

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

**December 14, 2022
6:00 p.m.**

This Board meeting will be conducted both in-person at the District's Boardroom at the address above, and via videoconference. The District recommends that members of the public participate in Board meetings via videoconference per the instructions below. Persons who do plan to attend the meeting in person are urged to contact the Board Secretary prior to the meeting. The contact information for the Board Secretary is:

**Teri Grant
(916) 791-6905
tgrant@sjwd.org**

To attend via videoconference, please use the following link:

**Please join the meeting from your computer, tablet or smartphone.
<https://meet.goto.com/245724141>**

**You can also dial in using your phone.
United States: [+1 \(872\) 240-3212](tel:+1(872)240-3212)**

Access Code: 245-724-141

Please mute your line.

Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time.

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

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

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

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

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

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

I. ROLL CALL

II. PUBLIC FORUM AND COMMENTS

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

III. CONSENT CALENDAR

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

1. Minutes of the Board of Directors Special Meeting, October 27, 2022 (W & R)

Recommendation: ***Approve draft minutes***

2. Treasurer's Report – Quarter Ending September 30, 2022 (W & R)

Recommendation: ***Receive and file***

3. Amendments to Capital Asset Policy (W & R)

Recommendation: ***Approve amendments to Capital Asset Policy***

4. Change to Online Payment Portal and Payment Processors (W & R)

Recommendation: ***Approve 3-Year InvoiceCloud Biller Agreement***

IV. NEW BUSINESS

1. 2023 Board Officers

Action: ***Elect the Board President and Vice President***

V. OLD BUSINESS

1. 2022 Hydrology and Operations Update (W & R)

Discussion

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

Discussion

3. Fiscal Year 2021-2022 Results of Operations – Budget to Actual

Discussion

4. Cost of Living Adjustment (W & R)

Action: ***Award a supplemental COLA of 5.2%***

VI. INFORMATION ITEMS

1. General Manager's Report

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

Staff Report on District Operations

- 1.2 Miscellaneous District Issues and Correspondence

2. Director of Finance's Report

- 2.1 Miscellaneous District Issues and Correspondence

Update on SRF-BABA Eureka Road Pipeline Replacement Project

3. Operations Manager's Report

- 3.1 Miscellaneous District Issues and Correspondence

4. Engineering Services Manager's Report

- 4.1 Miscellaneous District Issues and Correspondence

5. Legal Counsel's Report

- 5.1 Legal Matters

VII. DIRECTORS' REPORTS

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

VIII. COMMITTEE MEETINGS

1. Finance Committee – December 13, 2022

IX. UPCOMING EVENTS

1. ACWA DC2023 Conference
February 28 – March 1, 2023
Washington, DC
2. 2023 ACWA Legislative Symposium
March 23, 2023
Sacramento
3. 2023 ACWA Spring Conference
May 9-11, 2023
Monterey, CA

X. ADJOURN

UPCOMING MEETING DATES

January 25, 2023
February 22, 2023

I declare under penalty of perjury that the foregoing agenda for the December 14, 2022, regular meeting of the Board of Directors of San Juan Water District was posted by December 9, 2022, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and was freely accessible to the public. The agenda and the board packet was also posted on the District's website at sjwd.org.

Teri Grant, Board Secretary

AGENDA ITEM III-1

DRAFT

SAN JUAN WATER DISTRICT

Board of Director's Board Meeting Minutes
October 27, 2022 – 6:00 p.m.

BOARD OF DIRECTORS

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

SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF

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

OTHER ATTENDEES

Joanna Gin	Citrus Heights Water District Legal Counsel
Mitchell Dion	Customer
Sandra Harris	Customer
Craig Locke	Sacramento Suburban Water District
H2OMan	

AGENDA ITEMS

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

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

I. ROLL CALL

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

II. PUBLIC FORUM

Mr. Mitch Dion addressed the Board regarding the state threatening to penalize water utilities regarding shut-offs due to overdue payments and wanted to know how this will impact the individual rate payer, and GM Helliker responded to his question.

III. CONSENT CALENDAR

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

1. Minutes of the Board of Directors Meeting, September 28, 2022 (W & R)

Recommendation: Approve draft minutes

Vice President Rich moved to approve the Consent Calendar. Director Costa seconded the motion and it carried with 4 Ayes (1 abstain, Tobin).

IV. NEW BUSINESS

1. ACWA General Session Membership Meeting Delegate (W & R)

GM Helliker announced that a delegate needs to be assigned for the ACWA General Session Membership Meeting on Wednesday, November 30th.

Director Costa moved to appoint Director Pam Tobin as delegate to serve as the authorized voting representative at the ACWA General Session Membership Meeting. Vice President Rich seconded the motion and it carried unanimously.

V. OLD BUSINESS

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

GM Helliker reported that everything is on track for the 1st quarter FY 2022-23 Operations Plan Report Card.

2. 2022 Hydrology and Operations Update (W & R)

GM Helliker reviewed data on Folsom Reservoir, which included the current storage level at 69% of historical average, data on releases, temperature and precipitation outlooks, storage projections, and current reservoir conditions across the state.

3. Conjunctive Use and Groundwater Banking Activities (W & R)

GM Helliker reviewed a written staff report and two attachments to that report which will be attached to the meeting minutes. He informed the Board that, after receiving the FOWD letter to RWA, he sent messages to Fair Oaks Water District (FOWD), Citrus Heights Water District (CHWD), Orange Vale Water Company (OVWC), and

city of Folsom suggesting that he set up a meeting soon and he received a response from CHWD and FOWD stating that they would not be available until January.

The Board discussed the possibility of partnering with FOWD and CHWD to bank water. Director Costa commented that FOWD and CHWD want to bank water otherwise they wouldn't be drilling injection wells, so he proposed that the SJWD Board meet with the FOWD Board and CHWD Board, separately, to discuss the topic. In addition, he suggested that if FOWD and CHWD do not want to partner to bank water, then the District should look into other opportunities. GM Helliker suggested that they attend one of their board meetings and during public comment offer a meeting between the boards to discuss groundwater banking.

GM Helliker informed the Board that staff has been working with OVWC to help them put grant requests together. Since OVWC is a mutual water company, they do not have the ability to issue the required CEQA documents; therefore, San Juan staff offered to assist as the lead agency. However, since the State Water Board has to approve the water system, the State Water Board has offered to assist OVWC as the lead agency for the CEQA documentation. He explained that the grant funding would be for a treatment system on a current well (for this well, OVWC is not interested in having a partnership with the District). However, he informed the Board that OVWC has another well for which they are interested in forming a potential partnership with the District.

GM Helliker reported that Sacramento Suburban Water District (SSWD) is interested in forming a partnership for groundwater banking and he has been meeting with their staff regarding SSWD's groundwater program. SSWD is working on a program to rehabilitate their old wells and drill new wells. He explained that SSWD has a 5-year contract with Kirby's Pumping with an option to acquire the company at the end of the contract term. He informed the Board that a partnership with SSWD would be a good opportunity for both agencies.

Director Costa requested that this topic be on the next Board meeting agenda so that the Board can be updated on the status of a meeting with the other agencies. GM Helliker suggested that a letter from President Miller be written to the FOWD Board to help expedite a meeting to discuss partnering for groundwater banking.

Director Zamorano moved that the Board support the sending of a letter from President Miller to the Fair Oaks Water District Board President regarding a groundwater banking partnership. Director Costa seconded the motion and it carried unanimously.

VI. INFORMATION ITEMS

1. GENERAL MANAGER'S REPORT

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

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

1.2 Miscellaneous District Issues and Correspondence

GM Helliker reported that the water transfer is continuing but they were notified by the Department of Water Resources that the transfer will end once they take out the agricultural salinity barriers which are in the south part of the Delta in the next few days. He commented that this will work out well since the District is requesting that pumping be lowered due to the Hinkle Project.

GM Helliker reported that the Water Loss regulations were adopted on October 19th, and included some of the suggestions from the region. He informed the Board that the District will have some water loss reduction requirements to meet by 2028. He reported that a component study was completed by eSource to help identify where water loss is occurring and there are a few options to consider for the next step.

GM Helliker reported that the work groups to negotiate the new Water Forum agreement, which expires in 2030, are starting to meet. He informed the Board that Mr. Zlotnick will be on the habitat work group. He explained that the work group meetings will be open to the public and he will be attending the water supply work group.

GM Helliker informed the Board that Reclamation wants to wait to continue discussions on conserved water transfers until after the State Water Board's water conservation regulations are adopted next year.

GM Helliker informed the Board that a follow up letter was received from Fair Oaks Water District's legal counsel regarding their Public Records Act request. He explained that their request was regarding the water transfers to Carmichael Water District and Sacramento Suburban Water District and a response will be sent.

2. DIRECTOR OF FINANCE'S REPORT

2.1 Miscellaneous District Issues and Correspondence

Ms. Silva reported that she informed the Finance Committee that the SRF funding for the Eureka Pipeline Replacement Project is requiring that the District procure 100% USA-made supplies for the construction material since some of the funding is federal. She stated that the requirement is a result of the Build America, Buy America Act that went into effect on May 14, 2022. She explained that there are some fittings that are not USA-made and the contractor has been requested to procure USA-made material. In addition, she explained that staff will be applying for a waiver of this requirement since most of the construction material is American made.

Ms. Silva explained that the delay on the project, at this point, has been due to supply chain issues, but that the project may be deliberately delayed long enough to obtain the waiver and allow for the agreement to be executed prior to construction completion. Mr. Pierson explained what item was the issue and the Board suggested that staff look into having the item custom manufactured. Mr. Pierson informed the Board that the project will not even begin until the

end of November, since there are some valves, that are critical to the installation of the pipe, that are not expected to arrive until then. Mr. Pierson also informed the Board that Staff is inquiring whether asphalt and concrete are excluded from the USA-made material requirement.

Ms. Silva reported that she was able to get the District's bankto increase the earnings credit rate from 0.2% to 0.75%.

3. DIRECTOR OF OPERATIONS' REPORT

3.1 Miscellaneous District Issues and Correspondence

No report.

4. DIRECTOR OF ENGINEERING SERVICES' REPORT

4.1 Miscellaneous District Issues and Correspondence

Mr. Pierson reported that all the liner material for the Hinkle Reservoir Replacement Project has been delivered and is onsite, and the cover material will start to be delivered soon. In addition, the contractor has mobilized their construction trailer and on-site meetings will start next week.

5. LEGAL COUNSEL'S REPORT

5.1 Legal Matters

No report.

VII. DIRECTORS' REPORTS

1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)

GM Helliker reported that Rob Swartz retired and is now working in Santa Cruz county, and Trevor Joseph was hired to fill the position.

2. REGIONAL WATER AUTHORITY (RWA)

GM Helliker reported that the RWA Water Bank outreach meeting was held last night and a recording of the meeting is available. Director Costa voiced concern regarding the RWA Executive Director's salary and stated that there are 60 governors in the country and the highest paid is at \$225,000. Vice President Rich reported that the RWA formed an Evaluation Committee to discuss the Executive Director's compensation and that committee made a recommendation to the RWA Executive Committee; however, the Executive Committee did not support the Evaluation Committee's recommendation and instead recommended a higher increase to the RWA Board, which passed it at the last RWA Board meeting.

3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)

3.1 ACWA - Pam Tobin

Director Tobin reviewed her written report that was included in the Board packet. She reported that she and other ACWA Leadership and staff attended the "The Colorado River Aqueduct Inspection Trip" at the request of Metropolitan Water District. In addition, she attended the Region 5 program on "Developments in Monterey County Water Management", the Region 6 &

7 Program on “Investments, Innovation & Challenges: Securing a Sustainable Water Supply for San Joaquin Valley Communities and Agriculture”, and the Region 3 program on “Water, Wildfire, and Wine.”

3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin

Director Tobin reported that JPIA will be refunding excess funds to members and she reviewed the notes in her written report.

3.3 Energy Committee - Ted Costa

No report.

4. CVP WATER USERS ASSOCIATION

No report.

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

Director Costa suggestion that staff contact local car collection owners who may be able to give a referral to custom metal work companies for helping with the fittings on the Hinkle project.

VIII. COMMITTEE MEETINGS

1. Finance Committee – October 25, 2022

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

IX. UPCOMING EVENTS

1. 2022 ACWA Fall Conference

November 29 - December 2, 2022
Indian Wells, CA

President Miller called for Closed Session at 7:30 pm.

X. CLOSED SESSION

1. **Conference with legal counsel** – existing litigation (Government Code §54956.9(d)(1), (d)(4)) - *California Natural Resources Agency v. Raimondo*, Eastern District of California case no. 1:20-cv-00426 and *Pacific Coast Fed'n of Fishermen's Assn. v. Raimondo*, Eastern District of California case no. 1:20-cv-00430.
2. **Conference with legal counsel** – existing litigation (Government Code §54956.9(d)(1), (d)(4)) - *Center for Biological Diversity, et al. v. U.S. Bureau of Reclamation*, Eastern District of California case no. 1:20-cv-00706.

President Miller returned to Open Session at 8:00 pm.

XI. OPEN SESSION

There was no reportable action from the Closed Session.

XII. ADJOURN

The meeting was adjourned at 8:00 p.m.

ATTEST:

TERI GRANT, Board Secretary

KENNETH MILLER, President
Board of Directors
San Juan Water District

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

AGENDA ITEM III-2

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: December 14, 2022
Subject: Treasurer's Report – Quarter Ending September 30, 2022

RECOMMENDED ACTION

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

BACKGROUND

The purpose of the treasurer's report is to update the Board and the public on the status of the District's cash balances and investments, and highlight material changes from one period to another. The scope of this report covers the first quarter of fiscal year 2022-2023, ending September 30, 2022.

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

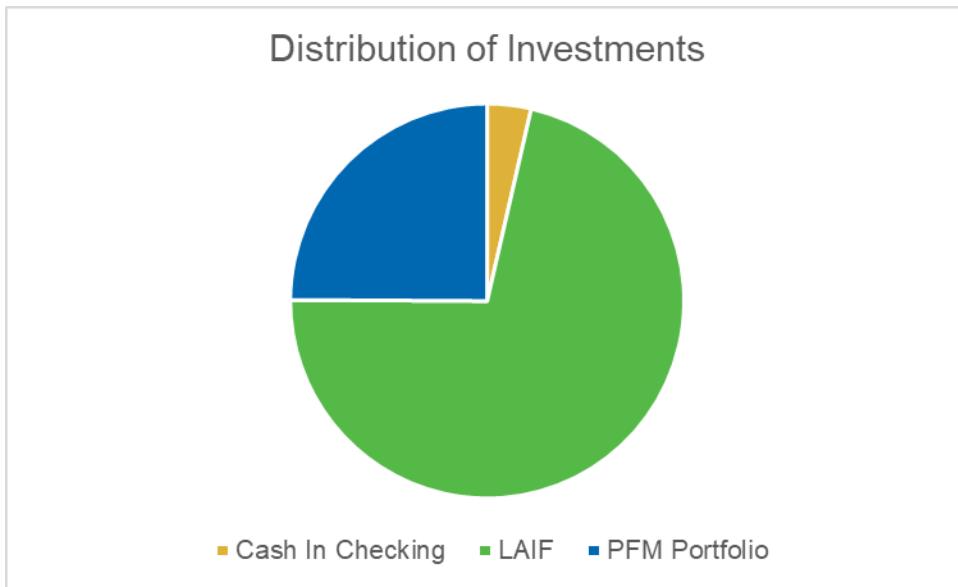
1. Safety
2. Liquidity
3. Yield

Attached is the quarterly Treasurer's Report for the three months ended September 30, 2022.

At June 30, 2022, the end of the previous quarter, the value of the District's total portfolio was \$38.3 million. Since that time, the value of the District's portfolio decreased by \$655,553 for an ending balance of \$37.64 million as of September 30, 2022. Cash and short-term investments increased by \$340,930. Medium term investments increased by \$1.9 million and long-term investments decreased by \$2.42 million.

The funds are currently held as follows:

Cash at Banking Institutions	\$ 1,351,954
Local Agency Investment Fund (LAIF)	26,910,573
PFM Managed Investment Portfolio	<u>9,377,571</u>
	<u>\$ 37,640,098</u>

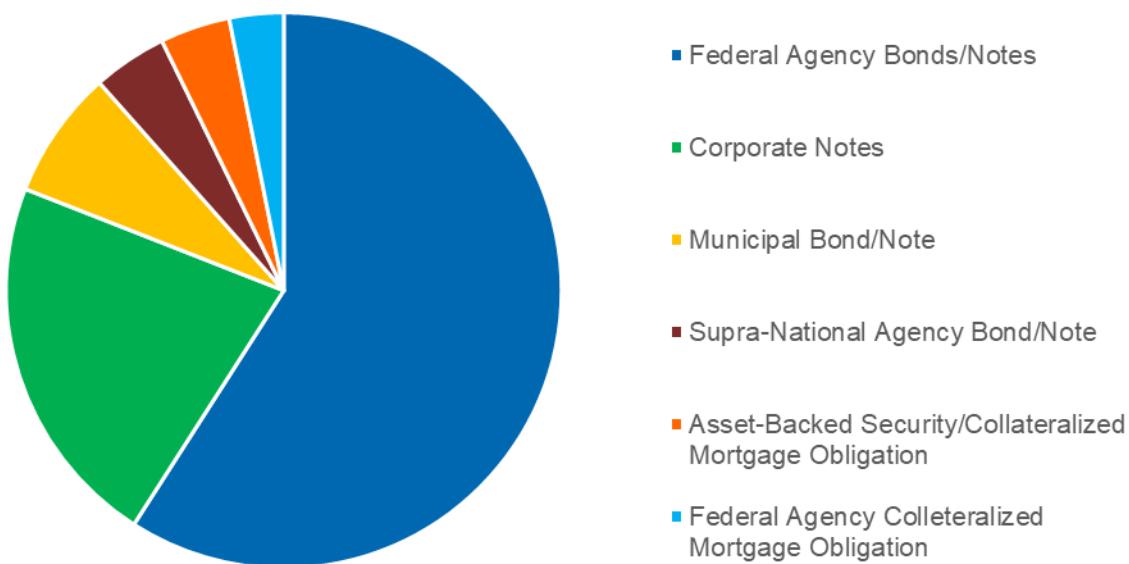


The overall portfolio is diversified with 25% invested in marketable securities (PFM Portfolio), 71% invested in short-term investments that are considered liquid (LAIF) and 4% on deposit with US Bank. Staff, in conjunction with your financial advisors, periodically review the mix of liquid and long-term investments and adjusts the portfolio according to the market conditions and the District's short term cash needs. Absent the need to keep cash readily available for the Hinkle Reservoir project, staff would be transferring funds out of LAIF into the managed portfolio. During this quarter the District was able to transfer \$1,543,345 out of the checking account into LAIF.

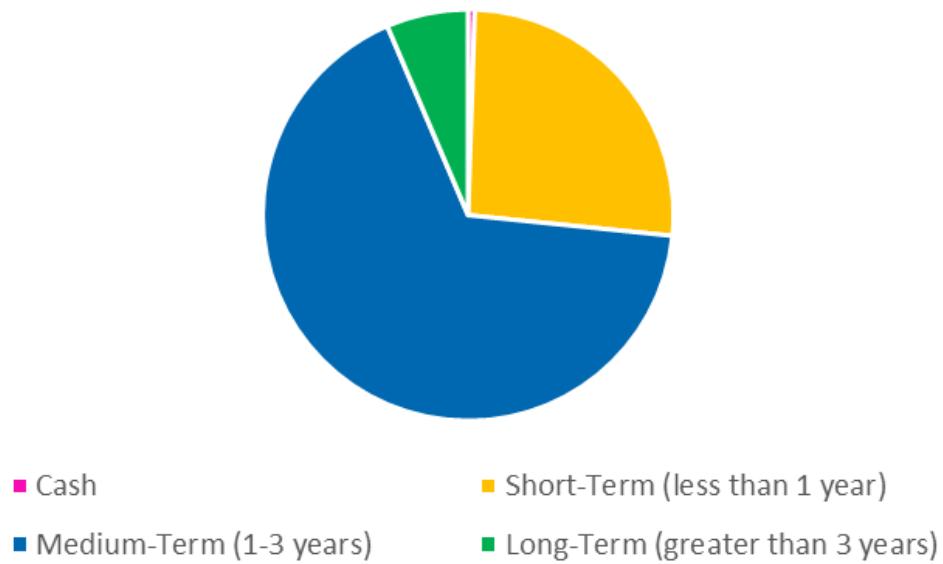
All securities held are in conformance with those permitted by the District's Investment Policy. There are sufficient funds to meet the District's expenditure requirements for the next six months.

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

Mix of Investments - PFM Portfolio



Duration of PFM Portfolio



In spite of two rate hikes during the quarter, inflation remains an economic challenge. In response to those rate hikes interest rates on investments have increased, creating an opportunity for the District to add higher yielding investments to the portfolio. However, the increased rates have caused a decline in portfolio value.

The portfolio is still performing well relative to the benchmark (Bank of America Merrill Lynch “BAML” 0-5 year Treasury Index) on an historical basis.

Total Returns – period ending September 30, 2022

	Duration (years)	Quarter Ending 9/30/2022	Past Year	Since Inception
San Juan Water District	1.90	-1.49%	-5.04 %	1.03%
BAML 0-5 Year Treasury Index	1.98	-.1.70%	-5.33%	.75%

San Juan Water District
Treasurer's Report
September 30, 2022

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
CASH & DEMAND DEPOSITS - US Bank:	na	1,351,953.81	1,351,953.81	1,351,953.81	na
LOCAL AGENCY INVESTMENT FUND (LAIF)	0.365%	26,910,573.31	26,910,573.31	26,910,573.31	na
PFM MONEY MARKET ACCOUNT	na	48,782.30	48,782.30	48,782.30	na
LONG-TERM INVESTMENTS (PFM Investment Portfolio):					
<i>U.S. Treasury Bonds/Notes:</i>					
US Treasury Notes	0.33%	320,000.00	322,575.00	319,750.02	10/15/2022
US Treasury Notes	1.04%	200,000.00	198,406.25	198,375.00	12/31/2022
US Treasury Notes	0.12%	565,000.00	565,044.14	560,409.38	12/31/2022
US Treasury Notes	2.44%	155,000.00	149,290.43	153,159.38	3/31/2023
US Treasury Notes	2.28%	95,000.00	90,977.34	92,684.38	7/31/2023
US Treasury Notes	2.44%	160,000.00	151,993.75	156,100.00	7/31/2023
US Treasury Notes	2.25%	45,000.00	46,183.01	44,409.38	9/30/2023
US Treasury Notes	2.52%	150,000.00	151,517.58	147,351.57	11/15/2023
US Treasury Notes	2.52%	155,000.00	152,226.95	151,221.88	11/30/2023
US Treasury Notes	2.56%	15,000.00	15,044.53	14,688.28	12/31/2023
US Treasury Notes	0.35%	34,000.00	35,751.80	33,086.25	2/29/2024
US Treasury Notes	0.34%	150,000.00	149,619.14	141,398.43	3/15/2024
US Treasury Notes	1.90%	125,000.00	125,566.41	120,527.35	4/30/2024
US Treasury Notes	1.78%	150,000.00	151,546.88	144,210.93	6/30/2024
US Treasury Notes	1.39%	15,000.00	15,525.59	14,428.13	7/31/2024
US Treasury Notes	0.33%	30,000.00	31,327.73	28,359.38	10/31/2024
US Treasury Notes	2.72%	190,000.00	181,954.69	176,937.50	1/15/2025
US Treasury Notes	0.64%	120,000.00	118,715.63	108,675.00	4/30/2025
US Treasury Notes	0.67%	145,000.00	142,564.45	128,846.10	9/30/2025
US Treasury Notes	0.78%	100,000.00	97,882.81	88,531.25	10/31/2025
US Treasury Notes	1.02%	175,000.00	170,515.63	155,121.09	11/30/2025
US Treasury Notes	0.77%	125,000.00	122,753.91	110,527.35	12/31/2025
US Treasury Notes	2.95%	250,000.00	227,343.75	220,234.38	1/31/2026
US Treasury Notes	3.19%	260,000.00	235,381.25	229,043.75	1/31/2026
US Treasury Notes	1.15%	310,000.00	301,644.53	273,526.58	2/28/2026
US Treasury N/B Notes	0.81%	85,000.00	84,731.05	75,078.90	5/31/2026
US Treasury N/B Notes	2.99%	135,000.00	123,725.39	119,242.96	5/31/2026
US Treasury N/B Notes	0.79%	200,000.00	199,562.50	176,656.24	5/31/2026
US Treasury N/B Notes	2.77%	135,000.00	124,300.20	118,778.91	9/30/2026
US Treasury Notes	3.21%	160,000.00	140,662.50	135,450.00	6/30/2027
US Treasury Notes	3.40%	130,000.00	123,251.17	119,437.50	8/15/2027
Subtotal		4,884,000.00	4,747,585.99	4,556,247.25	

continued next page.....

...continued	Yield %	Par Value	Cost	Value	Date
<i>Supra-National Agency Bond/Note</i>					
Int'l Bk Recon & Develop Corp Notes	0.32%	75,000.00	74,838.75	71,622.75	11/24/2023
Inter-American Devel Bk Notes	0.52%	145,000.00	144,892.70	134,610.03	9/23/2024
Subtotal		220,000.00	219,731.45	206,232.78	
<i>Municipal Bonds/Notes</i>					
CA ST Taxable GO Bonds	1.87%	100,000.00	102,001.00	98,143.00	10/1/2023
Mississippi St-A-Txbl Municipal Bonds	0.57%	100,000.00	100,000.00	91,451.00	11/1/2024
OR ST Dept Trans Txbl Rev Bonds	0.57%	70,000.00	70,000.00	64,156.40	11/15/2024
FL ST Board of Admin Txbl Rev Bonds	1.11%	20,000.00	20,141.40	18,154.80	7/1/2025
FL ST Board of Admin Txbl Rev Bonds	1.26%	55,000.00	55,000.00	49,925.70	7/1/2025
Los Angeles CCD, CA Taxable GO Bonds	0.77%	40,000.00	40,000.00	35,862.40	8/1/2025
Subtotal		385,000.00	387,142.40	357,693.30	
<i>Federal Agency Commercial Mortgage-Backed Security</i>					
Fannie Mae - ACES	2.14%	54,364.71	57,006.47	53,713.37	3/1/2024
FHMS K043 A2	1.95%	100,000.00	104,953.13	96,980.76	12/1/2024
Subtotal		154,364.71	161,959.60	150,694.13	
<i>Federal Agency Bonds/Notes:</i>					
Federal Home Loan Bank Notes	1.44%	130,000.00	129,760.80	128,853.01	2/17/2023
Fannie Mae Notes	0.35%	145,000.00	144,563.55	141,564.23	5/22/2023
Freddie Mac Notes	0.35%	80,000.00	79,766.40	77,776.96	6/26/2023
Fannie Mae Notes	0.32%	135,000.00	134,709.75	131,061.92	7/10/2023
Freddie Mac Notes	0.28%	90,000.00	89,908.20	86,919.75	8/24/2023
Fannie Mae Notes	2.98%	260,000.00	258,770.20	256,752.08	9/12/2023
Fannie Mae Notes (Callable)	0.31%	125,000.00	124,987.50	119,679.63	11/16/2023
Fannie Mae Notes	0.20%	100,000.00	100,152.00	95,512.60	11/27/2023
Freddie Mac Notes	0.28%	45,000.00	44,955.45	42,915.74	12/4/2023
Federal Home Loan Bank Notes	2.72%	50,000.00	51,485.00	49,439.95	12/8/2023
Freddie Mac Notes	1.52%	250,000.00	249,807.50	234,193.25	2/12/2025
Federal Home Loan Bank Notes	0.60%	100,000.00	99,504.00	90,869.90	4/14/2025
Fannie Mae Notes	0.67%	125,000.00	124,742.50	113,866.00	4/22/2025
Fannie Mae Notes	0.61%	160,000.00	160,118.40	145,748.48	4/22/2025
Fannie Mae Notes	0.54%	145,000.00	144,699.85	130,897.30	6/17/2025
Freddie Mac Notes	0.48%	90,000.00	89,551.80	80,687.70	7/21/2025
Fannie Mae Notes	0.47%	100,000.00	99,532.00	89,325.30	8/25/2025
Fannie Mae Notes	0.49%	135,000.00	134,269.65	120,589.16	8/25/2025
Fannie Mae Notes (Callable)	4.00%	315,000.00	314,684.25	308,357.60	8/28/2025
Freddie Mac Notes	0.44%	140,000.00	139,578.60	124,715.36	9/23/2025
Freddie Mac Notes	0.47%	175,000.00	174,177.50	155,894.20	9/23/2025
Fannie Mae Notes	0.51%	105,000.00	104,960.10	93,492.63	11/7/2025
Subtotal		3,000,000.00	2,994,685.00	2,819,112.75	
<i>Corporate Notes:</i>					
Adobe Inc. Corp Note	1.75%	100,000.00	99,863.00	99,123.00	2/1/2023

continued next page.....

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
...continued					
American Honda Finance	1.96%	100,000.00	99,963.00	98,550.60	5/10/2023
Morgan Stanley Corp Notes	0.73%	10,000.00	10,000.00	9,763.49	4/5/2024
Morgan Stanley Corp Notes	0.69%	40,000.00	40,050.40	39,053.96	4/5/2024
Bank of America Corp Note	0.81%	75,000.00	75,000.00	71,249.78	10/24/2024
John Deere Capital Corp Corp Notes	2.17%	75,000.00	73,105.50	69,497.70	1/10/2025
Toyota Motor Credit Corp Corp Notes	1.58%	30,000.00	30,293.10	28,021.05	2/13/2025
Toyota Motor Credit Corp Corp Notes	1.58%	45,000.00	45,439.65	42,031.58	2/13/2025
Amazon.com Inc. Corp Notes	3.06%	50,000.00	79,920.50	48,224.90	4/13/2025
Citigroup Inc Corp (Callable) Notes	0.98%	25,000.00	25,000.00	23,139.33	5/1/2025
Citigroup Inc Corp (Callable) Notes	0.91%	25,000.00	25,066.25	23,139.32	5/1/2025
Goldman Sachs Group Inc. Corp Notes	0.94%	65,000.00	72,616.70	62,190.38	5/22/2025
JP Morgan Chase & Co. Corp Notes	0.77%	90,000.00	90,000.00	82,873.62	8/9/2025
Bristol-Myers Squibb Co Corporate Notes	0.98%	35,000.00	34,651.40	31,120.50	11/13/2025
Bank of America Corp Notes (Callable)	3.38%	70,000.00	70,000.00	66,223.64	4/2/2026
Target Corp Corporate Notes	1.99%	15,000.00	14,974.50	13,445.52	1/15/2027
Target Corp Corporate Notes	1.96%	60,000.00	59,963.40	53,782.08	1/15/2027
Bank of New York Mellon Corp	1.98%	100,000.00	100,322.00	88,739.50	1/26/2027
Amazon.com Inc. (Callable) Corp Notes	3.56%	110,000.00	98,514.90	93,992.14	6/3/2027
	Subtotal	1,120,000.00	1,144,744.30	1,044,162.09	
<i>Asset-Backed Security/Collateralized Mortgage Obligation:</i>					
Narot 2019-B A3	2.51%	4,632.73	4,631.68	4,631.09	11/15/2023
Taot 2020-A A3	1.66%	32,839.09	32,836.72	32,647.66	5/15/2024
Harot 2021-I A3	0.27%	21,791.93	21,791.53	21,167.80	4/21/2025
Hart 2021-A A3	0.38%	20,000.00	19,997.90	19,306.21	9/15/2025
Carmx 2021-1 A3	0.34%	13,249.29	13,246.68	12,801.25	12/15/2025
TAOT 2021-C A3	0.43%	35,000.00	34,997.21	33,106.80	1/15/2026
Carmx 2021-2 A3	0.52%	30,000.00	29,993.54	29,046.14	2/17/2026
Hart 2021-C A3	0.74%	15,000.00	14,996.65	14,165.56	5/15/2026
DCENT 2021-A1 A1	0.58%	30,000.00	29,993.58	27,773.64	9/15/2026
	Subtotal	202,513.04	202,485.49	194,646.15	
TOTAL LONG TERM INVESTMENTS		9,965,877.75	9,858,334.23	9,328,788.45	
TOTAL CASH & INVESTMENTS AT 9/30/2022		38,277,187.17	38,169,643.65	37,640,097.87	

AGENDA ITEM III-3

STAFF REPORT

To: Board of Directors
From: Donna Silva, Finance Director
Date: December 14, 2022
Subject: Capital Asset Policy Revisions

RECOMMENDED ACTION

Staff is requesting Board approval of amendments to the Capital Asset Policy for the San Juan Water District. This item will be reviewed by the Finance Committee on December 13, 2022.

BACKGROUND

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

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

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

The most recent amendment to the policy, in April 2022 added a requirement to capitalized bundled assets in accordance with Governmental Accounting Standards Board Implementation Guide No. 2021-1. This implementation guide addresses numerous topics, one of which is the accounting treatment of bundled assets. Per the implementation guide:

Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture, and library books are examples of asset types that may not meet a capitalization policy on an individual basis, yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers.

With the implementation of the annual meter replacement program and the annual service lateral replacement program certain edits are needed to the policy to provide additional clarification.

Proposed Changes and Rationale:

The existing policy sets a threshold of \$100,000 for a group of like assets. This threshold was thought to be more than adequate to ensure the annual meter replacements would get capitalized. However, with the current supply chain issues, it became problematic. After conferring with the District's independent auditors, it was agreed that the District should be capitalizing meters, as they are a significant asset in the system. Staff recommends removing the \$100,000 threshold for bundled assets.

Staff also recommends adding language to specifically include service lateral replacements as a bundle of assets. The replacement cost of a service lateral is somewhere between \$2,000 and \$7,000. This has resulted in some being capitalized and some not. It has been complicated to track as the paving costs are incurred several months after the installation costs. With close to 11,000 service addresses capitalizing those that exceed \$5,000 will result in a large number of assets, further complicating tracking and accounting over time. Since service laterals fall under the definition of a bundled asset staff recommends specifically identifying them in the capital asset policy as a bundle of assets and capitalizing them as an annual bundle going forward.

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



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

FIN-5.2 Capital Asset Policy

5.2.1 Purpose

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

5.2.2 Definitions

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

5.2.3 Capital Improvement Program

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

5.2.4 Categories

Capital assets shall be segregated into the following categories:

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

5.2.5 Capitalization Thresholds

Capital assets eligible for capitalization, must have:

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

5.2.6 Valuation of Capital Assets

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

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

Fair Market or Appraised Value at date of donation includes

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

Leased Assets (Right to Use)

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

5.2.7 Capitalization of Costs Subsequent to Acquisition

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

A. Additions:

An “Addition” is defined as an expenditure that either significantly extends the useful life or productivity of an existing capital asset or creates a new capital asset. All “Additions” to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above.

B. Improvements and Replacements:

“Improvements and Replacements” are defined as expenditures that involve substituting a similar capital asset, or portion thereof, for an existing one. All “Improvements and Replacements” to existing capital assets should be capitalized as long as the asset meets the criteria of section 5.2.5 above. If the existing asset’s book value is determinable, then the existing asset should be removed from the books at the time the replacement is recorded. If the existing asset is not separately identifiable, then the replacement may be capitalized as the existing asset’s book value is assumed to be negligible. The Director of Finance is authorized to make a determination when this policy does not provide clear direction.

C. Rearrangement or Reinstallation:

“Rearrangement or Reinstallation” costs are defined as expenditures that involve moving an existing asset to a new location or reinstalling a similar asset in place of an existing asset. All “Rearrangement or Reinstallation” costs should be expensed in the period incurred.

D. Repairs and Maintenance:

“Repairs and Maintenance” costs are defined as expenditures that involve maintaining the asset in good or ordinary repair. All “Repairs and Maintenance” costs should be expensed in the period incurred.

5.2.8 Depreciation or Amortization of Capital Assets

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

Category	Useful Life in Years
Pump Stations/Pressure Control Stations & Improvements	
Variable Frequency Drives (VFD)	12 to 35
Pumps	15 to 20
Motor Control Centers (MCC)	20
Generators	20 to 25
Pressure/Control Valve Stations	20 to 35
Pump Station Building	30 to 40
Land Improvements	
Paving/Resurfacing	7 to 30
Landscaping	10
Fencing	10 to 35
Cement Work	20
Decking	20 to 35

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

Category	Useful Life in Years
Mains/Pipelines	
Wholesale Meters	10 to 20
Cathodic Protection	25
Air Release Valve	25
Pipelines	30 to 75
Mains	30 to 80
Mains/Pipelines (con't)	
Services (HDPE)	40
Valves	50
Category	Useful Life in Years
Reservoirs & improvements	
Reservoir	25 to 50
Tanks	25 to 50
Vehicles (see Equipment for tractors, backhoes, and trailers)	10
Software (including SCADA)	10
Intangible	Varies based on life of asset

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

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

5.2.9 Physical Inventory of Capital Assets

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

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

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

5.2.10 Disposal of Capital Assets

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

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

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

Revision History:

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



Section	FIN-5 Finance	Approval Date	10/11/17
Policy	FIN-5.2 Capital Asset Policy	Latest Revision	<u>12/14/22</u> / <u>4/2</u> <u>7/22</u>

FIN-5.2 Capital Asset Policy

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- G. Reservoirs and Improvements
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- B. A minimum individual asset value of \$5,000. If the asset is shared between Wholesale and Retail, the combined total value must be at least \$5,000 to qualify for capitalization.
- C. Assets cannot be grouped together to meet the minimum \$5,000 value, with the exception of bundled assets as mentioned below.
- D. ~~A combined total of at least \$100,000 and be a group of like assets (e.g. meters) purchased and intended to be replaced together at the end of their useful lives~~
- E. Bundled Assets: assets whose individual acquisition costs are less than \$5,000 if the bundle of assets in the aggregate are significant. The District considers the following to be bundled assets:
 - All meter replacements, capitalize as an annual asset
 - Service Lateral installation and replacements: capitalize by development project and/or as one annual asset.

E.F. A lease agreement that extends beyond one year (including extensions) and a total lease value of at least \$100,000.

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Pump Station Building	30 to 40
Land Improvements	
Paving/Resurfacing	7 to 30
Landscaping	10
Fencing	10 to 35
Cement Work	20
Decking	20 to 35
Equipment & Furniture	

Category	Useful Life in Years
Computer Equipment	5 to 10
Furniture	5 to 10
Other Small Equipment (survey equipment, leak detectors, etc.)	5 to 10
Copy Machines and Plotters	5 to 10
Equipment & Furniture (con't)	
Shop Equipment (welders, pipe threaders, presses, etc.)	5 to 15
SCADA	7 to 10
Trailers, including Vacuum Trailers	10
Tractors, Backhoes, Forklifts	8 to 25
Dump Trucks	20
Meter Endpoints	10
Meters – Water	20 to 25
Hydrants	25 to 70
Sewer Lift Station	25 to 50
Fuel tanks	25 to 50
Building and improvements	
Hot Water Heater	10 to 15
HVAC	10 to 20
Lighting	20
Solar Facility	20 to 35
Network Cabling	25
Roof	25 to 33
Office Buildings	30 to 50
Treatment Plant & improvements	
Filtrate Pumps	10
Chlorine Feed System	10 to 15
ERS Filter Media	15
Alum Feed Pump and Feed System	10 to 20
Backwash Hoods and Pumps	15 to 35
Polymer System	25 to 35
Solids Handling	25 to 35
Alum Tank	25
Sedimentation Basin Sludge Vacuum System	25
Chemical Feed Pump	25
Treatment Plant Building	30 to 50
Flocculation & Sedimentation Basins	35
Filter Basins	35
Treatment Plant Building Improvements (see Building and Improvements)	See Building and Improvements above
Mains/Pipelines	
Wholesale Meters	10 to 20

Category	Useful Life in Years
Cathodic Protection	25
Air Release Valve	25
Pipelines	30 to 75
Mains	30 to 80
Mains/Pipelines (con't)	
Services (HDPE)	40
Valves	50
Category	Useful Life in Years
Reservoirs & improvements	
Reservoir	25 to 50
Tanks	25 to 50
Vehicles (see Equipment for tractors, backhoes, and trailers)	10
Software (including SCADA)	10
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Revision History:

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8/19/20	Numerous changes – see Board staff report dated 8/19/20	Finance Committee
4/27/22	Add bundled asset purchases and leases, revise useful lives – see Board staff report dated 4/27/2022.	Finance Department

STAFF REPORT

To: Board of Directors
From: Devon Barrett, Customer Service Manager
Date: December 14, 2022
Subject: Changing Online Payment Portal and Payment Processors

RECOMMENDED ACTION

Staff is requesting Board approval of a 3-Year InvoiceCloud Biller Agreement. This item will be reviewed by the Finance Committee on December 13, 2022.

BACKGROUND

Upon converting to Tyler Technologies Utility Billing (UB) software in 2017, the District began using their online payment website, InSite, and a third party payment processor, Global Payments Integrated, dba OpenEdge, in order to process all customer payments made using a card or bank account.

Until March of 2021, the majority of customer automatic payments were stored and managed through a UB process that allowed a Customer Service Technician to assist with updating a card number or expiration date. In March of 2021, Tyler discontinued that process and we were forced to convert all payments to InSite. Customer Service staff has found this website to be unintuitive for both themselves and customers. It is common for a request as simple as updating a credit card expiration date to take 15 to 20 minutes to complete.

While Tyler hosts the website and charges a per-transaction fee of \$1.25 for all payments made through InSite, OpenEdge is contracted to do all of our payment processing. The majority of their charges are assessed as a percentage of the transaction amount, with an additional percentage being remitted to the credit card issuer. This is a standard practice in the online payment realm, where InSite serves as the payment Gateway and OpenEdge services as our payment Processor.

Staff is recommending not renewing our contract with OpenEdge at the end of their next term, 2/18/2024, and amending our contract with Tyler to remove the InSite module. InvoiceCloud would then serve as both payment Gateway and Processor. The conversion is estimated to take six months as it will require us to move a substantial amount of customer billing history to InvoiceCloud's servers.

This process will also require the re-enrollment of all automatic payment customers into the InvoiceCloud software. In order to have a smooth transition, we will be notifying these customers in small batches so that our Customer Service staff will be available to provide any needed support.

InvoiceCloud provides a much more user-friendly payment portal service, which allows a user to setup automatic payments in less than a minute. It will also allow our Customer Service team to provide comprehensive support for a customer that encounters an obstacle. Their service also includes billing notice capabilities that will reduce mailing costs associated with our current past due collection processes.

FINANCIAL CONSIDERATIONS

Staff is seeking Board approval as the estimated annual fees paid to the current processor is \$100,000, which is above the approved purchasing authority limit.

There are no upfront or conversion costs and the credit card and processor fees are already factored into our rate structure. InvoiceCloud will make its profit by taking over as our payment processor and charging the Transactions pricing shown on page 18 of the attached Biller Agreement.

An analysis of three months of transactions charges show a slight savings when comparing InvoiceCloud's rates to the rates being charged by OpenEdge. We will also see a savings when we are no longer paying the \$1.25 InSite transaction fee.

The District would also be saving \$960 per month by removing InSite from our application package.

OpenEdge is not willing to do a month-to-month extension of their contract, which is set to renew for one year on 2/18/2023. This renewal is inevitable as we would not be able to convert to InvoiceCloud in time to avoid this extension. While we would begin diverting payments to InvoiceCloud as early as June 2023 and no longer need OpenEdge's service by September, we would still be contractually obligated to pay the monthly fixed charges to OpenEdge for the remainder of the contract through February of 2024. This would be an estimated additional cost of \$1,500 per month for a total of \$9,000 for the 6 months remaining on their contract. But when deducting the savings of removing InSite, the additional cost would be closer to \$3,500. This is the cost if we were to move forward with the conversion immediately, which is staff preference. We also have the option to push the conversion back to reduce the period where we would be double paying. A 3-month overlap would be necessary if we wish to reduce the impact on our customers. If we go this route, the additional cost would be reduced to around \$2,000.

ATTACHMENTS:

InvoiceCloud Biller Agreement

1. License Grant & Restrictions. Subject to execution by Biller of the Invoice Cloud Biller Order Form incorporating this Agreement, Invoice Cloud hereby grants Biller a non-exclusive, non-transferable, worldwide right to use the Service described on the Biller Order Form until termination as provided herein, solely for the following purposes, and specifically to bill and receive payment from Biller's own customers, for Services that are referenced in the Biller Order Form. All rights not expressly granted to Biller are reserved by Invoice Cloud and its licensors.

Biller will provide to Invoice Cloud all Biller Data generated for Biller's Customers. Unless otherwise expressly agreed to in writing by Invoice Cloud to the contrary, Invoice Cloud will process all of Biller's Customers' Payment Instrument Transactions requirements related to the Biller Data and will do so via electronic data transmission according to our formats and procedures for each electronic payment type selected in the Biller Order Form. In addition, Biller will execute all third-party applications and enter into all agreements required for the Service without unreasonable delay, including without limitation Payment Processing Agreements and merchant agreements that may be required upon implementation, or later at such time as the Service operates with different or multiple payment processors. Throughout the Term of this Agreement, for "Invoice Types" listed on the Biller Order Form (e.g., real estate taxes, utility bills, parking tickets, insurance premium, loans, etc.), Biller will not use the credit card processing, ACH or check processing of any bank, payment processor, entity, or person, other than Invoice Cloud via electronic data transmission or the authorization for processing of Biller's Customers' Payment Instrument Transactions, for each electronic payment method selected in the Biller Order Form. Notwithstanding the foregoing, nothing herein shall preclude Biller from continuing to accept payments made via Biller's preexisting direct debit program in the form of automated clearing house (ACH) transactions for those senior citizen payers who were already enrolled in such program prior to the Effective Date hereof.

Biller shall not: (i) license, sublicense, sell, resell, transfer, assign, distribute or otherwise commercially exploit or make available to any third party the Service in any way; (ii) modify or make derivative works based upon the Service; (iii) Recreate, "frame" or "mirror" any portion of the Service on any other server or wireless or Internet-based device; (iv) reverse engineer or access the Service; or (v) copy any features, functions or graphics of the Service.

2. Privacy & Security. Invoice Cloud's privacy and security policies may be viewed at <http://www.invoicecloud.com/privacy.html>. Invoice Cloud reserves the right to modify its privacy and security policies in its reasonable discretion from time to time which modification shall not materially adversely impact such policies. Invoice Cloud will maintain compliance with current required Payment Card Industry (PCI) standards and Cardholder Information Security standards.

3. Account Information and Data. Invoice Cloud does not and will not own any Customer Data, in the course of providing the Service. Biller, not Invoice Cloud, shall have sole responsibility for the accuracy, quality, integrity, legality, and reliability of, and obtaining the intellectual property rights to use and process all Customer Data. In the event this Agreement is terminated, Invoice Cloud will make available to Biller a file of the Customer Data (to the extent that Invoice Cloud is permitted to provide pursuant to applicable law and PCI-DSS standards), within 30 days of termination of this Agreement (or at a later time if required by applicable law), if Biller so requests at the time of termination. Invoice Cloud will retain Customer Data for a period from its creation for the time frame that is listed in the Biller Order under "Data Retention", and reserves the right to remove and/or delete remaining Customer Data no less than 60 days after termination or expiration except as prohibited by applicable law or in the event of exigent circumstances.

4. Confidentiality / Intellectual Property Ownership. Invoice Cloud agrees that it may be furnished with or otherwise have access to Customer Data that the Biller's customers consider confidential. Invoice Cloud agrees to secure and protect the Customer Data in a manner consistent with the maintenance of Invoice Cloud's own Confidential Information, using at least as great a degree of care as it uses to maintain the confidentiality of its own confidential information, but in no event use less than commercially reasonable measures. Invoice Cloud will not sell, transfer, publish, disclose, or otherwise make available any portion of the Customer Data to third parties, except as permitted under this Agreement or required to perform the Service or otherwise required by applicable law.

Invoice Cloud (and its licensors, where applicable) owns all right, title and interest, including all related Intellectual Property Rights, in and to the Invoice Cloud Technology, the Content and the Service and any enhancement requests, feedback, integration components, suggestions, ideas, and application programming interfaces, recommendations or other information provided by Biller or any other party relating to the Service. In the event any such intellectual property rights in the Invoice Cloud Technology, the Content or the Service do not fall within the specifically enumerated works that constitute works made for hire under applicable copyright laws or are deemed to be owned by Invoice Cloud, Biller hereby irrevocably, expressly and automatically assigns all right, title and interest worldwide in and to such intellectual property rights to Invoice Cloud. The Invoice Cloud name, the Invoice Cloud logo, and the product names associated with the Service are trademarks of Invoice Cloud or third parties, and no right or license is granted to use them.

Biller agrees that during the course of using or gaining access to the Service (or components thereof) it may be furnished with or otherwise have access to information that Invoice Cloud considers to be confidential including but not limited to Invoice Cloud Technology, the Agreement, customer and/or prospective customer information, product features and plans, the marketing/sales collateral, pricing and financial information of the parties which are hereby deemed to be Invoice Cloud Confidential Information, or any other information that by its very nature constitutes information of a type that any reasonable business person would conclude was intended by Invoice Cloud to be treated as proprietary, confidential, or private (the "Confidential Information"). Biller agrees to secure and protect the Confidential Information in a

manner consistent with the maintenance of Invoice Cloud's rights therein, using at least as great a degree of care as it uses to maintain the confidentiality of its own confidential information, but in no event use less than reasonable efforts. Biller will not sell, transfer, publish, disclose, or otherwise make available any portion of the Confidential Information of the other party to third parties (and will ensure that its employee and agents abide by the requirements hereof), except as expressly authorized in this Agreement or otherwise required by applicable law.

5. Billing. Invoice Cloud fees for the Service are provided on the Biller Order Form. Invoice Cloud's fees are exclusive of all taxes, levies, or duties imposed by taxing authorities. Invoice Cloud may assess and/or collect such taxes, levies, or duties against Biller and Biller shall be responsible for payment of all such taxes, levies, or duties, excluding only United States (federal or state) taxes based solely on Invoice Cloud's income. All payment obligations are either auto debited from the Biller Bank Account or payable on receipt of invoice from Invoice Cloud, and are non-cancellable, and all amounts or fees paid are non-refundable. Unless Invoice Cloud in its discretion determines otherwise, all fees will be billed in U.S. dollars. If Biller believes Biller's bill or payment is incorrect, Biller must provide written notice to Invoice Cloud within 60 days of the earlier of the invoice date, or the date of payment, with respect to the amount in question to be eligible to receive an adjustment or credit; otherwise such bill or payment is deemed correct. Invoice Cloud reserves the right to modify pricing with respect to applicable fees to be paid under this Agreement, at any time upon thirty days written notice to Biller: a) based on increases incurred by Invoice Cloud on Network Fees from credit card processors, bank card issuers, payment associations, ACH and check processors; or b) if, during the Term, the average credit card payment processed by Invoice Cloud for any three (3) consecutive month period exceeds 110% of the Average Credit Card Transaction \$ specified on the corresponding Invoice Parameter Sheet(s), to the extent that Invoice Cloud incurs increases in Network Fees. Invoice Cloud, on at least 30 days written notice to Biller, may also increase any or all fees referenced in the Biller Order Form (including any Invoice Parameter Sheets), by no more than the greater of CPI for the preceding period or 5%, provided, however, that such increase may not apply during the first year after the execution date of the Biller Order Form and may not occur more than once per year thereafter.

6. Term and Termination. The initial term of this Agreement shall commence as of the execution date of the Biller Order Form and continue for a period of three (3) years after the Go Live Date ("Initial Term") and will automatically renew for each of additional successive one (1) year terms ("Renewal Term") unless terminated as set forth herein. "Term" as used herein shall mean the Initial Term and any Renewal Term. This Agreement may be terminated by either party effective at the end of the Initial or any Renewal Term by such party providing written notice to the other party of its intent not to renew no less than ninety (90) days prior to the expiration of the then-current term. Additionally, this Agreement may be terminated by either party with cause in the event of a material breach of the terms of this Agreement by the other party and the breach remains uncured for a period of 30 days following receipt of written notice by the breaching party. Upon any early termination of this Agreement by Invoice Cloud as a result of breach, Biller shall remain liable for all fees and charges incurred, and all periodic fees owed through the end of the calendar month following the effective date of termination. Upon any termination or expiration of this Agreement, Biller's password and access will be disabled and Biller will be obligated to pay the balance due on Biller's account. Biller agrees that Invoice Cloud may charge such unpaid fees to Biller's Debit Account or credit card or otherwise invoice Biller for such unpaid fees.

7. Invoice Cloud Responsibilities. Invoice Cloud represents and warrants that it has the legal power and authority to enter into this Agreement. Invoice Cloud warrants that the Service will materially perform the functions that the Biller has selected on the Biller Order Form and the Statement of Work, attached and incorporated by reference (the "Statement of Work"), under normal use and circumstances, and that Invoice Cloud shall use commercially reasonable measures with respect to Customer Data to the extent that it retains such, in the operation of the Service; provided, that the Biller shall maintain immediately accessible backups of the Customer Data (to the extent that Biller is permitted pursuant to applicable law and PCI-DSS standards). In addition, Invoice Cloud will, at its own expense, as the sole and exclusive remedy with respect to performance of the Service, correct any Transaction Data to the extent that such errors have been caused by Invoice Cloud or by malfunctions of Invoice Cloud's processing systems.

8. Limited Warranty. EXCEPT AS PROVIDED IN SECTION 7, THE SERVICE AND ALL CONTENT AND TRANSACTION DATA IS PROVIDED WITHOUT ANY EXPRESS, OR IMPLIED WARRANTY, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND ALL OTHER WARRANTIES ARE HEREBY DISCLAIMED TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW BY INVOICE CLOUD AND ITS LICENSORS AND PAYMENT PROCESSORS. INVOICE CLOUD AND ITS LICENSORS AND PAYMENT PROCESSORS DO NOT REPRESENT OR WARRANT THAT (A) THE USE OF THE SERVICE WILL BE UNINTERRUPTED OR ERROR-FREE, OR OPERATE IN COMBINATION WITH ANY OTHER HARDWARE, SOFTWARE, SYSTEM OR DATA, (B) THAT THE SERVICE WILL NOT EXPERIENCE DELAYS IN PROCESSING OR PAYING, OR (C) THE SERVICE WILL MEET REQUIREMENTS WITH RESPECT TO SIZE OR VOLUME. Invoice Cloud's service may be subject to limitations, delays, and other problems inherent in the use of the internet and electronic communications. Invoice cloud is not responsible for any delays, delivery failures, or other damage resulting from such problems.

9. Biller's Responsibilities. Biller represents and warrants that it has the legal power and authority to enter into this Agreement. Biller is responsible for all activity occurring under Biller's accounts and shall abide by all applicable laws, and regulations in connection with Biller's and/or its customers' and/or any payers' use of the Service, including those related to data privacy, communications, export or import of data and the transmission of technical, personal or other data. Biller represents and warrants that Biller has not falsely identified itself nor provided any false information to gain access to the Service and that Biller's billing information is correct. Biller shall: (i) notify Invoice Cloud immediately of any unauthorized use of any password or account or any other known or suspected breach of security; (ii) report to Invoice

Biller Agreement

Cloud and immediately stop any copying or distribution of Content that is known or suspected to be unauthorized by Biller or Biller's Users; and (iii) obtain consent from Biller's customers and payers to receive notifications and invoices from Invoice Cloud. Invoice Cloud is not responsible for any Biller postings in error due to delayed notification from credit card processors, ACH, bank and other related circumstances. Biller agrees and acknowledges that in the event that Biller has access to, receives from, creates, or receives protected health information, or Biller has access to, creates, receives, maintains or transmits on behalf of electronic protected health information (as those terms are defined under the privacy or security regulations issued pursuant to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and Subtitle D of the Health Information Technology for Economic and Clinical Health Act provisions of the American Recovery and Reinvestment Act of 2009 ("ARRA"), during the performance under this Agreement, it will comply with all such law, regulations and rules related thereto.

Biller is required to ensure that it maintains a fair policy with regard to the refund, return or cancellation of payment for services and adjustment of Transactions. Biller is also required to disclose all refund, return and cancellation policies to Invoice Cloud and any applicable payment processors and Biller's Customers, as requested. Any change in a return/cancellation policy must be submitted to Invoice Cloud, in writing, not less than 21 days prior to the effective date of such change. If Biller allows or is required to provide a price adjustment, or cancellation of services in connection with a Transaction previously processed, Biller will prepare and deliver to Invoice Cloud Transaction Data reflecting such refund/adjustment within 2 days of resolution of the request resulting in such refund/adjustment. The amount of the refund/adjustment cannot exceed the amount shown as the total on the original Transaction Data. Biller may not accept cash or any other payment or consideration from a Customer in return for preparing a refund to be deposited to the Customer's account; nor may Biller give cash/check refunds to a Customer in connection with a Transaction previously processed by credit card, debit card, ACH, or other electronic payment method, unless required by applicable law. Biller shall cooperate with Invoice Cloud to effect a timely Implementation by Biller allocating sufficient and properly trained personnel to support the implementation process and fully cooperating with Invoice Cloud and by securing the cooperation of Biller's software and service providers and providing to Invoice Cloud the information required to integrate with Biller's billing, CIS and other applicable systems.

10. Indemnification. Invoice Cloud shall indemnify and hold Biller, employees, attorneys, and agents, harmless from any losses, liabilities, and damages (including, without limitation, Biller's costs, and reasonable attorneys' fees) arising out of: (i) failure by Invoice Cloud to implement commercially reasonable measures against the theft of the Customer Data; or (ii) its total failure to deliver funds processed by Invoice Cloud as required hereunder (which relates to payments due from Invoice Cloud for Transaction Data). This indemnification does not apply to any claim or complaint relating to Biller's failure to resolve a payment dispute concerning debts owed to Biller or Biller's negligence or willful misconduct or violation of any applicable agreement or law.

11. Fees.

Invoice Cloud will charge the Biller and/or payer, payment transaction and other fees as provided in the Biller Order Form. In addition, Invoice Cloud will charge the fees set forth on the Biller Order Form for the initial platform setup, configuration, implementation and integration with Biller system(s) of its standard Service as set forth in the Statement of Work (the "Implementation"). Invoice Cloud reserves the right to also charge for changes and additions to the Implementation, and for any requests by Biller following the implementation which are agreed in writing by the parties, including without limitation for the following services, at its then standard rates:

- Custom development and features which are not stated on the SOW and Biller Order Form change requests and modifications to existing platform functionality not stated in the SOW and Biller Order Form;
- Additional integrations or integration modifications after Go Live Date, not provided for in the Biller Order Form or Statement of Work;
- Changes to bill presentment (web and PDF templates), billing system integrations, and other Service components coded or configured to Biller's specifications after Biller has signed off on the relevant specification or Service is live;
- Custom data extracts and file requests that are not part of the Implementation signed off on by both parties;
- Data conversion not listed in the SOW, or repetitive re-loading of data due to Biller error.

12. Limitation of Liability. INVOICE CLOUD'S AGGREGATE LIABILITY SHALL BE UP TO AND NOT EXCEED THE AMOUNTS ACTUALLY PAID BY AND/OR DUE FROM BILLER IN THE TWELVE (12) MONTH PERIOD IMMEDIATELY PRECEDING THE EVENT GIVING RISE TO SUCH CLAIM. IN NO EVENT SHALL INVOICE CLOUD AND/OR ITS LICENSORS BE LIABLE TO ANYONE FOR ANY INDIRECT, PUNITIVE, SPECIAL, EXEMPLARY, INCIDENTAL, CONSEQUENTIAL (INCLUDING LOSS OF DATA, REVENUE, PROFITS, USE OR OTHER ECONOMIC ADVANTAGE) DAMAGES ARISING OUT OF, OR IN ANY WAY CONNECTED WITH THE SERVICE, EVEN IF THE PARTY FROM WHICH SUCH DAMAGES ARE BEING SOUGHT OR SUCH PARTY'S LICENSORS HAVE BEEN PREVIOUSLY ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. Certain states and/or jurisdictions do not allow the exclusion of implied warranties or limitation of liability for incidental, consequential or certain other types of damages, so the exclusions set forth above may not apply to Biller.

13. Export Control. The Biller agrees to comply with United States export controls administered by the U.S. Department of Commerce, the United States Department of Treasury Office of Foreign Assets Control, and other U.S. agencies.

14. Notice. Either party may give notice by electronic mail to the other party's email address (for Biller, that address on record on the Biller Order Form) or by written communication sent by first class mail or pre-paid post to the other party's address on record in Invoice Cloud's account information for Biller, and for Invoice Cloud, to Invoice Cloud, Inc., 30 Braintree Hill Office Park, Suite 101, Braintree, MA 02184 Attention: Client Services or helpdesk@invoicecloud.com. Such notice shall be deemed to have been given upon the expiration of 48 hours after mailing or posting (if sent by first class mail or pre-paid post) or 12 hours after sending (if sent by email).

15. Assignment. This Agreement may not be assigned by either party without the prior written approval of the other party, but may be assigned without such party's consent to (i) a parent or subsidiary, (ii) an acquirer of assets, or (iii) a successor by merger. Any purported assignment in violation of this section shall be void.

16. Insurance.

Invoice Cloud agrees to maintain in full force and effect during the Term of the Agreement, at its own cost, the following coverages:

- a. Commercial General or Business Liability Insurance with minimum combined single limits of One Million (\$1,000,000) each occurrence and Two Million (\$2,000,000) general aggregate.
- b. Umbrella Liability Insurance with minimum combined single limits of Five Million (\$5,000,000) each occurrence and Five Million (\$5,000,000) general aggregate.
- c. Automobile Liability Insurance with minimum combined single limits for bodily injury and property damage of not less than One Million (\$1,000,000) for any one occurrence, with respect to each of the Invoice Cloud's owned, hired or non-owned vehicles assigned to or used in performance of the Services.
- d. Errors and Omissions Insurance (Professional Liability and Cyber Insurance) with limits of liability of at least One Million Dollars (\$1,000,000) per claim and in the aggregate.

17. Immigration Laws. Invoice Cloud represents and warrants that it has complied and will comply with all applicable immigration laws with respect to the personnel assigned to the Biller.

18. Beta Products. In the event that there is any functionality labelled "Beta" on the Biller Order Form, such functionality is provided "AS IS" WITHOUT ANY EXPRESS, OR IMPLIED WARRANTY, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND ALL OTHER WARRANTIES ARE HEREBY DISCLAIMED TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW BY INVOICE CLOUD AND ITS LICENSORS AND PAYMENT PROCESSORS. INVOICE CLOUD'S AGGREGATE LIABILITY WITH RESPECT TO SUCH FUNCTIONALITY SHALL BE UP TO AND NOT EXCEED \$10.

19. General.

(a) With respect to agreements with municipalities, localities or governmental authorities, this Agreement shall be governed by the law of the state wherein such municipality, locality or governmental authority is established, without regard to the choice or conflicts of law provisions of any jurisdiction. With respect to Billers who are not with municipalities, localities or governmental authorities, this Agreement shall be governed by Massachusetts law and controlling United States federal law, without regard to the choice or conflicts of law provisions of any jurisdiction. No text or information set forth on any other purchase order, preprinted form or document (other than a Biller Order Form and any add on Biller Order Form, if applicable), and no documentation (including any implementation planning documents) except as specifically referenced in this Biller Agreement, shall modify, add to or vary the terms and conditions of this Agreement. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then such provision(s) shall be construed, as nearly as possible, to reflect the intentions of the invalid or unenforceable provision(s), with all other provisions remaining in full force and effect. No joint venture, partnership, employment, or agency relationship exists between Biller and Invoice Cloud as a result of this agreement or use of the Service. The failure of either party to enforce any right or provision in this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by Invoice Cloud in writing. All rights and obligations of the parties in Sections 4, 6, 10, 12, 14, 18 and 19(a) and (b) shall survive termination of this Agreement. This Agreement, together with any applicable Biller Order Form, comprises the entire agreement between Biller and Invoice Cloud and supersedes all prior or contemporaneous negotiations, discussions or agreements, whether written or oral between the parties regarding the subject matter contained herein. Biller agrees that Invoice Cloud can disclose the fact that Biller is a paying customer and the version of the Service that Biller is using. Where this Agreement is incorporated into, embedded in or otherwise made a part of a separate agreement between Invoice Cloud, Biller and a third party service provider ("Third Party Agreement"), and such Third Party Agreement is terminated or expires, Biller and Invoice Cloud agree that the terms and conditions of this Agreement shall survive and remain in effect as between Biller and Invoice Cloud until this Agreement expires or is otherwise terminated by either Biller or Invoice Cloud in accordance with the terms herein.

(b) Additional terms and conditions and definitions applicable to this Agreement and the Biller Order Form are found at www.invoicecloud.com/biller-terms-and-conditions (the "Biller T+C") and are agreed to by Invoice Cloud and the Biller.

Invoice Cloud
Statement of Work
San Juan Water District

Overview

The Invoice Cloud (IC) suite of services (The Service) will give San Juan Water District (Biller) and its customers the ability to accept online payments for invoiced and non-invoiced items. The Service will allow San Juan Water District to offer online payment processing in a securely hosted real-time environment. Customers will be able to locate, view and print bills or invoices and payment records online and pay using credit cards, debit cards, and electronic checks.

Definitions:

1. Biller – Merchant / San Juan Water District
2. Payer – Client customer, resident, person paying a bill or invoice
3. EBPP – Electronic Bill Presentment & Payment
4. Bill – Bill and Invoice are used synonymously throughout this document
5. RTDR - Real-Time Data Refresh – collects and aggregates the data as soon as a user accesses a specific function
6. NTDR – Near-Time Data Refresh – integration that happens periodically; the data is collected immediately but it is not aggregated until later – data can be processed every day, every hour or even every few minutes

1. Security and Industry Compliance

Invoice Cloud maintains full compliance with current applicable Payment Card Industry (PCI) standards, Cardholder Information Security Program (CISP) regulations and National Automated Clearinghouse Association (NACHA) rules and guidelines. Invoice Cloud will abide by such guidelines for the security of all cardholder data that Invoice Cloud possesses.

- a. **PCI** - Invoice Cloud will provide compliant storage of Biller's customer payment information that is certified by Visa/MasterCard. Data security measures are addressed during collection and transmission via SSL with our patent pending encryption technology. All confidential information will be treated in accordance with the PCI standards.
- b. **Software as a Service (SaaS) Architecture** – All Biller customer financial and payment information and the invoice presentment and payment processing application is housed offsite from Biller.
- c. **Browser Compatibility** - Invoice Cloud supports the most current version of the industry's most common browsers.

2. Data Integration

Invoice Cloud does maintain an integration with Tyler-Incode. The integration for San Juan Water District will include the functionality found in Appendix B.

3. Payer Portal

The Payer Portal is an electronic bill presentment and online payment portal where a Biller's customer (Payer) can view a bill and then proceed, within the same user interface, to make an online payment.

- a. Invoice Cloud will present bills electronically through a payer portal that is branded for Biller or via an email notification, if the Payer provides an email address.
- b. The electronic invoice presentment will simulate the paper invoice Biller uses and will be available in PDF and/or html format.
- c. The Service may provide the Payer the option of making a payment via credit card (Visa, MasterCard, American Express and Discover) or electronic check (also referred to as ACH, e-check, EFT).

- d. The Service provides the Payer a one-time online payment option without registration, and the capability to register to access Payer's account history, schedule a payment, or set up AutoPay payments.
- e. A Payer will have the ability to choose their payment date (also known as scheduled payments).
- f. The system will accept partial, full, or overpayments as defined by the Biller.
- g. The Payer will register with the Service using the authentication method designated by Biller.
- h. Linking Accounts - After registering with the Service, the Payer will be able to login into their account(s). If the Payer has multiple accounts and uses the same authentication information for all accounts, the Payer will be able to link their account and view from a single registration. The Payer will then have the option to choose which account they would like to pay or view in further detail.
- i. The Payer will receive an email confirmation of payment after any payment process.
- j. The Payer will have the ability to search and access historical bills once they register with the Service. The Service will store twenty-four (24) months of rolling history from the point of Biller's first invoice file upload to the Service. This includes invoice history and account history.
- k. Biller has the option of allowing the Payer to pay via different payment methods which include online, IVR, IC Biller Portal, Pay by Text, CloudCSRConnect and CloudPOSConnect.
- l. Payers who have scheduled a payment or registered for AutoPay will receive email notification from the Service of pending payments.
- m. The Service includes shopping cart functionality.
- n. The Service will allow the Payer the option to elect paperless billing.
- o. A Payer registered for paperless billing will be automatically placed back on paper billing if their email address is undeliverable; notification of the Payer's undeliverable email address will be sent to Biller via email.
- p. The Service complies with Federal E-Signature Act for paperless billing and AutoPay by providing a system in which a Payer must confirm enrollment in paperless billing and/or AutoPay by responding to an email sent after the Payer registers for paperless billing and/or AutoPay through online self-service.

4. Biller Portal

The Biller Portal is an administrative portal where Biller staff will have access to reporting, search customers, search invoices, search payments, initiate payments or credits, login as a Payer, modify email templates, etc.

- a. Biller can log in as the Payer on either the Biller or Payer Portal and make a payment on behalf of the Payer. There is an audit trail for who made the payment, and the source of every payment (CSR, Pay by Text, AutoPay, Web, IVR, etc.).
- b. Biller will have the capability of blocking future payments by specific Payer and payment method type (i.e. Credit Card or E-Check (ACH)).
- c. **Permissions** – The Biller Portal includes a table of role based permissions, determined by the Biller's System Administrator. Each permission is applied to a user ID on an individual basis to maximize flexibility. The system administrator can allow or disallow access to functions such as viewing data, creating reports, resending email notices, processing payments, credits or refunds, editing email templates and more. Since it is controlled by Biller administrator, changes can be made quickly on an as needed basis.
- d. **Administrative Email Notifications** - Biller may set up the system to send several administrative notifications and request system notifications be sent to multiple staff members. This allows different departments to get the information they need in a timely manner. The notifications include:
 - ACH Reject Notifications
 - Batch Close Notifications
 - Daily Management Report
 - File Processing Notifications
 - Month End Billing Invoice
 - Paperless Customer Email Bounce Daily Report

- Request System Notifications (this is the ticketing system available in the Invoice Cloud payer portal).
 - Status Notifications (notifications of planned outages, new features, etc.)
- e. **Biller Controlled Configuration Options** – The Biller Portal includes several Biller controlled configurable options to customize the way payments and customer accounts are handled. The Biller will be able to configure for:
 - allowing Auto-Pay and scheduled payments
 - allowing customers to update their phone or mailing address through the payer portal
 - allowing customers to pay less than, or more than the balance due based on receivable type
 - updating Refund Policy description
 - updating customer service phone number

5. Biller Portal - Reporting

Biller can access a selection of pre-configured reports. Biller can request reports for daily, monthly, or date range activity. Most reports can be exported to excel files or scheduled for download as a custom report, as indicated by asterisk (*) in the report name. All stored payment data is truncated, and this is reflected in all reports.

- a. Reports:
- b. Search Customers*
- c. Search Invoices
- d. Search Payment Transactions*
- e. Monthly Summary
- f. Registration Report*
- g. Autopay Report*
- h. Paperless Report*
- i. Data Synchronization History
- j. EFT/ACH Rejects*
- k. View Scheduled Payments*
- l. Invoice File History
- m. Import Errors
- n. Daily Payments Received*
- o. Total Outstanding Invoices
- p. Email Notification Summary
- q. Email Statistics
- r. Email Tracking
- s. Bounced Email Report
 - Email Statistics
 - Email Tracking
 - Bounced Email Report

6. Payer Email Notifications

Invoice Cloud provides a set of customizable email notification templates for each invoice type that are delivered for numerous events surrounding electronic invoice presentment and payment activity. Email notifications may be customized through the Biller Portal using a Word style editor and options to insert secure hyperlinks to website, links to electronic documents such as newsletter or bill inserts, and/or variable fields selected from the Biller's data file.

- a. Three (3) email notifications can be scheduled. The first notification is based on the number of days from the invoice due date. Second and third notifications will only be sent to Payers with an outstanding balance, not those with a scheduled payment, or Payers who have signed up for Auto-Pay.

- b. At the discretion of Biller, Payer email notifications can be delivered for each of the following events.
- First Invoice Email Notification
 - Second Invoice Email Notification
 - Third Invoice Email Notification
 - Payment Transaction Receipt
 - Declined Auto Pay Transaction
 - Late Fee Email Notification
 - Declined Scheduled Payment Notification
 - Registered Customer Welcome Email
 - AutoPay Registration Notification
 - Paperless Registration Notification
 - ACH Reject/Chargeback Notices (with reason codes and descriptors)
 - Credit Card Expiration Notification
 - Scheduled Payment Confirmation
 - AutoPay Reminder Notification
 - FlexPay Confirmation Notification
 - Scheduled Payment Reminder
 - Paperless Off Confirmation
 - Online Bank Direct Payment Receipt
 - Check 21 Payment Receipt
 - Linked Accounts First Notice Notification
 - Linked Accounts Second Notice Notification
 - Linked Accounts Third Notice Notification
 - AutoPay Off Confirmation
 - Conveyed Customer Notification
 - Multiple Registered Customers Welcome Email
 - Recurring Scheduled Payment Confirmation
 - Recurring Scheduled Payment Canceled

7. Business Rules

The Invoice Cloud solution is designed for flexibility for customers and Billers. There are many rules currently available and we will also undertake the creation of new business rules as we both agree. Each bill type operates independently and can accept different payment types as well as other business rules. At Biller's option, multiple business rules can be applied to each bill type. Invoice Cloud provides flexibility regarding business rules to support specific needs, including:

- a. Ability to allow partial payments, over payments, full balance only, or late fees.
- b. Ability to allow payments beyond the due date - The service is designed to accommodate Biller specific business rules like allowing payments beyond their due date.
- c. Ability to allow for multiple payment types for one customer for the same bill - The service allows multiple payment types from one customer for the same bill when partial payments are allowed. Credit/debit card and e-check (ACH) can be run separately and an unlimited number of remittance types can be used. For example, a customer can pay part of a bill with a checking account, another part with a credit card and the remainder with a second credit card of a different type.

8. Implementation Process

Invoice Cloud assigns an Implementations Manager (IM) to each Biller. The IM will be the Biller's primary contact during the implementation process and coordinates all necessary resources from Biller, Biller software company, Invoice Cloud, and any sub-contractors. The IM will provide the Biller with the following documents to facilitate the project:

- a. **New Biller Questionnaire & Questionnaire Key** – Documents critical information needed to setup and initiate the service including information on business rules and feature selection.
- b. **Project Timeline** – Details project schedule and milestones.
- c. **Testing & Training Plan** – This plan walks the Biller through a set of user acceptance testing criteria and facilitates training on the service.

9. Support & Training

- a. **Business Hours** – The business hours will be Monday through Friday from 8 a.m. to 8 p.m. Eastern Standard Time. Note: Biller Support hours are 8 a.m. to 8 p.m. EST. Payer Support hours are currently 8 a.m. to 4 p.m. EST.
- b. **Help Desk** - The Service will provide a helpdesk ticketing system for Biller within the Biller Portal to get help from Invoice Cloud client support team. This tool will allow Biller to track and retain resolutions for historical reference.
- c. **Payer Support** – The Payer Support is two tiered with Biller staff as the first line of support regarding account, registration and billing questions. Issues with the Invoice Cloud service operation or incorrect credit card charges will be routed to Invoice Cloud Client Support via telephone or a Biller helpdesk ticket.
- d. **Biller Support** - If Biller encounters an inquiry which they cannot resolve Biller will create a helpdesk support ticket. Invoice Cloud Customer Support will address the issue and if applicable provide training to Biller to allow the address of tickets in a timely matter; often within twenty-four (24) business hours. Biller and technical support is available during business hours.
 - i. **Routine Technical Support** - Technical Support is available during business hours. Biller may call customer support directly; however, the use of the helpdesk ticketing system is encouraged as the preferred method of contact. Invoice Cloud staff views all tickets as they are submitted and routes them to the appropriate person for resolution.
 - ii. **Emergency After-Hours Support** – The helpdesk service is monitored after business hours and emergency support issues are addressed within one (1) hour. An emergency support issue is defined as an issue involving the system being down and inoperable and does not include Payer payment issues. Biller may request email notification be provided in the event the system is down and inoperable.
- e. **Service Enhancements** - Most enhancements do not require action on the part of Biller. Upgrades as agreed are done at the Invoice Cloud server level, so there are no mandatory actions for Biller to take. Support levels are not affected by enhancements.
- f. **Biller Training**- Biller staff will be guided in how to use the system through in-house training, documentation, remote live sessions, and access to our client support team.
 - All standard training will be done remotely. Invoice Cloud's training personnel will provide sessions for both Payer and Biller portals for Biller's staff.
 - Separate training is conducted for Biller's technical staff regarding the uploading of bill files and any other applicable processes.
 - Ongoing phone and Go-To-Meeting training will be provided during the first *month of use at no additional cost to Biller*.

10. Marketing

Invoice Cloud provides free marketing resources that billers can use to promote EBPP payment solutions to their payers. Billers will receive a comprehensive document outlining proven marketing best practices. In addition, billers will be granted access to Invoice Cloud's proprietary Marketing Resource Center. This online tool allows billers to easily and simply download and/or customize marketing materials on demand. These materials include:

- Bill inserts
- Envelope teasers
- Onsite posters
- Counter displays and clear acrylic stands
- Social media and website graphics
- Content for newsletters and press releases
- Pay buttons
- Email content and layout suggestions
- Communications plans
- and more

Billers also have access to weekly live training sessions where they will learn about our recommended best practices for effectively communicating the many benefits of making payments electronically and have the ability to ask questions. We'll outline simple steps to help improve online payment adoption among their customers. We'll also review the Marketing Resource Center which will enable billers to create many of the materials mentioned above

11. CloudIVRConnect™

The IC CloudIVRConnect allows Billers to accept payments via our interactive voice response system. It provides customers with 24-hour access to account status and billing information (total balance due, past due amount, last payment made, next billing date etc.). The following options are available:

- Provides for a toll-free call and a caller ID number set by the Biller
- Supports messaging in both English and Spanish
- Provides for a customizable initial greeting (includes City/County/Company name) – all remaining prompts are standard
- Ability to pay with credit card (Visa, MasterCard, Discover, American Express), debit card, or eCheck (ACH)
- Replays information with Invoice Cloud generated confirmation #

12. CloudSMSConnect™

The IC CloudSMSConnect allows Billers to accept payments via SMS text messaging. The following options are available:

- Provides interactive registration and service sign-up confirmation
- Sends notification when new bills are available for payment
- Ability to pay with credit card (Visa, MasterCard, Discover, American Express), debit card, or eCheck (ACH)
- Allows for payment utilizing a stored-payment method

13. AgentConnect™

The IC AgentConnect allows Billers (Agent/CSR/Other) to login to the Customer Portal and perform actions on behalf of a specific customer/account. The following options are available:

- Ability to pay with credit card (Visa, MasterCard, Discover, American Express), debit card, or eCheck (ACH)
- Ability to enroll customer in AutoPay

- Ability to enroll customer in Paperless
- Ability to enroll customer in Pay by Text
- Option to require authorization/disclosure statement before Customer Portal entry
- Option to enable card swipe functionality at point of sale
- Provides built-in auditing to track Agent/CSR activity in the Biller Portal

14. CloudStore™

The IC CloudStore allows Billers to accept payments for non-invoiced services like books, t-shirts, etc., fire, police, building permits, or activity programs. The following options are available:

- Accept electronic check and or credit/debit cards.
- Customer receives immediate email confirmation of payment.
- Department receives email notification of purchase event for instant fulfillment services.
- Ability to apply convenience fees, if required.
- Reporting by service type.
- Linked to Biller branded payment portal.
- Each service type can have its own online registration form.
- Can be setup to accept payments over the counter.

15. Online Bank Direct™

The IC Online Bank Direct (OBD) allows Billers to electronically import echeck (ACH) payments initiated from consumer bank bill sites. The following options are available:

- Auto-matching of payments with open invoices
- Email consumer a payment notification for those customers with an email address on file
- Ability to apply a single payment to multiple invoices
- Custom search capabilities to locate matching invoice(s)
- Electronic deposit of corresponding echecks

This SOW contains many products, services and payment methods. Only the specific products, services and payment methods selected by San Juan Water District, as outlined in the Biller Order Form, are included in the delivery of products, services and payment methods.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement.

San Juan Water District

Invoice Cloud, Inc.

By: _____

By: *Kevin W. O'Brien* _____

Printed Name: _____

Printed Name: Kevin W. O'Brien _____

Title: _____

Title: President _____

Date: _____

Date: 9/7/2022 _____

Appendix A: System Modifications

As outlined below, Invoice Cloud has agreed to make the following changes to the setup and functionality of our platform:

NONE

Appendix B: Integration Supported Features

Modules & Features			Tyler Technologies - Incode
PRODUCTS			
Invoice Types			Utilities
EBPP			Supported
Cloud IVR Connect			Supported
Pay by Text			Supported
Apple Pay			Supported
Google Pay			Supported
PayPal			Supported
DATA EXCHANGE		Method	Frequency
Invoices		Invoice Cloud FTP	As Needed
Payments		Lockbox/Payment File	Daily
AutoPay Flags		Manual via Biller Portal	As Needed
Paperless Flags		Manually via Biller Portal	As Needed
Account Balances		Adjustment/Balance File - FTP	As Needed
Block Payment Method (Credit/ACH)		Manually within Biller Portal	As Needed
INVOICE FILES			
IC Translates file			Supported
Historical Data (2 years shown online)			Supported
BILL PRESENTMENT			
PDF Extraction (Partial/Full)			Supported
Link to PDFs			Preferred
BATCH CLOSE			
Standard or Custom			Custom
CUSTOM OPTIONS			
Branded Biller Portal			Supported
Branded Payer Portal			Supported

Appendix C: Biller Deliverables

Deliverable
Sample Invoice File (BIF)
Sample Adjustment File
Sample Images of Bills
Auto Pay Conversion data if applicable
Paperless conversion data if applicable

SALES INFORMATION					
IC Sales Rep	Adam Ek			Vertical	Utility
Order Date	9/6/2022				Billing Software Tyler - Incode

BILLER INFORMATION					
Ownership Type	Government		Phone	(916) 791-0115	Fax
Legal Name	San Juan Water District		Website URL	https://www.sjwd.org/	
Address 1	9935 Auburn Folsom Road		Bus. Open Date		
Address 2			Federal Tax ID		
City	Granite Bay		<i>*Federal Tax ID and Legal Name must match on all documents</i>		
State	CA	ZIP			

BILLER CONTACT					
Primary Contact Name	Devon Barrett				
Phone	(916) 791-6902				
Email Address	dbarrett@sjwd.org				

SIGNING AUTHORITY					
Name	Paul Helliker			Title	General Manager
Phone	(916) 791-6936	Fax	(916) 791-7361	Email Address	phelliker@sjwd.org

BILLER BANK ACCOUNT (FOR INVOICE CLOUD AND NETWORK FEES, AND AS PROVIDED IN THE BILLER AGREEMENT)					
Note: Must include voided business check or bank letter for each unique account					
Billing Method	Direct Debit				
Routing #				Last 4 Acct #	

PAYMENT METHODS ACCEPTED					
Payment Methods	[American Express] [VISA/Mastercard/Discover] [PayPal] [ACH/EFT]				

BILLER PRICING (see Invoice Type Parameter Sheet(s) for invoice-type-specific pricing)*					
Description		Interval	Cost Type	Cost	
Credit Card - Chargeback Fee Non-Submitter		Per Transaction	Fixed (\$)	\$10.00	
EFT - ACH Reject Fee Non-Submitter		Per Transaction	Fixed (\$)	\$10.00	
Invoicing - Biller Portal Access Fee		Monthly	Fixed (\$)	\$100.00	
Invoicing - Invoice Presentment For Paperless Customers		Per Transaction	Fixed (\$)	\$0.20	
PayPal Brands - Chargeback Fee (PayPal Brands)		Per Transaction	Fixed (\$)	\$10.00	

HARDWARE					
Card Reader Type		Quantity		Cost per Reader	
Card Reader				Billing Interval	

Shipping Address (if different than location address)		
DATA RETENTION		
Months to Keep	24	*Additional Fees apply if greater than 24 months
IMPLEMENTATION CHARGES		
Description	Interval	Cost
Implementation (per SOW)	One-Time	\$0.00 (<i>WAIVED</i>)
NOTES/SPECIAL HANDLING		
Full EBPP for utilities payments. Existing paperless enrollments grandfathered at no cost to San Juan Water District. Transferring ACH / autopays over to Invoice Cloud. Invoice Cloud will pay up to a maximum of \$10,000 in a one-time payment (after Invoice Cloud is live) to reimburse San Juan Water District to cover module costs that are necessary for Invoice Cloud to build out an integration with Tyler-Incode. This payment is applicable only if determined by both parties that Invoice Cloud cannot build an integration with Tyler-Incode with the current modules in place and San Juan Water District must purchase applicable modules from Tyler-Incode.		

[signature page follows]

CERTIFICATION AND AGREEMENT

- A. By signing below, the Biller hereby ratifies its authorization for Invoice Cloud, Inc. ("Invoice Cloud") to execute debit/credit entries to the Biller Bank Account(s) indicated above at the depository financial institution(s) named above and to debit/credit the same such account(s). The Biller acknowledges that the origination of ACH transactions to its account(s) must comply with the provisions of U.S. law. This authority is to remain in full force and effect until (i) Invoice Cloud has received written notification (by electronic or U.S. mail) from the Biller of its revocation in such time and manner as to allow Invoice Cloud a reasonable opportunity to act on it, but not less than 10 business days notice; and (ii) all obligations of the Biller to Invoice Cloud that have arisen under this Agreement and all other agreements have been paid in full. The Biller must also notify Invoice Cloud, in writing, (by electronic or U.S. mail) when a change in Biller Bank Account account number(s) or bank has occurred at which time this authorization shall apply to such new/changed Biller Bank Account. This notification must be received no less than 10 business days in advance of any change. A fee will be charged for any returned or rejected ACH debits.
- B. By signing below, the Biller named: (1) has read, agreed to, ratifies the Biller Agreement, Biller T+Cs (referenced in the Biller Agreement) and other Order Forms previously executed by the Biller, and (2) certifies to Invoice Cloud that he/she is authorized to sign this Order Form; (3) certifies that all information and documents submitted in connection with this Order Form are true and complete; (4) authorizes Invoice Cloud or its agent to verify any of the information given, including credit references, and to obtain credit reports ; (5) agrees to pay the Monthly Access Fee through the last day of the month following the effective date of termination as provided in the Billing Agreement; (6) agrees that Biller and each transaction submitted will continue to be bound by the Order Form and the Biller Agreement in its entirety and any new agreement forms executed herewith; (7) agrees that Biller will submit transactions only in accordance with the information in this Biller Order Form and Biller Agreement and will immediately inform Invoice Cloud, by email (contracts@invoicecloud.com) if any information in this Order Form changes, and (8) In the event of non-payment of any sums due, Invoice Cloud reserves the right to withdraw such sums from the Biller Bank Account at any time to ensure payment of the same.
- C. Pay by Text: Standard data rates and text messaging rates may apply based on the payer's plan with their mobile phone carrier. Payer can opt out of text messaging at any time with Invoice Cloud. Partial payment or overpayment is not supported. Biller may not use the service for activities that violate any law, statute, ordinance or regulation.
- D. This Biller Order Form will become effective only when signed by Invoice Cloud.

In WITNESS WHEREOF, the parties have executed this Agreement as of this day

Accepted by Biller:

X

Corporate Officer/Authorized Official

Paul Helliker

Printed Name

General Manager

Title

Accepted by Invoice Cloud, Inc.:

X

Kevin W. O'Brien

Corporate Officer

Kevin W. O'Brien

Printed Name

President

Title

**BILLER ORDER FORM
INVOICE TYPE PARAMETER SHEET**

Invoice Type Parameters must be completed for each invoice type

Invoice Type	Utilities Payments	Pricing Model	Non-Submitter	
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CURRENT BILLING DETAILS

Please indicate how many bills are sent monthly by placing the bill count for each month below:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
5300	5300	5300	5300	5300	5300	5300	5300	5300	5300	5300	5300

Avg CC Transaction \$	197.00	Max Invoice \$	125000.00	Bill Frequency	Bi-Monthly	Avg. Bills Per Month	5300
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PRODUCTS AND SERVICES

Products and Services [EBPP] [IVR] [OBD]

TRANSACTIONAL PRICING (Paid by Biller)					
Payment Source Description	Payment Method	Fee Rate %	Fee Amount \$	Additional Fee \$	Biller Pays Network Fees
All Payment Sources	ACH/EFT		\$1.25		No
All Payment Sources	Credit/Debit/PayPal	2.65%			No
Online Bank Direct	All Payment Methods		\$0.25		No
Migrated ACH Auto Pay	ACH/EFT		\$0.50		No
IVR	All Payment Methods		\$0.95		No

TRANSACTIONAL PRICING EXCEPTIONS

SERVICE FEES (Paid by Payer)					
Payment Source Description	Payment Method	Fee Amount	Calculation Type	Max Payment \$	Min. Fee (\$) per Transaction
All Payment Sources	ACH/EFT			\$125000.00	
All Payment Sources	Credit/Debit/PayPal			\$125000.00	
SERVICE FEE EXCEPTIONS					

BILLER BANK ACCOUNT (FOR DEPOSITS AND CHARGEBACKS)					
<i>Note: must include voided business check or bank letter for each unique account</i>					
Routing #		Last 4 Acct #			

NOTES / SPECIAL HANDLING					
Full EBPP tile for utilities payments.					

AGENDA ITEM IV-1

San Juan Water District President and Vice President History

Year	President	Vice President
2025	Ted Costa	Pam Tobin
2024	Manuel Zamorano	Ted Costa
2023	Dan Rich	Manuel Zamorano
2022	Ken Miller	Dan Rich
2021	Pam Tobin	Ken Miller
2020	Ted Costa	Pam Tobin
2019	Dan Rich	Ted Costa
2018	Marty Hanneman	Dan Rich
2017	Ken Miller	Bob Walters/Dan Rich
2016	Pam Tobin	Ken Miller
2015	Ted Costa	Pam Tobin
2014	Bob Walters	Dave Peterson
2013	Ken Miller	Bob Walters
2012	Pam Tobin	Ken Miller
2011	Ted Costa	Pam Tobin
2010	Dave Peterson	Ted Costa
2009	Bob Walters	Dave Peterson
2008	Ken Miller	Bob Walters
2007	Pam Tobin	Ken Miller
2006	Ted Costa	Pam Tobin
2005	Dave Peterson	Ted Costa

AGENDA ITEM V-3

DRAFT STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: December 14, 2022
Subject: Fiscal Year 2021-2022 Results of Operations – Budget to Actual

RECOMMENDED ACTION

Receive report.

BACKGROUND

The Board of Directors adopted the Fiscal Year 2021-2022 Operating and Capital Budget on July 28, 2021. The Board of Directors received monthly budget to actual reports at each Board meeting during the fiscal year and a mid-year budget review was provided to the Board on March 23, 2022. The Finance Department has performed all the year-end accounting and the audit is underway with no further adjustments to the books expected, as of the date of this report. The auditors will present the financial statements and the results of their audit to the Finance Committee in January.

The purpose of this report is to provide an analysis to the Board of Directors on the actual activity of the District's four funds (Wholesale Operations, Wholesale Capital, Retail Operations and Retail Capital), on the budgetary basis of accounting, for Fiscal Year 2021-2022, as compared to the budget.

Wholesale Operations:

As illustrated in the graph below, wholesale operating revenues came in 9.7% greater than anticipated in the original budget, and 8.62% greater than anticipated at mid-year.

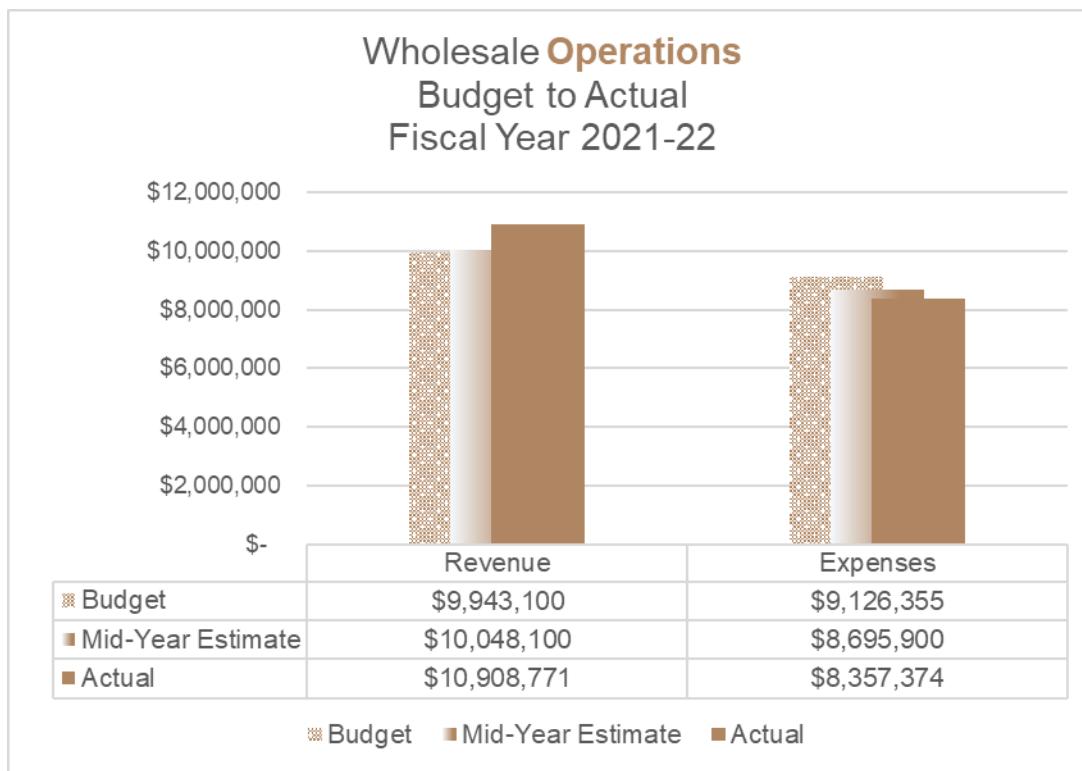
The additional \$965,671 of revenues is the result of \$1.1 million in revenues from the Sacramento Suburban Water District (SSWD), which was not anticipated in the budget. The District negotiated water sale agreements with SSWD subsequent to the adoption of the budget. This revenue is slightly offset by lower than anticipated sales to the Citrus Heights Water District (CHWD). The District assumed CHWD would purchase 9,818 acre feet of water, but they only took 7,852 acre feet.

Expenses came in \$768,981 or 8.4% *below* the original budget and 3.89% below the amount estimated during the mid-year budget review. The largest variance came from Salaries and Benefits, but Professional Services and Source of Supply also contributed to the positive result.

- Salaries and Benefits came in 12.2% or \$511,094 under budget. Nine employees, which represents 8.8% of the workforce, left the District in FY 2021-22, and their replacements were hired lower in their respective pay schedules. Additionally, given the numerous vacancies, the District incurred less benefit expenses. Lastly,

due to the large investment return of the CalPERS system, the District did not need to remit the optional supplemental payment towards the unfunded liability, as the District is now super-funded.

- Professional Service costs came in under budget by \$91,308 due to numerous projects that did not occur by the end of the year such as the wholesale financial plan. Others didn't incur as much expense as anticipated in the budget such as the Water Bank Phase 2, SCADA maintenance and hydraulic modeling management. Some of the savings were offset by unanticipated work such as the Drought Operations Planning project (\$69,500).
- Source of Supply (the cost of raw water), was \$69,510 less than budgeted. The budgeted assumed a rate of \$38.39 per acre foot for PCWA water. The rate decreased mid-year to \$32.91.



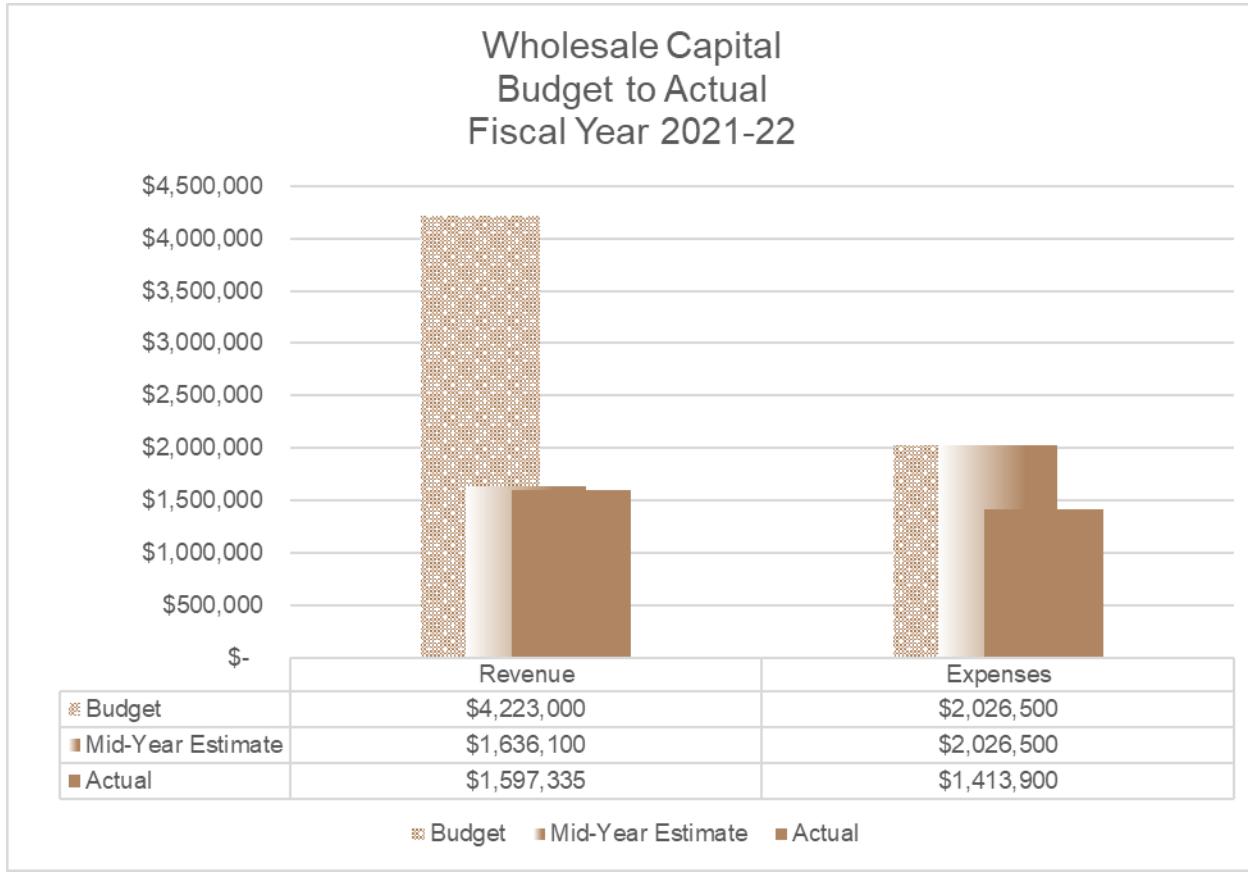
As a result of the increased revenues and lower than anticipated expenses staff was able to transfer \$2,319,558 into the capital reserve, \$1,593,158 more than expected.

At the end of the fiscal year, Wholesale Operating fund had an available reserve balance of \$2,053,960, which is in conformance with the Board's Reserve Policy.

Wholesale Capital:

Wholesale Capital revenues fell short of the budget by \$2,625,665 or 62.2%. The budget included \$2,750,000 in proceeds from the issuance of debt for the Hinkle Reservoir Replacement project. However, the loan agreement was not executed by the end of the fiscal year, so the proceeds were not received. They will be received in Fiscal Year 2022-23. Removing the effect of this loan from the analysis, revenues were \$124,335 or 8.4%

greater than anticipated. This favorable result was primarily due to receiving more in capital facility fees than anticipated.



Wholesale Capital expenditures were budgeted at \$2,026,500. At year end, the District had spent \$1,413,900; \$612,600 or 30.2% less than anticipated.

There were 15 projects budgeted for the fiscal year, 6 of which were completed by the end of the year and 4 were in progress. The failed sealant in the filter basin, planning for the Hinkle Reservoir Replacement project, staff turnover and the unprecedented amount of development activity led to the following projects being delayed:

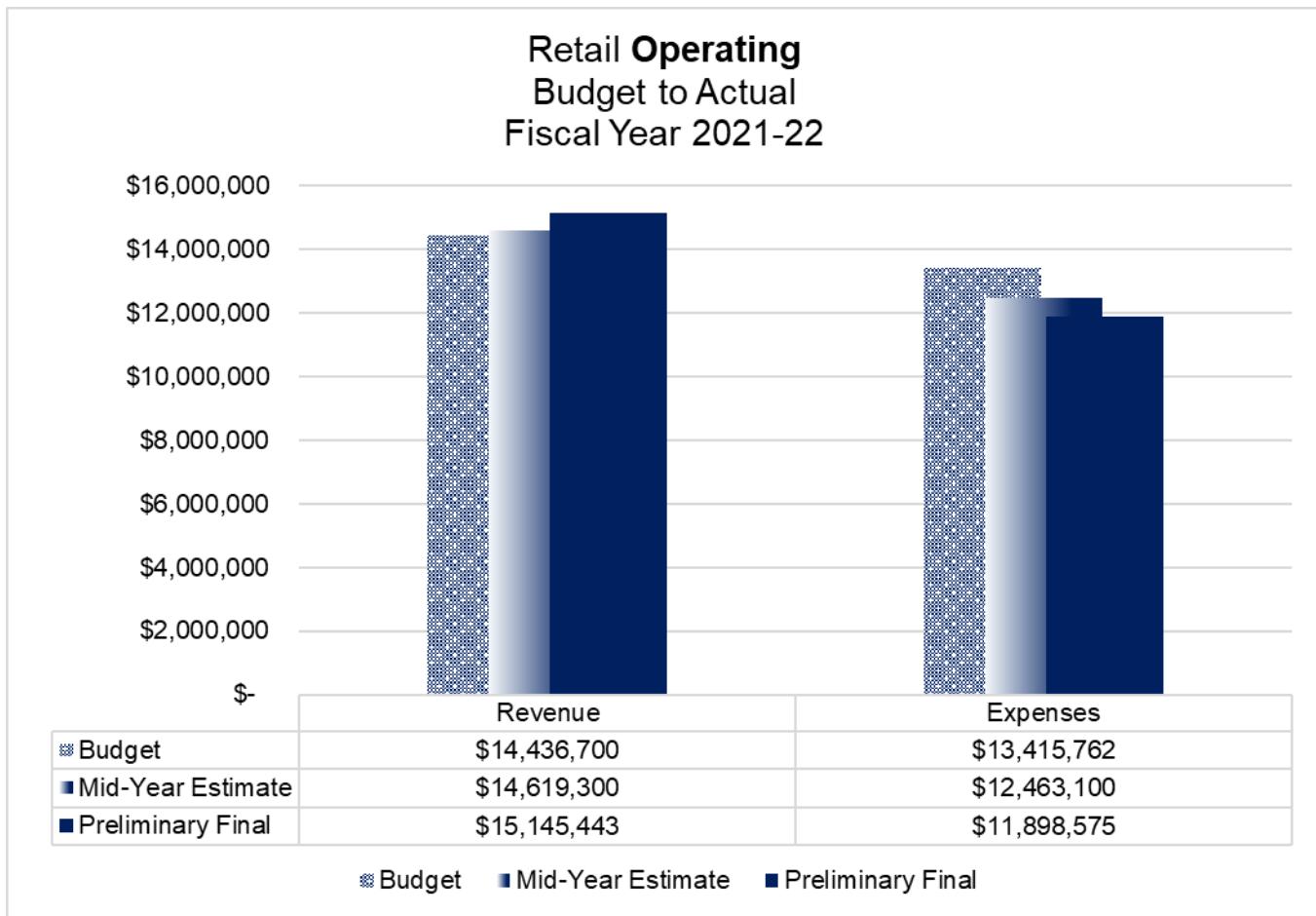
- Two Backwash Hood Rehabilitations
- Lime Tower Replacement Design
- New Gate for Water Treatment Plant
- Tyler Content Manager and Output Director
- SCADA Cyber Security Study and Improvements

Favorable wholesale operating results led to a transfer in to the capital fund of \$2,319,558, instead of the \$726,400 anticipated in the budget. The wholesale capital reserve ended

the year at \$18,784,423, slightly better than anticipated, even without the debt issuance revenue.

Retail Operations:

The graph below depicts Retail Operating revenues and expenses as compared to the original budget and the mid-year review.



Retail Operating revenues were 4.9% greater than the original budget, and were greater than the mid-year estimate by 3.6%. The excess revenues of \$708,743 were due to a number of factors.

- Increased water sales revenues: Water Sale revenues came in \$486,815 over budget. The budget had anticipated a 5% decline in water sales. Actual water sales were very close to the budget, coming in just .95% less than anticipated. However, the budget did not incorporate a retail rate increase. On January 26, 2022 the Board approved an effective 8% rate increase, which went into effect on February 1st. This rate increase produced the increase in water sale revenues as compared to the budget.
- Increased cost recovery revenues: Actual cost recovery revenues were \$103,725 greater than anticipated in the budget. Cost recovery revenues primarily consist of reimbursement of expenses incurred on development

projects. As previously mentioned, development projects were very active during the fiscal year.

- Increased Retail Service Area Fees: these are user fees incurred for work such as meter installation inspections, backflow testing, meter box clearing, etc. Revenues from these fees were about \$87,000 greater than anticipated in budget, again due to increased development activity.

Retail Operating expenses came in \$1.5 million less than the original budget, a variance of -11.3% and were 4.5% below the mid-year estimate. All categories of expense came in under budget, with the exception of Source of Supply, which exceeded the budget by just .23%. The causes for the variance are discussed below, in order of magnitude from largest to smallest.

- Maintenance Expenses: under budget by \$503,107. The original budget included the cost of the meter replacement program, but it was later determined that this would be recorded as capital expenditures, so the spending did not occur out of the operating fund. This accounts for about half of the variance.

\$100,000 of the variance was due to leaking service laterals replacements that were budgeted in the operating fund, but because they exceeded the capitalization threshold, they were expensed in the capital fund.

Additionally, there were a number of maintenance items identified and included in the budget that staff was unable to get to during the year, accounting for over \$70,000 of the variance.

Lastly, there was \$24,000 included in the budget in case we needed to rent an emergency generator, which we did not ultimately need.

- Salaries and Benefits: under budget by \$362,007 or -6.7%. Nine employees, which represents 8.8% of the workforce, left the District in FY 2021-22, and their replacements were hired lower in their respective pay schedules. Additionally, given the numerous vacancies, the District incurred less benefit expenses. Lastly, due to the large investment return of the CalPERS system, the District did not need to remit the optional supplemental payment towards the unfunded liability, as the District is now super-funded.
- Materials and Supplies: under budget by \$270,913. The majority of this variance is due to the meter replacement program. The budget was prepared prior to the amendment to the Capital Asset Policy. The operating fund only provided for the replacement of failed meters. The systemic meter replacement program is now accounted for in the retail capital fund.
- Professional Services: under budget by \$194,072.
 - Engineering had budgeted \$37,500 for GIS/CMMS support, but only needed \$2,000; \$100,000 for developer related work such as construction

- inspection and management, but only spent \$1,500 as they did most of the work in house.
- Field Services had \$30,000 in the budget for the Bacon Manifold Inspection that did not occur.
 - Public Relations: the budget included \$73,000 for the work plan from Lucy & Co. Actual expenses were only \$56,840.

The remainder of the variance was due to a general decline in all expense categories.

The budget anticipated a transfer out to capital reserves of \$803,900. As a result of favorable operations, the transfer was actually \$3,220,026.

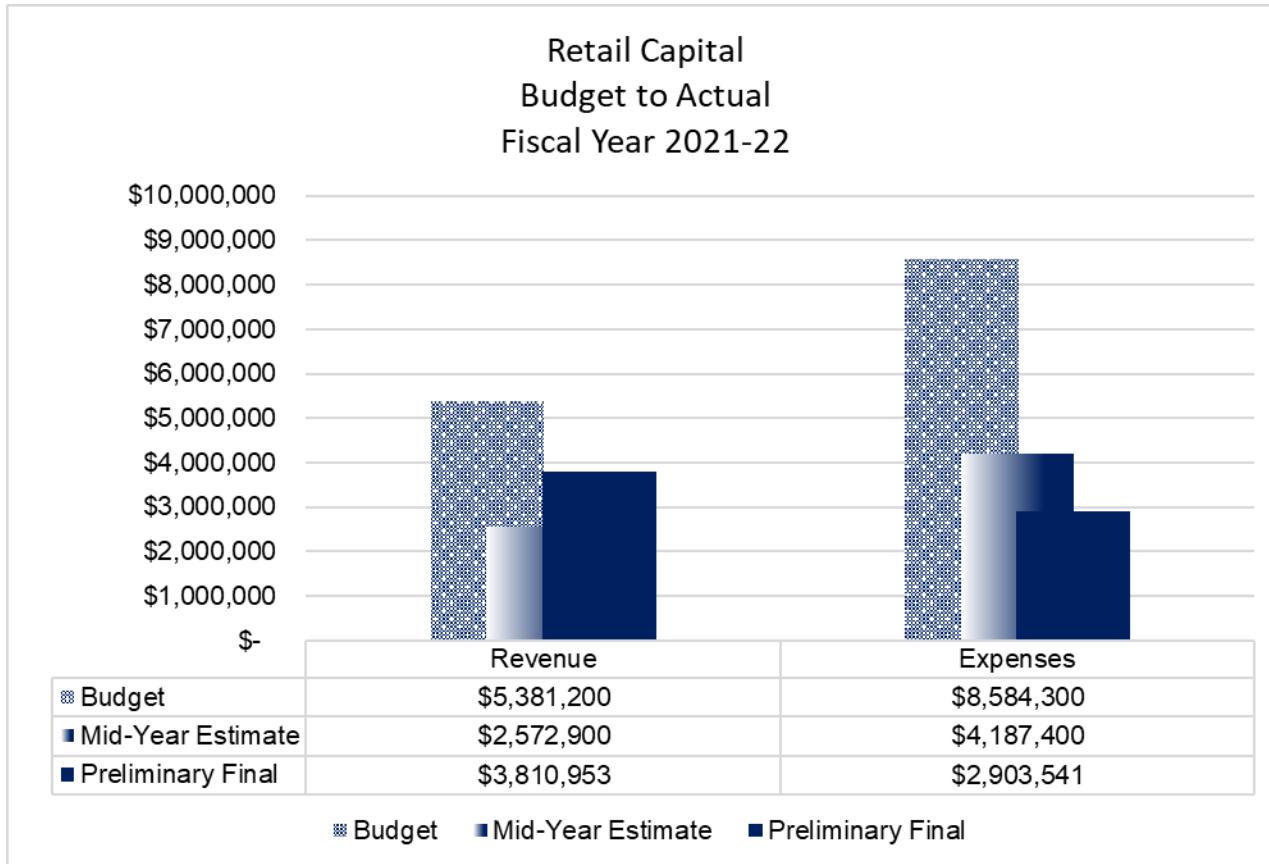
At \$2,717,942 the Retail Operating Reserve is in conformance with the District's Reserve Policy.

Retail Capital:

Retail Capital Fund revenues came in at \$3,810,953, which was \$1,570,247 or 29% less than budget. Two significant, but opposing factors caused the variance.

First, the budget included \$4 million from the issuance of debt for the Eureka Pipeline Replacement program. The design of the project took longer than expected and supply chain issues caused further delays. The application for the loan was not approved by the end of the year, so both the project and the debt issuance did not occur by the end of the fiscal year.

Second, the District received a very large amount of capital facility fees from developers, more than has been received in recent memory. The budget included \$50,000 from Capital Facility fees, but the District received in excess of \$2.4 million. This caused an increased workload for staff, as well as generating additional revenues. These revenues are difficult to predict.



Retail Capital expenditures came in at \$2,903,541, which was 66% below the budget of \$8,584,300. This was partially anticipated after the mid-year budget review where it was communicated to the Board that staff expected to complete \$4.2 million worth of projects. Actual expenses were 31% below the mid-year estimate. There were 32 projects funded in the budget. There were 23 projects completed during the year. The largest variances were from:

- Mains/Pipelines and Related Improvements
- Buildings and Improvements
- Reservoirs
- Pump Stations

Mains/Pipelines and Related Improvements:

The Eureka Road Transmission Pipeline Replacement project was budgeted for \$4 million. As described above, the project was delayed, but design work did progress. This project account for \$3.8 million of the variance.

Buildings and Improvements:

The budget also included \$480,000 for the construction of a 3-Sided Parts Shelter for Field Services to protect supplies of pipe, valves and parts from the elements. The project was put on hold due to the increased cost of steel. It will be re-evaluated down the road if/when prices fall.

Reservoirs:

The budget included \$800,000 to complete the design for the replacement of the Kokila Reservoir. Work on the design did occur, but only to the tune of \$247,822, causing a budget to actual variance of \$522,178.

Pump Stations:

The budget also included \$393,400 to replace the Upper Granite Bay Pump Station Generator. Delivery of the generator has been delayed due to supply chain issues and the District only incurred \$121,290 of expenses, resulting in a variance of \$272,110.

The Retail Capital Fund ended the year with \$15,906,435 in reserves. Of that amount, \$1,026,250 is held in restricted reserves as it came from Capital Facility fees that are intended to fund future projects that will expand the capacity of the distribution system.

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Paul Helliker, General Manager
Date: December 14, 2022
Subject: COLA Update

RECOMMENDED ACTION

Award a supplemental COLA of 5.2%.

BACKGROUND

The District's Employee Compensation Policy governs the scope and timing of compensation studies, requires the budget to be prepared using estimates from CalPERS on wage growth (unless directed otherwise by the Board) and grants authority to the General Manager to award an annual cost of living adjustment (COLA), unless the combination of the COLA and merit pay increases will exceed the CalPERS actuarial estimate, in which case the COLA would require Board approval.

The Board's policy on Employee Compensation references an annual COLA, which is generally based on the CPI West B/C index. The District's practice has been to use the annual increase from March to March as the metric to calculate the CPI increase, and thus the COLA. The District's practice has been to award a COLA each July, using the March to March metric.

The District conducted a Compensation Study in 2022 resulting in a new salary schedule effective July 2022. The new salary schedule was set at 5% above market median on total cash. The "market" is composed of 14 different comparator agencies, as listed in the compensation policy. The new salary schedule resulted in an increase in the salary range for most of the District's positions, the salaries for many of which had been frozen after the 2019 compensation study. Because of these increased ranges, all employees had become eligible for merit increases and COLAs. We should note that any adjustments to salary schedules do not result in a change in any employee's salary level, unless their existing salary is below the bottom of the new salary range. Merit increases and COLAs are the only mechanisms by which actual pay would be increased. Consequently, even in years in which compensation studies are conducted and salary ranges are adjusted, the District typically continues to award COLAs, so that actual pay levels continue to address inflation. The District also applies the COLA to the salary schedules, so that the relative market position

chosen by the Board is maintained, given that comparator agencies are also adjusting their salary schedules to keep up with inflation.

The increase in the CPI from March 2021 to March 2022 was 9%, which would be the amount of a COLA that would have implemented the normal methodology specified in the Board's compensation policy. However, CalPERS actuarial analyses are not solely based on year-on-year increases in the CPI, so do not automatically reflect large changes in the CPI, as has happened over the past year. As a result, the anticipated merit increases plus the annual COLA would have exceeded the budget prepared using CalPERS's estimates of wage growth. Therefore, the amount of the budget and the COLA required board approval.

The Board awarded a COLA of 3.8%, effective July 2022, representing the average of the COLA's awarded by the District's comparator agencies subsequent to the time the salary data was collected for the compensation study. The Board recognized that this adjustment was less than the existing inflation rate, and directed staff to continue to monitor inflation and return in six months to consider a supplemental COLA to match inflation over the prior year.

CURRENT STATUS

As evidenced by the chart below from the Bureau of Labor Statistics, inflation continues to remain high.

CPI for All Urban Consumers (CPI-U)												
12-Month Percent Change												
Series Title:	All items in West - Size Class B/C, all urban consumers, not seasonally adjusted											
Area:	West - Size Class B/C											
Item:	All items											
Base Period:	DECEMBER 1996=100											
Years:	2012 to 2022											
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2012	2.6	2.3	2.2	1.8	1.6	1.5	1.1	1.3	1.5	1.6	1.4	1.3
2013	1.0	1.5	1.0	0.8	0.7	1.0	1.6	1.6	1.2	0.8	1.0	1.4
2014	1.5	0.7	0.9	0.9	1.7	1.9	1.8	1.5	1.6	1.6	1.2	0.6
2015	0.0	0.6	0.8	0.9	0.8	0.5	0.3	0.3	0.0	0.1	0.1	0.5
2016	1.3	0.8	0.3	0.5	0.4	0.5	0.6	0.7	1.1	1.3	1.7	1.8
2017	1.8	2.3	2.5	2.3	2.0	2.0	1.9	2.3	2.6	2.7	2.7	2.7
2018	2.8	2.5	2.6	2.6	3.0	3.2	3.2	3.0	2.8	2.9	3.1	2.9
2019	2.5	2.3	2.3	2.7	2.8	2.6	2.6	2.5	2.3	2.5	2.5	2.8
2020	2.8	2.9	2.5	1.5	0.5	0.8	1.5	1.8	2.0	1.6	1.6	1.5
2021	1.6	1.8	2.6	3.9	5.4	6.0	6.0	5.6	5.7	6.3	6.9	7.4
2022	8.1	8.5	9.0	8.6	8.4	8.5	8.3	8.3	8.3	8.3		

STAFF REPORT
COLA Update
Paul Helliker and Donna Silva

Inflation was 9% in March and fell to 8.3% in July, where it has remained through October. In response to these conditions, the Social Security Administration announced its highest COLA in over 40 years - an 8.7% increase beginning with the December 2022 benefits.

Subsequent to the award of the District's 3.8% COLA, three more of the District's comparator agencies have awarded or announced COLAs, two of which are retroactive to July 2022. The Elk Grove Water District awarded a 7.2% COLA and the City of Folsom awarded a 3% COLA. The Sacramento Suburban Water District approved an 8.3% COLA to go into effect next month.

Given the persistent inflation, staff recommends a supplemental COLA be awarded. Consistent with past practice and the compensation policy, staff recommends the supplemental COLA be 5.2%, which, combined with the 3.8% previously awarded, would equal 9% - the March over March change in CPI that is customarily used to set District COLAs.

The increase to salaries would be approximately \$128,600 for the remainder of the fiscal year, and an additional \$115,000 for the first six months of the year, should the Board desire a retroactive application of the supplemental COLA. Due to savings realized in the first half of the year from turnover and open positions, there is room in the current year budget to absorb either increase, which are both within the amount assumed for salaries in the Retail Financial Plan.

STAFF REPORT

AGENDA ITEM VI-1.1

To: Board of Directors
From: Paul Helliker, General Manager
Date: December 14, 2022
Subject: General Manager's Monthly Report (October and November)

RECOMMENDED ACTION

For information only, no action requested.

TREATMENT PLANT OPERATIONS

Water Production

Item - October	2022	2021	Difference
Monthly Production AF	3,204.18	2,482.94	29.0%
Daily Average MG	33.68	26.10	29.0%
Annual Production AF	34,988.21	32,947.25	6.2%

Item - November	2022	2021	Difference
Monthly Production AF	3,876.32	3,913.16	-0.9%
Daily Average MG	42.10	42.50	-0.9%
Annual Production AF	31,784.03	30,464.31	4.3%

Water Turbidity

Item	October 2022	September 2022	Difference
Raw Water Turbidity NTU	5.11	2.88	77%
Treated Water Turbidity NTU	0.014	0.014	0%
Monthly Turbidity Percentage Reduction	99.72%	99.53%	

Item	November 2022	October 2022	Difference
Raw Water Turbidity NTU	2.88	1.90	52%
Treated Water Turbidity NTU	0.014	0.014	0%
Monthly Turbidity Percentage Reduction	99.53%	99.22%	

Folsom Lake Reservoir Storage Level AF*

Item - October	2022	2021	Difference
Lake Volume AF	286,797	318,577	-10%

Item - November	2022	2021	Difference
Lake Volume AF	246,547	357,771	-10%

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

* Total Reservoir Capacity: 977,000 AF

STAFF REPORT*General Manager's Monthly Report**Paul Helliker**Other Items of Interest:**October*

- Completed chlorine maintenance training and maintenance. Training included certification of 9 employees to work and maintain chlorine systems.
- Replace failed rail wheel North West Backwash Hood
- Perform annual SOC/VOC sampling
- Perform annual Chlorine B Kit Leak Training

November

- Perform WTP Automatic Transfer Switch repair
- Repair/replace failed sludge pump wiring
- Haul off 600 cubic yards of WTP solids residuals
- Perform chlorine sensor boards replacement (6)
- Perform Emergency Hinkle operations training

SYSTEM OPERATIONS*Distribution Operations:*

Item	November 2022	October 2022	Difference
Leaks and Repairs	12	7	+5
Mains Flushed	0	0	0
Valves Exercised	0	0	0
Hydrants Maintenance	0	0	0
Back Flows Tested	0	0	0
Customer Service Calls	44	46	-2

Distribution System Water Quality:

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

STAFF REPORT
General Manager's Monthly Report
Paul Helliker

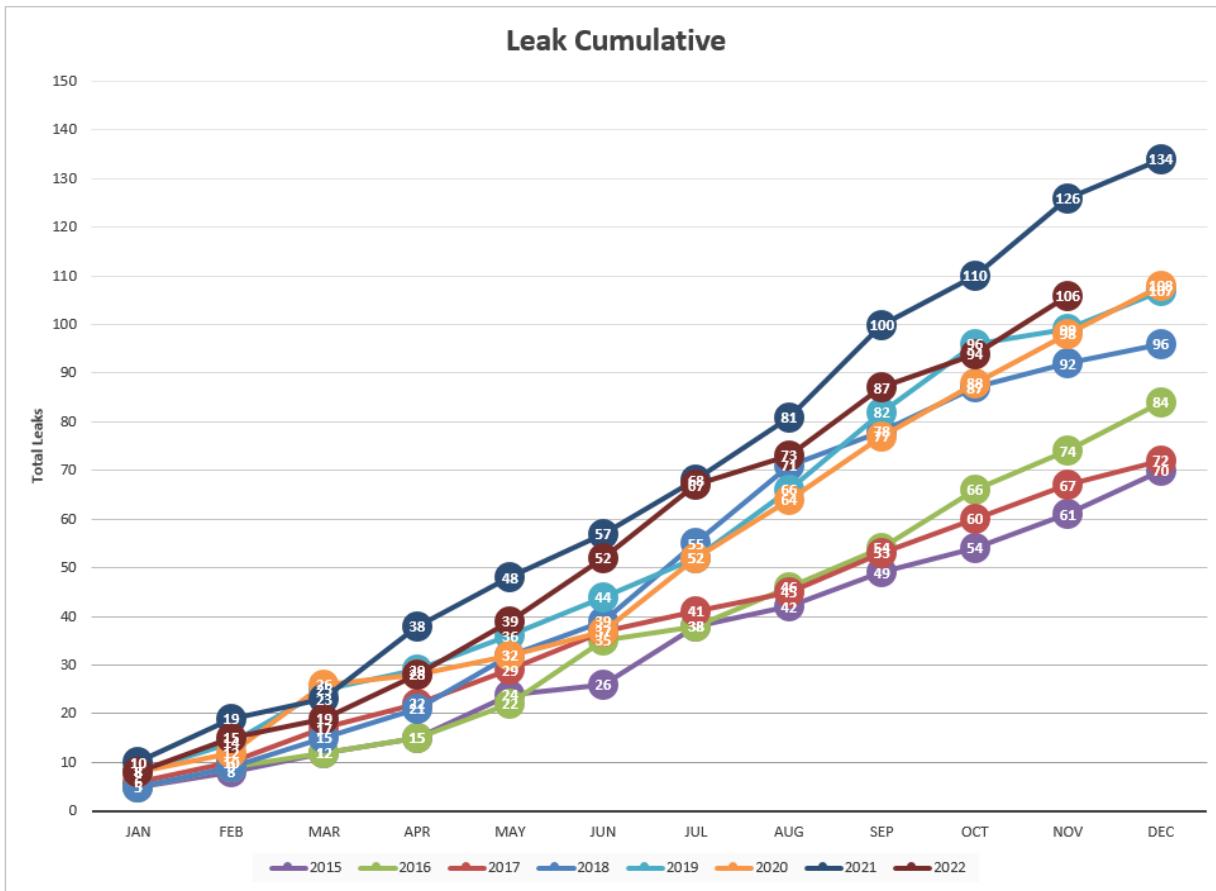


Figure 1: Annual Distribution System Leaks

Other Items of Interest:

- None

CUSTOMER SERVICE ACTIVITIES

Billing Information for Month of November

Total Number of Bills Issued	Total Number of Reminders Mailed	Total Number of Shut-off Notices Delivered	Total Number of Disconnections
5384	608	185	16

Water Efficiency Activities for November

Water Waste Complaints Received	Number of Customers Contacted for High Usage (potential leaks)	Number of Rebates Processed	Number of Meters Tested/Repaired (non-reads)
3	106	1	49

Other Activities

- None

ENGINEERING - NEW URBAN DEVELOPMENTS (SJWD Retail Service Area)

Project Title	Description	Status	Issues / Notes
Chula Acres	4-Lot Minor Subdivision (8149 Excelsior Ave)	In Construction	Water main installed. Construction in process.
GB Memory Care	Commercial Business (6400 Douglas Blvd)	In Design Review	Planning to begin construction in 2022
Premier Soleil (formerly Granite Bay Townhomes)	52-Lot Subdivision (Douglas, east of Auburn Folsom)	Construction complete	In project close-out
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	Approved for Construction	Design approved
Placer County Retirement Residence (3905 Old Auburn)	Commercial Business (145-Unit Multi-story Assisted Living Facility; 3865 Old Auburn Rd)	In Construction	Construction started October 2021
Pond View	Commercial Business (5620 5630 5640 Douglas Blvd)	Approved for Construction	Planning to begin construction in 2022
The Park at Granite Bay	56 lot Subdivision (SCB south of Annabelle)	In Construction	Construction started June 2022
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Ventura of GB	33-Lot High Density Subdivision (6832 Eureka Rd)	In Construction	Initially will only have one source of supply connection, planning for a future 2 nd connection
Whitehawk II	56-Lot Subdivision (Douglas, west of Barton)	In Construction	Construction started January 2022
Rancho Del Oro Estates	89-Lot Subdivision (Olive Ranch Rd, east of Cavitt Stallman)	Construction complete	In project close-out
Canyon Terrace Apartments	Apartment Complex (7 new buildings; 1600 Canyon Terrace Lane)	In Construction	Construction started November 2022
Sierra College Self Storage (8455 Sierra College Blvd)	New 4-building self-storage facility	Approved for Construction	Construction started August 2022

ENGINEERING - CAPITAL PROJECTS

Status Update for Current Retail Projects

Project Title	Description	Status	Issues / Notes
Eureka Rd Transmission Main Replacement	Replace approximately 3,925 LF of aged steel transmission pipeline	In Construction	Contractor waiting for materials. Construction postponed to January 2023.

STAFF REPORT*General Manager's Monthly Report*

Paul Helliker

Project Title	Description	Status	Issues / Notes
SCADA Radio Replacements – North Phase	Replace outdated 900 MHz radios with 173 MHz equipment	In Construction	Radio router issues have now been resolved
Spahn Ranch Rd. Main Extension	Install new pipeline; provides looped distribution network	In Design	Construction in FY 24/25
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Design	Applying for SRF funding. Construction in FY 23/24
Canyon Falls Village PRS Replacement	Rehabilitation of an existing Pressure Reducing Station (PRV) located near the intersection of Canyon Falls Drive and Santa Juanita Ave.	East PRS is now completed, doing design for West PRS	Construction in FY 22/23
Upper Granite Bay Pump Station Generator Replacement	Replacing generator at Upper Granite Bay Pump Station	In Construction	Construction in FY 22/23
Bacon Pump Station Generator Replacement	Replacing generators at Bacon Pump Station	In Construction	Construction in FY 22/23
Field Services 3-sided Parts Shelter	Construction of a 3-sided material storage shelter	On hold	Planning to rebid project in FY23/24
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Design	Hidden Oaks (referred to as Shelborne) identified for replacement in FY22/23
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the next 20 years as identified in the 2020 Retail Master Plan	In Design	Construction in FY22/23
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY22/23

STAFF REPORT

General Manager's Monthly Report

Paul Helliker

Status Update for Current Wholesale Projects

Project Title	Description	Status (% Complete)	Issues/ Notes
Hinkle Liner & Cover Repl'mt	Replace both the hypalon cover and liner	In Construction	Applying for SRF funding. Construction in FY 22/23
Lime System Improvements	Improvements for the WTP's lime system control and feeder system	In Design	
Baldwin Chnl Lining and Solar Field Culvert Replacement Project	Lining the Baldwin Ditch on the main campus to minimize costs for maintenance within the ditch and the replacement of the Solar Field Culvert to provide emergency discharge capacity to Baldwin Reservoir	In Construction	Construction of Solar Field Culvert underway. Construction of lining postponed until after Hinkle Reservoir is completed.
Wholesale Master Plan	Update of the 2005/07 Wholesale Master Plan	In Design	Draft document completed. Plan to be distributed to WCAs in December 2022.
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY22/23

SAFETY & REGULATORY TRAINING – October and November 2022

Training Course	Staff
Forklift – Initial	Treatment, Field Services
Mini-Excavator - Initial	Field Services, Conservation
Backhoe - Initial	Field Services, Treatment
Harassment Prevention	All Staff

FINANCE/BUDGET

See attached



San Juan Water District, CA

Wholesale Operating Income Statement

Group Summary

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 010 - WHOLESALE					
Revenue					
41000 - Water Sales	11,003,900.00	11,003,900.00	0.00	4,975,853.22	6,028,046.78
43000 - Rebate	1,000.00	1,000.00	0.00	408.95	591.05
45000 - Other Operating Revenue	0.00	0.00	2.20	262.26	-262.26
49000 - Other Non-Operating Revenue	112,100.00	112,100.00	908.83	32,906.17	79,193.83
49900 - Investments in Fixed Assets	0.00	0.00	0.00	5,128.56	-5,128.56
Revenue Total:	11,117,000.00	11,117,000.00	911.03	5,014,559.16	6,102,440.84
Expense					
51000 - Salaries and Benefits	3,959,700.00	3,959,700.00	276,555.81	1,529,505.16	2,430,194.84
52000 - Debt Service Expense	686,300.00	686,300.00	0.00	45,950.67	640,349.33
53000 - Source of Supply	816,700.00	816,700.00	92,224.39	358,084.47	458,615.53
54000 - Professional Services	1,782,100.00	1,782,100.00	11,579.21	179,551.09	1,602,548.91
55000 - Maintenance	525,600.00	525,600.00	7,026.97	137,159.74	388,440.26
56000 - Utilities	205,000.00	205,000.00	20,137.00	38,206.17	166,793.83
57000 - Materials and Supplies	788,500.00	788,500.00	11,370.72	345,105.32	443,394.68
58000 - Public Outreach	56,500.00	56,500.00	0.00	28,519.29	27,980.71
59000 - Other Operating Expenses	596,600.00	596,600.00	2,348.71	220,001.43	376,598.57
69000 - Other Non-Operating Expenses	1,500.00	1,500.00	0.00	1,622.00	-122.00
69900 - Transfers Out	573,200.00	573,200.00	0.00	0.00	573,200.00
Expense Total:	9,991,700.00	9,991,700.00	421,242.81	2,883,705.34	7,107,994.66
Fund: 010 - WHOLESALE Surplus (Deficit):	1,125,300.00	1,125,300.00	-420,331.78	2,130,853.82	-1,005,553.82
Total Surplus (Deficit):	1,125,300.00	1,125,300.00	-420,331.78	2,130,853.82	

Wholesale Operating Income Statement

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESALE	1,125,300.00	1,125,300.00	-420,331.78	2,130,853.82	-1,005,553.82
Total Surplus (Deficit):	1,125,300.00	1,125,300.00	-420,331.78	2,130,853.82	



San Juan Water District, CA

Wholesale Capital Income Statement

Group Summary

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 011 - Wholesale Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,273,000.00	1,273,000.00	0.00	14,148.06	1,258,851.94
44000 - Connection Fees	200,000.00	200,000.00	1,313.00	203,144.55	-3,144.55
49000 - Other Non-Operating Revenue	126,000.00	126,000.00	0.00	117,603.91	8,396.09
49792 - Proceeds from Issuance of Debt	23,120,600.00	23,120,600.00	0.00	0.00	23,120,600.00
49990 - Transfer In	573,200.00	573,200.00	0.00	0.00	573,200.00
Revenue Total:	25,292,800.00	25,292,800.00	1,313.00	334,896.52	24,957,903.48
Expense					
55000 - Maintenance	70,000.00	70,000.00	0.00	23,075.48	46,924.52
61000 - Capital Outlay	25,361,900.00	25,361,900.00	31,451.99	1,006,188.47	24,355,711.53
Expense Total:	25,431,900.00	25,431,900.00	31,451.99	1,029,263.95	24,402,636.05
Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):					
Total Surplus (Deficit):	-139,100.00	-139,100.00	-30,138.99	-694,367.43	555,267.43

Wholesale Capital Income Statement

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
011 - Wholesale Capital Outlay	-139,100.00	-139,100.00	-30,138.99	-694,367.43	555,267.43
Total Surplus (Deficit):	-139,100.00	-139,100.00	-30,138.99	-694,367.43	



San Juan Water District, CA

Retail Operating Income Statement

Group Summary

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 050 - RETAIL					
Revenue					
41000 - Water Sales	15,114,200.00	15,114,200.00	1,630,556.85	4,440,406.94	10,673,793.06
45000 - Other Operating Revenue	631,500.00	631,500.00	79,890.35	164,066.53	467,433.47
49000 - Other Non-Operating Revenue	149,000.00	149,000.00	908.84	72,234.12	76,765.88
Revenue Total:	15,894,700.00	15,894,700.00	1,711,356.04	4,676,707.59	11,217,992.41
Expense					
41000 - Water Sales	0.00	0.00	207.50	1,752.80	-1,752.80
51000 - Salaries and Benefits	5,730,600.00	5,730,600.00	378,963.88	2,194,961.13	3,535,638.87
52000 - Debt Service Expense	406,500.00	406,500.00	0.00	30,633.70	375,866.30
53000 - Source of Supply	3,134,800.00	3,134,800.00	0.00	1,554,206.60	1,580,593.40
54000 - Professional Services	1,514,600.00	1,514,600.00	20,384.58	277,691.36	1,236,908.64
55000 - Maintenance	376,500.00	376,500.00	1,918.53	63,774.69	312,725.31
56000 - Utilities	412,500.00	412,500.00	0.00	169,142.63	243,357.37
57000 - Materials and Supplies	640,400.00	640,400.00	26,246.71	194,080.74	446,319.26
58000 - Public Outreach	80,000.00	80,000.00	0.00	6,141.25	73,858.75
59000 - Other Operating Expenses	781,400.00	781,400.00	19,979.41	285,202.99	496,197.01
69000 - Other Non-Operating Expenses	1,500.00	1,500.00	0.00	1,622.00	-122.00
69900 - Transfers Out	2,111,800.00	2,111,800.00	0.00	0.00	2,111,800.00
Expense Total:	15,190,600.00	15,190,600.00	447,700.61	4,779,209.89	10,411,390.11
Fund: 050 - RETAIL Surplus (Deficit):					
Total Surplus (Deficit):	704,100.00	704,100.00	1,263,655.43	-102,502.30	806,602.30

Retail Operating Income Statement

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
050 - RETAIL	704,100.00	704,100.00	1,263,655.43	-102,502.30	806,602.30
Total Surplus (Deficit):	704,100.00	704,100.00	1,263,655.43	-102,502.30	



San Juan Water District, CA

Retail Capital Income Statement

Group Summary

For Fiscal: 2022-2023 Period Ending: 11/30/2022

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 055 - Retail Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,273,000.00	1,273,000.00	0.00	14,148.05	1,258,851.95
44000 - Connection Fees	500,000.00	500,000.00	16,084.00	2,597,971.70	-2,097,971.70
49000 - Other Non-Operating Revenue	148,800.00	148,800.00	0.00	96,003.45	52,796.55
49792 - Proceeds from Issuance of Debt	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00
49990 - Transfer In	2,111,800.00	2,111,800.00	0.00	0.00	2,111,800.00
Revenue Total:	8,033,600.00	8,033,600.00	16,084.00	2,708,123.20	5,325,476.80
Expense					
54000 - Professional Services	210,000.00	210,000.00	0.00	0.00	210,000.00
61000 - Capital Outlay	13,472,100.00	13,472,100.00	10,251.63	1,575,160.33	11,896,939.67
Expense Total:	13,682,100.00	13,682,100.00	10,251.63	1,575,160.33	12,106,939.67
Fund: 055 - Retail Capital Outlay Surplus (Deficit):					
Total Surplus (Deficit):	-5,648,500.00	-5,648,500.00	5,832.37	1,132,962.87	-6,781,462.87

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
055 - Retail Capital Outlay	-5,648,500.00	-5,648,500.00	5,832.37	1,132,962.87	-6,781,462.87
Total Surplus (Deficit):	-5,648,500.00	-5,648,500.00	5,832.37	1,132,962.87	

Summary**Project Summary**

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
191235	Solar Site Access Culvert Replacement	16,325.00	354,540.31	-338,215.31
191255	WTP Filter Basins Rehab Project	-28,605.18	31,451.99	-60,057.17
191280	Hinkle Reservoir Cover	20,832.68	587,748.90	-566,916.22
195265	Douglas Booster Pump Station Electric	0.00	7,126.23	-7,126.23
201111	Hinkle Reservoir Overflow Channel Lin	0.00	2,221.57	-2,221.57
201144	Hinkle Reservoir Temporary Tanks anc	1,182.40	23,867.14	-22,684.74
211148	Admin Building Electrical Improvemen	0.00	2,460.00	-2,460.00
215105	Eureka Road 18" T-main Design	36,260.29	886,245.93	-849,985.64
215114	Bacon Pump Station Generator Repla	0.00	26,381.00	-26,381.00
215117	Upper Granite Bay Pump Station Gene	0.00	700.00	-700.00
215120	Kokila Reservoir (Replace Hypalon witl	0.00	6,041.90	-6,041.90
225170	Meter Replacement Program Route 7	0.00	6,379.37	-6,379.37
225174	Meter Replacement Program Route 8	0.00	19,686.03	-19,686.03
235116	Hydrant Replacements FY 2022-2023	0.00	118,493.03	-118,493.03
235118	Twin Rocks/Vogel Valley Probe Meter	0.00	3,872.26	-3,872.26
Project Totals:		45,995.19	2,077,215.66	-2,031,220.47

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	45,995.19	2,074,755.66	-2,028,760.47
CIP - Asset Unplanned	0.00	2,460.00	-2,460.00
Group Totals:	45,995.19	2,077,215.66	-2,031,220.47

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Administration	0.00	2,460.00	-2,460.00
Engineering	37,442.69	952,583.77	-915,141.08
Field Services	0.00	148,430.69	-148,430.69
Water Treatment Plant	8,552.50	973,741.20	-965,188.70
Type Totals:	45,995.19	2,077,215.66	-2,031,220.47

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
011-20030	Retentions Payable	-9,734.90	0.00	-9,734.90
011-700-61120	Capital Outlay - Improvements...	0.00	354,540.31	354,540.31
011-700-61140	Capital Outlay - Buildings & Im...	0.00	1,230.00	1,230.00
011-700-61145	Capital Outlay - WTP & Improv...	0.00	31,451.99	31,451.99
011-700-61155	Capital Outlay - Reservoirs & I...	0.00	613,837.61	613,837.61
055-20030	Retentions Payable	-36,260.29	0.00	-36,260.29
055-700-61135	Capital Outlay - Pump Stations...	0.00	34,207.23	34,207.23
055-700-61140	Capital Outlay - Buildings & Im...	0.00	1,230.00	1,230.00
055-700-61150	Capital Outlay - Mains/Pipeline...	0.00	1,004,738.96	1,004,738.96
055-700-61153	Capital Outlay - Meters and En...	0.00	26,065.40	26,065.40
055-700-61155	Capital Outlay - Reservoirs & I...	0.00	6,041.90	6,041.90
055-700-61160	Capital Outlay - Equipment and..	0.00	3,872.26	3,872.26
GL Account Totals:		-45,995.19	2,077,215.66	2,031,220.47



San Juan Water District, CA

Balance Sheet
Account Summary
As Of 11/30/2022

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
Asset					
Type: 1000 - Assets					
10010 - Cash and Investments	2,884,705.32	17,800,240.77	2,695,645.87	17,006,812.47	40,387,404.43
10510 - Accounts Receivable	1,934,940.01	0.01	733,470.98	-0.01	2,668,410.99
11000 - Inventory	4,747.47	0.00	273,456.13	93,124.12	371,327.72
12000 - Prepaid Expense	40,559.85	0.00	5,555.94	0.00	46,115.79
12850 - Lease Receivable	266,068.85	0.00	216,725.65	0.00	482,794.50
14010 - Deferred Outflows	2,490,432.85	0.00	2,576,156.97	0.00	5,066,589.82
17010 - Capital Assets - Work in Progress	1,503,075.24	0.00	1,107,805.35	0.00	2,610,880.59
17150 - Capital Assets - Land Non-depreciable	120,712.00	0.00	166,272.00	0.00	286,984.00
17160 - Capital Assets - Improvements Other Than Buildings	831,038.09	0.00	100,903.30	0.00	931,941.39
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	6,817,987.72	0.00	13,865,165.72
17300 - Capital Assets - Buildings & Improvements	1,279,892.05	0.00	275,982.16	0.00	1,555,874.21
17350 - Capital Assets - Water Treatment Plant & Imp	41,943,155.93	0.00	16,000.00	0.00	41,959,155.93
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	49,102,548.79	0.00	77,232,583.74
17500 - Capital Assets - Reservoirs & Improvements	4,808,912.39	0.00	2,492,421.90	0.00	7,301,334.29
17700 - Capital Assets - Equipment & Furniture	13,757,726.59	0.00	1,153,254.13	0.00	14,910,980.72
17750 - Capital Assets - Vehicles	325,255.84	0.00	847,640.30	0.00	1,172,896.14
17800 - Capital Assets - Software	265,814.52	0.00	593,375.80	0.00	859,190.32
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-43,723,660.79	0.00	-31,677,772.98	0.00	-75,401,433.77
Total Type 1000 - Assets:	64,576,785.16	17,800,240.78	37,497,430.01	17,099,936.58	136,974,392.53
Total Asset:	64,576,785.16	17,800,240.78	37,497,430.01	17,099,936.58	136,974,392.53
Liability					
Type: 1000 - Assets					
10510 - Accounts Receivable	0.00	0.00	96,335.43	0.00	96,335.43
Total Type 1000 - Assets:	0.00	0.00	96,335.43	0.00	96,335.43
Type: 2000 - Liabilities					
20010 - Accounts Payable	100,413.50	34,490.12	19,269.68	15,518.00	169,691.30
20100 - Retentions Payable	0.00	38,340.08	0.00	45,022.49	83,362.57
20150 - Customer Deposits	5,152.54	0.00	0.00	0.00	5,152.54
21200 - Salaries & Benefits Payable	33,667.32	0.00	59,736.18	0.00	93,403.50
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	425,156.74	0.00	514,876.55	0.00	940,033.29
21373 - Deferred Inflows of Resources - Leases	257,037.09	0.00	0.00	0.00	257,037.09

Balance Sheet

As Of 11/30/2022

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
21500 - Premium on Issuance of Bonds Series 2017	1,114,154.56	0.00	626,711.94	0.00	1,740,866.50
21600 - OPEB Liability	1,003,766.49	0.00	1,279,125.61	0.00	2,282,892.10
21700 - Pension Liability	-1,149,020.76	0.00	-1,462,390.71	0.00	-2,611,411.47
22010 - Deferred Income	0.00	0.00	184,540.97	0.00	184,540.97
22050 - Deferred Inflows	3,188,589.36	0.00	4,107,615.00	0.00	7,296,204.36
23000 - Loans Payable	494,230.20	0.00	268,353.05	0.00	762,583.25
24000 - Current Bonds Payables	393,000.00	0.00	262,000.00	0.00	655,000.00
24250 - Bonds Payable 2017 Refunding	14,195,800.00	0.00	7,944,200.00	0.00	22,140,000.00
24300 - Loan - Refunding	4,825,313.63	0.00	2,620,009.05	0.00	7,445,322.68
Total Type 2000 - Liabilities:	24,887,260.68	72,830.20	16,424,047.31	60,540.49	41,444,678.68
Total Liability:	24,887,260.68	72,830.20	16,520,382.74	60,540.49	41,541,014.11
Equity					
Type: 3000 - Equity					
30100 - Investment in Capital Assets	37,687,940.58	0.00	13,802,324.32	0.00	51,490,264.90
30500 - Designated Reserves	-129,269.92	18,421,778.01	7,277,225.25	14,880,183.22	40,449,916.56
30600 - Restricted Fund Balance	0.00	0.00	0.00	1,026,250.00	1,026,250.00
Total Type 3000 - Equity:	37,558,670.66	18,421,778.01	21,079,549.57	15,906,433.22	92,966,431.46
Total Total Beginning Equity:	37,558,670.66	18,421,778.01	21,079,549.57	15,906,433.22	92,966,431.46
Total Revenue	5,014,559.16	334,896.52	4,676,707.59	2,708,123.20	12,734,286.47
Total Expense	2,883,705.34	1,029,263.95	4,779,209.89	1,575,160.33	10,267,339.51
Revenues Over/Under Expenses	2,130,853.82	-694,367.43	-102,502.30	1,132,962.87	2,466,946.96
Total Equity and Current Surplus (Deficit):	39,689,524.48	17,727,410.58	20,977,047.27	17,039,396.09	95,433,378.42
Total Liabilities, Equity and Current Surplus (Deficit):	64,576,785.16	17,800,240.78	37,497,430.01	17,099,936.58	136,974,392.53



San Juan Water District, CA

Check Report

By Vendor Name

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
	Void	10/04/2022	Regular	0.00	0.00	58331
	Void	10/11/2022	Regular	0.00	0.00	58366
	Void	10/25/2022	Regular	0.00	0.00	58407
	Void	10/25/2022	Regular	0.00	0.00	58409
	Void	11/01/2022	Regular	0.00	0.00	58432
	Void	11/01/2022	EFT	0.00	0.00	408260
03750	Agee, Brent OR Rhonda	11/22/2022	Regular	0.00	147.20	58471
03845	All Pro Backflow, Inc.	10/11/2022	Regular	0.00	12,105.00	58352
03845	All Pro Backflow, Inc.	10/18/2022	Regular	0.00	344.72	58378
03681	Allied Electronics Inc.	10/11/2022	EFT	0.00	333.36	408227
03681	Allied Electronics Inc.	11/01/2022	EFT	0.00	3,092.17	408258
03681	Allied Electronics Inc.	11/15/2022	EFT	0.00	134.51	408280
03681	Allied Electronics Inc.	11/29/2022	EFT	0.00	656.13	408304
03406	Alpha Analytical Laboratories Inc.	10/04/2022	Regular	0.00	690.00	58318
03406	Alpha Analytical Laboratories Inc.	10/11/2022	Regular	0.00	3,099.00	58353
03406	Alpha Analytical Laboratories Inc.	10/18/2022	Regular	0.00	125.00	58379
03406	Alpha Analytical Laboratories Inc.	10/25/2022	Regular	0.00	657.00	58396
03406	Alpha Analytical Laboratories Inc.	11/01/2022	Regular	0.00	933.00	58420
03406	Alpha Analytical Laboratories Inc.	11/07/2022	Regular	0.00	910.00	58443
03406	Alpha Analytical Laboratories Inc.	11/22/2022	Regular	0.00	1,760.00	58472
03406	Alpha Analytical Laboratories Inc.	11/29/2022	Regular	0.00	846.00	58481
01073	Amarjeet Singh Garcha	10/25/2022	Regular	0.00	540.00	58397
01039	American Family Life Assurance Company of Colu	10/27/2022	Bank Draft	0.00	298.71	Q386910-27-20:
01039	American Family Life Assurance Company of Colu	10/27/2022	Bank Draft	0.00	298.71	Q386910-27-20:
01039	American Family Life Assurance Company of Colu	11/23/2022	Bank Draft	0.00	298.71	Q386911-23-20:
01039	American Family Life Assurance Company of Colu	11/23/2022	Bank Draft	0.00	298.71	Q386911-23-20:
01026	American River Ace Hardware, Inc.	10/11/2022	Regular	0.00	55.03	58354
01026	American River Ace Hardware, Inc.	11/07/2022	Regular	0.00	6.78	58444
01090	American Water Works Association	11/01/2022	Regular	0.00	487.00	58421
01090	American Water Works Association	11/07/2022	Regular	0.00	900.00	58445
03361	Applied Landscape Materials Inc dba NorCal Whol	10/04/2022	Regular	0.00	348.56	58319
03889	AR Excavation Inc	10/25/2022	Regular	0.00	2,662.88	58398
03838	Aria Service Group	10/18/2022	EFT	0.00	1,382.00	408236
03838	Aria Service Group	11/22/2022	EFT	0.00	182.00	408293
03838	Aria Service Group	11/29/2022	EFT	0.00	1,564.00	408305
01328	Association of California Water Agencies / Joint Po	11/07/2022	EFT	0.00	7,445.74	408269
01328	Association of California Water Agencies / Joint Po	11/29/2022	EFT	0.00	7,404.92	408306
01898	Association of California Water Agencies / JPIA	11/01/2022	EFT	0.00	20,032.84	408259
01027	Association of California Water Agencies	10/18/2022	Regular	0.00	1,000.00	58380
01027	Association of California Water Agencies	11/01/2022	Regular	0.00	25,720.00	58422
03739	Azteca Systems Holdings, LLC	10/25/2022	Regular	0.00	100.00	58399
03899	Bennett Engineering Services Inc	11/07/2022	Regular	0.00	77,605.39	58446
03594	Borges & Mahoney, Inc.	10/11/2022	Regular	0.00	2,351.21	58355
03594	Borges & Mahoney, Inc.	11/29/2022	Regular	0.00	240.16	58482
03853	Brower Mechanical CA LLC	11/22/2022	EFT	0.00	1,015.00	408294
01234	Bryce HR Consulting, Inc.	11/29/2022	EFT	0.00	4,217.00	408307
01242	Bureau of Reclamation-MPR	11/15/2022	EFT	0.00	3,488.46	408281
01289	California Special Districts Association	11/01/2022	Regular	0.00	8,810.00	58423
03080	California State Disbursement Unit	10/14/2022	Bank Draft	0.00	1.50	PAY000000000004
03080	California State Disbursement Unit	10/14/2022	Bank Draft	0.00	1,733.52	PAY000000000004
03080	California State Disbursement Unit	10/28/2022	Bank Draft	0.00	1.50	PAY000000000004
03080	California State Disbursement Unit	10/28/2022	Bank Draft	0.00	1,733.52	PAY000000000004
03080	California State Disbursement Unit	11/10/2022	Bank Draft	0.00	1,733.52	PAY000000000004
03080	California State Disbursement Unit	11/10/2022	Bank Draft	0.00	1.50	PAY000000000004

Check Report

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03080	California State Disbursement Unit	11/23/2022	Bank Draft	0.00	1,733.52	PAY0000000004
03080	California State Disbursement Unit	11/23/2022	Bank Draft	0.00	1.50	PAY0000000004
03078	CalPERS Health	10/05/2022	Bank Draft	0.00	1,114.18	1002204828
03078	CalPERS Health	10/05/2022	Bank Draft	0.00	46,839.38	1002204828
03078	CalPERS Health	10/05/2022	Bank Draft	0.00	47,669.25	1002204828
03078	CalPERS Health	10/05/2022	Bank Draft	0.00	48,783.43	1002204828
03078	CalPERS Health	11/04/2022	Bank Draft	0.00	46,812.19	1002235213
03078	CalPERS Health	11/04/2022	Bank Draft	0.00	46,812.19	1002235213
03078	CalPERS Health	11/04/2022	Bank Draft	0.00	1,714.12	1002235213
03078	CalPERS Health	11/04/2022	Bank Draft	0.00	46,832.03	1002235213
03130	CalPERS Retirement	10/14/2022	Bank Draft	0.00	37,275.25	1002220298
03130	CalPERS Retirement	10/14/2022	Bank Draft	0.00	88.29	1002220299
03130	CalPERS Retirement	10/28/2022	Bank Draft	0.00	37,366.12	1002231433
03130	CalPERS Retirement	11/10/2022	Bank Draft	0.00	37,378.47	1002240552
03130	CalPERS Retirement	11/29/2022	Bank Draft	0.00	37,231.35	1002250026
03861	Calton, John C	10/25/2022	Regular	0.00	2,460.00	58400
01310	Capital Rubber Co., Ltd	11/01/2022	Regular	0.00	240.83	58424
03226	Capitol Sand and Gravel Co.	10/11/2022	Regular	0.00	716.11	58356
03226	Capitol Sand and Gravel Co.	11/15/2022	Regular	0.00	3,497.90	58462
03226	Capitol Sand and Gravel Co.	11/29/2022	Regular	0.00	661.37	58483
01330	CDW Government LLC	10/11/2022	EFT	0.00	1,113.84	408228
01330	CDW Government LLC	11/01/2022	EFT	0.00	755.10	408261
01330	CDW Government LLC	11/07/2022	EFT	0.00	4,980.00	408270
01352	Chemco Systems, L.P.	11/29/2022	Regular	0.00	2,373.29	58484
03221	Chemtrade Chemicals Corporation	10/18/2022	EFT	0.00	8,985.73	408237
03221	Chemtrade Chemicals Corporation	11/01/2022	EFT	0.00	18,046.24	408262
03221	Chemtrade Chemicals Corporation	11/22/2022	EFT	0.00	17,818.14	408295
01366	Citastreet/CalPERS 457	10/14/2022	Bank Draft	0.00	6,800.72	1002220301
01366	Citastreet/CalPERS 457	10/28/2022	Bank Draft	0.00	7,097.04	1002231436
01366	Citastreet/CalPERS 457	11/10/2022	Bank Draft	0.00	7,071.30	1002240555
01366	Citastreet/CalPERS 457	11/29/2022	Bank Draft	0.00	7,071.30	1002250029
01372	City of Folsom	10/11/2022	Regular	0.00	50.52	58357
01372	City of Folsom	11/01/2022	Regular	0.00	15,849.07	58425
01372	City of Folsom	11/29/2022	Regular	0.00	58.27	58485
01378	Clark Pest Control of Stockton	10/11/2022	Regular	0.00	3,734.00	58358
01378	Clark Pest Control of Stockton	11/01/2022	Regular	0.00	340.00	58426
01378	Clark Pest Control of Stockton	11/29/2022	Regular	0.00	150.00	58486
02613	Clark, Tom	10/04/2022	Regular	0.00	105.00	58320
03235	Construction Supply Holdings II, LLC	11/07/2022	Regular	0.00	106.91	58447
02214	County of Placer Engineering & Surveying	10/04/2022	Regular	0.00	332.13	58321
02214	County of Placer Engineering & Surveying	11/07/2022	Regular	0.00	2,068.72	58448
02214	County of Placer Engineering & Surveying	11/29/2022	Regular	0.00	499.35	58487
02448	Crane & Hoist Services, Ltd	10/11/2022	Regular	0.00	850.00	58359
03890	Datalink Networks, Inc.	10/04/2022	Regular	0.00	1,409.00	58322
03890	Datalink Networks, Inc.	10/25/2022	Regular	0.00	1,400.00	58401
03890	Datalink Networks, Inc.	11/07/2022	Regular	0.00	9.00	58449
01521	DataProse, LLC	10/04/2022	EFT	0.00	992.06	408217
01521	DataProse, LLC	10/18/2022	EFT	0.00	11,815.50	408238
01521	DataProse, LLC	11/07/2022	EFT	0.00	3,635.97	408271
01509	Domenichelli & Associates, Inc.	10/18/2022	EFT	0.00	8,690.00	408239
01509	Domenichelli & Associates, Inc.	11/15/2022	EFT	0.00	2,255.00	408282
01509	Domenichelli & Associates, Inc.	11/22/2022	EFT	0.00	23,530.00	408296
03867	DXP Enterprises, Inc.	10/25/2022	EFT	0.00	5,736.79	408250
03848	E Source Companies LLC	11/22/2022	EFT	0.00	780.00	408297
03163	Economic Development Department	11/10/2022	Bank Draft	0.00	9,807.72	0-709-392-608
03163	Economic Development Department	10/28/2022	Bank Draft	0.00	10,176.57	0-898-468-064
03163	Economic Development Department	11/23/2022	Bank Draft	0.00	10,568.45	1-127-589-088
03163	Economic Development Department	11/23/2022	Bank Draft	0.00	318.02	1-127-589-088
03163	Economic Development Department	10/14/2022	Bank Draft	0.00	10,003.21	1-543-250-144
03775	ECORP Consulting, Inc.	10/04/2022	Regular	0.00	1,598.75	58323
03775	ECORP Consulting, Inc.	11/29/2022	Regular	0.00	745.00	58488

Check Report

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03776	EETS Inc.	10/18/2022	EFT	0.00	5,950.00	408240
03776	EETS Inc.	11/15/2022	EFT	0.00	7,700.00	408283
03749	Eide Bailly LLP	10/25/2022	EFT	0.00	7,553.50	408251
03749	Eide Bailly LLP	11/15/2022	EFT	0.00	2,470.00	408284
01554	Electrical Equipment Co	10/11/2022	Regular	0.00	2,059.02	58360
01554	Electrical Equipment Co	11/01/2022	Regular	0.00	732.78	58427
03908	Element Built Homes Inc.	10/04/2022	Regular	0.00	346.80	58324
03909	Elite Construction & Remodeling Inc	10/04/2022	Regular	0.00	1,457.04	58325
01575	Engineering Supply Company, Inc	10/04/2022	Regular	0.00	1,420.00	58326
01611	Ferguson Enterprises, Inc	10/04/2022	EFT	0.00	1,969.00	408218
01611	Ferguson Enterprises, Inc	10/11/2022	EFT	0.00	475.90	408229
01611	Ferguson Enterprises, Inc	10/25/2022	EFT	0.00	91.31	408252
01611	Ferguson Enterprises, Inc	11/01/2022	EFT	0.00	180.92	408263
01611	Ferguson Enterprises, Inc	11/07/2022	EFT	0.00	115.88	408272
03702	Flowline Contractors, Inc.	10/04/2022	EFT	0.00	25,369.64	408219
03702	Flowline Contractors, Inc.	10/11/2022	EFT	0.00	52,095.00	408230
03702	Flowline Contractors, Inc.	10/18/2022	EFT	0.00	71,907.58	408241
03702	Flowline Contractors, Inc.	10/25/2022	EFT	0.00	47,182.00	408253
03702	Flowline Contractors, Inc.	11/07/2022	EFT	0.00	68,244.61	408273
03702	Flowline Contractors, Inc.	11/15/2022	EFT	0.00	44,497.60	408285
03702	Flowline Contractors, Inc.	11/29/2022	EFT	0.00	12,585.00	408308
01630	FM Graphics, Inc.	11/07/2022	Regular	0.00	27,594.33	58450
01630	FM Graphics, Inc.	11/15/2022	Regular	0.00	1,426.43	58463
03870	Genuine Parts Company	10/18/2022	Regular	0.00	161.41	58381
03870	Genuine Parts Company	11/07/2022	Regular	0.00	21.09	58451
03091	Granite Bay Ace Hardware	10/11/2022	Regular	0.00	334.88	58361
03091	Granite Bay Ace Hardware	10/18/2022	Regular	0.00	380.99	58382
03091	Granite Bay Ace Hardware	11/01/2022	Regular	0.00	44.18	58428
03091	Granite Bay Ace Hardware	11/07/2022	Regular	0.00	164.91	58452
03091	Granite Bay Ace Hardware	11/22/2022	Regular	0.00	43.00	58473
02567	Grant, Teri	11/22/2022	Regular	0.00	259.16	58474
01706	Graymont Western US Inc.	11/01/2022	EFT	0.00	7,290.27	408264
01706	Graymont Western US Inc.	11/22/2022	EFT	0.00	337.50	408298
03804	Guy Rents, Inc	11/29/2022	Regular	0.00	441.24	58489
01721	Hach Company	10/04/2022	EFT	0.00	1,991.72	408220
01721	Hach Company	11/01/2022	EFT	0.00	21.02	408265
01721	Hach Company	11/22/2022	EFT	0.00	102.77	408299
01733	Harris Industrial Gases	10/11/2022	Regular	0.00	102.91	58362
01733	Harris Industrial Gases	10/18/2022	Regular	0.00	102.91	58383
01733	Harris Industrial Gases	11/29/2022	Regular	0.00	686.23	58490
03687	HD Supply Facilities Maintenance Ltd.	11/01/2022	EFT	0.00	1,343.56	408266
01741	HDR Engineering, Inc.	10/18/2022	EFT	0.00	40,420.02	408242
01741	HDR Engineering, Inc.	11/07/2022	EFT	0.00	29,289.88	408274
01741	HDR Engineering, Inc.	11/15/2022	EFT	0.00	19,590.97	408286
01763	Holt of California	10/11/2022	Regular	0.00	4,398.54	58363
03912	Homes for Our Troops	11/15/2022	Regular	0.00	7,772.45	58464
03910	Howard E. Hutching Co Inc.	11/29/2022	Regular	0.00	3,872.26	58491
01416	ICONIX Waterworks (US) Inc.	10/18/2022	EFT	0.00	4,698.30	408243
03383	Inferrera Construction Management Group, Inc.	10/18/2022	Regular	0.00	21,805.00	58384
03383	Inferrera Construction Management Group, Inc.	11/07/2022	Regular	0.00	31,800.00	58453
03164	Internal Revenue Service	10/06/2022	Bank Draft	0.00	95.28	2702679339428
03164	Internal Revenue Service	10/14/2022	Bank Draft	0.00	50,821.98	2702687047678
03164	Internal Revenue Service	10/28/2022	Bank Draft	0.00	50,430.13	2702701525157
03164	Internal Revenue Service	11/10/2022	Bank Draft	0.00	49,132.73	2702714922283
03164	Internal Revenue Service	11/23/2022	Bank Draft	0.00	51,530.14	2702727733805
03164	Internal Revenue Service	11/23/2022	Bank Draft	0.00	2,002.77	2702727733805
02584	Irrigation Association	11/07/2022	Regular	0.00	480.00	58454
03839	Jeffers, Dolan & Dolan Construction	11/15/2022	Regular	0.00	2,627.08	58465
03650	Kapahi, Raman	11/22/2022	Regular	0.00	4,700.00	58475
01915	Kirkland, Ken	10/04/2022	Regular	0.00	15.49	58327
03628	Lees Automotive Repair Inc.	10/25/2022	EFT	0.00	391.79	408254

Check Report

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03628	Lees Automotive Repair Inc.	11/29/2022	EFT	0.00	745.53	408309
01959	Les Schwab Tire Centers of California Inc	11/01/2022	Regular	0.00	1,067.29	58429
03914	Long, David D	11/29/2022	Regular	0.00	352.00	58492
03553	Mallory Safety and Supply LLC	11/29/2022	EFT	0.00	1,255.21	408310
02024	MCI WORLDCOM	10/04/2022	Regular	0.00	57.15	58328
02024	MCI WORLDCOM	10/25/2022	Regular	0.00	53.65	58402
02027	Mcmaster-Carr Supply Company	10/11/2022	EFT	0.00	110.94	408231
02027	Mcmaster-Carr Supply Company	10/18/2022	EFT	0.00	70.56	408244
02027	Mcmaster-Carr Supply Company	11/22/2022	EFT	0.00	1,197.47	408300
02027	Mcmaster-Carr Supply Company	11/29/2022	EFT	0.00	309.69	408311
01472	Mel Dawson, Inc.	11/07/2022	EFT	0.00	11,626.95	408275
02069	Motion Industries	10/11/2022	EFT	0.00	3,776.47	408232
02093	NDS Solutions, Inc	10/25/2022	Regular	0.00	1,060.92	58403
02093	NDS Solutions, Inc	11/29/2022	Regular	0.00	3,864.49	58493
03402	Normac, Inc	10/18/2022	Regular	0.00	403.74	58385
03911	North Star Construction & Engineering Inc	11/15/2022	Regular	0.00	2,691.12	58466
02131	ODP Business Solutions, LLC	10/11/2022	Regular	0.00	1,081.72	58364
02131	ODP Business Solutions, LLC	10/25/2022	Regular	0.00	285.52	58404
02131	ODP Business Solutions, LLC	11/01/2022	Regular	0.00	459.49	58430
02131	ODP Business Solutions, LLC	11/07/2022	Regular	0.00	81.88	58455
02131	ODP Business Solutions, LLC	11/29/2022	EFT	0.00	1,259.47	408312
03907	Oleksandr Huzovatyy	10/04/2022	Regular	0.00	1,536.68	58329
03907	Oleksandr Huzovatyy	10/25/2022	Regular	0.00	-1,536.68	58329
03907	Oleksandr Huzovatyy	10/25/2022	Regular	0.00	1,536.68	58405
02150	Pace Supply Corp	10/11/2022	Regular	0.00	11,669.87	58365
02150	Pace Supply Corp	10/25/2022	Regular	0.00	28,754.10	58406
02150	Pace Supply Corp	11/01/2022	Regular	0.00	24,072.30	58431
02150	Pace Supply Corp	11/07/2022	Regular	0.00	7,709.87	58456
02150	Pace Supply Corp	11/29/2022	Regular	0.00	1,977.48	58494
02158	Pacific Storage Company	10/25/2022	EFT	0.00	85.48	408255
02158	Pacific Storage Company	11/29/2022	EFT	0.00	88.33	408313
03178	Paul, Scott	11/07/2022	Regular	0.00	183.16	58457
02146	PG&E	10/04/2022	Regular	0.00	12,949.68	58330
02146	PG&E	10/25/2022	Regular	0.00	17,828.00	58408
02205	Placer County Air Pollution Control District	11/29/2022	Regular	0.00	1,430.28	58495
02219	Placer County Tax Collector	10/04/2022	Regular	0.00	40.86	58332
02219	Placer County Tax Collector	10/11/2022	Regular	0.00	32.86	58367
02210	Placer County Water Agency	11/22/2022	Regular	0.00	215,937.50	58476
03796	Princeton Reach HOA	10/04/2022	Regular	0.00	1,633.48	58333
03543	Quadient Finance USA, Inc. - Postage	11/29/2022	EFT	0.00	1,000.00	408314
01736	Quadient Leasing USA, Inc. - Lease	11/15/2022	EFT	0.00	100.55	408287
02281	Ray A Morgan Company Inc	10/04/2022	Regular	0.00	409.12	58334
03377	RDO Construction Equipment Co.	11/07/2022	EFT	0.00	3,728.41	408276
03377	RDO Construction Equipment Co.	11/15/2022	EFT	0.00	1,106.03	408288
02283	Recology Auburn Placer	10/11/2022	Regular	0.00	1,443.18	58368
02283	Recology Auburn Placer	11/07/2022	Regular	0.00	721.59	58458
03851	Resource Trends, Inc.	11/29/2022	EFT	0.00	2,500.00	408315
02223	Rexel Inc (Platt - Rancho Cordova)	10/11/2022	Regular	0.00	14,272.51	58369
02223	Rexel Inc (Platt - Rancho Cordova)	11/29/2022	Regular	0.00	18,084.85	58496
02292	Rexel USA Inc	11/07/2022	EFT	0.00	907.00	408277
02293	RFI Enterprises, Inc.	10/04/2022	Regular	0.00	52.88	58335
02293	RFI Enterprises, Inc.	10/18/2022	Regular	0.00	1,800.58	58386
02293	RFI Enterprises, Inc.	11/01/2022	Regular	0.00	1,006.01	58433
03828	Richard D. Jones, A Professional Law Corporation	11/15/2022	Regular	0.00	2,835.00	58467
01988	RJMS Corporation	10/18/2022	EFT	0.00	468.00	408245
02328	Rocklin Industrial Co	10/18/2022	Regular	0.00	207.17	58387
02328	Rocklin Industrial Co	11/01/2022	Regular	0.00	2,777.92	58434
02328	Rocklin Industrial Co	11/07/2022	Regular	0.00	255.79	58459
02328	Rocklin Industrial Co	11/15/2022	Regular	0.00	296.14	58468
02328	Rocklin Industrial Co	11/22/2022	Regular	0.00	299.31	58477
03385	S J Electro Systems Inc	10/11/2022	EFT	0.00	3,090.00	408233

Check Report

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03385	S J Electro Systems Inc	10/18/2022	EFT	0.00	7,560.00	408246
02372	Sacramento County Clerk/Recorder	10/25/2022	Regular	0.00	50.00	58410
02369	Sacramento County	10/11/2022	Regular	0.00	13.62	58370
02381	Sacramento Metropolitan Air Quality Managerem	11/01/2022	Regular	0.00	6,826.00	58435
02357	Sacramento Municipal Utility District (SMUD)	10/25/2022	Regular	0.00	32,928.27	58411
02357	Sacramento Municipal Utility District (SMUD)	11/22/2022	Regular	0.00	22,055.24	58478
02394	Safety Center Incorporated	11/07/2022	EFT	0.00	2,000.00	408278
02394	Safety Center Incorporated	11/29/2022	EFT	0.00	2,000.00	408316
02452	Sierra National Construction, Inc.	10/04/2022	Regular	0.00	9,163.00	58336
02452	Sierra National Construction, Inc.	10/25/2022	Regular	0.00	249,850.00	58412
02452	Sierra National Construction, Inc.	11/01/2022	Regular	0.00	49,839.19	58436
02452	Sierra National Construction, Inc.	11/22/2022	Regular	0.00	60,325.00	58479
03906	Southwest Valve & Equipment, LLC	10/25/2022	Regular	0.00	524.14	58413
03906	Southwest Valve & Equipment, LLC	11/29/2022	Regular	0.00	2,734.40	58497
02514	State Water Resources Control Board - SWRCB	10/11/2022	Regular	0.00	120.00	58371
03830	Stoel Rives LLP	10/04/2022	EFT	0.00	21,182.50	408221
03830	Stoel Rives LLP	11/29/2022	EFT	0.00	9,836.50	408317
01958	Stommel Inc.	11/01/2022	Regular	0.00	2,243.13	58437
01641	Sun Life Assurance Company of Canada	10/01/2022	Bank Draft	0.00	10,372.42	837029
01641	Sun Life Assurance Company of Canada	11/03/2022	Bank Draft	0.00	10,337.46	869898
01411	SureWest Telephone	10/25/2022	Regular	0.00	3,617.59	58414
02572	Thatcher Company of California, Inc.	11/22/2022	EFT	0.00	77,952.00	408301
02580	The Eidam Corporation	10/04/2022	EFT	0.00	4,970.00	408222
02580	The Eidam Corporation	10/18/2022	EFT	0.00	5,295.00	408247
02580	The Eidam Corporation	11/15/2022	EFT	0.00	4,996.25	408289
02581	The Ferguson Group, LLC	10/25/2022	EFT	0.00	18,000.00	408256
02581	The Ferguson Group, LLC	11/22/2022	EFT	0.00	9,000.00	408302
03799	Thrikettle Corporation	10/11/2022	Regular	0.00	10,668.40	58372
03799	Thrikettle Corporation	10/18/2022	Regular	0.00	17,721.99	58388
03799	Thrikettle Corporation	11/15/2022	Regular	0.00	1,525.96	58469
03799	Thrikettle Corporation	11/29/2022	Regular	0.00	2,613.48	58498
03904	Triangle Properties, Inc.	11/29/2022	Regular	0.00	7,250.00	58499
03763	Trucksmart	10/18/2022	Regular	0.00	1,554.33	58389
03880	TW Associates, LLC	10/04/2022	Regular	0.00	448.51	58337
03880	TW Associates, LLC	10/25/2022	Regular	0.00	981.34	58415
02638	Tyler Technologies, Inc.	10/25/2022	Regular	0.00	8,981.25	58416
03846	U.S. Bancorp Asset Management, Inc.	10/04/2022	EFT	0.00	982.52	408223
03846	U.S. Bancorp Asset Management, Inc.	11/01/2022	EFT	0.00	974.34	408267
02643	Underground Service Alert of Northern California	10/11/2022	EFT	0.00	4,792.14	408234
02651	United Parcel Service Inc	10/11/2022	Regular	0.00	35.78	58373
02651	United Parcel Service Inc	10/18/2022	Regular	0.00	52.08	58390
02651	United Parcel Service Inc	10/25/2022	Regular	0.00	36.00	58417
02651	United Parcel Service Inc	11/07/2022	Regular	0.00	36.00	58460
02667	US Bank Corporate Payments Sys (CalCard)	10/18/2022	Bank Draft	0.00	19,738.17	474-204041-22
02667	US Bank Corporate Payments Sys (CalCard)	11/18/2022	Bank Draft	0.00	19,341.55	474-255927-22
03077	VALIC	10/14/2022	Bank Draft	0.00	3,142.91	243154
03077	VALIC	10/31/2022	Bank Draft	0.00	3,143.65	245225
03077	VALIC	11/10/2022	Bank Draft	0.00	3,131.49	246767
03077	VALIC	11/23/2022	Bank Draft	0.00	3,169.22	248414
03852	Valley Power Systems North, Inc.	11/01/2022	Regular	0.00	1,037.69	58438
02690	Verizon Wireless	10/25/2022	Regular	0.00	2,713.79	58418
02700	Viking Shred LLC	10/11/2022	Regular	0.00	64.00	58374
02700	Viking Shred LLC	11/15/2022	Regular	0.00	64.00	58470
01687	W. W. Grainger, Inc.	10/11/2022	Regular	0.00	749.95	58375
01687	W. W. Grainger, Inc.	10/18/2022	Regular	0.00	1,209.10	58391
01687	W. W. Grainger, Inc.	10/25/2022	Regular	0.00	42.62	58419
01687	W. W. Grainger, Inc.	11/29/2022	Regular	0.00	1,079.51	58500
02710	WageWorks, Inc	10/11/2022	EFT	0.00	104.00	408235
03387	WageWorks, Inc	10/04/2022	EFT	0.00	192.88	408224
03387	WageWorks, Inc	10/18/2022	EFT	0.00	192.88	408248
03387	WageWorks, Inc	11/01/2022	EFT	0.00	192.88	408268

Check Report

Date Range: 10/01/2022 - 11/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03387	WageWorks, Inc	11/15/2022	EFT	0.00	192.88	408290
03387	WageWorks, Inc	11/29/2022	EFT	0.00	192.88	408318
01068	Walker, Glenn C.	10/11/2022	Regular	0.00	1,354.01	58376
01068	Walker, Glenn C.	11/07/2022	Regular	0.00	1,355.26	58461
01486	WAPA - Department of Energy	10/04/2022	EFT	0.00	805.89	408225
01486	WAPA - Department of Energy	10/18/2022	EFT	0.00	695.58	408249
01486	WAPA - Department of Energy	11/07/2022	EFT	0.00	805.89	408279
01486	WAPA - Department of Energy	11/15/2022	EFT	0.00	157.07	408291
03791	Water Systems Consulting, Inc.	10/25/2022	EFT	0.00	8,911.13	408257
03791	Water Systems Consulting, Inc.	11/15/2022	EFT	0.00	7,331.85	408292
02730	Western Area Power Administration	10/04/2022	EFT	0.00	2,479.07	408226
02730	Western Area Power Administration	11/22/2022	EFT	0.00	2,424.60	408303
02730	Western Area Power Administration	11/29/2022	EFT	0.00	2,471.00	408319
02743	Wienhoff & Associates, Inc.	11/22/2022	Regular	0.00	765.00	58480
02766	Youngdahl Consulting Group, Inc.	10/11/2022	Regular	0.00	3,470.00	58377

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	308	156	0.00	1,186,262.73
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-1,536.68
Bank Drafts	48	48	0.00	789,355.40
EFT's	196	103	0.00	844,066.06
	552	313	0.00	2,818,147.51

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	308	156	0.00	1,186,262.73
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-1,536.68
Bank Drafts	48	48	0.00	789,355.40
EFT's	196	103	0.00	844,066.06
	552	313	0.00	2,818,147.51

Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	10/2022	1,289,177.86
999	INTERCOMPANY	11/2022	1,528,969.65
			2,818,147.51



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2022 - 11/30/2022

Payment Date Range -



Payroll Set: 01-San Juan Water District

Employee Number	Employee Name	Pay Code	# of Payments	Units	Pay Amount
<u>0690</u>	Costa, Ted	Reg - Regular Hours	5	27.00	3,375.00
			0690 - Costa Total:	27.00	3,375.00
<u>0670</u>	Miller, Ken	Reg - Regular Hours	5	15.00	1,875.00
			0670 - Miller Total:	15.00	1,875.00
<u>1003</u>	Rich, Daniel	Reg - Regular Hours	5	13.00	1,625.00
			1003 - Rich Total:	13.00	1,625.00
<u>0650</u>	Tobin, Pamela	Reg - Regular Hours	5	50.00	6,250.00
			0650 - Tobin Total:	50.00	6,250.00
<u>1039</u>	Zamorano, Manuel	Reg - Regular Hours	5	14.00	1,750.00
			1039 - Zamorano Total:	14.00	1,750.00
				Report Total:	119.00
					14,875.00

**Pay Code Report****Account Summary**

7/1/2022 - 11/30/2022

Payroll Set: 01-San Juan Water District

Account	Account Description	Units	Pay Amount
<u>010-010-58110</u>	Director - Stipend	59.50	7,437.50
		010 - WHOLESALE Total:	59.50 7,437.50
<u>050-010-58110</u>	Director - Stipend	59.50	7,437.50
		050 - RETAIL Total:	59.50 7,437.50
		Report Total:	119.00 14,875.00

**Pay Code Report**

Pay Code Summary

7/1/2022 - 11/30/2022

Payroll Set: 01-San Juan Water District

Pay Code	Description	# of Payments	Units	Pay Amount
Reg - Regular Hours	Regular Hours	25	119.00	14,875.00
		Report Total:	119.00	14,875.00

October Delivery & Revenue Charts

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

	July - October 2022							
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance	
San Juan Retail	5,875	\$ 1,231,582	6,116	\$ 1,266,695	242	4.1%	\$ 35,113	2.9%
Citrus Heights Water District	3,556	\$ 1,009,602	2,831	\$ 938,096	(725)	-20.4%	\$ (71,506)	-7.1%
Fair Oaks Water District	3,304	\$ 768,746	2,381	\$ 687,817	(923)	-27.9%	\$ (80,929)	-10.5%
Orange Vale Water Co.	1,800	\$ 395,414	1,956	\$ 410,584	156	8.6%	\$ 15,170	3.8%
City of Folsom	550	\$ 118,956	523	\$ 117,408	(27)	-4.9%	\$ (1,548)	-1.3%
Granite Bay Golf Course	195	\$ 6,884	183	\$ 6,457	(12)	-6.2%	\$ (426)	-6.2%
Sac Suburban Water District	-	\$ -	2,411	\$ 627,235	2,411		\$ 627,235	
Water Transfer	2,959	\$ 2,367,545	3,379	\$ 2,702,853	419	14.2%	\$ 335,308	14.2%
TOTAL	18,239	\$ 5,898,729	19,779	\$ 6,757,146	1,540.02	8.4%	\$ 858,417	14.6%

Budgeted Deliveries	18,238.83
Actual Deliveries	<u>19,778.85</u>
Difference	1,540.02
	8.4%

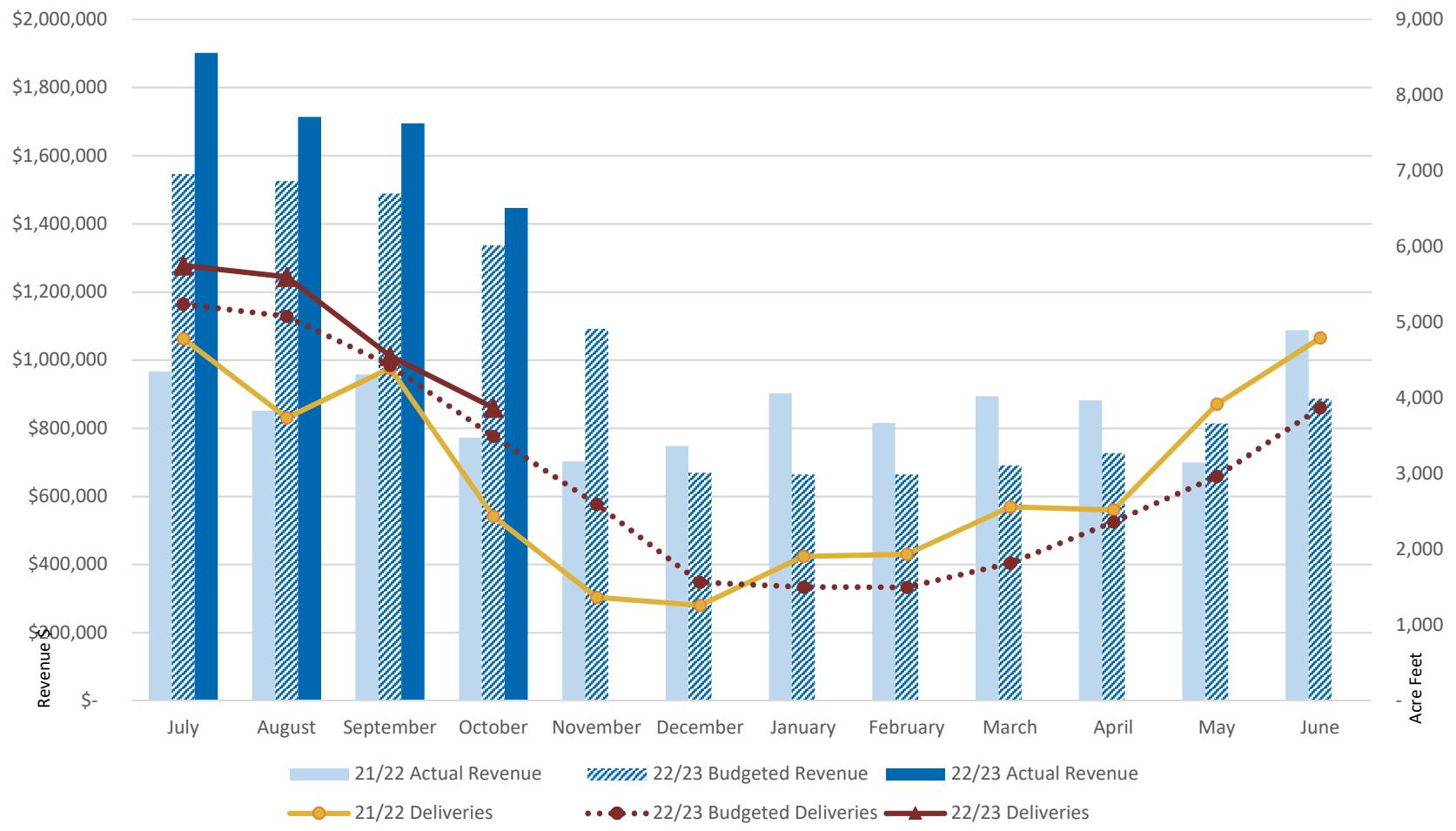
Budgeted Water Sale Revenue	\$ 5,898,729
Actual Water Sale Revenue	\$ 6,757,146
Difference	\$ 858,417
	14.6%

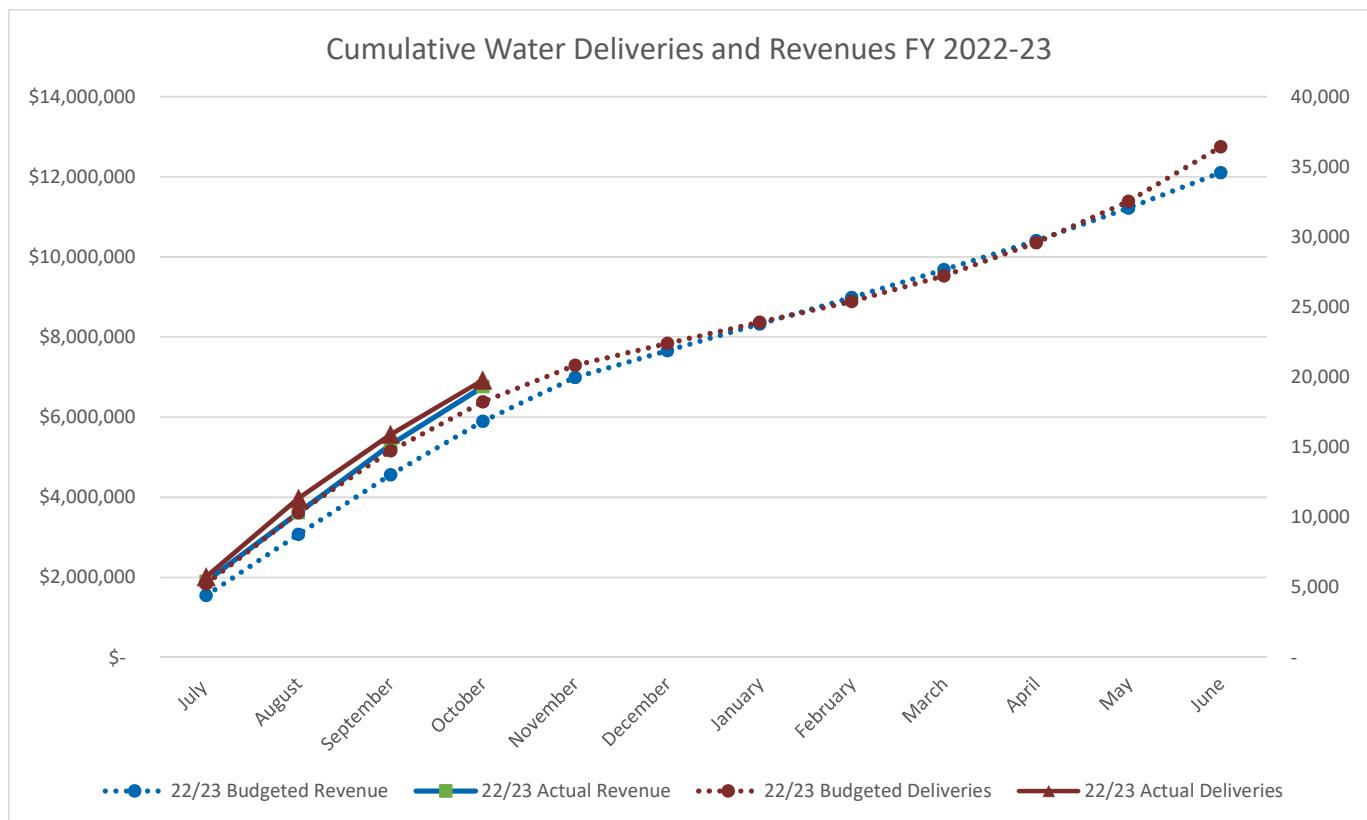
Conclusion:

Year to date water deliveries through October were 8.4% greater than anticipated. As shown in the numbers above, the main drivers of the variance are the Citrus Heights Water District and the Fair Oaks Water District, offset by sales to SSWD and greater than anticipated deliveries in the water transfer. The positive variance in deliveries has resulted in revenues that are 14.6% greater than anticipated for this time of the fiscal year. Water transfer revenues are reported at gross amounts.

Excluding SSWD and the water transfer, deliveries to the regular wholesale customer agencies were 3,838 acre feet less than the same time period last year, an 8.5% decline. The budget anticipated a year over year increase of 4.4%.

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





November Delivery & Revenue Charts

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

	July - November 2022						
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance
San Juan Retail	6,432	\$ 1,465,560	6,667	\$ 1,484,592	235	3.6%	\$ 19,032 1.3%
Citrus Heights Water District	3,984	\$ 1,224,622	3,414	\$ 1,178,355	(570)	-14.3%	\$ (46,267) -3.8%
Fair Oaks Water District	3,649	\$ 921,890	2,541	\$ 832,002	(1,108)	-30.4%	\$ (89,888) -9.8%
Orange Vale Water Co.	1,994	\$ 473,428	2,143	\$ 485,518	149	7.5%	\$ 12,090 2.6%
City of Folsom	631	\$ 144,050	580	\$ 139,942	(51)	-8.0%	\$ (4,108) -2.9%
Granite Bay Golf Course	203	\$ 7,165	224	\$ 7,909	21	10.4%	\$ 744 10.4%
Sac Suburban Water District	500	\$ 96,185	2,656	\$ 690,946	2,156	431.2%	\$ 594,761 618.4%
Water Transfer	3,442	\$ 2,753,600	3,504	\$ 2,803,182	62	1.8%	\$ 49,582 1.8%
TOTAL	20,834	\$ 7,086,500	21,727	\$ 7,622,446	894	4.3%	\$ 535,946 7.6%

Budgeted Deliveries	20,833.61
Actual Deliveries	<u>21,727.39</u>
Difference	893.78
	4.3%

Budgeted Water Sale Revenue	\$ 7,086,500
Actual Water Sale Revenue	<u>\$ 7,622,446</u>
Difference	\$ 535,946
	7.6%

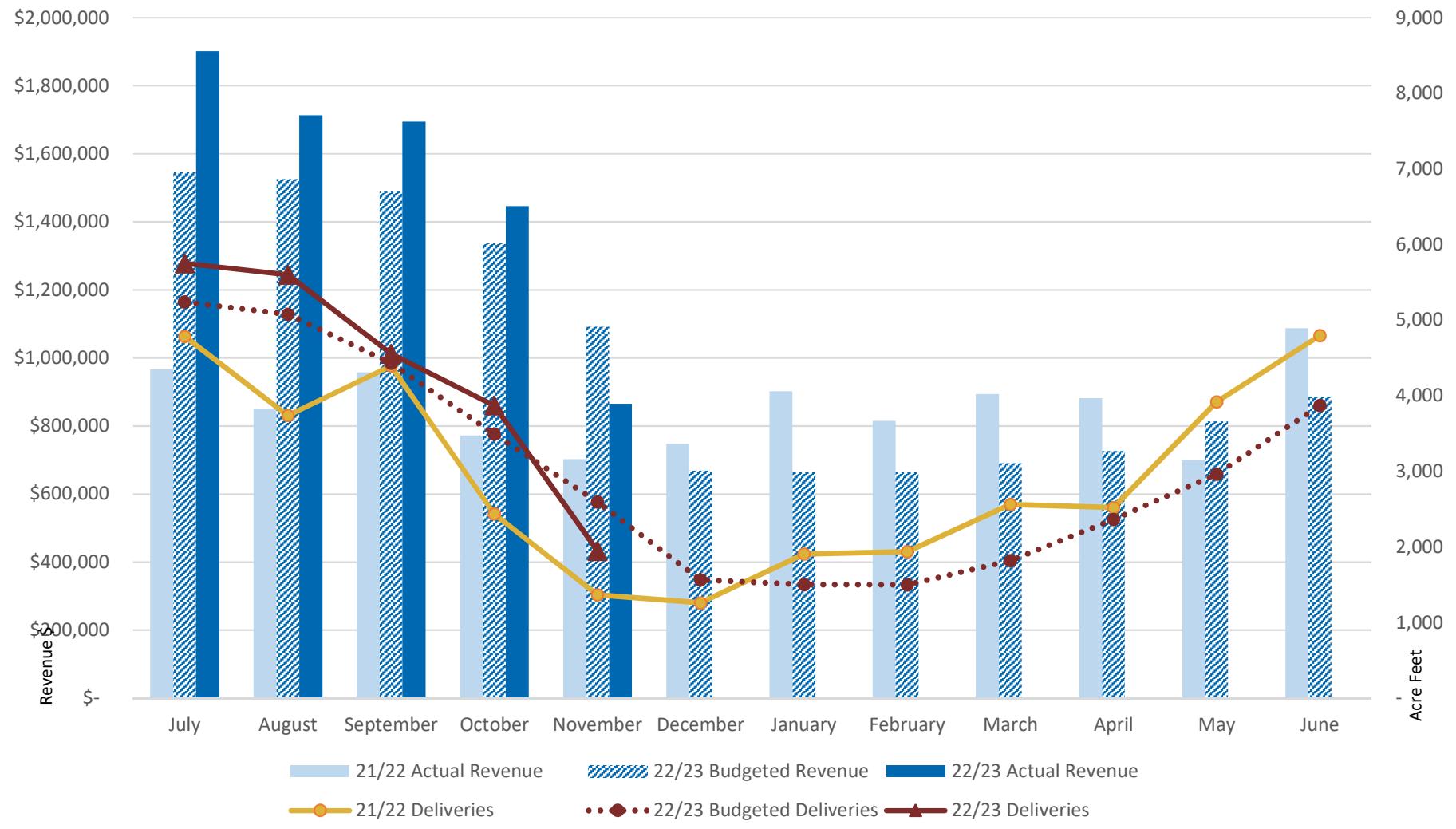
Conclusion:

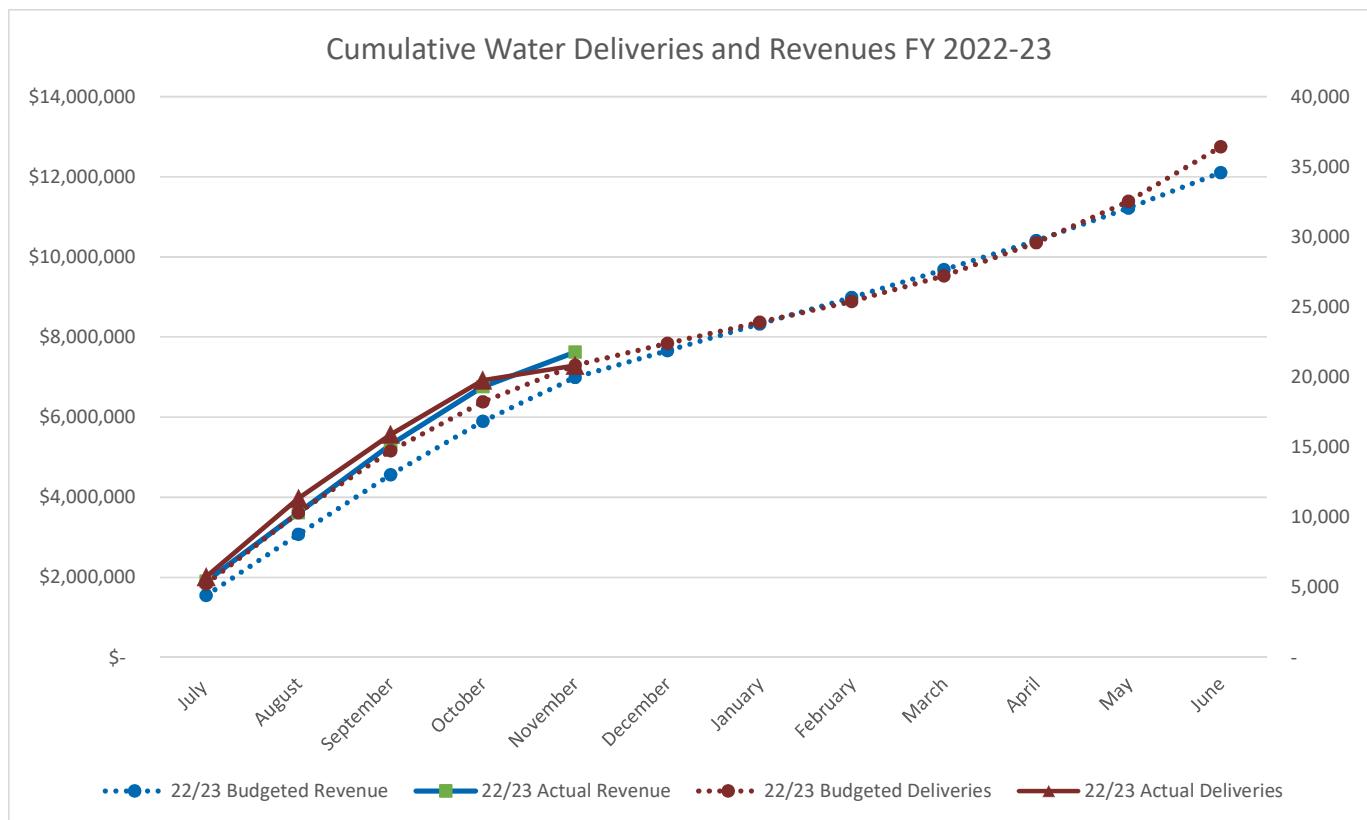
While deliveries in November, were less than anticipated for the month, year to date deliveries through November were 4.3% greater than budget. As shown in the chart above, the main drivers of the variance are the Citrus Heights Water District and the Fair Oaks Water District, both taking less than anticipated in the budget. This was offset by the year to date sale of water to SSWD being much higher than anticipated. The budget did not anticipate the sale of water to SSWD to commence until November, but it actually has been happening all year. The positive variance in deliveries results in revenues being 7.6% greater than expected for this time of year.

Excluding SSWD and the water transfer, deliveries to the regular wholesale customer agencies were 996 acre feet less than the same time period last year, a 6% decline. The budget anticipated a year over year increase of 4.4%.

Prior Year Deliveries excluding SSWD and transfer	16563.58
Current Year	15,568
	(996)
	-6.0%

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





AGENDA ITEM VII-3

Director Tobin's Report

12/14/2022

ACWA-JPIA

- Total Membership 285 and over \$10 Billion in Total Insured Values
- 2021-22 Policy year had the Caldor Fire. The claims exceeded JPIA's pooled layer and was brought to the excess carriers for reconciliation.
- The Liability Program has approx. 335 members and has been very stable with no price increases in the last 15 years
- The Property Program has approx. 285 members and has a 15% rate increase this year. Catastrophic events continue to dominate pricing for this program.
- The Worker's Compensation Program has approx.. 200 members with pricing stable and unchanged for the current year. Legislative changes could be a challenge affecting future rates.
- Employee Benefits Program has approx. 265 members. Rates for self-funded Anthem PPO plans were reduced by 5% with other self-insured programs remaining unchanged. Changes this year include the switch to United Healthcare Advantage plan for retirees with Medicare and the addition of Modern Health as a component of all JPIA medical plans
- Creation of Jerry Gladbach Leadership Grant for a northern CA and a SoCal staff member to attend the leadership program for one year.
- HR's, Patricia Slaven is retiring in March of 2023.

ACWA

The fall conference held this past November was at the Renaissance Esmeralda and Hyatt Regency in Indian Wells.

2022 Outreach Award Winners by Region

Rising Star: West Valley Water District

Most Active Small Agency: Hidden Valley Lake Community Services District

Regional Winners:

Region 1: Hidden Valley Lake Community Services District

Region 2: Western Canal Water District

Region 3: City of Roseville **AND** Amador Water Agency

Region 4: San Juan Water District

Region 5: Coastsides County Water District

Region 6: Kings River Conservation District

Region 7: Indian Wells Valley Water District

Region 8: Three Valleys Municipal Water District – overall winner

Region 9: Cucamonga Valley Water District

Region 10: Mesa Water

Featured Speakers at the Conference:

- Nov. 30, Ambassador Marco Sermoneta, Consul General of Israel to the Pacific Northwest, shared his insights about how Israel has addressed watermanagement challenges. A career diplomat since 1993, he focuses onbuilding partnerships and coalitions of support for Israel with the people and governments of Northern California, Oregon, Washington, Idaho, Montana and Alaska.
- Megafire Action Board Chair George Whitesides spoke at the Thursday Luncheon. Megafire Action is the first organization focused solely on enacting policies to solve the crises posed by catastrophic wildfires.
- The Elections Task Force recommended changes to the By-Laws to make the election process a more open and transparent process. It was passed at the membership meeting.

Other Items:

- ACWA is sponsoring two bills to during the 2023 legislative year that, if passed, would greatly benefit member agencies.
 - One bill would streamline the regulatory permitting of water supply and flood risk reduction projects
 - help limit costly and time-consuming Proposition 218 litigation
- The three Tuolumne River signatories – San Francisco Public Utilities Commission (SFPUC), Turlock Irrigation District (TID) and Modesto Irrigation District (MID) – signed onto a memorandum of understanding, or MOU, agreement last week. They join dozens of local agencies that have signed the MOU, which stems from years-long negotiations surrounding Voluntary Agreements, or VAs, strongly supported by ACWA
- Region 3 put on a program Nov 18, 2022 highlighting seven local vineyards and wineries. Sandra Hess, Executive Director of Calaveras Winegrape Alliance, the panelists discussed how fires and drought have impacted grape harvests in Calaveras County's wine country.
- Region 6 & 7 put on a program October 13 & 14, 2022 highlighting the Friant-Kern Canal Middle Reach Project to fix a section of the canal that had sunk from land subsidence and lost 60% percent of its conveyance capacity. Central Valley water leaders had invested years advocating for the fix and securing \$180 million through a collaborative mix of local, state, and federal funding. Then in Visalia area southeast of Fresno, we toured Friant-Kern work as one of four site visits. Each offered a different perspective on the challenges facing the Central Valley and how they're being addressed. This included a visit to the Success Reservoir Enlargement Project, which will add 28,000 acre-feet of storage capacity and flood protection. From Tulare Irrigation District the General Manager, Aaron Fukada about TID's McKay Point Reservoir/ Okieville Recharge Project. A partnership with a private aggregate mining company that will create about 5,000 acre-feet of surface storage. The district will store excess flood release water, then make it available for downstream groundwater recharge through the nearby Friant-Kern Canal.
- Region 5 on Oct. 6-7, 2022 hosted a two-day tour which included a tour of Pure Water Monterey Regional Treatment Plant and a panel discussing regional groundwater sustainability. The first stop was Pure Water Monterey Regional Treatment Plant, an advanced water purification system that accounts for roughly one-third of the water for Monterey peninsula water customers. It also provides a supply for irrigating farms in the Salinas Valley. Next we went to Marina Coast Water District (MCWD) Seawater Desalination Plant and heard from General Manager Remleh Scherzinger about the history of the plant and the plans to bring it

back online to supplement MCWD's current water supply. At full capacity the plant can produce 300,000 gallons of potable water per day.

- Los Vaqueros expansion received \$82 million from the US Bureau of Reclamation \$82 million.
- Sites Reservoir received an additional \$30 million in federal investments. Sites has now received roughly \$134 million in federal funding from the Bureau for constructing Sites, according to a news release from the Sites Project Authority. Sites would create an additional 1.5 million acre-feet in storage by capturing storm water flows from the Sacramento River, creating reliable supplies for environmental, agricultural and municipal uses.

President Tobin's New Programs developed and implemented for ACWA Members:

The ACWA Board of Directors has today approved the nine people who will comprise the new, nonprofit ACWA Foundation Board of Trustees. The foundation is being created to advance workforce and leadership development in the water industry by promoting diversity, equity and inclusion.

The new trustees are:

- (Chair) **John Varela**, Director of Valley Water and Chair of ACWA Region 5
- (Vice Chair) **Jennifer Persike**, President and Founder, Jennifer Persike & Company and retired ACWA Deputy Executive Director for External Affairs
- (Treasurer) **Marwan Khalifa**, Chief Financial Officer at Mesa Water and Chair of ACWA's Finance Committee
- **Steve Blumenshine**, Executive Director, CSU-WATER
- **Paul Hernandez**, Executive Director, Water Education for Latino Leaders
- **Joone Lopez**, General Manager of Moulton Niguel Water District and Chair of ACWA's Membership Committee
- **Kari D. Shively**, Vice President, Director of Water Marketing, Business and Sales, Stantec
- **Sue Stephenson**, retired Community Affairs Supervisor for Dublin San Ramon Community Services District and former Chair of ACWA's Communications Committee
- **Kathleen Tiegs**, Past President of ACWA

ACWA President Pamela Tobin nominated the inaugural trustees, and they were ratified by the ACWA Board of Directors. In addition, Tobin, ACWA Vice President Cathy Green and Executive Director Dave Eggerton will serve as ex-officio, non-voting members. Eligible for 501(c)3 status, the ACWA Foundation Board of Trustees will now operate separately and independently from the ACWA Board of Directors and provide oversight for the foundation.

- President Tobin's vision for the Award-Winning QuenchCA Campaign has been ACWA's statewide public education campaign is helping Californians understand the importance of investing in water infrastructure has been providing tools to support member agencies' local education efforts. The Public Relations Society of America (PRSA)'s Los Angeles Chapter recently honored ACWA's Quench California campaign as the top campaign in the Public Service (Associations/Education) Campaign category and named it one of five nominees for the overall Best of Show category. As of the end of October, they have generated 18 million impressions. The social media strategy includes use of ACWA's Twitter, Facebook, Instagram and LinkedIn accounts and has generated 13,500 impressions.

AGENDA ITEM VIII-1

DRAFT

Finance Committee Meeting Minutes San Juan Water District December 13, 2022 4:00 p.m.

Committee Members: Ted Costa, Director
Ken Miller, Director

District Staff: Donna Silva, Director of Finance
Devon Barrett, Customer Service Manager
Teri Grant, Board Secretary/Administrative Assistant

Member of the Public: Jayna Karpinski-Costa

1. Review General Manager Expense and Reimbursements (W & R)

There was no expense or reimbursement request from the General Manager.

2. Review Check Register from October and November 2022 (W & R)

The committee reviewed the October and November check register and found the entries to be in order.

3. Treasurer's Report – Quarter Ending September 30, 2022 (W & R)

Ms. Silva provided a staff report which was included in the Board packet. She informed the committee that the overall portfolio decreased by \$655,553 for an ending balance of \$37.64 million as of September 30, 2022.

4. Amendments to Capital Asset Policy (W & R)

Ms. Silva provided a staff report which was included in the Board packet. She explained that the existing policy includes a \$100,000 threshold for bundled assets. Staff conferred with the District's independent auditors and it was recommended that the District remove the threshold and capitalize all meters. It was further recommended that service laterals be capitalized as a bundled assets since they are significant assets in the system.

The Finance Committee recommends that the Board approve amendments to Capital Asset Policy.

5. Change to Online Payment Portal and Payment Processors (W & R)

Mr. Barrett provided a staff report which was included in the Board packet. He explained the issues with the existing online payment vendor and explained that the previous Customer Service Manager conducted some research on various options for switching vendors. He informed the committee that, if approved, customers would be notified of the change to the new vendor in small batches so that the Customer Service staff would be available to provide any needed support.

The Finance Committee recommends that the Board approve the 3-Year InvoiceCloud Biller Agreement.

6. Other Finance Matters (W & R)

Director Costa informed staff that he attended the ACWA Fall Conference and Ms. Silva might be contacted by representatives from Chase and Morgan Stanley regarding the District's deposit accounts.

7. Public Comment

There were no public comments.

The meeting was adjourned at 4:27 p.m.