

2015-16 MID YEAR
BUDGET REVIEW

| | | | 2015-2016 FINAL BUDGET | ACTUAL YEAR TO DATE | MIDYEAR REVISION | 2015-2016 ADJUSTED BUDGET |
|---------------------|-------------------------------|---------------------------------------|---------------------------|------------------------|---------------------|---------------------------------|
| INCOME | | | | | | |
| 40000 | OPERATING REVENUES | | | | | |
| | 40100 | Water Service Rates | | | | |
| | 40101 | Basic Service Charge | \$1,686,110.00 | \$672,319.34 | \$0.00 | \$1,686,110.00 |
| | 40102 | Usage Charge | \$500,000.00 | \$299,527.70 | \$0.00 | \$500,000.00 |
| | 40105 | Backflow Charge | \$25,000.00 | \$9,378.89 | \$0.00 | \$25,000.00 |
| | | Total Water Service Rates | \$2,211,110.00 | \$981,225.93 | \$0.00 | \$2,211,110.00 |
| | 40200 | Water Services | | | | |
| | 40201 | Service App/New Location Fee | \$12,500.00 | \$6,230.00 | \$0.00 | \$12,500.00 |
| | 40202 | Late Payment Fee | \$19,000.00 | \$14,975.00 | \$0.00 | \$19,000.00 |
| | 40203 | Disconnect Tag Fee/NSF Fees | \$48,000.00 | \$21,819.20 | \$0.00 | \$48,000.00 |
| | 40204 | Termination/Reconnection | \$10,000.00 | \$2,700.00 | \$0.00 | \$10,000.00 |
| | 40206 | Fire Protection/Hydrant Meter | \$10,600.00 | \$4,329.57 | \$0.00 | \$10,600.00 |
| | 40209 | Other Account Service Charges | \$2,000.00 | \$732.20 | \$0.00 | \$2,000.00 |
| | | Total Water Services | \$102,100.00 | \$50,785.97 | \$0.00 | \$102,100.00 |
| | 40300 | Field Water Service Fees | | | | |
| | 40301 | Plan Check/Inspections/FireFlow | \$2,000.00 | \$600.00 | \$0.00 | \$2,000.00 |
| | 40302 | Service Install/Modification | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 |
| | 40303 | Other Field Service Fees | \$1,000.00 | \$1,100.00 | \$0.00 | \$1,000.00 |
| | | Total Field Water Service Fees | \$13,000.00 | \$1,700.00 | \$0.00 | \$13,000.00 |
| | 40400 | Other Operating Revenue | \$4,000.00 | \$4,184.94 | \$0.00 | \$4,000.00 |
| | 40450 | Grant Revenue-Operating | \$0.00 | \$2,525.00 | \$0.00 | \$0.00 |
| | | TOTAL OPERATING REVENUES | \$2,330,210.00 | \$1,040,421.84 | \$0.00 | \$2,330,210.00 |
| 41000 | NON-OPERATING REVENUES | | | | | |
| | 41110 | Interest Revenue | \$6,800.00 | \$339.01 | \$0.00 | \$6,800.00 |
| | 41120 | Property Taxes & Assessments | \$60,000.00 | \$0.00 | \$0.00 | \$60,000.00 |
| | 41140 | Other Non-Operating Revenue | \$2,500.00 | \$1,514.40 | \$0.00 | \$2,500.00 |
| | | TOTAL NON-OPERATING REVENUES | \$69,300.00 | \$1,853.41 | \$0.00 | \$69,300.00 |
| TOTAL INCOME | | | \$2,399,510.00 | \$1,042,275.25 | \$0.00 | \$2,399,510.00 |

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BUDGET REVIEW

| | | | 2015-2016 FINAL BUDGET | ACTUAL YEAR TO DATE | MIDYEAR REVISION | 2015-2016 ADJUSTED BUDGET |
|----------------|---------------------------|---|---------------------------|------------------------|---------------------|---------------------------------|
| EXPENSE | | | | | | |
| 60000 | OPERATING EXPENSES | | | | | |
| | 60010 | Officers, Auditor & Legal Fees | | | | |
| | 60011 | General Counsel fees-Legal | \$75,000.00 | \$15,349.67 | \$0.00 | \$75,000.00 |
| | 60012 | Auditor Fees | \$11,900.00 | \$14,802.00 | \$3,000.00 | \$14,900.00 |
| | 60014 | Board of Director-Meeting Fees | \$14,000.00 | \$5,825.00 | \$0.00 | \$14,000.00 |
| | 60015 | Meetings & Conferences | \$10,000.00 | \$5,379.39 | \$0.00 | \$10,000.00 |
| | | Total Officers, Auditor & Legal Fees | \$110,900.00 | \$41,356.06 | \$3,000.00 | \$113,900.00 |
| | WAGES AND BENEFITS | | | | | |
| | 60100 | Salaries & Wages | | | | |
| | 60111 | Salary - General Manager | \$105,000.00 | \$48,125.00 | \$25,000.00 | \$130,000.00 |
| | 60112 | Staff Regular Wages | \$466,231.00 | \$200,861.82 | (\$11,240.00) | \$454,991.00 |
| | 60113 | Contract Extra Help | \$2,000.00 | \$1,122.54 | \$12,000.00 | \$14,000.00 |
| | 60114 | Staff Standby Pay | \$18,250.00 | \$8,400.00 | \$0.00 | \$18,250.00 |
| | 60115 | Staff Overtime Pay | \$10,000.00 | \$1,912.17 | \$0.00 | \$10,000.00 |
| | | Total Salaries & Wages | \$601,481.00 | \$260,421.53 | \$25,760.00 | \$627,241.00 |
| | 60150 | Employee Benefits and Expenses | | | | |
| | 60151 | PERS Retirement | \$120,150.00 | \$56,788.53 | \$1,902.00 | \$122,052.00 |
| | 60152 | Workers Compensation | \$19,183.00 | \$12,155.68 | \$0.00 | \$19,183.00 |
| | 60153 | Group Insurance | \$90,000.00 | \$45,878.83 | \$0.00 | \$90,000.00 |
| | 60154 | Retirees Insurance | \$21,750.00 | \$9,743.94 | \$0.00 | \$21,750.00 |
| | 60155 | Staff Training | \$2,500.00 | \$100.88 | \$0.00 | \$2,500.00 |
| | 60156 | Management Training | \$2,000.00 | \$150.00 | \$0.00 | \$2,000.00 |
| | 60157 | Uniforms | \$4,500.00 | \$1,964.90 | \$0.00 | \$4,500.00 |
| | 60158 | Payroll Taxes | \$49,010.00 | \$21,629.83 | \$1,112.00 | \$50,122.00 |
| | 60159 | Payroll Services | \$540.00 | \$272.15 | \$0.00 | \$540.00 |
| | | Total Employee Benefits and Expenses | \$309,633.00 | \$148,684.74 | \$3,014.00 | \$312,647.00 |
| | | TOTAL WAGES AND BENEFITS | \$911,114.00 | \$409,106.27 | \$28,774.00 | \$939,888.00 |

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|-------|--|---------------------------|------------------------|---------------------|---------------------------------|
| 60200 | OFFICE OPERATIONS | | | | |
| | 60205 Bank and Merchant Fees | \$16,500.00 | \$8,171.59 | \$0.00 | \$16,500.00 |
| | 60210 Building Expenses | | | | |
| | 60211 Office Utilities | \$6,600.00 | \$3,262.99 | \$0.00 | \$6,600.00 |
| | 60212 Janitorial | \$3,100.00 | \$1,296.48 | \$0.00 | \$3,100.00 |
| | 60213 Maintenance | \$7,500.00 | \$763.96 | \$0.00 | \$7,500.00 |
| | 60214 Security | \$400.00 | \$156.00 | \$0.00 | \$400.00 |
| | Total Building Expenses | \$17,600.00 | \$5,479.43 | \$0.00 | \$17,600.00 |
| | 60220 Computer & Equipment Maint. | | | | |
| | 60221 Computer Systems | \$21,500.00 | \$15,979.50 | \$0.00 | \$21,500.00 |
| | 60222 Office Equipment | \$4,500.00 | \$1,002.30 | \$0.00 | \$4,500.00 |
| | Total Computer & Equipment Maint. | \$26,000.00 | \$16,981.80 | \$0.00 | \$26,000.00 |
| | 60230 Office Expense | \$14,000.00 | \$5,578.48 | (\$3,000.00) | \$11,000.00 |
| | 60240 Postage and Delivery | \$19,000.00 | \$8,869.91 | \$0.00 | \$19,000.00 |
| | 60250 Printing | \$6,200.00 | \$2,154.92 | \$0.00 | \$6,200.00 |
| | 60260 Publishing | \$600.00 | \$973.19 | \$1,500.00 | \$2,100.00 |
| | 60270 Telephone Expense | \$5,500.00 | \$2,961.40 | \$0.00 | \$5,500.00 |
| | 60400 Conservation | | | | |
| | 60401 Community Outreach | \$7,000.00 | \$2,665.81 | \$0.00 | \$7,000.00 |
| | 60402 Contract Services (CUWCC) | \$2,515.00 | \$0.00 | \$0.00 | \$2,515.00 |
| | 60403 Regional Conservation Program | \$4,579.00 | \$4,579.00 | \$0.00 | \$4,579.00 |
| | 60404 Toilet Replacement Program | \$1,000.00 | \$1,500.00 | \$500.00 | \$1,500.00 |
| | 60405 Washing Machine Rebates | \$300.00 | \$100.00 | \$0.00 | \$300.00 |
| | Total Conservation | \$15,394.00 | \$8,844.81 | \$500.00 | \$15,894.00 |
| | 60420 Engineering Services | \$40,000.00 | \$29,839.00 | \$0.00 | \$40,000.00 |
| | 60430 Insurance | | | | |
| | 60431 General Liability | \$30,000.00 | \$16,005.00 | \$0.00 | \$30,000.00 |
| | 60432 Property | \$5,500.00 | \$2,215.50 | \$0.00 | \$5,500.00 |
| | Total Insurance | \$35,500.00 | \$18,220.50 | \$0.00 | \$35,500.00 |
| | 60500 Water Memberships | | | | |
| | 60501 SAWWA | \$325.00 | \$430.00 | \$105.00 | \$430.00 |
| | 60502 Regional Water Authority | \$7,746.00 | \$7,746.00 | \$0.00 | \$7,746.00 |
| | 60503 SGA | \$20,500.00 | \$21,211.00 | \$711.00 | \$21,211.00 |
| | 60504 ACWA | \$7,910.00 | \$7,910.00 | \$0.00 | \$7,910.00 |
| | 60505 CSDA | \$5,300.00 | \$5,659.00 | \$359.00 | \$5,659.00 |
| | 60506 AWWA | \$98.00 | \$0.00 | \$0.00 | \$98.00 |
| | 60507 CRWA | \$1,030.00 | \$0.00 | \$0.00 | \$1,030.00 |
| | Total Water Memberships | \$42,909.00 | \$42,956.00 | \$1,175.00 | \$44,084.00 |
| | 60550 Permits & Fees | \$30,000.00 | \$18,974.23 | \$0.00 | \$30,000.00 |
| | 60555 Subscriptions & Licensing | \$2,120.00 | \$868.50 | \$0.00 | \$2,120.00 |
| | 60560 Elections | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 60565 Uncollectable Accounts | \$2,000.00 | (\$197.93) | \$0.00 | \$2,000.00 |
| | 60570 Other Operating Expenditures | \$2,000.00 | \$36.00 | \$0.00 | \$2,000.00 |
| | TOTAL OFFICE OPERATIONS | \$275,323.00 | \$170,711.83 | \$175.00 | \$275,498.00 |

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BUDGET REVIEW

| | | | 2015-2016 FINAL BUDGET | ACTUAL YEAR TO DATE | MIDYEAR REVISION | 2015-2016 ADJUSTED BUDGET |
|-------|-------------------------|--|---------------------------|------------------------|----------------------|---------------------------------|
| 65000 | FIELD OPERATIONS | | | | | |
| | 65005 | Backflow Testing | \$20,000.00 | \$17,290.00 | (\$2,500.00) | \$17,500.00 |
| | 65010 | Chemicals and Supplies | \$15,000.00 | \$8,189.68 | \$0.00 | \$15,000.00 |
| | 65015 | Construction Equipment Maintenance | \$4,000.00 | \$1.46 | \$0.00 | \$4,000.00 |
| | 65020 | Field Communication | \$3,300.00 | \$1,493.41 | \$0.00 | \$3,300.00 |
| | 65025 | Laboratory Services | | | | |
| | 65026 | Coliform Test and non-customer | \$4,000.00 | \$2,130.00 | \$0.00 | \$4,000.00 |
| | 65027 | Physical and Chemical Tests | \$15,500.00 | \$12,692.00 | \$0.00 | \$15,500.00 |
| | 65028 | Lab Supplies | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 |
| | | Total Laboratory Services | \$20,500.00 | \$14,822.00 | \$0.00 | \$20,500.00 |
| | 65030 | Pumping | | | | |
| | 65031 | Maintenance | \$20,000.00 | \$7,442.24 | \$0.00 | \$20,000.00 |
| | 65032 | Electricity and Fuel | \$187,000.00 | \$89,091.96 | \$0.00 | \$187,000.00 |
| | | Total Pumping | \$207,000.00 | \$96,534.20 | \$0.00 | \$207,000.00 |
| | 65040 | Safety Equipment | \$2,000.00 | \$170.26 | \$0.00 | \$2,000.00 |
| | 65045 | Shop Supplies | \$5,000.00 | \$536.93 | \$0.00 | \$5,000.00 |
| | 66000 | Transmission & Distribution | | | | |
| | 66001 | Distribution Supplies | \$47,000.00 | \$18,874.75 | \$0.00 | \$47,000.00 |
| | 66002 | Meter Maintenance | \$150,000.00 | \$17,815.79 | \$0.00 | \$150,000.00 |
| | 66003 | Tank Cleaning | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 66004 | Contract Repairs | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 |
| | | Total Transmission & Distribution | \$212,000.00 | \$36,690.54 | \$0.00 | \$212,000.00 |
| | 67000 | Transportation | | | | |
| | 67001 | Fuel | \$15,500.00 | \$5,681.98 | \$0.00 | \$15,500.00 |
| | 67002 | Maintenance | \$4,000.00 | \$3,820.84 | \$0.00 | \$4,000.00 |
| | | Total Transportation | \$19,500.00 | \$9,502.82 | \$0.00 | \$19,500.00 |
| | | TOTAL FIELD OPERATIONS | \$508,300.00 | \$185,231.30 | (\$2,500.00) | \$505,800.00 |
| | | TOTAL OPERATING EXPENSES | \$1,805,637.00 | \$806,405.46 | \$29,449.00 | \$1,835,086.00 |
| | | NON OPERATING EXPENSES | | | | |
| | 21610 | Sherrill Settlement | \$17,800.16 | \$17,800.16 | \$0.00 | \$17,800.16 |
| | 69110 | Revenue Bond 2015 | | | | |
| | | Revenue Bond 2015-Principle | \$210,000.00 | \$136,000.00 | \$0.00 | \$210,000.00 |
| | | Interest | \$78,803.21 | \$27,094.35 | \$0.00 | \$78,803.21 |
| | | Total Debt Service | \$288,803.21 | \$163,094.35 | \$0.00 | \$288,803.21 |
| | 69400 | Other Non Operating Expense | \$5,000.00 | \$1,671.00 | \$0.00 | \$5,000.00 |
| | | Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | TOTAL NON OPERATING EXPENSES | \$311,603.37 | \$182,565.51 | \$0.00 | \$311,603.37 |
| | | TOTAL EXPENSE | \$2,117,240.37 | \$988,970.97 | \$29,449.00 | \$2,146,689.37 |
| | | NET INCOME (Income-Expense) | \$282,269.63 | \$53,304.28 | (\$29,449.00) | \$252,820.63 |

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BUDGET REVIEW

| | | | 2015-2016 FINAL BUDGET | ACTUAL YEAR TO DATE | MIDYEAR REVISION | 2015-2016 ADJUSTED BUDGET |
|-------------------------------|---|--------------------|---------------------------|------------------------|---------------------|---------------------------------|
| OPERATING FUND BALANCE | | | | | | |
| | 5/31/15 Operating Fund Balance | | \$750,010.00 | | | \$750,010.00 |
| | To Capital Reserve Fund | | (\$600,000.00) | | | (\$600,000.00) |
| | Operating Reserve | | \$0.00 | | | \$0.00 |
| | 6/30/2016 Projected Operating Fund Balance | | \$432,279.63 | | | \$402,830.63 |
| SURCHARGE FUND BALANCE | | | | | | |
| | 5/31/15 Surcharge Account Balance | | \$1,660,645.00 | | | \$1,660,645.00 |
| | 43010 | Income | \$522,000.00 | | | \$522,000.00 |
| | 69210 | SRF Interest | (\$200,000.00) | | | (\$200,000.00) |
| | 25000 | SRF Principle | (\$1,500,000.00) | | | (\$1,500,000.00) |
| | 69220 | SRF Administration | (\$180.00) | | | (\$180.00) |
| | | final JJM payment | (\$153,798.00) | | | (\$153,798.00) |
| | | amt due from state | \$254,717.00 | | | \$254,717.00 |
| | 6/30/2016 Projected Surcharge Fund Balance | | \$583,384.00 | | | \$583,384.00 |

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|---|--|---------------------------|------------------------|---------------------|---------------------------------|
| CAPITAL ACCOUNT | | | | | |
| Income | | | | | |
| 41000 · Nonoperating Revenue | | | | | |
| | 44000 · Capacity Fee Revenue | \$44,000.00 | \$0.00 | | \$44,000.00 |
| Total 41000 · Nonoperating Revenue | | \$44,000.00 | \$0.00 | | \$44,000.00 |
| Expense | | | | | |
| A · WATER SUPPLY | | | | | |
| | A-1 · 2015 Urban Water Management | \$40,000.00 | \$0.00 | \$0.00 | \$40,000.00 |
| | A-2 · L Street Storm Drain Construct | \$50,000.00 | \$10,151.60 | \$0.00 | \$50,000.00 |
| | A-3 · River Arc | \$15,000.00 | \$12,511.22 | \$0.00 | \$15,000.00 |
| | A-4 · El Dorado County Water & Power | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 |
| | A-5 · Well 10 Upgrades | \$100,000.00 | \$14,730.00 | \$300,000.00 | \$400,000.00 |
| | A-6 · Miscellaneous Pump Replacements | \$20,000.00 | \$47,302.91 | \$30,000.00 | \$50,000.00 |
| | A-7 · Well 15 Swedging | \$70,000.00 | \$0.00 | \$0.00 | \$70,000.00 |
| Total A · WATER SUPPLY | | \$320,000.00 | \$84,695.73 | \$330,000.00 | \$650,000.00 |
| B · WATER DISTRIBUTION | | | | | |
| | B-1a · Adele Court Pipeline C/O 14-15 | \$20,000.00 | \$1,685.00 | (\$18,000.00) | \$2,000.00 |
| | B-2 · Remove Elkhorn Zone Break | \$5,000.00 | \$0.00 | | \$5,000.00 |
| | B-3 · Paladin Way Install DIP | \$20,000.00 | \$2,120.00 | (\$15,000.00) | \$5,000.00 |
| | B-4 · 5th/Montague DIP & Easement | \$30,000.00 | \$2,310.00 | (\$25,000.00) | \$5,000.00 |
| | B-5 · System Valve Replacements | \$10,000.00 | \$0.00 | | \$10,000.00 |
| | B-6 · Paving Replacements | \$25,000.00 | \$0.00 | | \$25,000.00 |
| Total B · WATER DISTRIBUTION | | \$110,000.00 | \$6,115.00 | (\$58,000.00) | \$52,000.00 |
| M · MISCELLANEOUS | | | | | |
| | M-1 · Service Replacements | \$15,000.00 | \$5,173.88 | | \$15,000.00 |
| | M-2 · Large Meter Replacements | \$5,000.00 | \$0.00 | | \$5,000.00 |
| | M-3 · 1 Ton Truck Replacement | \$50,000.00 | \$31,482.05 | (\$18,000.00) | \$32,000.00 |
| | M-4 · Light Trailer | \$7,000.00 | \$4,939.92 | | \$7,000.00 |
| | M-5 · Wacker | \$3,500.00 | \$2,478.61 | | \$3,500.00 |
| | M-6 · Pipe Locator | \$3,500.00 | \$3,345.26 | | \$3,500.00 |
| | M-7 · Ditch Wtich Vacuum Trailer | \$60,000.00 | \$59,368.31 | | \$60,000.00 |
| | M-8 · District Office Design | \$30,000.00 | \$0.00 | (\$20,000.00) | \$10,000.00 |
| Total M · MISCELLANEOUS | | \$174,000.00 | \$106,788.03 | (\$38,000.00) | \$136,000.00 |
| C · CONTINGENCY | | | | | |
| | C-1 · Contingency | \$53,400.00 | \$2,729.86 | | \$53,400.00 |
| TOTAL CAPITAL IMPROVEMENT EXPENSE | | \$657,400.00 | \$200,328.62 | \$234,000.00 | \$891,400.00 |
| CAPITAL IMPROVEMENT FUND BALANCE | | | | | |
| | ADD: 5/31/2015 Capital Reserve Account Balance | \$1,270,800.00 | | \$0.00 | \$1,270,800.00 |
| | ADD: Income from Operating Account | \$600,000.00 | | \$0.00 | \$600,000.00 |
| | SUBTRACT: Capital Expenditures | (\$587,400.00) | | (\$234,000.00) | (\$891,400.00) |
| | ADD: Capacity Fees | \$44,000.00 | | \$0.00 | \$44,000.00 |
| | SUBTRACT: Rio Linda Blvd Change Orders | | | (\$148,638.00) | (\$148,638.00) |
| 6/30/2016 Projected Capital Improvement Fund Balance | | \$1,327,400.00 | | (\$382,638.00) | \$874,762.00 |