



MANAGING RESOURCES FOR A BETTER FUTURE

DIRECTORS
NICK BRUNO, PRESIDENT
JEFFREY D. COULTHARD, VICE PRESIDENT
AMBER MENDOZA, TREASURER
DANNY HOFFMAN
LYNN HOFFMAN
BRIAN PARTRIDGE
TONI SCARBOROUGH

JULIA D. BERRY, GENERAL MANAGER/SECRETARY
MIKE CUTTONE, ASSISTANT TREASURER
BRIAN EHLERS, DISTRICT ENGINEER
LAUREN D. LAYNE, LEGAL COUNSEL

REGULAR MEETING OF THE BOARD OF DIRECTORS

February 10, 2020 at 11:00 A.M.
The Lodge at Riverstone
370 Lodge Road South
Madera, California 93636

AGENDA

1. CALL TO ORDER

2. ADDITIONS TO THE AGENDA

(The Board may add an item to the agenda if, upon a two-thirds vote, the Board finds that there is a need for immediate action on the matter and the need came to the attention of the District after the posting of this Agenda.)

3. PUBLIC COMMENT

Members of the public may address the Board on any matter related to the District that is not included on the Agenda. Comments are limited to five (5) minutes per person.

4. POTENTIAL CONFLICT(S) OF INTEREST

(Any Board member who has a potential conflict of interest may now identify the item and recuse himself or herself from discussing and voting on the matter.)

5. CONSENT CALENDAR – Review and Consider for Action

- a. Approval of Minutes of the Regular Board Meeting on December 9, 2019
- b. Acceptance of Monthly Financial Report for the months of November and December 2019
- c. Approval of payment of warrants and ratification of warrants paid since the prior meeting, if necessary

6. CORRESPONDENCE

(Members of the Board or Staff may provide comment on any timely matter related to the District that is not included on the agenda.)

7. **BOARD ACTION ITEMS** - The Board may take action on any of the following items:

NEW BUSINESS

- a. **Wastewater Treatment Plant Spare Parts Order**- Review and consider action to purchase spare parts for wastewater treatment plant.
- b. **Budget Adjustment** – Review and take action to adjust the budget to reflect additional accounting services and costs incurred.

8. **COMMITTEE REPORTS** - The Board may take action on any of the following items

- a. **Wastewater Treatment – Ad Hoc Committee.** Report from the Ad Hoc Committee on recent discussions and recommendations to the Board of Directors.
- b. **Water Supply and Utilization – Ad hoc Committee.** Report from the Ad Hoc Committee on recent discussions and recommendations to the Board of Directors.

9. **DISTRICT ENGINEER’S REPORT** - The Board may take action on any of the following items

- a. Operations Monthly Report
- b. Wastewater Treatment Facility (WWTF) Status
- c. Other District Matters

10. **LEGAL COUNSEL REPORT** – The Board may take action on any of the following items

- a. Legislation
- b. Legal matters affecting the District

11. **GENERAL MANAGER’S REPORT** – The Board may take action on any of the following items

- a. Monthly Operations
- b. Other District Matters

12. ADJOURN

▪ Items on the Agenda may be taken in any order.
▪ Action may be taken on any item listed on the Agenda.
▪ Writings relating to open session Agenda items that are distributed to members of the Board of Directors will be available for inspection at the District office, excluding writings that are not public records or are exempt from disclosure under the California Public Records Acts.
▪ **ACCOMMODATIONS FOR PERSONS WITH DISABILITIES**
A person with a qualifying disability under the Americans With Disabilities Act of 1990 may request the District to provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the District. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, or by written correspondence to the District at (559) 970-8778 or P.O. Box 27950, Fresno, California 93729, at least 48 hours before a District meeting.



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**Minutes of the Meeting of the Board of Directors
Root Creek Water District
held on
December 9, 2019**

1. Call to Order:

The board meeting for the Root Creek Water District was called to order at 11:09 a.m. at the Lodge at Riverstone by President Nick Bruno. Board members present were Nick Bruno, Jeff Coulthard, Lynn Hoffman, Amber Mendoza and Brian Partridge. Board members absent: Toni Scarborough and Dan Hoffman. Members of the public included Julia Berry, Doug Jensen, Brian Ehlers, Henry Monreal, and Nancy Pirie.

2. Additions to the Agenda:

There were no additions made to the agenda.

3. Public Comment:

There was no public comment.

4. Potential Conflicts of Interests:

There were no conflicts identified.

5. Consent Calendar:

A motion was made to accept and approve items 5a, 5b, 5c by Director Partridge, seconded by Director L. Hoffman, and the motion carried.

6. Correspondence:

There was no correspondence.

7. CLOSED SESSION was moved and scheduled for the end of the meetings, after the RCWD GSA meeting.

8. PUBLIC HEARING: Called to Order at 11:13 a.m.

There was no public comment.

A motion was made by Director Partridge, seconded by Director L Hoffman, and the motion carried to adopt updated fees and to sign resolutions to that effect for the following:

- i. Special Assessment (per acre)
- ii. Agricultural Surface Water Fee
- iii. Agricultural Groundwater Recharge Fee
- iv. Municipal Storm Drain Rate
- v. Municipal Wastewater Rate
- vi. Municipal Water Rates
- vii. Construction Inspection Fee

The Public hearing was closed at 11:19 a.m.

9. BOARD ACTION ITEMS

a. Bank Account:

A motion was made Director L. Hoffman and seconded by Director Jeff Coulthard to open an additional bank account. The motion carried.

b. Dedication of Facilities:

A motion was made by Director Partridge and seconded by Director Coulthard to accept the dedication of facilities Gateway Village Phase 1 Block 1. The motion carried.

c. 2020 Budget:

A motion was made by Director L. Hoffman and seconded by Director Partridge to adopt a budget for calendar year 2020. The motion carried.

d. General Management Services:

A motion was made and by Director Partridge and seconded by Director Coulthard to enter into an annual agreement for general management services with Julia Berry. The motion carried.

e. Standard Specifications for Public Works Improvements:

Director Partridge made a motion, seconded by Director L. Hoffman to adopt updated District Standard Specifications for Public Improvements. The motion carried. Items included:

1. Sewer Cast Iron Manhole Frame and Cover
2. PVC Pipe T Restraints
3. Ductile Iron T Restraints
4. 1-inch Service Meter Box and Installation
5. 1.5-inch Service Meter Box and Installation
6. 2-inch Service Meter Box and Installation
7. Temporary Blow-off Assembly with Restrained Joint
8. Temporary Blow-off Assembly with Concrete Thrust Restraint
9. Temporary Concrete Thrust Blocks

10. COMMITTEE REPORTS

a. Wastewater Treatment:

No reportable items.

b. Water Supply and Utilization:

A motion was made by Director Coulthard and Seconded by Lynn Hoffman to adopt a policy regarding annexation to the District. The motion carried.

Staff was given direction through general consensus to negotiate with the Wonderful Company regarding 2020-2021 water year water purchases.

11. District Engineers Report

Brian Ehlers reported that the average daily flow of wastewater at the plant is 51,000 gpd, peak flows are at 68,000 gpd. We continue to contact the manufacturer of the Generac generator to get repairs completed and have made some headway. Average groundwater change (2014-2019) at 16.41 feet to the positive. Highest increase in groundwater level is seen at well #142 (25ft increase), and lowest increase at well #85 (3-4ft increase). On average groundwater levels are on the incline in the district due to importation of water supplies.

12. Legal Counsel Report

No report was given.

13. General Manager's Report

A motion was made by Director Partridge and seconded by Jeff Coulthard to adopt a meeting schedule for calendar year 2020. The motion carried.

14. Community Facilities District (CFD)

- a. Director L. Hoffman made a motion, seconded by Director Coulthard to receive and file the CFD Local Special Tax and Bond Accountability Report for the FY Ended June 30, 2019. The motion carried.

The regular Board meeting was suspended at 12:04 p.m. to conduct the RCWD GSA Meeting, followed by Closed Session.

The regular meeting was reconvened at 12:52 p.m. to conduct Closed Session.

There were no reportable items from Closed Session.

f. Adjournment:

A motion to adjourn was made by Director L. Hoffman and seconded by Director Coulthard, and the motion carried. The meeting was adjourned at 1:00 p.m.

Julia D. Berry, District Secretary



January 2020 Operational Report

Water Meter Connections:	Dec	Jan	Billed	Dec	Jan	Sum
Residential	430	446	Residential	233	207	440
Model Homes	18	18	Builder	7	2	9
Commercial	3	3	Models	4	0	4
Irrigation	27	32	Commercial	3	0	3
Agriculture	5	5	Landscape Irr.	0	32	32
Well Sites	6	6	Total	247	241	488
Total	489	510				

System Operating Pressure: (psi)

	Dec	Jan
High:	64	64
Low:	39	49
Avg:	56	56

Well Production: (Gallons)	Gallons		kWh		Gallons per kWh	
	Dec	Jan	Dec	Jan	Dec	Jan
Well # 1	2,779,000	2,394,000	6,808	7,387	408	324
Well # 2	1,853,000	2,135,000	5,418	7,585	342	281
Well # 4	0	1,000	7,089	1,306	0	1
Total	4,632,000	4,530,000	19,315	16,278		

Water Deliveries:	Dec	Jan
Municipal	2,499,859	2,514,926
Landscape Irrigation	159,492	153,815
Commercial	49,703	52,762
Agriculture	0	0
Construction	1,975,019	189,169
Other*		
Total	4,684,073	2,910,672

Waste Water: (Gallons)	Gallons		kWh		Gallons per kWh	
	Dec	Jan	Dec	Jan	Dec	Jan
Volume treated	1,715,947	1,739,820	42,596	44,362	40	39
Average daily volume	55,353	57,994				

Waste Water:	Dec	Jan
Peak Day Flow: (Gallons)	68,733	68,853

ROOT CREEK WATER DISTRICT
Cash Account Activity For the Month
As of November 30, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
Premier Valley - Operating Acct									
Deposit	11/04/2019		Riverstone Development, LLC		X	78,217.00		214,529.11	
Transfer	11/05/2019		Funds Transfer		X	15,000.00		292,746.11	
Deposit	11/08/2019		Benefit Assessment, DWR Grant		X	167,095.50		307,746.11	
Deposit	11/22/2019		Jim Crawford, MID		X	4,837.64		474,841.61	
Transfer	11/25/2019		Funds Transfer		X	27,500.00		479,679.25	
Bill Pmt -Check	11/01/2019	3412	ACWA/JPIA	VOID: 2020 Annual Agency Dues	X	0.00		507,179.25	
Bill Pmt -Check	11/01/2019	3413	Baker Manock & Jensen	012023	X		3,835.52	507,179.25	
Bill Pmt -Check	11/01/2019	3414	Cuttone & Mastro, CPA's		X		4,329.50	503,343.73	
Bill Pmt -Check	11/01/2019	3415	Julia D. Berry		X		14,605.63	499,014.23	
Bill Pmt -Check	11/01/2019	3416	Koppel & Gruber Public Fina...		X		2,034.28	484,408.60	
Bill Pmt -Check	11/01/2019	3417	Nicholas Edward Bruno		X		430.16	482,374.32	
Bill Pmt -Check	11/01/2019	3418	Provost & Pritchard		X		37,530.91	481,944.16	
Bill Pmt -Check	11/01/2019	3419	RT Diversified, Inc.		X		37,909.51	444,413.25	
Bill Pmt -Check	11/01/2019	3420	Somach Simmons & Dunn		X		20,560.00	406,503.74	
Bill Pmt -Check	11/07/2019	3421	PG&E	# 6826243981-0	X		3,821.96	385,943.74	
Bill Pmt -Check	11/07/2019	3422	PG&E	# 2031120882-9	X		8,897.16	382,121.78	
Bill Pmt -Check	11/07/2019	3423	PG&E	# 8486614124-9	X		318.59	373,224.62	
Bill Pmt -Check	11/07/2019	3424	PG&E	# 0305337496-7	X		1,507.84	372,906.03	
Bill Pmt -Check	11/07/2019	3425	PG&E	# 4770989633-7	X		2,835.92	371,398.19	
Check	11/07/2019	3426	Madera Irrigation District	For Permits issued in October 2019	X		6,500.00	368,562.27	
Check	11/08/2019	3427	Madera County Flood Control	Pay Request 33			1,802.21	362,062.27	
Check	11/08/2019	3428	Madera Irrigation District	Pay Request 33			154,094.64	360,260.06	
Bill Pmt -Check	11/30/2019	3432	Nicholas Edward Bruno	Meeting & Travel Reimbursement	X		322.62	206,165.42	
Check	11/27/2019	3436	Jim Crawford Construction	Meter # 6 Deposit Refund less cost of repairs			3,354.64	205,842.80	
Check	11/27/2019	3437	Jim Crawford Construction	Refund of Deposit for Meters # 3 and # 11			7,000.00	202,488.16	
Bill Pmt -Check	11/27/2019	3438	Nicholas Edward Bruno	Board Meeting (10/14/19)			100.00	195,488.16	
Check	11/27/2019	3439	Jeff Coulthard	Board Meeting (10/14/19)			100.00	195,388.16	
Check	11/27/2019	3440	Lynn M. Hoffman	Board Meeting (10/14/19)			100.00	195,288.16	
Check	11/27/2019	3441	Danny W. Hoffman	Board Meeting (10/14/19)			100.00	195,188.16	
Check	11/27/2019	3442	Toni Scarborough	Board Meeting (10/14/19)			100.00	195,088.16	
Check	11/27/2019	3443	Amber Mendoza	Board Meeting (10/14/19)			100.00	194,988.16	
Check	11/27/2019	3444	Brian S. Partridge	Board Meeting (10/14/19)			100.00	194,888.16	
Check	11/27/2019	3445	Jeff Coulthard	Special Board Meeting (11/01/19)			100.00	194,788.16	
Check	11/27/2019	3446	Lynn M. Hoffman	Special Board Meeting (11/01/19)			100.00	194,688.16	
Check	11/27/2019	3447	Danny W. Hoffman	Special Board Meeting (11/01/19)			100.00	194,588.16	
Check	11/27/2019	3448	Toni Scarborough	Special Board Meeting (11/01/19)			100.00	194,488.16	
Check	11/27/2019	3449	Nicholas Edward Bruno	Board Meeting (11/11/19)			100.00	194,388.16	
Check	11/27/2019	3450	Jeff Coulthard	Board Meeting (11/11/19)			100.00	194,288.16	
Check	11/27/2019	3451	Lynn M. Hoffman	Board Meeting (11/11/19)			100.00	194,188.16	
Check	11/27/2019	3452	Danny W. Hoffman	Board Meeting (11/11/19)			100.00	194,088.16	
Check	11/27/2019	3453	Amber Mendoza	Board Meeting (11/11/19)			100.00	193,988.16	
Check	11/27/2019	3454	Brian S. Partridge	Board Meeting (11/11/19)			100.00	193,888.16	
Total Premier Valley - Operating Acct							292,650.14	313,391.09	193,788.16
Premier Valley- Muni&Urban Acct									
Deposit	11/01/2019		Utilities Deposit		X	315.00		15,984.91	
Check	11/03/2019		Invoice Cloud		X		121.95	16,299.91	
Deposit	11/01/2019		Utilities Deposit		X	1,169.96		16,177.96	
Deposit	11/02/2019		Utilities Deposit		X	103.87		17,347.92	
Deposit	11/02/2019		Utilities Deposit		X	140.52		17,451.79	
Deposit	11/04/2019		Utilities Deposit		X	164.14		17,592.31	
Deposit	11/04/2019		Utilities Deposit		X	171.28		17,756.45	
Deposit	11/05/2019		Utilities Deposit		X	70.65		17,927.73	
Transfer	11/05/2019		Funds Transfer		X		15,000.00	17,998.38	
								2,998.38	

ROOT CREEK WATER DISTRICT
Cash Account Activity For the Month
As of November 30, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Deposit	11/05/2019			Utilities Deposit	X	135.72		3,134.10
Deposit	11/06/2019			Utilities Deposit	X	287.20		3,421.30
Deposit	11/08/2019			Utilities Deposit	X	4,550.56		7,971.86
Deposit	11/06/2019			Utilities Deposit	X	105.66		8,077.52
Deposit	11/07/2019			Utilities Deposit	X	104.89		8,182.41
Deposit	11/08/2019			Utilities Deposit	X	235.11		8,417.52
Deposit	11/08/2019			Utilities Deposit	X	228.61		8,646.13
Deposit	11/09/2019			Utilities Deposit	X	113.31		8,759.44
Deposit	11/09/2019			Utilities Deposit	X	196.26		8,955.70
Deposit	11/10/2019			Utilities Deposit	X	317.64		9,273.34
Deposit	11/10/2019			Utilities Deposit	X	420.42		9,693.76
Deposit	11/11/2019			Utilities Deposit	X	383.78		10,077.54
Deposit	11/12/2019			Utilities Deposit	X	239.15		10,316.69
Deposit	11/13/2019			Utilities Deposit	X	551.64		10,868.33
Deposit	11/15/2019			Utilities Deposit	X	4,107.31		14,975.64
Deposit	11/13/2019			Utilities Deposit	X	421.62		15,397.26
Deposit	11/14/2019			Utilities Deposit	X	147.10		15,544.36
Deposit	11/14/2019			Utilities Deposit	X	133.12		15,677.48
Deposit	11/15/2019			VOID: Utilities Deposit	X	0.00		15,677.48
Deposit	11/15/2019			Utilities Deposit	X	1,316.37		16,993.85
Deposit	11/16/2019			Utilities Deposit	X	150.69		17,144.54
Deposit	11/18/2019			Utilities Deposit	X	793.94		17,938.48
Deposit	11/19/2019			Utilities Deposit	X	200.76		18,139.24
Deposit	11/19/2019			Utilities Deposit	X	3,944.06		22,083.30
Deposit	11/20/2019			Utilities Deposit	X	117.57		22,200.87
Deposit	11/20/2019			Utilities Deposit	X	116.14		22,317.01
Deposit	11/22/2019			Utilities Deposit	X	5,261.33		27,578.34
Deposit	11/22/2019			Utilities Deposit	X	666.94		28,245.28
Deposit	11/23/2019			Utilities Deposit	X	288.00		28,533.28
Deposit	11/25/2019			Utilities Deposit	X	171.15		28,704.43
Transfer	11/25/2019			Funds Transfer	X		27,500.00	1,204.43
Deposit	11/25/2019			Utilities Deposit	X	266.53		1,470.96
Deposit	11/26/2019			Utilities Deposit		168.35		1,639.31
Deposit	11/29/2019			Utilities Deposit		35.00		1,674.31
Deposit	11/07/2019			Utilities Deposit	X	239.08		1,913.39
Deposit	11/29/2019			Utilities Deposit		172.37		2,085.76
Deposit	11/13/2019			Utilities Deposit	X	80.66		2,166.42
Deposit	11/15/2019			Utilities Deposit	X	390.39		2,556.81
Deposit	11/13/2019			Refund of Service Fees	X	123.21		2,680.02
Deposit	11/29/2019			Interest	X	0.17		2,680.19
Check	11/29/2019		Premier Valley Bank	Bank Service Fees	X		61.22	2,618.97
Check	11/27/2019			CHARGEBACK ITEM	X		116.55	2,502.42
Deposit	11/30/2019			VOID: Utilities Deposit	X	0.00		2,502.42
Deposit	11/30/2019			Utilities Deposit		914.58		3,417.00
Deposit	11/30/2019			Utilities Deposit	X	407.37		3,824.37
Total Premier Valley- Muni&Urban Acct						30,639.18	42,799.72	3,824.37
Premier Valley -Connection Fees								274,190.93
Deposit	11/30/2019			Refund of Service Fees	X	87.74		274,278.67
Deposit	11/30/2019			Interest	X	5.11		274,283.78
Check	11/15/2019		Premier Valley Bank	Bank Service Fee	X		30.53	274,253.25
Total Premier Valley -Connection Fees						92.85	30.53	274,253.25
Premier Valley - Ag Account								523.61
Deposit	11/13/2019			Refund of Bank Service Fees	X	461.53		985.14

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses by Fund-Cash Basis
January through November 2019

	01-District Administ...	02-Water Municipal	03-Sewer	04-Storm Drain	05-Water Agriculture	TOTAL
Ordinary Income/Expense						
Income						
410 - Agricultural Revenues						
410.01 - Agricultural Surface Water Chgs	0.00	0.00	0.00	0.00	940,266.53	940,266.53
410.02 - Agricultural Recharge Fees	0.00	0.00	0.00	0.00	110,569.96	110,569.96
Total 410 - Agricultural Revenues	0.00	0.00	0.00	0.00	1,050,836.49	1,050,836.49
420 - Municipal Revenues						
420.02 - Municipal Water Utility Fees	0.00	165,598.54	0.00	0.00	0.00	165,598.54
420.03 - Municipal Storm Drain Fees	0.00	0.00	0.00	12,661.85	0.00	12,661.85
420.04 - Municipal Wastewater Fees	0.00	0.00	96,232.32	0.00	0.00	96,232.32
420.09 - Late Fees (Municipal)	0.00	2,988.36	0.00	0.00	0.00	2,988.36
420.10 - Municipal IVR Surcharge	0.00	2.10	0.00	0.00	0.00	2.10
425.02 - Municipal Water Hydrant Usage	0.00	36,324.00	0.00	0.00	0.00	36,324.00
Total 420 - Municipal Revenues	0.00	204,913.00	96,232.32	12,661.85	0.00	313,807.17
430.00 - Municipal Revenues-Builder Chrgs						
430.01 - Inspection Fees	1,200.00	47,543.33	0.00	0.00	0.00	48,743.33
430.02 - Rooftop Fees	0.00	189,716.38	0.00	0.00	0.00	189,716.38
430.03 - Water Fees	0.00	29,223.00	0.00	0.00	0.00	29,223.00
430.04 - Wastewater Fees	0.00	0.00	102,096.00	0.00	0.00	102,096.00
430.05 - Storm Drain Fees	0.00	0.00	0.00	11,268.00	0.00	11,268.00
430.06 - Meter Installation Fees	0.00	145,366.62	0.00	0.00	0.00	145,366.62
Total 430.00 - Municipal Revenues-Builder Chrgs	1,200.00	411,849.33	102,096.00	11,268.00	0.00	526,413.33
480 - Other Sources Revenues						
480.01 - Assessments	75,540.08	0.00	0.00	0.00	0.00	75,540.08
480.02 - CFD Assessments	0.00	120,777.33	0.00	0.00	0.00	120,777.33
480.03a - Grant Revenues	869,937.39	0.00	0.00	0.00	0.00	869,937.39
480.03b - Grant Admin Revenue	47,539.85	0.00	0.00	0.00	0.00	47,539.85
480.03c - Grant Costs	-714,392.16	-155,896.85	0.00	0.00	0.00	-870,289.01
480.03d - Grant Admin Costs	-42,956.07	0.00	0.00	0.00	0.00	-42,956.07
480.04 - Interest Income.	0.00	26.15	0.00	0.00	9.74	35.89
Total 480 - Other Sources Revenues	235,669.09	-35,093.37	0.00	0.00	9.74	200,585.46
46430 - Miscellaneous Revenue	0.00	7,512.05	0.00	0.00	0.00	7,512.05
Total Income	236,869.09	589,181.01	198,328.32	23,929.85	1,050,846.23	2,099,154.50
Gross Profit	236,869.09	589,181.01	198,328.32	23,929.85	1,050,846.23	2,099,154.50
Expense						
510 - Water Costs						
510.01 - Water Option Pymnt - MID	0.00	50,000.00	0.00	0.00	50,000.00	100,000.00
510.02 - Water Purchased- MID	0.00	746,308.00	0.00	0.00	746,308.00	1,492,616.00
510.03 - Water Purchases - Wonderful	0.00	477,813.50	0.00	0.00	477,813.50	955,627.00
Total 510 - Water Costs	0.00	1,274,121.50	0.00	0.00	1,274,121.50	2,548,243.00
520.01 - MID Assessments	2,368.74	39,246.38	0.00	0.00	0.00	41,615.12
530.01 - MID Roof Top Fee	0.00	152,500.00	0.00	0.00	0.00	152,500.00
540 - System Maintenance						
540.01 - Chemicals	44.05	4,185.02	0.00	0.00	0.00	4,229.07
540.02 - Repairs & Maintenance	0.00	69,289.85	21,283.01	0.00	346.82	90,919.68

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses by Fund-Cash Basis
January through November 2019

	01-District Administ...	02-Water Municipal	03-Sewer	04-Storm Drain	05-Water Agriculture	TOTAL
540.03 - Lab Analysis	0.00	4,486.00	12,394.75	0.00	0.00	16,880.75
Total 540 - System Maintenance	44.05	77,960.87	33,677.76	0.00	346.82	112,029.50
550 - System Management						
550.01 - Operator Contracted	1,028.75	68,155.47	171,510.97	0.00	0.00	240,695.19
550.03 - Inspection Fees	0.00	57,125.05	0.00	12,031.25	0.00	69,156.30
550.04 - Hauling and Discharge	0.00	0.00	5,677.76	0.00	0.00	5,677.76
Total 550 - System Management	1,028.75	125,280.52	177,188.73	12,031.25	0.00	315,529.25
560.01 - Permits	551.00	2,966.00	16,347.00	0.00	0.00	19,864.00
570 - Groundwater Maintenance						
570.01 - Groundwater Measurements	0.00	5,327.00	0.00	0.00	5,327.00	10,654.00
570.02 - Groundwater Sustainability	13,452.79	11,902.72	0.00	0.00	11,735.70	37,091.21
570.03 - Groundwater-Internal Costs	0.00	441.00	0.00	0.00	441.00	882.00
Total 570 - Groundwater Maintenance	13,452.79	17,670.72	0.00	0.00	17,503.70	48,627.21
580 - Services						
580.01 - Power	0.00	125,990.46	56,667.98	0.00	0.00	182,658.44
580.02 - Communications	0.00	8,802.95	2,200.74	0.00	0.00	11,003.69
580.03 - Security	0.00	2,048.38	1,353.34	0.00	0.00	3,401.72
Total 580 - Services	0.00	136,841.79	60,222.06	0.00	0.00	197,063.85
610 - Marketing						
610.02 - Website	0.00	1,197.76	0.00	0.00	358.76	1,556.52
Total 610 - Marketing	0.00	1,197.76	0.00	0.00	358.76	1,556.52
620 - Professional Fees						
620.01 - Accounting	30,628.63	10,075.75	2,354.73	2,354.73	2,354.79	47,768.63
620.02 - Audit	7,500.00	0.00	0.00	0.00	0.00	7,500.00
620.03 - Management Contracted	154,166.61	0.00	0.00	0.00	0.00	154,166.61
620.04 - Engineering	62,315.50	59,291.05	33,773.39	6,868.28	24,642.72	186,890.94
620.05 - Legal	62,312.86	4,185.75	1,586.00	1,622.50	2,992.00	72,699.11
620.06 - GIS Services	3,189.68	19,800.45	8,112.89	0.00	4,291.95	35,394.97
620.07 - Groundwater Mgmt Plan Update	1,687.30	1,143.45	0.00	0.00	5,169.25	8,000.00
620.08 - Master Planning	28,687.25	10,566.23	985.73	985.74	0.00	41,224.95
620.09 - Special Counsel	5,346.60	21,508.25	0.00	0.00	21,508.25	48,363.10
620.10 - Public Finance	8,453.85	0.00	0.00	0.00	0.00	8,453.85
Total 620 - Professional Fees	364,288.28	126,570.93	46,812.74	11,831.25	60,958.96	610,462.16
630 - Consultants						
630.01 - Grant Preparation	0.00	0.00	0.00	0.00	3,928.56	3,928.56
630.02 - Special Studies Reports	0.00	3,182.61	7,537.35	0.00	0.00	10,719.96
630.03 - SJR Turnout	0.00	8,651.00	0.00	0.00	30,394.50	39,045.50
630.04 - GSP	0.00	200,000.00	0.00	0.00	180,000.00	380,000.00
630.06 - Waste Water Treatment Plant O&M	0.00	0.00	3,742.50	0.00	0.00	3,742.50
630.07 - WWTP Preliminary Design	0.00	0.00	45,638.50	0.00	0.00	45,638.50
Total 630 - Consultants	0.00	211,833.61	56,918.35	0.00	214,323.06	483,075.02
640.01 - Membership dues	4,686.53	0.00	0.00	0.00	0.00	4,686.53
650.01 - Insurance	2,936.07	2,936.07	427.80	427.80	427.80	7,155.54
660 - General & Administrative Costs						

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses by Fund-Cash Basis
January through November 2019

	<u>01-District Administ...</u>	<u>02-Water Municipal</u>	<u>03-Sewer</u>	<u>04-Storm Drain</u>	<u>05-Water Agriculture</u>	<u>TOTAL</u>
660.01 · Printing & Reproduction	195.35	40.14	40.14	40.12	40.14	355.89
660.03 · Conference & Meetings	16,081.60	100.00	0.00	0.00	0.00	16,181.60
660.04 · Travel	3,031.87	0.00	0.00	0.00	0.00	3,031.87
660.06 · Postage	561.19	0.00	0.00	0.00	0.00	561.19
660.07 · Bank Charges	0.00	600.79	166.33	166.33	352.48	1,285.93
660.08 · Email Hosting & Storage	999.99	0.00	0.00	0.00	0.00	999.99
Total 660 · General & Administrative Costs	<u>20,870.00</u>	<u>740.93</u>	<u>206.47</u>	<u>206.45</u>	<u>392.62</u>	<u>22,416.47</u>
Total Expense	<u>410,226.21</u>	<u>2,169,867.08</u>	<u>391,800.91</u>	<u>24,496.75</u>	<u>1,568,433.22</u>	<u>4,564,824.17</u>
Net Ordinary Income	-173,357.12	-1,580,686.07	-193,472.59	-566.90	-517,586.99	-2,465,669.67
Other Income/Expense						
Other Expense						
800 · Other Expenses.	864.00	0.00	0.00	0.00	0.00	864.00
900.02 · Capital Expdtures-Water Meters	0.00	99,737.00	0.00	0.00	0.00	99,737.00
Total Other Expense	<u>864.00</u>	<u>99,737.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,601.00</u>
Net Other Income	<u>-864.00</u>	<u>-99,737.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-100,601.00</u>
Net Income	<u><u>-174,221.12</u></u>	<u><u>-1,680,423.07</u></u>	<u><u>-193,472.59</u></u>	<u><u>-566.90</u></u>	<u><u>-517,586.99</u></u>	<u><u>-2,566,270.67</u></u>

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
January through November 2019

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · Agricultural Revenues				
410.01 · Agricultural Surface Water Chgs	940,266.53	260,000.00	680,266.53	361.6%
410.02 · Agricultural Recharge Fees	110,569.96	1,281,000.00	-1,170,430.04	8.6%
410.03 · Agricultural Capital Fee	0.00	342,000.00	-342,000.00	0.0%
Total 410 · Agricultural Revenues	1,050,836.49	1,883,000.00	-832,163.51	55.8%
420 · Municipal Revenues				
420.01 · Municipal Connection Fees	0.00	4,560,750.00	-4,560,750.00	0.0%
420.02 · Municipal Water Utility Fees	165,598.54	175,000.00	-9,401.46	94.6%
420.03 · Municipal Storm Drain Fees	12,661.85	9,500.00	3,161.85	133.3%
420.04 · Municipal Wastewater Fees	96,232.32	72,000.00	24,232.32	133.7%
420.05 · Municipal Inspection Fees	0.00	0.00	0.00	0.0%
420.09 · Late Fees (Municipal)	2,988.36			
420.10 · Municipal IVR Surcharge	2.10			
425.02 · Municipal Water Hydrant Usage	36,324.00	40,000.00	-3,676.00	90.8%
Total 420 · Municipal Revenues	313,807.17	4,857,250.00	-4,543,442.83	6.5%
430.00 · Municipal Revenues-Builder Chrgs				
430.01 · Inspection Fees	48,743.33	113,000.00	-64,256.67	43.1%
430.02 · Rooftop Fees	189,716.38			
430.03 · Water Fees	29,223.00			
430.04 · Wastewater Fees	102,096.00			
430.05 · Storm Drain Fees	11,268.00			
430.06 · Meter Installation Fees	145,366.62	197,000.00	-51,633.38	73.8%
Total 430.00 · Municipal Revenues-Builder Chrgs	526,413.33	310,000.00	216,413.33	169.8%
480 · Other Sources Revenues				
480.01 · Assessments	75,540.08	285,250.00	-209,709.92	26.5%
480.02 · CFD Assessments	120,777.33	121,760.00	-982.67	99.2%
480.03a · Grant Revenues	869,937.39			
480.03b · Grant Admin Revenue	47,539.85			
480.03c · Grant Costs	-870,289.01			
480.03d · Grant Admin Costs	-42,956.07			
480.04 · Interest Income.	35.89			
Total 480 · Other Sources Revenues	200,585.46	407,010.00	-206,424.54	49.3%
46430 · Miscellaneous Revenue	7,512.05			
Total Income	2,099,154.50	7,457,260.00	-5,358,105.50	28.1%
Gross Profit	2,099,154.50	7,457,260.00	-5,358,105.50	28.1%
Expense				
510 · Water Costs				
510.01 · Water Option Pymnt - MID	100,000.00	100,000.00	0.00	100.0%
510.02 · Water Purchased- MID	1,492,616.00	1,707,227.00	-214,611.00	87.4%
510.03 · Water Purchases - Wonderful	955,627.00	950,666.00	4,961.00	100.5%
Total 510 · Water Costs	2,548,243.00	2,757,893.00	-209,650.00	92.4%
520.01 · MID Assessments	41,615.12	32,000.00	9,615.12	130.0%
530.01 · MID Roof Top Fee	152,500.00	325,000.00	-172,500.00	46.9%
540 · System Maintenance				
540.01 · Chemicals	4,229.07	32,000.00	-27,770.93	13.2%
540.02 · Repairs & Maintenance	90,919.68	110,000.00	-19,080.32	82.7%
540.03 · Lab Analysis	16,880.75	30,000.00	-13,119.25	56.3%
Total 540 · System Maintenance	112,029.50	172,000.00	-59,970.50	65.1%
550 · System Management				
550.01 · Operator Contracted	240,695.19	286,800.00	-46,104.81	83.9%
550.02 · Meter Reading	0.00	21,000.00	-21,000.00	0.0%
550.03 · Inspection Fees	69,156.30	135,000.00	-65,843.70	51.2%
550.04 · Hauling and Discharge	5,677.76	20,000.00	-14,322.24	28.4%
Total 550 · System Management	315,529.25	462,800.00	-147,270.75	68.2%
560.01 · Permits	19,864.00	100,000.00	-80,136.00	19.9%
570 · Groundwater Maintenance				
570.01 · Groundwater Measurements	10,654.00	30,000.00	-19,346.00	35.5%
570.02 · Groundwater Sustainability	37,091.21	75,000.00	-37,908.79	49.5%
570.03 · Groundwater-Internal Costs	882.00	7,500.00	-6,618.00	11.8%
Total 570 · Groundwater Maintenance	48,627.21	112,500.00	-63,872.79	43.2%
580 · Services				
580.01 · Power	182,658.44	190,000.00	-7,341.56	96.1%
580.02 · Communications	11,003.69	15,000.00	-3,996.31	73.4%
580.03 · Security	3,401.72	9,000.00	-5,598.28	37.8%
Total 580 · Services	197,063.85	214,000.00	-16,936.15	92.1%
610 · Marketing				
610.01 · Advertisng	0.00	1,000.00	-1,000.00	0.0%
610.02 · Website	1,556.52	7,500.00	-5,943.48	20.8%

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
January through November 2019

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
Total 610 - Marketing	1,556.52	8,500.00	-6,943.48	18.3%
620 - Professional Fees				
620.01 - Accounting	47,768.63	52,480.00	-4,711.37	91.0%
620.02 - Audit	7,500.00	23,000.00	-15,500.00	32.6%
620.03 - Management Contracted	154,166.61	170,000.00	-15,833.39	90.7%
620.04 - Engineering	186,890.94	247,000.00	-60,109.06	75.7%
620.05 - Legal	72,699.11	75,000.00	-2,300.89	96.9%
620.06 - GIS Services	35,394.97	24,000.00	11,394.97	147.5%
620.07 - Groundwater Mgmt Plan Update	8,000.00	38,000.00	-30,000.00	21.1%
620.08 - Master Planning	41,224.95	60,500.00	-19,275.05	68.1%
620.09 - Special Counsel	48,363.10	100,000.00	-51,636.90	48.4%
620.10 - Public Finance	8,453.85	10,000.00	-1,546.15	84.5%
Total 620 - Professional Fees	610,462.16	799,980.00	-189,517.84	76.3%
630 - Consultants				
630.01 - Grant Preparation	3,928.56	20,000.00	-16,071.44	19.6%
630.02 - Special Studies Reports	10,719.96	10,000.00	719.96	107.2%
630.03 - SJR Turnout	39,045.50	54,500.00	-15,454.50	71.6%
630.04 - GSP	380,000.00	400,000.00	-20,000.00	95.0%
630.05 - MS4 Program	0.00	15,000.00	-15,000.00	0.0%
630.06 - Waste Water Treatment Plant O&M	3,742.50	30,000.00	-26,257.50	12.5%
630.07 - WWTP Preliminary Design	45,638.50	125,000.00	-79,361.50	36.5%
Total 630 - Consultants	483,075.02	654,500.00	-171,424.98	73.8%
640.01 - Membership dues	4,686.53	15,000.00	-10,313.47	31.2%
650.01 - Insurance	7,155.54	6,500.00	655.54	110.1%
660 - General & Administrative Costs				
660.01 - Printing & Reproduction	355.89	500.00	-144.11	71.2%
660.03 - Conference & Meetings	16,181.60	24,000.00	-7,818.40	67.4%
660.04 - Travel	3,031.87	1,000.00	2,031.87	303.2%
660.06 - Postage	561.19	1,250.00	-688.81	44.9%
660.07 - Bank Charges	1,285.93	500.00	785.93	257.2%
660.08 - Email Hosting & Storage	999.99	1,000.00	-0.01	100.0%
Total 660 - General & Administrative Costs	22,416.47	28,250.00	-5,833.53	79.4%
Total Expense	4,564,824.17	5,688,923.00	-1,124,098.83	80.2%
Net Ordinary Income	-2,465,669.67	1,768,337.00	-4,234,006.67	-139.4%
Other Income/Expense				
Other Expense				
800 - Other Expenses.	864.00			
900.01 - Capital Expenditures - Equip.	0.00	60,000.00	-60,000.00	0.0%
900.02 - Capital Expditures-Water Meters	99,737.00	197,000.00	-97,263.00	50.6%
900.03 - Capital Exptures - Improvements	0.00	31,520.00	-31,520.00	0.0%
960.00 - Debt Payments				
960.1 - Debt Principal	0.00	3,014,962.00	-3,014,962.00	0.0%
960.2 - Interest Expense	0.00	294,329.00	-294,329.00	0.0%
960.00 - Debt Payments - Other	0.00	0.00	0.00	0.0%
Total 960.00 - Debt Payments	0.00	3,309,291.00	-3,309,291.00	0.0%
980.00 - Loan to Districts	0.00	425,000.00	-425,000.00	0.0%
Total Other Expense	100,601.00	4,022,811.00	-3,922,210.00	2.5%
Net Other Income	-100,601.00	-4,022,811.00	3,922,210.00	2.5%
Net Income	-2,566,270.67	-2,254,474.00	-311,796.67	113.8%

ROOT CREEK WATER DISTRICT
A/R Aging Summary
As of November 30, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Aleco Corporation	0.00	0.00	0.00	0.00	1,151.62	1,151.62
Alfred & Pearl J Lion	0.00	0.00	0.00	0.00	4,744.72	4,744.72
B&B Construction Services	0.00	665.80	22.20	200.60	0.00	888.60
Bonadelle Neighborhoods	0.00	5.20	0.00	0.00	0.00	5.20
Browning Contractors Inc.	0.00	448.40	0.00	0.00	0.00	448.40
Coulthard Ents	0.00	0.00	0.00	0.00	33,077.95	33,077.95
Coulthard Family Ranches LP	0.00	0.00	0.00	0.00	1,236.98	1,236.98
Coulthard Vernal M Ranch 3 Trust	0.00	0.00	0.00	0.00	37,051.17	37,051.17
Coulthard Ent LP & Coulthard Jeffrey	0.00	0.00	0.00	0.00	3,962.08	3,962.08
Crown Homes	0.00	10,940.00	0.00	0.00	0.00	10,940.00
Daniel A & Jacqueline Lion	0.00	0.00	0.00	0.00	2,789.87	2,789.87
E & G Farming LLC	0.00	0.00	0.00	0.00	7,039.98	7,039.98
Groveland Dev Crop	0.00	0.00	0.00	0.00	16,844.01	16,844.01
Jeff D & Rosemarie Coulthard	0.00	0.00	0.00	0.00	43.82	43.82
Jeff D Coulthard-1	0.00	0.00	0.00	0.00	10,034.91	10,034.91
Jeffrey A. Lion	0.00	0.00	0.00	0.00	2,723.97	2,723.97
Jeffrey D. Coulthard	0.00	0.00	0.00	0.00	1,280.48	1,280.48
Jim Crawford Construction	0.00	917.40	0.00	0.00	2,058.80	2,976.20
Lion Alfred Jr. Family Joint Trust	0.00	0.00	0.00	0.00	10,752.78	10,752.78
Lodge Root Creek No 1 LP	0.00	0.00	0.00	0.00	51.34	51.34
Lodge/Root Creek #1 LP	0.00	0.00	0.00	0.00	150.81	150.81
Madera Management Business Trust	0.00	0.00	0.00	0.00	16,307.74	16,307.74
Melissa Ann Howard	0.00	0.00	0.00	0.00	9,589.32	9,589.32
Moses Jaghlassian / Seta Trs	0.00	0.00	0.00	0.00	50,093.48	50,093.48
Mozingo Construction, Inc.	0.00	2,072.20	0.00	0.00	0.00	2,072.20
Pitman Family Trust	0.00	0.00	0.00	0.00	1,365.14	1,365.14
Riverstone Community Assn	0.00	0.00	0.00	0.00	42.55	42.55
Riverstone Development LLC	0.00	79,215.00	31,686.00	332,703.00	4,593,188.18	5,036,792.18
Riverstone Development LLC - Operations	0.00	64,758.14	0.00	0.00	0.00	64,758.14
Riverstone Farms	0.00	0.00	0.00	0.00	204,426.93	204,426.93
San Joaquin River Ranch LLC	0.00	0.00	0.00	460.53	466,198.42	466,658.95
Tri County Excavation Inc.	0.00	10.80	0.00	0.00	262.40	273.20
Utility Billing Customer	87.36	5,044.09	0.00	0.00	0.00	5,131.45
W A Allen	0.00	0.00	0.00	0.00	63.50	63.50
Western Pacific Housing, Inc.	0.00	0.00	0.00	0.00	12,528.00	12,528.00
TOTAL	87.36	164,077.03	31,708.20	333,364.13	5,489,060.95	6,018,297.67

ROOT CREEK WATER DISTRICT
Cash Account Activity For the Month
As of December 31, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
Premier Valley - Operating Acct									
Deposit	12/02/2019			Builder Fees, Hydrant Fees, Refund from Somach, Simmons, & Dunn	X	30,553.00		193,788.16	
Deposit	12/02/2019			Riverstone Development Inc.	X	64,758.14		224,341.16	
Deposit	12/06/2019			Hydrant Meter Fees	X	843.40		289,099.30	
Deposit	12/09/2019			Deposit	X	0.00		289,942.70	
Deposit	12/30/2019			Water Hydrant Usage Fees	X	1,389.80		289,942.70	
Deposit	12/30/2019			Rooftop Fees	X	18,200.00		291,332.50	
Transfer	12/30/2019			Funds Transfer	X	29,934.00		309,532.50	
Deposit	12/31/2019			2018, 2019, & 2020 Benefit Assessments	X	402,214.92		339,466.50	
Bill Pmt -Check	12/01/2019	3429	Baker Manock & Jensen	012023	X		5,074.76	741,681.42	
Bill Pmt -Check	12/01/2019	3430	Cuttone & Mastro, CPA's				4,325.50	736,606.66	
Bill Pmt -Check	12/01/2019	3431	Julia D. Berry		X		14,712.01	732,281.16	
Bill Pmt -Check	12/01/2019	3433	Provost & Pritchard		X		38,888.05	717,569.15	
Bill Pmt -Check	12/01/2019	3434	RT Diversified, Inc.		X		99,976.73	678,681.10	
Bill Pmt -Check	12/01/2019	3435	US Postal Service	Box 27950	X		310.00	578,704.37	
Bill Pmt -Check	12/02/2019	3455	State Water Resources Con...	Facility ID 5B10NC00072	X		18,767.00	578,394.37	
Bill Pmt -Check	12/02/2019	3456	Koppel & Gruber Public Fina...		X		2,967.55	559,627.37	
Check	12/09/2019	3457	Madera Irrigation District	Rooftop Fees for Permits pulled in November	X		18,200.00	556,659.82	
Bill Pmt -Check	12/09/2019	3458	PG&E	8486614124-9	X		3,785.46	538,459.82	
Bill Pmt -Check	12/09/2019	3459	PG&E	4770989633-7	X		2,748.36	534,674.36	
Bill Pmt -Check	12/09/2019	3460	PG&E	6826243981-0	X		1,948.92	531,926.00	
Bill Pmt -Check	12/09/2019	3461	PG&E	2031120882-9	X		7,245.88	529,977.08	
Bill Pmt -Check	12/09/2019	3462	PG&E	0305337496-7	X		1,171.84	527,731.20	
Bill Pmt -Check	12/30/2019	3471	Amber Mendoza	Board Meeting (12/09/19)			100.00	521,559.36	
Bill Pmt -Check	12/30/2019	3472	Brian S. Partridge	Board Meeting (12/09/19)			100.00	521,459.36	
Bill Pmt -Check	12/30/2019	3473	Danny W. Hoffman	Board Meeting (12/09/19)			100.00	521,359.36	
Bill Pmt -Check	12/30/2019	3474	Jeff Coulthard	Board Meeting (12/09/19)			100.00	521,259.36	
Bill Pmt -Check	12/30/2019	3475	Lynn M. Hoffman	Board Meeting (12/09/19)			100.00	521,159.36	
Bill Pmt -Check	12/30/2019	3476	Nicholas Edward Bruno	Board Meeting (12/09/19)			100.00	521,059.36	
Total Premier Valley - Operating Acct							547,893.26	220,722.06	520,959.36
Premier Valley- Muni&Urban Acct									
Deposit	12/01/2019			Utilities Deposit	X	248.86		3,824.37	
Deposit	12/02/2019			Utilities Deposit	X	1,836.10		4,073.23	
Deposit	12/02/2019			Utilities Deposit	X	748.50		5,909.33	
Deposit	12/03/2019			Utilities Deposit	X	216.42		6,657.83	
Deposit	12/03/2019			Utilities Deposit	X	222.20		6,874.25	
Check	12/04/2019		Invoice Cloud	Invoice Cloud Fees	X		127.25	7,096.45	
Deposit	12/04/2019			Utilities Deposit	X	389.11		6,969.20	
Deposit	12/04/2019			Utilities Deposit	X	486.18		7,358.31	
Deposit	12/05/2019			Utilities Deposit	X	494.51		7,844.49	
Deposit	12/06/2019			Utilities Deposit	X	684.64		8,339.00	
Deposit	12/05/2019			Utilities Deposit	X	1,170.12		9,023.64	
Deposit	12/06/2019			Utilities Deposit	X	76.62		10,193.76	
Deposit	12/07/2019			Utilities Deposit	X	109.07		10,270.38	
Deposit	12/08/2019			Utilities Deposit	X	123.09		10,379.45	
Deposit	12/08/2019			Utilities Deposit	X	117.89		10,502.54	
Deposit	12/09/2019			Utilities Deposit	X	225.21		10,620.43	
Deposit	12/09/2019			Utilities Deposit	X	374.26		10,845.64	
Deposit	12/10/2019			Utilities Deposit	X	105.16		11,219.90	
Deposit	12/10/2019			Utilities Deposit	X	243.00		11,325.06	
Deposit	12/11/2019			Utilities Deposit	X	220.83		11,568.06	
Deposit	12/12/2019			Utilities Deposit	X	120.21		11,788.89	
Deposit	12/11/2019			Utilities Deposit	X	340.95		11,909.10	
Deposit	12/12/2019			Utilities Deposit	X	255.40		12,250.05	
Deposit	12/12/2019			Utilities Deposit	X			12,505.45	

ROOT CREEK WATER DISTRICT
Cash Account Activity For the Month
As of December 31, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Deposit	12/13/2019			Utilities Deposit	X	205.12		12,710.57
Deposit	12/13/2019			Utilities Deposit	X	363.55		13,074.12
Deposit	12/14/2019			Utilities Deposit	X	473.09		13,547.21
Deposit	12/15/2019			Utilities Deposit	X	129.87		13,677.08
Deposit	12/16/2019			Utilities Deposit	X	224.24		13,901.32
Deposit	12/16/2019			Utilities Deposit	X	223.66		14,124.98
Deposit	12/17/2019			Utilities Deposit	X	25.00		14,149.98
Deposit	12/17/2019			Utilities Deposit	X	277.68		14,427.66
Deposit	12/18/2019			Utilities Deposit	X	235.04		14,662.70
Deposit	12/19/2019			Utilities Deposit	X	327.59		14,990.29
Deposit	12/20/2019			VOID: Utilities Deposit	X	0.00		14,990.29
Deposit	12/19/2019			Utilities Deposit	X	3,441.51		18,431.80
Deposit	12/20/2019			Utilities Deposit	X	314.45		18,746.25
Deposit	12/23/2019			Utilities Deposit	X	338.42		19,084.67
Deposit	12/26/2019			Utilities Deposit	X	102.44		19,187.11
Deposit	12/27/2019			Utilities Deposit		1,130.03		20,317.14
Deposit	12/30/2019			Utilities Deposit	X	120.00		20,437.14
Deposit	12/30/2019			Utilities Deposit	X	3,003.59		23,440.73
Transfer	12/30/2019			Funds Transfer	X		29,934.00	-6,493.27
Deposit	12/30/2019			Utilities Deposit		1,819.66		-4,673.61
Deposit	12/31/2019			Utilities Deposit		895.69		-3,777.92
Deposit	12/02/2019			Utilities Deposit	X	465.07		-3,312.85
Deposit	12/28/2019			Utilities Deposit		489.63		-2,823.22
Check	12/31/2019		Premier Valley Bank	Bank Service Fee	X		29.00	-2,852.22
Deposit	12/31/2019			Utilities Deposit	X	339.40		-2,512.82
Deposit	12/31/2019			Interest	X	0.35		-2,512.47
Deposit	12/20/2019			Utilities Deposit	X	11,264.26		8,751.79
Deposit	12/23/2019			Utilities Deposit		9.69		8,761.48
Total Premier Valley- Muni&Urban Acct						35,027.36	30,090.25	8,761.48
Premier Valley -Connection Fees								274,253.25
Deposit	12/30/2019			Bonadelle - Connection Fees	X	204,274.00		478,527.25
Deposit	12/31/2019			Interest	X	14.31		478,541.56
Total Premier Valley -Connection Fees						204,288.31	0.00	478,541.56
Premier Valley - Ag Account								957.15
Deposit	12/20/2019			Recharge Fee Assessment	X	91,013.17		91,970.32
Deposit	12/30/2019			Recharge Fee Assessments	X	56,671.62		148,641.94
Deposit	12/31/2019			Interest	X	0.86		148,642.80
Deposit	12/31/2019			Recharge Fee & Surface Water	X	1,143,961.93		1,292,604.73
Total Premier Valley - Ag Account						1,291,647.58	0.00	1,292,604.73
TOTAL						2,078,856.51	250,812.31	2,300,867.13

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses by Fund-Cash Basis
January through December 2019

	01-District Administr...	02-Water Municipal	03-Sewer	04-Storm Drain	05-Water Agriculture	TOTAL
540.02 - Repairs & Maintenance	0.00	72,570.17	21,578.01	0.00	346.82	94,495.00
540.03 - Lab Analysis	0.00	5,513.00	25,274.75	0.00	0.00	30,787.75
Total 540 - System Maintenance	44.05	82,640.17	46,852.76	0.00	346.82	129,883.80
550 - System Management						
550.01 - Operator Contracted	1,028.75	95,076.74	186,626.85	0.00	0.00	282,732.34
550.03 - Inspection Fees	0.00	86,031.30	0.00	12,031.25	0.00	98,062.55
550.04 - Hauling and Discharge	0.00	0.00	6,385.33	0.00	0.00	6,385.33
Total 550 - System Management	1,028.75	181,108.04	193,012.18	12,031.25	0.00	387,180.22
560.01 - Permits	551.00	2,966.00	35,114.00	0.00	0.00	38,631.00
570 - Groundwater Maintenance						
570.01 - Groundwater Measurements	0.00	5,327.00	0.00	0.00	6,129.88	11,456.88
570.02 - Groundwater Sustainability	15,755.19	12,114.72	0.00	0.00	11,947.70	39,817.61
570.03 - Groundwater-Internal Costs	0.00	441.00	0.00	0.00	441.00	882.00
Total 570 - Groundwater Maintenance	15,755.19	17,882.72	0.00	0.00	18,518.58	52,156.49
580 - Services						
580.01 - Power	0.00	139,105.46	60,453.44	0.00	0.00	199,558.90
580.02 - Communications	0.00	9,681.95	2,420.49	0.00	0.00	12,102.44
580.03 - Security	0.00	2,246.38	1,454.84	0.00	0.00	3,701.22
Total 580 - Services	0.00	151,033.79	64,328.77	0.00	0.00	215,362.56
610 - Marketing						
610.02 - Website	0.00	1,325.01	0.00	0.00	358.76	1,683.77
Total 610 - Marketing	0.00	1,325.01	0.00	0.00	358.76	1,683.77
620 - Professional Fees						
620.01 - Accounting	30,628.63	12,670.75	2,931.39	2,931.39	2,931.47	52,093.63
620.02 - Audit	7,500.00	0.00	0.00	0.00	0.00	7,500.00
620.03 - Management Contracted	168,333.27	0.00	0.00	0.00	0.00	168,333.27
620.04 - Engineering	66,875.94	62,208.65	35,565.21	7,621.88	24,904.92	197,176.60
620.05 - Legal	63,212.99	4,604.25	1,778.50	4,005.00	4,173.13	77,773.87
620.06 - GIS Services	3,189.68	19,870.45	8,112.89	0.00	4,361.95	35,534.97
620.07 - Groundwater Mgmt Plan Update	1,687.30	1,143.45	0.00	0.00	5,169.25	8,000.00
620.08 - Master Planning	28,687.25	12,328.16	2,861.96	2,861.98	0.00	46,739.35
620.09 - Special Counsel	5,346.60	13,428.75	0.00	0.00	13,428.75	32,204.10
620.10 - Public Finance	11,421.40	0.00	0.00	0.00	0.00	11,421.40
Total 620 - Professional Fees	386,883.06	126,254.46	51,249.95	17,420.25	54,969.47	636,777.19
630 - Consultants						
630.01 - Grant Preparation	0.00	0.00	0.00	0.00	3,928.56	3,928.56
630.02 - Special Studies Reports	0.00	3,182.61	7,537.35	0.00	0.00	10,719.96
630.03 - SJR Turnout	0.00	11,777.60	0.00	0.00	33,521.10	45,298.70
630.04 - GSP	0.00	200,000.00	0.00	0.00	180,000.00	380,000.00
630.05 - MS4 Program	0.00	2,291.41	0.00	0.00	0.00	2,291.41
630.06 - Waste Water Treatment Plant O&M	0.00	0.00	3,742.50	0.00	0.00	3,742.50
630.07 - WWTP Preliminary Design	0.00	0.00	56,412.10	0.00	0.00	56,412.10
Total 630 - Consultants	0.00	217,251.62	67,691.95	0.00	217,449.66	502,393.23
640.01 - Membership dues	4,686.53	0.00	0.00	0.00	0.00	4,686.53

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses by Fund-Cash Basis
January through December 2019

	<u>01-District Administr...</u>	<u>02-Water Municipal</u>	<u>03-Sewer</u>	<u>04-Storm Drain</u>	<u>05-Water Agriculture</u>	<u>TOTAL</u>
650.01 - Insurance	2,936.07	2,936.07	427.80	427.80	427.80	7,155.54
660 - General & Administrative Costs						
660.01 - Printing & Reproduction	195.35	40.14	40.14	40.12	40.14	355.89
660.03 - Conference & Meetings	16,985.19	100.00	0.00	0.00	0.00	17,085.19
660.04 - Travel	3,218.63	0.00	0.00	0.00	0.00	3,218.63
660.06 - Postage	926.69	0.00	0.00	0.00	0.00	926.69
660.07 - Bank Charges	0.00	629.79	166.33	166.33	352.48	1,314.93
660.08 - Email Hosting & Storage	999.99	0.00	0.00	0.00	0.00	999.99
Total 660 - General & Administrative Costs	<u>22,325.85</u>	<u>769.93</u>	<u>206.47</u>	<u>206.45</u>	<u>392.62</u>	<u>23,901.32</u>
Total Expense	<u>436,579.24</u>	<u>2,268,235.69</u>	<u>458,883.88</u>	<u>30,085.75</u>	<u>1,566,585.21</u>	<u>4,760,369.77</u>
Net Ordinary Income	-175,669.43	-1,413,488.89	-90,840.58	12,803.38	629,115.69	-1,038,079.83
Other Income/Expense						
Other Expense						
800 - Other Expenses.	864.00	0.00	0.00	0.00	0.00	864.00
900.01 - Capital Expenditures - Equip.	0.00	1,234.21	0.00	0.00	0.00	1,234.21
900.02 - Capital Expdtures-Water Meters	0.00	107,576.00	0.00	0.00	0.00	107,576.00
Total Other Expense	<u>864.00</u>	<u>108,810.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>109,674.21</u>
Net Other Income	<u>-864.00</u>	<u>-108,810.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-109,674.21</u>
Net Income	<u><u>-176,533.43</u></u>	<u><u>-1,522,299.10</u></u>	<u><u>-90,840.58</u></u>	<u><u>12,803.38</u></u>	<u><u>629,115.69</u></u>	<u><u>-1,147,754.04</u></u>

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · Agricultural Revenues				
410.01 · Agricultural Surface Water Chgs	973,937.03	260,000.00	713,937.03	374.6%
410.02 · Agricultural Recharge Fees	1,093,841.19	1,281,000.00	-187,158.81	85.4%
410.03 · Agricultural Capital Fee	127,912.08	342,000.00	-214,087.92	37.4%
Total 410 · Agricultural Revenues	2,195,690.30	1,883,000.00	312,690.30	116.6%
420 · Municipal Revenues				
420.01 · Municipal Connection Fees	0.00	4,560,750.00	-4,560,750.00	0.0%
420.02 · Municipal Water Utility Fees	187,702.52	175,000.00	12,702.52	107.3%
420.03 · Municipal Storm Drain Fees	14,093.13	9,500.00	4,593.13	148.3%
420.04 · Municipal Wastewater Fees	107,131.30	72,000.00	35,131.30	148.8%
420.05 · Municipal Inspection Fees	0.00	0.00	0.00	0.0%
420.09 · Late Fees (Municipal)	3,571.44			
420.10 · Municipal IVR Surcharge	2.10			
425.02 · Municipal Water Hydrant Usage	42,011.20	40,000.00	2,011.20	105.0%
Total 420 · Municipal Revenues	354,511.69	4,857,250.00	-4,502,738.31	7.3%
430.00 · Municipal Revenues-Builder Chrgs				
430.01 · Inspection Fees	50,985.35	113,000.00	-62,014.65	45.1%
430.02 · Rooftop Fees	214,416.38			
430.03 · Water Fees	74,681.00			
430.04 · Wastewater Fees	260,912.00			
430.05 · Storm Drain Fees	28,796.00			
430.06 · Meter Installation Fees	154,246.62	197,000.00	-42,753.38	78.3%
Total 430.00 · Municipal Revenues-Builder Chrgs	784,037.35	310,000.00	474,037.35	252.9%
480 · Other Sources Revenues				
480.01 · Assessments	255,578.15	285,250.00	-29,671.85	89.6%
480.02 · CFD Assessments	120,777.33	121,760.00	-982.67	99.2%
480.03a · Grant Revenues	869,937.39			
480.03b · Grant Admin Revenue	47,539.85			
480.03c · Grant Costs	-870,289.01			
480.03d · Grant Admin Costs	-43,056.57			
480.04 · Interest Income.	51.41			
Total 480 · Other Sources Revenues	380,538.55	407,010.00	-26,471.45	93.5%
46430 · Miscellaneous Revenue	7,512.05			
Total Income	3,722,289.94	7,457,260.00	-3,734,970.06	49.9%
Gross Profit	3,722,289.94	7,457,260.00	-3,734,970.06	49.9%
Expense				
510 · Water Costs				
510.01 · Water Option Pymnt - MID	100,000.00	100,000.00	0.00	100.0%
510.02 · Water Purchased- MID	1,492,616.00	1,707,227.00	-214,611.00	87.4%
510.03 · Water Purchases - Wonderful	955,627.00	950,666.00	4,961.00	100.5%
Total 510 · Water Costs	2,548,243.00	2,757,893.00	-209,650.00	92.4%
520.01 · MID Assessments	41,615.12	32,000.00	9,615.12	130.0%
530.01 · MID Roof Top Fee	170,700.00	325,000.00	-154,300.00	52.5%
540 · System Maintenance				
540.01 · Chemicals	4,601.05	32,000.00	-27,398.95	14.4%
540.02 · Repairs & Maintenance	94,495.00	110,000.00	-15,505.00	85.9%
540.03 · Lab Analysis	30,787.75	30,000.00	787.75	102.6%
Total 540 · System Maintenance	129,883.80	172,000.00	-42,116.20	75.5%
550 · System Management				
550.01 · Operator Contracted	282,732.34	286,800.00	-4,067.66	98.6%
550.02 · Meter Reading	0.00	21,000.00	-21,000.00	0.0%
550.03 · Inspection Fees	98,062.55	135,000.00	-36,937.45	72.6%
550.04 · Hauling and Discharge	6,385.33	20,000.00	-13,614.67	31.9%
Total 550 · System Management	387,180.22	462,800.00	-75,619.78	83.7%
560.01 · Permits	38,631.00	100,000.00	-61,369.00	38.6%
570 · Groundwater Maintenance				
570.01 · Groundwater Measurements	11,456.88	30,000.00	-18,543.12	38.2%
570.02 · Groundwater Sustainability	39,817.61	75,000.00	-35,182.39	53.1%
570.03 · Groundwater-Internal Costs	882.00	7,500.00	-6,618.00	11.8%
Total 570 · Groundwater Maintenance	52,156.49	112,500.00	-60,343.51	46.4%
580 · Services				
580.01 · Power	199,558.90	190,000.00	9,558.90	105.0%
580.02 · Communications	12,102.44	15,000.00	-2,897.56	80.7%
580.03 · Security	3,701.22	9,000.00	-5,298.78	41.1%
Total 580 · Services	215,362.56	214,000.00	1,362.56	100.6%
610 · Marketing				
610.01 · Advertisng	0.00	1,000.00	-1,000.00	0.0%
610.02 · Website	1,683.77	7,500.00	-5,816.23	22.5%

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual
January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
Total 610 - Marketing	1,683.77	8,500.00	-6,816.23	19.8%
620 - Professional Fees				
620.01 - Accounting	52,093.63	52,480.00	-386.37	99.3%
620.02 - Audit	7,500.00	23,000.00	-15,500.00	32.6%
620.03 - Management Contracted	168,333.27	170,000.00	-1,666.73	99.0%
620.04 - Engineering	197,176.60	247,000.00	-49,823.40	79.8%
620.05 - Legal	77,773.87	75,000.00	2,773.87	103.7%
620.06 - GIS Services	35,534.97	24,000.00	11,534.97	148.1%
620.07 - Groundwater Mgmt Plan Update	8,000.00	38,000.00	-30,000.00	21.1%
620.08 - Master Planning	46,739.35	60,500.00	-13,760.65	77.3%
620.09 - Special Counsel	32,204.10	100,000.00	-67,795.90	32.2%
620.10 - Public Finance	11,421.40	10,000.00	1,421.40	114.2%
Total 620 - Professional Fees	636,777.19	799,980.00	-163,202.81	79.6%
630 - Consultants				
630.01 - Grant Preparation	3,928.56	20,000.00	-16,071.44	19.6%
630.02 - Special Studies Reports	10,719.96	10,000.00	719.96	107.2%
630.03 - SJR Turnout	45,298.70	54,500.00	-9,201.30	83.1%
630.04 - GSP	380,000.00	400,000.00	-20,000.00	95.0%
630.05 - MS4 Program	2,291.41	15,000.00	-12,708.59	15.3%
630.06 - Waste Water Treatment Plant O&M	3,742.50	30,000.00	-26,257.50	12.5%
630.07 - WWTP Preliminary Design	56,412.10	125,000.00	-68,587.90	45.1%
Total 630 - Consultants	502,393.23	654,500.00	-152,106.77	76.8%
640.01 - Membership dues	4,686.53	15,000.00	-10,313.47	31.2%
650.01 - Insurance	7,155.54	6,500.00	655.54	110.1%
660 - General & Administrative Costs				
660.01 - Printing & Reproduction	355.89	500.00	-144.11	71.2%
660.03 - Conference & Meetings	17,085.19	24,000.00	-6,914.81	71.2%
660.04 - Travel	3,218.63	1,000.00	2,218.63	321.9%
660.06 - Postage	926.69	1,250.00	-323.31	74.1%
660.07 - Bank Charges	1,314.93	500.00	814.93	263.0%
660.08 - Email Hosting & Storage	999.99	1,000.00	-0.01	100.0%
Total 660 - General & Administrative Costs	23,901.32	28,250.00	-4,348.68	84.6%
Total Expense	4,760,369.77	5,688,923.00	-928,553.23	83.7%
Net Ordinary Income	-1,038,079.83	1,768,337.00	-2,806,416.83	-58.7%
Other Income/Expense				
Other Expense				
800 - Other Expenses.	864.00			
900.01 - Capital Expenditures - Equip.	1,234.21	60,000.00	-58,765.79	2.1%
900.02 - Capital Expditures-Water Meters	107,576.00	197,000.00	-89,424.00	54.6%
900.03 - Capital Exptures - Improvements	0.00	31,520.00	-31,520.00	0.0%
960.00 - Debt Payments				
960.1 - Debt Principal	0.00	3,014,962.00	-3,014,962.00	0.0%
960.2 - Interest Expense	0.00	294,329.00	-294,329.00	0.0%
960.00 - Debt Payments - Other	0.00	0.00	0.00	0.0%
Total 960.00 - Debt Payments	0.00	3,309,291.00	-3,309,291.00	0.0%
980.00 - Loan to Districts	0.00	425,000.00	-425,000.00	0.0%
Total Other Expense	109,674.21	4,022,811.00	-3,913,136.79	2.7%
Net Other Income	-109,674.21	-4,022,811.00	3,913,136.79	2.7%
Net Income	-1,147,754.04	-2,254,474.00	1,106,719.96	50.9%

ROOT CREEK WATER DISTRICT
A/R Aging Summary
As of December 31, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Aleco Corporation	0.00	0.00	0.00	0.00	1,151.62	1,151.62
Alfred & Pearl J Lion	12,648.30	0.00	0.00	0.00	4,744.72	17,393.02
Anthony J. Prieto Water Well Drilling	0.00	98.60	0.00	0.00	0.00	98.60
Arun Earpula	0.00	900.00	0.00	0.00	0.00	900.00
B&B Construction Services	0.00	0.00	45.20	0.00	0.00	45.20
Coulthard Ents	-14,445.81	0.00	0.00	0.00	0.00	-14,445.81
Coulthard Family Ranches LP	0.00	0.00	0.00	0.00	1,236.98	1,236.98
Coulthard Ent LP & Coulthard Jeffrey	-4,212.91	0.00	0.00	0.00	0.00	-4,212.91
Daniel A & Jacqueline Lion	0.00	0.00	0.00	0.00	2,789.87	2,789.87
E & G Farming LLC	0.00	0.01	0.00	0.00	7,039.98	7,039.99
Giffen Michael Ranch Inc.	0.00	0.30	0.00	0.00	0.00	0.30
Groveland Dev Corp.	-97,013.05	0.00	0.00	0.00	54,829.05	-42,184.00
Jeff D & Rosemarie Coulthard	0.00	0.00	0.00	0.00	43.82	43.82
Jeff D Coulthard-1	-12,373.72	0.00	0.00	0.00	0.00	-12,373.72
Jeffrey A. Lion	0.00	0.00	0.00	0.00	2,723.97	2,723.97
Jeffrey D. Coulthard	0.00	0.00	0.00	0.00	1,280.48	1,280.48
Jim Crawford Construction	0.00	0.00	0.00	0.00	2,058.80	2,058.80
Lion Alfred Jr. Family Joint Trust	0.00	0.00	0.00	0.00	10,752.78	10,752.78
Lodge Root Creek No 1 LP	0.00	0.00	0.00	0.00	51.34	51.34
Lodge/Root Creek #1 LP	0.00	0.00	0.00	0.00	150.81	150.81
Madera Management Business Trust	0.00	0.00	0.00	0.00	16,307.74	16,307.74
Main Ranch Partners	0.00	71,715.46	0.00	0.00	0.00	71,715.46
Melissa Ann Howard	0.00	0.00	0.00	0.00	9,589.32	9,589.32
Moses Jaghlassian / Seta Trs	0.00	52,516.16	0.00	0.00	50,093.48	102,609.64
Mozingo Construction, Inc.	0.00	1,403.25	0.00	0.00	0.00	1,403.25
Philp Enns	0.00	461.58	0.00	0.00	0.00	461.58
Pitman Family Trust	0.00	0.00	0.00	0.00	1,365.14	1,365.14
Riverstone Community Assn	0.00	0.00	0.00	0.00	42.55	42.55
Riverstone Development LLC	-5,841.75	0.00	79,215.00	31,686.00	4,914,233.04	5,019,292.29
Riverstone Farms	-72,563.99	0.00	0.00	0.00	-35,742.83	-108,306.82
San Joaquin River Ranch LLC	-162,518.53	185,936.94	0.00	0.00	105,113.65	128,532.06
Tri County Excavation Inc.	0.00	0.00	0.00	0.00	262.40	262.40
Triple R Partnership	0.00	29,238.74	0.00	0.00	0.00	29,238.74
Utility Billing Customer	0.00	3,485.37	0.00	0.00	0.00	3,485.37
W A Allen	0.00	0.00	0.00	0.00	63.50	63.50
Western Pacific Housing, Inc.	0.00	0.00	0.00	0.00	12,528.00	12,528.00
TOTAL	-356,321.46	345,756.41	79,260.20	31,686.00	5,162,710.21	5,263,091.36