

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

**Monday, November 19, 2018**  
**2:00 p.m.**  
**CCWD Board Room**

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

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

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENT: Comments limited to three minutes per person.
2. APPROVAL OF MINUTES: October 16, 2018
3. NEW BUSINESS
  - 3a. Discussion/Direction Regarding Customer Assistance Program  
(Joel Metzger, Manager of External Affairs, Conservation & Grants)
  - 3b. Report on the Monthly Financial Reports for October 2018  
(Jeffrey Meyer, Interim General Manager)
  - 3c. Discussion/Direction Regarding District's Auditing Policy  
(Jeffrey Meyer, Interim General Manager)
  - 3d. Discussion/Direction Regarding District's Vehicle Replacement Policy  
(Jeffrey Meyer, Interim General Manager)
4. INTERIM GENERAL MANAGER COMMENTS
5. DIRECTOR COMMENTS
6. FUTURE AGENDA ITEMS
7. NEXT COMMITTEE MEETING
8. ADJOURNMENT

MINUTES  
FINANCE COMMITTEE MEETING  
OCTOBER 16, 2018

The FINANCE COMMITTEE of the CALAVERAS COUNTY WATER DISTRICT (CCWD) met in the CCWD Board Room at 120 Toma Court, San Andreas, California at 2 p.m.

The following Committee Members were present:

Bertha Underhill	Director
Scott Ratterman	Director

Staff Present:

Jeffrey Meyer	Director of Administrative Services
Patti Christensen	Accountant III
Stacey Lollar (for 3A)	Director of Human Resources and Customer Service

Public Present:

Vickey Mills  
Gary Caldwell

1. Public Comment:  
None

2. Approval of Minutes: September 18, 2018

3. New Business:

3a. Update on Rate Assistance Program:

Ms. Lollar mentioned that she is making this presentation in Joel Metzger's absence. Ms. Lollar gave a brief history of the Rate Assistance Program and talked about the revenue sources and how they have not been identified yet. Director Ratterman mentioned that current non-operating funds were considered during the rate study process not leaving any discretionary funds available for a Rate Assistance Program. Ms. Lollar responded that a program can be put in place, and implemented at the time of available funds. She talked about local resources that help citizens with financial aid. Ms. Lollar talked about the recent Rate Assistance Program Public Workshop, ratepayer comments, and programs other agencies offer. There was further discussion on the details of the program and the steps needed internally when and if the program is implemented. Finding a new sustainable revenue source is critical to this program.

Public Comment: Mr. Caldwell stated he attended the public assistance workshop, is against the program and giving away public funds. He feels if there is a program to assist ratepayers than the District should be able to reduce rates. He made additional comments opposing this program.

Ms. Mills commented that Calaveras County falls under the CMCAA (Calaveras/Mariposa Community Action Agency) program and not ATCAA (Amador/Tuolumne Community Action Agency). She also had recommendations for program eligibility. Ms. Mills stated that The Resource Connection is very thorough in their applicant vetting.

Director Underhill confirmed that the next workshop will be held on October 24 in the District's Board Room.

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*Recess at 3:08, Resumed at 3:15*

3b. Report on the Monthly Financial Reports for September 2018:

Mr. Meyer stated the Claim Summary had already been approved by the Board at the October 10<sup>th</sup> meeting. He went on to review the Budget Status Report with 25% of the year completed and talked about various line items. Mr. Meyer answered questions from the Directors. Mr. Meyer reviewed the Capital R&R Report, talking about cash balances, revenue, and expenses for both the water and sewer projects.

Public Comment: Ms. Mills questioned the \$79K that is encumbered in Water Resources, Professional Services and asked if any of this flows into next year's budget. Mr. Meyer will research and get back to her.

3c. Discussion/Direction Regarding District's Auditing Policy:

Mr. Meyer brought up that the District is currently in the 3<sup>rd</sup> and final year of the audit contract with Richardson & Company. He stated that the current audit policy should be updated and is looking for feedback from the Finance Committee members regarding length of service. A discussion ensued and a five-year length of service was recommended, whether or not an audit firm could have more than one term of service with a break in service is something to consider. Mr. Meyer will update the policy and bring it back to the Finance Committee for review prior to taking it to the full Board.

Public Comment: None

3d. Discussion of Financing Options for PERS Unfunded Accrued Liability:

Mr. Meyer provided a hand out of the current CalPERS Actuarial Valuation as of June 30, 2017 for the Miscellaneous Plan (2.7% @ 55). Mr. Meyer directed the Committee to the Unfunded Accrued Liability (UAL) Required Contribution and the payments to be made over the next 6 years. The hand out's Amortization Schedule lists the payment schedule over 25 years at 7% interest with two Alternate Schedules, new this year, that offer a savings by paying down the UAL over a shorter period of time. This savings would require a larger annual payment. Another option would be for the District to take out a 15-year loan at a lower interest rate with approximate savings of \$5.7M compared to the 25-year CalPERS schedule.

The Committee members requested Mr. Meyer to look into this further.

Public Comment: None

4. Director of Administrative Services Comments:

Mr. Meyer gave an update on the audit and hopes to have the audited financial statements at the November 14<sup>th</sup> Board Meeting for approval; otherwise, they will be presented at the December Board meeting.

5. General Manager Comments:

Mr. Eggerton was absent from today's meeting.

6. Director Comments:

Director Ratterman had nothing to report.

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Director Underhill asked if the recent CalPERS newsletter regarding cutting the amortization period is the same as the agenda item just discussed, and Mr. Meyer replied that it is. There was a discussion about the public comment time limit, and a recent ruling keeping public comment to three minutes. Director Underhill mentioned that the White Pines Park Committee is willing to provide the labor if the District will provide the materials to cover the graffiti on the White Pines dam. Mr. Meyer will discuss this with the Water Resources Manager.

7. Future Agenda Items:

- Audit Procedures
- CalPERS UAL Alternate Payment Schedule

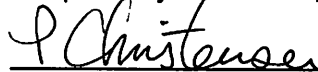
8. Next Committee Meeting:

Due to the Special Board Meeting and the Thanksgiving holiday the next Finance Committee will be held on Monday, November 19, at 2 p.m.

9. Adjournment:

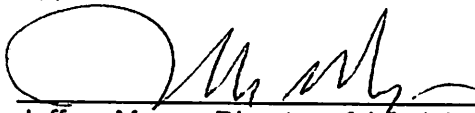
Meeting adjourned at 4:10 p.m.

Respectfully Submitted,



\_\_\_\_\_  
Patti Christensen, Accountant III

Approved:



\_\_\_\_\_  
Jeffrey Meyer, Director of Administrative Services

# Agenda Item

DATE: November 19, 2018  
TO: Finance Committee  
FROM: Joel Metzger, Manager of External Affairs, Conservation & Grants  
RE: Discussion/direction Regarding Customer Assistance Program

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## **RECOMMENDED ACTION:**

Discussion/direction regarding development of a Customer Assistance Program Policy.

## **SUMMARY:**

At a regular Board meeting on November 14, 2018, the Board of Directors discussed a draft policy regarding a proposed Customer Assistance Program, which would provide low-income water and wastewater customers with a credit on their bimonthly bills. The Board provided staff with feedback on the policy and directed staff to bring a revised policy to the Finance Committee for review on Monday November 19 (attached).

After incorporating feedback from the Finance Committee, staff will present the revised Customer Assistance Program policy to the full Board for adoption on December 5.

## **FINANCIAL CONSIDERATIONS:**

None at this time

*Attachments: Customer Assistance Program Policy*

## Calaveras County Water District

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

### Policy framework

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

**21.1 CAP Credit:** The CAP credit is set at \$20 per bill (six bills per year), per qualifying water customer for up to ~~2~~100 customers per fiscal year, and \$30 per bill (six bills per year), per qualifying wastewater customer for up to ~~1~~200 customers per fiscal year. Customers who receive water and wastewater service may apply for both available credits. CCWD will apply credits to qualifying customers' accounts on a bimonthly basis.

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

**21.3 Program Funding:** The program will be funded only using ~~only the following sources of non-rate revenue:~~ revenues as allowable by the current law, or as amended from time to time.

- ~~• General property taxes~~
- ~~• New property leases~~
- ~~• Community contributions~~

The cost of the program is not to exceed \$~~3060~~,000 annually. The CCWD Board of Directors will approve the CAP credit amount and funding source as part of the annual budget process.

#### **21.4 General Eligibility Requirements:**

**21.3.1** The applicant must live at the property where assistance is being requested for more than half the program year (this program is not designed for second home owners).

**21.3.2** The applicant must either be the property owner, or have the property owner's permission to apply for assistance.

**21.3.3** The applicant must submit a valid application and provide a copy of a current PG&E bill showing participation in the PG&E CARE Program, or provide required documentation verifying a household income of at or below 200% of the federal poverty guidelines.

**21.3.4** The applicant's account must be in good standing with CCWD, meaning the account is not currently locked off for nonpayment.

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

**21.6 Applications:** Applications must be filled out, signed and submitted to ~~The Resource Connection~~the Calaveras County Water District Customer Service Department, along with proof of participation in the PG&E CARE Program, such as a copy of a current bill, (which is available to those at or below 200% of the federal poverty guideline) and any additional documentation requested by the District or Resource Connection to establish income eligibility. Applicants who cannot provide proof of PG&E CARE Program participation will be referred to the Resource Connection.

**21.7 Participant Eligibility Verification:** All existing program participants are required to keep their CCWD accounts in good standing and reapply for the program each year between April 1 and May 31 in order to continue receiving financial assistance. Program participants must submit a new application and proof of participation in the PG&E CARE Program, such as a current bill. If a PG&E bill is not available, ~~t~~The Resource Connection may will ask for additional information from the customer to verify that the applicant's income is at or below 200% of the federal poverty guideline. If a program participant does not verify eligibility by May 31, they will be removed from CCWD's CAP.

**21.8 Change of Eligibility Status:** Customers who are receiving financial assistance must notify ~~The Resource Connection~~the CCWD Customer Service Department if their household income no longer qualifies for the CAP, at which time financial assistance will be discontinued. Failure to notify ~~The Resource Connection~~CCWD when a household no longer meets the qualifications for

the program will result in the customer's permanent removal from the CAP eligibility and revocation of any credits received during the current program year, which would become immediately due and payable.

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

~~Should if the a~~ customer's CCWD service ~~be is~~ disconnected for non-payment twice within a 12-month period, the customer's ~~account~~ will be removed from the assistance program and ~~the customer~~ will be ineligible to reapply for ~~low income assistance the CAP~~ on any property served by the District for ~~twelve (12)~~ 12 months from the date of second disconnection. Customers may reapply for the CAP only if there are no additional disconnections in the customer's service during ~~that the~~ 12-month suspension period.

**21.9 Disputes:** The CCWD General Manager ~~has is authorized to resolve in his or her~~ sole discretion to resolve any disputes or claims that may arise from the administration of this program.

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



# Agenda Item

DATE: November 19, 2018  
TO: Finance Committee  
FROM: Jeffrey Meyer,  Interim General Manager  
SUBJECT: Report on the Monthly Financial Reports for October 2018

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## RECOMMENDED ACTION:

Receive Report on October 2018 Monthly Financial Reports

## SUMMARY:

The following financial reports are for the month ending October 31, 2018:

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.

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.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of October 2018. The October claim summary was submitted to and approved by the Board of Directors at the November 14<sup>th</sup> Board meeting.

## FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – October 2018  
FY 2018-19 Capital R&R Report – October 2018*

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED OCTOBER 31, 2018  
ALL REVENUES  
34% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 10/18	%	Received
<b>Operating Revenue</b>					
WATER SALES	7,414,772	7,813,288	2,692,070		34.46%
WASTEWATER SALES	4,263,774	4,496,488	1,468,262		32.65%
OTHER	524,541	485,800	187,974		38.69%
<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>4,348,306</b>		<b>33.98%</b>
<b>Non-Operating Revenue</b>					
CAPACITY FEES	567,765	-	359,547		-
STAND-BY FEES	130,894	132,500	-	*	0.00%
PROPERTY TAXES	2,916,956	3,075,001	-	*	0.00%
INVESTMENT INCOME	390,749	283,782	145,628		51.32%
GRANT REVENUE	818,289	-	-		-
OTHER REVENUE	1,087,189	853,000	331,766		38.89%
<b>Total Non-Operating Revenue</b>	<b>5,911,842</b>	<b>4,344,283</b>	<b>836,941</b>		<b>19.27%</b>
<b>GRAND TOTALS REVENUE</b>	<b>18,114,929</b>	<b>17,139,859</b>	<b>5,185,246</b>		<b>30.25%</b>

\*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED OCTOBER 31, 2018  
OPERATING REVENUES  
34% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 10/18	%	Received
<b>Operating Revenue</b>					
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<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>4,348,306</b>		<b>33.98%</b>
<b>Non-Operating Revenue</b>					
STAND-BY FEES	130,894	132,500	-	*	0.00%
PROPERTY TAXES	2,616,882	2,613,751	-	*	0.00%
INVESTMENT INCOME	56,183	86,536	46,148		53.33%
GRANT REVENUE	65,732	-	-		-
OTHER REVENUE	1,082,928	841,000	330,766		39.33%
<b>Total Non-Operating Revenue</b>	<b>3,952,619</b>	<b>3,673,787</b>	<b>376,914</b>		<b>10.26%</b>
<b>GRAND TOTALS REVENUE</b>	<b>16,155,706</b>	<b>16,469,363</b>	<b>4,725,219</b>		<b>28.69%</b>

\*Distributed in Feb, May, and Aug

**Calaveras County Water District  
 Operating Budget Summary  
 Fiscal Year 2018-19  
 Budget vs Actual as of October 31, 2018  
 34% of Year Completed**

**District Summary by Category**

Description	FY 18-19 Budget	Expenditures to 10/31/18	%
Personnel Services	9,526,359	3,151,001	33%
Services and Supplies	5,762,532	1,675,163	29%
Capital Outlay	565,000	56,304	10%
<b>Total Operations &amp; Capital Outlay:</b>	<b>15,853,891</b>	<b>4,882,468</b>	<b>31%</b>

**District Summary by Department**

Dept	Description	FY 18-19 Budget	Expenditures to 10/31/18	%
<b>Personnel, Services, and Supplies</b>				
50	Non-Departmental (excluding Debt Svc)	1,152,082	331,499	29%
54	Utility Services	9,927,709	3,071,549	31%
56	General Management	1,012,459	415,737	41%
57	Board of Directors	165,089	36,082	22%
58	Technical Services/Engineering	773,685	220,136	28%
59	Administrative Services	1,552,455	536,443	35%
60	Water Resources	705,412	214,719	30%
<b>sub-total Operations:</b>		<b>15,288,891</b>	<b>4,826,164</b>	<b>32%</b>
<b>Capital Outlay</b>				
54	Utility Services - Equipment/Projects	555,000	46,139	8%
59	Administrative Services	10,000	10,165	102%
<b>sub-total Capital Outlay:</b>		<b>565,000</b>	<b>56,304</b>	<b>10%</b>
<b>Total Operations &amp; Capital Outlay</b>		<b>15,853,891</b>	<b>4,882,468</b>	<b>31%</b>

CCWD Budget Status Report  
Non-Departmental

As of October 31, 2018  
34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Services &amp; Supplies</b>							
60210	Power	11,400	1,018	2,629	23%	-	8,771
60220	Water	2,765	220	659	24%	-	2,106
60250	Telephone	11,808	904	3,593	30%	-	8,215
60260	Refuse Disposal	2,597	217	859	33%	-	1,738
60310	Materials and Supplies	37,200	5,125	10,779	29%	327	26,094
60313	Tools	500	75	727	145%	-	(227)
60320	Safety Equipment	3,230	-	-	0%	-	3,230
60400	Outside Services/Repairs	10,100	739	4,446	44%	-	5,654
60410	Service Maintenance Contracts	5,800	270	1,612	28%	-	4,188
60426	Building Repairs	5,000	-	-	0%	-	5,000
60430	Claims Damages	5,000	-	-	0%	-	5,000
60440	Janitorial Services	23,220	1,935	7,740	33%	-	15,480
60590	Professional Services	-	-	-	-	300	(300)
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61200	Retired Employee Costs	554,200	44,513	178,112	32%	-	376,088
61410	Insurance	184,000	117,061	117,061	64%	-	66,939
61430	Federal Dam & Admin Fees	2,000	-	3,282	164%	-	(1,282)
<b>sub-total Services &amp; Supplies:</b>		<b>1,152,082</b>	<b>172,077</b>	<b>331,499</b>	<b>29%</b>	<b>627</b>	<b>819,956</b>
<b>Debt Service</b>							
72110	Interest - CalPERS Side Fund Loan	3,485	442	2,157	62%	-	1,328
73110	Principal - CalPERS Side Fund Loan	257,021	25,608	102,044	40%	-	154,977
72350	Interest - USDA EP Reach 3A	57,543	-	43,700	76%	-	13,843
73350	Principal - USDA EP Reach 3A	43,700	-	29,017	66%	-	14,683
72400	Interest - Water Fund Loan to Sewer Fund	14,322	-	-	0%	-	14,322
73400	Principal - Water Fund Loan to Sewer Fund	65,400	-	-	0%	-	65,400
72500	Interest - New Hogan Dam	17,113	-	-	0%	-	17,113
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242
72600	Interest - OP HQ	75,000	-	-	0%	-	75,000
73600	Principal - OP HQ	570,741	-	-	0%	-	570,741
72900	Interest - Capital R&R Loan	90,098	-	49,328	55%	-	40,770
73900	Principal - Capital R&R Loan	1,487,319	-	743,659	50%	-	743,660
<b>sub-total Debt Service:</b>		<b>2,736,984</b>	<b>26,050</b>	<b>969,906</b>	<b>35%</b>	<b>-</b>	<b>1,610,774</b>
<b>Total Department:</b>		<b>3,889,066</b>	<b>198,127</b>	<b>1,301,405</b>	<b>33%</b>	<b>627</b>	<b>2,430,730</b>

CCWD Budget Status Report  
Utility Services - Summary

As of October 31, 2018  
34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	<b>Personnel Services</b>						
	Salaries/Wages	3,647,540	283,749	1,175,759	32%	-	2,471,781
	Wages-Overtime	197,565	30,486	80,967	41%	-	116,598
	Benefits	2,605,254	209,919	848,274	33%	-	1,756,980
	Medical Reimbursements	17,600	190	1,935	11%	-	15,665
	<b>sub-total Personnel Services:</b>	<b>6,467,959</b>	<b>524,344</b>	<b>2,106,935</b>	<b>33%</b>	<b>-</b>	<b>4,361,024</b>
	<b>Services &amp; Supplies</b>						
	Utilities	990,350	104,475	317,188	32%	16	673,146
	Material and Supplies	663,100	53,435	226,804	34%	28,072	408,224
	Safety Eq Rep/consumables	40,000	7,921	13,084	33%	-	26,916
	Chemicals	350,000	46,703	120,145	34%	-	229,855
	Outside Services/Repairs	148,700	11,334	42,291	28%	11,220	95,189
	Service Maintenance Contracts	323,000	11,324	36,424	11%	69,200	217,376
	Laboratory Services	200,000	12,203	45,439	23%	-	154,561
	Rentals (Non Vehicles & Equipment)	-	3,000	12,000	0%	-	(12,000)
	Professional Services	28,000	1,569	13,177	47%	60,967	(46,144)
	Vehicle Operating Expense	360,000	35,253	120,026	33%	5,487	234,487
	Rental Exp/Vehicle and Equip.	30,000	1,319	1,577	5%	-	28,423
	Permits & Licenses	11,000	1,258	2,979	27%	-	8,021
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	376	3,366	23%	-	11,134
	Training, Conferences & Travel	36,000	3,542	8,106	23%	4,001	23,893
	Other Travel Costs	-	141	294	0%	-	(294)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	259,100	352	1,714	1%	-	257,386
	<b>sub-total Services &amp; Supplies:</b>	<b>3,459,750</b>	<b>294,205</b>	<b>964,614</b>	<b>28%</b>	<b>178,963</b>	<b>2,316,173</b>
	<b>sub-total Operations:</b>	<b>9,927,709</b>	<b>818,549</b>	<b>3,071,549</b>	<b>31%</b>	<b>178,963</b>	<b>6,677,197</b>
	<b>Capital Outlay</b>						
	Automotive Lift	-	18,067	18,067	-	-	(18,067)
300/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	28,072	28,072	94%	-	1,928
304/504-19	Hydro Excavator	300,000	-	-	0%	-	300,000
305-19	PRV Vaults - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	-	0%	-	15,000
	<b>sub-total Capital Outlay:</b>	<b>555,000</b>	<b>46,139</b>	<b>46,139</b>	<b>8%</b>	<b>-</b>	<b>508,861</b>
	<b>Total Department:</b>	<b>10,482,709</b>	<b>864,688</b>	<b>3,117,688</b>	<b>30%</b>	<b>178,963</b>	<b>7,186,058</b>

CCWD Budget Status Report  
Utility Services - Detail

As of October 31, 2018  
34% of Year Completed

Acct	Description	FY 18-19 Budget	October 2018	FY 18-19 Year-to-Date	Percent YTD	Encumbered	Balance Available
<b>Personnel Services</b>							
60000	Salaries/Wages	3,647,540	283,749	1,175,759	32%	-	2,471,781
60030	Wages-Overtime	197,565	30,486	80,967	41%	-	116,598
60100	Benefits	2,605,254	209,919	848,274	33%	-	1,756,980
60102	Medical Reimbursements	17,600	190	1,935	11%	-	15,665
sub-total Personnel Services:		6,467,959	524,344	2,106,935	33%	-	4,361,024
<b>Services &amp; Supplies</b>							
60210	Power	842,000	90,424	272,354	32%	-	569,646
60220	Water	2,400	238	714	30%	-	1,686
60230	Sewage	57,450	4,860	14,581	25%	-	42,869
60240	Telephone Lease Lines	4,000	324	1,038	26%	-	2,962
60250	Telephone	75,000	7,021	23,668	32%	-	51,334
60260	Refuse/Disposal	9,500	1,608	4,835	51%	16	4,649
60310	Material and Supplies	100,000	7,941	43,339	43%	691	55,970
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	7,921	13,084	33%	-	26,916
60313	Tools	25,000	5,368	38,310	153%	103	(13,413)
60314	Uniforms - New	8,000	394	6,644	83%	-	1,356
60325	Lab Supplies, Consumables	34,000	1,574	16,163	48%	5,532	12,305
60327	Ozone System Parts	3,600	-	-	0%	-	3,600
60328	UV Bulb Replacement	85,000	-	8,327	10%	-	76,673
60331	Electrical Parts Replacement	75,000	5,058	23,090	31%	96	51,814
60332	Leak Repair Supplies	80,000	6,457	25,623	32%	4,118	50,259
60333	Road Repair Materials	25,000	2,886	10,879	44%	4,820	9,301
60334	SCADA, Radio Supplies	40,000	6,330	6,569	16%	-	33,431
60335	Septic Tanks, Repair & New	10,000	1,145	1,633	16%	-	8,367
60338	Meters, New Conn. & Repl.	31,000	8,821	13,208	43%	-	17,792
60350	Aerator/Compressor etc Repair	15,000	214	6,035	40%	-	8,965
60353	Computers/peripherals	6,000	-	174	3%	-	5,826
60354	Control Sys/Pressure Transducer	10,000	-	-	0%	-	10,000
60355	Headworks/Solids Removal Rep.	12,000	779	1,776	15%	-	10,224
60356	HVAC	6,000	-	7,500	125%	-	(1,500)
60357	Mixers	10,000	1,199	2,865	29%	11,212	(4,077)
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	85,000	7,269	14,669	17%	1,500	68,831
60395	Chemicals	350,000	48,703	120,145	34%	-	229,855
60400	Outside Services/Repairs	77,000	6,756	28,115	37%	-	48,885
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	455	1,599	14%	-	10,101
60403	Snow Removal	10,000	-	-	0%	10,000	-
60404	Uniform Laundry	24,200	2,448	7,868	33%	-	16,332
60405	Fire Hydrant Maintenance	24,000	1,675	4,709	20%	1,220	18,071
60412	Groundwater Monitoring	45,000	3,691	5,016	11%	40,975	(991)
60413	Instrumentation Tech	6,500	502	823	13%	-	5,677
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	-	0%	-	6,500
60416	SCADA Consulting (A-Team)	40,000	1,890	1,890	5%	-	38,110
60417	Hauling / Dig / Crane	15,000	2,126	4,201	28%	1,425	9,374
60419	Pave / Seal / Asphalt Repair	72,000	-	7,910	11%	-	64,090
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	15,000	-	1,378	9%	-	13,622
60425	Tank Cleaning	40,000	-	2,850	7%	26,800	10,350
60426	Building Repairs	35,000	-	6,341	18%	-	28,659
60428	Distribution System Contract	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	30,000	3,115	6,015	20%	-	23,985
60470	Laboratory Services	200,000	12,203	45,439	23%	-	154,561
60480	Rentals (Non Vehicles & Equipment)	-	3,000	12,000	0%	-	(12,000)
60590	Professional Services	28,000	1,569	13,177	47%	60,967	(46,144)
60610	Operating Exp/Gas & Oil	205,000	17,140	59,338	29%	-	145,664
60620	Repairs and Parts	145,000	16,595	57,616	40%	5,337	82,047
60625	Fuel/Repairs - Generators	10,000	1,518	3,074	31%	150	6,776
60650	Rental Exp/Vehicle and Equip.	30,000	1,319	1,577	5%	-	28,423
60710	Permits & Licenses	11,000	1,258	2,979	27%	-	8,021
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	378	3,368	23%	-	11,134
60810	Training, Conferences & Travel	36,000	3,542	8,106	23%	4,001	23,893
60820	Other Travel Costs	-	141	294	0%	-	(294)
61100	Purchased Water	5,000	-	-	0%	-	5,000
61420	State Wtr/Swr Fees	259,100	352	1,714	1%	-	257,386
sub-total Services & Supplies:		3,459,750	294,205	964,614	28%	178,963	2,316,173
<b>sub-total Operations:</b>		<b>9,927,709</b>	<b>818,549</b>	<b>3,071,549</b>	<b>31%</b>	<b>178,963</b>	<b>6,677,197</b>
<b>Capital Outlay</b>							
Automotive Lift		-	18,067	18,067	-	-	(18,067)
309/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	28,072	28,072	94%	-	1,928
304/504-19	Hydro Excavator	300,000	-	-	0%	-	300,000
305-19	PRV Vaults - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	-	0%	-	15,000
sub-total Capital Outlay:		555,000	46,139	46,139	8%	-	508,861
<b>Total Department:</b>		<b>10,482,709</b>	<b>864,688</b>	<b>3,117,688</b>	<b>30%</b>	<b>178,963</b>	<b>7,186,058</b>

CCWD Budget Status Report  
 General Management

As of October 31, 2018  
 34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	425,395	76,780	205,855	48%	-	219,540
60030	Wages-Overtime	740	44	219	30%	-	521
60100	Benefits	241,199	19,856	83,021	34%	-	158,178
60102	Medical Reimbursements	1,600	-	-	0%	-	1,600
<b>sub-total Personnel Services:</b>		<b>668,934</b>	<b>96,680</b>	<b>289,095</b>	<b>43%</b>	<b>-</b>	<b>379,839</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	3,000	24	229	8%	-	2,771
60420	Drug and Alcohol Testing	1,500	70	70	5%	-	1,430
60429	Recruiting	5,000	2,622	19,509	390%	987	(15,496)
60505	Outside Legal Fees	127,500	7,793	28,325	22%	-	99,175
60541	Advertising/Publicity	1,500	-	-	0%	-	1,500
60590	Professional Services	125,800	11,010	31,146	25%	-	94,654
60700	Forms and Supplies	450	47	84	19%	-	366
60732	Memberships/Dues	48,275	31,412	42,312	88%	-	5,963
60810	Training, Conferences & Travel	27,500	-	4,766	17%	250	22,484
60820	Other Travel Costs	1,000	-	201	20%	-	799
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
78990	Misc Non-Operating Costs	-	-	-	-	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>343,525</b>	<b>52,978</b>	<b>126,642</b>	<b>37%</b>	<b>1,237</b>	<b>215,646</b>
<b>Total Department:</b>		<b>1,012,459</b>	<b>149,658</b>	<b>415,737</b>	<b>41%</b>	<b>1,237</b>	<b>595,485</b>



CCWD Budget Status Report  
Board of Directors

As of October 31, 2018  
34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	43,200	3,120	9,120	21%	-	34,080
60100	Benefits	86,139	7,325	24,378	28%	-	61,761
60102	Medical Reimbursements	2,000	400	400	20%	-	1,600
<b>sub-total Personnel Services:</b>		<b>131,339</b>	<b>10,845</b>	<b>33,898</b>	<b>26%</b>	-	<b>97,441</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	750	10	32	4%	-	718
60590	Professional Services	11,500	-	-	0%	-	11,500
60810	Training, Conferences & Travel	15,000	699	756	5%	-	14,244
60820	Other Travel Costs	6,500	92	1,396	21%	-	5,104
<b>sub-total Services &amp; Supplies:</b>		<b>33,750</b>	<b>801</b>	<b>2,184</b>	<b>6%</b>	-	<b>31,566</b>
<b>Total Department:</b>		<b>165,089</b>	<b>11,646</b>	<b>36,082</b>	<b>22%</b>	-	<b>129,007</b>

CCWD Budget Status Report  
 Technical Services/Engineering

As of October 31, 2018  
 34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	455,490	36,572	138,804	30%	-	316,686
60030	Overtime	12,038	812	1,885	16%	-	10,153
60100	Benefits	282,057	18,304	76,596	27%	-	205,461
60102	Medical Reimbursements	2,800	-	800	29%	-	2,000
<b>sub-total Personnel Services:</b>		<b>752,385</b>	<b>55,688</b>	<b>218,085</b>	<b>29%</b>	<b>-</b>	<b>534,300</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	-	114	114	-	112	(226)
60410	Service Maintenance Contracts	9,800	-	1,800	18%	-	8,000
60590	Professional Services	5,000	-	-	0%	-	5,000
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	250	-	-	0%	-	250
60732	Memberships/Dues	250	-	-	0%	-	250
60760	Recording Title Reports	-	122	122	-	-	(122)
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	500	15	15	3%	-	485
<b>sub-total Services &amp; Supplies:</b>		<b>21,300</b>	<b>251</b>	<b>2,051</b>	<b>10%</b>	<b>112</b>	<b>19,137</b>
<b>Total Department:</b>		<b>773,685</b>	<b>55,939</b>	<b>220,136</b>	<b>28%</b>	<b>112</b>	<b>553,437</b>

CCWD Budget Status Report  
 Administrative Services

As of October 31, 2018  
 34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	692,729	60,303	235,761	34%	-	456,968
60030	Wages-Overtime	3,676	126	654	18%	-	3,022
60100	Benefits	473,615	39,173	155,150	33%	-	318,465
60102	Medical Reimbursements	3,200	-	66	2%	-	3,134
<b>sub-total Personnel Services:</b>		<b>1,173,220</b>	<b>99,602</b>	<b>391,631</b>	<b>33%</b>	<b>-</b>	<b>781,589</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	250	-	-	0%	-	250
60390	Admin Technologies Comm	34,000	4,568	9,755	29%	230	24,015
60400	Outside Services/Repairs	5,750	487	1,514	26%	4,338	(102)
60410	Service Maintenance Contracts	40,500	408	32,155	79%	-	8,345
60431	Computer Lic/Maint Contracts	22,260	2,760	10,474	47%	-	11,786
60510	Accounting/Auditing	40,000	-	15,465	39%	-	24,535
60590	Professional Services	83,200	5,634	26,268	32%	-	56,932
60700	Forms and Supplies	1,950	-	-	0%	-	1,950
60720	Postage	18,100	1,112	3,716	21%	-	14,384
60732	Memberships/Dues	725	-	410	57%	-	315
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	1,000	24	156	16%	-	844
61310	Bad Debt Expense	48,000	8,215	20,451	43%	-	27,549
61485	Third Party Payment Proc Fees	71,000	5,636	16,948	24%	-	54,052
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>379,235</b>	<b>28,844</b>	<b>144,812</b>	<b>38%</b>	<b>4,568</b>	<b>229,855</b>
<b>sub-total Operations:</b>		<b>1,552,455</b>	<b>128,446</b>	<b>536,443</b>	<b>35%</b>	<b>4,568</b>	<b>1,011,444</b>
<b>Capital Outlay</b>							
	Server Replacement	-	-	10,165	-	-	(10,165)
	Antenna Replacement	10,000	-	-	0%	-	10,000
<b>sub-total Capital Outlay:</b>		<b>10,000</b>	<b>-</b>	<b>10,165</b>	<b>-</b>	<b>-</b>	<b>(165)</b>
<b>Total Department:</b>		<b>1,562,455</b>	<b>128,446</b>	<b>546,608</b>	<b>35%</b>	<b>4,568</b>	<b>1,011,279</b>

CCWD Budget Status Report  
Water Resources

As of October 31, 2018  
34% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>October 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	216,720	18,218	71,749	33%	-	144,971
60100	Benefits	115,002	10,059	39,609	34%	-	75,393
60102	Medical Reimbursements	800	-	-	0%	-	800
<b>sub-total Personnel Services:</b>		<b>332,522</b>	<b>28,277</b>	<b>111,358</b>	<b>33%</b>	<b>-</b>	<b>221,164</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	20,000	-	-	0%	28,000	(8,000)
60505	Outside Legal Fees	115,000	10,626	23,668	21%	-	91,332
60590	Professional Services	80,000	11,955	21,003	26%	70,564	(11,567)
60732	Membership/Dues	37,390	36,768	53,742	144%	-	(16,352)
60810	Training, Conferences & Travel	6,000	943	1,661	28%	-	4,339
60820	Other Travel Costs	1,500	-	-	0%	-	1,500
61435	State Water Right Fees	32,000	-	-	0%	-	32,000
61450	Mandated Plans	75,000	230	2,662	4%	-	72,338
61455	Water Conservation	6,000	50	625	10%	-	5,375
<b>sub-total Services &amp; Supplies:</b>		<b>372,890</b>	<b>60,572</b>	<b>103,361</b>	<b>28%</b>	<b>98,564</b>	<b>170,965</b>
<b>Total Department:</b>		<b>705,412</b>	<b>88,849</b>	<b>214,719</b>	<b>30%</b>	<b>98,564</b>	<b>392,129</b>

Water Capital Renovation and Replacement Fund  
 July 1, 2013 through October 31, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Water Revenues	\$ 3,273,672	\$ 14,051,353	\$ 637,741	\$ 250,873	\$ -	\$ 888,614	\$ 14,939,967
Interest Income	93,266	297,610	33,671	34,275	-	67,946	365,556
Capital R&R Loan *	-	6,622,000	-	-	-	-	6,622,000
Grant Revenues	1,024,995	2,881,125	-	-	-	-	2,881,125
<b>Total Revenues</b>	<b>\$ 4,391,933</b>	<b>\$ 23,852,089</b>	<b>\$ 671,412</b>	<b>\$ 285,148</b>	<b>\$ -</b>	<b>\$ 956,560</b>	<b>\$ 24,808,649</b>
<b>Expenditures:</b>							
Ebbetts Pass Techite Line	1,549	156,172	-	-	-	-	156,172
Ebbetts Pass Reach 1	432,911	583,435	55,255	31,993	-	87,248	670,683
San Antonio Storage Restoration	9,055	67,436	-	-	-	-	67,436
Jenny Lind Pretreatment Facility	1,002,834	1,425,450	380,399	270,864	-	651,263	2,076,713
Tank Management Plan	-	65,954	-	-	-	-	65,954
EP Redwood Tank Replacement	28,926	28,926	6,678	-	-	6,678	35,603
Jenny Lind A-B Trans Line	8,496	8,581	621	-	-	621	9,202
Pipeline Replacement	166,975	233,618	-	-	-	-	233,618
Big Trees Tank Replacement	5,084	1,430,906	-	-	-	-	1,430,906
Completed Projects (see Funding)	1,256,589	7,041,727	-	-	-	-	7,041,727
<b>Total Expenditures</b>	<b>\$ 2,912,466</b>	<b>\$ 11,042,254</b>	<b>\$ 442,953</b>	<b>\$ 302,856</b>	<b>\$ -</b>	<b>\$ 745,809</b>	<b>\$ 11,788,064</b>
<b>Beginning Balance</b>	<b>\$ 11,032,777</b>	<b>\$ -</b>	<b>\$ 11,677,561</b>	<b>\$ 11,239,890</b>	<b>\$ 11,222,181</b>	<b>\$ 11,677,561</b>	<b>\$ -</b>
Total Revenues	4,391,933	23,852,089	671,412	285,148	-	956,560	24,808,649
Less							
Loan Payments	834,683	1,132,274	666,130	-	-	666,130	1,798,404
Project Costs	2,912,466	11,042,254	442,953	302,856	-	745,809	11,788,064
<b>Ending Balance</b>	<b>\$ 11,677,561</b>	<b>\$ 11,677,561</b>	<b>\$ 11,239,890</b>	<b>\$ 11,222,181</b>	<b>\$ 11,222,181</b>	<b>\$ 11,222,181</b>	<b>\$ 11,222,181</b>

\* R&R/USDA Loans - Outstanding P&I Due:

\$ 6,426,699

Water Capital Renovation and Replacement Funding  
 July 1, 2013 through October 31, 2018

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,250,000	\$ 156,172	\$ 1,093,828	\$ -	\$ -	\$ 1,250,000	\$ -
Ebbetts Pass Reach 1	5,000,000	670,683	4,329,317	-	1,000,000	4,000,000	-
San Antonio Storage Restoration	4,000,000	67,436	3,932,564	-	-	4,000,000	-
Jenny Lind Pretreatment Facility	3,800,000	2,076,713	1,723,287	-	-	980,000	2,820,000
Tank Management Plan	2,650,000	65,954	2,584,046	-	-	2,650,000	-
EP Redwood Tank Replacement	-	35,603	(35,603)	-	-	-	-
West Point AMR/AMI Meter Program	500,000	-	500,000	-	-	500,000	-
Wilson Dam	500,000	49	499,951	-	-	500,000	-
Jenny Lind A-B Trans Line	3,500,000	9,202	3,490,798	-	-	3,500,000	-
Pipeline Replacement	1,000,000	233,618	766,382	-	-	1,000,000	-
Big Trees Tank Replacement	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	207,581	(17,581)	-	-	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	-
<b>Total Expenditures</b>	<b>\$ 29,900,000</b>	<b>\$ 11,788,064</b>	<b>\$ 18,111,936</b>	<b>\$ 290,000</b>	<b>\$ 1,000,000</b>	<b>\$ 23,557,054</b>	<b>\$ 5,068,000</b>

(1) completed project

# Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through October 31, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Wastewater Revenues	\$ 1,177,644	5,108,392	\$ 205,802	\$ 74,928	\$ -	\$ 280,730	\$ 5,389,122
Interest Income	26,397	85,364	9,743	10,392	-	20,136	105,499
Capital R&R Loan *	-	2,300,001	-	-	-	-	2,300,001
Grant Revenues	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,204,041</b>	<b>\$ 7,493,757</b>	<b>\$ 215,545</b>	<b>\$ 85,320</b>	<b>\$ -</b>	<b>\$ 300,866</b>	<b>\$ 7,794,622</b>
<b>Expenditures:</b>							
Copper Cove Reclaim Permit	\$ 28,268	217,375	\$ 1,242	\$ 621	\$ -	\$ 1,863	\$ 219,238
WP/Wilseyville Consolidation	134	5,728	(508)	-	-	(508)	5,220
Copper Cove L/S 8,12,13 Bypass	33,345	60,270	8,578	12,458	-	21,036	81,306
Copper Cove LS 15 & 18 Renovation	56,275	65,193	4,383	12,698	-	17,081	82,274
Vallecito Recycle Water Distribution	13,262	34,889	2,120	2,701	-	4,820	39,709
Vallecito I&I/Equalization	-	35,795	-	-	-	-	35,795
Wallace Treatment Plant Renovation	-	-	-	-	-	-	-
Copper Cove Pond 6 Expansion	-	-	-	-	-	-	-
Wallace Waste Discharge Permit	-	-	-	-	-	-	-
Arnold WWTP	-	3,733	-	-	-	-	3,733
Completed Projects (see Funding)	-	2,069,529	-	-	-	-	2,069,529
<b>Total Expenditures</b>	<b>\$ 131,284</b>	<b>\$ 2,492,512</b>	<b>\$ 15,815</b>	<b>\$ 28,477</b>	<b>\$ -</b>	<b>\$ 44,292</b>	<b>\$ 2,536,804</b>
<b>Beginning Balance</b>	<b>\$ 2,915,381</b>	<b>\$ -</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,574</b>	<b>\$ 3,667,417</b>	<b>\$ 3,610,418</b>	<b>\$ -</b>
Total Revenues	1,204,041	7,493,757	215,545	85,320	-	300,866	7,794,622
Less							
Loan Payments/Expenses	377,720	1,390,827	199,574	-	-	199,574	1,590,402
Project Costs	131,284	2,492,512	15,815	28,477	-	44,292	2,536,804
<b>Ending Balance</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,574</b>	<b>\$ 3,667,417</b>	<b>\$ 3,667,417</b>	<b>\$ 3,667,417</b>	<b>\$ 3,667,417</b>

\* Sewer R&R Loan - Outstanding P&I Due:

\$ 991,426

# Wastewater Capital Renovation and Replacement Funding


July 1, 2013 through October 31, 2018

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove Reclaim Permit	\$ 250,000	\$ 219,238	\$ 30,762	\$ -	\$ -	\$ 250,000	\$ -
West Point/Wilseyville Consolidation	4,750,000	5,220	4,744,780	-	-	-	4,750,000
Copper Cove L/S 8,12,13 Bypass	1,500,000	81,306	1,418,694	-	-	1,500,000	-
Copper Cove LS 15 & 18 Renovation	1,000,000	82,274	917,726	-	-	1,000,000	-
Vallecito Recycle Water Distribution	280,000	39,709	240,291	-	-	100,000	180,000
Vallecito I&I/Equalization	400,000	35,795	364,205	-	-	400,000	-
Wallace Treatment Plant Renovation	250,000	-	250,000	-	100,000	150,000	-
Forest Meadows UV Replacement	150,000	-	150,000	-	-	150,000	-
Copper Cove Pond 6 Expansion	5,500,000	-	5,500,000	-	2,750,000	2,750,000	-
Wallace Waste Discharge Permit	25,000	-	25,000	-	-	25,000	-
Pipeline Replacement	250,000	-	250,000	-	-	250,000	-
Arnold WWTP	150,000	3,733	146,267	-	-	150,000	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	1,600,000	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	285,000	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	50,000	-
<b>Total Expenditures</b>	<b>\$ 16,440,000</b>	<b>\$ 2,536,804</b>	<b>\$ 13,903,196</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>	<b>\$ 8,660,000</b>	<b>\$ 4,930,000</b>

(1) completed project



# Agenda Item

DATE: November 19, 2018  
TO: Finance Committee  
FROM: Jeffrey Meyer,  Interim General Manager  
SUBJECT: Discussion/Direction regarding Draft District Financial Management Policy No. 5.13, Financial Audit Policy

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## **RECOMMENDED ACTION:**

Discussion/Direction regarding Draft District Financial Management Policy No. 5.13, Financial Audit Policy.

## **SUMMARY:**

Section 5.001.1.6 (“Accounting, Auditing and Financial Reporting”) of District’s Financial Management Policy No. 5.00.1, includes guidelines for the auditing of the District’s financial statements. Section 5.00.1.1.6 states:

The District will employ an independent accounting firm to perform an annual audit of the District’s financial statements. The completed and accepted audit shall be available to all required and interested parties.

At the October 16, 2018 Finance Committee meeting staff reviewed the current policy, identified shortcomings, and solicited input and direction from the Finance Committee in preparation of a new, more comprehensive audit policy.

Attached is the draft Financial Management Policy No. 5.13, Financial Audit Policy. The proposed policy includes input provided by the Finance Committee, including addressing the lack of an auditor selection process and setting the maximum length of service per individual auditor. Staff requests comments and direction from the Finance Committee on the proposed policy. Once the policy is finalized, staff will request the Board rescind Section 5.00.1.1.6 of Financial Management Policy No. 5.00.1 and adopt the proposed Financial Management Policy No. 5.13, Financial Audit Policy.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

### **5.13.1 Purpose**

The policy is intended to provide guidelines and consistency in the employment of an independent accounting firm to perform an audit of the District's financial statements, and, as required, more specialized, or special audits as deemed necessary to assure the integrity of the District's moneys, assets, accounts and records.

### **5.13.2 Policy**

This policy applies to all District employees and the Board of Directors who are involved in the annual audit of the District's financial statements, including the selection and engagement of an independent accounting firm.

### **5.13.3 General Provisions**

- 5.13.31 All such audits shall be made by a certified public accountant firm experienced in the audit of California public agencies and water and wastewater districts.
- 5.13.32 The audit firm shall have no personal interest, either direct or indirect, in the fiscal affairs of the District or any of its officers, and may not provide services to the District other than audit services.
- 5.13.33 The Board of Directors shall, through a competitive bid process, select an independent audit firm at least once every five (5) years. The contract for auditing services will be at the discretion of the Board of Directors and be for a period not exceeding five (5) years. Furthermore, the selected firm can only be engaged for one five (5) year period during any fifteen (15) year time frame.
- 5.13.34 Finance staff and the General Manager will review the qualifications of prospective firms and make a recommendation to the Board of Directors. The audit contract, and any extensions, will be awarded by the Board of Directors.
- 5.13.35 The selection process and designation to perform the annual audit shall be completed not later than 30 days before the beginning of the fiscal year for which the audit is to be performed.
- 5.13.36 The audit shall be prepared in accordance with United States generally accepted auditing standards, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of the District's accounting records and such other auditing procedures as might be considered necessary for the expression of an audit opinion.

5.13.37 The annual audit shall be comprehensive of all departments and agencies, and shall include:


- Independent Auditor’s Report on the financial statements;
- Management Discussion and Analysis (prepared by District staff);
- Government-Wide financial statements prepared in accordance with current government accounting standards;
- Fund financial statements;
- Notes to financial statements;
- Required and other supplementary information;
- Any requirements set forth in future Government Accounting Standards Board (“GASB”) pronouncements;
- Independent Auditor’s Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and
- Management letter addressed to the District’s Board of Directors, including a statement of audit findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material matters.

5.13.38 The annual audit and written evaluation report shall be submitted to the Board of Directors at a regular Board meeting within six (6) months of year end closing. The completed and accepted audit shall be available to all required and interested parties and shall be acted on by the Director of Administrative Services as appropriate and necessary to assure full compliance with Generally Accepted Accounting Principles and state law.

# Agenda Item

DATE: November 19, 2018

TO: Finance Committee

FROM: Jeffrey Meyer,  Interim General Manager

SUBJECT: Discussion/Direction regarding Draft District Policy No. 23, Vehicle Replacement Policy

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## RECOMMENDED ACTION:

Discussion/Direction regarding Draft District Policy No. 23, Vehicle Replacement Policy.

## SUMMARY:

On October 24, 2018 the Board of Director's received a presentation on the District's Vehicle Replacement Program. Staff provided an overview of the District's fleet and equipment needs and how these needs relate to the current inventory of trucks and equipment. Staff also reviewed the District's Vehicle and Equipment Replacement and Purchasing Policy (attached), adopted on August 27, 2003 by Resolution 2003-61.

As part of the discussion, staff identified deficiencies in the current policy and the need to update standards to reflect changes in vehicle and equipment needs and improvements in vehicle reliability. Staff also requested and received input and direction from the Board in the development of a new vehicle replacement policy.

Attached is the draft District Policy No. 23, Vehicle Replacement Policy. Staff requests comments and direction from the Finance Committee on the proposed policy. Once the policy is finalized, staff will request the Board rescind the District's Vehicle/Equipment Replacement and Purchasing Policy adopted by Resolution 2003-61 and adopt the proposed District Policy No. 23, Vehicle Replacement Policy.

## FINANCIAL CONSIDERATIONS:

None at this time.

*Attachment: Resolution 2003-61, Vehicle/Equipment Replacement and Purchasing Policy  
- Draft District Policy No. 23, Vehicle Replacement Policy*

RESOLUTION NO. 2003 - 61

A RESOLUTION AMENDING THE VEHICLE / EQUIPMENT  
REPLACEMENT AND PURCHASING POLICY

WHEREAS, the Board of Directors of CALAVERAS COUNTY WATER DISTRICT adopted a Vehicle / Equipment Replacement and Purchase Policy on March 26, 2003; and

WHEREAS, the Board desires to amend such policy.

FURTHER RESOLVED, the attached amended Vehicle Policy, is hereby approved, and shall become effective immediately.

PASSED AND ADOPTED this 27th day of August 2003, by the following vote:

AYES: Directors Fonceca, Underhill, Deem, and Davidson  
NOES: None  
ABSTAIN: None  
ABSENT: Director Hebrard

CALAVERAS COUNTY WATER DISTRICT

  
\_\_\_\_\_  
Jeff Davidson  
President

ATTEST:

  
\_\_\_\_\_  
John W. Stewart  
Secretary/General Manager

## CCWD Vehicle and Equipment Replacement and Purchasing Policy

### 1.0 Replacement Policy:

- 1.1 **Light duty vehicles:** These vehicles - office pool vehicles, compact to one ton pickups and meter reading vehicles - are eligible to be replaced after 120,000 miles.
- 1.2 **Heavy duty vehicles:** These vehicles - backhoes, dump trucks, wastewater collection cleaning & inspection equipment such as VACCON, Vactor, TV van etc, - are eligible to be replaced according to the following schedule:

Vehicle Type	Replacement, years
Backhoe	12
Dump Trucks	12
VACCON	7
VacTor	7
TV Van	10

- 1.3 **Special replacement authorization for high maintenance (lemon law) vehicles:** Any vehicle or piece of equipment may be replaced sooner than indicated in 1.1 and 1.2 at the discretion of the General Manager when maintenance costs dramatically exceed the average.
- 1.4 **Board review:** The General Manager is directed to annually prepare a schedule for vehicle replacement listing all District vehicles and equipment. The General Manager is also directed to prepare a five-year cash flow analysis of the vehicle replacement fund. The list and the cash flow analysis shall be reviewed with the Board President to determine if any review by the full Board is appropriate.

### 2.0 Purchasing Policy

#### 2.1 Source:

**2.1a Light Duty:** Every effort will be made to locate good used vehicles, such as those available from lease returns and/or from public agency sales, such as Salt Lake City Department of Public Works. Good used vehicles generally will be only 1-3 years old with less than 40,000 miles on them. After three months (90 days) with no success, vehicles will be purchased new from the factory through local dealers following the District's purchasing policy.

**2.1b Heavy Equipment:** Backhoes and the Wastewater collection system cleaning equipment will be purchased new from the factory through local dealers. Good used dump trucks will be sought either from dealers and/or lease return sources.

**2.1c Internet: Use of Internet sources shall be used.**

**2.2 Quotation & Bidding:**

**2.2a Used: Whenever possible, the District's purchasing policy will be followed – competitive bids will be sent to three or more qualified sources. However, the General Manager or his designate shall have the authority to approve single source purchases for already Board approved vehicle purchases.**

**2.2b New: The District's purchasing policy, regarding competitive bidding, will be followed with the exception that newspaper advertising is not required. The District will establish specifications for the vehicle or equipment, which will be sent to a minimum of ten prospective vendors for quotation. They will be given a minimum of 20 and a maximum of 30 days to respond. Regardless of the number of quotes received, the lowest qualified bid will be accepted.**

**3.0 Funding:**

**3.1 Source:** Subject to budget approval, each year sufficient funds will be placed into the Vehicle Replacement Fund to support the replacement policy in section 1.0. The current amount is \$200,000, but this amount will change with changes in the average cost of vehicles and with changes in the number of vehicles in inventory. This amount will be calculated each year as part of the budget process and will be put into the Vehicle Replacement and Improvement fund.

**3.2 Unused funds:** Any unused funds in the Vehicle Replacement Fund shall remain intact and carry forward each year. This will allow for accumulation of funds for heavy equipment purchases.

**4.0 Purchase authority:** With this policy, the Board authorizes the General Manager to purchase vehicles and equipment without further Board review.

Originally adopted: Res. No. 2003- 24, March 26, 2003  
Revised: Res. No. 2003-61, August 27, 2003



### **23.1 Purpose**

The policy is intended to provide clear guidelines for establishing vehicle and equipment standards and procedures to be used for the purchase, surplus and replacement of the District's fleet of vehicles and equipment.

### **23.2 Policy**

This policy applies to all District employees who are involved in the purchase, maintenance and surplus of the District's vehicles and equipment.

### **23.3 Vehicle Standards**

23.3.01 The Fleet Manager is responsible for standardizing the District's fleet. The intent of establishing vehicle standards is to provide the safest, most reliable and economical vehicle that is appropriate for the job for which it is intended. Additionally, standardization enhances the ability to repair, stock parts, and maintain units in an economical manner.

23.3.02 Appropriate safety and economic criteria shall be applied to establishing and maintaining a standardized fleet. Criteria for vehicles and equipment standards shall include but not be limited to:

- Purchase price
- Fuel efficiency
- Vehicle emission rating
- Reliability
- Operating costs
- Other special criteria as may be required by District departments

23.3.03 Vehicles purchased by the District shall be the most fuel-efficient vehicles available that meet safety, reliability, cost effectiveness and District program requirements. In general terms this usually would mean economy-type sedan automobiles and pickup trucks.

23.3.04 As appropriate, alternatively fueled vehicles may be introduced into the District fleet.

23.3.05 All District vehicles will be conspicuously marked with the District's approved insignia, the words "Official Use Only" and a District vehicle number.

23.3.06 Any modifications to District vehicles must be pre-approved and coordinated by the Fleet Manager.

### **23.4 Vehicle Classification Standards**

23.4.01 The Fleet Manager shall work in conjunction with District departments to develop a list of standardized vehicle classifications for each program.



- 23.4.02 Requests for deviation from the standard vehicle classification must be justified and submitted in writing on such forms as provided by the Fleet Manager and be approved by the General Manager.
- 23.4.03 The Fleet Manager shall have authority to adjust vehicle replacement standards when it is clearly in the best interest of the District and end-user for the function required.
- 23.4.04 Vehicle standards for 24-hour on-call response programs may be different than standards for general use vehicles.

### **23.5 Four-Wheel Drive Standards**

Minimum annual utilization criteria for assignment of four-wheel drive vehicles include:

- 23.5.01 The requirement for vehicle clearance and traction for frequent travel on unpaved/off road surfaces at a minimum of 50% of usage annually, and/or
- 23.5.02 Four-wheel drive traction to travel snow/ice covered roads during seasonal periods typical for such conditions at a minimum of 50% of the time during these periods.

### **23.6 Vehicle Procurement**

The Fleet Manager shall work with Department heads to identify vehicle replacement and purchasing needs that will be incorporated into District's fleet standards. These standards will be used in the vehicle procurement process. Furthermore, vehicle life-cycle costs (which include both the purchase price and operating costs of the vehicle) shall be incorporated into procurement decisions and all vehicle purchases shall follow the District's Purchasing Policy.

### **23.7 Vehicle Disposal**

Vehicles shall be disposed of in accordance with the District's Surplus Property Policy. The following criteria are considered by the Fleet Manager in determining the need to dispose of District vehicles:

- 23.7.01 Vehicle operating and repair cost per mile.
- 23.7.02 Vehicles no longer needed or serviceable.
- 23.7.03 Vehicle mileage, condition, accumulated depreciation, utilization and parts availability.
- 23.7.04 High or anticipated high maintenance costs.
- 23.7.05 Introduction of improved vehicle technology, especially in the areas of fuel efficiency, safety, productivity and maintenance.

23.7.06 Vehicle repair cost exceeds salvage value.

23.7.07 Vehicle age and /or aging functionality and safety technology.

**23.8 Replacement Policy**

23.8.01 Light Duty Vehicles: Such as office pool vehicles, compact to one-ton pickups and meter reading vehicles, are eligible to be replaced after 150,000 miles.

23.8.02 Heavy Duty Vehicles: Such as backhoes, excavators, dump trucks, wastewater collection cleaning and inspection equipment (i.e. VacCon, Pumper trucks and TV van) are eligible to be replaced according to the following schedule:

Vehicle Type	Replacement, Years
Backhoe, Excavator	12
Dump Trucks	12
VacCon	7
Pumper Truck	7
TV Van	10

23.8.03 Reporting: On an annual basis the Director of Operations and the Director of Administrative Services will prepare a three-year vehicle replacement schedule listing all District vehicles and equipment, including a list of all required vehicle accessories. The Director of Administrative Services will also prepare a three-year cash flow analysis of the vehicle purchases. The vehicle replacement schedule and the cash flow analysis shall be incorporated into the annual budget process.