

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

**Tuesday, August 18, 2020
9:00 a.m.**

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

Based on guidance from the California Governor's Office, social distancing measures are imposed, Board chamber's capacity will be limited to 8 persons during public meetings. Social distancing and cloth facemasks are required.

The following alternatives are available to members of the public to watch these meetings and provide comments to the Committee before and during the meeting:

[Join meeting](#)

**Or join by phone [+1-408-418-9388](tel:+14084189388) Meeting number (access code): 142 760 0441
Meeting password: Tj7Fg7SPTw2 (85734777 from phones and video systems)**

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT**: Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES**: May 19, 2020, May 21, 2020, and June 16, 2020
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for June 2020
(Rebecca Callen, Director of Administrative Services)
 - 3b. Report on the Monthly Financial Reports for July 2020
(Rebecca Callen, Director of Administrative Services)
 - 3c. Discussion and Update for the Districtwide Software Project
(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**

Newspapers, For Information Only

* No Paperwork

MINUTES
FINANCE COMMITTEE MEETING
MAY 19, 2020

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III

Public Present:

None

Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public meetings of the Finance Committee telephonically until further notice.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

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

1. Public Comment: None.
2. Approval of Minutes: Minutes approved for the Finance Committee Meeting of April 14, 2020.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for April 2020:

Ms. Callen named the reports that comprise the monthly reports. Regarding the Budget Status Report, Director Secada asked about the ACWA Conference registration refunds, and the Water Resources Membership Dues. Directors Underhill and Secada are pleased with the Budget Status Report format.
 - 3b. Discussion / Direction of the Annual Standby Assessments for Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas:

There was a discussion on how and why the Standby Assessments were established. Director Secada asked about the recent Board Meeting public comment regarding Forest Meadows fees and why they are different than the Standby Assessments. Mr. Minkler said that the particular lot in Forest Meadows that was discussed has a meter and they've paid a connection fee.

Direction was given to present this to the full Board.
 - 3c. Update on the FY 2020-21 Operating and Capital Improvement Program Budgets:

Director Underhill questioned the percent's listed on page 11 of the budget, and Ms. Callen explained that the percent is based on how the budget was adopted and not how it's being reported. Ms. Callen reviewed the revenues, and the pages that isolate the individual funds. Ms. Callen went into much detail in the flow of the budget and talked about the Sewer Fund shortfall and how staff may address this issue. There was a

MINUTES
FINANCE COMMITTEE MEETING
MAY 19, 2020

discussion regarding customer rates, Capital R&R rates, and a rate study, with Director Secada stating that cutting costs should be considered before a rate increase. Director Secada had specific questions regarding expenditure line items that were answered by Ms. Callen and requested a list of the service maintenance contracts currently in place.

There was a discussion on the Financial/Utility Billing software upgrade. The District is now at the point of upgrading to a newer version of Springbrook or migrating to a new software company. Ms. Callen talked about Tyler Technologies software and the benefits to go in this direction. The Directors gave positive feedback on the move to Tyler Technologies.

Director Underhill asked about vehicle maintenance and the lease program. Ms. Callen talked about the program and that it has been piecemeal in receiving trucks this year. She said that next year the savings will be more obvious.

Mr. Minkler thanked staff for their work on the budget. He mentioned reallocating the OPEB trust expenditure next year is a smart move, but will need to be monitored in the following years. Mr. Minkler talked about succession planning, and the need to budget for that purpose. He talked about the strategic plan process and how staff was able to reduce the consultant's costs from \$84K to \$65K. The strategic plan could be cut from the budget if necessary, but he feels that this is an important process that should be done.

Ms. Callen talked about the changes during COVID and that customers are paying their bills and there are many more water restorations.

4. Director of Administrative Services Comments:

Ms. Callen mentioned that the OPEB trust lost \$1M during the month of March, and rebounded by \$600K during April. She also mentioned an RFP for financial advisory services for funding CIP projects has been sent out. There are many projects to complete with limited funding. Ms. Callen said a retroactive funding resolution will be brought to the Board at the next meeting regarding the Ebbetts Pass Techite Line Replacement Project. This will help with payment of expenditures already made through a private loan placement. The Purchasing Policy re-write is almost complete and would the Committee prefer to have a special meeting to review, or present it to the Board directly? The Committee members opted for a special meeting.

5. General Manager Comments:

Mr. Minkler said he is glad the Water Resources position was recirculated, and a strong candidate is in the works. Staff is gradually coming back to the office with safety measures in place. Mr. Minkler said that Mr. Metzger was able to get portable toilet service at White Pines Park.

6. Director Comments:

Director Secada won't be able to attend the June 16, 2020 Finance Committee meeting and it was determined that her alternate would attend in her place. Director Secada also thanked staff for their work on the budget.

Director Underhill reported that they had snow this morning. She thanked staff for their work on the budget. She mentioned the news reporting COVID is tracing in the sewers. Mr. Minkler said the Mr. Wyckoff is working on this.

MINUTES
FINANCE COMMITTEE MEETING
MAY 19, 2020

7. Future Agenda Items:
 - Paymentus charges/Credit Card Fees
 - LAIF, Investment protection from the State
8. Next Committee Meeting:
June 16, 2020 at 9 a.m.
9. Adjournment:
Meeting adjourned at 10:58 a.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

MINUTES
SPECIAL FINANCE COMMITTEE MEETING
MAY 21, 2020

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III

Public Present:

None

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ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 11:05 a.m., Director Underhill led the Pledge of Allegiance

1. Public Comment: None.

2. New Business:

2a. Discussion and Direction on amending Financial Management Policy 5.02, Purchasing Policy:

Ms. Callen reviewed some of the Staff Report highlights discussing purchase order limits, elimination of blanket purchase orders, addition of the Public Purchase website for RFP submissions, and the addition of the CalCard program into the policy. She then went through the red-lined draft policy in detail talking about each of the proposed changes.

Director Secada asked if the Public Purchase website charges a fee, and Ms. Callen replied that it did not. Director Underhill asked if this will have an affect on the Claim Summary and Ms. Callen replied that it won’t really have an effect on the Claim Summary, but will have a huge effect on staff time. The Directors are fine with the revisions to the policy. Director Underhill mentioned that the Public Purchase website will help with the freedom of information act. Ms. Callen mentioned that there is a link on the District’s website to the Public Purchase website.

Direction was given to bring this to the full Board under Consent Agenda.

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MINUTES
SPECIAL FINANCE COMMITTEE MEETING
MAY 21, 2020

3. Adjournment:
Meeting adjourned at 11:32 a.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

MINUTES
FINANCE COMMITTEE MEETING
JUNE 16, 2020

The following Committee Members were present:

Bertha Underhill	Director
Russ Thomas	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Joel Metzger	External Affairs Manager
Patti Christensen	Accountant III

Public Present:

Carlos Oblites, Chandler Asset Management

Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public meetings of the Finance Committee telephonically until further notice.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 9:20 a.m., Director Underhill led the Pledge of Allegiance

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

Ms. Callen gave a brief description of the monthly reports. Ms. Callen and Mr. Minkler answered questions from the Directors regarding the Budget Status Report, specifically on grant revenue, other revenue, retired employee costs, membership dues, including the San Joaquin Sustainability dues, legal fees, insurance, and the O'Connell and Dempsey legislative services monthly fee.
 - 3b. Discussion and Direction on amending Financial Management Policy 5.01, Investment Policy:

Ms. Callen gave a review of the staff report and the reasons for the policy change. She also mentioned that Carlos Oblites from Chandler Asset Management is attending today's meeting. Director Thomas asked about the ICE (Inter Cities Exchange) Bank of America index. Mr. Oblites said that he and Ms. Callen went over an investment strategy and the ICE index will give Chandler Asset Management a benchmark to work with to grow the District's investments. He also talked about Chandler's management of the District's portfolio. Mr. Oblites stated that further investment action is on hold until the LAIF (Local Agency Investment Fund) interest rate is more in line with the market.

Direction was given to take this to the full Board.

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FINANCE COMMITTEE MEETING
JUNE 16, 2020

3c. Discussion and Direction on Lehman Bros Holdings Investment:

Ms. Callen mentioned that this investment item comes up on occasion by the Board as to why Staff reports out on this defaulted asset. Ms. Callen is requesting authorization to discharge the remaining balance, and any future bankruptcy court distributions will be recorded as interest income. She mentioned the proposed amount to remove from the general ledger is approximately \$16K. Ms. Callen stated that Wells Fargo will still hold the asset, it just won't be listed on the investment report.

Direction was given to take this to the full Board.

3d. Discussion and Direction Regarding Enrollment in CAL-CARD Program for Government Entities:

Ms. Callen gave a brief history of the application process and the halt in the process due to COVID-19. She stated she contacted a U.S. Bank representative who will work with the District to further the application process. Ms. Callen reviewed the changes to the District Credit Card Use, Policy 5.07. There was a discussion on the number of cards, who will have authorization to use them, and how the expenditures will be reported on the Claim Summary.

Direction was given to take this to the full Board.

Agenda Item – Discussion and Direction regarding the USDA Loan Resolution for Radio Read Meter Replacement Project CIP #11096 (*not listed on the Agenda*)

Ms. Callen mentioned this project has been ongoing and talked about the debt ratio coverage change if this grant/loan was to go into effect. If the District were to enter into this loan, and taking into account the Fiscal Year 20-21 budget, the debt ratio coverage for FY 20-21 would drop from 4.13 as reported on the June 30, 2019 audited financial statements to 2.9, and the all debt ratio would go from 2.74 to 1.77. The required debt coverage ratio rate for current debt is 1.25. Ms. Callen also stated that the final payment on the Umpqua Bank loan will be paid next year and the debt coverage ratio for FY 21-22 will drastically increase to 14.64 and 3.47 respectively. She talked about the length of the loan and that 40 years will maximize the grant. The USDA grant/loan will include a \$5M loan and a \$1M grant. Mr. Minkler said this item is going to the Engineering Committee in early July before it goes to the full Board. There was a discussion on the life of the debt and paying it off in a shorter time frame, and whether or not \$6M is the correct amount. Mr. Minkler said this project is out to bid now and the bid results should be known by the Engineering Committee meeting in July.

No direction was given on this item; there was quite a discussion.

3e. Discussion/Direction RE: The CCWD High School Scholarship Program Overview:

Mr. Metzger gave a history of the Scholarship Program and the schools that are eligible. Mr. Metzger said the guidelines need to be updated as EDMUD (East Bay Municipal Utilities District) is matching the District's Scholarship Program as well. He is asking for direction on the disbursement of the scholarship awards; two \$1,000 awards, or four \$500 awards? There was a discussion regarding the amounts and whether or not awardees should report back on their progress; and if an awardee chooses a water related career, could there be a continuing award. Mr. Metzger said he would put something together to discuss this further. Ms. Callen suggested keeping it simple to ease the administrative burden on staff. Mr. Metzger said the purpose of this item was to make sure the Board is aware that all County schools are eligible, and changing the staff responsible for this program from Human Resources to the External Affairs Manager.

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FINANCE COMMITTEE MEETING
JUNE 16, 2020

Director Thomas recanted his original suggestion, and would like to see four \$500 scholarships per year, Director Underhill would like the awardees to report back to the Board after a year. Ms. Callen asked about EDMUD's commitment to the program. A stipulation should be added that if additional funds are received, then additional scholarships can be awarded.

4. Director of Administrative Services Comments:
Nothing to report.
5. General Manager Comments:
Mr. Minkler stated that the Manager of Water Resources, Brad Arnold, started yesterday; the Legislative Affairs Committee is tomorrow; and the Board meeting next week will include adopting the budget.
6. Director Comments:
Director Thomas enjoyed attending today's meeting.

Director Underhill thanked Director Thomas for attending today's meeting. She mentioned that the pipeline replacement project on Meko Drive looks like it's going fine.

Director Thomas left the meeting at 11:33 a.m.

7. Future Agenda Items:
 - Standard Reports
8. Next Committee Meeting:
July 21, 2020 at 9 a.m.
9. Adjournment:
Meeting adjourned at 11:34 a.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: August 18, 2020
TO: Finance Committee
FROM: Rebecca Callen, Director of Administrative Services
SUBJECT: Report on the Monthly Financial Reports for June 2020

RECOMMENDED ACTION:

Receive Report on June 2020 Monthly Financial Reports.

SUMMARY:

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

Budget Status Report – This is a high-level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status.

Capital Renovation and Replacement (Capital R&R) Report – A summary of Capital R&R revenues and expenditures for the water and wastewater funds. Additionally, some expenditures are paid in arrears and this report may not adequately account for all costs incurred during the reporting period.

Capital Improvement Program Cash Flow/Expenditure Summary – A status report of Capital Improvement Program water and wastewater projects to date.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of June, 2020 and was presented to the Board at the July 22, 2020 meeting.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during June, 2020. This report was presented to the Board at the July 22, 2020 meeting.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – June 2020
Capital R&R Report – June 2020
Capital Improvement Program Cash Flow/Expenditure Summary – June 2020*

June 2020 Budget Status Report (PRE-AUDIT)

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line item variances are normal and the areas of concern are isolated to **Account Types** that fall short of budget and historical trends or Account Types that are at or over 100%.

Analysis has been done to evaluate 3-year trends related to operating expenses and revenues. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend equal or less than 10% from the prior year. Additionally, a comparison of Year to Date activity versus budget further identifies if there are any impending issues.

All District Revenues

This analysis includes operating, capital, expansion, and reserve funds

Sum of Net Row Labels	2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 100% of Budget
W01-Sales & Charges	16,584,782	16,908,032	17,364,658	2.70%	13,023,650	(4,341,008)	133.33%
W02-Water/Sewer Fees	20,910	19,685	26,575	35.00%	15,000	(11,575)	177.17%
W03-Misc. Operating Revenue	298,541	258,590	311,899	20.62%	165,800	(146,099)	188.12%
X01-Property Tax/Assmt Rev	2,738,277	3,044,862	3,121,973	2.53%	3,076,581	(45,392)	101.48%
X02-Grant Revenue	373,441	1,911,081	69,172	-96.38%	-	-	0.00%
X03-Interest Income	243,775	488,867	502,996	2.89%	601,096	98,100	83.68%
X04-Expansion/Assemt Fees	567,765	1,008,445	1,470,567	45.83%	-	-	0.00%
X05-Power Sales	756,361	760,720	748,110	-1.66%	759,000	10,890	98.57%
X06-Other Revenue	138,084	885,983	627,770	-29.14%	888,871	261,101	70.63%
X30-Transfer In	2,886,207	1,696,846	2,494,147	46.99%	-	(2,494,147)	0.00%
Grand Total	24,608,143	26,983,111	26,737,867	-0.91%	18,529,998	(8,207,869)	144.30%

Note: We have not historically reported out Transfer In in prior Budget Status Reports. However, this is a material funding source for the District. Transfers In pertain to \$1.7 budgeted for Debt Service Funding, \$400,000 is for one-time operating expenses and equipment/capital outlay projects, and the remaining \$648,062 is for CIP support.

Analysis of ALL District Revenues identifies shortfalls in the Account Type:

- Other Revenue

Other	2018	2019	2020				
X06-Other Revenue	138,084	885,983	627,770	-29.14%	888,871	261,101	70.63%
48130-Rental Revenue	11,180	1,000	17,882	1688.23%	-	(17,882)	0.00%
52420-Standby Fees	124,320	123,849	124,540	0.56%	130,000	5,460	95.80%
52430-Area of Benefit Reimbursement	-6,919	-3,571		-100.00%	-	-	0.00%
54600-Other Non-Operating Revenue		744,209	474,823	-36.20%	748,871	274,048	63.41%
54605-Misc Developer Reimbursements	9,503	20,496	10,524	-48.65%	10,000	(524)	105.24%

52430: The Area of Benefit Reimbursement will be accrued during the fiscal year end closing process. This is a fee paid to the developer for each new connection in the Copper area and is paid out of the Copper Cove Expansion Fund.

54600: This is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.

District Operating Revenues

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

Sum of Net Row Labels	Column Labels	2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 100% of Budget
⊕ W01-Sales & Charges		12,135,569	12,464,076	12,917,608	3.64%	13,023,650	106,042	99.19%
⊕ W02-Water/Sewer Fees		20,910	19,685	26,575	35.00%	15,000	(11,575)	177.17%
⊕ W03-Misc. Operating Revenue		298,541	258,590	311,899	20.62%	165,800	(146,099)	188.12%
⊕ X01-Property Tax/Assmt Rev		2,448,969	2,588,133	2,653,677	2.53%	2,589,565	(64,112)	102.48%
⊕ X02-Grant Revenue		61,444	6,626	5,331	-19.54%	-	-	0.00%
⊕ X03-Interest Income		71,682	159,371	167,084	4.84%	200,000	32,916	83.54%
⊕ X05-Power Sales		756,361	760,720	748,110	-1.66%	759,000	-	98.57%
⊕ X06-Other Revenue		133,823	888,554	627,770	-29.35%	888,871	261,101	70.63%
⊕ X30-Transfer In		1,524,548	1,696,846	2,293,349	35.15%	-	(2,293,349)	0.00%
Grand Total		17,451,847	18,842,600	19,751,403	4.82%	17,641,886	(2,109,517)	111.96%

The main Account Types to note are:

- Interest Income
- Other Revenue

Interest Income

	2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 100% of Budget
⊕ X03-Interest Income	71,682	159,371	167,084	4.84%	200,000	32,916	83.54%
51100-Interest Income/CCWD Invest	71,682	159,371	182,871	14.75%	200,000	-	91.44%
51700-Net Incr/Decr In Invest FMV			-739,454	0.00%	-	739,454	0.00%
51700-Net Mark to Market Value			723,666	0.00%	-	(723,666)	0.00%

51100: As discussed earlier, LAIF is not trending as budgeted and we are continuing to see a reduction in overall interest income. During June the Lehman Bros Holding investment was discharged from the Districts general ledger.

Other Revenue

	2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 100% of Budget
⊕ X06-Other Revenue	133,823	888,554	627,770	-29.35%	888,871	261,101	70.63%
48130-Rental Revenue			17,882	0.00%	-	(17,882)	0.00%
52420-Standby Fees	124,320	123,849	124,540	0.56%	130,000	5,460	95.80%
54600-Other Non-Operating Revenue		744,209	474,823	-36.20%	748,871	274,048	63.41%
54605-Misc Developer Reimbursements	9,503	20,496	10,524	-48.65%	10,000	(524)	105.24%

54600: As discussed prior, this is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.

54605: Although the current year revenue is lower than the previous year, the revenue came in over budget by \$524.

District Operating Expenses

District Operating Expenses are staying within the overall budget benchmark of 100%.

YTD Totals Account Type	Operating Expenses				% of PY	Current Budget	Remaining Balance	Benchmark 100% of Budget
	Fiscal Year	2018	2019	2020				
⊕ Y01-Sal/Wage/Benefits	9,014,303	9,321,815	9,118,754	-2.18%	9,460,839	342,085	96.38%	
⊕ Y02-Utility Service	1,121,842	1,092,160	973,159	-10.90%	1,001,516	28,357	97.17%	
⊕ Y03-Materials/Supplies	1,511,504	1,353,261	1,211,085	-10.51%	1,248,410	37,325	97.01%	
⊕ Y04-Outside Services	703,734	731,712	755,447	3.24%	807,883	52,436	93.51%	
⊕ Y05-Professional Services	560,753	411,487	302,651	-26.45%	518,037	215,386	58.42%	
⊕ Y06-Vehicle/Equipment			103,978	0.00%	-	(103,978)	0.00%	
⊕ Y06-Vehicle/Equipment	385,072	502,443	470,860	-6.29%	518,784	47,924	90.76%	
⊕ Y07-Office Expenses	118,595	153,445	165,444	7.82%	147,765	(17,679)	111.96%	
⊕ Y08-Travel/Training	52,583	65,709	55,919	-14.90%	80,184	24,265	69.74%	
⊕ Y10-Purchased Water	294,589	295,612	294,751	-0.29%	298,262	-	98.82%	
⊕ Y11-Retired Employee	534,668	570,621	608,291	6.60%	599,000	(9,291)	101.55%	
⊕ Y12-Bad Debts	44,306	48,433	32,578	-32.74%	52,000	19,422	62.65%	
⊕ Y13-Misc Op Expenses	533,792	1,236,921	1,088,309	-12.01%	1,411,731	323,422	77.09%	
⊕ Y15-Director Costs	123,760	128,320	115,310	-10.14%	158,857	43,547	72.59%	
⊕ Y16-Legal	299,996	315,318	370,129	17.38%	385,000	14,871	96.14%	
⊕ Z02-Debt Repayment	2,135,477	2,567,185	2,204,927	-14.11%	2,980,688	775,761	73.97%	
⊕ Z03-Capital Equipment	653,687	354,176	402,545	13.66%	510,000	107,455	78.93%	
⊕ Z04-Misc Non Operating	9,956	7,801	21,889	180.60%	7,500	(14,389)	291.85%	
Grand Total	18,098,615	19,156,418	18,296,025	-4.49%	20,186,456	1,890,431	90.64%	

The main Account Types to note are:

- Office Expense
- Retired Employee Costs
- Misc Non-Operating

Office Expenses

	2018	2019	2020				
⊕ Y07-Office Expenses	118,595	153,445	165,444	7.82%	147,765	(17,679)	111.96%
60700-Forms and Supplies	1,372	242	4,860	1907.95%	2,950	(1,910)	164.74%
60710-Permits and Licenses	10,776	13,853	11,003	-20.58%	15,000	-	73.35%
60720-Postage	14,215	16,610	15,774	-5.03%	17,300	1,526	91.18%
60730-Publications/Subscriptions	477	375	14	-96.27%	1,350	1,336	1.04%
60732-Memberships and Dues	91,754	122,154	133,367	9.18%	110,238	(23,129)	120.98%
60760-Recording/Title Reports	1	211	427	102.33%	427	-	100.00%

60700: Forms and Supplies are over budget due to SB 998 compliance, billing inserts, door tags and door tag policy attachments.

60732: The San Joaquin Groundwater Sustainability Local Cost Share is higher than budgeted. Part of this is due to a change in accounting for the pass-through dollars and the other is just higher cost of share.

Retired Employee Costs

	2018	2019	2020				
Y11-Retired Employee	534,668	570,621	608,291	6.60%	599,000	(9,291)	101.55%
61200-Retired Employee Costs	534,668	570,621	608,291	6.60%	599,000	(9,291)	101.55%

61200: Retired Employee Costs are trending slightly higher than budget and finishes out the year close to budget.

Misc Non-Operating

	2018	2019	2020				
Z04 Misc Non Operating	9,956	7,801	21,889	180.60%	7,500	(14,389)	291.85%
78100-Investment Agent Fees	7,500	7,500	7,500	0.00%	7,500	-	100.00%
78200-Calaveras County Fees	175	9	103	1111.76%	-	(103)	0.00%
78205-LAFCO Contribution			14,099	0.00%	-	(14,099)	0.00%
78900-Consultants			0	0.00%	-	-	0.00%
78990-Misc Non-Operating Costs	2,281	292	187	-36.02%	-	(187)	0.00%

78205: There was an accounting change starting this year that will recognize the annual LAFCO contribution expense. In previous years the contribution was netted against the property tax revenue.

Dept 50 – Non-Departmental

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	100% of Budget
⊕ Y02-Utility Service		28,519	26,671	24,868	-6.76%	22,500	(2,368)	110.52%
⊕ Y03-Materials/Supplies		44,658	50,080	56,751	13.32%	40,500	(16,251)	140.13%
⊕ Y04-Outside Services		42,582	45,373	49,629	9.38%	50,020	391	99.22%
⊕ Y05-Professional Services			600	80	-86.59%	-	(80)	0.00%
⊕ Y10-Purchased Water		293,262	293,262		-100.00%	-	-	0.00%
⊕ Y11-Retired Employee		534,668	570,621	608,291	6.60%	599,000	(9,291)	101.55%
⊕ Y13-Misc Op Expenses		176,912	120,579	206,031	70.87%	206,231	200	99.90%
⊕ Z02-Debt Repayment		2,135,477	2,567,185	2,204,927	-14.11%	2,980,688	775,761	73.97%
⊕ Z04-Misc Non Operating		1,781	292	187	-36.02%	-	(187)	0.00%
Grand Total		3,257,859	3,674,663	3,150,764	-14.26%	3,898,939	748,175	80.81%

The following Account Type is trending higher than the benchmark:

- Utility Services

The following Account Type is trending both higher than the previous year, and higher than the benchmark:

- Materials and Supplies

The following Account Type is trending higher than the previous year:

- Misc Op Expenses

Utility Services

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y02-Utility Service	28,519	26,671	24,868	-6.76%	22,500	(2,368)	110.52%
60210-Power	11,748	9,607	8,043	-16.28%	7,800	(243)	103.11%
60220-Water	2,777	2,635	3,299	25.21%	2,800	(499)	117.81%
60230-Sewage	273			0.00%	-	-	0.00%
60250-Telephone	11,224	11,836	11,052	-6.62%	9,300	(1,752)	118.84%
60260-Refuse/Disposal	2,497	2,594	2,475	-4.59%	2,600	125	95.18%

60210: Electricity and gas for the OP HQ building that is paid to CPPA and PG&E.

60220: Water service for the OP HQ building.

60250: Telephone service related to OP HQ.

Materials and Supplies

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y03-Materials/Supplies	44,658	50,080	56,751	13.32%	40,500	(16,251)	140.13%
60310-Materials and Supplies	42,084	48,900	56,461	15.46%	40,000	(16,461)	141.15%
60313-Tools		783	291	-62.90%	500	209	0.00%
60320-Safety Material and Supplies	2,574	397		-100.00%	-	-	0.00%
⊕ Y04-Outside Services	42,582	45,373	49,629	9.38%	50,020	391	99.22%

60310: Training Room sound proofing materials, office furniture, Surface Pro covers due to mass Windows 10 upgrades and required computer replacement to facilitate that in the field, and COVID-19 Technology purchases.

Misc. Op Expenses

	2018	2019	2020				
<input type="checkbox"/> Y13-Misc Op Expenses	176,912	120,579	206,031	70.87%	206,231	200	99.90%
61410-Insurance	176,912	117,297	206,031	75.65%	206,231	200	99.90%
61430-State/Federal/County Fees		3,282		-100.00%	-	-	0.00%

61410: Insurance costs have increased with JPIA. This was accounted for in the budget. Due to the nature of this payment occurring in 3 upfront payments, it is normal to be almost 100% for the year earlier than other Account Types.

Dept 54 – Utilities – Nothing to report, all within benchmark

YTD Totals Account Type	Fiscal Year FY	Operating Expenses				Current Budget	Remaining Balance	Benchmark 100% of Budget
		2018	2019	2020	% of PY			
⊕ Y01-Sal/Wage/Benefits	6,420,735	6,407,666	6,459,850	0.81%	6,520,071	60,221	99.08%	
⊕ Y02-Utility Service	1,093,323	1,065,466	948,291	-11.00%	979,016	30,725	96.86%	
⊕ Y03-Materials/Supplies	1,423,050	1,226,688	1,101,230	-10.23%	1,157,131	55,901	95.17%	
⊕ Y04-Outside Services	574,412	583,076	612,392	5.03%	651,818	39,426	93.95%	
⊕ Y05-Professional Services	55,818	83,561	63,439	-24.08%	101,300	37,861	62.62%	
⊕ Y06-Vehicle/Equipment			103,978	0.00%	-	(103,978)	0.00%	
⊕ Y06-Vehicle/Equipment	385,072	502,443	470,860	-6.29%	518,784	47,924	90.76%	
⊕ Y07-Office Expenses	23,879	21,332	20,778	-2.59%	30,500	9,722	68.13%	
⊕ Y08-Travel/Training	26,986	35,667	24,167	-32.24%	35,184	11,017	68.69%	
⊕ Y10-Purchased Water	1,326	2,349	1,489	-36.63%	5,000	3,511	29.78%	
⊕ Y13-Misc Op Expenses	226,292	394,107	223,912	-43.18%	230,000	6,088	97.35%	
⊕ Z03-Capital Equipment	602,037	334,395	402,545	20.38%	504,000	101,455	79.87%	
Grand Total	10,832,930	10,656,749	10,432,932	-2.10%	10,732,804	299,872	97.21%	

Dept 56 – General Management

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	100% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		735,799	636,312	652,754	2.58%	654,902	2,148	99.67%
⊕ Y02-Utility Service			24		-100.00%	-	-	0.00%
⊕ Y03-Materials/Supplies		2,846	1,619	4,565	181.96%	6,800	2,235	67.14%
⊕ Y04-Outside Services		7,273	29,727	14,307	-51.87%	14,700	393	97.33%
⊕ Y05-Professional Services		87,205	101,773	81,796	-19.63%	134,300	52,504	60.91%
⊕ Y07-Office Expenses		47,058	60,025	44,024	-26.66%	47,545	3,521	92.59%
⊕ Y08-Travel/Training		14,070	21,211	18,863	-11.07%	21,450	2,587	87.94%
⊕ Y13-Misc Op Expenses			1,714	0	-100.00%	2,000	2,000	0.00%
⊕ Y16-Legal		156,404	187,484	262,024	39.76%	230,000	(32,024)	113.92%
⊕ Z04-Misc Non Operating		675	9	103	1111.76%	-	(103)	0.00%
Grand Total		1,051,330	1,039,898	1,078,438	3.71%	1,111,697	33,259	97.01%

Material and Supplies is higher than the previous year, and Legal services is trending both higher than the previous year and higher than the benchmark.

Material and Supplies

	2018	2019	2020				
⊕ Y03-Materials/Supplies	2,846	1,619	4,565	181.96%	6,800	2,235	67.14%
60310-Materials and Supplies	2,846	1,619	3,640	124.78%	2,800	(840)	129.99%
60320-Safety Material and Supplies			926	0.00%	4,000	3,074	23.14%
60390-Admin. Technologies/Comm.	0			0.00%	-	-	0.00%

60310: This expense is made up of employee meeting and training supplies, and HR survey reports.

Legal

	2018	2019	2020				
⊕ Y16-Legal	156,404	187,484	262,024	39.76%	230,000	(32,024)	113.92%
60505-Outside Legal Fees	156,404	187,484	262,024	39.76%	230,000	(32,024)	113.92%

60505: Legal fees are for outside counsel. Costs are associated with demand and case load. The budget took additional need into consideration; however, this line item exceeds budget.

Dept 57 – Board of Directors – Nothing to report, all within benchmark.

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	100% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		579	1,576	800	-49.23%	2,000	1,200	40.00%
⊕ Y03-Materials/Supplies		350	815	542	-33.47%	750	208	72.27%
⊕ Y05-Professional Services			8,124		-100.00%	-	-	0.00%
⊕ Y15-Director Costs		123,760	128,320	115,310	-10.14%	158,857	43,547	72.59%
Grand Total		124,689	138,834	116,652	-15.98%	161,607	44,955	72.18%

Dept 58 – Engineering

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	100% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		418,785	736,835	689,705	-6.40%	892,587	202,882	77.27%
⊕ Y03-Materials/Supplies			6,381	3,447	-45.97%	7,479	4,032	46.09%
⊕ Y04-Outside Services		17,459	8,689	15,047	73.17%	12,395	(2,652)	121.40%
⊕ Y05-Professional Services		19,537	5,765	-5,135	-189.07%	80,165	85,300	-6.41%
⊕ Y07-Office Expenses		465	1,002	972	-3.05%	1,745	774	55.67%
⊕ Y08-Travel/Training		3,669	2,483	7,331	195.27%	8,000	669	91.63%
Grand Total		459,915	761,154	711,366	-6.54%	1,002,371	291,005	70.97%

Account Type Outside Services is both trending higher than previous year and higher than the benchmark, Account Type Travel and Training is trending higher than the previous year.

Outside Services

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y04-Outside Services	17,459	8,689	15,047	73.17%	12,395	(2,652)	121.40%
60410-Service Maintenance Contracts	17,459	8,639	13,152	52.24%	10,500	(2,652)	125.26%
60431-Computer Lic Maint Contracts			1,895	0.00%	1,895	-	100.00%
60480-Rental (Non Vehicle and Equip)		50		-100.00%	-	-	0.00%

60410: Engineering requested additional service on the Innovyze annual contract that put them over budget for the year.

Travel and Training

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y08-Travel/Training	3,669	2,483	7,331	195.27%	8,000	669	91.63%
60810-Training Conf and Travel	3,627	2,468	7,331	197.04%	7,500	169	97.74%
60820-Other Travel Costs	43	15		-100.00%	500	500	0.00%

60810: While the current year expenditures are tracking higher than the previous year, the line item remained under budget at year end.

Dept 59 – Administrative Services

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	100% of Budget
⊕ Y01-Sal/Wage/Benefits		1,122,558	1,219,552	1,173,908	-3.74%	1,196,819	22,911	98.09%
⊕ Y03-Materials/Supplies		30,959	40,515	44,092	8.83%	35,250	(8,842)	125.08%
⊕ Y04-Outside Services		62,009	64,848	64,072	-1.20%	78,950	14,878	81.15%
⊕ Y05-Professional Services		206,411	124,015	105,123	-15.23%	128,225	23,103	0.00%
⊕ Y07-Office Expenses		15,883	17,344	21,079	21.53%	20,475	(604)	102.95%
⊕ Y08-Travel/Training		3,129	1,794	4,091	128.05%	10,800	6,709	37.88%
⊕ Y12-Bad Debts		44,306	48,433	32,578	-32.74%	52,000	19,422	62.65%
⊕ Y13-Misc Op Expenses		70,577	94,639	130,334	37.72%	135,500	5,166	96.19%
⊕ Z03-Capital Equipment		51,650	19,782		-100.00%	6,000	6,000	0.00%
⊕ Z04-Misc Non Operating		7,500	7,500	21,599	187.99%	7,500	(14,099)	287.99%
Grand Total		1,614,982	1,638,422	1,596,875	-2.54%	1,671,519	74,644	95.53%

The following Account Types are trending both higher than the previous year, and higher than the benchmark:

- Office Expenses
- Misc Non-Operating

The following Account Type is trending higher than the benchmark:

- Material and Supplies

The following Account Type is trending higher than the previous year:

- Travel and Training

Office Expenses

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y07-Office Expenses	15,883	17,344	21,079	21.53%	20,475	(604)	102.95%
60700-Forms and Supplies	1,138	105	4,860	4544.35%	1,950	(2,910)	249.22%
60720-Postage	14,215	16,610	15,774	-5.03%	17,300	1,526	91.18%
60732-Memberships and Dues	530	630	445	-29.37%	725	280	61.38%

60700: Forms and Supplies are over budget due to SB 998 compliance, billing inserts, door tags and door tag policy attachments.

Misc Non-Operating

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Z04-Misc Non Operating	7,500	7,500	21,599	187.99%	7,500	(14,099)	287.99%
78100-Investment Agent Fees	7,500	7,500	7,500	0.00%	7,500	-	100.00%
78205-LAFCO Contribution			14,099	0.00%	-	(14,099)	0.00%
78900-Consultants			0	0.00%	-	-	0.00%

78205: There was an accounting change starting this year that will recognize the annual LAFCO contribution expense. In previous years the contribution was netted against the property tax revenue.

Materials and Supplies

	2018	2019	2020				
☐ Y03 Materials/Supplies	30,959	40,515	44,092	8.83%	35,250	(8,842)	125.08%
60310-Materials and Supplies	37	274	303	10.46%	1,250	947	24.21%
60356-HVAC			115	0.00%	-	(115)	0.00%
60390-Admin. Technologies/Comm.	30,922	40,241	43,675	8.53%	34,000	(9,675)	128.45%

60390: Admin. Technologies/Comm. Includes computers which is high to date due to the push to upgrade to Windows 10. We will exceed this budget due to the additional COVID-19 expenses. Those will be reported out at a future meeting once all bills are paid.

Travel and Training

	2018	2019	2020				
☐ Y08-Travel/Training	3,129	1,794	4,091	128.05%	10,800	6,709	37.88%
60810-Training Conf and Travel	2,146	1,498	4,042	169.82%	10,000	5,958	40.42%
60820-Other Travel Costs	983	296	49	-83.48%	800	751	6.11%

60810: While the cost is trending higher than the previous year, the line item remains within budget.

Dept 60 – Water Resources

YTD Totals Account Type	Operating Expenses				% of PY	Current Budget	Remaining Balance	Benchmark
	Fiscal Year	2018	2019	2020				100% of Budget
⊕ Y01-Sal/Wage/Benefits		315,847	319,875	141,736	-55.69%	194,460	52,724	72.89%
⊕ Y03-Materials/Supplies		9,642	27,163	457	-98.32%	500	43	91.33%
⊕ Y05-Professional Services		191,782	87,649	57,348	-34.57%	74,047	16,699	77.45%
⊕ Y07-Office Expenses		31,310	53,742	78,592	46.24%	47,500	(31,092)	165.46%
⊕ Y08-Travel/Training		4,729	4,554	1,466	-67.81%	4,750	3,284	30.87%
⊕ Y10-Purchased Water				293,262	0.00%	293,262	(0)	100.00%
⊕ Y13-Misc Op Expenses		60,011	625,882	528,032	-15.63%	838,000	309,968	63.01%
⊕ Y16-Legal		143,592	127,834	108,105	-15.43%	155,000	46,895	69.75%
Grand Total		756,912	1,246,698	1,208,998	-3.02%	1,607,519	398,521	75.21%

The following Account Type is both trending higher than prior year and higher than the benchmark:

Office Expense

	2018	2019	2020				
⊕ Y07-Office Expenses	31,310	53,742	78,592	46.24%	47,500	(31,092)	165.46%
60732-Memberships and Dues	31,310	53,742	78,592	46.24%	47,500	(31,092)	165.46%

60732: The San Joaquin Groundwater Sustainability Local Cost share is higher than budgeted. Part of this is due to a change in accounting for the pass-through dollars and the other is just higher cost of share. Due to savings within this budget, it can be absorbed.

Water Capital Renovation and Replacement Fund

July 1, 2013 through June 30, 2020

	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	\$ 17,314,617	\$ 932,018	\$ 804,105	\$ 783,369	\$ 737,213	\$ 3,256,705	\$ 20,571,322
Interest Income	459,106	1,839	36,321	36,976	31,503	106,639	565,745
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 29,640,020	\$ 933,857	\$ 840,427	\$ 820,345	\$ 768,716	\$ 3,363,344	\$ 33,003,365
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ 23,074	\$ 17,161	\$ 67,909	\$ 280,172
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	164,479	1,524,596	3,740,171	5,377,983
Jenny Lind A-B Trans Line	10,243	-	-	3,172	11,074	14,246	24,489
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	20,344	8,034	191,875	5,035,094
EP Redwood Tanks HMGP	35,707	823	823	1,063	-	2,709	38,416
AMR/AMI Radio Read Meter Program	-	143	52,113	60,653	76,917	189,827	189,827
Ebbetts Pass WTP Filter Rehab	524	-	1,428	-	399,739	401,167	401,691
Hunters Raw Water Pump Renov	-	-	5,216	-	-	5,216	5,216
Lake Tulloch Raw Water Pump Renov	-	-	102,292	-	-	102,292	102,292
Meadowmont Pump Station Improv	29,879	54,198	92	-	-	54,290	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	-	-	-	1,310	16,750	18,060	18,060
West Point Backup Water Filter	-	-	-	434	-	434	434
West Point SCADA Improvements	-	-	-	-	-	-	-
Big Trees Pump Station 1,4,5 Repl	-	-	-	107	-	107	107
Reeds Turnpike P/S Repl	-	-	-	214	-	214	214
CC Tank B P/S Renovation	-	-	-	107	-	107	107
Tank Management Plan	67,816	-	-	1,508	-	1,508	69,324
Pipeline Replacement	237,613	5,799	5,144	9,608	284,330	304,881	542,495
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 15,724,819	\$ 1,430,105	\$ 1,040,233	\$ 286,073	\$ 2,338,602	\$ 5,095,013	\$ 20,819,832
Beginning Balance	\$ -	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 11,501,368	\$ -
Total Revenues	29,640,020	933,857	840,427	820,345	768,716	3,363,344	33,003,365
Less							
Loan Payments	2,413,833	666,611	-	586,954	-	1,253,565	3,667,397
Project Costs	15,724,819	1,430,105	1,040,233	286,073	2,338,602	5,095,013	20,819,832
Ending Balance	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 8,516,135	\$ 8,516,135	\$ 8,516,135

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,813,279

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

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 280,172	\$ 1,319,828	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	5,377,983	2,022,017	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	24,489	4,475,511	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	5,035,094	(1,035,094)	-	-	1,623,344	3,411,750
EP Redwood Tanks HMGP	2,800,000	38,416	2,761,584	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	189,827	4,310,173	-	-	4,500,000	-
Ebbetts Pass WTP Filter Rehab	400,000	401,691	(1,691)	-	-	400,000	-
Hunters Raw Water Pump Renov	200,000	5,216	194,784	-	-	200,000	-
Lake Tulloch Raw Water Pump Renov	125,000	102,292	22,708	-	-	125,000	-
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	18,060	81,940	-	-	100,000	-
West Point Backup Water Filter	3,400,000	434	3,399,566	-	-	3,400,000	-
West Point SCADA Improvements	100,000	-	100,000	-	-	100,000	-
Tank Management Plan	2,450,000	69,324	2,380,676	-	-	2,450,000	-
Pipeline Replacement	250,000	542,495	(292,495)	-	-	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	316,944	(126,944)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 39,900,000	\$ 20,819,405	\$ 19,080,595	\$ 290,000	\$ 1,000,000	\$ 31,900,398	\$ 7,759,750

(1) completed project

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

	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	6,289,693	\$ 325,224	\$ 268,318	\$ 327,515	\$ 269,288	\$ 1,190,345	\$ 7,480,038
Interest Income	137,204	608	13,898	14,237	12,422	41,164	178,368
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	47,264	-	63,842	132,908
Total Revenues	\$ 8,795,964	\$ 325,832	\$ 298,793	\$ 389,016	\$ 281,710	\$ 1,295,351	\$ 10,091,315
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ 1,287	\$ 9,411	\$ 29,204	\$ 162,743
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	3,083	11,142	35,048	214,805
Vallecito Recycle Water Distribution	94,315	15,326	27,878	20,155	-	63,359	157,673
Wallace Renovation/SCADA/PLC	550	-	635	1,431	318	2,384	2,934
West Point/Wilseyville Construction	611	-	-	1,207	3,497	4,704	5,315
Arnold Secondary Clarifier	-	-	394	9,875	7,368	17,637	17,637
Arnold Leach Field Improvements	-	-	-	2,384	1,271	3,655	3,655
La Contenta Biolac, Clarifier and UV	-	-	-	635	-	635	635
Copper Cove TP/UV Improvements	-	-	12,929	3,085	12,513	28,527	28,527
Huckleberry Lift Station Rehab	34,351	159	49,214	4,029	885	54,287	88,638
Indian Rock East Sand Filter Rehab	-	-	-	-	658	658	658
Southworth Collection I&I Mitigation	45,039	50,904	-	4,581	1,361	56,847	101,885
Vallecito/DF Headworks Screen	-	-	-	107	-	107	107
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,120	\$ 106,647	\$ 51,861	\$ 48,424	\$ 297,051	\$ 3,121,580
Beginning Balance	\$ -	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,183,640	\$ -
Total Revenues	8,795,964	325,832	298,793	389,016	281,710	1,295,351	10,091,315
Less							-
Loan Payments/Expenses	1,787,796	199,576	-	197,412	-	396,988	2,184,784
Project Costs	2,824,528	90,120	106,647	51,861	48,424	297,051	3,121,580
Ending Balance	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,784,951	\$ 4,784,951	\$ 4,784,951

* Sewer R&R Loan - Outstanding P&I Due: \$ 397,010

Wastewater Capital Renovation and Replacement Funding

July 1, 2013 through June 30, 2020

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	162,743	2,237,257	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	214,805	2,985,195	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	157,673	122,327	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	2,934	97,066	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	5,315	4,744,685	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	17,637	1,382,363	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	3,655	596,345	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	635	3,849,365	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	28,527	12,971,473	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	88,638	111,362	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	658	149,342	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	101,885	(1,885)	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	107	249,893	-	-	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	\$ 3,121,580	\$ 29,788,420	\$ -	\$ 8,825,000	\$ 10,725,000	\$ 4,750,000

(1) completed project

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

Project Description			Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19-20	Remaining Total Proj Cost
Fund 120 - 125 Water Projects									
11101	120	District Corp Yard	200,000	200,000	11,140	217,469	-	(17,469)	(28,609)
11100	852	Wallace SCADA System Improvements	100,000	50,000	-	18,060	-	31,940	81,940
10058	125	Lake Tulloch Raw Water Pump Renovation	125,000	105,000	-	102,292	-	2,708	22,708
11066G	125	Pipeline Replacement Program (JL)	460,800	460,800	3,996	304,881	-	155,919	151,923
11083J	125	Clearwell #2 / Repair & Paint	200,000	183,888	16,112	107	-	183,781	183,781
11083L	125	Larkspur Tank / Repair & Paint	250,000	227,139	22,861	107	-	227,032	227,032
11083W	125	Wallace Tanks / Repair & Paint	350,000	343,926	6,074	541	-	343,385	343,386
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	800,000	-	10,238	107	-	(107)	789,655
11083C	125	Clearwell & Tank B / Repair & Paint	850,000	-	10,238	647	-	(647)	839,115
11084	125	EP Techite Water Line Replacement	1,600,000	1,600,000	212,263	67,909	-	1,532,091	1,319,828
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	3,740,171	-	1,259,829	2,022,083
11088	125	Jenny Lind Tank A-B Trans Line	4,500,000	250,000	10,243	14,246	-	235,754	4,475,511
11092	125	Jenny Lind Pre-Treatment	4,000,000	500,000	4,843,219	191,875	-	308,125	(1,035,095)
11095	125	EP Redwood Tanks Replacement	2,800,000	400,000	35,707	2,709	-	397,291	2,761,584
11096	125	WP AMR/AMI Meter Program	4,500,000	100,000	14,780	189,827	-	(89,827)	4,295,393
11098	125	EP Hunters WTP Filter Rehab*	479,142	478,618	524	401,167	-	77,451	77,451
11099	125	Meadowmont P/S Improvement	175,000	175,000	29,879	54,290	-	120,710	90,831
11103	125	Hunter's Raw Water Pumps Renovation	200,000	-	-	5,216	-	(5,216)	194,784
11104	125	Lake Tulloch Submerged Water Line Cross	3,000,000	-	-	-	-	-	3,000,000
11105	125	White Pines Lake Restoration	200,000	100,000	-	-	-	100,000	200,000
11106	125	West Point Backup Water Filter	3,400,000	200,000	-	434	-	199,566	3,399,566
11107	125	WP SCADA Improvements	300,000	300,000	-	434	-	299,566	299,566
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	200,000	-	-	107	-	(107)	199,893
11110	125	Reeds Turnpike Pump Station Repl	350,000	-	-	214	-	(214)	349,786
11111	125	Copper Cove Tank B Pump Station Renov	500,000	-	-	107	-	(107)	499,893
11112	125	White Pines Dam/Blanket Drain Rehab	200,000	-	-	-	-	-	200,000
			-	-	-	-	-	-	-
Total Fund 120/125 - Water Projects			37,139,942	10,674,371	6,865,019	5,312,915	-	5,361,456	24,962,007

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

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19/20	Remaining Total Proj Cost	
Fund 130 - 135 Sewer Projects									
--	-	La Contenta Wastewater Facility***	640,000	640,000	6,350	605,692	-	34,308	27,958
10033	500	Wallace Improvement Projects*	-	-	18,318	3,176	-	(3,176)	(21,494)
15076	135	CC L/S 8, 12 & 13 Force Main Bypass	2,400,000	100,000	131,881	29,204	-	70,796	2,238,915
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	35,048	-	164,952	3,032,404
15082	135	Vallecito WWTP Strg Expansion	280,000	210,000	94,315	63,359	-	146,641	122,326
15087	135	Wallace Treatment Plant Renovations	100,000	100,000	550	2,384	-	97,616	97,066
15091	135	West Point/Wilseyville Planning Grant	4,750,000	-	5,831	4,704	-	(4,704)	4,739,464
15092	135	Huckleberry L/S Rehab/Expansion***	200,000	200,000	34,351	54,287	-	145,713	111,362
15093	135	Southworth Collection System/L&I Mitigation	100,000	100,000	45,039	56,847	-	43,153	(1,885)
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	28,527	-	(3,527)	12,971,473
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	17,637	-	182,363	1,382,363
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	3,655	-	46,345	596,345
15097	135	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	-	635	-	24,365	3,849,365
15098	135	Indian Rock East Sand Filter Rehab	150,000	150,000	-	658	-	149,342	149,342
15099	135	Vallecito/DF Headworks Screen	250,000	250,000	-	107	-	249,893	249,893
Total Fund 130/135 - Sewer Projects		30,920,000	2,250,000	469,184	905,919	-	874,136	24,699,952	
		*transfer in Funds from 862 every month							
		***reimburse from Expansion Fund							

Agenda Item

DATE: August 18, 2020
TO: Finance Committee
FROM: Rebecca Callen, Director of Administrative Services
SUBJECT: Report on the Monthly Financial Reports for July 2020

RECOMMENDED ACTION:

Receive Report on July 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending July 31, 2020:

Budget Status Report – This is a high-level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status.

Capital Renovation and Replacement (Capital R&R) Report – A summary of Capital R&R revenues and expenditures for the water and wastewater funds. Additionally, some expenditures are paid in arrears and this report may not adequately account for all costs incurred during the reporting period.

Capital Improvement Program Cash Flow/Expenditure Summary – A status report of Capital Improvement Program water and wastewater projects to date.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of July, 2020 and was presented to the Board at the August 12, 2020 meeting.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during July, 2020. This report was presented to the Board at the August 12, 2020 meeting.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – July 2020
Capital R&R Report – July 2020
Capital Improvement Program Cash Flow/Expenditure Summary – July 2020*

July 2020 Budget Status Report (PRE-AUDIT)

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line item variances are normal and the areas of concern are isolated to **Account Types** that fall short of budget and historical trends or Account Types that are at or over 100%.

Analysis has been done to evaluate 3-year trends related to operating expenses and revenues. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend equal or less than 10% from the prior year. Additionally, a comparison of Year to Date activity versus budget further identifies if there are any impending issues.

All District Revenues

This analysis includes operating, capital, expansion, and reserve funds.

Sum of Net Row Labels	Column Labels			% of PY	Current Budget	Remainder	Benchmark 8% of Budget
	2019	2020	2021				
W01-Sales & Charges	1,659,147	1,725,274	1,810,060	4.91%	13,433,501	11,623,441	13.47%
W02-Water/Sewer Fees	1,365	1,961	7,872	301.43%	55,000	47,128	14.31%
W03-Misc. Operating Revenue	4,891	7,786	11,168	43.43%	49,000	37,832	22.79%
X03-Interest Income	4,497	5,940	75	-98.74%	160,500	160,425	0.05%
X04-Expansion/Assemt Fees	50,511	143,697	505,309	251.65%	-	-	0.00%
X05-Power Sales	46,831	48,792	48,792	0.00%	747,000	698,208	6.53%
X06-Other Revenue			2,572,129	0.00%	1,124,000	-	228.84%
Grand Total	1,767,243	1,933,450	4,955,405	156.30%	21,252,161	16,296,756	23.32%

Note: The current budget total does not reflect all the line items that were Board approved. Once the report reaches a period during the year where there was activity the row will then populate. The missing rows are X01-Property Taxes in the amount of \$2,783,238 and X30-Transfer In in the amount of \$2,899,922.

Analysis of ALL District Revenues identifies shortfalls in the Account Type:

- Interest Income

	2019	2020	2021				
X03-Interest Income	4,497	5,940	75	-98.74%	160,500	160,425	0.05%
51100-Interest Income/CCWD Invest	4,497	5,940	75	-98.74%	160,500	-	0.05%

51100: Interest earnings have decreased dramatically over the past year. The District keeps the majority of investment funds in LAIF, and the earnings rate went from 2.37% at 7/31/19 to .84% at 7/31/20.

- Other Revenue

	2019	2020	2021				
X06-Other Revenue			2,572,129	0.00%	1,124,000	-	228.84%
48130-Rental Revenue			5,646	0.00%	73,000	67,354	7.73%
54600-Other Non-Op Revenue			5,075	0.00%	-	(5,075)	0.00%
54600-Other Non-Operating Revenue			2,561,409	0.00%	920,000	(1,641,409)	278.41%

54600: The District received a settlement of \$2,445,795.37 from PG&E for the 2015 Butte Fire Claim. Discussions will be had to determine the best way to use these funds for the District.

District Operating Revenues

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

Sum of Net Row Labels	Column Labels			% of PY	Current Budget	Remainder	Benchmark 8% of Budget
	2019	2020	2021				
⊕ W01-Sales & Charges	1,659,147	1,725,274	1,810,060	4.91%	13,433,501	11,623,441	13.47%
⊕ W02-Water/Sewer Fees	1,365	1,961	7,872	301.43%	55,000	47,128	14.31%
⊕ W03-Misc. Operating Revenue	4,891	7,786	11,168	43.43%	49,000	37,832	22.79%
⊕ X03-Interest Income	4,497	5,940	75	-98.74%	160,500	160,425	0.05%
⊕ X04-Expansion/Assemt Fees	50,511	143,697	505,309	251.65%	-	-	0.00%
⊕ X05-Power Sales	46,831	48,792	48,792	0.00%	747,000	698,208	6.53%
⊕ X06-Other Revenue			2,572,129	0.00%	1,124,000	-	228.84%
Grand Total	1,767,243	1,933,450	4,955,405	156.30%	21,252,161	16,296,756	23.32%

As noted above in the All Revenue section, the Current Budget does not list all of the line items; the Interest Income and Other Revenue comments are the same. July is usually a low-key month with the true up of audit adjustments for the prior year.

District Operating Expenses

District Operating Expenses are staying within the overall budget benchmark of 8%.

YTD Totals Account Type	Operating Expenses			% of PY	Current Budget	Remaining Balance	Benchmark 8% of Budget
Fiscal Year	2019	2020	2021				
⊕ Y01-Sal/Wage/Benefits	783,020	747,191	715,187	-4.28%	9,771,263	9,056,076	7.32%
⊕ Y02-Utility Service	5,037	6,252	117	-98.13%	1,010,735	1,010,618	0.01%
⊕ Y03-Materials/Supplies	2,446	26,385	37,717	42.95%	1,272,551	1,234,834	2.96%
⊕ Y04-Outside Services	58,062	72,286	77,428	7.11%	978,125	900,697	7.92%
⊕ Y05-Professional Services	3,052	14,605	22,009	50.69%	553,001	530,992	3.98%
⊕ Y06-Vehicle/Equipement	92	3,587	7,033	96.07%	418,720	411,687	1.68%
⊕ Y07-Office Expenses	17,745	14,224	22,527	58.37%	164,909	142,382	13.66%
⊕ Y08-Travel/Training	4,070	835	1,338	60.16%	72,087	70,749	1.86%
⊕ Y11-Retired Employee	44,451	58,425	45,793	-21.62%	620,000	574,207	7.39%
⊕ Y12-Bad Debts	3,836	2,993	4,824	61.15%	52,000	47,176	9.28%
⊕ Y13-Misc Op Expenses	148	77,163	108,285	40.33%	1,527,324	1,419,039	7.09%
⊕ Y15-Director Costs	7,030	8,850	6,295	-28.87%	162,794	156,499	3.87%
⊕ Y16-Legal	0			0.00%	275,000	275,000	0.00%
⊕ Z02-Debt Repayment	26,051			0.00%	3,146,402	3,146,402	0.00%
⊕ Z03-Capital Equipment		0	7,508	0.00%	800,864	793,356	0.94%
⊕ Z04-Misc Non Operating	7,500	7,500		-100.00%	37,721	37,721	0.00%
Grand Total	962,541	1,040,297	1,056,062	1.52%	21,161,759	20,105,697	4.99%

Please note that Account Type Y10-Purchased Water, \$298,263, will not be reflected in the Current Budget until there is activity in a prior year, or the current year.

The main Account Types to note are:

- Utility Services
- Material/Supplies
- Professional Services
- Vehicle/Equipment
- Office Expenses
- Travel/Training
- Retired Employee
- Bad Debts
- Misc Op Expenses
- Director Costs
- Misc Non-Operating

Utility Services

	2019	2020	2021				
☐ Y02-Utility Service	5,037	6,252	117	-98.13%	1,010,735	1,010,618	0.01%
60210-Power	33	17	117	577.53%	850,586	850,469	0.01%
60240-Telephone Lease Lines	66	66		-100.00%	4,000	4,000	0.00%
60250-Telephone	3,821	4,803		-100.00%	89,446	89,446	0.00%
60260-Refuse/Disposal	1,116	1,366		-100.00%	17,801	17,801	0.00%

60240/60250/60260: At the start of COVID-19 the utility services invoices were paid for by the Districts credit card, or by electronic payment through the checking account. When paid by credit card the expense will post in the following month when the credit card statement is paid. Paying in this fashion provides payments on a timelier basis.

Material/Supplies

	2019	2020	2021				
☐ Y03-Materials/Supplies	2,446	26,385	37,717	42.95%	1,272,551	1,234,834	2.96%
60310-Materials and Supplies	1,635	2,546	2,248	-11.69%	147,051	144,803	1.53%
60312-Safety Eq Repl consumables	387	350	6,060	1631.63%	40,000	33,940	15.15%
60314-Uniforms - New		8,683	200	-97.70%	12,000	11,800	1.67%
60325-Lab Supplies Consumables			135	0.00%	40,000	39,865	0.34%
60328-UV Parts and Supplies		2,626		-100.00%	102,000	102,000	0.00%
60331-Electrical Parts Replacement	0		1,385	0.00%	80,000	78,615	1.73%
60332-Leak Repair Supplies		2,318		-100.00%	100,000	100,000	0.00%
60338-Meters New Conn and Repl	0			0.00%	55,000	55,000	0.00%
60356-HVAC		4,358	305	-93.00%	8,500	8,195	3.59%
60357-Mixers	0			0.00%	15,000	15,000	0.00%
60359-Pumps/Motors Repair		1,752	16,583	846.77%	100,000	83,417	16.58%
60390-Admin. Technologies/Comm.	425	278	720	158.88%	20,000	19,280	3.60%
60395-Chemicals		3,474	10,082	190.22%	340,000	329,918	2.97%

60312: Safety Equipment/Consumables has increased due to purchasing COVID-19 supplies District Wide.

60314: In July 2019 the District paid for T-Shirts/Hoodies/etc. This year’s order is still in process.

60328/60332/60356/60395: These expenses appear normal as purchases are made as needed for repairs and replacement.

60359: Several pumps and motors were purchased to replace same at Wilseyville, DF/VCTO, and two lift stations.

60390: This expense is made up of computer supplies to facilitate employees working remotely.

Professional Services

	2019	2020	2021				
Y05-Professional Services	3,052	14,605	22,009	50.69%	553,001	530,992	3.98%
60510-Accounting/Auditing		13,255	7,800	-41.15%	41,600	33,800	18.75%
60541-Advertising/Publicity		25		-100.00%	2,000	2,000	0.00%
60590-Professional Services	3,052	1,325	14,209	972.36%	509,401	495,192	2.79%

60510: This expense is related directly to the CPA services performed by Richardson & Co., LLC for the District. They invoice in arrears as services are performed.

60590: The District has enlisted the services of GovInvest to perform actuary services for GASB 75 (OPEB) reporting. The fee paid to GovInvest in July was \$11,500.00 and will provide actuary services and software modeling.

Vehicle/Equipment Expense

	2019	2020	2021				
Y06-Vehicle/Equipment	92	3,587	7,033	96.07%	418,720	411,687	1.68%
60610-Operating Exp Gas and Oil	6	17	1,753	9970.59%	231,000	229,247	0.76%
60620-Repair Exp/Parts and Repairs		3,479	4,814	38.39%	75,000	70,186	6.42%
60650-Rental Exp Vehicles and Equip	86	91	91	0.00%	54,474	54,383	0.17%
60660-Vehicle Lease & Maintenance			375	0.00%	8,246	7,871	4.54%

60610/60620: There really isn't anything out of the ordinary in this category, basically timing of invoices and payments for services rendered and supplies purchased.

Office Expenses

	2019	2020	2021				
Y07-Office Expenses	17,745	14,224	22,527	58.37%	164,909	142,382	13.66%
60700-Forms and Supplies	37			0.00%	3,351	3,351	0.00%
60710-Permits and Licenses	531	549	513	-6.56%	15,000	14,487	3.42%
60720-Postage	63	310	87	-71.92%	17,521	17,434	0.50%
60732-Memberships and Dues	17,114	13,365	21,927	64.06%	125,786	103,859	17.43%

60732: Several memberships are expensed in July, at the start of the new year. The amount above includes Mountain Counties Water Resources Association, Tuolumne/Stanslaus IRWMA, and Underground Service Alert of Northern California.

Travel/Training

	2019	2020	2021				
Y08-Travel/Training	4,070	835	1,338	60.16%	72,087	70,749	1.86%
60810-Training Conf and Travel	4,040	835	1,338	60.16%	69,000	67,662	1.94%
60820-Other Travel Costs	30			0.00%	3,087	3,087	0.00%

60810: While the prior year trend percentage is high, the overall amount expensed is appropriate for one month into the year. ACWA Conference registration refunds were received in July for Directors Underhill and Thomas.

Retired Employee Costs

	2019	2020	2021				
Y11-Retired Employee	44,451	58,425	45,793	-21.62%	620,000	574,207	7.39%
61200-Retired Employee Costs	44,451	58,425	45,793	-21.62%	620,000	574,207	7.39%

61200: This expense is based on covered retirees for medical, vision and dental premiums.

Bad Debts

	2019	2020	2021				
Y12-Bad Debts	3,836	2,993	4,824	61.15%	52,000	47,176	9.28%
61310-Bad Debt Expense	3,836	2,993	4,824	61.15%	52,000	47,176	9.28%

61310: Bad Debt expense is comprised of utility billing customers that are written off due to bankruptcy, foreclosures, and some customers being placed with a collection service.

Miscellaneous Operating Expenses

	2019	2020	2021				
Y13-Misc Op Expenses	148	77,163	108,285	40.33%	1,527,324	1,419,039	7.09%
61315-Rate Assistance Program		6,153	6,300	2.39%	60,000	53,700	10.50%
61410-Insurance		70,750	80,361	13.58%	216,334	135,973	37.15%
61435-State/Federal/County Fees			21,288	0.00%	786,000	764,712	2.71%
61450-Mandated Plans	0			0.00%	140,000	140,000	0.00%
61455-Water Conservation			150	0.00%	3,000	2,850	5.00%
61485-Third Party Payment Processing	148	261	186	-28.59%	83,990	83,804	0.22%

61315: Although the year to date percentage trend is higher than the July benchmark of 8%, it will trend accurately by year end, as there are a specific number of customers who can be on the program at any given time.

61410: Insurance is usually paid in the beginning of the year. Insurance costs have increased, but that was taken into account in the FY 20-21 Operating Budget.

61485: These are fees related to the Customer Service counter credit card payments received, and are not serviced by Paymentus. Payments received are generally for non-utility billing services, such as the Domestic Well Assistance Program and Engineering fees.

Director Costs

	2019	2020	2021				
Y15-Director Costs	7,030	8,850	6,295	-28.87%	162,794	156,499	3.87%
60000-Salaries/Wages	1,680	1,560	1,320	-15.38%	43,200	41,880	3.06%
60100-Benefits	5,350	7,290	6,320	-13.31%	98,443	92,123	6.42%
60102-Medical Reimbursements			20	0.00%	2,000	1,980	1.00%
60810-Training Conf and Travel			-1,448	0.00%	15,000	16,448	-9.66%
60820-Director Other Travel Costs			84	0.00%	3,400	3,316	2.46%

60000: Salaries/Wages is based on the number of meetings attended by members of the Board and will fluctuate accordingly.

60100: Benefits will vary depending on wages and health insurance coverage.

Miscellaneous Non-Operating Expenses

	2019	2020	2021				
Z04-Misc Non Operating	7,500	7,500		-100.00%	37,721	37,721	0.00%
78100-Investment Agent Fees	7,500	7,500		-100.00%	7,500	7,500	0.00%

78100: With the recent Wells Fargo full call of the certificate of deposit, only the Lehman Bros. Holdings and the money market accounts remain at this bank. As it makes no sense to pay the \$7,500 Fee, Staff is working on transferring these funds to a different custodial bank.

Note that there are other accounts in the budget that won't appear on this report until there is some activity in a prior year, or the current year. The other two accounts that don't appear are 78210-LAFCO Contributions in the amount of \$14,100, and Misc Non-Operating costs of \$16,121.

The following pages will show the individual department summaries.

Dept 50 – Non-Departmental

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2019	2020	2021	% of PY	Current Budget	Remaining Balance	8% of Budget
Account Type								
⊕ Y02-Utility Service		1,070	752		-100.00%	24,783	24,783	0.00%
⊕ Y03-Materials/Supplies		1,364	2,082		-100.00%	40,500	40,500	0.00%
⊕ Y04-Outside Services		3,239	1,086	7,001	544.47%	50,021	43,021	14.00%
⊕ Y11-Retired Employee		44,451	58,425	45,793	-21.62%	620,000	574,207	7.39%
⊕ Y13-Misc Op Expenses			70,750	80,361	13.58%	216,334	135,973	37.15%
⊕ Z02-Debt Repayment		26,051			0.00%	3,146,402	3,146,402	0.00%
Grand Total		76,174	133,094	133,155	0.05%	4,128,261	3,995,107	3.23%

Y02-Utility Services: see page 3 for an explanation.

Y03-Materials/Supplies: this is timing related and will catch up as the months progress.

Y11-Retired Employees: see page 5 for an explanation.

Y13-Misc Op Expenses: see page 5 for an explanation.

Miscellaneous Non-Operating Expenses

	2019	2020	2021				
⊕ Y04-Outside Services	3,239	1,086	7,001	544.47%	50,021	43,021	14.00%
60400-Outside Services	2,554	527	4,923	834.08%	9,000	4,077	54.70%
60410-Service Maintenance Contracts	685	559		-100.00%	7,800	7,800	0.00%
60430-Claims/Damages	0		143	0.00%	5,000	4,858	2.85%
60440-Janitorial Services			1,935	0.00%	23,221	21,286	8.33%

60400: \$4,358 of this is the Energy Savings Agreement through Angels Heating and Air Conditioning that gives the District a discount on certain future services for the fiscal year.

Dept 54 – Utilities

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2019	2020	2021	% of PY	Current Budget	Remaining Balance	8% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		518,785	499,866	530,986	6.23%	6,960,956	6,429,970	7.63%
⊕ Y02-Utility Service		3,967	5,500	117	-97.88%	985,952	985,835	0.01%
⊕ Y03-Materials/Supplies		658	24,025	36,998	54.00%	1,199,000	1,162,002	3.09%
⊕ Y04-Outside Services		20,167	32,150	31,029	-3.49%	741,900	710,871	4.18%
⊕ Y05-Professional Services				1,469	0.00%	89,300	87,831	1.64%
⊕ Y06-Vehicle/Equipment		92	3,587	7,033	96.07%	418,720	411,687	1.68%
⊕ Y07-Office Expenses		3,461	2,573	3,384	31.50%	31,500	28,116	10.74%
⊕ Y08-Travel/Training		755	760	350	-53.95%	35,185	34,835	0.99%
⊕ Z03-Capital Equipment			0	7,508	0.00%	703,084	695,576	1.07%
Grand Total		547,886	568,462	618,874	8.87%	11,406,597	10,787,723	5.43%

Y02-Utility Services: see page 3 for an explanation.

Y03-Materials/Supplies: see page 3 for an explanation.

Y06-Vehicle/Equipment: see page 4 for an explanation.

Y07-Office Expenses: see page 4 for an explanation.
 Y08-Travel/Training: see page 4/5 for an explanation.

Dept 56 – General Management

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2019	2020	2021	% of PY	Current Budget	Remaining Balance	8% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		79,145	68,592	56,778	-17.22%	670,813	614,035	8.46%
⊕ Y03-Materials/Supplies		0			0.00%	10,800	10,800	0.00%
⊕ Y04-Outside Services				435	0.00%	15,051	14,616	2.89%
⊕ Y05-Professional Services		872	25		-100.00%	149,300	149,300	0.00%
⊕ Y07-Office Expenses		8,937	11,181	10,992	-1.69%	47,697	36,705	23.05%
⊕ Y08-Travel/Training		3,290	75		-100.00%	17,251	17,251	0.00%
⊕ Y16-Legal		0			0.00%	160,000	160,000	0.00%
Grand Total		92,244	79,873	68,205	-14.61%	1,072,912	1,004,707	6.36%

There are two accounts to note:

- Salaries/Wages/Benefits
- Office Expenses

Salaries/Wages/Benefits

	2019	2020	2021				
⊕ Y01-Sal/Wage/Benefits	79,145	68,592	56,778	-17.22%	670,813	614,035	8.46%
60000-Salaries/Wages	55,272	45,788	37,736	-17.59%	465,666	427,930	8.10%
60030-Overtime	0	141		-100.00%	608	608	0.00%
60100-Benefits	18,595	18,089	14,439	-20.18%	147,578	133,139	9.78%
60110-Retirement Expense	5,278	3,805	3,613	-5.05%	45,265	41,652	7.98%
60115-CalPERS UAL		768	991	29.00%	10,096	9,105	9.81%

Overall, this category is trending a little over budget, but less than the prior years.

Office Expenses

⊕ Y07-Office Expenses	8,937	11,181	10,992	-1.69%	47,697	36,705	23.05%
60700-Forms and Supplies		37		0.00%	800	800	0.00%
60732-Memberships and Dues	8,900	11,181	10,992	-1.69%	46,746	35,754	23.51%

60732-Memberships and Dues: see page 4 for an explanation.

Dept 57 – Board of Directors – See page 5 and 6

Dept 58 – Engineering

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2019	2020	2021	% of PY	Current Budget	Remaining Balance	8% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		62,100	72,935	26,619	-63.50%	668,865	642,246	3.98%
⊕ Y04-Outside Services			7,320	5,495	-24.94%	15,106	9,611	36.38%
Grand Total		62,100	80,256	32,114	-59.99%	752,322	720,208	4.27%

Salaries, Wages and Benefits

	2019	2020	2021	% of PY	Current Budget	Remaining Balance	Benchmark
⊖ Y01-Sal/Wage/Benefits	62,100	72,935	26,619	-63.50%	668,865	642,246	3.98%
60000-Salaries/Wages	38,038	46,332	17,125	-63.04%	453,175	436,050	3.78%
60030-Overtime	714	948	-1,617	-270.68%	5,529	7,146	-29.25%
60100-Benefits	15,537	18,128	7,725	-57.39%	142,697	134,972	5.41%
60102-Medical Reimbursements	400			0.00%	1,672	1,672	0.00%
60110-Retirement Expense	7,411	5,438	2,240	-58.82%	49,330	47,090	4.54%
60115-CalPERS UAL		2,089	1,147	-45.10%	16,462	15,315	6.97%

60000: CIP project hours are coded to non-operating funds leaving hours worked on general activities being posted to the operating funds. Compared to previous years, the Engineering Department is down two staff members, one of which is currently in the recruitment process.

60030: The negative amount relates to a year-end audit adjustment, and will clear itself out in August.

60100: Benefits will vary depending on wages and health insurance coverage.

60110/60115: These expenses are less than previous years due to the personnel changes mentioned above.

Dept 59 – Administrative Services

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2019	2020	2021	% of PY	Current Budget	Remaining Balance	8% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		96,950	89,668	84,387	-5.89%	1,255,222	1,170,835	6.72%
⊕ Y03-Materials/Supplies		425	278	720	158.88%	20,751	20,031	3.47%
⊕ Y04-Outside Services		34,655	31,730	33,469	5.48%	156,047	122,578	21.45%
⊕ Y05-Professional Services		2,180	14,580	20,540	40.88%	127,450	106,910	16.12%
⊕ Y07-Office Expenses		373	470	87	-81.48%	20,468	20,381	0.43%
⊕ Y08-Travel/Training				638	0.00%	6,800	6,162	9.38%
⊕ Y12-Bad Debts		3,836	2,993	4,824	61.15%	52,000	47,176	9.28%
⊕ Y13-Misc Op Expenses		148	6,414	6,636	3.47%	146,990	140,354	4.51%
⊕ Z04-Misc Non Operating		7,500	7,500		-100.00%	7,500	7,500	0.00%
Grand Total		146,068	153,632	151,301	-1.52%	1,891,008	1,739,707	8.00%

Y03-Materials/Supplies: see page 3,4 for an explanation.
 Y05-Professional Services: see page 4 for an explanation.
 Y12-Bad Debts: see page 5 for an explanation.
 Z04-Misc Non-Operating: see page 6 for an explanation.

One account to note is:

Outside Services

	2019	2020	2021				
⊖ Y04-Outside Services	34,655	31,730	33,469	5.48%	156,047	122,578	21.45%
60410-Service Maintenance Contracts	29,541	28,215	29,536	4.68%	107,932	78,396	27.37%
60431-Computer Lic Maint Contracts	5,114	3,514	3,932	11.90%	39,015	35,083	10.08%

60410: The current month includes the budgeted annual Springbrook Software agreement and the Remit Plus check scanning maintenance agreement.

Dept 60 – Water Resources

YTD Totals Account Type	Fiscal Year	Operating Expenses				Current Budget	Remaining Balance	Benchmark 8% of Budget
		2019	2020	2021	% of PY			
⊕ Y01-Sal/Wage/Benefits		26,039	16,130	16,417	1.78%	215,407	198,990	7.62%
⊕ Y05-Professional Services		0			0.00%	129,500	129,500	0.00%
⊕ Y07-Office Expenses		4,974		8,064	0.00%	63,444	55,380	12.71%
⊕ Y08-Travel/Training		25		350	0.00%	4,751	4,401	7.37%
⊕ Y13-Misc Op Expenses		0		21,288	0.00%	926,000	904,712	2.30%
⊕ Y16-Legal		0			0.00%	115,000	115,000	0.00%
Grand Total		31,038	16,130	46,119	185.93%	1,747,865	1,701,746	2.64%

One account to note is:

Office Expense

	2019	2020	2021				
⊖ Y07-Office Expenses	4,974	8,064		0.00%	63,444	55,380	12.71%
60732-Memberships and Dues	4,974	8,064		0.00%	63,444	55,380	12.71%

60732: The Tuolumne Stanislaus IRWMA membership dues were paid in July.

Water Capital Renovation and Replacement Fund

July 1, 2013 through July 31, 2020

	Through Jun 30, 2020	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 20-21	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 20,571,322	\$ 343,202	\$ -	\$ -	\$ -	\$ 343,202	\$ 20,914,524
Interest Income	565,745	13	-	-	-	13	565,758
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 33,003,365	\$ 343,215	\$ -	\$ -	\$ -	\$ 343,215	\$ 33,346,579
Expenditures:							
Ebbetts Pass Techite Line	\$ 280,172	\$ 14,945	\$ -	\$ -	\$ -	\$ 14,945	\$ 295,117
Ebbetts Pass Reach 1	5,377,983	16,160	-	-	-	16,160	5,394,144
Jenny Lind A-B Trans Line	24,489	304	-	-	-	304	24,793
Jenny Lind Pretreatment Facility	5,035,094	3,430	-	-	-	3,430	5,038,524
EP Redwood Tanks HMGP	38,416	210	-	-	-	210	38,626
AMR/AMI Radio Read Meter Program	189,827	4,166	-	-	-	4,166	193,993
Ebbetts Pass WTP Filter Rehab	401,691	-	-	-	-	-	401,691
Hunters Raw Water Pump Renov	5,216	-	-	-	-	-	5,216
Lake Tulloch Raw Water Pump Renov	102,292	-	-	-	-	-	102,292
Meadowmont Pump Station Improv	84,169	-	-	-	-	-	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	18,060	-	-	-	-	-	18,060
West Point Backup Water Filter	434	-	-	-	-	-	434
West Point SCADA Improvements	434	-	-	-	-	-	434
Big Trees Pump Station 1,4,5 Repl	107	-	-	-	-	-	107
Reeds Turnpike P/S Repl	214	-	-	-	-	-	214
CC Tank B P/S Renovation	107	-	-	-	-	-	107
Tank Management Plan	69,324	-	-	-	-	-	69,324
Pipeline Replacement	542,495	11,792	-	-	-	11,792	554,287
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 20,820,266	\$ 51,007	\$ -	\$ -	\$ -	\$ 51,007	\$ 20,871,273
Beginning Balance		\$ 9,769,266	\$ 10,061,474	\$ 10,061,474	\$ 10,061,474	\$ 9,769,266	\$ -
Total Revenues	33,003,365	343,215	-	-	-	343,215	33,346,579
Less							
Loan Payments	2,413,833	-	-	-	-	-	2,413,833
Project Costs	20,820,266	51,007	-	-	-	51,007	20,871,273
Ending Balance	\$ 9,769,266	\$ 10,061,474	\$ 10,061,474	\$ 10,061,474	\$ 10,061,474	\$ 10,061,474	\$ 10,061,474

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,813,279

Water Capital Renovation and Replacement Funding
 July 1, 2013 through July 31, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 2,463,000	\$ 295,117	\$ 2,167,883	\$ -	\$ -	\$ 2,463,000	\$ -
Ebbetts Pass Reach 1	8,353,000	5,394,144	2,958,856	-	1,000,000	7,353,000	-
Jenny Lind A-B Trans Line	5,513,000	24,793	5,488,207	-	-	5,513,000	-
Jenny Lind Pretreatment Facility	5,067,000	5,038,524	28,476	-	-	1,655,250	3,411,750
EP Redwood Tanks HMGP	3,038,000	38,626	2,999,374	-	-	938,000	2,100,000
AMR/AMI Radio Read Meter Program	6,112,000	193,993	5,918,007	-	-	4,112,000	2,000,000
Ebbetts Pass WTP Filter Rehab	480,000	401,691	78,309	-	-	480,000	-
Hunters Raw Water Pump Renov	2,015,000	5,216	2,009,784	-	-	2,015,000	-
Lake Tulloch Raw Water Pump Renov	3,500,000	102,292	3,397,708	-	-	3,500,000	-
Meadowmont Pump Station Improv	234,000	84,169	149,831	-	-	234,000	-
White Pines Lake Restoration	200,000	67,747	132,253	-	-	200,000	-
Wallace SCADA Improvements	101,000	18,060	82,940	-	-	101,000	-
West Point Backup Water Filter	2,000,000	434	1,999,566	-	-	2,000,000	-
West Point SCADA Improvements	110,000	434	109,566	-	-	110,000	-
Big Trees Pump Station 1,4,5 Repl	860,000	107	859,893	-	-	860,000	-
Reeds Turnpike P/S Repl	350,000	214	349,786	-	-	350,000	-
CC Tank B P/S Renovation	910,000	107	909,893	-	-	910,000	-
Tank Management Plan	3,726,000	69,324	3,656,676	-	-	3,726,000	-
Pipeline Replacement	600,000	554,287	45,713	-	-	600,000	-
Big Trees Tank Replacement (1)	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	316,944	(126,944)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 53,332,000	\$ 20,871,273	\$ 32,460,727	\$ 290,000	\$ 1,000,000	\$ 42,297,304	\$ 9,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through July 31, 2020

	Through Jun 30, 2020	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 20-21	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	7,480,038	\$ 129,609	\$ -	\$ -	\$ -	\$ 129,609	\$ 7,609,647
Interest Income	178,368	6	-	-	-	6	178,374
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	132,908	-	-	-	-	-	132,908
Total Revenues	\$ 10,091,315	\$ 129,615	\$ -	\$ -	\$ -	\$ 129,615	\$ 10,220,930
Expenditures:							
Copper Cove L/S 6,8; Force Main Bypass	\$ 162,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,743
Copper Cove LS 15 & 18 Renovation	\$ 214,805	-	-	-	-	-	214,805
Vallecito Recycle Water Distribution	\$ 157,673	-	-	-	-	-	157,673
Wallace Renovation/SCADA/PLC	\$ 2,934	-	-	-	-	-	2,934
West Point/Wilseyville Construction	\$ 5,315	210	-	-	-	210	5,525
Arnold Secondary Clarifier	\$ 17,637	31,710	-	-	-	31,710	49,347
Arnold Leach Field Improvements	\$ 3,655	-	-	-	-	-	3,655
La Contenta Biolac, Clarifier and UV	\$ 635	-	-	-	-	-	635
Copper Cove TP/UV Improvements	\$ 28,527	-	-	-	-	-	28,527
Huckleberry Lift Station Rehab	\$ 88,638	-	-	-	-	-	88,638
Indian Rock East Sand Filter Rehab	\$ 658	-	-	-	-	-	658
Southworth Collection I&I Mitigation	\$ 101,885	6,142	-	-	-	6,142	108,027
Vallecito/DF Headworks Screen	\$ 107	-	-	-	-	-	107
Non-CIP Capital Projects	\$ -	2,541	-	-	-	2,541	2,541
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 3,121,580	\$ 40,602	\$ -	\$ -	\$ -	\$ 40,602	\$ 3,162,182
Beginning Balance		\$ 4,784,951	\$ 4,873,964	\$ 4,873,964	\$ 4,873,964	\$ 4,784,951	\$ -
Total Revenues	10,091,315	129,615	-	-	-	129,615	10,220,930
Less							-
Loan Payments/Expenses	2,184,784	-	-	-	-	-	2,184,784
Project Costs	3,121,580	40,602	-	-	-	40,602	3,162,182
Ending Balance	\$ 4,784,951	\$ 4,873,964	\$ 4,873,964	\$ 4,873,964	\$ 4,873,964	\$ 4,873,964	\$ 4,873,964

* Sewer R&R Loan - Outstanding P&I Due: \$ 397,010

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through July 31, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 6,8; Force Main Bypass	3,652,000	162,743	3,489,257	-	-	3,652,000	-
Copper Cove LS 15 & 18 Renovation	2,656,000	214,805	2,441,195	-	-	2,656,000	-
Vallecito Recycle Water Distribution	280,000	157,673	122,327	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	124,000	2,934	121,066	-	-	100,000	-
West Point/Wilseyville Construction	4,757,000	5,525	4,751,475	-	-	-	4,750,000
Arnold Secondary Clarifier	2,010,000	49,347	1,960,653	-	402,000	1,608,000	-
Arnold Leach Field Improvements	702,000	3,655	698,345	-	140,400	561,600	-
La Contenta Biolac, Clarifier and UV	4,000,000	635	3,999,365	-	2,000,000	2,000,000	-
Copper Cove TP/UV Improvements	13,016,000	28,527	12,987,473	-	6,508,000	6,508,000	-
Huckleberry Lift Station Rehab	480,000	88,638	391,362	-	-	480,000	-
Indian Rock East Sand Filter Rehab	200,000	658	199,342	-	-	200,000	-
Southworth Collection I&I Mitigation	150,000	108,027	41,973	-	-	100,000	-
Vallecito/DF Headworks Screen	275,000	107	274,893	-	-	275,000	-
Capital Non-CIP Projects	111,000	2,541	108,460	-	-	111,000	-
Vallecito I&I/Equalization (1)	400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1)	250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1)	45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	-	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 35,043,000	\$ 3,162,182	\$ 31,880,818	\$ -	\$ 9,050,400	\$ 11,843,600	\$ 4,750,000

(1) completed project

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of July 31, 2020

Project Description		Estimated Project Cost	FY 20/21 Cash Flow	Prior Years Expenditures	FY 20/21 Expenditures	Encumbrances	Remaining Cash Flow FY 20/21	Remaining Total Proj Cost
Water Projects								
11101	120	District Corp Yard	600,000	300,000	228,609	-	300,000	371,391
11100	852	Wallace SCADA System Improvements	101,000	-	-	-	-	101,000
11066G	125	Pipeline Replacement Program (JL)	600,000	100,000	308,877	11,792	88,208	279,331
11083J	125	Clearwell #2 / Repair & Paint	216,000	-	16,529	-	-	199,471
11083L	125	Larkspur Tank / Repair & Paint	373,000	50,000	23,278	-	50,000	349,722
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	1,510,000	-	10,655	-	-	1,499,345
11083W	125	Wallace Tanks / Repair & Paint	456,000	-	6,924	-	-	449,076
11083C	125	Clearwell & Tank B / Repair & Paint	1,171,000	10,000	11,196	-	10,000	1,159,804
11084	125	EP Techite Water Line Replacement	2,463,000	1,950,000	280,172	14,945	1,935,055	2,167,883
11085	125	EP Reach 1 Water Line Replacement	8,353,000	3,499,679	5,377,917	16,160	3,483,519	2,958,922
11088	125	Jenny Lind Tank A-B Trans Line	5,513,000	500,000	24,489	304	499,696	5,488,207
11092	125	Jenny Lind Pre-Treatment	5,067,000	39,940	5,035,095	3,430	36,510	28,476
11095	125	EP Redwood Tanks Replacement	3,038,000	500,000	38,416	210	499,790	2,999,374
11096	125	WP AMR/AMI Meter Program	6,112,000	2,000,000	189,827	4,166	1,995,834	5,918,007
11098	125	EP Hunters WTP Filter Rehab*	480,000	23,500	401,691	-	23,500	78,309
11099	125	Meadowmont P/S Improvement	234,000	149,831	29,879	-	149,831	204,121
11103	125	Hunter's Raw Water Pumps Renovation	2,015,000	10,000	5,216	-	10,000	2,009,784
11104	125	Lake Tulloch Submerged Water Line Cross	3,500,000	-	-	-	-	3,500,000
11106	125	West Point Backup Water Filter	2,000,000	500,000	434	-	500,000	1,999,566
11107	125	WP SCADA Improvements	110,000	10,000	434	-	10,000	109,566
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	860,000	10,000	107	-	10,000	859,893
11110	125	Reeds Turnpike Pump Station Repl	350,000	50,000	214	-	50,000	349,786
11111	125	Copper Cove Tank B Pump Station Renov	910,000	10,000	107	-	10,000	909,893
11112	125	White Pines Dam/Blanket Drain Rehab	65,000	65,000	-	-	65,000	65,000
	125	Capital Non-CIP Projects	628,100	628,100	-	-	628,100	628,100
	125	EP Larkspur Pump Station Rehab	300,000	300,000	-	-	300,000	300,000
	125	Avery Pumps/Motor Control Soft Starts	60,000	60,000	-	-	60,000	60,000
	125	JL Filters 3/4/5 Rehab/Coating	660,000	330,000	-	-	330,000	660,000
	125	JL Tank C Replacement	500,000	10,000	-	-	10,000	500,000
	125	CC SCADA Improvements	60,000	60,000	-	-	60,000	60,000
	125	CC Zone B-C Trans Pipeline & Pump Stn	9,010,000	10,000	-	-	10,000	9,010,000
	125	West Point Acorn Pump Station/Trans Ppln	2,010,000	10,000	-	-	10,000	2,010,000
	125	West Point Middle Fork Pump Station	1,610,000	10,000	-	-	10,000	1,610,000
	R/G	Misc Road Repairs / CalOES	257,655	257,655	-	-	257,655	257,655
	O	Slurry Line Improvements	80,000	80,000	-	-	80,000	80,000
Total Fund 120/125 - Water Projects		61,272,755	11,533,705	11,990,064	51,007	-	11,482,698	49,231,684

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of July 31, 2020

Project Description			Estimated Project Cost	FY 20/21 Cash Flow	Prior Years Expenditures	FY 20/21 Expenditures	Encumbrances	Remaining Cash Flow FY 20/21	Remaining Total Proj Cost
Sewer Projects									
15076	135	CC L/S 8, 12 & 13 Force Main Bypass	3,652,000	500,000	161,085	-	-	500,000	3,490,915
15080	135	CC L/S #15 & 18 Renovations	2,656,000	300,000	167,596	-	-	300,000	2,488,404
15082	135	Vallecito WWTP Strg Expansion	280,000	-	157,674	-	-	-	122,326
15087	135	Wallace Treatment Plant Renovations (10033)	124,000	100,000	2,934	-	-	100,000	121,066
15091	135	West Point/Wilseyville Planning Grant	4,757,000	450,000	10,536	210	-	449,790	4,746,255
15092	135	Huckleberry L/S Rehab/Expansion***	480,000	65,000	88,638	-	-	65,000	391,362
15093	135	Southworth Collection System/I&I Mitigation	150,000	50,000	101,885	6,142	-	43,858	41,973
15094	135	CC Secondary/Tertiary/UV Improvements	13,016,000	200,000	28,527	-	-	200,000	12,987,473
15095	135	Arnold Secondary Clarifier	2,010,000	500,000	17,637	31,710	-	468,290	1,960,653
15096	135	Arnold Leach Field Improvements	702,000	100,000	3,655	-	-	100,000	698,345
15097	135	LC Biolac, Clarifier & UV Improvements	4,000,000	-	635	-	-	-	3,999,365
15098	135	Indian Rock East Sand Filter Rehab	200,000	200,000	658	-	-	200,000	199,342
15099	135	Vallecito/DF Headworks Screen	275,000	275,000	107	-	-	275,000	274,893
15100	135	Capital Non-CIP Projects	111,000	111,000	-	2,541	-	108,460	108,460
	135	LaContenta Spray Fields	200,000	200,000	-	-	-	200,000	200,000
	135	Tertiary Filter Rehab	250,000	25,000	-	-	-	25,000	250,000
	135	Effluent Storage Tank Rehab	250,000	25,000	-	-	-	25,000	250,000
	135	Reclamation Plant Filter Rehab	230,000	230,000	-	-	-	230,000	230,000
	135	Sludge Tank/Belt Press Improvements	50,000	50,000	-	-	-	50,000	50,000
Total Fund 130/135 - Sewer Projects			33,393,000	3,381,000	736,512	40,602	-	2,126,938	26,350,426

Agenda Item

DATE: August 18, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion and Update for the Districtwide Software Project

RECOMMENDED ACTION:

Discussion and update for the District's Enterprise Resource Planning (ERP) software.

SUMMARY:

ERP software systems integrate a variety of business processes from financial management and customer service to human resources and operations. CCWD has used Springbrook as its ERP software since 1999. Springbrook has been upgraded several times, but CCWD has not upgraded its software since the on-site server was replaced and version 7.15 was installed in 2013. The server is now at the end of its useful life and Springbrook version 7.15 no longer serves the District's finance and accounting needs. Furthermore, the finance database is currently separate from the utility billing database, which has proven problematic for workflow and requires significant manual work arounds to incorporate fiscal information from one into the other.

ERP Software Options

District staff have been aware of the need to replace the ERP server and either upgrade or replace the software for the last couple years. It is a significant undertaking but it is now critical that the District move forward with this project. Staff have been researching replacement options over the last six months and are now ready to move to implementation of a new ERP system to replace the current version of Springbrook. There are several ERP software options, but Tyler is the only one besides Springbrook that offers all of the functionality the District needs, so the options were narrowed down early on to either upgrade Springbrook or switch to Tyler.

The most recent release from Springbrook is 7.18 and while it incorporates many changes that are specific to utility billing, it still lacks mobile functionality and the finance changes the District needs. It also lacks a user-friendly platform (makes training difficult), has no integration for third party solutions we are using (CMMS), limited interactive voice response (IVR) functionality, and no smart meter functionality.

In addition to the limitations of Springbrook, several discussions have occurred over the years that identified the need for CCWD to improve its document management,

department/system coordination, system reporting, training, contract administration, robust accounting capabilities, real-time information, and budgeting. Documentation regarding these meetings goes back to 2009 and those meetings have increased in frequency and substance in the last several months. In addition to the above list of assessed needs, the District needs to upgrade its mobile technology, integration of systems, payroll and HR information systems, as well as self-service options for customers and decision makers.

Staff have participated in demonstration sessions with Tyler and with the Tuolumne Utilities District, which recently migrated from Springbrook to Tyler. Staff have also engaged in discussions with Springbrook regarding future upgrades that are being discussed, currently planned, or are being funded and staffed with Springbrook (along with release dates for these upgrades). While Springbrook is actively pursuing many of the shortfalls we have identified, the release dates are 12-24 months out, assuming nothing goes wrong.

Tyler offers the functionality the District needs in a user-friendly format and could help improve the District's business processes. Springbrook has the advantage of being already familiar to District staff, but it does not yet offer all of the functionality the District is seeking. Staff and management are still exploring the options and expect to reach a final decision in the near future.

Implementation

The ERP software decision is not just about staying with our current software system or moving to a different software system. It is identifying why we need to change, why our current system (technical or physical) is not working, why our customers are feeling frustrated, why staff are feeling frustrated, and why we can't keep things as they have been. In order to provide for inclusiveness, we have formed a steering committee made up of staff and management from different departments to give voice and productive discussions to answer these questions, identify opportunities and challenges, and implement necessary changes in a healthy, collaborative, and effective way.

Upgrading or migrating an ERP system impacts all aspects of our business practices. It isn't as simple as a normal software upgrade and even those can be problematic. An ERP implementation is difficult but not impossible. It will require significant effort and input from every member of the steering committee and from all staff members who utilize the ERP software. Identifying the benefits of integration (and what that means), business process automation/control, modern features, ensuring necessary information is integrated in the system, ensuring end users effectively use the system, and establishing ease of use are all critical parts of this project.

Causes of a failed ERP implementation can be lack of project direction, staffing, project management, and method of accountability. This implementation requires a culture shift, organization transition, policy changes, process improvement, training effort, modernization, and a lot of technology implementation. It is much more than just software.

To assist with this effort, the Steering Committee will identify the Keys to Success:

- Vision: Focus on business process
 - Through identification of goals. “Why are we doing this?” Adopt process improvements and best practices
- Plan: Project management and coordination is essential
 - Identify the project sponsor, project manager and, ensure adequate staffing and training is in place.
 - Document. Document. Document. This is a complex project that requires detailed organization and planning. Thorough documentation will be critical to identify problems early and implement solutions quickly.
- Scope.
 - Determine roles and requirements for responsive vendors and District staff.
 - Identify all affected business processes and develop implementation plans.
- Accountability. Track and monitor for quality outcomes
 - Requirements tracing
 - Testing
 - Quality control and assurance

Our initial phase will be focused on Project Planning, Process Improvement, Documentation, Governance, Goals, Scope of Work, Vendor Selection, and Contract Finalization.

There continues to be hurdles with either solution. However, this Steering Committee will have the ability to find a common theme. While not every single issue will be resolved 100%, with any solution, we can move ahead and end in a better place than we are now. That is the vision.

FINANCIAL CONSIDERATIONS:

The cost for either solution will effectively be the same as either is a full implementation or re-implementation. Those costs were budgeted at \$97,780. Costs are as incurred and depend on the District’s speed and effectiveness of moving through the implementation process for each module/business function.

Annual licensing for Tyler would be \$65,140, again assuming that all models are implemented. Springbrook annual licensing would be \$41,700, Questys \$8,100, a Meeting Manager software of \$10,000 annually, for a total of \$59,800. This represents \$5,340 less than the Tyler Solution.

Springbrook has been unable to quantify the proposed costs without doing a full business process review and that initial study would be \$5,000 with additional scope and costs to follow. Springbrook would still not be able to provide integration with our Mobile Management Software or mobile technology and we would be required to continue to look for third party solutions for functionality that they don’t provide.