



AGENDA REGULAR BOARD MEETING

**FAIR OAKS WATER DISTRICT OFFICE
10326 FAIR OAKS BLVD, FAIR OAKS
APRIL 15, 2024
6:30 PM**

The Board of Directors of the Fair Oaks Water District holds its Regular Board Meetings on the third Monday of each month at 6:30 p.m. The meetings are held at the District Offices located at 10326 Fair Oaks Blvd., Fair Oaks, CA 95628. The Board may discuss any item on the agenda and may act on any of those items.

The Board of Directors welcomes public participation in its meetings. Public comments relating to matters within jurisdiction of the District, and not included on the posted agenda, may be addressed under "public comment," both at the beginning and at the end of the meeting, subject to reasonable time limitations for each speaker. Please note that State law prevents the Board from discussing or acting on items not listed on the agenda. Public comments relating to matters listed on the agenda may be provided at the time when that agenda item is heard.

Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Items appearing on the Consent Calendar are considered routine and may be acted upon by the Board by one motion, without discussion; however, any item may be considered separately at the request of any Board member or any member of the public.

In compliance with the American with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact the Human Resource Administrator at (916) 967-5723. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

I. CALL TO ORDER

II. PUBLIC COMMENT

III. CONSENT CALENDAR

1. Approval of Minutes
 - a. Regular Board Meeting of March 18, 2024
2. Accept and File Treasurer's Report for the month of March 2024
3. File Investment Report for the month of February 2024

4. Accept and File Financial Expense Report for the month of March 2024
5. Approval of Warrants
6. Approval of Cal-Card Statements for the month of March 2024
7. Approval of Board Expense Report for the month of March 2024

IV. PRESENTATIONS AND CORRESPONDENCE

1. Presentation by JJACPA, Inc. on Fair Oaks Water District’s Draft Comprehensive Annual Financial Audit for the year ended December 31, 2023

V. DISCUSSION AND ACTION ITEMS: OLD BUSINESS

1. Update and discussion on the 2023 SJWD Wholesale Master Plan
2. Update on RFP to provide professional design services required to redrill and equip a new groundwater well at the existing Northridge Well Site in Fair Oaks
3. Discussion and possible action on the New York Water Main Replacement Projects

VI. DISCUSSION AND ACTION ITEMS: NEW BUSINESS

1. Discussion and possible action to accept and file the Fair Oaks Water District’s Annual Comprehensive Financial Report (ACFR), with Independent Auditor’s Report, for the years ended December 31, 2023 & 2022
2. Discussion on FOWD Water Supply for the month of March 2024
3. Public disclosure and discussion on press release “Water Agencies File Lawsuit to Protect Water Rates and Local Control”
4. Update and discussion on the combination of SSWD and CWD into one water purveyor
5. Update on the FOWD Corporation Yard Redevelopment Project

VII. UPCOMING EVENTS

1. April 16, 2024 / SJWD Finance Committee Meeting / SJWD Office
2. April 24, 2024 / SJWD Board Meeting / SJWD Office
3. May 9, 2024 / RWA Board Meeting / Sacramento
4. May 7-9, 2024 / ACWA Spring Conference / Sacramento
5. June 13, 2024 / SGA Board Meeting / Sacramento
6. June 23-26 / CSDA GM Leadership Summit / Anaheim

VIII. REPRESENTATIVE REPORTS

1. Sacramento Groundwater Authority (SGA)
2. Regional Water Authority (RWA)
3. Sacramento Water Forum
4. Other

IX. DIRECTORS’ REPORTS & COMMENTS

1. Budget Committee – (Sarkovich, Dolby)
2. Technical Advisory Committee – (Marx, Petersen)
3. Capital Improvement Committee – (Petersen, Dolby)

4. Personnel Committee – (McRae, Dolby)
5. Public Relations Committee – (McRae, Dolby)
6. FOWD and SJWD 2x2 Ad-Hoc Committee – (McRae, Petersen)
7. FOWD and CWD 2x2 Ad-Hoc Committee – (McRae, Marx)
8. Corporate Yard Ad-Hoc Committee – (Sarkovich, McRae)

X. GENERAL MANAGER’S REPORT

1. Maintenance Work Report
2. Capital Projects Status Report
3. Authorizations of Additional Funding
4. Water Transfer Status Report
5. Claims Against District
6. Employee Update
7. Water Issues – Update on Regional Involvement
8. Other

XI. PUBLIC COMMENT

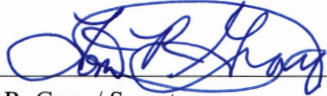
XII. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTIONS 54954 AND 54956

1. Conference with legal counsel on existing litigation; Government Code Sections 54954.5 and 54956.9; Citrus Heights Water District & Fair Oaks Water District v. San Juan Water District; Sacramento Superior Court Case No. 23WM000080
2. Conference on Anticipated Litigation; Government Code Section 54956.9(d) – two cases

XIII. REPORT FROM CLOSED SESSION

XIV. PUBLIC COMMENT

I, Tom R. Gray, Secretary of the Fair Oaks Water District, do hereby certify that this agenda has been posted at 10326 Fair Oaks Blvd., Fair Oaks, California 72 hours prior to the regular meeting of the Board of Directors in accordance with Government Code Section 54950.5, the Ralph M. Brown Act.



Tom R. Gray / Secretary
General Manager



04-12-2024
Date



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.2

Accept and File Treasurer's Report for the month of March 2024

AGENDA ITEM III.2

REGULAR Board Meeting April 15, 2024

To: Board of Directors
From: Chi Ha-Ly
Date: April 11, 2024
Subject: Accept and File Treasurer's Report for the month of March 2024

Recommendation:

None.

Discussion:

Attached you will find the Treasurer's report for the month of March 2024.

Policy Implications:

None.

Fiscal Impact:

None.



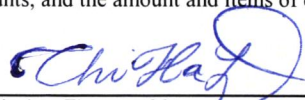
Fair Oaks Water District

Treasurer's Report - March 31, 2024

Agenda Item III.2

| Description | LAIF - remaining | General Fund U.S. Bank | Payroll Fund U.S. Bank (I) | Cash | Balance |
|--|---------------------|------------------------|----------------------------|----------------|---------------------|
| Designated and Undesignated Cash, February 29, 2024 | \$10,069,183 | \$103,836 | \$9,476 | \$2,450 | \$10,184,945 |
| Receipts | | | | | |
| Deposit: Water Service | | \$754,125 | | | \$754,125 |
| Deposit: Other | | \$3,106 | | | \$3,106 |
| Interest Earnings | | | | | \$0 |
| Subtotal | \$0 | \$757,231 | \$0 | \$0 | \$757,231 |
| Expenses | | | | | |
| General Expenses | | (\$324,160) | | | (\$324,160) |
| General Warrants | | (\$172,630) | | | (\$172,630) |
| Payroll | | | (\$149,072) | | (\$149,072) |
| Service Charges and Fees | | (\$4,335) | | | (\$4,335) |
| Subtotal | \$0 | (\$501,125) | (\$149,072) | \$0 | (\$650,197) |
| Transfers and Allocations | | | | | |
| Net Transfer from or to LAIF | | | | | \$0 |
| Transfer to Payroll | | (\$148,000) | \$148,000 | | \$0 |
| Subtotal | \$0 | (\$148,000) | \$148,000 | \$0 | \$0 |
| Designated and Undesignated Cash, March 31, 2024 | \$10,069,183 | \$211,942 | \$8,404 | \$2,450 | \$10,291,979 |

I, Chi Ha-Ly, deposes and says, the foregoing is a true and accurate accounting of the Special Funds in my custody showing the amount of money received by me for said accounts, and the amount and items of expenditure from those accounts during the preceding month, pursuant to Section 24392 of the Water Code.


 Chi Ha-Ly, Finance Manager

4/11/24
 Date

FAIR OAKS WATER DISTRICT

Check Register

March 2024

| <u>Check Number</u> | <u>Check Date</u> | <u>Vendor Name</u> | <u>Check Amount</u> | <u>Description</u> |
|-------------------------|-------------------|---|---------------------|---|
| <i>General Expenses</i> | | | | |
| 50570 | 3/6/2024 | STAFF | \$ 215.00 | Treatment 2 & Distribution 4 Certifications Renewal |
| 50571 | 3/6/2024 | STAFF | 90.00 | Distribution 3 Certification Renewal |
| 50572 | 3/6/2024 | CUSTOMER | 50.00 | Clothes Washer Rebate |
| 50573 | 3/6/2024 | CUSTOMER | 350.00 | Toilet Rebate |
| 50574 | 3/6/2024 | A. TEICHERT & SON, INC. | 968.57 | Sand & Aggregate |
| 50575 | 3/6/2024 | AVALON CUSTODIAL CARE | 1,700.00 | Janitorial Services |
| 50576 | 3/6/2024 | COUNTY OF SACRAMENTO | 423.00 | Pavement Inspections |
| 50577 | 3/6/2024 | ELEVATOR TECHNOLOGY INC. | 316.00 | Elevator Maintenance |
| 50578 | 3/6/2024 | J FRANKO ELECTRIC, INC. | 960.00 | Wells/Pumps Maintenance |
| 50579 | 3/6/2024 | INLAND BUSINESS SYSTEMS | 1,562.19 | Printing Costs |
| 50580 | 3/6/2024 | INTEGRITY DATA INC. | 38.20 | Dues & Subscription |
| 50581 | 3/6/2024 | KASL CONSULTING ENGINEERS, INC. | 896.00 | Engineering Services |
| 50582 | 3/6/2024 | NEPTUNE TECHNOLOGY GROUP, INC. | 10,631.45 | Registers |
| 50583 | 3/6/2024 | PACE SUPPLY CORP. | 1,778.40 | Inventory Parts/Distribution Repairs |
| 50584 | 3/6/2024 | SMUD | 10,669.92 | Utilities |
| 50585 | 3/6/2024 | SACRAMENTO VALLEY ALARM SECURITY | 55.74 | Security |
| 50586 | 3/6/2024 | TPX COMMUNICATIONS | 7,293.79 | Communications |
| 50587 | 3/6/2024 | TAK COMMUNICATIONS CA, INC. | 4,000.00 | Service Upgrades/Traffic Loop Replacement |
| 50588 | 3/6/2024 | VERIZON WIRELESS | 350.94 | Communications |
| 50589 | 3/6/2024 | AFLAC | 349.79 | Aflac Premium Coverage |
| 50590 | 3/6/2024 | CUSTOMER | 152.62 | Customer Refund |
| 50591 | 3/6/2024 | CUSTOMER | 80.33 | Customer Refund |
| 50592 | 3/6/2024 | CUSTOMER | 571.88 | Customer Refund |
| 50593 | 3/6/2024 | SMUD | 1,532.67 | Utilities |
| 50594 | 3/6/2024 | STANDARD INSURANCE COMPANY | 1,707.56 | Disability Insurance (February & March) |
| 50595 | 3/6/2024 | P G & E | 571.05 | Utilities |
| 50596 | 3/11/2024 | CARBON HEALTH MEDICAL GROUP OF CALIFORNIA, P.C. | 135.00 | Physicals |
| 50597 | 3/11/2024 | FRANCHISE TAX BOARD | 100.00 | Wage Garnishment |
| 50599 | 3/11/2024 | MFS 529 SAVING PLAN | 175.00 | 529 Education Fund |
| 50600 | 3/13/2024 | AFLAC | 349.79 | Aflac Premium Coverage |
| 50601 | 3/13/2024 | AT&T MOBILITY | 1,112.03 | Communications |
| 50602 | 3/13/2024 | CUSTOMER | 175.00 | Toilet Rebate |
| 50603 | 3/13/2024 | DEPT. OF INDUSTRIAL RELATIONS | 225.00 | Elevator Permit |

| <u>Check Number</u> | <u>Check Date</u> | <u>Vendor Name</u> | <u>Check Amount</u> | <u>Description</u> |
|---------------------|-------------------|---------------------------------|---------------------|--|
| 50604 | 3/13/2024 | FUSE 3 COMMUNICATIONS | 6,695.00 | IT Consulting |
| 50605 | 3/13/2024 | CUSTOMER | 350.00 | Toilet Rebate |
| 50606 | 3/13/2024 | PACE SUPPLY CORP. | 11,043.25 | Inventory Parts |
| 50607 | 3/13/2024 | PRINT PROJECT MANAGERS, INC. | 145.46 | Staff Business Cards |
| 50608 | 3/13/2024 | WASTE MANAGEMENT | 605.04 | Utilities |
| 50609 | 3/13/2024 | NEPTUNE TECHNOLOGY GROUP, INC. | 13,253.25 | Meters |
| 50610 | 3/20/2024 | A. TEICHERT & SON, INC. | 1,056.33 | Sand & Aggregate |
| 50611 | 3/20/2024 | COUNTY OF SACRAMENTO | 141.00 | Inspections |
| 50612 | 3/20/2024 | COUNTY OF SACRAMENTO | 163.73 | Utilities |
| 50613 | 3/20/2024 | CNA SURETY | 1,500.00 | Bonding |
| 50614 | 3/20/2024 | KASL CONSULTING ENGINEERS, INC. | 2,943.50 | Engineering Services |
| 50615 | 3/20/2024 | NEPTUNE TECHNOLOGY GROUP, INC. | 21,334.50 | AMR Warranty |
| 50616 | 3/20/2024 | PACE SUPPLY CORP. | 18,685.73 | Inventory Parts/Distribution Repairs/T-Mains Repairs |
| 50617 | 3/20/2024 | THE REGENTS OF THE UNIVERSITY | 500.00 | Conservation Outreach - 2024 Harvest Day Festival |
| 50618 | 3/25/2024 | COUNTY OF SACRAMENTO | 18,378.90 | Corporate Yard/Permits |
| * 50618 (VOIDED) | 3/25/2024 | COUNTY OF SACRAMENTO | (18,378.90) | Voided and Reissued with Check #50622 |
| 50619 | 3/25/2024 | COUNTY OF SACRAMENTO | 3,082.04 | Corporate Yard/Permits |
| 50620 | 3/25/2024 | COUNTY OF SACRAMENTO | 307.66 | Corporate Yard/Permits |
| 50621 | 3/25/2024 | COUNTY OF SACRAMENTO | 1,054.06 | Corporate Yard/Permits |
| 50622 | 3/25/2024 | COUNTY OF SACRAMENTO | 18,378.90 | Corporate Yard/Permits |
| 50623 | 3/27/2024 | EAST BAY TIRE COMPANY | 3,907.58 | Equipment Repairs |
| 50624 | 3/27/2024 | FRANCHISE TAX BOARD | 100.00 | Wage Garnishment |
| 50625 | 3/27/2024 | FUSE 3 COMMUNICATIONS | 6,595.00 | IT Consulting |
| 50626 | 3/27/2024 | HAASE LANDSCAPES, INC. | 655.00 | District Site Maintenance |
| 50627 | 3/27/2024 | HERC RENTALS | 1,094.42 | Rental Fees |
| 50628 | 3/27/2024 | INLAND BUSINESS SYSTEMS | 868.08 | Printing Costs |
| 50629 | 3/27/2024 | STAFF | 63.26 | District Site Maintenance Reimbursement |
| 50630 | 3/27/2024 | MFS 529 SAVING PLAN | 175.00 | 529 Education Fund |
| 50631 | 3/27/2024 | NEPTUNE TECHNOLOGY GROUP, INC. | 1,766.94 | Meter Testing Service |
| 50632 | 3/27/2024 | PACE SUPPLY CORP. | 7,223.27 | Project Parts |
| 50633 | 3/27/2024 | TESCO CONTROLS, INC. | 1,643.20 | SCADA, Wells/Pumps Maintenance |
| 50634 | 3/27/2024 | CUSTOMER | 167.84 | Customer Refund |
| 50635 | 3/27/2024 | CUSTOMER | 42.43 | Customer Refund |
| 50636 | 3/27/2024 | CUSTOMER | 75.61 | Customer Refund |
| 50637 | 3/27/2024 | CUSTOMER | 54.07 | Customer Refund |
| 50349 | 11/8/2023 | CUSTOMER | (39.38) | Voided Stale-dated Check |
| 50425 | 12/13/2023 | CUSTOMER | (350.00) | Voided and Reissued with Check #50605 |

| <u>Check Number</u> | <u>Check Date</u> | <u>Vendor Name</u> | <u>Check Amount</u> | <u>Description</u> |
|-------------------------------|-------------------|---|----------------------|---|
| REMIT000000000004178 | 3/6/2024 | BSK ASSOCIATES | 5,004.00 | Water Testing/Sampling |
| REMIT000000000004179 | 3/6/2024 | STREAMLINE | 375.00 | Website Maintenance |
| REMIT000000000004181 | 3/6/2024 | SIERRA CHEMICAL COMPANY | 229.43 | Chemicals |
| REMIT000000000004182 | 3/6/2024 | SUPERIOR EQUIPMENT REPAIR, INC. | 864.39 | Vehicle Maintenance |
| REMIT000000000004183 | 3/11/2024 | ELLISON,SCHNEIDER, HARRIS & DONLAN, LLP. | 15,537.86 | Legal Services |
| REMIT000000000004184 | 3/11/2024 | KRONICK MOSKOVITZ TIEDEMANN & GIRARD | 5,932.28 | Legal Services |
| REMIT000000000004185 | 3/13/2024 | BSK ASSOCIATES | 2,252.00 | Water Testing/Sampling |
| REMIT000000000004186 | 3/13/2024 | HUNT & SONS INC. | 2,609.35 | Gas & Oil |
| REMIT000000000004189 | 3/20/2024 | BSK ASSOCIATES | 898.00 | Water Testing/Sampling |
| REMIT000000000004190 | 3/20/2024 | BURKETT'S OFFICE FURNISHINGS AND SUPPLIES | 120.31 | Office Supplies |
| REMIT000000000004191 | 3/20/2024 | CLARK PEST CONTROL | 110.00 | Pest Services |
| REMIT000000000004192 | 3/20/2024 | COGSDALE | 4,837.50 | IT Consulting |
| REMIT000000000004193 | 3/20/2024 | GRAINGER | 1,133.43 | Safety Supplies |
| REMIT000000000004194 | 3/20/2024 | ELLISON, SCHNEIDER, HARRIS & DONLAN, LLP. | 444.07 | Legal Services |
| REMIT000000000004195 | 3/20/2024 | KRONICK MOSKOVITZ TIEDEMANN & GIRARD | 2,746.75 | Legal Services |
| REMIT000000000004196 | 3/27/2024 | BSK ASSOCIATES | 220.00 | Water Testing/Sampling |
| REMIT000000000004197 | 3/27/2024 | ELLISON,SCHNEIDER, HARRIS & DONLAN, LLP. | 1,080.00 | Legal Services |
| REMIT000000000004198 | 3/27/2024 | GRAINGER | 1,141.67 | Hydrant Upgrades/Safety |
| REMIT000000000004199 | 3/28/2024 | I.M.P.A.C. GOVERNMENT SERVICES | 9,305.42 | Credit Cards - See Cal-Card Summary for Details |
| WDL000006482 | 3/13/2024 | IRS EFTPS | 25,033.24 | Federal Payroll Taxes |
| WDL000006483 | 3/7/2024 | PERS-RETIREMENT | 17,666.71 | Retirement Contributions |
| WDL000006484 | 3/13/2024 | EDD | 4,695.37 | State Payroll Taxes |
| WDL000006496 | 3/22/2024 | PERS RETIREMENT | 17,514.19 | Retirement Contributions |
| WDL000006497 | 3/27/2024 | IRS EFTPS | 24,830.73 | Federal Payroll Taxes |
| WDL000006498 | 3/27/2024 | EDD | 4,710.04 | State Payroll Taxes |
| Total General Expenses | | | \$ 324,160.43 | |

General Warrants

| | | | | |
|-------------------------------|-----------|------------------------------|----------------------|---|
| REMIT000000000004187 | 3/18/2024 | ACWA JPIA | \$ 69,213.19 | Health/Dental/Vision/EAP/Life Insurance |
| REMIT000000000004188 | 3/18/2024 | SIERRA NATIONAL CONSTRUCTION | 73,416.60 | Skyway Well |
| 50598 | 3/11/2024 | GUTIERREZ ASSOCIATES | 30,000.00 | Architectural Services |
| Total General Warrants | | | \$ 172,629.79 | |

Service Charges and Fees

| | | | | |
|----------------------|-----------|---------------------|-------------|--------------------|
| REMIT000000000004180 | 3/6/2024 | INVOICE CLOUD, INC. | \$ 2,106.85 | Invoice Cloud Fees |
| WDL000006492 | 3/14/2024 | US BANK | 2,057.47 | Analysis Fees |
| WDL000006493 | 3/1/2024 | US BANK | 132.82 | Credit Card Fees |

Check Number
WDL000006516

Check Date Vendor Name
3/31/2024 INVOICE CLOUD, INC.

| | <u>Check Amount</u> | <u>Description</u> |
|---------------------------------------|----------------------|---|
| | 37.47 | Invoice Cloud/Payment Tech (Fees) Settled |
| <i>Total Service Charges and Fees</i> | <u>\$ 4,334.61</u> | |
| <i>Total Expenses</i> | <u>\$ 501,124.83</u> | |

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.3

File Investment Report for the month of February 2024

AGENDA ITEM III.3

REGULAR Board Meeting on April 15, 2024

To: Board of Directors
From: Chi Ha-Ly
Date: April 10, 2024
Subject: File Investment Report for the month of February 2024

Recommendation:

None.

Discussion:

Attached are the February 2024 LAIF monthly statement and LAIF monthly performance report. The March 2024 LAIF monthly performance report is not available for inclusion this month due to the timing of the Board meeting. The March 2024 LAIF monthly statement and LAIF monthly performance report will be included in the May 20, 2024 Board Consent Calendar.

The District's cash flow is sufficient to meet the next six months of budgeted District expenses (Govt. Code 53646(b)(3)). The District's investment portfolio is in compliance with the investment policy (Govt. Code 53646(b)(2)).

Policy Implications:

None.

Fiscal Impact:

None.

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

April 10, 2024

[LAIIF Home](#)
[PMIA Average Monthly Yields](#)

FAIR OAKS WATER DISTRICT

TOM R. GRAY, GENERAL MANAGER
 10326 FAIR OAKS BLVD
 FAIR OAKS, CA 95628

[Tran Type Definitions](#)

Account Number:

February 2024 Statement

| Effective Date | Transaction Date | Tran Type | Confirm Number | Web Confirm Number | Authorized Caller | Amount |
|----------------|------------------|-----------|----------------|--------------------|-------------------|------------|
| 2/22/2024 | 2/22/2024 | RD | 1748348 | N/A | CHI HA-LY | 275,000.00 |

Account Summary

| | | | |
|-------------------|------------|--------------------|---------------|
| Total Deposit: | 275,000.00 | Beginning Balance: | 9,794,182.91 |
| Total Withdrawal: | 0.00 | Ending Balance: | 10,069,182.91 |



PMIA/LAIF Performance Report as of 3/13/24



Quarterly Performance Quarter Ended 12/31/23

| | |
|--|---------------------|
| LAIF Apportionment Rate ⁽²⁾ : | 4.00 |
| LAIF Earnings Ratio ⁽²⁾ : | 0.00010932476863589 |
| LAIF Administrative Cost ^{(1)*} : | 0.29 |
| LAIF Fair Value Factor ⁽¹⁾ : | 0.993543131 |
| PMIA Daily ⁽¹⁾ : | 3.96 |
| PMIA Quarter to Date ⁽¹⁾ : | 3.81 |
| PMIA Average Life ⁽¹⁾ : | 230 |

PMIA Average Monthly Effective Yields⁽¹⁾

| | |
|-----------------|--------------|
| February | 4.122 |
| January | 4.012 |
| December | 3.929 |
| November | 3.843 |
| October | 3.670 |
| September | 3.534 |

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 2/29/24 \$164.3 billion

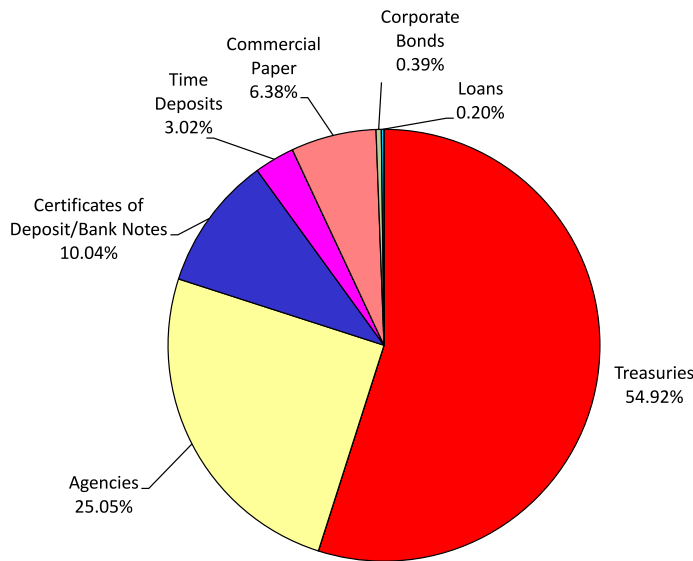


Chart does not include \$2,059,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.4

Accept and File Monthly Financial Expense Report for the month of March 2024

AGENDA ITEM III.4

REGULAR Board Meeting April 15, 2024

To: Board of Directors
From: Chi Ha-Ly
Date: April 12, 2024
Subject: Accept and File Financial Expense Report for the month of March 2024

Recommendation:

None at this time. Monthly financial expenses presented for informational purposes.

Discussion:

Attached is the financial report for the month of March 2024.

Please note that the monthly financial report is on a cash basis; therefore, a budgeted line item could be 100% expended as of March 2024.

As of March 2024, the District has 79.21% of remaining adjusted budget.

This report provides a quick snapshot of the operating expenses incurred by the District and does not include items that are capitalized (i.e. costs of construction jobs, fixed assets). The capital projects are reported separately under the “Capital Projects Status Report.”

Policy Implications:

None as a result of recommended action.

Fiscal Impact:

None as a result of recommended action.

FAIR OAKS WATER DISTRICT
Company Consolidation
For the Three Months Ending Sunday, March 31, 2024

| | March Actual | YTD Actual | Original Annual Budget | Adjusted Annual Budget | Remaining Adjusted Budget | % Remaining Adjusted Budget |
|--|------------------|------------------|---------------------------|---------------------------|------------------------------|--------------------------------|
| Labor | | | | | | |
| Salaries and Wages | | | | | | |
| Salaries | \$186,608 | \$600,797 | \$3,301,100 | \$3,301,100 | \$2,700,303 | 81.80% |
| Salaries and Wages Subtotal | \$186,608 | \$600,797 | \$3,301,100 | \$3,301,100 | \$2,700,303 | 81.80% |
| Benefits and Insurance | | | | | | |
| Auto Fringe Benefits | \$300 | \$900 | \$3,600 | \$3,600 | \$2,700 | 75.00% |
| Dental Insurance | 2,996 | 11,344 | 44,900 | 44,900 | 33,556 | 74.74% |
| FICA | 12,889 | 41,099 | 204,700 | 204,700 | 163,601 | 79.92% |
| Medicare | 3,014 | 9,612 | 47,900 | 47,900 | 38,288 | 79.93% |
| Health Insurance | 64,515 | 245,937 | 829,500 | 829,500 | 583,563 | 70.35% |
| Disability Insurance | 1,644 | 2,479 | 13,200 | 13,200 | 10,721 | 81.22% |
| Life Insurance | 715 | 2,806 | 8,500 | 8,500 | 5,694 | 66.99% |
| Pension Plan | 20,494 | 61,004 | 620,900 | 620,900 | 559,896 | 90.17% |
| Deferred Compensation** | | 45,650 | 41,400 | 45,650 | | 0.00% |
| Unemployment Insurance | | 15,000 | 15,000 | 15,000 | 15,000 | 100.00% |
| Vision Care | 728 | 2,789 | 9,400 | 9,400 | 6,611 | 70.33% |
| Worker's Compensation | 4,489 | 13,249 | 83,000 | 83,000 | 69,751 | 84.04% |
| Benefits & Insurance Subtotal | \$111,783 | \$436,869 | \$1,922,000 | \$1,926,250 | \$1,489,381 | 77.32% |
| Salaries & Benefits Capitalized | (\$19,722) | (\$64,806) | (\$803,200) | (\$803,200) | (\$738,394) | 91.93% |
| Salaries & Benefits to Damages | (1,905) | (3,671) | (11,600) | (11,600) | (7,929) | 68.36% |
| Labor Total | \$276,765 | \$969,189 | \$4,408,300 | \$4,412,550 | \$3,443,361 | 78.04% |
| Materials and Services | | | | | | |
| Water Supply | | | | | | |
| Surface Water Supply, SJWD | | \$539,132 | \$2,217,600 | \$2,217,600 | \$1,678,468 | 75.69% |
| Chemicals | 229 | 2,019 | 32,600 | 32,600 | 30,581 | 93.81% |
| Division of Drinking Water Annual Permit** | | 64,482 | 64,000 | 64,500 | 18 | 0.03% |
| Energy Cost, Wells | 10,732 | 33,281 | 424,300 | 424,300 | 391,019 | 92.16% |
| Energy Cost, Other | 162 | 618 | 3,100 | 3,100 | 2,482 | 80.08% |
| Testing & Sampling | 3,206 | 12,781 | 31,000 | 31,000 | 18,219 | 58.77% |
| SCADA Support & Maintenance | 404 | 404 | 10,000 | 10,000 | 9,596 | 95.96% |
| Cathodic Protection | | | 4,000 | 4,000 | 4,000 | 100.00% |
| Hydrant Testing & Flushing | | | 3,000 | 3,000 | 3,000 | 100.00% |
| Water Supply Subtotal | \$14,735 | \$652,716 | \$2,789,600 | \$2,790,100 | \$2,137,384 | 76.61% |
| District Facilities and Maintenance & Repairs | | | | | | |
| Wells Repairs and Upgrades | \$2,199 | \$3,547 | \$24,000 | \$24,000 | \$20,453 | 85.22% |
| Skyway Tank Inspection | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Skyway Booster #1 Inspection and Repair | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Annual Pump Efficiency Testing | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Tank Repairs and Maintenance | | | 15,000 | 15,000 | 15,000 | 100.00% |
| District Site Maintenance | 1,856 | 3,642 | 20,000 | 20,000 | 16,358 | 81.79% |
| Janitorial | 1,750 | 5,249 | 23,000 | 23,000 | 17,751 | 77.18% |
| Elevator Maintenance* | 541 | 1,798 | 9,500 | 10,125 | 8,327 | 82.24% |
| Security Costs | 56 | 1,189 | 4,200 | 4,200 | 3,011 | 71.68% |
| District Facilities Maint. Subtotal | \$6,401 | \$15,425 | \$110,700 | \$111,325 | \$95,900 | 86.14% |
| Vehicle and Equipment Maintenance | | | | | | |
| Vehicle Maintenance | \$2,371 | \$4,026 | \$16,500 | \$16,500 | \$12,474 | 75.60% |
| Vehicle Repairs* | 385 | 2,393 | 15,000 | 15,000 | 12,607 | 84.05% |
| Other Equipment Maintenance | 250 | 462 | 15,500 | 16,500 | 16,038 | 97.20% |
| Other Equipment Repair | 3,908 | 5,044 | 15,000 | 15,000 | 9,956 | 66.37% |
| Vehicle & Equip. Maint. Subtotal | \$6,913 | \$11,925 | \$62,000 | \$63,000 | \$51,075 | 81.07% |
| Insurance | | | | | | |
| Auto and General Liability Insurance | | | \$115,000 | \$115,000 | \$115,000 | 100.00% |
| Bonding | 1,500 | 1,500 | 1,600 | 1,600 | 100 | 6.25% |
| Property Insurance | | | 45,000 | 45,000 | 45,000 | 100.00% |
| Insurance Subtotal | \$1,500 | \$1,500 | \$161,600 | \$161,600 | \$160,100 | 99.07% |
| Printing and Postage | | | | | | |
| Advertisements & Legal Notices | \$180 | \$180 | \$5,000 | \$5,000 | \$4,820 | 96.40% |
| Online Bill Pay/Payment Processing | 2,144 | 7,223 | 28,000 | 28,000 | 20,777 | 74.20% |
| Customer Bill Printing | | 1,784 | 17,500 | 17,500 | 15,716 | 89.80% |
| Customer Bill Postage | | 12,750 | 43,000 | 43,000 | 30,250 | 70.35% |
| Customer Collection Postage | | 2,100 | 7,000 | 7,000 | 4,900 | 70.00% |
| General Postage | | 150 | 1,000 | 1,000 | 850 | 85.00% |
| General Printing | | | 1,800 | 1,800 | 1,800 | 100.00% |
| Collection Expense Printing | | 538 | 900 | 900 | 362 | 40.26% |
| Printing and Postage Subtotal | \$2,324 | \$24,725 | \$104,200 | \$104,200 | \$79,475 | 76.27% |
| Office Expense and Other | | | | | | |
| Office Equipment Rental | | \$151 | \$700 | \$700 | \$549 | 78.40% |
| Office Supplies | 1,004 | 4,294 | 17,000 | 17,000 | 12,706 | 74.74% |
| Office Equipment less than \$500 | | 938 | 3,000 | 3,000 | 2,062 | 68.73% |
| Office Furniture less than \$500 | 252 | 252 | 2,000 | 2,000 | 1,748 | 87.41% |
| Office Equipment Maintenance | | | 500 | 500 | 500 | 100.00% |
| Office Equipment Maintenance Agreements | 2,430 | 3,415 | 18,100 | 18,100 | 14,685 | 81.13% |
| Office Expense & Other Subtotal | \$3,686 | \$9,050 | \$41,300 | \$41,300 | \$32,250 | 78.09% |
| Professional Services | | | | | | |
| Annual Audit Fees | | \$8,000 | \$22,000 | \$22,000 | \$14,000 | 63.64% |
| Actuarial services for pension calculation | | | 800 | 800 | 800 | 100.00% |

FAIR OAKS WATER DISTRICT
Company Consolidation
For the Three Months Ending Sunday, March 31, 2024

| | March Actual | YTD Actual | Original Annual Budget | Adjusted Annual Budget | Remaining Adjusted Budget | % Remaining Adjusted Budget |
|---|------------------|--------------------|---------------------------|---------------------------|------------------------------|--------------------------------|
| Meter Testing Service* | 1,767 | 1,767 | 5,000 | 6,800 | 5,033 | 74.02% |
| Dues and Subscription | 38 | 18,661 | 52,000 | 52,000 | 33,339 | 64.11% |
| Grant Application | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Hydraulic Model Update | | | 11,000 | 11,000 | 11,000 | 100.00% |
| Urban Water Management Plan | | | 15,000 | 15,000 | 15,000 | 100.00% |
| Emergency Response Plan | | | 500 | 500 | 500 | 100.00% |
| Legal Fees | 25,741 | 44,314 | 150,000 | 150,000 | 105,686 | 70.46% |
| Coop. Trans. Pipeline O&M | | | 7,000 | 7,000 | 7,000 | 100.00% |
| Website Design and Public Outreach | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Regional Support | | | 108,000 | 108,000 | 108,000 | 100.00% |
| Banking Fees | 2,245 | 7,189 | 36,000 | 36,000 | 28,811 | 80.03% |
| IT Consulting Service | 17,503 | 34,535 | 123,500 | 123,500 | 88,965 | 72.04% |
| Annual IT Audit | | | 5,600 | 5,600 | 5,600 | 100.00% |
| Answering Service | 171 | 523 | 2,500 | 2,500 | 1,977 | 79.08% |
| Other Professional Fees* | 58 | 6,450 | 150,000 | 169,589 | 163,140 | 96.20% |
| Professional Fees Subtotal | \$47,523 | \$121,438 | \$698,900 | \$720,289 | \$598,851 | 83.14% |
| System Maintenance/Repairs | | | | | | |
| Aggregate/Sand/Cutback | \$2,025 | \$4,521 | \$25,000 | \$25,000 | \$20,479 | 81.92% |
| Paving | | | 75,000 | 75,000 | 75,000 | 100.00% |
| Equipment and Tool Rental | 1,290 | 1,290 | 1,500 | 1,500 | 210 | 13.99% |
| General Maint., Supplies & Consumables | 832 | 3,113 | 15,000 | 15,000 | 11,887 | 79.25% |
| Distribution Repairs | 14,163 | 19,499 | 25,000 | 25,000 | 5,501 | 22.00% |
| Distribution System Maintenance Programs | 76 | 76 | 7,000 | 7,000 | 6,924 | 98.91% |
| T-Main Repairs | 471 | 471 | 25,000 | 25,000 | 24,529 | 98.12% |
| Damages | 9,329 | 11,117 | 25,000 | 25,000 | 13,883 | 55.53% |
| Backflow Testing and Supplies | | | 4,800 | 4,800 | 4,800 | 100.00% |
| Meter Downsize Repairs/Upgrades | | | 600 | 600 | 600 | 100.00% |
| Inventory Replenishment | | | 10,000 | 10,000 | 10,000 | 100.00% |
| Gas & Oil | 2,609 | 9,462 | 56,000 | 56,000 | 46,538 | 83.10% |
| Equipment & Tools less than \$500 | 470 | 1,313 | 12,000 | 12,000 | 10,687 | 89.06% |
| Safety, Signs & Cones | 2,240 | 2,926 | 13,000 | 13,000 | 10,074 | 77.49% |
| System Maint./Repairs Subtotal | \$33,504 | \$53,788 | \$294,900 | \$294,900 | \$241,112 | 81.76% |
| Fees | | | | | | |
| State and County Fees | | | \$1,300 | \$1,300 | \$1,300 | 100.00% |
| Air Quality | | | 10,900 | 10,900 | 10,900 | 100.00% |
| NPDES Permit | | | 4,000 | 4,000 | 4,000 | 100.00% |
| Haz-mat Disposal | | | 2,000 | 2,000 | 2,000 | 100.00% |
| Haz-mat Permit | | 380 | 6,900 | 6,900 | 6,520 | 94.50% |
| Fees Subtotal | | \$380 | \$25,100 | \$25,100 | \$24,720 | 98.49% |
| Utilities | | | | | | |
| Telephone/Communication | \$7,939 | \$23,839 | \$101,900 | \$101,900 | \$78,061 | 76.61% |
| District Site Utilities | 2,648 | 6,989 | 36,500 | 36,500 | 29,511 | 80.85% |
| Utilities Subtotal | \$10,587 | \$30,828 | \$138,400 | \$138,400 | \$107,572 | 77.73% |
| Information Technology | | | | | | |
| Computer Software Maint. & Agreements | \$2,109 | \$9,117 | \$140,500 | \$140,500 | \$131,383 | 93.51% |
| Computer Hardware <\$500 | | | 5,000 | 5,000 | 5,000 | 100.00% |
| Computer Software <\$500 | | | 1,000 | 1,000 | 1,000 | 100.00% |
| Information Technology Subtotal | \$2,109 | \$9,117 | \$146,500 | \$146,500 | \$137,383 | 93.78% |
| Water Efficiency | | | | | | |
| Conservation Outreach | \$500 | \$500 | \$22,000 | \$22,000 | \$21,500 | 97.73% |
| Cons. Landscape Irrigation Review | | | 2,000 | 2,000 | 2,000 | 100.00% |
| Conservation Water Waste | | | 500 | 500 | 500 | 100.00% |
| Conservation Large Landscape | | | 2,000 | 2,000 | 2,000 | 100.00% |
| Conservation Toilet Rebate Program | 300 | 788 | 10,000 | 10,000 | 9,212 | 92.12% |
| Conservation Toilet Rebate Program (Reimb.) | 225 | 600 | 7,500 | 7,500 | 6,900 | 92.00% |
| Washing Machine Rebate Program | 50 | 50 | 500 | 500 | 450 | 90.00% |
| Conservation Internal Review | | | 1,000 | 1,000 | 1,000 | 100.00% |
| Conservation Subtotal | \$1,075 | \$1,938 | \$45,500 | \$45,500 | \$43,562 | 95.74% |
| Training & Uniforms | | | | | | |
| DMV/Physicals | \$135 | \$775 | \$8,500 | \$8,500 | \$7,725 | 90.89% |
| Employee Recognition Program | 329 | 716 | 11,000 | 11,000 | 10,284 | 93.49% |
| Training, Travel and Expenses | 1,104 | 1,194 | 20,000 | 20,000 | 18,806 | 94.03% |
| Uniforms | | | 12,800 | 12,800 | 12,800 | 100.00% |
| Training & Uniforms Subtotal | \$1,568 | \$2,684 | \$52,300 | \$52,300 | \$49,616 | 94.87% |
| Board | | | | | | |
| Election Expense | | | \$45,400 | \$45,400 | \$45,400 | 100.00% |
| Director's Fees | \$700 | \$2,200 | \$12,500 | \$12,500 | \$10,300 | 82.40% |
| Miscellaneous Board Expenses | 220 | 652 | 2,500 | 2,500 | 1,848 | 73.90% |
| Travel and Seminars | | | 10,000 | 10,000 | 10,000 | 100.00% |
| Board Subtotal | \$920 | \$2,852 | \$70,400 | \$70,400 | \$67,548 | 95.95% |
| Materials & Services Total | \$132,846 | \$938,367 | \$4,741,400 | \$4,764,914 | \$3,826,548 | 80.31% |
| GRAND TOTAL | \$409,611 | \$1,907,556 | \$9,149,700 | \$9,177,464 | \$7,269,909 | 79.21% |

FAIR OAKS WATER DISTRICT
Company Consolidation
For the Three Months Ending Sunday, March 31, 2024

| | March Actual | YTD Actual | Original Annual Budget | Adjusted Annual Budget | Remaining Adjusted Budget | % Remaining Adjusted Budget |
|-------------------------|-----------------|-----------------|---------------------------|---------------------------|------------------------------|--------------------------------|
| CONTINGENCY FUND | \$71,585 | \$76,335 | \$200,000 | \$200,000 | \$123,665 | 61.83% |

*The Board approved the following Project Fund to be carried forward from 2023 to 2024 at the January 16, 2024 Regular Board Meeting.
 \$19,589.38 from Professional Services.
 \$1,000 from Vehicle Repairs.
 \$1,800 from Meter Testing Services.
 \$625 from Elevator Maintenance.

**Contingency Fund was used as follows:
 \$500 was transferred to SWRCB-Division of Drinking Water Annual Permit - Board approved on January 16, 2024.
 \$4,250 was transferred to Deferred Compensation - Board approved on January 16, 2024.
 \$29,616 was transferred to Hazel Avenue Project #2004 - Board approved on March 18, 2024.
 \$41,969 was transferred to Gum Ranch Unit 2 Project #1607 - Board approved on March 18, 2024.

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.5

Approval of Warrants

AGENDA ITEM III.5

REGULAR Board Meeting on April 15, 2024

To: Board of Directors
 From: Tom R. Gray
 Date: April 11, 2024
 Subject: Approval of Warrants

Recommendations:


Warrants

Board of Directors approve the attached invoices listed below and authorize signing of warrants.

| | |
|--|----------------------|
| ACWA JPIA | |
| <i>Benefits - health, dental, vision, life, and Employee Assistance Program</i> | \$ 66,659.11 |
| San Juan Water District | |
| <i>Water Purchase</i> | 485,519.95 |
| Central Valley Engineering & Asphalt, Inc. | |
| <i>Paving for service upgrades, minor main upgrades, and distribution system repairs</i> | 168,042.90 |
| Total Warrants | \$ 720,221.96 |

Board of Directors approve the attached purchase authorization(s) listed below and authorize purchase(s).

| | |
|--------------------------------|---------------------|
| Neptune Technology Inc. | |
| <i>Meters and Registers</i> | \$ 41,607.45 |
| Total Purchases | \$ 41,607.45 |



Tom R. Gray, General Manager



Fair Oaks Water District, 000532
Coverage Month: May 2024

Invoice Number: 0702477

Invoice Date: 04/02/2024

| | Medical | Dental | Vision | Life | EAP | Totals |
|-----------------------------|-------------|------------|----------|----------|---------|--------------------|
| Insured Employees | 29 | 29 | 29 | 29 | 29 | |
| Previous Balance | | | | | | \$69,213.19 |
| Payment | | | | | | (\$69,213.19) |
| Past Due Balance | | | | | | \$0.00 |
| Current Period Premium | \$62,050.85 | \$2,867.91 | \$703.25 | \$964.56 | \$71.92 | \$66,658.49 |
| Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.62 | \$0.00 | \$0.62 |
| Benefit Totals | \$62,050.85 | \$2,867.91 | \$703.25 | \$965.18 | \$71.92 | \$66,659.11 |
| Total Due 05/01/2024 | | | | | | \$66,659.11 |

Ramona
4/5/2024
JPIA
4-10-2024

Important Reminders

Visit www.jpia.bswift.com to download invoices, make enrollment changes, run reports and more.

Qualifying events for permitted changes outside the open enrollment period include: Divorce or legal separation, loss of coverage under a spouse's plan, death of spouse or dependent, marriage, birth or adoption.

Benefit elections must be entered into bswift within 31 days of the benefits effective date. The only exception is COBRA, which may be elected within 60 days.

If you have questions about your invoice or the bswift system, call us at 800-736-2292 or email benefits@acwajpia.com.

Thank you for choosing ACWA JPIA.

CY Budget: \$ 1,881,350 Project No: E24B1111S
 Expenses TD: \$ 276,583.00 Cost Cat: Various
 Committed Cost: \$ 0 Avail Budget: 1,605,291.70
 Completed By: Ramona Date: 4/5/2024
 Authorized By: JPIA Date: 4-10-2024

Keep this summary for your records.

cfj

Please mail this payment stub with your check or money order made payable to: ACWA JPIA

Please remit to:
ACWA JPIA
PO Box 619082
Roseville, CA 95661-9082

Or
ACH to:
California Bank & Trust
ABA: 122232109

Account #: 1030237181
* Please include Invoice # on
Addenda

Make checks payable to ACWA JPIA. **Please pay the invoiced amount.**

Any unpaid portion that becomes more than 60 days past due will be subject to a 1% late charge each month.

Please pay separately from other JPIA programs.

Fair Oaks Water District
10326 Fair Oaks Blvd
Fair Oaks, CA 95628

| | |
|-----------------------------------|-------------|
| Client Code | 532 |
| Payment Due Date | 05/01/2024 |
| Total Due on or before 05/01/2024 | \$66,659.11 |

Ramona
4/5/2024

Invoice Number: 0702477

Invoice Date: 04/02/2024

San Juan Water District
9935 Auburn - Folsom Road
Granite Bay, CA 95746
Multiple Invoices for Warrant Approval

| <u>Invoice #</u> | <u>Dated</u> | <u>Amount</u> |
|------------------|--------------|-----------------------------|
| INV02787 | 4/10/2024 | \$ 438,000.00 |
| INV02794 | 4/10/2024 | 47,519.95 |
| TOTAL | | <u><u>\$ 485,519.95</u></u> |

JRG
4-11-2024



9935 Auburn-Folsom Rd
Granite Bay, CA 95746
Phone: (916) 791-0115

INVOICE

Billed To:
Fair Oaks Water District
Attn: Accounts Payable
10326 Fair Oaks Blvd
Fair Oaks, CA 95628

DATE: 4/10/2024
INVOICE #: INV02787
DUE DATE: * 5/25/2024
TOTAL DUE: \$438,000.00

CUSTOMER ACCOUNT # : 1014

Fixed Charge April - June 2024

| ITEM DESCRIPTION | UNITS | PRICE | AMOUNT |
|--------------------------------|-------|------------|---------------------|
| Fixed Charge April - June 2024 | 1.00 | 438,000.00 | 438,000.00 |
| TOTAL THIS INVOICE | | | \$438,000.00 |

LRB
4-11-2024

For questions, contact Accounts Receivable at (916) 791-6942.

REMIT TO:

San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746

Thank you!

** Payment Terms: Net 45 -
Balances not received by the due
date will be charged a 10% penalty
fee on balance due plus an
additional 1% per month until
balance is paid in full.*



9935 Auburn-Folsom Rd
 Granite Bay, CA 95746
 Phone: (916) 791-0115

INVOICE

Billed To:
 Fair Oaks Water District
 Attn: Accounts Payable
 10326 Fair Oaks Blvd
 Fair Oaks, CA 95628

DATE: 4/10/2024
 INVOICE #: INV02794
 DUE DATE: * 5/25/2024
 TOTAL DUE: \$47,521.54

CUSTOMER ACCOUNT # : 1014

Water Sales Jan - Mar 2024

| ITEM DESCRIPTION | UNITS | PRICE | AMOUNT |
|-----------------------------|--------------------------|-------|--------------------------------|
| Water Usage - January 2024 | 237.54 237.57 | 52.96 | 12,581.71 12,580.12 |
| Water Usage - February 2024 | 291.39 | 52.96 | 15,432.01 |
| Water Usage - March 2024 | 368.35 | 52.96 | 19,507.82 |
| TOTAL THIS INVOICE | | | \$47,521.54 |

\$47,519.95

[Signature]
4/11/23

[Signature]
4-11-2024

For questions, contact Accounts Receivable at (916) 791-6942.

REMIT TO:

San Juan Water District
 9935 Auburn-Folsom Road
 Granite Bay, CA 95746

Thank you!

** Payment Terms: Net 45 -
 Balances not received by the due
 date will be charged a 10% penalty
 fee on balance due plus an
 additional 1% per month until
 balance is paid in full.*

Central Valley Engineering & Asphalt, Inc.
216 Kenroy Lane
Roseville, CA 95678

Multiple Invoices for Warrant Approval

| <u>Invoice #</u> | <u>Dated</u> | <u>Amount</u> |
|------------------|--------------|-----------------------------|
| 20111 | 3/31/2024 | \$ 128,929.30 |
| 20112 | 3/31/2024 | 2,466.40 |
| 20113 | 3/31/2024 | 1,520.00 |
| 20114 | 3/31/2024 | 9,976.00 |
| 20115 | 3/31/2024 | 3,168.00 |
| 20116 | 3/31/2024 | 1,968.00 |
| 20117 | 3/31/2024 | 1,835.20 |
| 20119 | 3/31/2024 | 3,084.00 |
| 20121 | 3/31/2024 | 15,096.00 |
| TOTAL | | <u>\$ 168,042.90</u> |

JR
4-11-2024

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20111

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | |
|--|--|
| Invoice #: 20111 Date: 03/31/24 Payment Terms: Net Due Upon Receipt Customer Code: FAIOAK | Customer P.O. #: Fair Oaks Courts - 9 Cour Salesperson: |
|--|--|

Remarks: Fair Oaks Courts - Joshua Page

| Quantity | Description | U/M | Unit Price | Extension |
|------------|--|-----|---------------------|-------------------|
| 25,352.000 | R&R 2" of 1/2" HMA at 9 locations | SF | 3.600 | 91,267.20 |
| 1,702.000 | R&R 4" AC plugs w 1/2" HMA at 9 location | SF | 18.550 | 31,572.10 |
| 2.000 | Adjust Utility/Box Manhole | EA | 375.000 | 750.00 |
| 3.000 | Traffic Control | DAY | 1,780.000 | 5,340.00 |
| | | | Total: | 128,929.30 |
| | | | Current Due: | 128,929.30 |

Complete JP
4/11/24

Joshua Page
4/11/2024

PO Number: 8825
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20112

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | | |
|-------------------------------------|----------------|----------------------------|
| Invoice #: 20112 | Date: 03/31/24 | Customer P.O. #: 000008693 |
| Payment Terms: Net Due Upon Receipt | Salesperson: | |
| Customer Code: FAIOAK | | |

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 68.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 816.00 |
| 122.000 | Mat Grind (1.5") | SF | 12.000 | 1,464.00 |
| 466.000 | Black Sand Seal | SF | 0.400 | 186.40 |
| | | | Total: | 2,466.40 |
| | | | Current Due: | 2,466.40 |

9046 Phoenix Avenue
 9074 Winding Oak Drive

Complete
 JP 4/11/24
John King
 4/11/2024

PO Number: 8693
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20113

| | |
|--|---|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|--|---|

| | | |
|--|-----------------------|-----------------------------------|
| Invoice #: 20113 | Date: 03/31/24 | Customer P.O. #: 000008694 |
| Payment Terms: Net Due Upon Receipt | | Salesperson: |
| Customer Code: FAIOAK | | |

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 10.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 120.00 |
| 108.000 | Mat Grind (1.5") | SF | 12.000 | 1,296.00 |
| 260.000 | Black Sand Seal | SF | 0.400 | 104.00 |
| | | | Total: | 1,520.00 |
| | | | Current Due: | 1,520.00 |

7695 Greenridge Drive

Complete
 JP 4/11/24
 Dan King 4/11/2024

PO Number: 80094
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20114

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | |
|--|--|
| Invoice #: 20114 Date: 03/31/24 Payment Terms: Net Due Upon Receipt Customer Code: FAIOAK | Customer P.O. #: 000008696 Salesperson: |
|--|--|

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 270.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 3,240.00 |
| 540.000 | Mat Grind (1.5") | SF | 12.000 | 6,480.00 |
| 640.000 | Black Sand Seal | SF | 0.400 | 256.00 |
| | | | Total: | 9,976.00 |
| | | | Current Due: | 9,976.00 |

7805 Tamara Drive
 5009 Filbert Avenue
 8748 Pershing Avenue
 8115 Blue Oak Drive

Complete
 JP 4/11/24
 Jim King
 4/11/2024

PO Number: 8696
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20115

| | |
|--|---|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|--|---|

| | | |
|--|-----------------------|-----------------------------------|
| Invoice #: 20115 | Date: 03/31/24 | Customer P.O. #: 000008773 |
| Payment Terms: Net Due Upon Receipt | | Salesperson: |
| Customer Code: FAIOAK | | |

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 75.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 900.00 |
| 189.000 | Mat Grind (1.5") | SF | 12.000 | 2,268.00 |
| | | | Total: | 3,168.00 |
| | | | Current Due: | 3,168.00 |

4021 Main Street

*Complete
 JP 4/11/24
 Jim King
 4/11/2024*

PO Number: 8773
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
216 Kenroy Lane
Roseville, CA 95678
Phone: 916-791-1609



Invoice 20116

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | | |
|-------------------------------------|----------------|----------------------------|
| Invoice #: 20116 | Date: 03/31/24 | Customer P.O. #: 000008774 |
| Payment Terms: Net Due Upon Receipt | Salesperson: | |
| Customer Code: FAIOAK | | |

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 64.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 768.00 |
| 100.000 | Mat Grind (1.5") | SF | 12.000 | 1,200.00 |
| | | | Total: | 1,968.00 |
| | | | Current Due: | 1,968.00 |

8042 Sierra Street

Complete
JP 4/11/24
Jim Hy
4/11/2024

PO Number: 8774
RCT Number: _____
INVENTORY
NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20117

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | |
|--|--|
| Invoice #: 20117 Payment Terms: Net Due Upon Receipt Customer Code: FAIOAK | Date: 03/31/24 Customer P.O. #: 000008695 Salesperson: |
|--|--|

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 48.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 576.00 |
| 98.000 | Mat Grind (1.5") | SF | 12.000 | 1,176.00 |
| 208.000 | Black Sand Seal | SF | 0.400 | 83.20 |
| | | | Total: | 1,835.20 |
| | | | Current Due: | 1,835.20 |

8493 Rolling Creek Way

Complete
 JP 4/11/24
 Jim Hay
 4/11/2024

PO Number: 8695
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20119

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | |
|--|--|
| Invoice #: 20119 Date: 03/31/24 Payment Terms: Net Due Upon Receipt Customer Code: FAIOAK | Customer P.O. #: 000008795 Salesperson: |
|--|--|

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|-----------------|
| 75.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 900.00 |
| 182.000 | Mat Grind (1.5") | SF | 12.000 | 2,184.00 |
| | | | Total: | 3,084.00 |
| | | | Current Due: | 3,084.00 |

5016 Gerhardt Place

Complete
 JP 4/11/24
[Signature]
 4/4/2024

PO Number: 8795
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Central Valley Engineering & Asphalt, Inc.
 216 Kenroy Lane
 Roseville, CA 95678
 Phone: 916-791-1609



Invoice 20121

| | |
|---|------------------------------------|
| Bill to: Fair Oaks Water District 10326 Fair Oaks Boulevard Fair Oaks, CA 95628-7187 | Job: 23205 FOWD 2023 Patch List |
|---|------------------------------------|

| | |
|--|--|
| Invoice #: 20121 Payment Terms: Net Due Upon Receipt Customer Code: FAIOAK | Date: 03/31/24 Customer P.O. #: 000008748 Salesperson: |
|--|--|

Remarks:

| Quantity | Description | U/M | Unit Price | Extension |
|----------|------------------------------------|-----|---------------------|------------------|
| 259.000 | Plug (4" Residential, 6" Arterial) | SF | 12.000 | 3,108.00 |
| 999.000 | Mat Grind (1.5") | SF | 12.000 | 11,988.00 |
| | | | Total: | 15,096.00 |
| | | | Current Due: | 15,096.00 |

5313 Rimwood Drive

Complete

JP 4/11/24

John King
4/11/2024

PO Number: 8748
 RCT Number: _____
 INVENTORY
 NON INVENTORY

Neptune Technology Group, Inc.
P.O. Box 932957
Atlanta, GA 31193-2957
Multiple Purchases for Warrant Approval

| <u>Reference Number</u> | <u>Dated</u> | <u>Amount</u> |
|-------------------------|--------------|--------------------|
| 444210 | 4/4/2024 | \$23,839.69 |
| | 3/6/2024 | 17,767.76 |
| Total | | <u>\$41,607.45</u> |

JRM
4-11-2024

PLEASE PRINT



FAIR OAKS WATER DISTRICT PURCHASE AUTHORIZATION

| | | |
|--------------------------|-----------------------|--|
| <input type="checkbox"/> | CAL-CARD HOLDER NAME: | |
| <input type="checkbox"/> | DATE PURCHASED: | |
| <input type="checkbox"/> | WILL INVOICE - PO# | <input checked="" type="checkbox"/> FINANCE TO ORDER |
| <input type="checkbox"/> | CHECK REQUEST | <input type="checkbox"/> MISSING RECEIPT |
| <input type="checkbox"/> | REQUESTOR TO ORDER | |

Name of Requestor: Joe DeBorba Date of Request: 4/4/2024

Purchase Description: 1" Meters w R900i registers Date Needed By: 4/11/2024

Vendor/Check Name: Neptune Technology Vendor Contact Name: Matt Emslie

Address: _____ Phone Number: _____

| Item# | Description | Quantity | Price Per Unit | Extended Price |
|-------------------|--|------------------------------|----------------|----------------|
| ED2F22RPWF11S2788 | 1 T-10 BRZ 316 P-C R900i V4 PIT C/F (1" meter w/ R900i) | 75 | \$ 295.00 | \$ 22,125.00 |
| | | | | \$ - |
| | M24MMMR - 75x \$147 meter = \$11,025 + tax (302.25) Total: \$11,879.44 | | | \$ - |
| | M24MMAMR - 75x \$148 register = \$11,100 + Tax = \$11,960.25 | | | \$ - |
| | | | | \$ - |
| Approved Budget: | \$ 289,649.86 | Project Number: M24MMAMR | | \$ - |
| Expenses To Date: | \$ (39,153.89) | Cost Category: Register 900i | | \$ - |
| Committed Cost: | \$ (27,105.83) | Completed By: Joe DeBorba | | \$ - |
| Budget Available: | \$ 223,390.14 | Date: 4/4/2024 | | \$ - |

| | |
|---------------|---------------------|
| Subtotal: | \$ 22,125.00 |
| Tax: 7.75% | \$ 1,714.69 |
| Freight | \$ - |
| Other | \$ - |
| Total: | \$ 23,839.69 |

Budget Availability (Authorized Personnel)

| | | | |
|-------------------|---------------|-----------------|-------------|
| Approved Budget: | \$ 168,958.70 | Project Number: | M24MMMR |
| Expenses To Date: | 34,105.15 | Cost Category: | 1" Meters |
| Committed Cost: | - | Completed By: | Joe DeBorba |
| Budget Available: | \$ 134,853.55 | Date: | 4/4/2024 |

Purchase Recommendation (Supervisor)

Joe DeBorba *[Signature]* 4/4/2024

Print Name Signature Date

Purchase Authorization (Manager, Superintendent)

Nick Kepler *[Signature]* 4/4/24

Print Name Signature Date

Verbal Authorization

Purchase Authorization for All Purchases (Manager)

Shawn Huckaby *[Signature]* 4/5/24

Print Name Signature Date

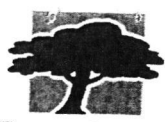
Verbal Authorization

Purchase Authorization for \$10,000 or More (General Manager)

Tom R. Gray *[Signature]* 4-11-2024

Print Name Signature Date

Verbal Authorization



**FAIR OAKS WATER DISTRICT
PURCHASE AUTHORIZATION**

FAIR OAKS
WATER DISTRICT

COPY

*3/26/24 placed in
Tom's mailbox. He'll
be out 3/26-3/29.*

PLEASE PRINT

CAL-CARD HOLDER NAME: _____

DATE PURCHASED: _____

WILL INVOICE - PO# _____ FINANCE TO ORDER

CHECK REQUEST _____ MISSING RECEIPT

REQUESTOR TO ORDER _____

COPY

Name of Requestor: Joe DeBorba
Date of Request: 3/25/2024

Purchase Description: AMR Warranty RMA:444210
Date Needed By: 4/1/2024

Vendor/Check Name: Neptune Technology
Vendor Contact Name: Matt E

Address: _____
Phone Number: _____

COPY

| Item# | Description | Quantity | Price Per Unit | Extended Price |
|-------|-------------------------|----------|----------------|----------------|
| | AMR Warranty RMA:444210 | 1 | 16489.8 | \$ 16,489.80 |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |
| | | | | \$ - |

| | |
|---------------|---------------------|
| Subtotal: | \$ 16,489.80 |
| 7.75% Tax: | \$ 1,277.96 |
| Freight: | \$ - |
| Other: | \$ - |
| Total: | \$ 17,767.76 |

Budget Availability (Authorized Personnel)

| | | | |
|-------------------|---------------|-----------------|--------------|
| Approved Budget: | \$ 289,649.86 | Project Number: | M24MMAMR |
| Expenses To Date: | 37,510.89 | Cost Category: | AMR Warranty |
| Committed Cost: | 25,620.81 | Completed By: | Joe DeBorba |
| Budget Available: | \$ 226,518.16 | Date: | 3/25/2024 |

Purchase Recommendation (Supervisor)

Joe DeBorba _____
Print Name Signature Date 3/25/2024

Purchase Authorization (Manager, Superintendent)

Print Name Signature Date

Purchase Authorization for All Purchases (Manager)

SHAWN HOOKABY _____
Print Name Signature Date 3/26/2024

Purchase Authorization for \$10,000 or More (General Manager)

Tom R. Gray _____
Print Name Signature Date



Date: 3/6/2024
RMA Number: 444210

NEPTUNE TECHNOLOGY GROUP LIMITED

1600 Alabama Highway 229 South,
Tallahassee, AL 36078
Telephone: (800) 633-8754 Fax: (334) 283-7293
www.neptunetg.com

Below you will find a summary of items returned on **RMA #:444210**. If you would like to purchase replacements for prorated items, please issue a PO and fax to (334) 283-7434 or e-mail to customerservice@neptunetg.com.

Thank you,
Neptune Customer Service

| | |
|-----------------|--|
| Sell To: | End Customer: Fair Oaks Water District |
|-----------------|--|

| Item | RMA Code | Part Number | Qty | Age | Discount % | Contract Price | Replacement Price | Extended Amount |
|------|----------|-----------------|-------|-------|------------|----------------|-------------------|-----------------|
| 1 | Prorated | RPW2F41S2787 | 2.00 | 11.00 | 50.00 | \$148.00 | \$74.00 | \$148.00 |
| 2 | Prorated | RPW2F31S2787 | 1.00 | 12.00 | 50.00 | \$148.00 | \$74.00 | \$74.00 |
| 3 | Prorated | RPW2F31S2787 | 2.00 | 16.00 | 30.00 | \$148.00 | \$103.60 | \$207.20 |
| 4 | Prorated | .13342-200S2787 | 2.00 | 18.00 | 20.00 | \$131.00 | \$104.80 | \$209.60 |
| 5 | Prorated | .13342-200S2787 | 20.00 | 13.00 | 40.00 | \$131.00 | \$78.60 | \$1,572.00 |
| 6 | Prorated | .13342-200S2787 | 21.00 | 16.00 | 30.00 | \$131.00 | \$91.70 | \$1,925.70 |
| 7 | Prorated | .13342-200S2787 | 24.00 | 17.00 | 20.00 | \$131.00 | \$104.80 | \$2,515.20 |
| 8 | Prorated | .13342-200S2787 | 24.00 | 19.00 | 10.00 | \$131.00 | \$117.90 | \$2,829.60 |
| 9 | Prorated | .13342-200S2787 | 34.00 | 15.00 | 30.00 | \$131.00 | \$91.70 | \$3,117.80 |
| 10 | Prorated | .13342-200S2787 | 45.00 | 14.00 | 40.00 | \$131.00 | \$78.60 | \$3,537.00 |

| | | | | | | | | |
|----|----------|---------------------|------|-------|-------|----------|----------|----------|
| 11 | Prorated | .13342- 200S2787 | 3.00 | 19.00 | 10.00 | \$131.00 | \$117.90 | \$353.70 |
|----|----------|---------------------|------|-------|-------|----------|----------|----------|

Subtotal: \$16,489.80

Plus applicable taxes.

Comments:

Thank you for the opportunity to provide pricing. For more details on Neptune Technology Group and our products, please contact your sales person or visit our website at www.neptunetg.com.

This quote is valid for 30 days, acceptance will require a valid Purchase Order (PO) number. Neptune's Terms and Conditions of Sales and/or Master Services Agreement will apply. Refusal or cancellation may result in a cancellation fee.

**Thank You
#WINYOURDAY**



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.6

Approval of Cal-Card Statements for the month of March 2024

AGENDA ITEM III.6

REGULAR Board Meeting on April 15, 2024

To: Board of Directors
From: Tom R. Gray
Date: April 10, 2024
Subject: Approval of Cal-Card Statements for the month of March 2024

Recommendation:

None.

Discussion:

Attached you will find the Cal-Card statement summary for the period ending March 22, 2024.

Policy Implications:

None.

Fiscal Impact:

None.

Cal-Card Statement
Cal-Card Summary of Charges
Closing Statement Ending March 22, 2024

| <u>Date</u> | <u>Merchant Name</u> | <u>Amount</u> | <u>Description</u> | <u>Personnel</u> |
|-------------|--|---------------|------------------------------|------------------|
| 2/23/2024 | California Special Districts Association | \$ 570.00 | Training & Seminars | Staff |
| 2/24/2024 | Staples | 25.47 | Office Supplies | Staff |
| 2/26/2024 | Chipotle | 107.59 | Board Meeting Meals | Staff |
| 2/28/2024 | Kiefer Landfill | 185.40 | District Site Maintenance | Staff |
| 2/28/2024 | Home Depot | 118.76 | Tools | Staff |
| 2/28/2024 | Been Verified | 58.48 | Background Checks | General Manager |
| 2/29/2024 | Staples Inc. | 263.98 | Toner | Staff |
| 2/29/2024 | Batteries Plus | 59.26 | Light Bulbs | Staff |
| 2/29/2024 | Brake Masters | 34.29 | Vehicle Maintenance | Staff |
| 2/29/2024 | Otis Automotive | 333.31 | Vehicle Repairs | Staff |
| 2/29/2024 | Capitol Barricade | 97.88 | Rentals | Staff |
| 3/1/2024 | Amazon | 30.04 | Office Supplies | Staff |
| 3/1/2024 | Brake Masters | 522.12 | Vehicle Maintenance | Staff |
| 3/1/2024 | Americas Tire | 996.54 | Vehicle Maintenance | Staff |
| 3/1/2024 | Indeed | 180.00 | Recruitment | Staff |
| 3/2/2024 | Staples | 38.94 | Office Supplies | Staff |
| 3/2/2024 | DoorKing | 291.56 | Annual Renewal for Key Cards | Staff |
| 3/4/2024 | Home Depot | 56.46 | Tools | Staff |
| 3/4/2024 | New Answernet | 171.00 | Answering Service | Staff |
| 3/5/2024 | Fair Oaks Chicken Run | 174.86 | Funded by Wellness Grant | Staff |
| 3/5/2024 | Fair Oaks Chicken Run | 43.72 | Funded by Wellness Grant | Staff |
| 3/6/2024 | USA Bluebook | 155.56 | Distribution Repairs | Staff |
| 3/6/2024 | Capitol Barricade | 97.88 | Rentals | Staff |
| 3/6/2024 | Raley's | 43.36 | Employee Recognition | Staff |
| 3/8/2024 | Staples | 339.40 | Toner | Staff |
| 3/8/2024 | Staples | 237.03 | Office Furniture | Staff |
| 3/11/2024 | Amazon | 54.98 | Kitchen Supplies | Staff |
| 3/11/2024 | Amazon | 79.17 | Tools | Staff |
| 3/11/2024 | NAPA Store | 14.77 | Vehicle Repairs | Staff |
| 3/11/2024 | Home Depot | 76.08 | Distribution Repairs | Staff |
| 3/11/2024 | O'Reilly | 36.62 | Vehicle Repairs | Staff |
| 3/12/2024 | Ace Hardware | 34.46 | District Test/Sampling | Staff |
| 3/12/2024 | Farmtek | 329.95 | District Site Maintenance | Staff |
| 3/13/2024 | River City Rentals | 175.63 | Rentals | Staff |

| <u>Date</u> | <u>Merchant Name</u> | <u>Amount</u> | <u>Description</u> | <u>Personnel</u> |
|--------------|----------------------|---------------------------|-------------------------------|------------------|
| 3/13/2024 | Folsom Lake Ford | 203.19 | Vehicle Maintenance | Staff |
| 3/14/2024 | Allied Electronics | 249.88 | Skyway Well | Staff |
| 3/14/2024 | Fedex | 54.93 | Shipping Expense | Staff |
| 3/14/2024 | USA Bluebook | 74.89 | Distribution Repairs | Staff |
| 3/14/2024 | Home Depot | 132.54 | Maintenance Supplies | Staff |
| 3/14/2024 | Home Depot | (132.54) | Maintenance Supplies (Credit) | Staff |
| 3/14/2024 | CA-NV Section AWWA | 229.00 | Training & Seminars | Staff |
| 3/14/2024 | Home Depot | 53.84 | Maintenance Supplies | Staff |
| 3/14/2024 | Home Depot | 132.54 | Maintenance Supplies | Staff |
| 3/14/2024 | Home Depot | (94.53) | Maintenance Supplies (Credit) | Staff |
| 3/15/2024 | Burnshield | 29.98 | First Aid Kit Supplies | Staff |
| 3/15/2024 | First Aid Plus More | 426.02 | First Aid Kit Supplies | Staff |
| 3/15/2024 | Platt Electric | 314.02 | District Site Maintenance | Staff |
| 3/15/2024 | Home Depot | 187.14 | District Site Maintenance | Staff |
| 3/15/2024 | Home Depot | 151.04 | District Site Maintenance | Staff |
| 3/16/2024 | ULINE | 221.80 | First Aid Kits | Staff |
| 3/17/2024 | Staples | 14.80 | Office Supplies | Staff |
| 3/19/2024 | Dos Coyotes | 112.60 | Board Meeting Meals | Staff |
| 3/19/2024 | Sams Club | 49.52 | Janitorial Supplies | Staff |
| 3/19/2024 | Sams Club | 304.04 | Kitchen Supplies | Staff |
| 3/19/2024 | Sams Club | 179.95 | Kitchen/Janitorial Supplies | Staff |
| 3/19/2024 | Amazon | 40.18 | Office Supplies | Staff |
| 3/19/2024 | Ace Hardware | 47.39 | District Site Maintenance | Staff |
| 3/20/2024 | Red Wing Shoes | 275.00 | Safety Boots | Staff |
| 3/20/2024 | Home Depot | 13.65 | Maintenance Supplies | Staff |
| TOTAL | | <u>\$ 9,305.42</u> | | |

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM III.7

Accept and File Board Expense Report for the month of March 2024

AGENDA ITEM III.7

REGULAR Board Meeting on April 15, 2024

To: Board of Directors

From: Chi Ha-Ly

Date: April 10, 2024

Subject: Approval of Board Expense Report for the month of March 2024

Recommendation:

None.

Discussion:

Attached you will find the Board Expense Report for the month of March 2024.

Policy Implications:

None as a result of recommended action.

Fiscal Impact:

None as a result of recommended action.

Board of Directors
Expense Reimbursement Summary
Monthly Activity - March 2024

| Name | Meeting Date | Description | Date Paid | Compensation | Reimbursed Expenses | District Expenses |
|------------------|--------------|-----------------------|-----------|------------------|---------------------|-------------------|
| Dolby | 2/5/2024 | Special Board Meeting | 3/7/2024 | \$ 100.00 | \$ - | \$ - |
| | 2/26/2024 | Regular Board Meeting | 3/7/2024 | 100.00 | - | - |
| | | | | \$ 200.00 | \$ - | \$ - |
| McRae | 2/5/2024 | Special Board Meeting | 3/7/2024 | \$ 100.00 | \$ - | \$ - |
| | 2/26/2024 | Regular Board Meeting | 3/7/2024 | 100.00 | - | - |
| | | | | \$ 200.00 | \$ - | \$ - |
| Petersen | 2/5/2024 | Special Board Meeting | 3/7/2024 | \$ 100.00 | \$ - | \$ - |
| | 2/26/2024 | Regular Board Meeting | 3/7/2024 | 100.00 | - | - |
| | | | | \$ 200.00 | \$ - | \$ - |
| Sarkovich | 2/26/2024 | Regular Board Meeting | 3/7/2024 | \$ 100.00 | \$ - | \$ - |
| | | | | \$ 100.00 | \$ - | \$ - |

Board of Directors
Expense Reimbursement Summary
Monthly Activity - March 2024

March 2024 RECAP

| Name | Meeting Month | Meetings Attended (Paid) | Month Paid | Compensation | Reimbursed Expenses | District Expenses |
|--------------|---------------|--------------------------|------------|------------------|---------------------|-------------------|
| Dolby | February | 2 | March | \$ 200.00 | \$ - | \$ - |
| Marx | | 0 | | - | - | - |
| McRae | February | 2 | March | 200.00 | - | - |
| Petersen | February | 2 | March | 200.00 | - | - |
| Sarkovich | February | <u>1</u> | March | <u>100.00</u> | - | - |
| TOTAL | | 7 | | \$ 700.00 | \$ - | \$ - |

Year-to-Date RECAP

| Name | Meetings Attended (Paid) | Compensation | Reimbursed Expenses | District Expenses |
|--------------|--------------------------|--------------------|---------------------|-------------------|
| Dolby | 5 | \$ 500.00 | \$ - | \$ - |
| Marx | 5 | 500.00 | - | - |
| McRae | 4 | 400.00 | - | - |
| Petersen | 5 | 500.00 | - | - |
| Sarkovich | <u>3</u> | <u>300.00</u> | - | - |
| TOTAL | 22 | \$ 2,200.00 | \$ - | \$ - |

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM V.2

Update on RFP to provide professional design services required to redrill and equip a new groundwater well at the existing Northridge Well Site in Fair Oaks

AGENDA ITEM V.2

REGULAR Board Meeting April 15, 2024

To: Board of Directors
From: Tom R. Gray
Date: April 11, 2024
Subject: Update on RFP to provide professional design services required to redrill and equip a new groundwater well at the existing Northridge Well Site in Fair Oaks

Recommendation:

None – information item.

Discussion:

In 2023 the FOWD Board of Directors approved the replacement of the existing groundwater production facility located at 8251 Kaula Drive in Fair Oaks.

- The existing well was drilled and equipped over thirty-three years ago using outdated methods and technology.
- The existing well is near the end of its estimated useful life and producing water at nearly 25% below its designed capacity.
- Given current water production design and construction methods, it is estimated that a replacement well at the same site will exceed the designed production capacity of the existing well.
- It is estimated that the FOWD will receive grant funding of over two million dollars to drill and equip the new well.

At the March 18, 2024 FOWD Board meeting, the Board directed staff to prepare a Request for Proposal (RFP) to provide professional design services to redrill and equip a new groundwater well at the existing Northridge Well Site in Fair Oaks.

- FOWD staff completed the RFP on March 29, 2024.
- FOWD staff posted the RFP for response from qualified consultants on April 1, 2024.
- Responses from qualified consultants are due for delivery to the FOWD office at 3:00 PM on Tuesday April 30, 2024.

A copy of the RFP has been attached for your information and use.

Policy Implications:

None because of the recommended action.

Fiscal Impact:

To be determined.

Fair Oaks Water District

Request for Proposal

Provide professional services required to redrill and equip a new groundwater well at the existing Northridge Well Site in Fair Oaks.



Prepared by:
FOWD Staff
10326 Fair Oaks Boulevard
Fair Oaks, CA 95628
FOWD Project No. C24WTNWRD

April 2024

General Information

Project Location: 8251 Kaula Drive. in Fair Oaks, CA 95628

- Attachments: Exhibit "A" – Northridge Well site
- Exhibit "B" – Existing Northridge Well "As-Built" Drawings
- Exhibit "C" – FOWD Professional Services Agreement

1.0 RFP Schedule

- April 1, 2024 Posting for Proposals
- April 15, 2024, at 3:00 PM Proposal Inquires Due Date
- April 30, 2024, at 3:00 PM Proposals Must Be Received at the FOWD Office
- May 7, 2024 Interviews if needed
- May 20, 2024 FOWD Board Approval

2.0 Contact Person and Mailing Address

Inquiries about this request for proposal shall be submitted in writing and directed to:

Paul Siebensohn
 Technical Services Manager
 Phone: (916) 967-5723
 E-Mail: psiebensohn@fowd.com

Mailing Address:

Fair Oaks Water District
 Attn: Paul Siebensohn
 10326 Fairs Oaks Boulevard
 Fair Oaks, CA 95628

3.0 Minimum Consultant Qualifications

The intent of this Request for Proposal is to select a professional consulting firm to develop a set of construction drawings, construction specifications, bid documents, and to provide construction management support required to successfully redrill and equip a new groundwater well at the existing Northridge Groundwater Well site.

Minimum Consultant Firm qualifications are listed below:

- 3.1 The Consultant must be engaged in the business of potable water well development and be experienced in planning, permitting, design, and construction management of potable water wells – having completed at least two (2) similar projects.
- 3.2 The Consultant must employ only a competent workforce for the execution of the work and all work must be performed under the direct supervision of one named Project Manager that is either a Professional Engineer or Professional Geologist.
- 3.3 Consultant must maintain in full force and effect all insurance requirements required to work with the Fair Oaks Water District.
- 3.4 Consultant must not have a conflict of interest as defined by State law and FOWD policy. Consultant agrees to make a disclosure in compliance with the law and District policy if, at any time after the execution of an agreement to perform professional services, a conflict of interest may occur.

4.0 Existing Water Supply Facility

- 4.1 The existing Northridge Well is located at 8251 Kaula Drive in Fair Oaks. The existing pumping unit has a design capacity of 1,100 gpm and is equipped with a 150-horsepower submersible well pump. The existing well was reverse mud-rotary drilled in 1991 with a 14-inch steel casing installed to a depth of 550 feet.
- 4.2 All available site data, well data, and water quality data for the existing Northridge Well will be provided to selected consultant.

5.0 District's Objectives and Expectations

- 5.1 The District's main objectives are:
 - ***Meet the December 31, 2025 deadline to have the project completed and accepted as a water supply source in the FOWD's Water Supply Permit.***
 - Increase water supply reliability for FOWD customers during period of drought and low availability of surface water supply.
 - Maximize production capacity without compromising water quality from the new well under normal operating conditions.
 - Meet all applicable US EPA and the State Division of Drinking Water water quality standards for groundwater wells.

- Maximize specific yield and reduce operation and maintenance cost of the new well under normal operating conditions.
- Utilize the best available technology in construction of the potable groundwater well.
- When deemed reasonable, utilize available existing infrastructure to minimize construction cost.
- Comply with all necessary State and County regulations for drilling of the new well and abandonment of the existing well.

6.0 Scope of Work

The following minimum scope of work was developed for the project and all proposals must include listed deliverables for each listed task.

As a proposal addendum, it is requested all proposals include additional tasks that the consultant deems important for the successful completion of the project if not listed.

6.1 Task 1 - Preliminary Work and Site Evaluation

- Complete site survey and general assessment.
- Prepare a Drinking Water Source Assessment Plan (DWSAP) and submit to it to the Division of Drinking Water (DDW). Address any comments to gain DDW approval.
- Coordinate completion of necessary Water Quality sampling.
- Prepare a Low Threat NPDES permit application and process it through regulatory agency for approval.
- Abandon Existing well.

6.2 Task 2 - Pilot Hole Construction and Initial Geophysical Surveys

- Review existing well's drilling log and information.
- Prepare a set of construction specifications for completion of an 8-inch pilot hole at the proposed new well location.
- Provide Fair Oaks Water District with the list of qualified well drilling contractors.

- Based on the geophysical surveys, complete and present to the District a basis for design of the new well in a written Feasibility Memorandum outlining the potential yield, water quality, construction details and cost estimate for a new groundwater well at this location. Consideration should be given to ensuring that the new well will meet all drinking water standards without treatment and analyze impacts of potential treatment implementation if recommended.

6.3 Task 3 – New Well Design and Construction

- Based on the Feasibility Memorandum developed in task 2, prepare a complete bid package consisting of a set of construction specifications and plans for drilling a new groundwater well at the site.
- Complete required environmental documentation.
- Prepare topographic survey.
- Provide FOWD with the list of qualified well drilling contractors.
- Post and distribute bid package.
- Assist the District with bid Addendums and Requests for Information from qualified contractors.
- Upon receiving bids, provide District with the written recommendations for awarding construction contract.
- Provide full construction and engineering project management during the construction of the new well through completion. This shall, at a minimum, include pre-construction and weekly progress meetings, submittal review, site monitoring, drill cutting and soils sample logging, well development, water quality monitoring, and review / approval of invoices for payment by the FOWD.
- Provide FOWD with a Well Completion Report that summarizes the construction and testing of the new well. Report must include pilot hole logs, geophysical logs, permitting, construction methods and materials, as-built details, results of testing and recommendations for long-term pumping rate of the well. This report will be used to design equipment for the new well.

6.4 Task 4 - New Well **Equipping** Design and Construction

- Develop a preliminary site plan for FOWD approval.

- Handle utility coordination.
- Obtain required permits and permissions.
- Provide construction staking.
- Develop a complete set of plans and specifications that at a minimum include the following:
 - Cover Sheet
 - Grading and Drainage Plan (must include existing and proposed elevations extending 25 feet beyond the property lines)
 - Site Development Plan
 - Architectural Plans and Details (if required)
 - Civil Plans and Details
 - Mechanical Plans and Details
 - Electrical Plans and Details
 - Structural Plans and Details (if required)
 - Instrumentation and Controls (SCADA) and Integration Plan
- Provide an operation memorandum.
- Design Review Meetings
 - 50% Design Review – Prepare for, conduct, and document a 50% design review meeting to include civil, architectural, mechanical, electrical, and instrumentation designs; specifications outline; SMUD application and submittal.
 - 95% Design Review – Prepare for, conduct, and document a 95% design review meeting to include all drawings, all technical and construction specifications, engineering opinion of the probable construction cost, and preliminary operations plan for groundwater well.
- Provide FOWD with the list of qualified well equipping contractors.

- Post and distribute bid package.
- Assist FOWD with bid addendums and requests for information from qualified contractors.
- Upon receiving bids, provide FOWD with written recommendations for awarding construction contract.
- Construction Management and Inspection - The Consultant is to provide quality construction management services for successful completion of the project on schedule and within budget. The following specific tasks will be completed by the Consultant:
 - Attend pre-construction meeting, review construction schedule.
 - Provide Notice to Proceed
 - Review Contractor submittals for conformance to the design drawings and specifications.
 - Review and respond to Contractor's Requests for Information (RFI).
 - Issue field memorandums and clarifications as required.
 - Review Contractor change orders and provide recommendations to District staff.
 - Review Contractor progress payments and provide recommendations to District staff.
 - Assist in resolving conflicts caused by discrepancies in contract documents.
 - Assist in start-up and commissioning operations, attend contractor walkthroughs; final inspections and testing.
 - Prepare and provide record drawings depicting as-built conditions in AutoCAD (latest version) and pdf.
 - Provide Notice of Completion.
 - Provide an Operation and Maintenance Manual in Word and pdf formats.

7.0 How to Submit Proposals

Proposal shall be submitted in a sealed envelope, clearly marked on the outside with the Project Name **Northridge Well Replacement – Design**.

Respondents must submit one (1) unbound and two (2) bound copies of the response with all the information requested in this document. Respondents must submit all information related to fees in a separate sealed envelope included in the package. Proposals should be prepared simply and economically, by providing a straightforward, concise description of the proposer's capabilities related to specified services. Proposals should not include any information not specifically identified or specified as a required response. FOWD requests that proposals be limited to 20 pages (not counting resumes and example plan sets) submitted in the format outlined below.

- Cover Letter indicating RFP title, name of firm, local firm address, local firm phone number and contact person with an email address – 1 page.
- Table of Contents – 1 page.
- Brief description of the firm and qualifications for completing the project – 2 pages.
- Based on the scope of services outlined in the RFP, an overview of project understanding and a high-level plan for completing the project. This section must also include a proposed schedule for completing the project – including milestones for completion of each of the four listed project tasks. If different, please provide an alternate approach for meeting the December 31, 2025 deadline through construction project completion date – 6 pages.
- Information on the firm's Project Team for the term of the contract – 4 pages.
 - Organizational structure of firm.
 - Name of the point-of-contact in the firm that will be responsible for ALL Project issues – Project Manager. This is the person that will have direct and continued responsibility for the services provided to the FOWD. This person will be FOWD's first point-of-contact and will handle day-to-day activities through to the Project's completion.
 - List key Project personnel and project role.
 - Experience and resumes of key Project personnel.
 - Identification of subconsultants, if applicable.

- Other pertinent information.
- Project References – provide public agency project references including client contact information – providing improvement plans (half-size) for **one (1)** of the referenced projects – 3 pages.
- ***In a separate sealed envelope***, provide a project fee proposal broken down by the four tasks listed in the RFP. Include fee estimates for all sub-consultants and vendors with supporting information. This initial fee estimate will be used to finalize the Professional Services Agreement developed between the selected consultant and FOWD. Please also include the following in the project fee proposal:
 - Hourly rate schedule for each person that will be assigned to the Project or bill to the project, including all sub-consultants.
 - Provide mark-up by percentage for reimbursable expenses and sub-consultants.
 - Provide list of typical reimbursable expenses.
 - Please note that the project fee proposal does not have a suggested page limit and that pages included in the project fee proposal do not count in the suggested total page limit of 20 pages.

8.0 Proposal Selection

All proposals must be received no later than proposal due date. ***Late proposals will not be considered.***

- Cost of preparation of proposals will be borne by the proposer.
- In submittal of a proposal, proposer provides the FOWD with the right to contact all references listed in the proposal and to investigate all information listed in the proposals.
- This request does not constitute an offer of employment or to contract for services.
- The FOWD reserves the right to reject any or all proposals, wholly or in part, received by reason of this request.
- All proposals submitted shall become FOWD property.

- All proposals shall remain firm for sixty (60) days following the closing date for receipt of proposals.
- The FOWD reserves the right to award the contract to the firm who represents the proposal which in the judgment of the FOWD best accomplishes the desired results and shall include but not be limited to a consideration of the professional service fee.
- Selection will be made based on the proposals submitted.

9.0 Selection of Consultant

FOWD is seeking an engineering firm that offers qualifications and competence that best meets the needs of the District. FOWD, to the best of its ability, will utilize the Qualifications-Based Selection guidelines listed in the table below in evaluating the proposals.

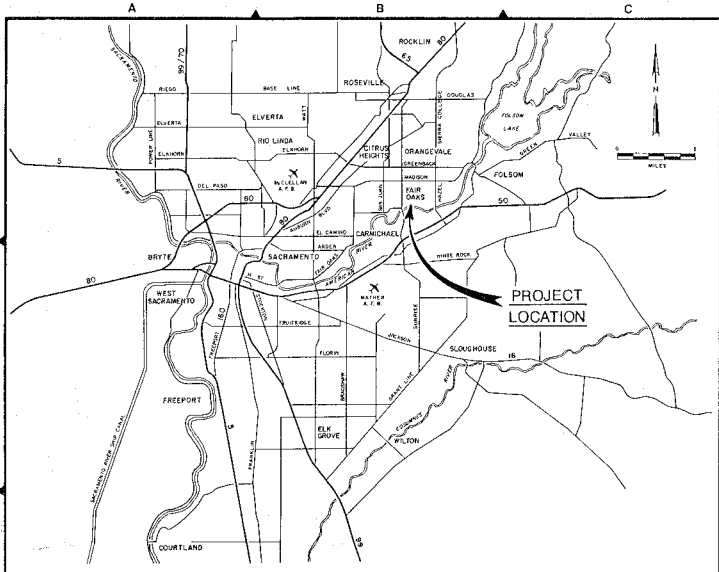
| | |
|---|-----------------------------|
| The following will be used by the selection committee for the use of ranking proposals, based on how fully each proposal meets the requirements of this RFP. | |
| Cover Letter | Pass / Fail |
| Active Required Professional License | Pass / Fail |
| Qualifications & Experience of Team | 25 points out of 100 points |
| Resource Allocation | 15 points out of 100 points |
| Work Approach | 35 points out of 100 points |
| Ability to Meet Schedule | 25 points out of 100 points |
| Notes: | |
| <ol style="list-style-type: none"> 1. If interviews are conducted, the proposers selected will be required to physically attend interviews conducted at the FOWD office. 2. If interviews are conducted, the FOWD will not interview more than the top three ranking proposers. | |

A review panel will rank the proposals based upon the aforementioned criteria and make a selection or may select proposers to interview.

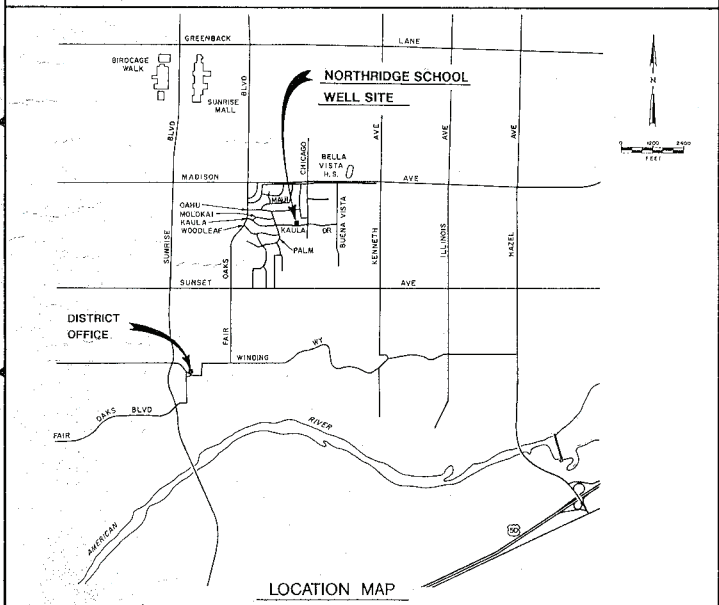
After a firm is selected, the District will negotiate with the firm to determine a final scope of work and fee proposal for the final Professional Services Agreement.

Exhibit "A"





VICINITY MAP



LOCATION MAP

| REVISION | DESCRIPTION | BY | APP | DATE |
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FAIR OAKS WATER DISTRICT

FAIR OAKS, CALIFORNIA

CONTRACT DRAWINGS FOR

**NORTHTRIDGE SCHOOL WELL
SURFACE FACILITIES**

BOARD OF DIRECTORS

- | | |
|-----------------|----------------|
| Lynn Henson | President |
| William McPhail | Vice President |
| Barry Brown | Director |
| L. J. Carey | Director |
| Clifford Morgan | Director |

T.S. Gorman "AS BUILT"

SUBMITTED: Fred J. Fahien
Fred J. Fahien, Project Engineer RCE 20069

APPROVED: Linda Johnson
Linda Johnson, General Manager

INDEX OF DRAWINGS

- | | |
|---|--|
| 1. LOCATION MAPS AND INDEX OF DRAWINGS | 8. ELECTRICAL SYMBOLS AND ABBREVIATIONS |
| 2. LEGEND, SYMBOLS, ABBREVIATIONS & NOTES | 9. SWITCHBOARD SINGLE LINE DIAGRAM AND ELEVATION |
| 3. SITE PLAN AND DETAILS | 10. PLOT PLAN & SITE PLAN |
| 4. PLOT PLAN | 11. CONTROL WIRING DIAGRAMS |
| 5. SITE SECTIONS AND DETAILS | 12. ELECTRICAL DETAILS I |
| 6. WELL PUMP AND DETAILS | 13. ELECTRICAL DETAILS II |
| 7. MISCELLANEOUS DETAILS | |



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| SCALE AS SHOWN | DATE JUNE 1991 | DESIGNED EJF | SUBMITTED RECOMMENDED |
| FILE 90362 | CHECKED EJF | DRAWN EJA | APPROVED |

DEWANTE AND STOWELL
CONSULTING ENGINEERS
SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
FAIR OAKS, CALIFORNIA
**NORTHTRIDGE SCHOOL WELL
SURFACE FACILITIES**

**LOCATION MAPS AND
INDEX OF DRAWINGS**

| | |
|----------------|--------------|
| DRAWING NUMBER | SHEET NUMBER |
| | 1 of 13 |

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| REVISION | DESCRIPTION | BY | APP | DATE |
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GENERAL NOTES

- BEFORE BEGINNING ANY EXCAVATION, THE CONTRACTOR SHALL NOTIFY THE UNDERGROUND SERVICE ALERT SYSTEM (1-800-642-2444) 48 HOURS PRIOR TO COMMENCEMENT OF EXCAVATION.
- LOCATIONS AND DEPTHS OF EXISTING UNDERGROUND PIPELINES ARE APPROXIMATE. CONTRACTOR IS RESPONSIBLE FOR EXACT FIELD LOCATIONS. A MINIMUM OF 6' CLEARANCE BETWEEN PIPES CROSSING UNDERGROUND SHALL BE MAINTAINED WHETHER SHOWN ON DRAWINGS OR NOT. ANY CONFLICTS IN PIPING WILL BE THE CONTRACTOR'S RESPONSIBILITY AND RESOLVED TO THE SATISFACTION OF THE ENGINEER.
- PIPELINES SHALL SLOPE UNIFORMLY BETWEEN ELEVATIONS SHOWN ON PLANS. ALL PIPE ELEVATIONS SHOWN REFER TO INVERT UNLESS OTHERWISE SHOWN. UNLESS OTHERWISE SHOWN, ALL PIPELINES SHALL HAVE A MINIMUM COVER OF 30 INCHES.
- CONTRACTOR WILL PROVIDE ALL TRAFFIC CONTROL, PAVEMENT CUTTING, TRENCHING, SHORING, BACKFILL AND PAVEMENT REPLACEMENT IN ACCORDANCE WITH THE LATEST EDITION OF THE SACRAMENTO COUNTY STANDARD CONSTRUCTION SPECIFICATIONS.

ABBREVIATIONS

- AB ANCHOR BOLT
- AC ASPHALTIC CONCRETE
- ACP ASBESTOS CEMENT PIPE
- BSP BLACK STEEL PIPE
- BUV BUTTERFLY VALVE
- CARV COMBINATION AIR RELEASE VALVE
- CC CENTER TO CENTER
- CL CHAIN LINK
- CMP CORRUGATED METAL PIPE
- CMU CONCRETE MASONRY UNIT
- CONC CONCRETE
- CONN CONNECTION
- CV CHECK VALVE
- DET DETAIL
- DIP DUCTILE IRON PIPE
- DWG DRAWING
- EL ELEVATION
- ELB ELBOW
- ELEC ELECTRIC
- EP EDGE OF PAVEMENT
- EW EACH WAY
- FCA FLANGED COUPLING ADAPTER
- FIN FINISH
- FIN GR FINISH GRADE
- FL FLOW LINE
- FLG FLANGE(D)
- GAF GALVANIZE AFTER FABRICATION
- GSP GALVANIZED STEEL PIPE
- GTV GATE VALVE
- HV HOSE VALVE
- IE INVERT ELEVATION
- MH MANHOLE
- MIN MINIMUM
- ML MATCH LINE
- NTS NOT TO SCALE
- OC ON CENTER
- PL PROPERTY LINE
- PP POWER POLE
- PRFV PRESSURE RELIEF VALVE
- PVC POLYVINYL CHLORIDE (PIPE)
- R & R REMOVE AND RELOCATE
- R & S REMOVE AND SAVE
- R & W REMOVE AND WASTE
- RED REDUCER
- RW RIGHT OF WAY
- RWD REDWOOD
- SH SHEET
- SST STAINLESS STEEL
- STL STEEL
- TBM TEMPORARY BENCH MARK
- XFMR TRANSFORMER

PIPING SYMBOLS

- GATE VALVE, BALL VALVE, GLOBE VALVE
- CHECK VALVE
- SPLIT DISC CHECK VALVE
- SOLENOID VALVE
- PRESSURE REDUCING VALVE
- SAUNDERS DIAPHRAGM VALVE
- PRESSURE RELIEF VALVE
- PLUG VALVE
- ANGLE VALVE
- BUTTERFLY VALVE
- UNION
- REDUCER
- STRAINER
- CLEANOUT
- PRESSURE GAUGE OR SWITCH
- HOSE VALVE
- FIRE OR WHARF HYDRANT
- MECHANICAL JOINT OR BELL & SPIGOT FITTING
- FLANGED FITTING
- FLANGED COUPLING ADAPTER
- FLEXIBLE COUPLING
- GROOVED COUPLING

LEGEND

- SECTION IDENTIFICATION LETTER
- SHEET NUMBER WHERE SECTION APPEARS
- SECTION IDENTIFICATION LETTER
- SHEET NUMBER WHERE SECTION TAKEN
- DETAIL IDENTIFICATION LETTER
- SHEET NUMBER WHERE DETAIL IS TAKEN FROM OR APPEARS ON
- NEW FACILITIES
- EXISTING FACILITIES
- NEW FENCE
- EXISTING FENCE
- PROPERTY LINE
- EASEMENT
- NEW EMBANKMENT
- EXISTING EMBANKMENT
- EXISTING PIPE OR STRUCTURE TO BE ABANDONED OR REMOVED
- NEW SPOT ELEVATION
- EXISTING SPOT ELEVATION
- TREE & TRUNK DIAMETER
- TREE TO BE REMOVED
- EXISTING POWER POLE
- EXISTING UNDERGROUND CABLE
- NEW MANHOLE & PIPELINE
- EXIST MANHOLE & PIPELINE
- EXISTING GAS LINE
- EXISTING WATER LINE
- EXISTING SEWER LINE
- EXISTING STORM DRAIN
- EXISTING UNDERGROUND ELECTRICAL
- EXISTING DRAIN LINE



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| | 90302 | RJA | |
| | CHECKED | FJP | APPROVED |

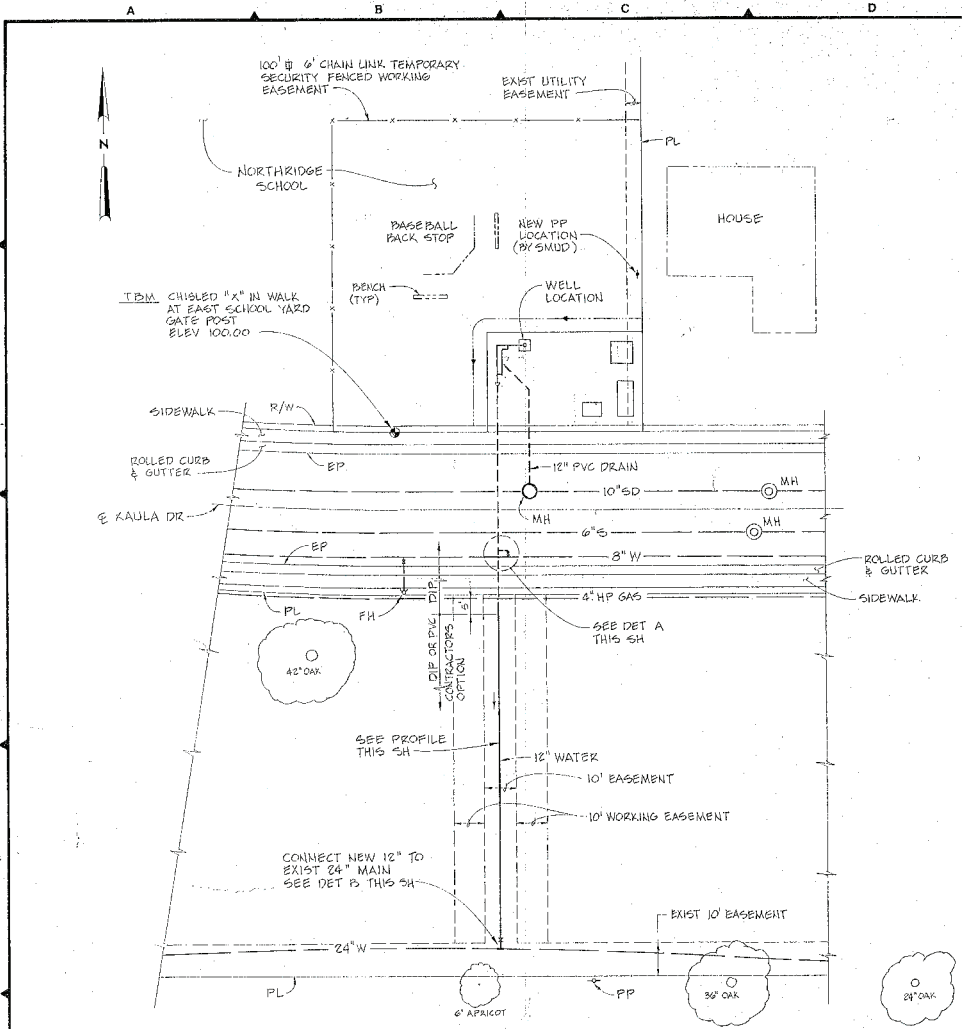
DEWANTE AND STOWELL
CONSULTING ENGINEERS
SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
FAIR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

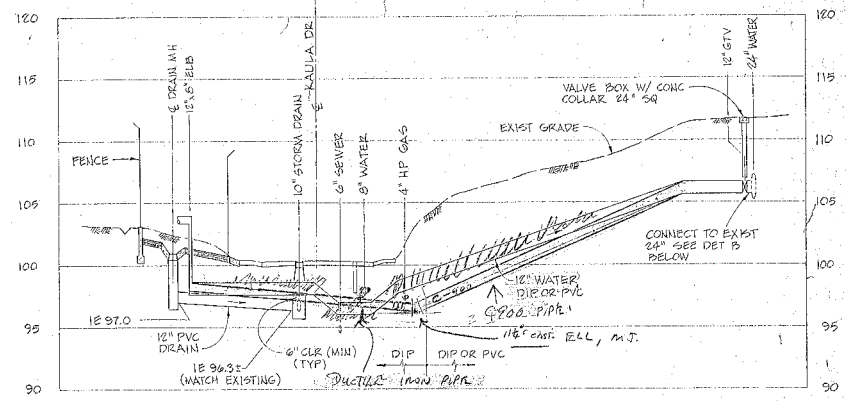
LEGEND, SYMBOLS, ABBREVIATIONS & NOTES

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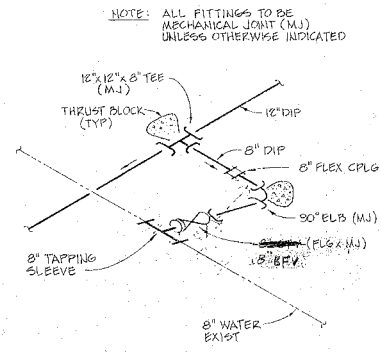
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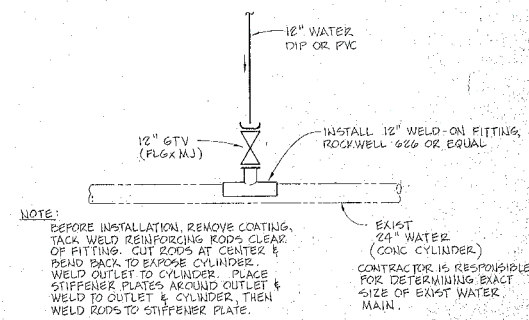
SITE PLAN
SCALE: 1" = 20'



PROFILE
SCALE: HORIZ 1" = 20'
VERT 1" = 5'



DETAIL A
NTS



DETAIL B
NTS



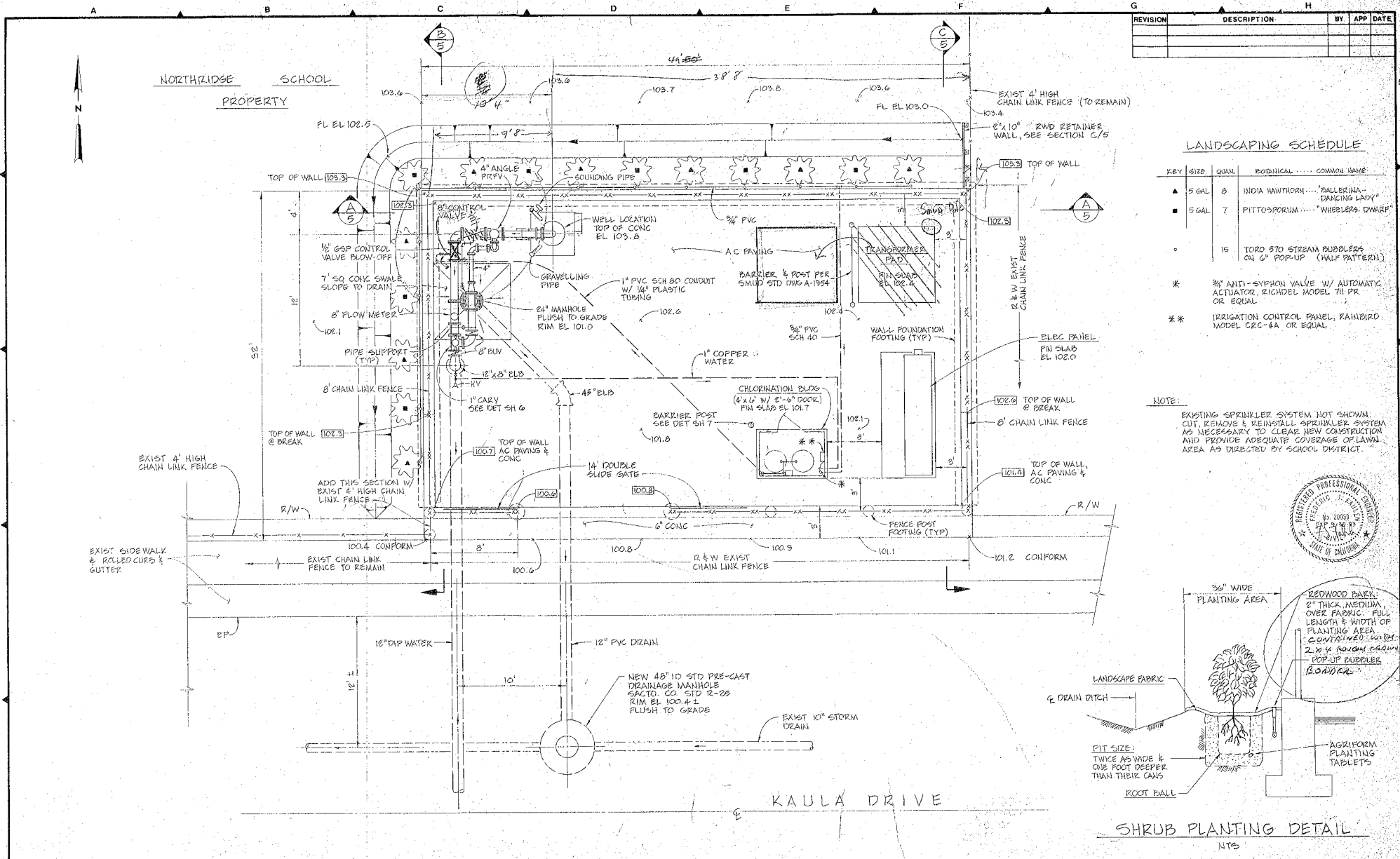
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| FILE 90582 | DRAWN R.J.A. | CHECKED F.J.F. | APPROVED |

DEWANTE AND STOWELL
CONSULTING ENGINEERS
SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
FAIR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

SITE PLAN AND DETAILS

| | |
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| DRAWING NUMBER | SHEET NUMBER |
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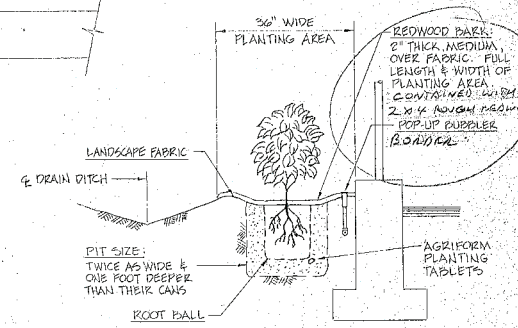


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LANDSCAPING SCHEDULE

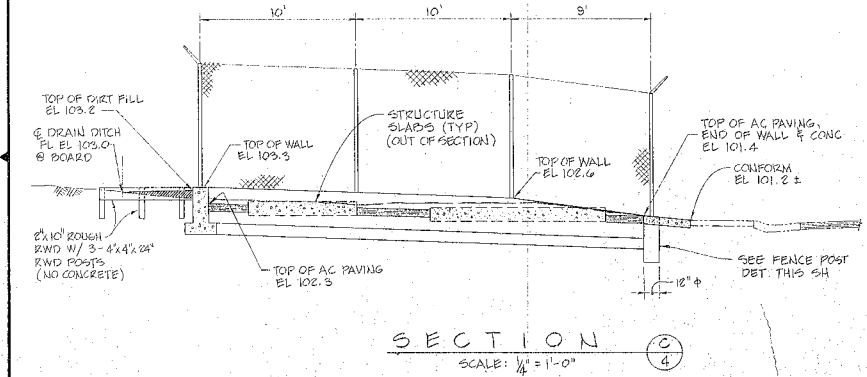
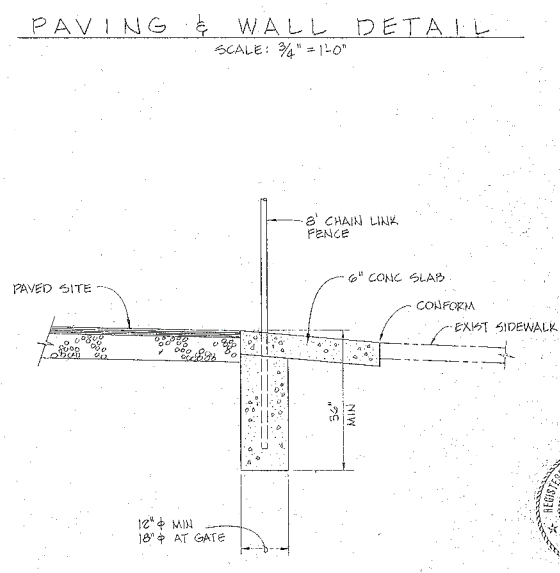
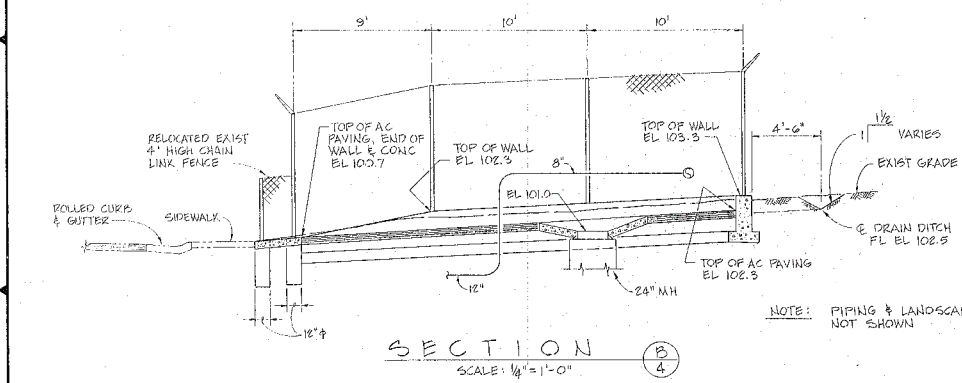
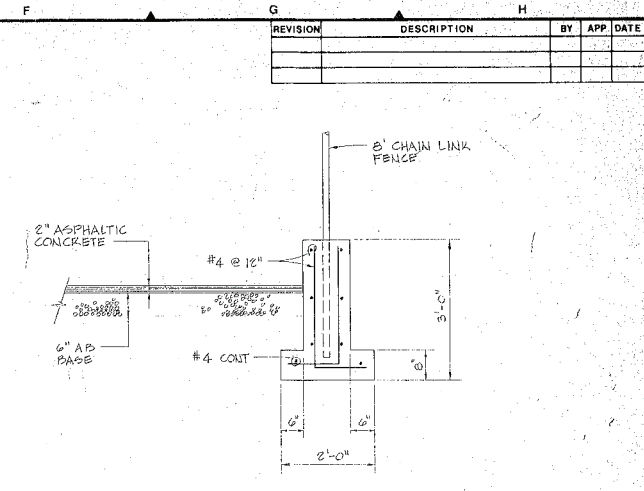
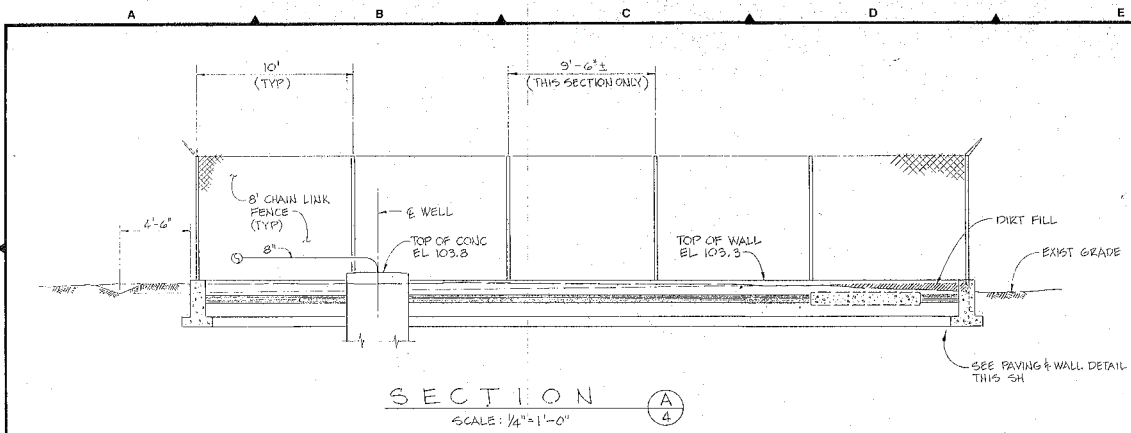
| KEY | SIZE | QUANT | BOTANICAL | COMMON NAME |
|-----|-------|-------|--|------------------------------|
| ▲ | 5 GAL | 8 | INDIA HAWTHORN | "DANCING LADY" |
| ■ | 5 GAL | 7 | PITTIOSPORUM | "WHEELERS DWARF" |
| ○ | | 15 | TORO 570 STREAM BUBBLERS | ON 6" POP-UP (HALF PATTERN) |
| * | | | 3/4" ANTI-SYPHON VALVE W/ AUTOMATIC ACTUATOR | RICHDEL MODEL 7H PR OR EQUAL |
| ** | | | IRRIGATION CONTROL PANEL, RAINBIRD | MODEL CRC-4A OR EQUAL |

NOTE:
EXISTING SPRINKLER SYSTEM NOT SHOWN. CUR, REMOVE & REINSTALL SPRINKLER SYSTEM AS NECESSARY TO CLEAR NEW CONSTRUCTION AND PROVIDE ADEQUATE COVERAGE OF LAWN AREA AS DIRECTED BY SCHOOL DISTRICT.



SHRUB PLANTING DETAIL
NTS

| | | | | | | | |
|------------------------------|--------------------------|--|---|--|--|------------------|---|
| SCALE 1/4" = 1'-0" | DATE JUNE 1991 | DESIGNED F.J.F. DRAWN R.J.A. FILE 90382 | SUBMITTED RECOMMENDED APPROVED | DEWANTE AND STOWELL CONSULTING ENGINEERS SACRAMENTO, CALIFORNIA | FAIR OAKS WATER DISTRICT FAIR OAKS, CALIFORNIA NORTHBRIDGE SCHOOL WELL SURFACE FACILITIES | PLOT PLAN | DRAWING NUMBER SHEET NUMBER 4 OF 13 |
|------------------------------|--------------------------|--|---|--|--|------------------|---|



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| SCALE AS SHOWN | DATE JUNE 1991 | DESIGNED F.J.F. | SUBMITTED RECOMMENDED |
| FILE 90382 | DRAWN R.J.A. | CHECKED F.J.F. | APPROVED |

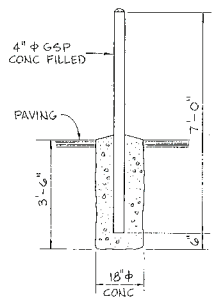
DEWANTE AND STOWELL
CONSULTING ENGINEERS
SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
FAIR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

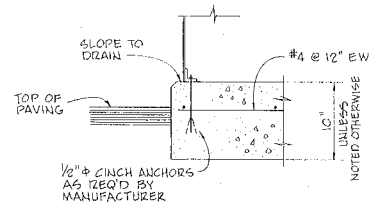
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| SITE SECTIONS AND DETAILS | | DRAWING NUMBER | SHEET NUMBER |
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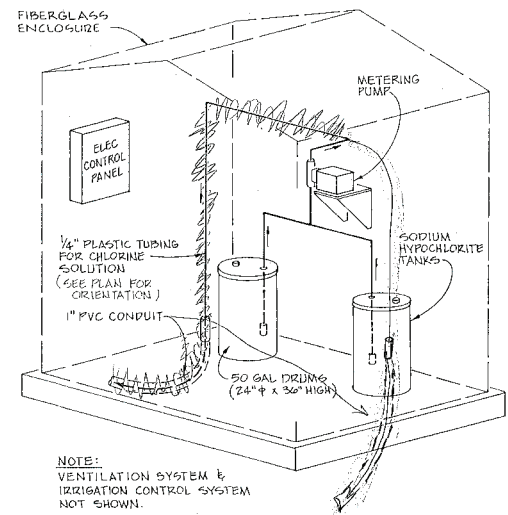
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BARRIER POST
NTS



SLAB DETAIL
NTS



HOUSED CHLORINATION SYSTEM
NTS

NOTE:
VENTILATION SYSTEM &
IRRIGATION CONTROL SYSTEM
NOT SHOWN.

| TYPE OF FITTING | REQUIRED BEARING AREA IN SQ FEET | | | | | |
|-----------------|----------------------------------|----------|-----------------------|-----------------|-------------|---------------|
| | 90° BEND | 45° BEND | 1 1/4" OR 1 1/2" BEND | TEE OR DEAD END | TEE W/ PLUG | CROSS W/ PLUG |
| 10" W O.D. | 9 | 5 | 3 | 7 | 9 | 10 |
| 12" W O.D. | 14 | 6 | 4 | 9 | 14 | 14 |
| 18" W O.D. | 6 | 3 | 2 | 4 | 6 | 6 |

NOTE:
ABOVE BEARING AREAS ARE BASED ON 150 PSI SERVICE PRESSURE AND 1000 PSF SOIL BEARING CAPACITY. WHERE SOIL CONDITIONS REQUIRE ADJUSTMENT OF ALLOWABLE BEARING PRESSURE, REQUIRED BLOCKING AREAS WILL BE ADJUSTED.

THRUST BLOCK SCHEDULE



| | | | | | | | | |
|---------------|------------------------------------|---|--------------------------------------|--|--|------------------------------|----------------|--------------------------------|
| SCALE NONE | DATE JUNE 1991 FILE 90382 | DESIGNED EJE DRAWN EJA CHECKED EJE | SUBMITTED RECOMMENDED APPROVED | DEWANTE AND STOWELL CONSULTING ENGINEERS SACRAMENTO, CALIFORNIA | FAIR OAKS WATER DISTRICT FAIR OAKS, CALIFORNIA NORTHRIDGE SCHOOL WELL SURFACE FACILITIES | MISCELLANEOUS DETAILS | DRAWING NUMBER | SHEET NUMBER 7 OF 13 |
|---------------|------------------------------------|---|--------------------------------------|--|--|------------------------------|----------------|--------------------------------|

A B C D E F G H

SYMBOLS LIST

| SYMBOL | DESCRIPTION |
|--------|--|
| | LIGHTING FIXTURE SYMBOL - TYPE & QUANTITY |
| | PANELBOARD |
| | CONTROL PANEL |
| | SWITCHBOARD |
| | AMMETER 250 DEGREE SCALE |
| | VOLT METER 250 DEGREE SCALE |
| | WATT HOUR METER AND SOCKET |
| | PHASE FAILURE RELAY |
| | ELAPSED TIME METER |
| | HAND-OFF-AUTO SELECTOR SWITCH |
| | HAND-OFF-REMOTE SELECTOR SWITCH |
| | LOCK-OFF-STOP SELECTOR SWITCH |
| | VOLT METER SWITCH, 4 POSITION |
| | AMMETER POSITION, 4 POSITION |
| | TRANSFORMER |
| | CONTROL POWER TRANSFORMER |
| | CURRENT TRANSFORMER |
| | METER & CURRENT TRANSFORMER |
| | SELECTOR SWITCH |
| | TIME DELAY RELAY (DELAY ON DE-ENERGIZATION) |
| | TIME DELAY RELAY (DELAY ON ENERGIZATION) |
| | LATCHING RELAY |
| | CONTROL RELAY |
| | INDUSTRIAL RELAY (MACHINE TOOL) |
| | LIMIT SWITCH |
| | INTRINSICALLY SAFE RELAY |
| | CEILING LIGHT FIXTURE |
| | BRACKET LIGHT FIXTURE |
| | WARNING LIGHT |
| | POLE MOUNTED LIGHT FIXTURE |
| | FLUORESCENT LIGHT FIXTURE, SEE FIXTURE SCHEDULE FOR MOUNTING |
| | FLOOD LIGHT |
| | EMERGENCY LIGHT PACK |
| | SINGLE POLE TOGGLE SWITCH, SWITCHING FIXTURES DENOTED |
| | THREE WAY TOGGLE SWITCH |
| | THERMAL MANUAL STARTER, 1 POLE |
| | THERMAL MANUAL STARTER, 2 POLE |
| | DUPLEX CONVENIENCE OUTLET |
| | 20A, 220V RECEPTACLE OUTLET |
| | FOURPLEX CONVENIENCE RECEPTACLE OUTLET 20A, 125V |
| | DUPLEX CONVENIENCE OUTLET, HALF SWITCHED |

| SYMBOL | DESCRIPTION |
|--------|--|
| | PLUGMOLD, SINGLE RECEPTACLE OUTLET STRIP 20A, 125V, WALL MOUNTED AT +12" UDN |
| | MOUNT OUTLET OR SWITCH ABOVE COUNTER OR BACKSPASH |
| | ALARM HORN |
| | THERMOSTAT |
| | HEATER, ELECTRIC |
| | CIRCUIT BREAKER OPERATING HANDLE |
| | MOTOR, HORSEPOWER SIZE NOTED |
| | MOTOR STARTER CONTACTOR COIL |
| | MANUAL MOTOR STARTER |
| | SAFETY DISCONNECT SWITCH - NON FUSED |
| | SAFETY DISCONNECT SWITCH - FUSED |
| | SAFETY DISCONNECT SWITCH WITH LOS & AUX CONTACT |
| | SAFETY DISCONNECT SWITCH WITH START BUTTON, LOS & AUX CONTACT |
| | INDICATION FUSE HOLDER AMPERE SIZE SHOWN |
| | FUSE, AMPERE SIZE SHOWN |
| | CONDUIT RUN ON OR IN WALL OR CEILING |
| | EXISTING EQUIPMENT |
| | CONDUIT RUN UNDERFLOOR OR UNDERGROUND |
| | DENOTES NUMBER OF #12 WIRES, NO MARKS = 3/4" C, 2 #12 |
| | DENOTES WIRE FOR GROUND FAULT CIRCUIT INTERRUPTER OR GROUND WIRE |
| | CIRCUIT RUN DIRECT TO DESTINATION |
| | SEAL-OFF FITTING, GROUSE HINDS EYS OR EO |
| | GROUND BUS |
| | NEUTRAL BUS |
| | PULL BOX |
| | NAMEPLATE |
| | WIRES CONNECTED |
| | WIRES NOT CONNECTED |
| | CONDUIT CROSSING NOT CONNECTED |
| | GROUND |
| | LIGHTNING ARRESTER |
| | CONDUIT & WIRE IDENTIFICATION TAG |
| | SHEET NOTE TAG |
| | TYPICAL MOTOR CONTROL CENTER/ SWITCHBOARD/FEEDER IDENTIFICATION TAG |
| | PHASE |
| | WELDER OUTLET, 50 AMP, 3Ø, 4W, 208V WITH ONE MATCHING CAP. |
| | TELEPHONE OUTLET, WALL |
| | JUNCTION BOX |

| SYMBOL | DESCRIPTION |
|--------|---|
| | ANNUNCIATOR LIGHT |
| | PROGRAMMABLE CONTROLLER OUTPUT |
| | PROGRAMMABLE CONTROLLER INPUT |
| | FIELD CONNECTION TERMINAL BLOCK |
| | SPRING WOUND TIMER |
| | SOLENOID VALVE |
| | CIRCUIT BREAKER SHUNT TRIP |
| | CONTACT NORMALLY OPEN |
| | CONTACT NORMALLY CLOSED |
| | OVERLOAD DEVICE CONTACT |
| | OVERLOAD DEVICE HEAT ELEMENT |
| | PRESSURE TRANSDUCER |
| | PUSHBUTTON |
| | FLOW INDICATING METER |
| | FLOW INDICATING TOTALIZER |
| | LIMIT SWITCH, NORMALLY OPEN |
| | LIMIT SWITCH, NORMALLY CLOSED |
| | TIME DELAY CONTACT, NORMALLY CLOSED TIME OPEN |
| | TIME DELAY CONTACT, NORMALLY OPEN TIME CLOSED |
| | TIME DELAY CONTACT, NORMALLY OPEN TIME OPEN |
| | TIME DELAY CONTACT, NORMALLY CLOSED TIME CLOSED |
| | FLOAT SWITCH CLOSE ON HIGH LEVEL |
| | FLOAT SWITCH CLOSE ON LOW LEVEL |
| | PRESSURE SWITCH CLOSE HIGH PRESSURE |
| | PRESSURE SWITCH CLOSE LOW PRESSURE |
| | DISCONNECT SWITCH |
| | PUSH BUTTON, NORMALLY OPEN OR MOMENTARILY CLOSED |
| | PUSH BUTTON, NORMALLY CLOSED OR MOMENTARILY OPEN |
| | TEMPERATURE SWITCH, NORMALLY CLOSED OPEN ON HIGH TEMP (CUT OUT) |
| | TEMPERATURE SWITCH, NORMALLY OPEN CLOSE ON HIGH TEMP |
| | WHITE PILOT LIGHT, PUSH TO TEST |
| | GREEN PILOT LIGHT, PUSH TO TEST |
| | RED PILOT LIGHT, PUSH TO TEST |

| REVISION | DESCRIPTION | BY | APP | DATE |
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ABBREVIATIONS

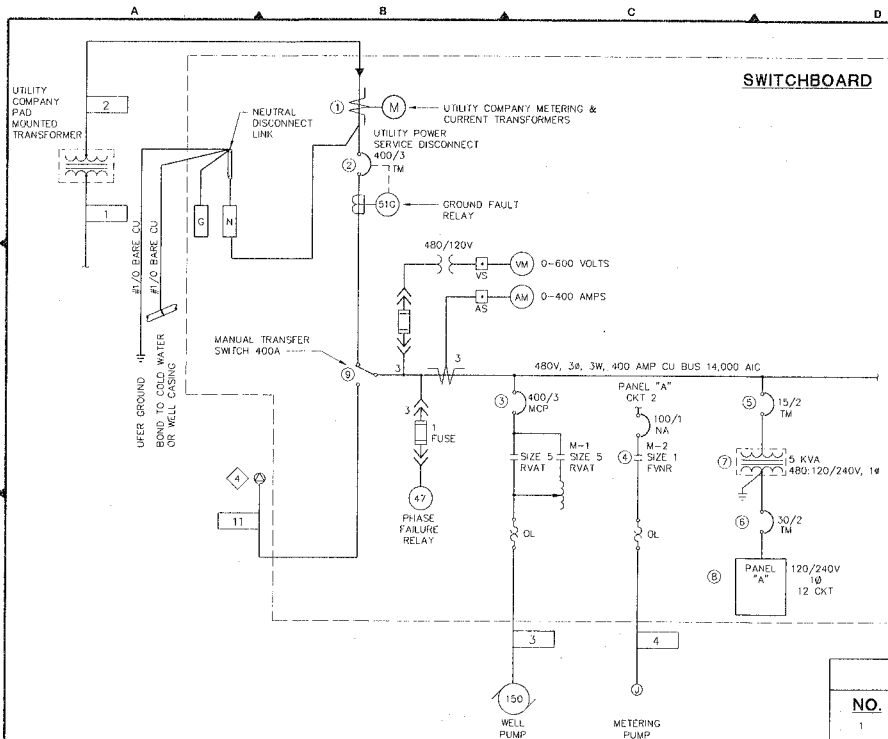
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|--------|--|----------|------------------------------------|
| A | AMPERES | N | NEUTRAL |
| AIC | AMPS INTERRUPTING CAPACITY | NA | NON AUTOMATIC |
| BC | BARE COPPER | NL | NIGHT LIGHT CONTINUOUSLY ON |
| C | CONDUIT | (N) | NEW |
| CB | CIRCUIT BREAKER | N.J.C. | NOT IN CONTRACT |
| CNTL | CONTROL | NP | NAMEPLATE |
| OPT | CONTROL POWER TRANSFORMER | OL | OVERLOAD DEVICE |
| CR | CONTROL RELAY | PB | PULLBOX |
| CT | CURRENT TRANSFORMER | PB-1 | PUSHBUTTON 1 |
| CU | COPPER | PC | PROGRAMMABLE CONTROLLER |
| (E) | EXISTING | PL-1 | PILOT LIGHT 1 |
| EF | EXHAUST FAN | PNL | PANEL |
| EMT | ELECTRICAL METALLIC TUBING | POT | POTENTIOMETER |
| EYS | CATALOG NUMBER OF TYPICAL GAS TIGHT CONDUIT SEAL | PR | SHIELDED PAIR CABLE |
| EM | EMERGENCY LIGHT BALLAST | PS | PRESSURE SWITCH |
| ETM | ELAPSED TIME METER | PT | POTENTIAL TRANSFORMER |
| F | FUSE | PIT | PUSH TO TEST |
| (F) | FUTURE | PVC | POLYVINYL CHLORIDE |
| FS | FLOAT SWITCH | PWR | POWER |
| FVC | FULL VOLTAGE CONTACTOR | (R) | EXISTING TO BE REMOVED OR RELEASED |
| FVNR | FULL VOLTAGE NON REVERSING | RSC | RIGID STEEL CONDUIT |
| FVR | FULL VOLTAGE REVERSING | RSC/PVC | RIGID STEEL PVC COATED |
| G, GND | GROUND | RVAT | REDUCED VOLTAGE AUTOTRANSFORMER |
| GFI | GROUND FAULT CIRCUIT INTERRUPTER | 2SPD | TWO SPEED STARTER |
| HPS | HIGH PRESSURE SODIUM | SS-1 | SELECTOR SWITCH 1 |
| ISR | INTRINSICALLY SAFE RELAY | SWBD | SWITCHBOARD |
| IWT | INSTANTANEOUS | TDD, TDE | TIME DELAY RELAY |
| KV | KILOVOLT | TM | THERMAL MAGNETIC |
| KVA | KILOVOLT AMPERES | TWSP | TWISTED SHIELDED PAIR |
| KW | KILOWATT | TWP | TWISTED PAIR |
| LA | LIGHTNING ARRESTER | TYP | TYPICAL |
| LOS | LOCK OFF STOP PUSH BUTTON | UG | UNDERGROUND |
| mA | MILLIAMPERES | UON | UNLESS OTHERWISE NOTED |
| MCC | MOTOR CONTROL CENTER | V | VOLTS, VOLTAGE |
| MCP | MOTOR CIRCUIT PROTECTOR | VFD | VARIABLE FREQUENCY DRIVE |
| MH | MANHOLE | WP | WEATHERPROOF |
| NOT | MOTOR OVERTEMPERATURE SENSOR | XFMR | TRANSFORMER |
| MMS | MOTOR MOISTURE SENSOR | XP | EXPLOSION PROOF |
| MSB | MAIN SWITCHBOARD | | |
| MT | EMPTY CONDUIT WITH NYLON PULL CORD | | |



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| | | | | | | | | |
|-------------------|---------------|---|--|--|---|---|----------------|--------------------------------|
| SCALE NO SCALE | DATE 90362 | DESIGNED <u>DJA</u> DRAWN <u>RAY</u> CHECKED <u>SWT</u> | SUBMITTED _____ RECOMMENDED _____ APPROVED _____ | DEWANTE AND STOWELL CONSULTING ENGINEERS SACRAMENTO, CALIFORNIA | FAIR OAKS WATER DISTRICT FAIR OAKS, CALIFORNIA NORTHBRIDGE SCHOOL WELL SURFACE FACILITIES | ELECTRICAL SYMBOLS AND ABBREVIATIONS | DRAWING NUMBER | SHEET NUMBER 8 OF 13 |
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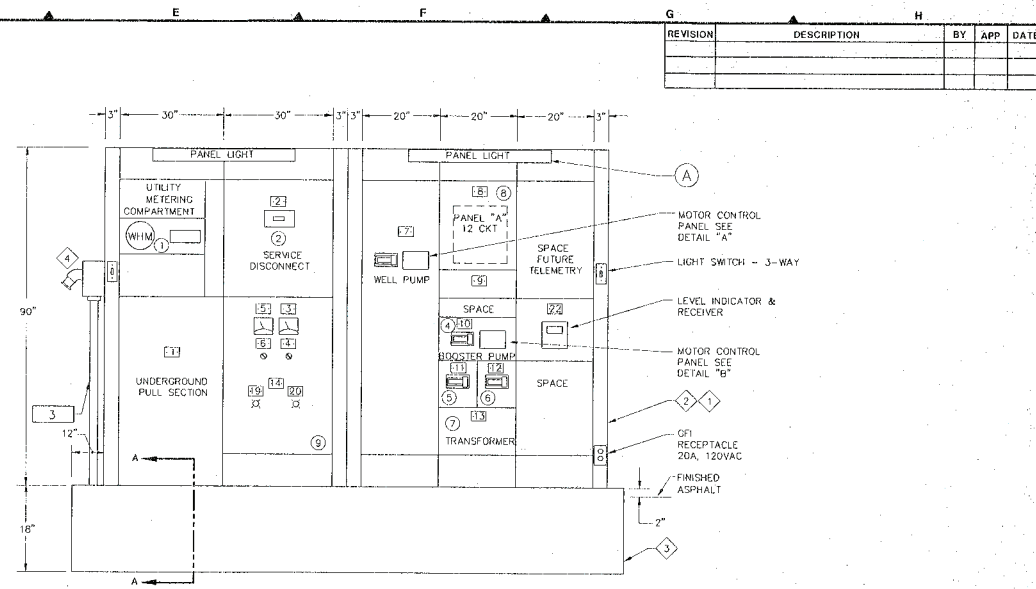
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SINGLE LINE DIAGRAM
NO SCALE

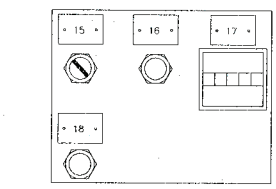
| PANEL "A" | |
|---------------------------------|-------------------|
| VOL. RATIO: 120/240V | NO. CIRCUITS: MCC |
| BUS: 100A, 3R, 3W | CURRENT: 11.5 |
| LOAD | LOAD |
| CHLORINATION BLDG CNTRL PNL 1.0 | 20/1/1.1 |
| FLOW METER ENCLOSURE | 0.3 20/1/1.3 |
| SWITCHBOARD LIGHTS | 0.7 20/1/1.3 |
| SWITCHBOARD RECEPT | 0.2 20/1/1.3 |
| SWITCHBOARD HEATERS | 0.4 20/1/1.3 |
| SPARE | 20/1/1.1 |

- SHEET NOTES**
- NEMA 1A (GASKETED) INDOOR STRUCTURE, INDOOR FINISH: ASA-49 GRAY.
 - PROVIDE NEMA 3R WEATHERPROOF ENCLOSURE FOR SWITCHBOARD 30" DEEP, 90" HIGH.
 - CONCRETE PAD BY ELECTRICAL CONTRACTOR, WITH #4 REINFORCING STEEL AT 12" BOTHWAYS. SECURE SWITCHBOARD TO PAD AS DIRECTED BY SWITCHBOARD MANUFACTURER WITH 1/2" CONCRETE ANCHORS (10 MINIMUM).
 - GENERATOR RECEPTACLE 400 VOLTS, 3 Ø, CROUSE-HINDS AREX 40428-S22 OR APPROVED EQUAL. (VERIFY WITH DISTRICT.)

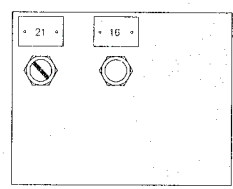


SWITCHBOARD ELEVATION
NOT TO SCALE

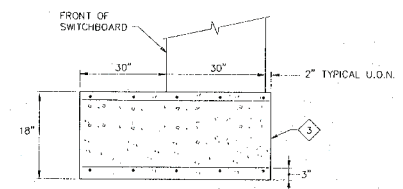
| NAMEPLATE SCHEDULE | | |
|--------------------|-------------|--------------------------------|
| NO. | LETTER SIZE | INSCRIPTION |
| 1 | 1/4" | UNDERGROUND PULL SECTION |
| 2 | | SERVICE DISCONNECT |
| 3 | | VOLTAGE METER |
| 4 | | VOLTAGE SELECTOR AB B/C CA OFF |
| 5 | | AMMETER |
| 6 | | AMMETER SELECTOR AB B/C CA OFF |
| 7 | | WELL PUMP |
| 8 | | PANEL "A" |
| 9 | | SPACE |
| 10 | | METERING PUMP |
| 11 | | TRANSFORMER DISCONNECT |
| 12 | | PANEL "A" DISCONNECT |
| 13 | | TRANSFORMER |
| 14 | | MANUAL TRANSFER SWITCH |
| 15 | 3/16" | HAND-OFF-AUTO |
| 16 | | RUNNING |
| 17 | | ELAPSED TIME METER |
| 18 | | PUMP FAILURE |
| 19 | | NORMAL POWER |
| 20 | | EMERGENCY POWER |
| 21 | | ON-OFF |
| 22 | | WELL LEVEL |



MOTOR CONTROL PANEL
DETAIL "A"
NOT TO SCALE



MOTOR CONTROL PANEL
DETAIL "B"
NOT TO SCALE



SECTION A-A
NOT TO SCALE



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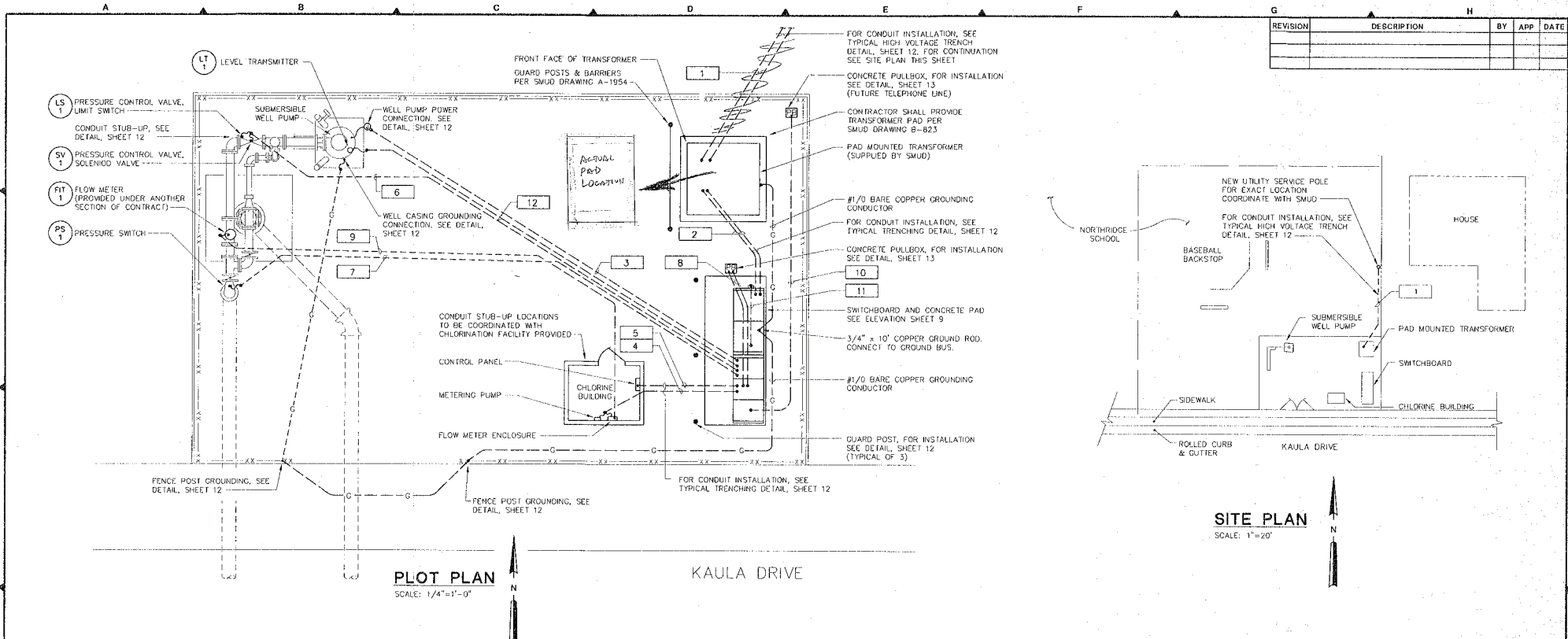
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| SCALE | DATE | DESIGNED | SUBMITTED |
| AS NOTED | | DJA | |
| | | MSO | |
| | | SWT | |

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FAIR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

SWITCHBOARD
SINGLE LINE DIAGRAM AND ELEVATION

| | |
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| DRAWING NUMBER | SHEET NUMBER |
| | 9 OF 13 |



| REVISION | DESCRIPTION | BY | APP | DATE |
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PLOT PLAN
SCALE: 1/4"=1'-0"

SITE PLAN
SCALE: 1"=20'

CONDUIT & WIRE ROUTING SCHEDULE

| LD | CONDUIT NO. | CONDUIT SIZE | CONDUCTOR NO. | CONDUCTOR SIZE | FROM | TO | REMARKS |
|----|-------------|----------------|---------------|------------------------------------|-----------------------|----------------------------------|-------------------------------|
| 1 | 2 | 4" PVC | | PULL ROPE | UTILITY SERVICE POINT | UTILITY TRANSFORMER | |
| 2 | 2 | 4" RSC | 4 | #3/0 PWR 1 #1/0 GND PER CONDUIT | UTILITY TRANSFORMER | SWITCHBOARD | |
| 3 | 1 | 2 1/2" RSC/PVC | 3 | #3/0 PWR 2 #14 GND | SWITCHBOARD | WELL PUMP | |
| 4 | 1 | 3/4" RSC/PVC | 4 | #12 PWR 1 #12 GND | SWITCHBOARD | METERING PUMP & FLOW METER ENCL. | |
| 5 | 1 | 3/4" RSC/PVC | 2 | #12 PWR 1 #12 GND | SWITCHBOARD | CHLORINATION BLDG CONTROL PANEL | |
| 6 | 1 | 3/4" RSC/PVC | 5 | #14 CNTL | SWITCHBOARD | PRESSURE CONTROL VALVE SV-1/LS-1 | |
| 7 | 1 | 3/4" RSC/PVC | 3 | #14 CNTL | SWITCHBOARD | PRESSURE SWITCH PS-1 | |
| 8 | 2 | 1" RSC/PVC | | PULL ROPE | SWITCHBOARD | PULLBOX | FUTURE - CONDUIT TO BE CAPPED |
| 9 | 1 | 3/4" RSC/PVC | 1 | #16 IWSP | FLOW METER ENCLOSURE | FLOW METER ENCLOSURE | |
| 10 | 1 | 1" RSC/PVC | | PULL ROPE | SWITCHBOARD | PULLBOX | FUTURE - CONDUIT TO BE CAPPED |
| 11 | 1 | 3" RSC/PVC | 3 | #500 MCM PWR 1 #2 GND | SWITCHBOARD | GENERATOR RECEPTACLE | |
| 12 | 1 | 3/4" RSC/PVC | 1 | #16 IWSP | SWITCHBOARD | LEVEL TRANSMITTER | |

ELECTRICAL SERVICE NOTE:

CONTRACTOR SHALL INCLUDE IN HIS BID ALL COSTS CHARGED BY THE UTILITY COMPANIES. ALL WORK REQUIRED FOR UTILITY SERVICES SHALL BE IN ACCORD WITH CONTRACT DOCUMENTS, SPECIFICATIONS, DRAWINGS AND AS REQUIRED BY THE UTILITY COMPANIES.

COORDINATE REQUIREMENTS WITH.....

POWER COMPANY: SMUD
P.O. BOX 15630
SACRAMENTO, CA. 95852-1830

CONTACT: GENE HOPFES
(916) 732-5794



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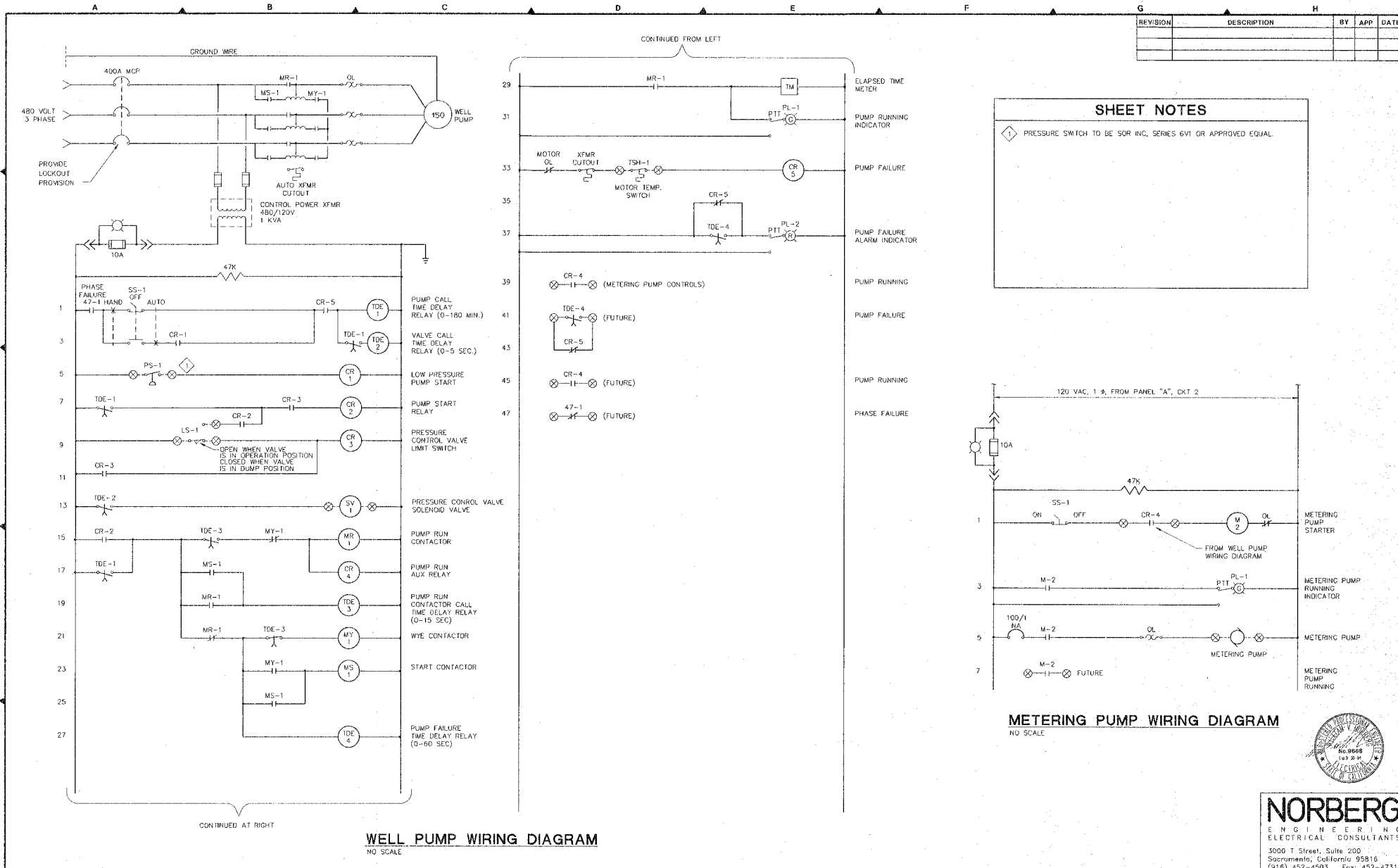
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| SCALE AS NOTED | DATE 90382 | DESIGNED DJA | SUBMITTED |
| FILE 90382 | CHECKED SWT | DRAWN MSO | RECOMMENDED |
| | | | APPROVED |

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SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
PAR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

PLOT PLAN AND SITE PLAN

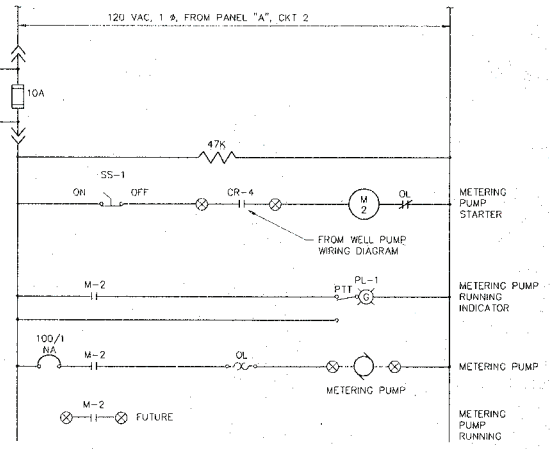
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| DRAWING NUMBER | SHEET NUMBER |
| | 10 OF 13 |



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| | | | | |
| | | | | |

SHEET NOTES

◊ PRESSURE SWITCH TO BE SOR INC. SERIES 6V1 OR APPROVED EQUAL.



METERING PUMP WIRING DIAGRAM
NO SCALE



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| | | CHECKED | SWT | APPROVED |

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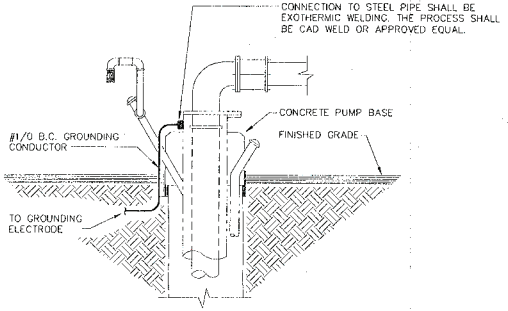
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FAIR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

CONTROL WIRING DIAGRAMS

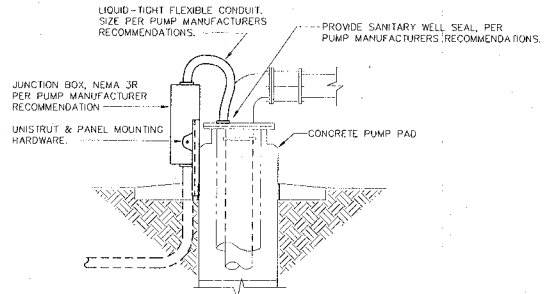
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File: 911-30-4 Date: 06/12/91

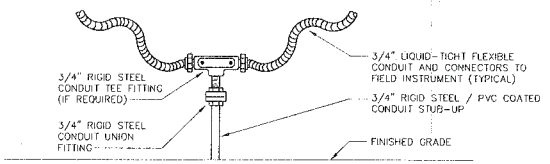
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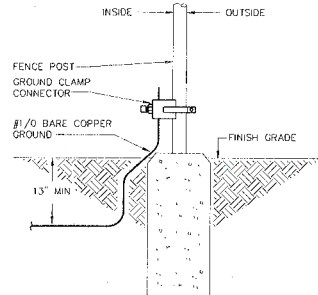
WELL CASING GROUND CONNECTION DETAIL
NOT TO SCALE



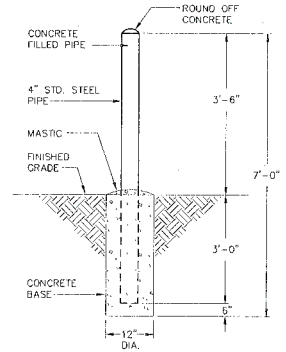
WELL PUMP POWER CONNECTION DETAIL
NOT TO SCALE



CONDUIT STUB-UP DETAIL "A"
NOT TO SCALE

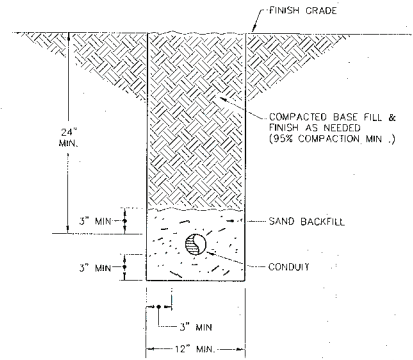


FENCE POST GROUNDING DETAIL
NOT TO SCALE

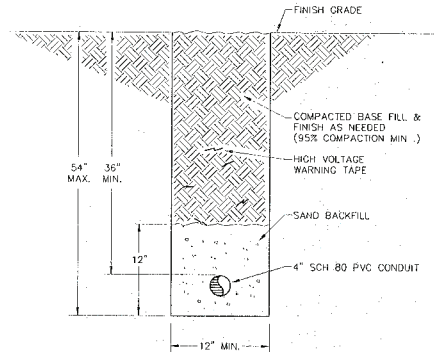


GUARD POST DETAIL
NOT TO SCALE

GUARD POSTS SHALL BE EITHER GALVANIZED OR PAINTED TO PREVENT CORROSION.



TYPICAL TRENCH DETAIL
NOT TO SCALE



HIGH VOLTAGE TRENCH DETAIL
NOT TO SCALE



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SACRAMENTO, CALIFORNIA

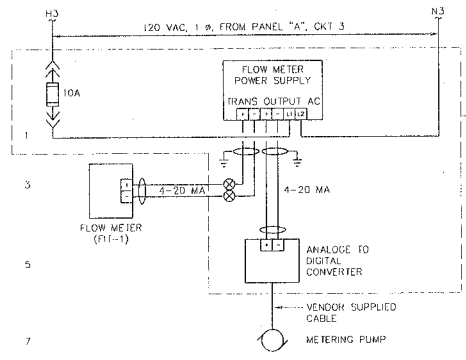
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FAIR OAKS, CALIFORNIA
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SURFACE FACILITIES

ELECTRICAL DETAILS I

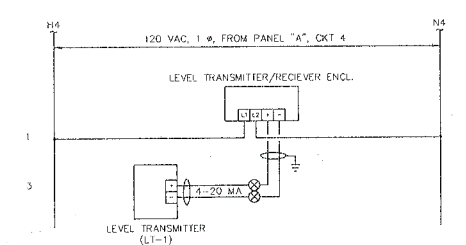
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| DRAWING NUMBER | SHEET NUMBER |
| | 13 OF 13 |

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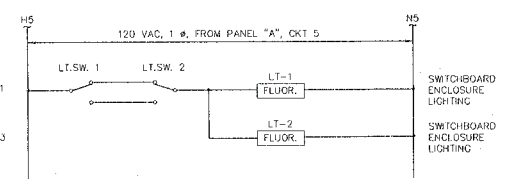
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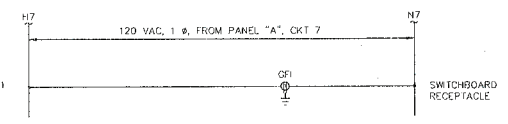
FLOW METER WIRING DIAGRAM
NO SCALE



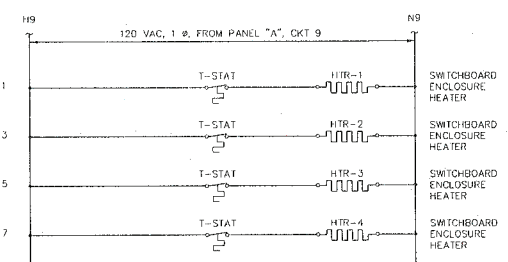
WELL LEVEL WIRING DIAGRAM
NO SCALE



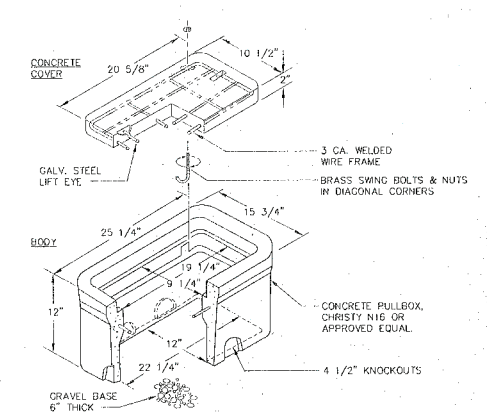
SWITCHBOARD LIGHTING WIRING DIAGRAM
NO SCALE



SWITCHBOARD RECEPTACLE WIRING DIAGRAM
NO SCALE



SWITCHBOARD HEATERS WIRING DIAGRAM
NO SCALE



CONCRETE PULLBOX DETAIL
NOT TO SCALE

| FIXTURE SCHEDULE | | | | | | |
|------------------|---|---|----------|----|--------------------------------------|---------|
| TYPE | DESCRIPTION | MANUFACTURER | LAMPS | VA | MOUNTING | REMARKS |
| A | FLUORESCENT, 1x40W, WARM WHITE LAMPS, WITH END CAPS, CLASS P, HPF, CBM CERTIFIED STANDARD BALLAST UL LISTED WITH SYMMETRICAL REFLECTORS & ALUMINUM INSERTS. | DAY-BRITE, CAT. No. OC104-4 OR APPROVED EQUAL | 1-F40 RS | | MCC WEATHER-PROOF WRAP CEILING MOUNT | |



NORBERG
ENGINEERING
ELECTRICAL CONSULTANTS
3000 T Street, Suite 200
Sacramento, California 95815
(916) 452-4503 Fax: 452-4731

| | | | |
|-------------------|-----------------------|---|--------------------------------------|
| SCALE AS NOTED | DATE FILE 90382 | DESIGNED DRAWN CHECKED DJA MSO SWT | SUBMITTED RECOMMENDED APPROVED |
|-------------------|-----------------------|---|--------------------------------------|

DEWANTE AND STOWELL
CONSULTING ENGINEERS
SACRAMENTO, CALIFORNIA

FAIR OAKS WATER DISTRICT
FAR OAKS, CALIFORNIA
NORTHBRIDGE SCHOOL WELL
SURFACE FACILITIES

ELECTRICAL DETAILS II

| | |
|----------------|--------------|
| DRAWING NUMBER | SHEET NUMBER |
| | 13 OF 13 |

Exhibit "C"

Fair Oaks Water District Standard Terms and Conditions

CONSULTANT agrees with DISTRICT that:

- a. When the law establishes a professional standard of care for the CONSULTANT'S services, to the fullest extent permitted by law, CONSULTANT will immediately defend, indemnify and hold harmless DISTRICT, its directors, officers, employees, and authorized volunteers from all claims and demands of all persons that arise out of, pertain to, or relate to the CONSULTANT'S negligence, recklessness, or willful misconduct in the performance (or actual or alleged non-performance) of the work under this Agreement. CONSULTANT shall defend itself against any and all liabilities, claims, losses, damages, and costs arising out of or alleged to arise out of CONSULTANT'S performance or non-performance of the work hereunder and shall not tender such claims to DISTRICT nor to its directors, officers, employees, or authorized volunteers, for defense or indemnity.
- b. Other than in the performance of services, to the fullest extent permitted by law, CONSULTANT will immediately defend, indemnify and hold harmless DISTRICT, its directors, officers, employees and authorized volunteers from all claims and demands of all persons arising out the performance of the work or furnishing of materials; including but not limited to, claims by the CONSULTANT or CONSULTANT'S employees for damages to persons or property except for the sole negligence or willful misconduct or active negligence of DISTRICT, its directors, officers, employees, or authorized volunteers.
- c. By their signature hereunder, CONSULTANT certifies that they are aware of the provisions of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and that CONSULTANT will comply with such provisions before commencing the performance of the services under this Agreement. CONSULTANT and SUB-CONSULTANTS will keep workers' compensation insurance for their employees in effect during all work covered by this Agreement.
- d. **Professional Liability** – CONSULTANT will file with DISTRICT, before beginning professional services, a certificate of insurance satisfactory to Fair Oaks Water District evidencing professional liability coverage of not less than \$1,000,000 per claim and \$2,000,000 annual aggregate, that coverage shall not be cancelled except with notice to DISTRICT. Coverage is to be placed with a carrier with an AM best rating of no less than A-:VII, or equivalent, or as otherwise approved by DISTRICT. The retroactive date (if any) is to be no later than the effective date of this Agreement. CONSULTANT shall maintain such coverage continuously for a period of at least five (5) years after the completion of the contract work. CONSULTANT shall purchase a five-year extended reporting period; i) if the retroactive date is advanced past the effective date of this Agreement; ii) if the policy is canceled or not renewed; or iii) if the policy is replaced by another claims-made policy with a retroactive date subsequent to the effective date of this Agreement. In the event that the CONSULTANT employs other consultants (SUB-CONSULTANTS) as part of the work covered by this Agreement, it shall be the CONSULTANT's responsibility to require

Exhibit "C"

and confirm that each sub-consultant meets the minimum insurance requirements specified above.

- e. **Minimum Insurance Requirements** – CONSULTANT shall procure and maintain for the duration of the contract insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the CONSULTANT, his agents, representatives, employees or SUB-CONSULTANTS.
- f. CONSULTANT will file with DISTRICT, before beginning services, certificates of insurance (Acord Form 25 or equivalent) satisfactory to DISTRICT evidencing:
 - a) **Coverage** – Coverage for commercial general liability and automobile liability insurance shall be at least as broad as the following:
 - i) Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01)
 - ii) Insurance Services Office (ISO) Business Auto Coverage (Form CA 00 01), covering Symbol 1 (any auto)
 - b) **Limit** – The CONSULTANT shall maintain limits no less than the following:
 - i) General liability - coverage of not less than two million (\$2,000,000) per occurrence or the full per occurrence limits of the policies available, whichever is greater for bodily injury, personal injury, and property damage; (\$4,000,000 general and products-completed operations aggregate (if used)).
 - ii) Auto liability - One million dollars (\$1,000,000) for bodily injury and property damage each accident limit;
 - iii) Workers' compensation (statutory limits) and employer's liability (\$1,000,000) (if applicable); Waiver of Subrogation: The insurer(s) named above agree to waive all rights of subrogation against the Fair Oaks Water District, its elected or appointed officers, officials, agents, authorized volunteers and employees for losses paid under the terms of this policy which arise from work performed by the Named Insured for the Fair Oaks Water District; but this provision applies regardless of whether or not the Fair Oaks Water District has received a waiver of subrogation from the insurer.
 - c) **Required Provisions**
 - i) The general liability coverage shall give Fair Oaks Water District, its directors, officers, employees (collectively the District), and authorized volunteers insured status (via ISO endorsement at least as broad as CG 20 10 10 01) specifically naming the Fair Oaks Water District, its directors, officers, employees, or authorized volunteers; or using the language that states "as required by written contract."
 - ii) The general liability coverage is to state or be endorsed (with as broad as ISO endorsement CG 20 01 04 13) to state "such insurance shall be primary and any insurance, self-insurance or other coverage maintained by DISTRICT, its directors,

Exhibit "C"

officers, employees, or authorized volunteers shall not contribute to it.”

- iii) Coverage is to be placed with a carrier with an A.M. Best rating of no less than A- :VII, or equivalent, or as otherwise approved by DISTRICT.
 - iv) The coverage shall contain no special limitations on the scope of protection afforded to DISTRICT, its directors, officers, employees, or authorized volunteers.
 - v) In the event that the CONSULTANT employs other CONSULTANT (SUB-CONSULTANT) as part of the work covered by this Agreement, it shall be the CONSULTANT’S responsibility to require and confirm that each SUB-CONSULTANT meets the minimum insurance requirements specified above.
- g. If the CONSULTANT maintains broader coverage and/or higher limits than the minimums shown above, the DISTRICT requires and shall be entitled to the broader coverage and/or higher limits maintained by the CONSULTANT. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the DISTRICT.
 - h. If any of the required coverages expire during the term of this Agreement, the CONSULTANT shall deliver the renewal certificate(s) including the general liability additional insured endorsement to DISTRICT at least ten (10) days prior to the expiration date.
 - i. CONSULTANT shall not accept direction or orders from any person other than the General Manager or the person(s) whose name(s) is (are) inserted on Page 2 as “other authorized representative(s).”
 - j. Payment, unless otherwise specified on Page 1, is to be in accordance with DISTRICT policy after acceptance by DISTRICT.
 - k. Permits required by government authorities will be obtained at CONSULTANT’S expense, and CONSULTANT will comply with local, state, and federal regulations and statutes including, but not limited to Cal/OSHA requirements.
 - l. The CONSULTANT shall execute and maintain the CONSULTANT’S work to avoid injury or damage to any person or property. The CONSULTANT shall comply with the requirements and specification relating to safety measures applicable in particular operations or kinds of work.
 - m. Any change in the scope of the services to be done, method of performance, nature of materials or price thereof, or to any other matter materially affecting the performance or nature of the services will not be paid for or accepted unless such change, addition or deletion is approved in advance, in writing by a supplemental agreement executed by DISTRICT. CONSULTANT’S “authorized representative(s)” has (have) the authority to execute such written change for CONSULTANT.
 - n. **Ownership of Documents** – All works of authorship and every report, study, spreadsheet, worksheet, plan, design, blueprint, specification, drawing, map, photograph, computer model,

Exhibit "C"

computer disk, magnetic tape, CAD data file, computer software and any other document or thing prepared, developed or created by CONSULTANT under this Agreement and provided to DISTRICT ("Work Product") shall be the property of DISTRICT, and DISTRICT shall have the rights to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product without further compensation to CONSULTANT or any other party. CONSULTANT may retain a copy of any Work Product and use, reproduce, publish, display, broadcast and distribute any Work Product and prepare derivative and additional documents or works based on any Work Product; provided, however, that CONSULTANT shall not provide any Work Product to any third party without DISTRICT'S prior written approval, unless compelled to do so by legal process. If any Work Product is copyrightable, CONSULTANT may copyright the same, except that, as to any Work Product that is copyrightable by CONSULTANT, DISTRICT reserves a royalty-free, nonexclusive and irrevocable license to use, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product. If DISTRICT reuses or modifies any Work Product for a use or purpose other than that intended by the scope of work under this Agreement, then DISTRICT shall hold CONSULTANT harmless against all claims, damages, losses and expenses arising from such reuse or modification. For any Work Product provided to DISTRICT in a paper format, upon request by DISTRICT at any time (including, but not limited to, at expiration or termination of this Agreement), CONSULTANT agrees to provide the Work Product to DISTRICT in a readable, transferable and usable electronic format generally acknowledged as being an industry-standard format for information exchange between computers (e.g., Word file, Excel spreadsheet file, AutoCAD file).

- o. **Confidentiality of Information** – CONSULTANT shall keep in strict confidence all confidential, privileged, trade secret, and proprietary information, data and other materials in any format generated, used or obtained by the DISTRICT or created by CONSULTANT in connection with the performance of the Work under this Agreement (the "Confidential Material"). CONSULTANT shall not use any Confidential Material for any purpose other than the performance of the Work under this Agreement, unless otherwise authorized in writing by DISTRICT. CONSULTANT also shall not disclose any Confidential Material to any person or entity not connected with the performance of the Work under this Agreement, unless otherwise authorized in advance in writing by DISTRICT. If there is a question if Confidential Material is protected from disclosure or is a public record or in the public domain, the party considering disclosure of such material shall consult with the other party concerning the proposed disclosure.

Unless otherwise directed in writing by the DISTRICT, upon contract completion or termination, CONSULTANT must destroy all Confidential Materials (written, printed and/or electronic) and shall provide a written statement to the DISTRICT that such materials have been destroyed.

- p. **Assignment** – CONSULTANT shall not assign or transfer this Agreement or any rights or obligations under this Agreement without DISTRICT'S prior written consent, which shall not be unreasonably withheld. A change in control of CONSULTANT constitutes an assignment under this Agreement. Any unauthorized assignment or transfer of this Agreement or any rights or obligations thereunder, shall be void and constitutes ground for immediate termination of

Exhibit "C"

this Agreement by DISTRICT. This Agreement binds and inures to the benefit of the Parties and their respective permitted successors and permitted assigns.

- q. **No Waiver of Rights** – Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by DISTRICT to CONSULTANT shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default.

By signing below, the parties have read and agreed to the Standard Terms and Conditions.

DISTRICT:

CONSULTANT:

(Signature)

(Signature)

Print: _____

Print: _____

Title: _____

Title: _____

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM V.3

Discussion and possible action on the New York Water Main Replacement Projects

AGENDA ITEM V.3

REGULAR Board Meeting April 15, 2024

To: Board of Directors
From: Tom R. Gray
Date: April 8, 2024
Subject: Discussion and possible action on the New York Water Main Replacement Projects

Recommendation:

Complete Phase I of the New York Avenue Water Main Replacement Project, from north of Lemon Street to Orange Avenue, in 2024.

Complete Phase II of the New York Avenue Water Main Replacement Project, south from Lemon Street to Monal Court, after New York Well Project has been completed.

Discussion:

The New York Avenue Water Main Replacement Project was developed to maximize the beneficial use of water production from the newly installed New York Well.

- The entire New York Avenue Water Main Replacement Project was included in the 2024 Board approved budget at an estimated cost of \$2,132,000.
- The existing New York Avenue water main is made of welded steel installed in the early fifties and cement lined in 1980.
- The existing New York Avenue water main is over 74 years old and has experienced several leaks in recent years.
- Given the age, and documented decline in structural integrity of the existing New York Avenue water main, FOWD staff is concerned that it could fail given the estimated water capacity and water pressure of the newly installed New York Well.
- In accordance with Board approval, FOWD pre-purchased 3,600' of 12" ductile iron pipe for the project at a cost of \$212,375.25 to avoid delays with procuring the pipe and to save contractor markup.

Positives of Recommended Action:

- Completing only Phase I of the New York Avenue Water Main Replacement Project in 2024 is estimated to save approximately \$1,000,000 in 2024 budgeted expenses.

- Avoids conflicts with upcoming above ground construction at the New York Well site.

Negatives of Recommended Action:

- FOWD must take delivery and store approximately 1,800 LF of purchased 12-inch water main until the Board authorizes the construction of Phase II of the New York Water Main Replacement Project.
- It is estimated that the cost of materials and construction will increase with delaying Phase II of the New York Water Main Project.
- Increased mobilization and material handling cost.
- Limited risk of failure of existing water main in New York Avenue from south of Lemon Street to Monal Court.

Policy Implications:

None because of the recommended action.

Fiscal Impact:

Estimated \$1M savings in 2024 Board approved budgeted expense.

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM VI.1

Discussion and possible action to accept and file the Fair Oaks Water District's Annual Comprehensive Financial Report (ACFR), with Independent Auditor's Report, for the years ended December 31, 2023 & 2022



ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEARS ENDED DECEMBER 31, 2023 & 2022

FAIR OAKS WATER DISTRICT — Fair Oaks, California





**FAIR OAKS
WATER DISTRICT**

Fair Oaks, California

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**YEARS ENDED
DECEMBER 31, 2023 and 2022**

*Prepared By
Finance Department*

FAIR OAKS WATER DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT

December 31, 2023 and 2022

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FAIR OAKS WATER DISTRICT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

December 31, 2023 and 2022

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INTRODUCTORY SECTION

April 12, 2024

The Board of Directors
Fair Oaks Water District

The Fair Oaks Water District (“District”) hereby submits the Annual Comprehensive Financial Report (ACFR) for the years ended December 31, 2023 and 2022. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material aspects and is reported in a manner designed to fairly present the financial positions and results of operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District’s financial activities have been included.

The Annual Comprehensive Financial Report includes the management discussion and analysis which should be read in conjunction with the transmittal letter. The District’s management discussion and analysis can be found immediately following the independent auditor’s report.

This report includes all funds, agencies, boards, commissions, and authorities that are financially accountable to the District’s Board of Directors. Financial accountability was determined on the basis of budget adoption, imposition of will, funding, and appointment of the governing board. Based upon these criteria, the Fair Oaks Water District Financing Corporation (the Financing Corporation) is considered a component unit of the District.

District History and Service Description

Fair Oaks Water District was originally formed as the Fair Oaks Irrigation District in 1917. By 1979, residential development in the community had replaced all significant agricultural land; therefore, the Board of Directors passed a resolution declaring “irrigation district” no longer described the District’s actual functions and changed the name to Fair Oaks Water District. Even with the name change, the District is legally structured as an irrigation district operating under the California Water Code, Division 11. On March 26, 2017, the District celebrated 100 years of service to the community.

The District is a retail water agency supplying water to a population of approximately 36,200 people on approximately 6,240 acres in Fair Oaks and a small portion of Orangevale. The District purchases a majority of its water from San Juan Water District (“San Juan”) as treated water, and delivers it to approximately 14,380 residential and commercial service

connections. Additionally, the District maintains six groundwater wells, 186.12 miles of pipeline, a three-million-gallon water storage facility and a booster station.

Mission Statement

“Our mission is to provide our community with an adequate and reliable supply of water, exceeding all drinking water standards, at the lowest reasonable cost.”

Economic Condition and Outlook

Fair Oaks is primarily a residential community, with some commercial enterprises within its boundaries, located in the eastern portion of Sacramento County in Northern California. The District’s existing service area is almost built out; therefore, the District does not depend upon new growth to maintain revenue. Based on historic data, the District is forecasting a slow but steady revenue increase based on 10 new service connections per year from the demand for semi-custom housing in the Fair Oaks area.

The District continues the practice of establishing and maintaining funds to offset expected and unexpected significant expense fluctuations encountered year to year.

The Fair Oaks Water District and its wholesale water supplier continue to encounter changes in operations due to new regulations. The impact of current and future regulations, and the resulting cost on water supply operations, are an ongoing challenge for District management. The District anticipates 9% rate increase from its wholesale water suppliers in 2024. The District used the best available data at the time of its budget preparation to forecast the impact of the regulatory environment on operational costs in the 2024 budget as adopted by the FOWD Board of Directors on December 18, 2023.

Significant Projects and Future Plans

Water Supply Projects Scheduled for 2024

| PROJECT DESCRIPTION | ESTIMATED COSTS |
|--|-----------------|
| New York Well Drilling and Equipping | \$ 2,940,000 |
| Northridge Well Replacement - Design | \$ 450,000 |
| Northridge Well Replacement - Equipping | \$ 1,450,000 |
| Gum Ranch (Kenneth) Tank Site Improvements | \$ 214,000 |

Infrastructure and Water Delivery

In 2023 the District continued to repair and replace aging infrastructure throughout the existing water system. The District completed the following projects in 2023: Installation of

two 24-inch Valves on Chicago and two 24-inch Valves on North T-Main, Main Replacement on California & Temescal, Hazel Avenue Widening Project, Hydrants Upgrades, Services Upgrades and Minor Mains Upgrades.

Projects scheduled for completion in 2024 are included in the following table.

| PROJECT DESCRIPTION | ESTIMATED COSTS |
|--|-----------------|
| Replace 1,570 LF of 12-inch in diameter Steel Water Main on New York Ave. South of New York Well | \$ 2,132,000 |
| Sampling Station Upgrades | \$ 20,000 |
| Greenvale Improvements | \$ 55,000 |
| Riverfront Lane Services Upgrade | \$ 90,900 |
| T-Main Phase I Design (Skyway Drive to Hazel) | \$ 145,000 |
| County Overlay Project - Madison, Kenneth to McKay | \$ 100,000 |

Meters

The District completed the Metering Implementation Plan (MIP) program in 2011. The District maintains the meters through the Meter Maintenance Program. The District replaces meters based on manufacturers’ recommended replacement schedule, District’s maintenance records, and FOWD Policy 6300.

Cash Flow

FOWD Management is tasked with monitoring the cash flow of the District to ensure that the District is financially sound. The District prepares five-year financial projections each year during the annual budget process.

Water Efficiency

Efficient water use is an integral component of the District’s operations. The District’s water efficiency program was developed to meet local, state, and federal guidelines such as those outlined by the: State of California, Sacramento Water Forum Agreement, and the U.S. Bureau Reclamation Central Valley Project Improvement Act. The District’s objective is to implement water conservation best management practices (BMPs) in an efficient, cost effective and positive manner.

The District has developed the following proactive water efficiency outreach programs:

- Water-wise house calls; onsite water efficiency reviews that provide information on efficient water application at the specific property.
- The District low flow toilet incentive rebate program; offered in partnership with the Sacramento Regional County Sanitation District and Sacramento Regional Water Authority.
- The water efficiency poster contest. This program reaches out to grades 4 through 6 within the District, stressing an annual water efficiency theme.
- Public outreach through community events such as: Sacramento Convention Center Landscape Exposition, Home and Garden Shows, Fair Oaks Spring Fest, Get W.E.T. sponsored in part with the US Bureau of Reclamation, Fair Oaks Harvest Day and annual Department of Fish and Game events.
- Public information through full participation by the Fair Oaks Water District in the Sacramento Regional Water Authority's (RWA's) Water Efficiency Program (WEP).
- Student education events at local schools.
- Water waste prohibition education and enforcement.
- Water education programs.

These programs are designed to raise water efficiency awareness among our customers and increase water supply available to the District.

The District has formal water conservation requirements that are documented in District Policy Number 6060.

Regional Planning

In early 1998, the District, along with other water utilities, initiated an effort to study and evaluate projects and programs for using surface water and groundwater resources better, particularly during supply shortages. This conjunctive use effort continues today, and generally calls for the use of surface water from lakes and rivers in wet periods, while storing underground water supplies for later use, when surface water is needed for environmental purposes. Participating members are motivated to meet the greater Sacramento areas' current and future water needs.

Financial Information

Internal Control

Management is responsible for establishing and maintaining an internal control structure designed to ensure its assets are protected from loss, theft, or misuse; along with ensuring adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to:

- (1) provide reasonable, but not absolute, assurance these objectives are met;
- (2) ensure transactions are executed in accordance with management's authorization; and

- (3) ensure transactions are recorded properly.

The concept of reasonable assurance recognizes:

- (1) the cost of the control should not exceed the benefits likely to be derived; and
- (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Control

While the District is not mandated to prepare budgets by State law, the District does prepare budgets as a matter of policy and financial control. The budget is a financial plan for detailing operating expenses, capital infrastructure investments, debt obligations, designations and reserves. For the year ended December 31, 2023, the budget was adopted on December 19, 2022. This annual financial plan established project priorities based upon District goals, policies and water supply needs. The budget was developed following these steps:

- Assess current conditions and needs, including system quality and safety;
- Develop goals, objectives, policies, and plans based upon the assessment;
- Prioritize projects and develop work programs, based upon short-term and long-term cost effectiveness; and
- Prepare a plan to evaluate the effectiveness and shortcomings of the budget.

The annual budget was prepared on a cash basis, which differs from the basis used in preparing financial statements in conformity with generally accepted accounting principles (GAAP). The District staff worked with a budget committee, which extensively reviewed the proposed budget. The proposed budget was then presented to the Board of Directors for comments, suggestions, and feedback during public meetings.

The District follows a very extensive and open budget process. The process is designed to educate and inform customers about the District's financial operations and requirements. The District adopts its budget at a Public Hearing. The adopted budget is then used as a management tool for projecting and measuring revenues and expenses required to meet the future needs of the District.

District Reserve Fund

The District adopted a new reserve policy on May 9, 2016. The current reserve policy includes the following funds: Certificate of Participation (COP) fund, connection fee fund, and emergency fund. The policy requires the District to maintain four months of operating expenses for emergency and other operating designation. The connection fee fund is used for capacity expansion based on proposed development and has no designated balance. The District paid off its 1999 COP in full in 2010, so the COP fund is no longer required but is kept in the policy for possible future use.

Other Information

Independent Audit

California Government Code Section 26909 requires independent annual audits to be conducted for special districts. JJACPA, Inc. was selected to conduct the annual audit of 2023 District operations. The auditor's report is included in the financial section of the Annual Comprehensive Financial Report.

Awards and Acknowledgements

The preparation of the Annual Comprehensive Financial Report on a timely basis requires the dedicated efforts of several staff members. We wish to express our appreciation to all District staff and managers who contributed to this report. Additionally, thank you to the Fair Oaks Water District Board of Directors for their interest and support in planning and conducting the financial operations of the District. The preparation of this report could not have been accomplished without the combined effort of the District leadership, JJACPA, Inc. and the entire FOWD staff.

The Fair Oaks Water District received an award for its submission of the fiscal year 2022 Annual Comprehensive Financial Report for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This was the 22nd consecutive year that the District received this award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that this report will again meet the program requirements to receive the award.

Respectfully submitted,

Tom R. Gray
General Manager

Chi Ha-Ly
Finance Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Fair Oaks Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

**FAIR OAKS WATER DISTRICT
PRINCIPAL DISTRICT OFFICIALS**

BOARD OF DIRECTORS – ELECTED OFFICIALS

| <u>Name</u> | <u>Title</u> | <u>Division</u> |
|-----------------|----------------|-----------------|
| Michael McRae | President | Division 2 |
| Chris Petersen | Vice President | Division 1 |
| Randy Marx | Director | Division 4 |
| Mark Dolby | Director | Division 3 |
| Misha Sarkovich | Director | Division 5 |

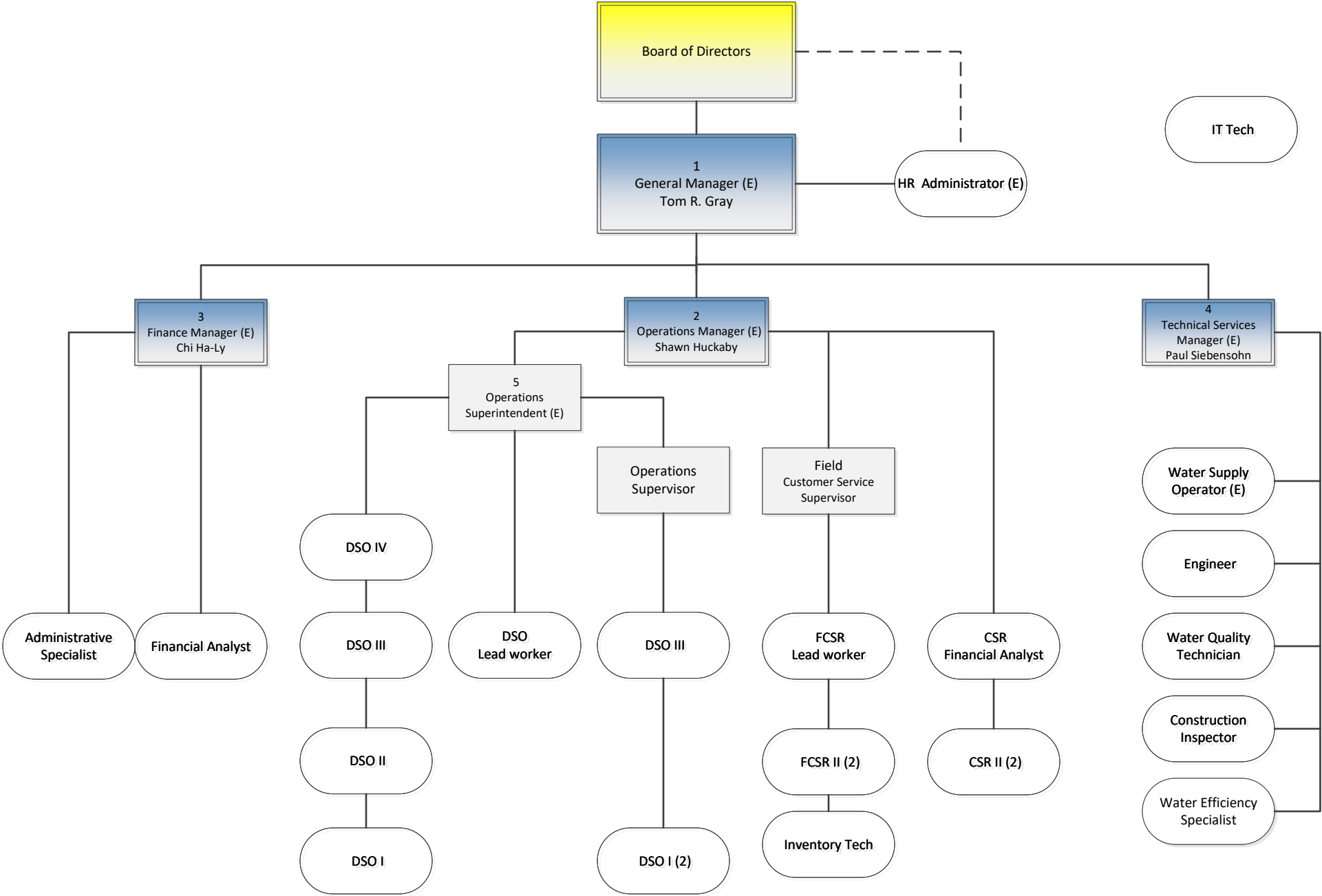
MANAGEMENT

| <u>Name</u> | <u>Title</u> |
|-----------------|----------------------------|
| Tom R. Gray | General Manager |
| Shawn Huckaby | Operations Manager |
| Chi Ha-Ly | Finance Manager |
| Paul Siebensohn | Technical Services Manager |

Fair Oaks Water District Organization Chart

DRAFT

2022-2023 ACFR





FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Fair Oaks Water District
Fair Oaks, California

Report on the Financial Statements

Opinion

We have audited the financial statements of the business-type activities of Fair Oaks Water District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities of the District, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Other Matter

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended December 31, 2022, from which such partial information was derived.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-12, the Schedule of the Proportionate Share of the Net Pension Liability – Miscellaneous Plan on page 36, and the Schedule of Contributions to the Pension Plan – Miscellaneous Plan on page 36, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

April 12, 2024

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Fair Oaks Water District (the District), we offer readers of the District financial statements this narrative overview and analysis of the financial activities for the District for the years ended December 31, 2023 and 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the audited financial statements.

Financial Highlights

The District has reviewed its current year financials and determined that its financial position remained the same (not improving or deteriorating) as prior year given the current economic conditions. The District had a 10% rate increase in 2023 and no rate increases in 2022.

- The net position of the District for 2023 was \$48,076,876 and for 2022 was \$47,527,342. The unrestricted net position amounts, \$7,098,625 for 2023 and \$7,021,035 for 2022, may be used to meet the District's ongoing obligations to citizens and creditors. The District designated \$3.0 and \$2.7 million of the unrestricted net position for emergencies and rate stabilization for 2023 and 2022, respectively.
- The District's total net position increased by \$549,534 in 2023 and increased by \$1,324,103 in 2022. The net increase in 2023 and 2022 was primarily from the water transfer revenue, capital grants and contributed capital assets.
- Water sales increased by \$741,438 (8.38% net increase) in 2023 due to a 10% increase in water rate and a decrease in water consumption by the District customers. The District received revenue of \$713,189 in 2022 from transferring water to other agencies and no water transfer was completed in 2023; amount collected in 2023 was from 2022 water transfer. Other operating revenues increased in 2023 by \$58,206 due to reconnection and processing fees collected.
- Water supply and pumping cost had a net decrease of \$5,797 in 2023. Operations and maintenance costs had a net increase of \$609,342 in 2023. Customer service costs had a net increase of \$28,122 in 2023. Administration and general costs had a net increase of \$335,179 in 2023. The net decrease in water supply and pumping was attributed to decrease in water demand. The net increase in the operating expenses was due to system maintenance and pension liability costs.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of the financial statements and the notes to the financial statements.

Financial Statements

The financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the District's financial position is improving or deteriorating.

The statement of revenues, expenses and changes in net position presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected water sales and amounts due to vendors).

The District's primary function is to provide water delivery to its customers, with recovery of all the costs through user fees and charges.

The accounts of the District are organized on the basis of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Because the District provides water delivery services and recovers these costs through user fees and charges, the District's funds are accounted for as an enterprise fund type of the proprietary fund group.

The District has determined that the Fair Oaks Water District Financing Corporation (Financing Corporation) meets the requirements for inclusion within the financial reporting entity and has, therefore, included the Financing Corporation as a blended component unit in the District's financial statements. However, this Financing Corporation had no activity in 2023 and 2022.

The District maintains a single fund account for all its programs and operations.

The financial statements can be found on pages 13 to 16.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the financial data provided in the financial statements. The notes to the financial statements can be found on pages 17 to 35 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also includes a required supplemental information section and a statistical section that provides the selected District information over a 10-year period. This information can be found on pages 36 to 46 of this report.

Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,076,876 as of the current fiscal year.

The largest portion of the District's net position (85 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). The District uses these capital assets to provide water delivery to its users. Consequently, these assets are not available for future spending.

Fair Oaks Water District Net Position

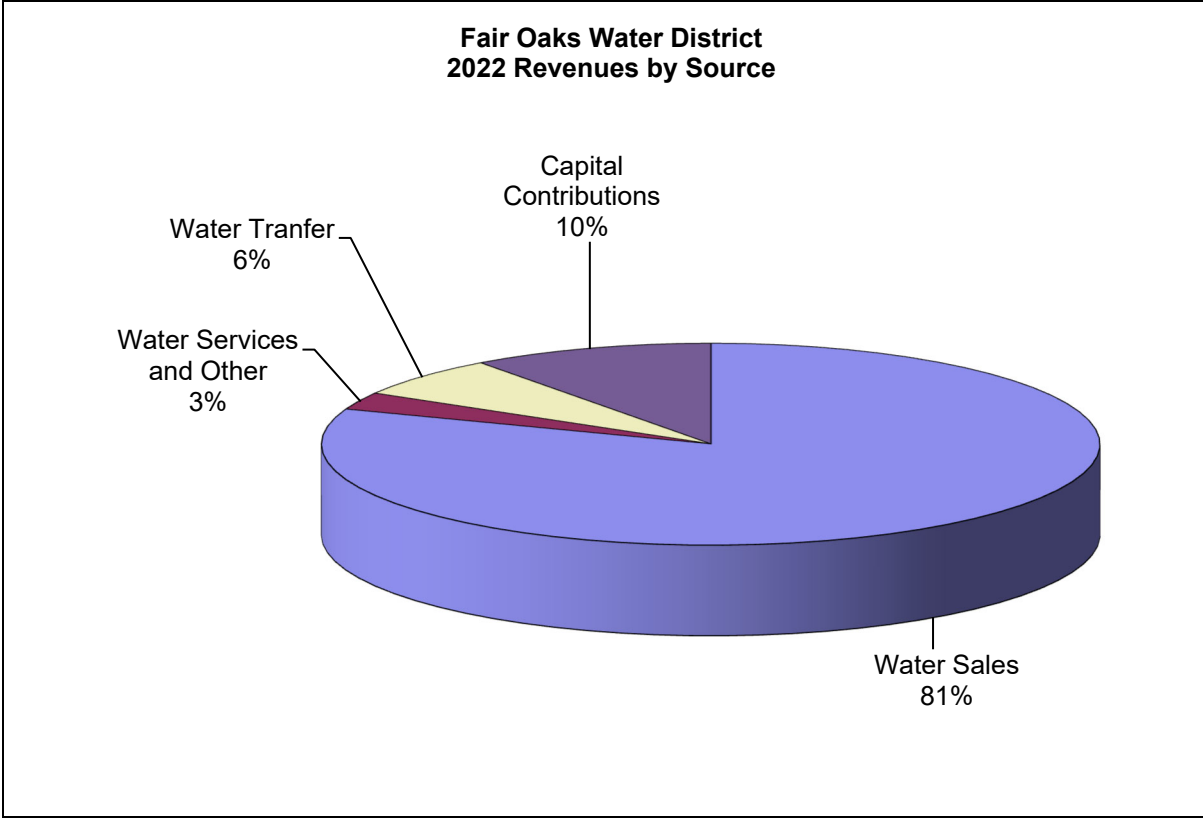
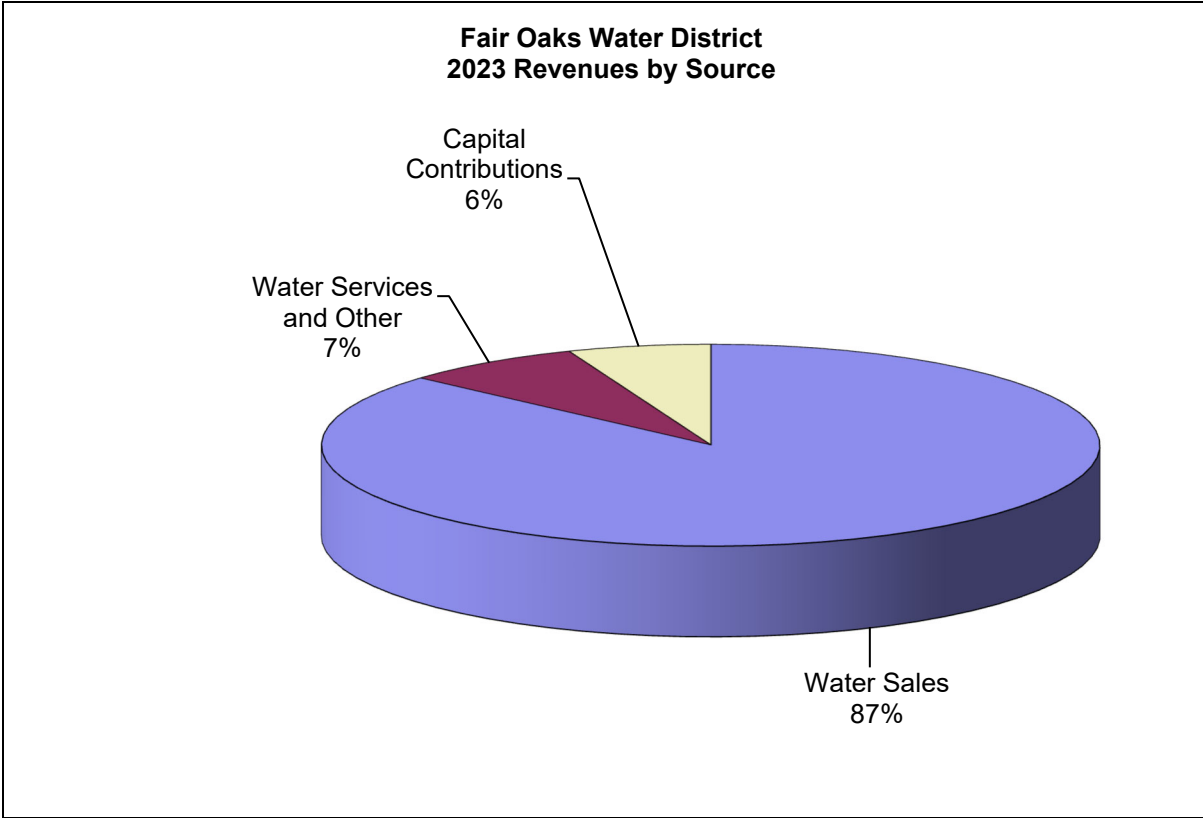
| | 2023 | 2022 | 2021 |
|-------------------------------|----------------------|----------------------|----------------------|
| Current assets | \$ 11,893,946 | \$ 11,236,649 | \$ 10,059,100 |
| Other assets | - | - | 49,874 |
| Capital assets | <u>40,978,251</u> | <u>40,447,517</u> | <u>40,303,517</u> |
| Total assets | 52,872,197 | 51,684,166 | 50,412,491 |
| Deferred outflow of resources | <u>1,709,499</u> | <u>1,821,800</u> | <u>690,060</u> |
| Current liabilities | 1,892,254 | 1,650,404 | 1,777,951 |
| Non-current liabilities | <u>4,373,499</u> | <u>3,984,214</u> | <u>1,602,048</u> |
| Total liabilities | 6,265,753 | 5,634,618 | 3,379,999 |
| Deferred inflow of resources | <u>239,067</u> | <u>344,006</u> | <u>1,519,313</u> |
| Net Position: | | | |
| Investment in capital assets | 40,978,251 | 40,447,517 | 40,303,517 |
| Restricted | - | 58,790 | 122,855 |
| Unrestricted | <u>7,098,625</u> | <u>7,021,035</u> | <u>5,776,867</u> |
| Total net position | <u>\$ 48,076,876</u> | <u>\$ 47,527,342</u> | <u>\$ 46,203,239</u> |

The increase in net position in 2023 was due to water transfer revenue, capital grants and contributed capital. The increase in net position in 2022 and 2021 was due to an increase in capital contributions.

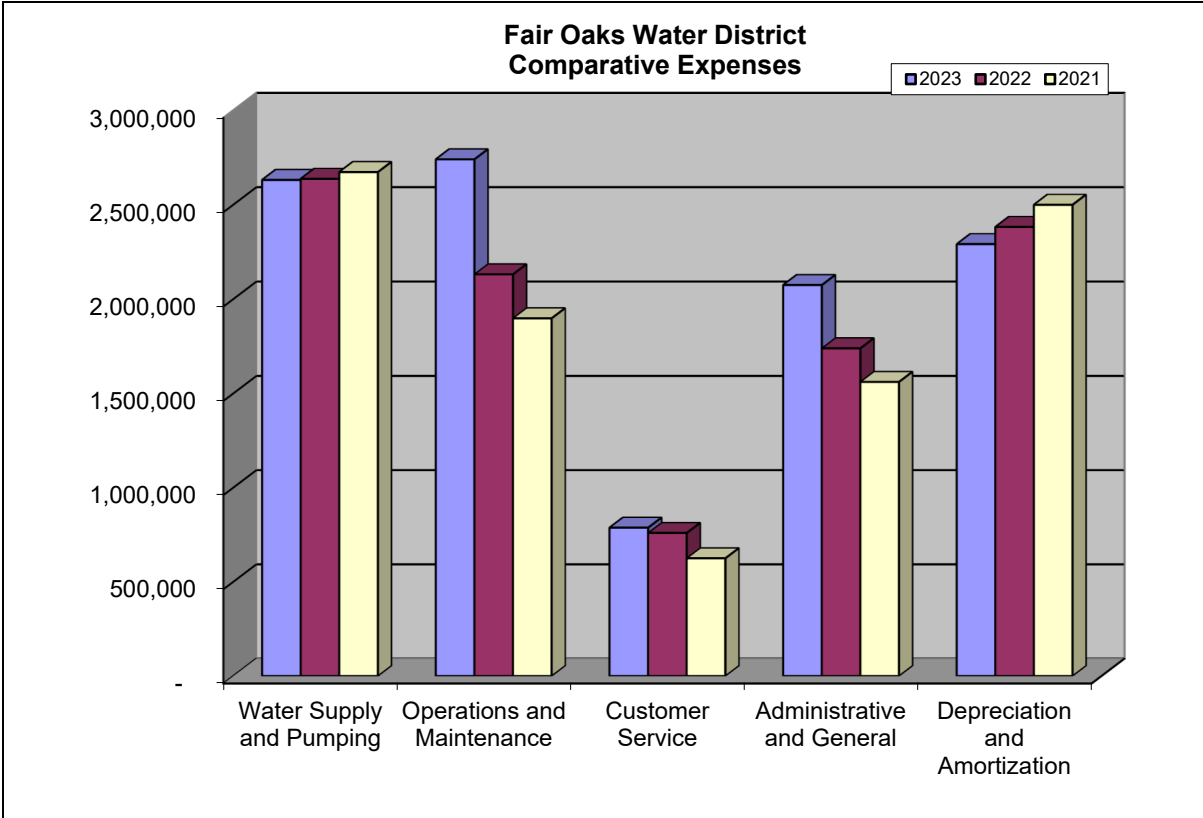
A portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The 2022 and 2021 restricted net position were related to connection fees that were not expended by year-end. The District has also designated \$3.0M in 2023, \$2.7M in 2022, and \$2.5M in 2021 for emergencies and rate stabilization (see footnote F, page 27).

Fair Oaks Water District Changes in Net Position

| | <u>2023</u> | <u>2022</u> | <u>2021</u> |
|----------------------------------|----------------------|----------------------|----------------------|
| Operating Revenues: | | | |
| Water Sales | \$ 9,588,767 | \$ 8,847,329 | \$ 8,877,730 |
| Water Sales - Water Transfer | 5,184 | 713,189 | - |
| Water Services | 180,348 | 143,809 | 77,602 |
| Other | 194,908 | 173,241 | 163,077 |
| Total Operating Revenues | <u>9,969,207</u> | <u>9,877,568</u> | <u>9,118,409</u> |
| Non-Operating Revenues: | | | |
| Interest Revenue | 424,100 | (42,278) | (16,245) |
| Other Revenues | 23,283 | 31,641 | 90,777 |
| Total Non-Operating Revenues | <u>447,383</u> | <u>(10,637)</u> | <u>74,532</u> |
| Revenues Before Capital Contrib. | 10,416,590 | 9,866,931 | 9,192,941 |
| Capital Contributions: | | | |
| Contributed Assets | - | - | 673,764 |
| Capital Grant Revenue | 471,918 | 953,132 | - |
| Connections | 44,523 | 79,989 | 63,068 |
| Other Capital Revenues | 141,842 | 73,626 | 59,856 |
| Total Capital Contributions | <u>658,283</u> | <u>1,106,747</u> | <u>796,688</u> |
| Total Revenues | 11,074,873 | 10,973,678 | 9,989,629 |
| Operating Expenses: | | | |
| Water Supply and Pumping | 2,631,524 | 2,637,321 | 2,673,089 |
| Operations and Maintenance | 2,740,571 | 2,131,229 | 1,898,236 |
| Customer Service | 787,491 | 759,369 | 624,859 |
| Administrative and General | 2,074,509 | 1,739,330 | 1,561,099 |
| Depreciation and Amortization | 2,291,244 | 2,382,326 | 2,499,702 |
| Total Operating Expenses | <u>10,525,339</u> | <u>9,649,575</u> | <u>9,256,985</u> |
| Total Expenses | 10,525,339 | 9,649,575 | 9,256,985 |
| Increase in Net Position | 549,534 | 1,324,103 | 732,644 |
| Net Position January 1 | 47,527,342 | 46,203,239 | 45,470,595 |
| Net Position December 31 | <u>\$ 48,076,876</u> | <u>\$ 47,527,342</u> | <u>\$ 46,203,239</u> |



- Water sales increased by \$741,438 (8.38%) in 2023, decreased by \$30,401 (less than one percent) in 2022, and decreased by \$61,242 (less than one percent) in 2021. The net increase in 2023 water revenues was due to a 10% water rate increase and a decrease in water consumption. The decrease in water revenues in 2022 and 2021 was due to decrease in water consumption. The District did not have any water rate changes in 2022 or 2021.
- Interest income increased by \$466,378, decreased by \$26,033 in 2022, and decreased by \$152,974 in 2021 due to market interest rate fluctuations and investment balances.



- The operations and maintenance had a net increase in 2023 of \$609,342, a net increase of \$232,993 in 2022, and a net decrease of \$594,125 in 2021. The net increase in 2023 was due to an increase in paving costs of \$201,580 from Sacramento County requirements, a net increase in system maintenance and repairs and regulatory compliance of \$20,181, and net increase in salaries and benefits of \$387,581 (primarily from pension costs and filling of vacant positions). The net increase in 2022 was primarily from an increase in pension costs resulted from CalPERS' loss in investment return of -6.1% and reduction of the discount rate from 7.15% to 6.90%. The net decrease in 2021 is primarily due to net decrease in salaries and benefits (primarily pension costs) of \$563,093 and decrease in system maintenance and other costs of \$31,032.
- Customer service had a net increase of \$28,122 in 2023, a net increase of \$134,510 in 2022, and a net decrease of \$37,787 in 2021. The net increase in 2023 was due to salaries and benefits of \$61,526 with a net decrease in billing and processing of \$15,285, and a net decrease in water efficiency program of \$18,119. The net increase

in 2022 was primarily from an increase in pension costs. The net decrease in 2021 was due to salaries and benefits (primarily pension costs).

- Administration and general expenses had a net increase of \$335,179 in 2023, a net increase of \$178,231 in 2022, and a net decrease of \$86,016 in 2021. The net increase in 2023 was from salaries and benefits (primarily pension cost) of \$152,254, from professional services of \$118,933, maintenance and support of \$33,105, a net increase in insurance of \$21,485, a net increase in regional support of \$37,632 and a net decrease of \$28,230 from administration costs and other (i.e. public notices). The net increase in 2022 was primarily from an increase in pension costs. The net decrease in 2021 was primarily due to a net decrease in salaries and benefits (primarily pension costs) of \$135,436, a net increase in professional services and regional support of \$61,300 and net decrease in other administration costs of \$11,880.
- Water supply costs had a net decrease of \$5,797 in 2023, a net decrease of \$35,768 in 2022, and a net increase of \$46,680 in 2021. The net decrease in 2023 and 2022 was due to decrease in water consumption. The net increase in 2021 was due to increase in water supply costs and system maintenance and repairs.

Capital Asset and Debt Administration

The District's investment in capital assets as of December 31, 2023, amounts to \$48,076,876 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, system and distribution construction and improvements, machinery and equipment, wells, tanks, office equipment, and vehicles. The total net increase in investment in capital assets for the current fiscal year was 1.3 percent.

Major capital asset projects that are in work in progress - to be carried forward 2023 included:

- Skyway Well Site with a total cost incurred in 2023 of \$1,262,874.
- New York Well Site with a total cost incurred in 2023 of \$887.
- Corporate Yard Project with a total cost incurred in 2023 of \$59,098.

Major capital asset projects completed in 2023 included:

- Installation of 2-24" Valves on Chicago with a total cost of \$125,112.
- Installation of 2-24" Valves on Madison with a total cost of \$99,774.
- Installation of Six-inch Fire Service on Madison with a total cost of \$25,118.
- Installation of Services on Piedra with a total cost of \$34,500.
- Main Replacement on California & Temescal with a total project cost of \$409,589.
- Hazel Avenue Widening Phase 3 with a total project cost of \$1,479,656.
- Metering Program with a total cost of \$268,413.
- Services Upgrades with a total cost incurred of 260,277.
- Hydrants Upgrades with a total cost incurred of 210,939.
- Replacement of ARVs and Blowoffs with a total cost of \$20,443.
- Minor Main Upgrades with a total cost incurred of 16,602.
- Replacement of ARV on Hazel with a total cost of \$33,500.
- Sampling Stations Replacement with a total cost of \$27,585.

Fair Oaks Water District Capital Assets, net of depreciation

| | 2023 | 2022 | 2021 |
|---|---------------|---------------|---------------|
| Intangible Asset | | | |
| Capacity Entitlements | \$ 3,956,248 | \$ 3,956,248 | \$ 3,956,248 |
| Less: Amort. - Cap. Entitlements | (2,621,012) | (2,522,106) | (2,423,200) |
| Total Intangible Asset | 1,335,236 | 1,434,142 | 1,533,048 |
| Capital Assets, not being depreciated: | | | |
| Land | 1,619,438 | 1,619,438 | 1,619,438 |
| Construction in Progress | 4,779,310 | 5,009,139 | 3,576,321 |
| Total Capital Assets, not being depreciated | 6,398,748 | 6,628,577 | 5,195,759 |
| Capital Assets, being depreciated: | | | |
| Wells and Pumps | 4,404,034 | 4,569,896 | 4,746,533 |
| Transmission and Distribution System | 21,119,733 | 19,584,915 | 20,298,701 |
| Maintenance Equipment | 131,033 | 140,634 | 150,867 |
| Trucks, Trailers, and Mobile Equipment | 301,294 | 407,504 | 340,253 |
| Buildings | 1,667,166 | 1,773,186 | 1,836,638 |
| Office Equipment and Furnishings | 21,715 | 23,667 | 31,017 |
| Contributed Distribution Systems | 5,247,176 | 5,496,587 | 5,745,999 |
| Water Tank and Pumping | 352,116 | 388,409 | 424,702 |
| Total Capital Assets, being depreciated | 33,244,267 | 32,384,798 | 33,574,710 |
| Total | \$ 40,978,251 | \$ 40,447,517 | \$ 40,303,517 |

Additional information on the capital assets can be found in Note C on pages 24 to 26 of this report.

Long-Term Debt

At the end of 2023, 2022 and 2021, the District has no outstanding debt.

Economic Factors and assumptions in preparing the 2024 Budget and Rates

- The unemployment rate for the greater Sacramento County in which the District resides averaged 4.4% in 2023, up from an average of 4% in 2022.
- The District is largely built out, serving approximately 14,380 customers.
- Inflationary trends in the region are comparable to national indices.
- The District continues to face increasing regulatory requirements that ultimately add new costs to delivering the water service.
- There will be a 10% water rate increase in 2024.
- Health benefit premium costs on average are expected to increase by 8.7% in 2024.
- The District's 2024 budget shows a shortfall in revenues and intends to use the reserve to fund the shortfall.

All of these factors were considered in preparing the District's budget for the 2024 fiscal year.

Economic Factors related to future water supply

The District is currently working to revise our Wholesale Water Supply Agreement, which could result in a financial impact related to future water purchases.

The District is currently completing an analysis of how to meet future water supply demand relative to groundwater and surface water – future implementation of a new water supply strategy may have a financial impact to the District.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance Manager, Fair Oaks Water District, 10326 Fair Oaks Boulevard, Fair Oaks, CA 95628.

BASIC FINANCIAL STATEMENTS

FAIR OAKS WATER DISTRICT
STATEMENTS OF NET POSITION
December 31, 2023 and 2022

| | 2023 | 2022 |
|--|----------------------|----------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 10,004,035 | \$ 8,679,574 |
| Accounts receivable | 65,884 | 43,165 |
| Due from other government | 595,137 | 1,441,730 |
| Water service receivable | 676,799 | 585,665 |
| Interest receivable | 100,285 | 44,511 |
| Inventory | 209,469 | 203,673 |
| Prepaid expenses | 242,337 | 238,331 |
| TOTAL CURRENT ASSETS | <u>11,893,946</u> | <u>11,236,649</u> |
| NON-CURRENT ASSETS | | |
| Capital assets not depreciated | 6,398,748 | 6,628,577 |
| Capital assets depreciated, net | 33,244,267 | 32,384,798 |
| Capacity entitlements, net | 1,335,236 | 1,434,142 |
| TOTAL NON-CURRENT ASSETS | <u>40,978,251</u> | <u>40,447,517</u> |
| TOTAL ASSETS | <u>52,872,197</u> | <u>51,684,166</u> |
| Deferred outflow of resources - pension activities | 1,709,499 | 1,821,800 |
| TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES | <u>\$ 54,581,696</u> | <u>\$ 53,505,966</u> |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 485,829 | \$ 350,264 |
| Accrued expenses | 2,500 | 12,860 |
| Accrued payroll expense | 58,504 | 56,127 |
| Deposits | 22,822 | 15,687 |
| Unearned revenue | 1,137,778 | 1,056,951 |
| Compensated absences | 184,821 | 158,515 |
| TOTAL CURRENT LIABILITIES | <u>1,892,254</u> | <u>1,650,404</u> |
| NON-CURRENT LIABILITIES | | |
| Compensated absences | 184,821 | 158,515 |
| Net pension liability | 4,188,678 | 3,825,699 |
| TOTAL NON-CURRENT LIABILITIES | <u>4,373,499</u> | <u>3,984,214</u> |
| TOTAL LIABILITIES | 6,265,753 | 5,634,618 |
| Deferred inflow of resources - pension activities | 239,067 | 344,006 |
| NET POSITION | | |
| Investment in capital assets | 40,978,251 | 40,447,517 |
| Restricted: | | |
| Connection fees | - | 58,790 |
| Unrestricted | 7,098,625 | 7,021,035 |
| TOTAL NET POSITION | <u>48,076,876</u> | <u>47,527,342</u> |
| TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOW OF RESOURCES | <u>\$ 54,581,696</u> | <u>\$ 53,505,966</u> |

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

FAIR OAKS WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the years ended December 31, 2023 and 2022

| | 2023 | 2022 |
|--|----------------------|----------------------|
| OPERATING REVENUES | | |
| Water sales | \$ 9,588,767 | \$ 8,847,329 |
| Water sales - water transfer | 5,184 | 713,189 |
| Water services | 180,348 | 143,809 |
| Other | 194,908 | 173,241 |
| TOTAL OPERATING REVENUES | <u>9,969,207</u> | <u>9,877,568</u> |
| OPERATING EXPENSES | | |
| Water supply and pumping | 2,631,524 | 2,637,321 |
| Operations and maintenance | 2,740,571 | 2,131,229 |
| Customer service | 787,491 | 759,369 |
| Administrative and general | 2,074,509 | 1,739,330 |
| Depreciation and amortization | 2,291,244 | 2,382,326 |
| TOTAL OPERATING EXPENSES | <u>10,525,339</u> | <u>9,649,575</u> |
| NET (LOSS) INCOME FROM OPERATIONS | (556,132) | 227,993 |
| NON-OPERATING REVENUES (EXPENSES) | | |
| Interest revenue | 424,100 | (42,278) |
| Other revenues | 23,283 | 31,641 |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | <u>447,383</u> | <u>(10,637)</u> |
| NET (LOSS) INCOME BEFORE CAPITAL CONTRIBUTIONS | (108,749) | 217,356 |
| CAPITAL CONTRIBUTIONS | | |
| Connection fees | 44,523 | 79,989 |
| Capital grants | 471,918 | 953,132 |
| Other capital revenues | 141,842 | 73,626 |
| TOTAL CAPITAL CONTRIBUTIONS | <u>658,283</u> | <u>1,106,747</u> |
| CHANGE IN NET POSITION | 549,534 | 1,324,103 |
| Net position at beginning of year | <u>47,527,342</u> | <u>46,203,239</u> |
| NET POSITION AT END OF YEAR | <u>\$ 48,076,876</u> | <u>\$ 47,527,342</u> |

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

FAIR OAKS WATER DISTRICT

STATEMENTS OF CASH FLOWS

For the years ended December 31, 2023 and 2022

| | 2023 | 2022 |
|---|----------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash receipts from customers | \$ 10,758,586 | \$ 9,047,020 |
| Cash paid to suppliers | (5,188,020) | (5,352,869) |
| Cash paid to employees | (2,597,141) | (2,341,670) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>2,973,425</u> | <u>1,352,481</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Proceeds from disposal of capital assets | 23,283 | 31,641 |
| Connection fees | 44,523 | 79,989 |
| Other capital revenues | 33,233 | 73,626 |
| Grant received | 709,783 | 357,717 |
| Purchases of capital assets | (2,730,179) | (2,369,571) |
| NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES | <u>(1,919,357)</u> | <u>(1,826,598)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Dues from Deposit | - | 49,874 |
| Interest received | 270,393 | 58,629 |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | <u>270,393</u> | <u>108,503</u> |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | 1,324,461 | (365,614) |
| Cash and cash equivalents at beginning of year | <u>8,679,574</u> | <u>9,045,188</u> |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | <u>\$ 10,004,035</u> | <u>\$ 8,679,574</u> |

(Continued)

FAIR OAKS WATER DISTRICT

STATEMENTS OF CASH FLOWS (Continued)

For the years ended December 31, 2023 and 2022

| | 2023 | 2022 |
|--|---------------------|---------------------|
| RECONCILIATION OF NET INCOME FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | |
| Net income from operations | \$ (556,132) | \$ 227,993 |
| Adjustments to reconcile net income from operations to net cash provided by operating activities: | | |
| Reclassifications of construction in progress | 2,190 | - |
| Depreciation and amortization | 2,291,244 | 2,382,326 |
| Cash paid for pipeline rehabilitation | | |
| Changes in fair value | 97,933 | (139,525) |
| Changes in assets and liabilities: | | |
| Accounts receivable and due from other governments | 694,618 | (717,198) |
| Water service receivable | (91,134) | (154,289) |
| Inventory | (5,796) | (16,514) |
| Prepaid expenses | (4,006) | (21,129) |
| Accounts payable | 41,576 | (515,468) |
| Accrued expenses | (10,360) | 10,360 |
| Accrued payroll expense | 2,377 | 7,887 |
| Deposits | 7,135 | (2,435) |
| Unearned revenue | 80,827 | 182,899 |
| Deferred inflow/outflow | 7,362 | (2,307,047) |
| Net pension liability | 362,979 | 2,349,711 |
| Compensated absences | 52,612 | 64,910 |
| | <u>\$ 2,973,425</u> | <u>\$ 1,352,481</u> |

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

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2023 and 2022

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Fair Oaks Water District (the District) have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity: The District was formed March 26, 1917 under the provisions of the California Water Code. The District is governed by a five-member Board of Directors elected by the voters within the District for staggered, four-year terms, every two years. The District provides water to retail customers in the Fair Oaks area. The accompanying basic financial statements present the District and its component unit. The component unit discussed below is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

The District has created the Fair Oaks Water District Financing Corporation (the Financing Corporation) to provide assistance to the District in the issuance of debt. Although legally separate from the District, the Financing Corporation is reported as if it were part of the primary government because it shares a common Board of Directors with the District and its sole purpose is to provide financing to the District under the debt issuance documents of the District. Debt issued by the Financing Corporation is reflected as debt of the District in these financial statements. The Financing Corporation has no other transactions and does not issue separate financial statements.

Jointly Governed Organization: The District is a signatory to the Regional Water Authority's (the RWA) Joint Powers Agreement, formally known as Sacramento Metropolitan Water Authority. The mission of the RWA is to serve and represent the regional water supply interest, and to assist the members of the RWA in protecting and enhancing the reliability, availability, affordability and quality of water resources. The goals of the RWA are to assist in voluntary consolidation of services provided by existing industry associations; develop and provide subscription-based support services; and coordinate and implement regional water master planning, grant-funding acquisition, and related planning efforts.

RWA carries out its missions and goals, yet does not exercise governing or regulatory authority over its members. The relationship between the District and the RWA is such that the RWA is not a component unit of the District for financial reporting purposes. Additionally, the District does not have an ongoing financial responsibility to the RWA and therefore is

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

considered a jointly governed organization. The District has only a residual equity interest in the related entity, and is not liable for the liabilities of the entities if they dissolve under the related JPA agreement. However, Senate Bill 1912, effective January 1, 2019, requires members of a JPA that participates in a public retirement system to agree on the apportionment of the JPA's retirement liability to the members of the JPA if the JPA dissolves or otherwise terminates its contract with the public retirement system. Separate financial statements are available from RWA.

Basis of Presentation – Fund Accounting: The District's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position for the enterprise fund represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of net position. Net position is segregated into investment in capital assets, restricted and unrestricted amounts. Enterprise fund type operating statements present increases and decreases in net total position.

The District uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Earned but unbilled water services are accrued as revenue. Water lines that are constructed by private developers and then dedicated to the District, which is then responsible for their future maintenance, are recorded as capital contributions when they pass inspection by the District. The estimated costs for materials and installation are capitalized as part of the distribution system.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for water service. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Principles: The Board of Directors does not operate under any legal budgeting constraints. Budget integration is employed as a management control device. Budgets are formally adopted by the Board and take effect on each January 1.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in banks, deposits in the State of California Local Agency Investment Fund (LAIF) and deposits with fiscal agents are considered to be cash and cash equivalents.

Water Service Receivable and Unearned Revenue: Under normal operations, bills for water service are rendered to each customer on a bi-monthly basis. Fixed charges (e.g. service charge) are billed in advance of the service period. Commodity charges are billed after the meters are read. Advanced collections on water service invoiced in the current year for service in the following year are recorded as unearned revenue since these collections have not been earned as of December 31. Customers who are invoiced on a metered basis receive their bills bimonthly in arrears of the service provided. Unpaid amounts as of December 31 are recorded as water service receivable. Water invoices that remain unpaid when the new water invoices are issued may have a lien placed on the property.

Capital Assets: Capital assets are recorded at historical cost. Contributed assets are valued at acquisition value on the date received. Depreciation is calculated using the straight line method over the following estimated useful lives:

| <u>Description</u> | <u>Estimated Life</u> |
|--|-----------------------|
| Wells and pumps | 10 - 40 years |
| Transmission and distribution system | 10 - 40 years |
| Maintenance equipment | 5 - 30 years |
| Trucks, trailers, and mobile equipment | 5 - 10 years |
| Buildings | 5 - 30 years |
| Office equipment and furnishings | 3 - 5 years |
| Contributed distribution systems | 40 years |
| Water tank and pumping stations | 10 - 40 years |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Maintenance and repairs are charged to operations when incurred. It is the District's policy to capitalize all capital assets with a cost of \$500 or more. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the statement of net position in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

Inventory: Inventories are stated at cost, on a first-in, first-out basis. Inventories consist of materials and supplies.

Compensated Absences: The District's policy allows employees to accumulate earned unused vacation and administrative leave which will be paid to employees upon separation from the District's service, subject to a vesting policy. The cost of vacation and administrative leave is recorded in the period earned.

Deferred Outflows and Inflows of Resources: In addition to liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net assets that applies to future periods. *Deferred inflows of resources* represent an acquisition of net assets that applies to future periods. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources represent amounts deferred related to the District's pension plan under the GASB 68 as described in Note G.

Pensions: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Commission's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Reclassification: Certain amounts have been reclassified to provide for comparable results on a year-to-year basis.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE B – CASH AND INVESTMENTS

Cash and investments as of December 31, 2023 and 2022 consisted of the following:

| | 2023 | 2022 |
|--|----------------------|---------------------|
| Cash on hand | \$ 2,450 | \$ 2,430 |
| Deposits with financial institutions | 72,216 | 110,102 |
| Total cash | <u>74,666</u> | <u>112,532</u> |
| Investments in Local Agency Investment Fund (LAIF) | <u>9,929,369</u> | <u>8,567,042</u> |
| Total investments | <u>9,929,369</u> | <u>8,567,042</u> |
| Total cash and cash equivalents | <u>\$ 10,004,035</u> | <u>\$ 8,679,574</u> |

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

During the year ended December 31, 2023 and 2022, the District's permissible investments included the following instruments:

| <u>Authorized Investment Type*</u> | <u>Maximum Maturity</u> | <u>Maximum Percentage Of Portfolio</u> | <u>Maximum Investment In One Issuer</u> |
|---|-----------------------------|--|---|
| Local Agency Bonds | 5 years | None | None |
| U.S. Treasury Obligations | 5 years | None | None |
| U.S. Agency Securities | 5 years | None | None |
| Bankers Acceptances | 180 days | 40% | 5% |
| Commercial Paper | 270 days | 25% | 10% |
| Negotiable Certificates and Time Deposits | 5 years | 30% | None |
| Repurchase Agreements | 92 days | 20% | None |
| Medium Term Corporate Notes | 5 years | 30% | None |
| Mutual Funds | N/A | 20% | 10% |
| LAIF | N/A | None | \$75M |

*Excluding amounts held by the bond trustee that are not subject to California Government Code restrictions.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

The District complied with the provisions of the California Government Code pertaining to the types of investments held, the institutions in which deposits were made and the security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

| | 2023 | | 2022 | |
|------|--------------|---|--------------|---|
| | Total | <u>Remaining Maturity</u> 12 Months or Less | Total | <u>Remaining Maturity</u> 12 Months or Less |
| LAIF | \$ 9,929,369 | \$ 9,929,369 | \$ 8,567,042 | \$ 8,567,042 |

LAIF has an average maturity of 230 days and 287 days as of December 31, 2023 and 2022, respectively.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF is unrated.

Concentration of Credit Risk: The investment policy of the District limits the amount that can be invested in any one issuer to the California Government Code. There are no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

Custodial credit risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At December 31, 2023, the carrying amount of the District's deposits was \$72,216 and the balance in financial institutions was \$400,785. Of the balance in financial institutions, \$250,000 was covered by federal depository insurance and \$150,785 was collateralized as required by State law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other agencies, but not in the name of the District. At December 31, 2022, the carrying amount of the District's deposits was \$110,102 and the balance in financial institutions was \$190,828. The total amount of \$190,828 was covered by federal depository insurance.

Investment in LAIF: LAIF is stated at fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total amount invested on December 31, 2023 by all public agencies in LAIF is \$157,991,742,836 managed by the State Treasurer. Of that amount, 2.05% is investments in structured notes and asset-backed securities. The total amount invested on December 31, 2022 by all public agencies in LAIF is \$199,649,025,189 managed by the State Treasurer. Of that amount, 2.29% is investments in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE C – CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2023 and 2022 are as follows:

| | Balance at January 1, 2023 | Additions | Disposals | Transfers and Adjustments | Balance at December 31, 2023 |
|--|----------------------------------|----------------|-----------|------------------------------|------------------------------------|
| Intangible Asset | | | | | |
| Capacity Entitlements | \$ 3,956,248 | \$ - | \$ - | \$ - | \$ 3,956,248 |
| Less: Amortization | | | | | |
| Capacity Entitlements | (2,522,106) | (98,906) | - | - | (2,621,012) |
| Total Intangible Asset | \$ 1,434,142 | \$ (98,906) | \$ - | \$ - | \$ 1,335,236 |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 1,619,438 | \$ - | \$ - | \$ - | \$ 1,619,438 |
| Construction in progress | 5,009,139 | 2,800,318 | - | (3,030,147) | 4,779,310 |
| Subtotal capital assets not being depreciated | 6,628,577 | | | (3,030,147) | 6,398,748 |
| Total capital assets, not being deprec. | 8,062,719 | | | (3,030,147) | 7,733,984 |
| Capital assets, being depreciated: | | | | | |
| Wells and pumps | 7,534,760 | | | 10,668 | 7,545,428 |
| Transmission and distribution system | 46,581,984 | | (279,271) | 3,013,693 | 49,316,406 |
| Maintenance equipment | 544,409 | 7,024 | | | 551,433 |
| Trucks, trailers, and mobile equipment | 1,754,935 | 6,176 | | | 1,761,111 |
| Buildings | 3,778,930 | | | 3,596 | 3,782,526 |
| Office equipment and furnishings | 1,279,865 | 10,650 | | | 1,290,515 |
| Contributed distribution systems | 11,388,278 | | | | 11,388,278 |
| Water tank and pumping | 2,124,828 | | | | 2,124,828 |
| Total capital assets being depreciated, net | 74,987,989 | 23,850 | (279,271) | 3,027,957 | 77,760,525 |
| Less accumulated depreciation for: | | | | | |
| Wells and pumps | (2,964,864) | (176,530) | | | (3,141,394) |
| Transmission and distribution system | (26,997,069) | (1,478,875) | 279,271 | | (28,196,673) |
| Maintenance equipment | (403,775) | (16,625) | | | (420,400) |
| Trucks, trailers, and mobile equipment | (1,347,431) | (112,386) | | | (1,459,817) |
| Buildings | (2,005,744) | (109,616) | | | (2,115,360) |
| Office equipment and furnishings | (1,256,198) | (12,602) | | | (1,268,800) |
| Contributed distribution systems | (5,891,691) | (249,411) | | | (6,141,102) |
| Water tank and pumping | (1,736,419) | (36,293) | | | (1,772,712) |
| Total accumulated depreciation | (42,603,191) | (2,192,338) | 279,271 | - | (44,516,258) |
| Total capital assets being depreciated, net | 32,384,798 | (2,168,488) | - | 3,027,957 | 33,244,267 |
| Capital assets, net book value | \$40,447,517 | \$ (2,267,394) | \$ - | \$ (2,190) | \$ 40,978,251 |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE C – CAPITAL ASSETS (Continued)

| | Balance at January 1, 2022 | Additions | Disposals | Transfers and Adjustments | Balance at December 31, 2022 |
|--|----------------------------------|----------------|-----------|------------------------------|------------------------------------|
| Intangible Asset | | | | | |
| Capacity Entitlements | \$ 3,956,248 | \$ - | \$ - | \$ - | \$ 3,956,248 |
| Less: Amortization | | | | | |
| Capacity Entitlements | (2,423,200) | (98,906) | - | - | (2,522,106) |
| Total Intangible Asset | \$ 1,533,048 | \$ (98,906) | \$ - | \$ - | \$ 1,434,142 |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 1,619,438 | \$ - | \$ - | \$ - | \$ 1,619,438 |
| Construction in progress | 3,576,321 | 2,325,994 | - | (893,176) | 5,009,139 |
| Subtotal capital assets not being depreciated | 5,195,759 | | | (893,176) | 6,628,577 |
| Total capital assets, not being deprec. | 6,728,807 | | | (893,176) | 8,062,719 |
| Capital assets, being depreciated: | | | | | |
| Wells and pumps | 7,534,760 | | | | 7,534,760 |
| Transmission and distribution system | 46,011,775 | | (284,485) | 854,694 | 46,581,984 |
| Maintenance equipment | 536,990 | 7,419 | | | 544,409 |
| Trucks, trailers, and mobile equipment | 1,572,890 | 181,988 | | 57 | 1,754,935 |
| Buildings | 3,740,505 | | | 38,425 | 3,778,930 |
| Office equipment and furnishings | 1,284,443 | 10,925 | (15,503) | | 1,279,865 |
| Contributed distribution systems | 11,388,278 | | | | 11,388,278 |
| Water tank and pumping | 2,124,828 | | | | 2,124,828 |
| Total capital assets being depreciated, net | 74,194,469 | 200,332 | (299,988) | 893,176 | 74,987,989 |
| Less accumulated depreciation for: | | | | | |
| Wells and pumps | (2,788,227) | (176,637) | | | (2,964,864) |
| Transmission and distribution system | (25,713,074) | (1,568,480) | 284,485 | | (26,997,069) |
| Maintenance equipment | (386,123) | (17,652) | | | (403,775) |
| Trucks, trailers, and mobile equipment | (1,232,637) | (114,794) | | | (1,347,431) |
| Buildings | (1,903,867) | (101,877) | | | (2,005,744) |
| Office equipment and furnishings | (1,253,426) | (18,275) | 15,503 | | (1,256,198) |
| Contributed distribution systems | (5,642,279) | (249,412) | | | (5,891,691) |
| Water tank and pumping | (1,700,126) | (36,293) | | | (1,736,419) |
| Total accumulated depreciation | (40,619,759) | (2,283,420) | 299,988 | - | (42,603,191) |
| Total capital assets being depreciated, net | 33,574,710 | (2,083,088) | - | 893,176 | 32,384,798 |
| Capital assets, net book value | \$40,303,517 | \$ (2,181,994) | \$ - | \$ - | \$ 40,447,517 |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE C – CAPITAL ASSETS (Continued)

Capacity Entitlements: In 1993, the District participated with four other water districts in a cooperative transmission pipeline project for the construction of additional transmission pipeline facilities. As a result of this project, the District participated with San Juan Water District (SJWD) to finance their share of the pipeline costs. The District's share of these pipeline costs totaled \$3,956,248. The Capacity Entitlements asset represents the capacity rights the District has purchased in the cooperative transmission pipeline project with SJWD. The asset will be amortized over the pipeline's estimated useful life of 40 years. In addition, the District has entered into an agreement with SJWD to pay for its share of these transmission pipeline facilities costs.

Depreciation and Amortization Reconciliation: Depreciation and amortization for 2023 of \$2,291,244 included capacity entitlements amortization of \$98,906 and capital assets depreciation of \$2,192,338. Depreciation and amortization for 2022 of \$2,382,326 included capacity entitlements amortization of \$98,906 and capital assets depreciation of \$2,283,420.

NOTE D – ECONOMIC DEPENDENCY

The District purchased 64.59% and 62.10% of its water supply from SJWD in 2023 and 2022, respectively. During the years ended December 31, 2023 and 2022, the District's total cost for water purchases from SJWD were \$1,941,906 and \$1,967,020, respectively.

NOTE E – LONG-TERM LIABILITIES

The activity of the District's long-term liabilities during the years ended December 31, 2023 and 2022 are as follows:

| Description | Balance at January 1, 2023 | Additions | Reductions | Balance at December 31, 2023 | Due within One Year |
|-------------------------------|----------------------------------|------------|--------------|------------------------------------|------------------------|
| Compensated absences | \$ 317,030 | \$ 179,556 | \$ (126,944) | \$ 369,642 | \$ 184,821 |
| Net pension liability | 3,825,699 | 362,979 | - | 4,188,678 | |
| Total | 4,142,729 | \$ 542,535 | \$ (126,944) | 4,558,320 | |
| Less: Current portion | (158,515) | | | (184,821) | |
| Total non-current liabilities | \$ 3,984,214 | | | \$ 4,373,499 | |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE E – LONG-TERM LIABILITIES (Continued)

| Description | Balance at January 1, 2022 | Additions | Reductions | Balance at December 31, 2022 | Due within One Year |
|-------------------------------|----------------------------------|--------------------|--------------------|------------------------------------|------------------------|
| Compensated absences | \$ 252,120 | \$ 160,578 | \$ (95,668) | \$ 317,030 | <u>\$ 158,515</u> |
| Net pension liability | <u>1,475,988</u> | <u>2,349,711</u> | <u>-</u> | <u>3,825,699</u> | |
| Total | 1,728,108 | <u>\$2,510,289</u> | <u>\$ (95,668)</u> | 4,142,729 | |
| Less: Current portion | <u>(126,060)</u> | | | <u>(158,515)</u> | |
| Total non-current liabilities | <u>\$ 1,602,048</u> | | | <u>\$ 3,984,214</u> | |

NOTE F – NET POSITION

Restrictions: Restricted net position consists of constraints placed on net position use through external requirements imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments or constraints by law through constitutional provisions or enabling legislation. Restrictions include connection and annexation fees that are restricted by California Water Code for future water system capacity.

Designations: Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designations may be modified, amended or removed by Board action. The following is a summary of designated net position balances at December 31:

| | 2023 | 2022 |
|--|---------------------|---------------------|
| <u>Designated for Emergency:</u> | | |
| For capital projects, operating and maintenance expenses not currently budgeted | <u>\$ 3,049,900</u> | <u>\$ 2,738,067</u> |
| Total designated net position | <u>\$ 3,049,900</u> | <u>\$ 2,738,067</u> |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN

Plan Description: The District contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public employers within the State of California. PERS requires employers with less than 100 active members in the plan to participate in the risk pool. All full and part time District employees working at least 1,000 hours per year are eligible to participate in PERS. Under PERS, benefits vest after five years of service. Upon retirement, participants are entitled to an annual retirement benefit, payable for life, in an amount equal to a benefit factor times the monthly average salary of their highest thirty-six consecutive months full-time equivalent monthly pay. Copies of the PERS annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

The District has the following rate plans:

- Miscellaneous Plan
- PEPRAs Miscellaneous Plan

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Funding Policy: Active plan members are required to contribute 7% (for Miscellaneous 2 percent at 55 members) of their annual covered salary. The District makes 0% in 2023 and 2022 of the contributions required of District employees on their behalf and for their account.

Under the Public Employees' Pension Reform Act of 2013 (PEPRA), District employees hired on or after January 1, 2013 will have a retirement formula of 2.0 percent at 62 and are required to contribute 50% of the total normal cost rate for the benefits for miscellaneous members.

The District also requires classic members hired on or after January 1, 2013 to pay the 100% of the normal member contribution amount. Classic members are employees that have PERS retirement benefits from previous employment that do not fit within the definition of a new member.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRAs Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN (Continued)

duty disability benefits after 10 years of service. The death benefit is the following: the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at December 31, 2023 and 2022, are summarized as follows:

| Hire date | Miscellaneous | PEPRA |
|--|--|---|
| | Miscellaneous Plan (Prior to January 1, 2013) | Miscellaneous Plan (On or after January 1, 2013) |
| Benefit formula (at full retirement) | 2.0% @ 55 | 2.0% @ 62 |
| Benefit vesting schedule | 5 years service | 5 years service |
| Benefit payments | monthly for life | monthly for life |
| Retirement age | 50 - 63 | 52 - 67 |
| Monthly benefits, as a % of eligible compensation | 1.100% to 2.5% | 1.0% to 2.5% |
| Required employee contribution rates - January to June 2022 | 7.000% | 6.750% |
| Required employee contribution rates - July to December 2022 | 7.000% | 6.750% |
| Required employee contribution rates - January to June 2023 | 7.000% | 6.750% |
| Required employee contribution rates - July to December 2023 | 7.000% | 7.750% |
| Required employer contribution rates - January to June 2022 | 10.340% | 7.590% |
| Required employer contribution rates - July to December 2022 | 10.320% | 7.470% |
| Required employer contribution rates - January to June 2023 | 10.320% | 7.470% |
| Required employer contribution rates - July to December 2023 | 11.840% | 7.680% |

In addition to the contribution rates above, the District was required to make a payment of \$230,095 in 2023 and \$247,976 in 2022 toward its unfunded actuarial liability.

The Miscellaneous Plan is closed to new members that are not already CalPERS eligible participants.

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN (Continued)

For the years ended December 31, 2023 and 2022, District's contributions to the Plan were \$243,927 and \$206,137, respectively. Employee contributions to the Plan were \$177,535 in 2023 and \$153,907 in 2022.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of December 31, 2023 and 2022, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$4,188,678 and \$3,825,699, respectively.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023 and 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and 2020 rolled forward to June 30, 2023 and 2022, respectively, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of December 31, 2023 and 2022 was as follows:

| | |
|--------------------------------|-----------------|
| Proportion - December 31, 2022 | 0.08176% |
| Proportion - December 31, 2023 | <u>0.08377%</u> |
| Change - Increase (Decrease) | <u>0.00201%</u> |
| | |
| Proportion - December 31, 2021 | 0.07773% |
| Proportion - December 31, 2022 | <u>0.08176%</u> |
| Change - Increase (Decrease) | <u>0.00403%</u> |

For the years ended December 31, 2023 and 2022, the District recorded pension expense of \$732,574 and \$399,472 for the Plan. At December 31, 2023 and 2022 to the Plan from the following sources:

| | Deferred Outflows of Resources | | Deferred Inflows of Resources | |
|---|-----------------------------------|---------------------|-------------------------------|---------------------|
| | 2023 | 2022 | 2023 | 2022 |
| Pension contributions subsequent to measurement date | \$ 362,232 | \$ 356,809 | \$ - | \$ - |
| Changes in assumptions | 252,889 | 392,023 | - | - |
| Difference between expected and actual experience | 213,980 | 76,828 | (33,193) | (51,456) |
| Change in employer's proportion | 202,213 | 295,374 | - | - |
| Differences between the employer's contribution and the employer's proportionate share of contributions | - | - | (205,874) | (292,550) |
| Net differences between projected and actual earnings on plan investments | 678,185 | 700,766 | - | - |
| Total | <u>\$ 1,709,499</u> | <u>\$ 1,821,800</u> | <u>\$ (239,067)</u> | <u>\$ (344,006)</u> |

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN (Continued)

The \$362,232 and \$356,809 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024 and 2023, respectively. Other amounts reported as net deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Fiscal Year Ended December 31 | |
|----------------------------------|---------------------|
| 2024 | \$ 346,379 |
| 2025 | 232,389 |
| 2026 | 509,972 |
| 2027 | <u>19,460</u> |
| | <u>\$ 1,108,200</u> |

| Fiscal Year Ended December 31 | |
|----------------------------------|---------------------|
| 2023 | \$ 290,736 |
| 2024 | 256,425 |
| 2025 | 145,212 |
| 2026 | <u>428,613</u> |
| | <u>\$ 1,120,986</u> |

Actuarial Assumptions: The total pension liabilities in the June 30, 2023 and 2022 actuarial valuations were determined using the following actuarial assumptions:

| | <u>June 30, 2023</u> | <u>June 30, 2022</u> |
|---------------------------|--|--|
| Valuation Date | June 30, 2022 | June 30, 2021 |
| Measurement Date | June 30, 2023 | June 30, 2022 |
| Actuarial Cost Method | Entry-Age Normal Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | | |
| Discount Rate | 6.90% | 6.90% |
| Inflation | 2.30% | 2.30% |
| Projected Salary Increase | Varies by Entry Age and Service | Varies by Entry Age and Service |
| Mortality | Derived using CalPERS Membership Data for all Funds | Derived using CalPERS Membership Data for all Funds |

(1) Net of pension plan investment expenses, including inflation

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN (Continued)

The underlying mortality assumptions used in the June 30, 2023 valuation includes mortality improvements using Society of Actuaries Scale 80% MP 2020. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website. The underlying mortality assumptions used in the June 30, 2022 valuation includes 15 years of mortality improvements using Society of Actuaries Scale 90% MP 2016. For more details on this table, please refer to the December 2017 experience study report that can be found on the CalPERS website.

Discount Rate: The discount rates used to measure the total pension liability were 6.90% as of June 30, 2023 and 6.90% as of 2022. The current rate of 6.90% reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS used the amortization and smoothing periods adopted by the Board in 2013. For the Plan, the crossover test was performed for a miscellaneous agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The crossover test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class for each of the Plans. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE G – EMPLOYEES' RETIREMENT PLAN (Continued)

| Asset Class | 2023 | | 2022 | |
|----------------------------------|------------------------------|---|--------------------------|---|
| | Assumed Asset Allocation | Real Return Years 1 - 10 ^{a,b} | Assumed Asset Allocation | Real Return Years 1 - 10 ^{a,b} |
| | Global Equity - Cap-weighted | 30.0% | 4.54% | 30.0% |
| Global Equity - Non-Cap-weighted | 12.0% | 3.84% | 12.0% | 3.84% |
| Private Equity | 13.0% | 7.28% | 13.0% | 7.28% |
| Treasury | 5.0% | 0.27% | 5.0% | 0.27% |
| Mortgage-backed Securities | 5.0% | 0.50% | 5.0% | 0.50% |
| Investment Grade Corporates | 10.0% | 1.56% | 10.0% | 1.56% |
| High Yield | 5.0% | 2.27% | 5.0% | 2.27% |
| Emerging Market Debt | 5.0% | 2.48% | 5.0% | 2.48% |
| Private Debt | 5.0% | 3.57% | 5.0% | 3.57% |
| Real Assets | 15.0% | 3.21% | 15.0% | 3.21% |
| Leverage | -5.0% | -0.59% | -5.0% | -0.59% |
| Total | 100.0% | | 100.0% | |

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-2022 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

| | 2023 | 2022 |
|-----------------------|--------------|--------------|
| 1% Decrease | 5.90% | 5.90% |
| Net Pension Liability | \$ 6,542,427 | \$ 6,092,682 |
| Current Discount Rate | 6.90% | 6.90% |
| Net Pension Liability | \$ 4,188,678 | \$ 3,825,699 |
| 1% Increase | 7.90% | 7.90% |
| Net Pension Liability | \$ 2,251,340 | \$ 1,960,534 |

Pension Plan Fiduciary Net Position: Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: At December 31, 2023 and 2022, the District reported no payables for the outstanding amount of contributions to the pension plan.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE H – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The District currently does not provide post-employment benefits other than pensions.

NOTE I – INSURANCE

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) a public entity risk pool of California water agencies, for general and auto liability, public officials' liability property damage and fidelity insurance. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group-purchased commercial excess insurance is obtained.

The District pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA. The District's deductibles and maximum coverage are as follows:

| Coverage | ACWA/JPIA | Commercial Insurance | Deductible |
|--|--------------|----------------------|-------------------|
| General and Auto Liability (includes public officials' liability) | \$ 5,000,000 | \$ 50,000,000 | None |
| Property Damage | 10,000,000 | 500,000,000 | \$500 to \$50,000 |
| Fidelity | 100,000 | | 1,000 |
| Workers Compensation | 2,000,000 | Statutory | None |
| Employers Liability | 2,000,000 | 2,000,000 | None |
| Cyber Liability | | 3,000,000 | 100,000 |

The District continues to carry commercial insurance for all other risks of loss to cover all claims for risk of loss to which the District is exposed. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE J – COMMITMENTS AND CONTINGENCIES

Contract and Purchase Commitments: The District has the following outstanding commitments as of December 31, 2023.

- Skyway Well Equipping with an estimated cost of \$35,210.
- Skyway Well Design and Construction with an estimated cost of \$590.
- New York Well Design Services with an estimated cost of \$53,723.
- New Building Design with an estimated cost of \$79,990.
- Services Upgrade with an estimated cost of \$4,350.
- Recruitment of Assistant General Manager with an estimated cost of \$11,586.

FAIR OAKS WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

December 31, 2023 and 2022

NOTE K – WATER TRANSFER

The Fair Oaks Water District entered into an agreement with San Juan Water District in 2022 to complete a water transfer. The total revenues recorded in 2022 and 2023 for this transfer were \$713,189 and \$5,184, respectively.

NOTE L – SKYWAY AND NEW YORK WELLS

Working with the Regional Water Authority, the District secured grant funding from the Department of Water Resources for the Skyway and New York Well Projects of \$1.89 million. These funding will be used to pay down the total cost of each project.

NOTE M – NEW PRONOUNCEMENTS

GASB has issued the following statement which may impact the District's financial reporting requirements in the future. The District is currently analyzing the impact of implementing this new statement.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

REQUIRED SUPPLEMENTAL INFORMATION

FAIR OAKS WATER DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 For the Year Ended December 31, 2023 and 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY - MISCELLANEOUS PLAN (UNAUDITED)
 Last 10 Years

| Measurement Dates: | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Proportion of the net pension liability | 0.08377% | 0.08176% | 0.07773% | 0.07288% | 0.06848% | 0.06443% | 0.06274% | 0.05884% | 0.05204% | 0.05480% |
| Proportionate share of the net pension liability | \$ 4,188,678 | \$ 3,825,699 | \$ 1,475,988 | \$ 3,074,282 | \$ 2,742,450 | \$ 2,428,162 | \$ 2,473,181 | \$ 2,044,170 | \$ 1,427,761 | \$ 1,354,267 |
| Covered payroll - measurement period | \$ 2,421,829 | \$ 2,184,012 | \$ 2,212,487 | \$ 2,260,614 | \$ 2,096,825 | \$ 2,070,380 | \$ 1,983,103 | \$ 2,007,347 | \$ 1,911,508 | \$ 1,890,899 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 172.96% | 175.17% | 66.71% | 135.99% | 130.79% | 117.28% | 124.71% | 101.83% | 74.69% | 71.62% |
| Plan fiduciary net position as a percentage of the total pension liability | 75.93% | 77.00% | 90.28% | 78.32% | 79.91% | 80.56% | 78.57% | 79.86% | 78.40% | 79.82% |

Notes to Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after December 31, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions: The Discount rate was reduced as follows: from 7.65% to 7.15% in 2017 and from 7.15% to 6.90% in 2022.

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED)
 Last 10 Years

| | December 31, 2023 | December 31, 2022 | December 31, 2021 | December 31, 2020 | December 31, 2019 | December 31, 2018 | December 31, 2017 | December 31, 2016 | December 31, 2015 | December 31, 2014 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Contractually required contribution (actuarially determined) | \$ 243,927 | \$ 206,137 | \$ 205,428 | \$ 205,071 | \$ 181,541 | \$ 167,092 | \$ 166,074 | \$ 155,871 | \$ 171,806 | \$ 175,689 |
| Contributions in relation to the actuarially determined contributions | (243,927) | (206,137) | (205,428) | (205,071) | (181,541) | (167,092) | (166,074) | (155,871) | (171,806) | (175,689) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered payroll - calendar year | \$ 2,519,399 | \$ 2,239,340 | \$ 2,204,483 | \$ 2,259,411 | \$ 2,138,298 | \$ 2,059,085 | \$ 2,060,588 | \$ 1,966,712 | \$ 2,004,379 | \$ 1,888,603 |
| Contributions as a percentage of covered payroll | 9.68% | 9.21% | 9.32% | 9.08% | 8.49% | 8.11% | 8.06% | 7.93% | 8.57% | 9.30% |

Valuation Dates:

Methods and assumptions used to determine contribution rates:

| Method | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 | June 30, 2012 |
|-------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|----------------|---------------------|---------------------|---------------------|---------------------|
| Amortization method | Entry age normal | | | | | | | | | |
| Remaining amortization period | Level percentage of payroll, closed | | | | | | | | | |
| Asset valuation method | Varies, not more than 30 years | | | | | | | | | |
| Inflation | Fair Value | Fair Value | Fair Value | Fair Value | Fair Value | Fair Value | Smoothed Fair Value | Smoothed Fair Value | Smoothed Fair Value | Smoothed Fair Value |
| Salary increases | 2.300% | 2.500% | 2.500% | 2.500% | 2.625% | 2.750% | 2.750% | 2.750% | 2.750% | 2.750% |
| Payroll growth | 0.40% to 6.3% | 0.30% to 6.4% | 0.30% to 6.4% | 0.30% to 6.4% | 0.30% to 6.4% | 3.40% to 9.50% | 3.20% to 12.20% | 3.20% to 12.20% | 3.20% to 12.20% | 3.20% to 12.20% |
| Investment rate of return | 2.800% | 2.750% | 2.750% | 2.750% | 2.875% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| Retirement age | 6.800% | 7.000% | 7.000% | 7.000% | 7.250% | 7.375% | 7.50% | 7.50% | 7.50% | 7.50% |

Changes in assumptions: Inflation, Salary increases, Payroll growth and Investment rate of return for contribution rates were changed from prior year as shown above



STATISTICAL SECTION

STATISTICAL SECTION

This part of the District’s annual comprehensive financial statement report presents detailed information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the District’s overall financial health.

| <u>Content</u> | <u>Page</u> |
|---|--------------------|
| <p>Financial Trends <i>These schedules contain trend information to help the reader understand how the District’s financial performance and well-being changed over time.</i></p> | 38-39 |
| <p>Revenue Capacity <i>These schedules contain information to help the reader assess the District’s most significant local revenue source, water sales.</i></p> | 40-41 |
| <p>Debt Capacity <i>These schedules present information to help the reader assess the affordability of the District’s current level of outstanding debt and the District’s ability to issue additional debt in the future.</i></p> | 42-43 |
| <p>Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the District’s financial activities take place.</i></p> | 44-45 |
| <p>Operating Information <i>This schedule contains service and infrastructure data to help the reader understand how the information in the District’s financial report relates to the services the District provides and the activities it performs.</i></p> | 46 |

FAIR OAKS WATER DISTRICT
Schedule of Net Position by Component
(Accrual Basis of Accounting)
Last Ten Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net Position: | | | | | | | | | | |
| Investment in Capital Assets | \$ 35,938,143 | \$ 35,615,871 | \$ 35,726,924 | \$ 36,734,853 | \$ 36,994,582 | \$ 36,229,598 | \$ 38,283,094 | \$ 40,303,517 | \$ 40,447,517 | \$ 40,978,251 |
| Restricted | - | 144,521 | - | 584,895 | 1,620,304 | 1,646,504 | 931,024 | 122,855 | 58,790 | - |
| Unrestricted | 4,494,411 | 5,823,154 | 6,865,365 | 7,437,764 | 6,747,891 | 6,043,969 | 6,256,477 | 5,776,867 | 7,021,035 | 7,098,625 |
| Total Net Position | <u>\$ 40,432,554</u> | <u>\$ 41,583,546</u> | <u>\$ 42,592,289</u> | <u>\$ 44,757,512</u> | <u>\$ 45,362,777</u> | <u>\$ 43,920,071</u> | <u>\$ 45,470,595</u> | <u>\$ 46,203,239</u> | <u>\$ 47,527,342</u> | <u>\$ 48,076,876</u> |

Source:
District Finance Department

FAIR OAKS WATER DISTRICT
Schedule of Changes in Net Position
(Accrual Basis of Accounting)
Last Ten Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------------|-------------------|---------------------|-------------------|
| Operating Revenues: | | | | | | | | | | |
| Water Sales | \$ 7,761,988 | \$ 7,495,787 | \$ 7,661,048 | \$ 7,822,281 | \$ 8,638,571 | \$ 8,664,555 | \$ 8,938,972 | \$ 8,877,730 | \$ 8,847,329 | \$ 9,588,767 |
| Water Sales-Groundwater | | | | 922,647 | - | - | - | - | - | - |
| Water Sales-Water Transfer | | | | | 397,293 | 24,037 | 133,475 | - | 713,189 | 5,184 |
| Water Service and Other | <u>253,614</u> | <u>351,270</u> | <u>309,614</u> | <u>496,810</u> | <u>430,275</u> | <u>369,397</u> | <u>272,117</u> | <u>240,679</u> | <u>317,050</u> | <u>375,256</u> |
| Total Operating Revenues | 8,015,602 | 7,847,057 | 7,970,662 | 9,241,738 | 9,466,139 | 9,057,989 | 9,344,564 | 9,118,409 | 9,877,568 | 9,969,207 |
| Operating Expenses: | | | | | | | | | | |
| Water Supply and Pumping | \$ 1,737,491 | \$ 1,734,274 | \$ 1,951,434 | \$ 2,338,221 | \$ 2,608,597 | \$ 2,749,523 | \$ 2,628,409 | \$ 2,673,089 | \$ 2,637,321 | \$ 2,631,524 |
| Operations and Maintenance | 1,572,160 | 1,583,836 | 1,959,525 | 2,045,739 | 1,915,621 | 2,171,907 | 2,492,361 | 1,898,236 | 2,131,229 | 2,740,571 |
| Customer Service | 462,377 | 473,289 | 479,512 | 533,080 | 551,642 | 568,516 | 662,646 | 624,859 | 759,369 | 787,491 |
| Administrative and General | 1,232,436 | 1,252,214 | 1,443,107 | 1,551,666 | 1,524,294 | 1,824,575 | 1,647,115 | 1,561,099 | 1,739,330 | 2,074,509 |
| Depecciation and Amortization | <u>2,149,267</u> | <u>2,140,364</u> | <u>2,262,124</u> | <u>2,325,912</u> | <u>2,396,432</u> | <u>2,445,861</u> | <u>2,590,206</u> | <u>2,499,702</u> | <u>2,382,326</u> | <u>2,291,244</u> |
| Total Operating Expenses | 7,153,731 | 7,183,977 | 8,095,702 | 8,794,618 | 8,996,586 | 9,760,382 | 10,020,737 | 9,256,985 | 9,649,575 | 10,525,339 |
| Net Income From Operations | 861,871 | 663,080 | (125,040) | 447,120 | 469,553 | (702,393) | (676,173) | (138,576) | 227,993 | (556,132) |
| Non-Operating Revenues (Expenses): | | | | | | | | | | |
| Interest Revenue | 14,785 | 17,955 | 48,255 | 73,313 | 215,612 | 293,477 | 136,729 | (16,245) | (42,278) | 424,100 |
| Other Revenues | 70,495 | 22,744 | 78,772 | 70,019 | 38,372 | 38,228 | 5,224 | 90,777 | 31,641 | 23,283 |
| Pipeline Rehabilitation | - | - | - | (57,062) | (1,415,654) | (1,281,525) | (164,949) | - | - | - |
| Interest Expense | - | - | - | - | - | - | - | - | - | - |
| Total Non-Operating Revenues (Expenses) | 85,280 | 40,699 | 127,027 | 86,270 | (1,161,670) | (949,820) | (22,996) | 74,532 | (10,637) | 447,383 |
| Net Income (Loss) Before Capital Contributions | 947,151 | 703,779 | 1,987 | 533,390 | (692,117) | (1,652,213) | (699,169) | (64,044) | 217,356 | (108,749) |
| Capital Contributions: | | | | | | | | | | |
| Connection Fees and Annexation Fees | 131,165 | 203,699 | 77,860 | 822,741 | 1,027,551 | 43,071 | 69,221 | 63,068 | 79,989 | 44,523 |
| Other Capital Revenues | 20,656 | 12,209 | 31,776 | 70,492 | 73,228 | 166,436 | 86,071 | 59,856 | 73,626 | 141,842 |
| Capital Contributions | - | 134,800 | 288,000 | 738,600 | 196,603 | - | 1,978,901 | 673,764 | - | - |
| Capital Grant Revenue | - | 96,505 | 609,120 | - | - | - | 115,500 | - | 953,132 | 471,918 |
| Total Capital Contributions | 151,821 | 447,213 | 1,006,756 | 1,631,833 | 1,297,382 | 209,507 | 2,249,693 | 796,688 | 1,106,747 | 658,283 |
| Changes in Net Position | <u>\$ 1,098,972</u> | <u>\$ 1,150,992</u> | <u>\$ 1,008,743</u> | <u>\$ 2,165,223</u> | <u>\$ 605,265</u> | <u>\$ (1,442,706)</u> | <u>\$ 1,550,524</u> | <u>\$ 732,644</u> | <u>\$ 1,324,103</u> | <u>\$ 549,534</u> |

Source:
District Finance Department

FAIR OAKS WATER DISTRICT
Water Sales by Type of Customers
Last Ten Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018*</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Water Sales: | | | | | | | | | | |
| Residential | \$ 6,504,193 | \$ 6,315,023 | \$ 6,444,271 | \$ 6,580,577 | \$ 7,260,156 | \$ 7,282,766 | \$ 7,534,167 | \$ 7,471,901 | \$ 7,448,624 | \$ 8,077,835 |
| Non-residential ^(a) | <u>1,257,795</u> | <u>1,180,764</u> | <u>1,216,777</u> | <u>1,241,704</u> | <u>1,378,415</u> | <u>1,381,789</u> | <u>1,404,805</u> | <u>1,405,829</u> | <u>1,398,705</u> | <u>1,510,932</u> |
| Total Water Sales | \$ 7,761,988 | \$ 7,495,787 | \$ 7,661,048 | \$ 7,822,281 | \$ 8,638,571 | \$ 8,664,555 | \$ 8,938,972 | \$ 8,877,730 | \$ 8,847,329 | \$ 9,588,767 |
| | | | | | | | | | | |
| Total Water Deliveries (AF) | 9,591 | 8,130 | 8,701 | 9,576 | 9,691 | 9,399 | 10,452 | 9,973 | 9,589 | 9,043 |
| | | | | | | | | | | |
| Rate per Acre Foot (AF) | \$ 809.30 | \$ 921.99 | \$ 880.48 | \$ 816.86 | \$ 891.40 | \$ 921.86 | \$ 855.24 | \$ 890.18 | \$ 922.65 | \$ 1,060.35 |

(a) Non-residential includes multi-family, institutional, industrial, commercial and landscape irrigation.

* 2018 has been reclassified to reflect proper category.

Source:

District Finance Department

FAIR OAKS WATER DISTRICT
Principal Rate Payers
Current Year and Nine Years Prior

| | <u>2023</u> | | | <u>2014</u> | | |
|--------------------------------------|-------------------------------------|-------------|---|-------------------------------------|-------------|---|
| | <u>Revenues</u> <u>Collected</u> | <u>Rank</u> | <u>Percent of</u> <u>Total Water Sales</u> | <u>Revenues</u> <u>Collected</u> | <u>Rank</u> | <u>Percent of</u> <u>Total Water Sales</u> |
| Rate Payers | | | | | | |
| Rollingwood, LLC | \$ 162,652 | 1 | 1.70% | \$ 135,769 | 1 | 1.75% |
| San Juan School District | 92,684 | 2 | 0.97% | 89,378 | 2 | 1.15% |
| Fair Oaks Recreation & Park District | 88,699 | 3 | 0.93% | 57,662 | 4 | 0.74% |
| Primrose HOA | 71,972 | 4 | 0.75% | 60,300 | 3 | 0.78% |
| Watermarke Properties | 55,692 | 5 | 0.58% | 45,488 | 6 | 0.59% |
| NMC Madison Marketplace, LLC | 55,350 | 6 | 0.58% | - | | |
| Fair Oaks Fountains LLC | 37,422 | 7 | 0.39% | 30,128 | 9 | 0.39% |
| Sacramento Fair Oaks Blvd. Apts. LP | 36,814 | 8 | 0.38% | | | |
| Madison Hills Property Owner LLC | 36,507 | 9 | 0.38% | 30,289 | 8 | 0.39% |
| County of Sacramento | 36,420 | 10 | 0.38% | 21,873 | 10 | 0.28% |
| The Realty Associates Fund | | | | 55,727 | 5 | 0.72% |
| Sacramento Bella Lago, LLC | | | | 44,465 | 7 | 0.57% |
| Village @ Fair Oaks | - | | - | 26,856 | 9 | 0.35% |
| Total | \$ 674,212 | | 7.03% | \$ 597,935 | | 7.70% |
| Total Water Sales | \$ 9,588,767 | | | \$ 7,761,988 | | |

Source:
District Finance Department

FAIR OAKS WATER DISTRICT
Ratios of Outstanding Debt by Type and Number of Connections
Last Ten Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | - | - | - | - | - | - | - | - | - | - |
| Total Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Number of Service Connections | 14,278 | 13,894 | 13,996 | 13,986 | 14,031 | 14,241 | 14,390 | 14,390 | 14,371 | 14,380 |
| Debt Per Capita | - | - | - | - | - | - | - | - | - | - |

Source:
 District Finance Department

FAIR OAKS WATER DISTRICT
Schedule of Debt Service
Last Ten Years

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Net Revenue | | | | | | | | | | |
| Debt Service | None | None | None | None | None | None | None | None | None | None |
| Coverage | | | | | | | | | | |

Source:
District Finance Department

**FAIR OAKS WATER DISTRICT
Demographic and Economic Statistics**
Last Ten Years**

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| Personal Income ^{(1)*} | \$ 65,126,187 | \$ 69,870,482 | \$ 72,878,458 | \$ 76,832,120 | \$ 80,969,087 | \$ 85,775,621 | \$ 90,908,707 | 98,105,641 | 97,517,936 | unavailable |
| Population ⁽¹⁾ | 1,482,026 | 1,501,335 | 1,514,460 | 1,530,615 | 1,540,975 | 1,552,058 | 1,559,146 | 1,588,106 | 1,584,169 | unavailable |
| Per Capita Personal Income ⁽¹⁾ | \$ 43,944 | \$ 46,539 | \$ 48,122 | \$ 50,197 | \$ 52,544 | \$ 55,266 | 58,307 | 61,775 | 61,558 | unavailable |
| Unemployment Rate ⁽²⁾ | 7.3% | 6.0% | 5.4% | 4.6% | 3.8% | 3.7% | 9.3% | 7.0% | 4.0% | 4.4% |

*Amounts are expressed in thousands.

**Information on Demographic and Economic statistics are for the County of Sacramento since Fair Oaks is unincorporated and is reported under the County of Sacramento. Separate demographic and economic statistical information for Fair Oaks are not available.

Sources:

⁽¹⁾Bureau of Economic Analysis, US Department of Commerce

⁽²⁾California State Employment Development Department: Some of the prior year data was adjusted to reflect actual because December preliminary was used.

**FAIR OAKS WATER DISTRICT
Top Ten Employers*
Current Year and Nine Years Prior**

| <u>Employers</u> | <u>2023</u> | | | <u>2014</u> | | |
|--|-----------------------|-------------|----------------------------------|-----------------------|-------------|----------------------------------|
| | <u>Total Employee</u> | <u>Rank</u> | <u>Percent of Total Employed</u> | <u>Total Employee</u> | <u>Rank</u> | <u>Percent of Total Employed</u> |
| State of California | 107,876 | 1 | 11.84% | 72,220 | 1 | 11.46% |
| UC Davis Health System | 16,075 | 2 | 2.30% | 9,905 | 4 | 1.57% |
| Sacramento County | 13,252 | 3 | 1.90% | 10,700 | 2 | 1.70% |
| Kaiser Permanente | 10,934 | 4 | 1.57% | 5,421 | 8 | 0.86% |
| US Government | 10,507 | 5 | 1.50% | 9,906 | 3 | 1.57% |
| Sutter Health Sacramento Sierra Region | 9,350 | 6 | 1.34% | 7,352 | 5 | 1.17% |
| Dignity Health | 7,353 | 7 | 1.05% | 6,212 | 6 | 0.99% |
| Intel Corp. | 5,000 | 8 | 0.72% | 6,000 | 7 | 0.95% |
| San Juan Unified School District | 4,801 | 9 | 0.69% | - | | |
| Los Rios Community College District | 3,049 | 10 | 0.44% | | | |
| Sacramento City Unified School District | - | | - | 4,200 | 10 | 0.67% |
| Elk Grove Unified School District | - | | - | 5,410 | 9 | 0.86% |
| Total | 188,197 | | 23.34% | 137,326 | | 21.78% |
| Total Employed by Sacramento County⁽²⁾ | 698,500 | | | 630,392 | | |

*Information on Demographic and Economic statistics are for the County of Sacramento since Fair Oaks is unincorporated and is reported under the County of Sacramento. Separate demographic and economic statistical information for Fair Oaks are not available.

Sources:

⁽¹⁾Sacramento Business Journal

⁽²⁾California State Employment Development Department

**FAIR OAKS WATER DISTRICT
Operating Information
Last Ten Years**

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Water Services: | | | | | | | | | | |
| Number of Service Connections | 14,278 | 13,894 | 13,996 | 13,986 | 14,031 | 14,241 | 14,390 | 14,390 | 14,371 | 14,380 |
| Annual Demand in AF | 9,591 | 8,130 | 8,701 | 9,576 | 9,691 | 9,399 | 10,452 | 9,973 | 9,589 | 9,043 |
| Average Daily Demand in MGD | 8.56 | 7.26 | 7.77 | 8.55 | 8.65 | 8.40 | 9.31 | 9.97 | 8.38 | 8.07 |
| Maximum Day Demand in MGD | 15.98 | 11.82 | 14.7 | 16.4 | 16.2 | 16.1 | 16.6 | 16.1 | 14.6 | 15.0 |
| Meters: | | | | | | | | | | |
| New Installations | 4 | 115 | 95 | 4 | 10 | 105 | 149 | 14 | 11 | 7 |
| Replacement | 454 | 493 | 195 | 295 | 113 | 134 | 121 | 73 | 132 | 237 |
| Leaks: | | | | | | | | | | |
| Water Main | 17 | 19 | 13 | 9 | 10 | 10 | 8 | 7 | 6 | 5 |
| Service | 32 | 61 | 35 | 45 | 28 | 40 | 41 | 53 | 63 | 35 |
| Hydrants: | | | | | | | | | | |
| New Installations | 2 | 13 | 6 | 4 | - | - | - | - | 1 | - |
| Upgrades | 13 | 31 | 13 | 17 | 17 | 12 | 12 | 16 | 18 | 12 |
| Main Line Valves: | | | | | | | | | | |
| New Installations | 5 | 44 | 17 | 2 | - | - | 2 | 6 | 3 | 4 |
| Replacement | 24 | - | 18 | - | 2 | 1 | 9 | 3 | - | 2 |
| Services: | | | | | | | | | | |
| New Installations | 4 | 115 | 95 | 4 | 17 | 105 | 149 | 14 | 15 | 9 |
| Replacement | 59 | 95 | 123 | 83 | 67 | 46 | 64 | 54 | 67 | 47 |
| Major Facilities: | | | | | | | | | | |
| Wells | 6 | 6 | 6 | 7 | 6 | 6 | 6 | 6 | 5 | 6 |
| Tank | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Booster Station | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Pressure Regulation Valves | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Miles of Pipeline | 180 | 180 | 181.9 | 182.36 | 182.82 | 183.05 | 185.59 | 185.59 | 185.59 | 186.12 |
| Personnel (FTE) | | | | | | | | | | |
| Customer Service | 3 | 3 | 2.5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Administration | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Operations & Maintenance* | 20 | 20 | 20 | 19.5 | 19 | 19 | 21 | 19 | 18 | 19 |
| Water Supply & Pumping | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total (FTE)** | 29 | 29 | 28.5 | 28.5 | 28 | 28 | 30 | 28 | 27 | 28 |

*Combined Operations & Maintenance to reflect current District reporting.

**Some years have been updated to reflect part-time/temporary employees.

Source:
District Finance Department



COMPLIANCE SECTION



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Fair Oaks Water District
Fair Oaks, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Fair Oaks Water District (District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated April 12, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the schedule of findings and responses as item 2023-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Fair Oaks Water District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

April 12, 2024

JJACPA, Inc.

JJACPA, Inc.

Dublin, CA



10326 Fair Oaks Boulevard
Fair Oaks, CA 95628
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www.fowd.com

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM VI.2

Discussion on FOWD Water Supply for the month of March 2024

AGENDA ITEM VI.2

REGULAR Board Meeting April 15, 2024

To: Board of Directors
 From: Tom R. Gray
 Date: April 8, 2024
 Subject: Discussion on FOWD Water Supply for the month of March 2024

Recommendation:

None.

Discussion:

According to the Accuweather.com website, the recorded average daily temperature in March 2024 was 54.0° F, which is 1.0 degree below the historic average of 55.0° F for March. Precipitation for March 2024 was recorded at 2.84” according to the Department of Water Resources Chicago rain station located in Fair Oaks.

The wholesale connections provided **368.35** AC-FT (92.27%) of surface water and FOWD groundwater wells produced **30.87** AC-FT (7.73%) to meet the total water demand of **399.22** AC-FT.

A graph of total consumption to date versus projected budget target is found in Exhibit A.

A graph of groundwater and surface water use in 2024 to date is found in Exhibit B.

Both the FO-40 and CTP wholesale connections remained open to provide surface water supply to the District.

According to the data provided by SJWD, the recorded volumes from wholesale connections are:

| | Forward <u>Flow, AC-FT</u> | Reverse <u>Flow, AC-FT</u> | <u>Total, AC-FT</u> |
|------------------------|-------------------------------|-------------------------------|---------------------|
| CTP Connection | 232.99 | 0.00 | 232.99 |
| FO-40 (39”) | 135.37 | 0.01 | 135.36 |
| TOTAL FROM SJWD | 368.36 | 0.01 | 368.35 |

The average daily flow from wholesale connections for the month of March 2024 was recorded at 2,701 GPM.

The maximum day water demand was reached on March 17, 2024, and was recorded at approximately 5.34 million gallons (MG) with the wholesale connections providing 4.54 MG and FOWD groundwater wells providing 0.80 MG. The minimum day water demand was recorded on March 4, 2024, at 3.37 MG. The average day demand was calculated at 4.24 MG.

The 10-year total average water use for the month of March is 438.99 AC-FT and March 2013 total water demand was recorded at 661.68 AC-FT. The March 2024 total water demand of 399.22 AC-FT represents

a decrease of 9.06% from the March 10-year average, a 39.67% decrease from March 2013 consumption, and an 18.96% increase from 2023 consumption.

During the month of March 2024, all wells performed in accordance with the approved operations plan.

The Skyway Tank and Booster Station operated within normal parameters and in accordance with the seasonal operational schedule.

The production breakdown per groundwater source for the month of March 2024 was:

| | | |
|--------------------------|----|--------------------|
| Town Well | – | 3.99 AC-FT |
| Heather Well | – | 8.01 AC-FT |
| Northridge Well | – | 1.84 AC-FT |
| Madison Well | – | 7.89 AC-FT |
| Skyway Well | -- | <u>9.14 AC-FT</u> |
| TOTAL GROUNDWATER | | 30.87 AC-FT |

A graph of the production of each well to date may be found in Exhibit D.

The water distribution system and water supply facilities performed within design parameters during March. District staff produced water supply in accordance with FOWD Board direction for all of March 2024.

A graph of water consumption per month for 2013, 2023, and 2024 with average trendline is displayed in Exhibit C.

Fiscal Impact:

None.

Policy Implications:

None.

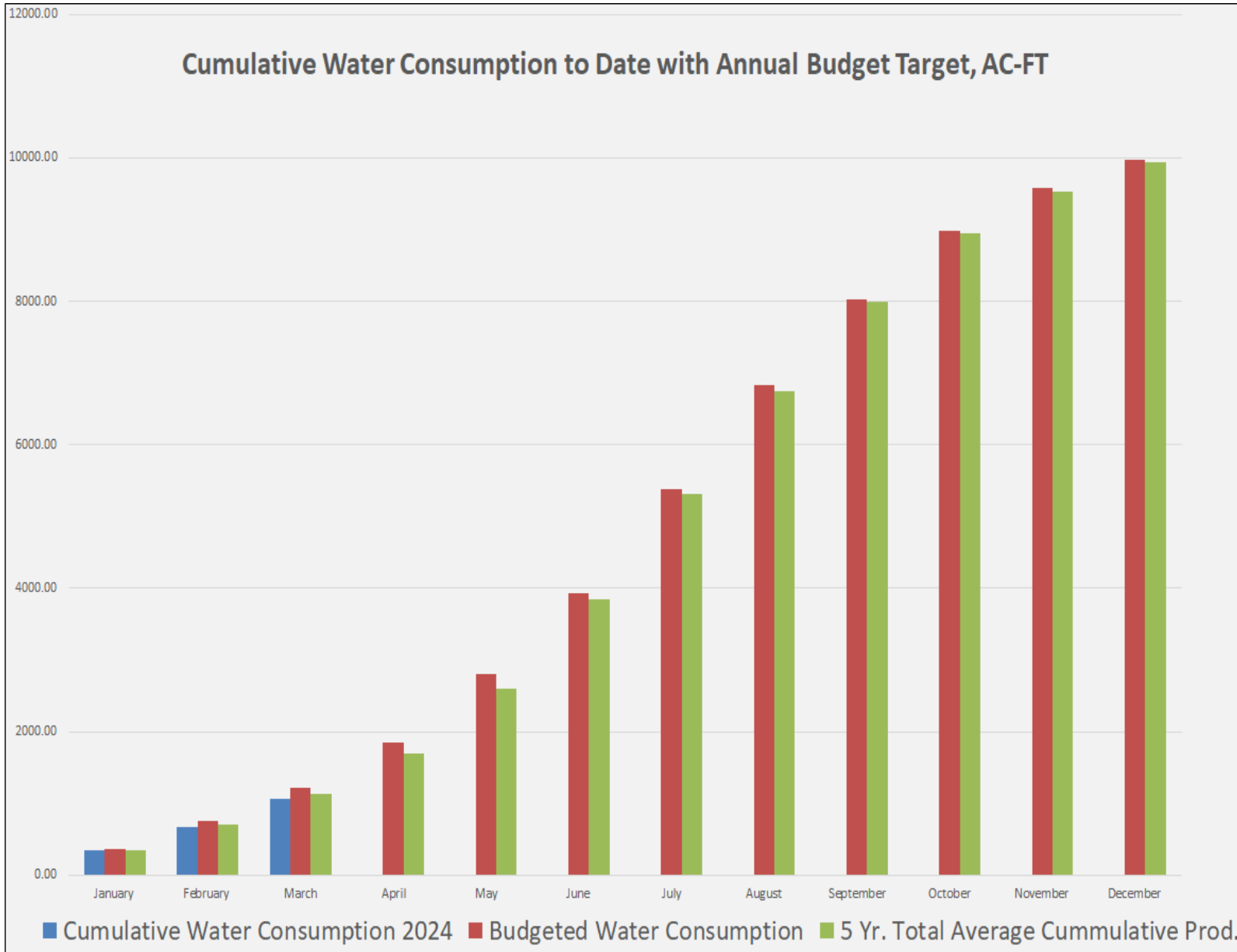


Exhibit A



Fair Oaks Water District 2024 Surface and Groundwater Production

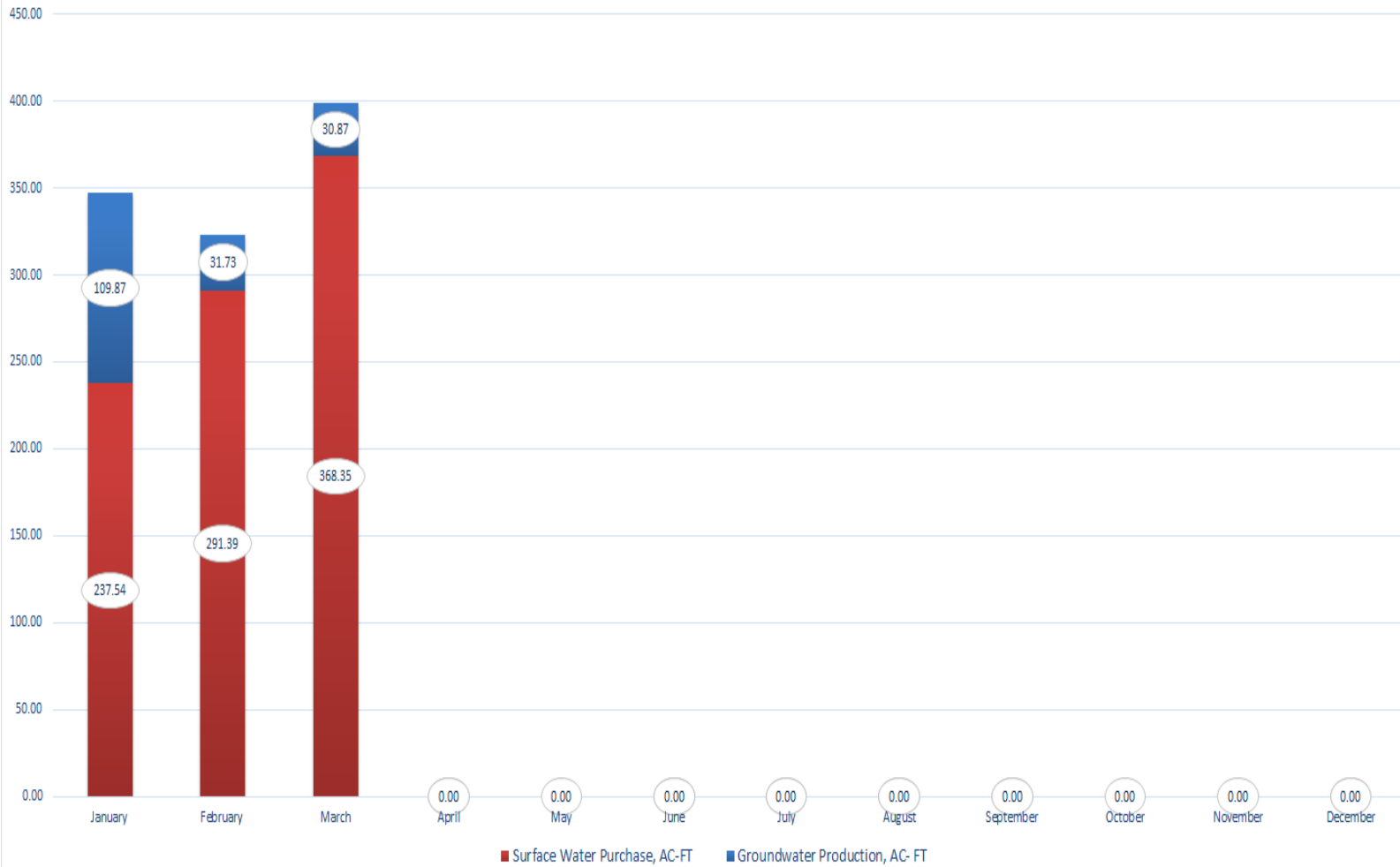
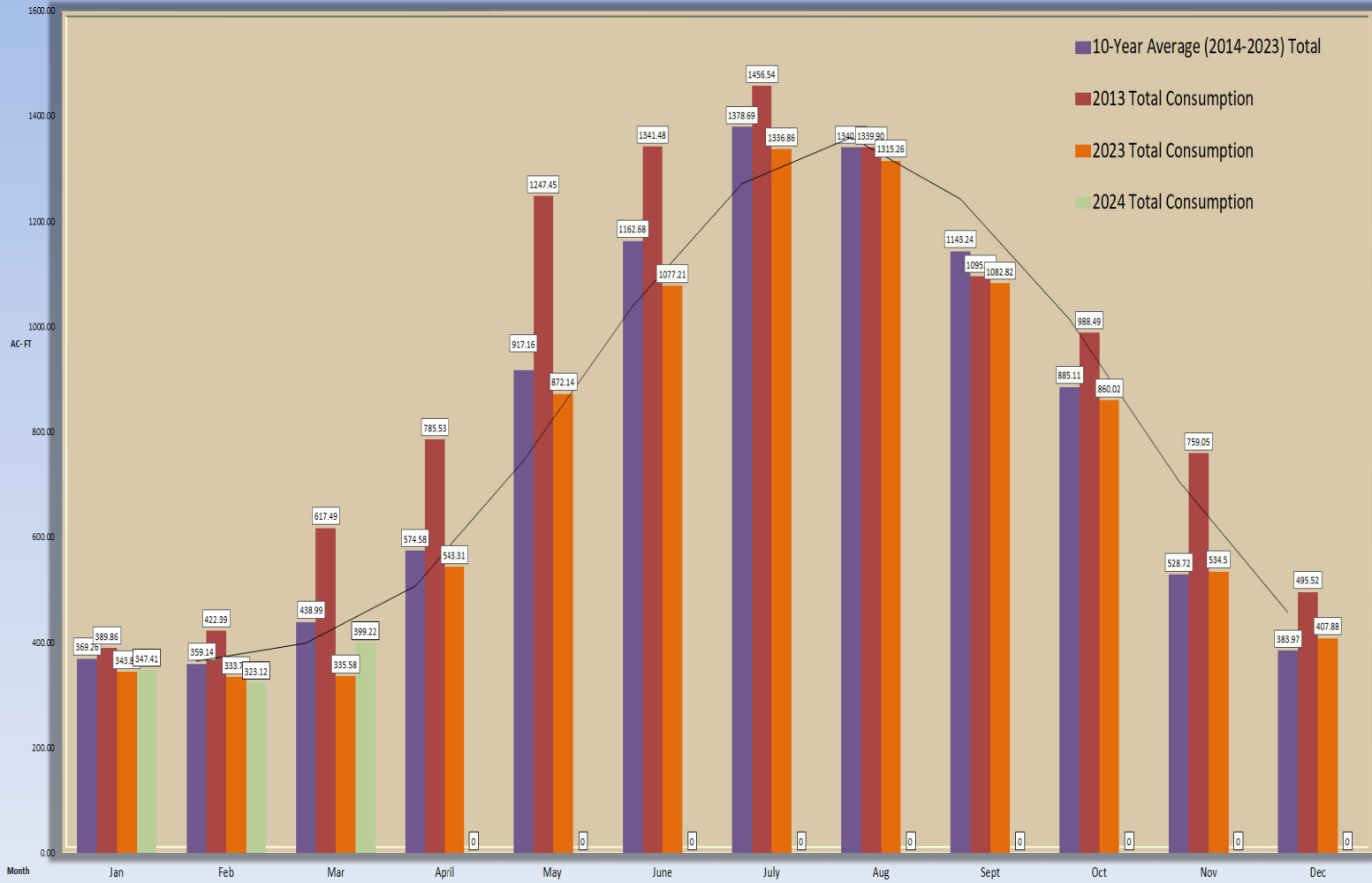


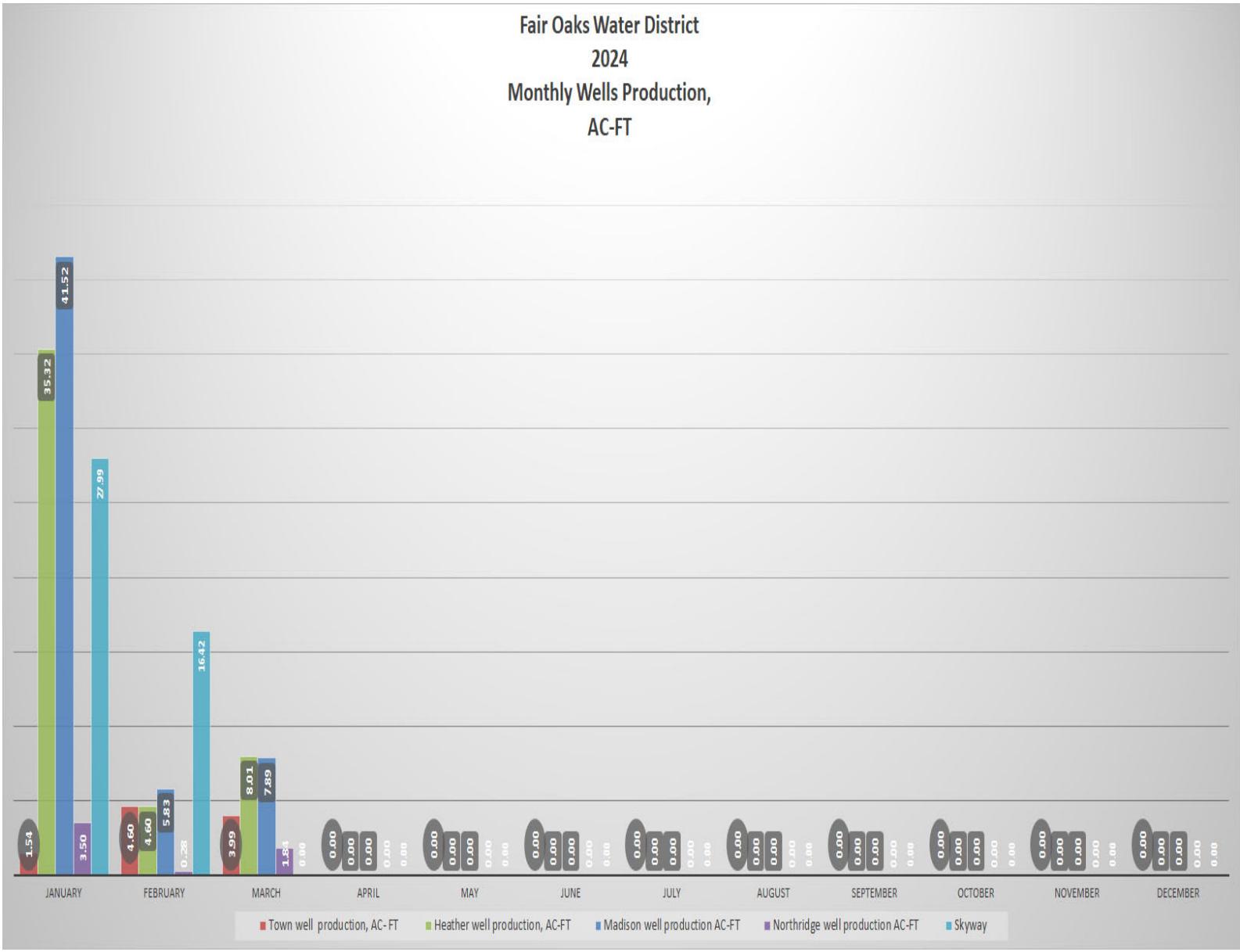
Exhibit B



FAIR OAKS WATER DISTRICT 2024, 2023, 2013 and 10-Year Average Total Water Consumption, AC-FT



Fair Oaks Water District 2024 Monthly Wells Production, AC-FT



b:\board meeting information\scanned board packets\scanned board packets 2024\april 2024\detailed - original\vi.2 04-15-24 discussion on fowd water supply for the month of march 2024.docx



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM VI.3

Public disclosure and discussion on press release “Water Agencies File Lawsuit to Protect Water Rates and Local Control”

AGENDA ITEM VI.3

REGULAR Board Meeting April 15, 2024

To: Board of Directors
From: Tom R. Gray
Date: April 11, 2024
Subject: Public disclosure and discussion on press release “Water Agencies File Lawsuit to Protect Water Rates and Local Control”

Recommendation:

None – information item.

Discussion:

On April 10, 2024 the Citrus Heights Water District and Fair Oaks Water District jointly filed Sacramento Superior Court Case No. 24WM000064.

As a public disclosure to FOWD customers, we have attached a copy of the CHWD Board and FOWD Board approved April 11, 2024 press release related to the litigation.

Copies of both the documents filed for Sacramento Superior Court Case No. 24WM000064 and the related press release can be found on the FOWD website at www.fowd.com.

Policy Implications:

None because of the recommended action.

Fiscal Impact:

To be determined.



FOR IMMEDIATE RELEASE

Media Contact: Kayleigh Shepard, (916) 725-6873 ext 134

Water Agencies File Lawsuit to Protect Water Rates and Local Control

Citrus Heights Water District and Fair Oaks Water District stand with customers against alleged San Juan Water District wholesale water rate overcharge

Citrus Heights, CA (**April 11, 2024**) – As a last resort, Citrus Heights Water District (CHWD) and Fair Oaks Water District (FOWD) filed a joint lawsuit against their wholesale water provider, San Juan Water District (SJWD). CHWD and FOWD elected officials, who represent about two-thirds of SJWD’s population, unanimously backed the case. The districts allege that SJWD’s rate increase illegally overcharges CHWD and FOWD customers.

“Wholesale water from SJWD is CHWD’s single largest outbound cost. We are committed to making sure our customers pay their fair share - and no more,” said CHWD Board President Caryl Sheehan. “Local residents, business owners, and our Districts pleaded with the SJWD Board to work with us, but they simply approved the rates over our opposition.”

SJWD’s Board of Directors voted to approve the higher rates on December 13, 2023, with only Director Pam Tobin voting against the increase, and urging more coordination with CHWD and FOWD.

“SJWD approved unfair rates that also make it more expensive to use local water supplies that we’ve already invested in,” said Chris Petersen, FOWD Board President. “At the end of the day, litigation is something that FOWD and CHWD wanted to avoid, but found necessary for better, fairer rates.”

SJWD is a wholesale water agency that provides water to local water agencies, including FOWD and CHWD, who in turn deliver it to homes and businesses. SJWD provides water directly to homes and businesses in the Granite Bay area. SJWD also sells much of its least expensive water to others, which the districts allege leaves CHWD and FOWD customers with higher bills.

The complaint suggests that under the new rate plan that SJWD recently approved, local water agencies are *disincentivized to conserve or use local, reliable groundwater*. This appears to conflict with State policy or decades-long efforts to build regional water supply resiliency. The current rate plan could make the region more vulnerable to water shortages and keep rates artificially high for CHWD and FOWD customers.

The Superior Court of California, County of Sacramento will assign a judge to oversee the case. CHWD and FOWD will keep the community up to date as the lawsuit progresses. The Districts encourage customers to stay informed about this important issue.

Stay informed:

www.chwd.org/lawsuit

www.fowd.com

###



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM X.1

Maintenance Work Report

FAIR OAKS WATER DISTRICT

GENERAL MANAGER'S REPORT TO BOARD OF DIRECTORS APRIL 15, 2024 REGULAR MEETING

SUBJECT: 2024 METERED WATER ANALYSIS
 STATUS: Information Item
 REPORT AS OF: March 31, 2024

| Parcel Count - by water service connection status | | | | |
|---|--------------------------|------------------------------------|--------------------------|--------|
| Connected | Shared Meter Residential | Shared Meter Offices Commercial | Not Yet Connected Vacant | Total |
| 13,689 | 474 | 72 | 356 | 14,591 |

| Service Count - by service type | | | | | |
|---------------------------------|---------------|--------------|------------|----------|---------------|
| | Active | Disconnected | | Total | |
| | | Maintenance | Collection | No Meter | Meter |
| Single Family | 12,821 | 158 | 14 | 0 | 12,993 |
| Multi Family | 620 | 3 | 0 | 0 | 623 |
| Commercial | 293 | 11 | 1 | 0 | 305 |
| Industrial | 0 | 0 | 0 | 0 | 0 |
| Institutional | 90 | 9 | 0 | 2 | 97 |
| Irrigation | 222 | 32 | 5 | 0 | 259 |
| Fire | 99 | 2 | 0 | 101 | 0 |
| | | | Subtotal | 103 | 14,277 |
| Total | 14,145 | 215 | 20 | | 14,380 |

| Service Count - by meter size | | | | | | | | | | |
|-------------------------------|--------|------|-----|----|----|----|----|-----|--------|--|
| | 1" | 1.5" | 2" | 3" | 4" | 6" | 8" | 10" | Total | |
| Metered | 13,324 | 604 | 303 | 11 | 19 | 9 | 4 | 3 | 14,277 | |
| Not Metered | 2 | 0 | 1 | 0 | 35 | 41 | 23 | 1 | 103 | |

| 2024 Water Supply - units of production: acre-feet (AF) | | | | | | | | | | | | | |
|---|---------------|---------------|---------------|------|------|------|------|------|------|------|------|------|----------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
| SW | 237.54 | 291.39 | 368.35 | | | | | | | | | | 897.28 |
| GW | 109.87 | 31.73 | 30.87 | | | | | | | | | | 172.47 |
| CWD | 0.00 | 0.00 | 0.00 | | | | | | | | | | 0.00 |
| Total | 347.41 | 323.12 | 399.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,069.75 |

| Groundwater Supply - percentage (%) | | | | | | | | | | | | | |
|-------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
| 2024 | 32% | 10% | 8% | | | | | | | | | | 16% |

| Drought Reduction By Volume - acre-feet (AF) | | | | | | | | | | | | | |
|--|--------|--------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
| 2024 | 347.41 | 323.12 | 399.22 | | | | | | | | | | 1,069.75 |
| 2013 | 401.21 | 428.28 | 661.68 | | | | | | | | | | 1,491.17 |
| % | 13.41 | 24.55 | 39.67 | | | | | | | | | | 28.26 |

| Residential Water Use - residential gallons per-capita per day (R-GCPD) ¹ | | | | | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Average |
| 2024 | 76 | 75 | 87 | | | | | | | | | | 79 |

¹ Based on population of 36,226 and 75% of Water Supply used for Residential



Monthly Maintenance Work Report

| Date | Address | Type |
|-------------------------|-----------------------|----------------------|
| AMR Replacements | Monthly Total | 49 |
| | | AMR / R900i # |
| 3/8/2024 | 7839 MAGNOLIA AVE | 1578469750 |
| 3/8/2024 | 7813 NEAL ST | 1578486180 |
| 3/8/2024 | 7529 WILLOWVIEW CT | 1578485230 |
| 3/8/2024 | 4928 VIR MAR ST | 1578455392 |
| 3/8/2024 | 7816 PALMYRA DR | 1578440564 |
| 3/8/2024 | 5051 ROMERO WAY | 1578440554 |
| 3/8/2024 | 7533 WESTOVER CT | 1578432966 |
| 3/8/2024 | 7794 SUNSET AVE | 1577324720 |
| 3/8/2024 | 4704 MINNESOTA AVE | 1577301976 |
| 3/8/2024 | 7712 OLIVE ST | 1577292182 |
| 3/8/2024 | 4433 NEW YORK AVE | 1577278740 |
| 3/8/2024 | 7445/7447 TIERRA WAY | 1578458556 |
| 3/8/2024 | 7456 FAIRWAY TWO AVE | 1578440558 |
| 3/8/2024 | 7981/7983 CAVALLI WAY | 1578468758 |
| 3/8/2024 | 7965/7967 CAVALLI WAY | 1578443016 |
| 3/11/2024 | 8701 EL CHAPUL WAY | 1577302382 |
| 3/11/2024 | 4431 BIJAN CT | 1577300582 |
| 3/12/2024 | 8101 SHANGRILA DR | 1577286240 |
| 3/18/2024 | 8805 JONNIE WAY | 1544413038 |
| 3/18/2024 | 5541 WALDRON ST | 1578480502 |
| 3/18/2024 | 8666 PERSHING AVE | 1578458544 |
| 3/18/2024 | 5607 BOLTRES ST | 1578037160 |
| 3/18/2024 | 5000 SHAMROCK DR | 1577275938 |
| 3/19/2024 | 4250 SUNRISE BLVD | 1546623586 |
| 3/21/2024 | 8255 OAHU DR | 1578443300 |
| 3/21/2024 | 8133 KAULA DR | 1578143926 |
| 3/21/2024 | 8139 KAULA DR | 1578039802 |
| 3/21/2024 | 8279 KAULA DR | 1577902392 |
| 3/21/2024 | 8204 KAULA DR | 1577902352 |
| 3/22/2024 | 5550 KENNETH AVE | 1577286230 |
| 3/22/2024 | 5446 CANNES WAY | 1577307988 |

| Date | Address | Type |
|-----------|------------------------|------------|
| 3/22/2024 | 4348 CENTRAL AVE | 1577320572 |
| 3/22/2024 | 5032 OSGOOD WAY | 1578440568 |
| 3/22/2024 | 8728 JONNIE WAY | 1578457796 |
| 3/22/2024 | 5030 SHAMROCK DR | 1574606598 |
| 3/22/2024 | 4124 NATOMA AVE | 1577297042 |
| 3/22/2024 | 5251 MAUI WAY | 1578443008 |
| 3/22/2024 | 8766 MOHAWK WAY | 1578486094 |
| 3/22/2024 | 4140 SUNRISE BLVD | 1577956946 |
| 3/22/2024 | 8163 WOODLEAF DR | 1578455400 |
| 3/28/2024 | 8713 MCHERN CT | 1574406252 |
| 3/28/2024 | 8806 VILLA CAMPO WAY | 1574426790 |
| 3/28/2024 | 8301 HIDDEN VALLEY CIR | 1574607758 |
| 3/28/2024 | 5025 GERHARDT PL | 1577321102 |
| 3/28/2024 | 5212 LINCOLN VILLA WAY | 1574611948 |
| 3/28/2024 | 8304 WINDING WAY | 1577286220 |
| 3/28/2024 | 5440 GREENBRIER WAY | 1577292160 |
| 3/28/2024 | 4532 OAK GLEN WAY | 1574413544 |
| 3/28/2024 | 5448 BUENA VENTURA WAY | 1577286216 |

| 1" Meter Install | Monthly Total | 3 | Meter # |
|------------------|--------------------|---|----------|
| 3/7/2024 | 4230 OLGA LN | | 16411302 |
| 3/11/2024 | 8701 EL CHAPUL WAY | | 16411304 |
| 3/15/2024 | 5034 BLANCHARD CT | | 16411305 |

| Leaks | Monthly Total | 6 | DETAIL |
|-----------|--------------------|---|------------------------|
| 3/1/2024 | 4901 MINNESOTA AVE | | MAIN LEAK |
| 3/8/2024 | 5521 NORWAY DR | | SERVICE LEAK |
| 3/12/2024 | 5010 HAZEL AVE | | TRANSMISSION MAIN LEAK |
| 3/14/2024 | 5230 MAUI WAY | | SERVICE LEAK |
| 3/20/2024 | 3995 VILLA CT | | SERVICE LEAK |
| 3/21/2024 | 5523 BROME CT | | SERVICE LEAK |

| Distribution Repairs | Monthly Total | 3 | DETAIL |
|----------------------|-----------------------|---|-----------------|
| 3/1/2024 | 4901 MINNESOTA AVE | | 8" MAIN REPAIR |
| 3/4/2024 | 4532 PENNSYLVANIA AVE | | 6" MAIN REPAIR |
| 3/26/2024 | 5010 HAZEL AVE | | 28" MAIN REPAIR |

| Date | Address | | Type |
|------------------------|----------------------|-----------|-----------------|
| System Upgrades | Monthly Total | 10 | DETAIL |
| 3/5/2024 | 8982 LEEDY LN | | 1" SVC UPGRADE |
| 3/6/2024 | 5004 RUNWAY DR | | 1" SVC UPGRADE |
| 3/8/2024 | 8164 RIDGETOP CT | | HYDRANT UPGRADE |
| 3/12/2024 | 5072 COCOA PALM DR | | HYDRANT UPGRADE |
| 3/14/2024 | 5230 MAUI WAY | | 1" SVC UPGRADE |
| 3/19/2024 | 5521 NORWAY DR | | 1" SVC UPGRADE |
| 3/19/2024 | 5511 NORWAY DR | | 1" SVC UPGRADE |
| 3/21/2024 | 3995 VILLA CT | | 1" SVC UPGRADE |
| 3/27/2024 | 9216 BLUE OAK DR | | 1" SVC UPGRADE |
| 3/28/2024 | 5523 BROME CT | | 1" SVC UPGRADE |

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM X.2

Capital Projects Status Report

FAIR OAKS WATER DISTRICT
CAPITAL PROJECTS STATUS UPDATE: March 31, 2024

| Project Description | 2024 Year-to-Date | | | | | | | | Total Project | | | | | Project Status Comments |
|--|----------------------|------------------|-------------------|------------------------|-----------------------|---------------------|-------------------------|-------------------|---------------------------|------------------------|------------------------------|-----------------------------------|-------------------------------------|--|
| | 2024 Approved Budget | Budget Transfers | 2023 C/F** | Adjusted Budget Amount | Year-to-Date-Expenses | Remaining Funds | YTD Percent \$ Expended | Percent Completed | Total Budget/Fund to Date | Total Expenses to Date | Total Project Remaining Fund | Total Project Percent \$ Expended | Prior Years Expenses (WIP Projects) | |
| 1 New York Well Design (C24WTNYWD) | \$ - | \$ - | \$ 23,404 | \$ 23,404 | \$ - | \$ 23,404 | 0% | 96% | \$ 365,546 | \$ 342,142 | \$ 23,404 | 94% | \$ 342,142 | Plans and specifications are being revised prior to bidding the project. |
| 2 New York Well Drilling & Equipment (C24WTNYWDE) | 2,940,000 | - | - | 2,940,000 | 2,335.50 | 2,937,665 | 0% | 50% | 3,855,744 | 918,079 | 2,937,665 | 24% | 915,744 | KASL/Frisch Engineering are in the process of reviewing the second submittal from Trillium for the order for the pump, motor and 3R aquifer storage and recovery valve. |
| 3 Skyway Drilling & Equipment (C24WTSDE) | - | - | 341,966 | 341,966 | 95,592.93 | 246,373 | 28% | 85% | 2,762,903 | 2,516,529 | 246,373 | 91% | 2,420,936 | Project is near completion. Outstanding items remaining are replacement of a failed breaker for the generator and providing final As-Built plans, along with closeout paperwork. |
| 4 Northridge Well Replacement - Design (C24WTNWRD) | 450,000 | - | - | 450,000 | 362.59 | 449,637 | 0% | 0% | 450,000 | 363 | 449,637 | 0% | - | A request for proposal for engineering services has been distributed and posted on 4/1/24. |
| 5 Northridge Well Replacement - Equipping (C24WTNWRE) | 1,450,000 | - | - | 1,450,000 | - | 1,450,000 | 0% | 0% | 1,450,000 | - | 1,450,000 | 0% | - | |
| 6 Gum Ranch Tank Site (C24WTGRTS) | 214,000 | - | 56,335 | 270,335 | 471.01 | 269,864 | 0% | 14% | 317,700 | 47,836 | 269,864 | 15% | 47,365 | |
| Subtotal Wells & Tanks | \$ 5,054,000 | \$ - | \$ 421,705 | \$ 5,475,705 | \$ 98,762.03 | \$ 5,376,943 | | | \$ 9,201,892 | \$ 3,824,949 | \$ 5,376,943 | | \$ 3,726,187 | |
| 7 Hydrant Upgrades (C24TDHU) | \$ 250,000 | \$ - | \$ 3,200 | \$ 253,200 | \$ 70,354.59 | \$ 182,845 | 28% | 25% | \$ 253,200 | \$ 70,355 | \$ 182,845 | 28% | \$ - | |
| 8 New Hydrants (C24TDNH) | 80,000 | - | - | 80,000 | - | 80,000 | 0% | 0% | 80,000 | - | 80,000 | 0% | - | |
| 9 Minor Main Upgrades (C24TDMU) | 75,000 | - | - | 75,000 | 4,210.09 | 70,790 | 6% | 6% | 75,000 | 4,210 | 70,790 | 6% | - | |
| 10 Services Upgrade (C24TDSU) | 538,200 | - | - | 538,200 | 17,740.91 | 520,459 | 3% | 10% | 538,200 | 17,741 | 520,459 | 3% | - | |
| 11 Developer's Paid - Service Installation and Main Line Projects* | 59,100 | - | 112,558 | 171,658 | 12,067.28 | 159,591 | 7% | 7% | 171,658 | 81,711 | 89,947 | 48% | 69,644 | |
| 12 Replacement of Four Distribution Sampling Stations (C24TDSS) | 20,000 | - | - | 20,000 | 400.03 | 19,600 | 2% | 0% | 20,000 | 400 | 19,600 | 2% | - | |
| Subtotal | \$ 1,022,300 | \$ - | \$ 115,758 | \$ 1,138,058 | \$ 104,772.90 | \$ 1,033,285 | | | \$ 1,138,058 | \$ 174,417 | \$ 963,641 | | \$ 69,644 | |
| 13 Hazel Ave. Widening Project Phase III (C24TD255) | \$ - | \$ - | \$ 1,976 | \$ 1,976 | \$ - | \$ 1,976 | 0% | 100% | \$ 1,481,632 | \$ 1,479,656 | \$ 1,976 | 100% | \$ 1,479,656 | Our portion of the project has been confirmed to be completed by Sacramento County. |
| 14 ARV's and Blow-offs (C24TDARV) | 50,000 | - | - | 50,000 | 2,181.79 | 47,818 | 4% | 4% | 50,000 | 2,182 | 47,818 | 4% | - | |
| 15 Replace 12" Steel Main New York Ave. (C24TDNYASW) | 2,132,000 | - | - | 2,132,000 | 885.33 | 2,131,115 | 0% | 5% | 2,376,800 | 245,685 | 2,131,115 | 10% | 244,800 | Bid specification and plans are drafted for bidding. 12-inch pipe for the project has been purchased and is available for use. |
| 16 T-Main Replacement Phase I (Skyway Dr. to Hazel) (C24TDSH) | 145,000 | - | - | 145,000 | - | 145,000 | 0% | 0% | 145,000 | - | 145,000 | 0% | - | |
| 17 County Overlay Project- Madison, Kenneth to McKay (C24TDHAKM) | 100,000 | - | - | 100,000 | - | 100,000 | 0% | 0% | 100,000 | - | 100,000 | 0% | - | Sacramento County DOT reported this portion of their project is being moved to the spring of 2026. |
| 18 Greenvale Improvements (C24TDGI) | 55,000 | - | - | 55,000 | - | 55,000 | 0% | 0% | 55,000 | - | 55,000 | 0% | - | |
| 19 Riverfront Lane Service Upgrade (C24TDRFL) | 90,900 | - | - | 90,900 | 1,056.66 | 89,843 | 1% | 8% | 100,001 | 10,157 | 89,843 | 10% | 9,101 | Easements and exhibits have been drafted for review and resident's signatures. Staff reviewing options for main replacement. |
| Subtotal | \$ 2,572,900 | \$ - | \$ 1,976 | \$ 2,574,876 | \$ 4,124 | \$ 2,570,752 | | | \$ 4,308,433 | \$ 1,737,681 | \$ 2,570,752 | | \$ 1,733,557 | |
| TOTAL CAPITAL IMPROVEMENT PROGRAM | \$ 8,649,200 | \$ - | \$ 539,439 | \$ 9,188,639 | \$ 207,658.71 | \$ 8,980,980 | | | \$ 14,648,383 | \$ 5,737,046 | \$ 8,911,337 | | \$ 5,529,388 | |
| 20 AMR Replacement (M24MMAMR) | \$ 250,000 | \$ - | \$ 39,650 | \$ 289,650 | \$ 37,903.05 | \$ 251,747 | 13% | 13% | \$ 289,650 | \$ 37,903 | \$ 251,747 | 13% | - | On-going. |
| 21 Large Meter Replacement (M24MMLMR) | 25,000 | - | - | 25,000 | - | 25,000 | 0% | 0% | 25,000 | - | 25,000 | 0% | - | |
| 22 Meter Replacement (M24MMMR) | 140,000 | - | 28,959 | 168,959 | 34,105.15 | 134,854 | 20% | 10% | 168,959 | 34,105 | 134,854 | 20% | - | On-going. |
| 23 Meter Installation - Residential (M24MMMRRES) | 5,000 | - | - | 5,000 | 181.72 | 4,818 | 4% | 4% | 5,000 | 182 | 4,818 | 4% | - | On-going. |
| METER MAINTENANCE PROGRAM | \$ 420,000 | \$ - | \$ 68,609 | \$ 488,609 | \$ 72,189.92 | \$ 416,419 | | | \$ 488,609 | \$ 72,190 | \$ 416,419 | | \$ - | |
| 24 10317 Corporate Yard Project (A24BUMQDC) | \$ 200,000 | \$ - | \$ - | \$ 200,000 | \$ 52,822.66 | \$ 147,177 | 26% | 35% | \$ 394,500 | \$ 247,323 | \$ 147,177 | 63% | \$ 194,500 | G/A has submitted plans to Sacramento County. FOWD is paying County review fees as they are being received. |
| 25 10326 Admin. Building (A24BUNB) | \$ 5,000 | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 | 0% | 0% | \$ 5,000 | \$ - | \$ 5,000 | 0% | \$ - | |
| GRAND TOTAL | \$ 9,274,200 | \$ - | \$ 608,048 | \$ 9,882,248 | \$ 332,671.29 | \$ 9,549,576 | | | \$ 15,536,491 | \$ 6,056,559 | \$ 9,479,933 | | \$ 5,723,888 | |

*New Business development pays for services rendered (this item is a pass through).
 **2023 Carryforward funding approved by the Board on January 16, 2024 and March 18, 2024 Regular Board Meetings.
 ***New York Well 12-inch Replacement Project includes both North and South of Main.

April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM X.3

Authorizations of Additional Funding



GENERAL MANAGER'S REPORT
April 15, 2024 REGULAR BOARD MEETING
Report as of March 31, 2024

X.3 Authorizations of Additional Funding

Accounting for 2024 Contingency Fund
 Project No. E24CONT

| <u>Date</u> | <u>Description</u> | <u>Beginning Balance</u> | <u>Amount Transferred</u> | <u>Ending Balance</u> |
|-------------------------------|--------------------------------|--------------------------|---------------------------|-----------------------|
| 1/1/2024 | Beginning Balance | \$ 200,000.00 | \$ - | \$ 200,000.00 |
| 1/16/2024 | SWRCB - Water System Fees | 200,000.00 | (500.00) | 199,500.00 |
| 1/16/2024 | Deferred Compensation | 199,500.00 | (4,250.00) | 195,250.00 |
| 3/18/2024 | Hazel Avenue Project #2004 | 195,250.00 | (29,616.00) | 165,634.00 |
| 3/18/2024 | Gum Ranch Unit 2 Project #1607 | 165,634.00 | (41,969.00) | 123,665.00 |
| Total from Contingency | | | \$ (76,335.00) | |

Funds Drawn from Reserves

| | |
|---|---------------------|
| Total from Reserves | \$ - |
| Total Authorizations of Additional Funding | \$ 76,335.00 |



April 15, 2024

Staff Report Briefing Materials

AGENDA ITEM X.5

Claims Against District

FAIR OAKS WATER DISTRICT

GENERAL MANAGER'S REPORT TO BOARD OF DIRECTORS APRIL 15, 2024 REGULAR MEETING

SUBJECT: Processing of Claims
STATUS: Information Item
REPORT AS OF: March 31, 2024

DISTRICT CLAIMS RECEIVED

| Claim # | Date Claim Received | Type of Claim | Claim Amount | JPIA Contacted ? | Claim Status | Settlement Amount |
|-----------------------|---------------------|---------------|--------------|------------------|--------------|-------------------|
| No Open Claims | | | | | | |
| | | | | | | |
| | | | | | | |
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