

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, January 28, 2020
9:00 a.m.
CCWD Board Room

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

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENT: Comments limited to three minutes per person.
2. APPROVAL OF MINUTES: November 25, 2019 (carried over from 12/17/19 meeting; December 17, 2019.
3. NEW BUSINESS
 - 3a. Discussion/Direction Regarding Engaging with Chandler Asset Management for Investment Management Services of District Assets
(Rebecca Callen, Director of Administrative Services)
 - 3b. Report on the Monthly Financial Reports for December 2019/Other Reporting
(Rebecca Callen, Director of Administrative Services)
 - 3c. Discussion/Direction Regarding District's Financial Management Policy No. 5.13, Financial Audit Policy
(Rebecca Callen, Director of Administrative Services)
 - 3d. Discussion/Direction Regarding Fiscal Year Ending June 30, 2019 Audit Management Letter
(Rebecca Callen, Director of Administrative Services)
 - 3e. Discussion/Direction Regarding the Mid-Year 2019-20 Operating Budgets
(Rebecca Callen, Director of Administrative Services)
 - 3f. Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating and Capital Improvement Program Budgets
(Rebecca Callen, Director of Administrative Services)
4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS
5. GENERAL MANAGER COMMENTS
6. DIRECTOR COMMENTS

7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 25, 2019

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

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

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

Public Present:

None present.

1. Public Comment:
None

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

3. New Business:

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

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

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

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

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

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FINANCE COMMITTEE MEETING
NOVEMBER 25, 2019

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

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

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

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

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

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

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

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

5. General Manager Comments:

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

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

6. Director Comments:

Director Secada thanked staff for their reports.

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

7. Future Agenda Items:

- Monthly Reports
- SB 998 Outreach

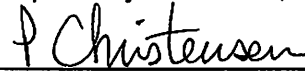
8. Next Committee Meeting:

December 17, 2019 at 9 a.m.

9. Adjournment:

Meeting adjourned at 11:09 a.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Rebecca Callen, Director of Administrative Services

MINUTES
FINANCE COMMITTEE MEETING
DECEMBER 17, 2019

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

The following Committee Members were present:

Russ Thomas (alternate)	Director
Cindy Secada	Director

Director Underhill was absent

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III
Damon Wyckoff	Director of Operations
Mike Crank	Purchasing Agent

Public Present: Vickey Mills

1. Public Comment: None.
2. Approval of Minutes: For the Finance Committee Meeting of November 25, 2019. *Minutes pulled and moved to the January 2020 Finance Committee meeting.*
3. New Business:
- 3a. Report on the Monthly Financial Reports for November 2019:

Ms. Callen mentioned that the Budget Status Report now includes a detailed list of the discrepancies that exceed budget. She noted that overall the Budget Status Report is in line to date, and went into some detail regarding the Utility Department expenditures. The PG&E Public Safety Power Shutdown (PSPS) has affected expenditures by approximately \$200K and a claim has been submitted to the County to include with their CalOES claim. Ms. Callen stated that fuel delivery during the PSPS events was one of the largest expenditures. There was further discussion on the fuel tank purchases that resulted from the PSPS activity. Director Secada questioned the checks and balances during the budget process to ensure accuracy of the final document. Ms. Callen stated that the Operating Budget is adopted on the Fund level rather than a line by line expenditure. Mr. Minkler brought up that staff does pay attention to the individual line items in order to identify any discrepancies. Director Secada believes that staff should adhere to the adopted budget and if more funds are needed for a particular line item, it should then come to the Board for approval. Ms. Callen said she would send Director Secada the Finance Policy section specific to the Budget which is what staff adheres to during the process. Director Thomas asked if each department report could list the number of employees in each department and if there's a way to list the number of retirees.

Public Comment: Ms. Mills questioned various expenditures to which staff responded. She mentioned the newness of Staff and the learning curve during the preparation of the budget. She also asked how many persons are on the Customer Assistance program. Staff will report on this at the next meeting.

Director Thomas questioned the legal fees in Department 56 and that the year-to-date amount is running low compared to budget, Mr. Minkler stated that this will increase

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DECEMBER 17, 2019

before year end. In the Water Resources Department, he asked about the New Hogan O&M and is there a chance of it coming in lower. Staff replied that an invoice will be received for this in June for the contracted/budgeted amount.

3b. Discussion and Direction on amending Financial Management Policy 5.13: Financial Audit Policy:

Ms. Callen stated that FY 2019-20 is the final fiscal year Richardson & Company will provide audit services for the District and staff will have to go through the Request for Proposal (RFP) process for auditing services for FY 2020-21 and on. Ms. Callen reviewed the Audit Policy and stated that the District's policy is much stricter than Government Code. She said it's becoming more difficult for small rural districts to obtain auditing services. She would like the policy to follow government code, 12410.6, Section B, or her recommendation of adding a comment to section 5.13.33 "we will try to adhere to the restriction within the existing policy unless no other qualified firm responds for services" (see draft policy). Director Secada asked Ms. Callen to point out the areas she feels are more restrictive in the District's current policy. Ms. Callen stated the period of five years, rather than six years, and that government code does not have a fifteen year period between contracts with the same auditing firm. Director Secada reviewed the suggested policy changes with Ms. Callen.

Director Thomas would like this brought forward to the full board with approval of these suggestions.

Public Comment: Ms. Mills asked for clarification of the section in question. Ms. Mills stated that her experience with the District's RFP process for audit services has never lacked responses. She also stated at a Finance Committee meeting in January it was decided to add the Finance Committee to Section 5.13.34. There was much discussion on the matter and it was decided to review the history of this statement. Her final question regarded Section 5.13.35 and the timing of the final acceptance of auditing services.

Mr. Minkler suggested that Section 5.13.33 move forward to the Board, and 5.13.34 be brought back to the Finance Committee. There was a discussion regarding if RFP responses will be listed or posted anywhere.

4. Director of Administrative Services Comments:

Ms. Callen stated that the next meeting will include the responses to the audit management letter.

5. General Manager Comments:

Mr. Minkler talked about a Utica Water and Power Authority (UWPA) event that recognized Mr. Larry Thompson for his service and contributions to the Authority. He also mentioned that Calaveras County has not approved or agendized the Groundwater Sustainability Plan that has been adopted by the Districts Board.

6. Director Comments:

Director Thomas stated he appreciates that the District has a Finance Committee that meets regularly to discuss and scrutinize financial reporting.

Director Secada commented that the 12-month payment plan (re: SB988) that was recommended by Director Underhill and herself did not go forward to the Board for discussion. There was a discussion on how recommendations would be handled in the future. She thanked Ms. Callen for the explanation of expenditure discrepancies.

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DECEMBER 17, 2019

7. Future Agenda Items:

- Minutes from the November 25, 2019 Finance Committee Meeting
- Audit Policy: Finance Committee review of RFP's
- Customer Assistance Program Participant Report
- Termination of Services Update
- Audit Management Letter Responses
- PSPS Activity Report
- May: Update on SB988 Payment Plan Participants

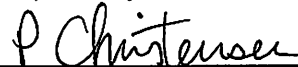
8. Next Committee Meeting:

January 21, 2020 at 9 a.m.

9. Adjournment:

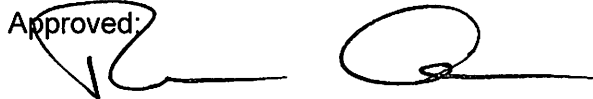
Meeting adjourned at 10:47 a.m.

Respectfully Submitted,



Patti Christensen, Accountant III

Approved:



Rebecca Callen, Director of Administrative Services

Agenda Item

DATE: January 28, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion/Direction regarding Engaging with Chandler Asset Management for Investment Management Services of District Assets

RECOMMENDED ACTION:

Discussion/Direction regarding the District contracting for Investment Management Services and amending Policy No. 5.01, Investment Policy to incorporate Custodial Services with US Bank and Management Services with Chandler Asset Management.

SUMMARY:

In May of 2019, the Director of Administrative Services sent Requests for Qualifications out for Investment Management Services. The General Manager and Director of Administrative Services reviewed the responses and identified Chandler as a suitable option for the District's invested holdings. However, it was determined that the change in internal management to external management should wait until the transition of the Director occurred the latter part of 2019.

Upon review, internal discussions with the General Manager, Interim Director of Administrative services, the former Director of Administrative Services, and meeting with Chandler representatives directly, I also conclude that the services available from Chandler Asset Management best meet the needs of the District.

Services available:

- Assistance with updating and maintaining our Investment Policy (5.01)
- Custom investment programs based on our risk profile, return goals, and liquidity needs
- Assistance with identifying liquidity needs
- Credit analysis of security issuers and financial institutions
- Focused approach for safety of principal, diversification, compliance with legal requirements, policies, and objectives
- Meaningful reporting that includes state and federal economic indicators, portfolio summary, compliance, transaction, and income changes
- Annual reporting for GASB 40 and 72

The majority of the District's assets sit in LAIF (Local Agency Investment Fund), which is having unusual investment returns. Unfortunately, while we are earning income

between 1.5 and 2% after costs, our assets are not growing and it is unlikely that LAIF will continue to show the same returns they have been. We are already seeing a decline in returns from first quarter of 2019 to current.

Actively and successfully managing a portfolio of this size requires experienced and dedicated investment professionals. Making this change will maximize our investment income, grow the assets that we have under management, and mitigate risk to the District.

Carlos Oblites, Senior Vice President/Portfolio Strategist will present and answer any questions the Finance Committee has.

Next steps:

- Bring forth at the February 12, 2020 Board of Director meeting for full approval
- General Manager signs the agreement
- The General Manager and Director of Administrative Services signs the Custody Account Application
- Rewrite the Investment Policy (5.01) to be presented at a Spring 2020 Finance Committee meeting
- Request Policy 5.01 changes to be adopted by the Board of Directors, subsequently

FINANCIAL CONSIDERATIONS:

None at this time.



INVESTMENT MANAGEMENT AGREEMENT
(Institutional Client, Non-ERISA)

Calaveras County Water District (Client) hereby retains Chandler Asset Management, Inc. (Chandler) as Investment Adviser on the terms and conditions set forth herein.

- 1. Term. The term of this Agreement shall commence upon the execution of this Agreement and shall continue until this Agreement is terminated effective upon receipt of notice of termination in writing delivered by the terminating party.
2. Fees. Client shall compensate Chandler monthly an amount calculated on the average market value of Client's portfolio, including accrued interest, in accordance with the following schedule:

Table with 2 columns: Assets Under Management and Annual Investment Management Fee. Rows include: First \$25 million (0.10 of 1%), Next \$25 million (0.08 of 1%), Assets in excess of \$50 million (0.07 of 1%).

The fees expressed above do not include any custody fees that may be charged by Client's bank or other third party custodian.

Fees shall be prorated to the effective date of termination on the basis of actual days elapsed, and any unearned portion of prepaid fees shall be refunded. Client is not required to pay any start-up or closing fees; there are no penalty fees.

Fees shall be deducted monthly in arrears from Client's custody account.

- 3. Client Representative. In its capacity as investment manager, Chandler shall receive all instructions, directions and other communications on Client's behalf respecting Client's account from (Representative). Chandler is hereby authorized to rely and act upon all such instructions, directions and communications from such Representative or any agent of such Representative.
4. Investment Policy. In investing and reinvesting Client's assets, Chandler shall comply with Client's Investment Policy, which is attached hereto as Exhibit A.
5. Authority of Chandler. Chandler is hereby granted full discretion to invest and reinvest all assets under its management in any type of security it deems appropriate, subject to the instructions given or guidelines set by Representative.
6. Notices. All reports and other communications required hereunder to be in writing shall be delivered in person, or sent by first-class mail postage prepaid, by overnight courier, by confirmed facsimile with original to follow or by confirmed electronic mail with proof of receipt to the addresses set

forth below. Either party to this Agreement may, by written notice given at any time, designate a different address for the receipt of reports and other communications due hereunder.

Chandler Asset Management
 Attn: Nicole Dragoo
 6225 Lusk Boulevard
 San Diego, CA 92121
 ndragoo@chandlerasset.com

Client Representative

7. Electronic Delivery. From time to time, Chandler may be required to deliver certain documents to Client such as account information, notices and required disclosures. Client hereby consents to Chandler’s use of electronic means, such as email, to make such delivery. This delivery may include notification of the availability of such document(s) on a website, and Client agrees that such notification will constitute “delivery”. Client further agrees to provide Chandler with Client’s email address(s) and to keep this information current at all times by promptly notifying Chandler of any change in email address(s).

Client email address(s): _____

8. Proxy Voting. Chandler will vote proxies on behalf of Client unless otherwise instructed. Chandler has adopted and implemented written policies and procedures and will provide Client with a description of the proxy voting procedures upon request. Chandler will provide information regarding how Clients’ proxies were voted upon request. To request proxy policies or other information, please contact us by mail at the address provided, by calling 800-317-4747 or by emailing your request to info@chandlerasset.com.
9. Custody of Securities and Funds. Chandler shall not have custody or possession of the funds or securities that Client has placed under its management. Client shall appoint a custodian to take and have possession of its assets. Client recognizes the importance of comparing statements received from the appointed custodian to statements received from Chandler. Client recognizes that the fees expressed above do not include fees Client will incur for custodial services.
10. Valuation. Chandler will value securities held in portfolios managed by Chandler no less than monthly. Securities or investments in the portfolio will be valued in a manner determined in good faith by Chandler to reflect fair market value.
11. Investment Advice. Client recognizes that the opinions, recommendations and actions of Chandler will be based on information deemed by it to be reliable, but not guaranteed to or by it. Provided that Chandler acts in good faith, Client agrees that Chandler will not in any way be liable for any error in judgment or for any act or omission, except as may otherwise be provided for under the Federal Securities laws or other applicable laws.
12. Payment of Commissions. Chandler may place buy and sell orders with or through such brokers or dealers as it may select. It is the policy and practice of Chandler to strive for the best price and execution and for commission and discounts which are competitive in relation to the value of the transaction and which comply with Section 28(e) of the Securities and Exchange Act. Nevertheless, it is understood that Chandler may pay a commission on transactions in excess of the amount another

broker or dealer may charge, and that Chandler makes no warranty or representation regarding commissions paid on transactions hereunder.

13. Other Clients. It is further understood that Chandler may be acting in a similar capacity for other institutional and individual clients, and that investments and reinvestments for Client's portfolio may differ from those made or recommended with respect to other accounts and clients even though the investment objectives may be the same or similar. Accordingly, it is agreed that Chandler will have no obligation to purchase or sell for Client's account any securities which it may purchase or sell for other clients.
14. Confidential Relationship. The terms and conditions of this Agreement, and all information and advice furnished by either party to the other shall be treated as confidential and shall not be disclosed to third parties except (i) as required by law, rule, or regulation, (ii) as requested by a regulatory authority, (iii) for disclosures by either party of information that has become public by means other than wrongful conduct by such party or its officers, employees, or other personnel, (iv) for disclosures by either party to its legal counsel, accountants, or other professional advisers, (v) as necessary for Chandler to carry out its responsibilities hereunder, or (vi) as otherwise expressly agreed by the parties.
15. No Assignment & Amendments. Neither party may assign, directly or indirectly, all or part of its rights or obligations under this Agreement without the prior written consent of the other party, which consent shall not be unreasonably withheld or delayed. This Agreement may be amended at any time by mutual agreement in writing.
16. Governing Law. It is understood that this Agreement shall be governed by and construed under and in accordance with the laws of the State of California.
17. Severability. Any provision of this Agreement which is prohibited or unenforceable shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof.
18. Receipt of Brochure and Privacy Policy. Client hereby acknowledges receipt of the disclosure statement or "brochure" and "brochure supplement" also known as Part 2A and Part 2B of Form ADV, required to be delivered pursuant to Rule 204-3 of the Investment Advisers Act of 1940 (Brochure). Client further acknowledges receipt of Chandler's Privacy Policy, as required by Regulation S-P.
19. Arbitration. It is agreed that any controversy between Chandler and the Client arising out of Chandler business or this Agreement, shall be submitted to arbitration conducted under the provisions of the commercial arbitration rules of the American Arbitration Association. Arbitration must be commenced by service upon the other party of a written demand for arbitration or a written notice of intention to arbitrate, therein electing the arbitration tribunal. In the event the Client does not make such election within five (5) days of such demand or notice, then the Client authorizes Chandler to do so on the Client's behalf. Judgment upon any award rendered by the arbitrators shall be final and may be entered in any court having jurisdiction thereof. This clause does not constitute a waiver of any right including the right to choose the forum, whether arbitration or adjudication, in which to seek resolution of disputes.



Client

By: _____
Date

Name & Title: _____

Chandler Asset Management, Inc.,
a California Corporation

By: _____
Nicole Dragoo
COO, Chief Compliance Officer
Date

Trust & Custody Fee Schedule

For Clients of Chandler Asset Management

CUSTODIAL SERVICES

ANNUAL MARKET VALUE FEE:
1 BPS ON THE FIRST \$25 MILLION
.75 BPS ON THE BALANCE
ANNUAL PER ACCOUNT MINIMUM: \$500

- | | |
|--|------------------------------------|
| ■ Safekeeping of assets | ■ Income Collection |
| ■ Transaction settlement | ■ Corporate Action Processing |
| ■ Cash Management (all cash swept daily) | ■ Proxy distribution |
| ■ Online account access | ■ Asset Valuation |
| ■ Consolidated accounting & reporting | ■ Class Action Proceeds collection |

TRANSACTION PROCESSING

- | | |
|--------------------------------------|------------|
| ■ Purchases/Sales/Principal Paydowns | ■ Included |
| ■ Physical Trades | ■ Included |
| ■ Mutual Fund Execution | ■ Included |
| ■ Security Holding Fees | ■ Included |
| ■ Cash receipts and disbursements | ■ Included |

SERVICE AND FEE ASSUMPTIONS

- Custody Fees are charged to the account monthly
- U.S. Bank does not have investment management responsibility
- Fee schedule assumes exclusive use of U.S. Bank approved products for the investment of short term cash
- This fee schedule pertains to domestic securities - International securities priced separately
- U.S. Bank reserves the right to re-evaluate pricing and implement a change in the fee schedule with 30-day notice

Account Name _____

Client Signature _____ Date _____

All of  serving you™



U.S. Bank reserves the right to adjust the fees quoted in this fee schedule should any of the information and assumptions used to generate these fees change prior to the conversation of the account to U.S. Bank.

Agenda Item

DATE: January 28, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial/Other Reports for December 2019

RECOMMENDED ACTION:

Receive Report on December 2019 Monthly Financial Reports; and Other Reporting.

SUMMARY:

The following financial reports are for the month ending December 31, 2019:

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

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

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

NEW 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 December, 2019. The December claim summary was submitted to and approved by the Board of Directors at the January 8th Board meeting.

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

Other Reports

Pacific Gas & Electric Public Safety Power Shutdown (PSPS) – A report on the PSPS Activity occurring in October 2019.

Ebbetts Pass Reach 1 Water Line Replacement Project, CIP #11085 – A project management report listing project activity through December 31, 2019.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – December 2019
Expenditure Detail – December 2019
Capital R&R Report – December 2019
Capital Improvement Program Cash Flow/Expenditure Summary – December 2019
Investment Transactions – December 2019
PSPS Activity Report – October 2019
Ebbetts Pass Reach 1 Water Line Replacement Project, CIP 11085
-Project Management Report through December 31, 2019*

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED DECEMBER 31, 2019
ALL REVENUES
50% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 12/19	% Received
Operating Revenue				
WATER SALES	7,572,936	7,876,756	4,064,987	51.61%
WASTEWATER SALES	4,496,384	4,716,894	2,345,513	49.73%
OTHER	537,552	484,800	336,717	69.45%
Total Operating Revenue	12,606,872	13,078,450	6,747,217	51.59%
Non-Operating Revenue				
CAPACITY FEES	1,008,445	-	767,332	-
STAND-BY FEES	130,430	130,000	-	* 0.00%
PROPERTY TAXES	3,208,113	3,242,247	-	* 0.00%
INVESTMENT INCOME	801,237	601,096	185,538	30.87%
GRANT REVENUE	2,451,740	-	87,402	-
OTHER REVENUE	2,097,719	1,643,871	767,830	46.71%
Total Non-Operating Revenue	9,697,684	5,617,214	1,808,102	32.19%
GRAND TOTALS REVENUE	22,304,556	18,695,664	8,555,319	45.76%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED DECEMBER 31, 2019
OPERATING REVENUES
50% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 12/19	%	Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	4,064,987		51.61%
WASTEWATER SALES	4,496,384	4,716,894	2,345,513		49.73%
OTHER	537,552	484,800	336,717		69.45%
Total Operating Revenue	12,606,872	13,078,450	6,747,217		51.59%
Non-Operating Revenue					
STAND-BY FEES	130,430	130,000	-	*	0.00%
PROPERTY TAXES	2,726,896	2,755,231	-	*	0.00%
INVESTMENT INCOME	272,870	200,000	64,804		32.40%
GRANT REVENUE	31,790	-	70,824		-
OTHER REVENUE	2,099,540	1,643,871	767,830		46.71%
Total Non-Operating Revenue	5,261,526	4,729,102	903,458		19.10%
GRAND TOTALS REVENUE	17,868,398	17,807,552	7,650,676		42.96%

*Distributed in Feb, May, and Aug

Calaveras County Water District
 Operating Budget Summary
 Fiscal Year 2019-20
 Budget vs Actual as of December 31, 2019
 50% of Year Completed

District Summary by Category

Description	FY 19-20 Budget	Expenditures to 12/31/19	%
Personnel Services	9,523,196	4,680,080	49%
Services and Supplies	7,006,906	3,529,538	50%
Capital Outlay	510,000	199,097	39%
Total Operations & Capital Outlay:	17,040,102	8,408,716	49%

District Summary by Department

Dept	Description	FY 19-20 Budget	Expenditures to 12/31/19	%	Page #
Personnel, Services, and Supplies					
FTE					
50	Non-Departmental (excluding Debt Svc)	907,798	571,593	63%	1
54	Utility Services	10,211,804	5,222,350	51%	1-2
56	General Management	1,111,697	513,964	46%	2
57	Board of Directors	161,607	66,559	41%	2
58	Technical Services/Engineering	836,705	457,677	55%	3
59	Administrative Services	1,665,519	804,202	48%	3
60	Water Resources	1,634,972	573,273	35%	4
sub-total Operations:		16,530,102	8,209,619	50%	
Capital Outlay					
54	Utility Services - Equipment/Projects	504,000	199,097	40%	
59	Administrative Services	6,000	-	0%	
sub-total Capital Outlay:		510,000	199,097	39%	
Total Operations & Capital Outlay		17,040,102	8,408,716	49%	

CCWD Budget Status Report
Non-Departmental

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Services & Supplies								
60210	Power	9,500	694	3,824	40%	-	5,676	
60220	Water	2,800	308	1,450	52%	-	1,350	
60250	Telephone	11,800	614	4,581	39%	-	7,219	
60260	Refuse Disposal	2,600	226	1,347	52%	-	1,253	1
60310	Materials and Supplies	40,000	5,573	26,552	66%	4,148	9,300	2
60313	Tools	500	-	-	0%	-	500	
60400	Outside Services/Repairs	13,000	654	4,372	34%	-	8,628	
60410	Service Maintenance Contracts	6,800	426	2,902	43%	-	3,898	
60426	Building Repairs	5,000	-	-	0%	-	5,000	
60430	Claims Damages	5,000	260	260	5%	-	4,740	
60440	Janitorial Services	23,220	1,935	11,610	50%	-	11,610	
61200	Retired Employee Costs	599,000	54,082	308,664	52%	-	290,336	3
61410	Insurance	188,578	-	206,031	109%	-	(17,453)	4
sub-total Services & Supplies:		907,798	64,772	571,593	63%	4,148	332,057	
Debt Service								
72120	Interest - Umpqua Bank CalPERS UAL Loan	188,482	-	96,651	51%	-	91,831	
73120	Principal - Umpqua Bank CalPERS UAL Loan	268,000	-	133,000	50%	-	135,000	
72350	Interest - USDA EP Reach 3A	56,548	-	28,523	50%	-	28,025	
73350	Principal - USDA EP Reach 3A	44,700	-	44,700	100%	-	-	
72400	Interest - Water Fund Loan to Sewer Fund	13,014	-	-	0%	-	13,014	
73400	Principal - Water Fund Loan to Sewer Fund	85,400	-	-	0%	-	85,400	
72500	Interest - New Hogan Dam	14,627	-	-	0%	-	14,627	
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242	
72600	Interest - OP HQ	60,731	-	-	0%	-	60,731	
73600	Principal - OP HQ	585,010	-	-	0%	-	585,010	
72700	Interest - VacCon Truck Loan	24,064	-	-	0%	-	24,064	
73700	Principal - VacCon Truck Loan	7,453	-	-	0%	-	7,453	
72900	Interest - Capital R&R Loan	58,083	-	25,295	44%	-	32,788	
73900	Principal - Capital R&R Loan	1,519,334	-	767,667	51%	-	751,667	
sub-total Debt Service:		2,980,688	-	1,095,836	37%	-	1,658,021	
Total Department:		3,888,486	64,772	1,667,429	43%	4,148	1,990,078	

CCWD Budget Status Report
Utility Services - Summary

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	FY 19-20 <u>Budget</u>	December <u>2019</u>	FY 19-20 <u>Year-to-Date</u>	Percent <u>YTD</u>	<u>Encumbered</u>	Balance <u>Available</u>
Personnel Services							
	Salaries/Wages	3,882,912	306,115	1,836,805	47%	-	2,046,107
	Wages-Overtime	211,370	23,696	146,135	69%	-	65,235
	Benefits	2,492,389	195,126	1,206,566	48%	-	1,285,823
	Medical Reimbursements	18,400	781	2,882	16%	-	15,518
	sub-total Personnel Services:	6,605,071	525,718	3,192,388	48%	-	3,412,683
Services & Supplies							
	Utilities	922,516	71,777	477,577	52%	-	444,939
	Material and Supplies	740,600	40,105	413,787	0%	71,655	255,158
	Safety Eq Repl/consumables	40,000	1,028	18,053	45%	1,369	20,578
	Chemicals	340,000	6,180	139,150	41%	14,420	186,430
	Outside Services/Repairs	130,600	7,631	77,258	59%	11,127	42,215
	Service Maintenance Contracts	338,200	20,247	193,747	57%	36,546	107,907
	Laboratory Services	165,000	11,477	74,956	45%	-	90,044
	Rentals (Non Vehicles & Equipment)	-	3,000	21,000	0%	-	(21,000)
	Professional Services	84,300	1,050	29,578	35%	51,757	2,965
	Operating Exp/Gas & Oil	305,000	77,786	296,928	97%	32,898	(24,826)
	Rental Exp/Vehicle and Equip.	30,000	12,571	15,517	52%	6,988	7,495
	Lease Expense Vehicle/Equipment	210,017	38,388	38,388	18%	-	171,629
	Permits & Licenses	15,000	2,645	5,257	35%	-	9,743
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	768	7,786	54%	-	6,714
	Training, Conferences & Travel	35,000	237	13,543	39%	319	21,138
	Other Travel Costs	-	-	184	0%	-	(184)
	Purchased Water	5,000	-	-	0%	-	5,000
	State Wtr/Swr Fees	230,000	59,308	207,253	90%	-	22,747
	sub-total Services & Supplies:	3,606,733	354,198	2,029,962	56%	227,079	1,349,692
	sub-total Operations:	10,211,804	879,916	5,222,350	51%	227,079	4,762,375
Capital Outlay							
	Tank Replacement - JL D Tank P/S	-	-	16,500	-	-	(16,500)
	Fuel Tanks (10) - District Wide	-	3,097	31,852	-	-	(31,852)
	Lake Tulloch Pump Repl (trsfed to CIP)	-	(49,169)	-	-	-	-
308-20	Bummerville Tank Site Fence	20,000	-	-	-	-	20,000
301/501-20	CC Equipment Storage Building	10,000	1,627	1,627	16%	-	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000
306-20	Copper Sawmill PRV Vaults	63,200	9,280	9,280	15%	67,783	(13,863)
304/504-20	EP Articulating Snow Plow	6,900	-	-	0%	-	6,900
307-20	Flowmeters (2)	45,000	-	-	0%	-	45,000
505-20	Hydro Jet Trailer	30,000	-	-	0%	-	30,000
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	-	30,000
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	-	7,000
305-20	Sample Stations (10)	10,200	-	-	0%	-	10,200
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000
509-20	Southworth Quad	8,000	-	9,115	114%	-	(1,115)
302/502-20	Trailer Mounted Generators (4)	100,000	-	-	0%	-	100,000
510-20	Wallace Up-Gradient Monitor Well	39,100	19,766	28,195	72%	13,805	(2,900)
511-20	West Point Monitoring Well	41,600	28,695	36,528	88%	6,472	(1,400)
309-20	West Point SS Well-Screen Piping	10,000	-	-	0%	-	10,000
	sub-total Capital Outlay:	504,000	13,297	199,097	40%	88,060	216,843
	Total Department:	10,715,804	893,213	5,421,447	51%	315,139	4,979,218

CCWD Budget Status Report
Utility Services - Detail

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Personnel Services								
60000	Salaries/Wages	3,882,912	306,115	1,836,805	47%	-	2,046,107	
60030	Wages-Overtime	211,370	23,696	146,135	69%	-	65,235	1
60100	Benefits	2,492,389	195,126	1,206,566	48%	-	1,285,823	
60102	Medical Reimbursements	18,400	781	2,882	16%	-	15,518	
sub-total Personnel Services:		6,605,071	525,718	3,192,388	48%	-	3,412,683	
Services & Supplies								
60210	Power	842,000	63,528	409,833	49%	-	432,167	
60220	Water	1,924	(98)	1,368	71%	-	556	2
60230	Sewage	57,449	4,412	20,734	36%	-	36,715	
60240	Telephone Lease Lines	4,000	324	1,686	42%	-	2,314	
60250	Telephone	7,643	2,904	36,285	475%	-	(28,642)	3
60260	Refuse/Disposal	9,500	707	7,671	81%	-	1,829	4
60310	Material and Supplies	100,000	4,738	38,252	38%	6,040	55,708	
60311	Herbicide	1,500	-	-	0%	-	1,500	
60312	Safety Eq Repl/consumables	40,000	1,028	18,053	45%	1,369	20,578	
60313	Tools	25,000	768	27,100	108%	1,191	(3,291)	5
60314	Uniforms - New	12,000	400	11,460	96%	-	540	6
60325	Lab Supplies, Consumables	34,000	4,959	25,230	74%	2,744	6,026	7
60327	Ozone System Parts	43,600	(1,645)	4,427	10%	1,158	38,015	
60328	UV Bulb Replacement	112,000	1,338	61,755	55%	-	50,245	8
60331	Electrical Parts Replacement	75,000	9,250	29,234	39%	551	45,215	
60332	Leak Repair Supplies	80,000	24,156	73,707	92%	4,221	2,072	9
60333	Road Repair Materials	25,000	1,745	9,778	39%	1,504	13,718	
60334	SCADA, Radio Supplies	40,000	8,158	13,440	34%	2,600	23,960	
60335	Septic Tanks, Repair & New	10,000	-	6,739	67%	109	3,152	10
60338	Meters, New Conn. & Repl.	30,000	(37,040)	1,335	4%	8,775	19,890	
60350	Aerator/Compressor etc Repair	18,000	5,315	6,398	36%	1,548	10,054	
60353	Computers/peripherals	6,000	14,158	23,652	394%	-	(17,652)	11
60354	Control Sys/Pressure Tranducer	10,000	2,419	9,018	90%	285	697	12
60355	Headworks/Solids Removal Rep.	19,000	271	3,933	21%	989	14,078	
60356	HVAC	8,500	-	4,538	53%	6,113	(2,151)	13
60357	Mixers	15,000	90	9,582	64%	507	4,911	14
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000	
60359	Pumps/Motors Repair	75,000	623	52,756	70%	33,320	(11,076)	15
60360	Solids Handling Equip Repair	-	402	1,453	0%	-	(1,453)	
60395	Chemicals	340,000	6,180	139,150	41%	14,420	186,430	
60400	Outside Services/Repairs	75,000	4,074	62,466	83%	5,906	6,628	16
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800	
60402	Spraying - Weeds & Insects	11,700	446	3,496	30%	-	8,204	
60403	Snow Removal	6,000	840	840	14%	5,160	-	
60404	Uniform Laundry	12,100	2,271	10,456	86%	61	1,583	17
60405	Fire Hydrant Maintenance	24,000	-	-	0%	-	24,000	
60412	Groundwater Monitoring	45,000	3,574	7,250	16%	32,750	5,000	
60413	Instrumentation Tech	6,500	595	6,331	97%	-	169	18
60414	Ozone System PM	10,000	-	-	0%	-	10,000	
60415	Backflow Device Testing	6,500	-	2,240	34%	840	3,420	
60416	SCADA Consulting (A-Teem)	10,000	760	1,160	12%	-	8,840	
60417	Hauling / Dig / Crane	12,000	9,002	9,752	81%	-	2,248	19
60419	Pave / Seal / Asphalt Repair	94,200	5,202	54,204	58%	-	39,996	20
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000	

CCWD Budget Status Report
Utility Services - Detail

As of December 31, 2019
50% of Year Completed

Acct	Description	FY 19-20	December	FY 19-20	Percent	Encumbered	Balance	
		Budget	2019	Year-to-Date	YTD		Available	
60424	Septic Hauling	29,000	-	19,363	67%	2,850	6,787	21
60425	Tank Cleaning	74,000	-	69,815	94%	106	4,079	22
60426	Building Repairs	35,000	1,114	3,614	10%	-	31,386	
60427	UV System PM	5,000	-	-	0%	-	5,000	
60431	Computer Lic/Maint Contracts	8,000	-	20,018	250%	-	(12,018)	23
60470	Laboratory Services	165,000	11,477	74,956	45%	-	90,044	
60480	Rentals (Non Vehicles & Equipment)	-	3,000	21,000	0%	-	(21,000)	
60590	Professional Services	84,300	1,050	29,578	35%	51,757	2,965	
60610	Operating Exp/Gas & Oil	210,000	37,387	169,067	81%	25,992	14,941	24
60620	Repairs and Parts	65,000	9,589	74,106	114%	6,188	(15,294)	25
60625	Fuel/Repairs - Generators	30,000	30,810	53,755	179%	718	(24,473)	26
60650	Rental Exp/Vehicle and Equip.	30,000	12,571	15,517	52%	6,988	7,495	27
60660	Lease Expense Vehicle/Equipment	210,017	38,388	38,388	18%	-	171,629	
60710	Permits & Licenses	15,000	2,645	5,257	35%	-	9,743	
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000	
60732	Memberships/Dues	14,500	768	7,786	54%	-	6,714	28
60810	Training, Conferences & Travel	35,000	237	13,543	39%	319	21,138	
60820	Other Travel Costs	-	-	184	0%	-	(184)	
61100	Purchased Water	5,000	-	-	0%	-	5,000	
61420	State Wtr/Swr Fees	230,000	59,308	207,253	90%	-	22,747	29
	sub-total Services & Supplies:	3,606,733	354,198	2,029,962	56%	227,079	1,349,692	
sub-total Operations:		10,211,804	879,916	5,222,350	51%	227,079	4,762,375	
Capital Outlay								
	Tank Replacement - JL D Tank P/S	-	-	16,500	-	-	(16,500)	
	Fuel Tanks (10) - District Wide	-	3,097	31,852	-	-	(31,852)	
	Lake Tulloch Pump Repl (trnsfrd to CIP)	-	(49,169)	-	-	-	-	
308-20	Bummerville Tank Site Fence	20,000	-	-	0%	-	20,000	
301/501-20	CC Equipment Storage Building	10,000	1,627	1,627	16%	-	8,373	
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000	
306-20	Copper Sawmill PRV Vaults	63,200	9,280	9,280	15%	67,783	(13,863)	
304/504-20	EP Articulating Snow Plow	6,900	-	-	0%	-	6,900	
307-20	Flowmeters (2)	45,000	-	-	0%	-	45,000	
505-20	Hydro Jet Trailer	30,000	-	-	0%	-	30,000	
507-20	Indian Rock Filter Boxes (2)	30,000	-	-	0%	-	30,000	
508-20	LaContenta Collections Storage Building	7,000	-	-	0%	-	7,000	
305-20	Sample Stations (10)	10,200	-	-	0%	-	10,200	
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000	
509-20	Southworth Quad	8,000	-	9,115	114%	-	(1,115)	30
302/502-20	Trailer Mounted Generators (4)	100,000	-	-	0%	-	100,000	
510-20	Wallace Up-Gradient Monitor Well	39,100	19,766	28,195	72%	13,805	(2,900)	
511-20	West Point Monitoring Well	41,600	28,695	36,528	88%	6,472	(1,400)	
309-20	West Point SS Well-Screen Piping	10,000	-	-	0%	-	10,000	
	sub-total Capital Outlay:	504,000	13,297	199,097	40%	88,060	216,843	
Total Department:		10,715,804	893,213	5,421,447	51%	315,139	4,979,218	

CCWD Budget Status Report
General Management

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Personnel Services								
60000	Salaries/Wages	432,629	35,400	220,676	51%	-	211,953	
60030	Wages-Overtime	720	65	579	80%	-	141	1
60100	Benefits	219,953	13,267	96,847	44%	-	123,106	
60102	Medical Reimbursements	1,600	400	889	56%	-	711	2
sub-total Personnel Services:		654,902	49,132	318,991	49%	-	335,911	
Services and Supplies								
60310	Material and Supplies	2,800	859	1,958	70%	30	812	3
60320	Safety Material and Supplies	4,000	-	-	0%	-	4,000	
60420	Drug and Alcohol Testing	1,700	1,350	1,350	79%	-	350	
60429	Recruiting	13,000	46	6,556	50%	-	6,444	
60505	Outside Legal Fees	230,000	50,759	93,161	41%	-	136,839	
60541	Advertising/Publicity	1,500	-	853	57%	-	647	4
60590	Professional Services	132,800	7,728	30,648	23%	216	101,936	
60700	Forms and Supplies	500	-	-	0%	-	500	
60730	Publications/Subscriptions	150	-	-	-	-	150	
60732	Memberships/Dues	46,895	-	43,791	93%	-	3,104	5
60810	Training, Conferences & Travel	20,700	4,491	16,366	79%	-	4,334	6
60820	Other Travel Costs	750	-	290	39%	-	460	
61410	Unemployment Claims	2,000	-	-	0%	-	2,000	
sub-total Services & Supplies:		456,795	65,233	194,973	43%	246	261,576	
Total Department:		1,111,697	114,365	513,964	46%	246	597,487	

CCWD Budget Status Report
Board of Directors

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	43,200	4,320	13,440	31%	-	29,760
60100	Benefits	94,157	10,482	39,322	42%	-	54,835
60102	Medical Reimbursements	2,000	400	400	20%	-	1,600
sub-total Personnel Services:		139,357	15,202	53,162	38%	-	86,195
Services and Supplies							
60310	Materials and Supplies	750	-	260	35%	-	490
60810	Training, Conferences & Travel	15,000	4,851	10,015	67%	-	4,985
60820	Other Travel Costs	6,500	976	3,122	48%	-	3,378
sub-total Services & Supplies:		22,250	5,827	13,397	60%	-	8,853
Total Department:		161,607	21,029	66,559	41%	-	95,048

CCWD Budget Status Report
 Technical Services/Engineering

As of December 31, 2019
 50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	468,492	42,836	292,386	62%	-	176,106 1
60030	Overtime	5,720	477	4,413	77%	-	1,307
60100	Benefits	255,575	20,962	147,941	58%	-	107,634
60102	Medical Reimbursements	2,800	-	400	14%	-	2,400
sub-total Personnel Services:		732,587	64,275	445,140	61%	-	287,447
Services and Supplies							
60310	Materials and Supplies	3,500	58	132	-	-	3,368
60320	Safety Material and Supplies	800	-	137	-	-	663
60390	Admin. Technologies Comm.	-	-	3,179	-	-	(3,179)
60410	Service Maintenance Contracts	10,500	-	9,855	94%	-	645 2
60431	Computer Lic/Maint Contracts	-	-	1,895	0%	-	(1,895)
60541	Advertising/Publicity	-	-	165	0%	-	(165)
60590	Professional Services	80,000	-	(5,300)	-7%	-	85,300
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	200	-	-	0%	-	200
60732	Memberships/Dues	618	-	230	37%	-	388
60740	Recording Title Reports	-	-	427	0%	-	(427)
60810	Training, Conferences & Travel	7,500	-	1,817	24%	-	5,683
60820	Other Travel Costs	500	-	-	0%	-	500
sub-total Services & Supplies:		104,118	58	12,537	12%	-	91,581
Total Department:		836,705	64,333	457,677	55%	-	379,028

CCWD Budget Status Report
 Administrative Services

As of December 31, 2019
 50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
60000	Salaries/Wages	765,240	63,383	365,355	48%	-	399,885
60030	Wages-Overtime	2,970	1,087	2,436	82%	-	534 1
60100	Benefits	425,409	35,348	204,517	48%	-	220,892
60102	Medical Reimbursements	3,200	-	-	0%	-	3,200
sub-total Personnel Services:		1,196,819	99,818	572,308	48%	-	624,511
Services and Supplies							
60310	Materials and Supplies	1,250	-	158	13%	-	1,092
60390	Admin Technologies Comm	34,000	6,989	20,184	59%	1,580	12,236 2
60400	Outside Services/Repairs	6,450	-	2,956	46%	326	3,168
60410	Service Maintenance Contracts	49,500	-	31,704	64%	-	17,796 3
60431	Computer Lic/Maint Contracts	23,000	-	13,794	60%	-	9,206 4
60510	Accounting/Auditing	41,600	-	32,400	78%	-	9,200 5
60590	Professional Services	86,625	7,370	34,804	40%	954	50,867
60700	Forms and Supplies	1,950	-	861	44%	-	1,089 6
60720	Postage	17,300	3,632	8,288	48%	-	9,012
60732	Memberships/Dues	725	-	445	61%	-	280 7
60780	Printing	500	-	-	0%	-	500
60810	Training, Conferences & Travel	10,000	1,981	2,919	29%	-	7,081
60820	Other Travel Costs	800	-	-	0%	-	800
61310	Bad Debt Expense	52,000	2,143	14,854	29%	-	37,146
61315	Customer Rate Assistance Program	60,000	2,161	24,944	42%	-	35,056
61455	Water Conservation	3,000	50	1,798	60%	-	1,202 8
61485	Third Party Payment Proc Fees	72,500	7,417	34,285	47%	-	38,215
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	- 9
sub-total Services & Supplies:		468,700	31,743	231,894	49%	2,860	233,946
sub-total Operations:		1,665,519	131,561	804,202	48%	2,860	858,457
Capital Outlay							
	HP Color LaserJet Printer	6,000	-	-	0%	-	6,000
sub-total Capital Outlay:		6,000	-	-	0%	-	6,000
Total Department:		1,671,519	131,561	804,202	48%	2,860	864,457

CCWD Budget Status Report
Water Resources

As of December 31, 2019
50% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>December 2019</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Personnel Services								
60000	Salaries/Wages	124,623	10,230	64,917	52%	-	59,706	1
60100	Benefits	69,437	5,353	33,174	48%	-	36,263	
60102	Medical Reimbursements	400	-	-	0%	-	400	
sub-total Personnel Services:		194,460	15,583	98,091	50%	-	96,369	
Services and Supplies								
60310	Material and Supplies	500	457	457	91%	-	43	2
60505	Outside Legal Fees	155,000	2,405	51,640	33%	-	103,360	
60541	Advertising/Publicity	500	-	-	0%	-	500	
60590	Professional Services	84,000	2,497	17,023	20%	5,670	61,307	
60732	Membership/Dues	47,500	-	60,364	127%	-	(12,864)	3
60810	Training, Conferences & Travel	4,000	109	1,410	35%	-	2,590	
60820	Other Travel Costs	750	-	-	0%	-	750	
61100	New Hogan O&M	293,262	-	-	0%	-	293,262	
61435	State/Federal/County Fees	785,000	86,889	344,288	44%	-	440,712	
61450	Mandated Plans	20,000	-	-	0%	-	20,000	
61452	Strategic Plans Updates	50,000	-	-	0%	-	50,000	
sub-total Services & Supplies:		1,440,512	92,357	475,182	33%	5,670	959,660	
Total Department:		1,634,972	107,940	573,273	35%	5,670	1,056,029	

EXPENDITURE DETAILS

Non-Departmental (Dept 50)

Overall, Department 50 (Non-Departmental) is under budget at 43% compared to 50% for Mid-Year target.

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

Utility Services (Dept 54)

Overall, Department 54 (Utility) is over budget at 51% compared to 50% for Mid-Year.

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

EXPENDITURE DETAILS

- 18) **60413 – Instrumentation Tech:** This is for an annual contract that is 100% paid in September.
- 19) **60417 – Hauling/Dig/Crane:** (New for December) PSPS related.
- 20) **60419 Pave/Seal/Asphalt:** Due to major line repairs, the asphalt repairs are occurring soon after repairs.
- 21) **Septic Hauling:** Hauling costs are significantly higher than budgeted due to PSPS.
- 22) **60425 – Tank Cleaning:** Inspections occurred in September and October. Any further costs will be due to unforeseen repairs.
- 23) **60431 - Computer License/Maintenance:** SEMS, E&M were not budgeted for.
- 24) **60610 – Operating Exp/Gas and Oil:** PSPS
- 25) **60620 – Repairs and Parts:** Vehicle and equipment repairs. New fleet will have a positive impact to this budget going forward (future budgets).
- 26) **60625 – Fuel/Repairs – Generators:** PSPS
- 27) **60650 – Rental Exp/Vehicle and Equip:** (New for December) PSPS related.
- 28) **60732 - Memberships and Dues:** Budget did not include AWWA membership. Last year it was paid out of General Management Department.
- 29) **61420 – State Wtr/Swr Fees:** (New for December) SWRCB Fees all paid in December.
- 30) **Capital Outlay:** The purchase of the Southworth Quad exceeded the approved limit. Additional training and purchase control is occurring to prevent this from occurring in the future.

General Management (Dept 56)

Overall, Department 56 (General Management) is under budget at 46% compared to 50% for Mid-Year target.

- 1) **60030 – Wages Overtime:** OT occurs infrequently. Management controls it's use.
- 2) **60102 – Medical Reimbursements:** (New for December) Payments occur as submitted. Budgeted based on FTEs that can request.
- 3) **60310 – Material and Supplies:** (New for December) Included Employee Relations supplies for meetings and trainings.
- 4) **60541 – Advertising:** Payment for ordinance adoption. Depends on ordinance posting requirements.
- 5) **60732 – Membership Dues:** Paid upfront.
- 6) **60810 – Training, conference:** General Manager reviews travel and training requests.

Board of Directors (Dept 57)

Overall, Department 56 (Board of Directors) is under budget at 41% compared to 50% for Mid-Year target.

1. **60810 – Training, Conference & Travel:** (New for December) This month included Director Davidson's D.C. trip and Directors Ratterman and Thomas for ACWA.

EXPENDITURE DETAILS

Technical Services/Engineering (Dept 58)

Overall, Department 58 (Engineering) is Over budget at 55% compared to 50% for Mid-Year target.

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

Administrative Services (Dept 59)

Overall, Department 59 (Administrative Services) is under budget at 48% compared to 50% for Mid-Year target.

- 1) **60030 – Wages – Overtime:** A vacancy in Customer Service as well as time sensitive work in Customer Service and Finance cause occasional overtime.
- 2) **60390 – Admin Technologies Comm: (New for December)** Windows 10 upgrade has required many more computer replacements than projected. To comply with network security, this upgrade is mandatory and the bulk of the purchases will be completed in January.
- 3) **60410 – Service Maint:** These are for annual maintenance of software and office equipment. Most will be paid in the first half of the fiscal year.
- 4) **60431 – Computer Lic/Maint:** These are for annual maintenance of software. Most will be paid in the first half of the fiscal year.
- 5) **60510 – Accounting/Audit:** This is for the outside CPA. Most is paid in the first half of the fiscal year and the remainder upon completion of the Single Audit in March.
- 6) **60700 – Forms and Supplies:** This is for check stock, envelopes, forms. Ordered when needed.
- 7) **60732 – Memberships:** Usually paid in first half of year.
- 8) **61455 – Water Conservation:** This is for scholarship and outreach programs. Specifically, a Shade Canopy was purchased for outdoor meetings.
- 9) **78100 – Custodial Fees:** Wells Fargo investment fees that are paid all at once.

EXPENDITURE DETAILS

Water Resources (Dept 60)

Overall, Department 60 (Water Resources) is under budget at 35% compared to 50% for Mid-Year target.

- 1) **60000 – Salaries/Wages:** Peter Martin was placed as Interim Director of Administrative Services. This line will be over budget by about \$1700. However, Benefits is underbudget and should be sufficient to absorb the difference.
- 2) **60310 – Material and Supplies:** (New for December) MRA Meeting supplies.
- 3) **60732 – Memberships:** Higher than budgeted due to a change in accounting. CCWD is the passthrough of payments to San Joaquin County for the Groundwater Sustainability Plan Local Costs. Historically, we would only account for CCWDs portion and use a clearing account for other agencies. Based on an audit finding, we have changed that practice and now all of the payment is recorded as well as the receipts from other agencies as revenue. This new dollar amount will be more aligned with future budget years.

Water Capital Renovation and Replacement Fund

July 1, 2013 through December 31, 2019

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 17,010,368	\$ 932,018	\$ 804,105	\$ -	\$ -	\$ 1,736,123	\$ 18,746,492
Interest Income	459,106	1,839	36,321	-	-	38,160	497,266
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 29,335,772	\$ 933,857	\$ 840,427	\$ -	\$ -	\$ 1,774,283	\$ 31,110,055
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ -	\$ -	\$ 27,674	\$ 239,936
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	-	-	2,051,096	3,688,908
Jenny Lind A-B Trans Line	10,243	-	-	-	-	-	10,243
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	-	-	163,497	5,006,716
EP Redwood Tanks HMGP	35,707	823	823	-	-	1,646	37,353
AMR/AMI Radio Read Meter Program	-	143	52,113	-	-	52,257	52,257
Ebbetts Pass WTP Filter Rehab	524	-	1,428	-	-	1,428	1,952
Hunters Raw Water Pump Renov	-	-	5,216	-	-	5,216	5,216
Meadowmont Pump Station Improv	29,879	54,198	92	-	-	54,290	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	-	-	-	-	-	-	-
West Point Backup Water Filter	-	-	-	-	-	-	-
West Point SCADA Improvements	-	-	-	-	-	-	-
Tank Management Plan	67,816	-	-	-	-	-	67,816
Pipeline Replacement	237,613	5,799	5,144	-	-	10,943	248,557
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 15,724,819	\$ 1,430,105	\$ 937,941	\$ -	\$ -	\$ 2,368,046	\$ 18,092,866
Beginning Balance	\$ -	\$ 11,197,120	\$ 10,034,260	\$ 9,936,746	\$ 9,936,746	\$ 11,197,120	\$ -
Total Revenues	29,335,772	933,857	840,427	-	-	1,774,283	31,110,055
Less							
Loan Payments	2,413,833	666,611	-	-	-	666,611	3,080,443
Project Costs	15,724,819	1,430,105	937,941	-	-	2,368,046	18,092,866
Ending Balance	\$ 11,197,120	\$ 10,034,260	\$ 9,936,746	\$ 9,936,746	\$ 9,936,746	\$ 9,936,746	\$ 9,936,746

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

Water Capital Renovation and Replacement Funding

July 1, 2013 through December 31, 2019

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 239,936	\$ 1,360,064	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	3,688,908	3,711,092	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	10,243	4,489,757	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	5,006,716	(1,006,716)	-	-	1,594,966	3,411,750
EP Redwood Tanks HMGP	2,800,000	37,353	2,762,647	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	52,257	4,447,743	-	-	4,500,000	-
Ebbetts Pass WTP Filter Rehab	400,000	1,952	398,048	-	-	400,000	-
Meadowmont Pump Station Improv	175,000	84,169	90,831	-	-	175,000	-
White Pines Lake Restoration	200,000	67,747	132,253	-	-	200,000	-
Wallace SCADA Improvements	100,000	-	100,000	-	-	100,000	-
West Point Backup Water Filter	3,400,000	-	3,400,000	-	-	3,400,000	-
West Point SCADA Improvements	100,000	-	100,000	-	-	100,000	-
Tank Management Plan	2,450,000	67,816	2,382,184	-	-	2,450,000	-
Pipeline Replacement	250,000	248,557	1,443	-	-	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	\$ 39,575,000	\$ 18,087,650	\$ 21,487,350	\$ 290,000	\$ 1,000,000	\$ 31,547,020	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through December 31, 2019

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	6,177,909	\$ 325,224	\$ 268,318	\$ -	\$ -	\$ 593,542	\$ 6,771,451
Interest Income	137,204	608	13,898	-	-	14,506	151,710
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	-	-	16,578	85,644
Total Revenues	\$ 8,684,180	\$ 325,832	\$ 298,793	\$ -	\$ -	\$ 624,625	\$ 9,308,805
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ -	\$ -	\$ 18,506	\$ 152,045
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	-	-	20,823	200,580
Vallecito Recycle Water Distribution	94,315	15,326	27,310	-	-	42,635	136,950
Wallace Renovation/SCADA/PLC	550	-	635	-	-	635	1,185
West Point/Wilseyville Construction	611	-	-	-	-	-	611
Arnold Secondary Clarifier	-	-	4,957	-	-	4,957	4,957
Arnold Leach Field Improvements	-	-	-	-	-	-	-
La Contenta Biolac, Clarifier and UV	-	-	-	-	-	-	-
Copper Cove TP/UV Improvements	-	-	12,929	-	-	12,929	12,929
Huckleberry Lift Station Rehab	34,351	159	39,489	-	-	39,648	73,999
Indian Rock East Sand Filter Rehab	-	-	-	-	-	-	-
Southworth Collection I&I Mitigation	45,039	51,472	-	-	-	51,472	96,510
Vallecito/DF Headworks Screen	-	-	-	-	-	-	-
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,688	\$ 100,917	\$ -	\$ -	\$ 191,605	\$ 3,016,133
Beginning Balance	\$ -	\$ 4,071,855	\$ 4,107,424	\$ 4,305,300	\$ 4,305,300	\$ 4,071,855	\$ -
Total Revenues	8,684,180	325,832	298,793	-	-	624,625	9,308,805
Less							
Loan Payments/Expenses	1,787,796	199,576	-	-	-	199,576	1,987,372
Project Costs	2,824,528	90,688	100,917	-	-	191,605	3,016,133
Ending Balance	\$ 4,071,855	\$ 4,107,424	\$ 4,305,300	\$ 4,305,300	\$ 4,305,300	\$ 4,305,300	\$ 4,305,300

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

Wastewater Capital Renovation and Replacement Funding

July 1, 2013 through December 31, 2019

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 8,12,13 Bypass	2,400,000	152,045	2,247,955	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	200,580	2,999,420	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	136,950	143,050	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	1,185	98,815	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	611	4,749,389	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	4,957	1,395,043	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	-	600,000	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	-	3,850,000	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	12,929	12,987,071	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	73,999	126,001	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	-	150,000	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	96,510	3,490	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	-	250,000	-	-	250,000	-
Vallecito I&I/Equalization (1)	400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1)	250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1)	45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	-	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 32,910,000	\$ 3,016,133	\$ 29,893,867	\$ -	\$ 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 December 31, 2019

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	-	-	11,140	191,566	-	(191,566)	(202,706)
11100	852	Wallace SCADA System Improvements	100,000	50,000	-	-	50,000	100,000	
10058	125	Lake Tulloch Raw Water Pump Renovation	125,000	-	-	102,292	-	(102,292)	22,708
11066G	125	Pipeline Replacement Program (JL)	250,000	460,800	3,996	10,943	-	449,857	235,061
11079	125	Copper Cove Tank B / Repair & Paint*	-	-	-	-	-	-	-
11080	125	Copper Cove Clearwell / Repair & Paint*	-	-	-	-	-	-	-
11083J	125	Clearwell #2 / Repair & Paint	200,000	183,888	16,112	-	-	183,888	183,888
11083L	125	Larkspur Tank / Repair & Paint	250,000	227,139	22,861	-	-	227,139	227,139
11083W	125	Wallace Tanks / Repair & Paint	350,000	343,926	6,074	-	-	343,926	343,926
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	800,000	-	10,238	-	-	-	789,762
11083C	125	Clearwell & Tank B / Repair & Paint	850,000	-	10,238	-	-	-	839,762
11084	125	EP Techite Water Line Replacement	1,600,000	1,600,000	212,263	27,674	-	1,572,326	1,360,063
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	2,051,096	-	2,948,904	3,711,158
11088	125	Jenny Lind Tank A-B Trans Line	4,500,000	250,000	10,243	-	-	250,000	4,489,757
11092	125	Jenny Lind Pre-Treatment	4,000,000	500,000	4,843,219	163,497	-	336,503	(1,006,716)
11095	125	EP Redwood Tanks Replacement	2,800,000	400,000	35,707	1,646	-	398,354	2,762,647
11096	125	WP AMR/AMI Meter Program	4,500,000	100,000	-	52,257	-	47,743	4,447,743
11098	125	EP Hunters WTP Filter Rehab	400,000	400,000	524	1,428	-	398,572	398,048
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	-	-	-	200,000	3,400,000
11107	125	WP SCADA Improvements	300,000	100,000	-	-	-	100,000	300,000
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	200,000	-	-	-	-	-	200,000
11110	125	Reeds Turnpike Pump Station Repl	350,000	-	-	-	-	-	350,000
11111	125	Copper Cove Tank B Pump Station Renov	500,000	-	-	-	-	-	500,000
11112	125	White Pines Dam/Blanket Drain Rehab	200,000	-	-	-	-	-	200,000
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Total Fund 120/125 - Water Projects		36,650,000	10,090,753	6,850,240	2,661,904	-	7,428,849	27,137,856	
		<i>*projects moved to #11083C</i>							

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program Cash Flow/Expenditure Summary
As of December 31, 2019

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									
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	18,506	-	81,494	2,249,613
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	20,823	-	179,177	3,046,629
15082	135	Vallecito WWTP Strg Expansion	280,000	210,000	94,315	43,203	-	166,797	142,481
15087	135	Wallace Treatment Plant Renovations	100,000	100,000	550	635	-	99,365	98,814
15091	135	West Point/Wilseyville Planning Grant	4,750,000	-	5,831	-	-	-	4,744,169
15092	135	Huckleberry L/S Rehab/Expansion***	200,000	200,000	34,351	49,373	-	150,627	116,276
15093	135	Southworth Collection System/I&I Mitigation	100,000	100,000	45,039	50,904	-	49,096	4,058
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	12,929	-	12,071	12,987,071
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	394	-	199,606	1,399,606
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	-	-	50,000	600,000
15097	135	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	-	-	-	25,000	3,850,000
15098	135	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	-	150,000	150,000
15099	135	Vallecito/DF Headworks Screen	250,000	250,000	-	-	-	250,000	250,000
Total Fund 130/135 - Sewer Projects		30,280,000	1,610,000	462,834	199,943	-	935,057	24,767,223	
***reimburse from Expansion Fund									

**CALAVERAS COUNTY WATER DISTRICT
INVESTMENT ACTIVITY ENTRY
FOR THE MONTH ENDING DECEMBER 31, 2019**

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			CPN RATE	INVESTMENT DATE	MATURITY DATE	CM INTEREST RECVD
		COST	Prem/(Disc)	PAR (PRINC)				
Lehman Bros Hldgs Inc 11/10/09 (IN DEFAULT)	17,812.50	740,413.38	(684,586.62)	1,425,000.00	3.950%	05/05/08	---	-
Wells Fargo Bank Certificate of Deposit	1,998,560.00	2,000,000.00	-	2,000,000.00	1.300%	07/22/16	07/22/21	-
Wells Fargo Money Market	134.81	134.81	-	134.81	0.010%	ongoing	n/a	25.57
Sub-totals Wells Fargo Bank	2,016,507.31	2,740,548.19	(684,586.62)	3,425,134.81				25.57
Umpqua Bank Money Market	1,817,578.38	1,817,578.38	-	1,817,578.38	0.350%	06/14/07	n/a	612.98
Local Agency Investment Fund	28,256,138.66	28,256,138.66	-	28,256,138.66	2.020%	ongoing	n/a	-
Totals	32,090,224.35	32,814,265.23	(684,586.62)	33,498,851.85				\$638.55

December Transactions:	Date	Amount
Interest received on the Wells Fargo Money Market Investment Account	12/2/2019	25.57
Transfer Funds from Wells Fargo Money Market Account to the Districts Operating Account	12/18/2019	25,000.00
Transfer Funds from Umpqua Bank Money Market Account to the Districts Operating Account	12/20/2019	400,000.00
Interest received on the Umpqua Bank Money Market Investment Account	12/31/2019	612.98

CALAVERAS COUNTY WATER DISTRICT
PG&E PSPS PROJECTS
FY 2019-20

Expense	<i>10/9/2019</i> 10064	<i>10/23/2019</i> 10065	<i>10/26/2019</i> 10066	<i>10/29/2019</i> 10067	Total
Wages	16,724.04	2,324.13	5,783.68	5,407.67	30,239.52
OT/DT/CT/WTB Wages	9,151.46	471.44	7,996.35	835.26	18,454.51
Standby Pay	4,400.00	1,900.00	4,600.00	1,800.00	12,700.00
Total Wages	30,275.50	4,695.57	18,380.03	8,042.93	61,394.03
Benefits	14,473.20	2,311.93	9,402.11	4,132.85	30,320.09
Personnel Services	44,748.70	7,007.50	27,782.14	12,175.78	91,714.12
Vendor Payments	83,897.20	6,630.81	13,339.81	38,029.19	141,897.01
TOTAL	128,645.90	13,638.31	41,121.95	50,204.97	233,611.13

VENDOR PAYMENT DETAIL:

Overtime Meal	147.98	-	-	-	147.98
Fuel	33,522.45	5,039.18	10,745.39	18,664.77	67,971.79
Fuel Truck Hauling	9,002.00	-	-	5,860.00	14,862.00
Sutton Fuel Truck Overhead	3,575.65	-	-	-	3,575.65
Generator Rental	6,795.00	-	-	-	6,795.00
Trsfr Switch Repl - CC	21,373.05	-	-	-	21,373.05
Meadowmont Gen Repair	-	1,307.24	-	-	1,307.24
CC L/S #15 Repair	-	-	844.52	-	844.52
Wallace Sewage Pump Repair	-	-	-	896.38	896.38
CCWTP PLC Replacement	-	-	-	760.00	760.00
CC B Tank Repair	-	-	-	2,457.99	2,457.99
SR Potable Water Hauling	-	-	-	750.00	750.00
Septic Tank Pumping	-	-	-	7,087.50	7,087.50
Septic Tank Hauling	-	-	-	1,440.00	1,440.00
Portable Generator Related	-	-	1,621.42	-	1,621.42
Misc Parts/Supplies	9,481.07	284.39	128.48	112.55	10,006.49
TOTAL	83,897.20	6,630.81	13,339.81	38,029.19	141,897.01

Project Management

Project Expenditures

User: rebeccac
 Printed: 1/8/2020 - 4:08 PM
 Project Label: 11085
 Task Label:
 Date: 01/08/2020
 Include Closed POs: no



CALAVERAS COUNTY WATER DISTRICT
 P.O. BOX 608 - 120 TOMA COURT
 SAN ANDREAS, CA 95249
 (209) 754-3543
 WEBSITE: www.ccwd.org

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
11085	Reach 1 Water Line Replcmnt							
11085-00	Reach 1 Wtr Line Replcmnt							
E	Equipment		0.00					
60541	Advertising/Publicity							
		SACRAMENTO BEE, THE		78566	2,606.68	0.00	2,606.68	
				60541 Total:	2,606.68	0.00	2,606.68	
60590	Additional Professional Serv.							
		KASL CONSULTING ENGINEERS		75372	73,091.00	15,172.22	57,918.78	
		ECORP CONSULTING, INC		78568	5,000.00	4,471.35	528.65	
		DUDEK		78575	40,322.50	39,760.00	562.50	
		KASL CONSULTING ENGINEERS		78576	213,700.00	104,667.55	109,032.45	
		KASL CONSULTING ENGINEERS		78577	27,750.00	0.00	27,750.00	
		CONDOR EARTH TECHNOLOGIES INC		78581	30,000.00	23,950.35	6,049.65	
		NORDAHL LAND SURVEYING			0.00	492.00	0.00	
				60590 Total:	389,863.50	188,513.47	201,842.03	
60720	Postage							
		FEDERAL EXPRESS			0.00	31.08	0.00	
				60720 Total:	0.00	31.08	0.00	
61420	State Water / Swr Fees							
		SWRCB-DIVISION WATER QUALITY			0.00	988.00	0.00	
		SWRCB Storm Water Section			0.00	988.00	0.00	
				61420 Total:	0.00	1,976.00	0.00	
75500	ProfSvcs-Capital Outlay							
		KASL CONSULTING ENGINEERS		75372	451,659.00	509,577.78	-57,918.78	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
				75500 Total:	451,659.00	509,577.78	-57,918.78	
78200	Calaveras County Fees							
		CALIFORNIA DEPT OF FISH & WILDLIFE			0.00	7,942.75	0.00	
		CALAVERAS COUNTY			0.00	2,330.75	0.00	
		SWRCB			0.00	2,441.00	0.00	
				78200 Total:	0.00	12,714.50	0.00	
78700	Construction							
		MOZINGO CONSTRUCTION, INC.		78571	6,744,390.00	2,684,017.64	4,060,372.36	
				78700 Total:	6,744,390.00	2,684,017.64	4,060,372.36	
				E Total:	7,588,519.18	3,396,830.47	4,206,902.29	-7,603,732.76
L	Labor		0.00					
60000	Salaries/Wages							
		05/01-15/18 PP 4 Hrs-Wages			0.00	85.56	0.00	
		04/01-15 PP 4 Hrs-Wages			0.00	171.92	0.00	
		04/01-15 PP 4 Hrs-Wages			0.00	155.92	0.00	
		03/16-31 PP 16 Hrs-Wages			0.00	1,098.72	0.00	
		03/01-15 PP 16 Hrs-Wages			0.00	1,098.72	0.00	
		2/16-28 PP 3 Hrs-Wages			0.00	116.94	0.00	
		2/16-28 PP 16 Hrs-Wages			0.00	1,098.72	0.00	
		5/16-31 3 Hrs - Wages			0.00	103.92	0.00	
		07/16-31 PP 10 Hrs-Wages			0.00	623.20	0.00	
		04/16-30 7 Hrs-Wages			0.00	411.12	0.00	
		3/16-31 8 Hrs-Wages			0.00	442.75	0.00	
		3/16-31 4.67 Hrs-Wages			0.00	274.27	0.00	
		06/01-06/15 4 Hrs-Wages			0.00	234.92	0.00	
		07/01-15 PP 8 Hrs-Wages			0.00	498.56	0.00	
		11/16-30 PP 8 Hrs-Wages			0.00	574.24	0.00	
		Corr 7/16-8/15 Project Hours-16 Hrs-Wages CP			0.00	1,148.48	0.00	
		Correct 9/16-12/15 Project Hours 16 Hrs-Wages			0.00	820.00	0.00	
		04/16-30 PP 11 Hrs-Wages			0.00	472.78	0.00	
		04/16-30 PP 2.5 Hrs-Wages			0.00	97.45	0.00	
		04/01-15 PP 14 Hrs-Wages			0.00	961.38	0.00	
		05/01-15 PP 32 Hrs-Wages			0.00	2,197.44	0.00	
		07/16-31 PP 1.67 Hrs-Wages			0.00	71.78	0.00	
		CREA Employee Benefit			0.00	82.86	0.00	
		CREA Employee Gross			0.00	185.68	0.00	
		05/01-15 PP 11 Hrs-Wages			0.00	472.78	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		12/16-31 PP .5 Hr-Wages			0.00	10.96	0.00	
		05/01-15 PP 5 Hrs-Wages			0.00	194.90	0.00	
		1/16-31 1.25 Hrs-Wages			0.00	40.45	0.00	
		1/16-31 2 Hrs-Wages			0.00	71.34	0.00	
		1/16-31 36 Hrs-Wages			0.00	2,114.31	0.00	
		3/1-15 5 Hrs-Wages			0.00	293.65	0.00	
		04/01-04/15 3 Hrs-Wages			0.00	97.08	0.00	
		04/01-04/15 12 Hrs-Wages			0.00	704.77	0.00	
		5/1-15 8 Hrs-Wages			0.00	469.85	0.00	
		5/1-15 4 Hrs-Wages			0.00	142.68	0.00	
		5/1-15 1.5 Hrs-Wages			0.00	61.36	0.00	
		5/1-15 1.5 Hrs-Wages			0.00	88.10	0.00	
		2/16-28 9 Hrs-Wages			0.00	528.58	0.00	
		05/01-15/18 PP 36 Hrs-Wages			0.00	2,243.52	0.00	
		11/01-15 PP 1 Hr-Wages			0.00	23.48	0.00	
		12/1-15 40 Hrs-Wages			0.00	2,492.80	0.00	
		06/01-15 PP 9 Hrs-Wages			0.00	463.32	0.00	
		11/01-15 PP 12.5 Hrs-Wages			0.00	548.12	0.00	
		11/16-30 13 Hrs-Wages			0.00	810.16	0.00	
		10/16-31 PP 2 Hrs-Wages			0.00	143.56	0.00	
		04/16-30 PP 31.5 Hrs-Wages			0.00	2,163.10	0.00	
		09/16-30 PP 5 Hrs-Wages			0.00	219.25	0.00	
		9/16-30 PP 8 Hrs-Wages			0.00	421.92	0.00	
		10/16-31 PP 1 Hr-Wages			0.00	21.92	0.00	
		10/16-31 PP 40 Hrs-Wages			0.00	2,679.60	0.00	
		11/1-15 PP 1.5 Hrs-Wages			0.00	32.88	0.00	
		11/1-15 PP 2 Hrs-Wages			0.00	82.66	0.00	
		CREA Employee Gross			0.00	417.77	0.00	
		11/1-15 PP 16 Hrs-Wages			0.00	976.96	0.00	
		CREA Employee Gross			0.00	835.55	0.00	
		CREA Employee Benefit			0.00	186.43	0.00	
		PALM Employee Benefit			0.00	94.59	0.00	
		CREA Employee Gross			0.00	371.35	0.00	
		11/1-15 PP 4 Hrs-Wages			0.00	171.92	0.00	
		12/01-15 PP 14.5 Hrs-Wages			0.00	635.83	0.00	
		12/01-15 PP 8 Hrs-Wages			0.00	574.24	0.00	
		9/16-30 PP 38 Hrs-Wages			0.00	2,545.62	0.00	
		10/1-15 PP 5 Hrs-Wages			0.00	206.65	0.00	
		08/01-15 PP 40 Hrs-Wages			0.00	2,679.60	0.00	
		10/1-15 PP 40 Hrs-Wages			0.00	2,679.60	0.00	
		06/01-15 PP 10 Hrs-Wages			0.00	380.50	0.00	
		05/01-15 PP 2.5 Hrs-Wages			0.00	57.52	0.00	
		06/01-15 PP 10.5 Hrs-Wages			0.00	440.47	0.00	
		09/01-09/15 PP 16 Hrs-Wages			0.00	820.00	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		09/01-09/15 PP 59 Hrs-Wages			0.00	2,587.14	0.00	
		08/16-31 PP 24 Hrs-Wages			0.00	1,057.68	0.00	
		08/16-31 PP 16 Hrs-Wages			0.00	1,148.48	0.00	
		08/16-31 PP 81.17 Hrs-Wages			0.00	3,559.30	0.00	
		09/01-09/15 PP 8 Hrs-Wages			0.00	574.24	0.00	
		08/01-15 PP 79.67 Hrs-Wages			0.00	3,493.53	0.00	
		08/01-15 PP 1 Hr-Wages			0.00	42.16	0.00	
		08/01-15 PP 8 Hrs-Wages			0.00	352.56	0.00	
		08/01-15 PP 24 Hrs-Wages			0.00	1,722.72	0.00	
		07/16-31 PP 4 Hrs-Wages			0.00	93.92	0.00	
		02/01-15 16 Hrs-Wages			0.00	939.69	0.00	
		07/16-31 PP 24 Hrs-Wages			0.00	1,057.68	0.00	
		09/16-30 PP 2 Hrs-Wages			0.00	143.56	0.00	
		CREA Employee Gross			0.00	139.26	0.00	
		CREA Employee Benefit			0.00	62.15	0.00	
		CREA Employee Benefit			0.00	372.87	0.00	
		PALM Employee Gross			0.00	110.80	0.00	
		PALM Employee Benefit			0.00	38.81	0.00	
		ing Employee Gross			0.00	329.07	0.00	
		ing Employee Benefit			0.00	181.29	0.00	
		CREA Employee Gross			0.00	278.52	0.00	
		CREA Employee Benefit			0.00	124.29	0.00	
		PALM Employee Gross			0.00	277.01	0.00	
		CREA Employee Benefit			0.00	165.71	0.00	
		PALM Employee Gross			0.00	110.80	0.00	
		PALM Employee Benefit			0.00	37.82	0.00	
		6/16-30 PP 1 Hr-Wages			0.00	21.92	0.00	
		6/16-30 PP 24 Hrs-Wages			0.00	1,495.68	0.00	
		06/01-06/15 14 Hrs-Wages			0.00	702.77	0.00	
		6/16-30 10.5 Hrs-Wages			0.00	623.17	0.00	
		7/1-15 9 Hrs-Wages			0.00	534.15	0.00	
		7/16-31 13 Hrs-Wages			0.00	669.24	0.00	
		6/16-30 4 Hrs-Wages			0.00	153.64	0.00	
		5/16-31 18 Hrs-Wages			0.00	1,057.15	0.00	
		5/16-31 4 Hrs-Wages			0.00	200.79	0.00	
		5/16-31 21 Hrs-Wages			0.00	749.10	0.00	
		2/16-28 4 Hrs-Wages			0.00	178.57	0.00	
		8/1-15 4 Hrs-Wages			0.00	144.96	0.00	
		8/1-15 4 Hrs-Wages			0.00	237.40	0.00	
		8/16-8/31 2.25 Hrs-Wages			0.00	74.65	0.00	
		8/16-8/31 7 Hrs-Wages			0.00	436.24	0.00	
		8/16-8/31 16 Hrs-Wages			0.00	674.40	0.00	
		9/1-15 8 Hrs-Wages			0.00	498.56	0.00	
		10/1-15 1.5 Hrs-Wages			0.00	93.48	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		11/16-30 6 Hrs-Wages			0.00	251.70	0.00	
		11/16-30 6 Hrs-Wages			0.00	228.30	0.00	
		11/1-15 4 Hrs-Wages			0.00	249.28	0.00	
		11/16-30 .5 Hr-Wages			0.00	26.34	0.00	
		02/01-15 14 Hrs-Wages			0.00	702.77	0.00	
		06/01-06/15 30 Hrs-Wages			0.00	1,123.50	0.00	
		12/1-15 15.5 Hrs-Wages			0.00	650.22	0.00	
		10/1-15 PP 1 Hr-Wages			0.00	21.92	0.00	
		09/01-09/15 PP 28 Hrs-Wages			0.00	1,875.72	0.00	
		09/01-09/15 PP .5 Hr-Wages			0.00	10.96	0.00	
		8/16-31 PP 36 Hrs-Wages			0.00	2,411.64	0.00	
		8/16-31 PP 9.5 Hrs-Wages			0.00	370.31	0.00	
		9/16-30 PP 19 Hrs-Wages			0.00	785.27	0.00	
		12/1-15 15 Hrs-Wages			0.00	570.75	0.00	
		01/01-15 PP 8.5 Hrs-Wages			0.00	529.72	0.00	
		01/16-01/31 PP 4 Hrs-Wages			0.00	249.28	0.00	
		12/16-31 PP 4 Hrs-Wages			0.00	167.80	0.00	
		12/16-31 PP 8 Hrs-Wages			0.00	498.56	0.00	
		02/01-02/15 PP 4 Hrs-Wages			0.00	249.28	0.00	
		04/01-04/15 PP 4 Hrs-Wages			0.00	153.64	0.00	
		04/01-04/15 PP 7 Hrs-Wages			0.00	436.24	0.00	
		04/16-30 PP 26 Hrs-Wages			0.00	1,620.32	0.00	
		04/16-30 PP 17 Hrs-Wages			0.00	875.16	0.00	
		04/16-30 PP 8 Hrs-Wages			0.00	335.60	0.00	
		04/16-30 PP 13 Hrs-Wages			0.00	499.33	0.00	
		07/16-31 PP 86.67 Hrs-Wages			0.00	3,800.48	0.00	
		07/01-15 PP 32 Hrs-Wages			0.00	1,410.24	0.00	
		07/01-15 PP 54.5 Hrs-Wages			0.00	2,389.83	0.00	
		07/01-15 PP 7.5 Hrs-Wages			0.00	298.35	0.00	
		06/16-30 PP 3.5 Hrs-Wages			0.00	153.48	0.00	
		06/16-30 PP 3 Hrs-Wages			0.00	126.48	0.00	
		06/16-30 PP 4.5 Hrs-Wages			0.00	105.66	0.00	
		06/16-30 PP 8 Hrs-Wages			0.00	560.24	0.00	
		07/01-15 PP 20 Hrs-Wages			0.00	1,400.60	0.00	
		06/01-15 PP 8 Hrs-Wages			0.00	549.36	0.00	
		06/01-15 PP .5 Hr-Wages			0.00	11.50	0.00	
		05/01-15/18 PP 3 Hrs-Wages			0.00	125.85	0.00	
		05/01-15/18 PP 16 Hrs-Wages			0.00	823.68	0.00	
		05/01-15/18 PP 6 Hrs-Wages			0.00	230.46	0.00	
		06/01-15 PP 60 Hrs-Wages			0.00	3,739.20	0.00	
		05/16-31 PP 20 Hrs-Wages			0.00	1,246.40	0.00	
		05/16-31 PP 3 Hrs-Wages			0.00	125.85	0.00	
		05/16-31 PP 14 Hrs-Wages			0.00	720.72	0.00	
		05/16-31 PP 3 Hrs-Wages			0.00	114.15	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		11/1-15 PP 4 Hrs-Wages			0.00	155.92	0.00	
		11/16-30 PP 24 Hrs-Wages			0.00	1,607.76	0.00	
		11/16-30 PP .5 Hr-Wages			0.00	10.96	0.00	
		12/1-15 PP 30 Hrs-Wages			0.00	2,009.70	0.00	
		12/16-31 PP 3 Hrs-Wages			0.00	206.01	0.00	
		01/16-31 PP 8 Hrs-Wages			0.00	549.36	0.00	
		2/1-15 PP 16 Hrs-Wages			0.00	1,098.72	0.00	
		2/1-15 PP .25 Hr-Wages			0.00	5.48	0.00	
		03/16-31 PP 1 Hr-Wages			0.00	23.01	0.00	
		2/16-28 PP 2.5 Hrs-Wages			0.00	54.80	0.00	
		5/16-31 PP 8 Hrs-Wages			0.00	343.84	0.00	
		5/16-31 PP 16 Hrs-Wages			0.00	1,098.72	0.00	
		06/01-15 PP 5.5 Hrs-Wages			0.00	236.39	0.00	
		06/01-15 PP 5 Hrs-Wages			0.00	194.90	0.00	
		04/16-30 PP .5 Hr-Wages			0.00	11.50	0.00	
				60000 Total:	0.00	112,719.17	0.00	
60030	Wages-Overtime							
		5/1-15 3 Hrs-OT Wages			0.00	184.07	0.00	
		11/16-30 .5 Hr OT-Wages			0.00	31.61	0.00	
		11/01-15 PP 1 Hr OT-Wages			0.00	65.78	0.00	
		10/01-15/19 PP .5 Hr OT-Wages			0.00	32.89	0.00	
		09/01-09/15 PP 19 Hrs OT-Wages			0.00	1,249.73	0.00	
		8/16-31 PP 2.25 Hrs CT-Wages KG			0.00	148.70	0.00	
		08/16-31 PP 1 Hr DT-Wages			0.00	87.70	0.00	
		08/16-31 PP 27 Hrs OT-Wages			0.00	1,775.92	0.00	
		8/01-15 PP 2.5 Hrs CT-Wages KG			0.00	66.09	0.00	
		08/01-15 PP 37.5 Hrs OT-Wages			0.00	2,466.56	0.00	
		08/01-15 PP 2.5 Hrs DT-Wages			0.00	219.25	0.00	
		7/16-31 PP 4.5 Hrs CT-Wages KG			0.00	66.10	0.00	
		07/16-31 PP 39.5 Hrs OT-Wages			0.00	2,598.11	0.00	
		07/16-31 PP 4.5 Hrs DT-Wages			0.00	394.65	0.00	
		07/01-15 PP 1.5 Hrs CT (OT)-Wages (Turner)			0.00	89.48	0.00	
		07/01-15 PP 23.5 Hrs OT-Wages			0.00	1,545.71	0.00	
		07/01-15 PP 8.5 Hrs DT-Wages			0.00	745.45	0.00	
		06/01-15 PP .5 Hr OT-Wages			0.00	32.23	0.00	
		06/01-15 PP .5 Hr OT-Wages			0.00	29.24	0.00	
		5/1-15 .5 Hr-DT Wages			0.00	40.90	0.00	
		12/16-31 PP .5 Hr OT-Wages			0.00	31.46	0.00	
		04/16-30 PP 2.5 Hrs OT-Wages			0.00	157.31	0.00	
		05/01-15/18 PP .5 Hr OT-Wages			0.00	31.46	0.00	
		11/1-15 PP .5 Hr OT-Wages			0.00	32.24	0.00	
		5/16-31 PP 2.5 Hrs OT-Wages			0.00	161.18	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		07/01-15 PP 6.25 Hrs CT (OT)-Wages (Gerkens)			0.00	412.97	0.00	
				60030 Total:	0.00	12,696.79	0.00	
60100	Benefits							
		6/16-30 4 Hrs-Benefits			0.00	98.17	0.00	
		6/16-30 10.5 Hrs-Benefits			0.00	249.82	0.00	
		1/16-31 1.25 Hrs-Benefits			0.00	22.93	0.00	
		1/16-31 36 Hrs-Benefits			0.00	953.68	0.00	
		1/16-31 2 Hrs-Benefits			0.00	45.71	0.00	
		02/01-15 14 Hrs-Benefits			0.00	105.97	0.00	
		02/01-15 16 Hrs-Benefits			0.00	274.81	0.00	
		3/16-31 8 Hrs-Benefits			0.00	75.80	0.00	
		04/16-30 PP 26 Hrs-Benefits			0.00	771.74	0.00	
		04/16-30 PP 13 Hrs-Benefits			0.00	376.28	0.00	
		04/16-30 PP 8 Hrs-Benefits			0.00	242.42	0.00	
		05/01-15/18 PP 16 Hrs-Benefits			0.00	484.49	0.00	
		05/01-15/18 PP .5 Hr OT-Benefits			0.00	16.05	0.00	
		05/01-15/18 PP 3 Hrs-Benefits			0.00	96.28	0.00	
		05/01-15/18 PP 36 Hrs-Benefits			0.00	1,068.57	0.00	
		05/01-15/18 PP 6 Hrs-Benefits			0.00	173.68	0.00	
		05/01-15/18 PP 4 Hrs-Benefits			0.00	32.07	0.00	
		09/16-30 PP 5 Hrs-Benefits			0.00	145.95	0.00	
		07/16-31 PP 10 Hrs-Benefits			0.00	323.63	0.00	
		07/16-31 PP 1.67 Hrs-Benefits			0.00	52.73	0.00	
		5/16-31 3 Hrs - Benefits			0.00	65.68	0.00	
		3/1-15 5 Hrs-Benefits			0.00	132.45	0.00	
		04/16-30 7 Hrs-Benefits			0.00	155.98	0.00	
		04/01-04/15 3 Hrs-Benefits			0.00	54.99	0.00	
		05/16-31 PP 3 Hrs-Benefits			0.00	92.97	0.00	
		05/16-31 PP 14 Hrs-Benefits			0.00	423.94	0.00	
		06/01-15 PP 60 Hrs-Benefits			0.00	1,780.94	0.00	
		06/01-15 PP 10 Hrs-Benefits			0.00	286.51	0.00	
		06/01-15 PP 10.5 Hrs-Benefits			0.00	321.30	0.00	
		08/01-15 PP 40 Hrs-Benefits			0.00	1,313.06	0.00	
		10/1-15 PP 40 Hrs-Benefits			0.00	1,355.56	0.00	
		10/1-15 PP 5 Hrs-Benefits			0.00	159.74	0.00	
		10/1-15 PP 1 Hr-Benefits			0.00	9.36	0.00	
		09/01-09/15 PP 28 Hrs-Benefits			0.00	948.90	0.00	
		09/01-09/15 PP .5 Hr-Benefits			0.00	4.67	0.00	
		8/16-31 PP 9.5 Hrs-Benefits			0.00	289.59	0.00	
		8/16-31 PP 36 Hrs-Benefits			0.00	1,220.00	0.00	
		9/16-30 PP 38 Hrs-Benefits			0.00	1,287.78	0.00	
		9/16-30 PP 8 Hrs-Benefits			0.00	264.67	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		9/16-30 PP 19 Hrs-Benefits			0.00	607.00	0.00	
		10/16-31 PP 40 Hrs-Benefits			0.00	1,355.56	0.00	
		10/16-31 PP 1 Hr-Benefits			0.00	9.39	0.00	
		11/1-15 PP 2 Hrs-Benefits			0.00	63.89	0.00	
		11/1-15 PP .5 Hr OT-Benefits			0.00	16.79	0.00	
		11/1-15 PP 4 Hrs-Benefits			0.00	134.33	0.00	
		11/1-15 PP 16 Hrs-Benefits			0.00	265.03	0.00	
		11/1-15 PP 1.5 Hrs-Benefits			0.00	14.04	0.00	
		11/1-15 PP 4 Hrs-Benefits			0.00	121.92	0.00	
		11/16-30 PP .5 Hr-Benefits			0.00	4.69	0.00	
		11/16-30 PP 24 Hrs-Benefits			0.00	713.40	0.00	
		12/1-15 PP 30 Hrs-Benefits			0.00	891.73	0.00	
		12/16-31 PP 3 Hrs-Benefits			0.00	118.96	0.00	
		12/16-31 PP .5 Hr-Benefits			0.00	4.67	0.00	
		01/16-31 PP 8 Hrs-Benefits			0.00	317.25	0.00	
		06/01-15 PP 9 Hrs-Benefits			0.00	272.52	0.00	
		2/1-15 PP 16 Hrs-Benefits			0.00	634.50	0.00	
		2/16-28 PP 16 Hrs-Benefits			0.00	611.85	0.00	
		2/16-28 PP 2.5 Hrs-Benefits			0.00	23.46	0.00	
		2/16-28 PP 3 Hrs-Benefits			0.00	91.44	0.00	
		03/01-15 PP 16 Hrs-Benefits			0.00	555.83	0.00	
		03/16-31 PP 16 Hrs-Benefits			0.00	555.82	0.00	
		03/16-31 PP 1 Hr-Benefits			0.00	9.54	0.00	
		04/01-15 PP 4 Hrs-Benefits			0.00	125.34	0.00	
		04/01-15 PP 14 Hrs-Benefits			0.00	486.35	0.00	
		04/01-15 PP 4 Hrs-Benefits			0.00	115.68	0.00	
		07/01-15 PP 23.5 Hrs OT-Benefits			0.00	572.74	0.00	
		04/16-30 PP 11 Hrs-Benefits			0.00	363.13	0.00	
		04/16-30 PP 31.5 Hrs-Benefits			0.00	1,094.30	0.00	
		04/16-30 PP .5 Hr-Benefits			0.00	4.76	0.00	
		04/16-30 PP 2.5 Hrs-Benefits			0.00	76.20	0.00	
		05/01-15 PP 11 Hrs-Benefits			0.00	365.50	0.00	
		05/01-15 PP 5 Hrs-Benefits			0.00	152.42	0.00	
		05/01-15 PP 2.5 Hrs-Benefits			0.00	23.96	0.00	
		05/01-15 PP 32 Hrs-Benefits			0.00	1,111.66	0.00	
		5/16-31 PP 16 Hrs-Benefits			0.00	555.83	0.00	
		5/16-31 PP 8 Hrs-Benefits			0.00	286.38	0.00	
		5/16-31 PP 2.5 Hrs OT-Benefits			0.00	89.50	0.00	
		06/01-15 PP 8 Hrs-Benefits			0.00	277.95	0.00	
		06/01-15 PP .5 Hr OT-Benefits			0.00	15.33	0.00	
		06/01-15 PP 5.5 Hrs-Benefits			0.00	168.67	0.00	
		06/01-15 PP .5 Hr-Benefits			0.00	4.78	0.00	
		06/01-15 PP 5 Hrs-Benefits			0.00	147.10	0.00	
		06/01-15 PP .5 Hr OT-Benefits			0.00	14.71	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		06/16-30 PP 3.5 Hrs-Benefits			0.00	104.96	0.00	
		06/16-30 PP 8 Hrs-Benefits			0.00	245.25	0.00	
		06/16-30 PP 3 Hrs-Benefits			0.00	86.26	0.00	
		06/16-30 PP 4.5 Hrs-Benefits			0.00	43.78	0.00	
		07/01-15 PP 1.5 Hrs CT (OT)-Benefits (Turner)			0.00	43.32	0.00	
		07/01-15 PP 20 Hrs-Benefits			0.00	613.16	0.00	
		07/01-15 PP 7.5 Hrs-Benefits			0.00	216.59	0.00	
		07/01-15 PP 32 Hrs-Benefits			0.00	965.14	0.00	
		07/01-15 PP 8.5 Hrs DT-Benefits			0.00	207.16	0.00	
		07/01-15 PP 54.5 Hrs-Benefits			0.00	1,328.28	0.00	
		07/01-15 PP 6.25 Hrs CT (OT)-Benefits (Gerken)			0.00	188.50	0.00	
		07/16-31 PP 24 Hrs-Benefits			0.00	727.54	0.00	
		07/16-31 PP 39.5 Hrs OT-Benefits			0.00	842.13	0.00	
		07/16-31 PP 4 Hrs-Benefits			0.00	38.89	0.00	
		07/16-31 PP 4.5 Hrs DT-Benefits			0.00	95.94	0.00	
		07/16-31 PP 86.67 Hrs-Benefits			0.00	1,847.77	0.00	
		7/16-31 PP 4.5 Hrs CT-Benefits KG			0.00	30.32	0.00	
		08/01-15 PP 37.5 Hrs OT-Benefits			0.00	825.89	0.00	
		08/01-15 PP 24 Hrs-Benefits			0.00	746.79	0.00	
		08/01-15 PP 8 Hrs-Benefits			0.00	219.64	0.00	
		08/01-15 PP 1 Hr-Benefits			0.00	28.75	0.00	
		08/01-15 PP 2.5 Hrs DT-Benefits			0.00	55.07	0.00	
		08/01-15 PP 79.67 Hrs-Benefits			0.00	1,754.64	0.00	
		8/01-15 PP 2.5 Hrs CT-Benefits KG			0.00	27.46	0.00	
		08/16-31 PP 16 Hrs-Benefits			0.00	497.86	0.00	
		08/16-31 PP 27 Hrs OT-Benefits			0.00	598.16	0.00	
		08/16-31 PP 1 Hr DT-Benefits			0.00	22.15	0.00	
		08/16-31 PP 81.17 Hrs-Benefits			0.00	1,798.25	0.00	
		08/16-31 PP 24 Hrs-Benefits			0.00	658.88	0.00	
		8/16-31 PP 2.25 Hrs CT-Benefits KG			0.00	61.79	0.00	
		10/16-31 PP 2 Hrs-Benefits			0.00	53.29	0.00	
		09/01-09/15 PP 8 Hrs-Benefits			0.00	248.95	0.00	
		09/01-09/15 PP 16 Hrs-Benefits			0.00	230.11	0.00	
		09/01-09/15 PP 19 Hrs OT-Benefits			0.00	465.42	0.00	
		09/01-09/15 PP 59 Hrs-Benefits			0.00	1,445.25	0.00	
		09/16-30 PP 2 Hrs-Benefits			0.00	62.23	0.00	
		10/01-15/19 PP .5 Hr OT-Benefits			0.00	19.95	0.00	
		11/01-15 PP 1 Hr OT-Benefits			0.00	31.09	0.00	
		11/01-15 PP 12.5 Hrs-Benefits			0.00	388.63	0.00	
		11/01-15 PP 1 Hr-Benefits			0.00	9.70	0.00	
		11/16-30 PP 8 Hrs-Benefits			0.00	213.24	0.00	
		Corr 7/16-8/15 Project Hours-16 Hrs-Benefits C.			0.00	497.92	0.00	
		Correct 9/16-12/15 Project Hours 16 Hrs-Benefi			0.00	230.08	0.00	
		12/01-15 PP 8 Hrs-Benefits			0.00	213.25	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		12/01-15 PP 14.5 Hrs-Benefits			0.00	444.14	0.00	
		04/01-04/15 12 Hrs-Benefits			0.00	267.40	0.00	
		5/1-15 3 Hrs-OT Benefits			0.00	84.32	0.00	
		5/1-15 .5 Hr-DT Wages			0.00	14.05	0.00	
		5/1-15 8 Hrs-Benefits			0.00	178.29	0.00	
		5/1-15 1.5 Hrs-Benefits			0.00	42.17	0.00	
		05/16-31 PP 3 Hrs-Benefits			0.00	87.09	0.00	
		2/1-15 PP .25 Hr-Benefits			0.00	2.33	0.00	
		04/16-30 PP 2.5 Hrs OT-Benefits			0.00	75.75	0.00	
		04/16-30 PP 17 Hrs-Benefits			0.00	514.75	0.00	
		04/01-04/15 PP 4 Hrs-Benefits			0.00	115.79	0.00	
		04/01-04/15 PP 7 Hrs-Benefits			0.00	207.78	0.00	
		02/01-02/15 PP 4 Hrs-Benefits			0.00	139.15	0.00	
		01/16-01/31 PP 4 Hrs-Benefits			0.00	139.18	0.00	
		12/16-31 PP 8 Hrs-Benefits			0.00	280.84	0.00	
		12/16-31 PP 4 Hrs-Benefits			0.00	128.70	0.00	
		12/16-31 PP .5 Hr OT-Benefits			0.00	16.09	0.00	
		5/16-31 21 Hrs-Benefits			0.00	480.51	0.00	
		5/16-31 18 Hrs-Benefits			0.00	401.11	0.00	
		5/16-31 4 Hrs-Benefits			0.00	95.53	0.00	
		2/16-28 4 Hrs-Benefits			0.00	81.51	0.00	
		2/16-28 9 Hrs-Benefits			0.00	238.36	0.00	
		Correct 2/1-15 14 Hrs-Benefits			0.00	334.40	0.00	
		Correct 2/1-15 16 Hrs-Benefits			0.00	423.87	0.00	
		Correct 2/1-15 14 Hrs-Benefits			0.00	-105.97	0.00	
		Correct 2/1-15 16 Hrs-Benefits			0.00	-274.81	0.00	
		01/01-15 PP 8.5 Hrs-Benefits			0.00	298.41	0.00	
		12/1-15 15 Hrs-Benefits			0.00	405.10	0.00	
		12/1-15 15.5 Hrs-Benefits			0.00	472.65	0.00	
		12/1-15 40 Hrs-Benefits			0.00	1,048.38	0.00	
		11/16-30 .5 Hr-Benefits			0.00	21.15	0.00	
		11/1-15 4 Hrs-Benefits			0.00	120.32	0.00	
		11/16-30 6 Hrs-Benefits			0.00	186.81	0.00	
		11/16-30 6 Hrs-Benefits			0.00	178.65	0.00	
		10/1-15 1.5 Hrs-Benefits			0.00	45.10	0.00	
		11/16-30 13 Hrs-Benefits			0.00	391.04	0.00	
		11/16-30 .5 Hr OT-Benefits			0.00	21.14	0.00	
		5/1-15 1.5 Hrs-Benefits			0.00	41.31	0.00	
		5/1-15 4 Hrs-Benefits			0.00	91.51	0.00	
		9/1-15 8 Hrs-Benefits			0.00	240.63	0.00	
		8/16-8/31 2.25 Hrs-Benefits			0.00	55.53	0.00	
		8/16-8/31 7 Hrs-Benefits			0.00	203.68	0.00	
		8/16-8/31 16 Hrs-Benefits			0.00	499.02	0.00	
		8/1-15 4 Hrs-Benefits			0.00	118.16	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		8/1-15 4 Hrs-Benefits			0.00	116.61	0.00	
		7/16-31 13 Hrs-Benefits			0.00	400.87	0.00	
		7/1-15 9 Hrs-Benefits			0.00	214.16	0.00	
		06/01-06/15 4 Hrs-Benefits			0.00	89.12	0.00	
		6/16-30 PP 24 Hrs-Benefits			0.00	776.68	0.00	
		6/16-30 PP 1 Hr-Benefits			0.00	9.39	0.00	
		07/01-15 PP 8 Hrs-Benefits			0.00	258.88	0.00	
		06/01-06/15 30 Hrs-Benefits			0.00	686.93	0.00	
		06/01-06/15 14 Hrs-Benefits			0.00	334.38	0.00	
		3/16-31 4.67 Hrs-Benefits			0.00	121.23	0.00	
		05/16-31 PP 20 Hrs-Benefits			0.00	593.65	0.00	
				60100 Total:	0.00	60,707.02	0.00	
				L Total:	0.00	186,122.98	0.00	-186,122.98
				11085-00 Total:	7,588,519.18	3,582,953.45	4,206,902.29	-7,789,855.74
				11085 Total:	7,588,519.18	3,582,953.45	4,206,902.29	-7,789,855.74
				Report Totals:	7,588,519.18	3,582,953.45	4,206,902.29	-7,789,855.74

Agenda Item

DATE: January 28, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

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

RECOMMENDED ACTION:

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

SUMMARY:

On December 17, 2019, the Finance Committee asked for staff to bring back discussion and direction for Financial Management Policy 5.13 – Financial Audit Policy. Specifically, section 5.13.34. A member of the public recalled there being direction in 2018 to bring back an amendment of this section including the Finance Committee in the selection of the Audit Firm. Review of the minutes for the November 19, 2018 Finance Committee shows that Ms. Mills was the same public member who had requested that the Finance Committee be involved in the selection of an audit firm. No direction was given by the Finance Committee, per the minutes, to make any such recommendation.

Staff recommends that the policy remain as it currently exists, with the Finance Staff and the General Manager reviewing the qualifications of prospective firms and make the recommendation to the Board of Directors to approve the contract for services.

FINANCIAL CONSIDERATIONS:

None at this time.

*Attachment: District Financial Management Policy No. 5.13, Financial Audit Policy
Minutes from the November 19, 2018 Finance Committee meeting*

5.13.1 Purpose

This policy is intended to provide guidelines and consistency in the employment of an independent accounting firm to perform an audit of the District's financial statements, and, as required, more specialized, or special audits as deemed necessary to assure the integrity of the District's moneys, assets, accounts and records.

5.13.2 Policy

This policy applies to all District employees and the Board of Directors who are involved in the annual audit of the District's financial statements, including the selection and engagement of an independent accounting firm.

5.13.3 General Provisions

- 5.13.31 All such audits shall be made by a certified public accountant firm experienced in the audit of California public agencies and water and wastewater districts.
- 5.13.32 The audit firm shall have no personal interest, either direct or indirect, in the fiscal affairs of the District or any of its officers, and may not provide services to the District other than audit services.
- 5.13.33 The Board of Directors shall, through a competitive bid process, select an independent audit firm at least once every six years. The contract for auditing services will be at the discretion of the Board of Directors and be for a period in accordance with Government Code section 12410.6(b).
- * 5.13.34 The Finance Staff and the General Manager will review the qualifications of prospective firms and make a recommendation to the Board of Directors. The audit contract, and any extensions, will be awarded by the Board of Directors.
- 5.13.35 The selection process and designation to perform the annual audit shall be completed not later than 30 days before the beginning of the fiscal year for which the audit is to be performed.
- 5.13.36 The audit shall be prepared in accordance with United States generally accepted auditing standards, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of the District's accounting records and such other auditing procedures as might be considered necessary for the expression of an audit opinion.

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

Adopted 12/08/04
Revised 01/30/08 (Res. 2008-09)
Revised 10/09/13 (Res. 2013-63)
Revised 01/23/19 (Res. 2019-04)
Draft 01/08/20 (Res. 2020-xx)

5.13.37 The annual audit shall be comprehensive of all departments and agencies, and shall include:

- Independent Auditor's Report on the financial statements;
- Management Discussion and Analysis (prepared by District staff);
- Government-Wide financial statements prepared in accordance with current government accounting standards;
- Fund financial statements;
- Notes to financial statements;
- Required supplementary information;
- Independent Auditor's Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and
- Management letter addressed to the District's Board of Directors, including a statement of audit findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material matters.

5.13.38 The annual audit and written evaluation report shall be submitted to the Board of Directors at a regular Board meeting within six (6) months of year end closing. The completed and accepted audit shall be available to all required and interested parties and shall be acted on by the Director of Administrative Services as appropriate and necessary to assure full compliance with Generally Accepted Accounting Principles and state law.

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 19, 2018

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

The following Committee Members were present:

Bertha Underhill	Director
Scott Ratterman	Director

Staff Present:

Jeffrey Meyer	Director of Administrative Services
Patti Christensen	Accountant III
Stacey Lollar (for 3A only)	Director of Human Resources and Customer Service
Joel Metzger (for 3A only)	Manager of External Affairs, Conservation & Grants
Damon Wyckoff	Director of Utility Services
Jesse Hampton	Plant Operations Manager

Public Present:

Vickey Mills

1. Public Comment:
None

2. Approval of Minutes: October 16, 2018

3. New Business:

3a. Discussion/Direction Regarding Customer Assistance Program:

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

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

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

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

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

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 19, 2018

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

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

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

Public Comment: None

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

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

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

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

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

Public Comment: None

4. Interim General Manager Comments:

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

5. Director Comments:

Director Ratterman wished everyone a happy Thanksgiving Holiday.

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

MINUTES
FINANCE COMMITTEE MEETING
NOVEMBER 19, 2018

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

Respectfully Submitted,

Patti Christensen, Accountant III

Approved:

Jeffrey Meyer, Interim General Manager

Agenda Item

DATE: January 28, 2020
TO: Finance Committee
FROM: Rebecca Callen, Director of Administrative Services
SUBJECT: Discussion/Direction regarding Fiscal Year Ending 6/30/19 Audit Management Letter

RECOMMENDED ACTION:

Discussion/Direction regarding District's fiscal year ending 6/30/19 audit management letter from Richardson & Company.

SUMMARY:

Richardson & Company is the current District Audit firm. For the audit reporting covering the 2018-19 fiscal year, they included a Management Letter that addresses considerations for changes to our processes and policies. Many of these recommendations have been on the annual Management Letter. However, formal response and discussion has taken place internally, but not necessarily with the Finance Committee.

Important to note, the recommendations are not requirements but considerations to help mitigate risk to the District overall and are in line with best practices.

- 1) **Journal Entry Review:** The recommendation is to have a second member of management review journal entries and goes further to recommend there be an alternate in the absence of key employees.
 - a. Finance is a very small department with a total of three involved in any level of accounting. This includes the Director of Administrative Services, an Accountant I, and an Accountant III. In order to implement this recommendation a pretty significant change in the process of Purchasing and Accounts Payable will need to occur. Until this occurs, the Director of Administrative Services is now reviewing the Journal Entries. Additionally, I am reviewing opportunities to import Journal Entry information and integrate systems to eliminate certain Journal Entries.
- 2) **Payroll Disbursements:** Recommendation is to segregate staff who is entering an employee from the employee who is processing payroll.
 - a. Payroll staff is adding an internal process to validate the ADP Employee disbursement count to our internal Employee Count spreadsheet. Additionally, Finance does review Personnel Action forms against the

Board adopted MOUs and Salary Schedule.

- 3) **Cash Receipts:** Two recommendations were made:
- a. Segregation of over-the-counter cash handling
 - i. Effective 12/23/2019 we implemented a process whereby anytime cash is paid at the counter; staff will call over a backup cash counter to verify cash handled and staff are no longer allowed to make change (other than returning exact change) to the customer.
 - b. Active versus billed account reconciliation
 - i. This is a reporting need from our Utility Billing software. I have reached out to our vendor to determine what would need to occur for us to get this report.
- 4) **Policies and Procedures:** The recommendation is to adopt or enhance a capital asset policy that defines useful lives for depreciation and better defining what should be considered maintenance as opposed to capital.
- a. There is currently not a singularly defined capitalization policy. This is something that we will need to develop and bring back for consideration.
- 5) **Other Items:**
- i. Prepare a combined year-end reconciliation of all cash and investments
 1. Requires upgrading our accounting software and making changes in our chart of accounts to get better reporting capabilities.
 - ii. Current year depreciation expense by asset detail report
 1. Requires upgrading our accounting software to get better reporting capabilities.
 - iii. Create accounting procedures for functional areas, specifically, payables and wire/bank transfers
 1. This is a project that we will be working on. Decentralizing some of the work that is occurring in Finance that could be handled by operational staff is how this would assist in better internal controls and oversight as well as segregation of duties. Procedures and more available budget reporting will make this possible. Again, part of this will require a system upgrade or change.
 - iv. Policy and Procedures for Assessment District's payables with insufficient balances in their deposit accounts
 1. A policy does exist and addresses part of this issue. Financial Management Policy 5.14 was approved on 2/27/19. However, procedures are still required for staff to adhere to as well as training.

FINANCIAL CONSIDERATIONS:

None at this time.

Agenda Item

DATE: January 28, 2020
TO: Finance Committee
FROM: Rebecca Callen, Director of Administrative Services
SUBJECT: Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating Budgets

RECOMMENDED ACTION:

Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating Budgets.

SUMMARY:

Staff has reviewed budgets through December 2019 and identified budget adjustments that require General Manager's approval per 5.002.14 and 5.00.2.15.

Appendix A – Budget Adjustment 20-03. These are a report out of General Manager approved transfers. These represent transfers that can be addressed through internal department adjustments or between departments, but within fund. Detail of these are included in the Monthly Financial Reports.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachments: Appendix A – Budget Adjustment 20-03

Appendix A
 Calaveras County Water District
 Fiscal Year 2019-20
 Budget Adjustment - Number 20-03
 Report out - GM Authority

From			To		
Department	Account	Amount	Department	Account	Amount
1	50 - Non Departmental	60210 - Power			(1,700)
1	50 - Non Departmental	60250 - Telephone			(2,500)
1	50 - Non Departmental	60400- Outside Services/Repairs			(2,000)
1	50- Non Departmental	60410 - Service Maint Contracts			(1,000)
1	60 - Water Resources	60590 - Professional Services			(10,453)
1			50 - Non Departmental	61410 - Insurance	17,653
2	54 - Utility Services	60000 - Salaries/Wages			(165,000)
2	54 - Utility Services	60230 - Sewage			(15,000)
2	54 - Utility Services	60660 - Lease Expense Vehicle/Equip			(66,000)
2	54 - Utility Services	60470 - Lab Services	54 - Utility Services	60030 - Wages - Overtime	80,000
2	54 - Utility Services	60310 - Materials and Supplies	54 - Utility Services	60220 - Water	800
2			54 - Utility Services	60250 - Telephone	65,000
2			54 - Utility Services	60260 - Refuse/Disposal	5,700
2			54 - Utility Services	60313 - Tools	15,000
2			54 - Utility Services	60314 - Uniforms	10,000
2			54 - Utility Services	60353 - Computer Peripherals	7,500
2			54 - Utility Services	60354 - Control Sys/Press Tran	1,500
2			54 - Utility Services	60359 - Pumps/Motors	5,000
2			54 - Utility Services	60360 - Solids Handling equip rep	1,453
2			54 - Utility Services	60400 - Outside Serv	5,000
2			54 - Utility Services	60480 - Rentals - Non veh/equip	21,000
2			54 - Utility Services	60620 - Repairs and Parts	15,294
2			54 - Utility Services	60650 - Fuel/Repairs	24,473
2			54 - Utility Services	60820 - Other Travel Costs	184
2			54 - Utility Services	60431 - Computer/Lic/Main	12,018
3	54 - Utility Services	Trailer Mounted Generators			(31,852)
3	54 - Utility Services	Bummerville Tank Site Fence			(20,000)
3	54 - Utility Services	Sample Stations			(10,200)
3	54 - Utility Services	West Point SS Well Screening			(2,678)
3			54- Utility Services	Tank Repl - JLD Tank P/S	16,500
3			54- Utility Services	Fuel Tanks - Distr Wide	31,852
3			54- Utility Services	Copper Sawmill PRV Vaults	13,863
3			54- Utility Services	Southworth Quad	1,115
3			54- Utility Services	West Point Monitoring Well	1,400
					(352,305)
					352,305

Agenda Item

DATE: January 28, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating and Capital Improvement Program Budgets

RECOMMENDED ACTION:

Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating and Capital Improvement Program Budgets.

SUMMARY:

Staff has reviewed budgets through December 2019 and identified budget adjustments that requires Board action per 5.00.2.13.

Appendix B – Budget Adjustment 20-04. These would require Board action to approve. Detail of these are included in the Monthly Financial Reports. Specifically, Engineering personnel costs were originally budgeted to have 38% of costs be funded through R&R projects and 62% for operations. However, based on the trends to date, operations is tracking at closer to 78%, with only 22% of hours on R&R projects.

- Appropriation increases can occur by allocating unanticipated revenues as defined in Appendix C.

Appendix C – Budget Adjustment 20-05. These would require Board action to approve. The adjustment would be allocating budgeted appropriations from CIP project that are not going to occur in 2019-20 to those that have or will occur that didn't have budget for 2019-20.

- The Lake Tulloch Raw Water Pumps project had no appropriations scheduled for 2019/20. To date, the project has cost just over \$102k. A transfer from 11083W – Wallace Tanks for 2019/20 to occur in 20-21 is needed.
- The West Point SCADA Improvements was duplicated in New Projects and Carry Over. \$200,000 was moved to Project 11107 to consolidate.
- The Board approved an increase for Project 11066G on September 11, 2019 to increase the project by \$210,800. This is just adjusting the CIP Program sheets to reflect the current year passage.
- The Board approved purchasing property for future maintenance and support services facilities on February 27, 2019 with Resolution 2019-

13 for the 2018-19 CIP Budget. However, the CIP Budget for 2019-20 did not include this information.

- The Board approved purchasing property for La Contenta Wastewater Facilities on December 13, 2017 with Resolution 2017-74 for the 2017-18 CIP Budget. However, the CIP Budget for 2019-20 did not include this information.

FINANCIAL CONSIDERATIONS:

Engineering personnel cost trends will need to be evaluated as to the applicability for future budgets or if this is a one-time increase due to unforeseen projects that are outside the scope of Capital R&R.

*Attachments: Appendix B – Budget Adjustment 20-04
Appendix C – Projected Revenue
Historical Resolutions 2017-74 and 2019-13
2019-20 CIP Projects Proposed
CIP Additions – Costs to Date
Draft Resolution*

Appendix B
Calaveras County Water District
Fiscal Year 2019-20
Budget Adjustment - Number 20-04
Board Action Required

From			To			
Department	Account	Amount	Department	Account	Amount	
1	59 - Admin Services	51200 - Property Taxes	165,666	58 - Engineering	60000 - Salaries/Wages	160,000
1				58 - Engineering	60390 - Admin Tech Comm	3,179
1				58 - Engineering	60431 - Computer lic/Main	1,895
1				58 - Engineering	60541 - Advertising	165
1				58 - Engineering	60740 - Recording Title	427
2	Admin Replacement Fund (fund 104)	Reserves	200,000	Water CIP (fund 120)	Land Acquisition	200,000
3	La Contenta WW Expansion (fund 564)	Reserves	200,000	Waster Water CIP (fund 130)	Land Acquisition	640,000
3	Loan (fund 108)	Reserves	440,000			
			1,005,666			1,005,666

Appendix C

Revenue	Dec-19 Sewer	Water	Projected 6/30	Budgeted	Excess(Shortage)
42000 Inspection Fees	2,982.00		5,964.00	3,000.00	2,964.00
44500 Repair labor Materials	19,272.99	7,281.03	53,108.04	20,000.00	33,108.04
41000 Water/Sewer Sales/Resid	2,345,513.24	4,082,396.11	12,855,818.70	12,593,650.00	262,168.70
44100 Account Est Fees	2,254.20	25,893.80	56,296.00	50,000.00	6,296.00
44110 Delinquent Acct Chgs	31,015.74	95,915.15	253,861.78	210,000.00	43,861.78
44510 Reim Exp	645.73	24,680.58	50,652.62	10,000.00	40,652.62
48130 Rental Rev	8,996.04	30,350.71	78,693.50	81,000.00	(2,306.50)
51100 Int Income	8,242.10	56,562.33	129,608.86	200,000.00	(70,391.14)
54300 Power Sales - North Fork	79,136.19	213,960.81	586,194.00	594,000.00	(7,806.00)
54400 Power Sales - New Hogan	35,598.46	79,230.08	229,657.08	165,000.00	64,657.08
44200 Backflow Cert		3,150.00	6,300.00	3,800.00	2,500.00
44300 Water Meter Install		11,443.00	22,886.00	15,000.00	7,886.00
44900 Other Water/Sewer Chgs		(225.00)	(450.00)		(450.00)
41200 Water Sales - Fire Hydrant		110,417.04	220,834.08	170,000.00	50,834.08
48100 Concept Appr Fees		2,000.00	4,000.00	3,000.00	1,000.00
48190 Misc Op Rev		25.31	50.62	45,000.00	(44,949.38)
Property Taxes	1,404,501.75	519,473.25	2,953,652.64	2,755,231.00	198,421.64
	<u>2,533,656.69</u>	<u>4,743,080.95</u>	<u>17,507,127.92</u>		<u>588,446.92</u>

6/17/19

OK w/Robbie

Robbie: Land owner & previous land owner in legal dispute. Purchase pending as of 6/20/19.

RESOLUTION NO. 2017- 74

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALAVERAS COUNTY WATER DISTRICT

AMENDING THE FY 2017-18 CIP BUDGET PURCHASE OF APN'S 046-019-051, 073-042-127, AND 073-042-129 FOR THE LA CONTENTA WASTEWATER FACILITIES

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Resolution 2017-29 on June 28, 2017 approving the Fiscal Year 2017-18 Capital Improvement Program Budget (CIP) in the amount of \$10,767,000; and

WHEREAS, the District has determined that the purchase of APN's 046-019-051, 073-042-127, and 073-042-129 (Valley Springs) adjacent to the La Contenta wastewater plant and effluent storage reservoir for the La Contenta Wastewater facilities provides the most cost-effective and beneficial means of improving wastewater service reliability and allowing for necessary expansion of services in the La Contenta service area in accordance with the findings and recommendations of the La Contenta Wastewater Master Plan update adopted by the Board on December 13, 2017. As such, the purchase needs to be added to the FY 2017-18 Capital Improvement Program (CIP); and

WHEREAS, the purchase of APN's 046-019-051, 073-042-127, and 073-042-129, including closing costs, is estimated at \$640,000; and

WHEREAS, funding for the purchase of the properties will come from the La Contenta Wastewater Expansion Fund (Fund 564), \$200,000, and from a loan by the Interest Reserve Fund (Fund 108) to the La Contenta Wastewater Expansion Fund (Fund 564) in the amount of \$440,000; and

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT does hereby find that it is in the best interest of the Calaveras County Water District to amend the adopted FY 2017-18 CIP Budget accordingly.

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopts an amendment to the Fiscal Year 2017-18 Capital Improvement Program (CIP) Budget as set forth in Budget Adjustment 18-02, attached hereto and made a part hereof, and authorizes the Director of Administrative Services to record the appropriate accounting entries.

BE IT FURTHER RESOLVED the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT approves the La Contenta Wastewater Expansion Fund Loan Agreement in an amount not to exceed \$440,000, attached hereto and made a part hereof, and authorizes the General Manager to execute said Agreement.

PASSED AND ADOPTED this 13th day of December, 2017 by the following vote:


AYES: Directors Strange, Thomas, Davidson, Underhill and Ratterman
NOES: None
ABSTAIN: None
ABSENT: None

CALAVERAS COUNTY WATER DISTRICT



President
Board of Directors

ATTEST:


Mona Walker, Clerk to the Board

RESOLUTION NO. 2019 - 13

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CALAVERAS COUNTY WATER DISTRICT**

**AMENDING THE FY 2018-19 CAPITAL IMPROVEMENT PROGRAM BUDGET
FOR THE PURCHASE OF REAL PROPRTY APN 044-032-012**

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Resolution 2018-27 on June 27, 2018 approving the Fiscal Year 2018-19 Capital Improvement Program (CIP) Budget in the amount of \$12,277,206; and

WHEREAS, the Board of Directors approved Resolution 2018-52 on September 19, 2018 that increased the FY CIP Budget by \$831,000 to \$13,108,206 for the Jenny Lind Water Treatment Plant Pre-Treatment Facility Project (CIP#11092); and

WHEREAS, the Board of Directors approved Resolution 2019-11 on February 13, 2019 that increased the FY CIP Budget by \$175,000 to \$13,283,206 for the Meadowmont Pump Station Improvement Project (CCWD CIP #11099); and

WHEREAS, the District has determined that the purchase of real property APN 044-032-012 for future maintenance and support services facilities will improve District operations and maintenance of vehicles and equipment and needs to be added to the FY 2018-19 CIP budget; and

WHEREAS, the purchase of real property APN 044-032-012 and related expenses is estimated at \$200,000; and (1110)

WHEREAS, funding for the property purchase is available in the Admin Replacement Fund (Fund 104); and

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT does hereby find that it is in the best interest of the Calaveras County Water District to amend the adopted FY 2018-19 CIP Budget accordingly.

NOW, THEREFORE BE IT RESOLVED, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopts an amendment to the Fiscal Year 2018-19 Operating Budget as set forth in Budget Adjustment 19-05, attached hereto and made a part hereof, and authorizes the Director of Administrative Services to record the appropriate accounting entries.

PASSED AND ADOPTED this 27th day of February, 2019 by the following vote:

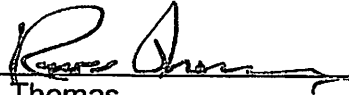
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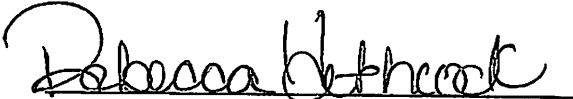
AYES: Director Ratterman, Underhill, and Thomas
NOES: Director Secada
ABSTAIN: None
ABSENT: Director Davidson

CALAVERAS COUNTY WATER DISTRICT



Russ Thomas
President, Board of Directors

ATTEST:



Rebecca Hitchcock
Clerk to the Board

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2019-20 thru FY 2021-2022

Revised 2/12/20

Project No	New Water Projects Project Description	2019/20 Approved Project	2019/20 Approved Project	Cash Flow				Funding FY 19-20				
				FY 19-20	19-20 ADJ	FY 20-21	FY 21-22	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
11108	Big Trees Pump Stations 1, 4 & 5 Replacement	200,000	200,000	-	-	-	200,000	-	-	-	-	-
11109	Hunters Raw Water Pumps Renovations	200,000	200,000	-	-	200,000	-	-	-	-	-	-
11101	District Corp Yard	200,000	200,000	-	200,000	-	-	-	200,000	-	-	-
DUP	West Point SCADA System Improvements	200,000	-	-	-	-	-	-	-	-	-	-
10058	Lake Tulloch Raw Water Pumps	125,000	125,000	-	105,000	-	-	-	-	105,000	-	-
11110	Reeds Turnpike Pump Station Replacement	350,000	350,000	-	-	-	350,000	-	-	-	-	-
11111	Copper Cove Tank B Pump Station Renovation	500,000	-	-	-	-	-	-	-	-	-	-
11112	White Pines Dam/Blanket Drain Rehab	200,000	200,000	-	-	200,000	-	-	-	-	-	-
Total New Water Projects		\$ 2,475,000	\$ 1,775,000	\$ -	\$ 305,000	\$ 400,000	\$ 550,000	\$ -	\$ 200,000	\$ 105,000	\$ -	\$ -
Project No	Carryover Water Projects Project Description	2019/20 Approved Project	2019/20 Approved Project	Cash Flow				Funding FY 19-20				
				FY 19-20	19-20 ADJ	FY 20-21	FY 21-22	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
11079	Copper Cove Tank B / Repair & Paint (11083C)	400,000	-	-	-	-	-	-	-	-	-	-
11080	Copper Cove Clearwell / Repair & Paint (11083C)	450,000	-	-	-	-	-	-	-	-	-	-
11083C	Clearwell & Tank B/Rep/Paint	-	850,000	-	-	450,000	400,000	-	-	-	-	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	200,000	200,000	183,888	-	-	-	-	-	183,888	-	-
11083L	Larkspur Tank / Repair & Paint	250,000	250,000	227,139	-	-	-	-	-	227,139	-	-
11083W	Wallace Tanks / Repair & Paint	350,000	350,000	343,926	-	105,000	-	-	-	343,926	-	-
11083S	Ebbetts Pass Sawmill Tank / Repair & Paint	800,000	800,000	-	-	289,762	500,000	-	-	-	-	-
11084	Ebbetts Pass Techite Water Line Replacement	1,600,000	1,600,000	1,600,000	-	-	-	-	-	1,600,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	7,400,000	7,400,000	5,000,000	-	2,400,000	-	35,000	-	4,965,000	-	-
11088	Jenny Lind Tank A-B Transmission Line	4,500,000	4,500,000	250,000	-	250,000	-	62,500	-	187,500	-	-
11092	Jenny Lind WTP PreTreatment Facility	4,000,000	4,000,000	500,000	-	-	-	-	-	125,000	375,000	-
11095	Ebbetts Pass Redwood Tanks HMGP	2,800,000	2,800,000	400,000	-	1,200,000	1,200,000	-	-	100,000	300,000	-
11096	AMR/AMI Radio Read Meter Program	4,500,000	4,500,000	100,000	-	2,200,000	2,200,000	-	-	100,000	-	-
11099	EP Meadowmont Pump Station / Rehab.	175,000	175,000	175,000	-	-	-	-	-	175,000	-	-
11104	Lake Tulloch Submerged Water Line Crossing	3,000,000	3,000,000	-	-	200,000	200,000	-	-	-	-	-
11105	White Pines Lake Restoration	200,000	200,000	100,000	-	100,000	-	-	-	100,000	-	-
11100	Wallace SCADA System Improvements	100,000	100,000	50,000	-	50,000	-	-	-	-	-	50,000
11106	West Point Backup Water Filter	3,400,000	3,400,000	200,000	-	200,000	-	-	-	200,000	-	-
11098	EP Hunters WTP Filter Rehab	400,000	400,000	400,000	-	-	-	-	-	400,000	-	-
11107	West Point SCADA Improvements	100,000	300,000	100,000	200,000	-	-	-	-	300,000	-	-
11066G	Jenny Lind (Kirby/Gamer/Gabor) Service Lines	250,000	460,800	250,000	210,800	-	-	-	-	460,800	-	-
Total Carryover Water Projects		\$ 34,875,000	\$ 35,285,800	\$ 9,879,953	\$ 410,800	\$ 7,444,762	\$ 4,500,000	\$ 97,500	\$ -	\$ 9,468,253	\$ 675,000	\$ 50,000
TOTAL WATER PROJECTS		\$ 37,350,000	\$ 37,060,800	\$ 9,879,953	\$ 715,800	\$ 7,844,762	\$ 5,050,000	\$ 97,500	\$ 200,000	\$ 9,573,253	\$ 675,000	\$ 50,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2019-20 thru FY 2021-2022

Revised 2/12/20

Funding FY 19-20

Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow				Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	19-20 ADJ	FY 20-21	FY 21-22					
	La Contenta Wastewater Facility	640,000		640,000			640,000				
15099	Vallecito/Douglas Flats Headworks Screen	250,000	250,000		-	-	-	250,000	-	-	
	Total New Wastewater Projects	\$ 890,000	\$ 250,000	\$ 640,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	

Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow				Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20		FY 20-21	FY 21-22					
15076	CC Lift Station 6, 8 & Force Main Bypass	2,400,000	100,000		2,300,000	-	-	100,000	-	-	
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,200,000	200,000		3,000,000	-	-	200,000	-	-	
15082	Vallecito Recycled Water Distribution Project	280,000	210,000		-	-	-	75,600	134,400	-	
15087	Wallace Renovation/SCADA/PLC & Electrical	100,000	100,000		-	-	-	-	-	100,000	
15091	West Point/Wilseyville Consolidation Project	4,750,000	-		-	-	-	-	-	-	
15095	Arnold Secondary Clarifier	1,400,000	200,000		200,000	1,000,000	40,000	160,000	-	-	
15096	Arnold Leach Field Improvements	600,000	50,000		50,000	500,000	10,000	40,000	-	-	
15097	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000		25,000	400,000	12,500	12,500	-	-	
15094	CC Secondary, Tertiary & UV Improvements	13,000,000	25,000		25,000	550,000	12,500	12,500	-	-	
15092	Huckleberry Lift Station Rehab	200,000	200,000		-	-	-	200,000	-	-	
15098	Indian Rock East Sand Filter Rehab	150,000	150,000		-	-	-	150,000	-	-	
15093	Southworth Collection System / I&I Mitigation	100,000	100,000		-	-	-	100,000	-	-	
	Total Carryover Wastewater Projects	\$ 30,030,000	\$ 1,360,000	\$ -	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ 1,050,600	\$ 134,400	\$ 100,000	

TOTAL WASTEWATER PROJECTS	\$ 30,920,000	\$ 1,610,000	\$ 640,000	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ -	\$ 1,300,600	\$ 134,400	\$ 100,000
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TOTAL WATER & WASTEWATER PROJECTS	\$ 68,270,000	\$ 11,489,953	\$ 1,355,800	\$ 13,444,762	\$ 7,500,000
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Project Management

Task 2 Label Detail By Project Label

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CALAVERAS COUNTY WATER DISTRICT
 P.O. BOX 608 - 120 TOMA COURT
 SAN ANDREAS, CA 95249
 (209) 754-3543
 WEBSITE: www.ccwad.org

Label	Code	Description								
Project Label	11101	District Corporation (Corp) Yard								
	11101-00	District Corp Yard								
Date	Amount	ALFRE	LEMS	System	Hours	Description	Reference	Line Item Description	Revenue Amount	Expense Amount
10/31/2019	-278.88	Expense	E	AP	0.00	4404	PLACER TITLE	8/22/19 Placer Title Escrow Refund	0.00	-278.88
10/31/2019	1,000.00	Expense	E	AP	0.00	4404	PLACER TITLE	4/10/19 Placer Title Escrow Deposit	0.00	1,000.00
12/19/2019	310.00	Expense	L	AP	0.00	4404	PLACER TITLE	Map Recording - Escrow Requirement Corp Yard	0.00	310.00
08/08/2019	184,761.21	Expense	L	AP	0.00	4404	PLACER TITLE	Closing Costs APN#044-032-012 303 George Reed I	0.00	184,761.21
12/31/2019	1,076.25	Expense	L	PR	0.00	WILLK	WILLIAMS	Correct 9/16-12/15 Project Hours 21 Hrs-Wages KW	0.00	1,076.25
12/31/2019	411.45	Expense	L	PR	0.00	WILLK	WILLIAMS	Correct 9/16-12/15 Project Hours 21 Hrs-Benefits K\	0.00	411.45
12/19/2019	85.00	Expense	E	AP	0.00	1445	CALAVERAS COUN	Parcel Map Recording Fee - Corp Yard	0.00	85.00
08/08/2019	5,840.00	Expense	E	AP	0.00	5186	NOLTE ASSOCIATE	Design Services/Phase 1 06/19 Corp Yard	0.00	5,840.00
09/05/2019	1,005.50	Expense	E	AP	0.00	5186	NOLTE ASSOCIATE	Design Services/Phase 1- Corp Yard 07/19	0.00	1,005.50
08/31/2019	-5,840.00	Expense	E	AP	0.00	5186	NOLTE ASSOCIATE	Rev PY JE# 14 Accrue NV5 (Nolte) Corp Yard Deve	0.00	-5,840.00
10/17/2019	2,520.00	Expense	E	AP	0.00	4142	NORDAHL LAND S	Land Surveying/Lot Line Adjustment Map -303 Geo	0.00	2,520.00
11/14/2019	25.00	Expense	E	AP	0.00	1291	CALAVERAS COUN	BLA Fees APN#044-032-023/044-032-012 - Corp Y	0.00	25.00
01/31/2020	-85.00	Expense	E	AP8	0.00		2020-07-9	Void 1445	0.00	-85.00
01/13/2020	630.00	Expense	E	AP	0.00	4142	NORDAHL LAND S	Land Surveying & Lot Line Adjustment - Corp Yard	0.00	630.00
08/27/2019	150.00	Expense	E	AP	0.00	1225	CALAVERAS COUN	Plan Check - Lot Line Adjustment 044032023/04403	0.00	150.00
08/27/2019	500.00	Expense	E	AP	0.00	5217	PLACER TITLE	Preliminary & Processing Fees 303 George Reed Dri	0.00	500.00
Labor	Totals:				186,558.91					
Expense	Totals:				5,551.62					
Material	Totals:				0.00					
Service	Totals:				0.00					
			District Corp Yard				Totals:		0.00	192,110.53
							Budget:		0.00	0.00
Labor	Project Label Totals				186,558.91					

Project Management

Task 2 Label Detail By Project Label

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CALAVERAS COUNTY WATER DISTRICT
 P O BOX 608 - 120 TOMA COURT
 SAN ANDREAS, CA 95249
 (209) 754-3543
 WEBSITE: www.cowd.org

Label	Code	Description			
Expense	Project Label Totals		5,551.62		
Material	Project Label Totals		0.00		
Service	Project Label Totals		0.00		
	Project Label	District Corporation (Corp) Year		Totals:	
					0.00
					192,110.53
Labor	Totals		186,558.91		
Expense	Totals		5,551.62		
Material	Totals		0.00		
Service	Totals		0.00		
				Totals:	
					0.00
					192,110.53

RESOLUTION NO. 2020-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CALAVERAS COUNTY WATER DISTRICT**

**AMENDING THE FY 2019-20 OPERATING AND CAPITAL
IMPROVEMENT BUDGET TO INCLUDE 2017-18 LA CONTENTA WASTEWATER
FACILITIES AND 2018-19 CORP YARD AND ENGINEERING OPERATIONS
ADJUSTMENT**

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Resolution 2019-45 on June 26, 2019 approving Fiscal Year 2019-20 Operating Budget in the amount of \$20,588,852 ; and

WHEREAS, the District has determined that the Huckleberry Lift Station Storage Facility Project will increase storage capacity in the La Contenta and Jenny Lind service areas and as such, needs to be added to the FY 2017-18 Operating Budget; and

WHEREAS, the Finance Committee reviewed the proposed Personnel Allocation changes and agreed with the request; and

WHEREAS, the Board of Directors of the Calaveras County Water District does hereby find that it is in the best interest of the District to amend the adopted FY 2019-20 Capital Improvement and Operations Budget accordingly, effective February 12, 2020.

NOW, THEREFORE BE IT RESOLVED, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopts an amendment to the Fiscal Year 2019-20 Operating Budget and Capital Improvement Program as set forth in Budget Adjustment 20-04, attached hereto and made a part hereof, and authorizes the Director of Administrative Services to record the appropriate accounting entries.

PASSED AND ADOPTED this 12th day of February, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill
President, Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board