

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, December 18, 2018
11:00 a.m.
CCWD Board Room

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

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENT: Comments limited to three minutes per person.
2. APPROVAL OF MINUTES: November 19, 2018
3. NEW BUSINESS
 - 3a. Report on the Monthly Financial Reports for November 2018
(Jeffrey Meyer, Interim General Manager)
 - 3b.* Discussion Regarding Customer Assistance Program Procedures
(Joel Metzger, Manager of External Affairs, Conservation & Grants)
 - 3c.* Update on Restructuring of PERS Unfunded Accrued Liability
(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
NOVEMBER 19, 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 only)	Director of Human Resources and Customer Service
Joel Metzger (for 3A only)	Manager of External Affairs, Conservation & Grants
Damon Wyckoff	Director of Utility Services
Jesse Hampton	Plant Operations Manager

Public Present:

Vickey Mills

1. Public Comment:
None

2. Approval of Minutes: October 16, 2018

3. New Business:

3a. Discussion/Direction Regarding Customer Assistance Program:

Mr. Meyer stated this item was directed to the Finance Committee by the Board for final review after additional changes were requested. Mr. Metzger addressed the Committee and asked for questions related to the draft's proposed changes. There was discussion regarding customers applying at the start of the program and whether or not they automatically fall into the following years program. Mr. Metzger went through the draft changes and answered questions from the Committee members. There was a discussion regarding administrative time to process applications, the change from having The Resource Connection handle this task, and wording on lock off notices.

Direction was given to bring this to the full Board with today's changes.

Public Comment: Ms. Mills suggested having the applications say fiscal year instead of annual, she talked about the PG&E CARE program and the required qualifications. She also talked about the requalification process and the hardship of a new application trying to get on the program.

There was further discussion regarding automatic renewal versus a new customer qualifying. Director Underhill requested updates every 3 months.

Recess at 2:54 p.m.; resumed 3:01 p.m.

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

Mr. Meyer stated these are the monthly financial reports for October 2018. The Claim Summary has already been approved by the Board. Mr. Meyer went on to discuss the Budget Status Report commenting that revenue and expenses are running close to budget. Mr. Meyer commented on a few specific expenditures.

Mr. Meyer stated the Capital R&R program is on track and staff is waiting for FEMA confirmation of additional grant funding for the JLWTP Pre-Treatment Facility Project. He talked a little about the different wastewater projects.

Public Comment: None

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

Mr. Meyer gave some background on the steps staff took to develop the new Auditing Policy. There was a discussion on the length of term of audit service, determining to not exceed five years per firm, with a three-year contract with an option of extending the contract for two additional years.

Public Comment: Ms. Mills stated the Finance Committee should also be involved in the selection of an audit firm.

3d. Discussion/Direction Regarding District's Vehicle Replacement Policy:

Mr. Meyer stated this is a follow-up from Staff's Board presentation on vehicle status and replacement. There was a discussion on the title of the person responsible for the program and it was suggested to change it to Director of Operations or their designee. Director Ratterman would like this reviewed again, have the head mechanic review and then bring it to the Finance Committee one more time before going to the full Board. Mr. Wyckoff believes that maintaining the fleet at a "corp" yard is optimal and will work towards that goal.

Public Comment: None

4. Interim General Manager Comments:

Mr. Meyer stated he followed up with Eric Scriven's of NHA Advisors and they will prepare some funding restructuring options related to the CalPERS Unfunded Accrued Liability (UAL).

5. Director Comments:


Director Ratterman wished everyone a happy Thanksgiving Holiday.

Director Underhill also wished everyone a happy Thanksgiving Holiday. She also mentioned that she was reviewing Mia O'Connell's, of O'Connell & Dempsey, LLC, monthly status report and a upcoming Board legislative workshop and strategy session was mentioned that Director Underhill wasn't aware of. Mr. Meyer stated this is something that is being planned for January prior to the Washington, D.C. trip. Director Underhill also wants staff to consider the mileage and logistics of having a "corp" yard.

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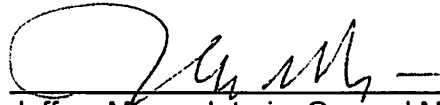
6. Future Agenda Items:
 - Vehicle Replacement Policy
 - UAL (CalPERS Unfunded Accrued Liability) Restructuring
7. Next Committee Meeting:
December 18, 2018 at 11 a.m.
8. Adjournment:
Meeting adjourned at 4:00 p.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Jeffrey Meyer, Interim General Manager

Agenda Item

DATE: December 18, 2018
TO: Finance Committee
FROM: Jeffrey Meyer  Interim General Manager
SUBJECT: Report on the Monthly Financial Reports for November 2018

RECOMMENDED ACTION:

Receive Report on November 2018 Monthly Financial Reports

SUMMARY:

The following financial reports are for the month ending November 30, 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 November 2018. The November claim summary was submitted to and approved by the Board of Directors at the December 12th Board meeting.

FINANCIAL CONSIDERATIONS:

None

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

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED NOVEMBER 30, 2018
ALL REVENUES
42% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 11/18	% Received
Operating Revenue				
WATER SALES	7,414,772	7,813,288	3,445,669	44.10%
WASTEWATER SALES	4,263,774	4,496,488	1,950,078	43.37%
OTHER	524,541	485,800	232,042	47.76%
Total Operating Revenue	12,203,087	12,795,576	5,627,789	43.98%
Non-Operating Revenue				
CAPACITY FEES	567,765	-	431,357	-
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	147,586	52.01%
GRANT REVENUE	818,289	-	-	-
OTHER REVENUE	1,087,189	853,000	391,533	45.90%
Total Non-Operating Revenue	5,911,842	4,344,283	970,476	22.34%
GRAND TOTALS REVENUE	18,114,929	17,139,859	6,598,265	38.50%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED NOVEMBER 30, 2018
OPERATING REVENUES
42% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 11/18		% Received
Operating Revenue					
WATER SALES	7,414,772	7,813,288	3,445,669		44.10%
WASTEWATER SALES	4,263,774	4,496,488	1,950,078		43.37%
OTHER	524,541	485,800	232,042		47.76%
Total Operating Revenue	12,203,087	12,795,576	5,627,789		43.98%
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	46,781		54.06%
GRANT REVENUE	65,732	-	-		-
OTHER REVENUE	1,082,928	841,000	390,533		46.44%
Total Non-Operating Revenue	3,952,619	3,673,787	437,314		11.90%
GRAND TOTALS REVENUE	16,155,706	16,469,363	6,065,103		36.83%

*Distributed in Feb, May, and Aug

**Calaveras County Water District
Operating Budget Summary
Fiscal Year 2018-19
Budget vs Actual as of November 30, 2018
42% of Year Completed**

District Summary by Category

Description	FY 18-19 Budget	Expenditures to 11/30/18	%
Personnel Services	9,526,359	3,910,660	41%
Services and Supplies	5,762,532	2,068,600	36%
Capital Outlay	565,000	80,959	14%
Total Operations & Capital Outlay:	15,853,891	6,060,219	38%

District Summary by Department

Dept	Description	FY 18-19 Budget	Expenditures to 11/30/18	%
Personnel, Services, and Supplies				
50	Non-Departmental (excluding Debt Svc)	1,152,082	389,767	34%
54	Utility Services	9,927,709	3,820,612	38%
56	General Management	1,012,459	496,869	49%
57	Board of Directors	165,089	45,833	28%
58	Technical Services/Engineering	773,685	277,613	36%
59	Administrative Services	1,552,455	663,498	43%
60	Water Resources	705,412	285,070	40%
sub-total Operations:		15,288,891	5,979,260	39%
Capital Outlay				
54	Utility Services - Equipment/Projects	555,000	70,794	13%
59	Administrative Services	10,000	10,165	102%
sub-total Capital Outlay:		565,000	80,959	14%
Total Operations & Capital Outlay		15,853,891	6,060,219	38%

CCWD Budget Status Report
Non-Departmental

As of November 30, 2018
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	616	3,245	28%	-	8,155
60220	Water	2,765	220	879	32%	-	1,886
60250	Telephone	11,808	905	4,498	38%	-	7,310
60260	Refuse Disposal	2,597	217	1,076	41%	-	1,521
60310	Materials and Supplies	37,200	7,050	17,829	48%	-	19,371
60313	Tools	500	-	727	145%	-	(227)
60320	Safety Equipment	3,230	-	-	0%	-	3,230
60400	Outside Services/Repairs	10,100	790	5,236	52%	-	4,864
60410	Service Maintenance Contracts	5,800	332	1,944	34%	-	3,856
60426	Building Repairs	5,000	-	-	0%	-	5,000
60430	Claims Damages	5,000	-	-	0%	-	5,000
60440	Janitorial Services	23,220	1,935	9,675	42%	-	13,545
60590	Professional Services	-	600	600	-	-	(600)
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61200	Retired Employee Costs	554,200	44,638	222,750	40%	-	331,450
61410	Insurance	184,000	-	117,061	64%	-	66,939
61430	Federal Dam & Admin Fees	2,000	-	3,282	164%	-	(1,282)
78990	Misc. Non-Operating Costs	-	-	965	-	-	(965)
sub-total Services & Supplies:		1,152,082	57,303	389,767	34%	-	762,315
Debt Service							
72110	Interest - CalPERS Side Fund Loan	3,485	387	2,544	73%	-	941
73110	Principal - CalPERS Side Fund Loan	257,021	25,664	127,708	50%	-	129,313
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
sub-total Debt Service:		2,736,984	26,051	995,957	36%	-	1,610,774
Total Department:		3,889,066	83,354	1,385,724	36%	-	2,373,089

CCWD Budget Status Report
Utility Services - Summary

As of November 30, 2018
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	302,309	1,478,068	41%	-	2,169,472
	Wages-Overtime	197,565	21,438	102,405	52%	-	95,160
	Benefits	2,605,254	214,874	1,063,148	41%	-	1,542,106
	Medical Reimbursements	17,600	400	2,335	13%	-	15,265
	sub-total Personnel Services:	6,467,959	539,021	2,645,956	41%	-	3,822,003
	Services & Supplies						
	Utilities	990,350	83,896	401,084	40%	-	589,266
	Material and Supplies	663,100	41,733	268,537	40%	85,764	308,799
	Safety Eq Repl/consumables	40,000	1,349	14,433	36%	2,564	23,003
	Chemicals	350,000	3,986	124,131	35%	33,575	192,294
	Outside Services/Repairs	148,700	6,087	48,378	33%	10,160	90,162
	Service Maintenance Contracts	323,000	6,584	43,008	13%	80,118	199,874
	Laboratory Services	200,000	10,850	56,289	28%	-	143,711
	Rentals (Non Vehicles & Equipment)	-	3,000	15,000	0%	70	(15,070)
	Professional Services	28,000	4,325	17,502	63%	56,642	(46,144)
	Vehicle Operating Expense	360,000	38,064	158,090	44%	3,409	198,501
	Rental Exp/Vehicle and Equip.	30,000	86	1,663	6%	47,614	(19,277)
	Permits & Licenses	11,000	857	3,836	35%	-	7,164
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	376	3,742	26%	-	10,758
	Training, Conferences & Travel	36,000	8,686	16,792	47%	-	19,208
	Other Travel Costs	-	163	457	0%	-	(457)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	259,100	-	1,714	1%	-	257,386
	sub-total Services & Supplies:	3,459,750	210,042	1,174,656	34%	319,916	1,965,178
	sub-total Operations:	9,927,709	749,063	3,820,612	38%	319,916	5,787,181
	Capital Outlay						
	Automotive Lift	-	-	18,067	-	-	(18,067)
300/500-19	Vehicles (4)	180,000	24,655	24,655	14%	-	155,345
303-19	Snow ATV	30,000	-	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	24,655	70,794	13%	-	484,206
	Total Department:	10,482,709	773,718	3,891,406	37%	319,916	6,271,387

CCWD Budget Status Report
Utility Services - Detail

As of November 30, 2018
42% of Year Completed

Acct	Description	FY 18-19 Budget	November 2018	FY 18-19 Year-to-Date	Percent YTD	Encumbered	Balance Available
	Personnel Services						
60000	Salaries/Wages	3,647,540	302,309	1,478,068	41%	-	2,169,472
60030	Wages-Overtime	197,565	21,438	102,405	52%	-	95,160
60100	Benefits	2,605,254	214,874	1,063,148	41%	-	1,542,106
60102	Medical Reimbursements	17,600	400	2,335	13%	-	15,265
	sub-total Personnel Services:	6,467,959	539,021	2,645,956	41%	-	3,822,003
	Services & Supplies						
60210	Power	842,000	70,144	342,498	41%	-	499,502
60220	Water	2,400	238	952	40%	-	1,448
60230	Sewage	57,450	4,860	19,441	34%	-	38,009
60240	Telephone Lease Lines	4,000	324	1,362	34%	-	2,638
60250	Telephone	75,000	7,077	30,743	41%	-	44,257
60260	Refuse/Disposal	9,500	1,253	6,088	64%	-	3,412
60310	Material and Supplies	100,000	3,731	47,070	47%	27,444	25,486
60311	Herbicide	1,500	35	35	2%	-	1,465
60312	Safety Eq Rep/Consumables	40,000	1,349	14,433	36%	2,564	23,003
60313	Tools	25,000	2,816	41,126	165%	2,007	(18,133)
60314	Uniforms - New	8,000	400	7,044	88%	-	956
60325	Lab Supplies, Consumables	34,000	1,240	17,403	51%	7,538	9,059
60327	Ozone System Parts	3,600	-	-	0%	545	3,055
60328	UV Bulb Replacement	85,000	-	8,327	10%	2,462	74,211
60331	Electrical Parts Replacement	75,000	1,971	25,061	33%	3,681	46,258
60332	Leak Repair Supplies	80,000	8,157	33,780	42%	18,530	29,890
60333	Road Repair Materials	25,000	4,820	15,699	63%	-	9,301
60334	SCADA, Radio Supplies	40,000	2,255	8,824	22%	6,287	24,889
60335	Septic Tanks, Repair & New	10,000	342	1,975	20%	-	8,025
60338	Meters, New Conn. & Repl.	31,000	-	13,208	43%	-	17,792
60350	Aerator/Compressor etc Repair	15,000	-	6,035	40%	1,847	7,118
60353	Computers/peripherals	6,000	105	279	5%	-	5,721
60354	Control Sys/Pressure Transducer	10,000	-	-	0%	-	10,000
60355	Headworks/Solids Removal Rep.	12,000	281	2,057	17%	485	9,458
60356	HVAC	6,000	-	7,500	125%	-	(1,500)
60357	Mixers	10,000	12,372	15,237	152%	1,727	(6,964)
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	85,000	3,208	17,877	21%	15,211	51,912
60395	Chemicals	350,000	3,986	124,131	35%	33,575	192,294
60400	Outside Services/Repairs	77,000	967	29,082	38%	-	47,918
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	1,308	2,907	25%	-	8,793
60403	Snow Removal	10,000	-	-	0%	10,000	-
60404	Uniform Laundry	24,200	2,592	10,460	43%	-	13,740
60405	Fire Hydrant Maintenance	24,000	1,220	5,929	25%	160	17,911
60412	Groundwater Monitoring	45,000	1,154	6,170	14%	39,821	(991)
60413	Instrumentation Tech	6,500	335	1,158	18%	-	5,342
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	1,295	1,295	20%	490	4,715
60416	SCADA Consulting (A-Teem)	40,000	-	1,890	5%	-	38,110
60417	Hauling / Dig / Crane	15,000	-	4,201	28%	4,995	5,804
60419	Pave / Seal / Asphalt Repair	72,000	-	7,910	11%	7,870	56,220
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	15,000	3,800	5,178	35%	-	9,822
60425	Tank Cleaning	40,000	-	2,850	7%	26,800	10,350
60426	Building Repairs	35,000	-	6,341	18%	142	28,517
60428	Distribution System Contract	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	30,000	-	6,015	20%	-	23,985
60470	Laboratory Services	200,000	10,850	56,289	28%	-	143,711
60480	Rentals (Non Vehicles & Equipment)	-	3,000	15,000	0%	70	(15,070)
60590	Professional Services	28,000	4,325	17,502	63%	56,642	(46,144)
60610	Operating Exp/Gas & Oil	205,000	21,783	81,119	40%	1,606	122,275
60620	Repairs and Parts	145,000	13,228	70,844	49%	1,803	72,353
60625	Fuel/Repairs - Generators	10,000	3,053	6,127	61%	-	3,873
60650	Rental Exp/Vehicle and Equip.	30,000	86	1,663	6%	47,614	(19,277)
60710	Permits & Licenses	11,000	857	3,836	35%	-	7,164
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	376	3,742	26%	-	10,758
60810	Training, Conferences & Travel	36,000	8,686	16,792	47%	-	19,208
60820	Other Travel Costs	-	163	457	0%	-	(457)
61100	Purchased Water	5,000	-	-	0%	-	5,000
61420	State Wtr/Swr Fees	259,100	-	1,714	1%	-	257,386
	sub-total Services & Supplies:	3,459,750	210,042	1,174,656	34%	319,916	1,965,178
	sub-total Operations:	9,927,709	749,063	3,820,612	38%	319,916	5,787,181
	Capital Outlay						
	Automotive Lift	-	-	18,067	-	-	(18,067)
300/500-19	Vehicles (4)	180,000	24,655	24,655	14%	-	155,345
303-19	Snow ATV	30,000	-	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	24,655	70,794	13%	-	484,206
	Total Department:	10,482,709	773,718	3,891,406	37%	319,916	6,271,387

CCWD Budget Status Report
 General Management

As of November 30, 2018
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	19,331	225,186	53%	-	200,209
60030	Wages-Overtime	740	-	219	30%	-	521
60100	Benefits	241,199	12,916	95,937	40%	-	145,262
60102	Medical Reimbursements	1,600	800	800	50%	-	800
sub-total Personnel Services:		668,934	33,047	322,142	48%	-	346,792
Services and Supplies							
60310	Material and Supplies	3,000	380	609	20%	30	2,361
60420	Drug and Alcohol Testing	1,500	1,470	1,540	103%	-	(40)
60429	Recruiting	5,000	718	20,227	405%	592	(15,819)
60505	Outside Legal Fees	127,500	24,601	52,926	42%	-	74,574
60541	Advertising/Publicity	1,500	-	-	0%	-	1,500
60590	Professional Services	125,800	15,045	46,191	37%	-	79,609
60700	Forms and Supplies	450	-	84	19%	-	366
60732	Memberships/Dues	48,275	4,141	46,453	96%	-	1,822
60810	Training, Conferences & Travel	27,500	1,631	6,397	23%	-	21,103
60820	Other Travel Costs	1,000	99	300	30%	-	700
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
78990	Misc Non-Operating Costs	-	-	-	-	-	-
sub-total Services & Supplies:		343,525	48,085	174,727	51%	622	168,176
Total Department:		1,012,459	81,132	496,869	49%	622	514,968

CCWD Budget Status Report
Board of Directors

As of November 30, 2018
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	1,680	10,800	25%	-	32,400
60100	Benefits	86,139	6,286	30,664	36%	-	55,475
60102	Medical Reimbursements	2,000	318	718	36%	-	1,282
sub-total Personnel Services:		131,339	8,284	42,182	32%	-	89,157
Services and Supplies							
60310	Materials and Supplies	750	6	38	5%	-	712
60590	Professional Services	11,500	-	-	0%	-	11,500
60810	Training, Conferences & Travel	15,000	187	943	6%	-	14,057
60820	Other Travel Costs	6,500	1,274	2,670	41%	-	3,830
sub-total Services & Supplies:		33,750	1,467	3,651	11%	-	30,099
Total Department:		165,089	9,751	45,833	28%	-	119,256

CCWD Budget Status Report
 Technical Services/Engineering

As of November 30, 2018
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	33,238	172,042	38%	-	283,448
60030	Overtime	12,038	226	2,111	18%	-	9,927
60100	Benefits	282,057	19,562	96,158	34%	-	185,899
60102	Medical Reimbursements	2,800	-	800	29%	-	2,000
sub-total Personnel Services:		752,385	53,026	271,111	36%	-	481,274
Services and Supplies							
60310	Materials and Supplies	-	112	226	-	-	(226)
60410	Service Maintenance Contracts	9,800	4,339	6,139	63%	-	3,661
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)
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	500	-	15	3%	-	485
sub-total Services & Supplies:		21,300	4,451	6,502	31%	-	14,798
Total Department:		773,685	57,477	277,613	36%	-	496,072

CCWD Budget Status Report
 Administrative Services

As of November 30, 2018
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	58,251	294,012	42%	-	398,717
60030	Wages-Overtime	3,676	855	1,509	41%	-	2,167
60100	Benefits	473,615	38,899	194,049	41%	-	279,566
60102	Medical Reimbursements	3,200	-	66	2%	-	3,134
sub-total Personnel Services:		1,173,220	98,005	489,636	42%	-	683,584
Services and Supplies							
60310	Materials and Supplies	250	-	-	0%	-	250
60390	Admin Technologies Comm	34,000	856	10,611	31%	1,025	22,364
60400	Outside Services/Repairs	5,750	1,032	2,546	44%	3,306	(102)
60410	Service Maintenance Contracts	40,500	1,816	33,971	84%	-	6,529
60431	Computer Lic/Maint Contracts	22,260	-	10,474	47%	-	11,786
60510	Accounting/Auditing	40,000	7,701	23,166	58%	-	16,834
60590	Professional Services	83,200	6,803	33,071	40%	-	50,129
60700	Forms and Supplies	1,950	-	-	0%	-	1,950
60720	Postage	18,100	1,213	4,929	27%	-	13,171
60732	Memberships/Dues	725	-	410	57%	-	315
60810	Training, Conferences & Travel	5,000	166	166	3%	-	4,834
60820	Other Travel Costs	1,000	79	235	24%	-	765
61310	Bad Debt Expense	48,000	3,165	23,616	49%	-	24,384
61485	Third Party Payment Proc Fees	71,000	6,219	23,167	33%	-	47,833
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
sub-total Services & Supplies:		379,235	29,050	173,862	46%	4,331	201,042
sub-total Operations:		1,552,455	127,055	663,498	43%	4,331	884,626
Capital Outlay							
	Server Replacement	-	-	10,165	-	-	(10,165)
	Antenna Replacement	10,000	-	-	0%	-	10,000
sub-total Capital Outlay:		10,000	-	10,165	-	-	(165)
Total Department:		1,562,455	127,055	673,663	43%	4,331	884,461

CCWD Budget Status Report
 Water Resources

As of November 30, 2018
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>November 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	18,218	89,967	42%	-	126,753
60100	Benefits	115,002	10,059	49,668	43%	-	65,334
60102	Medical Reimbursements	800	-	-	0%	-	800
sub-total Personnel Services:		332,522	28,277	139,635	42%	-	192,887
Services and Supplies							
60310	Material and Supplies	20,000	17,498	17,498	87%	10,502	(8,000)
60505	Outside Legal Fees	115,000	14,042	37,710	33%	-	77,290
60590	Professional Services	80,000	9,359	30,362	38%	66,413	(16,775)
60732	Membership/Dues	37,390	-	53,742	144%	-	(16,352)
60810	Training, Conferences & Travel	6,000	-	1,661	28%	-	4,339
60820	Other Travel Costs	1,500	42	42	3%	-	1,458
61435	State Water Right Fees	32,000	-	-	0%	-	32,000
61450	Mandated Plans	75,000	1,008	3,670	5%	-	71,330
61455	Water Conservation	6,000	125	750	13%	-	5,250
sub-total Services & Supplies:		372,890	42,074	145,435	39%	76,915	150,540
Total Department:		705,412	70,351	285,070	40%	76,915	343,427

Water Capital Renovation and Replacement Fund

July 1, 2013 through November 30, 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	\$ 637,741	\$ 579,385	\$ -	\$ 1,217,126	\$ 15,268,479
Interest Income	93,266	297,610	33,671	34,764	-	68,434	366,044
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	\$ 671,412	\$ 614,148	\$ -	\$ 1,285,560	\$ 25,137,649
Expenditures:							
Ebbetts Pass Techite Line	1,549	156,172	-	1,311	-	1,311	157,483
Ebbetts Pass Reach 1	432,911	583,435	55,255	59,497	-	114,752	698,187
San Antonio Storage Restoration	9,055	67,436	-	-	-	-	67,436
Jenny Lind Pretreatment Facility	1,002,834	1,425,450	377,255	1,400,411	-	1,777,666	3,203,116
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
Total Expenditures	\$ 2,912,466	\$ 11,042,254	\$ 439,809	\$ 1,461,219	\$ -	\$ 1,901,028	\$ 12,943,282
Beginning Balance	\$ 11,032,777	\$ -	\$ 11,677,561	\$ 11,243,034	\$ 10,395,963	\$ 11,677,561	\$ -
Total Revenues	4,391,933	23,852,089	671,412	614,148	-	1,285,560	25,137,649
Less							
Loan Payments	834,683	1,132,274	666,130	-	-	666,130	1,798,404
Project Costs	2,912,466	11,042,254	439,809	1,461,219	-	1,901,028	12,943,282
Ending Balance	\$ 11,677,561	\$ 11,677,561	\$ 11,243,034	\$ 10,395,963	\$ 10,395,963	\$ 10,395,963	\$ 10,395,963

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

\$ 6,426,699

Water Capital Renovation and Replacement Funding
 July 1, 2013 through November 30, 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	\$ 157,483	\$ 1,092,517	\$ -	\$ -	\$ 1,250,000	\$ -
Ebbetts Pass Reach 1	5,000,000	698,187	4,301,813	-	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	3,203,116	596,884	-	-	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	-
Total Expenditures	\$ 29,900,000	\$ 12,943,282	\$ 16,956,718	\$ 290,000	\$ 1,000,000	\$ 23,557,054	\$ 5,068,000

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through November 30, 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	\$ 205,802	\$ 201,353	\$ -	\$ 407,154	\$ 5,515,547
Interest Income	26,397	85,364	9,743	10,539	-	20,282	105,646
Capital R&R Loan *	-	2,300,001	-	-	-	-	2,300,001
Grant Revenues	-	-	-	-	-	-	-
Total Revenues	\$ 1,204,041	\$ 7,493,757	\$ 215,545	\$ 211,892	\$ -	\$ 427,437	\$ 7,921,194
Expenditures:							
Copper Cove Reclaim Permit	\$ 28,268	217,375	\$ 1,242	\$ 1,242	\$ -	\$ 2,484	\$ 219,859
WP/Wilseyville Consolidation	134	5,728	(508)	-	-	(508)	5,220
Copper Cove L/S 8,12,13 Bypass	33,345	60,270	8,578	12,751	-	21,329	81,599
Copper Cove LS 15 & 18 Renovation	56,275	65,193	4,383	14,819	-	19,202	84,395
Vallecito Recycle Water Distribution	13,262	34,889	2,120	7,599	-	9,719	44,608
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	\$ 15,815	\$ 36,411	\$ -	\$ 52,226	\$ 2,544,738
Beginning Balance	\$ 2,915,381	\$ -	\$ 3,610,418	\$ 3,610,574	\$ 3,786,054	\$ 3,610,418	\$ -
Total Revenues	1,204,041	7,493,757	215,545	211,892	-	427,437	7,921,194
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	36,411	-	52,226	2,544,738
Ending Balance	\$ 3,610,418	\$ 3,610,418	\$ 3,610,574	\$ 3,786,054	\$ 3,786,054	\$ 3,786,054	\$ 3,786,054

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

\$ 991,426

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through November 30, 2018

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove Reclaim Permit	\$ 250,000	\$ 219,859	\$ 30,141	\$ -	\$ -	\$ 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	81,599	1,418,401	-	-	1,500,000	-
Copper Cove LS 15 & 18 Renovation	1,000,000	84,395	915,605	-	-	1,000,000	-
Vallecito Recycle Water Distribution	280,000	44,608	235,392	-	-	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	\$ 2,544,738	\$ 13,895,262	\$ -	\$ 2,850,000	\$ 8,660,000	\$ 4,930,000

(1) completed project