

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

**Tuesday, October 16, 2018**  
**2:00 p.m.**  
**CCWD Board Room**

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

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

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** September 18, 2018
3. **NEW BUSINESS**
  - 3a. Update on Rate Assistance Program  
(Stacey Lollar, Director of Human Resources and Customer Service)
  - 3b. Report on the Monthly Financial Reports for September 2018  
(Jeffrey Meyer, Director of Administrative Services)
  - 3c. Discussion/Direction Regarding District's Auditing Policy  
(Jeffrey Meyer, Director of Administrative Services)
  - 3d.\* Discussion of Financing Options for PERS Unfunded Accrued Liability  
(Jeffrey Meyer, Director of Administrative Services)
4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

**MINUTES  
FINANCE COMMITTEE MEETING  
SEPTEMBER 18, 2018**

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

The following Committee Members were present:

Bertha Underhill	Director
Scott Ratterman	Director

Staff Present:

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

Public Present:

Vickey Mills  
Cindy Secada

1. Public Comment:  
None

2. Approval of Minutes: August 24, 2018

3. New Business:

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

Mr. Meyer reported that the Claim Summary had been approved by the full Board at last weeks meeting. Mr. Meyer discussed the Budget Status Report and commented on the difference between the two revenue reports. He went on to talk about the capacity fee activity and revenue. Mr. Meyer stated that expenditures are on track for the year so far, and there are some increased costs for customer statements due to the new rates. There was some discussion on various line items.

Public Comment: Ms. Mills questioned the Federal Dam Admin Fees, the lack of expenses in the Engineering Department and the Admin Departments Capital Outlay expense.

Mr. Meyer moved on to the Capital R&R Report for August. He stated that the audit has not been finalized and these reports are subject to change. Mr. Meyer reviewed the water revenue and active projects. Mr. Eggerton brought up the Special Board Meeting scheduled for tomorrow. FEMA/OES is offering an additional \$831K in grant funds for the JLWTP Pre-Treatment Facility project. Mr. Meyer went through the wastewater revenue and the active projects and cautioned the committee that there are many wastewater projects that aren't being funded. Mr. Meyer stated that the paperwork for the West Point/Wilseyville Consolidation project is being worked on to resubmit to the State for grant consideration.

Public Comment: Ms. Mills questioned the report format of the wastewater project funding.

**MINUTES  
FINANCE COMMITTEE MEETING  
SEPTEMBER 18, 2018**

**3b. Discussion/Direction regarding Vehicle Replacement Program:**

Mr. Meyer provided handouts related to this agenda item: Resolution No. 2003-61 Amending Vehicle/Equipment Replacement and Purchasing Policy; California Air Resources Board Heavier Vehicles/Diesel Truck requirements; and the Districts current vehicle list (not including heavy equipment). Mr. Meyer stated the Districts current policy is vehicle replacement at 120,000 miles.

He went through the vehicle list pointing out mileage and expenses listed for each vehicle. Mr. Meyer is working with the District's senior mechanic on a vehicle replacement program and the maximum mileage will probably increase. Mr. Meyer brought this to the Committee for awareness of the cost of replacing these vehicles over the next five years. He also talked about the diesel requirements and replacement costs of the heavier vehicles/equipment. Mr. Meyer will bring this to the full Board in October to review the vehicle replacement standards and policy.

Public Comment: Ms. Secada recommended that the District review the vehicle use policy; and had specific comments regarding vehicle use. She also questioned the Air Resource Board's requirements, is it law or recommendations and who are they directed to? She thought the replacement cost stated was too low and all efforts should be made to spend ratepayer money wisely. She mentioned having an employee incentive program for vehicle maintenance. Mr. Meyer responded to some of Ms. Secada's comments and questions.

**3c. Update on FY 2017-18 Financial Audit:**

Mr. Meyer mentioned that the auditors were on site last week. Director Ratterman asked how many years the auditors should serve the District before switching to a new audit firm. There was a discussion regarding this and it was determined to bring this to the full Board for review. Mr. Meyer is projecting the final audit to be presented to the Board in November. Director Ratterman suggested bringing the audit service policy to the Board at the same time as the audited financial statements. Mr. Meyer stated a policy review could be done at the October Finance Committee prior to going to the full Board.

Mr. Meyer mentioned there are additional requirements the auditors have to perform on the Other Post Employment Benefits (OPEB) reporting and this is causing a delay in finalizing the audited financial statements.

Public Comment: Ms. Secada asked about the level of audit performed. Mr. Meyer replied with an explanation of audit services.

**4. Director of Administrative Services Comments:**

Mr. Meyer updated the Committee on the Assessment District Refunding Bond process for Dalee/Cassidy and Fly in Acres.

**5. General Manager Comments:**

Mr. Eggerton notified the Committee that the sale of the property on Highway 49 was cancelled and the property will go back on the market.

**6. Director Comments:**

Director Ratterman – Nothing to report.

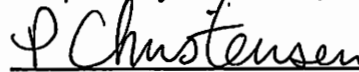
MINUTES  
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Director Underhill said a recent ACWA newsletter had an article about ways to get recognized for making a difference. One of the categories was being one of the most active small agencies and she would like to see if the District can qualify. Another of the categories was being the most effective agency on federal issues.

She also mentioned that CalPERS is cutting the amortization period and would like to know how it affects the District. Mr. Meyer replied that it will increase the Districts retirement cost.

7. Future Agenda Items:
  - Purchasing Policy (including On-Call and Accelerated Projects)
  - Information Technology (IT) Assessment Needs
8. Next Committee Meeting:  
Tuesday, October 16, 2018, at 2 p.m.
9. Adjournment:  
Meeting adjourned at 3:43 p.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Jeffrey Meyer, Director of Administrative Services

# Agenda Item

DATE: October 16, 2018  
TO: Finance Committee  
FROM: Joel Metzger, Manager of External Affairs, Conservation & Grants  
RE: Discussion/direction Regarding Customer Assistance Program

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## **RECOMMENDED ACTION:**

Discussion/direction regarding the development of a Customer Assistance Program policy.

## **SUMMARY:**

Over the years, customers have consistently told CCWD staff that water and sewer rates are creating significant financial hardships for some low-income customers, including retired persons, veterans, single parents and those living on fixed incomes.

Over the past few years, Calaveras County Water District Staff and Board of Directors have discussed the possibility of designing and implementing a Customer Assistance Program (CAP). As the cost of water and wastewater services has increased – especially in light of the five-year rate plan passed in May 2018 – low-income households have less financial flexibility to absorb these increases. Because Proposition 218 prohibits the use of rate revenue paid by one customer to be used to subsidize the costs of providing service to another customer, only non-rate revenues can be used to fund an assistance program.

At the state level, a low-income relief bill was approved by Gov. Brown in 2016, AB 401 (Dodd), which requires the State Water Resources Control Board to develop a plan for the funding and implementation of a low-income water rate assistance program by 2018. A report with recommendations was expected from the state in early 2018. However, that report was delayed indefinitely. Additionally, it is important to note that AB 401 does not address sewer bills and CCWD's single-family residential sewer bills are substantially higher than water bills. Staff recommends analyzing the possibilities of using non-rate revenue to implement a CAP for qualifying residential water and wastewater customers. If the State Board creates a statewide water rate assistance program, CCWD may have to modify its CAP (if created) to comply with the state mandates when/if that time comes.

In May 2018, after receiving significant feedback from ratepayers during community meetings held in advance of the most recent five-year rate plan approval, the CCWD Board directed staff to develop policy for a CAP for water and wastewater before the end

of the calendar year. Since that time, staff held community workshops/meetings on September 27, October 3 and October 12.

Additionally, the Resource Connection has offered to partner with CCWD to administer this program, including verification of income and application processing. The Resource Connection would provide CCWD with verified applications on a monthly basis. This will significantly reduce the staff time involved in processing applications.

## **BACKGROUND:**

Due to the requirements of Prop. 218, the District treats all customers equally. If a customer is unable to pay their bill, the District has no recourse but to assess late fees and eventually lock the customer's water meter off or submit a past-due wastewater bill to the County tax rolls. The inability to provide any help to struggling customers has caused Customer Service representatives to have many difficult conversations.

Starting in 2002 and continuing through 2010, the District partnered with the Resource Connection to create an assistance program called the Wastewater Rate Assistance Program (WRAP) for wastewater customers (see attached policy). Qualifying customers received a \$15 monthly stipend. The program was funded by employee donations and the proceeds from charity golf tournaments organized by District staff and board members. However, these funding sources proved to be unsustainable. The funds raised were not adequate to continue a viable program, and the program was discontinued.

One way to measure the need for a Customer Assistance Program is to look at the number of lock-offs. Over the past two years, lock-offs for Cycle 1 and Cycle 2 combined have averaged 93 (in a two-month period). The number of lock-offs has stayed fairly steady over the past couple of years.

## **REGIONAL CUSTOMER ASSISTANCE PROGRAM EXAMPLES:**

### **El Dorado Irrigation District (wastewater only)**

- \$25 reduction to bimonthly wastewater bill
- Limited to 1,500 customers (of 22,000 total customers)
- Limited to \$225,000
- Eligibility requirements: Customers qualify by providing proof they are enrolled in existing PG&E CARE program
  - CARE Program requirements: Bill in your name; live at address; report income honestly; notify PG&E if income rises and no longer qualify. After enrolling you may need to provide IRS tax returns, participate in energy savings assistance program, usage must not exceed Tier 1 allowance (lowest priced rate tier), must renew eligibility every two years (or four if on fixed income), qualification is based on the total income of everyone living in the home or participation in qualifying public assistance programs. Customers are randomly selected for income verification
- Account must be in good standing

- Must reapply every two years
- First-come, first-served
- Staff impacts
  - Billing system must be updated
  - Creation of AR, application, Web page and standard operating procedures
  - Customer notification via bill insert, Web, social media, flyers, community meetings, radio, newspapers, etc.
  - Maintain list of 1,500 customers
- Funding
  - Property taxes
  - Special Board discretionary fund (water transfer revenue)
- EID staff did not recommend implementing this program.
- EID Board decision
  - Approved the program for 1,500 customers up to \$250,000, beginning in April 2018.
- (See attached application)

#### **Paradise Irrigation District (water only)**

- Went into effect in 2015 in response to demands from customers.
- Followed a Prop. 218 rate increase process defeat.
- Subsidy is \$10 of monthly service, which is \$39.18/month.
- The subsidy kept rates from increasing for CAP customers
- 1,500 customer limit (total customers: 10,000)
- Customer participation since 2015 is 650
- \$200,000 in property tax revenues were set aside to fund the program.
- Qualification: Customer must be on the PG&E CARE Program
- First come, first served.
- Customer must renew every year. First denied are first to receive the next year.
- 300 to 400 people signed up in the first couple of weeks.
- If we had hydro or lease revenue, we would use that. Property tax gets complicated.
- The Paradise Irrigation District GM said implementing this program was a great idea, and he would do it again in a heartbeat, adding impacts to staff have been minimal and approving customers using PG&E CARE Program makes it a lot simpler.
- 
- (See attached application)

#### **South Lake Tahoe PUD**

- Customers qualify by providing proof of PG&E CARE Program participation
- Customers must apply for the program annually
- Customers receive 20% off their standard water and/or sewer bill
- Rebates are credited back to the customers' account
- (See attached application)

## **CCWD HIGH-LEVEL CUSTOMER OVERVIEW**

Water customers: 13,080

Wastewater customers: 4,848

Population served: 22,000

Median household income for Calaveras County: \$55,233

Poverty rate: 12.6%

Federal poverty guidelines: See attached chart

Customer Service estimates at least 200 customers would sign up for the program. If the subsidy was \$20/bill, it would cost the District \$120/year/customer enrolled in the CAP.

- For every 100 customers enrolled, it would cost \$12,000.
- To assist 500 customers, it would cost the District \$60,000.

These numbers increase significantly if the District were to offer \$20 for water and \$30 for sewer, which is one of the most common requests from workshop participants.

## **SEPTEMBER 27 PUBLIC WORKSHOP TAKEAWAYS**

The public workshop participants believe CCWD should offer the program to anyone making between 185-200% of the federal poverty guidelines (see attached). They also believe the subsidy should be \$20 for water and \$20-\$30 for sewer. Finally, they believe CCWD should offer to pay customers entire bill once every 5 or so years to help customers get through a catastrophic life event, e.g. losing a job or major illness. They also believe program participants should have to verify their income every 6-12 months. The general consensus was that the PG&E CARE Program would be a good way to verify that customers qualify for the program – people are eligible for CARE if they make 200% of the federal poverty guideline (see attached full CARE Program requirements).

## **PRELIMINARY STAFF CONCLUSIONS**

It is feasible for the District to implement a CAP for water and wastewater customers using non-rate revenues, such as property leases, property taxes and hydropower. The program should be strictly limited to a maximum number of customers and maximum dollar amount and offered on a first-come, first-served basis. Using PG&E's CARE Program as the main requirement for program eligibility has worked well for other Districts, and would most likely work well for CCWD. It would also help reduce the administrative burden this program would put on CCWD and Resource Connection staff.

However, it is important to keep in mind that all District non-rate revenues are currently committed. In order to implement this program, the District would need find a new funding source or reprioritize existing non-rate revenues.



## **NEXT STEPS**

Staff is hopeful the Finance Committee will provide guidance on the following questions and make recommendations to the full Board.

- Should bimonthly assistance be offered for both water and sewer?
  - How much for water?
  - How much for sewer?
- Should the District infrequently (every 5 years) offer a larger sum of financial assistance to help customers get through catastrophic life events?
- What should be the qualifications for the program (for example proof of PG&E CARE Program)?
- Should it apply to owners and renters? Owner consent form?
- What is the maximum number of people the District should offer to assist?
- What is the maximum dollar amount the District should commit to the program (if/when funding is available)?

The Board will hold a public Customer Assistance Program Workshop on Wednesday October 24 starting at 1 p.m.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachments: 2017 Federal Poverty Guidelines  
2018 HAP Application  
EID CAP Application  
PID CAP Application  
STPUD CAP Application  
CCWD WRAP Policy  
PG&E CARE Program*

## 2017 Federal Poverty Guidelines

Per the United States Department of Health and Human Services

Size of family unit	100 Percent of Poverty	110 Percent of Poverty	125 Percent of Poverty	150 Percent of Poverty	175 Percent of Poverty	185 Percent of Poverty	200 Percent of Poverty
1	\$11,880	\$13,068	\$14,850	\$17,820	\$20,790	\$21,978	\$23,760
2	\$16,020	\$17,622	\$20,025	\$24,030	\$28,035	\$29,637	\$32,040
3	\$20,160	\$22,176	\$25,200	\$30,240	\$35,280	\$37,297	\$40,320
4	\$24,300	\$26,730	\$30,375	\$36,450	\$42,525	\$44,955	\$48,600
5	\$28,440	\$31,284	\$35,550	\$42,660	\$49,770	\$52,614	\$56,880
6	\$32,580	\$35,838	\$40,725	\$48,870	\$57,015	\$60,273	\$65,100
7	\$36,730	\$40,403	\$45,913	\$55,095	\$64,278	\$67,951	\$73,460
8	\$40,890	\$44,979	\$51,113	\$61,335	\$71,558	\$75,647	\$81,780



Preferred percentages



# AMADOR TUOLUMNE COMMUNITY ACTION AGENCY

2018 HEAP (Home Energy Assistance Program) Calaveras  
Income guidelines for home weatherization, PG&E or propane payment assistance:

Size of Household	1	2	3	4	5	6	7
Total Gross Monthly Income not to exceed	\$2,097.98	\$2,743.52	\$3,389.05	\$4,034.58	\$4,680.12	\$5,325.65	\$5,446.69

### APPLICATION INSTRUCTIONS: Keep the Yellow papers for your records.

**DOCUMENTS NEEDED FROM YOU: All documents will be kept confidential: SEE BELOW**


**DO NOT USE WHITE OUT!** Applications for assistance on utility bills with a credit balance larger than 1 months average charge will not meet eligibility requirements. Complete and return the 5 white, 2 green forms, & client survey in the application. All documentation must be included with the application.

Incomplete application will be returned. Return application by mail or call for an appointment at the locations and phone numbers listed below.

1. **Identification and Social Security Card** for applicant only. Current CA ID or Driver's License
2. **Proof of citizenship.** Birth certificate, unexpired passport or Baptismal Certificate for the applicant only.
3. **Current proof of income:** All household members 18 and over must provide proof of monthly income over the last 6 weeks prior to the application submittal date. Income examples; paystubs, Social Security 2018 award letters, pension letters must be current and include gross, interest statements (No 1099's accepted), unemployment stubs. All adults claiming no income must fill out a 'Zero Income' form (CSD 43B, provided by ATCAA).
4. **Current Notice of Action or Passport to services** for cash aid/food stamps.
5. **Current Electric Bill** must be within 6 weeks of application date. Provide all pages. Submit for energy cost, even if applying for propane.
6. **Propane 12 month history** on bulk fill accounts. If propane fill is needed a written estimate from current propane provider on business letter head with the account holder name, service address, account number, gallons and cost. For metered accounts provide current billing.
7. **Utilities included in rent** must provide a copy of your most current rent receipt stating the cost of utilities and usage.
8. **Wood, pellet, or kerosene receipts** within last 12 months.
9. **Proof of ownership** for homeowners applying for Weatherization.

**Note:** Please allow time for the application to be processed 12-16 weeks. Please continue to pay your bills. If credit does NOT appear on your account after 12-16 weeks call PG&E at 1-800-743-5000 or your propane vendor first.

If you have questions, concerns, complaints, or would like to appeal a decision about your HEAP application, contact ATCAA Energy Program at one of the following numbers below.

CI  AMADOR-TUOLUMNE  
COMMUNITY ACTION AGENCY  
Energy Department  
10590 Hwy 88  
Jackson, Ca 95642

209-223-1485 Ext. 221 /259  
Appointments Mon – Thurs 9-Noon

<http://atcaa.org/utility-assistance/>

Tuolumne County ATCAA  
427 HWY 49, Suite 305  
Sonora, CA 95370  
533-1397 Ext. 287/250  
Appointments Mon – Thurs 9–Noon

No person shall be discriminated against in participating due to age, sex, color, religion, gender, marital status, ancestry, medical condition, physical or mental disability, citizenship, or any other consideration made unlawful by state, federal, and local laws.

Staff	ATCAA Program:
Use:	Intake Date:

**Client's Information**

Service you are applying for today: \_\_\_\_\_

First Name	Middle	Last Name	Suffix
Date of Birth	SSN (last 4 digits only) <input type="checkbox"/> Unknown 999-99- <input type="checkbox"/> Decline to State	Gender (please circle one) F=Female U=Unknown/Other M2F = Transgender Male to Female M=Male R=Decline to State F2M =	
Ethnicity: <input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic <input type="checkbox"/> Unknown <input type="checkbox"/> Decline to State			
Race: <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian <input type="checkbox"/> Black/African American <input type="checkbox"/> Hawaiian/Pacific Islander <input type="checkbox"/> White/Caucasian <input type="checkbox"/> Unknown/Other <input type="checkbox"/> Decline to State			
Primary Language spoken at home: <input type="checkbox"/> English <input type="checkbox"/> Spanish <input type="checkbox"/> Other			
Additional languages spoken: <input type="checkbox"/> English <input type="checkbox"/> Spanish <input type="checkbox"/> Other			

**Address History**

Street Address	Apartment Number
City _____, CA	Zip Code
Mailing Address (if different from above)	
City _____, CA	Zip Code
Email Address	Home Phone Number
Cell Phone	Message Phone

**Program Entry**

Program Name
Family Type: <input type="checkbox"/> Single Adult <input type="checkbox"/> Two Adults No Children <input type="checkbox"/> Single Parent, Female <input type="checkbox"/> Single Parent, Male <input type="checkbox"/> Two-Parent Household <input type="checkbox"/> Non-related Adults with Children <input type="checkbox"/> Other

**Client Information**

Are you pregnant? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown <input type="checkbox"/> Decline to State
Do you have a disabling condition? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown <input type="checkbox"/> Decline to State
Type of health insurance? <input type="checkbox"/> Medicare <input type="checkbox"/> Medicaid <input type="checkbox"/> Employment based <input type="checkbox"/> Direct Purchase <input type="checkbox"/> Military Health Care <input type="checkbox"/> State Children's Health Insurance <input type="checkbox"/> State Health Insurance for Adults
Military Status? <input type="checkbox"/> Veteran <input type="checkbox"/> Active Military <input type="checkbox"/> Neither Active Military or veteran
Housing Type: <input type="checkbox"/> Own <input type="checkbox"/> Rent/No subsidy <input type="checkbox"/> Rent/Subsidized Housing <input type="checkbox"/> Other Permanent Housing <input type="checkbox"/> Other
Education Level (Adults 24+): <input type="checkbox"/> 0-8 Grade <input type="checkbox"/> 9-12 Grade/Non-graduate <input type="checkbox"/> High School graduate/GED <input type="checkbox"/> 12+ Some College <input type="checkbox"/> 2 or 4 Year College Graduate
Employment: <input type="checkbox"/> Working Full-time <input type="checkbox"/> Working Part-time <input type="checkbox"/> Unemployed (Short-Term, 6 months or less) <input type="checkbox"/> Unemployed (Long-Term, more than 6 months) <input type="checkbox"/> Not in work force <input type="checkbox"/> Retired
Other Family Characteristics: <input type="checkbox"/> Farmer <input type="checkbox"/> Migrant Farm Worker <input type="checkbox"/> Seasonal Farm Worker

**Below are other ATCAA services/programs you may be interested in:**

Please call: 223-1485 in Amador County or 533-1397 in Tuolumne County for more information:

<b>Amador/Tuolumne Programs</b> Infonet & Referral Budget/Credit Counseling Head Start/Early Head Start/Childcare Housing Resources/Rental Assistance PG&E/Propane /Weatherization Assistance Shelter/Permanent Supportive Housing Tax Assistance	<b>Amador Programs:</b> Children's Counseling Foster Youth Program Lifeline Tutoring Program	<b>Tuolumne Programs</b> Family Learning-ESL/GED Classes Food Assistance Programs Friday Night Live Homeless Street Outreach Mental Health First Aid	<b>Promotores de Salud</b> Suicide Prevention Transitional Housing YES Partnership Youth Mentoring
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Staff Use:	Primary Client Name:
	Intake Date:

**PLEASE COMPLETE FOR EVERY MEMBER OF THE HOUSEHOLD**

**Other Household Member (1)**

First Name	Middle	Last Name	Suffix
Date of Birth	SSN (last 4 digits only) <input type="checkbox"/> Unknown 999-99- <input type="checkbox"/> Decline to State	Gender (please circle one) F=Female U=Unknown/Other M2F = Transgender Male to Female M=Male R=Decline to State F2M = Transgender Female to Male	
Ethnicity: <input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic <input type="checkbox"/> Unknown <input type="checkbox"/> Decline to State			
Race: <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian <input type="checkbox"/> Black/African American <input type="checkbox"/> Hawaiian/Pacific Islander <input type="checkbox"/> White/Caucasian <input type="checkbox"/> Unknown/Other <input type="checkbox"/> Decline to State			
Relationship to client / Head of Household:			
Lives in same household as client? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Household Member Information (1)**

Are you pregnant?  Yes  No  Unknown  Decline to State

Do you have a disabling condition?  Yes  No  Unknown  Decline to State

Type of health insurance?  Medicare  Medicaid  Employment based  Direct Purchase  Military Health Care  
 State Children's Health Insurance  State Health Insurance for Adults

Military Status?  Veteran  Active Military  Neither Active Military or veteran

Housing Type:  Own  Rent/No subsidy  Rent/Subsidized Housing  Other Permanent Housing  Other

Education Level (Adults 24+):  0-8 Grade  9-12 Grade/Non-graduate  High School graduate/GED  12+ Some College  
 2 or 4 Year College Graduate

Employment:  Working Full-time  Working Part-time  Unemployed (Short-Term, 6 months or less)  
 Unemployed (Long-Term, more than 6 months)  Not in work force  Retired

Other Family Characteristics:  Farmer  Migrant Farm Worker  Seasonal Farm Worker

**Other Household Member (2)**

First Name	Middle	Last Name	Suffix
Date of Birth	SSN (last 4 digits only) <input type="checkbox"/> Unknown 999-99- <input type="checkbox"/> Decline to State	Gender (please circle one) F=Female U=Unknown/Other M2F = Transgender Male to Female M=Male R=Decline to State F2M = Transgender Female to Male	
Ethnicity: <input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic <input type="checkbox"/> Unknown <input type="checkbox"/> Decline to State			
Race: <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian <input type="checkbox"/> Black/African American <input type="checkbox"/> Hawaiian/Pacific Islander <input type="checkbox"/> White/Caucasian <input type="checkbox"/> Unknown/Other <input type="checkbox"/> Decline to State			
Relationship to client / Head of Household:			
Lives in same household as client? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Household Member Information (2)**

Are you pregnant?  Yes  No  Unknown  Decline to State

Do you have a disabling condition?  Yes  No  Unknown  Decline to State

Type of health insurance?  Medicare  Medicaid  Employment based  Direct Purchase  Military Health Care  
 State Children's Health Insurance  State Health Insurance for Adults

Military Status?  Veteran  Active Military  Neither Active Military or veteran

Housing Type:  Own  Rent/No subsidy  Rent/Subsidized Housing  Other Permanent Housing  Other

Education Level (Adults 24+):  0-8 Grade  9-12 Grade/Non-graduate  High School graduate/GED  12+ Some College  
 2 or 4 Year College Graduate

Employment:  Working Full-time  Working Part-time  Unemployed (Short-Term, 6 months or less)  
 Unemployed (Long-Term, more than 6 months)  Not in work force  Retired

Other Family Characteristics:  Farmer  Migrant Farm Worker  Seasonal Farm Worker

Department of Community Services and Development  
 Energy Intake Form  
 CSD 43 (10/2017)

Official Use Only:	
Priority Points	
A.C.C.	
Eligibility Cert Date	

Agency:		Intake Initials:		Intake Date:		Eligibility Cert Date	
First name			Middle Initial	Last Name			Date of Birth MM/DD/YY
<b>SERVICE ADDRESS – Address where you live (this cannot be a P.O. Box)</b>							
Service Address						Unit Number	
Service City			Service County		Service State	Service Zip Code	
Have you lived at this residence during each of the past 12 months? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No							
Is your service address the same as mailing address?..... <input type="checkbox"/> Yes <input type="checkbox"/> No							
Mailing Address						Unit Number	
Mailing City			Mailing County		Mailing State	Mailing Zip Code	
Social Security Number (SSN):				Telephone Number ( )			
E-mail Address:							

<b>PEOPLE LIVING IN HOUSEHOLD</b> Enter the total number of people living in the household, including yourself →		<b>INCOME</b> Enter the total number of people who receive income →	
<b>Demographics: Enter the number of people in the household who are:</b>		<b>Enter the total gross monthly income for all people living in the household:</b>	
Ages 0 – 2 Years		TANF / CalWorks	\$
Ages 3 - 5 years		SSI / SSP	\$
Ages 6 - 18 years		SSA / SSDI	\$
Ages 19 - 59		Paycheck(s)	\$
Ages 60 and older		Interest	\$
Disabled		Pension	\$
Native American		Other	\$
Seasonal or Migrant Farmworker		<b>Total Monthly Income</b>	<b>\$</b>

HOUSEHOLD MEMBERS					
ENTER THE INFORMATION BELOW FOR ALL HOUSEHOLD MEMBERS.					
If you have more than 7 people in your household, please list the information on a separate piece of paper.					
First Name	Last Name	Relation to Applicant	Date of Birth MM/DD/YY	Amount of Gross Monthly Income (Before Taxes and Deductions)	Source of Income
		Self			
<b>Household Total Monthly Gross Income</b>				<b>\$</b>	
Are you or someone in your household CURRENTLY receiving CalFresh (Food Stamps)? <input type="checkbox"/> Yes <input type="checkbox"/> No					

**STATEMENT OF CITIZENSHIP or NON-CITIZEN STATUS FOR PUBLIC BENEFITS**

Name of the Applicant Requesting Energy Services	Date
Name of Person Acting for Applicant, if any	Relationship to Applicant

**Public Benefits To Citizens And Non-Citizens**

**Citizens and Nationals of the United States** who meet all eligibility requirements may receive services under the Low-Income Home Energy Assistance Program and/or the Department of Energy Low-Income Weatherization Assistance Program and must fill out *Sections A and D*.

**Non-Citizens** who meet all eligibility requirements may receive services under the Low-Income Home Energy Assistance Program and/or the Department of Energy Low-Income Weatherization Assistance Program and must complete *Sections A, B or C, and D*.

**Section A: Citizenship/Non-Citizen Status Declaration**

1. Is the applicant a citizen or national of the United States?  Yes  No

If the answer to the above question is yes, where was he/she born? City/State

2. To establish citizenship or naturalization, please submit one of the documents on *List A* (attached hereto) which is legible and unaltered to establish proof.

If you are a **Citizen or National of the United States**, please go directly to *Section D*.

If you are a **Non-Citizen**, please complete *Section B, or, if applicable, Section C*.

**Section B: Non-Citizen Status Declaration**

**Important:** Please indicate the applicant's non-citizen status below, and submit documents evidencing such status. The no citizen status documents listed for each category are the most commonly used documents that the United States Immigration and Naturalization Service (INS) provides to non-citizens in those categories. You can provide other acceptable evidence of your non-citizen status even if not listed below.

- 1. An alien lawfully admitted for permanent residence under the Immigration and Naturalization Act (INA). Evidence includes:
  - INS Form I-551 (Alien Registration Receipt Card, commonly known as a "green card"); or
  - Unexpired Temporary I-551 stamp in foreign passport or on INS Form I-94.
- 2. An alien who is granted asylum under section 208 of the INA. Evidence includes:
  - INS Form I-94 annotated with stamp showing grant of asylum under section 208 of the INA;
  - INS Form I-688B (Employment Authorization Card) annotated "274a.12(a)(5)";
  - INS Form I-766 (Employment Authorization Document) annotated "A5";
  - Grant letter from the Asylum Office of INS; or
  - Order of an immigration judge granting asylum.
- 3. A refugee admitted to the United States under section 207 of the INA. Evidence includes:
  - INS Form I-94 annotated with stamp showing admission under section 207 of the INA;
  - INS Form I-688B (Employment Authorization Card) annotated "274a.12(a)(3)";
  - INS Form I-766 (Employment Authorization Document) annotated "A3"; or
  - INS Form I-571 (Refugee Travel Document)
- 4. An alien paroled into the United States for at least one year under section 212(d)(5) of the INA. Evidence includes:
  - INS Form I-94 with stamp showing admission for at least one year under section 212(d)(5) of the INA.  
(Applicant cannot aggregate periods of admission for less than one year to meet the one-year requirement.)



**El Dorado Irrigation District**

2890 Mosquito Rd, Placerville CA 95667 Ph. 530-642-4000

**Application for Low-Income Assistance for Residential Wastewater Customers**

*Form must be completed in its entirety and all information must be furnished in order to process this request*

Customer Information: (Please print clearly)

Application Type:  New  Renewal

Name on Account: \_\_\_\_\_ Account Number: \_\_\_\_\_

Service Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Requested By:  Owner  Tenant  
Preferred Method of Contact:  Phone  Email  
Number of People in Household: \_\_\_\_\_ Adults \_\_\_\_\_ Children

In order to qualify you must meet all eligibility requirements listed below:

- I pay EID for residential wastewater service
- I receive a discounted rate through PG&E's CARE program for the same address and in the same name
- I live at the property that receives these services and the EID bill is in my name

**Declaration and Signature**

- I have included a copy of my current PG&E bill in my name reflecting the same address in which I receive wastewater service through EID.
- I agree to notify EID if I no longer qualify to receive assistance through the PG&E CARE program. Should I fail to do so I understand that I may be back-billed for the discounted rate received and be ineligible to reapply for 12 months.
- I agree to keep my EID account contact information up to date and in good standings. I understand that should my service be disconnected for non-payment I may be removed from the program and will be ineligible to reapply for 12 months, during which time there will be no additional disconnections in service.
- I understand that I must reapply for the program every two years as outlined in Administrative Regulation 9056. I understand that failure to do so may result in being removed from the program.
- I understand that the program can be suspended or modified at any time and that I have no entitlement to receive assistance.
- I certify, under penalty of perjury, that the information included in and with this application is true and correct.

\_\_\_\_\_  
Signature (Person who's name appears on the EID bill)

\_\_\_\_\_  
Date

Submit by Mail or In Office to:

Submit by Fax or Email to:

El Dorado Irrigation District  
Attention: Utility Billing Low-Income  
2890 Mosquito Rd  
Placerville, CA 95667

Fax Number: 530-622-8569

Email: [lowincome@eid.org](mailto:lowincome@eid.org)

For Internal Use Only:

Verification:  CARE PG&E Bill Included  Residential Wastewater Customer  Authorized Customer

Approved  Denied Denial Reason: \_\_\_\_\_  Denial Letter Sent

Placed on Eligibility List Date Placed: \_\_\_\_\_

Date Processed: \_\_\_\_\_ Processed By: \_\_\_\_\_

Rate Updated  Approval Letter Sent  Logged  Alert





## PARADISE IRRIGATION DISTRICT

6332 Clark Rd Paradise, CA 95969 530.877.4971 Fax 530.876.0483

### Customer Assistance Program (CAP) Application

We are pleased to offer our Customer Assistance Program (CAP) to those residential customer's (single family dwelling) who meet the guidelines listed below. This program provides a discount on your Monthly Service Charge for qualified customers. Funding is limited.

Program qualifications:

- \*The Paradise Irrigation bill must be in your name.
- \*You must live at the address where the discount will be received.
- \*Your household must qualify for the assistance program California Alternate Rates for Energy (CARE) with Pacific Gas & Electric (PGE). If the District has additional funding available the PGE-FERA Discount may be considered. **ATTACH YOUR PG& E BILL.**
- \*You must notify Paradise Irrigation District if your household no longer qualifies for the PGE program.
- \*At time of enrollment you must provide a copy of your PGE bill reflecting your discount for the CARE program.
- \*If you qualify your CAP discount will become effective the month after your application is received and approved.
- \*Enrollment/re-enrollment will be offered at the beginning of December for the following calendar year (providing funding available)

I state that the information I have provided is true and correct. I agree to inform Paradise Irrigation District if I no longer qualify to receive the discount. I understand that if I receive the discount without qualifying for it, I may be required to pay back the discount I received.

PID Account No \_\_\_\_\_ Phone # \_\_\_\_\_

Service Address \_\_\_\_\_

E-Mail \_\_\_\_\_

Customer Signature

Print Name

\*Paradise Irrigation District Board of Directors reserves the right to make changes to the program and the amount of discount at any time.

**South Tahoe Public Utility District**  
 1275 Meadow Crest Drive  
 South Lake Tahoe, CA 96150  
 (530) 544-6474

**Application for Low-Income Customer Assistance Program**

Program Description

The South Tahoe Public Utility District offers a Low-Income Customer Assistance Program (CAP) for qualifying residential customers. The District's customer is the record owner of a parcel served by a water or sewer connection. The amount of the rebate is 20% of the standard residential sewer and/or water rate. Eligible customers will receive their rebate as a credit to their quarterly utility bill.

Program Requirements

1. Current participation in the Liberty Energy Utilities CARE Program is required. **Please attach a copy of your most recent billing showing participation in the CARE Program. The CARE Program address must agree with the address applied for below.**
2. The address applied for must be your primary residence.
3. Each application shall be for one residence only.
4. The rebate is not transferable to a new address or another person. If you move, you may reapply for the Program for the new address.
5. You must apply for the Program annually to continue to receive the rebate.
6. The District may, at its discretion, require additional proof of eligibility and may remove you from the Program if it has reason to believe that you are no longer eligible or meet Program requirements.
7. The Program does not apply to rental properties or second homes.

Customer Information

Application Date \_\_\_\_\_

Customer Name (Please Print) \_\_\_\_\_

Address to Receive Assistance \_\_\_\_\_

STPUD Account Number Shown on Bill \_\_\_\_\_

Daytime Telephone Number \_\_\_\_\_

Customer Signature and Attest

I have read and understand and agree to abide by the above Customer Assistance Program requirements, and attest that all information provided is true and correct.

Signature \_\_\_\_\_

Return your completed application together with attachment to:  
 STPUD – RRP, 1275 Meadow Crest Drive, South Lake Tahoe, CA 96150

<u>Maximum Household Income</u>	
# of Persons in Household	Total Combined Annual Income
1.....	\$22,980
2.....	\$31,020
3.....	\$39,060
4.....	\$47,100
5.....	\$55,140
6.....	\$63,180
Add \$7,104 for each additional family member	

<b>For District Use Only</b>	
Acct. #	_____
APN	_____
Approved	_____
Rate Update	_____
Adjustment	_____
Letter	_____
CAP Spreadsheet	_____
Date	_____
CSR	_____

RESOLUTION NO. 2009 – 69

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT  
AMENDING THE WASTEWATER RATE ASSISTANCE POLICY**

**WHEREAS**, the Board of Directors of CALAVERAS COUNTY WATER DISTRICT adopted a Wastewater Rate Assistance Policy, dated August 29, 2002 by Resolution 2002-72 and amended February 12, 2003 by Resolution No. 2003-09; further amended April 28, 2004 by Resolution 2004-16; further amended November 9, 2005 by Resolution 2005-77; further amended November 8, 2006 by Resolution 2006-121; further amended January 16, 2008 by Resolution 2008-05, and further amended October 8, 2008 by Resolution 2008-80; and

**WHEREAS**, the Board of Directors desires to continue the Wastewater Rate Assistance Policy and Program for the program year commencing on November 1, 2009, through October 31, 2010.

**NOW, THEREFORE, BE IT RESOLVED**, that the Wastewater Rate Assistance Policy, attached hereto and made a part hereof, is approved by the Board of Directors and shall become effective immediately.

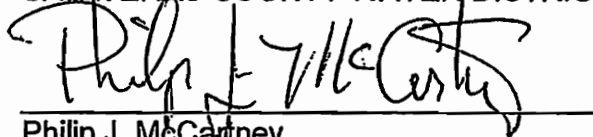
**BE IT FURTHER RESOLVED**, that the eligibility criteria continue to include households with incomes up to 150% of the Federal Poverty Level as published by 2009 HHS Poverty Guidelines; and

**BE IT FURTHER RESOLVED**, that the monthly stipend continue to be \$15 per qualified household.

**PASSED AND ADOPTED** this 28<sup>th</sup> day of October 2009, by the following vote:

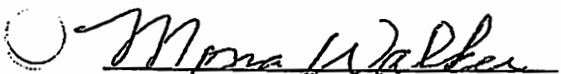
- AYES:** Directors Davidson, Underhill, Rich, and McCartney
- NOES:** None
- ABSTAIN:** None
- ABSENT:** President Dean

CALAVERAS COUNTY WATER DISTRICT



Philip J. McCartney  
Vice President, Board of Directors

ATTEST:



Mona Walker, Clerk to the Board

## **Calaveras County Water District Wastewater Rate Assistance Program Policy**

Calaveras County Water District's (CCWD) Wastewater Rate Assistance Program (WRAP) provides financial aid for low-income customers utilizing wastewater services of the District, primarily funded by outside donations/grants. By approval of the CCWD Board of Directors, the District may provide revenues not derived from customer rates to supplement other revenue sources to foster the program, if desired.

**Program Year:** The program year will run from November 1<sup>st</sup> 2009 through October 31<sup>st</sup> of the following calendar year. Funds will be distributed to eligible customers having applied as of November 1<sup>st</sup>, 2009 for the program first, then to first time eligible applicants thereafter on a first-come, first-serve basis, until program revenues for the year are depleted.

**General Eligibility Requirements:** The Resource Connection of Calaveras County will determine an applicant's eligibility from September 1<sup>st</sup> until October 31<sup>st</sup> of the following year, applicants must meet all of the following requirements annually in order to become/remain eligible for the program:

- ❖ The applicant must fill out an application and provide any additional documentation as required by THE RESOURCE CONNECTION to determine income eligibility requirements.
- ❖ The applicant's household income must meet WRAP income eligibility requirements.
- ❖ The applicant must be the owner of the property on which the CCWD wastewater service is located.
- ❖ The applicant must live at the property where the aid will be received.
- ❖ The applicant must live at the property more than half the program year (not for second homes).

**Income Eligibility Requirements:** The income eligibility level shall be established at 150% of the Department of Health and Human Services (HHS) poverty guidelines in effect at the beginning of the program year (see attached schedule). Income eligibility will be determined by The Resource Connection using the HHS poverty guidelines. The Department of Health and Human Service (HHS) 2009 Poverty Guidelines will be used for the program year starting November 1, 2009. A household's income includes money from any of these sources:

- Wages and Salaries
- Interest and/or Dividends from
  - Savings Accounts
  - Stocks or Bonds
  - Retirement Accounts
- Unemployment Benefits
- Rental and Royalty Income
- School grants, scholarships or other aid used for living expenses
- Profit from Self-Employment (IRS Form Schedule C, Line 29)
- Disability Payments
- Workers Compensation
- Social Security, SSI, SSP
- Pensions
- Insurance Settlements
- Legal Settlements
- TANF (AFDC)
- Food Stamps

- Child Support
- Cash and/or Other Income
- Spousal Support

The total combined household income from the above sources must be equal to or less than the HHS poverty guidelines, less any mid-year Federal or State Cost of Living Adjustments realized during the program year, to be eligible for the program. The Resource Connection will require a completed application and evidence (as determined by The Resource Connection) of the household's income sources annually in order to be eligible for each program year.

**WRAP Credit Amount:** The WRAP Credit Amount for the 2009/2010 program year is set at \$15.00 per month, of the current monthly wastewater fixed service charge that supports operations. Each year, the CCWD Finance Director will prepare an estimate of the program revenues and number of eligible applicants in order to propose the monthly WRAP credit amount for the upcoming program year. Assistance is not available for other rates, fees, or charges of the District including capacity fees, inspection fees, and capital replacement surcharges. The CCWD General Manager and Finance Committee will approve the WRAP credit amount annually prior to the beginning of the program year.

WRAP credits for the 2009/2010 program year, will be applied to all 2008/2009 program eligible applicants accounts first. Thereafter, funds will be distributed to newly qualifying applicant's accounts on a first-come, first-serve basis, until all program revenue is allocated for the program year. Under no circumstances shall the total WRAP credits exceed program revenue for any program year.

The Resource Connection will notify CCWD by the 15<sup>th</sup> of each month of newly qualified customers for the WRAP credits. The Resource Connection will additionally forward a check to CCWD by the 15<sup>th</sup> of each month to support the allocation of credits to newly qualified customers. CCWD will hold the funds as prepayments for the monthly wastewater fees to be distributed bimonthly through WRAP credits.

**Program Revenues:** Program Revenues are defined as the total funds available for the program less administrative costs for each program year. Funds may be derived from the following sources:

- *Customer Contributions* – Donations will be solicited from customers two times annually during the April/May and September/October billing cycles: Donations will be made directly to THE RESOURCE CONNECTION, a 501(c)(3) Non-Profit Organization, for the benefit of the Wastewater Rate Assistance Program. THE RESOURCE CONNECTION will send a receipt to persons making donations each calendar year.
- *Grants* – CCWD and THE RESOURCE CONNECTION will solicit grant contributions from United Way and other granting organizations annually as available.
- *CCWD Interest Earnings/Non-Rate Revenues* – Each year CCWD may authorize funds to be used for the program during the annual budget process and budget resolution. Unused funds in any fiscal year will be carried over to the following program year unless otherwise indicated in the following year's budget resolution. Funds will be designated as either direct contributions to the program or may be contributed on a matching basis with other program fund sources (e.g., dollar-for-dollar match with customer contributions), as designated in the budget authorizing resolution. CCWD revenues derived from customer rates shall not be used as program revenues. Any funding in excess of the original \$10,000 advanced by CCWD must have Board approval.

Unused funds from sources outside CCWD will automatically be carried over to the following program year until fully distributed through WRAP credits.

**Administrative Costs:** The Resource Connection will charge an administrative fee based on actual Resource Connection personnel time spent administering the program plus any direct expenses that may be incurred in said administration (i.e. printing, postage). Changes in the fee in future program years must be authorized by both The Resource Connection and the CCWD General Manager prior to the beginning of each program year.

**Interest Earnings:** WRAP funds will be held in an interest-bearing bank account and interest earnings may be used to defer administration costs and/or to fund the program.

**Change of Eligibility Status:** Customers who are receiving credits must notify The Resource Connection if their household no longer qualifies for WRAP. Upon notification of the disqualification, credits will be terminated. Failure to notify The Resource Connection when a household no longer meets the qualification for the program would result in the customer's permanent removal from WRAP eligibility and revocation of any credits received during the current program year, which would become immediately due and payable to The Resource Connection.

Customers on the program who provided incorrect information in the determination of their eligibility may be permanently removed from the program. All credits previously given to these customers may be revoked and become immediately due and payable to The Resource Connection. Additionally, an interest penalty at the most current LAIF (Local Agency Investment Fund) rate of interest may be charged for all credits previously received and will become immediately due and payable. Failure to make restitution for the amounts prescribed in this section will subject the customer to CCWD collection procedures as set forth in the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service, as amended from time to time, and may ultimately result in the termination of the customer's water/wastewater service with CCWD.

**Water Efficiency Assistance:** CCWD staff will provide customers receiving WRAP credits with free information, water conservation kits and water audit services to help control the cost of their water bills. Additionally, water conservation kits will be supplied to The Resource Connection by CCWD to be distributed to WRAP eligible customers who require them.

**Disputes:** The CCWD General Manager is authorized to resolve in his sole discretion any disputes or claims that may arise from the administration of this program. General policy changes must be reviewed and approved by the CCWD Board of Directors.

**Contacts:**  
Calaveras County Water District  
Finance Department  
423 E. St. Charles Street  
P.O. Box 846  
San Andreas, CA 95249  
Phone: (209) 754-3543  
Fax: (209) 754-0270

The Resource Connection  
c/o CCWD WRAP Program  
584 W. St. Charles Street  
P O Box 919  
San Andreas, CA 95249  
Phone: (209) 754-1257  
Fax: (209) 754-3561

Approved by  \_\_\_\_\_

Date 10/29/09



***Pacific Gas and  
Electric Company***<sup>®</sup>

## **CARE Program**

### **To qualify for CARE:**

- The PG&E bill must be in your name. (For sub-metered tenants, the energy bill from your landlord must be in your name.)
- You must live at the address to which the discount applies.
- Another person (besides your spouse) can't claim you as a dependent on an income tax return.
- You must not share an energy meter with another home.
- You must account for all sources of qualifying household income and meet the program income guidelines.
- You must notify PG&E if your household no longer qualifies for the CARE discount.
- After you enroll, you may need to provide proof of qualifying household income, including IRS tax returns. You may also be required to participate in the Energy Savings Assistance Program.
- Your monthly electric usage must not exceed six times the Tier 1 allowance. This is the lowest-priced rate tier within PG&E's standard Tiered Base Plan.
- You must renew your eligibility every two years (or every four years if you're on a fixed income).
- Qualification is based on the total income of everyone living in the home or participation in qualifying public assistance programs.

### **QUALIFYING FOR CARE BASED ON PUBLIC ASSISTANCE PROGRAM PARTICIPATION**

You may qualify for the CARE Program if you or someone in your household takes part in any of the following public assistance programs.

- Low Income Home Energy Assistance Program (LIHEAP)
- Women, Infants, and Children (WIC)
- CalFresh/SNAP (Food Stamps)
- CalWORKs (TANF) or Tribal TANF
- Head Start Income Eligible (Tribal Only)
- Supplemental Security Income (SSI)
- Medi-Cal for Families (Healthy Families A & B)
- National School Lunch Program (NSLP)
- Bureau of Indian Affairs General Assistance
- Medicaid/Medi-Cal (under age 65)
- Medicaid/Medi-Cal (age 65 and over)

### QUALIFYING FOR CARE BASED ON HOUSEHOLD INCOME

Add all household members' incomes from all eligible sources for your total gross annual household income. The total combined gross annual household income must be at or below the amounts shown in the following table. Add all household members' incomes from all eligible sources for your total gross annual household income. The total combined gross annual household income must be at or below the

Number of Persons in Household	Total Gross Annual Household Income*
1-2	\$32,920 or less
3	\$41,560 or less
4	\$50,200 or less
5	\$58,840 or less
6	\$67,480 or less
7	\$76,120 or less
8	\$84,760 or less
9	\$93,400 or less
10	\$102,040 or less
Each additional person, add	\$8,640

*\*Before taxes based on current income sources. Valid through May 31, 2019.*



**Household income includes all taxable and nontaxable revenues from all people living in the home. It includes, but is not limited to the following sources:**

- **Wages**
- **Salaries**
- **Interest and dividends**
- **Spousal and child support payments**
- **Public assistance payments**
- **Social Security and pensions**
- **Housing and military subsidies**
- **Rental income**
- **Self-employment income**
- **All employment-related, non-cash income**

**PLEASE NOTE: Your household income must meet the program income guidelines.**

# Agenda Item

DATE: October 16, 2018  
TO: Finance Committee  
FROM: Jeffrey Meyer, Director of Administrative Services  
SUBJECT: Report on the Monthly Financial Reports for September 2018

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## RECOMMENDED ACTION:

Receive Report on September 2018 Monthly Financial Reports

## SUMMARY:

The following financial reports are for the month ending September 30, 2018:

Budget Status Report – A summary of operating revenues and expenditures. Please note that some expenditures are paid in arrears and this report may not adequately reflect costs incurred through the reporting period. Similarly, the year-to-date revenues compared to budget may not present a fair estimate of expected revenues as some revenue types, such as property taxes, are received periodically throughout the year.

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

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of September 2018. The August claim summary was submitted to and approved by the Board of the Directors at the October 10<sup>th</sup> Board meeting.

## FINANCIAL CONSIDERATIONS:

None

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

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED SEPTEMBER 30, 2018  
ALL REVENUES  
25% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 09/18	%	Received
<b>Operating Revenue</b>					
WATER SALES	7,414,772	7,813,288	2,112,506		27.04%
WASTEWATER SALES	4,263,774	4,496,488	1,184,856		26.35%
OTHER	524,541	485,800	138,113		28.43%
<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>3,435,475</b>		<b>26.85%</b>
<b>Non-Operating Revenue</b>					
CAPACITY FEES	567,765	-	316,859		-
STAND-BY FEES	130,894	132,500	-	*	0.00%
PROPERTY TAXES	2,916,956	3,075,001	-	*	0.00%
INVESTMENT INCOME	390,749	283,782	7,543		2.66%
GRANT REVENUE	818,289	-	-		-
OTHER REVENUE	1,087,189	853,000	241,846		28.35%
<b>Total Non-Operating Revenue</b>	<b>5,911,842</b>	<b>4,344,283</b>	<b>566,248</b>		<b>13.03%</b>
<b>GRAND TOTALS REVENUE</b>	<b>18,114,929</b>	<b>17,139,859</b>	<b>4,001,722</b>		<b>23.35%</b>

\*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED SEPTEMBER 30, 2018  
OPERATING REVENUES  
25% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (pre-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 09/18		% Received
<b>Operating Revenue</b>					
WATER SALES	7,414,772	7,813,288	2,112,506		27.04%
WASTEWATER SALES	4,263,774	4,496,488	1,184,856		26.35%
OTHER	524,541	485,800	138,113		28.43%
<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>3,435,475</b>		<b>26.85%</b>
<b>Non-Operating Revenue</b>					
STAND-BY FEES	130,894	132,500	-	*	0.00%
PROPERTY TAXES	2,616,882	2,613,751	-	*	0.00%
INVESTMENT INCOME	56,183	86,536	2,227		2.57%
GRANT REVENUE	65,732	-	-		-
OTHER REVENUE	1,082,928	841,000	240,846		28.64%
<b>Total Non-Operating Revenue</b>	<b>3,952,619</b>	<b>3,673,787</b>	<b>243,073</b>		<b>6.62%</b>
<b>GRAND TOTALS REVENUE</b>	<b>16,155,706</b>	<b>16,469,363</b>	<b>3,678,548</b>		<b>22.34%</b>

\*Distributed in Feb, May, and Aug

**Calaveras County Water District  
Operating Budget Summary  
Fiscal Year 2017-18  
Budget vs Actual as of September 30, 2018  
25% of Year Completed**

**District Summary by Category**

Description	FY 18-19 Budget	Expenditures to 09/30/18	%
Personnel Services	9,526,359	2,335,565	25%
Services and Supplies	5,762,532	1,065,435	18%
Capital Outlay	565,000	10,165	2%
<b>Total Operations &amp; Capital Outlay:</b>	<b>15,853,891</b>	<b>3,411,165</b>	<b>22%</b>

**District Summary by Department**

Dept	Description	FY 18-19 Budget	Expenditures to 09/30/18	%
<b>Personnel, Services, and Supplies</b>				
50	Non-Departmental (excluding Debt Svc)	1,152,082	159,422	14%
54	Utility Services	9,927,709	2,253,000	23%
56	General Management	1,012,459	266,079	26%
57	Board of Directors	165,089	24,436	15%
58	Technical Services/Engineering	773,685	164,197	21%
59	Administrative Services	1,552,455	407,997	26%
60	Water Resources	705,412	125,870	18%
<b>sub-total Operations:</b>		<b>15,288,891</b>	<b>3,401,000</b>	<b>22%</b>
<b>Capital Outlay</b>				
54	Utility Services - Equipment/Projects	555,000	-	0%
59	Administrative Services	10,000	10,165	102%
<b>sub-total Capital Outlay:</b>		<b>565,000</b>	<b>10,165</b>	<b>2%</b>
<b>Total Operations &amp; Capital Outlay</b>		<b>15,853,891</b>	<b>3,411,165</b>	<b>22%</b>

CCWD Budget Status Report  
Non-Departmental

As of September 30, 2018  
25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Services &amp; Supplies</b>							
60210	Power	11,400	837	1,611	14%	-	9,789
60220	Water	2,765	-	439	16%	-	2,326
60250	Telephone	11,808	913	2,689	23%	-	9,119
60260	Refuse Disposal	2,597	217	642	25%	-	1,955
60310	Materials and Supplies	37,200	2,155	5,654	15%	56	31,490
60313	Tools	500	40	652	130%	74	(226)
60320	Safety Equipment	3,230	-	-	0%	-	3,230
60400	Outside Services/Repairs	10,100	1,871	3,707	37%	-	6,393
60410	Service Maintenance Contracts	5,800	657	1,342	23%	-	4,458
60426	Building Repairs	5,000	-	-	0%	-	5,000
60430	Claims Damages	5,000	-	-	0%	-	5,000
60440	Janitorial Services	23,220	1,935	5,805	25%	-	17,415
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61200	Retired Employee Costs	554,200	41,644	133,599	24%	-	420,601
61410	Insurance	184,000	-	-	0%	-	184,000
61430	Federal Dam & Admin Fees	2,000	-	3,282	164%	-	(1,282)
<b>sub-total Services &amp; Supplies:</b>		<b>1,152,082</b>	<b>50,269</b>	<b>159,422</b>	<b>14%</b>	<b>130</b>	<b>992,530</b>
<b>Debt Service</b>							
72110	Interest - CalPERS Side Fund Loan	3,485	514	1,715	49%	-	1,770
73110	Principal - CalPERS Side Fund Loan	257,021	25,536	76,436	30%	-	180,585
72350	Interest - USDA EP Reach 3A	57,543	43,700	43,700	76%	-	13,843
73350	Principal - USDA EP Reach 3A	43,700	29,017	29,017	66%	-	14,683
72400	Interest - Water Fund Loan to Sewer Fund	14,322	-	-	0%	-	14,322
73400	Principal - Water Fund Loan to Sewer Fund	65,400	-	-	0%	-	65,400
72500	Interest - New Hogan Dam	17,113	-	-	0%	-	17,113
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242
72600	Interest - OP HQ	75,000	-	-	0%	-	75,000
73600	Principal - OP HQ	570,741	-	-	0%	-	570,741
72900	Interest - Capital R&R Loan	90,098	-	49,328	55%	-	40,770
73900	Principal - Capital R&R Loan	1,487,319	-	743,659	50%	-	743,660
<b>sub-total Debt Service:</b>		<b>2,736,984</b>	<b>98,768</b>	<b>943,856</b>	<b>34%</b>	<b>-</b>	<b>1,610,774</b>
<b>Total Department:</b>		<b>3,889,066</b>	<b>149,037</b>	<b>1,103,278</b>	<b>28%</b>	<b>130</b>	<b>2,603,304</b>

CCWD Budget Status Report  
Utility Services - Summary

As of September 30, 2018  
25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	<b>Personnel Services</b>						
	Salaries/Wages	3,647,540	296,557	892,010	24%	-	2,755,530
	Wages-Overtime	197,565	26,342	50,481	26%	-	147,084
	Benefits	2,605,254	210,659	638,355	25%	-	1,966,899
	Medical Reimbursements	17,600	1,222	1,745	10%	-	15,855
	<b>sub-total Personnel Services:</b>	<b>6,467,959</b>	<b>534,780</b>	<b>1,582,591</b>	<b>24%</b>	<b>-</b>	<b>4,885,368</b>
	<b>Services &amp; Supplies</b>						
	Utilities	990,350	101,810	212,713	21%	-	777,637
	Material and Supplies	663,100	72,616	173,369	26%	28,851	460,880
	Safety Eq Repl/consumables	40,000	2,109	5,163	13%	4,912	29,925
	Chemicals	350,000	13,987	73,442	21%	-	276,558
	Outside Services/Repairs	148,700	21,594	30,957	21%	-	117,743
	Service Maintenance Contracts	323,000	7,666	25,100	8%	74,781	223,119
	Laboratory Services	200,000	13,730	33,236	17%	-	166,764
	Rentals (Non Vehicles & Equipment)	-	3,000	9,000	0%	-	(9,000)
	Professional Services	28,000	5,438	11,608	41%	8,558	7,834
	Vehicle Operating Expense	360,000	44,494	84,773	24%	1,060	274,167
	Rental Exp/Vehicle and Equip.	30,000	86	258	1%	-	29,742
	Permits & Licenses	11,000	353	1,721	16%	-	9,279
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	-	2,990	21%	-	11,510
	Training, Conferences & Travel	36,000	1,319	4,564	13%	1,725	29,711
	Other Travel Costs	-	84	153	0%	-	(153)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	259,100	908	1,362	1%	-	257,738
	<b>sub-total Services &amp; Supplies:</b>	<b>3,459,750</b>	<b>289,194</b>	<b>670,409</b>	<b>19%</b>	<b>119,887</b>	<b>2,669,454</b>
	<b>sub-total Operations:</b>	<b>9,927,709</b>	<b>823,974</b>	<b>2,253,000</b>	<b>23%</b>	<b>119,887</b>	<b>7,554,822</b>
	<b>Capital Outlay</b>						
300/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	-	-	0%	-	30,000
304/504-19	Hydro Excavator	300,000	-	-	0%	-	300,000
305-19	PRV Vaults - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	-	0%	-	15,000
	<b>sub-total Capital Outlay:</b>	<b>555,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>555,000</b>
	<b>Total Department:</b>	<b>10,482,709</b>	<b>823,974</b>	<b>2,253,000</b>	<b>21%</b>	<b>119,887</b>	<b>8,109,822</b>

CCWD Budget Status Report  
Utility Services - Detail

As of September 30, 2018  
25% of Year Completed

Acct	Description	FY 18-19 Budget	September 2018	FY 18-19 Year-to-Date	Percent YTD	Encumbered	Balance Available
<b>Personnel Services</b>							
60000	Salaries/Wages	3,647,540	296,557	892,010	24%	-	2,755,530
60030	Wages-Overtime	197,565	28,342	50,481	26%	-	147,084
60100	Benefits	2,805,254	210,859	638,355	25%	-	1,966,899
60102	Medical Reimbursements	17,600	1,222	1,745	10%	-	15,855
	sub-total Personnel Services:	6,467,959	534,780	1,582,591	24%	-	4,885,368
<b>Services &amp; Supplies</b>							
60210	Power	842,000	93,287	181,930	22%	-	660,070
60220	Water	2,400	238	476	20%	-	1,924
60230	Sewage	57,450	165	9,721	17%	-	47,729
60240	Telephone Lease Lines	4,000	324	714	18%	-	3,286
60250	Telephone	75,000	6,751	16,845	22%	-	58,355
60260	Refuse/Disposal	9,500	1,045	3,227	34%	-	6,273
60310	Material and Supplies	100,000	12,990	35,398	35%	1,467	63,135
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	2,109	5,163	13%	4,912	29,925
60313	Tools	25,000	30,771	32,942	132%	977	(8,919)
60314	Uniforms - New	8,000	741	6,250	78%	-	1,750
60325	Lab Supplies, Consumables	34,000	7,116	14,589	43%	11,066	8,345
60327	Ozone System Parts	3,600	-	-	0%	-	3,600
60328	UV Bulb Replacement	85,000	628	8,327	10%	387	76,286
60331	Electrical Parts Replacement	75,000	1,591	18,032	24%	97	56,871
60332	Leak Repair Supplies	80,000	11,597	10,166	24%	4,212	56,622
60333	Road Repair Materials	25,000	1,225	7,993	32%	-	17,007
60334	SCADA, Radio Supplies	40,000	-	239	1%	-	39,761
60335	Septic Tanks, Repair & New	10,000	-	488	5%	1,145	8,367
60338	Meters, New Conn. & Repl.	31,000	-	6,387	21%	-	24,613
60350	Aerator/Compressor etc Repair	15,000	2,674	5,821	39%	-	9,179
60353	Computers/peripherals	6,000	-	174	3%	-	5,826
60354	Control Sys/Pressure Transducer	10,000	-	-	0%	-	10,000
60355	Headworks/Solids Removal Rep.	12,000	539	997	8%	-	11,003
60356	HVAC	6,000	2,316	7,500	125%	-	(1,500)
60357	Mixers	10,000	150	1,668	17%	8,000	334
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	85,000	278	7,400	9%	1,500	76,100
60395	Chemicals	350,000	13,987	73,442	21%	-	276,558
60400	Outside Services/Repairs	77,000	18,183	21,359	28%	-	55,641
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	492	1,144	10%	-	10,556
60403	Snow Removal	10,000	-	-	0%	-	10,000
60404	Uniform Laundry	24,200	2,919	5,420	22%	-	18,780
60405	Fire Hydrant Maintenance	24,000	-	3,034	13%	-	20,966
60412	Groundwater Monitoring	45,000	1,325	1,325	3%	44,666	(991)
60413	Instrumentation Tech	6,500	-	321	5%	-	6,179
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	-	0%	-	6,500
60416	SCADA Consulting (A-Team)	40,000	-	-	0%	1,890	38,110
60417	Hauling / Dig / Crane	15,000	-	2,075	14%	1,425	11,500
60419	Pave / Seal / Asphalt Repair	72,000	-	7,910	11%	-	64,090
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	15,000	-	1,378	9%	-	13,622
60425	Tank Cleaning	40,000	-	2,850	7%	26,600	10,350
60426	Building Repairs	35,000	6,341	6,341	18%	-	28,659
60428	Distribution System Contract	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	30,000	-	2,900	10%	-	27,100
60470	Laboratory Services	200,000	13,730	33,236	17%	-	166,764
60480	Rentals (Non Vehicles & Equipment)	-	3,000	9,000	0%	-	(9,000)
60590	Professional Services	28,000	5,438	11,608	41%	8,558	7,834
60610	Operating Exp/Gas & Oil	205,000	19,576	42,196	21%	-	162,804
60620	Repairs and Parts	145,000	24,152	41,021	28%	648	103,331
60625	Fuel/Repairs - Generators	10,000	766	1,556	16%	412	8,032
60650	Rental Exp/Vehicle and Equip.	30,000	86	258	1%	-	29,742
60710	Permits & Licenses	11,000	353	1,721	16%	-	9,279
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	-	2,990	21%	-	11,510
60810	Training, Conferences & Travel	36,000	1,319	4,564	13%	1,725	29,711
60820	Other Travel Costs	-	84	153	0%	-	(153)
61100	Purchased Water	5,000	-	-	0%	-	5,000
61420	State Wtr/Swr Fees	259,100	908	1,362	1%	-	257,738
	sub-total Services & Supplies:	3,459,750	289,194	670,409	19%	119,887	2,669,454
	<b>sub-total Operations:</b>	<b>9,927,709</b>	<b>823,974</b>	<b>2,253,000</b>	<b>23%</b>	<b>119,887</b>	<b>7,554,822</b>
<b>Capital Outlay</b>							
300/500-19	Vehicles (4)	180,000	-	-	0%	-	180,000
303-19	Snow ATV	30,000	-	-	0%	-	30,000
304/504-19	Hydro Excavator	300,000	-	-	0%	-	300,000
305-19	PRV Valves - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	-	0%	-	15,000
	sub-total Capital Outlay:	555,000	-	-	0%	-	555,000
	<b>Total Department:</b>	<b>10,482,709</b>	<b>823,974</b>	<b>2,253,000</b>	<b>21%</b>	<b>119,887</b>	<b>8,109,822</b>



CCWD Budget Status Report  
 General Management

As of September 30, 2018  
 25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	425,395	36,112	129,075	30%	-	296,320
60030	Wages-Overtime	740	175	175	24%	-	565
60100	Benefits	241,199	19,199	63,165	26%	-	178,034
60102	Medical Reimbursements	1,600	-	-	0%	-	1,600
<b>sub-total Personnel Services:</b>		<b>668,934</b>	<b>55,486</b>	<b>192,415</b>	<b>29%</b>	<b>-</b>	<b>476,519</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	3,000	-	205	7%	-	2,795
60420	Drug and Alcohol Testing	1,500	-	-	0%	-	1,500
60429	Recruiting	5,000	16,238	16,887	338%	1,587	(13,474)
60505	Outside Legal Fees	127,500	12,124	20,532	16%	-	106,968
60541	Advertising/Publicity	1,500	-	-	0%	-	1,500
60590	Professional Services	125,800	7,856	20,136	16%	-	105,664
60700	Forms and Supplies	450	-	37	8%	-	413
60732	Memberships/Dues	48,275	-	10,900	23%	-	37,375
60810	Training, Conferences & Travel	27,500	14	4,766	17%	-	22,734
60820	Other Travel Costs	1,000	172	201	20%	-	799
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
78990	Misc Non-Operating Costs	-	(631)	-	-	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>343,525</b>	<b>35,773</b>	<b>73,664</b>	<b>21%</b>	<b>1,587</b>	<b>268,274</b>
<b>Total Department:</b>		<b>1,012,459</b>	<b>91,259</b>	<b>266,079</b>	<b>26%</b>	<b>1,587</b>	<b>744,793</b>

CCWD Budget Status Report  
Board of Directors

As of September 30, 2018  
25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	43,200	1,800	6,000	14%	-	37,200
60100	Benefits	86,139	5,360	17,053	20%	-	69,086
60102	Medical Reimbursements	2,000	-	-	0%	-	2,000
<b>sub-total Personnel Services:</b>		<b>131,339</b>	<b>7,160</b>	<b>23,053</b>	<b>18%</b>	<b>-</b>	<b>108,286</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	750	22	22	3%	-	728
60590	Professional Services	11,500	-	-	0%	-	11,500
60810	Training, Conferences & Travel	15,000	40	57	0%	-	14,943
60820	Other Travel Costs	6,500	409	1,304	20%	-	5,196
<b>sub-total Services &amp; Supplies:</b>		<b>33,750</b>	<b>471</b>	<b>1,383</b>	<b>4%</b>	<b>-</b>	<b>32,367</b>
<b>Total Department:</b>		<b>165,089</b>	<b>7,631</b>	<b>24,436</b>	<b>15%</b>	<b>-</b>	<b>140,653</b>

CCWD Budget Status Report  
 Technical Services/Engineering

As of September 30, 2018  
 25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	455,490	34,165	102,232	22%	-	353,258
60030	Overtime	12,038	279	1,073	9%	-	10,965
60100	Benefits	282,057	18,899	58,292	21%	-	223,765
60102	Medical Reimbursements	2,800	400	800	29%	-	2,000
<b>sub-total Personnel Services:</b>		<b>752,385</b>	<b>53,743</b>	<b>162,397</b>	<b>22%</b>	<b>-</b>	<b>589,988</b>
<b>Services and Supplies</b>							
60410	Service Maintenance Contracts	9,800	1,800	1,800	18%	-	8,000
60590	Professional Services	5,000	-	-	0%	-	5,000
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	250	-	-	0%	-	250
60732	Memberships/Dues	250	-	-	0%	-	250
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	500	-	-	0%	-	500
<b>sub-total Services &amp; Supplies:</b>		<b>21,300</b>	<b>1,800</b>	<b>1,800</b>	<b>8%</b>	<b>-</b>	<b>19,500</b>
<b>Total Department:</b>		<b>773,685</b>	<b>55,543</b>	<b>164,197</b>	<b>21%</b>	<b>-</b>	<b>609,488</b>

CCWD Budget Status Report  
 Administrative Services

As of September 30, 2018  
 25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	692,729	58,447	175,458	25%	-	517,271
60030	Wages-Overtime	3,676	141	528	14%	-	3,148
60100	Benefits	473,615	38,589	115,977	24%	-	357,638
60102	Medical Reimbursements	3,200	-	66	2%	-	3,134
<b>sub-total Personnel Services:</b>		<b>1,173,220</b>	<b>97,177</b>	<b>292,029</b>	<b>25%</b>	<b>-</b>	<b>881,191</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	250	-	-	0%	-	250
60390	Admin Technologies Comm	34,000	4,676	5,187	15%	-	28,813
60400	Outside Services/Repairs	5,750	540	1,027	18%	4,825	(102)
60410	Service Maintenance Contracts	40,500	815	31,747	78%	-	8,753
60431	Computer Lic/Maint Contracts	22,260	-	7,714	35%	-	14,546
60510	Accounting/Auditing	40,000	-	15,465	39%	-	24,535
60590	Professional Services	83,200	10,833	20,634	25%	-	62,566
60700	Forms and Supplies	1,950	-	-	0%	-	1,950
60720	Postage	18,100	267	2,604	14%	-	15,496
60732	Memberships/Dues	725	100	410	57%	-	315
60810	Training, Conferences & Travel	5,000	-	-	0%	-	5,000
60820	Other Travel Costs	1,000	36	132	13%	-	868
61310	Bad Debt Expense	48,000	582	12,236	25%	-	35,764
61485	Third Party Payment Proc Fees	71,000	5,600	11,312	16%	-	59,688
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>379,235</b>	<b>23,449</b>	<b>115,968</b>	<b>31%</b>	<b>4,825</b>	<b>258,442</b>
<b>sub-total Operations:</b>		<b>1,552,455</b>	<b>120,626</b>	<b>407,997</b>	<b>26%</b>	<b>4,825</b>	<b>1,139,633</b>
<b>Capital Outlay</b>							
	Server Replacement	-	-	10,165	-	-	(10,165)
	Antenna Replacement	10,000	-	-	0%	-	10,000
<b>sub-total Capital Outlay:</b>		<b>10,000</b>	<b>-</b>	<b>10,165</b>	<b>-</b>	<b>-</b>	<b>(165)</b>
<b>Total Department:</b>		<b>1,562,455</b>	<b>120,626</b>	<b>418,162</b>	<b>27%</b>	<b>4,825</b>	<b>1,139,468</b>

CCWD Budget Status Report  
 Water Resources

As of September 30, 2018  
 25% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>September 2018</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	216,720	18,218	53,531	25%	-	163,189
60100	Benefits	115,002	10,059	29,550	26%	-	85,452
60102	Medical Reimbursements	800	-	-	0%	-	800
<b>sub-total Personnel Services:</b>		<b>332,522</b>	<b>28,277</b>	<b>83,081</b>	<b>25%</b>	<b>-</b>	<b>249,441</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	20,000	-	-	0%	28,000	(8,000)
60505	Outside Legal Fees	115,000	12,455	13,042	11%	-	101,958
60590	Professional Services	80,000	6,710	9,048	11%	79,656	(8,704)
60732	Membership/Dues	37,390	12,000	16,974	45%	-	20,416
60810	Training, Conferences & Travel	6,000	693	718	12%	-	5,282
60820	Other Travel Costs	1,500	-	-	0%	-	1,500
61435	State Water Right Fees	32,000	-	-	0%	-	32,000
61450	Mandated Plans	75,000	839	2,432	3%	-	72,568
61455	Water Conservation	6,000	-	575	10%	-	5,425
<b>sub-total Services &amp; Supplies:</b>		<b>372,890</b>	<b>32,697</b>	<b>42,789</b>	<b>11%</b>	<b>107,656</b>	<b>222,445</b>
<b>Total Department:</b>		<b>705,412</b>	<b>60,974</b>	<b>125,870</b>	<b>18%</b>	<b>107,656</b>	<b>471,886</b>

Water Capital Renovation and Replacement Fund  
 July 1, 2013 through September 30, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Water Revenues	\$ 3,273,672	\$ 14,051,353	\$ 637,741	\$ -	\$ -	\$ 637,741	\$ 14,689,094
Interest Income	93,266	297,610	33,671	-	-	33,671	331,281
Capital R&R Loan *	-	6,622,000	-	-	-	-	6,622,000
Grant Revenues	1,024,995	2,881,125	-	-	-	-	2,881,125
<b>Total Revenues</b>	<b>\$ 4,391,933</b>	<b>\$ 23,852,089</b>	<b>\$ 671,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 671,412</b>	<b>\$ 24,523,501</b>
<b>Expenditures:</b>							
Ebbetts Pass Techite Line	1,549	156,172	-	-	-	-	156,172
Ebbetts Pass Reach 1	432,911	583,435	55,255	-	-	55,255	638,690
San Antonio Storage Restoration	9,055	67,436	-	-	-	-	67,436
Jenny Lind Pretreatment Facility	1,002,834	1,425,450	380,399	-	-	380,399	1,805,849
Tank Management Plan	-	65,954	-	-	-	-	65,954
EP Redwood Tank Replacement	28,926	28,926	6,678	-	-	6,678	35,603
Jenny Lind A-B Trans Line	8,496	8,581	621	-	-	621	9,202
Pipeline Replacement	166,975	233,618	-	-	-	-	233,618
Big Trees Tank Replacement	5,084	1,430,906	-	-	-	-	1,430,906
Completed Projects (see Funding)	1,256,589	7,041,727	-	-	-	-	7,041,727
<b>Total Expenditures</b>	<b>\$ 2,912,466</b>	<b>\$ 11,042,254</b>	<b>\$ 442,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 442,953</b>	<b>\$ 11,485,207</b>
<b>Beginning Balance</b>	<b>\$ 11,032,777</b>	<b>\$ -</b>	<b>\$ 11,677,561</b>	<b>\$ 11,239,890</b>	<b>\$ 11,239,890</b>	<b>\$ 11,677,561</b>	<b>\$ -</b>
Total Revenues	4,391,933	23,852,089	671,412	-	-	671,412	24,523,501
Less							
Loan Payments	834,683	1,132,274	666,130	-	-	666,130	1,798,404
Project Costs	2,912,466	11,042,254	442,953	-	-	442,953	11,485,207
<b>Ending Balance</b>	<b>\$ 11,677,561</b>	<b>\$ 11,677,561</b>	<b>\$ 11,239,890</b>	<b>\$ 11,239,890</b>	<b>\$ 11,239,890</b>	<b>\$ 11,239,890</b>	<b>\$ 11,239,890</b>

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

\$ 6,426,699

Water Capital Renovation and Replacement Funding  
 July 1, 2013 through September 30, 2018

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,250,000	\$ 156,172	\$ 1,093,828	\$ -	\$ -	\$ 1,250,000	\$ -
Ebbetts Pass Reach 1	5,000,000	638,690	4,361,310	-	1,000,000	4,000,000	-
San Antonio Storage Restoration	4,000,000	67,436	3,932,564	-	-	4,000,000	-
Jenny Lind Pretreatment Facility	3,800,000	1,805,849	1,994,151	-	-	980,000	2,820,000
Tank Management Plan	2,650,000	65,954	2,584,046	-	-	2,650,000	-
EP Redwood Tank Replacement	-	35,603	(35,603)	-	-	-	-
West Point AMR/AMI Meter Program	500,000	-	500,000	-	-	500,000	-
Wilson Dam	500,000	49	499,951	-	-	500,000	-
Jenny Lind A-B Trans Line	3,500,000	9,202	3,490,798	-	-	3,500,000	-
Pipeline Replacement	1,000,000	233,618	766,382	-	-	1,000,000	-
Big Trees Tank Replacement	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	207,581	(17,581)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
<b>Total Expenditures</b>	<b>\$ 29,900,000</b>	<b>\$ 11,485,207</b>	<b>\$ 18,414,793</b>	<b>\$ 290,000</b>	<b>\$ 1,000,000</b>	<b>\$ 23,557,054</b>	<b>\$ 5,068,000</b>

(1) completed project

# Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through September 30, 2018

	FY 17-18	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Wastewater Revenues	\$ 1,177,644	5,108,392	\$ 205,802	\$ -	\$ -	\$ 205,802	\$ 5,314,194
Interest Income	26,397	85,364	9,743	-	-	9,743	95,107
Capital R&R Loan *	-	2,300,001	-	-	-	-	2,300,001
Grant Revenues	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,204,041</b>	<b>\$ 7,493,757</b>	<b>\$ 215,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,545</b>	<b>\$ 7,709,302</b>
<b>Expenditures:</b>							
Copper Cove Reclaim Permit	\$ 28,268	217,375	\$ 1,242	\$ -	\$ -	\$ 1,242	\$ 218,617
WP/Wilseyville Consolidation	134	5,728	(508)	-	-	(508)	5,220
Copper Cove L/S 8,12,13 Bypass	33,345	60,270	8,578	-	-	8,578	68,848
Copper Cove LS 15 & 18 Renovation	56,275	65,193	4,383	-	-	4,383	69,576
Vallecito Recycle Water Distribution	13,262	34,889	2,120	-	-	2,120	37,009
Vallecito I&I/Equalization	-	35,795	-	-	-	-	35,795
Wallace Treatment Plant Renovation	-	-	-	-	-	-	-
Copper Cove Pond 6 Expansion	-	-	-	-	-	-	-
Wallace Waste Discharge Permit	-	-	-	-	-	-	-
Arnold WWTP	-	3,733	-	-	-	-	3,733
Completed Projects (see Funding)	-	2,069,529	-	-	-	-	2,069,529
<b>Total Expenditures</b>	<b>\$ 131,284</b>	<b>\$ 2,492,512</b>	<b>\$ 15,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,815</b>	<b>\$ 2,508,326</b>
<b>Beginning Balance</b>	<b>\$ 2,915,381</b>	<b>\$ -</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,418</b>	<b>\$ -</b>
Total Revenues	1,204,041	7,493,757	215,545	-	-	215,545	7,709,302
Less							
Loan Payments/Expenses	377,720	1,390,827	199,574	-	-	199,574	1,590,402
Project Costs	131,284	2,492,512	15,815	-	-	15,815	2,508,326
<b>Ending Balance</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,418</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,574</b>	<b>\$ 3,610,574</b>

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

\$ 991,426



# Wastewater Capital Renovation and Replacement Funding

July 1, 2013 through September 30, 2018

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove Reclaim Permit	\$ 250,000	\$ 218,617	\$ 31,383	\$ -	\$ -	\$ 250,000	\$ -
West Point/Wilseyville Consolidation	4,750,000	5,220	4,744,780	-	-	-	4,750,000
Copper Cove L/S 8,12,13 Bypass	1,500,000	68,848	1,431,152	-	-	1,500,000	-
Copper Cove LS 15 & 18 Renovation	1,000,000	69,576	930,424	-	-	1,000,000	-
Vallecito Recycle Water Distribution	280,000	37,009	242,991	-	-	100,000	180,000
Vallecito I&I/Equalization	400,000	35,795	364,205	-	-	400,000	-
Wallace Treatment Plant Renovation	250,000	-	250,000	-	100,000	150,000	-
Forest Meadows UV Replacement	150,000	-	150,000	-	-	150,000	-
Copper Cove Pond 6 Expansion	5,500,000	-	5,500,000	-	2,750,000	2,750,000	-
Wallace Waste Discharge Permit	25,000	-	25,000	-	-	25,000	-
Pipeline Replacement	250,000	-	250,000	-	-	250,000	-
Arnold WWTP	150,000	3,733	146,267	-	-	150,000	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	1,600,000	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	285,000	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	50,000	-
<b>Total Expenditures</b>	<b>\$ 16,440,000</b>	<b>\$ 2,508,326</b>	<b>\$ 13,931,674</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>	<b>\$ 8,660,000</b>	<b>\$ 4,930,000</b>

(1) completed project

# Agenda Item

DATE: October 16, 2018  
TO: Finance Committee  
FROM: Jeffrey Meyer  Director of Administrative Services  
SUBJECT: Discussion/Direction regarding District's Auditing Policy

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## **RECOMMENDED ACTION:**

Discussion/Direction regarding District's Auditing Policy.

## **SUMMARY:**

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

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

The current policy does not address the auditor selection process, including how often the District needs to change auditing firms. Staff will solicit input and direction from the Finance Committee prior to presenting any proposed policy changes at a future Finance Committee meeting.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

## **5.00.1 Financial Reporting/Management Policies**

Accounting practices shall conform to state law and to Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The District should apply all current standards issued by the Financial Accounting Standards Board (FASB) not in conflict with standards issued by the Governmental Accounting Standards Board.

### **5.00.1.1 Accounting, Auditing and Financial Reporting**

- 5.00.1.1.1 The District is to maintain a uniform system of accounts that conforms to the California Budgeting Accounting and Reporting Systems (BARS) established by the State Auditor's Office.
- 5.00.1.1.2 All financial and budgetary documents will be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) in addition to being in conformity with the accounting systems prescribed by the State Controller's office and the state regulations governing special districts.
- 5.00.1.1.3 The District is to account for the water and wastewater utilities as separate enterprise funds that are intended to be primarily self-supporting through user charges.
- 5.00.1.1.4 The District's accounting system will maintain records on a basis consistent with accepted standards for Enterprise Fund accounting. The District will strive to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Financial Officer's Association.
- 5.00.1.1.5 The water and wastewater enterprise funds shall each be segregated in separate accounts and utilized in accordance with the legal requirements stated in state law, resolutions, bond covenants and other legal documents.
- 5.00.1.1.6 The District will employ an independent accounting firm to perform an annual audit of the District's financial statements. The completed and accepted audit shall be available to all required and interested parties.
- 5.00.1.1.7 Procedures will be followed that will ensure that proper authorization has been obtained for all transactions of a financial nature as per the District's purchasing policy specified in Appendix A.