

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, October 20, 2020
1:00 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 this public Committee meeting via teleconference.

[Join meeting](#)

Or join by phone **+1-408-418-9388** Meeting number (access code): **126 699 6989**
Meeting password: **5pSRim8RMd5** (57774687 from phones and video systems)

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:** August 18, 2020 and September 22, 2020
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for September 2020
(Rebecca Callen, Director of Administrative Services)
 - 3b. Discussion/Direction regarding District's Financial Management Policy No. 5.00,
Budget and Fiscal Policies and Budget Amendment
(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
AUGUST 18, 2020

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Rebecca Hitchcock	Clerk to the Board
Patti Christensen	Accountant III

Public Present:

None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 9:02 a.m., Director Underhill led the Pledge of Allegiance

1. Public Comment: None.
2. Approval of Minutes: Approval of Minutes from the Finance Committee Meeting of May 19, 2020, May 21, 2020, and June 16, 2020.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for June 2020:

Ms. Callen gave a brief description of the monthly reports and said that closing year-end entries were still in process.
 - 3b. Report on the Monthly Financial Reports for July 2020:

Ms. Callen stated revenues are trending higher than budget, and the final FY 20-21 customer rate increase will be on the August billing. Other items of discussion were the PG&E 2015 Butte Fire settlement, hydrant meters for developer use selling out, and revising the Reserve Policy. Director Underhill asked if the increase in Sales & Charges is due to more people living in the area. Ms. Callen said the increase is related to consumption, a small portion to the rate increase, and that yes, there are more people living up here because of COVID-19. She then went on to discuss the continued decrease in interest rates and then reviewed the expenditures. There was some discussion on the Customer Assistance Program with Ms. Callen to follow up with Customer Service on the number of customers enrolled.
 - 3c. Discussion and Update for the Districtwide Software Project:

Ms. Callen gave an overview of the item and said that staff is meeting weekly to review needs. She went into some detail on the steps staff is taking in this process. Director Underhill asked for an example of a problem with the current software (Springbrook) and Ms. Callen mentioned the integration of third-party vendors as a major issue, as well as being able to reach out to customers with important information. Director Underhill also asked how much time Tyler (Technologies) would spend with staff. Ms. Callen said this would be identified within the scope of work.

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4. Director of Administrative Services Comments:
Ms. Callen said the year-end closing is in process and the auditors will be working remotely this year. An OPEB modeling program is in the works that will help management make funding decisions on other post-employment benefits. She is also in discussions with Paymentus and other payment processors on the utility interchange rate.

5. General Manager Comments:
Mr. Minkler talked about the heat wave and that customers were asked to conserve water. The Ebbetts Pass Reach 1 project is at a critical point in getting ready to connect to the system, and the Techite project is on track to complete by the end of the construction season.

6. Director Comments:
Director Secada stated there is an IRWM meeting tomorrow, and asked if the Finance Committee meeting could be moved to afternoons. Direction was given to have these meetings in the afternoon at 1 p.m. going forward.

Director Underhill said she attended the White Pines Park Committee meeting yesterday evening and people are happy with traffic control on the Reach 1 project.

7. Future Agenda Items:
 - Reserve Policy

8. Next Committee Meeting:
September 15, 2020 at **1 p.m.**

9. Adjournment:
Meeting adjourned at 9:53 a.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

MINUTES
FINANCE COMMITTEE MEETING
SEPTEMBER 22, 2020

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:00 p.m., Director Underhill led the Pledge of Allegiance

1. Public Comment: None.
2. Approval of Minutes: No minutes were presented.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for August 2020:

Ms. Callen stated it's early in the year and there's not too much to comment on, and that staff, following policy, will make budget adjustments as needed. She spoke about the PG&E Butte Fire settlement that will go to the Board with a recommendation of some of the funds going to Reserves. Staff talked about revisions to the current Reserve Policy that will be presented at a future Finance Committee meeting. Ms. Callen talked about the substantial increase in water consumption revenue due to many 2nd homes being occupied because of COVID-19. Both Directors questioned the agreement with Angels Heating & Air Conditioning and how savings are impacted by year end.
 - 3b. Discussion regarding District's Financial Management Policy No. 5.09 and 5.10, Surplus:

Ms. Callen reviewed the Staff Report and policies and talked about the steps needed to surplus land and equipment. Director Secada questioned if there is a dollar limit on the General Manager determining surplus goods. Ms. Callen said all items must go to the Board for approval to surplus. It was determined that any Board surplus agenda item should also include a copy of the existing surplus policy. This was a discussion item only to refresh the Committee members with information regarding the policies.
 - 3c. Discussion/Direction regarding Engaging with Urban Futures, Inc (UFI) for Financial Advisory Services:

Ms. Callen stated this type of service has been in discussion, and there is a need to have a more encompassing (cash flow) plan that aligns with the District's Capital Improvement Program (CIP). There are many projects over the coming years and existing funds won't cover all costs. Mr. Minkler said that staff has been directed to include all CIP projects on the list and the funding will then be reviewed. Ms. Callen mentioned this service will assist staff in determining funding for projects, while maintaining the District's credit rating. Director Secada asked about the budget for the cost of these services and staff replied that there are budget savings in other areas to

MINUTES
FINANCE COMMITTEE MEETING
SEPTEMBER 22, 2020

compensate for this service. Direction was given to take this to the full Board for approval.

4. Director of Administrative Services Comments:

Ms. Callen reviewed the Customer Assistance Program (CAP) with 50 openings remaining on the sewer program, and that the water program is full and has a waiting list. Staff will bring a policy revision to the Board to increase the number of openings on the water program, and decrease the number in the sewer program. She also mentioned there is a lot of new construction in the county; running out of developer hydrant meters; and that most 2nd home-owners now occupying homes are up the hill.

5. General Manager Comments:

Mr. Minkler went over items currently in the works: the District's Strategic Plan, Reserve Policy overhaul, and the fuel reduction program in Arnold, and the revenue received from the program. He will bring all of these comments to the full Board as well. He also mentioned Habitat for Humanity is running into problems building houses (in Calaveras County) because of CCWD's connection fees. Staff is looking at ways to accommodate them in order for them to build low income housing. The Techite project is going very well and should be completed by winter, Reach 1 is a little behind schedule and they've entered a critical phase where they are tying in to the system. Director Secada asked about the Forest Meadows pond clean up and Mr. Minkler said everyone involved is now aware of their responsibilities and everything is going well.

6. Director Comments:

Director Secada mentioned that there is a lot of construction going on in Murphys.

Director Underhill mentioned she and Mr. Minkler were at a meeting at the White Pines Logging Museum with the Sheriff's Department and there's a custom invisible ink that can be purchased to mark equipment which could aid in stolen equipment recovery.

7. Future Agenda Items:

- Reserve Policy
- Water Regulations RE: Stealing Water

8. Next Committee Meeting:

October 20, 2020 at 1 p.m.

9. Adjournment:

Meeting adjourned at 2:36 p.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: October 20, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial Reports for September 2020

RECOMMENDED ACTION:

Receive Report on September 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending September 30, 2020:

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.

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.

The following two reports were presented, and approved by the Board at the October 14, 2020 Board Meeting:

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

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

FINANCIAL CONSIDERATIONS:

None

Attachment: Budget Status Report – September 2020

Capital R&R Report – September 2020

Capital Improvement Program Cash Flow/Expenditure Summary – September 2020

September 2020 Budget Status Report (PRE-AUDIT)

The Budget Status Report 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 the benchmark.

Analysis has been done to evaluate 4-year trends related to revenues and operating expenses. 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 in line with prior year amounts. 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

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark
	2018	2019	2020	2021			25% Of Budget
⊕ W01-Sales & Charges	4,712,763	4,682,287	4,815,074	5,048,468	13,433,501	8,385,033	37.58%
⊕ W02-Water/Sewer Fees	4,134	2,575	3,649	16,446	55,000	38,554	29.90%
⊕ W03-Misc. Operating Revenue	30,499	45,064	17,895	139,198	49,000	(90,198)	284.08%
⊕ X02-Grant Revenue	3,030				-	-	0.00%
⊕ X03-Interest Income	7,780	7,543	7,971	142	160,500	160,358	0.09%
⊕ X04-Expansion/Assmt Fees	101,834	316,859	306,485	1,046,437	-	(1,046,437)	0.00%
⊕ X05-Power Sales	213,475	195,396	236,079	203,040	747,000	543,960	27.18%
⊕ X06-Other Revenue	7,462	13,548	261,496	2,787,599	1,124,000	(1,663,599)	248.01%
⊕ X30-Transfers In	1,417,379	865,704	4,199,586	841,659	2,899,922	2,058,263	29.02%
Grand Total	6,498,356	6,128,977	9,848,234	10,082,988	21,252,161	11,169,173	47.44%

Analysis of ALL District Revenues identifies the accounts to note:

- Sales & Charges
- Misc Operating Revenue
- Interest Income
- Expansion/Assessment Fees
- Other Revenue

Sales & Charges

	2018	2019	2020	2021	Budget	Balance	%
⊖ W01-Sales & Charges	4,712,763	4,682,287	4,815,074	5,048,468	13,433,501	8,385,033	37.58%
41000-Water/Sewer Sales/Resid	3,312,645	3,297,362	3,426,687	3,636,831	13,011,501	9,374,670	27.95%
41010-Capital Program Charges			0	0	-	(0)	0.00%
41010-Capital R&R-Sewer	317,780	318,111	325,224	329,881	-	(329,881)	0.00%
41010-Capital R&R-Water	954,941	943,439	932,018	975,474	-	(975,474)	0.00%
41010-Sewer Capital Program Charges	0	0			-	-	0.00%
41010-Water Capital Program Charges	0	0			-	-	0.00%
41200-Water Sales-Fire Hydrant	61,475	53,868	59,761	50,787	165,000	114,213	30.78%
44100-Account Establishment Fees	15,937	16,406	15,849	27,865	44,000	16,135	63.33%
44110-Delinquent Account Charge	49,985	53,101	55,535	27,630	213,000	-	12.97%

44100: Customer Service reports that properties are changing hands more now than in the past, another factor is the increase in new connections (see below).

Miscellaneous Operating Revenue

	2018	2019	2020	2021	Budget	Balance	%
W03-Misc. Operating Revenue	30,499	45,064	17,895	139,198	49,000	(90,198)	284.08%
42000-Inspection Fees	136	278	487	6,201	4,000	(2,201)	155.03%
42000-Water Inspection Fee	183	61			-	-	0.00%
42100-Plan Check Fees	1,040				2,000	2,000	0.00%
44200-Backflow Certification Testing	150				3,000	3,000	0.00%
44500-Repair Labor/Materials	8,647	9,083	4,014	25,819	20,000	(5,819)	129.09%
44510-Misc Operating Revenue	0				-	-	0.00%
44510-Reimbursable Expense	2,791	2,936	11,854	14,074	10,000	(4,074)	140.74%
44900-Other Water/Sewer Charges		-195			-	-	0.00%
48130-Rental Revenue	16,436	13,483			-	-	0.00%
48190-Miscellaneous Operating Rev	486	18,758	1,540	93,104	10,000	(83,104)	931.04%
48190-Other Operating Revenue	630	660			-	-	0.00%

42000: Developer activity has increased substantially over the summer resulting in an increase in Inspection Fee revenue, with Copperopolis seeing the most activity.

44500: Repair Labor/Materials is made up of construction costs associated with the new connections, again the majority being in Copperopolis.

44510: The Reimbursable Expense is made up of staff time billed on developer projects, and the reimbursement of CPPA electricity charges for meters used by Blue Lake Springs and Gentium Golf.

48190: The Utility Department currently has a Fuel Reduction Program at some wastewater facilities. Sierra Pacific Industries has paid the District \$91K in lumber sales.

Interest Income

	2018	2019	2020	2021	Budget	Balance	%
X03-Interest Income	7,780	7,543	7,971	142	160,500	160,358	0.09%
51100-Interest Income/CCWD Invest	7,780	7,543	7,971	142	160,500	160,358	0.09%

51100: The majority of the Districts excess funds are held in the Local Agency Investment Fund (LAIF) through the California State Treasurers Office and interest is paid in the month following the end of the calendar quarter. Interest rates continue to decline, and as of September 30, 2020 the LAIF Interest rate was .65%.

Expansion/Assessment Fees

	2018	2019	2020	2021	Budget	Balance	%
X04-Expansion/Assemt Fees	101,834	316,859	306,485	1,046,437	-	(1,046,437)	0.00%
52410-Expansion Fees	101,834	316,859	306,485	1,046,437	-	(1,046,437)	0.00%

52410: There has been a tremendous amount of new connections in the Copperopolis area with 41 water connections and 39 sewer connections. There were 2 water connections and 4 sewer connections in other areas of the District.

Other Revenue

	2018	2019	2020	2021	Budget	Balance	%
X06-Other Revenue	8,872	14,043	261,496	2,787,599	1,124,000	(1,663,599)	248.01%
48130-Rental Income	3,060	1,000			-	-	0.00%
48130-Rental Revenue			18,195	27,650	73,000	45,350	37.88%
52210-Assessment Admin.	128	113			-	-	0.00%
52230-Prepaid Assessment Revenue	1,347	424			-	-	0.00%
52270-Redemption Premium Revenue	-65	-42			-	-	0.00%
52430-Area of Benefit Reimbursement	-3,794				-	-	0.00%
54600-Other Non-Op Revenue				5,075	-	-	0.00%
54600-Other Non-Operating Revenue			234,902	2,754,875	920,000	(1,834,875)	299.44%
54605-Misc Developer Reimbursements	8,196	12,548	8,399		-	-	0.00%

54600: During July the District received \$2.4M from PG&E for the 2015 Butte Fire settlement. These funds will remain in Other Non-Operating Revenue until there is Board direction. The remainder of the account balance is the invoicing to NCPA/MID for FERC fees and other government agencies billings for reimbursements. The related expense will be recorded in the Water Resources budget.

District Operating Revenues

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

Revenue YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark
	2018	2019	2020	2021			25% Of Budget
W01-Sales & Charges	3,440,042	3,420,737	3,557,832	3,743,113	13,433,501	9,690,388	27.86%
W02-Water/Sewer Fees	4,134	2,575	3,649	16,446	55,000	38,554	29.90%
W03-Misc. Operating Revenue	30,499	45,064	17,895	139,198	49,000	(90,198)	284.08%
X02-Grant Revenue	3,030				-	-	0.00%
X03-Interest Income	2,290	2,227	2,698	32	160,500	160,468	0.02%
X05-Power Sales	213,475	195,396	236,079	203,040	747,000	543,960	27.18%
X06-Other Revenue	8,196	12,548	261,496	2,787,599	1,124,000	(1,663,599)	248.01%
X30-Transfers In	942,487	865,704	4,199,586	841,659	2,899,922	2,058,263	29.02%
Grand Total	4,644,155	4,544,252	8,279,234	7,731,086	21,252,161	13,521,075	36.38%

The main Account Types to note are:

- Misc. Operating Revenue
 - Interest Income
 - Other Revenue
- See above explanations*

see next page

District Operating Expenses

District Operating Expenses are under the 25% benchmark.

Expense YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark
	2018	2019	2020	2021			25% Of Budget
⊕ Y01-Sal/Wage/Benefits	2,257,870	2,312,513	2,249,959	2,252,669	9,771,263	7,518,594	23.05%
⊕ Y02-Utility Service	236,126	218,096	225,220	214,711	1,010,735	796,024	21.24%
⊕ Y03-Materials/Supplies	308,225	263,690	380,424	378,265	1,272,551	894,286	29.72%
⊕ Y04-Outside Services	109,415	168,327	284,925	218,651	978,125	759,474	22.35%
⊕ Y05-Professional Services	113,113	75,842	90,912	86,203	553,001	466,798	15.59%
⊕ Y06-Vehicle/Equipement	60,180	85,032	103,646	106,997	418,720	311,723	25.55%
⊕ Y07-Office Expenses	33,565	35,637	79,973	31,153	164,909	133,756	18.89%
⊕ Y08-Travel/Training	8,569	10,533	22,168	5,778	72,087	66,309	8.02%
⊕ Y11-Retired Employee	130,637	133,599	158,562	146,921	620,000	473,079	23.70%
⊕ Y12-Bad Debts	13,835	12,237	6,352	9,216	52,000	42,784	17.72%
⊕ Y13-Misc Op Expenses	14,536	18,963	330,792	448,000	1,527,324	1,079,324	29.33%
⊕ Y15-Director Costs	27,110	24,414	31,200	23,611	162,794	139,183	14.50%
⊕ Y16-Legal	24,587	33,571	33,148	44,478	275,000	230,522	16.17%
⊕ Z02-Debt Repayment	1,191,881	943,856	1,095,839	1,119,162	3,146,402	2,027,240	35.57%
⊕ Z03-Capital Equipment	95,117	10,165	58,417	21,481	800,864	779,383	2.68%
⊕ Z04-Misc Non Operating	8,921	8,465	7,500	0	37,721	37,721	0.00%
⊕ Z30-Transfers Out			3,331,493	48,810	-	(48,810)	0.00%
Grand Total	4,633,686	4,354,938	8,490,531	5,156,106	21,161,759	16,005,653	24.37%

The main Account Types to note are:

- Misc Operating Expense
- Debt Repayment
- Misc Non-Operating

Misc Operating Expense

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y13-Misc Op Expenses	14,536	18,963	330,792	448,000	1,527,324	1,079,324	29.33%
61315-Rate Assistance Program			14,403	13,518	60,000	46,482	22.53%
61409-Unemployment Claims			0	-1,125	2,000	3,125	-56.25%
61410-Insurance			70,750	80,361	216,334	135,973	37.15%
61420-State Water and Sewer Fees	1,362	1,362	1,362	1,362	236,000	234,638	0.58%
61430-State/Federal/County Fees		3,282			-	-	0.00%
61435-State/Federal/County Fees			229,526	345,388	786,000	440,612	43.94%
61450-Mandated Plans		2,432			140,000	140,000	0.00%
61455-Water Conservation	1,673	575	1,749	700	3,000	2,300	23.33%
61485-Third Party Payment Processing	11,480	11,312	13,003	7,797	83,990	76,193	9.28%
61490-Misc Op/Maint Expense	20				-	-	0.00%

61410: Insurance premiums are paid to ACWA/JPIA depending on their coverage dates. Insurance premiums will be up by at least 5% over the prior year, and property insurance increased almost 14% due to a rate increase by the carrier.

61435: FERC fees and other government agencies billings were either paid for in July and August, or were paid in the previous year for current year fees.

Debt Repayment

	2018	2019	2020	2021	Budget	Balance	%
Z02-Debt Repayment	1,191,881	943,856	1,095,839	1,119,162	3,146,402	2,027,240	35.57%
72110-Interest Exp CalPERS Side Fund	3,948	1,715			-	-	0.00%
72120-Interest Exp PERS UAL Loan			96,651	89,590	176,476	86,886	50.77%
72350-Interest Exp-USDA EP Reach 3A	28,802	29,017	28,526	28,023	55,532	27,509	50.46%
72700-Interest Exp-VacCon Truck	466				12,399	12,399	0.00%
72800-Interest Exp-Compass Loan	3,649				-	-	0.00%
72900-Interest Exp-Water Rev Loan	60,225	49,328	33,295	16,692	25,103	8,411	66.49%
73110-Principal-CalPERS Side Fund	74,204	76,436			-	-	0.00%
73120-Principal-PERS UAL Loan			133,000	163,000	328,000	165,000	49.70%
73350-Principal Exp-USDA EP Reach 3A	42,700	43,700	44,700	45,700	45,700	-	100.00%
73700-Principal Payment-VacCon Truck	17,162				40,451	40,451	0.00%
73800-Principal Payment-Compass Loan	461,846				-	-	0.00%
73900-Principal Payment-Water Rev Ln	498,879	743,659	759,667	776,157	1,552,314	776,157	50.00%

Debt Repayment is paid according to debt schedules and is not out of line with the budget.

Misc Non-Operating

	2018	2019	2020	2021	Budget	Balance	%
Z04-Misc Non Operating	8,921	8,465	7,500	0	37,721	37,721	0.00%
78100-Investment Agent Fees	7,500	7,500	7,500		7,500	7,500	0.00%
78700-Construction Contracts				0	-	-	0.00%
78990-Misc Non-Operating Costs	1,421	965			16,121	16,121	0.00%

78700: A reclassification of the payment to DRM Construction for emergency work on the Bow Drive water main was posted in September, transferring the expenditure from the Operating Budget to the CIP Budget.

DEPARTMENTAL REPORTS

Dept 50 – Non-Departmental

Expense YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark 25% Of Budget
	2018	2019	2020	2021			
Y02-Utility Service	6,726	5,382	5,303	2,379	24,783	22,404	9.60%
Y03-Materials/Supplies	5,607	6,307	4,945	6,717	40,500	33,783	16.59%
Y04-Outside Services	9,509	10,855	9,681	9,208	50,021	40,813	18.41%
Y11-Retired Employee	130,637	133,599	158,562	146,921	620,000	473,079	23.70%
Y13-Misc Op Expenses		3,282	70,750	80,361	216,334	135,973	37.15%
Z02-Debt Repayment	1,191,881	943,856	1,095,839	1,119,162	3,146,402	2,027,240	35.57%
Z04-Misc Non Operating	1,421	965			30,221	30,221	0.00%
Grand Total	1,345,781	1,104,246	1,345,078	1,364,747	4,128,261	2,763,514	33.06%

Analysis shows that there are two account types to note:

- Misc Op Expense
- Debt Repayment

Misc Op Expense

	2018	2019	2020	2021	Budget	Balance	%
☐ Y13-Misc Op Expenses		3,282	70,750	80,361	216,334	135,973	37.15%
61410-Insurance			70,750	80,361	216,334	135,973	37.15%
61430-State/Federal/County Fees		3,282			-	-	0.00%

61410: See page 4 for explanation.

Debt Repayment

	2018	2019	2020	2021	Budget	Balance	%
☐ Z02-Debt Repayment	1,094,328	1,401,593	1,213,801	1,045,439	3,146,402	2,100,963	33.23%
72110-Interest Exp CalPERS Side Fund	2,680	1,201			-	-	0.00%
72120-Interest Exp PERS UAL Loan			96,651	89,590	176,476	86,886	50.77%
72700-Interest Exp-VacCon Truck	466				12,399	12,399	0.00%
72800-Interest Exp-Compass Loan	3,649				-	-	0.00%
72900-Interest Exp-Water Rev Loan	60,225	49,328	224,483	16,692	25,103	8,411	66.49%
73110-Principal-CalPERS Side Fund	49,421	50,900			-	-	0.00%
73120-Principal-PERS UAL Loan			133,000	163,000	328,000	165,000	49.70%
73700-Principal Payment-VacCon Truck	17,162				40,451	40,451	0.00%
73800-Principal Payment-Compass Loan	461,846				-	-	0.00%
73900-Principal Payment-Water Rev Ln	498,879	1,300,163	759,667	776,157	1,552,314	776,157	50.00%

Debt repayment is paid according to debt schedules and is in line with budget.

Dept. 54 - Utility Services

Expense YTD Totals	Fiscal Year				Current	Remaining	Benchmark
Account Type	2018	2019	2020	2021	Budget	Balance	25% Of Budget
⊕ Y01-Sal/Wage/Benefits	1,604,875	1,582,590	1,540,479	1,678,659	6,960,956	5,282,297	24.12%
⊕ Y02-Utility Service	229,399	212,713	219,917	212,332	985,952	773,620	21.54%
⊕ Y03-Materials/Supplies	299,975	251,970	363,314	362,834	1,199,000	836,166	30.26%
⊕ Y04-Outside Services	64,792	98,296	220,281	152,304	741,900	589,596	20.53%
⊕ Y05-Professional Services	11,355	11,608	20,832	16,458	89,300	72,842	18.43%
⊕ Y06-Vehicle/Equipement	60,180	85,032	103,646	106,997	418,720	311,723	25.55%
⊕ Y07-Office Expenses	5,932	4,712	3,842	9,556	31,500	21,944	30.34%
⊕ Y08-Travel/Training	5,588	4,716	11,109	2,298	35,185	32,887	6.53%
⊕ Y13-Misc Op Expenses	1,362	1,362	1,362	1,362	236,000	234,638	0.58%
⊕ Z03-Capital Equipment	95,117		58,417	21,481	703,084	681,603	3.06%
⊕ Z04-Misc Non Operating				0	-	-	0.00%
Grand Total	2,378,576	2,252,999	2,543,199	2,564,280	11,406,597	8,842,317	22.48%

One account to note is:

- Office Expense

	2018	2019	2020	2021	Budget	Balance	%
☐ Y07-Office Expenses	5,932	4,712	3,842	9,556	31,500	21,944	30.34%
60710-Permits and Licenses	2,037	1,721	1,285	1,897	15,000	13,103	12.65%
60730-Publications/Subscriptions	445				2,000	2,000	0.00%
60732-Memberships and Dues	3,451	2,991	2,558	7,659	14,500	6,841	52.82%

60732: Although this expenditure is over the benchmark, all expenditures were budgeted for, and this overage is a matter of timing. Membership fees paid to date include CWEA renewals, Underground Service Alert (USA), and CVCWA.

Dept 56 – General Management

Expense YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark 25% Of Budget
	2018	2019	2020	2021			
⊕ Y01-Sal/Wage/Benefits	176,383	192,415	206,692	169,254	670,813	501,559	25.23%
⊕ Y03-Materials/Supplies	205	205	616	286	10,800	10,514	2.64%
⊕ Y04-Outside Services	375	16,886	4,477	6,022	15,051	9,029	40.01%
⊕ Y05-Professional Services	11,610	20,136	17,231	12,792	149,300	136,508	8.57%
⊕ Y07-Office Expenses	8,900	10,937	12,071	10,999	47,697	36,698	23.06%
⊕ Y08-Travel/Training	2,311	4,966	8,709	749	17,251	16,502	4.34%
⊕ Y13-Misc Op Expenses			0	-1,125	2,000	3,125	-56.25%
⊕ Y16-Legal	17,567	20,531	16,702	7,363	160,000	152,637	4.60%
⊕ Z04-Misc Non Operating		0			-	-	0.00%
Grand Total	217,351	266,077	266,497	206,339	1,072,912	866,573	19.23%

Although General Management is trending under budget there are a couple of noteworthy items:

- Outside Services
- Misc Op Expenses

Outside Services

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y04-Outside Services	375	16,886	4,477	6,022	15,051	9,029	40.01%
60429-Recruiting	375	16,886	4,477	6,022	12,851	6,829	46.86%

60429: Advertising for various positions throughout the District: External Affairs Manager, Construction & Maintenance Manager, Engineering Coordinator, and Accountant II.

Misc Op Expenses

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y13-Misc Op Expenses			0	-1,125	2,000	3,125	-56.25%
61409-Unemployment Claims			0	-1,125	2,000	3,125	-56.25%

61409: A check previously issued to EDD in FY 19-20 for unemployment insurance claims has subsequently been voided, pending reissuance.

Dept 57 – Board of Directors

Expense YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark 25% Of Budget
	2018	2019	2020	2021			
⊕ Y01-Sal/Wage/Benefits	579				-	-	0.00%
⊕ Y03-Materials/Supplies	36	22			-	-	0.00%
⊕ Y15-Director Costs	27,110	24,414	31,200	23,611	162,794	139,183	14.50%
Grand Total	27,725	24,436	31,200	23,611	162,794	139,183	14.50%

Something to note for this department is that all Director expenditures are in Account Type Y15, with the exception of Fiscal Year 2018. The breakdown table of Account Type Y15 follows.

	2018	2019	2020	2021	Budget	Balance	%
Y15-Director Costs	27,110	24,414	31,200	23,611	162,794	139,183	14.50%
60000-Salaries/Wages	5,520	6,000	6,240	5,400	43,200	37,800	12.50%
60100-Benefits	19,146	17,053	21,637	19,050	98,443	79,393	19.35%
60102-Medical Reimbursements				420	2,000	1,580	21.00%
60310-Materials and Supplies			72		751	751	0.00%
60810-Training Conf and Travel	1,254	57	1,852	-1,448	15,000	16,448	-9.66%
60820-Director Other Travel Costs				190	3,400	3,210	5.58%
60820-Other Travel Costs	1,190	1,304	1,399		-	-	0.00%

Further analysis shows a credit balance in Training Conf and Travel expense due to refunds of the ACWA Fall Conference registration fees because of COVID-19.

Dept 58 – Engineering

Expense YTD Totals	Fiscal Year				Current	Remaining	Benchmark
Account Type	2018	2019	2020	2021	Budget	Balance	25% Of Budget
Y01-Sal/Wage/Benefits	125,124	162,398	209,156	98,873	668,865	569,992	14.78%
Y03-Materials/Supplies			3,315		1,000	1,000	0.00%
Y04-Outside Services	3,180	1,800	7,320	11,880	15,106	3,226	78.64%
Y05-Professional Services	5,609			10,486	57,451	46,966	18.25%
Y07-Office Expenses	115		542	24	1,800	1,777	1.31%
Y08-Travel/Training	21		845		8,100	8,100	0.00%
Grand Total	134,049	164,198	221,179	121,262	752,322	631,060	16.12%

Account Type Outside Services is higher than previous years and higher than the benchmark.

Outside Services

	2018	2019	2020	2021	Budget	Balance	%
Y04-Outside Services	3,180	1,800	7,320	11,880	15,106	3,226	78.64%
60410-Service Maintenance Contracts	3,180	1,800	5,425	11,880	15,106	3,226	78.64%
60431-Computer Lic Maint Contracts			1,895		-	-	0.00%

60410: Two service contracts have been paid for the year, with two remaining to be billed to the District. At this point, with the upgrade to the Innovzye contract, the budget will be over by \$3700 by the end of the year.

see next page

Dept 59 – Administrative Services

Expense YTD Totals Account Type	Fiscal Year				Current Budget	Remaining Balance	Benchmark 25% Of Budget
	2018	2019	2020	2021			
⊕ Y01-Sal/Wage/Benefits	274,597	292,029	244,313	256,340	1,255,222	998,882	20.42%
⊕ Y03-Materials/Supplies	2,360	5,186	8,234	8,429	20,751	12,322	40.62%
⊕ Y04-Outside Services	31,559	40,489	43,167	39,238	156,047	116,809	25.14%
⊕ Y05-Professional Services	51,701	35,050	45,498	29,433	127,450	98,017	23.09%
⊕ Y07-Office Expenses	4,156	3,014	3,153	2,511	20,468	17,957	12.27%
⊕ Y08-Travel/Training	107	132	224	2,381	6,800	4,419	35.01%
⊕ Y12-Bad Debts	13,835	12,237	6,352	9,216	52,000	42,784	17.72%
⊕ Y13-Misc Op Expenses	11,500	11,312	29,154	22,014	146,990	124,976	14.98%
⊕ Z03-Capital Equipment		10,165			97,780	97,780	0.00%
⊕ Z04-Misc Non Operating	7,500	7,500	7,500		7,500	7,500	0.00%
⊕ Z30-Transfers Out			3,331,493	48,810	-	(48,810)	0.00%
Grand Total	397,316	417,113	3,719,089	418,371	1,891,008	1,472,637	22.12%

There are two accounts to note – Materials/Supplies and Travel/Training.

Materials/Supplies

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y03-Materials/Supplies	2,360	5,186	8,234	8,429	20,751	12,322	40.62%
60310-Materials and Supplies				262	751	489	34.94%
60390-Admin. Technologies/Comm.	2,360	5,186	8,234	8,166	20,000	11,834	40.83%

60390: Purchases of monitors, laptops, docking stations, and keyboards for staff working remotely due to COVID-19, and two Surface Pro computers for the Collections crew.

Travel/Training

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y08-Travel/Training	107	132	224	2,381	6,800	4,419	35.01%
60810-Training Conf and Travel			224	2,381	6,000	3,619	39.68%
60820-Other Travel Costs	107	132			800	800	0.00%

60810: Although the year to date amount is over the benchmark, the line item should stay within budget by years end. Training to date includes GFOA training for Rebecca Callen’s educational credits, and a team building webinar for the Finance, Customer Service and IT staff members.

see next page

Dept 60 – Water Resources

Expense YTD Totals	Fiscal Year				Current	Remaining	Benchmark
Account Type	2018	2019	2020	2021	Budget	Balance	25% Of Budget
⊕ Y01-Sal/Wage/Benefits	76,312	83,081	49,319	49,544	215,407	165,863	23.00%
⊕ Y03-Materials/Supplies	42				500	500	0.00%
⊕ Y05-Professional Services	32,838	9,048	7,351	17,035	129,500	112,465	13.15%
⊕ Y07-Office Expenses	14,462	16,974	60,365	8,064	63,444	55,380	12.71%
⊕ Y08-Travel/Training	542	718	1,281	350	4,751	4,401	7.37%
⊕ Y13-Misc Op Expenses	1,673	3,007	229,527	345,388	926,000	580,612	37.30%
⊕ Y16-Legal	7,020	13,041	16,446	37,115	115,000	77,885	32.27%
Grand Total	132,888	125,869	364,289	457,496	1,747,865	1,290,369	26.17%

The following Account Types are trending higher than prior year and higher than the benchmark, Misc Op Expenses and Legal Fees.

Misc Op Expenses

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y13-Misc Op Expenses	1,075	2,168	229,527	345,388	926,000	580,612	37.30%
61435-State/Federal/County Fees			229,526	345,388	786,000	440,612	43.94%
61450-Mandated Plans		1,593			140,000	140,000	0.00%
61455-Water Conservation	1,075	575	0		-	-	0.00%

61435: This is for FERC fees and other government agencies fees, some of which were invoiced to NCPA and MID and recorded as Other Revenue. These fees were budgeted, this is a timing issue.

Legal

	2018	2019	2020	2021	Budget	Balance	%
⊖ Y16-Legal	7,020	13,041	16,446	37,115	115,000	77,885	32.27%
60505-Outside Legal Fees	7,020	13,041	16,446	37,115	115,000	77,885	32.27%

60505: In the current year the District was billed by Downey Brand for legal services related to the Eastside San Joaquin GSA. This expenditure was included in the budget.

Water Capital Renovation and Replacement Fund

July 1, 2013 through September 30, 2020

	Through Jun 30, 2020	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 20-21	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 20,582,475	\$ 975,474	\$ -	\$ -	\$ -	\$ 975,474	\$ 21,557,949
Interest Income	584,368	29	-	-	-	29	584,397
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 33,033,141	\$ 975,503	\$ -	\$ -	\$ -	\$ 975,503	\$ 34,008,644
Expenditures:							
Ebbetts Pass Techite Line	\$ 725,630	\$ 419,557	\$ -	\$ -	\$ -	\$ 419,557	\$ 1,145,188
Ebbetts Pass Reach 1	6,256,221	795,681	-	-	-	795,681	7,051,902
Jenny Lind A-B Trans Line	24,489	2,682	-	-	-	2,682	27,171
Jenny Lind Pretreatment Facility	5,041,174	34,376	-	-	-	34,376	5,075,550
EP Redwood Tanks HMGP	38,416	428	-	-	-	428	38,844
AMR/AMI Radio Read Meter Program	191,199	11,350	-	-	-	11,350	202,549
Hunters Raw Water Pump Renov	5,216	-	-	-	-	-	5,216
Meadowmont Pump Station Improv	84,169	-	-	-	-	-	84,169
Wallace SCADA Improvements	19,400	10,837	-	-	-	10,837	30,237
West Point Backup Water Filter	434	225	-	-	-	225	659
West Point SCADA Improvements	434	-	-	-	-	-	434
Big Trees Pump Station 1,4,5 Repl	107	-	-	-	-	-	107
Reeds Turnpike P/S Repl	214	873	-	-	-	873	1,087
CC Tank B P/S Renovation	107	-	-	-	-	-	107
Tank Management Plan	69,324	-	-	-	-	-	69,324
Pipeline Replacement	723,765	14,419	-	-	-	14,419	738,185
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 21,762,295	\$ 1,290,429	\$ -	\$ -	\$ -	\$ 1,290,429	\$ 23,052,724
Beginning Balance		\$ 8,857,013	\$ 7,948,787	\$ 7,948,787	\$ 7,948,787	\$ 8,857,013	\$ -
Total Revenues	33,033,141	975,503	-	-	-	975,503	34,008,644
Less							
Loan Payments	2,413,833	593,300	-	-	-	593,300	3,007,133
Project Costs	21,762,295	1,290,429	-	-	-	1,290,429	23,052,724
Ending Balance	\$ 8,857,013	\$ 7,948,787	\$ 7,948,787	\$ 7,948,787	\$ 7,948,787	\$ 7,948,787	\$ 7,948,787

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,146,156

Water Capital Renovation and Replacement Funding
 July 1, 2013 through September 30, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 2,463,000	\$ 1,145,188	\$ 1,317,812	\$ -	\$ -	\$ 2,463,000	\$ -
Ebbetts Pass Reach 1	8,353,000	7,051,902	1,301,098	-	1,000,000	7,353,000	-
Jenny Lind A-B Trans Line	5,513,000	27,171	5,485,829	-	-	5,513,000	-
Jenny Lind Pretreatment Facility	5,067,000	5,075,550	(8,550)	-	-	1,655,250	3,411,750
EP Redwood Tanks HMGP	3,038,000	38,844	2,999,156	-	-	938,000	2,100,000
AMR/AMI Radio Read Meter Program	6,112,000	202,549	5,909,451	-	-	4,112,000	2,000,000
Hunters Raw Water Pump Renov	2,015,000	5,216	2,009,784	-	-	2,015,000	-
Meadowmont Pump Station Improv	234,000	84,169	149,831	-	-	234,000	-
Wallace SCADA Improvements	101,000	30,237	70,763	-	-	101,000	-
West Point Backup Water Filter	2,000,000	659	1,999,341	-	-	2,000,000	-
West Point SCADA Improvements	110,000	434	109,566	-	-	110,000	-
Big Trees Pump Station 1,4,5 Repl	860,000	107	859,893	-	-	860,000	-
Reeds Turnpike P/S Repl	350,000	1,087	348,913	-	-	350,000	-
CC Tank B P/S Renovation	910,000	107	909,893	-	-	910,000	-
Tank Management Plan	3,726,000	69,324	3,656,676	-	-	3,726,000	-
Pipeline Replacement	600,000	738,185	(138,185)	-	-	600,000	-
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	-
Ebbetts Pass WTP Filter Rehab (1)	480,000	468,762	11,238	-	-	480,000	-
Lake Tulloch Raw Water Pump Rer (1)	3,500,000	102,292	3,397,708	-	-	3,500,000	-
White Pines Lake Restoration (1)	200,000	67,747	132,253	-	-	200,000	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 53,332,000	\$ 23,691,525	\$ 29,640,475	\$ 290,000	\$ 1,000,000	\$ 42,297,304	\$ 9,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through September 30, 2020

	Through Jun 30, 2020	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 20-21	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	7,480,038	\$ 329,881	\$ -	\$ -	\$ -	\$ 329,881	\$ 7,809,920
Interest Income	187,346	15	-	-	-	15	187,360
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	132,908	-	-	-	-	-	132,908
Total Revenues	\$ 10,100,292	\$ 329,896	\$ -	\$ -	\$ -	\$ 329,896	\$ 10,430,188
Expenditures:							
Copper Cove L/S 6,8; Force Main Bypass	\$ 162,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,743
Copper Cove LS 15 & 18 Renovation	\$ 214,805	109	-	-	-	109	214,914
Wallace Renovation/SCADA/PLC	\$ 2,934	3,988	-	-	-	3,988	6,922
West Point/Wilseyville Construction	\$ 5,315	5,885	-	-	-	5,885	11,201
Arnold Secondary Clarifier	\$ 23,841	43,698	-	-	-	43,698	67,539
Arnold Leach Field Improvements	\$ 3,655	-	-	-	-	-	3,655
La Contenta Biolac, Clarifier and UV	\$ 635	319	-	-	-	319	954
Copper Cove TP/UV Improvements	\$ 28,527	-	-	-	-	-	28,527
Huckleberry Lift Station Rehab	\$ 88,638	-	-	-	-	-	88,638
Indian Rock East Sand Filter Rehab	\$ 658	4,495	-	-	-	4,495	5,153
Southworth Collection I&I Mitigation	\$ 101,885	6,142	-	-	-	6,142	108,027
Vallecito/DF Headworks Screen	\$ 107	-	-	-	-	-	107
Non-CIP Capital Projects	\$ -	2,541	-	-	-	2,541	2,541
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,970,111	\$ 67,176	\$ -	\$ -	\$ -	\$ 67,176	\$ 3,037,287
Beginning Balance		\$ 4,945,398	\$ 5,008,569	\$ 5,008,569	\$ 5,008,569	\$ 4,945,398	\$ -
Total Revenues	10,100,292	329,896	-	-	-	329,896	10,430,188
Less							-
Loan Payments/Expenses	2,184,784	199,548	-	-	-	199,548	2,384,332
Project Costs	2,970,111	67,176	-	-	-	67,176	3,037,287
Ending Balance	\$ 4,945,398	\$ 5,008,569	\$ 5,008,569	\$ 5,008,569	\$ 5,008,569	\$ 5,008,569	\$ 5,008,569

* Sewer R&R Loan - Outstanding P&I Due: \$ 197,428

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through September 30, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 6,8; Force Main Bypass	3,652,000	162,743	3,489,257	-	-	3,652,000	-
Copper Cove LS 15 & 18 Renovation	2,656,000	214,914	2,441,086	-	-	2,656,000	-
Wallace Renovation/SCADA/PLC	124,000	6,922	117,078	-	-	100,000	-
West Point/Wilseyville Construction	4,757,000	11,201	4,745,800	-	-	-	4,750,000
Arnold Secondary Clarifier	2,010,000	67,539	1,942,461	-	402,000	1,608,000	-
Arnold Leach Field Improvements	702,000	3,655	698,345	-	140,400	561,600	-
La Contenta Biolac, Clarifier and UV	4,000,000	954	3,999,046	-	2,000,000	2,000,000	-
Copper Cove TP/UV Improvements	13,016,000	28,527	12,987,473	-	6,508,000	6,508,000	-
Huckleberry Lift Station Rehab	480,000	88,638	391,362	-	-	480,000	-
Indian Rock East Sand Filter Rehab	200,000	5,153	194,847	-	-	200,000	-
Southworth Collection I&I Mitigation	150,000	108,027	41,973	-	-	100,000	-
Vallecito/DF Headworks Screen	275,000	107	274,893	-	-	275,000	-
Capital Non-CIP Projects	111,000	2,541	108,460	-	-	111,000	-
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)	-	-	-	-
Vallecito Recycle Water Distributic (1)	280,000	156,457	123,543	-	-	100,000	180,000
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 35,043,000	\$ 3,193,745	\$ 31,849,255	\$ -	\$ 9,050,400	\$ 11,943,600	\$ 4,930,000

(1) completed project

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of September 30, 2020

Project Description		Estimated Project Cost	FY 20/21 Cash Flow	Prior Years Expenditures	FY 20/21 Expenditures	Encumbrances	Remaining Cash Flow FY 20/21	Remaining Total Proj Cost
Water Projects								
11101	120	District Corp Yard	600,000	300,000	228,609	-	300,000	371,391
11100	852	Wallace SCADA System Improvements	101,000	-	18,060	10,837	(10,837)	72,103
11066G	125	Pipeline Replacement Program (JL)	600,000	100,000	308,877	14,419	85,581	276,704
11083J	125	Clearwell #2 / Repair & Paint	216,000	-	16,529	-	-	199,471
11083L	125	Larkspur Tank / Repair & Paint	373,000	50,000	23,278	-	50,000	349,722
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	1,510,000	-	10,655	-	-	1,499,345
11083W	125	Wallace Tanks / Repair & Paint	456,000	-	6,924	-	-	449,076
11083C	125	Clearwell & Tank B / Repair & Paint	1,171,000	10,000	11,196	-	10,000	1,159,804
11084	125	EP Techite Water Line Replacement	2,463,000	1,950,000	280,172	419,557	1,530,443	1,763,271
11085	125	EP Reach 1 Water Line Replacement	8,353,000	3,499,679	5,377,917	795,681	2,703,998	2,179,402
11088	125	Jenny Lind Tank A-B Trans Line	5,513,000	500,000	24,489	2,682	497,318	5,485,829
11092	125	Jenny Lind Pre-Treatment	5,067,000	39,940	5,035,095	34,376	5,564	(2,470)
11095	125	EP Redwood Tanks Replacement	3,038,000	500,000	38,416	428	499,572	2,999,156
11096	125	WP AMR/AMI Meter Program	6,112,000	2,000,000	189,827	11,350	1,988,650	5,910,823
11098	125	EP Hunters WTP Filter Rehab*	480,000	23,500	401,691	-	23,500	78,309
11099	125	Meadowmont P/S Improvement	234,000	149,831	29,879	-	149,831	204,121
11103	125	Hunter's Raw Water Pumps Renovation	2,015,000	10,000	5,216	-	10,000	2,009,784
11104	125	Lake Tulloch Submerged Water Line Cross	3,500,000	-	-	-	-	3,500,000
11106	125	West Point Backup Water Filter	2,000,000	500,000	434	225	499,775	1,999,341
11107	125	WP SCADA Improvements	110,000	10,000	434	-	10,000	109,566
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	860,000	10,000	107	-	10,000	859,893
11110	125	Reeds Turnpike Pump Station Repl	350,000	50,000	214	873	49,127	348,913
11111	125	Copper Cove Tank B Pump Station Renov	910,000	10,000	107	-	10,000	909,893
11112	125	White Pines Dam/Blanket Drain Rehab	65,000	65,000	-	-	65,000	65,000
10072	125	Bow Drive Waterline Repl	60,000	60,000	-	52,500	7,500	7,500
	125	Capital Non-CIP Projects	568,100	568,100	-	-	568,100	568,100
	125	EP Larkspur Pump Station Rehab	300,000	300,000	-	-	300,000	300,000
	125	Avery Pumps/Motor Control Soft Starts	60,000	60,000	-	-	60,000	60,000
	125	JL Filters 3/4/5 Rehab/Coating	660,000	330,000	-	-	330,000	660,000
	125	JL Tank C Replacement	500,000	10,000	-	-	10,000	500,000
	125	CC SCADA Improvements	60,000	60,000	-	-	60,000	60,000
	125	CC Zone B-C Trans Pipeline & Pump Stn	9,010,000	10,000	-	-	10,000	9,010,000
	125	West Point Acorn Pump Station/Trans Ppln	2,010,000	10,000	-	-	10,000	2,010,000
	125	West Point Middle Fork Pump Station	1,610,000	10,000	-	-	10,000	1,610,000
	R/G	Misc Road Repairs / CalOES	257,655	257,655	-	-	257,655	257,655
	O	Slurry Line Improvements	80,000	80,000	-	-	80,000	80,000
Total Fund 120/125 - Water Projects		61,272,755	11,533,705	12,008,124	1,342,929	-	10,190,776	47,921,703

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of September 30, 2020

Project Description			Estimated Project Cost	FY 20/21 Cash Flow	Prior Years Expenditures	FY 20/21 Expenditures	Encumbrances	Remaining Cash Flow FY 20/21	Remaining Total Proj Cost
Sewer Projects									
15076	135	CC L/S 8, 12 & 13 Force Main Bypass	3,652,000	500,000	165,743	-	-	500,000	3,486,257
15080	135	CC L/S #15 & 18 Renovations	2,656,000	300,000	169,875	109	-	299,891	2,486,016
15082	135	Vallecito WWTP Strg Expansion	280,000	-	157,674	-	-	-	122,326
15087	135	Wallace Treatment Plant Renovations (10033)	124,000	100,000	2,934	3,988	-	96,012	117,077
15091	135	West Point/Wilseyville Consol Constr	4,757,000	450,000	10,536	5,885	-	444,115	4,740,579
15092	135	Huckleberry L/S Rehab/Expansion***	480,000	65,000	88,638	-	-	65,000	391,362
15093	135	Southworth Collection System/I&I Mitigation	150,000	50,000	101,885	6,142	-	43,858	41,973
15094	135	CC Secondary/Tertiary/UV Improvements	13,016,000	200,000	28,527	-	-	200,000	12,987,473
15095	135	Arnold Secondary Clarifier	2,010,000	500,000	17,637	43,698	-	456,302	1,948,665
15096	135	Arnold Leach Field Improvements	702,000	100,000	3,655	-	-	100,000	698,345
15097	135	LC Biolac, Clarifier & UV Improvements	4,000,000	-	635	319	-	(319)	3,999,046
15098	135	Indian Rock East Sand Filter Rehab	200,000	200,000	658	4,495	-	195,505	194,847
15099	135	Vallecito/DF Headworks Screen	275,000	275,000	107	-	-	275,000	274,893
15100	135	Capital Non-CIP Projects	111,000	111,000	-	2,541	-	108,460	108,460
	135	LaContenta Spray Fields	200,000	200,000	-	-	-	200,000	200,000
	135	Tertiary Filter Rehab	250,000	25,000	-	-	-	25,000	250,000
	135	Effluent Storage Tank Rehab	250,000	25,000	-	-	-	25,000	250,000
	135	Reclamation Plant Filter Rehab	230,000	230,000	-	-	-	230,000	230,000
	135	Sludge Tank/Belt Press Improvements	50,000	50,000	-	-	-	50,000	50,000
Total Fund 130/135 - Sewer Projects			33,393,000	3,381,000	743,449	67,176	-	2,105,178	26,321,729

Agenda Item

DATE: October 20, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion/Direction regarding District's Financial Management Policy – No. 5.00, Budget and Fiscal Policies and Budget Amendment

RECOMMENDED ACTION:

Discussion/Direction regarding the District's Financial Management Policy No. 5.00, Budget and Fiscal Policies.

SUMMARY:

Section 5.00.6 ("Reserve Policies) of the District's Financial Management Policy No. 5.00, include guidelines for establishing and maintaining the District Reserves.

Included in this policy is 5.00.6.10 whereby "the District may establish other reserves for specific needs that are over and above the reserves noted above."

The Board of Directors approved a reserve for Water Rights on January 30, 2008 and set the minimum for this reserve at \$3,000,000. Staff are recommending a transfer of the PG&E settlement funds in the amount of \$2,445,795.36 to this reserve and modifying the name and purpose of this reserve to encompass Water Resources and FERC Relicensing Programs.

This transfer would be a required budget amendment.

FINANCIAL CONSIDERATIONS:

Transfer 2,445,795.36 from the water fund to the interest reserve fund and recognize the unanticipated revenue of the settlement.