

# **SAN JUAN WATER DISTRICT**

Board of Director's Board Meeting Minutes

April 26, 2023 – 6:00 p.m.

## **BOARD OF DIRECTORS**

Dan Rich	President (arrived at 6:02 p.m.)
Manuel Zamorano	Vice President
Ted Costa	Director
Ken Miller	Director
Pam Tobin	Director (absent)

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

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

## **OTHER ATTENDEES**

Sid the Cat	
Vicky	
Craig Locke	Sacramento Suburban Water District
Ray Riehle	Citrus Heights Water District
Kyler Rayden	Citrus Heights Water District Legal Counsel

## **AGENDA ITEMS**

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

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

## **I. ROLL CALL**

The Board Secretary took a roll call of the Board. The following directors were present: Ted Costa, Ken Miller and Manuel Zamorano. Director Pam Tobin was absent. President Rich arrived at 6:02 p.m.

## **II. PUBLIC FORUM**

There were no public comments.

## **III. CONSENT CALENDAR**

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

### **1. Minutes of the Board of Directors Meeting, March 22, 2023 (W & R)**

*Recommendation: Approve draft minutes*

### **2. Minutes of the Board of Directors Special Meeting, April 11, 2023 (W & R)**

*Recommendation: Approve draft minutes*

***Director Miller moved to approve the Consent Calendar. Director Costa seconded the motion and it carried with 4 Aye votes (Director Tobin absent).***

## **IV. OLD BUSINESS**

### **1. ACWA JPIA Executive Committee Elections (W & R)**

GM Helliker informed the Board that there will be four seats on the ballot for the ACWA JPIA Executive Committee election, which will be held at the ACWA Spring Conference in May. He provided a list of the 13 candidates. The Board discussed the candidates.

***Director Costa moved to direct the ACWA JPIA representative (Director Pam Tobin) to cast a ballot on the ACWA JPIA Executive Committee ballot for the following candidates:***

***Pamela Tobin – San Juan Water District***

***David Wheaton – Citrus Heights Water District***

***Bruce Rupp – Humboldt Bay Municipal Water District (incumbent)***

***Fred Bockmiller – Mesa Water District (incumbent)***

***Vice President Zamorano seconded the motion and it carried with 4 Aye votes (Director Tobin absent).***

**2. General Manager Employment Agreement (W & R)**

Legal Counsel Jones reported that the employment agreement amendment is an increase to \$232,000 to the annual base salary with no other amendments.

*Vice President Zamorano moved to approve an amendment to the General Manager's employment agreement. Director Miller seconded the motion and it carried with 4 Aye votes (Director Tobin absent).*

**3. FY 2022-23 Operations Plan Report Card (W & R)**

GM Helliker reviewed the 3<sup>rd</sup> quarter progress on the FY 2022-23 Operations Plan Report Card. He noted a few delays in the plan which are shown in the report card.

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

GM Helliker reported that there is a 2x2 committee meeting scheduled on May 1 with Fair Oaks Water District (FOWD) to discuss a potential partnership. There is a meeting scheduled later in May with Dan York and Matt Underwood of Sacramento Suburban Water District to discuss a groundwater partnership. In addition, discussions are ongoing with Orange Vale Water Company regarding their next groundwater well, and he is looking forward to hearing from Citrus Heights Water District (CHWD) regarding potential discussions.

GM Helliker reported that, with respect to the Voluntary Agreement and the groundwater banking and groundwater substitution transfer component, there was an RWA Board meeting on April 12 to approve a potential list of projects for state funding. GM Helliker informed the Board that San Juan, Fair Oaks, Citrus Heights, Orange Vale and Elk Grove were not given the opportunity to submit projects for the funding. Therefore, at that meeting, additional time was provided to submit projects for funding. He reported that San Juan submitted a project for funding.

**5. 2023 Hydrology and Operations Update (W & R)**

GM Helliker reviewed data on Folsom Reservoir, which included the current storage level at 110% of historical average, data on releases, temperature and precipitation outlooks, storage levels and projections, and current reservoir conditions across the state.

GM Helliker reported that precipitation levels are still above normal at 128% of average and the snow levels are at 251% of the April 21<sup>st</sup> average for the American River watershed (Central). He reviewed the short-term and long-term Drought Monitor Better Maps. In addition, he reviewed the projected run-off as compared to the amount of remaining storage available in various reservoirs.

GM Helliker informed the Board that Tulare Lake use to be the largest lake west of the Mississippi River but in the late 1800's/early 1900's dams and diversions dried up the lake; however, the lake occasionally reappears during floods following unusually high levels of rainfall or snow melt such as it did in 1983 and now again in 2023.

## V. NEW BUSINESS

### 1. Legislation (W & R)

GM Helliker reviewed his written staff report which will be attached to the meeting minutes. He stated that he planned to take the following positions on the various bills, unless there were any objections from the Board:

- AB 249 – Oppose Unless Amended
- AB 755 – Oppose
- AB 838 – Oppose
- AB 1072 – Oppose
- SB 57 – Oppose

There were no objections from the Board regarding taking these positions.

### 2. FY 2023-24 Budget Assumptions (W & R)

Ms. Silva review her written staff report which will be attached to the meeting minutes. She reviewed the proposed assumptions for the FY 2023-24 budget.

Ms. Silva informed the Board that some language in the staff report on page 2 regarding the Hinkle Debt Charge was incorrect. She recommends preparing the wholesale budget utilizing current wholesale rates except for the Hinkle Debt Charge. She explained that the Hinkle Debt Charge was already approved by the Board but not yet assessed to the wholesale customer agencies since the debt was not issued yet. Given the low interest rate on the debt the actual charge will be lower than what is currently approved. The budget assumes the lower debt charge will be implemented in January 2024.

Ms. Silva informed the Board that the recommendations from the final Cost Allocation Plan will be implemented via the financial plans and the budget. There were some minor changes to staff allocation of charges, with one being the General Manager cost allocation changing from a 90/10 wholesale/retail split to an 85/15 split. Overall the consultant found the District's cost allocations to be reasonable. In response to Director Miller's comment, Ms. Silva confirmed that the study was completed at the request of CHWD and FOWD using one of their recommended consultants. In addition, Ms. Silva informed the Board that a letter was received from CHWD and FOWD yesterday regarding the report and staff is drafting a response to the letter.

She informed the Board that the Budget Workshop and the presentation of the draft Wholesale Financial Plan will be held on May 24<sup>th</sup>.

Mr. Kyler Rayden, CHWD Legal Counsel, addressed the Board on behalf of CHWD and FOWD. He commented that the joint letter was sent yesterday, as mentioned, which describes numerous issues they have with the plan and they would appreciate a response to the letter. In addition, he reiterated that both CHWD and FOWD desire to collaborate with San Juan to fix the cost allocation plan and better protect San Juan wholesale customer agencies and customers.

## **VI. INFORMATION ITEMS**

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

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

GM Helliker provided the Board with a written report for March which will be attached to the meeting minutes.

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

GM Helliker reported that the new State Water Board reporting requirement has been extended a month. This new regulation requires various operational data to determine agencies' supplies and demands. He explained that this new requirement does not affect the District as much as it does other agencies, because the District only has one source to report versus agencies with numerous groundwater wells.

GM Helliker stated that comment letters were sent and shared with State Water Board members. GM Helliker reported that he received a letter from Dave Eggerton, ACWA Executive Director. The letter stated that Mr. Eggerton is excluding GM Helliker from workgroups. GM Helliker will respond to the letter stating that ACWA does not have a policy as is referenced in the letter. GM Helliker stated that the ACWA President does appoint the committee chairs, vice chairs and members; however, the workgroup is not a committee. He stated that ACWA President Pam Tobin removed him from the Water Management Committee even though he had been on that committee before. President Rich requested that the Board discuss how Director Tobin's leadership position at ACWA benefits the District.

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

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

No report.

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

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

Mr. Barela stated that he was extremely proud of the operations team for how they managed the demands during the Hinkle Project. In addition, he commended Sacramento Suburban Water District for working cooperatively and was an excellent partner during the Hinkle Project.

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

#### **4.1 Hinkle Reservoir Replacement Project Update (W)**

Mr. Pierson provided an update on the progress of the Hinkle Reservoir Replacement Project. Mr. Greg Turner informed the Board that Hinkle is back online and all sampling was completed and passed testing requirements. Mr. Barela informed the Board that the temporary tanks will remain on the system until after the one year inspection.

**4.2 Miscellaneous District Issues and Correspondence**

Mr. Pierson reported that the contractor finished installing the main line on the Eureka Road Pipeline Replacement Project, and the final testing and disinfection will occur over the next week or so. In addition, the final tie-ins will be completed over the next 6-8 weeks.

**5. LEGAL COUNSEL'S REPORT**

**5.1 Legal Matters**

No report.

**VII. DIRECTORS' REPORTS**

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

Director Costa reported that he attended the SGA meeting on April 13th. He informed the Board that a day or so prior to the April 12 RWA special Board meeting, staff found out that RWA and SGA were authorized by DWR to handle the project grants and that the end of the meeting was the deadline to apply for the grants. He commended Mr. Greg Zlotnick for his involvement to get the deadline extended, which resulted in the District and other agencies submitting projects for the grant.

Director Costa reported that RWA/SGA will be moving to a new location in Natomas in the next month or so.

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

President Rich stated that Director Costa covered the RWA items.

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

**3.1 ACWA - Pam Tobin**

No report.

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

No report.

**3.3 Energy Committee - Ted Costa**

Director Costa reported that the Energy Committee will be meeting at the ACWA Spring Conference in May.

**4. CVP WATER USERS ASSOCIATION**

Director Costa reported that the CVP Water Users Association meets May 30<sup>th</sup>.

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

Director Costa reported that he attended the FOWD Board meeting and a big issue was building their new facility in the heart of old Fair Oaks.

President Rich reported that a letter was received from Citrus Heights Water District regarding the cost allocation that will be looked at in the coming days. In addition, there is a 2x2 Ad Hoc Committee meeting scheduled with FOWD on May 1<sup>st</sup>.

Director Miller voiced concern regarding Accessory Dwelling Units (ADUs), which allows a second structure to be built on a property with the ADU setback requirements superseding any other CC&Rs. In response to Director Miller's comment, Mr. Pierson informed the Board that the District receives notifications regarding ADUs being constructed and the District leaves it up to the customer's engineer to determine if the existing connection is sufficient for service or if a second connection is needed. However, if the parcel is being split then a separate connection is required.

## **VIII. COMMITTEE MEETINGS**

### **1. Finance Committee – April 18, 2023**

The committee meeting minutes will be attached to the original board minutes.

## **IX. UPCOMING EVENTS**

### **1. 2023 ACWA Spring Conference**

May 9-11, 2023  
Monterey, CA

## **X. ADJOURN**

The meeting was adjourned at 7:20 p.m.

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DAN RICH, President  
Board of Directors  
San Juan Water District

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

# AGENDA ITEM IV-2

**AMENDMENT NO. 7  
TO AGREEMENT WITH GENERAL MANAGER BETWEEN  
SAN JUAN WATER DISTRICT  
AND PAUL HELLIKER**

This Amendment No. 7 to the January 11, 2017, agreement between the San Juan Water District (“District”) and Paul Helliker (“Mr. Helliker”) concerning Mr. Helliker’s employment as General Manager of the District is made effective as of April 26, 2023, in Granite Bay, California.

**RECITALS:**

- A. On January 11, 2017, District and Mr. Helliker entered into an agreement for the District’s employment of Mr. Helliker as General Manager of the District (“Agreement”); and
- B. The District and Mr. Helliker have negotiated and agreed to amend the Agreement to increase Mr. Helliker’s salary as approved by the Board of Directors in an open session of a noticed public meeting on April 26, 2023, and as set forth in this Amendment No. 7.

**AGREEMENT:**

- 1. Amendment of Section 6 of the Agreement. Subdivision (a) of Section 6 of the Agreement concerning Mr. Helliker’s salary is amended and replaced in full as follows:
  - a. During the term of this Agreement, Mr. Helliker will be paid a salary in the amount of \$232,000 per year (“Base Salary”). The District will pay Mr. Helliker his Base Salary in accordance with the pay periods established for all District employees. This Base Salary becomes effective as of March 6, 2023.
- 2. Effect on Agreement. Except as specifically provided herein, the Agreement, and each of its terms and conditions, shall remain in full force and effect and are incorporated in full herein by this reference.

SAN JUAN WATER DISTRICT

By: \_\_\_\_\_  
Dan Rich  
President, Board of Directors

MR. HELLIKER:

By: \_\_\_\_\_  
Paul Helliker

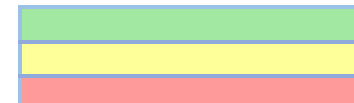


# Operations Plan Report Card FY 2022-23

On Track

Delayed

Issues



## ADMINISTRATION/WATER RESOURCES/IT

Task - Strategic Plan Goal & Objective	Original Target Date	Updated Target Date	Completion Date	Comments
Update the District's Strategic Plan - All/All	6/2023			
Water Quality Control Plan – represent District interests and collaborate with regional and statewide partners to ensure the WQCP is reasonable and achievable - A/5	Ongoing		Ongoing	
Delta conveyance – engage as necessary to protect District interests as new project developed, permits sought - A/5	Ongoing		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	Ongoing		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	Ongoing		Ongoing	
Develop an agreement with PCWA to provide treatment and conveyance capacity for their West County water supply needs - A/5	Subject to PCWA timeline		Subj to PCWA	
If conditions warrant and allow, complete actions necessary to implement a groundwater substitution and/or conserved water transfer - A/5	6/2023			
Prepare annual water rights reports to SWRCB and submit estimated schedule of deliveries of PCWA and CVP supplies to Reclamation - A/All	Post-14 > 2/2023 Pre-14 > 2/2023 Reclamation > 3/2023			
Prepare environmental review documents for Warren Act Contract Renewal - A/5	6/2023			
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	
Plan 2 <sup>nd</sup> Annual SJWD Employee Kids Day - E/3	7/2023			
Complete Board Ordinance Updates - C/1	6/2023			
Facilitate Records Inventory Process - C/1	6/2023			

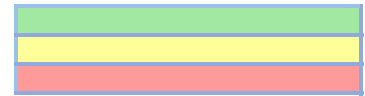
## CUSTOMER SERVICE

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	Ongoing		Ongoing	
Work with Field Service and Water Efficiency staff to diagnose customer meter problems and repair promptly - C/2,3	Ongoing		Ongoing	
Work with Field Service staff to update utility billing databases for the meter replacement rollout to ensure accurate customer billing - C3	6/2023			In Process
Improve customer messaging with better utilization of our email communication software and more timely updates on the District website - C/1,5,7	12/2022		10/2022	
Improve billing process for hydrant meter rentals. Explore adding the process to Tyler UB for better billing and tracking and collecting options - C/3,4	6/2023			

AGENDA ITEM IV-3

# Operations Plan Report Card FY 2022-23

On Track  
Delayed  
Issues



## DISTRIBUTION (Field Services)

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete the 2023 CO-OP Maintenance Program - B/2	6/2023			
Complete the 2022 Cross Connection Control Program - B/2	12/2022		12/14/2022	
Complete the 2023 Leak Detection Program - B/2	6/2023			
Complete the 2022 Air/Vacuum Relief Valve Program - B/2	12/2022		12/30/2022	
Complete the 2023 Dead End Flushing Program - B/2	6/2023			
Complete the 2023 Valve Exercise Program - B/2	6/2023			
Complete the 2023 Hydrant Maintenance Program - B/2	6/2023			
Implement the new District Meter Replacement and Testing Program - B/2	6/2023			

## ENGINEERING SERVICES

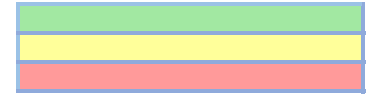
Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete construction of the Hinkle Reservoir Liner and Cover Replacement Project - B/1,3	5/2023		4/2023	
Complete construction of the Eureka Road Pipeline Replacement Project - B/3	1/2023	6/2023		Material procurement has delayed Contractor's original schedule
Complete the design and construction of the Administration Building Electrical Service Upgrade Project - B/3	6/2023	12/2023		Material procurement could take approximately 50 weeks
Complete design and construction of the Service Lines and Air Release Valves Replacement Programs - B/3	6/2023	8/2023		Design complete. Construction to be completed summer 2023
Complete design and construction of the Lime Tower Improvements Project - B/3	6/2023			

# Operations Plan Report Card FY 2022-23

On Track

Delayed

Issues



## FINANCE and HUMAN RESOURCES

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete a Cost Allocation Study - D/1	12/2022	02/28/2023	4/2023	Completed
Complete funding agreement for State Revolving Loan Funds for Kokila Reservoir Project - D/3a	6/2023			In progress
Complete funding agreement for State Revolving Loan Funds for Eureka Road Transmission Pipeline Replacement Project - D/3a	12/2022	02/28/2023		In progress
Complete Wholesale Financial Plan and Rate Study - D/1	12/2022	06/30/2023		Delayed by the delay in completion of the Wholesale Master Plan.
Update Personnel Manual - E/3	12/2022	09/30/2023		Proposed changes will require board approval.
Complete improvements to the Administration Building back deck to improve outdoor meeting space - E/3	12/2022	06/30/2023		Delayed due to fallen tree
Fill any open positions within six months - E/5	6/2023			
Complete annual performance evaluations by the end of February - E/6	2/2023		2/2023	
Complete revisions to Treatment Plant Shift Operators MOU - E/6	6/2023			
Review and improve Accounts Receivable billing and collection processes - D/4	6/2023			

## WATER EFFICIENCY

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Provide 6 educational customer workshops (wholesale) - C/2,7	6/2023			In Process
Implement rebate incentive programs and provide on-site assistance to 100 customers to support State mandated water use reductions requirements - C/1,2,5	6/2023			In Process
Conduct a student art calendar contest to be distributed to all wholesale agencies - C/2,7	5/2023			In Process
Test and replace inoperable meter reading equipment upon failure and send failed meter information to Field Services for replacement - C/3,5	6/2023	Ongoing		This is an ongoing process with no end date.
Engage retail and wholesale customers to increase participation in the usage reductions needed for the Hinkle replacement project - C/1,5,7	4/2023		4/2023	

## WATER TREATMENT

Task - Strategic Plan Goal & Objective	Target Date	Updated Target Date	Completion Date	Comments
Complete Hinkle Reservoir Liner Replacement - B/2	5/2023			In Process
Purchase and Add 34 Tons of Anthracite Filter Media - B/2	6/2023			In Process
Complete Chlorine Maintenance Training - B/2	11/2022		10/2022	
Replace 28 Online Water Turbidity Meters - B/2	12/2022		12/2022	

## STAFF REPORT

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To: Board of Directors  
From: Paul Helliker  
General Manager  
Date: April 26, 2023  
Subject: Status of Selected State Legislation

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### Information

Below is a brief summary and status of selected bills of concern moving through the Legislature for the Board's information.

Here too, is a link to the Regional Water Authority's 4/17/23 summary of all bills it has positions on or is tracking, if of interest to the Board:

<https://rwah2o.org/wp-content/uploads/2022/09/Legislative-Summary.pdf>

**AB 249** (Holden D-Pasadena): Would require a community water system that serves a schoolsite with a building constructed before January 1, 2010, to test for lead in the potable water system of the schoolsite before January 1, 2027. The larger water industry has taken a position that federal action must be taken before advancing additional lead testing requirements in California that may be out of step with pending federal requirements.

RWA: OUA ACWA: Not Favor Unless Amended Status: 4/26 Assembly  
Appropriations Cmte.

**AB 755** (Papan D-San Mateo): Would require an agency when conducting a cost-of-service analysis to identify the incremental costs incurred by the major water users, defined as the highest 10 percent of users, in the single-family residential class and the incremental costs, as defined, that would be avoided if major water users met the standards in the urban water use efficiency objective. The bill would also require the incremental costs incurred by the major water users to be made publicly available by posting the information on the public entity's internet website. The hypothetical information this bill would demand of water agencies is not useful to the cost-of-service analysis and could lead to liability for agencies.

RWA: No Position ACWA: Oppose Status: 4/24 Assembly WP&W Cmte.

**AB 838** (Connolly D-San Rafael): Would require, on January 1, 2025, and annually thereafter, public water systems to provide specified information and data related to customer water bills and efforts to replace aging infrastructure to the state board. This bill is sponsored by the California Water Association. Public water systems would be required to provide the State Water Board with information and data related to the average water bill paid by customers, including:

- 1) The median dollar amount billed to customer accounts in the prior calendar year;
- 2) The total dollar amount billed to customer accounts in the prior calendar year;  
and
- 3) If the public water system differentiates between customer classifications,  
separate information and data may be provided for each customer classification.

Public water systems would be required to provide the State Water Board with information and data related to the public water system's completed and planned efforts to replace aging infrastructure, including:

- 1) The total cost of all infrastructure improvements completed in the prior calendar year;
- 2) The percentage of water main replaced in the prior calendar year.

RWA: No Position ACWA: Oppose Status: Heard in Assm Approps 4/19, likely to suspense

**AB 1072** (Wicks D-Oakland): Would require on and after January 1, 2025, urban wholesale water suppliers and urban water suppliers to offer technical assistance and financial incentives to low-income residential customers to install efficient water conservation devices and climate resilient landscaping. Would require suppliers to allocate a minimum of 40 percent of program funds to low-income households and disadvantaged communities within their service areas. Makes urban wholesaler water suppliers and urban water suppliers ineligible for state funds if they are not in compliance with the above.

RWA: No Position. ACWA: Not Favor Unless Amended Status: 4/24 Assembly WP&W Cmte.

**SB 57** (Gonzalez D-Long Beach): Would prohibit utility shutoffs when temperatures are projected to be 95 or above or 32 or below over a 24-hour period. This bill is extreme in that it creates a logistical nightmare. ACWA has taken an oppose. Some entities are looking at potential amendments that would limit shut offs to only when the governor declares an emergency.

RWA: No Position ACWA: Oppose Status: 2 year bill.

## STAFF REPORT

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To: Board of Directors  
From: Donna Silva, Director of Finance  
Date: April 26, 2023  
Subject: Preliminary Assumptions for Creation of Fiscal Year 2023-24 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 suggests and recommends the following assumptions for the Fiscal year 2023-24 Proposed Budget:

### Revenues:

#### Wholesale Water Sales:

- Demand from Wholesale Customer Agencies: Staff recommends assuming water demand will be generally the same as it was in the current fiscal year. There are two opposing conditions leading to this conclusion. First, with the abundance of rainfall and snowpack received this winter and spring the District will not be engaging in drought messaging, nor do we anticipate region drought messaging. This should result in increased water demand. However, historical data suggests that years with wet springs, generally have lower water usage, as people do not need to irrigate much during the Spring. Given these opposing conditions, staff recommends holding water demand constant.
- Demand from Sacramento Suburban Water District (SSWD): SSWD has provided a schedule that anticipates their taking 8,200 acre feet of their PCWA water between July and June. To be conservative, staff recommends budgeting for 75% of this schedule, or 6,150 acre feet at the current treat and wheel rate.
- Rates: Staff recommends using existing rates through December 2022 and proposed rates from Wholesale Financial Plan for January – June 2024. Normally staff would not recommend using rates that have not yet been approved in the budget. However, utilizing the already approved Hinkle Debt Charge would result in an over-estimation of revenues, since the actual debt charge calculated in the

financial plan is lower than the currently approved charge. Furthermore, absent the Hinkle Debt Charge, the wholesale financial plan recommends a rate reduction, so using the current variable and fixed rates would also result in an overestimation of revenues.

#### Retail Water Sales:

- Demand: Staff recommends assuming water demand will be generally the same as it was in the current fiscal year, for the same reasons outlined above for wholesale water demand. This assumption is supported by analysis performed by the Customer Service Manager who looked at the 5-year historical average consumption, reduced by 5% due to the historical usage trend of reduced usage in months following a wet spring. Reduction due to the wet spring was limited to 5% due to:
  - No shortage in Folsom Lake
  - No drought messaging
  - End of Hinkle Reservoir project conservation messaging
  - Record rainfall giving the impression that reductions aren't necessary
- Rates: utilizing board approved rates, which increase by approximately 8% on January 1, 2024. This is the final rate increase currently approved by the Board.

Property Tax Revenues – 2% increase

#### **Expenses:**

##### Salaries and Benefits:

- Salaries prepared in accordance with Board Compensation Policy, utilizing CalPERS estimated wage growth
- 5% increase in health care costs
- No increase in worker's compensation insurance rates
- Resumption of supplemental payment towards unfunded pension liability in anticipation of a return to a small unfunded pension liability - \$200,000

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

- Property Insurance premium increase of 25%
- Liability Insurance premium increase of 26%
- No increase for cyber insurance

##### Cost Allocation Plan:

- Implementation of minor changes to cost allocations as recommended in recent cost allocation study

#### **Reserves:**

- Creation of debt service reserve equal to one years' debt service for Hinkle Reservoir Replacement project SRF loan, as required by loan agreement
- Creation of debt service reserve equal to one years' debt service for Eureka Road Pipeline Replacement project SRF loan, as required by loan agreement

# STAFF REPORT

# AGENDA ITEM VI-1.1

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To: Board of Directors  
From: Paul Helliker, General Manager  
Date: April 26, 2023  
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	2023	2022	Difference
Monthly Production AF	1,252.21	2,691.64	-53.5%
Daily Average MG	13.16	28.29	-53.5%
Annual Production AF	3,860.98	6,681.52	-42.2%

### *Water Turbidity*

Item	March 2023	February 2023	Difference
Raw Water Turbidity NTU	8.65	5.06	71%
Treated Water Turbidity NTU	0.017	0.017	0%
Monthly Turbidity Percentage Reduction	99.81%	99.66%	

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

Item	2023	2022	Difference
Lake Volume AF	666,424	587,442	13%

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

\* Total Reservoir Capacity: 977,000 AF

### *Other Items of Interest:*

- None to report



**SYSTEM OPERATIONS**

*Distribution Operations:*

Item	March 2023	February 2023	Difference
Leaks and Repairs	1	4	-3
Mains Flushed	90	77	+13
Valves Exercised	0	0	0
Hydrants Maintenance	0	0	0
Back Flows Tested	0	234	-234
Customer Service Calls	35	26	-9

*Distribution System Water Quality:*

Water Quality Samples Taken	# Failed Samples	Supporting Information
40 Lab 20 In-House	0 1	Procedures were followed and additional samples were taken. All additional samples came back negative.

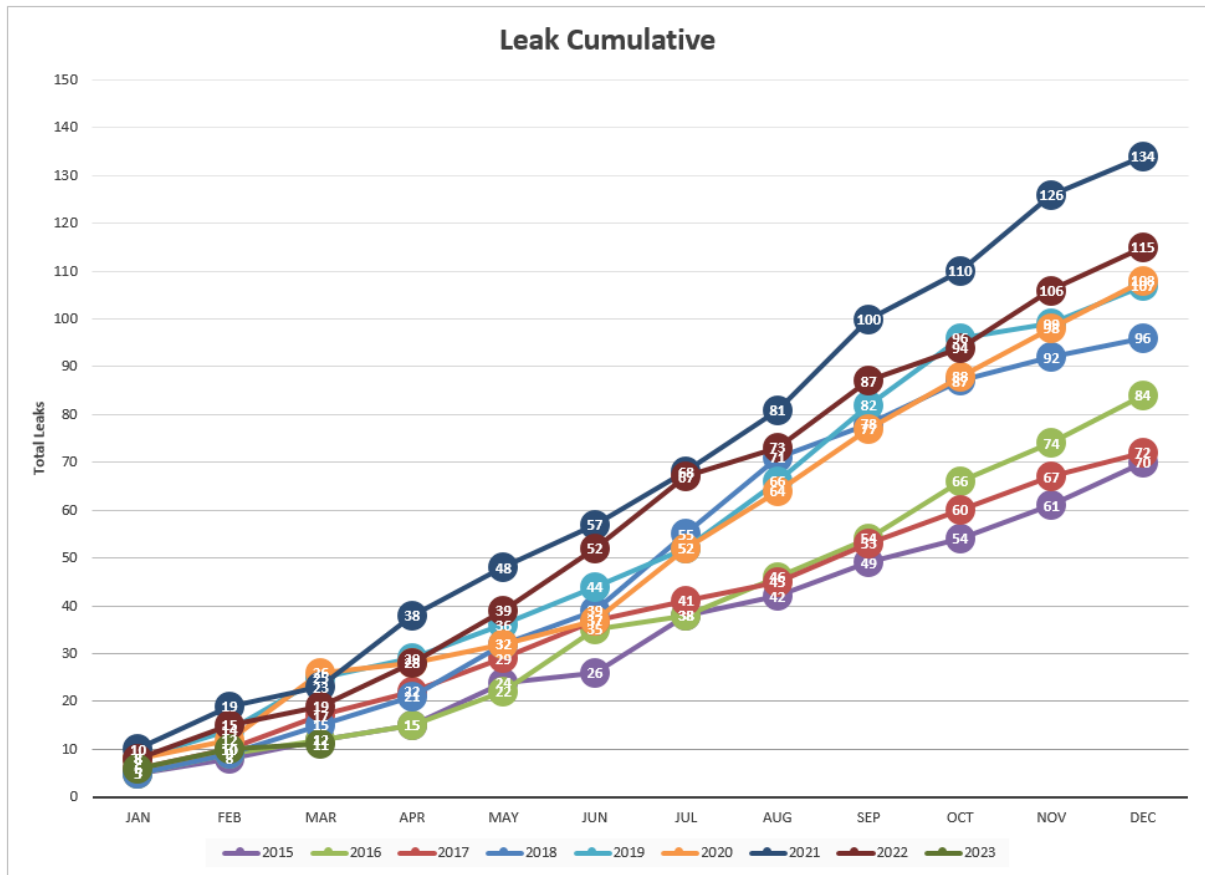


Figure 1: Annual Distribution System Leaks

*Other Items of Interest:*

- None

**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
5407	510	154	17

*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)
3	148	4	68

*Other Activities*

- None

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

Project Title	Description	Status	Issues / Notes
Chula Acres	4-Lot Minor Subdivision (8149 Excelsior Ave)	In Construction	Water main installed. Construction in process.
GB Memory Care	Commercial Business (6400 Douglas Blvd)	In Design Review	Planning to begin construction in 2022
Premier Soleil (formerly Granite Bay Townhomes)	52-Lot Subdivision (Douglas, east of Auburn Folsom)	Construction complete	In project close-out
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	Approved for Construction	Design approved
Placer County Retirement Residence (3905 Old Auburn)	Commercial Business (145-Unit Multi-story Assisted Living Facility; 3865 Old Auburn Rd)	In Construction	Construction started October 2021
Pond View	Commercial Business (5620 5630 5640 Douglas Blvd)	Approved for Construction	Planning to begin construction in 2022
The Park at Granite Bay	56 lot Subdivision (SCB south of Annabelle)	In Construction	Construction started June 2022
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Ventura of GB	33-Lot High Density Subdivision (6832 Eureka Rd)	In Construction	Initially will only have one source of supply connection, planning for a future 2 <sup>nd</sup> connection
Whitehawk II	56-Lot Subdivision (Douglas, west of Barton)	Construction complete	In project close-out

<b>Project Title</b>	<b>Description</b>	<b>Status</b>	<b>Issues / Notes</b>
Rancho Del Oro Estates	89-Lot Subdivision (Olive Ranch Rd, east of Cavitt Stallman)	Construction complete	In project close-out
Canyon Terrace Apartments	Apartment Complex (7 new buildings; 1600 Canyon Terrace Lane)	In Construction	Construction started November 2022
Sierra College Self Storage (8455 Sierra College Blvd)	New 4-building self-storage facility	In Construction	Construction started August 2022

**ENGINEERING - CAPITAL PROJECTS**

*Status Update for Current Retail Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status</b>	<b>Issues / Notes</b>
Eureka Rd Transmission Main Replacement	Replace approximately 3,925 LF of aged steel transmission pipeline	In Construction	Construction started February 2023
Spahn Ranch Rd. Main Extension	Install new pipeline; provides looped distribution network	In Design	Construction in FY 24/25
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Design	Applying for SRF funding. Construction in FY 23/24
Canyon Falls Village PRS Replacement	Rehabilitation of an existing Pressure Reducing Station (PRV) located near the intersection of Canyon Falls Drive and Santa Juanita Ave.	East PRS is now completed, doing design for West PRS	Construction in FY 23/24
Bacon Pump Station Generator Replacement	Replacing generators at Bacon Pump Station	In Construction	Project delayed due to material lead time. Anticipate to start construction in December 2023.
Field Services 3-sided Parts Shelter	Construction of a 3-sided material storage shelter	On hold	Planning to rebid project in FY23/24
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Design	Hidden Oaks (referred to as Shelborne) identified for replacement in FY22/23
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the next 20 years as identified in the 2020 Retail Master Plan	In Design	Construction in FY22/23
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY22/23

*Status Update for Current Wholesale Projects*

<b>Project Title</b>	<b>Description</b>	<b>Status (% Complete)</b>	<b>Issues/ Notes</b>
Hinkle Liner & Cover Repl'mt	Replace both the hypalon cover and liner	In Construction	Applying for SRF funding. Construction in FY 22/23
Lime System Improvements	Improvements for the WTP's lime system control and feeder system	In Design	
Backwash Hood Rehabilitation and Rail Track Improvements	Rehabilitate or replace the two oldest Filter Backwash Hoods in the North and South basins, and replacement of the Rail Track.	In Design	
Baldwin Chnl Lining and Solar Field Culvert Replacement Project	Lining the Baldwin Ditch on the main campus to minimize costs for maintenance within the ditch and the replacement of the Solar Field Culvert to provide emergency discharge capacity to Baldwin Reservoir	In Construction	Construction of Solar Field Culvert underway. Construction of lining postponed until after Hinkle Reservoir is completed.
Wholesale Master Plan	Update of the 2005/07 Wholesale Master Plan	In Design	Final draft sent to WCAs for review.
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY22/23

**SAFETY & REGULATORY TRAINING – March 2023**

<b>Training Course</b>	<b>Staff</b>
Fire Extinguisher Online Training	All Staff
Fire Prevention Plan	All Staff
Hot Works	Field Service; Treatment

**FINANCE/BUDGET**

*See attached*



San Juan Water District, CA

# Wholesale Operating Income Statement

## Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 010 - WHOLESALE</b>					
<b>Revenue</b>					
41000 - Water Sales	11,003,900.00	11,003,900.00	0.00	7,469,908.52	3,533,991.48
43000 - Rebate	1,000.00	1,000.00	526.09	1,427.78	-427.78
45000 - Other Operating Revenue	0.00	0.00	2.20	271.06	-271.06
49000 - Other Non-Operating Revenue	112,100.00	112,100.00	29,223.72	112,272.21	-172.21
49900 - Investments in Fixed Assets	0.00	0.00	0.00	5,128.56	-5,128.56
<b>Revenue Total:</b>	<b>11,117,000.00</b>	<b>11,117,000.00</b>	<b>29,752.01</b>	<b>7,589,008.13</b>	<b>3,527,991.87</b>
<b>Expense</b>					
51000 - Salaries and Benefits	3,959,700.00	3,959,700.00	393,101.52	2,738,387.24	1,221,312.76
52000 - Debt Service Expense	686,300.00	686,300.00	0.00	364,716.24	321,583.76
53000 - Source of Supply	816,700.00	816,700.00	8,396.89	469,063.33	347,636.67
54000 - Professional Services	1,782,100.00	1,782,100.00	45,441.53	306,473.46	1,475,626.54
55000 - Maintenance	525,600.00	525,600.00	14,841.48	351,115.76	174,484.24
56000 - Utilities	205,000.00	205,000.00	0.00	154,500.37	50,499.63
57000 - Materials and Supplies	788,500.00	788,500.00	43,389.46	523,896.07	264,603.93
58000 - Public Outreach	56,500.00	56,500.00	1,000.00	31,019.29	25,480.71
59000 - Other Operating Expenses	596,600.00	596,600.00	11,935.26	420,095.03	176,504.97
69000 - Other Non-Operating Expenses	1,500.00	1,500.00	0.00	1,622.00	-122.00
69900 - Transfers Out	573,200.00	573,200.00	0.00	0.00	573,200.00
<b>Expense Total:</b>	<b>9,991,700.00</b>	<b>9,991,700.00</b>	<b>518,106.14</b>	<b>5,360,888.79</b>	<b>4,630,811.21</b>
<b>Fund: 010 - WHOLESALE Surplus (Deficit):</b>	<b>1,125,300.00</b>	<b>1,125,300.00</b>	<b>-488,354.13</b>	<b>2,228,119.34</b>	<b>-1,102,819.34</b>
<b>Total Surplus (Deficit):</b>	<b>1,125,300.00</b>	<b>1,125,300.00</b>	<b>-488,354.13</b>	<b>2,228,119.34</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESALE	1,125,300.00	1,125,300.00	-488,354.13	2,228,119.34	-1,102,819.34
<b>Total Surplus (Deficit):</b>	<b>1,125,300.00</b>	<b>1,125,300.00</b>	<b>-488,354.13</b>	<b>2,228,119.34</b>	



San Juan Water District, CA

# Wholesale Capital Income Statement

## Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

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	1,273,000.00	1,273,000.00	0.00	758,975.00	514,025.00
44000 - Connection Fees	200,000.00	200,000.00	6,320.00	223,082.55	-23,082.55
49000 - Other Non-Operating Revenue	126,000.00	126,000.00	0.00	263,834.00	-137,834.00
49792 - Proceeds from Issuance of Debt	23,120,600.00	23,120,600.00	0.00	0.00	23,120,600.00
49990 - Transfer In	573,200.00	573,200.00	0.00	0.00	573,200.00
<b>Revenue Total:</b>	<b>25,292,800.00</b>	<b>25,292,800.00</b>	<b>6,320.00</b>	<b>1,245,891.55</b>	<b>24,046,908.45</b>
<b>Expense</b>					
55000 - Maintenance	70,000.00	70,000.00	0.00	47,555.36	22,444.64
61000 - Capital Outlay	25,361,900.00	25,361,900.00	1,989.50	12,289,825.41	13,072,074.59
<b>Expense Total:</b>	<b>25,431,900.00</b>	<b>25,431,900.00</b>	<b>1,989.50</b>	<b>12,337,380.77</b>	<b>13,094,519.23</b>
<b>Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):</b>	<b>-139,100.00</b>	<b>-139,100.00</b>	<b>4,330.50</b>	<b>-11,091,489.22</b>	<b>10,952,389.22</b>
<b>Total Surplus (Deficit):</b>	<b>-139,100.00</b>	<b>-139,100.00</b>	<b>4,330.50</b>	<b>-11,091,489.22</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 Outlay	-139,100.00	-139,100.00	4,330.50	-11,091,489.22	10,952,389.22
<b>Total Surplus (Deficit):</b>	<b>-139,100.00</b>	<b>-139,100.00</b>	<b>4,330.50</b>	<b>-11,091,489.22</b>	





San Juan Water District, CA

# Retail Operating Income Statement

## Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 050 - RETAIL</b>					
<b>Revenue</b>					
41000 - Water Sales	15,114,200.00	15,114,200.00	1,083,370.71	8,890,125.66	6,224,074.34
45000 - Other Operating Revenue	631,500.00	631,500.00	51,792.66	356,857.77	274,642.23
49000 - Other Non-Operating Revenue	149,000.00	149,000.00	7,932.03	153,007.94	-4,007.94
<b>Revenue Total:</b>	<b>15,894,700.00</b>	<b>15,894,700.00</b>	<b>1,143,095.40</b>	<b>9,399,991.37</b>	<b>6,494,708.63</b>
<b>Expense</b>					
41000 - Water Sales	0.00	0.00	10,714.29	13,659.51	-13,659.51
51000 - Salaries and Benefits	5,730,600.00	5,730,600.00	580,414.05	3,947,704.65	1,782,895.35
52000 - Debt Service Expense	406,500.00	406,500.00	0.00	249,817.55	156,682.45
53000 - Source of Supply	3,134,800.00	3,134,800.00	0.00	2,306,225.32	828,574.68
54000 - Professional Services	1,514,600.00	1,514,600.00	30,003.46	467,764.73	1,046,835.27
55000 - Maintenance	376,500.00	376,500.00	9,015.63	224,343.13	152,156.87
56000 - Utilities	412,500.00	412,500.00	0.00	349,495.48	63,004.52
57000 - Materials and Supplies	640,400.00	640,400.00	51,301.09	416,086.61	224,313.39
58000 - Public Outreach	80,000.00	80,000.00	0.00	29,810.00	50,190.00
59000 - Other Operating Expenses	781,400.00	781,400.00	42,859.21	590,734.67	190,665.33
69000 - Other Non-Operating Expenses	1,500.00	1,500.00	25,000.00	26,622.00	-25,122.00
69900 - Transfers Out	2,111,800.00	2,111,800.00	0.00	0.00	2,111,800.00
<b>Expense Total:</b>	<b>15,190,600.00</b>	<b>15,190,600.00</b>	<b>749,307.73</b>	<b>8,622,263.65</b>	<b>6,568,336.35</b>
<b>Fund: 050 - RETAIL Surplus (Deficit):</b>	<b>704,100.00</b>	<b>704,100.00</b>	<b>393,787.67</b>	<b>777,727.72</b>	<b>-73,627.72</b>
<b>Total Surplus (Deficit):</b>	<b>704,100.00</b>	<b>704,100.00</b>	<b>393,787.67</b>	<b>777,727.72</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>
050 - RETAIL	704,100.00	704,100.00	393,787.67	777,727.72	-73,627.72
<b>Total Surplus (Deficit):</b>	<b>704,100.00</b>	<b>704,100.00</b>	<b>393,787.67</b>	<b>777,727.72</b>	



San Juan Water District, CA

# Retail Capital Income Statement

## Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

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	1,273,000.00	1,273,000.00	0.00	758,975.00	514,025.00
44000 - Connection Fees	500,000.00	500,000.00	32,504.00	2,696,691.70	-2,196,691.70
49000 - Other Non-Operating Revenue	148,800.00	148,800.00	0.00	237,374.86	-88,574.86
49792 - Proceeds from Issuance of Debt	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00
49990 - Transfer In	2,111,800.00	2,111,800.00	0.00	0.00	2,111,800.00
<b>Revenue Total:</b>	<b>8,033,600.00</b>	<b>8,033,600.00</b>	<b>32,504.00</b>	<b>3,693,041.56</b>	<b>4,340,558.44</b>
<b>Expense</b>					
54000 - Professional Services	210,000.00	210,000.00	0.00	0.00	210,000.00
61000 - Capital Outlay	13,472,100.00	13,472,100.00	584,631.16	2,928,463.76	10,543,636.24
<b>Expense Total:</b>	<b>13,682,100.00</b>	<b>13,682,100.00</b>	<b>584,631.16</b>	<b>2,928,463.76</b>	<b>10,753,636.24</b>
<b>Fund: 055 - Retail Capital Outlay Surplus (Deficit):</b>	<b>-5,648,500.00</b>	<b>-5,648,500.00</b>	<b>-552,127.16</b>	<b>764,577.80</b>	<b>-6,413,077.80</b>
<b>Total Surplus (Deficit):</b>	<b>-5,648,500.00</b>	<b>-5,648,500.00</b>	<b>-552,127.16</b>	<b>764,577.80</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
055 - Retail Capital Outlay	-5,648,500.00	-5,648,500.00	-552,127.16	764,577.80	-6,413,077.80
<b>Total Surplus (Deficit):</b>	<b>-5,648,500.00</b>	<b>-5,648,500.00</b>	<b>-552,127.16</b>	<b>764,577.80</b>	

Summary

Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
<a href="#">191235</a>	Solar Site Access Culvert Replacement	17,675.00	394,704.31	-377,029.31
<a href="#">191255</a>	WTP Filter Basins Rehab Project	-28,605.18	31,451.99	-60,057.17
<a href="#">191280</a>	Hinkle Reservoir Cover	690,656.56	11,801,040.05	-11,110,383.49
<a href="#">195265</a>	Douglas Booster Pump Station Electric	0.00	7,126.23	-7,126.23
<a href="#">201111</a>	Hinkle Reservoir Overflow Channel Lin	0.00	2,221.57	-2,221.57
<a href="#">201144</a>	Hinkle Reservoir Temporary Tanks anc	0.00	30,749.14	-30,749.14
<a href="#">205156</a>	Field Services Sewer Lift Station	0.00	14,066.43	-14,066.43
<a href="#">211148</a>	Admin Building Electrical Improvemen	0.00	12,215.00	-12,215.00
<a href="#">215105</a>	Eureka Road 18" T-main Design	73,691.71	1,656,689.24	-1,582,997.53
<a href="#">215114</a>	Bacon Pump Station Generator Repla	0.00	47,151.00	-47,151.00
<a href="#">215117</a>	Upper Granite Bay Pump Station Gene	-4,812.23	185,922.72	-190,734.95
<a href="#">215120</a>	Kokila Reservoir (Replace Hypalon wtl	0.00	19,235.39	-19,235.39
<a href="#">221125</a>	Admin PG&E Building Electrical Service	0.00	2,500.00	-2,500.00
<a href="#">225166</a>	Meter Replacement Program Route 6	0.00	21,660.21	-21,660.21
<a href="#">225170</a>	Meter Replacement Program Route 7	0.00	45,016.53	-45,016.53
<a href="#">225174</a>	Meter Replacement Program Route 8	0.00	55,377.24	-55,377.24
<a href="#">235100</a>	Bacon PBS #5 - New VFD/Components	0.00	11,942.18	-11,942.18
<a href="#">235104</a>	FY 2022-23 Air/Vacuum Relief Valve I	0.00	17,989.00	-17,989.00
<a href="#">235106</a>	FY 2022-23 Service Lateral Replaceme	0.00	142,106.99	-142,106.99
<a href="#">235116</a>	Hydrant Replacements FY 2022-2023	0.00	147,854.53	-147,854.53
<a href="#">235118</a>	Twin Rocks/Vogel Valley Probe Meter	0.00	4,718.49	-4,718.49
<a href="#">235120</a>	FY 2022-23 Annual Blow Off Valve Rep	0.00	6,008.04	-6,008.04
<b>Project Totals:</b>		<b>748,605.86</b>	<b>14,657,746.28</b>	<b>-13,909,140.42</b>

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	748,605.86	14,631,464.85	-13,882,858.99
CIP - Asset Unplanned	0.00	26,281.43	-26,281.43
<b>Group Totals:</b>	<b>748,605.86</b>	<b>14,657,746.28</b>	<b>-13,909,140.42</b>

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Administration	0.00	14,715.00	-14,715.00
Engineering	68,879.48	2,115,199.32	-2,046,319.84
Field Services	0.00	300,635.61	-300,635.61
Water Treatment Plant	679,726.38	12,227,196.35	-11,547,469.97
<b>Type Totals:</b>	<b>748,605.86</b>	<b>14,657,746.28</b>	<b>-13,909,140.42</b>

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
011-20030	Retentions Payable	-679,726.38	0.00	-679,726.38
011-700-61120	Capital Outlay - Improvements...	0.00	394,704.31	394,704.31
011-700-61140	Capital Outlay - Buildings & Im...	0.00	7,357.50	7,357.50
011-700-61145	Capital Outlay - WTP & Improv...	0.00	31,451.99	31,451.99
011-700-61155	Capital Outlay - Reservoirs & I...	0.00	11,834,010.76	11,834,010.76
055-20030	Retentions Payable	-68,879.48	0.00	-68,879.48
055-700-61135	Capital Outlay - Pump Stations...	0.00	252,142.13	252,142.13
055-700-61140	Capital Outlay - Buildings & Im...	0.00	7,357.50	7,357.50
055-700-61150	Capital Outlay - Mains/Pipeline...	0.00	1,970,647.80	1,970,647.80
055-700-61153	Capital Outlay - Meters and En...	0.00	122,053.98	122,053.98
055-700-61155	Capital Outlay - Reservoirs & I...	0.00	19,235.39	19,235.39
055-700-61160	Capital Outlay - Equipment and..	0.00	18,784.92	18,784.92

**GL Account Summary**

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
055-700-61160	Capital Outlay - Equipment and..			
	<b>GL Account Totals:</b>	<b>-748,605.86</b>	<b>14,657,746.28</b>	<b>13,909,140.42</b>



San Juan Water District, CA

# Balance Sheet

## Account Summary

As Of 03/31/2023

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	4,138,024.12	8,435,370.97	3,669,798.73	17,113,540.48	33,356,734.30
10510 - Accounts Receivable	307,550.86	0.01	402,098.24	-0.01	709,649.10
11000 - Inventory	4,483.74	0.00	297,668.34	188,304.74	490,456.82
12000 - Prepaid Expense	58,904.35	0.00	6,270.94	0.00	65,175.29
12850 - Lease Receivable	266,068.85	0.00	216,725.65	0.00	482,794.50
14010 - Deferred Outflows	2,490,432.85	0.00	2,576,156.97	0.00	5,066,589.82
17010 - Capital Assets - Work in Progress	1,503,075.24	0.00	1,107,805.35	0.00	2,610,880.59
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	831,038.09	0.00	100,903.30	0.00	931,941.39
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	6,817,987.72	0.00	13,865,165.72
17300 - Capital Assets - Buildings & Improvements	1,279,892.05	0.00	275,982.16	0.00	1,555,874.21
17350 - Capital Assets - Water Treatment Plant & Imp	41,943,155.93	0.00	16,000.00	0.00	41,959,155.93
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	49,102,548.79	0.00	77,232,583.74
17500 - Capital Assets - Reservoirs & Improvements	4,808,912.39	0.00	2,492,421.90	0.00	7,301,334.29
17700 - Capital Assets - Equipment & Furniture	13,757,726.59	0.00	1,153,254.13	0.00	14,910,980.72
17750 - Capital Assets - Vehicles	325,255.84	0.00	847,640.30	0.00	1,172,896.14
17800 - Capital Assets - Software	265,814.52	0.00	593,375.80	0.00	859,190.32
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-43,723,660.79	0.00	-31,677,772.98	0.00	-75,401,433.77
<b>Total Type 1000 - Assets:</b>	<b>64,220,795.58</b>	<b>8,435,370.98</b>	<b>38,165,137.34</b>	<b>17,301,845.21</b>	<b>128,123,149.11</b>
<b>Total Asset:</b>	<b>64,220,795.58</b>	<b>8,435,370.98</b>	<b>38,165,137.34</b>	<b>17,301,845.21</b>	<b>128,123,149.11</b>
<b>Liability</b>					
<b>Type: 1000 - Assets</b>					
10510 - Accounts Receivable	0.00	0.00	124,125.50	0.00	124,125.50
<b>Total Type 1000 - Assets:</b>	<b>0.00</b>	<b>0.00</b>	<b>124,125.50</b>	<b>0.00</b>	<b>124,125.50</b>
<b>Type: 2000 - Liabilities</b>					
20010 - Accounts Payable	66,008.70	159,850.00	75,880.26	553,192.51	854,931.47
20100 - Retentions Payable	0.00	945,232.19	0.00	77,641.68	1,022,873.87
20150 - Customer Deposits	3,848.65	0.00	0.00	0.00	3,848.65
21200 - Salaries & Benefits Payable	33,005.76	0.00	63,078.62	0.00	96,084.38
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	425,156.74	0.00	514,876.55	0.00	940,033.29
21373 - Deferred Inflows of Resources - Leases	257,037.09	0.00	0.00	0.00	257,037.09

**Balance Sheet**

**As Of 03/31/2023**

<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	1,114,154.56	0.00	626,711.94	0.00	1,740,866.50
21600 - OPEB Liability	1,473,961.49	0.00	1,875,297.61	0.00	3,349,259.10
21700 - Pension Liability	-1,149,020.76	0.00	-1,462,390.71	0.00	-2,611,411.47
22010 - Deferred Income	0.00	0.00	165,759.65	0.00	165,759.65
22050 - Deferred Inflows	3,188,589.36	0.00	4,107,615.00	0.00	7,296,204.36
23000 - Loans Payable	470,345.35	0.00	248,868.59	0.00	719,213.94
24250 - Bonds Payable 2017 Refunding	14,195,800.00	0.00	7,944,200.00	0.00	22,140,000.00
24300 - Loan - Refunding	4,825,313.63	0.00	2,620,009.05	0.00	7,445,322.68
<b>Total Type 2000 - Liabilities:</b>	<b>24,904,200.58</b>	<b>1,105,082.19</b>	<b>16,779,906.55</b>	<b>630,834.19</b>	<b>43,420,023.51</b>
<b>Total Liability:</b>	<b>24,904,200.58</b>	<b>1,105,082.19</b>	<b>16,904,032.05</b>	<b>630,834.19</b>	<b>43,544,149.01</b>
<b>Equity</b>					
<b>Type: 3000 - Equity</b>					
30100 - Investment in Capital Assets	36,581,914.76	0.00	19,647,206.02	0.00	56,229,120.78
30500 - Designated Reserves	506,560.90	18,421,778.01	836,171.55	14,880,183.22	34,644,693.68
30600 - Restricted Fund Balance	0.00	0.00	0.00	1,026,250.00	1,026,250.00
<b>Total Type 3000 - Equity:</b>	<b>37,088,475.66</b>	<b>18,421,778.01</b>	<b>20,483,377.57</b>	<b>15,906,433.22</b>	<b>91,900,064.46</b>
<b>Total Total Beginning Equity:</b>	<b>37,088,475.66</b>	<b>18,421,778.01</b>	<b>20,483,377.57</b>	<b>15,906,433.22</b>	<b>91,900,064.46</b>
Total Revenue	7,589,008.13	1,245,891.55	9,399,991.37	3,693,041.56	21,927,932.61
Total Expense	5,360,888.79	12,337,380.77	8,622,263.65	2,928,463.76	29,248,996.97
<b>Revenues Over/Under Expenses</b>	<b>2,228,119.34</b>	<b>-11,091,489.22</b>	<b>777,727.72</b>	<b>764,577.80</b>	<b>-7,321,064.36</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>39,316,595.00</b>	<b>7,330,288.79</b>	<b>21,261,105.29</b>	<b>16,671,011.02</b>	<b>84,579,000.10</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>64,220,795.58</b>	<b>8,435,370.98</b>	<b>38,165,137.34</b>	<b>17,301,845.21</b>	<b>128,123,149.11</b>





San Juan Water District, CA

# Check Report

By Vendor Name

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: APBNK-APBNK</b>						
	**Void**	03/14/2023	Regular	0.00	0.00	58795
	**Void**	03/21/2023	Regular	0.00	0.00	58806
	**Void**	03/21/2023	Regular	0.00	0.00	58807
	**Void**	03/21/2023	Regular	0.00	0.00	58808
	**Void**	03/21/2023	Regular	0.00	0.00	58809
	**Void**	03/21/2023	Regular	0.00	0.00	58810
	**Void**	03/21/2023	Regular	0.00	0.00	58811
	**Void**	03/21/2023	Regular	0.00	0.00	58812
	**Void**	03/21/2023	Regular	0.00	0.00	58813
	**Void**	03/21/2023	Regular	0.00	0.00	58814
	**Void**	03/21/2023	Regular	0.00	0.00	58815
	**Void**	03/21/2023	Regular	0.00	0.00	58816
	**Void**	03/21/2023	Regular	0.00	0.00	58817
	**Void**	03/21/2023	Regular	0.00	0.00	58818
	**Void**	03/21/2023	Regular	0.00	0.00	58819
	**Void**	03/21/2023	Regular	0.00	0.00	58820
	**Void**	03/21/2023	Regular	0.00	0.00	58821
	**Void**	03/28/2023	Regular	0.00	0.00	58857
	**Void**	03/28/2023	Regular	0.00	0.00	58859
03845	All Pro Backflow, Inc.	03/07/2023	Regular	0.00	6,150.00	58768
03845	All Pro Backflow, Inc.	03/28/2023	Regular	0.00	950.00	58839
03406	Alpha Analytical Laboratories Inc.	03/07/2023	Regular	0.00	900.00	58769
03406	Alpha Analytical Laboratories Inc.	03/14/2023	Regular	0.00	1,334.00	58786
03406	Alpha Analytical Laboratories Inc.	03/21/2023	Regular	0.00	343.00	58823
03406	Alpha Analytical Laboratories Inc.	03/28/2023	Regular	0.00	450.00	58840
01073	Amarjeet Singh Garcha	03/14/2023	Regular	0.00	1,800.00	58787
01039	American Family Life Assurance Company of Colu	03/24/2023	Bank Draft	0.00	298.71	Q386903-24-20.
01039	American Family Life Assurance Company of Colu	03/24/2023	Bank Draft	0.00	298.71	Q386903-24-20.
03683	Apex Underground Supply LLC	03/28/2023	Regular	0.00	8,223.13	58841
03838	Aria Service Group	03/28/2023	EFT	0.00	1,564.00	408528
01328	Association of California Water Agencies / Joint P	03/21/2023	EFT	0.00	7,547.22	408514
01027	Association of California Water Agencies	03/28/2023	Regular	0.00	495.00	58842
01164	Backflow Distributors Inc	03/07/2023	Regular	0.00	155.01	58770
01167	Badger Meter, Inc.	03/21/2023	EFT	0.00	10,494.41	408515
03789	Banner Bank	03/28/2023	Regular	0.00	267,953.37	58843
03899	Bennett Engineering Services Inc	03/07/2023	EFT	0.00	1,730.00	408489
03929	Boden Construction	03/28/2023	Regular	0.00	81.15	58844
03853	Brower Mechanical CA LLC	03/14/2023	EFT	0.00	1,926.50	408503
01235	BSK Associates	03/14/2023	EFT	0.00	40.00	408504
01242	Bureau of Reclamation-MPR	03/21/2023	EFT	0.00	25,109.93	408516
03925	California Municipal Utilities Association	03/21/2023	Regular	0.00	20,000.00	58824
03080	California State Disbursement Unit	03/17/2023	Bank Draft	0.00	1.50	PAY0000000004
03080	California State Disbursement Unit	03/03/2023	Bank Draft	0.00	1.50	PAY0000000004
03080	California State Disbursement Unit	03/03/2023	Bank Draft	0.00	1,741.26	PAY0000000004
03080	California State Disbursement Unit	03/17/2023	Bank Draft	0.00	1,741.26	PAY0000000004
03080	California State Disbursement Unit	03/31/2023	Bank Draft	0.00	1,741.26	PAY0000000004
03080	California State Disbursement Unit	03/31/2023	Bank Draft	0.00	1.50	PAY0000000004
03078	CalPERS Health	03/08/2023	Bank Draft	0.00	43,637.96	1002320589
03078	CalPERS Health	03/08/2023	Bank Draft	0.00	48,693.57	1002320589
03078	CalPERS Health	03/08/2023	Bank Draft	0.00	48,693.57	1002320589
03130	CalPERS Retirement	03/03/2023	Bank Draft	0.00	39,115.19	1002317218
03130	CalPERS Retirement	03/03/2023	Bank Draft	0.00	4,003.31	1002317222
03130	CalPERS Retirement	03/17/2023	Bank Draft	0.00	38,967.77	1002326456
03130	CalPERS Retirement	03/30/2023	Bank Draft	0.00	39,014.89	1002334430

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03861	Calton, John C	03/21/2023	Regular	0.00	1,050.00	58825
03861	Calton, John C	03/28/2023	Regular	0.00	5,330.00	58845
01310	Capital Rubber Co., Ltd	03/14/2023	Regular	0.00	247.19	58788
03226	Capitol Sand & Gravel Co.	03/28/2023	Regular	0.00	2,121.60	58846
03059	Center For Hearing Health Inc	03/21/2023	Regular	0.00	1,044.00	58826
03221	Chemtrade Chemicals Corporation	03/21/2023	EFT	0.00	17,616.22	408517
01366	Citistreet/CalPERS 457	03/03/2023	Bank Draft	0.00	7,109.36	1002317221
01366	Citistreet/CalPERS 457	03/03/2023	Bank Draft	0.00	169.21	1002317221
01366	Citistreet/CalPERS 457	03/17/2023	Bank Draft	0.00	7,104.57	1002326458
01366	Citistreet/CalPERS 457	03/30/2023	Bank Draft	0.00	7,093.59	1002334433
01372	City of Folsom	03/28/2023	Regular	0.00	38.12	58847
01378	Clark Pest Control of Stockton	03/07/2023	Regular	0.00	2,202.00	58771
03836	Clyde G. Steagall, Inc.	03/14/2023	EFT	0.00	13,668.66	408505
03235	Construction Supply Holdings II, LLC	03/21/2023	Regular	0.00	1,219.53	58827
02214	County of Placer Engineering & Surveying	03/21/2023	Regular	0.00	142.67	58828
01423	County of Sacramento	03/07/2023	Regular	0.00	117.00	58772
03890	Datalink Networks, Inc.	03/14/2023	EFT	0.00	1,400.00	408506
03890	Datalink Networks, Inc.	03/21/2023	EFT	0.00	402.00	408518
01521	DataProse, LLC	03/14/2023	EFT	0.00	10,225.67	408507
03865	Davis Farr LLP	03/21/2023	EFT	0.00	2,580.00	408519
01509	Domenichelli & Associates, Inc.	03/07/2023	EFT	0.00	1,320.00	408490
03163	Economic Development Department	03/31/2023	Bank Draft	0.00	212.38	0-195-150-304
03163	Economic Development Department	03/31/2023	Bank Draft	0.00	9,734.86	0-195-150-304
03163	Economic Development Department	03/03/2023	Bank Draft	0.00	1,228.71	0-213-954-272
03163	Economic Development Department	03/03/2023	Bank Draft	0.00	9,922.29	0-213-954-272
03163	Economic Development Department	03/03/2023	Bank Draft	0.00	43.27	0-213-954-272
03163	Economic Development Department	03/17/2023	Bank Draft	0.00	9,700.10	1-485-946-592
03775	ECORP Consulting, Inc.	03/28/2023	Regular	0.00	160.00	58848
03776	EETS Inc.	03/07/2023	EFT	0.00	1,050.00	408491
01554	Electrical Equipment Co	03/28/2023	Regular	0.00	545.24	58849
01569	Employee Relations, Inc.	03/07/2023	EFT	0.00	262.62	408492
01571	EN2 Resources, Inc.	03/28/2023	Regular	0.00	1,729.08	58850
03702	Flowline Contractors, Inc.	03/07/2023	EFT	0.00	14,463.00	408493
03702	Flowline Contractors, Inc.	03/14/2023	EFT	0.00	194,753.32	408508
03702	Flowline Contractors, Inc.	03/21/2023	EFT	0.00	18,393.00	408520
03702	Flowline Contractors, Inc.	03/28/2023	EFT	0.00	2,020.00	408529
01634	Folsom Lake Ford, Inc.	03/07/2023	Regular	0.00	180.71	58773
03870	Genuine Parts Company	03/07/2023	Regular	0.00	997.69	58774
03091	Granite Bay Ace Hardware	03/07/2023	Regular	0.00	314.77	58775
03091	Granite Bay Ace Hardware	03/21/2023	Regular	0.00	8.68	58829
03091	Granite Bay Ace Hardware	03/28/2023	Regular	0.00	155.32	58851
01706	Graymont Western US Inc.	03/21/2023	EFT	0.00	7,270.74	408521
01721	Hach Company	03/14/2023	EFT	0.00	345.83	408509
01721	Hach Company	03/21/2023	EFT	0.00	528.69	408522
01721	Hach Company	03/28/2023	EFT	0.00	692.37	408530
01741	HDR Engineering, Inc.	03/07/2023	EFT	0.00	22,140.02	408494
01741	HDR Engineering, Inc.	03/21/2023	EFT	0.00	13,073.58	408523
01741	HDR Engineering, Inc.	03/28/2023	EFT	0.00	3,254.98	408531
03810	Hildebrand Consulting, LLC	03/14/2023	Regular	0.00	2,300.00	58789
01763	Holt of California	03/07/2023	Regular	0.00	2,778.88	58776
03910	Howard E. Hutching Co Inc.	03/07/2023	Regular	0.00	93.54	58777
03072	HUNT & SONS INC.	03/07/2023	Regular	0.00	19.99	58778
01416	ICONIX Waterworks (US) Inc.	03/14/2023	EFT	0.00	3,665.81	408510
03383	Inferrera Construction Management Group, Inc.	03/14/2023	Regular	0.00	2,617.13	58790
03164	Internal Revenue Service	03/31/2023	Bank Draft	0.00	1,065.75	0-195-150-304
03164	Internal Revenue Service	03/03/2023	Bank Draft	0.00	4,212.62	2703462114277
03164	Internal Revenue Service	03/03/2023	Bank Draft	0.00	5,250.60	2703462114277
03164	Internal Revenue Service	03/03/2023	Bank Draft	0.00	56,172.59	2703462114277
03164	Internal Revenue Service	03/17/2023	Bank Draft	0.00	56,058.21	2703476323229
03164	Internal Revenue Service	03/31/2023	Bank Draft	0.00	55,114.91	2703490518369
01857	Jifco, Inc.	03/21/2023	Regular	0.00	10,362.50	58830

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03884	JLR Environmental Consulting, LLC	03/07/2023	EFT	0.00	5,760.00	408495
03874	Jones Hall, APLC	03/14/2023	EFT	0.00	25,000.00	408511
01959	Les Schwab Tire Centers of California Inc	03/07/2023	Regular	0.00	2,111.43	58779
03914	Long, David D	03/14/2023	Regular	0.00	103.22	58791
02024	MCI WORLDCOM	03/28/2023	Regular	0.00	55.18	58852
02027	Mcmaster-Carr Supply Company	03/07/2023	EFT	0.00	358.05	408496
01472	Mel Dawson, Inc.	03/14/2023	EFT	0.00	8,254.97	408512
01472	Mel Dawson, Inc.	03/28/2023	EFT	0.00	2,896.84	408532
02069	Motion Industries	03/07/2023	EFT	0.00	47.33	408497
02119	Northern California Water Association	03/14/2023	Regular	0.00	1,500.00	58792
02131	ODP Business Solutions, LLC	03/07/2023	Regular	0.00	866.54	58780
02131	ODP Business Solutions, LLC	03/14/2023	Regular	0.00	302.29	58793
02131	ODP Business Solutions, LLC	03/21/2023	Regular	0.00	134.14	58831
02131	ODP Business Solutions, LLC	03/28/2023	Regular	0.00	415.38	58853
02150	Pace Supply Corp	03/14/2023	Regular	0.00	17,294.17	58794
02150	Pace Supply Corp	03/21/2023	Regular	0.00	4,021.11	58832
02150	Pace Supply Corp	03/28/2023	Regular	0.00	5,638.79	58854
02158	Pacific Storage Company	03/21/2023	EFT	0.00	202.29	408524
03303	Paulson, Rachael	03/28/2023	Regular	0.00	99.79	58855
02146	PG&E	03/07/2023	Regular	0.00	10.00	58781
02146	PG&E	03/28/2023	Regular	0.00	10,681.34	58856
01736	Quadient Leasing USA, Inc. - Lease	03/07/2023	EFT	0.00	462.81	408498
02283	Recology Auburn Placer	03/14/2023	Regular	0.00	721.59	58796
02223	Rexel Inc (Platt - Rancho Cordova)	03/07/2023	Regular	0.00	47.77	58782
02223	Rexel Inc (Platt - Rancho Cordova)	03/14/2023	Regular	0.00	8,768.36	58797
02223	Rexel Inc (Platt - Rancho Cordova)	03/28/2023	Regular	0.00	17,135.19	58858
03782	RGM Kramer Inc	03/21/2023	Regular	0.00	2,837.00	58833
03782	RGM Kramer Inc	03/28/2023	Regular	0.00	440.00	58860
02328	Rocklin Windustrial Co	03/28/2023	Regular	0.00	64.31	58861
03385	S J Electro Systems Inc	03/28/2023	EFT	0.00	5,141.50	408533
02379	Sacramento Metropolitan Chamber of Commerce	03/07/2023	Regular	0.00	1,000.00	58783
02357	Sacramento Municipal Utility District (SMUD)	03/21/2023	Regular	0.00	11,475.63	58834
02517	Steve P Rados, Inc.	03/28/2023	EFT	0.00	4,836,558.35	408534
01641	Sun Life Assurance Company of Canada	03/18/2023	Bank Draft	0.00	10,406.69	954076
01411	SureWest Telephone	03/28/2023	Regular	0.00	3,409.89	58862
02572	Thatcher Company of California, Inc.	03/21/2023	EFT	0.00	14,400.00	408525
02580	The Eidam Corporation	03/21/2023	EFT	0.00	4,537.50	408526
02581	The Ferguson Group, LLC	03/14/2023	EFT	0.00	6,750.00	408513
02581	The Ferguson Group, LLC	03/28/2023	EFT	0.00	750.00	408535
03799	Thrikettle Corporation	03/28/2023	Regular	0.00	88,609.95	58863
03729	Tree Pro Tree Services, Inc.	03/14/2023	Regular	0.00	21,436.49	58798
03729	Tree Pro Tree Services, Inc.	03/21/2023	Regular	0.00	4,700.00	58835
03763	Trucksmart	03/14/2023	Regular	0.00	1,998.80	58799
03644	Tully & Young, Inc.	03/28/2023	Regular	0.00	255.00	58864
03922	Turner Consulting and Actuarial, LLC	03/14/2023	Regular	0.00	5,000.00	58800
03846	U.S. Bancorp Asset Management, Inc.	03/07/2023	EFT	0.00	1,008.53	408499
02651	United Parcel Service Inc	03/07/2023	Regular	0.00	126.00	58784
02651	United Parcel Service Inc	03/21/2023	Regular	0.00	130.47	58836
02651	United Parcel Service Inc	03/28/2023	Regular	0.00	30.00	58865
02667	US Bank Corporate Payments Sys (CalCard)	03/20/2023	Bank Draft	0.00	21,093.26	474-119305-23
03077	VALIC	03/06/2023	Bank Draft	0.00	17.02	261387
03077	VALIC	03/06/2023	Bank Draft	0.00	4,483.14	261387
03077	VALIC	03/20/2023	Bank Draft	0.00	4,492.36	263047
03077	VALIC	03/30/2023	Bank Draft	0.00	4,506.82	264329
02690	Verizon Wireless	03/28/2023	Regular	0.00	2,828.81	58866
02700	Viking Shred LLC	03/28/2023	Regular	0.00	64.00	58867
01687	W. W. Grainger, Inc.	03/21/2023	Regular	0.00	904.85	58837
01687	W. W. Grainger, Inc.	03/28/2023	Regular	0.00	58.38	58868
02710	WageWorks, Inc	03/07/2023	EFT	0.00	116.00	408500
03387	WageWorks, Inc	03/07/2023	EFT	0.00	349.00	408501
03387	WageWorks, Inc	03/21/2023	EFT	0.00	349.00	408527

Check Report

Date Range: 03/01/2023 - 03/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01068	Walker, Glenn C.	03/07/2023	Regular	0.00	1,382.36	58785
01486	WAPA - Department of Energy	03/07/2023	EFT	0.00	805.89	408502
03926	Watson, Jeff	03/14/2023	Regular	0.00	2,500.00	58801
03927	West Coast Property Manager	03/14/2023	Regular	0.00	2,776.07	58802
02730	Western Area Power Administration	03/28/2023	EFT	0.00	7,581.00	408536
02766	Youngdahl Consulting Group, Inc.	03/28/2023	Regular	0.00	5,071.25	58869
03642	Zenner Performance Meters, Inc.	03/14/2023	Regular	0.00	149.53	58803
03642	Zenner Performance Meters, Inc.	03/21/2023	Regular	0.00	130.79	58838

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	154	80	0.00	571,896.17
Manual Checks	0	0	0.00	0.00
Voided Checks	0	19	0.00	0.00
Bank Drafts	37	37	0.00	543,144.27
EFT's	68	48	0.00	5,298,867.63
	<b>259</b>	<b>184</b>	<b>0.00</b>	<b>6,413,908.07</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	154	80	0.00	571,896.17
Manual Checks	0	0	0.00	0.00
Voided Checks	0	19	0.00	0.00
Bank Drafts	37	37	0.00	543,144.27
EFT's	68	48	0.00	5,298,867.63
	<b>259</b>	<b>184</b>	<b>0.00</b>	<b>6,413,908.07</b>

### Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	3/2023	6,413,908.07
			<b>6,413,908.07</b>



San Juan Water District, CA

# Vendor History Report

By Vendor Name

Posting Date Range 07/01/2022 - 03/31/2023

Payment Date Range -

Payable Number	Description	Units	Price	Post Date	1099 Account Number	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment	
Item Description				Amount			Account Name	Dist Amount						
<b>Vendor Set: 01 - Vendor Set 01</b>														
<b>02556 - Costa, Ted</b>														
Exp Reimb 12-2022	Mileage Riem ACWA Fall Conf 11/28-12/2/2212/2/2022					408330	12/13/2022	564.10	0.00	0.00	0.00	564.10	564.10	
Mileage Riem ACWA Fall		0.00	0.00	564.10	010-010-52110		Training - Meetings, Education & Trai	282.05				564.10	564.10	
					050-010-52110		Training - Meetings, Education & Trai	282.05						
<b>03092 - Rich, Dan</b>														
Exp Reimb 12-2022	Mileage Reimb 11 & 12/2022 , ACWA Conf 1112/1/2022					408339	12/13/2022	1,408.21	0.00	0.00	0.00	1,408.21	1,408.21	
Mileage Reimb 11 & 12/2		0.00	0.00	1,408.21	010-010-52110		Training - Meetings, Education & Trai	704.10				1,408.21	1,408.21	
					050-010-52110		Training - Meetings, Education & Trai	704.11						
<b>Vendors: (2)</b>								<b>Total 01 - Vendor Set 01:</b>	<b>1,972.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,972.31</b>	<b>1,972.31</b>
<b>Vendors: (2)</b>								<b>Report Total:</b>	<b>1,972.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,972.31</b>	<b>1,972.31</b>



Payroll Set: 01-San Juan Water District

Employee Number	Employee Name	Pay Code	# of Payments	Units	Pay Amount
<a href="#">0690</a>	Costa, Ted	Reg - Regular Hours	9	52.00	6,500.00
			<b>0690 - Costa Total:</b>	<b>52.00</b>	<b>6,500.00</b>
<a href="#">0670</a>	Miller, Ken	Reg - Regular Hours	8	22.00	2,750.00
			<b>0670 - Miller Total:</b>	<b>22.00</b>	<b>2,750.00</b>
<a href="#">1003</a>	Rich, Daniel	Reg - Regular Hours	8	22.00	2,750.00
			<b>1003 - Rich Total:</b>	<b>22.00</b>	<b>2,750.00</b>
<a href="#">0650</a>	Tobin, Pamela	Reg - Regular Hours	9	87.00	10,875.00
			<b>0650 - Tobin Total:</b>	<b>87.00</b>	<b>10,875.00</b>
<a href="#">1039</a>	Zamorano, Manuel	Reg - Regular Hours	8	21.00	2,625.00
			<b>1039 - Zamorano Total:</b>	<b>21.00</b>	<b>2,625.00</b>
			<b>Report Total:</b>	<b>204.00</b>	<b>25,500.00</b>



Payroll Set: 01-San Juan Water District

<u>Account</u>	<u>Account Description</u>	<u>Units</u>	<u>Pay Amount</u>
<a href="#">010-010-58110</a>	Director - Stipend	102.00	12,750.00
	<b>010 - WHOLESALE Total:</b>	<b>102.00</b>	<b>12,750.00</b>
<a href="#">050-010-58110</a>	Director - Stipend	102.00	12,750.00
	<b>050 - RETAIL Total:</b>	<b>102.00</b>	<b>12,750.00</b>
	<b>Report Total:</b>	<b>204.00</b>	<b>25,500.00</b>





Payroll Set: 01-San Juan Water District

<u>Pay Code</u>	<u>Description</u>	<u># of Payments</u>	<u>Units</u>	<u>Pay Amount</u>
Reg - Regular Hours	Regular Hours	42	204.00	25,500.00
		<b>Report Total:</b>	<b>204.00</b>	<b>25,500.00</b>

## 2022/23 Actual Deliveries and Revenue - By Wholesale Customer Agency

July 2022 - March 2023								
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance	
San Juan Retail	7,901	\$ 2,395,846	7,994	\$ 2,358,836	93	1.2%	\$ (37,010)	-1.5%
Citrus Heights Water District	5,369	\$ 2,007,319	5,099	\$ 2,026,646	(270)	-5.0%	\$ 19,327	1.0%
Fair Oaks Water District	4,806	\$ 1,497,576	3,142	\$ 1,376,972	(1,663)	-34.6%	\$ (120,603)	-8.1%
Orange Vale Water Co.	2,579	\$ 781,419	2,722	\$ 783,756	142	5.5%	\$ 2,337	0.3%
City of Folsom	818	\$ 235,918	737	\$ 227,490	(81)	-9.9%	\$ (8,428)	-3.6%
Granite Bay Golf Course	206	\$ 7,270	224	\$ 7,910	18	8.8%	\$ 640	8.8%
Sac Suburban Water District	2,100	\$ 462,336	3,170	\$ 975,688	1,070	51.0%	\$ 513,352	111.0%
Water Transfer	3,442	\$ 2,395,632	3,504	\$ 2,803,182	62	1.8%	\$ 407,550	17.0%
<b>TOTAL</b>	<b>27,220</b>	<b>\$ 9,783,316</b>	<b>26,592</b>	<b>\$ 10,560,480</b>	<b>(628)</b>	<b>-2.3%</b>	<b>\$ 777,165</b>	<b>7.9%</b>

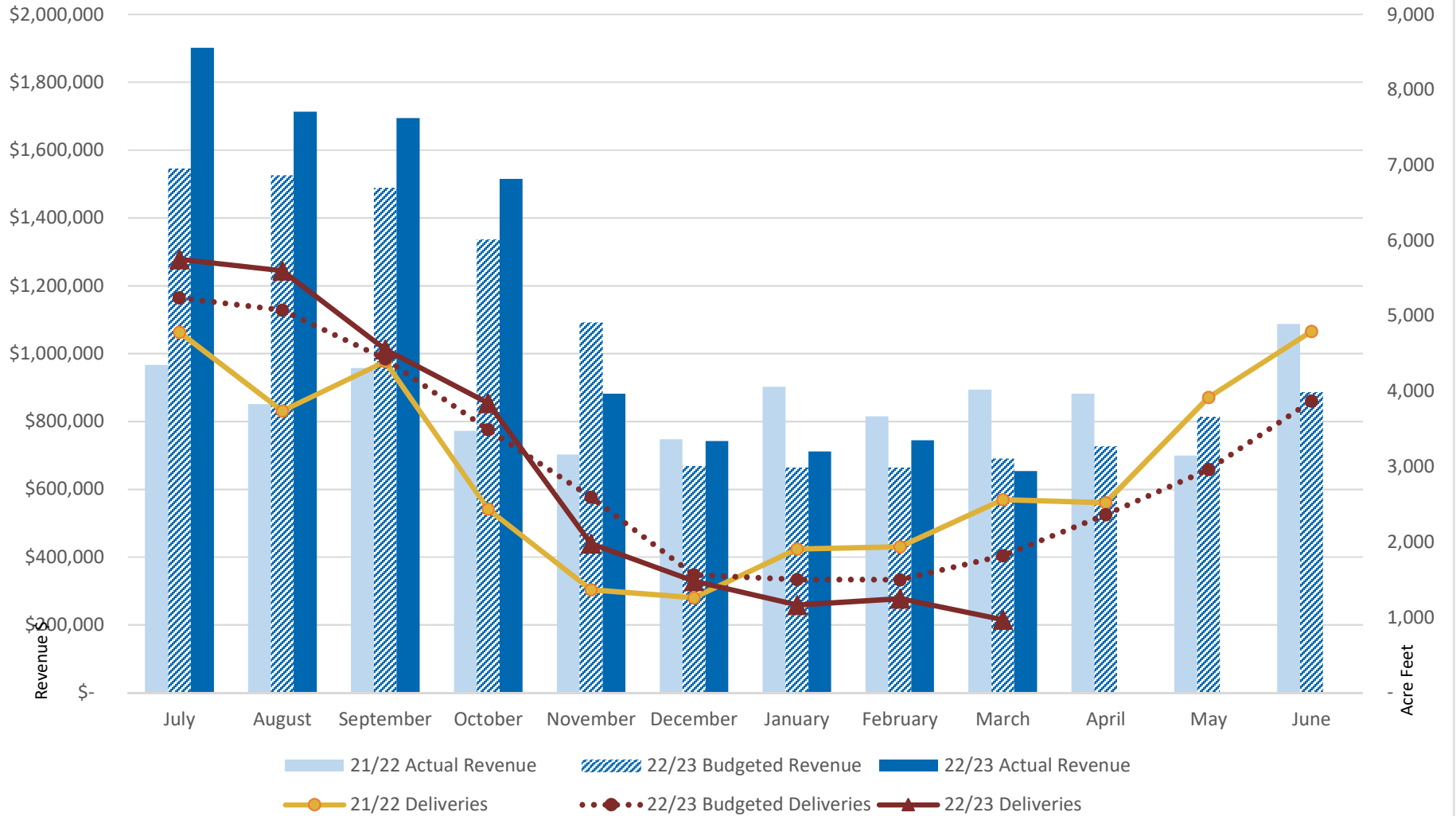
Budgeted Deliveries	27,220.24
Actual Deliveries	26,591.89
Difference	(628.35)
	-2.3%
Budgeted Water Sale Revenue	\$ 9,783,316
Actual Water Sale Revenue	\$ 10,560,480
Difference	\$ 777,165
	7.9%

**Conclusion:**

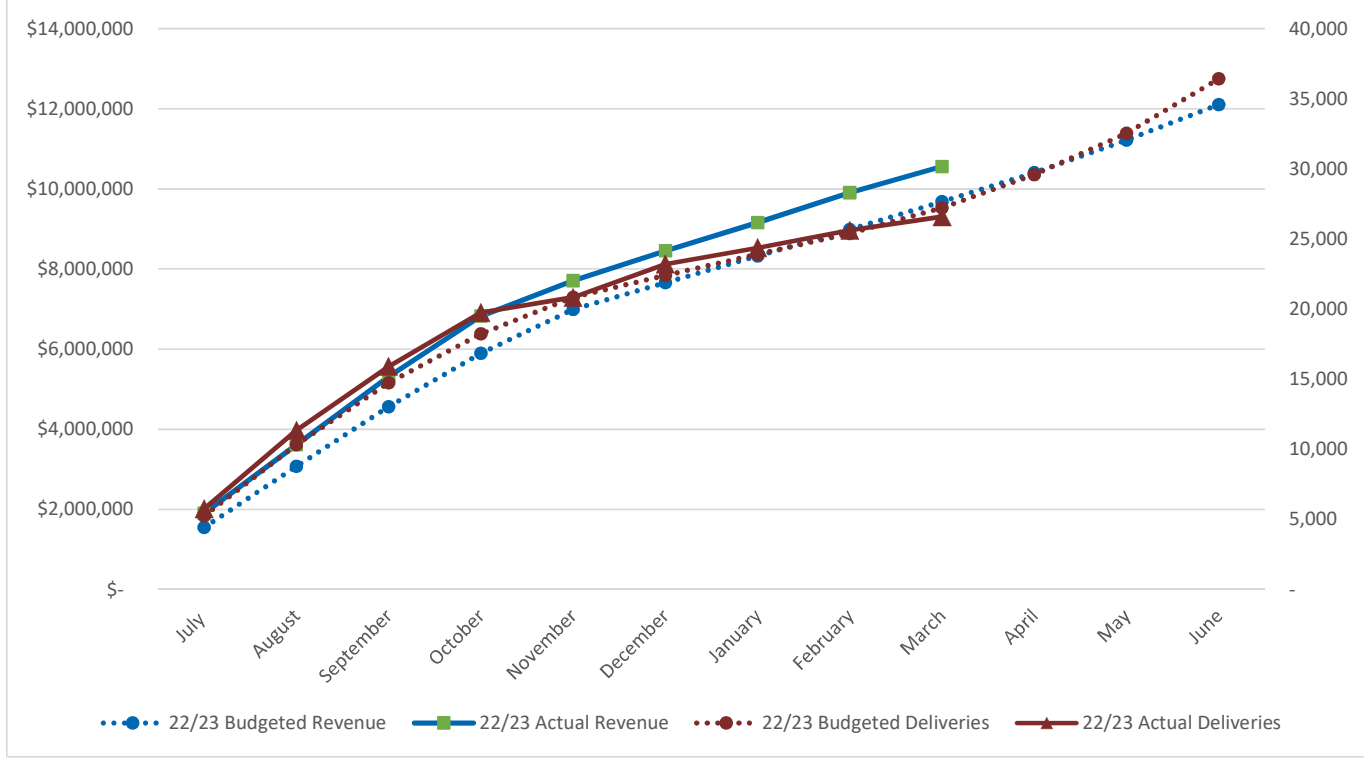
Monthly deliveries continued their trend of being less than anticipated, and have overtaken the gains from the first part of the fiscal year, yielding deliveries that are 2.3% less than anticipated for year to date. The main driver of the negative variance is the Fair Oaks Water District which has taken 34.6% less than anticipated in the budget. In addition, March deliveries were low across the board, compared to prior years, due to the large amount of rainfall received. The lower than anticipated deliveries were almost completely offset by higher than anticipated deliveries to SSWD.

Revenues are 7.9% higher than anticipated, due to the sales to SSWD and the water transfer doing better than expected. Excluding SSWD and the water transfer, deliveries were 2,408 acre feet less than the same time period last year, an 11% decline. The budget anticipated a year over year decline of 7.25%.

## Comparison of Fiscal Year 2021/2022 Actuals to 2022/2023 Projections and Actuals of Deliveries and Revenue



Cumulative Water Deliveries and Revenues FY 2022-23



# AGENDA ITEM VIII-1

## DRAFT

**Finance Committee Meeting Minutes**  
**San Juan Water District**  
**April 18, 2023**  
**4:00 p.m.**

**Committee Members:** Ted Costa, Director (Chair)  
Ken Miller, Director (Member)

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

- 1. Review General Manager Reimbursements (W & R)**  
The committee reviewed the March credit card charges for the General Manager and found them to be in order and there was no reimbursement request from the General Manager.
- 2. Review Check Register from March 2023 (W & R)**  
The committee reviewed the March 2023 check register and found them to be in order. In response to Director Miller's question, GM Helliker informed the committee that there have been no change orders that he has signed on the Hinkle Reservoir Replacement Project or the Eureka Road Pipeline Replacement Project. He mentioned that the Eureka Road project was slightly delayed due to the rain.
- 3. Other Finance Matters (W & R)**  
There were no other matters discussed.
- 4. Public Comment**  
There were no public comments.

The meeting was adjourned at 4:08 p.m.