

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, February 18, 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:** January 28, 2020
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for January 2020
(Rebecca Callen, Director of Administrative Services)
 - 3b. Discussion / Direction Regarding Enrollment in CAL-CARD Program for
Government Entities
(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
JANUARY 28, 2020

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

Public Present: Carlos Oblites, Chandler Asset Management Services

1. Public Comment: None.
2. Approval of Minutes: Minutes approved for the Finance Committee Meetings of November 25, 2019 and December 17, 2019.
3. New Business:

3a. Discussion/Direction Regarding Engaging with Chandler Asset Management for Investment Management Services of District Assets:

Ms. Callen reviewed the history of this item that has been under discussion for quite some time. Ms. Callen stated that staff does not have the time to manage investments effectively. She talked about current interest earnings rates and growing the Districts assets. Ms. Callen stated that management fees would be netted against income earned. Director Underhill asked about the Local Agency Investment Fund (LAIF) and Mr. Oblites stated that LAIF does a great job but is a short-term investment vehicle to provide liquidity to investors. Mr. Oblites said that a portion of the District's cash would stay in LAIF for liquidity purposes and the remainder invested in more long-term assets for a better rate of return. Mr. Oblites stated that Chandler Asset Management has portfolio management knowledge and greater access to the markets. Director Secada asked about credit risk, and Mr. Oblites replied that there wouldn't be any additional credit risks, but investments would be subject to market events. He also stated they have a credit analysis process each security goes through and a credit committee review prior to purchasing an investment. A kick-off meeting would include an analysis of liquidity needs and a review of the investment policy. The Finance Committee members were pleased with the possibility of growing the District assets, known as a total return strategy. Director Secada asked about the management cost of service and Mr. Oblites said it is a percentage based on the total investment. He estimates the annual fee at no more than \$35K a year. There was a brief discussion on contract terms, and Mr. Oblites stated that there will be frequent contact between Chandler Asset Management and District staff.

Director Secada and Director Underhill recommend this go to the full Board. Ms. Callen gave a brief review of the steps needed for adoption by the Board. There was a discussion on changes to the investment laws, and having Mr. Oblites attend a Finance Committee meeting quarterly to discuss investments and a financial outlook.

3b. Report on the Monthly Financial Reports for December 2019/Other Reporting:

Director Secada is very pleased with the Expenditure Detail listing, and only had a comment on the Utility Department's telephone expense, and how can staff avoid data

MINUTES
FINANCE COMMITTEE MEETING
JANUARY 28, 2020

errors in the future. Ms. Callen said this will be addressed in more detail in item 3e, and that she is working on seeing if more robust reporting can be produced from the current finance system, or if there are other options that would give us more flexibility in a different finance reporting system. There was a detailed discussion on the budget process, and the need for budget adjustments. Another discussion ensued on the Capital Improvement Program and having a master plan of projects that is updated with each Board action. Director Underhill asked about the Water Conservation expense and the scholarship program to make sure the extension schools are also included in the process. Staff will follow up and report back to the Finance Committee. She also asked about the Water Resources departments membership expense. Ms. Callen replied that the overage is due to a pass-through invoice and an accounting change that wasn't modified in the budget. There was also a discussion on the miscellaneous income detail.

3c. Discussion/Direction Regarding District's Financial Management Policy No. 5.13, Financial Audit Policy:

Ms. Callen stated this is an item that Director Secada requested further discussion on regarding the Finance Committee's direction of audit firm selection. Ms. Callen stated her research of a previous Finance Committee discussion did not mention Finance Committee members recommending this change. There was a lengthy discussion on this item and it was determined to leave the policy as is.

3d. Discussion/Direction Regarding Fiscal Year Ending June 30, 2019 Audit Management Letter:

Ms. Callen gave a brief review of the auditor's recommendations and how the District can apply these changes. Ms. Callen reviewed each item with an explanation of the changes made, or the best procedure to limit risk. There was further discussion on assessment district accounting procedures.

Recess was called at 10:46, resumed at 10:53

3e. Discussion/Direction Regarding the Mid-Year 2019-20 Operating Budgets:

Ms. Callen has a preference of adjusting some of the larger budget discrepancies at mid-year in order to have more accurate reporting for the remainder of the year. These adjustments can be made and reported to the Board by the General Manager. She made reference to some of the adjustments listed on Appendix A of the agenda item.

Direction was given to present this to the full Board at the February 12 meeting.

3f. Discussion/Direction Regarding the Mid-Year FY 2019-20 Operating and Capital Improvement Budgets:

Ms. Callen stated this item will require Board action. She talked about the Engineering Department spending more staff time on non-Capital Renovation & Replacement (R&R) projects than budgeted. Ms. Callen said that unanticipated revenues will offset this budget adjustment. Appendix B of the agenda item details the budget adjustments. The budget adjustment also includes the CIP master plan adjustment for the two items that were Board adopted in prior years and not placed on the current year's budget. It was recommended to bring this to the full Board.

Recess was called at 11:13, resumed at 11:14

MINUTES
FINANCE COMMITTEE MEETING
JANUARY 28, 2020

4. Director of Administrative Services Comments:

Ms. Callen reported on the Customer Assistance Program, 160 customers on the sewer program, with 40 openings, and 200 customers on the water program, with a waiting list of 89. Director Secada asked if the sewer opened slots can be transferred to the water program. The decision was made to take this to the Board for approval. Director Secada also asked if there is a time limit on the program in order to allow other customers to benefit from the program. This will be brought up at a future Finance Committee meeting.

She then reported on the Termination of Services policy; 15 applications were sent out, 8 qualified, none approved, and 4 withdrew. Mr. Minkler talked about two of the applicants that staff are working with where other concerns have been raised.

5. General Manager Comments:

Mr. Minkler said the staff party went well and that the children had fun. He also talked about the PG&E Public Safety Power Shutdown (PSPS) events and that recent legislation (SB378) is putting more restrictions and requirements on PG&E. The District was left out of the County's CalOES reimbursement claim due to the definition of local agencies. There is a Legislative Committee meeting coming up that will discuss the Army Corp of Engineers projects.

6. Director Comments:

Director Secada thanked Ms. Callen for her seamless transition into the Director of Administrative Services position. She also brought up that her homeowners' insurance was cancelled as a result of the California fires.

Director Underhill said it was interesting that San Francisco is working with a company to offer water and wastewater insurance to customers. She also asked about an ad that Tuolumne Utilities District (TUD) placed in the Sonora paper regarding a public notice and asked if the District's ads were as large.

7. Future Agenda Items:

- Scholarship Program
- Transferring the Sewer Customer Assistance Program open slots to the Water Customer Assistance Program
- Term Limitations on the Customer Assistance Program

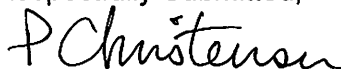
8. Next Committee Meeting:

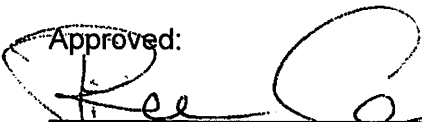
February 18, 2020 at 9 a.m.

9. Adjournment:

Meeting adjourned at 11:36 a.m.

Respectfully Submitted,


Patti Christensen, Accountant III

Approved: 
Rebecca Callen, Director of Administrative Services

Agenda Item

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

RECOMMENDED ACTION:

Receive Report on January 2020 Monthly Financial Reports.

SUMMARY:

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

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 January 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.

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 January, 2020. The December claim summary was submitted to and approved by the Board of Directors at the February 12th Board meeting.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during January, 2020. This report was submitted to and approved by the Board of Directors at the February 12th Board meeting.

FINANCIAL CONSIDERATIONS:

None

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

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED JANUARY 31, 2020
ALL REVENUES
58% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 01/20	%	Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	4,760,388		60.44%
WASTEWATER SALES	4,496,384	4,716,894	2,859,631		60.63%
OTHER	537,552	484,800	371,118		76.55%
Total Operating Revenue	12,606,872	13,078,450	7,991,137		61.10%
Non-Operating Revenue					
CAPACITY FEES	1,008,445	-	867,606		-
STAND-BY FEES	130,430	130,000	72,089	*	55.45%
PROPERTY TAXES	3,208,113	3,242,247	1,791,795	*	55.26%
INVESTMENT INCOME	801,237	601,096	363,045		60.40%
GRANT REVENUE	2,451,740	-	134,666		-
OTHER REVENUE	2,097,719	1,643,871	683,552		41.58%
Total Non-Operating Revenue	9,697,684	5,617,214	3,912,753		69.66%
GRAND TOTALS REVENUE	22,304,556	18,695,664	11,903,889		63.67%

*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT
REVENUE STATUS REPORT FOR
THE PERIOD ENDED JANUARY 31, 2020
OPERATING REVENUES
58% of Year Completed**

Revenue Source	Actual Revenue FY 18-19 (post-audit)	Budgeted Revenue FY 19-20	Actual Revenue to 01/20		% Received
Operating Revenue					
WATER SALES	7,572,936	7,876,756	4,760,388		60.44%
WASTEWATER SALES	4,496,384	4,716,894	2,859,631		60.63%
OTHER	537,552	484,800	371,118		76.55%
Total Operating Revenue	12,606,872	13,078,450	7,991,137		61.10%
Non-Operating Revenue					
STAND-BY FEES	130,430	130,000	72,089	*	55.45%
PROPERTY TAXES	2,726,896	2,755,231	1,523,026	*	55.28%
INVESTMENT INCOME	272,870	200,000	127,022		63.51%
GRANT REVENUE	31,790	-	70,824		-
OTHER REVENUE	2,099,540	1,643,871	683,552		41.58%
Total Non-Operating Revenue	5,261,526	4,729,102	2,476,512		52.37%
GRAND TOTALS REVENUE	17,868,398	17,807,552	10,467,649		58.78%

*Distributed in Feb, May, and Aug

Calaveras County Water District
 Operating Budget Summary
 Fiscal Year 2019-20
 Budget vs Actual as of January 31, 2020
 58% of Year Completed

District Summary by Category

Description	FY 19-20 Budget	Expenditures to 1/31/20	%
Personnel Services	9,438,196	5,433,842	58%
Services and Supplies	7,091,906	3,833,689	54%
Capital Outlay	510,000	304,418	60%
Total Operations & Capital Outlay:	17,040,102	9,571,950	56%

District Summary by Department

Dept	Description	FY 19-20 Budget	Expenditures to 1/31/20	%	Page #
Personnel, Services, and Supplies					
FTE					
50	Non-Departmental (excluding Debt Svc)	918,251	630,907	69%	1
54	Utility Services	10,211,804	6,044,942	59%	1,2
56	General Management	1,111,697	585,804	53%	2
57	Board of Directors	161,607	76,418	47%	2
58	Technical Services/Engineering	836,705	505,709	60%	2
59	Administrative Services	1,665,519	937,729	56%	3
60	Water Resources	1,624,519	486,021	30%	3
sub-total Operations:		16,530,102	9,267,531	56%	
Capital Outlay					
54	Utility Services - Equipment/Projects	504,000	304,418	60%	
59	Administrative Services	6,000	-	0%	
sub-total Capital Outlay:		510,000	304,418	60%	
Total Operations & Capital Outlay		17,040,102	9,571,950	56%	

CCWD Budget Status Report
Non-Departmental

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>	
Services & Supplies								
60210	Power	7,800	779	4,603	59%	-	3,197	1
60220	Water	2,800	308	1,758	63%	-	1,042	
60250	Telephone	9,300	1,131	5,712	61%	-	3,588	2
60260	Refuse Disposal	2,600	226	1,573	61%	892	135	3
60310	Materials and Supplies	40,000	8,217	34,769	87%	2,423	2,808	4
60313	Tools	500	-	-	0%	-	500	
60400	Outside Services/Repairs	11,000	706	5,078	46%	-	5,922	
60410	Service Maintenance Contracts	5,800	1,149	4,051	70%	-	1,749	5
60426	Building Repairs	5,000	-	-	0%	-	5,000	
60430	Claims Damages	5,000	-	260	5%	-	4,740	
60440	Janitorial Services	23,220	-	11,610	50%	-	11,610	
61200	Retired Employee Costs	599,000	46,798	355,462	59%	-	243,538	6
61410	Insurance	206,231	-	206,031	100%	-	200	7
sub-total Services & Supplies:		918,251	59,314	630,907	69%	3,315	284,029	
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:		3,898,939	59,314	1,726,743	44%	3,315	1,942,050	

CCWD Budget Status Report
Utility Services - Summary

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</u>	<u>FY 19-20 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
Personnel Services							
	Salaries/Wages	3,717,912	304,399	2,141,204	58%	-	1,576,708
	Wages-Overtime	291,370	29,344	175,479	60%	-	115,891
	Benefits	2,492,389	194,984	1,401,549	56%	-	1,090,840
	Medical Reimbursements	18,400	800	3,682	20%	-	14,718
	sub-total Personnel Services:	6,520,071	529,527	3,721,914	57%	-	2,798,157
Services & Supplies							
	Utilities	979,016	83,790	561,367	57%	-	417,649
	Material and Supplies	777,131	67,043	480,830	62%	32,662	263,639
	Safety Eq Rep/consumables	40,000	4,674	22,727	57%	2,607	14,666
	Chemicals	340,000	37,420	176,570	52%	545	162,885
	Outside Services/Repairs	135,600	13,623	90,881	67%	9,830	34,889
	Service Maintenance Contracts	350,218	7,581	201,328	57%	32,027	116,863
	Laboratory Services	145,000	11,397	86,353	60%	-	58,647
	Rentals (Non Vehicles & Equipment)	21,000	3,000	24,000	114%	-	(3,000)
	Professional Services	84,300	5,211	34,789	41%	50,402	(891)
	Operating Exp/Gas & Oil	320,294	34,024	330,952	103%	31,689	(42,347)
	Rental Exp/Vehicle and Equip.	54,473	91	15,608	29%	6,988	31,877
	Lease Expense Vehicle/Equipment	144,017	17,455	55,843	39%	-	88,174
	Permits & Licenses	15,000	583	5,840	39%	-	9,160
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	192	7,978	55%	-	6,522
	Training, Conferences & Travel	35,000	5,310	18,853	54%	5,194	10,953
	Other Travel Costs	184	-	184	100%	-	-
	Purchased Water	5,000	517	517	10%	-	4,483
	State Wtr/Swr Fees	230,000	1,155	208,408	91%	-	21,592
	sub-total Services & Supplies:	3,691,733	293,066	2,323,028	63%	171,944	1,196,761
sub-total Operations:		10,211,804	822,593	6,044,942	59%	171,944	3,994,918
Capital Outlay							
	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-	-
	Fuel Tanks (10) - District Wide	31,852	-	31,852	100%	-	0
301/501-20	CC Equipment Storage Building	10,000	-	1,627	16%	-	8,373
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000
306-20	Copper Sawmill PRV Vaults	77,063	67,783	77,063	100%	-	(0)
304/504-20	EP Articulating Snow Plow	6,900	7,447	7,447	108%	-	(547)
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
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000
509-20	Southworth Quad	9,115	-	9,115	100%	-	-
302/502-20	Trailer Mounted Generators (4)	68,148	-	-	0%	-	68,148
510-20	Wallace Up-Gradient Monitor Well	39,100	23,628	51,823	133%	(8,704)	(4,019)
511-20	West Point Monitoring Well	43,000	6,463	42,991	100%	-	10
309-20	West Point SS Well-Screen Piping	7,322	-	-	0%	-	7,322
	sub-total Capital Outlay:	504,000	105,321	304,418	60%	(8,704)	208,286
Total Department:		10,715,804	927,914	6,349,361	59%	163,240	4,203,203

CCWD Budget Status Report
Utility Services - Detail

As of January 31, 2020
58% of Year Completed

Acct	Description	FY 19-20 Budget	January 2020	FY 19-20 Year-to-Date	Percent YTD	Encumbered	Balance Available
Personnel Services							
60000	Salaries/Wages	3,717,912	304,399	2,141,204	58%	-	1,576,708
60030	Wages-Overtime	291,370	29,344	175,479	60%	-	115,891 1
60100	Benefits	2,492,389	194,984	1,401,549	56%	-	1,090,840
60102	Medical Reimbursements	18,400	800	3,682	20%	-	14,718
sub-total Personnel Services:		6,520,071	529,527	3,721,914	57%	-	2,798,157
Services & Supplies							
60210	Power	842,000	65,552	475,385	56%	-	366,615
60220	Water	2,724	279	1,647	60%	-	1,077 2
60230	Sewage	42,449	3,654	24,388	57%	-	18,061
60240	Telephone Lease Lines	4,000	324	2,010	50%	-	1,990
60250	Telephone	72,643	12,683	48,968	67%	-	23,675 3
60260	Refuse/Disposal	15,200	1,298	8,969	59%	-	6,231 4
60310	Material and Supplies	96,078	10,563	48,815	51%	2,403	44,860
60311	Herbicide	1,500	-	-	0%	-	1,500
60312	Safety Eq Repl/consumables	40,000	4,674	22,727	57%	2,607	14,666
60313	Tools	40,000	1,060	28,160	70%	1,520	10,320 5
60314	Uniforms - New	22,000	183	11,643	53%	201	10,156
60325	Lab Supplies, Consumables	34,000	6,040	31,270	92%	5,345	(2,615) 6
60327	Ozone System Parts	43,600	1,329	5,756	13%	346	37,498
60328	UV Bulb Replacement	112,000	-	61,755	55%	6,499	43,746
60331	Electrical Parts Replacement	75,000	5,173	34,407	46%	427	40,166
60332	Leak Repair Supplies	80,000	13,300	87,007	109%	3,681	(10,688) 7
60333	Road Repair Materials	25,000	157	9,935	40%	169	14,896
60334	SCADA, Radio Supplies	40,000	2,171	15,611	39%	1,439	22,950
60335	Septic Tanks, Repair & New	10,000	699	7,438	74%	24	2,538 8
60338	Meters, New Conn. & Repl.	30,000	-	1,335	4%	1,467	27,198
60350	Aerator/Compressor etc Repair	18,000	2,343	8,741	49%	112	9,147
60353	Computers/peripherals	13,500	-	23,652	175%	-	(10,152) 9
60354	Control Sys/Pressure Tranducer	11,500	285	9,303	81%	2,198	(1) 10
60355	Headworks/Solids Removal Rep.	19,000	2,177	6,110	32%	831	12,059
60356	HVAC	8,500	-	4,538	53%	-	3,962
60357	Mixers	15,000	4,674	14,256	95%	-	744 11
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	80,000	16,889	69,645	87%	6,000	4,355 12
60360	Solids Handling Equip Repair	1,453	-	1,453	100%	-	-
60395	Chemicals	340,000	37,420	176,570	52%	545	162,885
60400	Outside Services/Repairs	80,000	10,707	73,173	91%	4,609	2,218 13
60401	Fire Ext. Testing Cust. Base	1,800	-	-	0%	-	1,800
60402	Spraying - Weeds & Insects	11,700	928	4,424	38%	-	7,276
60403	Snow Removal	6,000	-	840	14%	5,160	-
60404	Uniform Laundry	12,100	1,988	12,444	103%	61	(405) 14
60405	Fire Hydrant Maintenance	24,000	-	-	0%	-	24,000
60412	Groundwater Monitoring	45,000	4,331	11,581	26%	28,419	5,000
60413	Instrumentation Tech	6,500	-	6,331	97%	840	(671) 15
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	2,240	34%	-	4,260
60416	SCADA Consulting (A-Teem)	10,000	-	1,160	12%	-	8,840
60417	Hauling / Dig / Crane	12,000	400	10,152	85%	-	1,848 16
60419	Pave / Seal / Asphalt Repair	94,200	-	54,204	58%	-	39,996
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000

CCWD Budget Status Report
Utility Services - Detail

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20</u> <u>Budget</u>	<u>January</u> <u>2020</u>	<u>FY 19-20</u> <u>Year-to-Date</u>	<u>Percent</u> <u>YTD</u>	<u>Encumbered</u>	<u>Balance</u> <u>Available</u>	
60424	Septic Hauling	29,000	2,850	22,213	77%	-	6,787	17
60425	Tank Cleaning	74,000	-	69,815	94%	1,492	2,693	18
60426	Building Repairs	35,000	-	3,614	10%	-	31,386	
60427	UV System PM	5,000	-	-	0%	-	5,000	
60431	Computer Lic/Maint Contracts	20,018	-	20,018	100%	1,276	(1,276)	19
60470	Laboratory Services	145,000	11,397	86,353	60%	-	58,647	
60480	Rentals (Non Vehicles & Equipment)	21,000	3,000	24,000	114%	-	(3,000)	
60590	Professional Services	84,300	5,211	34,789	41%	50,402	(891)	
60610	Operating Exp/Gas & Oil	210,000	17,993	187,060	89%	25,469	(2,529)	20
60620	Repairs and Parts	80,294	13,714	87,820	109%	5,266	(12,792)	21
60625	Fuel/Repairs - Generators	30,000	2,317	56,072	187%	954	(27,026)	22
60650	Rental Exp/Vehicle and Equip.	54,473	91	15,608	29%	6,988	31,877	
60660	Lease Expense Vehicle/Equipment	144,017	17,455	55,843	39%	-	88,174	
60710	Permits & Licenses	15,000	583	5,840	39%	-	9,160	
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000	
60732	Memberships/Dues	14,500	192	7,978	55%	-	6,522	
60810	Training, Conferences & Travel	35,000	5,310	18,853	54%	5,194	10,953	
60820	Other Travel Costs	184	-	184	100%	-	-	
61100	Purchased Water	5,000	517	517	10%	-	4,483	
61420	State Wtr/Swr Fees	230,000	1,155	208,408	91%	-	21,592	23
	sub-total Services & Supplies:	3,691,733	293,066	2,323,028	63%	171,944	1,196,761	
	sub-total Operations:	10,211,804	822,593	6,044,942	59%	171,944	3,994,918	
	Capital Outlay							
	Tank Replacement - JL D Tank P/S	16,500	-	16,500	100%	-	-	
	Fuel Tanks (10) - District Wide	31,852	-	31,852	100%	-	0	
301/501-20	CC Equipment Storage Building	10,000	-	1,627	16%	-	8,373	
303/503-20	CMMS Software	77,000	-	66,000	86%	-	11,000	
306-20	Copper Sawmill PRV Vaults	77,063	67,783	77,063	100%	-	(0)	
304/504-20	EP Articulating Snow Plow	6,900	7,447	7,447	108%	-	(547)	
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	
506-20	Slip Lining Equipment	6,000	-	-	0%	-	6,000	
509-20	Southworth Quad	9,115	-	9,115	100%	-	-	
302/502-20	Trailer Mounted Generators (4)	68,148	-	-	0%	-	68,148	
510-20	Wallace Up-Gradient Monitor Well	39,100	23,628	51,823	133%	8,704	(21,427)	
511-20	West Point Monitoring Well	43,000	6,463	42,991	100%	-	10	
309-20	West Point SS Well-Screen Piping	7,322	-	-	0%	-	7,322	
	sub-total Capital Outlay:	504,000	105,321	304,418	60%	8,704	190,878	
	Total Department:	10,715,804	927,914	6,349,361	59%	180,648	4,185,795	

CCWD Budget Status Report
 General Management

As of January 31, 2020
 58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</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	35,609	256,285	59%	-	176,344
60030	Wages-Overtime	720	16	595	83%	-	125 1
60100	Benefits	219,953	15,966	112,813	51%	-	107,140
60102	Medical Reimbursements	1,600	-	889	56%	-	711
sub-total Personnel Services:		654,902	51,591	370,582	57%	-	284,320
Services and Supplies							
60310	Material and Supplies	2,800	267	2,225	79%	30	545 2
60320	Safety Material and Supplies	4,000	-	-	0%	-	4,000
60420	Drug and Alcohol Testing	1,700	-	1,350	79%	-	350
60429	Recruiting	13,000	646	7,202	55%	200	5,598
60505	Outside Legal Fees	230,000	10,715	103,876	45%	-	126,124
60541	Advertising/Publicity	1,500	-	853	57%	-	647
60590	Professional Services	132,800	7,876	38,627	29%	566	93,607
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	150	-	-	-	-	150
60732	Memberships/Dues	46,895	-	43,791	93%	-	3,104 3
60810	Training, Conferences & Travel	20,700	642	17,008	82%	22	3,670 4
60820	Other Travel Costs	750	-	290	39%	-	460
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
sub-total Services & Supplies:		456,795	20,146	215,222	47%	818	240,755
Total Department:		1,111,697	71,737	585,804	53%	818	525,075

CCWD Budget Status Report
Board of Directors

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</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	2,640	16,080	37%	-	27,120
60100	Benefits	94,157	7,144	46,466	49%	-	47,691
60102	Medical Reimbursements	2,000	-	400	20%	-	1,600
sub-total Personnel Services:		139,357	9,784	62,946	45%	-	76,411
Services and Supplies							
60310	Materials and Supplies	750	75	335	45%	318	97
60810	Training, Conferences & Travel	15,000	-	10,015	67%	-	4,985
60820	Other Travel Costs	6,500	-	3,122	48%	-	3,378
sub-total Services & Supplies:		22,250	75	13,472	61%	318	8,460
Total Department:		161,607	9,859	76,418	47%	318	84,871

CCWD Budget Status Report
 Technical Services/Engineering

As of January 31, 2020
 58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</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	30,342	322,728	69%	-	145,764 1
60030	Overtime	5,720	-	4,413	77%	-	1,307
60100	Benefits	255,575	17,095	165,036	65%	-	90,539
60102	Medical Reimbursements	2,800	-	400	14%	-	2,400
	sub-total Personnel Services:	732,587	47,437	492,577	67%	-	240,010
Services and Supplies							
60310	Materials and Supplies	3,500	-	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	595	2,412	32%	-	5,088
60820	Other Travel Costs	500	-	-	0%	-	500
	sub-total Services & Supplies:	104,118	595	13,132	13%	-	90,986
Total Department:		836,705	48,032	505,709	60%	-	330,996

CCWD Budget Status Report
Administrative Services

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</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	63,077	428,432	56%	-	336,808
60030	Wages-Overtime	2,970	1,202	3,638	122%	-	(668) 1
60100	Benefits	425,409	35,547	240,063	56%	-	185,346
60102	Medical Reimbursements	3,200	-	-	0%	-	3,200
sub-total Personnel Services:		1,196,819	99,826	672,133	56%	-	524,686
Services and Supplies							
60310	Materials and Supplies	1,250	-	158	13%	-	1,092
60390	Admin Technologies Comm	34,000	9,076	29,260	86%	2,970	1,770 2
60400	Outside Services/Repairs	6,450	931	3,887	60%	-	2,563
60410	Service Maintenance Contracts	49,500	1,097	32,801	66%	-	16,699 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	934	35,738	41%	954	49,933
60700	Forms and Supplies	1,950	-	861	44%	-	1,089
60720	Postage	17,300	1,124	9,412	54%	-	7,888
60732	Memberships/Dues	725	-	445	61%	-	280 6
60780	Printing	500	-	-	0%	-	500
60810	Training, Conferences & Travel	10,000	522	3,441	34%	-	6,559
60820	Other Travel Costs	800	-	-	0%	-	800
61310	Bad Debt Expense	52,000	5,405	20,259	39%	-	31,741
61315	Customer Rate Assistance Program	60,000	6,191	31,135	52%	-	28,865
61455	Water Conservation	3,000	500	2,298	77%	-	702 7
61485	Third Party Payment Proc Fees	72,500	7,922	42,207	58%	-	30,293
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	- 8
sub-total Services & Supplies:		468,700	33,702	265,596	57%	3,924	199,180
sub-total Operations:		1,665,519	133,528	937,729	56%	3,924	723,866
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	133,528	937,729	56%	3,924	729,866

CCWD Budget Status Report
Water Resources

As of January 31, 2020
58% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 19-20 Budget</u>	<u>January 2020</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	75,147	60%	-	49,476	1
60100	Benefits	69,437	5,368	38,542	56%	-	30,895	
60102	Medical Reimbursements	400	-	-	0%	-	400	
sub-total Personnel Services:		194,460	15,598	113,689	58%	-	80,771	
Services and Supplies								
60310	Material and Supplies	500	-	457	91%	-	43	2
60505	Outside Legal Fees	155,000	9,805	61,445	40%	-	93,555	
60541	Advertising/Publicity	500	-	-	0%	-	500	
60590	Professional Services	73,547	3,053	20,076	27%	63,205	(9,734)	
60732	Membership/Dues	47,500	-	60,364	127%	-	(12,864)	3
60810	Training, Conferences & Travel	4,000	56	1,466	37%	-	2,534	
60820	Other Travel Costs	750	-	-	0%	-	750	
61100	New Hogan O&M	293,262	-	-	0%	-	293,262	
61435	State/Federal/County Fees	785,000	(115,764)	228,524	29%	-	556,476	4
61450	Mandated Plans	20,000	-	-	0%	-	20,000	
61452	Strategic Plans Updates	50,000	-	-	0%	-	50,000	
sub-total Services & Supplies:		1,430,059	(102,850)	372,332	26%	63,205	994,522	
Total Department:		1,624,519	(87,252)	486,021	30%	63,205	1,075,293	

EXPENDITURE DETAILS

Non-Departmental (Dept 50)

Overall, Department 50 (Non-Departmental) is under budget at 44% compared to 58% for target.

- 1) **60220 – Water CPUD rates** went up \$88 per month. This budget will be short by end of year.
- 2) **60250 – Telephone review of services** to identify what is no longer necessary found one service that will be ending. We should be fine for remainder of year.
- 3) **60260 – Refuse Disposal:** Rate increase of \$9/ per month. Budget will be over by \$100 by year end.
- 4) **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.
- 5) **60410 – Service Maint Contracts:** A copier was replaced with a new copier lease. Will have savings from building repairs line to make whole.
- 6) **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.
- 7) **61410 – Insurance:** Generally paid in full in the beginning of the year.

Utility Services (Dept 54)

Overall, Department 54 (Utility) is over budget at 59% compared to 58% for target.

- 1) **60030 – Overtime:** The overage is primarily due to PSPS.
- 2) **60220 – Water:** rates have increased. Overall, Water will be over budget by about \$600 by end of year.
- 3) **60250 – Telephone:** Charges are higher than budgeted.
- 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) **60325 – Lab Supplies:** Large purchase for Turbidimeter, Maintenance kit.
- 7) **60332 – Leak Repair Supplies:** Large effort on leak repairs occurring.
- 8) **60335 – Septic Tanks:** Installed new tank on Angels Rd.
- 9) **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.
- 10) **60354 – Control Sys:** Purchases are not cyclical. They are made when needed.
- 11) **60357 – Mixers:** Dependent on maintenance work occurring. Not cyclical.
- 12) **60359 – Pumps/Motors:** Depends on maintenance and repair issues. Not cyclical.
- 13) **60400 – Outside Services:** Major repair project for JL Transmission Line.
- 14) **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.
- 15) **60413 – Instrumentation Tech:** This is for an annual contract that is 100% paid in September.
- 16) **60417 – Hauling/Dig/Crane: (New for December)** PSPS related.
- 17) **60424 - Septic Hauling:** Hauling costs are significantly higher than budgeted due to PSPS.

EXPENDITURE DETAILS

- 18) **60425 – Tank Cleaning:** Inspections occurred in September and October. Any further costs will be due to unforeseen repairs.
- 19) **60431 - Computer License/Maintenance:** SEMS, E&M were not budgeted for.
- 20) **60610 – Operating Exp/Gas and Oil:** PSPS
- 21) **60620 – Repairs and Parts:** Vehicle and equipment repairs. New fleet will have a positive impact to this budget going forward (future budgets).
- 22) **60625 – Fuel/Repairs – Generators:** PSPS
- 23) **61420 – State Wtr/Swr Fees: (New for December)** SWRCB Fees all paid in December.

General Management (Dept 56)

Overall, Department 56 (General Management) is under budget at 53% compared to 58% for target.

- 1) **60030 – Wages Overtime:** OT occurs infrequently. Management controls it's use.
- 2) **60310 – Material and Supplies: (New for December)** Included Employee Relations supplies for meetings and trainings.
- 3) **60732 – Membership Dues:** Paid upfront.
- 4) **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 47% compared to 58% for 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.

Technical Services/Engineering (Dept 58)

Overall, Department 58 (Engineering) is Over budget at 60% compared to 58% for target. NOTE: BOD approved transfer will be posted for February.

- 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.

EXPENDITURE DETAILS

Administrative Services (Dept 59)

Overall, Department 59 (Administrative Services) is under budget at 56% compared to 58% 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) **60732 – Memberships:** Usually paid in first half of year.
- 7) **61455 – Water Conservation:** This is for scholarship and outreach programs. Specifically, a Shade Canopy was purchased for outdoor meetings.
- 8) **78100 – Custodial Fees:** Wells Fargo investment fees that are paid all at once.

Water Resources (Dept 60)

Overall, Department 60 (Water Resources) is under budget at 30% compared to 58% for 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.
- 4) **61435 – State/Federal/County Fees:** A correction was made to reverse a portion of the FERC billing paid in August that had been accrued at prior year end, with the offset posted to Other Revenue. FY 2018-19 was the first year the auditors requested this accrual.

Water Capital Renovation and Replacement Fund

July 1, 2013 through January 31, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 17,010,368	\$ 932,018	\$ 804,105	\$ 283,765	\$ -	\$ 2,019,888	\$ 19,030,256
Interest Income	459,106	1,839	36,321	36,804	-	74,964	534,070
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	\$ 320,569	\$ -	\$ 2,094,852	\$ 31,430,624
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ 13,408	\$ -	\$ 41,082	\$ 253,345
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	13,150	-	2,064,246	3,702,058
Jenny Lind A-B Trans Line	10,243	-	-	-	-	-	10,243
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	1,345	-	164,842	5,008,061
EP Redwood Tanks HMGP	35,707	823	823	1,063	-	2,709	38,416
AMR/AMI Radio Read Meter Program	-	143	52,113	23,911	-	76,168	76,168
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	\$ 52,877	\$ -	\$ 2,420,924	\$ 18,145,743
Beginning Balance	\$ -	\$ 11,197,120	\$ 10,034,260	\$ 9,936,746	\$ 10,204,437	\$ 11,197,120	\$ -
Total Revenues	29,335,772	933,857	840,427	320,569	-	2,094,852	31,430,624
Less							
Loan Payments	2,413,833	666,611	-	-	-	666,611	3,080,443
Project Costs	15,724,819	1,430,105	937,941	52,877	-	2,420,924	18,145,743
Ending Balance	\$ 11,197,120	\$ 10,034,260	\$ 9,936,746	\$ 10,204,437	\$ 10,204,437	\$ 10,204,437	\$ 10,204,437

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

Water Capital Renovation and Replacement Funding

July 1, 2013 through January 31, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 253,345	\$ 1,346,656	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	3,702,058	3,697,942	-	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	5,008,061	(1,008,061)	-	-	1,596,311	3,411,750
EP Redwood Tanks HMGP	2,800,000	38,416	2,761,584	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	76,168	4,423,832	-	-	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	\$ 18,140,527	\$ 21,434,473	\$ 290,000	\$ 1,000,000	\$ 31,548,365	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through January 31, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	6,177,909	\$ 325,224	\$ 268,318	\$ 128,564	\$ -	\$ 722,106	\$ 6,900,015
Interest Income	137,204	608	13,898	14,170	-	28,676	165,880
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	47,264	-	63,842	132,908
Total Revenues	\$ 8,684,180	\$ 325,832	\$ 298,793	\$ 189,998	\$ -	\$ 814,624	\$ 9,498,803
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ 867	\$ -	\$ 19,373	\$ 152,912
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	1,758	-	22,581	202,338
Vallecito Recycle Water Distribution	94,315	15,326	27,310	19,732	-	62,367	156,682
Wallace Renovation/SCADA/PLC	550	-	635	-	-	635	1,185
West Point/Wilseyville Construction	611	-	-	-	-	-	611
Arnold Secondary Clarifier	-	-	4,957	635	-	5,592	5,592
Arnold Leach Field Improvements	-	-	-	1,906	-	1,906	1,906
La Contenta Biolac, Clarifier and UV	-	-	-	635	-	635	635
Copper Cove TP/UV Improvements	-	-	12,929	1,009	-	13,938	13,938
Huckleberry Lift Station Rehab	34,351	159	39,489	3,394	-	43,042	77,393
Indian Rock East Sand Filter Rehab	-	-	-	-	-	-	-
Southworth Collection I&I Mitigation	45,039	51,472	-	2,542	-	54,013	99,052
Vallecito/DF Headworks Screen	-	-	-	-	-	-	-
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,688	\$ 100,917	\$ 32,479	\$ -	\$ 224,084	\$ 3,048,612
Beginning Balance	\$ -	\$ 4,071,855	\$ 4,107,424	\$ 4,305,300	\$ 4,462,819	\$ 4,071,855	\$ -
Total Revenues	8,684,180	325,832	298,793	189,998	-	814,624	9,498,803
Less							
Loan Payments/Expenses	1,787,796	199,576	-	-	-	199,576	1,987,372
Project Costs	2,824,528	90,688	100,917	32,479	-	224,084	3,048,612
Ending Balance	\$ 4,071,855	\$ 4,107,424	\$ 4,305,300	\$ 4,462,819	\$ 4,462,819	\$ 4,462,819	\$ 4,462,819

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

Wastewater Capital Renovation and Replacement Funding

July 1, 2013 through January 31, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 8,12,13 Bypass	2,400,000	152,912	2,247,088	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	202,338	2,997,662	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	156,682	123,318	-	-	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	5,592	1,394,408	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	1,906	598,094	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	635	3,849,365	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	13,938	12,986,062	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	77,393	122,607	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	-	150,000	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	99,052	948	-	-	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	\$ 3,048,612	\$ 29,861,388	\$ -	\$ 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 January 31, 2020

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19-20	Remaining Total Proj Cost	
Fund 120 - 125 Water Projects									
11101	120	District Corp Yard	-	-	11,140	197,053	-	(197,053)	(208,193)
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
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	41,082	-	1,558,918	1,346,655
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	2,064,246	-	2,935,754	3,698,008
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	164,868	-	335,132	(1,008,087)
11095	125	EP Redwood Tanks Replacement	2,800,000	400,000	35,707	2,709	-	397,291	2,761,584
11096	125	WP AMR/AMI Meter Program	4,500,000	100,000	-	76,168	-	23,832	4,423,832
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	2,720,294	-	7,370,459	27,079,466	

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

Project Description			Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19/20	Remaining Total Proj Cost
Fund 130 - 135 Sewer Projects									
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	19,373	-	80,627	2,248,746
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	22,581	-	177,419	3,044,871
15082	135	Vallecito WWTP Strg Expansion	280,000	210,000	94,315	62,935	-	147,065	122,750
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	52,767	-	147,233	112,882
15093	135	Southworth Collection System/I&I Mitigation	100,000	100,000	45,039	53,445	-	46,555	1,516
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	13,938	-	11,062	12,986,062
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	1,029	-	198,971	1,398,971
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	1,906	-	48,094	598,094
15097	135	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	-	635	-	24,365	3,849,365
15098	135	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	-	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	232,422	-	905,120	24,737,286
*transfer in Funds from 862 every month									
***reimburse from Expansion Fund									

Agenda Item

DATE: February 18, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding Enrollment in CAL-CARD Program for Government Entities

RECOMMENDED ACTION:

Discussion/Direction regarding the District enrolling in CAL-CARD Program for Governmental Entities.

SUMMARY:

The District currently uses a business credit card program through Umpqua Bank. The credit cards are created for departmental use and each department has an assigned "gatekeeper" of charges. This has created an issue where charges occur and it can be difficult to know who made the charge because it is a departmental card, not an individual card. Additionally, the credit card application requires the General Manager or Director of Administrator to supply personal information on the application to secure the business use of the cards. They will not accept the District as being a Governmental Agency and accept Financial Reports as a basis for security.

The CAL-CARD program is a State of California negotiated commercial card services program, administered by U.S. Bank, and is available to state and publicly funded local agencies. They are VISA purchase cards to be used for the acquisition of goods and services.

The program includes implementation guidance, training, and a rebate program. This means, if the District pays the statement charges on time, we receive a percentage of total charges back by way of a quarterly rebate check!

The program has built in charge rules to prevent unacceptable charges, control charges at the transaction level, and the monthly total level.

With an increased business need to make credit cards part of a payment option for many vendors, this would help alleviate manual check printing and push individual accountability on charges and adherence to policy. In addition, there are payment analytics and fraud training to assist staff.

To apply, the District would need to have the Board take action to participate in the program. The CAL-CARD Request to Participate Form and a Local Agency

Subscription Agreement needs to be submitted, along with a Certificate of Authority, if the Subscription Agreement was not "approved as to form" by an attorney.

Once the submission is accepted, the District will receive the Enrollment Documentation and establish online access needs and training for District Administrator(s).

The application process can take 30-60 days once submitted. During this time, a full procedural guide, policy update, and schedule of training will occur in preparation of CAL-CARD issuance to users.

I am asking for direction to bring forward to the Board for acceptance and approve the Director of Administration to submit the necessary forms to enroll.

FINANCIAL CONSIDERATIONS:

Depending on use, the rebate program could equate to \$500 or more per year for doing nothing more than paying our bill on time.

*Attachment: CAL-CARD Request to Participate
Local Agency Subscription Agreement
Certificate of Authority*

CAL-Card ® Request to Participate Form

(Insert Name of California Tax Funded Agency)

The person designated below will serve as point of contact for establishing an account or accounts with U. S. Bank.

Tax ID Number: _____
(Cities, Counties, School Districts, and Special Districts ONLY)

Agency Point of Contact:

(Name) _____
(Date)

(Mailing Address) _____
(Phone)

(City, State, ZIP) _____
(Email address)

_____ \$ _____
Estimated Number of Cards *Estimated Monthly Spend*

Upon receipt of this Request to Participate and other required documentation as listed below, U.S. Bank will contact your agency within 3 business days.

- State agencies are required to complete a State Agency Subscription Agreement (STD 213). Instructions on how to fill out this form can be found on the [Cal eProcure website](#). State agencies must complete the STD 213 and this Request to Participate form, and should mail both documents together to U.S. Bank.
- Local agencies; cities, counties, special districts, schools districts and other non-state agencies, are required to complete a [Local Agency Subscription Agreement](#), this Request to Participate form, and provide three years of audited financials. This Request to Participate form and the Local Agency Subscription Agreement must be mailed to the address below. Financial statements may be submitted to U.S. Bank by one of the following options. Please indicate the option you will be using.
 - Paper copy enclosed with original documents
 - Document format, please list email address for US Bank to contact _____
 - Web Address for financials _____

If your agency requires that you have original signature documents on file at your agency, please send more than one set of the above documents to U.S. Bank.

Please send completed documents to: CPS Mid Market Sales Coordinator
U.S. Bank Government Services
1025 Connecticut Ave Suite 510
Washington, DC 20036

QUESTIONS? Email us at: cpsmidmarketsalescoordinator@usbank.com

For U.S. Bank Use Only

Date Submitted _____

IPM _____ AM _____



State of California Participating Addendum No. 7-14-99-22
Local Agency Subscription Agreement

This Local Agency Subscription Agreement ("Local Agency Subscription Agreement") constitutes an agreement to participate under the terms and conditions of the Purchase Card Services Participating Addendum No. 7-14-99-22 ("Participating Addendum") signed September 29, 2014 and entered into by U.S. Bank National Association ("U.S. Bank") and the State of California, Department of General Services ("State").

RECITALS

- A. The State has entered into the Participating Addendum for the purpose of making available a Purchase Card Program as described in the Participating Addendum for use by State of California state agencies and local governmental agencies;
B. The State is willing to permit Local Governmental Agency to participate in the Purchase Card Program provided that Local Governmental Agency assumes all responsibility and liability for Local Governmental Agency's performance of the terms and conditions of the Participating Addendum as if Local Governmental Agency was the entity signing the Participating Addendum, but Local Governmental Agency shall not be liable for the acts and omissions of the State under the Participating Addendum or this Local Agency Subscription Agreement.
C. Local Governmental Agency has received a copy of the Participating Addendum from the State, and after a thorough review of the Participating Addendum, desires to participate as a Local Governmental Agency under the Participating Addendum.

AGREEMENT

Now therefore, in consideration of the foregoing Recitals, the mutual premises and covenants set forth in the Participating Addendum, which are incorporated herein by reference, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, all parties agree as follows:

- 1. Local Governmental Agency Responsibility. Local Governmental Agency agrees to accept and perform all duties, responsibilities and obligations required of Participating Agencies as set forth in the Participating Addendum.
2. Authority. The representations, warranties and recitals of Local Governmental Agency set forth in this Local Agency Subscription Agreement and the Participating Addendum constitute valid, binding and enforceable agreements of Local Governmental Agency.
3. Purpose of Card Use. Local Governmental Agency declares that cards shall be used for official Local Governmental Agency purchases only, and shall not be used for individual consumer purchases or to incur consumer debt.

4. The notice address for Local Governmental Agency is:
[Blank lines for address]
Attn: [Blank line for attention]

- 5. Rebate Payment. To receive payment, Local Governmental Agency must register in the manner prescribed by U.S. Bank. U.S. Bank will not make any payments until Local Governmental Agency has registered. If Local Governmental Agency fails to register by the end of the first Addendum Year, Local Governmental Agency forfeits any payments for that Addendum Year and any subsequent Addendum Years in which Local Governmental Agency fails to register.
Authorized Person's Name
Authorized Person's Email Address

6. **Billing Statements.** Local Governmental Agency may choose to have Statements for all Accounts with Central Billing (1) delivered by U.S. mail ("Paper Statements"); (2) made available electronically ("Electronic Statement(s)") for Local Governmental Agency to access on its own through the account management system or (3) both delivered as Paper Statements and made available as Electronic Statements. If Local Governmental Agency chooses Electronic Statements only, that is, option (2) herein, U.S. Bank will suppress delivery of Paper Statements.
7. **Authorization.** Local Governmental Agency certifies to U.S. Bank that the person executing this Local Agency Subscription Agreement is authorized by Local Governmental Agency in accordance with its organization rules and applicable law to bind Local Governmental Agency to the terms and conditions of this Local Agency Subscription Agreement, including the authority to incur Debt in the name of Local Governmental Agency.
8. **Execution.** By signing below, the individual(s) signing this Local Agency Subscription Agreement is/are acting in his or her capacity as an authorized signing officer of Local Governmental Agency and not in his or her personal capacity, and certifies and warrants that (1) all action required by Local Governmental Agency organizational documents to authorize the signer(s) to act on behalf of Local Governmental Agency in all actions taken under this Local Agency Subscription Agreement, including but not limited to, the authority to incur Debt on behalf of Local Governmental Agency, has been taken, (2) each signer is empowered in the name of and on behalf of Local Governmental Agency to enter into all transactions contemplated in this Local Agency Subscription Agreement, and (3) the signatures appearing on all supporting documents of authority, if any, are authentic.
9. **Reliance.** Local Governmental Agency has read, understands and agrees to all terms and conditions in this Local Agency Subscription Agreement and the Participating Addendum, and U.S. Bank is entitled to act in reliance upon the authorizations and certifications set forth herein.

IN WITNESS WHEREOF, the parties have, by their authorized representatives, executed this Local Agency Subscription Agreement.

Dated this _____ day of _____, 20____	Dated this _____ day of _____, 20____
By Local Governmental Agency:	By U.S. Bank:
_____ (Name)	U.S. Bank National Association _____
_____ (Signature of Authorized Signer)	_____ (Signature of Authorized Signer)
_____ (Printed Name of Authorized Signer)	_____ (Printed Name of Authorized Signer)
_____ (Printed Title of Authorized Signer)	Vice President _____ (Printed Title of Authorized Signer)

Approved as to form:

 (Signature of Attorney for Local Governmental Agency)

 (Printed Name of Attorney)

**CERTIFICATE OF AUTHORITY
INSTRUCTIONS**

Before completing the Certificate of Authority, please read:

- If the Local Agency Subscription Agreement being signed was "approved as to form" by an attorney, it is not necessary to complete the attached Certificate of Authority (C of A).
- If the Local Agency Subscription Agreement was not "approved as to form" by an attorney, please complete the attached C of A (page 7).
- Be sure to date all documents upon signing. Undated documents cannot be accepted and will be returned for dating.

**Signing Instructions for
Certificate of Authority**

Note that three (3) different individuals must sign and date the C of A. If the Local Governmental Agency does not have three individuals who are authorized to sign on behalf of the Local Governmental Agency, please refer to page 6.

Section 1 Organizational Information- Enter the legal Local Governmental Agency name and the tax ID number on the C of A. Note: The legal name of the Local Governmental Agency name is required. The legal name is usually the name on the Local Governmental Agency's financial statements.

Section 2 Authorized Persons - The individual who signed the Local Agency Subscription Agreement must complete and sign in Section 2.

Section 3 Execution Requirement - Check only one box in Section 3 to indicate how many individuals (either 1 or 2) that the Local Governmental Agency requires to sign legal documents on behalf of the Local Governmental Agency.

Section 4 Execution - No action required.

Section 5 Certification - Two (2) individuals must sign and date Section 5 as well as insert their names and titles. Note: The individual(s) who signed in Section 2 cannot sign in Section 5 or this document is invalid.

- An officer of the Local Governmental Agency ("Officer One") is required to sign the top area of Section 5 attesting to the signatures in Section 2.
- One other officer of the Local Governmental Agency ("Officer Two") must sign the bottom area of Section 5 attesting to the signature of Officer One.

Please see examples below:

5. **Certification.** I certify that I am the Secretary and I am acting in my official capacity as an authorized officer who has been given the authority by the Local Governmental Agency to certify that the Authorized Person(s) has/have the full power and authority under applicable law and the governance rules relating to the Local Governmental Agency to execute and deliver to U.S. Bank, on behalf of the Local Governmental Agency, and to bind the Local Governmental Agency under, the Documents for the purpose of establishing and extending the Services. I also certify that the name(s) and title(s) of the Authorized Person(s) set forth above are correct and that the signature appearing beside each name is a true and genuine specimen of his/her signature.

JOHN DOE

↑ PRINTED NAME OF THE SECRETARY OF THE LOCAL GOVERNMENTAL AGENCY ↑ (CANNOT BE AN AUTHORIZED PERSON LISTED IN SECTION 2)

↑ Signature of the Secretary of the Local Governmental Agency ↑

DATE

I certify that I am an officer of the Local Governmental Agency, and as such, I certify that the above-named Secretary is acting in such capacity on behalf of the Local Governmental Agency, the signature below is my genuine signature and the signature above is the genuine signature of such Secretary.

JANE SMITH, TREASURER

↑ PRINTED NAME & TITLE OF INDIVIDUAL SIGNING BELOW ↑ (CANNOT BE AN AUTHORIZED PERSON LISTED IN SECTION 2)

↑ Signature ↑ Attested by One (1) Other Individual of the Local Governmental Agency

DATE

**EXAMPLES TO Signing Instructions
for
Certificate of Authority (C Of A)**

EXAMPLE 1:

1. One (1) person is required to sign legal documents, and
2. Local Governmental Agency has more than two (2) authorized signatories who can attest to signatures of other signatories.

Local Agency Subscription Agreement: Person A signs.

C of A Section 2: Person A completes and signs.

C of A Section 3: First box is checked.

C of A Section 5: Person B (preferably the Secretary) signs attesting to the signature of Person A
AND

Person C signs attesting to Person B's authority and signature.

EXAMPLE 2:

1. Two (2) people are required to sign legal documents, and
2. Local Governmental Agency has more than two (2) authorized signatories who can attest to signatures of other signatories.

Local Agency Subscription Agreement: Persons A and B sign.

C of A Section 2: Persons A and B complete and sign.

C of A Section 3: Second box is checked.

C of A Section 5: Person C (preferably the Secretary) signs attesting to the signatures of Persons
A and B

AND

Person D signs attesting to Person C's authority and signature.

EXAMPLE 3:

1. One (1) person is required to sign legal documents, and
2. Local Governmental Agency has only one (1) other authorized signatory who can attest to signatures of other signatories.

Local Agency Subscription Agreement: Person A signs.

C of A Section 2: Person A completes and signs.

C of A Section 3: First box is checked.

C of A Section 5: Person B (preferably the Secretary) signs attesting to the signature of Person A.
NOTE: If the Secretary can sign the C of A, than they cannot be Person A; they must be Person B.

AND

Person A signs attesting to Person B's authority and signature.

EXAMPLE 4:

1. Two (2) people are required to sign legal documents, and
2. Local Governmental Agency has only one (1) other authorized signatory who can attest to signatures of other signatories.

Local Agency Subscription Agreement: Persons A and B sign.

C of A Section 2: Persons A and B complete and sign.

C of A Section 3: Second box is checked.

C of A Section 5: Either Person A or B (preferably the Secretary) signs attesting to the signature of
Persons A and B.

NOTE: If the Secretary can sign the C of A, than they must sign in Section 4 and the other person must sign in Section 5 **AND** the Person who did not sign Section 4 signs attesting to the signing authority and signature of the person who did sign in Section 4, subject to the note above.

CERTIFICATE OF AUTHORITY

1. **Organizational Information.** This Certificate of Authority has been completed on behalf of the following Local Governmental Agency (the "Local Governmental Agency"):

Local Governmental Agency Legal Name: _____

Federal Tax Identification Number: _____

2. **Authorized Persons.** In accordance with the governance rules relating to the Local Governmental Agency, the following individuals (the "Authorized Person(s)") are authorized, on behalf of the Local Governmental Agency, to execute and deliver to U.S. Bank National Association ("U.S. Bank") and/or its affiliates the applicable contract(s), any applicable addenda and/or amendments thereto and any other documents or writings required by U.S. Bank (collectively, the "Documents") for the purpose of establishing one (1) or more card programs, extending credit and providing related services to the Local Governmental Agency with U.S. Bank in the United States (collectively, the "Services"):

Name	Title	Signature

3. **Execution Requirements.** The governance rules relating to the Local Governmental Agency require the following number of Authorized Persons to sign the Documents for the Services (choose only one box):

- One (1) Authorized Person
 Two (2) Authorized Persons

4. **Execution.** By signing the Documents, each individual signing in his or her capacity as an authorized signing officer of the Local Governmental Agency and not in his or her personal capacity, certifies and warrants that (a) all action required by Local Governmental Agency's organizational documents to authorize the signer(s) to act on behalf of the Local Governmental Agency in all actions taken under the Documents, including but not limited to, the authority to incur debt on behalf of the Local Governmental Agency, has been taken, (b) each signer is empowered in the name of and on behalf of the Local Governmental Agency to enter into all transactions and Services contemplated in the Documents, and (c) the signatures appearing on all supporting documents of authority are authentic.

5. **Certification.** I certify that I am the _____ and I am acting in my official capacity as an authorized officer who has been given the authority by the Local Governmental Agency to certify that the Authorized Person(s) has/have the full power and authority under applicable law and the governance rules relating to the Local Governmental Agency to execute and deliver to U.S. Bank, on behalf of the Local Governmental Agency, and to bind the Local Governmental Agency under, the Documents for the purpose of establishing and extending the Services. I also certify that the name(s) and title(s) of the Authorized Person(s) set forth above are correct and that the signature appearing beside each name is a true and genuine specimen of his/her signature.

↑ Printed Name of the _____ of the Local Governmental Agency↑ (Cannot be an Authorized Person listed in Section 2)

↑ Signature of the _____ of the Local Governmental Agency↑ **Date**

I certify that I am an officer of the Local Governmental Agency, and as such, I certify that the above-named _____ is acting in such capacity on behalf of the Local Governmental Agency, the signature below is my genuine signature and the signature above is the genuine signature of such _____.

↑ Printed Name & Title of Individual Signing Below ↑ (Cannot be an Authorized Person listed in Section 2)

↑ Signature ↑ Attested by One (1) Other Individual of the Local Governmental Agency **Date**