

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, March 17, 2020
9:00 a.m.
CCWD Board Room

Calaveras County Water District
120 Toma Court (P O Box 846)
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENT: Comments limited to three minutes per person.
2. APPROVAL OF MINUTES: February 18, 2020
3. NEW BUSINESS
 - 3a. Report on the Monthly Financial Reports for February 2020
(Rebecca Callen, Director of Administrative Services)
 - 3b. Update on the Scholarship Program
(Joel Metzger, External Affairs Manager)
 - 3c. Update on the Customer Assistance Program
(Joel Metzger, External Affairs Manager)
4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS
5. GENERAL MANAGER COMMENTS
6. DIRECTOR COMMENTS
7. FUTURE AGENDA ITEMS
8. NEXT COMMITTEE MEETING
9. ADJOURNMENT

MINUTES
FINANCE COMMITTEE MEETING
FEBRUARY 18, 2020

The FINANCE COMMITTEE of the CALAVERAS COUNTY WATER DISTRICT (CCWD) met in the CCWD Board Room at 120 Toma Court, San Andreas, California at 9:00 a.m.

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III

Public Present: None.

1. Public Comment: None.
2. Approval of Minutes: Minutes approved for the Finance Committee Meeting of January 28, 2020.
3. New Business:
- 3a. Report on the Monthly Financial Reports for January 2020:

Director Secada is very pleased with the expenditure report and feels this will be helpful during the budget process. She commented on computer and software compliance expenditures. Ms. Callen gave a brief history of the need to upgrade desktop computers and the need for each employee to have their own computer for CMMS purposes. Director Secada also asked about the budget process Ms. Callen will move forward with. Director Underhill asked what the PG&E's Public Safety Power Shutdown (PSPS) final costs were. Ms. Callen and Mr. Minkler talked about the individual components of the expenditures. There was quite a discussion on PSPS activity and how it will affect future budgets. Director Underhill asked about the Customer Assistance Program, and Ms. Callen replied that this item will be reported on at the next Finance Committee meeting. There was a discussion on the Customer Assistance Program, the CPUD rates, and the Directors travel expense budget balance. The decision was made to bring the Directors travel expense budget to the full Board for further discussion.

- 3b. Discussion/Director Regarding Enrollment in CAL-CARD Program for Government Entities:
Ms. Callen stated the District is currently using a business credit card for some purchases. She gave a brief review of the CAL-CARD program that is administered by the State with cards issued through US Bank. The State has developed policies and procedures that can be utilized by the District. There are training materials available and rules that can be set up for card use. She also mentioned that a rebate can be earned for paying the bill on time. Ms. Callen said that during the time it takes to get the CAL-CARD program approved by the State, staff will be reviewing the purchasing policy for ways to streamline the accounts payable process. Director Underhill asked if there would be a report from the purchasing agent and Mr. Minkler stated that this is in the works.

Recommendation was given to move this forward to the full Board.

4. Director of Administrative Services Comments:
Ms. Callen said all is well in Finance and she is working with staff on SB998 (Water Shut-Off Protection Act) procedures.

MINUTES
FINANCE COMMITTEE MEETING
FEBRUARY 18, 2020

5. General Manager Comments:

Mr. Minkler mentioned there were two more breaks on the Techite pipeline last week that required staff overtime, and that PG&E broke a line in the Meadowmont subdivision. He also talked about the Reach 1 Pipeline Replacement project and that Mozingo Construction will be back at work on March 1, with traffic control beginning 3/15, weather dependent. T&S Construction has started work on the Valley Springs pipeline replacement project. Lastly, he said the dry wall for the OP HQ Training Room soundproofing project has been delayed.

6. Director Comments:

Director Secada mentioned that Liz Mansfield of Sierra Water Workgroup passed away. She also mentioned she is attending an IRWM meeting tomorrow.

Director Underhill said she will not be available for the CAMRA meeting. It was determined that Director Secada will attend in her place. Mr. Minkler will call the CAMRA vice-chair to discuss meeting options. Director Underhill commented on an article she read on Real ID and asked how the District can connect with that.

7. Future Agenda Items:

- Customer Assistance Program
- Assessment District 604 Remaining Delinquency Options
Director Secada asked for some background information on this item prior to the next meeting, Director Underhill would like to be copied on this.
- Purchasing Policy Amendments
- Credit Card Policy

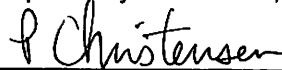
8. Next Committee Meeting:

March 17, 2020 at 9 a.m.

9. Adjournment:

Meeting adjourned at 10:09 a.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: March 17, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial Reports for February 2020

RECOMMENDED ACTION:

Receive Report on February 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending January 31, 2020:

New Budget Status Report – This is a high level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status. Proposal to replace the original Budget Status Report with this new version.

Budget Status Report – A summary of operating revenues and expenditures. Please note that some expenditures are paid in arrears and this report may not adequately reflect costs incurred through the reporting period. Similarly, the year-to-date revenues compared to budget may not present a fair estimate of expected revenues as some revenue types, such as property taxes, are received periodically throughout the year.

Discussion regarding changes to the Capital R&R Report and Summary

I would like to combine and simplify the 2 reports below to identify:

- Fund Balance from June 30
- Current year to date revenue for R&R (Water and Sewer)
- Current year expenditures by project (with last approved list of projects and associated approved project amount for Water and Sewer)
- Prior period expenses for each project (Water and Sewer)
- Remaining project allowance and projected ending balance of each R&R Fund

Capital Renovation and Replacement (Capital R&R) Report – A summary of Capital R&R revenues and expenditures for the water and wastewater funds. Additionally, some expenditures are paid in arrears and this report may not adequately account for all costs incurred during the reporting period.

Capital Improvement Program Cash Flow/Expenditure Summary – A status report of Capital Improvement Program water and wastewater projects to date.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of February, 2020.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during February, 2020.

FINANCIAL CONSIDERATIONS:

None

*Attachment: New Budget Status Report – February 2020
Budget Status Report – February 2020
Capital R&R Report – February 2020
Capital Improvement Program Cash Flow/Expenditure Summary – February 2020*

February 2020 Budget Status Report

This proposed draft for future Budget Status Reporting represents a standard of analysis to identify material issues with the understanding that line item variances are normal and the areas of concern are isolated to **Account Types** that fall short of budget and historical trends or Account Types that are at or over 100%.

Additionally, the new reporting standardizes by utilizing the established Chart of Accounts, where the historical Budget Status Reports did not use a defined category. It would be based on historical preference of the Finance Director/ Director of Administrative Services. This change build consistency to ensure trend reporting is possible and accurate. The reporting month activity will no longer be included, as the year-to-date as compared to the budget and historical trend is a better gauge.

Analysis has been done to evaluate 3-year trends related to operating expenses and revenues. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend equal or less than 10% from the prior year. Additionally, a comparison of Year to Date activity versus budget further identifies if there are any impending issues.

All District Revenues

Sum of Net Row Labels	Column Labels	Operating Revenues			% of PY	Current Budget	Benchmark
		2018	2019	2020			67% % of Budget
+ W01-Sales & Charges		11,330,725	11,473,225	11,808,293	2.92%	13,023,650.00	90.67%
+ W02-Water/Sewer Fees		13,388	9,725	16,527	69.94%	15,000.00	110.18%
+ W03-Misc. Operating Revenue		94,445	126,315	131,943	4.46%	165,800.00	79.58%
+ X01-Property Tax/Assmt Rev		1,599,208	1,740,316	1,791,795	2.96%	2,589,565.00	69.19%
+ X02-Grant Revenue		69,665	1,492,871	197,235	-86.79%	-	0.00%
+ X03-Interest Income		149,707	316,759	363,551	14.77%	200,000.00	181.78%
+ X04-Expansion/Assemt Fees		304,652	644,295	904,091	40.32%	-	0.00%
+ X05-Power Sales		488,532	473,152	521,879	10.30%	759,000.00	68.76%
+ X06-Other Revenue		86,009	631,976	276,447	-56.26%	888,871.00	31.10%
+ X30-Transfer In		2,840,059	1,664,596	2,466,569	48.18%	-	0.00%
Grand Total		16,976,390	18,573,230	18,478,329	-0.51%	17,641,886.00	104.74%

Note: We have not historically reported out Transfer In in prior Budget Status Reports. However, this is a material funding source for the District. Transfers In pertain to \$1.7 is budgeted for Debt Service Funding, \$400,000 is for one-time operating expenses and equipment/capital outlay projects, and the remaining \$648,062 is for CIP support.

Analysis of ALL District Revenues identifies shortfalls in the Account Type:

- Other Revenue

Other Revenue

	2018	2019	2020	% of PY	Current Budget	% of Budget
- X06-Other Revenue				-56.26%	888,871.00	31.10%
48130-Rental Income				-100.00%	-	0.00%
52420-Standby Fees	72,341	71,430	72,089	0.92%	130,000.00	55.45%
52430-Area of Benefit Reimbursement	-3,794			0.00%	-	0.00%
54600-Other Non-Operating Revenue		540,155	195,959	-63.72%	748,871.00	26.17%
54605-Misc Developer Reimbursements	9,343	19,391	8,399	-56.68%	10,000.00	83.99%

- 1) 54420: Standby fees are projecting slightly above last year, for the same period. These are related to the County allocation of property taxes. As such, 55% is the normal benchmark for this period.
- 2) 54600: This is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.

District Operating Revenues

These revenues are isolated to Water, Sewer, and the District General Fund.

Sum of Net Row Labels	Operating Revenues			% of PY	Current Budget	Benchmark	
	Column Labels	2018	2019			2020	67%
						% of Budget	
+ W01-Sales & Charges		8,280,162	8,432,297	8,770,330	4.01%	13,023,650.00	67.34%
+ W02-Water/Sewer Fees		13,388	9,725	16,527	69.94%	15,000.00	110.18%
+ W03-Misc. Operating Revenue		94,445	126,315	131,943	4.46%	165,800.00	79.58%
+ X01-Property Tax/Assmt Rev		1,359,327	1,479,269	1,523,026	2.96%	2,589,565.00	58.81%
+ X02-Grant Revenue		54,916	6,627	133,394	1912.94%	-	0.00%
+ X03-Interest Income		43,656	102,574	127,205	24.01%	200,000.00	63.60%
+ X05-Power Sales		488,532	473,152	521,879	10.30%	759,000.00	68.76%
+ X06-Other Revenue		81,683	630,976	276,447	-56.19%	888,871.00	31.10%
+ X30-Transfer In		1,495,268	1,664,596	2,265,771	36.12%	-	0.00%
Grand Total		11,911,378	12,925,530	13,766,522	6.51%	17,641,886.00	78.03%

The main Account Types to continue to monitor more closely are:

- Property Tax/Assessment
- Grant Revenue
- Interest Income
- Other Revenue

Property Taxes

+ X01-Property Tax/Assmt Rev	1,359,327	1,479,269	1,523,026	2.96%	2,589,565.00	58.81%
52100-Property Taxes	1,355,126	1,474,392	1,518,200	2.97%	2,589,565.00	58.63%
53100-HOPTR	4,201	4,877	4,825	-1.06%	-	0.00%

- 1) 52100: Property taxes are allocated 55% in January, 40% in April/May, and 5% in June/July. With this consideration, the 67% benchmark does not apply with this revenue type.

Grant Revenue

+ X02-Grant Revenue	54,916	6,627	133,394	1912.94%	-	0.00%
54510-Grant Revenue/Federal Agencies	11,144	6,627	104,228	1472.82%	-	0.00%
54520-Grant Revenue/State Agencies	43,772		29,166	0.00%	-	0.00%

- 1) 54510 and 54520 have not been budgeted. These are related to reimbursement grant, i.e. FEMA projects. Historically, the departmental budget where the expenses occur would absorb the addition pressures. Due to the PSPS events, we will need to bring forth an additional cleanup adjustment to ensure that this revenue is adopted and the associated expenses are also adopted, as the budget cannot absorb any additional pressure this year.

Interest Income

- X03-Interest Income	43,656	102,574	127,205	24.01%	200,000.00	63.60%
51100-Interest Income/CCWD Invest	43,656	102,574	127,205	24.01%	200,000.00	63.60%

- 1) 51100: As discussed earlier, LAIF is not trending as budgeted and we are continuing to see a reduction in overall interest income.

Other Revenue

- X06-Other Revenue	81,683	630,976	276,447	-56.19%	888,871.00	31.10%
52420-Standby Fees	72,341	71,430	72,089	0.92%	130,000.00	55.45%
54600-Other Non-Operating Revenue		540,155	195,959	-63.72%	748,871.00	26.17%
54605-Misc Developer Reimbursements	9,343	19,391	8,399	-56.68%	10,000.00	83.99%

- 1) 52420: Due to this being related to the allocation of property taxes, 55% is the appropriate benchmark
- 2) 54600: As discussed prior, this is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.

District Operating Expenses

District Operating Expenses are staying within the overall budget benchmark of 67%. However, there are 3 Account Types that we will continue to monitor more closely:

- Outside Services
- Vehicle/Equipment
- Retired Employee Costs

YTD Totals Account Type	Fiscal Year	Operating Expenses				Benchmark	
		2018	2019	2020 % of PY	Current Budget	% of Budget	
+ Y01-Sal/Wage/Benefits	5,985,779	6,225,028	6,159,406	-1.05%	9,460,839	65.10%	
+ Y02-Utility Service	692,050	671,277	659,677	-1.73%	1,001,516	65.87%	
+ Y03-Materials/Supplies	737,935	820,295	823,306	0.37%	1,248,410	65.95%	
+ Y04-Outside Services	397,534	396,575	572,454	44.35%	807,883	70.86%	
+ Y05-Professional Services	311,080	239,123	178,762	-25.24%	501,037	35.68%	
+ Y06-Vehicle/Equipement	218,955	305,156	432,122	41.61%	518,784	83.30%	
+ Y07-Office Expenses	105,017	141,221	133,091	-5.76%	147,765	90.07%	
+ Y08-Travel/Training	30,263	37,975	48,515	27.76%	80,184	60.51%	
+ Y10-Purchased Water	1,326	505	1,489	194.58%	298,262	0.50%	
+ Y11-Retired Employee	356,901	368,448	408,688	10.92%	599,000	68.23%	
+ Y12-Bad Debts	31,893	35,222	27,199	-22.78%	52,000	52.31%	
+ Y13-Misc Op Expenses	376,922	853,851	733,716	-14.07%	1,428,731	51.35%	
+ Y15-Director Costs	75,534	72,399	85,513	18.11%	158,857	53.83%	
+ Y16-Legal	137,160	167,890	244,245	45.48%	385,000	63.44%	
+ Z02-Debt Repayment	1,910,132	2,414,911	2,107,035	-12.75%	2,980,688	70.69%	
+ Z03-Capital Equipment	143,707	249,114	311,802	25.16%	510,000	61.14%	
+ Z04-Misc Non Operating	8,933	7,617	8,740	14.74%	7,500	116.53%	
Grand Total	11,521,119	13,006,606	12,935,761	-0.54%	20,186,456	64.08%	

Note: The historical Budget Status Reports would report Director Costs in the Sal/Wage/Benefit Account Type. However, these costs have their own Account Type and will be reported separately (Y15).

Dept 50 – Non-Departmental

YTD Totals Account Type	Fiscal Year	Operating Expenses				Benchmark	
		2018	2019	2020	% of PY	Current Budget	% of Budget
⊕ Y02-Utility Service		17,964	16,195	16,607	2.54%	22,500	73.81%
⊕ Y03-Materials/Supplies		21,421	27,337	38,115	39.42%	40,500	94.11%
⊕ Y04-Outside Services		25,735	27,167	28,785	5.96%	50,020	57.55%
⊕ Y05-Professional Services			600	80	-86.59%	-	0.00%
⊕ Y11-Retired Employee		356,901	368,448	408,688	10.92%	599,000	68.23%
⊕ Y13-Misc Op Expenses		120,332	120,343	206,031	71.20%	206,231	99.90%
⊕ Z02-Debt Repayment		1,910,132	2,414,911	2,107,035	-12.75%	2,980,688	70.69%
⊕ Z04-Misc Non Operating		1,433	117	12	-89.77%	-	0.00%
Grand Total		2,453,918	2,975,119	2,805,354	-5.71%	3,898,939	71.95%

The following Account Types are BOTH trending higher than the prior year AND higher than the benchmark:

- Materials and Supplies
- Retired Employee
- Misc. Op Expenses
- Additionally, the budget is trending higher overall, however this is normal as this budget includes insurance and debt service which both pay out earlier in the year.

Materials and Supplies

	2018	2019	2020	% of PY	Current Budget	% of Budget
⊖ Y03-Materials/Supplies	21,421	27,337	38,115	39.42%	40,500	94.11%
60310-Materials and Supplies	21,421	26,610	38,115	43.23%	40,000	95.29%
60313-Tools		727		-100.00%	500	0.00%

- 1) 60310: Insulation for training room and Surface Pro covers due to mass Windows 10 upgrades and required computer replacement to facilitate that in the field.

Retried Employee Costs

	2018	2019	2020	% of PY	Current Budget	% of Budget
⊖ Y11-Retired Employee	356,901	368,448	408,688	10.92%	599,000	68.23%
61200-Retired Employee Costs	356,901	368,448	408,688	10.92%	599,000	68.23%

- 1) 61200: Retiree Health Insurance Premium costs are trending higher than anticipated. Additionally, the District has had an increase in employees retiring.

Misc. Op Expenses

	2018	2019	2020	% of PY	Current Budget	% of Budget
⊖ Y13-Misc Op Expenses	120,332	120,343	206,031	71.20%	206,231	99.90%
61410-Insurance	120,332	117,061	206,031	76.00%	206,231	99.90%

- 1) 61410: Insurance costs have increased with JPIA. This was accounted for in the budget. Due to the nature of this payment occurring in 3 upfront payments, it is normal to be almost 100% for the year earlier than other Account Types.

Dept 54 - Utilities

YTD Totals Account Type	Fiscal Year			% of PY	Current Budget	Benchmark
	2018	2019	2020			67%
Y01-Sal/Wage/Benefits	4,268,796	4,290,503	4,292,553	0.05%	6,520,071	65.84%
Y02-Utility Service	674,086	655,082	643,069	-1.83%	979,016	65.69%
Y03-Materials/Supplies	685,090	741,847	745,104	0.44%	1,157,131	64.39%
Y04-Outside Services	312,393	289,130	468,558	62.06%	651,818	71.88%
Y05-Professional Services	24,614	25,361	38,940	53.54%	84,300	46.19%
Y06-Vehicle/Equipment	218,955	305,156	432,122	41.61%	518,784	83.30%
Y07-Office Expenses	18,730	16,110	15,423	-4.26%	30,500	50.57%
Y08-Travel/Training	17,035	23,448	22,071	-5.87%	35,184	62.73%
Y10-Purchased Water	1,326	505	1,489	194.58%	5,000	29.78%
Y13-Misc Op Expenses	181,653	186,143	213,842	14.88%	230,000	92.97%
Z03-Capital Equipment	105,621	238,949	311,802	30.49%	504,000	61.87%
Grand Total	6,508,300	6,772,234	7,184,974	6.09%	10,715,804	67.05%

The following Account Types are BOTH trending higher than prior year AND higher than the benchmark:

- Outside Services
- Vehicle/Equipment
- Misc. Operating Expenses

All other accounts types, and the budget overall, is trending within acceptable levels.

Outside Services

	2018	2019	2020			
- Y04-Outside Services	312,393	289,130	468,558	62.06%	651,818	71.88%
60400-Outside Services	45,058	35,760	76,480	113.87%	80,000	95.60%
60401-Fire Ext. Testing Cust. Base			1,600	0.00%	1,800	88.89%
60402-Spraying - Weeds & Insects	4,481	4,581	5,597	22.18%	11,700	47.84%
60403-Snow Removal	420	630	840	33.33%	6,000	14.00%
60404-Uniform Laundry	12,496	18,507	14,792	-20.07%	12,100	122.25%
60405-Fire Hydrant Maintenance	1,800	9,199		-100.00%	24,000	0.00%
60412-Groundwater Monitoring	11,124	19,529	20,782	6.42%	45,000	46.18%
60413-Instrumentation Tech	10,280	2,348	6,331	169.68%	6,500	97.40%
60414-Ozone System PM	12,246			0.00%	10,000	0.00%
60415-Backflow Device Testing	5,486	1,995	2,240	12.28%	6,500	34.46%
60416-SCADA Consulting (A-Teem)		3,570	3,760	5.32%	10,000	37.60%
60417-Hauling / Dig / Crane	6,934	8,855	10,412	17.58%	12,000	86.77%
60419-Pave / Seal / Asphalt Repair	35,037	27,846	66,444	138.61%	94,200	70.53%
60424-Septic Hauling	8,170	9,579	25,073	161.75%	29,000	86.46%
60425-Tank Cleaning	45,398	2,850	71,040	2392.64%	74,000	96.00%
60426-Building Repairs	6,950	13,607	10,562	-22.38%	35,000	30.18%
60470-Laboratory Services	98,538	99,924	104,311	4.39%	145,000	71.94%
60480-Rental (Non Vehicle and Equip)	1,500	24,000	27,000	12.50%	21,000	128.57%
60530-Inspection Fees	3,580			0.00%	-	0.00%
60431-Computer Lic Maint Contracts	2,896	6,351	21,294	235.31%	20,018	106.38%

- 1) 60400: Emergency Jenny Lind Transmission Line Repairs \$28,290. Impacted 800+ customers
- 2) 60404: Uniform was budgeted lower than historical trends

- 3) 60413: Annual Contract for Analyzers was budgeted in 60400
- 4) 60417: Fuel Trucking Hauling for PSPS
- 5) 60419: Paving Projects slated for 2019/20
- 6) 60424: LaContenta Biosolids removal new for 2019/20. The handling was anticipated, but the volume/frequency was not possible to gauge. This year will set the trend and the budget will be based on that.
- 7) 60425: Several major water tank inspections performed. This is a regulatory requirement of the Division of Drinking Water. The annual inspection rotates through the tanks, the associated repairs and maintenance are identified through these inspections and must be completed when encountered.
- 8) 60431: AutoCAD and Wi-Tech Computer Maintenance Service not budgeted for. These are essential tools for staff.
- 9) 60480: BNN Lease payments not budgeted for. A midyear adjustment was made. However, it will not cover the entire amount short.

Vehicle/Equipment	2018	2019	2020			
Y06-Vehicle/Equipment	218,955	305,156	432,122	41.61%	518,784	83.30%
60610-Operating Exp Gas and Oil	100,014	128,714	204,033	58.52%	210,000	97.16%
60620-Repair Exp/Parts and Repairs	77,470	108,166	90,466	-16.36%	80,294	112.67%
60625-Fuel/Repair - Generators	12,810	15,283	58,686	283.99%	30,000	195.62%
60650-Rental Exp Vehicles and Equip	28,661	52,993	15,699	-70.38%	54,473	28.82%
60660-Vehicle Lease & Maintenance			63,239	0.00%	144,017	43.91%

- 1) 60610: Caused by PSPS fueling needs
- 2) 60620: PSPS equipment repairs
- 3) 60625: PSPS Generator replacement parts
- 4) 60650: PSPS Generator rentals, Fuel Truck Rental

Misc. Operating Expenses	2018	2019	2020			
Y13-Misc Op Expenses	181,653	186,143	213,842	14.88%	230,000	92.97%
61420-State Water and Sewer Fees	181,653	186,143	213,842	14.88%	230,000	92.97%

- 1) 61420: Permit Fees have increased Year over Year. However, this was anticipated in the budget.

Dept 56 – General Management

YTD Totals Account Type	Fiscal Year	2018 2019 2020			% of PY	Current Budget	Benchmark
							67%
⊕Y01-Sal/Wage/Benefits		476,917	433,612	424,902	-2.01%	654,902	64.88%
⊕Y03-Materials/Supplies		1,514	1,046	2,818	169.49%	6,800	41.44%
⊕Y04-Outside Services		4,271	22,325	9,577	-57.10%	14,700	65.15%
⊕Y05-Professional Services		38,815	66,851	46,336	-30.69%	134,300	34.50%
⊕Y07-Office Expenses		46,217	59,907	43,791	-26.90%	47,545	92.10%
⊕Y08-Travel/Training		7,636	10,249	17,927	74.91%	21,450	83.58%
⊕Y13-Misc Op Expenses				0	0.00%	2,000	0.00%
⊕Y16-Legal		77,505	103,185	177,214	71.74%	230,000	77.05%
⊕Z04-Misc Non Operating			0	103	0.00%	-	0.00%
Grand Total		652,875	697,175	722,667	3.66%	1,111,697	65.01%

The following Account Type is BOTH trending higher than prior year AND higher than the benchmark:

Legal	2018	2019	2020			
⊕Y16-Legal	77,505	103,185	177,214	71.74%	230,000	77.05%
60505-Outside Legal Fees	77,505	103,185	177,214	71.74%	230,000	77.05%

- 1) 60505: Legal fees are for outside counsel. Costs are associated with demand and case load. The budget took additional need into consideration. This is targeted to stay within budget.

Dept 57 – Board of Directors

YTD Totals	Fiscal Year					Benchmark
Account Type	2018	2019	2020	% of PY	Current Budget	% of Budget
⊕ Y01-Sal/Wage/Benefits	579	1,518	400	-73.65%	2,000	20.00%
⊕ Y03-Materials/Supplies	164	370	530	43.38%	750	70.72%
⊕ Y05-Professional Services		4,587		-100.00%	-	0.00%
⊕ Y15-Director Costs	75,534	72,399	85,513	18.11%	158,857	53.83%
Grand Total	76,277	78,874	86,443	9.60%	161,607	53.49%

The following Account Type is BOTH trending higher than prior year AND higher than the benchmark:

Materials and Supplies

	2018	2019	2020			
⊖ Y03-Materials/Supplies	164	370	530	43.38%	750	70.72%
60310-Materials and Supplies	164	370	530	43.38%	750	70.72%

- 1) 60310: This line item is dependent on when special meetings occur. While this is trending higher over the same period in the prior year, the overall amount spent to date compared to all of last year (not just through February) is actually 33.47% less, and is in line with staying within budget.

Dept 58 – Engineering

YTD Totals	Fiscal Year					Benchmark	
Account Type		2018	2019	2020	% of PY	Current Budget	% of Budget
±Y01-Sal/Wage/Benefits		284,978	469,535	538,562	14.70%	892,587	60.34%
±Y03-Materials/Supplies			613	3,447	462.63%	7,479	46.09%
±Y04-Outside Services		7,270	6,139	11,750	91.40%	12,395	94.80%
±Y05-Professional Services		5,609		-5,135	0.00%	80,165	-6.41%
±Y07-Office Expenses		230	475	657	38.45%	1,745	37.65%
±Y08-Travel/Training		1,456	327	3,611	1004.94%	8,000	45.13%
Grand Total		299,543	477,088	552,892	15.89%	1,002,371	55.16%

The following Account Type is BOTH trending higher than prior year AND higher than the benchmark:

Outside Services

	2018	2019	2020			
±Y04-Outside Services	7,270	6,139	11,750	91.40%	12,395	94.80%
60410-Service Maintenance Contracts	7,270	6,139	9,855	60.53%	10,500	93.86%
60431-Computer Lic Maint Contracts			1,895	0.00%	1,895	100.00%

- 1) 60410: While it is trending higher than previous year and the budget is at 94%, these costs are paid at one time. This should stay within budget.

Dept 59 – Administrative Services

YTD Totals	Fiscal Year					Benchmark
Account Type	2018	2019	2020	% of PY	Current Budget	67% % of Budget
+ Y01-Sal/Wage/Benefits	746,428	805,025	769,661	-4.39%	1,196,819	64.31%
+ Y03-Materials/Supplies	20,103	22,119	32,836	48.45%	35,250	93.15%
+ Y04-Outside Services	47,864	51,814	53,784	3.80%	78,950	68.12%
+ Y05-Professional Services	122,102	84,912	73,532	-13.40%	128,225	57.35%
+ Y07-Office Expenses	8,530	10,988	12,855	16.99%	20,475	62.78%
+ Y08-Travel/Training	1,425	1,509	3,440	127.98%	10,800	31.86%
+ Y12-Bad Debts	31,893	35,222	27,199	-22.78%	52,000	52.31%
+ Y13-Misc Op Expenses	39,198	48,319	85,319	76.57%	135,500	62.97%
+ Z03-Capital Equipment	38,086	10,165		-100.00%	6,000	0.00%
+ Z04-Misc Non Operating	7,500	7,500	8,625	15.00%	7,500	115.00%
Grand Total	1,063,130	1,077,572	1,067,252	-0.96%	1,671,519	63.85%

The following Account Types are BOTH trending higher than the prior year AND higher than the benchmark or higher than 100% of Budget:

- Materials and Supplies
- Misc. Operating Expense

Materials and Supplies

	2018	2019	2020			
- Y03-Materials/Supplies	20,103	22,119	32,836	48.45%	35,250	93.15%
60310-Materials and Supplies			158	0.00%	1,250	12.62%
60390-Admin. Technologies/Comm.	20,103	22,119	32,678	47.74%	34,000	96.11%

- 1) 60390: This line item includes computers which is high to date due to the push to upgrade to Windows 10. We are still projected to stay within budget as all computers have been purchased that were needed.

Misc. Operating Expense

	2018	2019	2020			
- Z04-Misc Non Operating	-7,204	-1,213	8,625	-811.18%	7,500	115.00%
78100-Investment Agent Fees	7,500	7,500	7,500	0.00%	7,500	100.00%
78900-Consultants			1,125	0.00%	-	0.00%
78990-Misc Non-Operating Costs	-14,704	-8,713		-100.00%	-	0.00%

- 1) 78900: Need to correct entry to post to Outside Services, 60400. Will be corrected for March Budget Status Report.

Dept 60 – Water Resources

YTD Totals	Fiscal Year					Benchmark
Account Type		2018	2019	2020	% of PY	Current Budget % of Budget
±Y01-Sal/Wage/Benefits		208,081	224,836	133,328	-40.70%	194,460 68.56%
±Y03-Materials/Supplies		9,642	26,963	457	-98.31%	500 91.33%
±Y05-Professional Services		119,939	56,812	25,009	-55.98%	74,047 33.77%
±Y07-Office Expenses		31,310	53,742	60,365	12.32%	47,500 127.08%
±Y08-Travel/Training		2,710	2,442	1,466	-39.95%	4,750 30.87%
±Y13-Misc Op Expenses		35,739	499,046	228,525	-54.21%	855,000 26.73%
±Y16-Legal		59,654	64,705	67,031	3.60%	155,000 43.25%
Grand Total		467,075	928,545	516,180	-44.41%	1,624,519 31.77%

The following Account Type is BOTH trending higher than prior year AND higher than the benchmark:

Office Expense	2018	2019	2020			
±Y07-Office Expenses	31,310	53,742	60,365	12.32%	47,500	127.08%
60732-Memberships and Dues	31,310	53,742	60,365	12.32%	-	0.00%

- 1) 60732: The San Joaquin Groundwater Sustainability Local Cost share is higher than budgeted. Part of this is due to a change in accounting for the pass-through dollars and the other is just higher cost of share. Due to savings within this budget, it can be absorbed.

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED FEBRUARY 29, 2020
ALL REVENUES
67% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 02/20	%	Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	5,313,497		67.46%
WASTEWATER SALES	4,496,384	4,716,894	3,140,093		66.57%
OTHER	537,552	484,800	408,971		84.36%
Total Operating Revenue	12,606,872	13,078,450	8,862,561		67.76%
Non-Operating Revenue					
CAPACITY FEES	1,008,445	-	904,091		-
STAND-BY FEES	130,430	130,000	72,089	*	55.45%
PROPERTY TAXES	3,208,113	3,076,581	1,791,795	*	58.24%
INVESTMENT INCOME	801,237	601,096	363,551		60.48%
GRANT REVENUE	2,451,740	-	197,235		-
OTHER REVENUE	2,097,719	1,643,871	782,477		47.60%
Total Non-Operating Revenue	9,697,684	5,451,548	4,111,238		75.41%
GRAND TOTALS REVENUE	22,304,556	18,529,998	12,973,799		70.02%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED FEBRUARY 29, 2020
OPERATING REVENUES
67% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 02/20	%	Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	5,313,497		67.46%
WASTEWATER SALES	4,496,384	4,716,894	3,140,093		66.57%
OTHER	537,552	484,800	408,971		84.36%
Total Operating Revenue	12,606,872	13,078,450	8,862,561		67.76%
Non-Operating Revenue					
STAND-BY FEES	130,430	130,000	72,089	*	55.45%
PROPERTY TAXES	2,726,896	2,589,565	1,523,026	*	58.81%
INVESTMENT INCOME	272,870	200,000	127,205		63.60%
GRANT REVENUE	31,790	-	133,394		-
OTHER REVENUE	2,099,540	1,643,871	782,477		47.60%
Total Non-Operating Revenue	5,261,526	4,563,436	2,638,190		57.81%
GRAND TOTALS REVENUE	17,868,398	17,641,886	11,500,751		65.19%

*Distributed in Feb, May, and Aug

Calaveras County Water District
 Operating Budget Summary
 Fiscal Year 2019-20
 Budget vs Actual as of February 29, 2020
 67% of Year Completed

District Summary by Category

Description	FY 19-20 Budget	Expenditures to 2/29/20	%
Personnel Services	9,598,196	6,231,106	65%
Services and Supplies	7,097,572	4,285,826	60%
Capital Outlay	510,000	311,802	61%
Total Operations & Capital Outlay:	17,205,768	10,828,734	63%

District Summary by Department

Dept	Description	FY 19-20 Budget	Expenditures to 2/29/20	%	
Personnel, Services, and Supplies					
FTE					
50	Non-Departmental (excluding Debt Svc)	--	918,251	698,321	76%
54	Utility Services	46	10,211,804	6,873,174	67%
56	General Management	4	1,111,697	722,668	65%
57	Board of Directors	5	161,607	86,443	53%
58	Technical Services/Engineering	6	1,002,371	552,892	55%
59	Administrative Services	8	1,665,519	1,067,255	64%
60	Water Resources	0	1,624,519	516,180	32%
	sub-total Operations:	69	16,695,768	10,516,932	63%
Capital Outlay					
54	Utility Services - Equipment/Projects		504,000	311,802	62%
59	Administrative Services		6,000	-	0%
	sub-total Capital Outlay:		510,000	311,802	61%
Total Operations & Capital Outlay			17,205,768	10,828,734	63%

CCWD Budget Status Report
Non-Departmental

As of February 29, 2020
67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	Services & Supplies						
60210	Power	7,800	858	5,461	70%	-	2,339
60220	Water	2,800	308	2,066	74%	-	734
60250	Telephone	9,300	1,572	7,284	78%	-	2,016
60260	Refuse Disposal	2,600	226	1,799	69%	-	801
60310	Materials and Supplies	40,000	3,358	38,127	95%	5,072	(3,199)
60313	Tools	500	-	-	0%	291	209
60400	Outside Services/Repairs	11,000	645	5,723	52%	-	5,277
60410	Service Maintenance Contracts	5,800	759	4,810	83%	-	990
60426	Building Repairs	5,000	892	892	18%	-	4,108
60430	Claims Damages	5,000	1,700	1,960	39%	-	3,040
60440	Janitorial Services	23,220	3,870	15,480	67%	-	7,740
61200	Retired Employee Costs	599,000	53,226	408,688	68%	-	190,312
61410	Insurance	206,231	-	206,031	100%	-	200
	sub-total Services & Supplies:	918,251	67,414	698,321	76%	5,363	214,567
	Debt Service						
72120	Interest - Umpqua Bank CalPERS UAL Loan	188,482	91,831	188,482	100%	-	-
73120	Principal - Umpqua Bank CalPERS UAL Loan	268,000	135,000	268,000	100%	-	-
72350	Interest - USDA EP Reach 3A	56,548	-	28,523	50%	-	28,025
73350	Principal - USDA EP Reach 3A	44,700	-	44,700	100%	-	-
72400	Interest - Water Fund Loan to Sewer Fund	13,014	-	-	0%	-	13,014
73400	Principal - Water Fund Loan to Sewer Fund	85,400	-	-	0%	-	85,400
72500	Interest - New Hogan Dam	14,627	-	-	0%	-	14,627
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242
72600	Interest - OP HQ	60,731	-	-	0%	-	60,731
73600	Principal - OP HQ	585,010	-	-	0%	-	585,010
72700	Interest - VacCon Truck Loan	24,064	-	-	0%	-	24,064
73700	Principal - VacCon Truck Loan	7,453	-	-	0%	-	7,453
72900	Interest - Capital R&R Loan	58,083	24,699	49,994	86%	-	8,089
73900	Principal - Capital R&R Loan	1,519,334	759,667	1,527,334	101%	-	(8,000)
	sub-total Debt Service:	2,980,688	1,011,197	2,107,033	71%	-	873,655
	Total Department:	3,898,939	1,078,611	2,805,354	72%	5,363	1,088,222

CCWD Budget Status Report
Utility Services -Summary

As of February 29, 2020
67% of Year Completed

<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services						
Salaries/Wages	3,717,912	338,856	2,480,060	67%	-	1,237,852
Wages-Overtime	291,370	20,187	195,666	67%	-	95,704
Benefits	2,492,389	210,898	1,612,447	65%	-	879,942
Medical Reimbursements	18,400	697	4,379	24%	-	14,021
sub-total Personnel Services:	6,520,071	570,638	4,292,552	66%	-	2,227,519
Services & Supplies						
Utilities	979,016	81,700	643,067	66%	-	335,949
Materials and Supplies	777,131	37,651	518,481	67%	27,727	230,923
Safety Eq Repl/consumables	40,000	2,062	24,789	62%	2,994	12,217
Chemicals	340,000	25,264	201,834	59%	2,298	135,868
Outside Services/Repairs	135,600	8,429	99,310	73%	9,180	27,110
Service Maintenance Contracts	350,218	36,611	237,939	68%	20,965	91,314
Laboratory Services	145,000	17,959	104,312	72%	-	40,688
Rentals (Non Vehicles & Equipment)	21,000	3,000	27,000	129%	-	(6,000)
Professional Services	84,300	4,151	38,940	46%	49,588	(4,228)
Operating Exp/Gas & Oil	320,294	22,232	353,184	110%	32,282	(65,172)
Rental Exp/Vehicle and Equip.	54,473	91	15,699	29%	6,988	31,786
Lease Expense Vehicle/Equipment	144,017	7,396	63,239	44%	-	80,778
Permits & Licenses	15,000	1,414	7,254	48%	-	7,746
Publications/Subscriptions	1,000	-	-	0%	-	1,000
Memberships/Dues	14,500	192	8,170	56%	-	6,330
Training, Conferences & Travel	35,000	3,035	21,888	63%	8,881	4,231
Other Travel Costs	184	-	184	100%	-	-
Purchased Water	5,000	972	1,489	30%	-	3,511
State Wtr/Swr Fees	230,000	5,434	213,842	93%	-	16,158
sub-total Services & Supplies:	3,691,733	257,593	2,580,621	70%	160,903	950,209
sub-total Operations:	10,211,804	828,231	6,873,174	67%	160,903	3,177,727
Project # Capital Outlay						
-	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-
-	Fuel Tanks (10) - District Wide	31,852	927	32,779	103%	(927)
-	Flatbed Construction - Vehicle #724	-	6,457	6,457	-	(6,457)
301/501-20	CC Equipment Storage Building	10,000	-	1,627	16%	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	11,000
306-20	Copper Sawmill PRV Vaults	77,063	-	77,063	100%	(0)
304/504-20	EP Articulating Snow Plow	6,900	-	7,447	108%	(547)
307-20	Flowmeters (2)	45,000	-	-	0%	45,000
505-20	Hydro Jet Trailer	30,000	-	-	0%	30,000
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	30,000
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	7,000
506-20	Slip Lining Equipment	6,000	-	-	0%	6,000
509-20	Southworth Quad	9,115	-	9,115	100%	-
302/502-20	Trailer Mounted Generators (4)	68,148	-	-	0%	68,148
510-20	Wallace Up-Gradient Monitor Well	39,100	-	51,823	133%	8,704
511-20	West Point Monitoring Well	43,000	-	42,991	100%	10
309-20	West Point SS Well-Screen Piping	7,322	-	-	0%	7,322
	sub-total Capital Outlay:	504,000	7,384	311,802	62%	8,704
Total Department:	10,715,804	835,615	7,184,976	67%	169,607	3,361,221

CCWD Budget Status Report
Utility Services - Detail

As of February 29, 2020
67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	Personnel Services						
60000	Salaries/Wages	3,717,912	338,856	2,480,060	67%	-	1,237,852
60030	Wages-Overtime	291,370	20,187	195,666	67%	-	95,704
60100	Benefits	2,492,389	210,898	1,612,447	65%	-	879,942
60102	Medical Reimbursements	18,400	697	4,379	24%	-	14,021
	sub-total Personnel Services:	6,520,071	570,638	4,292,552	66%	-	2,227,519
	Services & Supplies						
60210	Power	842,000	68,127	543,512	65%	-	298,488
60220	Water	2,724	279	1,926	71%	-	798
60230	Sewage	42,449	3,654	28,042	66%	-	14,407
60240	Telephone Lease Lines	4,000	324	2,334	58%	-	1,666
60250	Telephone	72,643	8,124	57,092	79%	-	15,551
60260	Refuse/Disposal	15,200	1,192	10,161	67%	-	5,039
60310	Material and Supplies	96,078	5,981	54,796	57%	4,270	37,012
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	2,062	24,789	62%	2,994	12,217
60313	Tools	40,000	1,552	29,712	74%	924	9,364
60314	Uniforms - New	22,000	530	12,173	55%	-	9,827
60325	Lab Supplies, Consumables	34,000	6,777	38,047	112%	1,415	(5,462)
60327	Ozone System Parts	43,600	346	6,102	14%	2,084	35,414
60328	UV Bulb Replacement	112,000	6,499	68,254	61%	1,204	42,542
60331	Electrical Parts Replacement	75,000	7,172	41,579	55%	15	33,406
60332	Leak Repair Supplies	80,000	221	87,228	109%	3,681	(10,909)
60333	Road Repair Materials	25,000	2,626	12,561	50%	1,299	11,140
60334	SCADA, Radio Supplies	40,000	1,010	16,621	42%	429	22,950
60335	Septic Tanks, Repair & New	10,000	24	7,462	75%	-	2,538
60338	Meters, New Conn. & Repl.	30,000	-	1,335	4%	1,467	27,198
60350	Aerator/Compressor etc Repair	18,000	1,084	9,825	55%	30	8,145
60353	Computers/peripherals	13,500	-	23,652	175%	-	(10,152)
60354	Control Sys/Pressure Transducer	11,500	2,198	11,501	100%	-	(1)
60355	Headworks/Solids Removal Rep.	19,000	1,065	7,175	38%	-	11,825
60356	HVAC	8,500	427	4,965	58%	-	3,535
60357	Mixers	15,000	-	14,256	95%	-	744
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	80,000	-	69,645	87%	10,909	(554)
60360	Solids Handling Equip Repair	1,453	139	1,592	110%	-	(139)
60395	Chemicals	340,000	25,264	201,834	59%	2,298	135,868
60400	Outside Services/Repairs	80,000	3,307	76,480	96%	3,959	(439)
60401	Fire Ext. Testing Cust. Base	1,800	1,600	1,600	89%	-	200
60402	Spraying - Weeds & Insects	11,700	1,173	5,597	48%	-	6,103
60403	Snow Removal	6,000	-	840	14%	5,160	-
60404	Uniform Launder	12,100	2,349	14,793	122%	61	(2,754)
60405	Fire Hydrant Maintenance	24,000	-	-	0%	-	24,000
60412	Groundwater Monitoring	45,000	9,201	20,782	46%	19,218	5,000
60413	Instrumentation Tech	6,500	-	6,331	97%	-	169
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	2,240	34%	840	3,420
60416	SCADA Consulting (A-Teem)	10,000	2,600	3,760	38%	-	6,240
60417	Hauling / Dig / Crane	12,000	260	10,412	87%	640	948
60419	Pave / Seal / Asphalt Repair	94,200	12,240	66,444	71%	-	27,756
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000

CCWD Budget Status Report
Utility Services - Detail

As of February 29, 2020
67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20</u> <u>Budget</u>	<u>February</u> <u>2020</u>	<u>FY 19-20</u> <u>Year-to-Date</u>	<u>Percent</u> <u>YTD</u>	<u>Encumbered</u>	<u>Balance</u> <u>Available</u>
60424	Septic Hauling	29,000	2,861	25,074	86%	-	3,926
60425	Tank Cleaning	74,000	1,225	71,040	96%	267	2,693
60426	Building Repairs	35,000	6,948	10,562	30%	-	24,438
60427	UV System PM	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	20,018	1,276	21,294	106%	-	(1,276)
60470	Laboratory Services	145,000	17,959	104,312	72%	-	40,688
60480	Rentals (Non Vehicles & Equipment)	21,000	3,000	27,000	129%	-	(6,000)
60590	Professional Services	84,300	4,151	38,940	46%	49,588	(4,228)
60610	Operating Exp/Gas & Oil	210,000	16,972	204,032	97%	25,413	(19,445)
60620	Repairs and Parts	80,294	2,645	90,465	113%	6,144	(16,315)
60625	Fuel/Repairs - Generators	30,000	2,615	58,687	196%	725	(29,412)
60650	Rental Exp/Vehicle and Equip.	54,473	91	15,699	29%	6,988	31,786
60660	Lease Expense Vehicle/Equipment	144,017	7,396	63,239	44%	-	80,778
60710	Permits & Licenses	15,000	1,414	7,254	48%	-	7,746
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	192	8,170	56%	-	6,330
60810	Training, Conferences & Travel	35,000	3,035	21,888	63%	8,881	4,231
60820	Other Travel Costs	184	-	184	100%	-	-
61100	Purchased Water	5,000	972	1,489	30%	-	3,511
61420	State Wtr/Swr Fees	230,000	5,434	213,842	93%	-	16,158
sub-total Services & Supplies:		3,691,733	257,593	2,580,621	70%	160,903	950,209
sub-total Operations:		10,211,804	828,231	6,873,174	67%	160,903	3,177,727
Project #	Capital Outlay						
	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-	-
	Fuel Tanks (10) - District Wide	31,852	927	32,779	103%	-	(927)
	Flatbed Construction - Vehicle #724	-	6,457	6,457	-	-	(6,457)
301/501-20	CC Equipment Storage Building	10,000	-	1,627	16%	-	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000
306-20	Copper Sawmill PRV Vaults	77,063	-	77,063	100%	-	(0)
304/504-20	EP Articulating Snow Plow	6,900	-	7,447	108%	-	(547)
307-20	Flowmeters (2)	45,000	-	-	0%	-	45,000
505-20	Hydro Jet Trailer	30,000	-	-	0%	-	30,000
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	-	30,000
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	-	7,000
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000
509-20	Southworth Quad	9,115	-	9,115	100%	-	-
302/502-20	Trailer Mounted Generators (4)	68,148	-	-	0%	-	68,148
510-20	Wallace Up-Gradient Monitor Well	39,100	-	51,823	133%	8,704	(21,427)
511-20	West Point Monitoring Well	43,000	-	42,991	100%	-	10
309-20	West Point SS Well-Screen Piping	7,322	-	-	0%	-	7,322
sub-total Capital Outlay:		504,000	7,384	311,802	62%	8,704	183,494
Total Department:		10,715,804	835,615	7,184,976	67%	169,607	3,361,221

CCWD Budget Status Report
 General Management

As of February 29, 2020
 67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	432,629	37,435	293,720	68%	-	138,909
60030	Wages-Overtime	720	-	595	83%	-	125
60100	Benefits	219,953	16,884	129,698	59%	-	90,256
60102	Medical Reimbursements	1,600	-	889	56%	-	711
sub-total Personnel Services:		654,902	54,319	424,902	65%	-	230,001
Services and Supplies							
60310	Material and Supplies	2,800	592	2,817	101%	368	(385)
60320	Safety Material and Supplies	4,000	-	-	0%	-	4,000
60420	Drug and Alcohol Testing	1,700	-	1,350	79%	-	350
60429	Recruiting	13,000	1,025	8,227	63%	-	4,773
60505	Outside Legal Fees	230,000	73,338	177,214	77%	-	52,786
60541	Advertising/Publicity	1,500	-	853	57%	-	647
60590	Professional Services	132,800	6,960	45,587	34%	216	86,997
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	150	-	-	-	-	150
60732	Memberships/Dues	46,895	-	43,791	93%	-	3,104
60810	Training, Conferences & Travel	20,700	629	17,637	85%	311	2,752
60820	Other Travel Costs	750	-	290	39%	-	460
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
sub-total Services & Supplies:		456,795	82,544	297,766	65%	895	158,134
Total Department:		1,111,697	136,863	722,668	65%	895	388,135

CCWD Budget Status Report
Board of Directors

As of February 29, 2020
67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	43,200	2,040	18,120	42%	-	25,080
60100	Benefits	94,157	7,115	53,581	57%	-	40,576
60102	Medical Reimbursements	2,000	-	400	20%	-	1,600
sub-total Personnel Services:		139,357	9,155	72,101	52%	-	67,256
Services and Supplies							
60310	Materials and Supplies	750	195	530	71%	-	220
60810	Training, Conferences & Travel	15,000	75	10,090	67%	-	4,910
60820	Other Travel Costs	6,500	600	3,722	57%	-	2,778
sub-total Services & Supplies:		22,250	870	14,342	64%	-	7,908
Total Department:		161,607	10,025	86,443	53%	-	75,164

CCWD Budget Status Report
 Technical Services/Engineering

As of February 29, 2020
 67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	628,492	30,010	352,738	56%	-	275,754
60030	Overtime	5,720	164	4,577	80%	-	1,143
60100	Benefits	255,575	15,510	180,546	71%	-	75,029
60102	Medical Reimbursements	2,800	300	700	25%	-	2,100
	sub-total Personnel Services:	892,587	45,984	538,561	60%	-	354,026
Services and Supplies							
60310	Materials and Supplies	3,500	-	132	-	-	3,368
60320	Safety Material and Supplies	800	-	137	-	-	663
60390	Admin. Technologies Comm.	3,179	-	3,179	-	-	-
60410	Service Maintenance Contracts	10,500	-	9,855	94%	-	645
60431	Computer Lic/Maint Contracts	1,895	-	1,895	0%	-	-
60541	Advertising/Publicity	165	-	165	0%	-	-
60590	Professional Services	80,000	-	(5,300)	-7%	-	85,300
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	200	-	-	0%	-	200
60732	Memberships/Dues	618	-	230	37%	-	388
60760	Recording Title Reports	427	-	427	0%	-	-
60810	Training, Conferences & Travel	7,500	1,199	3,611	48%	-	3,889
60820	Other Travel Costs	500	-	-	0%	-	500
	sub-total Services & Supplies:	109,784	1,199	14,331	13%	-	95,453
Total Department:		1,002,371	47,183	552,892	55%	-	449,479

CCWD Budget Status Report
 Administrative Services

As of February 29, 2020
 67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	765,240	61,516	489,948	64%	-	275,292
60030	Wages-Overtime	2,970	440	4,078	137%	-	(1,108)
60100	Benefits	425,409	35,173	275,237	65%	-	150,172
60102	Medical Reimbursements	3,200	400	400	13%	-	2,800
	sub-total Personnel Services:	1,196,819	97,529	769,663	64%	-	427,156
Services and Supplies							
60310	Materials and Supplies	1,250	-	158	13%	-	1,092
60390	Admin Technologies Comm	34,000	3,419	32,679	96%	770	551
60400	Outside Services/Repairs	6,450	2,318	6,205	96%	-	245
60410	Service Maintenance Contracts	49,500	983	33,784	68%	-	15,716
60431	Computer Lic/Maint Contracts	23,000	-	13,794	60%	-	9,206
60510	Accounting/Auditing	41,600	1,100	33,500	81%	-	8,100
60590	Professional Services	86,625	5,418	41,156	48%	3,130	42,339
60700	Forms and Supplies	1,950	898	1,759	90%	2,439	(2,248)
60720	Postage	17,300	1,240	10,652	62%	-	6,648
60732	Memberships/Dues	725	-	445	61%	-	280
60780	Printing	500	-	-	0%	-	500
60810	Training, Conferences & Travel	10,000	-	3,441	34%	-	6,559
60820	Other Travel Costs	800	-	-	0%	-	800
61310	Bad Debt Expense	52,000	6,940	27,199	52%	-	24,801
61315	Customer Rate Assistance Program	60,000	2,140	33,275	55%	-	26,725
61455	Water Conservation	3,000	-	2,298	77%	-	702
61485	Third Party Payment Proc Fees	72,500	7,540	49,747	69%	-	22,753
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
	sub-total Services & Supplies:	468,700	31,996	297,592	63%	6,339	164,769
sub-total Operations:		1,665,519	129,525	1,067,255	64%	6,339	591,925
Capital Outlay							
	HP Color LaserJet Printer	6,000	-	-	0%	-	6,000
	sub-total Capital Outlay:	6,000	-	-	0%	-	6,000
Total Department:		1,671,519	129,525	1,067,255	64%	6,339	597,925

CCWD Budget Status Report
Water Resources

As of February 29, 2020
67% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>February 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	124,623	13,012	88,159	71%	-	36,464
60100	Benefits	69,437	6,226	44,768	64%	-	24,669
60102	Medical Reimbursements	400	400	400	100%	-	-
sub-total Personnel Services:		194,460	19,638	133,327	69%	-	61,133
Services and Supplies							
60310	Material and Supplies	500	-	457	91%	-	43
60505	Outside Legal Fees	155,000	5,587	67,032	43%	-	87,968
60541	Advertising/Publicity	500	-	-	0%	-	500
60590	Professional Services	73,547	4,934	25,010	34%	58,424	(9,887)
60732	Membership/Dues	47,500	-	60,364	127%	-	(12,864)
60810	Training, Conferences & Travel	4,000	-	1,466	37%	-	2,534
60820	Other Travel Costs	750	-	-	0%	-	750
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61435	State/Federal/County Fees	785,000	-	228,524	29%	-	556,476
61450	Mandated Plans	20,000	-	-	0%	-	20,000
61452	Strategic Plans Updates	50,000	-	-	0%	-	50,000
sub-total Services & Supplies:		1,430,059	10,521	382,853	27%	58,424	988,782
Total Department:		1,624,519	30,159	516,180	32%	58,424	1,049,915

Water Capital Renovation and Replacement Fund

July 1, 2013 through February 29, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 17,314,617	\$ 932,018	\$ 804,105	\$ 509,705	\$ -	\$ 2,245,829	\$ 19,560,445
Interest Income	459,106	1,839	36,321	36,907	-	75,067	534,173
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 29,640,020	\$ 933,857	\$ 840,427	\$ 546,613	\$ -	\$ 2,320,896	\$ 31,960,916
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ 19,839	\$ -	\$ 47,513	\$ 259,776
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	143,108	-	2,194,203	3,832,016
Jenny Lind A-B Trans Line	10,243	-	-	2,334	-	2,334	12,577
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	14,475	-	177,972	5,021,191
EP Redwood Tanks HMGP	35,707	823	823	1,063	-	2,709	38,416
AMR/AMI Radio Read Meter Program	-	143	52,113	27,860	-	80,117	80,117
Ebbetts Pass WTP Filter Rehab	524	-	1,428	-	-	1,428	1,952
Hunters Raw Water Pump Renov	-	-	5,216	-	-	5,216	5,216
Lake Tulloch Raw Water Pump Renov	-	-	102,292	-	-	102,292	102,292
Meadowmont Pump Station Improv	29,879	54,198	92	-	-	54,290	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	-	-	-	-	-	-	-
West Point Backup Water Filter	-	-	-	434	-	434	434
West Point SCADA Improvements	-	-	-	434	-	434	434
Tank Management Plan	67,816	-	-	868	-	868	68,683
Pipeline Replacement	237,613	5,799	5,144	7,105	-	18,049	255,662
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 15,724,819	\$ 1,430,105	\$ 1,040,233	\$ 217,519	\$ -	\$ 2,687,858	\$ 18,412,677
Beginning Balance	\$ -	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 9,880,842	\$ 11,501,368	\$ -
Total Revenues	29,640,020	933,857	840,427	546,613	-	2,320,896	31,960,916
Less							
Loan Payments	2,413,833	666,611	-	586,954	-	1,253,565	3,667,397
Project Costs	15,724,819	1,430,105	1,040,233	217,519	-	2,687,858	18,412,677
Ending Balance	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 9,880,842	\$ 9,880,842	\$ 9,880,842	\$ 9,880,842

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,841,302

Water Capital Renovation and Replacement Funding
 July 1, 2013 through February 29, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 259,776	\$ 1,340,224	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	3,832,016	3,567,984	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	12,577	4,487,423	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	5,021,191	(1,021,191)	-	-	1,609,441	3,411,750
EP Redwood Tanks HMGP	2,800,000	38,416	2,761,584	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	80,117	4,419,883	-	-	4,500,000	-
Ebbetts Pass WTP Filter Rehab	400,000	1,952	398,048	-	-	400,000	-
Hunters Raw Water Pump Renov	200,000	5,216	194,784	-	-	200,000	-
Lake Tulloch Raw Water Pump Renov	125,000	102,292	22,708	-	-	125,000	-
Meadowmont Pump Station Improv	175,000	84,169	90,831	-	-	175,000	-
White Pines Lake Restoration	200,000	67,747	132,253	-	-	200,000	-
Wallace SCADA Improvements	100,000	-	100,000	-	-	100,000	-
West Point Backup Water Filter	3,400,000	434	3,399,566	-	-	3,400,000	-
West Point SCADA Improvements	100,000	434	99,566	-	-	100,000	-
Tank Management Plan	2,450,000	68,683	2,381,317	-	-	2,450,000	-
Pipeline Replacement	250,000	255,662	(5,662)	-	-	250,000	-
Big Trees Tank Replacement (1)	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	316,944	(126,944)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 39,900,000	\$ 18,412,677	\$ 21,487,323	\$ 290,000	\$ 1,000,000	\$ 31,886,495	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through February 29, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	6,289,693	\$ 325,224	\$ 268,318	\$ 198,592	\$ -	\$ 792,134	\$ 7,081,827
Interest Income	137,204	608	13,898	14,210	-	28,715	165,919
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	47,264	-	63,842	132,908
Total Revenues	\$ 8,795,964	\$ 325,832	\$ 298,793	\$ 260,066	\$ -	\$ 884,691	\$ 9,680,655
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ 867	\$ -	\$ 19,373	\$ 152,912
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	2,507	-	23,329	203,087
Vallecito Recycle Water Distribution	94,315	15,326	27,878	20,155	-	63,359	157,673
Wallace Renovation/SCADA/PLC	550	-	635	1,271	-	1,906	2,456
West Point/Wilseyville Construction	611	-	-	-	-	-	611
Arnold Secondary Clarifier	-	-	394	7,708	-	8,102	8,102
Arnold Leach Field Improvements	-	-	-	1,906	-	1,906	1,906
La Contenta Biolac, Clarifier and UV	-	-	-	635	-	635	635
Copper Cove TP/UV Improvements	-	-	12,929	1,748	-	14,677	14,677
Huckleberry Lift Station Rehab	34,351	159	49,214	4,029	-	53,402	87,754
Indian Rock East Sand Filter Rehab	-	-	-	-	-	-	-
Southworth Collection I&I Mitigation	45,039	50,904	-	3,812	-	54,716	99,755
Vallecito/DF Headworks Screen	-	-	-	-	-	-	-
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,120	\$ 106,647	\$ 44,640	\$ -	\$ 241,406	\$ 3,065,935
Beginning Balance	\$ -	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,429,936	\$ 4,183,640	\$ -
Total Revenues	8,795,964	325,832	298,793	260,066	-	884,691	9,680,655
Less							-
Loan Payments/Expenses	1,787,796	199,576	-	197,412	-	396,988	2,184,784
Project Costs	2,824,528	90,120	106,647	44,640	-	241,406	3,065,935
Ending Balance	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,429,936	\$ 4,429,936	\$ 4,429,936	\$ 4,429,936

* Sewer R&R Loan - Outstanding P&I Due: \$ 397,010

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through February 29, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 8,12,13 Bypass	2,400,000	152,912	2,247,088	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	203,087	2,996,913	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	157,673	122,327	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	2,456	97,544	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	611	4,749,389	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	8,102	1,391,898	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	1,906	598,094	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	635	3,849,365	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	14,677	12,985,323	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	87,754	112,246	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	-	150,000	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	99,755	245	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	-	250,000	-	-	250,000	-
Vallecito I&I/Equalization (1)	400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1)	250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1)	45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	-	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 32,910,000	\$ 3,065,935	\$ 29,844,065	\$ -	\$ 8,825,000	\$ 10,725,000	\$ 4,750,000

(1) completed project

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of February 29, 2020

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19-20	Remaining Total Proj Cost	
Fund 120 - 125 Water Projects									
11101	120	District Corp Yard	200,000	200,000	11,140	205,993	-	(5,993)	(17,133)
11100	852	Wallace SCADA System Improvements	100,000	50,000	-	-	-	50,000	100,000
10058	125	Lake Tulloch Raw Water Pump Reniovation	125,000	105,000	-	102,292	-	2,708	22,708
11066G	125	Pipeline Replacement Program (JL)	460,800	460,800	3,996	18,049	-	442,751	438,756
11083J	125	Clearwell #2 / Repair & Paint	200,000	183,888	16,112	-	-	183,888	183,888
11083L	125	Larkspur Tank / Repair & Paint	250,000	227,139	22,861	-	-	227,139	227,139
11083W	125	Wallace Tanks / Repair & Paint	350,000	343,926	6,074	434	-	343,492	343,493
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	800,000	-	10,238	-	-	-	789,762
11083C	125	Clearwell & Tank B / Repair & Paint	850,000	-	10,238	434	-	(434)	839,328
11084	125	EP Techite Water Line Replacement	1,600,000	1,600,000	212,263	47,513	-	1,552,487	1,340,224
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	2,194,203	-	2,805,797	3,568,050
11088	125	Jenny Lind Tank A-B Trans Line	4,500,000	250,000	10,243	2,334	-	247,666	4,487,423
11092	125	Jenny Lind Pre-Treatment	4,000,000	500,000	4,843,219	177,972	-	322,028	(1,021,191)
11095	125	EP Redwood Tanks Replacement	2,800,000	400,000	35,707	2,709	-	397,291	2,761,584
11096	125	WP AMR/AMI Meter Program	4,500,000	100,000	-	80,117	-	19,883	4,419,883
11098	125	EP Hunters WTP Filter Rehab	400,000	400,000	524	1,428	-	398,572	398,048
11099	125	Meadowmont P/S Improvement	175,000	175,000	29,879	54,290	-	120,710	90,831
11103	125	Hunter's Raw Water Pumps Renovation	200,000	-	-	5,216	-	(5,216)	194,784
11104	125	Lake Tulloch Submerged Water Line Cross	3,000,000	-	-	-	-	-	3,000,000
11105	125	White Pines Lake Restoration	200,000	100,000	-	-	-	100,000	200,000
11106	125	West Point Backup Water Filter	3,400,000	200,000	-	434	-	199,566	3,399,566
11107	125	WP SCADA Improvements	300,000	300,000	-	434	-	299,566	299,566
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	200,000	-	-	-	-	-	200,000
11110	125	Reeds Turnpike Pump Station Repl	350,000	-	-	-	-	-	350,000
11111	125	Copper Cove Tank B Pump Station Renov	500,000	-	-	-	-	-	500,000
11112	125	White Pines Dam/Blanket Drain Rehab	200,000	-	-	-	-	-	200,000
			-	-	-	-	-	-	-
Total Fund 120/125 - Water Projects		37,060,800	10,595,753	6,850,240	2,893,850	-	7,701,903	27,316,710	

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of February 29, 2020

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19/20	Remaining Total Proj Cost	
Fund 130 - 135 Sewer Projects									
--	-	La Contenta Wastewater Facility***	640,000	640,000	6,350	605,692	-	34,308	27,958
10033	500	Wallace Improvement Projects*	-	-	18,318	3,176	-	(3,176)	(21,494)
15076	135	CC L/S 8, 12 & 13 Force Main Bypass	2,400,000	100,000	131,881	19,373	-	80,627	2,248,746
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	23,329	-	176,671	3,044,122
15082	135	Vallecito WWTP Strg Expansion	280,000	210,000	94,315	63,359	-	146,641	122,326
15087	135	Wallace Treatment Plant Renovations	100,000	100,000	550	1,906	-	98,094	97,544
15091	135	West Point/Wilseyville Planning Grant	4,750,000	-	5,831	-	-	-	4,744,169
15092	135	Huckleberry L/S Rehab/Expansion***	200,000	200,000	34,351	53,402	-	146,598	112,246
15093	135	Southworth Collection System/I&I Mitigation	100,000	100,000	45,039	54,716	-	45,284	245
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	14,677	-	10,323	12,985,323
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	8,102	-	191,898	1,391,898
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	1,906	-	48,094	598,094
15097	135	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	-	635	-	24,365	3,849,365
15098	135	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	-	150,000	150,000
15099	135	Vallecito/DF Headworks Screen	250,000	250,000	-	-	-	250,000	250,000
Total Fund 130/135 - Sewer Projects		30,920,000	2,250,000	469,184	850,274	-	927,267	24,753,083	
*transfer in Funds from 862 every month ***reimburse from Expansion Fund									

Agenda Item

DATE: March 17, 2020
TO: Finance Committee
FROM: Joel Metzger, External Affairs Manager
RE: Scholarship Program Overview

RECOMMENDED ACTION:

Information only.

SUMMARY:

In 2011, the CCWD Board of Directors approved the creation of the CCWD Scholarship Award Program as part of the ongoing effort to build relationships with the public and customers and to promote investment into our communities. The program authorizes two (2) \$500 scholarships for graduating high school seniors of a high school in Calaveras County. This program is designed to encourage local youth to pursue careers in the water industry and help them achieve their goals. These efforts will not only benefit them and their future, it will also assist the District in looking forward to build its future employee base of well trained and motivated employees.

PROGRAM OVERVIEW

Each year, scholarships are awarded to two (2) graduating high school seniors of a high school in Calaveras County, which includes: Calaveras High School, Bret Harte High School and Mountain Oaks Charter School. Applicants must have an interest in a water-related industry and plan to attend college in the fall.

The students will be asked to submit a typed essay of no fewer than 500 words using this prompt: "The Value of Water". The essay with the appropriate High School Scholarship Application is submitted to a CCWD staff committee by the end of February of the graduating year. The two (2) top candidates will be selected by a committee of District employees and the recommendation will go to the Board for approval. The two (2) top candidates will be required to read their essays to the Board during a regularly scheduled board meeting and accept the scholarship awards.

The scholarship check will be provided to each candidate when they submit proof of fall class enrollment to the college of their choice.

PROCESS

In September, the General Manager or designee, shall request authorization from the Board to establish a committee of three (3) staff members from the District and approve the two (2) \$500 scholarship awards to the current Class of graduating seniors. All employees of the District will be encouraged to participate. At least one (1) of the committee members must have a management title. The tasks of the committee will be managed by Human Resources. Once the CCWD committee has been established, Human Resources shall

- 1) Contact all the schools by phone, letter, and/or email to inform them of the scholarship program and the rules as stated above no later than October 1.
- 2) Contact the press via a press release notifying them of the upcoming scholarship awards.

In March, Human Resources will provide copies of all the submitted applications and essays to each CCWD committee member. Each committee member shall then thoroughly and completely review all submitted applications and essays using the following judging criteria:

- 1) Is the student's logic sound?
- 2) Do the ideas make sense?
- 3) Is the paper grammatically correct?
- 4) Is any of the essay plagiarized?

The committee members will then meet to select the top two (2) candidates for Board approval on or about the established second Board Meeting in March.

Once the Board has approved the two (2) candidates, Human Resources will notify the candidates to inform them of their selection and request them to attend the next regularly scheduled Board Meeting to accept their scholarship award and read their essay to the Board.

In April-May, candidates will attend a Board Meeting to accept their scholarship award and read their essay to the Board.

Human Resources shall contact the press via a press release informing them of the candidates selected for the District's two (2) \$500 scholarship awards.

In May/June, one (1) of the District's Board of Directors shall attend the candidate's High School Scholarship Awards Night, to present the student with a certificate of award.

**Time frames are approximate and shall be adjusted to meet high school deadlines and District Board meeting dates.*

POSSIBLE PROGRAMATIC CHANGES

Since the Board approved the Scholarship Award Program in 2011, the External Affairs Manager has taken over the program from Human Resources. It may be appropriate to update some sections of language in the program procedure document.

Additionally, the East Bay Municipal Utility District (EBMUD) has agreed to match CCWD's scholarship award funds. The 2020 awards will be a total of \$2,000 rather than \$1,000. It would be helpful to have Board direction on whether to increase the scholarship award amount to \$1,000 per student, or offer four scholarships instead of two.

FINANCIAL CONSIDERATIONS:

The cost for the scholarships is \$1,000.00 (one thousand dollars) and will come from the Water Resources Education budget, Fund 101. There are also costs associated with staff coordinating with the schools and receiving and reviewing applications and organizing Board meeting presentations and award night presentations.

Agenda Item

DATE: March 17, 2020
TO: Finance Committee
FROM: External Affairs Manager
RE: Customer Assistance Program Update

RECOMMENDED ACTION:

Discussion/direction regarding modification of the Customer Assistance Program (CAP).

SUMMARY:

November 14, 2018, the CCWD Board of Directors approved the creation of a Customer Assistance Program, which provides low-income water and wastewater customers with a credit on their bimonthly bills. The program provides a \$20 bimonthly credit to 100 water customers and a \$30 bimonthly credit to 100 wastewater customers. Only non-rate revenues can be used to fund this program.

RECOMMENDED PROGRAM CHANGES

The CAP was implemented on January 1, 2019. Within two weeks of launching the program, the 200 water slots were filled, and there is a large wait list. However, even today, the wastewater slots have yet to be fully filled. In light of the weaker demand for wastewater assistance, and the fact that CCWD has 4,800 wastewater customers and 13,000 water customers, staff recommends reducing the wastewater slots by 25 and reallocating those credits to the water side. This reallocation would allow the water slots to increase from 200 to 237. The suggested changes are marked in red on the attached policy.

NEXT STEPS

Per policy, every CAP participant must reapply for the program annually. Participants will be notified via letter, bill special messages, website, social media and press release. If a program participant does not reapply, they will lose their spot and people on the wait list will be given first priority for slots in the order they applied.

If the Board approves the reallocation of 25 wastewater slots to water, an additional 37 slots will be awarded to people on the wait list.

Additionally, CCWD is monitoring the statewide effort to implement a water rate assistance program that would be standardized. If such a program is put into place, CCWD's CAP will likely have to be modified to meet the new requirements.

FINANCIAL CONSIDERATIONS:

At full capacity, the program costs the District \$60,000 annually.

*Attachments: CCWD CAP Policy (revised)
CCWD CAP Application
CAP Renewal Letter*

Calaveras County Water District

Calaveras County Water District's (CCWD) Customer Assistance Program (CAP) provides an opportunity for a limited number of low-income customers who utilize CCWD's water and wastewater services to apply for financial assistance. The Calaveras County Resource Connection Food Bank (The Resource Connection) is partnering with CCWD to help administer this program.

Policy framework

- 21.1 CAP Credit**
- 21.2 Program Year**
- 21.3 Program Funding**
- 21.4 General Eligibility Requirements**
- 21.5 Income Eligibility Requirements**
- 21.6 Applications**
- 21.7 Participant Eligibility Verification**
- 21.8 Change of Eligibility Status**
- 21.9 Disputes**
- 21.10 Program Modifications**

21.1 CAP Credit: The CAP credit is set at \$20 per bill (six bills per year), per qualifying water customer for up to ~~200~~237 customers per fiscal year, and \$30 per bill (six bills per year), per qualifying wastewater customer for up to ~~200~~175 customers per fiscal year. Customers who receive water and wastewater service may apply for both available credits. CCWD will apply credits to qualifying customers' accounts on a bimonthly basis. The CAP credit will be applied to the first billing cycle following application approval.

21.2 Program Year: The program will launch on January 2, 2019. In future years, the program will run on the fiscal year, from July 1 through June 30 of the following year. Funds will be distributed to eligible customers on a first-come, first served basis, until program revenues for the fiscal year are depleted or the maximum number of customers has been reached.

21.3 Program Funding: The program will be funded using non-rate revenues as allowable by law. The cost of the program is not to exceed \$60,000 per fiscal year. Any unused balance as of June 30 of each program year shall not roll forward to the following fiscal year(s). The CCWD Board of Directors will approve the CAP credit amount and funding source as part of the annual budget process.

21.4 General Eligibility Requirements:

21.4.1 The applicant may only apply for a CAP credit for their permanent residence.

21.4.2 The applicant must submit the following items:

- A valid CCWD CAP application filled out and signed.
- A copy of a current PG&E bill showing participation in the PG&E CARE Program, or required documentation verifying a household income at or below 200% of the federal poverty guidelines.
- If not the legal deeded owner of the property, the applicant must provide a copy of their current rental agreement which contains the property address, name of owner and tenant and is signed by both parties. The tenant's name on the rental agreement must match the name on the PG&E bill. If there is no written rental agreement, the CCWD Customer Service manager may accept a CAP tenant authorization form that is signed by the legal deeded property owner.

21.4.3 When initially applying for the program, the applicant's account must be in good standing with CCWD.

21.5 Income Eligibility Requirements: The income eligibility level shall be established at 200% of the United States Department of Health and Human Services (HHS) federal poverty in effect at the beginning of the program year.

21.6 Applications: Applications must be fully filled out, signed and submitted to the CCWD Customer Service Department, along with proof of participation in the PG&E CARE Program, such as a copy of a current bill. Applicants who cannot provide proof of PG&E CARE Program participation will be referred to The Resource Connection for income verification and will be asked to provide additional information to verify their income is at or below 200% of the federal poverty guideline.

21.7 Participant Eligibility Verification: In order to continue receiving financial assistance for the following program year, existing program participants are required to keep their CCWD accounts in good standing and reapply for the program each year between April 1 and May 31. When reapplying, program participants must submit a new application, proof of participation in the PG&E CARE Program, such as a current bill, and if a tenant, a copy of the current rental agreement. If a PG&E bill is not available, The Resource Connection will ask for additional information from the customer to verify that their income is at or below 200% of the federal poverty guideline. Existing program participants will not lose their place in the program as long as they reapply within the required time frame and still meet eligibility requirements. However, if a program participant does not verify eligibility by May 31 of each year starting in 2020, they will be removed from CCWD's CAP, and any openings in the program will be filled on a first-come first-served basis.

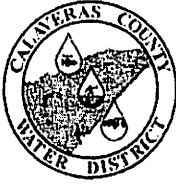
21.8 Change of Eligibility Status: Customers who are receiving assistance from this program must notify the CCWD Customer Service Department if their household income no longer qualifies for the CAP, at which time the assistance will be discontinued. Failure to notify CCWD when a household no longer meets the qualifications for the program will result in the customer's permanent removal from the CAP and revocation of any credits received during the current program year, which would become immediately due and payable.

Customers enrolled in the program who provide incorrect information on their application may be permanently removed from the program. All credits previously provided to those customers may be revoked and become immediately due and payable. Failure to make restitution for the amounts prescribed in this section may subject the customer to CCWD collection procedures, as set forth in the CCWD Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service.

After January 2, 2019, if a CCWD customer on the CAP does not pay a second delinquency notice by its due date twice within a 12-month period, they will be removed from the CAP and be ineligible to reapply for the program on any property served by CCWD for 12 months. Once removed from the program, customers may only reapply for the CAP credit if they have no additional unpaid second delinquency notices during the 12-months following their removal.

21.9 Disputes: The CCWD General Manager has sole discretion to resolve any disputes or claims that may arise from the administration of this program.

21.10 Program Modifications: CCWD's CAP is established at the discretion of the CCWD Board of Directors and subject to the availability of authorized funds. The implementation of an assistance program does not create or confer an entitlement to continued assistance. If the Board determines there are insufficient funds for the program, or changes to the program are desired, it may modify or terminate the program at any time.



CALAVERAS COUNTY WATER DISTRICT

120 Toma Court • PO Box 608 • San Andreas, CA 95249 • Main line (209) 754-3543

Application for CCWD Water & Wastewater Customer Assistance Program

Customer information *(please print clearly)*

Application type: New Renewal

Name on account: _____ Account Number: _____ - _____

Service address: _____

Mailing address: _____

Phone number: _____ Email address: _____

Requested by: Owner Tenant

Credit requested: \$20 Water \$30 Wastewater

Declaration signature

- I agree to notify CCWD if I no longer qualify to receive assistance through the PG&E CARE Program or no longer meet CAP income requirements. Should I fail to do so, I understand that I may be back-billed for the credits I received and will be ineligible to reapply for the program.
- I agree to keep my contact information up to date and in good standing.
- I understand that should I fail to keep my account in good standing, I will be removed from the program and will be ineligible to reapply for 12 months.
- I understand that starting in 2020, I must reapply for the program every year between April 1 and May 31, regardless of when my first application was submitted.
- I understand that the program can be suspended or modified at any time, and I have no entitlement to receive assistance.
- I certify, under penalty of perjury, that the information included in and with this application is true and correct.

Signature of applicant: _____ Date: _____

Please submit this application in person to the Calaveras County Water District at 120 Toma Court, San Andreas, CA 95249 or via email to customerservice@ccwd.org

For Internal Use Only

Date received: _____ Time received: _____

Approved: \$20 Water \$30 Wastewater

Denied

Placed on waitlist for W WW

Denial reason: _____

Processed by: _____ Date processed: _____

It's Time to Renew Your Water and/or Sewer Customer Assistance Program Credit

We are reaching out to all customers who are currently enrolled in the water or wastewater Customer Assistance Program (CAP) through CCWD. Our records show that you are an active participant in the program, and we are in need of your renewal information in order for you to continue receiving the CAP credits on your bimonthly billings. Please take a moment to complete the attached CAP renewal application and supply us with proof of eligibility. All required documents are due in our office at 120 Toma Court, San Andreas, CA 95249, by May 31, 2020, to avoid cancelation of your CAP credits. Please refer to attached documents for eligibility requirements rules and regulations pertaining to the Program.

What you need to do:

Step 1: Complete the attached application for renewal (be sure to check the box renewal).

Step 2: Review the list of appropriate documentation for income verification and attach a copy to the application.

Step 3: Use the enclosed envelope for submitting your CAP renewal and supporting documents.

Important Information:

***All renewals must be received by 05/31/2020. If we have not received the required materials from you by this date, your account will be automatically removed from the CAP. No exceptions will be made.**

***You will ONLY receive a letter if you have missing or incomplete information**

***If your renewal and supporting documents are received with no issues, your CAP credits will remain in effect.**

If you have any questions or concerns please do not hesitate to contact CCWD Customer Service at customerservice@ccwd.org (209) 754-3543 Monday through Friday 8 am to 4 pm.