

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, September 18, 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:** August 24, 2018
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for August 2018
(Jeffrey Meyer, Director of Administrative Services)
 - 3b.* Discussion/Direction regarding Vehicle Replacement Program
(Jeffrey Meyer, Director of Administrative Services)
 - 3c.* Update on FY 2017-18 Financial Audit
(Jeffrey Meyer, 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 24, 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:

Dave Eggerton	General Manager
Jeffrey Meyer	Director of Administrative Services
Patti Christensen	Accountant III

Public Present:

Vickey Mills

1. Public Comment:
None

2. Approval of Minutes: June 7, 2018

3. New Business:

3a. Report on the Monthly Financial Reports for July 2018:

Mr. Meyer stated the Claim Summary had already been presented and approved by the full Board of Directors. He also mentioned that the Budget Status Report could be subject to audit changes. Mr. Meyer talked about Capacity Fees and the timing of expense disbursements. The Capital R&R Report was reviewed, again stating that these monthly reports only reflect one month of the new fiscal year. Mr. Meyer gave a brief status update on the projects and there was a discussion regarding Expansion Fund projects.

Mr. Eggerton brought up the subject of hiring an Engineer to work on the District's water facilities projects. Capital R&R and grants would fund the majority of this position. There was considerable discussion on this item.

Recess at 2:29; Resumed at 2:34

3b. Discussion/Direction regarding District Debt Management Policy:

Mr. Meyer stated that a recent California bill changed the reporting requirements of public agencies on issuance of debt, record keeping and compliance. The District's current Debt Policy does not meet the requirements and Bond Counsel, Cameron Weist, has assisted the District in updating the policy that is being presented today. Mr. Meyer asked for comments, with the goal of bringing this to the full Board in September. A separate Continuing Disclosure Policy will be brought to the Finance Committee in the near future.

Director Ratterman questioned the Government Code and the time frame of the policy. Direction was given to take this to the full Board.

MINUTES
FINANCE COMMITTEE MEETING
AUGUST 24, 2018

Public Comment:

Ms. Mills suggested a change in Section 5.12.2, Scope, and the allocation of the Board vote regarding the exception to policy. She also questioned Section 5.12.4, Debt Issuance, and the weighted average maturity of the debt. Mr. Meyer will discuss these items with Bond Counsel.

3c. Discussion regarding Capacity Fees:

This is being brought up as a result of a developer requesting a 1" meter, and/or an adjustment of capacity fees so fire flow requirements can be more easily met when building new homes.

Mr. Meyer stated the recent Prop 218 rate study was based on 5/8" meters. There was much discussion on determining the financial impact on changing from a 5/8" meter to a 1" meter, including a new rate study, Prop 218 process, and master plan updates.

Director Ratterman asked what has changed from the last time this was discussed back in 2012. Mr. Meyer replied that there aren't any changes, this is in response to a recent inquiry. Mr. Eggerton would like to be responsive to the request and recommends monitoring the inquiries and if enough interest is garnered, this can be addressed during the next rate study. Mr. Eggerton will reach out to the developer. There was further discussion regarding capacity fees in general. At some point in the future Mr. Eggerton would like to bring this to the full Board.

4. Director of Administrative Services Comments:

Mr. Meyer brought up the need of a vehicle and equipment assessment to meet the Districts vehicle and equipment replacement program and the upcoming state requirements. He also mentioned refunding bonds on the Dalee/Cassidy and Fly In Acres Assessment Districts debt service for a \$460K savings over the life of the debt.

5. General Manager Comments:

Mr. Eggerton talked about the Jenny Lind rental house and evaluating options on renovations that are needed; selling the parcel; or other options. Other land sales and purchases were discussed.

6. Director Comments:

Director Ratterman had nothing to report.

Director Underhill brought up the Department of Parks and Recreation and asked which Director sat on the committee. Director Ratterman said that Director Thomas is on that committee. She also talked about White Pines Park and how the contract is administered by the County. The White Pines Park Committee would like to remove themselves from the County and handle their own contract. Mr. Eggerton will address a letter to the Committee stating the contract has to remain with the County.

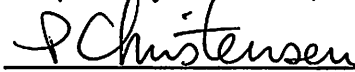
7. Future Agenda Items:

- Continuing Disclosure Policy
- Purchasing Policy

MINUTES
FINANCE COMMITTEE MEETING
AUGUST 24, 2018

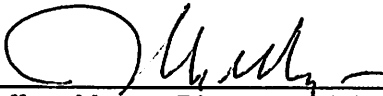
8. Next Committee Meeting:
Tuesday, September 18, 2018, at 2 p.m.
9. Adjournment:
Meeting adjourned at 3:41 p.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Jeffrey Meyer, Director of Administrative Services

Agenda Item

DATE: September 18, 2018
TO: Finance Committee
FROM: Jeffrey Meyer, ^{DM} Director of Administrative Services
SUBJECT: Report on the Monthly Financial Reports for August 2018

RECOMMENDED ACTION:

Receive Report on August 2018 Monthly Financial Reports

SUMMARY:

The following financial reports are for the month ending August 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 August 2018. The August claim summary was submitted to and approved by the Board of the Directors at the September 12th Board meeting.

FINANCIAL CONSIDERATIONS:

None

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

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED AUGUST 31, 2018
ALL REVENUES
17% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 08/18	%	Received
Operating Revenue					
WATER SALES	7,414,772	7,813,288	1,291,911		16.53%
WASTEWATER SALES	4,263,774	4,496,488	717,080		15.95%
OTHER	524,541	485,800	75,456		15.53%
Total Operating Revenue	12,203,087	12,795,576	2,084,447		16.29%
Non-Operating Revenue					
CAPACITY FEES	567,765	-	74,017		-
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	5,602		1.97%
GRANT REVENUE	818,289	-	-		-
OTHER REVENUE	1,087,189	853,000	137,761		16.15%
Total Non-Operating Revenue	5,911,842	4,344,283	217,380		5.00%
GRAND TOTALS REVENUE	18,114,929	17,139,859	2,301,827		13.43%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED AUGUST 31, 2018
OPERATING REVENUES
17% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 08/18	%	Received
Operating Revenue					
WATER SALES	7,414,772	7,813,288	1,291,911		16.53%
WASTEWATER SALES	4,263,774	4,496,488	717,080		15.95%
OTHER	524,541	485,800	75,456		15.53%
Total Operating Revenue	12,203,087	12,795,576	2,084,447		16.29%
Non-Operating Revenue					
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	1,598		1.85%
GRANT REVENUE	65,732	-	-		-
OTHER REVENUE	1,082,928	841,000	136,761		16.26%
Total Non-Operating Revenue	3,952,619	3,673,787	138,359		3.77%
GRAND TOTALS REVENUE	16,155,706	16,469,363	2,222,806		13.50%

*Distributed in Feb, May, and Aug

**Calaveras County Water District
Operating Budget Summary
Fiscal Year 2017-18
Budget vs Actual as of August 31, 2018
17% of Year Completed**

District Summary by Category

Description	FY 18-19 Budget	Expenditures to 08/31/18	%
Personnel Services	9,526,359	1,558,942	16%
Services and Supplies	5,762,532	631,782	11%
Capital Outlay	565,000	10,165	2%
Total Operations & Capital Outlay:	15,853,891	2,200,889	14%

District Summary by Department

Dept	Description	FY 18-19 Budget	Expenditures to 08/31/18	%
Personnel, Services, and Supplies				
50	Non-Departmental (excluding Debt Svc)	1,152,082	109,153	9%
54	Utility Services	9,927,709	1,429,025	14%
56	General Management	1,012,459	174,820	17%
57	Board of Directors	165,089	16,805	10%
58	Technical Services/Engineering	773,685	108,654	14%
59	Administrative Services	1,552,455	287,370	19%
60	Water Resources	705,412	64,896	9%
sub-total Operations:		15,288,891	2,190,724	14%
Capital Outlay				
54	Utility Services - Equipment/Projects	555,000	-	0%
59	Administrative Services	10,000	10,165	102%
sub-total Capital Outlay:		565,000	10,165	2%
Total Operations & Capital Outlay		15,853,891	2,200,889	14%

CCWD Budget Status Report
Non-Departmental

As of August 31, 2018
17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Services & Supplies							
60210	Power	11,400	774	774	7%	-	10,626
60220	Water	2,765	439	439	16%	-	2,326
60250	Telephone	11,808	915	1,776	15%	-	10,032
60260	Refuse Disposal	2,597	217	425	16%	-	2,172
60310	Materials and Supplies	37,200	2,136	3,499	9%	-	33,701
60313	Tools	500	612	612	122%	-	(112)
60320	Safety Equipment	3,230	-	-	0%	-	3,230
60400	Outside Services/Repairs	10,100	(718)	1,836	18%	-	8,264
60410	Service Maintenance Contracts	5,800	-	685	12%	-	5,115
60426	Building Repairs	5,000	-	-	0%	-	5,000
60430	Claims Damages	5,000	-	-	0%	-	5,000
60440	Janitorial Services	23,220	3,870	3,870	17%	-	19,350
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61200	Retired Employee Costs	554,200	47,504	91,955	17%	-	462,245
61410	Insurance	184,000	-	-	0%	-	184,000
61430	Federal Dam & Admin Fees	2,000	3,282	3,282	164%	-	(1,282)
sub-total Services & Supplies:		1,152,082	59,031	109,153	9%	-	1,042,929
Debt Service							
72110	Interest - CalPERS Side Fund Loan	3,485	580	1,201	34%	-	2,284
73110	Principal - CalPERS Side Fund Loan	257,021	25,470	50,900	20%	-	206,121
72350	Interest - USDA EP Reach 3A	57,543	-	-	0%	-	57,543
73350	Principal - USDA EP Reach 3A	43,700	-	-	0%	-	43,700
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	49,328	55%	-	40,770
73900	Principal - Capital R&R Loan	1,487,319	743,659	743,659	50%	-	743,660
sub-total Debt Service:		2,736,984	819,037	845,088	31%	-	1,683,491
Total Department:		3,889,066	878,068	954,241	25%	-	2,726,420

CCWD Budget Status Report
Utility Services - Summary

As of August 31, 2018
17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	Personnel Services						
	Salaries/Wages	3,647,540	298,227	595,453	16%	-	3,052,087
	Wages-Overtime	197,565	15,722	24,139	12%	-	173,426
	Benefits	2,605,254	214,610	427,695	16%	-	2,177,559
	Medical Reimbursements	17,600	466	523	3%	-	17,077
	sub-total Personnel Services:	6,467,959	529,025	1,047,810	16%	-	5,420,149
	Services & Supplies						
	Utilities	990,350	106,936	110,903	11%	-	879,447
	Material and Supplies	663,100	100,482	100,753	15%	13,719	548,628
	Safety Eq Repl/consumables	40,000	2,667	3,054	8%	401	36,545
	Chemicals	350,000	59,455	59,455	17%	2,636	287,909
	Outside Services/Repairs	148,700	6,944	9,363	6%	8,900	130,437
	Service Maintenance Contracts	323,000	14,534	17,434	5%	74,681	230,885
	Laboratory Services	200,000	7,658	19,506	10%	-	180,494
	Rentals (Non Vehicles & Equipment)	-	3,000	6,000	0%	-	(6,000)
	Professional Services	28,000	6,170	6,170	22%	13,995	7,835
	Vehicle Operating Expense	360,000	40,273	40,279	0	1,468	318,253
	Rental Exp/Vehicle and Equip.	30,000	86	172	1%	-	29,828
	Permits & Licenses	11,000	837	1,368	12%	-	9,632
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	60	2,990	21%	-	11,510
	Training, Conferences & Travel	36,000	2,520	3,245	9%	1,106	31,649
	Other Travel Costs	-	39	69	0%	-	(69)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	259,100	454	454	0%	-	258,646
	sub-total Services & Supplies:	3,459,750	352,115	381,215	11%	116,906	2,961,629
	sub-total Operations:	9,927,709	881,140	1,429,025	14%	116,906	8,381,778
	Capital Outlay						
300/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	-	-	0%	-	30,000
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	-	-	0%	-	555,000
	Total Department:	10,482,709	881,140	1,429,025	14%	116,906	8,936,778

CCWD Budget Status Report
Utility Services - Detail

As of August 31, 2018
17% of Year Completed

Acct	Description	FY 18-19 Budget	August 2018	FY 18-19 Year-to-Date	Percent YTD	Encumbered	Balance Available
Personnel Services							
60000	Salaries/Wages	3,647,540	298,227	595,453	16%	-	3,052,087
60030	Wages-Overtime	197,565	15,722	24,139	12%	-	173,426
60100	Benefits	2,605,254	214,810	427,695	16%	-	2,177,559
60102	Medical Reimbursements	17,600	466	523	3%	-	17,077
sub-total Personnel Services:		6,467,959	529,025	1,047,810	16%	-	5,420,149
Services & Supplies							
60210	Power	842,000	88,610	88,643	11%	-	753,357
60220	Water	2,400	238	238	10%	-	2,162
60230	Sewage	57,450	9,556	9,556	17%	-	47,894
60240	Telephone Lease Lines	4,000	324	390	10%	-	3,610
60250	Telephone	75,000	6,934	9,894	13%	-	65,106
60260	Refuse/Disposal	9,500	1,274	2,182	23%	-	7,318
60310	Material and Supplies	100,000	22,137	22,408	22%	2,050	75,542
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	2,667	3,054	8%	401	36,545
60313	Tools	25,000	2,171	2,171	9%	644	22,185
60314	Uniforms - New	8,000	5,509	5,509	69%	-	2,491
60325	Lab Supplies, Consumables	34,000	7,473	7,473	22%	7,912	18,615
60327	Ozone System Parts	3,600	-	-	0%	-	3,600
60328	UV Bub Replacement	85,000	7,699	7,699	9%	387	76,914
60331	Electrical Parts Replacement	75,000	16,441	16,441	22%	-	58,559
60332	Leak Repair Supplies	80,000	7,569	7,569	9%	-	72,431
60333	Road Repair Materials	25,000	6,768	6,768	27%	-	18,232
60334	SCADA, Radio Supplies	40,000	239	239	1%	-	39,761
60335	Septic Tanks, Repair & New	10,000	488	488	5%	-	9,512
60338	Meters, New Conn. & Repl.	31,000	6,387	6,387	21%	-	24,613
60350	Aerator/Compressor etc Repair	15,000	3,147	3,147	21%	1,226	10,627
60353	Computers/peripherals	8,000	174	174	3%	-	5,826
60354	Control Sys/Pressure Transducer	10,000	-	-	0%	-	10,000
60355	Headworks/Solids Removal Rep.	12,000	458	458	4%	-	11,542
60356	HVAC	6,000	5,184	5,184	86%	-	816
60357	Mixers	10,000	1,516	1,516	15%	-	8,484
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	85,000	7,122	7,122	8%	1,500	76,378
60395	Chemicals	350,000	59,455	59,455	17%	2,636	287,909
60400	Outside Services/Repairs	77,000	844	3,176	4%	8,900	64,924
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	565	652	6%	-	11,048
60403	Snow Removal	10,000	-	-	0%	-	10,000
60404	Uniform Launder	24,200	2,501	2,501	10%	-	21,699
60405	Fire Hydrant Maintenance	24,000	3,034	3,034	13%	-	20,966
60412	Groundwater Monitoring	45,000	-	-	0%	45,991	(991)
60413	Instrumentation Tech	6,500	321	321	5%	-	6,179
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	-	0%	-	6,500
60416	SCADA Consulting (A-Teem)	40,000	-	-	0%	1,890	38,110
60417	Hauling / Dig / Crane	15,000	2,075	2,075	14%	-	12,925
60419	Pave / Seal / Asphalt Repair	72,000	7,910	7,910	11%	-	64,090
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	15,000	1,378	1,378	9%	-	13,622
60425	Tank Cleaning	40,000	2,850	2,850	7%	26,800	10,350
60426	Building Repairs	35,000	-	-	0%	-	35,000
60428	Distribution System Contract	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	30,000	-	2,900	10%	-	27,100
60470	Laboratory Services	200,000	7,658	19,506	10%	-	180,494
60480	Rentals (Non Vehicles & Equipment)	-	3,000	6,000	0%	-	(6,000)
60580	Professional Services	28,000	6,170	6,170	22%	13,995	7,835
60610	Operating Exp/Gas & Oil	205,000	22,614	22,620	11%	-	182,380
60620	Repairs and Parts	145,000	16,869	16,869	12%	1,468	126,663
60625	Fuel/Repairs - Generators	10,000	790	790	8%	-	9,210
60650	Rental Exp/Vehicle and Equip.	30,000	86	172	1%	-	29,828
60710	Permits & Licenses	11,000	837	1,368	12%	-	9,632
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	60	2,990	21%	-	11,510
60810	Training, Conferences & Travel	38,000	2,520	3,245	9%	1,106	31,649
60820	Other Travel Costs	-	39	69	0%	-	(69)
61100	Purchased Water	5,000	-	-	0%	-	5,000
61420	State Wtr/Swr Fees	259,100	454	454	0%	-	258,646
sub-total Services & Supplies:		3,459,750	352,115	381,215	11%	116,906	2,961,629
sub-total Operations:		9,927,709	881,140	1,429,025	14%	116,906	8,381,778
Capital Outlay							
300/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	-	-	0%	-	30,000
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	-	-	0%	-	555,000
Total Department:		10,482,709	881,140	1,429,025	14%	116,906	8,936,778

CCWD Budget Status Report
 General Management

As of August 31, 2018
 17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	425,395	37,691	92,963	22%	-	332,432
60030	Wages-Overtime	740	-	-	0%	-	740
60100	Benefits	241,199	20,093	43,966	18%	-	197,233
60102	Medical Reimbursements	1,600	-	-	0%	-	1,600
sub-total Personnel Services:		668,934	57,784	136,929	20%	-	532,005
Services and Supplies							
60310	Material and Supplies	3,000	205	205	7%	-	2,795
60420	Drug and Alcohol Testing	1,500	-	-	0%	-	1,500
60429	Recruiting	5,000	649	649	13%	-	4,351
60505	Outside Legal Fees	127,500	8,408	8,408	7%	-	119,092
60541	Advertising/Publicity	1,500	-	-	0%	-	1,500
60590	Professional Services	125,800	11,408	12,280	10%	-	113,520
60700	Forms and Supplies	450	-	37	8%	-	413
60732	Memberships/Dues	48,275	2,000	10,900	23%	-	37,375
60810	Training, Conferences & Travel	27,500	1,462	4,752	17%	-	22,748
60820	Other Travel Costs	1,000	29	29	3%	-	971
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
78990	Misc Non-Operating Costs	-	631	631	-	-	(631)
sub-total Services & Supplies:		343,525	24,792	37,891	11%	-	305,634
Total Department:		1,012,459	82,576	174,820	17%	-	837,639

CCWD Budget Status Report
Board of Directors

As of August 31, 2018
17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	43,200	2,520	4,200	10%	-	39,000
60100	Benefits	86,139	6,343	11,693	14%	-	74,446
60102	Medical Reimbursements	2,000	-	-	0%	-	2,000
sub-total Personnel Services:		131,339	8,863	15,893	12%	-	115,446
Services and Supplies							
60310	Materials and Supplies	750	-	-	0%	-	750
60590	Professional Services	11,500	-	-	0%	-	11,500
60810	Training, Conferences & Travel	15,000	17	17	0%	-	14,983
60820	Other Travel Costs	6,500	895	895	14%	-	5,605
sub-total Services & Supplies:		33,750	912	912	3%	-	32,838
Total Department:		165,089	9,775	16,805	10%	-	148,284

CCWD Budget Status Report
 Technical Services/Engineering

As of August 31, 2018
 17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	455,490	30,029	68,067	15%	-	387,423
60030	Overtime	12,038	80	794	7%	-	11,244
60100	Benefits	282,057	16,445	39,393	14%	-	242,664
60102	Medical Reimbursements	2,800	-	400	14%	-	2,400
sub-total Personnel Services:		752,385	46,554	108,654	14%	-	643,731
Services and Supplies							
60410	Service Maintenance Contracts	9,800	-	-	0%	-	9,800
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
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	500	-	-	0%	-	500
sub-total Services & Supplies:		21,300	-	-	0%	-	21,300
Total Department:		773,685	46,554	108,654	14%	-	665,031

CCWD Budget Status Report
 Administrative Services

As of August 31, 2018
 17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	692,729	58,774	117,011	17%	-	575,718
60030	Wages-Overtime	3,676	338	387	11%	-	3,289
60100	Benefits	473,615	38,724	77,387	16%	-	396,228
60102	Medical Reimbursements	3,200	66	66	2%	-	3,134
sub-total Personnel Services:		1,173,220	97,902	194,851	17%	-	978,369
Services and Supplies							
60310	Materials and Supplies	250	-	-	0%	-	250
60390	Admin Technologies Comm	34,000	86	511	2%	3,734	29,755
60400	Outside Services/Repairs	5,750	487	487	8%	5,313	(50)
60410	Service Maintenance Contracts	40,500	1,391	30,932	76%	-	9,568
60431	Computer Lic/Maint Contracts	22,260	2,600	7,714	35%	-	14,546
60510	Accounting/Auditing	40,000	15,465	15,465	39%	-	24,535
60590	Professional Services	83,200	7,621	9,801	12%	5,000	68,399
60700	Forms and Supplies	1,950	-	-	0%	-	1,950
60720	Postage	18,100	2,274	2,337	13%	-	15,763
60732	Memberships/Dues	725	-	310	43%	-	415
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	1,000	96	96	10%	-	904
61310	Bad Debt Expense	48,000	7,818	11,654	24%	-	36,346
61485	Third Party Payment Proc Fees	71,000	5,563	5,712	8%	-	65,288
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
sub-total Services & Supplies:		379,235	43,401	92,519	24%	14,047	272,669
sub-total Operations:		1,552,455	141,303	287,370	19%	14,047	1,251,038
Capital Outlay							
	Server Replacement	-	10,165	10,165	-	-	(10,165)
	Antenna Replacement	10,000	-	-	0%	-	10,000
sub-total Capital Outlay:		10,000	10,165	10,165	-	-	(165)
Total Department:		1,562,455	151,468	297,535	19%	14,047	1,250,873

CCWD Budget Status Report
Water Resources

As of August 31, 2018
17% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>August 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	216,720	18,645	35,313	16%	-	181,407
60100	Benefits	115,002	10,120	19,491	17%	-	95,511
60102	Medical Reimbursements	800	-	-	0%	-	800
sub-total Personnel Services:		332,522	28,765	54,804	16%	-	277,718
Services and Supplies							
60310	Material and Supplies	20,000	-	-	0%	28,000	(8,000)
60505	Outside Legal Fees	115,000	587	587	1%	-	114,413
60590	Professional Services	80,000	2,338	2,338	3%	81,948	(4,286)
60732	Membership/Dues	37,390	-	4,974	13%	-	32,416
60810	Training, Conferences & Travel	6,000	-	25	0%	-	5,975
60820	Other Travel Costs	1,500	-	-	0%	-	1,500
61435	State Water Right Fees	32,000	-	-	0%	-	32,000
61450	Mandated Plans	75,000	1,593	1,593	2%	-	73,407
61455	Water Conservation	6,000	575	575	10%	-	5,425
sub-total Services & Supplies:		372,890	5,093	10,092	3%	109,948	252,850
Total Department:		705,412	33,858	64,896	9%	109,948	530,568

Water Capital Renovation and Replacement Fund

July 1, 2013 through August 31, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 3,273,672	\$ 14,051,353	\$ 265,606	\$ -	\$ -	\$ 265,606	\$ 14,316,959
Interest Income	93,266	297,610	32,904	-	-	32,904	330,515
Capital R&R Loan *	-	6,622,000	-	-	-	-	6,622,000
Grant Revenues	1,024,995	2,881,125	-	-	-	-	2,881,125
Total Revenues	\$ 4,391,933	\$ 23,852,089	\$ 298,510	\$ -	\$ -	\$ 298,510	\$ 24,150,599
Expenditures:							
Ebbetts Pass Reach 3a	\$ 1,049,008	\$ 5,829,093	\$ -	\$ -	\$ -	\$ -	\$ 5,829,093
Ebbetts Pass Techite Line	1,549	156,172	-	-	-	-	156,172
Ebbetts Pass Reach 1	432,911	583,435	27,204	-	-	27,204	610,639
San Antonio Storage Restoration	9,055	67,436	-	-	-	-	67,436
Jenny Lind Pretreatment Facility	1,002,834	1,425,450	186,298	-	-	186,298	1,611,748
Tank Management Plan	-	65,954	-	-	-	-	65,954
EP Redwood Tank Replacement	28,926	28,926	5,905	-	-	5,905	34,831
Jenny Lind Pressure Reg Station	207,581	207,581	-	-	-	-	207,581
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)	-	1,005,053	-	-	-	-	1,005,053
Total Expenditures	\$ 2,912,466	\$ 11,042,254	\$ 220,028	\$ -	\$ -	\$ 220,028	\$ 11,262,282
Beginning Balance	\$ 11,032,777	\$ -	\$ 11,677,561	\$ 11,756,043	\$ 11,756,043	\$ 11,677,561	\$ -
Total Revenues	4,391,933	23,852,089	298,510	-	-	298,510	24,150,599
Less							
Loan Payments	834,683	1,132,274	-	-	-	-	1,132,274
Project Costs	2,912,466	11,042,254	220,028	-	-	220,028	11,262,282
Ending Balance	\$ 11,677,561	\$ 11,677,561	\$ 11,756,043	\$ 11,756,043	\$ 11,756,043	\$ 11,756,043	\$ 11,756,043

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

\$ 6,426,699

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

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Reach 3a	\$ 5,360,000	\$ 5,829,093	\$ (469,093)	\$ -	\$ -	\$ 3,982,000	\$ 1,378,000
Ebbetts Pass Techite Line	1,250,000	156,172	1,093,828	-	-	1,250,000	-
Ebbetts Pass Reach 1	5,000,000	610,639	4,389,361	-	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	1,611,748	2,188,252	-	-	980,000	2,820,000
Tank Management Plan	2,650,000	65,954	2,584,046	-	-	2,650,000	-
EP Redwood Tank Replacement	-	34,831	(34,831)	-	-	-	-
West Point AMR/AMI Meter Program	500,000	-	500,000	-	-	500,000	-
Jenny Lind Pressure Reg Station	190,000	207,581	(17,581)	-	-	190,000	-
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
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 29,900,000	\$ 11,262,282	\$ 18,637,718	\$ 290,000	\$ 1,000,000	\$ 23,557,054	\$ 5,068,000

(1) completed project

Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through August 31, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	\$ 1,177,644	5,108,392	\$ 84,119	\$ -	\$ -	\$ 84,119	\$ 5,192,511
Interest Income	26,397	85,364	9,517	-	-	9,517	94,881
Capital R&R Loan *	-	2,300,001	-	-	-	-	2,300,001
Grant Revenues	-	-	-	-	-	-	-
Total Revenues	\$ 1,204,041	\$ 7,493,757	\$ 93,636	\$ -	\$ -	\$ 93,636	\$ 7,587,393
Expenditures:							
Copper Cove Reclaim Permit	\$ 28,268	217,375	\$ 621	\$ -	\$ -	\$ 621	\$ 217,996
WP/Wilseyville Consolidation	134	5,728	(508)	-	-	(508)	5,220
Copper Cove L/S 8,12,13 Bypass	33,345	60,270	5,667	-	-	5,667	65,937
Copper Cove LS 15 & 18 Renovation	56,275	65,193	580	-	-	580	65,773
Vallecito Recycle Water Distribution	13,262	34,889	621	-	-	621	35,510
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
Total Expenditures	\$ 131,284	\$ 2,492,512	\$ 6,980	\$ -	\$ -	\$ 6,980	\$ 2,499,492
Beginning Balance	\$ 2,915,381	\$ -	\$ 3,610,418	\$ 3,697,074	\$ 3,697,074	\$ 3,610,418	\$ -
Total Revenues	1,204,041	7,493,757	93,636	-	-	93,636	7,587,393
Less							-
Loan Payments/Expenses	377,720	1,390,827	-	-	-	-	1,390,827
Project Costs	131,284	2,492,512	6,980	-	-	6,980	2,499,492
Ending Balance	\$ 3,610,418	\$ 3,610,418	\$ 3,697,074	\$ 3,697,074	\$ 3,697,074	\$ 3,697,074	\$ 3,697,074

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

\$ 991,426

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through August 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	\$ 217,996	\$ 32,004	\$ -	\$ -	\$ 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	65,937	1,434,063	-	-	1,500,000	-
Copper Cove LS 15 & 18 Renovation	1,000,000	65,773	934,227	-	-	1,000,000	-
Vallecito Recycle Water Distribution	280,000	35,510	244,490	-	-	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	-
Total Expenditures	\$ 16,440,000	\$ 2,499,492	\$ 13,940,508	\$ -	\$ 2,850,000	\$ 8,660,000	\$ 4,930,000

(1) completed project