

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, December 17, 2019
9:00 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 25, 2019
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for November 2019
(Rebecca Callen, Director of Administrative Services)
 - 3b. Discussion and Direction on amending Financial Management Policy 5.13: Financial Audit Policy
(Rebecca Callen, Director of Administrative Services)
4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 25, 2019

The FINANCE COMMITTEE of the CALAVERAS COUNTY WATER DISTRICT (CCWD) met in the CCWD Board Room at 120 Toma Court, San Andreas, California at 9:00 a.m.

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III
Joel Metzger	External Affairs Manager
Damon Wyckoff	Director of Operations
Stacey Lollar	Human Resources Manager

Public Present:

None present.

1. Public Comment:
None

2. Approval of Minutes: For the Finance Committee Meeting of September 24, 2019.

3. New Business:

3a. Report on the Monthly Financial Reports for October 2019:

Ms. Callen gave a description of the reports included in this item, the Budget Status Report, Capital R&R Report, Claim Summary and the Monthly Investment Transaction Report. Director Secada mentioned the under-budget telephone expense in Department 54, it was noted that the budget was approved with an incorrect amount. Director Secada would like this brought to the full Board at the next meeting, and would like this corrected at the mid-year budget review. Director Secada also questioned the salary expense in Department 56, Ms. Callen stated this would be researched. Director Underhill questioned the water conservation expense and a discussion on the Scholarship Program followed. Ms. Callen stated in the future she would provide more detailed information in the Staff Report. The mid-year budget review will be presented at the second Board Meeting in January.

There were no comments on the Capital R&R, Claim Summary or Monthly Investment Transaction Reports.

3b. Report on the Fiscal Year 2018-19 Financial Audit Report by Richardson & Company LLP:

Ms. Callen gave an update on the timeline of the Audited Financial Statements. She said that Mr. Brian Nash of Richardson & Company LLP will give a presentation to the Board at the December 11 Board Meeting. Ms. Callen mentioned that one of the recommendations from a prior audit was made this year by reporting separately on the Water and Wastewater Funds in the Management Discussion and Analysis (MD&A) section of the Audited Financial Statements. Director Secada asked Ms. Callen's opinion on what the Board members should be looking for on a monthly basis. Ms. Callen replied that the Budget Status Report provides a monthly status on the operational activities of the District and the Directors should look at the overall report, as well as the various classifications. In terms of the audit, Ms. Callen talked about the Changes in the

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 25, 2019

Net Position, and that it should be looked at historically over a period of years for trends. The MD&A is a very important part of the Audited Financial Statements and will give readers a better understanding of the financial position of the District.

Director Underhill asked Ms. Callen how she keeps up to date on legislative items, and she replied being a member of various organizations is very informative, and that other managers are updated on various items, which is then brought up at staff level to discuss if further action is needed. There was a discussion on current and future legislative activities. Director Secada asked if a list is kept, and whether or not it can be provided to the Directors.

3c. Discussion/Direction Regarding SB 998 Policy Update:

Mr. Metzger provided a PowerPoint presentation of the policy with staff recommendations. The biggest change is moving from a 45 day lock off period to a minimum of 60 days. The easiest way to comply will be to change the lock off notification door tag hanger from a 48-hour lock off notice to a 2-week lock off notice. By hanging the door tag at the residence this ensures the person in residence is aware of the possible lock off, and the lock off notice itself provides information regarding payment plan options or where to go for more information. There was a discussion on the language requirements, the past due amounts, the payment plan process, and the appeal process. Mr. Metzger talked about the public outreach that is being planned with bill inserts, flyers, an automated dialer for past due customers, and word of mouth. Director Secada would like flyers given to her to hand out in her District. Ms. Callen stated that there are administrative tasks that have to be put in place prior to implementation of the policy. The policy must be in effect by February 1, 2020. Director Secada stated she would rather have this policy start as soon as possible, and that she would prefer the District offer 12-month payment plan terms instead of the 6-month payment plan stated in the policy. There was a discussion on the District's current software program limitations and the potential issue of adding tenants as customers with a deposit required. Mr. Minkler talked about the current fee waiver policy, and what SB 998 allows, and it was determined to get legal counsels decision on this.

Direction was given to bring this to the full Board with the recommendation of a 12-month payment plan option in the policy.

3d. Personnel Allocation Change and Budgeted Impacts – Senior Treatment Plant Operators (STPOs):

Mr. Wyckoff gave a brief review of the agenda item, mentioning the Senior Supervisors of Operators are at a pay range 22 and the Senior Treatment Plant Operators (STPOs) are at a pay range 19. Mr. Wyckoff said that over time the STPO's have acquired more responsibilities that brings them more into line with a pay range 22 position. Director Secada asked why this isn't being deferred until the new union contract is negotiated in July. Mr. Minkler said the right thing to do would be to make this change now. Funding this change for this year will come from the delay in initiating the revised on call program.

4. Interim Director of Administrative Services Comments:
No comments at this time.

5. General Manager Comments:

Mr. Minkler stated he, Stacey Lollar and Deja Howarth attended the CalPELRA conference and learned a lot regarding contract negotiating; he also mentioned the revised on call program is still in progress; the ACWA Conference is coming up in

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 25, 2019

December; and he thought the recent West Point Town Hall meeting went well. He mentioned six trucks have been received in the new lease program.

6. Director Comments:

Director Secada thanked staff for their reports.

Director Underhill mentioned an ACWA class "know your role" course she attended.

7. Future Agenda Items:

- Monthly Reports
- SB 998 Outreach


8. Next Committee Meeting:

December 17, 2019 at 9 a.m.

9. Adjournment:

Meeting adjourned at 11:09 a.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: December 17, 2019
TO: Finance Committee
FROM: Rebecca Callen, Director of Administrative Services
SUBJECT: Report on the Monthly Financial Reports for November 2019

RECOMMENDED ACTION:

Receive Report on November 2019 Monthly Financial Reports

SUMMARY:

The following financial reports are for the month ending November 30, 2019:

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.

Included with this report are details of all items that exceed the budgeted benchmark for November and explanations as to why.

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, 2019. The November claim summary was submitted to and approved by the Board of Directors at the December 11th Board meeting.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during November, 2019.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – November 2019
Expenditure Detail – November 2019
Capital R&R Report – November 2019
Investment Transactions – November 2019*

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED NOVEMBER 30, 2019
ALL REVENUES
42% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (pre-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 11/19	%	Received
Operating Revenue					
WATER SALES	7,559,110	7,876,756	3,518,902		44.67%
WASTEWATER SALES	4,469,914	4,716,894	2,065,189		43.78%
OTHER	513,708	484,800	273,564		56.43%
Total Operating Revenue	12,542,732	13,078,450	5,857,655		44.79%
Non-Operating Revenue					
CAPACITY FEES	1,008,445	-	759,420		-
STAND-BY FEES	123,849	130,000	-	*	0.00%
PROPERTY TAXES	3,044,862	3,242,247	-	*	0.00%
INVESTMENT INCOME	488,867	601,096	184,905		30.76%
GRANT REVENUE	1,911,081	-	87,402		-
OTHER REVENUE	1,726,043	1,643,871	664,572		40.43%
Total Non-Operating Revenue	8,303,147	5,617,214	1,696,299		30.20%
GRAND TOTALS REVENUE	20,845,879	18,695,664	7,553,954		40.40%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED NOVEMBER 30, 2019
OPERATING REVENUES
42% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (pre-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 11/19	%	Received
Operating Revenue					
WATER SALES	7,559,110	7,876,756	3,518,902		44.67%
WASTEWATER SALES	4,469,914	4,716,894	2,065,189		43.78%
OTHER	513,708	484,800	273,564		56.43%
Total Operating Revenue	12,542,732	13,078,450	5,857,655		44.79%
Non-Operating Revenue					
STAND-BY FEES	123,849	130,000	-	*	0.00%
PROPERTY TAXES	2,588,133	2,755,231	-	*	0.00%
INVESTMENT INCOME	159,371	200,000	64,587		32.29%
GRANT REVENUE	6,626	-	70,824		-
OTHER REVENUE	1,725,043	1,643,871	664,572		40.43%
Total Non-Operating Revenue	4,603,022	4,729,102	799,983		16.92%
GRAND TOTALS REVENUE	17,145,754	17,807,552	6,657,638		37.39%

*Distributed in Feb, May, and Aug

Calaveras County Water District
 Operating Budget Summary
 Fiscal Year 2019-20
 Budget vs Actual as of November 30, 2019
 42% of Year Completed

District Summary by Category

Description	FY 19-20 Budget	Expenditures to 11/30/19	%
Personnel Services	9,523,196	3,910,353	41%
Services and Supplies	7,006,906	2,915,350	42%
Capital Outlay	510,000	185,801	36%
Total Operations & Capital Outlay:	17,040,102	7,011,503	41%

District Summary by Department

Dept	Description	FY 19-20 Budget	Expenditures to 11/30/19	%	Page #
Personnel, Services, and Supplies					
50	Non-Departmental (excluding Debt Svc)	907,798	506,821	56%	4
54	Utility Services	10,211,804	4,342,434	43%	5-7
56	General Management	1,111,697	399,599	36%	8
57	Board of Directors	161,607	45,530	28%	9
58	Technical Services/Engineering	836,705	393,344	47%	10
59	Administrative Services	1,665,519	672,641	40%	11
60	Water Resources	1,634,972	465,333	28%	12
sub-total Operations:		16,530,102	6,825,703	41%	
Capital Outlay					
54	Utility Services - Equipment/Projects	504,000	185,801	37%	
59	Administrative Services	6,000	-	0%	
sub-total Capital Outlay:		510,000	185,801	36%	
Total Operations & Capital Outlay		17,040,102	7,011,503	41%	

CCWD Budget Status Report
Non-Departmental

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Services & Supplies								
60210	Power	9,500	693	3,130	33%	-	6,370	
60220	Water	2,800	-	1,142	41%	-	1,658	
60250	Telephone	11,800	539	3,967	34%	-	7,833	
60260	Refuse Disposal	2,600	226	1,121	43%	-	1,479	1
60310	Materials and Supplies	40,000	9,295	20,979	52%	1,327	17,694	2
60313	Tools	500	-	-	0%	-	500	
60400	Outside Services/Repairs	13,000	951	3,718	29%	-	9,282	
60410	Service Maintenance Contracts	6,800	353	2,476	36%	-	4,324	
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	
61200	Retired Employee Costs	599,000	47,669	254,582	43%	-	344,418	3
61410	Insurance	188,578	-	206,031	109%	-	(17,453)	4
sub-total Services & Supplies:		907,798	61,661	506,821	56%	1,327	399,650	
Debt Service								
72120	Interest - Umpqua Bank CalPERS UAL Loan	188,482	-	96,651	51%	-	91,831	
73120	Principal - Umpqua Bank CalPERS UAL Loan	268,000	-	133,000	50%	-	135,000	
72350	Interest - USDA EP Reach 3A	56,548	-	28,523	50%	-	28,025	
73350	Principal - USDA EP Reach 3A	44,700	-	44,700	100%	-	-	
72400	Interest - Water Fund Loan to Sewer Fund	13,014	-	-	0%	-	13,014	
73400	Principal - Water Fund Loan to Sewer Fund	85,400	-	-	0%	-	85,400	
72500	Interest - New Hogan Dam	14,627	-	-	0%	-	14,627	
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242	
72600	Interest - OP HQ	60,731	-	-	0%	-	60,731	
73600	Principal - OP HQ	585,010	-	-	0%	-	585,010	
72700	Interest - VacCon Truck Loan	24,064	-	-	0%	-	24,064	
73700	Principal - OP HQ	7,453	-	-	0%	-	7,453	
72900	Interest - Capital R&R Loan	58,083	-	25,295	44%	-	32,788	
73900	Principal - Capital R&R Loan	1,519,334	-	767,667	51%	-	751,667	
sub-total Debt Service:		2,980,688	-	1,095,836	37%	-	1,658,021	
Total Department:		3,888,486	61,661	1,602,657	41%	1,327	2,057,671	

CCWD Budget Status Report
Utility Services - Summary

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	Personnel Services						
	Salaries/Wages	3,882,912	327,987	1,530,690	39%	-	2,352,222
	Wages-Overtime	211,370	33,191	122,439	58%	-	88,931
	Benefits	2,492,389	207,921	1,011,440	41%	-	1,480,949
	Medical Reimbursements	18,400	-	2,101	11%	-	16,299
	sub-total Personnel Services:	6,605,071	569,099	2,666,670	40%	-	3,938,401
	Services & Supplies						
	Utilities	922,516	81,584	405,800	44%	-	516,716
	Material and Supplies	740,600	51,901	373,682	0%	40,179	326,739
	Safety Eq Repl/consumables	40,000	1,563	17,025	43%	791	22,184
	Chemicals	340,000	20,532	132,970	39%	6,180	200,850
	Outside Services/Repairs	130,600	4,754	69,627	53%	12,109	48,864
	Service Maintenance Contracts	338,200	15,206	173,500	51%	37,865	126,835
	Laboratory Services	165,000	12,174	63,479	38%	-	101,521
	Rentals (Non Vehicles & Equipment)	-	3,000	18,000	0%	-	(18,000)
	Professional Services	84,300	1,256	28,528	34%	73,347	(17,575)
	Operating Exp/Gas & Oil	305,000	81,638	219,142	72%	30,589	55,269
	Rental Exp/Vehicle and Equip.	30,000	91	2,946	10%	1,225	25,829
	Lease Expense Vehicle/Equipment	210,017	-	-	0%	-	210,017
	Permits & Licenses	15,000	284	2,612	17%	-	12,388
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	192	7,018	48%	-	7,482
	Training, Conferences & Travel	35,000	1,315	13,306	38%	346	21,348
	Other Travel Costs	-	70	184	0%	-	(184)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	230,000	146,043	147,945	64%	-	82,055
	sub-total Services & Supplies:	3,606,733	421,603	1,675,764	46%	202,631	1,728,338
	sub-total Operations:	10,211,804	990,702	4,342,434	43%	202,631	5,666,739
	Capital Outlay						
	Tank Replacement - JL D Tank P/S	-	-	16,500	-	-	(16,500)
	Fuel Tanks (7) - District Wide	-	-	28,754	-	-	(28,754)
	Lake Tulloch Pump Replacement	-	8,104	49,169	-	-	(49,169)
308-20	Bummerville Tank Site Fence	20,000	-	-	0%	-	20,000
301/501-20	CC Equipment Storage Building	10,000	-	-	0%	1,627	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000
306-20	Copper Sawmill PRV Vaults	63,200	-	-	0%	67,783	(4,583)
304/504-20	EP Articulating Snow Plow	6,900	-	-	0%	-	6,900
307-20	Flowmeters (2)	45,000	-	-	0%	-	45,000
505-20	Hydro Jet Trailer	30,000	-	-	0%	-	30,000
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	-	30,000
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	-	7,000
305-20	Sample Stations (10)	10,200	-	-	0%	-	10,200
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000
509-20	Southworth Quad	8,000	-	9,115	114%	-	(1,115)
302/502-20	Trailer Mounted Generators (4)	100,000	-	-	0%	3,097	96,903
510-20	Wallace Up-Gradient Monitor Well	39,100	-	8,429	22%	13,805	16,866
511-20	West Point Monitoring Well	41,600	-	7,833	19%	6,472	27,296
309-20	West Point SS Well-Screen Piping	10,000	-	-	0%	-	10,000
	sub-total Capital Outlay:	504,000	8,104	185,801	37%	92,784	225,415
	Total Department:	10,715,804	998,806	4,528,235	42%	295,415	5,892,154

CCWD Budget Status Report
Utility Services - Detail

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	3,882,912	327,987	1,530,690	39%	-	2,352,222
60030	Wages-Overtime	211,370	33,191	122,439	58%	-	88,931 1
60100	Benefits	2,492,389	207,921	1,011,440	41%	-	1,480,949
60102	Medical Reimbursements	18,400	-	2,101	11%	-	16,299
	sub-total Personnel Services:	6,605,071	569,099	2,666,670	40%	-	3,938,401
Services & Supplies							
60210	Power	842,000	69,046	346,305	41%	-	495,695
60220	Water	1,924	468	1,466	76%	-	458 2
60230	Sewage	57,449	3,466	16,322	28%	-	41,127
60240	Telephone Lease Lines	4,000	324	1,362	34%	-	2,638
60250	Telephone	7,643	7,088	33,381	437%	-	(25,738) 3
60260	Refuse/Disposal	9,500	1,192	6,964	73%	-	2,536 4
60310	Material and Supplies	100,000	7,290	33,514	34%	10,749	55,737
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	1,563	17,025	43%	791	22,184 5
60313	Tools	25,000	2,543	26,332	105%	1,749	(3,081) 6
60314	Uniforms - New	12,000	1,064	11,060	92%	-	940 7
60325	Lab Supplies, Consumables	34,000	4,461	20,271	60%	4,418	9,311 8
60327	Ozone System Parts	43,600	1,928	6,072	14%	284	37,244
60328	UV Bulb Replacement	112,000	3,478	60,417	54%	-	51,583 9
60331	Electrical Parts Replacement	75,000	2,195	19,984	27%	491	54,525
60332	Leak Repair Supplies	80,000	5,324	49,551	62%	1,512	28,937 10
60333	Road Repair Materials	25,000	494	8,033	32%	-	16,967
60334	SCADA, Radio Supplies	40,000	70	5,282	13%	2,531	32,187
60335	Septic Tanks, Repair & New	10,000	2,589	6,739	67%	-	3,261 11
60338	Meters, New Conn. & Repl.	30,000	-	38,375	128%	6,866	(15,241) 12
60350	Aerator/Compressor etc Repair	18,000	284	1,083	6%	4,685	12,232
60353	Computers/peripherals	6,000	9,044	9,494	158%	-	(3,494) 13
60354	Control Sys/Pressure Tranducer	10,000	-	6,599	66%	-	3,401 14
60355	Headworks/Solids Removal Rep.	19,000	415	3,662	19%	271	15,067
60356	HVAC	8,500	-	4,538	53%	-	3,962 15
60357	Mixers	15,000	2,239	9,492	63%	-	5,508 16
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	75,000	8,483	52,133	70%	6,623	16,244 17
60360	Solids Handling Equip Repair	-	-	1,051	0%	-	(1,051)
60395	Chemicals	340,000	20,532	132,970	39%	6,180	200,850
60400	Outside Services/Repairs	75,000	1,964	58,392	78%	6,109	10,499 18
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	763	3,050	26%	-	8,650
60403	Snow Removal	6,000	-	-	0%	6,000	-
60404	Uniform Launder	12,100	2,027	8,185	68%	-	3,915 19
60405	Fire Hydrant Maintenance	24,000	-	-	0%	-	24,000
60412	Groundwater Monitoring	45,000	-	3,676	8%	36,324	5,000
60413	Instrumentation Tech	6,500	-	5,736	88%	595	169 20
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	1,190	2,240	34%	840	3,420
60416	SCADA Consulting (A-Teem)	10,000	-	400	4%	-	9,600
60417	Hauling / Dig / Crane	12,000	-	750	6%	-	11,250
60419	Pave / Seal / Asphalt Repair	94,200	1,000	49,002	52%	-	45,198 21

CCWD Budget Status Report
Utility Services - Detail

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	FY 19-20 <u>Budget</u>	November <u>2019</u>	FY 19-20 <u>Year-to-Date</u>	Percent <u>YTD</u>	<u>Encumbered</u>	Balance <u>Available</u>
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	29,000	12,914	19,363	67%	-	9,637 22
60425	Tank Cleaning	74,000	-	69,815	94%	106	4,079 23
60426	Building Repairs	35,000	-	2,500	7%	-	32,500
60427	UV System PM	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	8,000	102	20,018	250%	-	(12,018) 24
60470	Laboratory Services	165,000	12,174	63,479	38%	-	101,521
60480	Rentals (Non Vehicles & Equipment)	-	3,000	18,000	0%	-	(18,000)
60590	Professional Services	84,300	1,256	28,528	34%	73,347	(17,575)
60610	Operating Exp/Gas & Oil	210,000	62,638	131,680	63%	282	78,038 25
60620	Repairs and Parts	65,000	11,759	64,517	99%	4,733	(4,250) 26
60625	Fuel/Repairs - Generators	30,000	7,241	22,945	76%	25,574	(18,519) 27
60650	Rental Exp/Vehicle and Equip.	30,000	91	2,946	10%	1,225	25,829
60660	Lease Expense Vehicle/Equipment	210,017	-	-	0%	-	210,017
60710	Permits & Licenses	15,000	284	2,612	17%	-	12,388
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	192	7,018	48%	-	7,482 28
60810	Training, Conferences & Travel	35,000	1,315	13,306	38%	346	21,348
60820	Other Travel Costs	-	70	184	0%	-	(184)
61100	Purchased Water	5,000	-	-	0%	-	5,000
61420	State Wtr/Swr Fees	230,000	146,043	147,945	64%	-	82,055
sub-total Services & Supplies:		3,606,733	421,603	1,675,764	46%	202,631	1,728,338
sub-total Operations:		10,211,804	990,702	4,342,434	43%	202,631	5,666,739
Capital Outlay							
	Tank Replacement - JL D Tank P/S	-	-	16,500	-	-	(16,500)
	Fuel Tanks (7) - District Wide	-	-	28,754	-	-	(28,754)
	Lake Tulloch Pump Replacement	-	8,104	49,169	-	-	(49,169)
308-20	Bummerville Tank Site Fence	20,000	-	-	0%	-	20,000
301/501-20	CC Equipment Storage Building	10,000	-	-	0%	1,627	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000
306-20	Copper Sawmill PRV Vaults	63,200	-	-	0%	67,783	(4,583)
304/504-20	EP Articulating Snow Plow	6,900	-	-	0%	-	6,900
307-20	Flowmeters (2)	45,000	-	-	0%	-	45,000
505-20	Hydro Jet Trailer	30,000	-	-	0%	-	30,000
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	-	30,000
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	-	7,000
305-20	Sample Stations (10)	10,200	-	-	0%	-	10,200
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000
509-20	Southworth Quad	8,000	-	9,115	114%	-	(1,115) 29
302/502-20	Trailer Mounted Generators (4)	100,000	-	-	0%	3,097	96,903
510-20	Wallace Up-Gradient Monitor Well	39,100	-	8,429	22%	13,805	16,866
511-20	West Point Monitoring Well	41,600	-	7,833	19%	6,472	27,296
309-20	West Point SS Well-Screen Piping	10,000	-	-	0%	-	10,000
sub-total Capital Outlay:		504,000	8,104	185,801	37%	92,784	225,415
Total Department:		10,715,804	998,806	4,528,235	42%	295,415	5,892,154

CCWD Budget Status Report
General Management

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	432,629	(1,761)	185,276	43%	-	247,353
60030	Wages-Overtime	720	-	514	71%	-	206
60100	Benefits	219,953	(4,022)	83,580	38%	-	136,373
60102	Medical Reimbursements	1,600	-	489	31%	-	1,111
	sub-total Personnel Services:	654,902	(5,783)	269,859	41%	-	385,043
Services and Supplies							
60310	Material and Supplies	2,800	320	1,099	39%	30	1,671
60320	Safety Material and Supplies	4,000	-	-	0%	-	4,000
60420	Drug and Alcohol Testing	1,700	-	-	0%	-	1,700
60429	Recruiting	13,000	2,033	6,510	50%	-	6,490
60505	Outside Legal Fees	230,000	4,344	42,402	18%	-	187,598
60541	Advertising/Publicity	1,500	-	853	57%	-	647
60590	Professional Services	132,800	18	22,920	17%	216	109,664
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	150	-	-	-	-	150
60732	Memberships/Dues	46,895	-	43,791	93%	-	3,104
60810	Training, Conferences & Travel	20,700	732	11,875	57%	160	8,665
60820	Other Travel Costs	750	-	290	39%	-	460
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
	sub-total Services & Supplies:	456,795	7,447	129,740	28%	406	326,649
Total Department:		1,111,697	1,664	399,599	36%	406	711,692

CCWD Budget Status Report
Board of Directors

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	43,200	-	9,120	21%	-	34,080
60100	Benefits	94,157	-	28,840	31%	-	65,317
60102	Medical Reimbursements	2,000	-	-	0%	-	2,000
sub-total Personnel Services:		139,357	-	37,960	27%	-	101,397
Services and Supplies							
60310	Materials and Supplies	750	79	260	35%	-	490
60810	Training, Conferences & Travel	15,000	3,162	5,164	34%	-	9,836
60820	Other Travel Costs	6,500	-	2,146	33%	-	4,354
sub-total Services & Supplies:		22,250	3,241	7,570	34%	-	14,680
Total Department:		161,607	3,241	45,530	28%	-	116,077

CCWD Budget Status Report
 Technical Services/Engineering

As of November 30, 2019
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	468,492	53,795	249,550	53%	-	218,942 1
60030	Overtime	5,720	27	3,936	69%	-	1,784 1
60100	Benefits	255,575	27,150	126,979	50%	-	128,596 1
60102	Medical Reimbursements	2,800	-	400	14%	-	2,400
sub-total Personnel Services:		732,587	80,972	380,865	52%	-	351,722
Services and Supplies							
60310	Materials and Supplies	3,500	-	74	-	-	3,426
60320	Safety Material and Supplies	800	-	137	-	-	663
60390	Admin. Technologies Comm.	-	-	3,179	-	-	(3,179)
60410	Service Maintenance Contracts	10,500	4,430	9,855	94%	-	645 2
60431	Computer Lic/Maint Contracts	-	-	1,895	0%	-	(1,895)
60541	Advertising/Publicity	-	(250)	165	0%	-	(165)
60590	Professional Services	80,000	-	(5,300)	-7%	-	85,300
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	200	-	-	0%	-	200
60732	Memberships/Dues	618	115	230	37%	-	388
60740	Recording Title Reports	-	-	427	0%	-	(427)
60810	Training, Conferences & Travel	7,500	972	1,817	24%	-	5,683
60820	Other Travel Costs	500	-	-	0%	-	500
sub-total Services & Supplies:		104,118	5,267	12,479	12%	-	91,639
Total Department:		836,705	86,239	393,344	47%	-	443,361

CCWD Budget Status Report
 Administrative Services

As of November 30, 2019
 42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	765,240	99,685	301,972	39%	-	463,268
60030	Wages-Overtime	2,970	100	1,349	45%	-	1,621
60100	Benefits	425,409	54,275	169,169	40%	-	256,240
60102	Medical Reimbursements	3,200	-	-	0%	-	3,200
sub-total Personnel Services:		1,196,819	154,060	472,490	39%	-	724,329
Services and Supplies							
60310	Materials and Supplies	1,250	158	158	13%	-	1,092
60390	Admin Technologies Comm	34,000	2,558	13,195	39%	634	20,171
60400	Outside Services/Repairs	6,450	1,209	2,956	46%	-	3,494
60410	Service Maintenance Contracts	49,500	1,408	31,704	64%	-	17,796
60431	Computer Lic/Maint Contracts	23,000	-	13,794	60%	-	9,206
60510	Accounting/Auditing	41,600	-	32,400	78%	-	9,200
60590	Professional Services	86,625	5,270	27,434	32%	-	59,191
60700	Forms and Supplies	1,950	381	861	44%	-	1,089
60720	Postage	17,300	88	4,656	27%	-	12,644
60732	Memberships/Dues	725	110	445	61%	-	280
60780	Printing	500	-	-	0%	-	500
60810	Training, Conferences & Travel	10,000	580	938	9%	-	9,062
60820	Other Travel Costs	800	-	-	0%	-	800
61310	Bad Debt Expense	52,000	88	12,711	24%	-	39,289
61315	Customer Rate Assistance Program	60,000	6,200	22,783	38%	-	37,217
61455	Water Conservation	3,000	-	1,748	58%	-	1,252
61485	Third Party Payment Proc Fees	72,500	13,710	26,868	37%	-	45,632
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
sub-total Services & Supplies:		468,700	31,760	200,151	43%	634	267,915
sub-total Operations:		1,665,519	185,820	672,641	40%	634	992,244
Capital Outlay							
	HP Color LaserJet Printer	6,000	-	-	0%	-	6,000
sub-total Capital Outlay:		6,000	-	-	0%	-	6,000
Total Department:		1,671,519	185,820	672,641	40%	634	998,244

CCWD Budget Status Report
Water Resources

As of November 30, 2019
42% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>November 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	124,623	11,016	54,687	44%	-	69,936 1
60100	Benefits	69,437	5,578	27,821	40%	-	41,616
60102	Medical Reimbursements	400	-	-	0%	-	400
sub-total Personnel Services:		194,460	16,594	82,508	42%	-	111,952
Services and Supplies							
60310	Material and Supplies	500	-	-	0%	-	500
60505	Outside Legal Fees	155,000	10,249	49,235	32%	-	105,765
60541	Advertising/Publicity	500	-	-	0%	-	500
60590	Professional Services	84,000	-	14,526	17%	5,670	63,804
60732	Membership/Dues	47,500	-	60,364	127%	-	(12,864) 2
60810	Training, Conferences & Travel	4,000	-	1,301	33%	-	2,699
60820	Other Travel Costs	750	-	-	0%	-	750
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61435	State/Federal/County Fees	785,000	2,873	257,399	33%	-	527,601
61450	Mandated Plans	20,000	-	-	0%	-	20,000
61452	Strategic Plans Updates	50,000	-	-	0%	-	50,000
sub-total Services & Supplies:		1,440,512	13,122	382,825	27%	5,670	1,052,017
Total Department:		1,634,972	29,716	465,333	28%	5,670	1,163,969

EXPENDITURE DETAILS

Non-Departmental (Dept 50)

- 1) **60260 – Refuse Disposal:** Rate increase of \$9/ per month. Budget will be over by \$100 by year end.
- 2) **60310 – Materials and Supplies:** Purchases are dependent on need. Currently, office furniture is occurring in November and December and that will stabilize for the remaining of the year.
- 3) **61200 – Retired Employee Costs:** Current year Retiree Health Insurance is \$29k higher this period as last year. The budget was increased above last year by \$44,800. However, the costs will likely end over budget by approximately \$10-12k.
- 4) **61410 – Insurance:** Generally paid in full in the beginning of the year

Utility Services (Dept 54)

- 1) **60030 – Overtime:** The overage is primarily due to PSPS
- 2) **60220 – Water:** Error in posting some sewer charges to water expense line. However, rates have increased. Overall, Water will be over budget by about \$600 by end of year.
- 3) **60250 – Telephone:** Telephone was budgeted incorrectly due to and error in entry. The budget should have been \$76,430 and was instead approved for \$7,643. An adjustment will be made between line items to resolve this.
- 4) **60260 – Refuse/Disposal:** Error in posting Sewer charges to refuse. However, based on last year and given this year's trends, there was insufficient budget. End balance will likely be over by \$5000.
- 5) **60312 – Safety Eq:** Large order of expired hard hats and lifting slings were purchased.
- 6) **60313 – Tools:** Large investment I leak detection and lice locator tools occurred.
- 7) **60314 – Uniforms – New:** Annual purchases of uniforms. Likely no further purchases planned unless new staff are hired.
- 8) **60325 – Lab Supplies:** Large purchase for Turbidimeter, Maintenance kit.
- 9) **60328 – UV Bulb:** Dependent on replacement schedule.
- 10) **60332 – Leak Repair Supplies:** Large effort on leak repairs occurring.
- 11) **60335 – Septic Tanks:** Installed new tank in Angels
- 12) **60338 - Meters, New Conn, & Replacements:** is higher due to Ferguson payments. Radio read meters was not contemplated in the budget and budget used old style of meter. This budget line will be short. However, additional analysis will be needed to determine how much.
- 13) **60353 – Computer/peripherals:** Mobile Management Software required a change in how computers were deployed in the field. Historically, computers could be shared among several personnel. Now, the requirement is a one-to-one model. The budget didn't take this into full consideration.
- 14) **60354 – Control Sys:** Purchases are not cyclical. They are made when needed.
- 15) **60356 – HVAC:** This includes annual servicing agreement that are paid in July. The other 50% of budget is for any repairs that may be needed.
- 16) **60357 – Mixers:** Dependent on maintenance work occurring. Not cyclical.
- 17) **60359 – Pumps/Motors:** Depends on maintenance and repair issues. Not cyclical.
- 18) **60400 – Outside Services:** Major repair project for JL Transmission Line
- 19) **60404 – Uniform Launder:** This budget was reduced for 2019-20. However, the costs actually haven't gone down. This will likely be overbudget at end of year by \$6000
- 20) **60413 – Instrumentation Tech:** This is for an annual contract that is 100% paid in September.

EXPENDITURE DETAILS

- 21) **60419 Pave/Seal/Asphalt:** Due to major line repairs, the asphalt repairs is occurring as those occur.
- 22) **Septic Hauling:** Hauling costs are significantly higher than budgeted due to PSPS.
- 23) **60425 – Tank Cleaning:** Inspections occurred in September and October. These will be complete. Any further costs will be due to unforeseen repairs.
- 24) **60431 - Computer License/Maintenance:** SEMS, E&M were not budgeted for.
- 25) **60610 – Operating Exp/Gas and Oil:** PSPS
- 26) **60620 – Repairs and Parts:** Vehicle and equipment repairs. New fleet will have a positive impact to this budget going forward (future budgets)
- 27) **60625 – Fuel/Repairs – Generators:** PSPS
- 28) **60732 - Memberships and Dues:** Budget did not include AWWA membership. Last year that was paid out of General Management Department.
- 29) The purchase of the Southworth Quad exceeded the approved limit. Additional training and purchase control is occurring to prevent this from occurring in the future.

General Management (Dept 56)

- 1) **60030 – Wages Overtime:** OT occurs infrequently. Management controls its use.
- 2) **60429 – Recruiting:** Use for open positions and pre-employment exams. Not cyclical.
- 3) **60541 – Advertising:** Payment for ordinance adoption. Depends on what ordinance require what posting schedules.
- 4) **60732 – Membership Dues:** Paid upfront.
- 5) **60810 – Training, conference:** Aligns with when conference occur.

Technical Services/Engineering (Dept 58)

- 1) **60000 – Salaries/Wages, 60030 – Overtime, 60100 - Benefits:** Personnel was budgeted to have 62% paid through operations and 38% paid through R&R projects. However, a significant amount of non-R&R project work is occurring and putting additional pressure on operations. This includes work related to 2017 and 2019 Federally declared disaster grant applications, CMMS GIS information, AMI project development, Corp Yard development.
- 2) **60410 – Service Maintenance Contracts:** These are annual maintenance agreements paid in July and November.

Administrative Services (Dept 59)

- 1) **60030 – Wages – Overtime:** Staff was required to work additional overtime because of preparing for the audit while the Director was being recruited for as well as a vacancy in Customer Service.
- 2) **60400 – Outside Services/Repairs:** These are costs for Rackspace, the email service the district uses. This was underbudget by \$650 as well as a change in the version of Rackspace is needed to facilitate a standard level of technology for all staff, increasing this by another \$350, for a total need of \$1000 above budget.
- 3) **60410 – Service Main:** These are for annual maintenance of software and office equipment. Most will be paid in the first half of the fiscal year.
- 4) **60431 – Computer Lic/Main:** These are for annual maintenance of software. Most will be paid in the first half of the fiscal year.

EXPENDITURE DETAILS

- 5) **60510 – Accounting/Audit:** This is for the outside CPA. Most is paid in the first half and the remainder upon completion of the Single Audit.
- 6) **60700 – Forms and Supplies:** This is for check stock, envelopes, forms. Ordered when needed.
- 7) **60732 – Memberships:** Usually paid in first half of year.
- 8) **61455 – Water Conservation:** These are for scholarship and out outreach program. Specifically, we had purchased a Shade Canopy for outdoor meetings.
- 9) **78100 – Custodial Fees:** These are paid all at once.

Water Resources (Dept 60)

- 1) **60000 – Salaries/Wages:** Peter was place as interim Administrative Services Director. This line will be over budget by about \$1700. However, Benefits is underbudget and should be sufficient to absorb that difference.
- 2) **60732 – Memberships:** Higher than budgeted due to a change in accounting. CCWD is the passthrough of payments to the San Joaquin county for the Groundwater Sustainability Plan Local Costs. Historically, we would only account for CCWDs portion and use a clearing account for other agencies. Based on an audit finding, we have changed that practice and now all of the payment is recorded as well as the receipts from other agencies as revenue. This new dollar amount will be more aligned with future budget years.

Water Capital Renovation and Replacement Fund

July 1, 2013 through November 30, 2019

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 17,010,368	\$ 932,018	\$ 575,927	\$ -	\$ -	\$ 1,507,945	\$ 18,518,313
Interest Income	459,106	1,839	36,184	-	-	38,023	497,129
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	442,834	-	-	442,834	5,687,131
Total Revenues	\$ 29,335,772	\$ 933,857	\$ 1,054,945	\$ -	\$ -	\$ 1,988,802	\$ 31,324,574
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 17,803	\$ -	\$ -	\$ 19,702	\$ 231,965
Ebbetts Pass Reach 1	1,047,072	1,789,082	13,240	-	-	1,802,322	2,849,395
Jenny Lind A-B Trans Line	10,243	-	-	-	-	-	10,243
Jenny Lind Pretreatment Facility	4,748,448	130,433	31,248	-	-	161,680	4,910,128
EP Redwood Tanks HMGP	35,707	823	-	-	-	823	36,530
AMR/AMI Radio Read Meter Program	-	143	-	-	-	143	143
Ebbetts Pass WTP Filter Rehab	524	-	-	-	-	-	524
Meadowmont Pump Station Improv	29,879	54,198	92	-	-	54,290	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	-	-	-	-	-	-	-
West Point Backup Water Filter	-	-	-	-	-	-	-
West Point SCADA Improvements	-	-	-	-	-	-	-
Tank Management Plan	67,816	-	-	-	-	-	67,816
Pipeline Replacement	237,613	5,799	2,986	-	-	8,785	246,399
Completed Projects (see Funding)	8,472,633	-	-	-	-	-	8,472,633
Total Expenditures	\$ 14,929,945	\$ 1,982,378	\$ 65,369	\$ -	\$ -	\$ 2,047,747	\$ 16,977,692
Beginning Balance	\$ -	\$ 11,991,994	\$ 10,276,862	\$ 11,266,438	\$ 11,266,438	\$ 11,991,994	\$ -
Total Revenues	29,335,772	933,857	1,054,945	-	-	1,988,802	31,324,574
Less							
Loan Payments	2,413,833	666,611	-	-	-	666,611	3,080,443
Project Costs	14,929,945	1,982,378	65,369	-	-	2,047,747	16,977,692
Ending Balance	\$ 11,991,994	\$ 10,276,862	\$ 11,266,438	\$ 11,266,438	\$ 11,266,438	\$ 11,266,438	\$ 11,266,438

* R&R/USDA Loans - Outstanding P&I Due: \$ 5,100,434

Water Capital Renovation and Replacement Funding
 July 1, 2013 through November 30, 2019

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 231,965	\$ 1,368,035	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	2,849,395	4,550,605	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	10,243	4,489,757	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	4,910,128	(910,128)	-	-	1,498,378	3,411,750
EP Redwood Tanks HMGP	2,800,000	36,530	2,763,470	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	143	4,499,857	-	-	4,500,000	-
Ebbetts Pass WTP Filter Rehab	400,000	524	399,476	-	-	400,000	-
Meadowmont Pump Station Improv	175,000	84,169	90,831	-	-	175,000	-
White Pines Lake Restoration	200,000	67,747	132,253	-	-	200,000	-
Wallace SCADA Improvements	100,000	-	100,000	-	-	100,000	-
West Point Backup Water Filter	3,400,000	-	3,400,000	-	-	3,400,000	-
West Point SCADA Improvements	100,000	-	100,000	-	-	100,000	-
Tank Management Plan	2,450,000	67,816	2,382,184	-	-	2,450,000	-
Pipeline Replacement	250,000	246,399	3,601	-	-	250,000	-
Big Trees Tank Replacement (1)	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	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	\$ 39,575,000	\$ 16,977,692	\$ 22,597,308	\$ 290,000	\$ 1,000,000	\$ 31,450,432	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through November 30, 2019

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	6,177,909	\$ 325,224	\$ 198,291	\$ -	\$ -	\$ 523,516	\$ 6,701,425
Interest Income	132,150	608	13,848	-	-	14,456	146,606
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	-	-	16,578	85,644
Total Revenues	\$ 8,679,126	\$ 325,832	\$ 228,717	\$ -	\$ -	\$ 554,549	\$ 9,233,675
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 131,881	\$ 13,214	\$ 5,730	\$ -	\$ -	\$ 18,944	\$ 150,825
Copper Cove LS 15 & 18 Renovation	134,269	13,833	6,469	-	-	20,302	154,572
Vallecito Recycle Water Distribution	93,099	16,132	13,571	-	-	29,702	122,801
Wallace Renovation/SCADA/PLC	466	-	635	-	-	635	1,101
West Point/Wilseyville Construction	611	-	-	-	-	-	611
Arnold Secondary Clarifier	4,405	-	-	-	-	-	4,405
Arnold Leach Field Improvements	-	-	-	-	-	-	-
La Contenta Biolac, Clarifier and UV	-	-	-	-	-	-	-
Copper Cove TP/UV Improvements	-	-	11,480	-	-	11,480	11,480
Huckleberry Lift Station Rehab	34,351	159	38,625	-	-	38,784	73,135
Indian Rock East Sand Filter Rehab	-	-	-	-	-	-	-
Southworth Collection I&I Mitigation	45,039	51,472	-	-	-	51,472	96,510
Vallecito/DF Headworks Screen	-	-	-	-	-	-	-
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,780,487	\$ 94,810	\$ 76,509	\$ -	\$ -	\$ 171,319	\$ 2,951,806
Beginning Balance	\$ -	\$ 4,110,842	\$ 4,142,289	\$ 4,294,496	\$ 4,294,496	\$ 4,110,842	\$ -
Total Revenues	8,679,126	325,832	228,717	-	-	554,549	9,233,675
Less							
Loan Payments/Expenses	1,787,796	199,576	-	-	-	199,576	1,987,372
Project Costs	2,780,487	94,810	76,509	-	-	171,319	2,951,806
Ending Balance	\$ 4,110,842	\$ 4,142,289	\$ 4,294,496	\$ 4,294,496	\$ 4,294,496	\$ 4,294,496	\$ 4,294,496

* Sewer R&R Loan - Outstanding P&I Due: \$ 594,445

Wastewater Capital Renovation and Replacement Funding

July 1, 2013 through June 30, 2019

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 8,12,13 Bypass	2,400,000	150,825	2,249,175	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	154,572	3,045,428	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	122,801	157,199	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	1,101	98,899	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	611	4,749,389	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	4,405	1,395,595	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	-	600,000	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	-	3,850,000	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	11,480	12,988,520	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	73,135	126,865	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	-	150,000	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	96,510	3,490	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	-	250,000	-	-	250,000	-
Vallecito I&I/Equalization (1)	400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1)	250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1)	45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	-	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 32,910,000	\$ 2,951,806	\$ 29,958,194	\$ -	\$ 8,825,000	\$ 10,725,000	\$ 4,750,000

(1) completed project

**CALAVERAS COUNTY WATER DISTRICT
INVESTMENT ACTIVITY ENTRY
FOR THE MONTH ENDING NOVEMBER 30, 2019**

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			CPN RATE	INVESTMENT DATE	MATURITY DATE	CM INTEREST RECD
		COST	Prem/(Disc)	PAR (PRINC)				
Lehman Bros Hldgs Inc 11/10/09 (IN DEFAULT)	17,812.50	740,413.38	(684,586.62)	1,425,000.00	3.950%	05/05/08	---	-
Wells Fargo Bank Certificate of Deposit	1,999,040.00	2,000,000.00	-	2,000,000.00	1.300%	07/22/16	07/22/21	-
Wells Fargo Money Market	25,109.24	25,109.24	-	25,109.24	0.010%	ongoing	n/a	30.40
Sub-totals Wells Fargo Bank	2,041,961.74	2,765,522.62	(684,586.62)	3,450,109.24				30.40
Umpqua Bank Money Market	2,216,965.40	2,216,965.40	-	2,216,965.40	0.350%	06/14/07	n/a	637.57
Local Agency Investment Fund	28,256,138.66	28,256,138.66	-	28,256,138.66	2.070%	ongoing	n/a	-
Totals	32,515,065.80	33,238,626.68	(684,586.62)	33,923,213.30				\$667.97

November Transactions:	Date	Amount
Interest received on the Wells Fargo Money Market Investment Account	11/1/2019	30.40
Interest received on the Umpqua Bank Money Market Investment Account	11/30/2019	637.57

Agenda Item

DATE: December 17, 2019

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion/Direction regarding District's Financial Management Policy No. 5.13, Financial Audit Policy

RECOMMENDED ACTION:

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

SUMMARY:

As per Section 5.13 of the Financial Management Policy of the Calaveras County Water District, Financial Audit Policy, the general provisions as set forth in 5.13.33 states that the selected firm can only be engaged for one five (5) year period during any fifteen (15) year time frame. The policy was last revised by the Board on January 23, 2019 by Resolution 2019-04.

Staff is proposing updates to Section 5.13.33, to reflect the ability of the District to engage with an independent firm longer, IF no other qualified firms respond for service when the District goes through the competitive bid process. Finding qualified respondents for audit services, primary for small rural agencies is becoming more and more difficult. Coordinating with a firm who is the most qualified respondent, even if contracting would cause the District to exceed the timeline threshold(s) in the policy, is far safer for the District than selection of a less qualified respondent. Instead, coordination with any firm to adjust the lead audit staff, as a rotation internally to that firm, would meet the best practice of keeping audit services "fresh" and mitigate any negative issue with services provided.

Staff will review the proposed changes (attached) and request comments and direction from the Finance Committee on the proposed policy prior to presenting the proposed policy to the Board for adoption.

FINANCIAL CONSIDERATIONS:

None at this time.

Policy Title: Financial Audit Policy
Policy Number: Financial Management Policy 5.13

5.13.1 Purpose

This 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 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, and the selected firm can only be engaged for one five (5) year period during any fifteen (15) year time frame. unless no other qualified firms respond for services.
- 5.13.34 The 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

Policy Title: Financial Audit Policy

Policy Number: Financial Management Policy 5.13
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 supplementary information;
- 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.