

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, April 14, 2020
2:00 p.m.

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

Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public meetings of the Finance Committee telephonically until further notice.

Members of the public are encouraged to participate in the below noticed meeting by following these guidelines:

1. Join the WebEx meeting at the link in the email
2. Please do not talk over the top of any other callers. Conversations must be one at a time to allow the Committee Members and other participants to hear comments.
3. Please follow all other instructions from the person running the meeting.

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. Report on the Monthly Financial Reports for March 2020
(Rebecca Callen, Director of Administrative Services)
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,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: April 14, 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 February 29, 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 will 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 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			
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
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 from grants, i.e. FEMA projects. Historically, the departmental budget where the expenses occur would absorb the additional 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

		Operating Expenses				Benchmark	
YTD Totals	Fiscal Year	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/Equipment		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

	Operating Expenses					Benchmark
YTD Totals	Fiscal Year					67%
Account Type	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 Costs
- 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			
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 the 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			
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			
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

	Fiscal Year					Benchmark
YTD Totals						67%
Account Type	2018	2019	2020	% of PY	Current Budget	% of Budget
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 Launder	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

							Benchmark
YTD Totals		Fiscal Year					67%
Account Type	2018	2019	2020	% of PY	Current Budget	% of Budget	
⊕ 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

						Benchmark	
YTD Totals		Fiscal Year					67%
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

						Benchmark	
YTD Totals		Fiscal Year					67%
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

						Benchmark	
YTD Totals		Fiscal Year					67%
Account Type	2018	2019	2020	% of PY	Current Budget	% 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	% of PY	Current Budget	% of Budget
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	% of PY	Current Budget	% of Budget
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

							Benchmark
YTD Totals		Fiscal Year					67%
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>FY 19-20</u>	<u>February</u>	<u>FY 19-20</u>	<u>Percent</u>		<u>Balance</u>	
<u>Description</u>	<u>Budget</u>	<u>2020</u>	<u>Year-to-Date</u>	<u>YTD</u>	<u>Encumbered</u>	<u>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	(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
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
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

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>
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 Renovation	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: April 14, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial Reports for March 2020

RECOMMENDED ACTION:

Receive Report on March 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending March 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.

If the NEW Budget Status Report is approved, this will be the last month we will create and provide this format.

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.

If the change discussed as part of the February reports is approved, these 2 reports will be combined for April.

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

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during March, 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*

March 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 will 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

This analysis includes operating, capital, expansion, and reserve funds

Sum of Net Row Labels	Column Labels	Operating Revenues						Benchmark
		2018	2019	2020	% of PY	Current Budget	Reminder	75%
								% of Budget
⊕ W01-Sales & Charges		12,830,130	13,041,532	13,423,490	2.93%	13,023,650	(399,840)	103.07%
⊕ W02-Water/Sewer Fees		13,824	11,170	19,407	73.74%	15,000	(4,407)	129.38%
⊕ W03-Misc. Operating Revenue		234,922	136,103	141,594	4.03%	165,800	24,206	85.40%
⊕ X01-Property Tax/Assmt Rev		1,599,208	1,740,316	1,791,795	2.96%	2,589,565	797,770	69.19%
⊕ X02-Grant Revenue		72,611	1,492,871	197,235	-86.79%	-	(197,235)	0.00%
⊕ X03-Interest Income		152,398	319,428	363,895	13.92%	200,000	(163,895)	181.95%
⊕ X04-Expansion/Assmt Fees		322,867	674,132	1,099,243	63.06%	-	(1,099,243)	0.00%
⊕ X05-Power Sales		534,556	551,203	571,221	3.63%	759,000	187,779	75.26%
⊕ X06-Other Revenue		87,009	633,081	361,599	-42.88%	888,871	527,272	40.68%
⊕ X30-Transfer In		2,869,076	1,693,200	2,494,147	47.30%	-	(2,494,147)	0.00%
Grand Total		18,716,601	20,293,036	20,463,625	0.84%	17,641,886	(2,821,739)	115.99%

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 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				
⊕ X06-Other Revenue	87,009	633,081	361,599	-42.88%	888,871	527,272	40.68%
48130-Rental Income	9,120	1,000		-100.00%	-	-	0.00%
52420-Standby Fees	72,341	71,430	72,089	0.92%	130,000	57,912	55.45%
52430-Area of Benefit Reimburseme	-3,794			0.00%	-	-	0.00%
54600-Other Non-Operating Revenue		540,155	281,111	-47.96%	748,871	467,760	37.54%
54605-Misc Developer Reimburseme	9,343	20,496	8,399	-59.02%	10,000	1,601	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	Column Labels	Operating Revenues			% of PY	Current		Benchmark
		2018	2019	2020		Budget	Reminder	75%
⊕ W01-Sales & Charges		9,385,730	9,603,321	9,982,941	3.95%	13,023,650	3,040,709	76.65%
⊕ W02-Water/Sewer Fees		13,824	11,170	19,407	73.74%	15,000	(4,407)	129.38%
⊕ W03-Misc. Operating Revenue		234,922	136,103	141,594	4.03%	165,800	24,206	85.40%
⊕ X01-Property Tax/Assmt Rev		1,359,327	1,479,269	1,523,026	2.96%	2,589,565	1,066,539	58.81%
⊕ X02-Grant Revenue		57,862	6,627	133,394	1912.94%	-	(133,394)	0.00%
⊕ X03-Interest Income		44,467	103,511	127,331	23.01%	200,000	72,669	63.67%
⊕ X05-Power Sales		534,556	551,203	571,221	3.63%	759,000	187,779	75.26%
⊕ X06-Other Revenue		81,683	632,081	361,599	-42.79%	888,871	527,272	40.68%
⊕ X30-Transfer In		1,524,285	1,693,200	2,293,349	35.44%	-	(2,293,349)	0.00%
Grand Total		13,236,656	14,216,484	15,153,861	6.59%	17,641,886	2,488,025	85.90%

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

- Property Tax/Assessment
- Interest Income
- Other Revenue

Property Taxes

	2018	2019	2020				
⊕ X01-Property Tax/Assmt Rev	1,359,327	1,479,269	1,523,026	2.96%	2,589,565	1,066,539	58.81%
52100-Property Taxes	1,355,126	1,474,392	1,518,200	2.97%	2,589,565	1,071,365	58.63%
53100-HOPTR	4,201	4,877	4,825	-1.06%	-	(4,825)	0.00%

- 1) 52100: Property taxes are allocated 55% in January, 40% in April/May, and 5% in June/July. With this consideration, the 75% benchmark does not apply with this revenue type. You will note we are slightly above the 55% benchmark for this line.

Interest Income

	2018	2019	2020				
⊕ X03-Interest Income	44,467	103,511	127,331	23.01%	200,000	72,669	63.67%
51100-Interest Income/CCWD Invest	44,467	103,511	127,331	23.01%	200,000	72,669	63.67%

- 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

	2018	2019	2020				
⊕ X06-Other Revenue	81,683	632,081	361,599	-42.79%	888,871	527,272	40.68%
52420-Standby Fees	72,341	71,430	72,089	0.92%	130,000	57,912	55.45%
54600-Other Non-Operating Revenue		540,155	281,111	-47.96%	748,871	467,760	37.54%
54605-Misc Developer Reimbursements	9,343	20,496	8,399	-59.02%	10,000	1,601	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 75%. However, there are 6 Account Types that we will continue to monitor more closely:

- Outside Services
- Office Expenses
- Travel/Training
- Retired Employee Costs
- Misc Non-Operating
- Vehicle/Equipment

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year					Current	Remaining	75.00%
Account Type		2018	2019	2020	% of PY	Budget	Balance	% of Budget
⊕ Y01-Sal/Wage/Benefits		6,731,365	7,005,785	6,910,023	-1.37%	9,460,839	2,550,816	73.04%
⊕ Y02-Utility Service		778,275	758,762	734,213	-3.24%	1,001,516	267,303	73.31%
⊕ Y03-Materials/Supplies		878,930	921,997	903,971	-1.96%	1,248,410	344,439	72.41%
⊕ Y04-Outside Services		471,795	464,398	614,741	32.37%	807,883	193,142	76.09%
⊕ Y05-Professional Services		366,664	256,378	200,459	-21.81%	501,037	300,578	40.01%
⊕ Y07-Office Expenses		111,111	141,900	136,478	-3.82%	147,765	11,287	92.36%
⊕ Y08-Travel/Training		35,859	46,263	61,066	32.00%	80,184	19,118	76.16%
⊕ Y10-Purchased Water		1,326	2,349	1,489	-36.63%	298,262	296,773	0.50%
⊕ Y11-Retired Employee		405,850	422,392	462,617	9.52%	599,000	136,383	77.23%
⊕ Y12-Bad Debts		33,092	38,496	27,199	-29.34%	52,000	24,801	52.31%
⊕ Y13-Misc Op Expenses		458,892	949,181	832,593	-12.28%	1,428,731	596,138	58.27%
⊕ Y15-Director Costs		83,493	88,556	94,147	6.31%	158,857	64,710	59.27%
⊕ Y16-Legal		168,201	204,161	251,614	23.24%	385,000	133,386	65.35%
⊕ Z02-Debt Repayment		1,965,200	2,469,487	2,135,058	-13.54%	2,980,688	845,630	71.63%
⊕ Z03-Capital Equipment		225,301	259,730	326,111	25.56%	510,000	183,889	63.94%
⊕ Z04-Misc Non Operating		9,281	7,617	8,740	14.74%	7,500	(1,240)	116.53%
⊕ Y06-Vehicle/Equipment		263,015	351,689	470,860	33.89%	518,784	47,924	90.76%
Grand Total		12,987,650	14,389,139	14,171,380	-1.51%	20,186,456	6,015,076	70.20%

Note: The historical Budget Status Reports would report Director Costs in the Sal/Wage/Benefit Account Type(Y01). However, these costs have their own Account Type and will be reported separately (Y15).

Dept 50 – Non-Departmental

	Operating Expenses							Benchmark
YTD Totals	Fiscal Year					Current	Remaining	75.00%
Account Type	2018	2019	2020	% of PY	Budget	Balance	% of Budget	
Y02-Utility Service	20,835	18,652	18,103	-2.94%	22,500	4,397	80.46%	
Y03-Materials/Supplies	26,944	33,963	47,950	41.18%	40,500	(7,450)	118.39%	
Y04-Outside Services	29,847	36,022	34,441	-4.39%	50,020	15,579	68.85%	
Y05-Professional Services		600	80	-86.59%	-	(80)	0.00%	
Y11-Retired Employee	405,850	422,392	462,617	9.52%	599,000	136,383	77.23%	
Y13-Misc Op Expenses	176,912	120,579	206,031	70.87%	206,231	200	99.90%	
Z02-Debt Repayment	1,965,200	2,469,487	2,135,058	-13.54%	2,980,688	845,630	71.63%	
Z04-Misc Non Operating	1,781	117	12	-89.77%	-	(12)	0.00%	
Grand Total	2,627,369	3,101,812	2,904,292	-6.37%	3,898,939	994,647	74.49%	

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

- Materials and Supplies
- Misc. Op Expenses

Materials and Supplies

2018	2019	2020
------	------	------

Y03-Materials/Supplies	26,944	33,963	47,950	41.18%	40,500	(7,450)	118.39%
60310-Materials and Supplies	26,944	33,236	47,659	43.40%	40,000	(7,659)	119.15%
60313-Tools		727	291	-60.03%	500	209	58.11%

- 1) 60310: Insulation for training room, Surface Pro covers due to mass Windows 10 upgrades and required computer replacement to facilitate that in the field, and COVID-19 Technology purchases.

Misc. Op Expenses

2018	2019	2020
------	------	------

Y13-Misc Op Expenses	176,912	120,579	206,031	70.87%	206,231	200	99.90%
61410-Insurance	176,912	117,297	206,031	75.65%	206,231	200	99.90%
61430-State/Federal/County Fees		3,282		-100.00%	-	-	0.00%

- 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

		Operating Expenses						Benchmark
YTD Totals		Fiscal Year				Current	Remaining	75.00%
Account Type		2018	2019	2020	% of PY	Budget	Balance	% of Budget
Y01-Sal/Wage/Benefits		4,800,004	4,825,800	4,836,437	0.22%	6,520,071	1,683,634	74.18%
Y02-Utility Service		757,440	740,110	716,110	-3.24%	979,016	262,906	73.15%
Y03-Materials/Supplies		817,619	834,090	811,448	-2.71%	1,157,131	345,683	70.13%
Y04-Outside Services		381,942	344,822	504,416	46.28%	651,818	147,402	77.39%
Y05-Professional Services		38,906	27,882	41,479	48.77%	84,300	42,821	49.20%
Y07-Office Expenses		19,786	16,573	16,160	-2.49%	30,500	14,340	52.98%
Y08-Travel/Training		18,432	29,821	29,137	-2.29%	35,184	6,047	82.81%
Y10-Purchased Water		1,326	2,349	1,489	-36.63%	5,000	3,511	29.78%
Y13-Misc Op Expenses		181,653	186,143	213,842	14.88%	230,000	16,158	92.97%
Z03-Capital Equipment		187,214	249,566	326,111	30.67%	504,000	177,889	64.70%
Y06-Vehicle/Equipment		263,015	351,689	470,860	33.89%	518,784	47,924	90.76%
Grand Total		7,467,337	7,608,844	7,967,489	4.71%	10,715,804	2,748,315	74.35%

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

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

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

Outside Services

	2018	2019	2020				
Y04-Outside Services	381,942	344,822	504,416	46.28%	651,818	147,402	77.39%
60400-Outside Services	65,314	40,897	79,165	93.57%	80,000	835	98.96%
60401-Fire Ext. Testing Cust. Base	1,500	1,600	1,600	0.00%	1,800	200	88.89%
60402-Spraying - Weeds & Insects	15,511	5,167	10,710	107.28%	11,700	990	91.54%
60403-Snow Removal	1,050	5,460	840	-84.62%	6,000	5,160	14.00%
60404-Uniform Laundry	16,398	21,168	16,888	-20.22%	12,100	(4,788)	139.57%
60405-Fire Hydrant Maintenance	3,109	10,508		-100.00%	24,000	24,000	0.00%
60412-Groundwater Monitoring	21,695	32,503	20,782	-36.06%	45,000	24,218	46.18%
60413-Instrumentation Tech	10,280	2,348	6,331	169.68%	6,500	169	97.40%
60414-Ozone System PM	12,246			0.00%	10,000	10,000	0.00%
60415-Backflow Device Testing	5,486	1,995	2,240	12.28%	6,500	4,260	34.46%
60416-SCADA Consulting (A-Teem)	1,760	4,410	3,760	-14.74%	10,000	6,240	37.60%
60417-Hauling / Dig / Crane	6,934	9,215	11,052	19.93%	12,000	948	92.10%
60419-Pave / Seal / Asphalt Repair	35,037	39,807	73,148	83.76%	94,200	21,052	77.65%
60424-Septic Hauling	9,453	11,526	27,147	135.52%	29,000	1,853	93.61%
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	114,346	108,411	117,857	8.71%	145,000		81.28%
60480-Rental (Non Vehicle and Equip)	3,000	27,000	30,000	11.11%	21,000		142.86%
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) 60402: Additional field maintenance

- 3) 60404: Uniform was budgeted lower than historical trends
- 4) 60413: Annual Contract for Analyzers was budgeted in 60400
- 5) 60417: Fuel Trucking Hauling for PSPS
- 6) 60419: Paving Projects slated for 2019/20
- 7) 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.
- 8) 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.
- 9) 60431: AutoCAD and Wi-Tech Computer Maintenance Service were not budgeted for. These are essential tools for staff.
- 10) 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	263,015	351,689	470,860	33.89%	518,784	47,924	90.76%
60610-Operating Exp Gas and Oil	116,983	153,233	217,218	41.76%	210,000	(7,218)	103.44%
60620-Repair Exp/Parts and Repairs	88,686	121,760	100,664	-17.33%	80,294	(20,370)	125.37%
60625-Fuel/Repair - Generators	23,097	23,611	66,588	182.02%	30,000	(36,588)	221.96%
60650-Rental Exp Vehicles and Equip	34,249	53,084	15,790	-70.26%	54,473	38,683	28.99%
60660-Vehicle Lease & Maintenance			70,600	0.00%	144,017	73,417	49.02%

- 1) 60610: Caused by PSPS fueling needs
- 2) 60620: PSPS equipment repairs
- 3) 60625: PSPS Generator replacement parts

Misc. Operating Expenses

	2018	2019	2020				
Y13-Misc Op Expenses	181,653	186,143	213,842	14.88%	230,000	16,158	92.97%
61420-State Water and Sewer Fees	181,653	186,143	213,842	14.88%	230,000	16,158	92.97%

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

Dept 56 – General Management

		Operating Expenses						Benchmark
YTD Totals		Fiscal Year				Current	Remaining	75.00%
Account Type		2018	2019	2020	% of PY	Budget	Balance	% of Budget
⊕ Y01-Sal/Wage/Benefits		536,492	483,406	480,754	-0.55%	654,902	174,148	73.41%
⊕ Y03-Materials/Supplies		1,508	1,139	4,343	281.14%	6,800	2,457	63.86%
⊕ Y04-Outside Services		4,546	23,051	9,626	-58.24%	14,700	5,074	65.48%
⊕ Y05-Professional Services		45,480	72,536	51,546	-28.94%	134,300	82,754	38.38%
⊕ Y07-Office Expenses		46,817	59,960	43,791	-26.97%	47,545	3,754	92.10%
⊕ Y08-Travel/Training		11,646	12,088	18,467	52.77%	21,450	2,983	86.09%
⊕ Y13-Misc Op Expenses				0	0.00%	2,000	2,000	0.00%
⊕ Y16-Legal		89,123	125,200	179,187	43.12%	230,000	50,813	77.91%
⊕ Z04-Misc Non Operating				0	0.00%	-	(103)	0.00%
Grand Total		735,611	777,381	787,816	1.34%	1,111,697	323,881	70.87%

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

Legal

	2018	2019	2020				
⊕ Y16-Legal	89,123	125,200	179,187	43.12%	230,000	50,813	77.91%
60505-Outside Legal Fees	89,123	125,200	179,187	43.12%	230,000	50,813	77.91%

- 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.

Travel/Training

	2018	2019	2020				
⊕ Y08-Travel/Training	11,646	12,088	18,467	52.77%	21,450	2,983	86.09%
60810-Training Conf and Travel	11,489	11,789	18,177	54.19%	20,700	2,523	87.81%
60820-Other Travel Costs	157	299	290	-2.91%	750	460	38.70%

- 1) 60810: The bulk of the training occurs in the first portion of the fiscal year.

Dept 57 – Board of Directors – Nothing to report. All within benchmark

Dept 58 – Engineering

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year				% of PY	Current	Remaining	75.00%
Account Type	2018	2019	2020	% of PY	Budget	Balance	% of Budget	
Y01-Sal/Wage/Benefits	318,509	537,549	592,573	10.24%	892,587	300,014	66.39%	
Y03-Materials/Supplies		757	5,001	560.53%	7,479	2,478	66.87%	
Y04-Outside Services	7,270	8,689	11,750	35.23%	12,395	645	94.80%	
Y05-Professional Services	5,609	465	-5,135	-1204.30%	80,165	85,300	-6.41%	
Y07-Office Expenses	230	475	657	38.45%	1,745	1,088	37.65%	
Y08-Travel/Training	1,456	327	7,926	2325.44%	8,000	74	99.07%	
Grand Total	333,075	548,262	612,772	11.77%	1,002,371	389,599	61.13%	

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

Outside Services

	2018	2019	2020				
Y04-Outside Services	7,270	8,689	11,750	35.23%	12,395	645	94.80%
60410-Service Maintenance Contracts	7,270	8,639	9,855	14.08%	10,500	645	93.86%
60480-Rental (Non Vehicle and Equip)		50		-100.00%	-	-	0.00%
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.

Travel and Training

	2018	2019	2020				
Y08-Travel/Training	1,456	327	7,926	2325.44%	8,000	74	99.07%
60810-Training Conf and Travel	1,436	312	7,926	2439.85%	7,500	(426)	105.67%
60820-Other Travel Costs	21	15		-100.00%	500	500	0.00%

- 1) 60810: Engineering just sent an employee to CAD training. This is a one-time expense. No further costs will be incurred here. There is sufficient budget within other line items to cover the shortfall.

Dept 59 – Administrative Services

		Operating Expenses						Benchmark
YTD Totals		Fiscal Year				Current	Remaining	75.00%
Account Type		2018	2019	2020	% of PY	Budget	Balance	% of Budget
⊕ Y01-Sal/Wage/Benefits		841,357	904,342	866,521	-4.18%	1,196,819	330,298	72.40%
⊕ Y03-Materials/Supplies		22,903	24,332	34,231	40.68%	35,250	1,019	97.11%
⊕ Y04-Outside Services		48,190	51,814	54,509	5.20%	78,950	24,441	69.04%
⊕ Y05-Professional Services		143,896	90,182	81,160	-10.00%	128,225	47,065	63.30%
⊕ Y07-Office Expenses		12,968	11,150	15,506	39.06%	20,475	4,969	75.73%
⊕ Y08-Travel/Training		1,615	1,509	4,070	169.72%	10,800	6,730	37.69%
⊕ Y12-Bad Debts		33,092	38,496	27,199	-29.34%	52,000	24,801	52.31%
⊕ Y13-Misc Op Expenses		48,036	60,010	99,044	65.04%	135,500	36,456	73.09%
⊕ Z03-Capital Equipment		38,086	10,165		-100.00%	6,000	6,000	0.00%
⊕ Z04-Misc Non Operating		7,500	7,500	8,625	15.00%	7,500	(1,125)	115.00%
Grand Total		1,197,643	1,199,499	1,190,865	-0.72%	1,671,519	480,654	71.24%

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
- Office Expenses
- Misc. Operating Expense

Materials and Supplies

	2018	2019	2020				
⊕ Y03-Materials/Supplies	22,903	24,332	34,231	40.68%	35,250	1,019	97.11%
60310-Materials and Supplies	21		257	0.00%	1,250	993	20.57%
60390-Admin. Technologies/Comm.	22,881	24,332	33,973	39.62%	34,000	27	99.92%

- 1) 60390: This line item includes computers which is high to date due to the push to upgrade to Windows 10. We will exceed this budget due to the additional COVID-19 expenses. Those will be reported out at a future meeting, once bills are paid.

Misc. Operating Expense

	2018	2019	2020				
⊕ Y13-Misc Op Expenses	48,036	60,010	99,044	65.04%	135,500	36,456	73.09%
61315-Rate Assistance Program		13,340	39,576	196.67%	60,000	20,424	65.96%
61455-Water Conservation			2,298	0.00%	3,000	702	76.61%
61485-Third Party Payment Processing	48,016	46,670	57,169	22.50%	72,500	15,331	78.85%
61490-Misc Op/Maint Expense	20			0.00%	-	-	0.00%

- 1) 61485: This represents the Paymentus payments. These are coming in higher than budgeted due to an enforcement of the service contract, that historically the District was not paying for (Non-Qualified cards). These are generally reward cards used to pay bills. We get charged a premium for their use.

Misc. Non-Operating

	2018	2019	2020				
⊕ Z04-Misc Non Operating	7,500	7,500	8,625	15.00%	7,500	(1,125)	115.00%
78100-Investment Agent Fees	7,500	7,500	7,500	0.00%	7,500	-	100.00%
78900-Consultants			1,125	0.00%	-	(1,125)	0.00%

1) 78900: Error posting. Will correct with April. Will move to 60400, Outside Services

Dept 60 – Water Resources

	Operating Expenses							Benchmark
YTD Totals	Fiscal Year					Current	Remaining	75.00%
Account Type	2018	2019	2020	% of PY		Budget	Balance	% of Budget
⊕ Y01-Sal/Wage/Benefits	234,424	253,169	133,338	-47.33%		194,460	61,122	68.57%
⊕ Y03-Materials/Supplies	9,642	27,163	457	-98.32%		500	43	91.33%
⊕ Y05-Professional Services	132,773	60,126	31,328	-47.90%		74,047	42,719	42.31%
⊕ Y07-Office Expenses	31,310	53,742	60,365	12.32%		47,500	(12,865)	127.08%
⊕ Y08-Travel/Training	2,710	2,518	1,466	-41.77%		4,750	3,284	30.87%
⊕ Y13-Misc Op Expenses	52,291	582,448	313,676	-46.15%		855,000	541,324	36.69%
⊕ Y16-Legal	79,078	78,961	72,427	-8.27%		155,000	82,573	46.73%
Grand Total	542,228	1,058,127	613,058	-42.06%		1,624,519	1,011,461	37.74%

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	(12,865)	127.08%
60732-Memberships and Dues	31,310	53,742	60,365	12.32%	47,500	(12,865)	127.08%

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 MARCH 31, 2020**

ALL REVENUES
75% of Year Completed

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 03/20	%	Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	5,988,821		76.03%
WASTEWATER SALES	4,496,384	4,716,894	3,656,774		77.53%
OTHER	537,552	484,800	435,354		89.80%
Total Operating Revenue	12,606,872	13,078,450	10,080,949		77.08%
Non-Operating Revenue					
CAPACITY FEES	1,008,445	-	1,099,243		-
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	363,895		60.54%
GRANT REVENUE	2,451,740	-	197,235		-
OTHER REVENUE	2,097,719	1,643,871	923,724		56.19%
Total Non-Operating Revenue	9,697,684	5,451,548	4,447,981		81.59%
GRAND TOTALS REVENUE	22,304,556	18,529,998	14,528,931		78.41%

*Distributed in Feb, May, and Aug

CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED MARCH 31, 2020
OPERATING REVENUES
75% of Year Completed

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 03/20	%	% Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	5,988,821		76.03%
WASTEWATER SALES	4,496,384	4,716,894	3,656,774		77.53%
OTHER	537,552	484,800	435,354		89.80%
Total Operating Revenue	12,606,872	13,078,450	10,080,949		77.08%
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	127,330		63.67%
GRANT REVENUE	31,790	-	133,394		-
OTHER REVENUE	2,099,540	1,643,871	923,724		56.19%
Total Non-Operating Revenue	5,261,526	4,563,436	2,779,563		60.91%
GRAND TOTALS REVENUE	17,868,398	17,641,886	12,860,512		72.90%

*Distributed in Feb, May, and Aug

**Calaveras County Water District
Operating Budget Summary
Fiscal Year 2019-20
Budget vs Actual as of March 31, 2020
75% of Year Completed**

District Summary by Category

Description	FY 19-20 Budget	Expenditures to 3/31/20	%
Personnel Services	9,598,196	6,989,877	73%
Services and Supplies	7,097,572	4,720,339	67%
Capital Outlay	510,000	326,111	64%
Total Operations & Capital Outlay:	17,205,768	12,036,328	70%

District Summary by Department

Dept	Description	FY 19-20 Budget	Expenditures to 3/31/20	%	
Personnel, Services, and Supplies					
FTE					
50	Non-Departmental (excluding Debt Svc)	--	918,251	769,236	84%
54	Utility Services	45	10,211,804	7,641,377	75%
56	General Management	4	1,111,697	787,817	71%
57	Board of Directors	5	161,607	95,089	59%
58	Technical Services/Engineering	6	1,002,371	612,772	61%
59	Administrative Services	8	1,665,519	1,190,867	72%
60	Water Resources	--	1,624,519	613,058	38%
sub-total Operations:		68	16,695,768	11,710,217	70%
Capital Outlay					
54	Utility Services - Equipment/Projects		504,000	326,111	65%
59	Administrative Services		6,000	-	0%
sub-total Capital Outlay:			510,000	326,111	64%
Total Operations & Capital Outlay			17,205,768	12,036,328	70%

CCWD Budget Status Report
Non-Departmental

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	849	6,310	81%	-	1,490
60220	Water	2,800	616	2,682	96%	-	118
60250	Telephone	9,300	30	7,314	79%	-	1,986
60260	Refuse Disposal	2,600	-	1,799	69%	-	801
60310	Materials and Supplies	40,000	9,544	47,671	119%	978	(8,649)
60313	Tools	500	291	291	58%	-	209
60400	Outside Services/Repairs	11,000	658	6,381	58%	-	4,619
60410	Service Maintenance Contracts	5,800	950	5,760	99%	-	40
60426	Building Repairs	5,000	2,113	3,005	60%	-	1,995
60430	Claims Damages	5,000	-	1,960	39%	-	3,040
60440	Janitorial Services	23,220	1,935	17,415	75%	-	5,805
61200	Retired Employee Costs	599,000	53,929	462,617	77%	-	136,383
61410	Insurance	206,231	-	206,031	100%	-	200
sub-total Services & Supplies:		918,251	70,915	769,236	84%	978	148,037
Debt Service							
72120	Interest - Umpqua Bank CalPERS UAL Loan	188,482	-	188,482	100%	-	-
73120	Principal - Umpqua Bank CalPERS UAL Loan	268,000	-	268,000	100%	-	-
72350	Interest - USDA EP Reach 3A	56,548	28,023	56,546	100%	-	2
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	-	49,994	86%	-	8,089
73900	Principal - Capital R&R Loan	1,519,334	-	1,527,334	101%	-	(8,000)
sub-total Debt Service:		2,980,688	28,023	2,135,056	72%	-	845,632
Total Department:		3,898,939	98,938	2,904,292	74%	978	993,669

CCWD Budget Status Report
 Utility Services - Summary

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	313,754	2,793,814	75%	-	924,098
	Wages-Overtime	291,370	15,338	211,004	72%	-	80,366
	Benefits	2,492,389	213,030	1,825,477	73%	-	666,912
	Medical Reimbursements	18,400	1,758	6,137	33%	-	12,263
	sub-total Personnel Services:	6,520,071	543,880	4,836,432	74%	-	1,683,639
Services & Supplies							
	Utilities	979,016	73,040	716,107	73%	-	262,909
	Material and Supplies	777,131	55,253	573,734	74%	15,123	188,274
	Safety Eq Repl/consumables	40,000	1,641	26,430	66%	3,783	9,787
	Chemicals	340,000	9,450	211,284	62%	-	128,716
	Outside Services/Repairs	135,600	9,894	109,204	81%	11,119	15,277
	Service Maintenance Contracts	350,218	9,418	247,357	7%	20,325	82,536
	Laboratory Services	145,000	13,546	117,858	81%	-	27,142
	Rentals (Non Vehicles & Equipment)	21,000	3,000	30,000	143%	-	(9,000)
	Professional Services	84,300	2,539	41,479	49%	48,308	(5,487)
	Operating Exp/Gas & Oil	320,294	31,287	384,471	5%	27,150	(91,327)
	Rental Exp/Vehicle and Equip.	54,473	91	15,790	29%	6,988	31,695
	Lease Expense Vehicle/Equipment	144,017	7,361	70,600	49%	-	73,417
	Permits & Licenses	15,000	545	7,799	52%	-	7,201
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	192	8,362	58%	-	6,138
	Training, Conferences & Travel	35,000	7,066	28,954	83%	5,525	521
	Other Travel Costs	184	-	184	100%	-	-
	Purchased Water	5,000	-	1,489	30%	-	3,511
	State Wtr/Swr Fees	230,000	-	213,842	93%	-	16,158
	sub-total Services & Supplies:	3,691,733	224,323	2,804,944	76%	138,321	748,468
sub-total Operations:		10,211,804	768,203	7,641,377	75%	138,321	2,432,106
Project #	Capital Outlay						
	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-	-
	Fuel Tanks (10) - District Wide	31,852	878	33,657	106%	-	(1,805)
	Flatbed Construction - Vehicle #724	-	-	6,457	-	-	(6,457)
	Tanker Truck	-	5,363	5,363	-	-	(5,363)
301/501-20	CC Equipment Storage Building	10,000	8,068	9,695	97%	-	305
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	14,309	326,111	65%	8,704	169,185
Total Department:		10,715,804	782,512	7,967,488	74%	147,025	2,601,291

CCWD Budget Status Report
Utility Services - Detail

As of March 31, 2020
75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	313,754	2,793,814	75%	-	924,098
60030	Wages-Overtime	291,370	15,338	211,004	72%	-	80,366
60100	Benefits	2,492,389	213,030	1,825,477	73%	-	666,912
60102	Medical Reimbursements	18,400	1,758	6,137	33%	-	12,263
sub-total Personnel Services:		6,520,071	543,880	4,836,432	74%	-	1,683,639
Services & Supplies							
60210	Power	842,000	65,488	609,000	72%	-	233,000
60220	Water	2,724	168	2,094	77%	-	630
60230	Sewage	42,449	3,466	31,508	74%	-	10,941
60240	Telephone Lease Lines	4,000	324	2,658	66%	-	1,342
60250	Telephone	72,643	2,402	59,494	82%	-	13,149
60260	Refuse/Disposal	15,200	1,192	11,353	75%	-	3,847
60310	Material and Supplies	96,078	11,857	66,653	69%	1,513	27,912
60311	Herbicide	1,500	756	756	50%	-	744
60312	Safety Eq Repl/consumables	40,000	1,641	26,430	66%	3,783	9,787
60313	Tools	40,000	1,484	31,196	78%	1,184	7,620
60314	Uniforms - New	22,000	-	12,173	55%	-	9,827
60325	Lab Supplies, Consumables	34,000	3,672	41,719	123%	-	(7,719)
60327	Ozone System Parts	43,600	2,577	8,679	20%	-	34,921
60328	UV Bulb Replacement	112,000	1,204	69,458	62%	-	42,542
60331	Electrical Parts Replacement	75,000	4,823	46,402	62%	15	28,583
60332	Leak Repair Supplies	80,000	1,415	88,643	111%	3,889	(12,532)
60333	Road Repair Materials	25,000	3,436	15,997	64%	-	9,003
60334	SCADA, Radio Supplies	40,000	-	16,621	42%	429	22,950
60335	Septic Tanks, Repair & New	10,000	-	7,462	75%	-	2,538
60338	Meters, New Conn. & Repl.	30,000	4,648	5,983	20%	1,467	22,550
60350	Aerator/Compressor etc Repair	18,000	9,148	18,973	105%	435	(1,408)
60353	Computers/peripherals	13,500	-	23,652	175%	-	(10,152)
60354	Control Sys/Pressure Transducer	11,500	804	12,305	107%	-	(805)
60355	Headworks/Solids Removal Rep.	19,000	695	7,870	41%	-	11,130
60356	HVAC	8,500	-	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	8,734	78,379	98%	6,191	(4,570)
60360	Solids Handling Equip Repair	1,453	-	1,592	110%	-	(139)
60395	Chemicals	340,000	9,450	211,284	62%	-	128,716
60400	Outside Services/Repairs	80,000	2,685	79,165	99%	5,609	(4,774)
60401	Fire Ext. Testing Cust. Base	1,800	-	1,600	89%	-	200
60402	Spraying - Weeds & Insects	11,700	5,113	10,710	92%	-	990
60403	Snow Removal	6,000	-	840	14%	5,160	-
60404	Uniform Launder	12,100	2,096	16,889	140%	61	(4,850)
60405	Fire Hydrant Maintenance	24,000	-	-	0%	289	23,711
60412	Groundwater Monitoring	45,000	-	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	-	3,760	38%	-	6,240
60417	Hauling / Dig / Crane	12,000	640	11,052	92%	-	948
60419	Pave / Seal / Asphalt Repair	94,200	6,704	73,148	78%	-	21,052
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	29,000	2,074	27,148	94%	-	1,852
60425	Tank Cleaning	74,000	-	71,040	96%	267	2,693

CCWD Budget Status Report
Utility Services - Detail

As of March 31, 2020
75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
60426	Building Repairs	35,000	-	10,562	30%	-	24,438
60427	UV System PM	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	20,018	-	21,294	106%	-	(1,276)
60470	Laboratory Services	145,000	13,546	117,858	81%	-	27,142
60480	Rentals (Non Vehicles & Equipment)	21,000	3,000	30,000	143%	-	(9,000)
60590	Professional Services	84,300	2,539	41,479	49%	48,308	(5,487)
60610	Operating Exp/Gas & Oil	210,000	13,185	217,217	103%	25,413	(32,630)
60620	Repairs and Parts	80,294	10,199	100,664	125%	1,394	(21,764)
60625	Fuel/Repairs - Generators	30,000	7,903	66,590	222%	343	(36,933)
60650	Rental Exp/Vehicle and Equip.	54,473	91	15,790	29%	6,988	31,695
60660	Lease Expense Vehicle/Equipment	144,017	7,361	70,600	49%	-	73,417
60710	Permits & Licenses	15,000	545	7,799	52%	-	7,201
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	192	8,362	58%	-	6,138
60810	Training, Conferences & Travel	35,000	7,066	28,954	83%	5,525	521
60820	Other Travel Costs	184	-	184	100%	-	-
61100	Purchased Water	5,000	-	1,489	30%	-	3,511
61420	State Wtr/Swr Fees	230,000	-	213,842	93%	-	16,158
sub-total Services & Supplies:		3,691,733	224,323	2,804,944	76%	138,321	748,468
sub-total Operations:		10,211,804	768,203	7,641,377	75%	138,321	2,432,106
Project #	Capital Outlay						
	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-	-
	Fuel Tanks (10) - District Wide	31,852	878	33,657	106%	-	(1,805)
	Flatbed Construction - Vehicle #724	-	-	6,457	-	-	(6,457)
	Tanker Truck	-	5,363	5,363	-	-	(5,363)
301/501-20	CC Equipment Storage Building	10,000	8,068	9,695	97%	-	305
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	14,309	326,111	65%	8,704	169,185
Total Department:		10,715,804	782,512	7,967,488	74%	147,025	2,601,291

CCWD Budget Status Report
General Management

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	38,265	331,985	77%	-	100,644
60030	Wages-Overtime	720	47	642	89%	-	78
60100	Benefits	219,953	17,540	147,238	67%	-	72,715
60102	Medical Reimbursements	1,600	-	889	56%	-	711
sub-total Personnel Services:		654,902	55,852	480,754	73%	-	174,148
Services and Supplies							
60310	Material and Supplies	2,800	599	3,416	122%	30	(646)
60320	Safety Material and Supplies	4,000	926	926	23%	-	3,074
60420	Drug and Alcohol Testing	1,700	-	1,350	79%	-	350
60429	Recruiting	13,000	49	8,276	64%	-	4,724
60505	Outside Legal Fees	230,000	1,973	179,187	78%	-	50,813
60541	Advertising/Publicity	1,500	-	853	57%	-	647
60590	Professional Services	132,800	5,210	50,797	38%	3,321	78,682
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	540	18,177	88%	147	2,376
60820	Other Travel Costs	750	-	290	39%	-	460
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
sub-total Services & Supplies:		456,795	9,297	307,063	67%	3,498	146,234
Total Department:		1,111,697	65,149	787,817	71%	3,498	320,382

CCWD Budget Status Report
Board of Directors

As of March 31, 2020
75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	1,809	19,929	46%	-	23,271
60100	Benefits	94,157	6,349	59,930	64%	-	34,227
60102	Medical Reimbursements	2,000	-	400	20%	-	1,600
sub-total Personnel Services:		139,357	8,158	80,259	58%	-	59,098
Services and Supplies							
60310	Materials and Supplies	750	12	542	72%	-	208
60810	Training, Conferences & Travel	15,000	-	10,090	67%	-	4,910
60820	Other Travel Costs	6,500	476	4,198	65%	-	2,302
sub-total Services & Supplies:		22,250	488	14,830	67%	-	7,420
Total Department:		161,607	8,646	95,089	59%	-	66,518

CCWD Budget Status Report
Technical Services/Engineering

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	36,125	388,863	62%	-	239,629
60030	Overtime	5,720	340	4,917	86%	-	803
60100	Benefits	255,575	17,447	197,992	77%	-	57,583
60102	Medical Reimbursements	2,800	100	800	29%	-	2,000
sub-total Personnel Services:		892,587	54,012	592,572	66%	-	300,015
Services and Supplies							
60310	Materials and Supplies	3,500	1,554	1,686	-	-	1,814
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%	57,450	27,850
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	4,315	7,926	106%	-	(426)
60820	Other Travel Costs	500	-	-	0%	-	500
sub-total Services & Supplies:		109,784	5,869	20,200	18%	57,450	32,134
Total Department:		1,002,371	59,881	612,772	61%	57,450	332,149

CCWD Budget Status Report
Administrative Services

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	60,621	550,569	72%	-	214,671
60030	Wages-Overtime	2,970	191	4,269	144%	-	(1,299)
60100	Benefits	425,409	36,048	311,284	73%	-	114,125
60102	Medical Reimbursements	3,200	-	400	13%	-	2,800
sub-total Personnel Services:		1,196,819	96,860	866,522	72%	-	330,297
Services and Supplies							
60310	Materials and Supplies	1,250	99	257	21%	-	993
60390	Admin Technologies Comm	34,000	1,295	33,974	100%	4,718	(4,692)
60400	Outside Services/Repairs	6,450	725	6,930	107%	-	(480)
60410	Service Maintenance Contracts	49,500	-	33,784	68%	-	15,716
60431	Computer Lic/Maint Contracts	23,000	-	13,794	60%	-	9,206
60510	Accounting/Auditing	41,600	-	33,500	81%	-	8,100
60590	Professional Services	86,625	7,628	48,784	56%	318	37,523
60700	Forms and Supplies	1,950	2,439	4,198	215%	-	(2,248)
60720	Postage	17,300	212	10,864	63%	-	6,436
60732	Memberships/Dues	725	-	445	61%	-	280
60780	Printing	500	-	-	0%	-	500
60810	Training, Conferences & Travel	10,000	602	4,043	40%	-	5,957
60820	Other Travel Costs	800	28	28	4%	-	772
61310	Bad Debt Expense	52,000	-	27,199	52%	-	24,801
61315	Customer Rate Assistance Program	60,000	6,302	39,577	66%	-	20,423
61455	Water Conservation	3,000	-	2,298	77%	-	702
61485	Third Party Payment Proc Fees	72,500	7,423	57,170	79%	-	15,330
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
sub-total Services & Supplies:		468,700	26,753	324,345	69%	5,036	139,319
sub-total Operations:		1,665,519	123,613	1,190,867	72%	5,036	469,616
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	123,613	1,190,867	71%	5,036	475,616

CCWD Budget Status Report
 Water Resources

As of March 31, 2020
 75% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>March 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	-	88,159	71%	-	36,464
60100	Benefits	69,437	-	44,768	64%	-	24,669
60102	Medical Reimbursements	400	10	410	103%	-	(10)
sub-total Personnel Services:		194,460	10	133,337	69%	-	61,123
Services and Supplies							
60310	Material and Supplies	500	-	457	91%	-	43
60505	Outside Legal Fees	155,000	5,396	72,428	47%	-	82,572
60541	Advertising/Publicity	500	-	-	0%	-	500
60590	Professional Services	73,547	6,320	31,330	43%	79,540	(37,323)
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	85,152	313,676	40%	-	471,324
61450	Mandated Plans	20,000	-	-	0%	-	20,000
61452	Strategic Plans Updates	50,000	-	-	0%	-	50,000
sub-total Services & Supplies:		1,430,059	96,868	479,721	34%	79,540	870,798
Total Department:		1,624,519	96,878	613,058	38%	79,540	931,921

Water Capital Renovation and Replacement Fund

July 1, 2013 through March 31, 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	\$ 783,369	\$ -	\$ 2,519,492	\$ 19,834,109
Interest Income	459,106	1,839	36,321	36,976	-	75,136	534,242
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	\$ 820,345	\$ -	\$ 2,594,628	\$ 32,234,648
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ 23,074	\$ -	\$ 50,748	\$ 263,010
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	164,479	-	2,215,575	3,853,387
Jenny Lind A-B Trans Line	10,243	-	-	3,172	-	3,172	13,416
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	20,344	-	183,841	5,027,060
EP Redwood Tanks HMGP	35,707	823	823	1,063	-	2,709	38,416
AMR/AMI Radio Read Meter Program	-	143	52,113	60,653	-	112,909	112,909
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	-	-	-	1,310	-	1,310	1,310
West Point Backup Water Filter	-	-	-	434	-	434	434
West Point SCADA Improvements	-	-	-	-	-	-	-
Big Trees Pump Station 1,4,5 Repl	-	-	-	107	-	107	107
Reeds Turnpike P/S Repl	-	-	-	214	-	214	214
CC Tank B P/S Renovation	-	-	-	107	-	107	107
Tank Management Plan	67,816	-	-	1,508	-	1,508	69,324
Pipeline Replacement	237,613	5,799	5,144	9,608	-	20,551	258,165
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 15,724,819	\$ 1,430,105	\$ 1,040,233	\$ 286,073	\$ -	\$ 2,756,411	\$ 18,481,230
Beginning Balance	\$ -	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 11,501,368	\$ -
Total Revenues	29,640,020	933,857	840,427	820,345	-	2,594,628	32,234,648
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	286,073	-	2,756,411	18,481,230
Ending Balance	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 10,086,020	\$ 10,086,020	\$ 10,086,020

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,813,279

Water Capital Renovation and Replacement Funding

July 1, 2013 through March 31, 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	\$ 263,010	\$ 1,336,990	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	3,853,387	3,546,613	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	13,416	4,486,584	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	5,027,060	(1,027,060)	-	-	1,615,310	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	112,909	4,387,091	-	-	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	1,310	98,690	-	-	100,000	-
West Point Backup Water Filter	3,400,000	434	3,399,566	-	-	3,400,000	-
West Point SCADA Improvements	100,000	-	100,000	-	-	100,000	-
Tank Management Plan	2,450,000	69,324	2,380,676	-	-	2,450,000	-
Pipeline Replacement	250,000	258,165	(8,165)	-	-	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	\$ 18,480,803	\$ 21,419,197	\$ 290,000	\$ 1,000,000	\$ 31,892,364	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through March 31, 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	\$ 327,515	\$ -	\$ 921,057	\$ 7,210,750
Interest Income	137,204	608	13,898	14,237	-	28,742	165,946
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	\$ 389,016	\$ -	\$ 1,013,641	\$ 9,809,605
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ 1,287	\$ -	\$ 19,793	\$ 153,332
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	3,083	-	23,906	203,664
Vallecito Recycle Water Distribution	94,315	15,326	27,878	20,155	-	63,359	157,673
Wallace Renovation/SCADA/PLC	550	-	635	1,431	-	2,066	2,616
West Point/Wilseyville Construction	611	-	-	1,207	-	1,207	1,818
Arnold Secondary Clarifier	-	-	394	9,875	-	10,269	10,269
Arnold Leach Field Improvements	-	-	-	2,384	-	2,384	2,384
La Contenta Biolac, Clarifier and UV	-	-	-	635	-	635	635
Copper Cove TP/UV Improvements	-	-	12,929	3,085	-	16,014	16,014
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	-	4,581	-	55,485	100,524
Vallecito/DF Headworks Screen	-	-	-	107	-	107	107
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,120	\$ 106,647	\$ 51,861	\$ -	\$ 248,627	\$ 3,073,156
Beginning Balance	\$ -	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,183,640	\$ -
Total Revenues	8,795,964	325,832	298,793	389,016	-	1,013,641	9,809,605
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	51,861	-	248,627	3,073,156
Ending Balance	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,551,666	\$ 4,551,666	\$ 4,551,666

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

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through March 31, 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	153,332	2,246,668	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	203,664	2,996,336	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	157,673	122,327	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	2,616	97,384	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	1,818	4,748,182	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	10,269	1,389,731	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	2,384	597,616	-	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	16,014	12,983,986	-	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	100,524	(524)	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	107	249,893	-	-	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	\$ 3,073,156	\$ 29,836,844	\$ -	\$ 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 March 31, 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	208,843	-	(8,843)	(19,983)
11100	852	Wallace SCADA System Improvements	100,000	50,000	-	1,310	-	48,690	98,690
10058	125	Lake Tulloch Raw Water Pump Renovation	125,000	105,000	-	102,292	-	2,708	22,708
11066G	125	Pipeline Replacement Program (JL)	460,800	460,800	3,996	20,551	-	440,249	436,253
11083J	125	Clearwell #2 / Repair & Paint	200,000	183,888	16,112	107	-	183,781	183,781
11083L	125	Larkspur Tank / Repair & Paint	250,000	227,139	22,861	107	-	227,032	227,032
11083W	125	Wallace Tanks / Repair & Paint	350,000	343,926	6,074	541	-	343,385	343,386
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	800,000	-	10,238	107	-	(107)	789,655
11083C	125	Clearwell & Tank B / Repair & Paint	850,000	-	10,238	647	-	(647)	839,115
11084	125	EP Techite Water Line Replacement	1,600,000	1,600,000	212,263	50,748	-	1,549,252	1,336,989
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	2,215,575	-	2,784,425	3,546,679
11088	125	Jenny Lind Tank A-B Trans Line	4,500,000	250,000	10,243	3,172	-	246,828	4,486,584
11092	125	Jenny Lind Pre-Treatment	4,000,000	500,000	4,843,219	183,841	-	316,159	(1,027,060)
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	-	112,909	-	(12,909)	4,387,091
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	-	-	107	-	(107)	199,893
11110	125	Reeds Turnpike Pump Station Repl	350,000	-	-	214	-	(214)	349,786
11111	125	Copper Cove Tank B Pump Station Renov	500,000	-	-	107	-	(107)	499,893
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	2,965,688	-	7,630,065	27,244,872	

CALAVERAS COUNTY WATER DISTRICT

Capital Improvement Program Cash Flow/Expenditure Summary

As of March 31, 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	19,793	80,207	2,248,326	
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	23,906	176,094	3,043,546	
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	2,066	97,934	97,383	
15091	135	West Point/Wilseyville Planning Grant	4,750,000	-	5,831	1,207	(1,207)	4,742,962	
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	55,485	44,515	(524)	
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	16,014	8,986	12,983,986	
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	10,269	189,731	1,389,731	
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	2,384	47,616	597,616	
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	-	107	249,893	249,893	
Total Fund 130/135 - Sewer Projects		30,920,000	2,250,000	469,184	857,495	-	920,631	24,746,447	
		*transfer in Funds from 862 every month							
		***reimburse from Expansion Fund							