meeting which recommended Scenario D1a; however, he has since changed his recommendation to Scenario E2 since he does not feel Scenario D1a cuts enough projects and does not keep new debt down. In addition, he voiced concern that the rate analysis might get pushed aside if direction is given for the Prop. 218 notice based on any scenario. He suggested that the rate analysis be expedited and delay the Prop. 218 notice. In response to Vice President McRae's question, Ms. Silva informed the Board that the Prop. 218 notice includes the proposed rate schedule, which shows the daily base rate per meter size, and the consumption rate. Ms. Silva commented that the current rate study that the consultant provided has been worked on for over a year, and she believes that what the Board is looking to have completed is the cost of service model and the rate structure – a study to look at different ways to apportion the rates, and possible ways to allocate the fixed portion and variable portion of the rate. Vice President McRae voiced concern that after the rate study is completed, that the rate structure may change then another Prop. 218 process would have to be completed again. In response to President Costa's question, GM Helliker stated that if the Prop. 218 notice is delayed until next month, then the July 1<sup>st</sup> window would be pushed out. Ms. Silva commented that the rate structure analysis is not something that could be

expedited, as it is not a fast process – it will involve a lot of community outreach since it would be affecting rate payers.

Director Rich commented that the District has been collecting revenue over the last several years to complete the CIP, increasing the reserves for pay-as-you-go, and, despite inflation, staff's recommendation is only for a 3% rate increase. He commented that the CIP will add reliability and redundancy to the system, and, other than the Admin Building, he did not hear any Board member request any projects be removed from the CIP.

***Director Rich moved to approve staff's recommendation of Scenario C with the proposed rate increases, for the Prop. 218 notice. The motion failed with no second.***

***Director Zamorano moved to approve Scenario D1a for the Prop. 218 notice. Director Rich seconded the motion.***

Mr. Tom Gray, Fair Oaks Water District General Manager, addressed the Board and asked how the wholesale rates would be affected with the removal of the Admin Building and associated projects from the CIP. GM Helliker stated that approximately \$4 million will be potentially saved in the wholesale budget. In response to Mr. Gray's comment about tiered rates, GM Helliker explained that the 2040 timeline is set for providing incentives for customers to reduce use.

President Costa commented that he would like to see the Prop. 218 notice show a 3% rate increase. Director Tobin commented that she would support Scenario D1a provided she could make a motion following the vote to do the study.

Ms. Meera Deshmane addressed the Board and voiced concern if the rate study is not completed before the Prop. 218 notice. In addition, she requested that the Prop. 218 notice not include the daily rate but instead the billing cycle amount for clarity. She also commented that when the rate structure analysis is implemented that the District look at spreading the cost of service where the benefits are.

***The motion carried with 4 Aye votes and 1 No vote (Vice President McRae).***

***Director Tobin moved to do a rate study – rate model and rate structure study. Vice President McRae seconded the motion.***

Director Rich commented that the District just completed a rate study as part of this item. Director Tobin stated that the District needs to look at how the rates are allocated – how it is modeled and structured. Director Rich pointed out that the Board had this discussion at the last Board meeting and voted to start the Prop. 218 process then embark on this other study. Vice President McRae commented that the meeting minutes from the last meeting indicate that the motion was not to complete a rate study but was to develop a roadmap of how to execute the rate study – bring the roadmap back to the Board for approval then follow the roadmap and execute the

study. President Costa requested that staff provide the Board with the cost of a new rate study.

Mr. Hildebrand commented that a comprehensive rate study was completed with a full analysis of cost allocation and rate design retaining the District's historic rate structure. Mr. Hildebrand commented that it sounded like the motion was to specifically evaluate a very different rate structure which does not really exist in the industry and advised the Board to do the public outreach and not rush through this analysis. In response to Vice President McRae's comment about Mr. Hildebrand working on the variable rates with Indian Wells and Casitas, Mr. Hildebrand explained that he was talking about tying fixed charges based on historical water use. Ms. Deshmane clarified that she never requested to make the base rate dependent on historical consumption; however, there are items that correlate with the fixed rate that are based on consumption such as capacity needs for higher consumption.

***The motion carried with 4 Aye votes and 1 No vote (Director Rich).***

**2. Authorizing Resolution for Funding the Kokila Reservoir Replacement Project Through the State Water Resources Control Board's Drinking Water Revolving Loan Fund (R)**

Ms. Silva reviewed a staff report which was included in the Board packet. She explained that it has been about 4 years since this project was first submitted for SRF funding and SRF is now requesting an updated project cost and updated resolutions in order to finalize the application process.

***Director Rich moved to adopt Resolution No. 25-03 and Resolution 25-04. Director Zamorano seconded the motion, and it carried unanimously.***

**3. Reconsideration of Motion to Table the Discussion of the Resolution of Censure (W & R)**

President Costa informed the Board that he requested that this item be on the agenda. Legal Counsel Jones explained that in order for the Board to take any action on the censure issue, the Board needs to make a motion to waive the Board Rules prior to allowing any other motion on this topic.

***Director Zamorano moved to waive the Board Rules in order to bring this item back to the table. Vice President McRae seconded the motion.***

Director Rich asked for clarification on what the Board was about to consider and voiced his concern that this process is trying to undo the Board's previous decision on the censure. Legal Counsel Jones explained that this motion, if approved by a 4/5 vote, would allow the Board to discuss the topic and he is unsure what any Board member will offer as a motion regarding this topic.

***The motion carried unanimously.***

***President Costa moved to end the censure and not discuss it further.***

In response to Director Zamorano's question, Legal Counsel Jones explained that to table the item is not the correct term as it means to talk about it in the future, and to terminate or cancel the censure would mean to state that from this point forward it is no longer in existence which would end the impacts of the censure.

***President Costa withdrew his motion.***

***Director Zamorano moved to terminate the censure effective immediately. Vice President McRae seconded the motion and it carried unanimously.***

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

GM Helliker reported that he and Mr. Zlotnick have been continuing to pursue partnerships with CHWD, FOWD and SSWD, as the Board directed. He reported that there is a meeting scheduled in April to discuss the Wholesale Rate litigation with CHWD and FOWD. He informed the Board that Del Paso Water District was dissolved recently and is now merged with SSWD, so discussions with SSWD were put on hold during this time and he expects to start discussions again.

Vice President McRae commented that there are lots of opportunities with different capabilities and inquired if staff had a list of the different types of agreements that may be possible. GM Helliker informed the Board that staff had prepared a document that described the various alternatives that staff was looking at – buy part of a well, buy capacity in a system, or buy water – and this has been the foundation of the various discussions. GM Helliker informed the Board that another document was created regarding the District's capacity needs, and he will send it to the Board. President Costa asked if GM Helliker and Mr. Zlotnick could provide a one-page report on the groundwater banking activities that they do each month, and GM Helliker will provide that document.

Mr. Gray addressed the Board and informed the Board that the FOWD Board met on Monday and discussed the letter that was received from the SJWD Board President Costa. Mr. Gray stated that the letter was well received and thanked the SJWD Board for giving FOWD a forum to have these discussions and to make progress.

**5. 2025 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. He informed the Board that water transfers are likely not an option this year since water allocations are higher.

## **VII. 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 February which was included in the Board packet.

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

GM Helliker reported that the Water Forum agreement is close to being ready for final approval in May. He informed the Board that the cost is increasing since Sacramento County is reducing their contribution. The total amount for San Juan wholesale is approximately \$250,000 per year; however, FOWD and CHWD have requested to pay their share separately so the remaining amount of \$106,000 will be paid by San Juan to cover the costs for San Juan Retail, Orange Vale Water Company and City of Folsom (Ashland). In addition, he explained that the Healthy Rivers and Landscape funding was not included in this and the amount that the District will fund is likely to increase.

In response to President Costa's comment on funding with the Voluntary Agreement, GM Helliker explained that the District is not getting paid from the Voluntary Agreement. GM Helliker informed the Board that the Voluntary Agreement is composed of flows that are offered which are composed partly of groundwater substitution transfers in the amount of 30,000 acre-feet (af) in dry or critical years.

GM Helliker explained that the District will be partnering with SSWD to provide 4,000 af, with Orange Vale Water Company for 460 af, FOWD agreed to 1,374 af and CHWD agreed to 1,963 af. He explained that these agencies will need to pump that much extra groundwater during dry or critical years; however, prior to a dry or critical year, they will have to lower their groundwater pumping so that they can have a baseline that is low enough so that they can actually pump that much groundwater. Therefore, during the prior years the agencies should be buying more surface water from the District which is where the District should have a revenue increase.

### **2. DIRECTOR OF FINANCE AND HUMAN RESOURCES' REPORT**

#### **2.1 Miscellaneous District Issues and Correspondence**

Ms. Silva reported that the sale of the investment in the California-Oregon Transmission Pipeline was completed and the transaction closed at the offer amount of \$150,000.

### **3. DIRECTOR OF OPERATIONS' REPORT**

#### **3.1 Miscellaneous District Issues and Correspondence**

Mr. Barela informed the Board that the District received ACWA-JPIA's Risk Control Grant in the amount of \$10,000. ACWA-JPIA selected San Juan Water District and stated that the District has a solid risk mitigation plan, but it also provides a clear road map on how it can be replicated. Mr. Barela commended

Sophanra Castanar and staff on their work on this and all safety related projects. Director Tobin suggested that the Board President compose a letter thanking the team for the great job that they did to help the District receive the grant.

**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 a meeting is scheduled for April 23, 2025, with Citrus Heights and Fair Oaks Water Districts to discuss the Wholesale Rate litigation.

President Costa would like GM Helliker and Legal Counsel Jones to meet and discuss the District's potential liability regarding delivery of water to the wholesale customer agencies, water pressure, and any water pipe breaks that may occur.

**VIII. DIRECTORS' REPORTS**

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

No report.

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

President Costa reported that he attended the last RWA meeting. GM Helliker reported that RWA discussed the American River Climate Adaptation Project which the Water Forum staff and environmental caucus created. GM Helliker explained that the project would look at providing additional flows, aside from the flows from the Voluntary Agreement, in the American River. In addition, GM Helliker reported that there is concern regarding the funding of \$55 million for the Artesian Agreement since it has to be spent by the end of this year.

President Costa reported that the Form 700 now needs to be filed electronically for RWA/SGA. The Board Secretary confirmed that the Form 700 for the District is not filed electronically because the District is bi-county and the form is filed with her.

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

**3.1 ACWA - Pam Tobin**

Director Tobin reviewed a written report which will be added to the Board packet.

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

Director Tobin reported that the ACWA-JPIA Spring Membership Summit will be held on May 12-13, 2025, in Monterey prior to the ACWA Spring Conference.

**4. OTHER REPORTS, CORRESPONDENCE, COMMENTS, IDEAS AND SUGGESTIONS**

Director Tobin reported that she is creating a community committee to meet with the rate payers who have been contacting her, and she plans to discuss various topics as it relates to the District. In addition, she encouraged the other Board members to participate. GM Helliker informed the Board that workshops will be held for the public regarding the retail rates.

**IX. FUTURE AGENDA ITEMS**

**1. Requests by Board Members for Agenda Items**

President Costa asked for any agenda items for the next meeting – there were none.

**2. Meeting Date Changes and Board Attendance**

GM Helliker confirmed that the June meetings will be held on June 11<sup>th</sup> for the Prop. 218 public hearing on the retail rates and on June 25<sup>th</sup> for the Board to consider adoption of the retail rates.

**X. COMMITTEE MEETINGS**

**1. Finance Committee – March 4, 2025**

The committee meeting minutes were included in the Board packet.

**2. Finance Committee – March 11, 2025**

The committee meeting minutes were included in the Board packet.

**XI. UPCOMING EVENTS**

**1. 2025 ACWA Legislative Symposium**

March 26, 2025  
Sacramento

**2. 2025 ACWA Spring Conference**

May 13-15, 2025  
Monterey, CA

**XII. ADJOURN**

The meeting was adjourned at 7:48 p.m.

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EDWARD J. "TED" COSTA, President  
Board of Directors  
San Juan Water District

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

# STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Director of Finance  
Date: April 16, 2025  
Subject: Mid-Year Financial Report – Fiscal Year 2024-25

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## RECOMMENDED ACTION

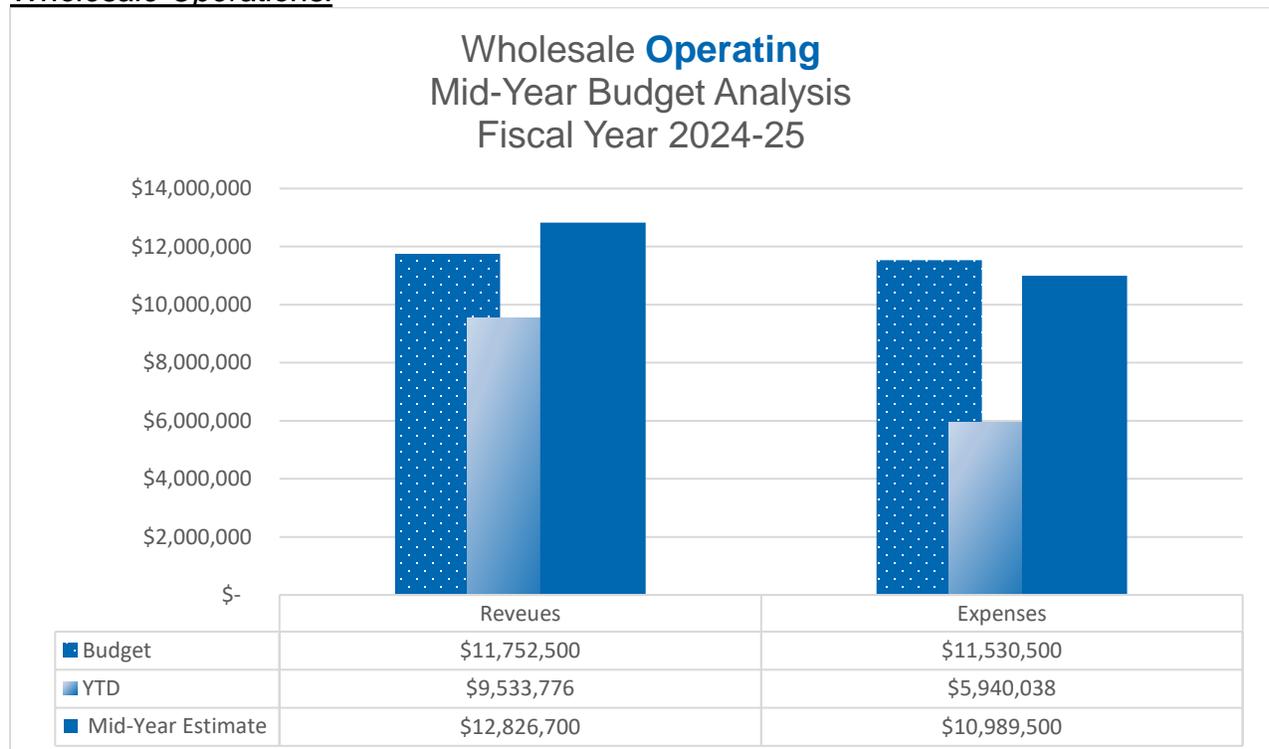
Receive report.

## BACKGROUND

The Board of Directors adopted the Fiscal Year 2024-25 Operating and Capital Budget on June 26, 2024. The Board of Directors receives budget to actual reports at each Board Meeting. Approximately halfway through a fiscal year, staff performs a deep analysis of the year-to-date revenues and expenses and projects the annual results and compares those projections to the adopted budget. A mid-year analysis of this nature affords the District the opportunity to course correct, if necessary, and/or to be assured that the financial activities and position of the District are on course with the approved budget.

The purpose of this report is to summarize the mid-year budget analysis for the Board of Directors.

### Wholesale Operations:



As illustrated in the graph above, both wholesale revenues and expenses are tracking favorably with the budget. Estimated revenues are 9.1% greater than budgeted and expenses are estimated to be 4.7% less than budgeted.

Water sales to the regular wholesale customer agencies are slightly higher than was anticipated in the budget, driven primarily by higher-than-expected deliveries to the Fair Oaks Water District. The increased deliveries, combined with the new rates, are expected to generate revenues that are 2.2% greater than anticipated in the original budget. The budget anticipated revenues of \$1.49 million from treating Sacramento Suburban Water District's (SSWD) PCWA water. Based on actual deliveries, and anticipated deliveries through February, total revenues from SSWD will be \$2.3 million, which is \$821,200 more than anticipated in the original budget.

Wholesale operating expenses are projected to be \$541,000 less than budgeted. Costs are estimated to be lower in all expense categories, but most of the decrease is due to the following (in order of magnitude):

- Professional Services: estimated to be \$187,000 less than budgeted. The District had budgeted \$125,000 for the merger analysis consultant but had only spent \$3,800 when the Board decided to abandon that effort. Legal expenses are coming in under budget as well.
- Salaries and Benefits: estimated to be \$157,800 under budget due to the Cost-of-Living Adjustment (COLA) and merit pay increases being below those estimated by CalPERS (which is what forms the basis for the salaries budget).
- Maintenance Costs: estimated to come in \$69,600 under budget due primarily to the cost of the removal of the problematic redwood tree(s) on Auburn Folsom Road coming in \$46,000 under budget and the Water Treatment Plant maintenance team will not be able to do the filter gallery electrical and caulking project this year, it will be re-budgeted next year.
- Source of Supply: this expense category is expected to come in under budget by approximately \$66,600 due to savings being realized from amending the PCWA take or pay contract from 12,500 acre feet to 10,000 acre feet per year and savings realized in the Bureau Pumping charge.

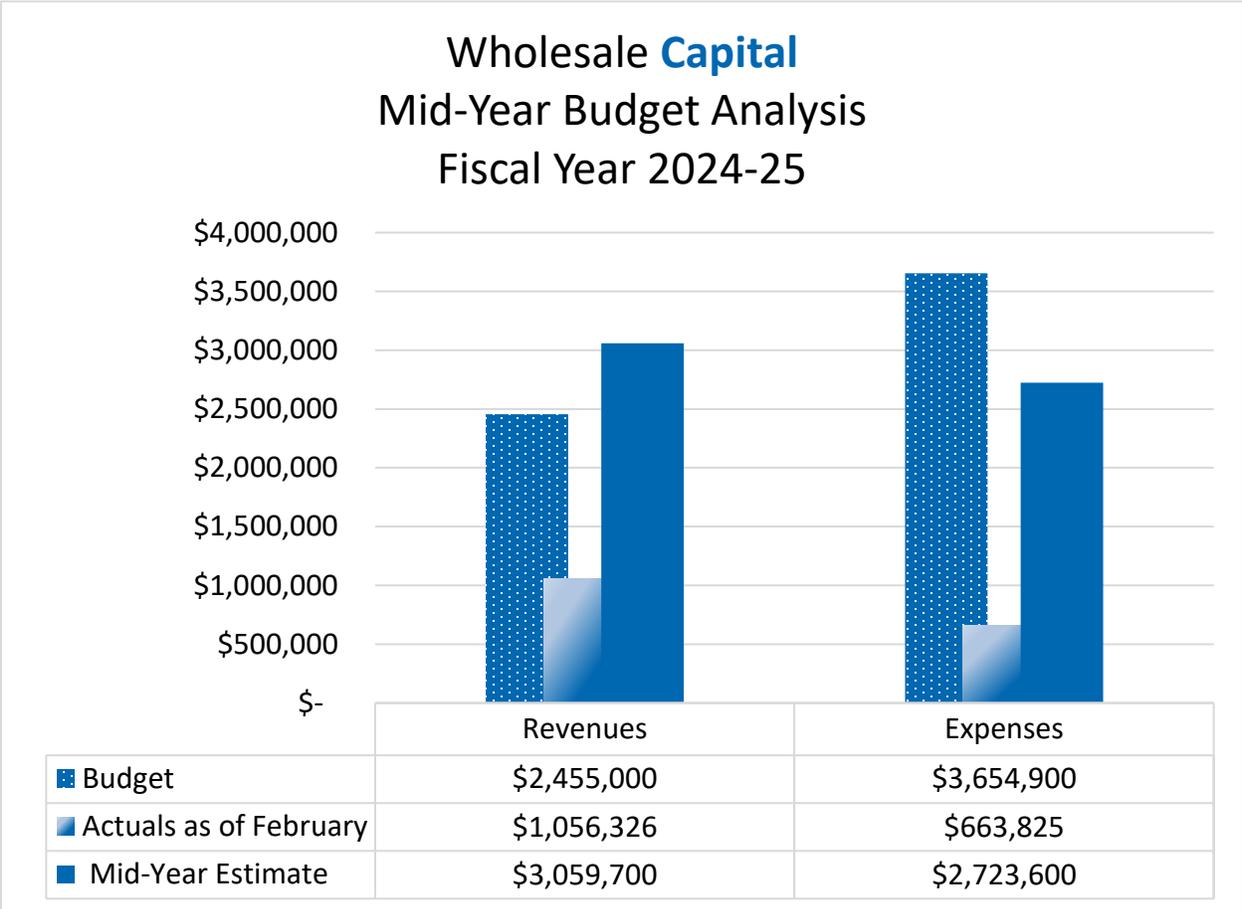
The budget anticipated a transfer *in* from wholesale capital to fund the required reserve for the Hinkle Reservoir SRF loan and maintain the operating reserve at the Board's required level. However, based on the additional revenues from water treatment and sales, a transfer from capital will not be needed. On the contrary, the operating fund should be able to **transfer out** approximately \$1 million to the capital fund, continuing the District's progress towards achieving pay as you go status for its robust capital program.

#### Wholesale Capital:

Wholesale capital revenues are expected to be 24.6% greater than anticipated in the budget. The primary reason for the increase is better than anticipated interest income. Higher interest rates, combined with the District's utilization of the CAMP program is generating interest income approximately \$361,100 greater than anticipated in the budget. Additionally, staff is expecting the final loan disbursement from the Hinkle

Reservoir SRF loan in the amount of \$255,100 which was not anticipated in the original budget.

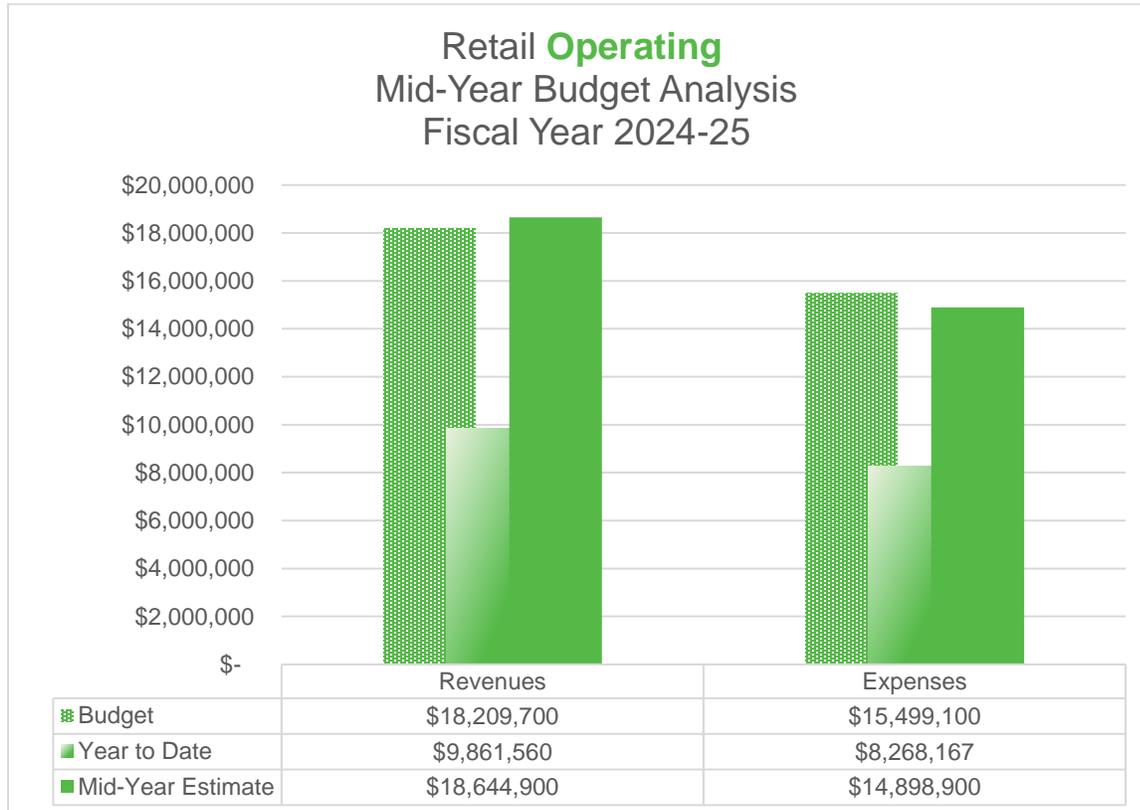
The wholesale capital expenditure budget funded 26 projects/equipment purchases totaling \$3,654,900. Three of the projects have been completed (Lime Tower Improvements, access ladders for clarifier basin and one vehicle replacement), four of the projects are currently in progress and ten are expected to start before the end of the year. Nine projects will not commence this year and will be re-budgeted next year. As a result, wholesale capital expenditures are expected to be \$931,300 or 25% less than budgeted.



The budget anticipated wholesale capital reserves of just under \$24 million after a transfer out to wholesale operations of \$82,300 to help fund the Hinkle Reservoir SRF loan reserve. Based on favorable estimates of operating activity, not only will that transfer out not be needed, but the operating fund should also be able to send \$1 million into the capital fund. Staff projects an ending reserve balance of \$28.5 million in the wholesale capital fund.

**Retail Operations:**

Retail operations are on track with the budget, with a small positive variance. Revenues were budgeted at \$18,209,700. The mid-year estimate for revenues is \$18,644,900, an overall increase of 2.4%. The increase is due to increased water sales. Staff is projecting retail water deliveries will be 10% higher than budgeted, yielding additional revenues of \$497,000. Non-rate revenues are expected to come in slightly under budget.



Operating expenses were budgeted for \$15,499,100 are now projected to be about \$14,898,900, which is \$600,200, or 3.9%, less than the budget. All expenditure categories are looking to come in under budget, except Source of Supply (due to greater water demand than planned). The largest expected variance are explained below:

- **Debt Service Expense:** Debt Service expenses are expected to come in under budget by \$222,400. The budget anticipated issuing bonds to fund the groundwater production facility project. While the project remains in the original budget, the mid-year estimate assumes it will not happen before the end of the year, therefore the \$125,000 for 6-months of interest expense that was included in the original budget was removed from the mid-year estimate. The budget also anticipated the first payments due for the anticipated Kokila Reservoir Replacement project loan, which has not yet started, nor has the loan agreement been executed.

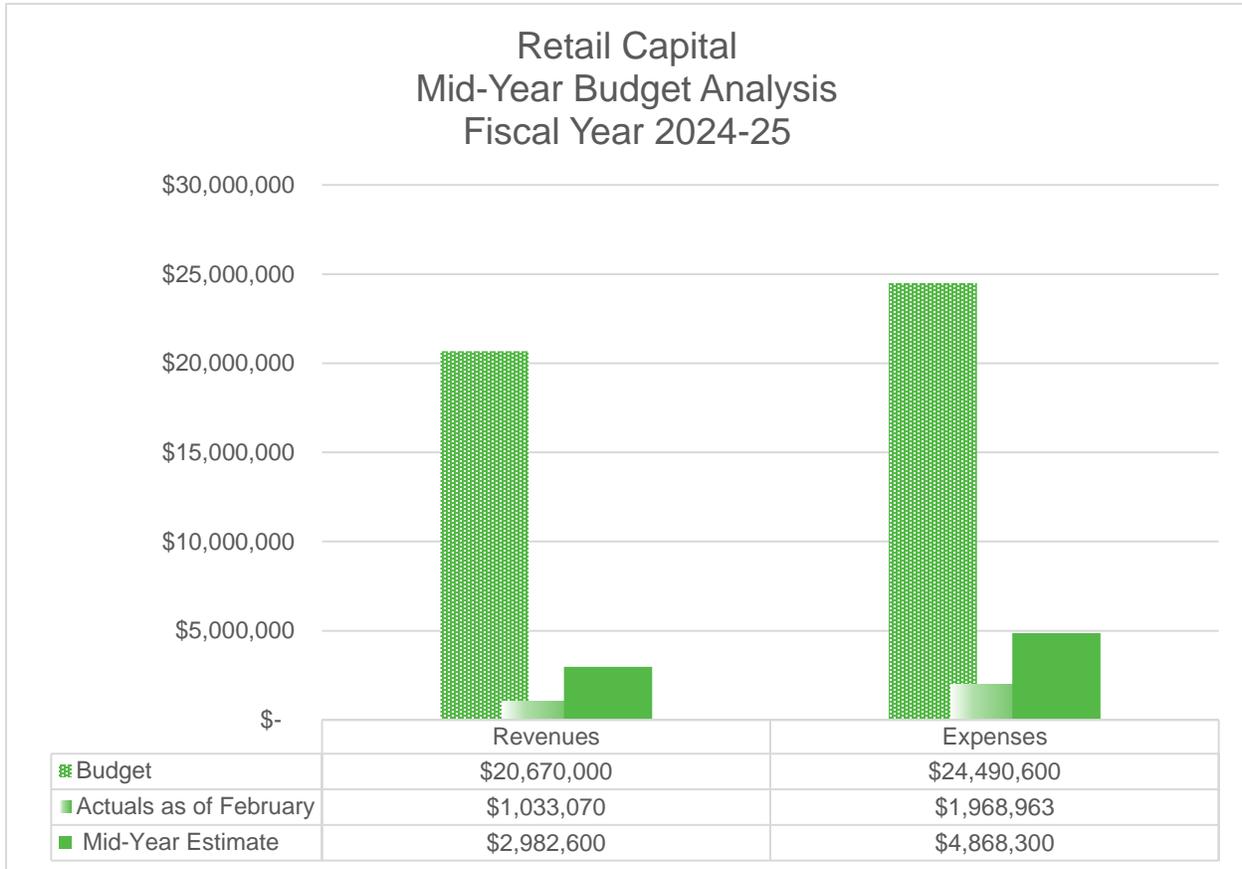
- Salaries and Benefits: estimated to be \$105,500 under budget due to the Cost-of-Living Adjustment (COLA) and merit pay increases being below those estimated by CalPERS (which is what forms the basis for the salaries budget) and health insurance costs coming in under budget.
- Professional Services expenses in the Engineering Department are expected to be lower than the budget by approximately \$67,800. Costs for activities such as GIS support, construction inspections and easement evaluations are expected to be significantly lower than what was originally budgeted. Field Services and Public Relations are also expecting lower professional service costs.

The budget anticipated a transfer out to capital reserves of \$2,284,100. Given the favorable results from the prior year and the projected results of the mid-year analysis, the transfer out to capital could be as high as \$3.7 million.

*Retail Capital:*

The Retail Capital Fund has budgeted revenues of \$20,670,000. Staff's mid-year analysis estimates actual revenues will be just \$2,982,600 due to the timing of the Kokila Reservoir project and the Retail Groundwater Production Facility project. The budget anticipated the Kokila loan agreement would be in place, and drawn upon by the end of the year, and that bonds would be issued mid-year for the groundwater project, neither of which is now expected to happen by year's end. Staff will re-budget for these revenues in the next fiscal year.

Partially offsetting the impact of the delay in proceeds from the issuance of debt is another year of high capital facility fee receipts. Capital facility fees have averaged \$2 million per year for the last 4 years. Because staff cannot reasonably predict this revenue source, the budget usually contains a very small estimate, this year \$100,000. At the time of the mid-year analysis, the District had received \$484,897 million in retail capital facility fees to date. Assuming no more comes in, there is a positive variance of \$385,000. A significant portion of the capital facility fee revenues are held in reserve, to be spent on specific projects that have an expansionary component and thus were part of the basis for the establishment of the fee. Additionally, interest income is expected to be \$214,000 higher than anticipated.



The retail capital expenditure budget anticipated expenses of \$24,490,600 million to fund 41 projects: 10 are already complete, 8 more are in progress, 4 are expected to start but not finish and 14 more are expected to start and be completed by the end of the year. 3 projects will need to be rolled over to next year and one project was put on hold pending further need assessment (roof replacement at Bacon Pump Station). Based on this, staff estimates expenses will be \$4,868,300.

Due primarily to project delays in the prior and current year, staff estimates the Retail Capital Reserve will end the year with reserves of \$24.94 million instead of the \$20.2 million anticipated in the original budget. Of this amount, approximately \$3.77 million is reserved capital facility fees, which will be spent on designated projects in the future.

Year-to-date income statements by fund can be found in the General Manager’s Monthly Report included in this meeting’s agenda packet.

# Operations Plan Report Card FY 2024-25

On Track  
 Delayed  
 Issues


## ADMINISTRATION/WATER RESOURCES/IT

Task - Strategic Plan Goal & Objective	Original Target Date	Updated Target Date	Completion Date	Comments
Water Quality Control Plan – represent District interests and collaborate with regional and statewide partners to ensure the WQCP is reasonable and achievable - A/5; F/1	Ongoing			
Delta conveyance – engage as necessary to protect District interests as new project develops, permits sought - A/5	Ongoing			
Represent the District’s interests in the implementation of groundwater banking and in the expansion of the regional groundwater bank - A/1,2,4; F/1	Ongoing			
Monitor and respond to regulatory proposals from the SWRCB and DWR in the “Making Conservation a Way of Life” program (water loss regulations, indoor and outdoor efficiency standards, reporting, etc.); collaborate with ACWA, RWA and others around the state to ensure regulations are reasonable - A/1,5; C/2; D/5; F/1	Ongoing		Regs Issued	Moving to implementation. Issue of "irrigated" vs. "irrigable"
Collaborate with San Juan Board of Directors and employees, and SSWD Board and management in conducting discussions about and analysis of potential combination - A-F/All	Ongoing		Halted	
If conditions warrant and allow, complete actions necessary to implement a groundwater substitution and/or conserved water transfer - A/5; F/1	6/2025			No transfer market this year. SSWD Declined to purchase water.
Prepare annual water rights reports to SWRCB and submit estimated schedule of deliveries of PCWA and CVP supplies to Reclamation - A/All	Post-14 > 2/2025 Pre-14 > 2/2025 Reclamation > 3/2025		Reports 2/25 Estimate 3/25	
Provide Monthly summary reports to Reclamation showing usage of water rights, PCWA, and CVP supplies, as well as treatment of SSWD’s PCWA deliveries - A/All	The 10 <sup>th</sup> of the following month			Ongoing
3rd Annual SJWD Employee Kids Day - E/3	6/2025	7/2025		Moving to FY2025-26 Report Card
Complete Current Cycle of Reviewing and Updating all Board Ordinances - C/1	6/2025			
Update Records Retention Schedule - C/1	9/2024	12/2024		Completed

## CUSTOMER SERVICE

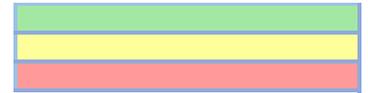
Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Cross train customer service staff to be proficient in customer service related functions to build redundancy to accommodate vacations, illnesses and staff turnover - C/3	6/2025			Ongoing
Work with Field Service and Water Efficiency staff to diagnose customer meter problems and repair promptly - C/2,3	6/2025			Ongoing
Work with Field Service staff to update utility billing databases for the meter replacement rollout to ensure accurate customer billing - C/3	6/2025			Ongoing
Successful transition to Tax roll liens as the primary means of collecting delinquencies - D/6	8/2024		7/2024	

[Back to Agenda](#)

AGENDA ITEM IV-2

# Operations Plan Report Card FY 2024-25

On Track  
Delayed  
Issues



## DISTRIBUTION (Field Services)

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete the 2025 CO-OP Maintenance Program - B/2	6/2025			
Complete the 2024 Cross Connection Control Program - B/2	12/2024		12/24/2024	
Complete the 2025 Leak Detection Program - B/2	6/2025			
Complete the 2024 Air/Vacuum Relief Valve Program - B/2	12/2024		9/26/2024	
Complete the 2025 Dead End Flushing Program - B/2	6/2025			
Complete the 2025 Valve Exercise Program - B/2	6/2025		3/26/2025	
Complete the 2025 Hydrant Maintenance Program - B/2	6/2025		3/26/2025	
Complete the 2025 District Meter Replacement and Testing Program - B/2	6/2025			
Kokila Reservoir Replacement Project - B/1,3	6/2025			

## ENGINEERING SERVICES

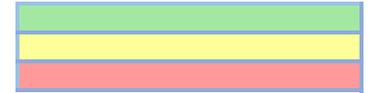
Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Bid and start construction of the Kokila Reservoir Replacement Project - B/3	10/2024	5/2025		On hold pending EPA Grant Agreement
Complete design and construction and/or rehabilitation of one of the Backwash Hoods (construction of the second Backwash Hood to be completed in FY25/26) B/3	6/2025			In Construction
Complete construction of the Administration Building Electrical Service Upgrade Project - B/3	6/2025	6/2026		Bidding in May 2025
Complete design and construction of the Service Lines and Air Release Valves Replacement Programs - B/3	6/2025			In Construction
Complete construction of the Lime Tower Improvements Project - B/3	1/2025		9/2024	Completed
Complete design of FY24/25 Pipeline Replacement Projects (construction in FY27/28) - B/3	6/2025	10/2025		Projects were on hold pending Board Prop 2018 approval. Design to be completed in-house

# Operations Plan Report Card FY 2024-25

On Track

Delayed

Issues



## FINANCE and HUMAN RESOURCES

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete funding agreement for State Revolving Loan Funds for Kokila Reservoir Project - D/4	12/2024			Application complete - in review by SRF
Apply for a grant from Environmental Protection Agency for a portion of the Kokila Reservoir Replacement Project - A/7	9/2024	10/31/2024	12/31/2024	Grant application has been submitted
Secure funding for the Retail Groundwater Supply project - A/2	6/2025			
Complete Retail Financial Plan and Rate Study - D/1	6/2025			In process
Conduct User Fee Study and make fee recommendations to Board - D/5	6/2025			In process
Update Personnel Manual - E/3	8/2024	9/2024	9/23/2024	Completed
Fill any open positions within six months - E/5	6/2025			
Complete annual performance evaluations by the end of February - E/6	2/2025		2/28/2025	Completed
Complete revisions to Treatment Plant Shift Operators MOU - E/6	8/2024	12/2024	11/20/2024	Completed
Provide Retirement Planning workshop for employees utilizing VALIC - E/2	12/2024		7/2024	Completed

## WATER EFFICIENCY

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Provide 6 educational customer workshops (wholesale) - C/2,7	6/2025			On Track
Implement rebate incentive programs and provide on-site assistance to 100 customers to support State mandated water use reductions requirements - C/1,2,5	6/2025			On Track
Conduct a student art calendar contest to be distributed to all wholesale agencies annually - C/2,7	5/2025			On Track
Test and replace inoperable meter reading equipment upon failure and send failed meter information to Field Services for replacement - C/3,5	6/2025			On Track

## WATER TREATMENT

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Rebuild and Retrofit Filter Underdrain Pumping System - B/2	3/2025	6/2025		
Replace WTP Entry Carpeting - B/2	4/2025		9/1/2024	
Rehabilitate Sludge Vac Valving - B/2	4/2025		12/1/2025	
Perform Pipelines Cathodic Protection Survey - B/2	6/2025		1/1/2025	

## STAFF REPORT

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To: Board of Directors

From: Greg Zlotnick, Water Resources Manager

Date: April 16, 2025

Subject: Conjunctive Use and Groundwater Banking Activities Update (W & R)

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### INFORMATION

The following is provided in response to the Board's request for a written monthly update regarding conjunctive use and groundwater banking activities.

### PARTNERSHIP DISCUSSIONS

Staff is having a follow-up meeting with Sacramento Suburban Water District (SSWD) on April 15<sup>th</sup> to discuss potential opportunities to partner. A verbal report describing that meeting will be provided at the Board meeting on April 16<sup>th</sup>.

Staff and counsel are meeting with Citrus Heights Water District (CHWD) and Fair Oaks Water District (FOWD) on April 23<sup>rd</sup>. While this meeting is primarily expected to be focused on potential settlement of the Wholesale Rate litigation, banking partnership opportunities may also be discussed.

As a reminder, Orange Vale Water Company (OVWC) is in the process of developing a new well, which they hope to complete in August of this year. OVWC has informed the District they would be interested in discussing a potential partnership after the new well is in place.

### SURFACE WATER TRANSFER TO SSWD

The calculation of unimpaired inflow to Folsom Reservoir this year is 1.55 million acre-feet (MAF). Placer County Water Agency (PCWA) may only deliver water to SSWD when the inflow to Folsom is 1.6 MAF or more. Consequently, SSWD cannot access its PCWA entitlement water this year. Nevertheless, SSWD has thus far indicated to staff it does not wish to purchase transfer water from the District this year. This will be confirmed or revised during the discussion on April 15<sup>th</sup> referenced above, which will be described to the Board on the 16<sup>th</sup>.

### SACRAMENTO REGIONAL WATER BANK

The Program Committee will be meeting on April 16<sup>th</sup>. A verbal report will be provided at the Board meeting that evening.

## **GROUNDWATER SUBSTITUTION TRANSFERS**

With the water year being about average, and in particular the current State Water Project Table A allocation being 40% and the current federal Central Valley Project south-of-delta agricultural allocation also being 40%, there is likely little to no capacity available at the project pumps in the south Delta to move any groundwater substitution transfer water this year.

## **HEALTHY RIVERS & LANDSCAPES PROGRAM (HR&LP)**

Staff has developed a draft agreement to partner with SSWD in fulfilling its regional ARTESIAN Agreement commitment to provide surface water in dry or critical water years in which the HR&LP calls for surface water to be released into the American River from Folsom Reservoir. District Counsel is currently reviewing the draft agreement.

## STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Director of Finance  
Date: April 16, 2025  
Subject: Payment to Reduce Unfunded Actuarial Pension Liability

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### RECOMMENDED ACTION

Authorize staff to make a payment of \$200,000 from wholesale and retail reserves to reduce the unfunded pension liability.

### BACKGROUND

The District contracts with CalPERS to provide defined benefit pension benefits to all eligible employees. The District offers pension benefits under three different plans, depending upon employee hire date as follows:

Plan Name	Plan Benefit	Calculated on:	For Employees Hired:	# of Employees in Plan
Misc. First Tier Plan	3% at 60	Highest consecutive 12 months	Prior to February 1, 2009	9
Misc. Second Tier Plan	3% at 60	Highest consecutive 36 months (3 years)	After February 1, 2009	13
PEPRA Misc. Plan	2% at 62	Highest consecutive 36 months (3 years)	On or after January 1, 2013 unless a "classic member"	25

To calculate the liability associated with future pension benefits, CalPERS actuaries estimate the future cost of the benefits, making assumptions about interest earnings over time (the "discount rate"), the life expectancy of employees, final compensation, etc. From that number they subtract the total current market value of the pension assets. The difference is either an unfunded liability or a net plan asset.

Unfunded liabilities can be caused in several ways, including investment returns below expectations, changes in assumptions on future returns, mortality rates, etc. To smooth the effect of the unfunded liability, CalPERS "amortizes" them over a long period of time. This means that entities pay for those liabilities over time, with interest, rather than in the year they are incurred. Investment gains and losses are spread out (amortized) over 30 years and changes in assumptions are spread out over 20 years. There are currently 12 different gains/losses or assumption changes

that are being amortized over a period of 20 to 30 years. The annual payment from each of these 12 bases is combined and results in the annual payment towards the unfunded liability.

At the direction of the Board of Directors, two large voluntary payments were made to reduce the unfunded liability - \$4,112,000 in 2017 and \$2,787,800 in 2018. During the FY 2020-21 budget adoption process, the Board requested regular annual supplemental payments to gradually reduce and/or eliminate the unfunded pension liability. As a result, a supplemental payment of \$200,000 has been made every year except for FY 2022-23 when, due to investment gains, there was a pension asset rather than a liability. Subsequent returns less than the discount rate have created an unfunded pension liability again.

The pension fund had a 21.3% return for the year ended June 30, 2021, which resulted in the elimination of the liability and the creation of a pension asset. This was reversed over the subsequent two years with a loss of 6.1% in FY 2021-22 and a gain of just 5.8% in FY 2022-23 (less than the discount rate of 6.8%). However, the investment gain of 9.3% in FY 2023-24, which will be reflected in our next valuation report, will help to reduce the unfunded liability. Relative to other jurisdictions throughout the State, the District has a very strong funded position. The combined pension plan is approximately 86% funded, better than the CalPERS pension system in aggregate, which was 72% funded as of June 30, 2023, the most recent valuation date currently available.

**CURRENT STATUS**

The current year adopted budget anticipates a payment of \$200,000 and per the mid-year budget review, District finances are sufficient to support this payment. The remittance of \$200,000 will produce interest savings of approximately \$166,400 over the next 20 years. Staff will work with CalPERS staff to apply the payment to the amortization base(s) that will produce the maximum savings for the District.

## STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Director of Finance  
Date: April 16, 2025  
Subject: Preliminary Assumptions for Creation of Fiscal Year (FY) 2025-26 Budget

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### RECOMMENDED ACTION

Receive and comment on report.

### BACKGROUND

The District's annual budget process begins with a discussion between staff and the Board of Directors at the April Board meeting each year. These assumptions inform the calculations and final numbers used for the proposed budget, which is presented to the Board in May. The feedback received from the Board, and the public at the May meeting, is used to create the final proposed budget, which is presented at a public hearing in June, followed by adoption of the budget by the Board, assuming no additional changes are requested. These budget adoption milestones are not set in stone, but are the general schedule followed by the District. The District is legally required to adopt a final budget by September 1<sup>st</sup> of each year.

Staff suggest and recommend the following assumptions for the Fiscal Year 2025-26 Proposed Budget:

### Revenues:

#### Wholesale Water Sales:

- Demand from Wholesale Customer Agencies: Staff recommend assuming water demand will be generally the same as it was in the current fiscal year.
- Demand from Sacramento Suburban Water District (SSWD): As of the date this report was written the unimpaired flows into Folsom Lake were below the threshold required to allow SSWD to take their PCWA water. SSWD has indicated that they do not plan on purchasing surface water from the District. Therefore, no revenues from SSWD will be incorporated into the Wholesale budget this year.
- Water Rates: Staff recommend using the rate schedule as adopted by the Board of Directors for wholesale.

#### Retail Water Sales:

- Demand: Staff recommend using the same approach for estimating retail demand this year, as was used last year, with a slight modification. Last year, retail demand was projected by the Customer Service Manager, who looked at the 5-year historical average consumption, reduced by 5% due to this historical trend of reduced consumption in wet spring months. Based on the mid-year budget review, it appears that water sales will exceed the budget by just under 3%. Therefore, staff

recommend using the unadjusted 5-year historical average consumption upon which to calculate retail water sale revenues. Staff recommend assuming total demand of 4,557,041 CCFs of water.

- Rates: Because a new retail rate schedule has yet to be approved by the Board the budget will assume no change in retail water rates for the fiscal year.

#### Property Tax Revenues:

- 2% increase

#### Interest Income:

- Cash balances have been restored with the receipt of proceeds from the Hinkle Reservoir Loan and the Eureka Road Loan. However, economists are predicting lower interest rates to combat the effects of the federal tariffs on the economy. The Federal Reserve has stated that they will not cut interest rates until they see significant weakening of the labor market which has yet to occur. It could take six months to a year for the tariffs to cause significant harm to the labor market. Staff recommend assuming a 20% decline in interest income for FY 2025-26.

#### **Expenses:**

##### Salaries and Benefits:

- The Salary budget will be prepared in accordance with the Board Compensation Policy, utilizing CalPERS estimated wage growth
- Health Care: Last year we budgeted for a 10% increase in health care costs and saw an 8% increase. At this time, we have no information about changes in health care costs. We will assume a 5% increase, in line with expectations in the Retail Financial Plan and will adjust accordingly as and if we receive more information from CalPERS. CalPERS usually sends out preliminary rates in June.
- No increase in worker's compensation insurance rates
- Continuance of supplemental payment towards unfunded pension liability - \$200,000

##### Insurance Costs – per correspondence with David DeBernardi of ACWA-JPIA:

- Property Insurance premium increase of 10%
- Liability Insurance premium increase of 10%
- Cyber Insurance premium increase of 5%

##### Energy Costs:

- PG&E has announced rate reductions effective June and September 2025. SMUD is predicting a 3% rate increase in January 2026. Staff recommend holding energy costs constant in the budget as these will likely offset each other.

##### Legal Expenses:

- Staff will prepare the legal expense budget factoring in known lawsuits, anticipated legal action, and the provision of general legal services.

Public Relations Expenses:

- In addition to the normal PR activities such as social media posts, staff recommend budgeting for two wholesale mailers, six retail WaterGrams and a Prop 218 notice in case the Board decides to change the structure of the retail water rates.

**Reserves:**

Creation of debt service reserve equal to one years' debt service for Kokila Reservoir Replacement Project SRF loan, as required by loan agreement.

## STAFF REPORT

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To: Board of Directors  
From: Paul Helliker, General Manager  
Date: April 16, 2025  
Subject: General Manager’s Monthly Report (March)

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### RECOMMENDED ACTION

For information only, no action requested.

### TREATMENT PLANT OPERATIONS

#### *Water Production*

Item	March 2025	March 2024	Difference
Monthly Production AF	1,460.91	1,761.69	-17.1%
Daily Average MG	15.36	18.52	-17.1%
Annual Production AF	5,073.29	5,168.44	-1.8%

#### *Water Turbidity*

Item	March 2025	February 2025	Difference
Raw Water Turbidity NTU	2.77	3.09	-10%
Treated Water Turbidity NTU	0.017	0.018	-6%
Monthly Turbidity Percentage Reduction	99.40%	99.40%	

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

Item	2025	2024	Difference
Lake Volume AF	816,632	712,526	15%

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

\* Total Reservoir Capacity: 977,000 AF

#### *Other Items of Interest:*

- Completed confined space entry to evaluate 60" Treated Water #1 pipeline
- Perform In-plant pump and control valve test
- Complete FS Building Flooring project – removing floor tiles and finishing with epoxy coating
- Complete mold assessment and testing at Administration Building

**SYSTEM OPERATIONS**

*Distribution Operations:*

Item	March 2025	February 2025	Difference
Leaks and Repairs	4	1	+3
Mains Flushed	74	67	+7
Valves Exercised	522	363	+159
Hydrants Maintenance	137	144	-7
Back Flows Tested	209	133	+76
Customer Service Calls	38	22	+16

*Distribution System Water Quality:*

Water Quality Samples Taken	# Failed Samples	Supporting Information
50 Lab 20 In-House	0	

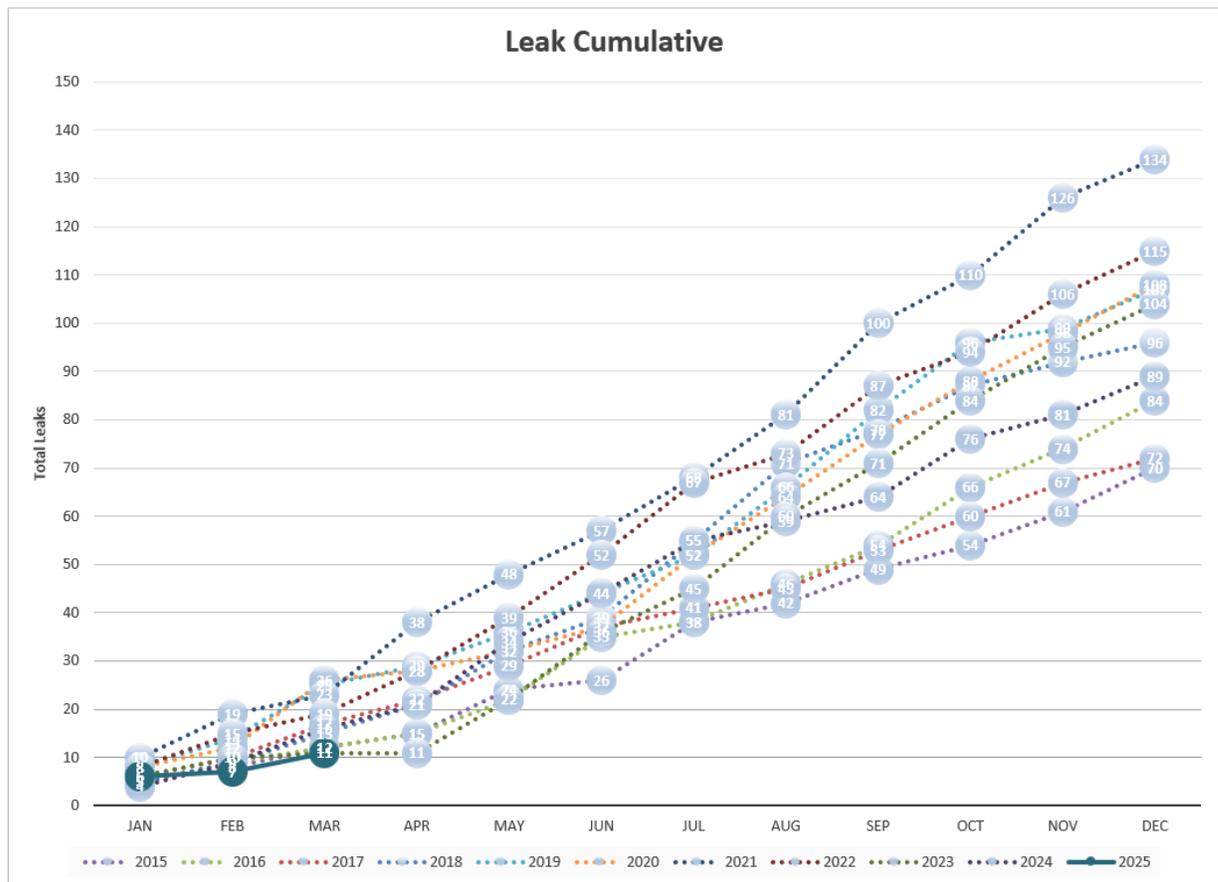


Figure 1: Annual Distribution System Leaks

**CUSTOMER SERVICE ACTIVITIES**

*Billing Information for Month of March*

Total Number of Bills Issued	Total Number of Reminders Mailed	Total Number of Shut-off Notices Delivered	Total Number of Disconnections
4390	573	0	0

*Water Efficiency Activities for March*

Water Waste Complaints Received	Number of Customers Contacted for High Usage (potential leaks)	Number of Rebates Processed	Number of Meters Tested/Repaired (non-reads)
0	181	2	60

*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 on hold.
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	In Construction	Contractor to submit deposit for construction.
The Ivy at Granite Bay (formerly Pond View)	Senior Living Community (5620, 5630, 5640, 5650 Douglas Blvd; APNs 048-142-089, -092)	In Planning	Developer to submit improvement plans in 2025.
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Hawk Estates	6-Lot Minor Subdivision (Dearwester Ln)	In Planning	Anticipate 1 <sup>st</sup> plan review submittal in 2025
Canyon Terrace Apartments	Apartment Complex (7 new buildings; 1600 Canyon Terrace Ln)	In Construction	Construction started November 2022
Whitehawk I	24 Lot Subdivision (Douglas, east of Sierra College)	In Design	2nd plan review submitted 11/2024
WellQuest Granite Bay Cottages	16 Senior Housing Units (just east of 9747 Sierra College Blvd)	In Design	2 <sup>nd</sup> plan review submittal 21/2025

**ENGINEERING - CAPITAL PROJECTS**

*Status Update for Current Retail Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status</b>	<b>Issues / Notes</b>
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Design	Secured EPA Grant, and applying for SRF funding. Construction in FY 24/25
Canyon Falls Village and "Subway" PRS Replacements	Rehabilitation of existing Pressure Reducing Stations (near the intersections of Canyon Falls Dr and Santa Juanita Ave, and AFR and Park Pl)	In Design	Construction in FY 24/25
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Design	FY23/24 replacements (ACE Shopping Center & Hidden Oaks) to be Bid in 2025
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the 20 years as identified in the 2020 Retail Master Plan	In Construction	Notice to Proceed issued 8/26/24
Lakeland Dr Pipeline Replacement	Replacement of approx. 650-lf of 8-in pipe with new 12-in (from Douglas Blvd to W Granite Dr)	In Design	Design in FY24/25, Construction in FY26/27
W Hidden Lakes Dr Pipeline Replacement	Replacement of approx. 950-lf of existing 8-in pipe with new 12-in (from 7960 W Hidden Lakes Dr to Haley Dr)	In Design	Design in FY24/25, Construction in FY26/27
Fuller Dr Pipeline Extension	Installation of approx. 575-lf of new 10-in pipe (Fuller Dr, just east of AFR)	In Design	Design in FY24/25, Construction in FY26/27
Santa Juanita Ave Pipeline Replacement	Replacement of approx. 1,500-lf of existing 3-in pipe with new 8-in (from 8045 Santa Junita Ave to Barton Rd)	In Design	Design in FY24/25, Construction in FY25/26
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY24/25

*Status Update for Current Wholesale Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status (% Complete)</b>	<b>Issues/ Notes</b>
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 Construction	Construction for first Hood in FY24/25, second Hood in FY25/26
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY24/25

**SAFETY & REGULATORY TRAINING – March 2025**

<b>Training Course</b>	<b>Staff</b>
Asbestos Awareness	Maintenance
Bloodborne Pathogen Safety	Treatment & Field Services

**FINANCE/BUDGET**

*See attached*



San Juan Water District, CA

# Wholesale Operating Income Statement Group Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 010 - WHOLESAL</b>					
<b>Revenue</b>					
41000 - Water Sales	11,508,200.00	11,508,200.00	0.00	9,418,109.53	2,090,090.47
43000 - Rebate	2,000.00	2,000.00	608.93	1,922.48	77.52
45000 - Other Operating Revenue	0.00	0.00	0.00	5.00	-5.00
49000 - Other Non-Operating Revenue	242,300.00	242,300.00	0.00	176,291.84	66,008.16
49990 - Transfer In	82,300.00	82,300.00	0.00	0.00	82,300.00
<b>Revenue Total:</b>	<b>11,834,800.00</b>	<b>11,834,800.00</b>	<b>608.93</b>	<b>9,596,328.85</b>	<b>2,238,471.15</b>
<b>Expense</b>					
51000 - Salaries and Benefits	4,727,800.00	4,727,800.00	316,200.36	3,034,165.03	1,693,634.97
52000 - Debt Service Expense	853,300.00	853,300.00	0.00	519,887.14	333,412.86
53000 - Source of Supply	893,800.00	893,800.00	3,645.99	516,226.18	377,573.82
54000 - Professional Services	879,500.00	879,500.00	10,070.96	377,339.95	502,160.05
55000 - Maintenance	691,900.00	691,900.00	11,082.26	308,390.44	383,509.56
56000 - Utilities	365,800.00	365,800.00	0.00	219,324.79	146,475.21
57000 - Materials and Supplies	1,307,200.00	1,307,200.00	5,269.94	744,957.02	562,242.98
58000 - Public Outreach	46,500.00	46,500.00	0.00	17,449.45	29,050.55
59000 - Other Operating Expenses	818,100.00	818,100.00	5,000.03	777,369.14	40,730.86
69000 - Other Non-Operating Expenses	2,500.00	2,500.00	0.00	2,861.50	-361.50
<b>Expense Total:</b>	<b>10,586,400.00</b>	<b>10,586,400.00</b>	<b>351,269.54</b>	<b>6,517,970.64</b>	<b>4,068,429.36</b>
<b>Fund: 010 - WHOLESAL Surplus (Deficit):</b>	<b>1,248,400.00</b>	<b>1,248,400.00</b>	<b>-350,660.61</b>	<b>3,078,358.21</b>	<b>-1,829,958.21</b>
<b>Total Surplus (Deficit):</b>	<b>1,248,400.00</b>	<b>1,248,400.00</b>	<b>-350,660.61</b>	<b>3,078,358.21</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESAL	1,248,400.00	1,248,400.00	-350,660.61	3,078,358.21	-1,829,958.21
<b>Total Surplus (Deficit):</b>	<b>1,248,400.00</b>	<b>1,248,400.00</b>	<b>-350,660.61</b>	<b>3,078,358.21</b>	



San Juan Water District, CA

# Wholesale Capital Income Statement Group Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

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	1,530,000.00	1,530,000.00	0.00	828,171.40	701,828.60
44000 - Connection Fees	75,000.00	75,000.00	2,516.00	82,636.00	-7,636.00
49000 - Other Non-Operating Revenue	850,000.00	850,000.00	151.45	741,369.50	108,630.50
<b>Revenue Total:</b>	<b>2,455,000.00</b>	<b>2,455,000.00</b>	<b>2,667.45</b>	<b>1,652,176.90</b>	<b>802,823.10</b>
<b>Expense</b>					
55000 - Maintenance	720,000.00	720,000.00	4,636.50	64,215.71	655,784.29
61000 - Capital Outlay	2,934,900.00	2,934,900.00	600.00	1,017,930.73	1,916,969.27
69900 - Transfers Out	82,300.00	82,300.00	0.00	0.00	82,300.00
<b>Expense Total:</b>	<b>3,737,200.00</b>	<b>3,737,200.00</b>	<b>5,236.50</b>	<b>1,082,146.44</b>	<b>2,655,053.56</b>
<b>Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):</b>	<b>-1,282,200.00</b>	<b>-1,282,200.00</b>	<b>-2,569.05</b>	<b>570,030.46</b>	<b>-1,852,230.46</b>
<b>Total Surplus (Deficit):</b>	<b>-1,282,200.00</b>	<b>-1,282,200.00</b>	<b>-2,569.05</b>	<b>570,030.46</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>
011 - Wholesale Capital Outl...	-1,282,200.00	-1,282,200.00	-2,569.05	570,030.46	-1,852,230.46
<b>Total Surplus (Deficit):</b>	<b>-1,282,200.00</b>	<b>-1,282,200.00</b>	<b>-2,569.05</b>	<b>570,030.46</b>	



San Juan Water District, CA

# Retail Operating Income Statement Group Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 050 - RETAIL</b>					
<b>Revenue</b>					
41000 - Water Sales	17,455,000.00	17,455,000.00	1,276,970.62	10,799,019.98	6,655,980.02
45000 - Other Operating Revenue	472,100.00	472,100.00	22,133.01	247,219.88	224,880.12
49000 - Other Non-Operating Revenue	282,600.00	282,600.00	0.00	182,784.21	99,815.79
<b>Revenue Total:</b>	<b>18,209,700.00</b>	<b>18,209,700.00</b>	<b>1,299,103.63</b>	<b>11,229,024.07</b>	<b>6,980,675.93</b>
<b>Expense</b>					
41000 - Water Sales	0.00	0.00	202.23	3,239.39	-3,239.39
51000 - Salaries and Benefits	6,974,200.00	6,974,200.00	482,867.44	4,479,775.81	2,494,424.19
52000 - Debt Service Expense	556,800.00	556,800.00	0.00	238,682.57	318,117.43
53000 - Source of Supply	3,367,800.00	3,367,800.00	0.00	2,443,540.79	924,259.21
54000 - Professional Services	1,144,300.00	1,144,300.00	21,268.83	321,319.62	822,980.38
55000 - Maintenance	441,200.00	441,200.00	5,440.93	236,360.73	204,839.27
56000 - Utilities	767,000.00	767,000.00	0.00	483,942.37	283,057.63
57000 - Materials and Supplies	365,900.00	365,900.00	12,141.56	180,551.43	185,348.57
58000 - Public Outreach	85,000.00	85,000.00	0.00	47,517.00	37,483.00
59000 - Other Operating Expenses	1,076,100.00	1,076,100.00	33,230.64	834,050.53	242,049.47
69000 - Other Non-Operating Expenses	58,800.00	58,800.00	0.00	4,917.50	53,882.50
69900 - Transfers Out	2,284,100.00	2,284,100.00	0.00	0.00	2,284,100.00
<b>Expense Total:</b>	<b>17,121,200.00</b>	<b>17,121,200.00</b>	<b>555,151.63</b>	<b>9,273,897.74</b>	<b>7,847,302.26</b>
<b>Fund: 050 - RETAIL Surplus (Deficit):</b>	<b>1,088,500.00</b>	<b>1,088,500.00</b>	<b>743,952.00</b>	<b>1,955,126.33</b>	<b>-866,626.33</b>
<b>Total Surplus (Deficit):</b>	<b>1,088,500.00</b>	<b>1,088,500.00</b>	<b>743,952.00</b>	<b>1,955,126.33</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
050 - RETAIL	1,088,500.00	1,088,500.00	743,952.00	1,955,126.33	-866,626.33
<b>Total Surplus (Deficit):</b>	<b>1,088,500.00</b>	<b>1,088,500.00</b>	<b>743,952.00</b>	<b>1,955,126.33</b>	



San Juan Water District, CA

# Retail Capital Income Statement Group Summary

For Fiscal: 2024-2025 Period Ending: 03/31/2025

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	1,530,000.00	1,530,000.00	0.00	828,171.39	701,828.61
44000 - Connection Fees	100,000.00	100,000.00	13,212.00	498,109.00	-398,109.00
49000 - Other Non-Operating Revenue	1,930,000.00	1,930,000.00	10,151.45	601,596.10	1,328,403.90
49792 - Proceeds from Issuance of Debt	17,110,000.00	17,110,000.00	0.00	0.00	17,110,000.00
49990 - Transfer In	2,284,100.00	2,284,100.00	0.00	0.00	2,284,100.00
<b>Revenue Total:</b>	<b>22,954,100.00</b>	<b>22,954,100.00</b>	<b>23,363.45</b>	<b>1,927,876.49</b>	<b>21,026,223.51</b>
<b>Expense</b>					
54000 - Professional Services	400,000.00	400,000.00	0.00	123,397.43	276,602.57
61000 - Capital Outlay	24,090,600.00	24,090,600.00	122,807.23	2,591,629.94	21,498,970.06
<b>Expense Total:</b>	<b>24,490,600.00</b>	<b>24,490,600.00</b>	<b>122,807.23</b>	<b>2,715,027.37</b>	<b>21,775,572.63</b>
<b>Fund: 055 - Retail Capital Outlay Surplus (Deficit):</b>	<b>-1,536,500.00</b>	<b>-1,536,500.00</b>	<b>-99,443.78</b>	<b>-787,150.88</b>	<b>-749,349.12</b>
<b>Total Surplus (Deficit):</b>	<b>-1,536,500.00</b>	<b>-1,536,500.00</b>	<b>-99,443.78</b>	<b>-787,150.88</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
055 - Retail Capital Outlay	-1,536,500.00	-1,536,500.00	-99,443.78	-787,150.88	-749,349.12
<b>Total Surplus (Deficit):</b>	<b>-1,536,500.00</b>	<b>-1,536,500.00</b>	<b>-99,443.78</b>	<b>-787,150.88</b>	

Summary

Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
<a href="#">185170</a>	Bacon Pump Station Perimeter Fenc	13,824.04	91,305.81	-77,481.77
<a href="#">191280</a>	Hinkle Reservoir Cover	-1,078,837.21	13,670.00	-1,092,507.21
<a href="#">201117</a>	Backwash Hood Rehabilitation (Two)	24,073.51	770,625.58	-746,552.07
<a href="#">201126</a>	Lime Tower Design and Replacemen	-2,318.65	152,151.76	-154,470.41
<a href="#">201153</a>	Thickener Access Ladders (3)	-8,130.07	25,405.04	-33,535.11
<a href="#">205117</a>	Eckerman 8- inch tie - Easement Ana	0.00	3,852.50	-3,852.50
<a href="#">215114</a>	Bacon Pump Station Generator Rep	-90,573.27	2,240.00	-92,813.27
<a href="#">215120</a>	Kokila Reservoir (Replace Hypalon w	0.00	1,751.78	-1,751.78
<a href="#">235110</a>	FY22-23 Service Laterals Planned Rej	-63,551.06	2.05	-63,553.11
<a href="#">241105</a>	Powdered Activated Carbon System	0.00	37,738.93	-37,738.93
<a href="#">241108</a>	Wholesale Meter Terminal Replacen	0.00	10,293.03	-10,293.03
<a href="#">245100</a>	Connex Storage Box - Upper Yard Re	0.00	26,059.92	-26,059.92
<a href="#">245103</a>	Power Monitors for LGB Hinkle & AR	0.00	3,455.90	-3,455.90
<a href="#">245107</a>	FY23-24 Meter Replacement Progra	0.00	0.00	0.00
<a href="#">245108</a>	FY23-24 Air/Vacuum Relief Valve Rej	11,764.29	273,148.38	-261,384.09
<a href="#">245112</a>	Douglas Blvd and Auburn Folsom Ro	0.00	192,076.24	-192,076.24
<a href="#">245113</a>	FY23-24 Fire Hydrant Replacements	0.00	65,262.21	-65,262.21
<a href="#">251123</a>	Wholesale Property Evaluation	0.00	3,170.00	-3,170.00
<a href="#">253121</a>	Site Security Evaluaton and Design (!	0.00	10,660.00	-10,660.00
<a href="#">255125</a>	Pump Station Evaluation (All District	0.00	118,067.43	-118,067.43
<a href="#">255129</a>	FY24-25 Fire Hydrant Replacements	0.00	5,969.65	-5,969.65
<a href="#">255133</a>	FY24-25 Air/Vacuum Relief Valve Rej	0.00	182,684.20	-182,684.20
<a href="#">255137</a>	FY24-25 Failed Service Laterals Repl	0.00	678,220.05	-678,220.05
<a href="#">255147</a>	FY 24-25 Meter Replacement Progra	0.00	599,303.84	-599,303.84
<a href="#">255149</a>	Vacuum Pit Improvements	0.00	39,611.89	-39,611.89
<a href="#">255151</a>	FY24-25 Blow Off Valve (BOV) Replac	0.00	120,362.91	-120,362.91
<b>Project Totals:</b>		<b>-1,193,748.42</b>	<b>3,427,089.10</b>	<b>-4,620,837.52</b>

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	-1,193,748.42	3,379,057.14	-4,572,805.56
CIP - Expense	0.00	48,031.96	-48,031.96
<b>Group Totals:</b>	<b>-1,193,748.42</b>	<b>3,427,089.10</b>	<b>-4,620,837.52</b>

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Engineering	-128,735.25	3,096,876.28	-3,225,611.53
Field Services	13,824.04	316,542.82	-302,718.78
Water Treatment Plant	-1,078,837.21	13,670.00	-1,092,507.21
<b>Type Totals:</b>	<b>-1,193,748.42</b>	<b>3,427,089.10</b>	<b>-4,620,837.52</b>

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
011-20030	Retentions Payable	1,065,212.42	0.00	1,065,212.42
011-700-54120	Professional Services - Other	0.00	46,238.93	46,238.93
011-700-57120	Maintenance - Facility	0.00	10,293.03	10,293.03
011-700-61145	Capital Outlay - WTP & Impro...	0.00	923,452.29	923,452.29
011-700-61155	Capital Outlay - Reservoirs & ...	0.00	13,670.00	13,670.00
011-700-61160	Capital Outlay - Equipment a...	0.00	25,405.04	25,405.04
055-20030	Retentions Payable	138,536.00	0.00	138,536.00
055-700-45000	Capital Grant Revenue	-10,000.00	0.00	-10,000.00
055-700-54120	Professional Services - Other	0.00	123,397.43	123,397.43
055-700-61120	Capital Outlay - Improvemen...	0.00	130,917.70	130,917.70

### GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
055-700-61135	Capital Outlay - Pump Station...	0.00	5,020.95	5,020.95
055-700-61140	Capital Outlay - Buildings & I...	0.00	26,059.92	26,059.92
055-700-61150	Capital Outlay - Mains/Pipeli...	0.00	1,521,578.19	1,521,578.19
055-700-61153	Capital Outlay - Meters and E...	0.00	599,303.84	599,303.84
055-700-61155	Capital Outlay - Reservoirs & ...	0.00	1,751.78	1,751.78
	<b>GL Account Totals:</b>	<b>1,193,748.42</b>	<b>3,427,089.10</b>	<b>4,620,837.52</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	5,592,653.04	27,764,688.32	5,015,819.61	22,271,264.68	60,644,425.65
10510 - Accounts Receivable	0.01	0.01	561,537.11	-0.01	561,537.12
11000 - Inventory	6,857.83	0.00	421,273.61	198,969.21	627,100.65
12000 - Prepaid Expense	70,424.18	0.00	27,567.18	0.00	97,991.36
12850 - Lease Receivable	969,664.74	0.00	969,664.75	0.00	1,939,329.49
14010 - Deferred Outflows	4,331,567.56	0.00	4,927,206.29	0.00	9,258,773.85
17010 - Capital Assets - Work in Progress	779,207.35	0.00	2,178,784.38	0.00	2,957,991.73
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	1,292,811.55	0.00	108,342.32	0.00	1,401,153.87
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	9,438,813.81	0.00	16,485,991.81
17300 - Capital Assets - Buildings & Improvements	1,336,421.99	0.00	304,844.05	0.00	1,641,266.04
17350 - Capital Assets - Water Treatment Plant & Imp	42,079,818.94	0.00	16,000.00	0.00	42,095,818.94
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	60,143,204.00	0.00	88,273,238.95
17410 - Capital Assets - Meters	17,097.25	0.00	1,100,805.78	0.00	1,117,903.03
17500 - Capital Assets - Reservoirs & Improvements	27,012,211.53	0.00	2,492,421.90	0.00	29,504,633.43
17700 - Capital Assets - Equipment & Furniture	13,759,391.25	0.00	1,127,517.77	0.00	14,886,909.02
17750 - Capital Assets - Vehicles	434,187.29	0.00	1,115,711.84	0.00	1,549,899.13
17800 - Capital Assets - Software	298,291.52	0.00	690,805.80	0.00	989,097.32
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-46,864,620.37	0.00	-34,010,684.81	0.00	-80,875,305.18
<b>Total Type 1000 - Assets:</b>	<b>87,080,106.61</b>	<b>27,764,688.33</b>	<b>56,795,907.39</b>	<b>22,470,233.88</b>	<b>194,110,936.21</b>
<b>Total Asset:</b>	<b>87,080,106.61</b>	<b>27,764,688.33</b>	<b>56,795,907.39</b>	<b>22,470,233.88</b>	<b>194,110,936.21</b>
<b>Liability</b>					
<b>Type: 1000 - Assets</b>					
10510 - Accounts Receivable	0.00	0.00	110,200.69	0.00	110,200.69
<b>Total Type 1000 - Assets:</b>	<b>0.00</b>	<b>0.00</b>	<b>110,200.69</b>	<b>0.00</b>	<b>110,200.69</b>
<b>Type: 2000 - Liabilities</b>					
20010 - Accounts Payable	84,762.67	31,843.30	97,411.02	146,038.39	360,055.38
20100 - Retentions Payable	0.00	24,073.51	0.00	15,588.34	39,661.85
21200 - Salaries & Benefits Payable	43,091.53	0.00	82,124.58	0.00	125,216.11
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	596,164.61	0.00	680,419.42	0.00	1,276,584.03
21373 - Deferred Inflows of Resources - Leases	942,670.58	0.00	942,669.78	0.00	1,885,340.36

**Balance Sheet**

**As Of 03/31/2025**

<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>
21500 - Premium on Issuance of Bonds Series 2017	914,344.22	0.00	616,561.50	0.00	1,530,905.72
21600 - OPEB Liability	2,238,823.79	0.00	3,065,844.31	0.00	5,304,668.10
21700 - Pension Liability	2,611,908.12	0.00	3,455,920.54	0.00	6,067,828.66
22010 - Deferred Income	0.00	0.00	50,038.91	0.00	50,038.91
22050 - Deferred Inflows	983,749.92	0.00	1,038,091.43	0.00	2,021,841.35
23000 - Loans Payable	23,376,990.63	0.00	3,622,915.38	0.00	26,999,906.01
24250 - Bonds Payable 2017 Refunding	12,450,000.00	0.00	8,300,000.00	0.00	20,750,000.00
24300 - Loan - Refunding	3,811,517.43	0.00	2,069,546.35	0.00	5,881,063.78
29010 - Other Payables	14,048.93	0.00	42,116.00	0.00	56,164.93
<b>Total Type 2000 - Liabilities:</b>	<b>48,068,072.44</b>	<b>55,916.81</b>	<b>24,063,659.21</b>	<b>161,626.73</b>	<b>72,349,275.19</b>
<b>Total Liability:</b>	<b>48,068,072.44</b>	<b>55,916.81</b>	<b>24,173,859.90</b>	<b>161,626.73</b>	<b>72,459,475.88</b>
<b>Equity</b>					
<b>Type: 3000 - Equity</b>					
30100 - Investment in Capital Assets	33,863,776.22	0.00	29,652,709.37	0.00	63,516,485.59
30500 - Designated Reserves	1,157,794.55	27,138,741.06	882,690.31	19,715,449.68	48,894,675.60
30600 - Restricted Fund Balance	0.00	0.00	0.00	3,380,308.35	3,380,308.35
30700 - Restricted Debt Service Reserve	912,105.19	0.00	131,521.48	0.00	1,043,626.67
<b>Total Type 3000 - Equity:</b>	<b>35,933,675.96</b>	<b>27,138,741.06</b>	<b>30,666,921.16</b>	<b>23,095,758.03</b>	<b>116,835,096.21</b>
<b>Total Total Beginning Equity:</b>	<b>35,933,675.96</b>	<b>27,138,741.06</b>	<b>30,666,921.16</b>	<b>23,095,758.03</b>	<b>116,835,096.21</b>
Total Revenue	9,596,328.85	1,652,176.90	11,229,024.07	1,927,876.49	24,405,406.31
Total Expense	6,517,970.64	1,082,146.44	9,273,897.74	2,715,027.37	19,589,042.19
<b>Revenues Over/Under Expenses</b>	<b>3,078,358.21</b>	<b>570,030.46</b>	<b>1,955,126.33</b>	<b>-787,150.88</b>	<b>4,816,364.12</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>39,012,034.17</b>	<b>27,708,771.52</b>	<b>32,622,047.49</b>	<b>22,308,607.15</b>	<b>121,651,460.33</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>87,080,106.61</b>	<b>27,764,688.33</b>	<b>56,795,907.39</b>	<b>22,470,233.88</b>	<b>194,110,936.21</b>



San Juan Water District, CA

# Check Report

By Vendor Name

Date Range: 03/06/2025 - 04/01/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: APBNK-APBNK</b>						
	**Void**	03/18/2025	Regular	0.00	0.00	60757
03406	Alpha Analytical Laboratories Inc.	03/18/2025	Regular	0.00	973.00	60749
03406	Alpha Analytical Laboratories Inc.	03/25/2025	Regular	0.00	900.00	60765
03406	Alpha Analytical Laboratories Inc.	04/01/2025	Regular	0.00	96.00	60780
01073	Amarjeet Singh Garcha	03/11/2025	Regular	0.00	4,200.00	60732
01039	American Family Life Assurance Company of Co	03/27/2025	Bank Draft	0.00	301.50	Q386903-27-2C
01039	American Family Life Assurance Company of Co	03/27/2025	Bank Draft	0.00	301.50	Q386903-27-2C
03133	Applied Industrial Technologies - CA, LLC	04/01/2025	EFT	0.00	2,402.31	409911
01328	Association of California Water Agencies / Joint	04/01/2025	EFT	0.00	7,341.94	409912
01027	Association of California Water Agencies	03/11/2025	Regular	0.00	3,500.00	60733
03739	Azteca Systems Holdings, LLC	03/18/2025	EFT	0.00	112.50	409884
02617	Barela, Tony	03/25/2025	Regular	0.00	97.67	60766
03758	Barry W. Leeder, Inc.	03/11/2025	EFT	0.00	229.40	409872
03899	Bennett Engineering Services Inc	03/18/2025	EFT	0.00	29,995.00	409885
03899	Bennett Engineering Services Inc	04/01/2025	EFT	0.00	11,695.00	409913
01210	Blackburn Manufacturing Company	03/18/2025	EFT	0.00	128.02	409886
01210	Blackburn Manufacturing Company	03/25/2025	EFT	0.00	384.40	409899
01234	Bryce Consulting, Inc.	03/25/2025	Regular	0.00	2,169.00	60767
01241	Bureau of Reclamation CCAO	03/25/2025	Regular	0.00	100.00	60768
01242	Bureau of Reclamation-MPR	03/25/2025	EFT	0.00	8,193.00	409900
03690	California Department of Tax and Fee Administr	03/25/2025	Regular	0.00	41,244.19	60769
03080	California State Disbursement Unit	03/14/2025	Bank Draft	0.00	1.50	PAY0000000000
03080	California State Disbursement Unit	03/14/2025	Bank Draft	0.00	1,739.76	PAY0000000000
03080	California State Disbursement Unit	03/28/2025	Bank Draft	0.00	1,739.76	PAY0000000000
03080	California State Disbursement Unit	03/28/2025	Bank Draft	0.00	1.50	PAY0000000000
03078	CalPERS Health	03/06/2025	Bank Draft	0.00	48,948.24	1002858438
03078	CalPERS Health	03/06/2025	Bank Draft	0.00	56,259.66	1002858438
03078	CalPERS Health	03/06/2025	Bank Draft	0.00	58,628.82	1002858438
03130	CalPERS Retirement	03/14/2025	Bank Draft	0.00	48,483.69	1002863866
03130	CalPERS Retirement	03/28/2025	Bank Draft	0.00	48,702.21	1002873676
03861	Calton, John C	03/11/2025	Regular	0.00	9,700.00	60734
03226	Capitol Sand & Gravel Co.	04/01/2025	Regular	0.00	4,011.97	60781
03116	Cater, Justen	04/01/2025	Regular	0.00	473.00	60782
01337	Central Valley Project Water Association	03/18/2025	Regular	0.00	2,008.60	60750
03221	Chemtrade Chemicals Corporation	03/11/2025	EFT	0.00	18,393.42	409873
01366	Citistreet/CalPERS 457	03/14/2025	Bank Draft	0.00	8,348.75	1002863869
01366	Citistreet/CalPERS 457	03/28/2025	Bank Draft	0.00	8,390.33	1002873679
01372	City of Folsom	03/25/2025	Regular	0.00	39.67	60770
01378	Clark Pest Control of Stockton	04/01/2025	Regular	0.00	374.00	60783
04039	Concrete Custom Coatings, Inc.	03/11/2025	Regular	0.00	5,900.00	60735
01423	County of Sacramento	03/18/2025	Regular	0.00	544.50	60751
01433	Crusader Fence Co., Inc.	03/18/2025	Regular	0.00	3,238.00	60752
03890	Datalink Networks, Inc.	03/11/2025	EFT	0.00	1,983.00	409874
03890	Datalink Networks, Inc.	03/18/2025	EFT	0.00	1,246.32	409887
03890	Datalink Networks, Inc.	04/01/2025	EFT	0.00	2,293.00	409914
01521	DataProse, LLC	03/11/2025	EFT	0.00	6,786.94	409875
01521	DataProse, LLC	03/18/2025	EFT	0.00	1,452.70	409888
01509	Domenichelli & Associates, Inc.	04/01/2025	EFT	0.00	2,682.00	409915
03163	Economic Development Department	03/14/2025	Bank Draft	0.00	12,361.28	0-323-711-376
03163	Economic Development Department	03/14/2025	Bank Draft	0.00	728.01	0-323-711-376
03163	Economic Development Department	03/28/2025	Bank Draft	0.00	12,922.97	1-194-977-680
03163	Economic Development Department	03/28/2025	Bank Draft	0.00	860.62	1-273-717-136
03163	Economic Development Department	03/28/2025	Bank Draft	0.00	-860.62	1-273-717-136
03775	ECORP Consulting, Inc.	04/01/2025	Regular	0.00	30,806.70	60784

Check Report

Date Range: 03/06/2025 - 04/01/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03702	Flowline Contractors, Inc.	03/25/2025	EFT	0.00	89,817.00	409901
01644	Franchise Tax Board	03/18/2025	Regular	0.00	75.00	60753
01644	Franchise Tax Board	04/01/2025	Regular	0.00	75.00	60785
01651	Future Ford, Inc.	03/18/2025	EFT	0.00	225.26	409889
03091	Granite Bay Ace Hardware	04/01/2025	Regular	0.00	130.24	60786
01706	Graymont Western US Inc.	03/11/2025	EFT	0.00	8,153.60	409876
01721	Hach Company	03/11/2025	EFT	0.00	1,447.71	409877
01721	Hach Company	04/01/2025	EFT	0.00	971.80	409916
01741	HDR Engineering, Inc.	03/11/2025	EFT	0.00	3,760.00	409878
01741	HDR Engineering, Inc.	03/18/2025	EFT	0.00	6,230.00	409890
03810	Hildebrand Consulting, LLC	03/11/2025	Regular	0.00	3,500.00	60736
01763	Holt of California	03/25/2025	Regular	0.00	5,831.01	60771
03383	Inferrera Construction Management Group, Inc	04/01/2025	Regular	0.00	13,241.50	60787
03164	Internal Revenue Service	03/14/2025	Bank Draft	0.00	3,228.12	270547384583
03164	Internal Revenue Service	03/14/2025	Bank Draft	0.00	67,034.57	270547384583
03164	Internal Revenue Service	03/28/2025	Bank Draft	0.00	68,270.36	270548741200
03164	Internal Revenue Service	03/28/2025	Bank Draft	0.00	46.30	270548741200
04045	Jahn, Kenneth K	04/01/2025	Regular	0.00	473.00	60788
04041	JL Group LLC	03/25/2025	Regular	0.00	18,435.06	60772
01028	Larsen, Adam	04/01/2025	Regular	0.00	473.00	60789
03754	Liebert Cassidy Whitmore	03/11/2025	Regular	0.00	116.00	60737
03553	Mallory Safety and Supply LLC	04/01/2025	EFT	0.00	675.68	409917
02024	MCI WORLDCOM	03/18/2025	Regular	0.00	53.83	60754
01472	Mel Dawson, Inc.	03/18/2025	EFT	0.00	715.55	409891
01472	Mel Dawson, Inc.	03/25/2025	EFT	0.00	7,863.95	409902
03544	Morgan, Robert	04/01/2025	Regular	0.00	473.00	60790
04013	NMI Industrial Holdings, Inc.	03/25/2025	EFT	0.00	80,750.00	409903
04006	Novasource Power OPCO, Inc.	03/25/2025	EFT	0.00	746.85	409904
02131	ODP Business Solutions, LLC	03/11/2025	Regular	0.00	239.98	60738
02131	ODP Business Solutions, LLC	03/18/2025	Regular	0.00	1,104.29	60755
02131	ODP Business Solutions, LLC	04/01/2025	Regular	0.00	1,214.08	60791
02150	Pace Supply Corp	03/11/2025	Regular	0.00	849.93	60739
02150	Pace Supply Corp	03/25/2025	Regular	0.00	5,894.66	60773
02150	Pace Supply Corp	04/01/2025	Regular	0.00	22,406.11	60792
02158	Pacific Storage Company	03/18/2025	EFT	0.00	117.26	409892
04037	Pavion Corp.	03/11/2025	Regular	0.00	56.10	60740
04037	Pavion Corp.	03/25/2025	Regular	0.00	56.10	60774
02146	PG&E	03/18/2025	Regular	0.00	11,244.32	60756
04038	Pisor Fence Division, Inc.	04/01/2025	Regular	0.00	72,656.76	60793
02225	Polydyne, Inc	04/01/2025	EFT	0.00	3,356.75	409918
03996	Premier Print & Mail, Inc.	03/18/2025	EFT	0.00	2,491.51	409893
03150	Professional Id Cards Inc	03/11/2025	Regular	0.00	14.00	60741
03961	Proso Communications	03/18/2025	Regular	0.00	9,580.00	60758
03543	Quadient Finance USA, Inc. - Postage	04/01/2025	EFT	0.00	600.00	409919
02267	R&S Overhead Doors and Gates of Sacramento,	04/01/2025	EFT	0.00	22,236.76	409920
03896	R.S. Hughes Co., Inc	03/18/2025	EFT	0.00	168.00	409894
03896	R.S. Hughes Co., Inc	03/25/2025	EFT	0.00	2,050.00	409905
03999	Radius Recycling, Inc.	03/18/2025	Regular	0.00	353.34	60759
03843	Raptis, Matthew	04/01/2025	Regular	0.00	473.00	60794
02283	Recology Auburn Placer	03/11/2025	Regular	0.00	812.25	60742
02283	Recology Auburn Placer	03/18/2025	Regular	0.00	812.25	60760
03828	Richard D. Jones, A Professional Law Corporatio	03/11/2025	Regular	0.00	7,695.20	60743
02328	Rocklin Windustrial Co	03/18/2025	Regular	0.00	11.94	60761
03681	RS Americas, Inc.	04/01/2025	EFT	0.00	981.11	409921
02357	Sacramento Municipal Utility District (SMUD)	03/25/2025	Regular	0.00	14,309.65	60775
02406	Savage Enterprises	03/25/2025	EFT	0.00	140.00	409906
03977	Seale, Steven M.	03/11/2025	Regular	0.00	538.75	60744
02452	Sierra National Construction, Inc.	03/18/2025	Regular	0.00	54,810.59	60762
03906	Southwest Valve & Equipment, LLC	04/01/2025	Regular	0.00	1,349.28	60795
02504	Starr Consulting	03/11/2025	EFT	0.00	1,170.00	409879
03830	Stoel Rives LLP	03/25/2025	EFT	0.00	20,116.00	409907

Check Report

Date Range: 03/06/2025 - 04/01/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01641	Sun Life Assurance Company of Canada	03/14/2025	Bank Draft	0.00	12,041.32	1524038
01411	SureWest Telephone	03/18/2025	Regular	0.00	3,972.58	60763
02572	Thatcher Company of California, Inc.	03/11/2025	EFT	0.00	16,020.00	409880
02572	Thatcher Company of California, Inc.	04/01/2025	EFT	0.00	16,050.00	409922
02163	The Pape' Group, Inc.	03/11/2025	Regular	0.00	1,216.23	60745
03799	Thirkettle Corporation	03/18/2025	EFT	0.00	2,782.74	409895
03799	Thirkettle Corporation	03/25/2025	EFT	0.00	1,742.81	409908
03799	Thirkettle Corporation	04/01/2025	EFT	0.00	12,217.50	409923
03729	Tree Pro Tree Services, Inc.	03/11/2025	Regular	0.00	5,788.50	60746
03763	Trucksmart	03/11/2025	Regular	0.00	4,160.72	60747
04007	Turbo Acquisition Corporation	03/25/2025	EFT	0.00	223,521.43	409909
03846	U.S. Bancorp Asset Management, Inc.	03/11/2025	EFT	0.00	1,060.02	409881
03846	U.S. Bancorp Asset Management, Inc.	04/01/2025	EFT	0.00	959.26	409924
02651	United Parcel Service, Inc.	03/25/2025	Regular	0.00	36.00	60776
02651	United Parcel Service, Inc.	04/01/2025	Regular	0.00	72.00	60796
03298	United Rentals (North America), Inc.	03/18/2025	EFT	0.00	136.65	409896
02667	US Bank Corporate Payments Sys (CalCard)	03/18/2025	Bank Draft	0.00	48,580.35	474-152519-25
03077	VALIC	03/14/2025	Bank Draft	0.00	2,635.43	398687
03077	VALIC	03/28/2025	Bank Draft	0.00	2,630.58	401618
03986	Vaneli's Inc.	03/18/2025	EFT	0.00	115.00	409897
03986	Vaneli's Inc.	04/01/2025	EFT	0.00	174.75	409925
02690	Verizon Wireless	03/25/2025	Regular	0.00	3,402.33	60777
01687	W. W. Grainger, Inc.	03/11/2025	Regular	0.00	634.16	60748
01687	W. W. Grainger, Inc.	04/01/2025	Regular	0.00	489.88	60797
02710	WageWorks, Inc.	03/11/2025	EFT	0.00	116.00	409882
03387	WageWorks, Inc	03/18/2025	EFT	0.00	541.53	409898
03387	WageWorks, Inc	04/01/2025	EFT	0.00	541.53	409926
01486	WAPA - Department of Energy	03/11/2025	EFT	0.00	1,795.99	409883
01486	WAPA - Department of Energy	03/25/2025	EFT	0.00	418.02	409910
01486	WAPA - Department of Energy	04/01/2025	EFT	0.00	1,795.99	409927
03791	Water Systems Consulting, Inc.	04/01/2025	EFT	0.00	15,851.25	409928
02730	Western Area Power Administration	04/01/2025	EFT	0.00	1,850.00	409929
04043	Yoshinaga, George Y	03/18/2025	Regular	0.00	814.67	60764
02766	Youngdahl Consulting Group, Inc.	04/01/2025	Regular	0.00	7,020.50	60798

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	114	64	0.00	387,343.09
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	25	26	0.00	512,326.51
EFT's	88	58	0.00	647,794.21
	<b>227</b>	<b>149</b>	<b>0.00</b>	<b>1,547,463.81</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	114	64	0.00	387,343.09
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	25	26	0.00	512,326.51
EFT's	88	58	0.00	647,794.21
	<b>227</b>	<b>149</b>	<b>0.00</b>	<b>1,547,463.81</b>

### Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	3/2025	1,286,478.16
999	INTERCOMPANY	4/2025	260,985.65
			<b>1,547,463.81</b>



San Juan Water District, CA

# Vendor History Report

## By Vendor Name

Posting Date Range 07/01/2024 - 03/31/2025

Payment Date Range -

Payable Number	Description	Units	Price	Post Date	1099 Account Number	Payment Number	Payment Date	Amount	Shipping Dist Amount	Tax	Discount	Net	Payment	
<b>Vendor Set: 01 - Vendor Set 01</b>														
<b>03092 - Rich, Dan</b>														
Exp. Reimb 12-2024	ACWA Conf Flight, Mileage & Hotel			12/19/2024		409742	12/20/2024	1,056.80	0.00	0.00	0.00	1,056.80	1,056.80	
	ACWA Conf Flight, Milea	0.00	0.00		010-010-52110			1,056.80	0.00	0.00	0.00	1,056.80	1,056.80	
					050-010-52110			528.40	528.40					
								528.40						
<b>02162 - Tobin, Pamela</b>														
Exp Reimb 07-2024	ACWA BOD Wrkshp Prkng, SSWD/SJWD BC9/17/2024					409581	9/17/2024	124.50	0.00	0.00	0.00	124.50	124.50	
	ACWA BOD Wrkshp Prkr	0.00	0.00		010-010-52110			124.50	62.25			124.50	124.50	
					050-010-52110			62.25	62.25					
Exp Reimb 08-2024	Reg 8 Prgm Airport,CH Chmbr Meet Electec9/17/2024					409581	9/17/2024	701.12	0.00	0.00	0.00	701.12	701.12	
	Reg 8 Prgm Reg/Flight/P:	0.00	0.00		010-010-52110			701.12	350.56			701.12	701.12	
					050-010-52110			350.56	350.56					
Exp Reimb 10-2024	ACWA Fndtin, SJWD BBQ, ACWA Reg 5 Milk10/15/2024					409629	10/15/2024	367.74	0.00	0.00	0.00	367.74	367.74	
	ACWA Fndtin, SJWD BBC	0.00	0.00		010-010-52110			367.74	183.87			367.74	367.74	
					050-010-52110			183.87	183.87					
Exp Reimb 11-2024	SSWD/SJWD Joint BOD,CCWD Memorial Se11/12/2024					409682	11/12/2024	144.72	0.00	0.00	0.00	144.72	144.72	
	SSWD/SJWD Joint BOD,(	0.00	0.00		010-010-52110			144.72	72.36			144.72	144.72	
					050-010-52110			72.36	72.36					
Exp Reimb 12-2024	SJWD Awards Lunch Mileage			1/21/2025		409792	1/21/2025	8.04	0.00	0.00	0.00	8.04	8.04	
	SJWD Awards Lunch Mil	0.00	0.00		010-010-52110			8.04	4.02			8.04	8.04	
					050-010-52110			4.02	4.02					
<b>Vendors: (2)</b>								<b>Total 01 - Vendor Set 01:</b>	<b>2,402.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,402.92</b>	<b>2,402.92</b>
<b>Vendors: (2)</b>								<b>Report Total:</b>	<b>2,402.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,402.92</b>	<b>2,402.92</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	9	55.00	10,325.00
			<b>0690 - Costa Total:</b>	<b>55.00</b>	<b>10,325.00</b>
<a href="#">1056</a>	McRae, Michael	Reg - Regular Hours	3	10.00	2,000.00
			<b>1056 - McRae Total:</b>	<b>10.00</b>	<b>2,000.00</b>
<a href="#">0670</a>	Miller, Ken	Reg - Regular Hours	6	24.00	4,425.00
			<b>0670 - Miller Total:</b>	<b>24.00</b>	<b>4,425.00</b>
<a href="#">1003</a>	Rich, Daniel	Reg - Regular Hours	9	26.00	4,975.00
			<b>1003 - Rich Total:</b>	<b>26.00</b>	<b>4,975.00</b>
<a href="#">0650</a>	Tobin, Pamela	Reg - Regular Hours	9	74.00	14,050.00
			<b>0650 - Tobin Total:</b>	<b>74.00</b>	<b>14,050.00</b>
<a href="#">1039</a>	Zamorano, Manuel	Reg - Regular Hours	9	34.00	6,500.00
			<b>1039 - Zamorano Total:</b>	<b>34.00</b>	<b>6,500.00</b>
			<b>Report Total:</b>	<b>223.00</b>	<b>42,275.00</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	111.50	21,137.50
	<b>010 - WHOLESALE Total:</b>	<b>111.50</b>	<b>21,137.50</b>
<a href="#">050-010-58110</a>	Director - Stipend	111.50	21,137.50
	<b>050 - RETAIL Total:</b>	<b>111.50</b>	<b>21,137.50</b>
	<b>Report Total:</b>	<b>223.00</b>	<b>42,275.00</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	45	223.00	42,275.00
		<b>Report Total:</b>	<b>223.00</b>	<b>42,275.00</b>

## 2024/25 Actual Deliveries and Revenue - By Wholesale Customer Agency

July 2024 - March 2025								
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance	
San Juan Retail	8,240	\$ 2,479,377	8,675	\$ 2,502,377	435	5.3%	\$ 23,000	0.9%
Citrus Heights Water District	7,420	\$ 2,231,856	7,894	\$ 2,256,819	474	6.4%	\$ 24,963	1.1%
Fair Oaks Water District	4,581	\$ 1,580,709	6,522	\$ 1,684,066	1,940	42.4%	\$ 103,356	6.5%
Orange Vale Water Co.	2,713	\$ 824,200	2,970	\$ 837,832	256	9.4%	\$ 13,632	1.7%
City of Folsom	788	\$ 243,541	832	\$ 245,838	44	5.6%	\$ 2,297	0.9%
Granite Bay Golf Course	240	\$ 8,473	249	\$ 8,795	9	3.8%	\$ 322	3.8%
Sac Suburban Water District	5,595	\$ 1,493,361	8,819	\$ 2,355,391	3,225	57.6%	\$ 862,031	57.7%
TOTAL	<b>29,577</b>	<b>\$ 8,861,516</b>	<b>35,960</b>	<b>\$ 9,891,118</b>	<b>6,384</b>	<b>21.6%</b>	<b>\$ 1,029,602</b>	<b>11.6%</b>

Budgeted Deliveries	29,576.69
Actual Deliveries	35,960.23
Difference	6,383.54
	21.6%
Budgeted Water Sale Revenue	\$ 8,861,516
Actual Water Sale Revenue	\$ 9,891,118
Difference	\$ 1,029,602
	11.6%

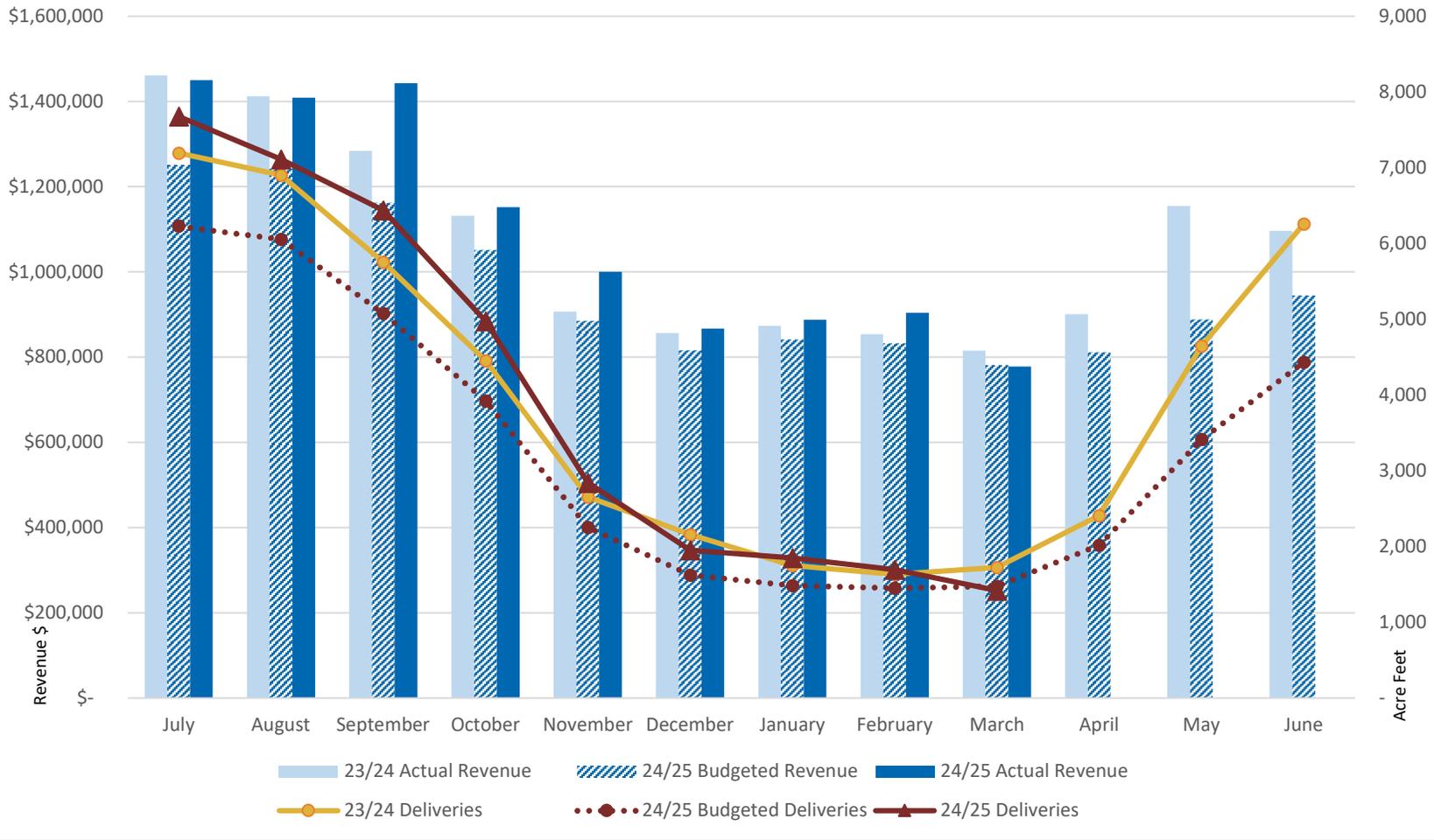
**Conclusion:**

From July through March, deliveries were higher than anticipated by 6,384 acre-feet, or 21.6%. As shown in the table above, the main drivers of this positive variance are deliveries to SSWD and the Fair Oaks Water District. Deliveries to SSWD are 57.6% greater than anticipated for this point in the year, and deliveries to the Fair Oaks Water District are 42.4% higher than anticipated.

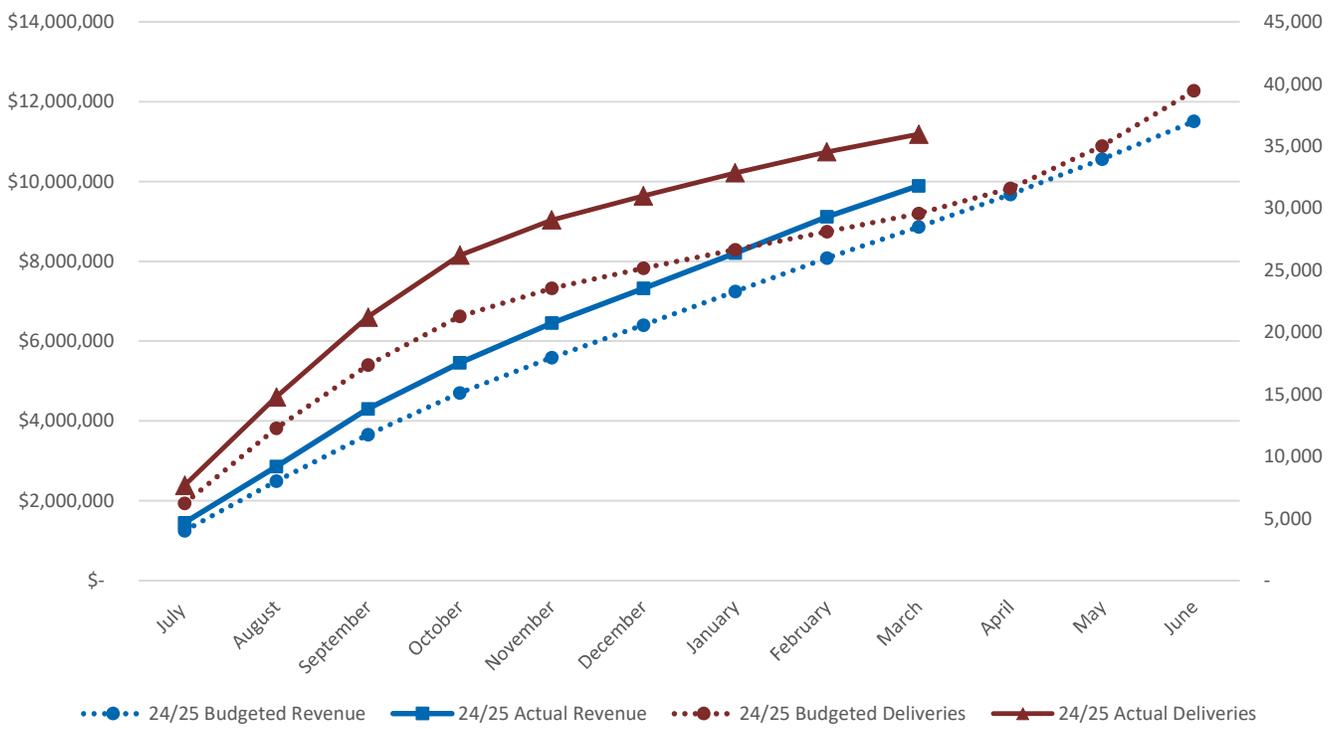
The 21.6% positive variance in deliveries results in year-to-date revenues that are 11.6% greater than anticipated in the budget for this point in the year.

**Note:** SSWD did not take PCWA water for March 2025. Deliveries and revenues for SSWD did not change from February 2025, but they remain higher than budgeted through this time of the year.

### Comparison of Fiscal Year 2023/2024 Actuals to 2024/2025 Projections and Actuals of Deliveries and Revenue



### Cumulative Water Deliveries and Revenues FY 2024-25



## Tobin's Report

### ACWA Update – April 2025

#### Key Issues of Interest to ACWA Members

In this update, we highlight several important developments that may impact ACWA members. We are particularly seeking feedback on the recent cancellation of the FEMA BRIC grant program.

**1. FEMA Ends BRIC Grant Program** On April 4, 2025, FEMA announced the cancellation of the **Building Resilient Infrastructure and Communities (BRIC)** program. This program had provided hazard mitigation grants to communities with a focus on climate preparedness and equity. ACWA is seeking input from members on how this cancellation may affect California water providers. If you have applied for or received BRIC funding, please contact Ian Lyle at [ianl@acwa.com](mailto:ianl@acwa.com) to share your feedback. While ACWA cannot advocate for specific projects, we want to highlight the importance of these programs to our federal partners.

**2. Budget Update** The U.S. Senate passed its version of the **Fiscal Year 2026 Budget Resolution** on Saturday, which amends the budget passed earlier by the House. While both chambers agree on extending the tax cuts from President Trump's first term, they differ on spending cuts. The Senate's approach calls for a \$4 billion reduction, while the House version proposes \$1.5 trillion in cuts. The House is expected to take up the Senate amendment this week. Speaker Johnson is working to navigate these challenges with a narrow Republican majority.

#### **3. Notable Congressional Hearings/Markups**

- **Senate Agriculture Hearing:** Nomination of Stephen Vaden for Deputy Secretary of Agriculture and Tyler Clarkson as General Counsel of the USDA.
- **Senate Energy Committee:** Votes on the nominations of Katharine MacGregor (Deputy Secretary of the Department of the Interior) and James Danly (Deputy Secretary of the Department of Energy). The committee will also vote on **S.154**, the Colorado River Basin System Conservation Extension Act, which extends the System Conservation Pilot Program through 2026.
- **Senate Environment and Public Works Committee:** Votes on nominations for key environmental roles, including Jessica Kramer for EPA's Assistant Administrator for the Office of Water.

**4. Wildfire and Forest Health** On April 4, 2025, the **USDA Secretary issued an emergency memo** impacting 112.6 million acres of Forest Service land, including areas in California. This memo focuses on increasing timber production and improving forest health. ACWA staff is reviewing the memo, which grants emergency authorities and establishes timber production goals of a 25% increase.

**5. Tariff Impacts** On April 2, 2025, President Trump issued an Executive Order placing a **10% tariff** on most imports into the U.S. Several countries, including China, South Korea, and

Vietnam, face even higher tariffs. This may have an impact on California consumers, particularly on goods from China and South Korea, the state's largest import sources.

## 6. Notable Legislation

- **WIPPES Act (H.R. 2269/S. 1092)** – A bill requiring pre-moistened wipes to be labeled with “Do Not Flush” and the accompanying symbol. ACWA supports this bill, which is moving through Congress.

**7. Congressional Forum on NOAA** On April 2, ACWA attended a forum hosted by the House Natural Resources Committee on the **impacts of cuts to NOAA**. The discussion focused on how these cuts could affect the ability to monitor natural disasters and safeguard coastal economies, habitats, and water supplies.

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## **ACWA 2024 Legislative & Regulatory Successes: A Year of Strategic Advocacy**

2024 has been a year of notable achievements for ACWA, underscoring our commitment to advocating for public water agencies across California. Despite challenges, ACWA’s strategic advocacy, backed by the collective voice of our members, has resulted in several key victories in both legislative and regulatory arenas.

### **Key Legislative Victories**

#### **AB 2257 – Ratepayer Participation in the Ratemaking Process**

One of our most significant victories this year was the passage of **AB 2257**, sponsored by ACWA and authored by Assemblymember Lori Wilson (D-Suisun City). This bill empowers ratepayers to engage in the ratemaking process by allowing them to raise specific objections to proposed rate changes before resorting to costly litigation. As of September 17, the bill was awaiting Governor Gavin Newsom’s approval. This measure is a win for local agencies and ratepayers, creating a more transparent and cooperative process.

#### **Water Rights Reforms – AB 460**

**AB 460** by Assemblymember Rebecca Bauer-Kahan (D-Orinda) initially posed concerns for ACWA members due to provisions granting the State Water Resources Control Board sweeping authority. Thanks to intense advocacy efforts, these provisions were removed, and the bill now focuses on penalizing illegal water diversions. This significant amendment preserves the integrity of the current water rights system and serves as a critical win for ACWA members.

#### **Budget Advocacy – Healthy Rivers and Landscapes Program**

ACWA successfully advocated for the restoration of **\$500 million** in funding for the **Healthy Rivers and Landscapes Program** (formerly the Voluntary Agreements) after it was threatened by a budget cut in **AB 107**. This victory was secured in **SB 108**, ensuring that the critical funding for future water resilience is preserved.

## **Regulatory Successes**

### **Making Conservation a California Way of Life Regulation**

ACWA worked diligently to secure amendments to the State Water Board's **Making Conservation a California Way of Life** regulation. The changes introduced this year resulted in a more feasible and cost-effective regulation, including adjustments to timelines, alternative compliance pathways, and performance measures. These modifications will assist agencies in complying with the regulation, providing more flexibility and practicality.

### **Looking Ahead: A New Legislative Landscape**

While 2024 has been a year of great success, challenges and uncertainties loom on the horizon. A **special session** in October focused on oil and gas companies is expected, and **2025** will usher in a wave of new faces in the Legislature. Additionally, a **climate resilience bond** is set to appear on the November ballot.

Despite the unknowns, ACWA remains steadfast in its advocacy efforts. We will continue to represent our members in the halls of the Capitol, ensuring that California water policy reflects the needs and priorities of public water agencies.

### **A Unified Voice for Change**

The achievements of 2024 demonstrate what is possible when ACWA staff and members come together with a unified, clear message. From modernizing water rights to ensuring long-term resilience funding and advancing water-use efficiency, our collective efforts have made a significant impact.

# Wildfires and Water

## The Role of California Public Water Agencies

January 2025



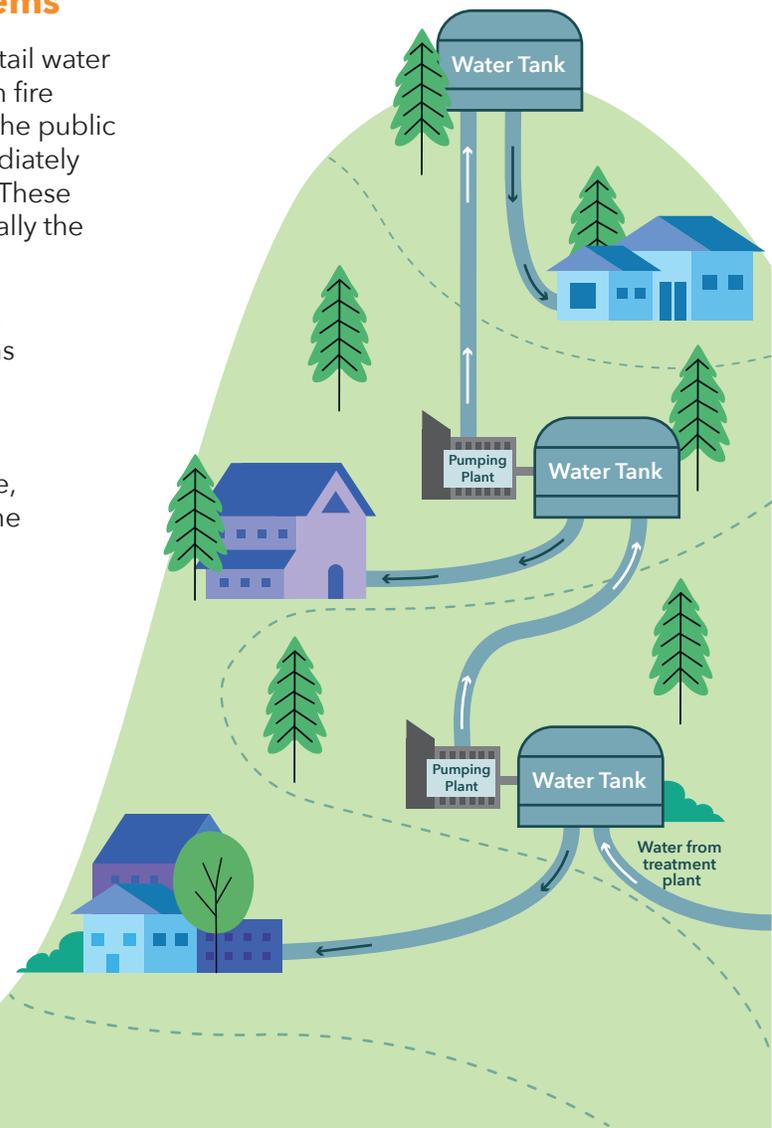
California faces catastrophic climate-driven wildfires, exacerbated by periods of heavy rainfall followed by periods of extreme drought, decades of fire suppression, and historically limited focus on forest health and vegetation management projects. These intense wildfires have devastating impacts on communities that require multifaceted local, statewide, and federal response. Public water agencies serve a critical local government role during these events.

### Fire Hydrants and Water Distribution Systems

Public water agencies are responsible for providing critical retail water service to properties across the state, including water to aid in fire suppression. Retail water systems were designed to provide the public with safe and reliable drinking water and to provide an immediately available water service to aid in extinguishing structural fires. These water systems were not designed to combat wildfires, especially the climate-driven wildfires that California experiences today.

Water systems use water pressure created by pump stations and water-storage tanks to move water from lower elevations to higher elevations. These water systems can become overwhelmed when too many fire hydrants are used within the same pressure zone. For a structural fire, there might be three to five fire engines responding to the fire. For a wildfire, there can be hundreds of fire engines hooked up to the same system. The significant drawdown on the system during a wildfire can cause the water pressure to drop, which can affect fire hydrants, particularly those at higher elevations.

Firefighters anticipate this drop in pressure and will adjust their operations as needed. Firefighters can fill large water trucks from hydrants at lower elevations, where there is higher water pressure, and drive the water to higher elevations for use. In addition, fire hydrants are but one tool firefighters use when responding to wildfires. Water agencies also coordinate with firefighters to provide water sources for firefighting helicopters and fixed-wing aircraft. Firefighters also utilize other strategies such as creating fuel breaks to contain the fire.



## Preparation and Response to Wildfire Events

Public water agencies are making investments to adapt to climate change, including preparing for catastrophic wildfires. Water agencies also take specific actions in response to wildfire events. The investments and activities of each agency will vary based on the needs of that agency and area of the state.

### Long-term Planning

As catastrophic wildfires have increased in severity and frequency, water agencies are taking actions to prepare for future wildfire events, such as:

#### Infrastructure investments:

- › Retention reservoirs or storage tanks
- › Interties between neighboring water agencies
- › Helicopter refilling stations
- › Upsized pipes for water flow
- › Backup power

#### Emergency preparedness:

- › Emergency response planning and training
- › Coordination and relationship-building with local agencies

#### Wildfire Mitigation:

- › Forest health and vegetation management projects



Photo courtesy of Crescenta Valley Water District

### Emergency Response

When faced with a wildfire event, water agencies take a number of specific actions that might include:

- › Topping off storage tanks and reservoirs
- › Engaging and refueling backup generators to power critical facilities, including pump stations, during electric outages
- › Providing access for firefighting aircraft to refill at reservoirs or other available sources
- › Shutting off service to structures destroyed by fire to aid in pressurizing the system
- › Providing support to affected water agencies through mutual aid assistance
- › Communicating with the local fire departments and other first-responders
- › Communicating with customers and providing resources



### Contact

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**Julia Hall**, State Legislative Director  
530-902-9746 • [juliah@acwa.com](mailto:juliah@acwa.com)

<b>APRIL 2025 (CHANGE MONTH/YEAR)</b>					
<b>Confined Space Entry</b>	4/11/25 9:00 AM-12:00 PM PST	Andrew Corral	255 Industrial Way Buellton, CA 93427-9591	Free	<a href="#">Register</a>
<b>Hot Java and HR Topics-April</b>	4/17/25 9:00 AM-9:30 AM PST	Kristen Bennett	Zoom	Free	<a href="#">Register</a>
<b>Confined Space Entry</b>	4/17/25 9:00 AM-12:00 PM PST	Robin Flint, Paul Myers	9829 Waterman Road Elk Grove, CA	Free	<a href="#">Register</a>
<b>Defensive Driver</b>	4/17/25 1:00 PM-4:00 PM PST	Jesse Cota	55439 29 Palms Highway Yucca Valley, CA 92284-2503	Free	<a href="#">Register</a>
<b>Defensive Driver</b>	4/17/25 9:00 AM-12:00 PM PST	Jesse Cota	55439 29 Palms Highway Yucca Valley, CA 92284-2503	Free	<a href="#">Register</a>
<b>Virtual Injury, Illness Prevention Program</b>	4/22/25 9:00 AM-11:00 AM PST	Robin Flint, Paul Myers	Zoom	Free	<a href="#">Register</a>
<b>Virtual Policies and Procedures</b>	4/24/25 10:00 AM-12:00 PM PST	Antoinette Joy	Zoom	Free	<a href="#">Register</a>
<b>Virtual Sexual Harassment Prevention for Managers and Board Members</b>	4/29/25 10:00 AM-12:00 PM PST	Sarah Crawford	Zoom	Free	<a href="#">Register</a>

**Finance Committee Meeting Minutes  
San Juan Water District  
March 17, 2025  
11:00 a.m.**

**Committee Members:** Mike McRae, Director (Chair)  
Manuel Zamorano, Director (Member)

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

**Members of the Public:** Ted Costa  
Dan Rich  
Anthony Wong

**1. Draft Retail Financial Plan Update and Proposed 4-Year Rate Schedule (R)**

GM Helliker informed the Committee that there were changes made to the staff report (table on page 6) and PowerPoint presentation (slides 33-35). He explained that the information changed was pertaining to staff's recommendation of Scenario C. In addition, he informed the Committee that the spreadsheets for Scenarios E1 and E2 did not change and were included in the presentation which included the projects to consider for the \$22 million reduction.

In response to Director Zamorano's question, Ms. Silva informed the Committee that she spoke with Mr. Hildebrand regarding two additional scenarios that Director Zamorano requested. She explained that the request was to take Scenario D1 and D2 and remove an additional \$2.438 million in projects, which were the priority 7 and 8 projects. She informed the Committee that Scenario D1a would then have a first-year rate increase of 2%, instead of 3%, and then 2% rate increases for the remaining 3 years (with debt financing as originally recommended). In addition, she explained that Scenario D2a would have a 2% rate increase the first year and 3% rate increases for the remaining 3 years (with no debt financing for the Cavitt-Stallman project).

The Committee discussed the scenarios, staff's recommendation and associated risks when removing various projects, and the Committee's recommendation. The Committee requested that the documents for Scenario D1a be added to the Board packet for the March 19 Board meeting.

*The Finance Committee recommends that the Board consider a motion for using Scenario D1a in the Prop. 218 notice.*

**2. Public Comment**

There were no public comments.

The meeting was adjourned at 11:19 a.m.

**Finance Committee Meeting Minutes  
San Juan Water District  
April 8, 2025  
1:00 p.m.**

- Committee Members:** Mike McRae, Director (Chair)  
Manuel Zamorano, Director (Member)
- District Staff:** Paul Helliker, General Manager  
Donna Silva, Director of Finance & Human Resources  
Greg Zlotnick, Water Resources Manager  
Devon Barrett, Customer Services Manager  
Teri Grant, Board Secretary/Administrative Assistant
- Members of the Public:** Anthony Wong

**1. Review of Finance Related Policies**

- 1.1 Budget Policy (W & R)**  
**1.2 Debt Management Policy (W & R)**

Ms. Silva conducted a brief presentation on the Budget Policy and the Debt Management Policy. She explained the budget process and informed the Committee that the budget assumptions will be reviewed at the April Board meeting, the budget workshop will be held in May, and the public hearing and Board adoption of the budget will be in June. In addition, she informed the Committee that the District is required to present information on the status of vacancies and our recruitment and retention efforts at a public hearing before the Board at least once per fiscal year, prior to the adoption of the final budget. Therefore, the District will comply with the new law by holding this public hearing at the same meeting, but just prior to the required budget hearing.

Ms. Silva reviewed the Debt Management Policy which identifies the purposes for which debt may be issued; types of debt allowed; relationship of debt to the Capital Improvement Program and budget; policy goals related to planning goals and objectives; and internal control procedures. The Committee discussed the status of the debt financing for the Kokila Reservoir Replacement Project, the use of SRF financing vs. bond financing for projects, and the fact that the grant funding was factored into the retail rate study for the Kokila project since notice of apportionment was received.

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

The Committee reviewed the February credit card charges for the General Manager and found them to be in order and there was no reimbursement request from the General Manager. The Committee discussed the use of CalCards for purchases and Director McRae requested a copy of the CalCard policy that employees adhere to.

**3. Review Check Register from March 2025 (W & R)**

The Committee reviewed the March 2025 check register and found it to be in order.

**4. Review of Legal Bills (W & R)**

The Committee reviewed the legal bills and found them to be in order.

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

Ms. Silva informed the Committee that the auditors will be starting their field work for the FY 2024-25 audit. She explained that they routinely request from “those charged with governance”

information regarding fraud risk. Therefore, they have requested that the Committee Chair (Director McRae) complete their "Fraud Risk Inquiries Form - Those Charged with Governance" form. She provided the form to Director McRae for him to fill out and return to the auditors.

**6. Public Comment**

There were no public comments.

The meeting was adjourned at 2:07 p.m.