



RUNNING SPRINGS WATER DISTRICT  
A MULTI-SERVICE INDEPENDENT SPECIAL DISTRICT

31242 Hilltop Boulevard • P.O. Box 2206  
Running Springs, CA 92382

TO: BOARD OF DIRECTORS                      DATE POSTED:                      JANUARY 12, 2018

RE: REGULAR BOARD MEETING                      FROM:                      BOARD SECRETARY

The Regular Meeting of the Board of Directors of the Running Springs Water District will be held on Wednesday, January 17, 2018, at the hour of 9:00 A.M. at the District Office located at 31242 Hilltop Boulevard, Running Springs, California. This agenda was posted prior to 5:00pm on January 12, 2018 at the Running Springs Water District Office and Website.

The Board may take action on any item on the agenda, whether listed as an action item or as an information item.

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Joan C. Eaton, Board Secretary at (909) 867-2766 at least 48 hours before the meeting, if possible.

Copies of documents provided to members of the Board for discussion in open session may be obtained from the District at the address indicated above.

**AGENDA**

1. Call Meeting to Order and Pledge of Allegiance
2. Recognize and Hear from Visitors / Public Comment - This portion of the agenda is reserved for the public to make comments on matters within the jurisdiction of the Running Springs Water District that are **not on the agenda**. The Board, except to refer the matter to staff and/or place it on a future agenda, may take no action. It is in the best interest of the person speaking to the Board to be concise and to the point. A time limit of five minutes per individual will be allowed. Any person wishing to comment on an item that is on the agenda is requested to complete a request to speak form prior to the item being called for consideration or to raise their hand and be recognized by the Board President.
3. Approval of Consent Items – The following consent items are expected to be routine and non-controversial and will be acted on at one time without discussion unless an item is withdrawn by a Board Member for questions or discussion. Any person wishing to speak on the consent agenda may do so by raising his/her hand and being recognized by the Board President.

A. Approve Meeting Minutes **Page 3**

B. Ratify December 2017 Expenditures **Page 8**

4. Action Items – The following action items will be considered individually and each **require a motion** by the Board of Directors for action.
  - A. Consider Authorizing Changes to Credit/Debit Card Processing for Water and Sewer Bill Payments **Page 14**  
(Presenter: Ryan Gross, General Manager)
  - B. Consider Providing Additional Direction to Staff on Fiscal Year 2018/2019 Budget Planning Assumptions **Page 16**  
(Presenter: Ryan Gross, General Manager)
5. Information Items – The following information items do not require any action by the Board of Directors and are for informational purposes only.
  - A. Quarterly Budget/Financial Update **Page 59**  
(Presenter: Ryan Gross, General Manager)
6. Closed Session
  - A. Conference With Legal Counsel – Anticipated Litigation. Significant Exposure to litigation pursuant to Paragraph (2) of subdivision (d) of Section 54956.9. Number of cases: One
7. Open Session
  - A. The Board and/or Legal Counsel will report any action taken in closed session.
8. General Manager’s Report
9. Report from Legal Counsel
10. Board Member Comments
11. Meeting Adjournment

Upcoming Meetings: Regular Board Meeting, February 21, 2018 at 9:00 am

**RUNNING SPRINGS WATER DISTRICT**

**MEMORANDUM**

**DATE:** January 17, 2018  
**TO:** Board of Directors  
**FROM:** Ryan Gross, General Manager  
**SUBJECT:** CONSIDER APPROVING MEETING MINUTES

**RECOMMENDATION**

It is recommended that the Board of Directors review and approve the attached meeting minutes.

**REASON FOR RECOMMENDATION**

Approval of meeting minutes.

**BACKGROUND INFORMATION**

The attached draft meeting minutes are from the Regular Board Meeting held on December 20, 2017.

**ATTACHMENTS**

Attachment 1 – Draft Meeting Minutes

**MINUTES OF THE REGULAR MEETING OF THE  
BOARD OF DIRECTORS RUNNING SPRINGS WATER DISTRICT  
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA  
DECEMBER 20, 2017**

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The Regular Meeting of the Board of Directors of the Running Springs Water District was held on Wednesday, December 20, 2017 at the hour of 9:00 A.M. at the District office located at 31242 Hilltop Boulevard, Running Springs, California.

The following Directors were present:

Kenneth Ayers, President  
Pamella Bennett, Vice-President  
Mike Terry, Director  
Errol Mackzum, Director  
Tony Grabow, Director

Also present were the following:

Ryan Gross, General Manager  
Joan C. Eaton, Board Secretary/Treasurer/Administration Supervisor  
Mike Riddell, Legal Counsel, Best, Best & Krieger

No Visitors Present

**MEETING MINUTES**

**AGENDA ITEMS**

**1. Call Meeting to Order and Pledge of Allegiance**

The meeting was called to order at 9:01 A.M. by President Ayers who also led the assembly in the pledge of allegiance to the flag.

**2. Recognize and Hear From Visitors/Public Comment**

No visitors were present.

**3. Election of Officers – Consider Postponing Election of Officers Until After the Next District General Election**

Due to the change in the election cycle, Manager Gross recommended postponing the Election of Officers until after the next District General Election.

Upon **motion** by Director Mackzum, **second** by Director Bennett and **carried by a 5 to 0 vote**, Consider Postponing Election of Offices Until After the Next District General Election, was approved.

**4. Approval of Consent Items**

**A. Approve Meeting Minutes**

**B. Ratify Expenditures**

Manager Gross clarified the Ovivo, USA, LLC expense which is the Treatment Plant Membrane manufacturer.

**C. Consider Resolution No. 24-17, Setting the Schedule for Regular Board Meetings**

Upon **motion** by Director Terry, **second** by Director Bennett and **carried by a 5 to 0 vote**, the Consent Items were approved.

**5. Action Items**

**A. Consider Adopting Resolution No. 25-17, Providing Workers' Compensation Insurance for Board Members and Volunteers**

Manager Gross reported on Resolution No. 25-17 that will set policy to continue covering the District Governing Body members and/or volunteers and that they will be deemed to be employees of the District for the purpose of providing workers' compensation coverage. Supervisor Eaton confirmed the workers' compensation premiums are set by employee salaries.

Upon **motion** by Director Mackzum, **second** by Director Terry and **carried by a 5 to 0 vote**, Resolution No. 25-17, Providing Workers' Compensation Insurance for Board Members and Volunteers, was adopted. (Resolution No. 25-17 on file in the District Office)

**6. Information Items**

**A. Update on Camp Helendade Property**

Manager Gross reported on the Camp Helendade property stating a company called Getaway is proposing to lease and eventually purchase the Boy Scout property to operate a campground. Getaway is proposing a temporary Outside Sewer Service Agreement with the intent of establishing annexation to the District within the next twelve (12) months. The District would like to investigate additional groundwater resources on the property and discussion continued. Manager Gross requested that the Board provide approval for District staff to work with Getaway and return to the Board in January or

February, 2018. Attorney Riddell reminded the Board that an Outside Service Agreement requires a Local Agency Formation Commission (LAFCO) approval and he concurred that the agreement should be with the owner of the property to preserve the ability to place a lien on the property in the event of a delinquency.

This item will be discussed further and no motion was required.

**7. Closed Session**

**A. Conference with Legal Counsel – Anticipated Litigation. Significant Exposure to litigation pursuant to Paragraph (2) of subdivision (d) of Section 54956.9 Number of cases: One**

Legal Counsel announced that the Board was going into Closed Session at 9:16 A.M. under threat of litigation with Arrowbear County Water District over sewer service charges.

**8. Open Session**

**A. The Board and/or Legal Counsel will report any action taken in Closed Session**

The Board returned to Open Session at 9:55 A.M. with no reportable action.

**9. General Manager's Report**

No Report

**10. Report From Legal Counsel**

Attorney Riddell reported that the Howard Jarvis Taxpayers Association California Department of Forestry and Fire Fee lawsuit was dismissed.

The Crestline Lake Arrowhead Water Agency (CLAWA) State Water Project allocation is 15% due to lowering of the capacity in the Oroville reservoir.

**11. Board Member's Comments**

None

**12. Meeting Adjournment**

The meeting was adjourned at 9:59 A.M.

Respectfully Submitted,

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President, Board of Directors  
Running Springs Water District

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Secretary of the Board of Directors  
Running Springs Water District

**RUNNING SPRINGS WATER DISTRICT**

**MEMORANDUM**

**DATE:** January 17, 2018  
**TO:** Board of Directors  
**FROM:** Ryan Gross, General Manager  
**SUBJECT:** RATIFY EXPENDITURES

**RECOMMENDED BOARD ACTION**

It is recommended that the Board of Directors review the attached accounts payable check register and ratify the District's December 2017 expenditures.

A copy of the District's Cash Summary as of December 31, 2017 is also included for review and information.

**REASON FOR RECOMMENDATION**

Each month staff presents the monthly check register and recommends that the Board of Directors ratify the District's expenditures.

**BACKGROUND INFORMATION**

Attached is a list of expenditures for December 2017 and the Cash Summary as of December 31, 2017.

**FISCAL INFORMATION**

Refer to attached accounts payable check register and cash summary.

**ATTACHMENTS**

Attachment 1 – Accounts Payable Check Register for December 2017  
Attachment 2 – Cash Summary as of December 31, 2017



# Running Springs Water District

## Accounts Payable Checks

### December 2017

Vendor Name	Description	Date	Invoice Amount	Check Number	Check Amount
1st Responder Newspaper	2018 Subscription	12/14/17	50.00	101409	50.00
Action Automotive Repair Inc	Mount and Balance six tires	12/04/17	2,761.00	101372	5,522.03
	Purchased, Mounted & Balanced 6 Tires	12/04/17	2,761.03	101372	
	Snow Tirew Swap	12/14/17	95.00	101410	95.00
	Brake Work/Repair	12/21/17	956.40	101439	956.40
Airgas Inc.	Welding supplies MBR 1 upgrade	12/07/17	171.00	101388	171.00
	Large Helium	12/14/17	42.40	101411	42.40
Allstar Fire Equipment	Hellfire Rubber Structural Boot	12/21/17	287.65	101440	287.65
American Family Life Assurance Company of Colun	Additional Insurance Prem. November 2017	12/04/17	616.66	101373	616.66
Ameripride Services, Inc	Cleaning Supplies Nov 2017	12/07/17	328.30	101389	328.30
Arrowbear Park County Water District	Purchased Water November 2017	12/04/17	7,737.60	101385	7,737.60
Bacon/Wagner Excavating, Inc.	Treat Plant Mtr Manhole Asphalt Paving	12/14/17	3,535.00	101412	3,535.00
Best, Best & Krieger LLP	Legal Services November 2017	12/14/17	2,907.10	101413	2,907.10
BURR Group Inc.	Trash Service November 2017	12/04/17	176.79	101374	176.79
	Trash/Loads Nov 2017	12/07/17	324.84	101390	324.84
California Computer Options Inc	EOL IT Asset Replacement/Sonicwall 500 series	12/07/17	3,138.88	101391	3,138.88
California Water Environment Association	Membership /Collect Grd 1/ Plant Grd 1	12/14/17	350.00	101414	700.00
	Membership/ Collect Grd 1/ Plant Tech grd 1	12/14/17	350.00	101414	
CalPERS	Health Insurance Premiums Dec 17	12/04/17	17,003.72	DFT0000636	17,003.72
	PERS UAL December 2017	12/05/17	40,117.03	DFT0000637	40,117.03
	Employ Contrib Classic/Pepra 12/4/17	12/13/17	25,251.46	DFT0000650	25,251.46
	Employ Contributions Classic/Prepra 12/18/17	12/28/17	22,324.70	DFT0000659	22,324.70
Canon	Monthly Service/Usage December 2017	12/21/17	899.22	101441	899.22
CDCE, Inc	DC Cig Adpt Series	12/14/17	358.25	101415	358.25
Charter Communitcations	Telephone and Internet December 2017	12/14/17	573.34	101416	764.70
	Telephone/Internet December 2017	12/14/17	191.36	101416	
	Telephone and Internet Dec 17-Jan 18	12/21/17	104.97	101442	104.97
Citibank, N.A.	misc. supplies from home depot	12/07/17	244.14	101392	336.57
	Miscellaneous Supplies Nov 2017	12/07/17	92.43	101392	
	STAPLES -OFFICE SUPPLIES	12/21/17	241.47	101443	864.21
	STAPLES -OFFICE SUPPLIES	12/21/17	455.79	101443	
	Office Supplies December 2017	12/21/17	166.95	101443	
Clinical Laboratory of San Bernardino	Wastewater Samples	12/14/17	1,807.00	101417	1,807.00
	Water Samples November 2017	12/21/17	2,614.00	101444	2,614.00
Cole-Parmer	Fiterability Papers for MBR Process Control	12/07/17	492.27	101393	492.27
Consolidated Electrical Distributors, Inc	Rockwell Automation Support (WWTP PLC and HV	12/07/17	3,069.80	101394	3,069.80
	Disconnect switch & Fuses	12/21/17	538.42	101445	658.61
	Electrical components	12/21/17	120.19	101445	
Costco Wholesale Membership Inc	Membership renewal 18	12/21/17	180.00	101446	180.00
County of San Bernardino	Dump Fees December 2017	12/21/17	16.99	101447	16.99
	Road Permit Live Oak Drive	12/21/17	296.00	101448	296.00
Crestline-Lake Arrowhead Water Agency	Purchased Water November 2017	12/04/17	12,572.26	101386	12,572.26
Cypress Ancillary Benefits	Dental Insurance Premiums Dec 2017	12/04/17	1,116.62	101375	1,116.62
Dave Winter	David Winter uniform reimbursement	12/04/17	166.06	101376	166.06
David M. Ayon	Hazard Abatement Warrant #201700006	12/04/17	375.00	101377	1,252.00

Vendor Name	Description	Date	Invoice Amount	Check Number	Check Amount
David M. Ayon	Hazard Abatement Warrant201700002	12/04/17	488.00	101377	1,252.00
	Hazard Abatement Warrant 201700007	12/04/17	389.00	101377	
	Weed Abatement Warrant #201700001	12/07/17	919.00	101395	1,513.00
	Weed Abatement Warrant #201700007	12/07/17	594.00	101395	
	Weed Abatement Warrant 201700009	12/21/17	589.00	101449	3,489.00
	Weed Abatement Warrant 201700005	12/21/17	749.00	101449	
	Weed Abatement Warrant 201700008	12/21/17	589.00	101449	
	Weed Abatement Warrant 201700010	12/21/17	781.00	101449	
	Weed Abatement Warrant 201700011	12/21/17	781.00	101449	
Deep Creek Drive-In	Food for the 2017 Holiday Lunch	12/14/17	450.00	101418	450.00
Dixi Willemse	Reimbursement Claim	12/07/17	67.46	101396	67.46
Federal Express Corporation	Shipping Charges November 17	12/14/17	21.42	101419	21.42
Fire Apparatus Solutions	Repairs on Engine 51	12/21/17	4,319.50	101450	4,319.50
Fire Fighters Association	Association Dues December 2017	12/21/17	370.00	101451	370.00
Frontier Communications	Telephone Nov-Dec 2017	12/04/17	55.19	101378	165.57
	Telephone Nov-Dec 2017	12/04/17	55.19	101378	
	Electricity November 2017	12/04/17	55.19	101378	
	Telephone December 2017	12/07/17	55.19	101397	55.19
	Telephone/Internet December 2017	12/14/17	143.96	101420	196.17
	Telephone December 2017	12/14/17	52.21	101420	
	Telephone December 2017	12/21/17	52.18	101452	52.18
George Corley	Reimbursement Claim	12/21/17	431.45	101453	431.45
Harich Enterprises Co. Inc.	12" well seal	12/21/17	411.96	101454	411.96
Harrington Industrial Plastics LLC	3x2 bushings for MBR 1 airline	12/07/17	228.92	101398	228.92
Haz Mat Trans, Inc.	Wo #84184	12/21/17	700.00	101455	700.00
HD Supply Facilities Maintenance LTD	Glass Fiber Filter	12/14/17	88.00	101421	88.00
Humana	Ambulance overpayment refund.	12/04/17	441.10	101379	441.10
Inland Desert Security & Communications	Answering Service December 2017	12/21/17	105.20	101456	105.20
Inland Water Works Supply Company	Water Inventory	12/21/17	18.32	101457	50.72
	4x2 IP DI BLIND FLG	12/21/17	32.40	101457	
Joan Eaton	Reimbursement Claim	12/21/17	345.26	101458	345.26
Leslie's Poolmart, Inc	Soda ash & Salt	12/14/17	1,244.88	101422	1,244.88
Life-Assist, Inc	Medical Supplies	12/14/17	873.20	101423	873.20
Linda Mayfield	Reimbursement Claim	12/21/17	482.00	101459	482.00
MCI	Long Distance November 2017	12/07/17	47.87	101399	47.87
McMaster-Carr Supply Company	Microscope Cover glasses	12/07/17	28.67	101400	28.67
	Opaque Tubing and Stud Anchor	12/14/17	63.69	101424	648.21
	Microscope Cover Glasses	12/14/17	-28.67	101424	
	4" Stainless steel fittings	12/14/17	613.19	101424	
	Neoprene Rubber Strip	12/21/17	66.86	101460	209.47
	PCV Pipe Fittings	12/21/17	84.45	101460	
	Gas Welding Rods	12/21/17	58.16	101460	
Metropolitan Life Insurance Company	Vision Insurance Premiums Dec 2017	12/04/17	166.75	101380	166.75
Myers-Stevens & Toohey Co. Inc	Disability Insurance Premiums Nov 2017	12/21/17	180.25	101461	386.25
	Disability Insurance Premiums Dec 17	12/21/17	206.00	101461	
NAPA Auto Parts	Miscellaneous Auto Parts Nov 2017	12/07/17	373.05	101401	402.16
	Miscellaneous Auto Supplies	12/07/17	29.11	101401	
Nestle Waters North America	Drinking Wtr Treat Plant Nov 2017	12/07/17	53.33	101402	53.33
Nuckles Oil Company, Inc	Fuel order	12/14/17	6,984.54	101425	6,984.54
One Stop Landscape Supply	Bio Solids Disposal November	12/07/17	2,248.20	101403	2,248.20

Vendor Name	Description	Date	Invoice Amount	Check Number	Check Amount
Ovivo USA, LLC	Flux Enhancer	12/21/17	2,773.98	101462	2,773.98
Patricia A. Monical	Industrial Paper Towels -Plant	12/14/17	80.25	101426	80.25
Peerless Maintenance Service Inc.	Janitorial Service December 2017	12/14/17	485.00	101427	485.00
Polydyne Inc.	Blanket PO for Polymer	12/14/17	1,066.73	101428	1,066.73
PVC Pipe Supplies	PVC parts for MBR 1 upgrade	12/07/17	621.22	101404	621.22
	PVC Clamps	12/21/17	1,767.16	101463	1,767.16
Reliance Standard Life Insurance Company	Life Insurance Premiums Decemver 17	12/04/17	1,136.66	101381	1,136.66
Rim Forest Lumber Company, Inc.	Concrete Mix	12/04/17	256.45	101382	256.45
Robert Aberg	Reimbursement Claim	12/21/17	435.00	101464	654.98
	Reimbursement Claim	12/21/17	219.98	101464	
Roger E. Fox, M.D.	Dot Exams	12/21/17	100.00	101465	100.00
Rogers Anderson Malody & Scott LLP	Consultant Fees November 2017	12/21/17	5,662.30	101466	5,662.30
Safeguard Business Systems	DOOR HANGERS	12/07/17	158.35	101405	158.35
San Bernardino County Fire Protection District	Cupa Permit for WWTP	12/21/17	1,023.00	101467	1,023.00
Scott Benson	Reimbursement Claim	12/14/17	39.88	101429	39.88
Southern California Edison Company	Electricity November 2017	12/04/17	365.98	101383	3,055.07
	Electricity November 2017	12/04/17	26.79	101383	
	Electricity November 2017	12/04/17	226.35	101383	
	Electricity November 2017	12/04/17	329.99	101383	
	Electricity November 2017	12/04/17	155.68	101383	
	Electricity - November 2017	12/04/17	893.83	101383	
	Electricity November 2017	12/04/17	262.56	101383	
	Electricity November 2017	12/04/17	89.62	101383	
	Electricity November 2017	12/04/17	278.51	101383	
	Electricity Novemebr 2017	12/04/17	425.76	101383	
	Electricity November 2017	12/04/17	71.24	101387	1,788.78
	Electricity November 2017	12/04/17	243.39	101387	
	Electricity November 2017	12/04/17	27.54	101387	
	Electricity November 2017	12/04/17	319.34	101387	
	Electricity November 2017	12/04/17	95.73	101387	
	Electricity November 2017	12/04/17	212.94	101387	
	Electricity November 2017	12/04/17	209.74	101387	
	Electricity November 2017	12/04/17	111.31	101387	
	Electricity November 2017	12/04/17	396.51	101387	
	Electricity November 2017	12/04/17	101.04	101387	
	Electricity November 2017	12/07/17	1,254.73	101406	7,804.10
	Electricity November 2017	12/07/17	115.72	101406	
	Electricity November 2017	12/07/17	284.49	101406	
	Electricity November 2017	12/07/17	185.87	101406	
	Electricity November 2017	12/07/17	31.33	101406	
	Electricity November 2017	12/07/17	287.62	101406	
	Electricity November 2017	12/07/17	162.53	101406	
	Electricity November 2017	12/07/17	5,471.17	101406	
	Electricity November 2017	12/07/17	10.64	101406	
Southern California Gas Company	Gas Usage November 2017	12/07/17	126.05	101407	126.05
	Gas Usage November 2017	12/14/17	78.27	101430	294.28
	Gas Usage November 2017	12/14/17	99.42	101430	
	Gas Usage November 2017	12/14/17	100.32	101430	
	Gas Usage November 2017	12/14/17	16.27	101430	
State of California - Department of Forestry & Fire	Firefighter 1 Certifications for 4 Employees	12/21/17	160.00	101468	160.00

Vendor Name	Description	Date	Invoice Amount	Check Number	Check Amount
State of California - State Water Resource Control	Drinking Water Cert Renewal 2018	12/21/17	90.00	101469	90.00
State Water Resources Control Board	Annual Permit Fee	12/14/17	500.00	101431	17,517.00
	Annual Permit Fee	12/14/17	2,088.00	101431	
	Annual Permit Fee	12/14/17	14,929.00	101431	
Terminix International Company LP	Pest Control	12/14/17	45.00	101432	45.00
	Pest Control	12/21/17	45.00	101470	45.00
Underground Service Alert of Southern California	New Digging Tickets-December 2017	12/04/17	26.47	101384	26.47
University of Southern California	Water Purveyor Membership 2018	12/21/17	143.00	101471	143.00
Verizon Wireless Services LLC	Cell Phone Charges November 2017	12/14/17	198.75	101433	198.75
Visa	Eaton- PCF Background/Ink Ribbon	12/07/17	164.19	101408	164.19
	Bobroff- Holiday Lunch gifts/Ferguson parts	12/14/17	396.10	101434	1,355.19
	Corley- GRP Assoc. Dispose System	12/14/17	175.90	101434	
	Ellsberry-Pleat Filter for Station 51	12/14/17	13.53	101434	
	Miller- Miscellaneous Parts & Supplies	12/14/17	388.82	101434	
	Vasquez-Hotspot Heater	12/14/17	128.84	101434	
	Chief Fire Officer 3B	12/14/17	126.00	101434	
	Chief Fire Officer 3C Class	12/14/17	126.00	101434	
Vyanet Operating Group	Security/Monitoring Jan 18-March 18	12/14/17	140.12	101435	140.12
York Insurance Services Group Inc., -CA	Workers Comp Ck 10384-10384	12/14/17	31.19	101436	31.19
York Risk Services Group, Inc	Workers Comp Admin Fee Nov 17	12/14/17	112.00	101437	112.00

**Totals**

Payment Type	Payable Count	Payment Count	Payment
Regular Checks	161	99	130,358.96
Manual Checks	0	0	0.00
Voided Checks	0	0	0.00
Bank Drafts	4	4	104,696.91
EFT's	0	0	0.00
<b>Totals</b>	<b>165</b>	<b>103</b>	<b>235,055.87</b>

<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Fire &amp; Ambulance Department</b>	
Breathing Apparatus Equipment Replacement	76,923
Future Equipment Replacement	12,188
Workers Comp PASIS Outstanding Claims	11,552
<b>Subtotal Fire &amp; Ambulance Department Designated Reserve Funds</b>	<b>100,663</b>
Fire Department Operating Reserve	1,374,660
Ambulance Department Operating Reserve	152,515
<b>Subtotal Fire &amp; Ambulance Department Operating Reserve Funds</b>	<b>1,527,174</b>
<b>Recommended Reserve Fund Target (6 Months Operating Expenses)</b>	<b>1,022,579</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>504,596</b>
<b>Wastewater Division</b>	
Wastewater Capital Improvement Project Reserve	253,401
Wastewater System Connection & Capacity Charges	138,371
Wastewater Infrastructure R&R Reserve (CWSRF Debt Reserve)	169,143
<b>Subtotal Wastewater Designated Reserve Funds</b>	<b>560,915</b>
Wastewater Operating Reserve Fund	(47,551)
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>499,285</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>(546,836)</b>
<b>Water Division</b>	
Water Capital Improvement Project Reserve	153,154
Water System Connection & Capacity Charges	5,382
Water Infrastructure R&R Reserve (MFC Debt Reserve)	65,341
<b>Subtotal Water Designated Reserve Funds</b>	<b>223,877</b>
Water Operating Reserve	563,789
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>530,659</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>33,129</b>
<b>Assessment Districts</b>	
Water Assessment District No. 9 Construction Funds	34,272
Water Assessment District No. 10 Construction Funds	26,421
Water Assessment District No. 10 O&M	144,402
Water Assessment District No. 10 Bond Reserve Fund	112,131
<b>Subtotal Assessment Districts</b>	<b>317,226</b>
<b>Total District Designated &amp; Operating Reserve Funds</b>	<b>2,928,867</b>
<b>Assessment District Funds</b>	<b>317,226</b>
<b>Combined Pooled Cash</b>	<b>3,246,093</b>
Checking Account (General)	268,527
LAIF	2,841,177
York Insurance Deposit	17,358
BNY Mellon (AD #10 Bond Reserve)	118,031
Petty Cash	1,000
<b>Combined Pooled Cash</b>	<b>3,246,093</b>

**RUNNING SPRINGS WATER DISTRICT****MEMORANDUM**

**DATE:** January 17, 2018  
**TO:** Board of Directors  
**FROM:** Ryan Gross, General Manager  
**SUBJECT:** CONSIDER CHANGES TO CREDIT CARD, DEBIT CARD AND E-CHECK PROCESSING

**RECOMMENDED BOARD ACTION**

Considering authorizing staff to make the necessary changes and enter into a new service agreement for the processing of credit card, debit card and e-check payments of water and sewer bills that will be integrated with the Tyler/Incode Utility Billing Software.

**REASON FOR RECOMMENDATION**

The District's new utility billing software allows for the integration of credit card, debit card and e-check payment methods by our customers. Utility payments that qualify for the Visa/MC Program receive a special discount on processing fees for cards that qualify under the ETS Utility Program. If enrolled in the Utility Program Visa does not allow for any fee to be charged to customers for any type of utility payment.

The discounted processing fee would be approximately a quarter (1/4<sup>th</sup>) of what customers currently pay but the District would incur the fee instead of the customer. Another way of looking at it is considering these processing fees as part of the cost of doing our business similar to postage expense.

**BACKGROUND INFORMATION**

In 2010 the District implemented a credit card, debit card and e-check payment service through Paymentus due to the many customer requests over the years to pay their water and sewer bills using a credit or debit card. Currently customers wishing to pay a water and/or sewer bill are charged a flat service fee of \$3.25 which is collected by Paymentus. The Paymentus service agreement expires at the end of February 2018.

Under the new program with ETS the estimated average processing fee for a \$100 utility payment would be \$1.12 if the District incurs or absorbs these processing fees into our water and sewer rates and considers them part of the cost of doing business similar to postage expense.

Staff did a brief survey of what other Districts do with regards to credit card, debit card and e-check processing fees. The following Districts absorb credit card processing fees, consider them as part of the cost of doing business and build the expense into their rates:

Arrowbear Park County Water District	Monte Vista Water District
Big Bear DWP	Walnut Valley Water District
Coachella Valley Water District	West Valley Water District
East Valley Water District	Banning
Elsinore Valley Water District	
LACSD	

### **FISCAL INFORMATION**

By absorbing these processing fees into our water and sewer rates, the District would incur an additional annual expense of approximately \$6,500 based on current data. This expense is likely to increase as more customers take advantage of the convenience. One time set up for a new card reader is \$650. Monthly statement fees are \$7.50 and there is also an annual PCI compliance fee of \$150.

Alternatively, the Board could choose to continue with the status quo and customers would be charged the \$3.25 processing fee with no additional expense to the District.

**RUNNING SPRINGS WATER DISTRICT**

**MEMORANDUM**

**DATE:** January 17, 2018  
**TO:** Board of Directors  
**FROM:** Ryan Gross, General Manager  
**SUBJECT:** FISCAL YEAR 2018/2019 BUDGET PLANNING

**RECOMMENDED BOARD ACTION**

This is an information item only.

**REASON FOR RECOMMENDATION**

This is an information item only.

**BACKGROUND INFORMATION**

Staff has prepared the Fiscal Year 2018/2019 Budget Planning Presentation for review and discussion. A copy of the presentation is being provided as a separate document and is not attached to this staff report.

The District has historically conducted a budget workshop each year, generally in January or February, to discuss the upcoming budgetary process between staff and the Board of Directors. This has proven to be an effective method of informing the Board of anticipated operational needs and planned future projects.

The following is a tentative schedule for the upcoming Fiscal Year 2018/2019 budget development process.

Board Budget Planning/Workshop	Wednesday, January 17, 2018
Wastewater Budget, Committee Meeting	Wednesday, March 7, 2018
Wastewater Budget, Board Meeting	Wednesday, March 21, 2018
Fire Budget, Committee Meeting	Wednesday, April 4, 2018
Fire Budget, Board Meeting	Wednesday, April 18, 2018
Water & Admin Budget, Committee Meeting	Wednesday, May 2, 2018
Water & Admin Budget, Board Meeting	Wednesday, May 16, 2018
District Budget, Public Hearing and Approval	Wednesday, June 20, 2018



**FISCAL INFORMATION**

This is an information item only.

**ATTACHMENTS**

Attachment 1 – Fiscal Year 2018/2019 Budget Planning/Workshop Presentation

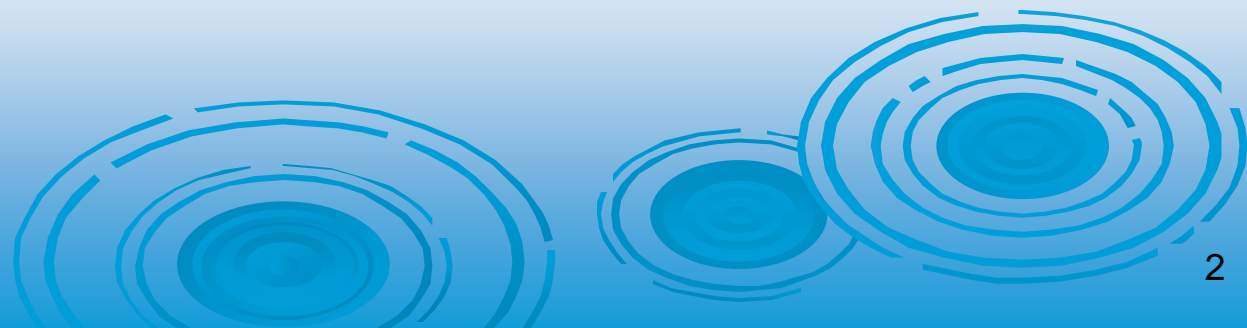


# January 17, 2018 Fiscal Year 2018/2019 Budget Planning Workshop Public Outreach



# Purpose of Board Workshop

- Schedule for FY 2018-2019
- Organizational Structure
- Reserve Fund Balances
- 5-Year CIP Plan
- Operating Expenses
- Operating Cash Flow Projection
- FY 2018/2019 Budget Assumptions
- Property Tax Revenue
- Debt Service
- Conclusion



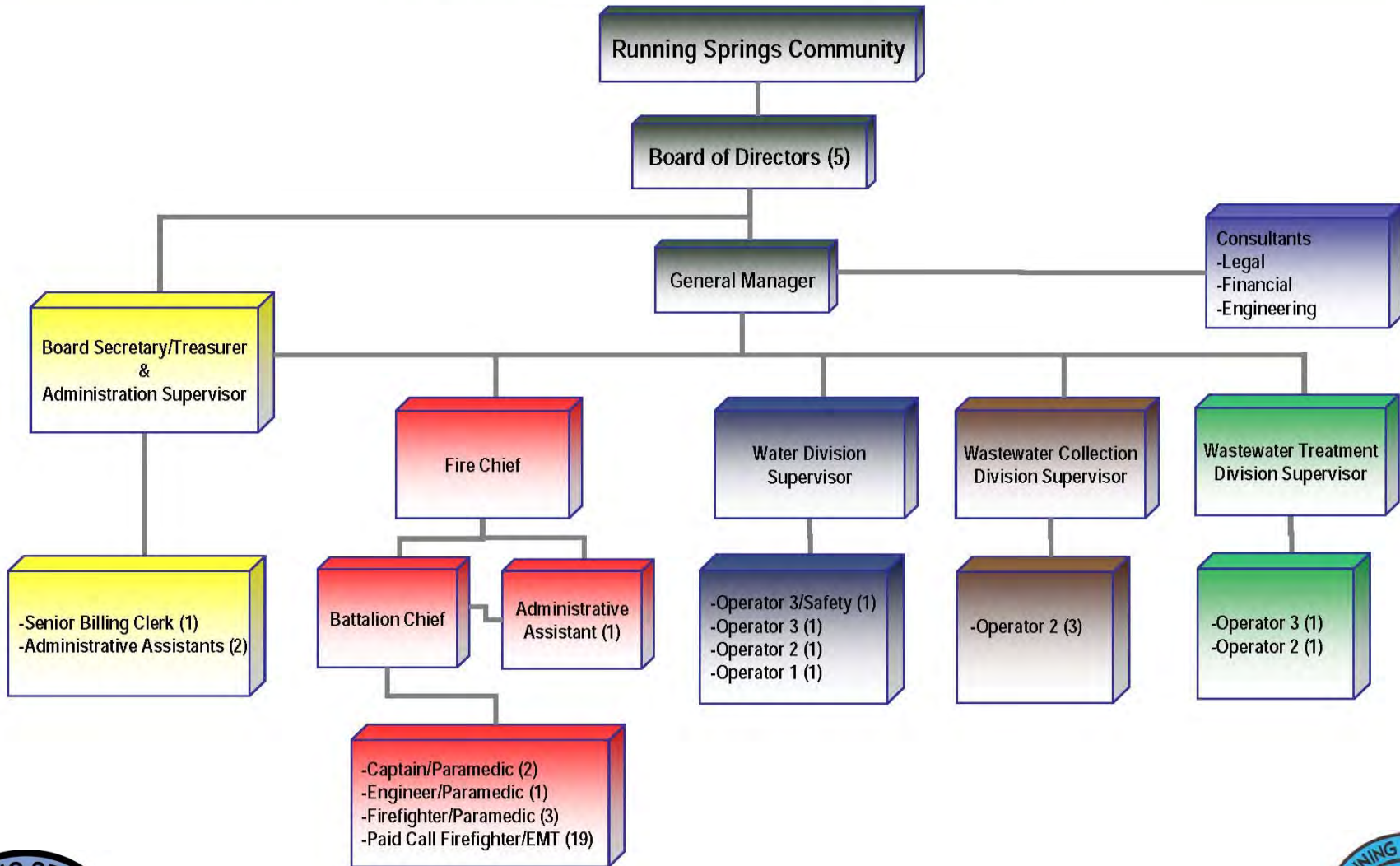
# Schedule for FY 2018-2019

The following is a tentative schedule for the upcoming Fiscal Year 2018/2019 budget development process:

Board Budget Planning	Wednesday, January 17, 2018
Wastewater Budget , Committee	Wednesday, March 7, 2018
Wastewater Budget, Board	Wednesday, March 21, 2018
Fire Budget, Committee	Wednesday, April 4, 2018
Fire Budget, Board	Wednesday, April 18, 2018
Water/Admin Budget, Committee	Wednesday, May 2, 2018
Water/Admin Budget, Board	Wednesday, May 16, 2018
Public Hearing & Approval	Wednesday, June 21, 2018



# Running Springs Water District Organizational Chart

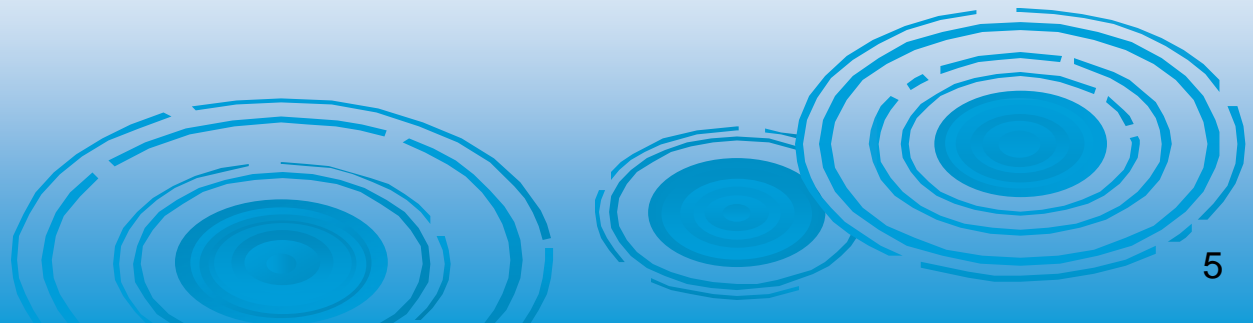


6/6/20



# Reserve Fund Balances

- As of December 31, 2017 the reserve balances in each department have improved but remain at less than desirable levels
- The following slides show the reserve levels for each department



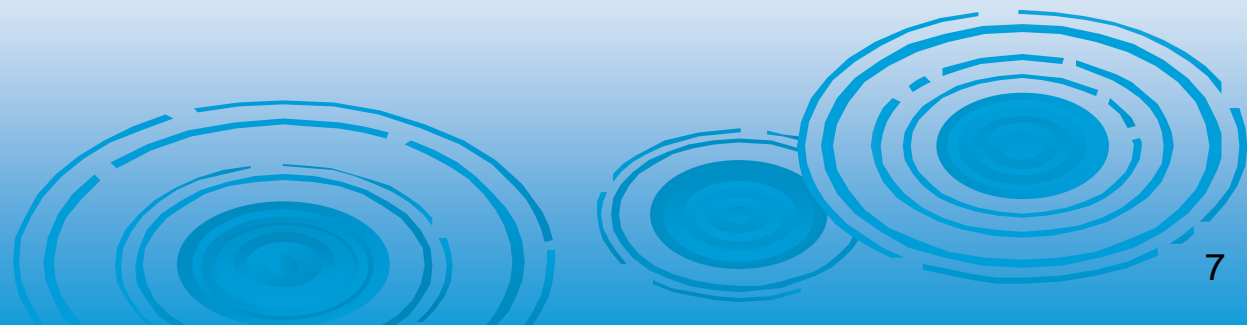
<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Fire &amp; Ambulance Department</b>	
Breathing Apparatus Equipment Replacement	76,923
Future Equipment Replacement	12,188
Workers Comp PASIS Outstanding Claims	11,552
<b>Subtotal Fire &amp; Ambulance Department Designated Reserve Funds</b>	<b>100,663</b>
Fire Department Operating Reserve	1,374,660
Ambulance Department Operating Reserve	152,515
<b>Subtotal Fire &amp; Ambulance Department Operating Reserve Funds</b>	<b>1,527,174</b>
<b>Recommended Reserve Fund Target (6 Months Operating Expenses)</b>	<b>1,022,579</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>504,596</b>

- Property tax revenue received as of December 31, 2017 is \$828,792 or 53% of the budgeted amount
- Prior year Operating Reserve Fund Balance was \$294,963



<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Wastewater Division</b>	
Wastewater Capital Improvement Project Reserve	253,401
Wastewater System Connection & Capacity Charges	138,371
Wastewater Infrastructure R&R Reserve (CWSRF Debt Reserve)	169,143
<b>Subtotal Wastewater Designated Reserve Funds</b>	<b>560,915</b>
Wastewater Operating Reserve Fund	<b>(47,551)</b>
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>499,285</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>(546,836)</b>

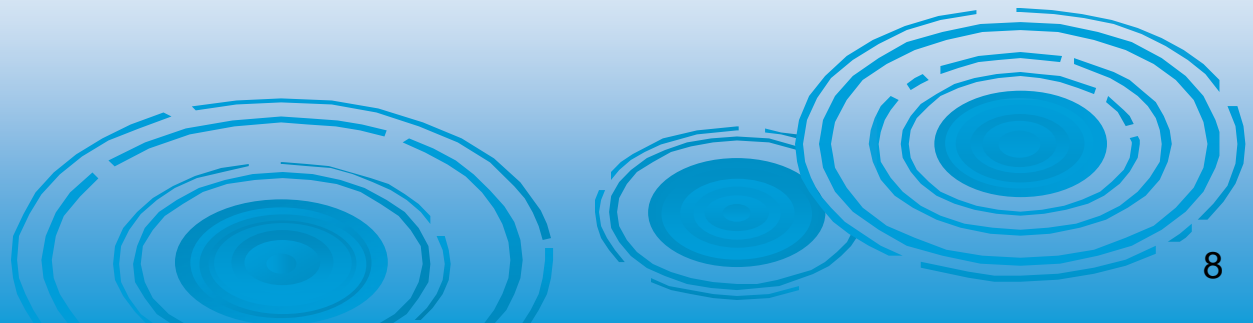
- Operating reserve shortfall for prior year was (\$976,446) so things are improving but projects are being deferred





<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Water Division</b>	
Water Capital Improvement Project Reserve	153,154
Water System Connection & Capacity Charges	5,382
Water Infrastructure R&R Reserve (MFC Debt Reserve)	65,341
<b>Subtotal Water Designated Reserve Funds</b>	<b>223,877</b>
Water Operating Reserve	563,789
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>530,659</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>33,129</b>

- Operating reserve shortfall for prior year was (\$238,417) so things are improving but projects are being deferred

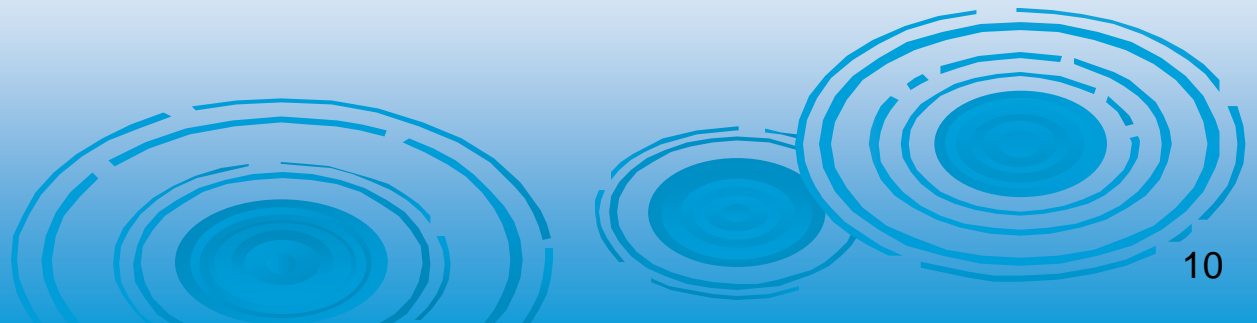


<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Assessment Districts</b>	
Water Assessment District No. 9 Construction Funds	34,272
Water Assessment District No. 10 Construction Funds	26,421
Water Assessment District No. 10 O&M	144,402
Water Assessment District No. 10 Bond Reserve Fund	112,131
<b>Subtotal Assessment Districts</b>	<b>317,226</b>
<hr/>	
<b>Total District Designated &amp; Operating Reserve Funds</b>	<b>2,928,867</b>
<b>Assessment District Funds</b>	<b>317,226</b>
<b>Combined Pooled Cash</b>	<b>3,246,093</b>
<hr/>	
<b>Checking Account (General)</b>	<b>268,527</b>
<b>LAIF</b>	<b>2,841,177</b>
<b>York Insurance Deposit</b>	<b>17,358</b>
<b>BNY Mellon (AD #10 Bond Reserve)</b>	<b>118,031</b>
<b>Petty Cash</b>	<b>1,000</b>
<b>Combined Pooled Cash</b>	<b>3,246,093</b>

- **Prior year Combined Pooled Cash was \$2,281,997**



# Currently Proposed 5-Year CIP Plan (subject to change)



# Fire Department Capital Equipment Needs

Description	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	DEFERRED PROJECTS	TOTAL PROJECT COST
<b>Fire Department Improvements &amp; Equipment Purchases</b>							
Station 50 Alert System (Confire JPA Requirement)	\$ 16,200						\$ 16,200
Repair Walls North Side of Station 50	\$ 1,800						\$ 1,800
Replace Steel Door at Station 51	\$ 500						\$ 500
Paint/Waterproof Exterior Brick Wall Station 50	\$ 1,500						\$ 1,500
Replace Furniture at Station 50 "Desk"	\$ 1,000						\$ 1,000
Command Tablets	\$ 5,000						\$ 5,000
Repaint Interior and Repair Drywall Station 50 & 51	\$ 1,800						\$ 1,800
Breathing Apparatus Bottle Replacement	\$ 4,000						\$ 4,000
Replace Staff Vehicle (2003 Dodge)			\$ 50,000				\$ 50,000
Replace 1999 Type 1 KME Engine (E-51)						\$ 450,000	\$ 450,000
Replace Concrete Aprons at Station 50 and Station 51				\$ 25,000			\$ 25,000
Replace 1989 Chevrolet Plow Truck						\$ 42,000	\$ 42,000
Replace 2003 Type 1 KME Engine (E-50)						\$ 450,000	\$ 450,000
Replace (2005 Chevrolet Utility)				\$ 50,000			\$ 50,000
Breathing Apparatus Replacement		\$ 77,000	\$ 77,000				\$ 154,000
<b>Fire Department Subtotal</b>	<b>\$ 31,800</b>	<b>\$ 77,000</b>	<b>\$ 127,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 942,000</b>	<b>\$ 1,252,800</b>
<b>Ambulance Department Improvements &amp; Equipment Purchases</b>							
Replace Panasonic Toughbook Lap Top Computers	\$ 4,300						\$ 4,300
Replace Zoll M Series Monitors	\$ 25,000	\$ 25,000					\$ 50,000
Replace MA 50A (2007 Chevrolet)						\$ 190,000	\$ 190,000
Replace MA 51 (2007 Chevrolet)						\$ 190,000	\$ 190,000
<b>Ambulance Department Subtotal</b>	<b>\$ 29,300</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,000</b>	<b>\$ 434,300</b>
						<b>TOTAL</b>	<b>\$ 1,687,100</b>

# Water Division 5-Year CIP Plan

Description	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	DEFERRED PROJECTS	TOTAL PROJECT COST
<b>Water Division Projects</b>							
Installation of 2,900 (AMR) Meters	\$400,000						\$ 400,000
Relocate Back Lot Meters (80 Total)		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000		\$ 128,000
Replace Nob Hill SCADA Communication Building						\$ 200,000	\$ 200,000
Replace Rowco Booster's and Building						\$ 200,000	\$ 200,000
Replace Rowco .1 MG Tanks with one .5 MG Tank						\$ 650,000	\$ 650,000
Nob Hill 1 MG Tank Rehabilitation						\$ 167,000	\$ 167,000
Vehicle & Equipment Storage Building at Harris Property		\$ 30,000					\$ 30,000
Nob Hill 0.133 MG Tank Rehabilitation			\$ 80,000				\$ 80,000
Rowco 0.3 MG Tank Rehabilitation				\$ 90,000			\$ 90,000
Replace 4X4 Vehicle Unit # 60		\$ 45,000					\$ 45,000
Replace 4X4 Vehicle Unit # 68			\$ 35,000				\$ 35,000
Replace 4X4 Vehicle Unit # 58 Flatbed Snowplow				\$ 60,000			\$ 60,000
Replace 4X4 Vehicle Unit # 76					\$ 50,000		\$ 50,000
Replace 1965 Thiokol Snow Cat with Truck Mounted Tracks				\$ 50,000			\$ 50,000
Replace Portable 50Kw Generator					\$ 40,000		\$ 40,000
Replace Portable Compressor and Jackhammer		\$ 25,000					\$ 25,000
Replace Water Mains Identified in 2010 Master Plan						\$ 6,023,079	\$ 6,023,079
Purchase new backhoe tractor shared cost 50%				\$ 60,000			\$ 60,000
<b>Water Division Improvements Subtotal</b>	<b>\$400,000</b>	<b>\$132,000</b>	<b>\$147,000</b>	<b>\$292,000</b>	<b>\$122,000</b>	<b>\$7,240,079</b>	<b>\$ 8,333,079</b>

# Collections Division 5-Year CIP Plan

Description	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	DEFERRED PROJECTS	TOTAL PROJECT COST
<b>Collection System Improvements - I&amp;I Reduction</b>							
Annual line cleaning and video inspection	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		\$ 150,000
Seal coat sewer manholes 5 per year at \$1,500 each	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500		\$ 37,500
Point repairs utilizing pipe liner 5 per year at \$1,500 each	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500		\$ 37,500
Point repairs (in house) 10 per year at \$500 each O&M	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 25,000
Purchase new sewer manhole lids 20 per year at \$400 each	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000		\$ 40,000
<b>Collection System - I&amp;I Improvements Subtotal</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ -</b>	<b>\$ 290,000</b>
<b>Pump Stations</b>							
Seal coat wet well at Sewer Lift Stations No. 8	\$ 8,500						\$ 8,500
Upgrade SCADA Screens at Sewer Lift Stations Nos. 7, 8 & 9		\$ 15,000					\$ 15,000
Upgrade control panels at Sewer Lift Stations Nos. 7, 8 & 9		\$ 21,000					\$ 21,000
Replace Generator at Sewer Lift Station No. 7	\$ 60,000						\$ 60,000
<b>Pump Stations Subtotal</b>	<b>\$ 68,500</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,500</b>
<b>Pipeline Rehab &amp; Replacement</b>							
Wagon Wheel Easement E-W between MH's 108 and 109		\$ 100,000					\$ 100,000
Increase 120' of mainline from 10" to 15" on school trunk MH 52-51			\$ 20,000				\$ 20,000
<b>Pipeline Rehab &amp; Replacement Subtotal</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>Other Wastewater System Improvements</b>							
Repave Road to Sewer Lift Stations No. 5	\$ 12,000	\$ 12,000	\$ 12,000				\$ 36,000
Annual updates to sewer maps	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		\$ 7,500
Purchase new bypass pump equipment		\$ 15,000					\$ 15,000
Replace portable air compressor and jackhammer	\$ 25,000						\$ 25,000
Replace Unit 69 with full size pump service truck with crane		\$ 70,000					\$ 70,000
Vehicle and equipment storage building at Harris Property			\$ 30,000				\$ 30,000
Purchase new backhoe tractor shared cost 50%		\$ 60,000					\$ 60,000
<b>Other Wastewater System Improvements Subtotal</b>	<b>\$ 38,500</b>	<b>\$ 158,500</b>	<b>\$ 43,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 243,500</b>
<b>Collections Division Improvements Subtotal</b>	<b>\$ 165,000</b>	<b>\$ 352,500</b>	<b>\$ 121,500</b>	<b>\$ 59,500</b>	<b>\$ 59,500</b>	<b>\$ -</b>	<b>\$ 758,000</b>

# Treatment Division 5-Year CIP Plan

Description	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	DEFERRED PROJECTS	TOTAL PROJECT COST
Upgrade, R&R Treatment SCADA, Pumps, Mixers, Etc.	\$ 50,000						\$ 50,000
Replacement Fine Bubble Aeration System MBR 2	\$ 7,500						\$ 7,500
Generator & ATS Replacement		\$150,000					\$ 150,000
Repair Plant Wash Water System		\$ 65,000					\$ 65,000
Unit 67 Replacement		\$ 35,000					\$ 35,000
Headworks Replacement			\$450,000				\$ 450,000
Plant Road Paving (54,000 SF)			\$150,000				\$ 150,000
Replacement of Disposal Ponds Piping & Valve Structures			\$105,000				\$ 105,000
Unit 80 Replacement			\$ 35,000				\$ 35,000
Backhoe Attachment for Bobcat			\$ 14,000				\$ 14,000
Wheel Loader Replacement				\$150,000			\$ 150,000
<b>Treatment Plant Improvements Subtotal</b>	<b>\$ 57,500</b>	<b>\$250,000</b>	<b>\$754,000</b>	<b>\$150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,211,500</b>
			<b>Net Cost to RS Rate Payers (62%):</b>				<b>\$ 751,130</b>

# FY 2018/2019 Project Summary

• Fire Department	\$ 61,100
• Water Division*	\$ 400,000
• Collection Division	\$ 165,000
• Treatment Division	\$ 57,500
• <b>TOTAL</b>	<b>\$ 683,600</b>

## Funding Sources

• Fire Department Reserves	\$ 61,100
• CWSRF Loan/Grant*	\$ 400,000
• Wastewater CIP Reserve	\$ 165,000
• Wastewater CIP Reserve	\$ 57,500
<b>TOTAL</b>	<b>\$ 683,600</b>



**\*Water AMR project pending approval of CWSRF GPR Grant**



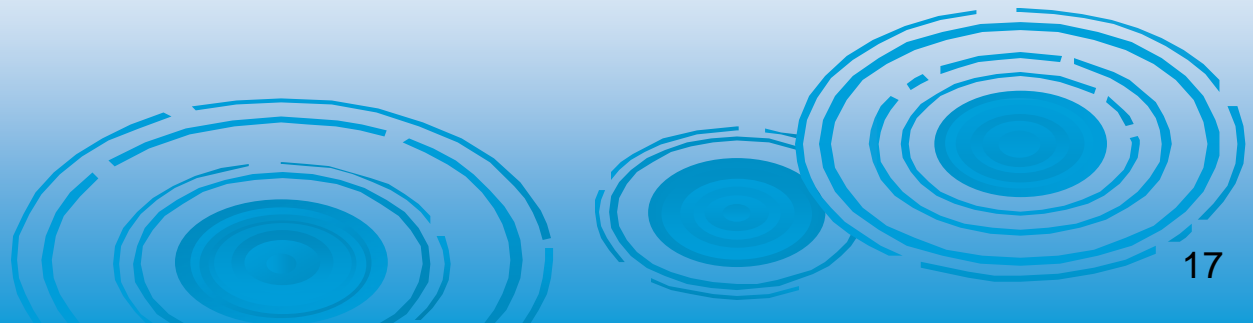
# Operating Expenses

- Annual Operating Costs for FY 2017/2018  
(Personnel, Equipment, Utilities, Etc.)
  - Fire Department \$1,664,000
  - Ambulance Division \$ 561,000
  - Water Division \$1,571,000
  - Collections Division \$ 740,000
  - Treatment Division \$ 868,000
  - **TOTAL\*** **\$5,404,000**

(\*Does not include \$937,000 in Depreciation Expense or \$235,000 in principal and interest expense)



# Five Year Cash Flow Projections



## Proposed Five Year Budget Plan for Water Division

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Increase* (%)	5%	5%	?	?	?
Revenue (\$)	2,075,956	2,168,846	2,168,846	2,168,846	2,168,846
Increase* (%)	-1%	4%	4%	4%	4%
Expenses** (\$)	1,816,213	1,940,999	2,015,309	2,092,592	2,172,966
<b>Net Income</b>	<b>259,743</b>	<b>227,847</b>	<b>153,537</b>	<b>76,254</b>	<b>(4,121)</b>

\*Assumed increase in operating revenue and expenses

\*\*Includes depreciation expense

### Cash Reserve Policy Goals

Operating Reserve (4 months operating expenses)	\$600,000
CIP Reserve Annual Allocation (Depreciation +10%)	\$227,000
Rate Stabilization Reserve (20% of budgeted revenue)	\$390,000



Running Springs Water District - Water Fund Projection (4/25/2017)								
Revenue Increase %	6.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expense Increase %	-1.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Description	2018	2019	2020	2021	2022	2023	2024	2025
Monthly Service Charges	1,105,050	1,160,303	1,160,303	1,160,303	1,160,303	1,160,303	1,160,303	1,160,303
Usage	752,748	790,385	790,385	790,385	790,385	790,385	790,385	790,385
IR&R	66,326	66,326	66,326	66,326	66,326	66,326	66,326	66,326
Other Revenue	151,832	151,832	151,832	151,832	151,832	151,832	151,832	151,832
Revenue	2,075,956	2,168,846	2,168,846	2,168,846	2,168,846	2,168,846	2,168,846	2,168,846
Expense	(1,575,757)	(1,638,787)	(1,704,338)	(1,772,512)	(1,843,412)	(1,917,149)	(1,993,835)	(2,073,588)
Depreciation	(240,456)	(302,212)	(310,971)	(320,080)	(329,554)	(339,407)	(349,654)	(360,311)
<b>Change in Net Assets</b>	<b>259,743</b>	<b>227,847</b>	<b>153,537</b>	<b>76,254</b>	<b>(4,121)</b>	<b>(87,710)</b>	<b>(174,643)</b>	<b>(265,053)</b>
<b>Beginning Cash</b>	464,968	864,849	1,276,072	1,535,810	1,650,158	1,666,318	1,738,381	1,731,321
Depreciation - Non Cash	240,456	302,212	310,971	320,080	329,554	339,407	349,654	360,311
Capital Expenditure	(50,000)	(50,000)	(132,000)	(207,000)	(232,000)	(100,000)	(100,000)	(100,000)
Capital Expenditure - AMR	(800,000)							
Proceeds from capital debt - AMR Loan	800,000							
Principal paid on capital debt	(50,318)	(68,836)	(72,769)	(74,986)	(77,273)	(79,634)	(82,071)	(18,690)
<b>Ending Cash</b>	864,849	1,276,072	1,535,810	1,650,158	1,666,318	1,738,381	1,731,321	1,707,888
Water Capital Improvement Project Reserve	195,891	277,891	352,891	377,891	245,891	245,891	245,891	145,891
Water System Connection & Capacity Charges	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382
Water IR&R Reserve (MFC & CWSRF Debt Reserve)	65,341	89,341	89,341	89,341	89,341	89,341	89,341	89,341
Water Operating Reserve	598,235	903,458	1,088,196	1,177,545	1,325,705	1,397,767	1,390,707	1,467,274
<b>Total Reserve Funds</b>	<b>864,849</b>	<b>1,276,072</b>	<b>1,535,810</b>	<b>1,650,158</b>	<b>1,666,318</b>	<b>1,738,381</b>	<b>1,731,321</b>	<b>1,707,888</b>
<b>Operating Reserve:</b>								
Water Operating Reserve	598,235	903,458	1,088,196	1,177,545	1,325,705	1,397,767	1,390,707	1,467,274
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>525,252</b>	<b>546,262</b>	<b>568,113</b>	<b>590,837</b>	<b>614,471</b>	<b>639,050</b>	<b>664,612</b>	<b>691,196</b>
Operating Reserve Surplus / (Shortfall)	72,983	357,196	520,083	586,708	711,234	758,717	726,095	776,078

## Proposed Five Year Budget Plan for Wastewater Division

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Increase* (%)	7%	7%	2.5%	2.5%	?
Revenue (\$)	2,202,048	2,313,386	2,355,933	2,399,543	2,399,543
Increase* (%)	4%	4%	4%	4%	4%
Expenses** (\$)	2,226,745	2,315,815	2,408,447	2,504,785	2,604,977
<b>Net Income</b>	<b>(24,697)</b>	<b>(2,429)</b>	<b>(52,515)</b>	<b>(105,242)</b>	<b>(205,434)</b>

\*Assumed increase in operating revenue and expenses

\*\*Includes depreciation expense

### Cash Reserve Policy Goals

Operating Reserve (4 months operating expenses)	\$650,000
CIP Reserve Annual Allocation (Depreciation +10%)	\$460,000
Rate Stabilization Reserve (20% of budgeted revenue)	\$400,000



Running Springs Water District - Wastewater Fund Projection (Deferred CIP) (4/25/2017)								
Revenue Increase %		7.0%	2.5%	2.5%	0.0%	0.0%	0.0%	0.0%
Expense Increase %		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Description	2018	2019	2020	2021	2022	2023	2024	2025
Monthly Service Charges	1,490,857	1,595,217	1,635,098	1,675,975	1,675,975	1,675,975	1,675,975	1,675,975
Usage	99,681	106,659	109,325	112,058	112,058	112,058	112,058	112,058
IR&R	184,086	184,086	184,086	184,086	184,086	184,086	184,086	184,086
Other Revenue	427,424	427,424	427,424	427,424	427,424	427,424	427,424	427,424
Revenue	2,202,048	2,313,386	2,355,933	2,399,543	2,399,543	2,399,543	2,399,543	2,399,543
Expense	(1,655,279)	(1,721,490)	(1,790,350)	(1,861,964)	(1,936,442)	(2,013,900)	(2,094,456)	(2,178,234)
Depreciation	(571,466)	(594,325)	(618,098)	(642,822)	(668,534)	(695,276)	(723,087)	(752,010)
<b>Change in Net Assets</b>	<b>(24,697)</b>	<b>(2,429)</b>	<b>(52,515)</b>	<b>(105,242)</b>	<b>(205,434)</b>	<b>(309,633)</b>	<b>(418,000)</b>	<b>(530,701)</b>
<b>Beginning Cash</b>	435,589	686,382	1,014,989	1,252,035	1,458,787	1,637,228	1,510,332	1,203,958
Depreciation - Non Cash	571,466	594,325	618,098	642,822	668,534	695,276	723,087	752,010
Capital Expenditure - Collection	(75,000)	(80,000)	(58,000)	(58,000)	(59,500)	(200,000)	(179,500)	(63,500)
Capital Expenditure - Treatment	(97,500)	(65,000)	(150,000)	(150,000)	(100,000)	(185,000)	(302,000)	(302,000)
Principal paid on capital debt	(123,476)	(118,289)	(120,537)	(122,827)	(125,160)	(127,539)	(129,962)	(132,431)
<b>Ending Cash</b>	686,382	1,014,989	1,252,035	1,458,787	1,637,228	1,510,332	1,203,958	927,336
Wastewater Capital Improvement Project Reserve	345,000	408,000	408,000	359,500	585,000	681,500	565,500	200,000
Wastewater Capacity Charge Reserve	119,603	119,603	119,603	119,603	119,603	119,603	119,603	119,603
Wastewater IR&R Reserve (CWSRF Debt Reserve)	169,143	169,143	169,143	169,143	169,143	169,143	169,143	169,143
Wastewater Operating Reserve	52,636	318,243	555,289	810,542	763,482	540,087	349,712	438,590
<b>Total Reserve Funds</b>	<b>686,382</b>	<b>1,014,989</b>	<b>1,252,035</b>	<b>1,458,787</b>	<b>1,637,228</b>	<b>1,510,332</b>	<b>1,203,958</b>	<b>927,336</b>
<b>Operating Reserve:</b>								
Wastewater Operating Reserve	52,636	318,243	555,289	810,542	763,482	540,087	349,712	438,590
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>551,760</b>	<b>573,830</b>	<b>596,783</b>	<b>620,655</b>	<b>645,481</b>	<b>671,300</b>	<b>698,152</b>	<b>726,078</b>
Operating Reserve Surplus / (Shortfall)	(499,124)	(255,587)	(41,494)	189,887	118,001	(131,213)	(348,440)	(287,488)

## Proposed Five Year Budget Plan for Ambulance Division

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Increase* (%)	0%	0%	0%	0%	0%
Revenue (\$)	609,000	609,000	609,000	609,000	609,000
Increase* (%)	3%	3%	3%	3%	3%
Expenses** (\$)	605,795	623,969	642,688	661,969	681,828
<b>Net Income</b>	<b>3,205</b>	<b>(14,969)</b>	<b>(33,688)</b>	<b>(52,969)</b>	<b>(72,828)</b>

\*Assumed increase in operating revenue and expenses

\*\*Includes depreciation expense

### Cash Reserve Policy Goals

Operating Reserve (6 months operating expenses)	\$300,000
CIP Reserve Annual Allocation (Depreciation +10%)	\$32,000



## Proposed Five Year Budget Plan for Fire Department

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Increase* (%)	2%	2%	2%	2%	2%
Revenue (\$)	1,793,500	1,829,370	1,865,957	1,903,276	1,941,342
Increase* (%)	3%	3%	3%	3%	3%
Expenses** (\$)	1,745,201	1,797,557	1,851,484	1,907,029	1,964,240
<b>Net Income</b>	<b>48,299</b>	<b>31,813</b>	<b>14,743</b>	<b>(3,753)</b>	<b>(22,898)</b>

\*Assumed increase in operating revenue and expenses

\*\*Includes depreciation expense

### Cash Reserve Policy Goals

Operating Reserve (6 months operating expenses)	\$900,000
CIP Reserve Annual Allocation (Depreciation +10%)	\$90,000





# FY 2018/2019 Budget Assumptions

- Cost of Living Adjustment (COLA)
  - CPI-W for Year Ending October 2017 is **3.0%**
- CalPERS Employer Paid Member Contribution (EPMC)
  - 4 Year Transition with COLA Offset approved May 2015
- Health Insurance & Other Benefit Costs
  - CalPERS Health Insurance Premium Increased 10.46% on January 1, 2018.
  - **Consider Increasing Cap by half or 5.23% (\$18,000/yr)?**



# Property Tax Revenue

**3.75%  
Increase**

**6.33%  
Increase**

Fiscal Year	Property Tax Revenue	Allocation		
		Fire & Ambulance	Water	Sewer
2018-2019*	\$1,581,000	\$1,581,000	\$0	\$0
2017-2018*	\$1,550,000	\$1,550,000	\$0	\$0
2016-2017	\$1,539,135	\$1,539,135	\$0	\$0
2015-2016	\$1,483,527	\$1,483,527	\$0	\$0
2014-2015	\$1,395,269	\$1,035,269	\$0	\$360,000
2013-2014	\$1,392,109	\$1,392,109	\$0	\$0
2012-2013	\$1,406,699	\$1,406,699	\$0	\$0
2011-2012	\$1,391,767	\$1,391,767	\$0	\$0
2010-2011	\$1,390,221	\$1,275,645	\$57,288	\$57,288
2009-2010	\$1,531,039	\$1,531,039	\$0	\$0
2008-2009	\$1,628,493	\$1,628,493	\$0	\$0
2007-2008	\$1,672,105	\$1,672,105	\$0	\$0
2006-2007	\$1,583,490	\$1,495,770	\$43,860	\$43,860

\*Estimated



# Debt Service Costs

- **PENDING** CWSRF loan for \$400,000 at 1.8% interest for 20 years with AMR Technology Upgrade (**\$0.68 / month per customer**)
  - **Repayment begins 10/1/2019 (\$23,993 per year)**
- CWSRF loan for \$2.8M at 1.9% interest for 20 years SLS 1-3 Improvements (**\$4.75 / month per customer**)
  - **Repayment began 10/29/2017 (\$170,000 per year)**
- Municipal Finance Corporation Loan for \$550K at 3.4% interest for 10 years for AA GW Well Project (**\$1.88 per month per customer**)
  - **Two Payments of \$32,670 per year**
- Municipal Finance Corporation Loan for \$35,000 at 3.5% interest for 5 years for 2016 Ambulance Replacement
  - **Two Payments of \$3,845 per year**

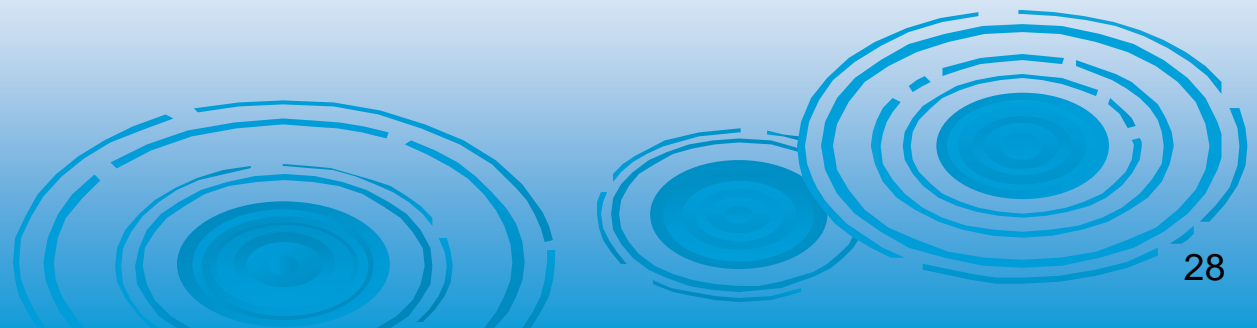


# Conclusion

- Recommendation is to Consider Adopting the Budget on June 20, 2018 that continues to work towards the goals set out in the Cash Reserve Policy and provides funding for deferred projects
- We are expected to provide our ratepayers with reliable, safe drinking water, fire protection, emergency medical, wastewater collection, treatment and disposal services **24/7**



# Questions?





# Additional Information



# Rates Comparison

- RSWD water and sewer rates compared with other local mountain agencies

## Mountain Area Water Rate Comparison 2017/2018

District	Average Monthly Water Bill (1,000 CF)
BB CSD	\$52.79
APCWD	\$53.50
CVWD	\$68.50
BB DWP	\$71.70
DLP	\$72.59
<b>RSWD*</b>	<b>\$76.50</b>
GVL	\$75.47
LACSD	\$81.16
CLAWA & CSD	\$87.50
Rim Forest	\$100.73

\*RSWD includes \$1.88 IRR charge per month



## Mountain Area Sewer Rate Comparison 2017/2018

District	Average Monthly Sewer Bill
BB CSD	\$31.40
BB DWP	\$33.16
APCWD	\$38.00
CSD	\$38.83
LACSD	\$51.72
<b>RSWD*</b>	<b>\$53.54</b>
GVL	\$65.77

\*RSWD includes \$5.25 IRR charge per month

## Mountain Area Water & Sewer Rate Comparison 2017/2018

District	Total Monthly Water & Sewer Bill
BB CSD	\$84.19
APCWD	\$91.50
CVWD & CSD	\$107.33
BB DWP	\$104.86
<b>RSWD</b>	<b>\$123.48</b>
DLP	\$124.31
CLAWA & CSD	\$126.33
LACSD	\$132.88
GVL	\$141.24
Rim Forest	\$152.45

\*RSWD includes \$7.13 IRR charge per month



## **RSWD Mission Statement**

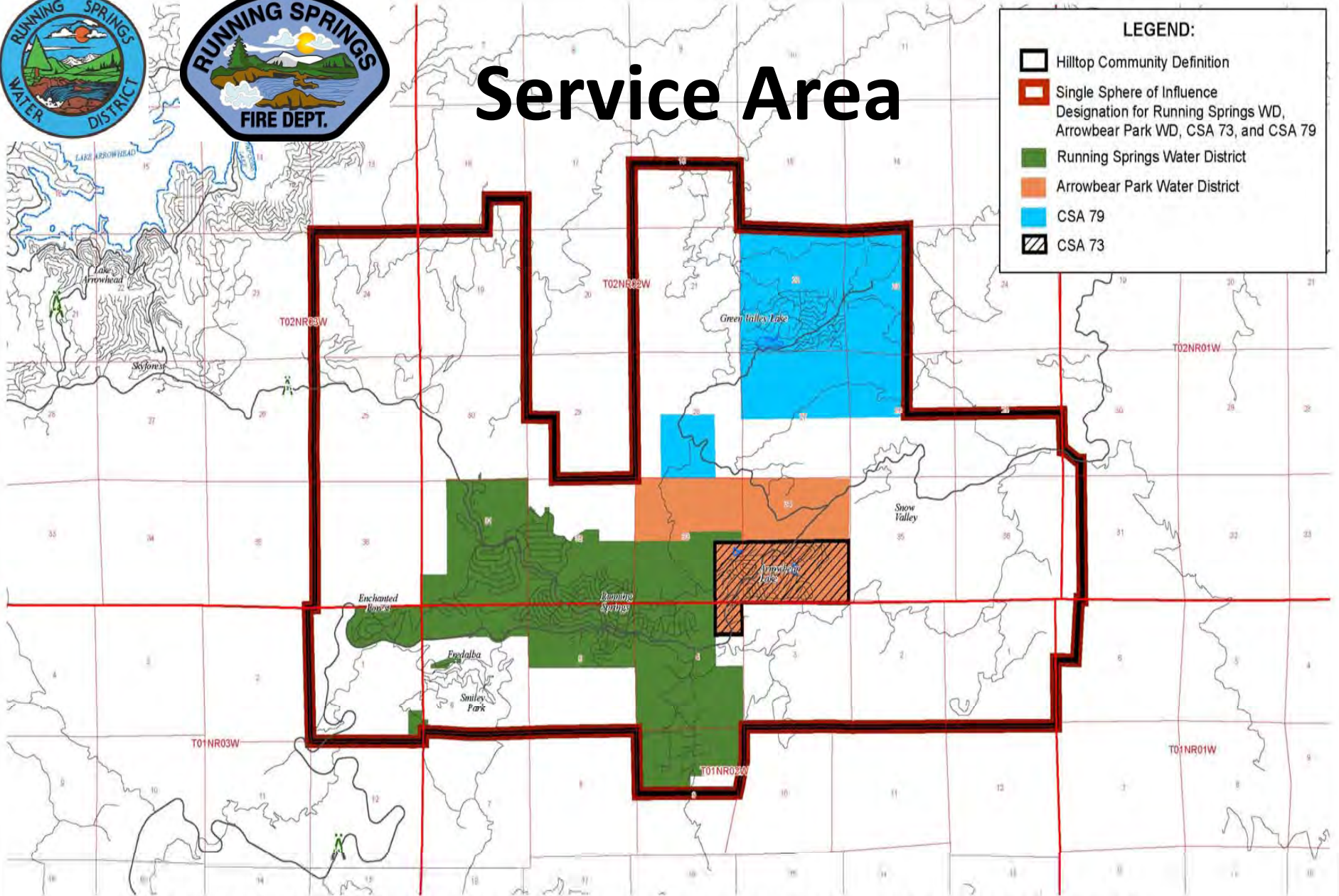
The mission of the Running Springs Water District is to provide water, fire, emergency medical service, sewer, and other beneficial services to the community: The goal of the District shall be to do so with the highest level of integrity and ethical principles and in the most efficient and cost effective manner possible.



# Service Area

## LEGEND:

- Hilltop Community Definition
- Single Sphere of Influence Designation for Running Springs WD, Arrowbear Park WD, CSA 73, and CSA 79
- Running Springs Water District
- Arrowbear Park Water District
- CSA 79
- CSA 73



**SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE FOR RUNNING SPRINGS WATER DISTRICT (LAFCO 3108), ARROWBEAR PARK WATER DISTRICT (LAFCO 3137), COUNTY SERVICE AREA 73 (LAFCO 3123), & COUNTY SERVICE AREA 79 (LAFCO 3131)**  
 Single Sphere of Influence Designation for Running Springs Water District, Arrowbear Park Water District, CSA 73, and CSA 79



## RSWD Strategic Vision

The vision of the **Running Springs Water District** is to acquire and sustain the resources necessary to provide for the current and projected service needs of the Running Springs community in the following areas:

**Water Service:** The Running Springs Water Division will provide excellent water quality that consistently meets or exceeds regulatory and customer requirements and water quantity that recognizes the limited availability of supply in our area yet satisfies the essential needs of our customers.

**Fire & Emergency Medical Services:** The Running Springs Fire Department will be an exemplary organization dedicated to community service and acclaimed for our hometown attentiveness as we provide fire protection and life safety services whenever called to duty.

**Wastewater Collection & Treatment Service:** The Running Springs Wastewater Division will provide extraordinary wastewater collection service for the Running Springs area, and wastewater transmission and treatment service for the Running Springs, Arrowbear, and Green Valley Lake areas that protects the environment, complies with regulatory requirements, satisfies the needs of our customers, and provides beneficial uses for our reclaimed water.

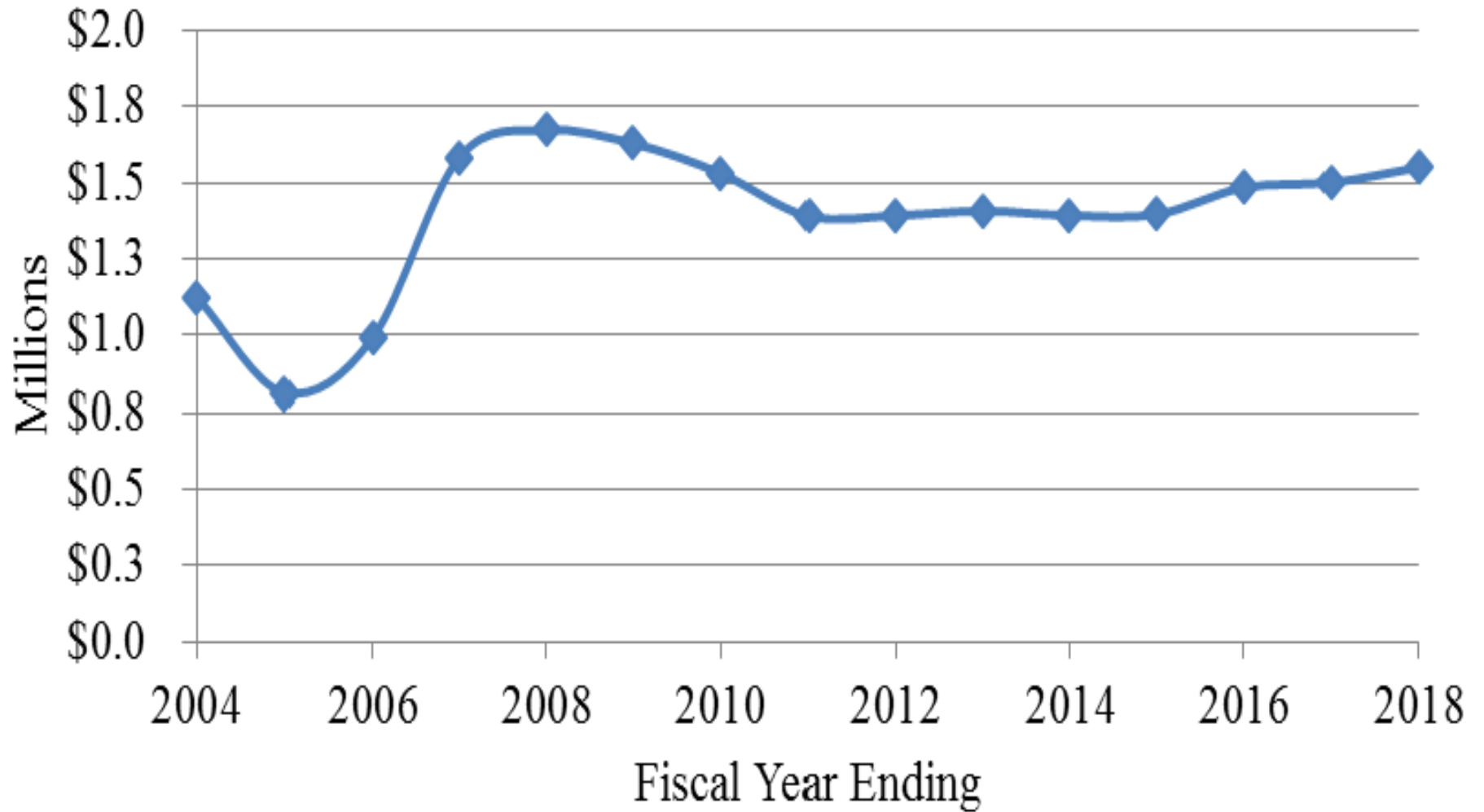
**Administrative Service:** The Running Springs Administration Department will provide exceptional customer service to the community and support services to all District departments in a manner that demonstrates professionalism, utilizing advanced levels of technology.

All services will be provided in a manner that makes use of community outreach, sound management principals, responsible financial practices, and appropriate levels of technology. The Board will provide sound governance and strive to attract and retain a highly qualified, productive workforce and maintain a workplace environment where excellence is valued and where creativity, teamwork, and open communication between Departments is actively encouraged.

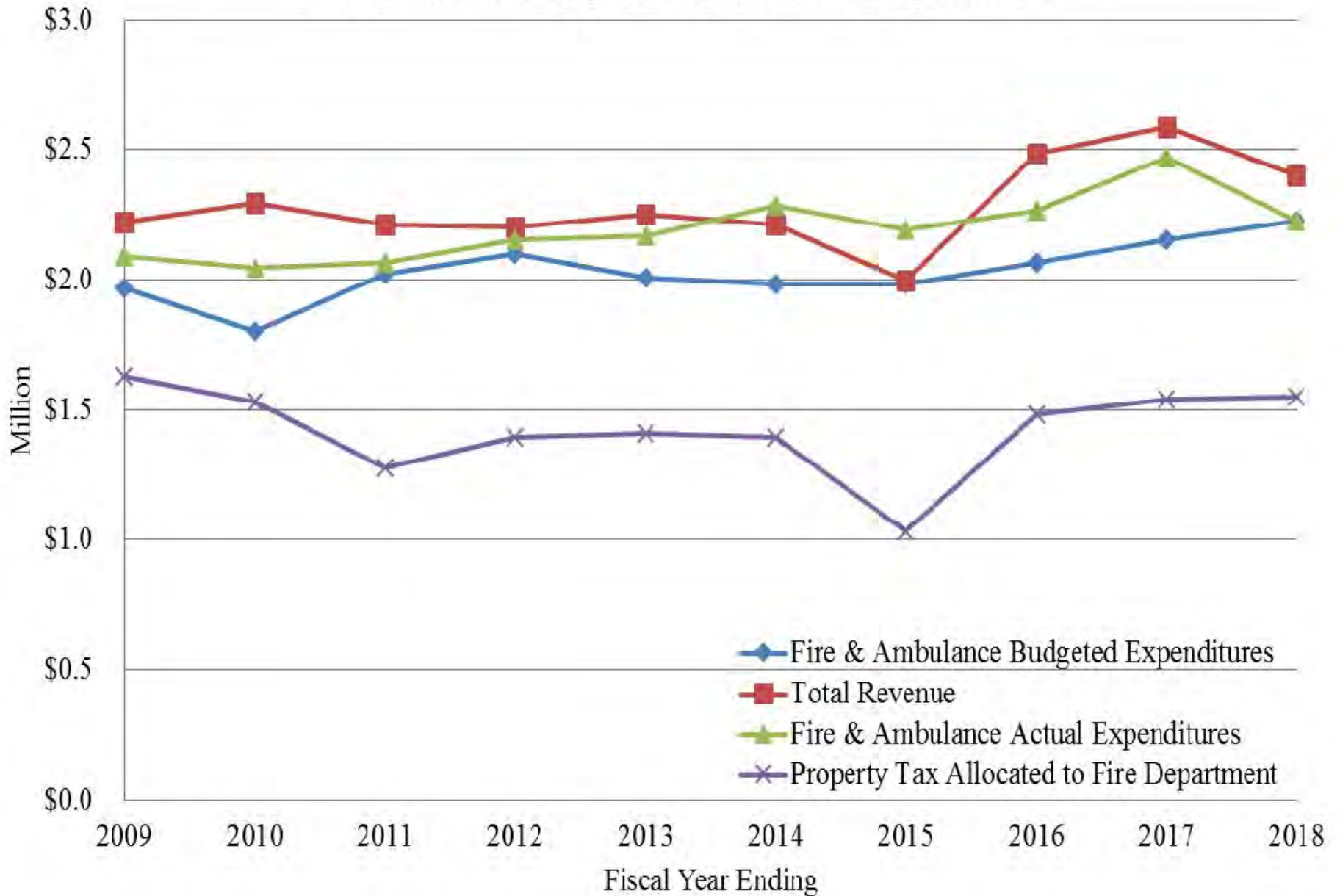


# Other Stats and Facts

## Property Tax Revenue Trend

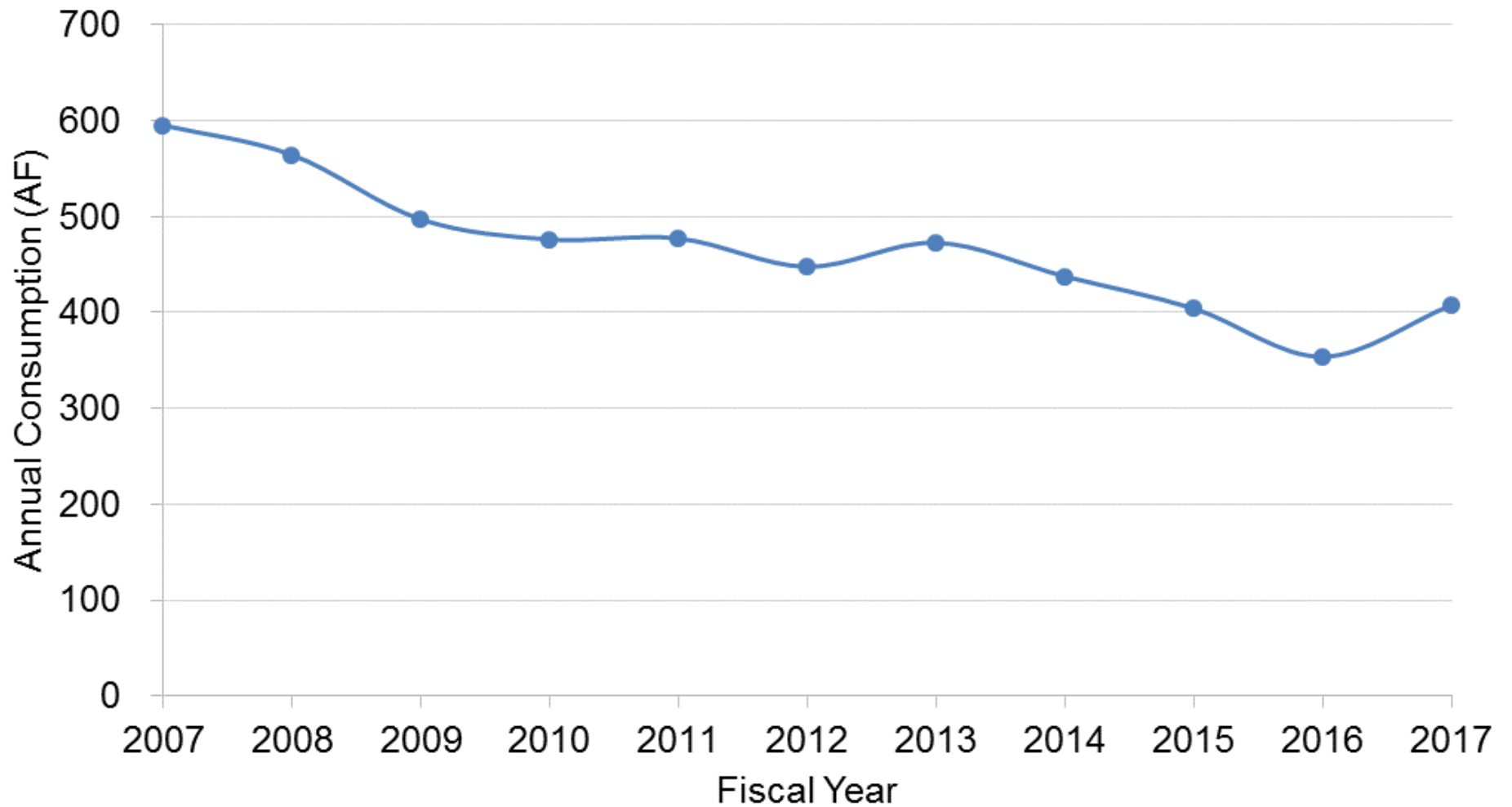


## Fire & Ambulance Department Revenue & Expenditures





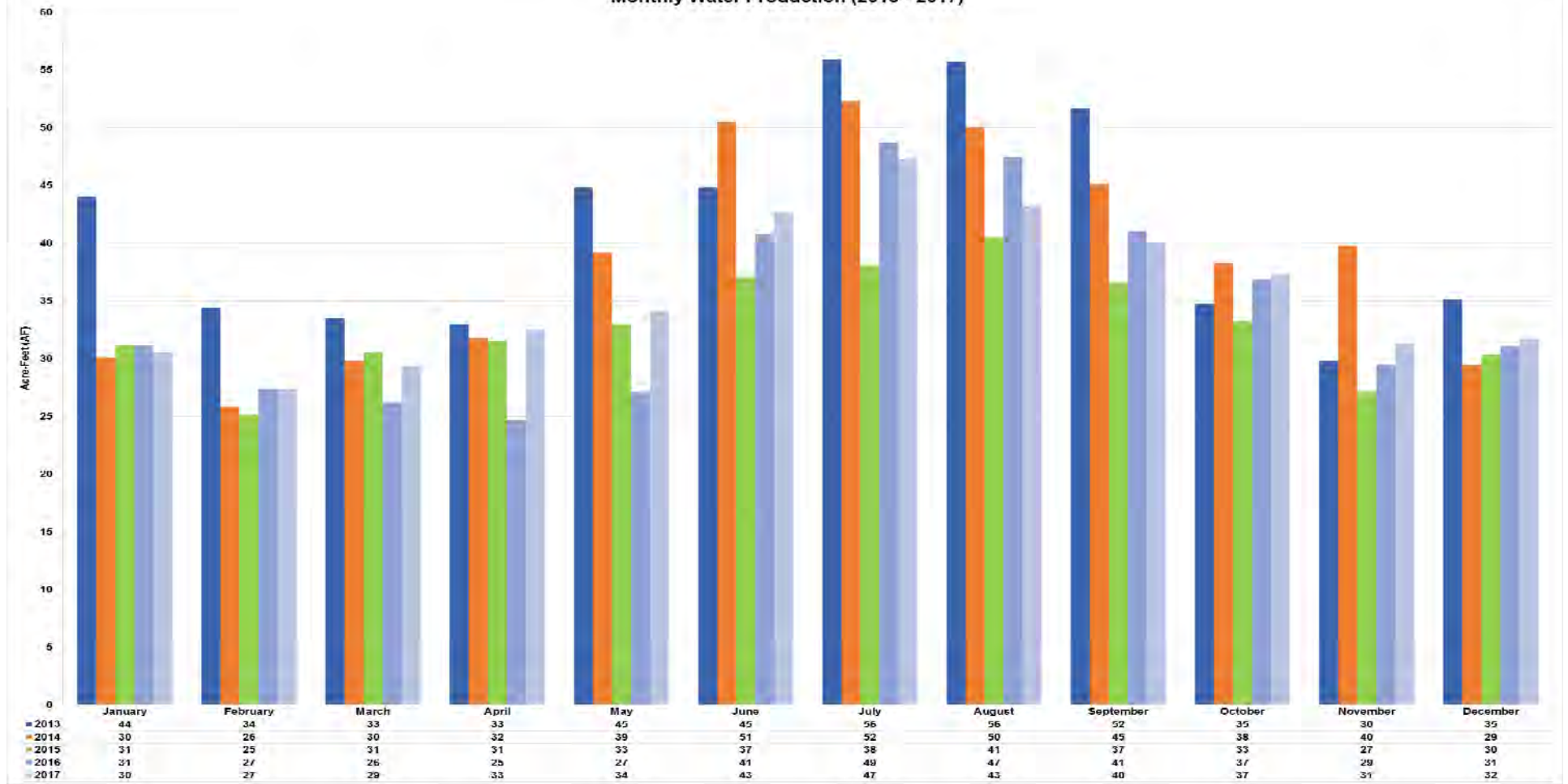
## Water Consumption Trend



RSWD Total Water Production (Acre-Feet)

	2013			2014			2015			% Reduction from 2013	2016			% Reduction from 2013	2017			% Reduction from 2013
	Precipitation (Inches)	(AF)	(gallons)	Precipitation (Inches)	(AF)	(gallons)	Precipitation (Inches)	(AF)	(gallons)		Precipitation (Inches)	(AF)	(gallons)		Precipitation (Inches)	(AF)	(gallons)	
January	3.90	44	14,348,960	1.75	30	9,793,223	1.20	31	10,139,995	29%	7.05	31	10,167,367	29%	24.35	30	9,938,312	31%
February	3.60	34	11,222,900	3.75	26	8,419,752	3.00	25	8,175,163	27%	4.10	27	8,927,377	20%	6.25	27	8,916,787	21%
March	2.40	33	10,897,679	8.05	30	9,716,033	1.25	31	9,951,542	9%	4.55	26	8,552,646	22%	1.60	29	9,560,030	12%
April	0.35	33	10,743,916	2.85	32	10,347,929	0.80	31	10,260,776	4%	5.73	25	8,044,270	25%	0.00	33	10,608,910	1%
May	0.90	45	14,601,449	0.30	39	12,750,144	2.60	33	10,735,438	26%	0.88	27	8,849,396	39%	0.85	34	11,120,624	24%
June	0.00	45	14,610,203	0.00	51	16,459,883	0.04	37	12,085,249	17%	0.00	41	13,296,489	9%	0.00	43	13,893,094	5%
July	0.10	56	18,206,345	0.25	52	17,037,779	3.05	38	12,413,711	32%	0.00	49	15,889,782	13%	0.20	47	15,410,083	15%
August	0.00	56	18,170,122	1.00	50	16,305,276	0.00	41	13,211,462	27%	0.00	47	15,454,430	15%	1.30	43	14,083,494	22%
September	0.00	52	16,831,647	0.75	45	14,683,509	0.10	37	11,901,106	29%	0.10	41	13,369,869	21%	0.00	40	13,074,067	22%
October	2.60	35	11,312,308	1.20	38	12,465,927	2.40	33	10,825,289	4%	1.55	37	12,002,331	-6%	0.00	37	12,156,081	-7%
November	3.40	30	9,723,378	1.80	40	12,983,932	3.15	27	8,827,761	9%	2.85	29	9,586,472	1%	0.05	31	10,217,548	-5%
December	1.25	35	11,433,417	13.35	29	9,590,835	2.85	30	9,886,959	14%	11.40	31	10,115,160	12%	0.00	32	10,329,147	10%
<b>Total</b>	<b>18.50</b>	<b>497</b>	<b>162,102,324</b>	<b>35.05</b>	<b>462</b>	<b>150,554,222</b>	<b>20.44</b>	<b>394</b>	<b>128,414,451</b>	<b>21%</b>	<b>38.21</b>	<b>412</b>	<b>134,255,589</b>	<b>17%</b>	<b>34.60</b>	<b>427</b>	<b>139,308,177</b>	<b>14%</b>

Monthly Water Production (2013 - 2017)



**RUNNING SPRINGS WATER DISTRICT**

**MEMORANDUM**

**DATE:** January 17, 2018  
**TO:** Board of Directors  
**FROM:** Ryan Gross, General Manager  
**SUBJECT:** Quarterly Budget/Financial Summary

**BACKGROUND INFORMATION**

Attachment 1 lists the Running Springs Water District designated reserve fund balances as of December 31, 2017. Attachment 2 compares the current year to prior year summary statement of net position, changes in net position and liquidity ratios. Attachment 3 contains the budget report and account summary through the second quarter of fiscal year 2017/2018.

**ATTACHMENTS**

Attachment 1 – Designated reserve fund balances as of December 31, 2017.  
Attachment 2 – Net Position and Liquidity Ratio Summary  
Attachment 3 – Quarterly Budget Report and Account Summary

<b>Designated Reserve Fund Balances as of December 31, 2017</b>	<b>Fund Balance</b>
<b>Fire &amp; Ambulance Department</b>	
Breathing Apparatus Equipment Replacement	76,923
Future Equipment Replacement	12,188
Workers Comp PASIS Outstanding Claims	11,552
<b>Subtotal Fire &amp; Ambulance Department Designated Reserve Funds</b>	<b>100,663</b>
Fire Department Operating Reserve	1,374,660
Ambulance Department Operating Reserve	152,515
<b>Subtotal Fire &amp; Ambulance Department Operating Reserve Funds</b>	<b>1,527,174</b>
<b>Recommended Reserve Fund Target (6 Months Operating Expenses)</b>	<b>1,022,579</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>504,596</b>
<b>Wastewater Division</b>	
Wastewater Capital Improvement Project Reserve	253,401
Wastewater System Connection & Capacity Charges	138,371
Wastewater Infrastructure R&R Reserve (CWSRF Debt Reserve)	169,143
<b>Subtotal Wastewater Designated Reserve Funds</b>	<b>560,915</b>
Wastewater Operating Reserve Fund	(47,551)
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>499,285</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>(546,836)</b>
<b>Water Division</b>	
Water Capital Improvement Project Reserve	153,154
Water System Connection & Capacity Charges	5,382
Water Infrastructure R&R Reserve (MFC Debt Reserve)	65,341
<b>Subtotal Water Designated Reserve Funds</b>	<b>223,877</b>
Water Operating Reserve	563,789
<b>Recommended Operating Reserve Fund Target (4 Months Operating Expenses)</b>	<b>530,659</b>
<b>Operating Reserve Surplus / (Shortfall)</b>	<b>33,129</b>
<b>Assessment Districts</b>	
Water Assessment District No. 9 Construction Funds	34,272
Water Assessment District No. 10 Construction Funds	26,421
Water Assessment District No. 10 O&M	144,402
Water Assessment District No. 10 Bond Reserve Fund	112,131
<b>Subtotal Assessment Districts</b>	<b>317,226</b>
<b>Total District Designated &amp; Operating Reserve Funds</b>	<b>2,928,867</b>
<b>Assessment District Funds</b>	<b>317,226</b>
<b>Combined Pooled Cash</b>	<b>3,246,093</b>
Checking Account (General)	268,527
LAIF	2,841,177
York Insurance Deposit	17,358
BNY Mellon (AD #10 Bond Reserve)	118,031
Petty Cash	1,000
<b>Combined Pooled Cash</b>	<b>3,246,093</b>

## Budget Report

## Account Summary

Running Springs Water District

For Fiscal: 2017-2018 Period Ending: 12/31/2017

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 200 - Water Operating Fund</b>							
<b>Revenue</b>							
<a href="#">200-40100-00</a>	Service Charges - Residential	1,105,050.00	1,105,050.00	88,123.61	529,398.35	-575,651.65	47.91 %
<a href="#">200-40200-00</a>	Service Charges - Commercial	0.00	0.00	3,231.08	19,284.56	19,284.56	0.00 %
<a href="#">200-40300-00</a>	Service Charges - Landscape Irrigation	0.00	0.00	25.00	96.51	96.51	0.00 %
<a href="#">200-40500-00</a>	Service Charges - Fire Hydrant Base C...	0.00	0.00	526.82	5,175.23	5,175.23	0.00 %
<a href="#">200-40700-00</a>	Credit Card Fee Revenue	0.00	0.00	136.50	757.25	757.25	0.00 %
<a href="#">200-41100-00</a>	Water Usage / metered charges - Res...	752,748.00	752,748.00	47,167.43	381,796.23	-370,951.77	50.72 %
<a href="#">200-41200-00</a>	Water Usage / metered charges - Co...	0.00	0.00	2,252.68	33,038.00	33,038.00	0.00 %
<a href="#">200-41400-00</a>	Water Usage / metered charges - Out...	0.00	0.00	273.79	2,216.80	2,216.80	0.00 %
<a href="#">200-41500-00</a>	Water Usage / metered charges - Fire...	0.00	0.00	3.67	38.62	38.62	0.00 %
<a href="#">200-41600-00</a>	Water Usage - Landscape	0.00	0.00	607.07	3,637.55	3,637.55	0.00 %
<a href="#">200-43000-00</a>	Meter Turn-on & Shut-Off Charge	17,000.00	17,000.00	885.00	7,647.50	-9,352.50	44.99 %
<a href="#">200-44000-00</a>	Delinquent Fees	40,000.00	40,000.00	1,783.23	10,307.04	-29,692.96	25.77 %
<a href="#">200-45000-00</a>	Inventory Sales - Water	0.00	0.00	0.00	101.76	101.76	0.00 %
<a href="#">200-49000-00</a>	Other service fees	0.00	0.00	258.25	1,405.14	1,405.14	0.00 %
<a href="#">200-70200-00</a>	Property Tax - Penalties & cost on del...	0.00	0.00	10.78	349.77	349.77	0.00 %
<a href="#">200-70500-00</a>	In lieu of taxes	0.00	0.00	808.67	4,502.66	4,502.66	0.00 %
<a href="#">200-71000-00</a>	Availability Charges	46,150.00	46,150.00	0.00	38,758.20	-7,391.80	83.98 %
<a href="#">200-74000-00</a>	Interest Income	2,000.00	2,000.00	13.41	1,964.41	-35.59	98.22 %
<a href="#">200-75600-00</a>	Infrastructure R&R Fees	66,326.00	66,326.00	5,555.64	33,642.06	-32,683.94	50.72 %
<a href="#">200-78000-00</a>	Miscellaneous Income-Non Op	25,000.00	25,000.00	0.00	2,253.40	-22,746.60	9.01 %
	<b>Revenue Total:</b>	<b>2,054,274.00</b>	<b>2,054,274.00</b>	<b>151,662.63</b>	<b>1,076,371.04</b>	<b>-977,902.96</b>	<b>52.40 %</b>
<b>Expense</b>							
<a href="#">200-50100-00</a>	Salaries and Wages	794,134.00	794,134.00	61,118.87	372,103.78	422,030.22	46.86 %
<a href="#">200-50110-00</a>	Salaries and Wages - Overtime	0.00	0.00	2,563.07	17,289.87	-17,289.87	0.00 %
<a href="#">200-50120-00</a>	Medicare Tax	11,515.00	11,515.00	911.78	5,591.70	5,923.30	48.56 %
<a href="#">200-50130-00</a>	Worker's Compensation Insurance	14,150.00	14,150.00	0.00	14,834.20	-684.20	104.84 %
<a href="#">200-50140-00</a>	Employee Benefits-Group Insurance	95,181.00	95,181.00	11,306.72	54,325.29	40,855.71	57.08 %
<a href="#">200-50150-00</a>	Employee Benefits-Retirement	233,716.00	233,716.00	15,271.18	120,685.49	113,030.51	51.64 %
<a href="#">200-50160-00</a>	Employee Benefits-Uniform Allowance	1,850.00	1,850.00	0.00	744.77	1,105.23	40.26 %
<a href="#">200-52200-00</a>	Bank charge	0.00	0.00	0.00	0.05	-0.05	0.00 %
<a href="#">200-52300-00</a>	Community Relations	2,450.00	2,450.00	609.99	1,205.30	1,244.70	49.20 %
<a href="#">200-53100-00</a>	Depreciation	240,456.00	240,456.00	17,040.97	102,386.77	138,069.23	42.58 %
<a href="#">200-53120-00</a>	Director's Compensation Fees	8,550.00	8,550.00	50.00	3,323.40	5,226.60	38.87 %
<a href="#">200-53200-00</a>	Education & Seminars	3,000.00	3,000.00	31.30	654.06	2,345.94	21.80 %
<a href="#">200-54100-00</a>	Gas, Fuel & Oil	8,570.00	8,570.00	1,650.73	2,874.74	5,695.26	33.54 %
<a href="#">200-54300-00</a>	Insurance - liability	23,435.00	23,435.00	0.00	23,435.21	-0.21	100.00 %
<a href="#">200-56100-00</a>	Memberships & Subscriptions	6,860.00	6,860.00	143.00	2,252.04	4,607.96	32.83 %
<a href="#">200-56150-00</a>	Miscellaneous Supplies, Tools & Expe...	4,736.00	4,736.00	0.00	949.49	3,786.51	20.05 %
<a href="#">200-57100-00</a>	Permits & Fees	23,526.00	23,526.00	412.00	5,424.41	18,101.59	23.06 %
<a href="#">200-57140-00</a>	Professional Services - Acct, Legal, En...	69,150.00	69,150.00	3,266.50	30,634.93	38,515.07	44.30 %
<a href="#">200-57312-00</a>	Repairs and maintenance - Fuel Stora...	500.00	500.00	0.00	166.54	333.46	33.31 %
<a href="#">200-57313-00</a>	Repairs and Maintenance - Main Offi...	17,445.00	17,445.00	485.00	5,235.03	12,209.97	30.01 %
<a href="#">200-57314-00</a>	Repairs and maintenance - Source of ...	29,746.00	29,746.00	13.24	2,914.92	26,831.08	9.80 %
<a href="#">200-57440-00</a>	Office Supplies & Materials	38,935.00	38,935.00	2,019.91	17,907.80	21,027.20	45.99 %
<a href="#">200-58250-00</a>	Utilities - Heat & Lights	14,052.00	14,052.00	866.47	5,924.88	8,127.12	42.16 %
<a href="#">200-58253-00</a>	Utilities - Power for Pumping	72,450.00	72,450.00	3,248.72	28,827.57	43,622.43	39.79 %
<a href="#">200-58300-00</a>	Vehicle Maintenance	6,600.00	6,600.00	0.00	877.92	5,722.08	13.30 %
<a href="#">200-59100-00</a>	Water Purchases	202,780.00	202,780.00	3,901.00	113,173.86	89,606.14	55.81 %
<a href="#">200-59200-00</a>	Water Testing & Analysis	36,531.00	36,531.00	3,160.57	16,407.53	20,123.47	44.91 %
<a href="#">200-84000-00</a>	Interest Expense	15,023.00	15,023.00	0.00	7,723.32	7,299.68	51.41 %

## Budget Report

For Fiscal: 2017-2018 Period Ending: 12/31/2017

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">200-86000-00</a>	Administrative Expense Reimburse...	-149,192.00	-149,192.00	-12,458.59	-72,755.97	-76,436.03	48.77 %
	<b>Expense Total:</b>	<b>1,826,149.00</b>	<b>1,826,149.00</b>	<b>115,612.43</b>	<b>885,118.90</b>	<b>941,030.10</b>	<b>48.47 %</b>
	<b>Fund: 200 - Water Operating Fund Surplus (Deficit):</b>	<b>228,125.00</b>	<b>228,125.00</b>	<b>36,050.20</b>	<b>191,252.14</b>	<b>-36,872.86</b>	<b>83.84 %</b>
<b>Fund: 210 - Water Capital Improvement Fund</b>							
<b>Revenue</b>							
<a href="#">210-77000-00</a>	Rental & Leasing Of Property	10,918.00	10,918.00	0.00	4,460.00	-6,458.00	40.85 %
	<b>Revenue Total:</b>	<b>10,918.00</b>	<b>10,918.00</b>	<b>0.00</b>	<b>4,460.00</b>	<b>-6,458.00</b>	<b>40.85 %</b>
	<b>Fund: 210 - Water Capital Improvement Fund Total:</b>	<b>10,918.00</b>	<b>10,918.00</b>	<b>0.00</b>	<b>4,460.00</b>	<b>-6,458.00</b>	<b>40.85 %</b>
<b>Fund: 220 - Water Capacity Charge Fund - Restricted</b>							
<b>Revenue</b>							
<a href="#">220-72100-00</a>	Fac. Capacity Chg.	10,764.00	10,764.00	0.00	0.00	-10,764.00	0.00 %
	<b>Revenue Total:</b>	<b>10,764.00</b>	<b>10,764.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,764.00</b>	<b>0.00 %</b>
	<b>Fund: 220 - Water Capacity Charge Fund - Restricted Total:</b>	<b>10,764.00</b>	<b>10,764.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,764.00</b>	<b>0.00 %</b>
<b>Fund: 300 - Sewer Collection</b>							
<b>Revenue</b>							
<a href="#">300-40100-00</a>	Service Charges - Residential	1,439,000.64	1,439,000.64	120,087.34	719,799.97	-719,200.67	50.02 %
<a href="#">300-40200-00</a>	Service Charges - Commercial	51,856.60	51,856.60	4,225.64	24,714.13	-27,142.47	47.66 %
<a href="#">300-41100-00</a>	Sewer Usage / metered charges - Res...	91,188.00	91,188.00	6,904.04	53,809.31	-37,378.69	59.01 %
<a href="#">300-41200-00</a>	Sewer Usage / metered charges - Co...	8,493.00	8,493.00	535.06	4,430.86	-4,062.14	52.17 %
<a href="#">300-44000-00</a>	Delinquent Fees	0.00	0.00	1,633.32	9,474.13	9,474.13	0.00 %
<a href="#">300-45000-00</a>	Inventory Sales -Sewer	0.00	0.00	561.60	3,682.64	3,682.64	0.00 %
<a href="#">300-49000-00</a>	Other service fees	0.00	0.00	50.00	241.07	241.07	0.00 %
<a href="#">300-70200-00</a>	Property Tax - Penalties & cost on del...	0.00	0.00	3.67	-5.98	-5.98	0.00 %
<a href="#">300-71000-00</a>	Availability Charges	7,000.00	7,000.00	0.00	6,915.20	-84.80	98.79 %
<a href="#">300-73000-00</a>	Sewer Hot Taps & Septic Waste Dump..	1,500.00	1,500.00	50.00	1,150.00	-350.00	76.67 %
<a href="#">300-74000-00</a>	Interest Income	3,500.00	3,500.00	0.00	101.29	-3,398.71	2.89 %
<a href="#">300-75600-00</a>	Infrastructure R&R Fees	184,086.00	184,086.00	15,701.74	95,256.51	-88,829.49	51.75 %
<a href="#">300-78000-00</a>	Delinquent Charges & Service Fees	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
<a href="#">300-78900-00</a>	Sewer Rev Allocation: 55% Collect & ...	-722,492.00	-722,492.00	-22,472.87	-361,101.48	361,390.52	49.98 %
	<b>Revenue Total:</b>	<b>1,079,132.24</b>	<b>1,079,132.24</b>	<b>127,279.54</b>	<b>558,467.65</b>	<b>-520,664.59</b>	<b>51.75 %</b>
<b>Expense</b>							
<a href="#">300-50100-00</a>	Salaries and Wages	358,158.00	358,158.00	23,802.08	156,658.88	201,499.12	43.74 %
<a href="#">300-50110-00</a>	Salaries and Wages - Overtime	0.00	0.00	1,784.62	11,026.99	-11,026.99	0.00 %
<a href="#">300-50120-00</a>	Medicare Tax	5,193.00	5,193.00	356.63	2,363.47	2,829.53	45.51 %
<a href="#">300-50130-00</a>	Worker's Compensation Insurance	11,680.00	11,680.00	0.00	11,829.21	-149.21	101.28 %
<a href="#">300-50140-00</a>	Employee Benefits-Group Insurance	40,173.00	40,173.00	3,082.64	21,674.94	18,498.06	53.95 %
<a href="#">300-50150-00</a>	Employee Benefits-Retirement	119,009.28	119,009.28	9,673.06	59,893.65	59,115.63	50.33 %
<a href="#">300-50160-00</a>	Employee Benefits-Uniform Allowance	1,480.00	1,480.00	0.00	1,555.62	-75.62	105.11 %
<a href="#">300-53100-00</a>	Depreciation	228,516.00	228,516.00	13,252.87	79,546.40	148,969.60	34.81 %
<a href="#">300-53200-00</a>	Education & Seminars	1,000.00	1,000.00	31.30	653.06	346.94	65.31 %
<a href="#">300-54100-00</a>	Gas, Fuel & Oil	5,727.00	5,727.00	1,580.87	2,124.02	3,602.98	37.09 %
<a href="#">300-54300-00</a>	Insurance - liability	14,493.00	14,493.00	0.00	14,492.59	0.41	100.00 %
<a href="#">300-56100-00</a>	Memberships & Subscriptions	5,733.00	5,733.00	0.00	3,525.18	2,207.82	61.49 %
<a href="#">300-56300-00</a>	Office Supplies	6,643.00	6,643.00	76.01	1,995.62	4,647.38	30.04 %
<a href="#">300-57100-00</a>	Permits & Fees	11,657.00	11,657.00	2,088.00	5,879.27	5,777.73	50.44 %
<a href="#">300-57140-00</a>	Professional Services - Collection	32,900.00	32,900.00	1,863.54	17,738.55	15,161.45	53.92 %
<a href="#">300-57310-00</a>	Repairs and maintenance - Collection	27,350.00	27,350.00	13.23	14,717.86	12,632.14	53.81 %
<a href="#">300-57311-00</a>	Repairs and maintenance - Lift Station	33,110.00	33,110.00	0.00	16,320.44	16,789.56	49.29 %
<a href="#">300-57440-00</a>	Supplies & Materials	6,043.00	6,043.00	0.00	1,511.86	4,531.14	25.02 %
<a href="#">300-58252-00</a>	Utilities - Lift Station	25,764.00	25,764.00	1,405.67	13,576.62	12,187.38	52.70 %
<a href="#">300-58301-00</a>	Vehicle Maintenance - Collections	5,750.00	5,750.00	0.00	1,735.51	4,014.49	30.18 %
<a href="#">300-84000-00</a>	Interest Expense	51,741.00	51,741.00	0.00	52,399.55	-658.55	101.27 %
<a href="#">300-86000-00</a>	Administrative Expense	28,475.00	28,475.00	2,372.92	14,241.64	14,233.36	50.01 %
	<b>Expense Total:</b>	<b>1,020,595.28</b>	<b>1,020,595.28</b>	<b>61,383.44</b>	<b>505,460.93</b>	<b>515,134.35</b>	<b>49.53 %</b>
	<b>Fund: 300 - Sewer Collection Surplus (Deficit):</b>	<b>58,536.96</b>	<b>58,536.96</b>	<b>65,896.10</b>	<b>53,006.72</b>	<b>-5,530.24</b>	<b>90.55 %</b>

Budget Report

For Fiscal: 2017-2018 Period Ending: 12/31/2017

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 310 - Sewer Capital Improvement Fund</b>							
<b>Revenue</b>							
<a href="#">310-75500-00</a>	Leachate Loads	0.00	0.00	41.25	41.25	41.25	0.00 %
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>41.25</b>	<b>41.25</b>	<b>41.25</b>	<b>0.00 %</b>
	<b>Fund: 310 - Sewer Capital Improvement Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>41.25</b>	<b>41.25</b>	<b>41.25</b>	<b>0.00 %</b>
<b>Fund: 320 - Sewer Capacity Charge Fund - Restricted</b>							
<b>Revenue</b>							
<a href="#">320-72100-00</a>	Fac. Capacity Chg.	11,292.00	11,292.00	0.00	5,646.00	-5,646.00	50.00 %
	<b>Revenue Total:</b>	<b>11,292.00</b>	<b>11,292.00</b>	<b>0.00</b>	<b>5,646.00</b>	<b>-5,646.00</b>	<b>50.00 %</b>
	<b>Fund: 320 - Sewer Capacity Charge Fund - Restricted Total:</b>	<b>11,292.00</b>	<b>11,292.00</b>	<b>0.00</b>	<b>5,646.00</b>	<b>-5,646.00</b>	<b>50.00 %</b>
<b>Fund: 350 - Sewer Treatment</b>							
<b>Revenue</b>							
<a href="#">350-42100-00</a>	O&M Payments-Arrowbear CWD	148,084.00	148,084.00	0.00	77,068.56	-71,015.44	52.04 %
<a href="#">350-42200-00</a>	O&M Payments-CSA 79	177,621.00	177,621.00	0.00	89,627.78	-87,993.22	50.46 %
<a href="#">350-44000-00</a>	Delinquent Fees	0.00	0.00	0.00	1,498.98	1,498.98	0.00 %
<a href="#">350-71000-00</a>	Availability Charges	7,000.00	7,000.00	0.00	6,915.20	-84.80	98.79 %
<a href="#">350-73000-00</a>	Sewer Hot Taps & Septic Waste Dump..	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
<a href="#">350-74000-00</a>	Interest Income	3,500.00	3,500.00	0.00	-80.45	-3,580.45	2.30 %
<a href="#">350-75100-00</a>	Capital Payments - Arrowbear CWD	18,525.00	18,525.00	0.00	16,272.63	-2,252.37	87.84 %
<a href="#">350-75200-00</a>	Capital Payments-CSA 79	23,400.00	23,400.00	0.00	20,274.63	-3,125.37	86.64 %
<a href="#">350-75500-00</a>	Leachate Loads	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
<a href="#">350-78900-00</a>	Sewer Rev Allocation: 45% Treat & 5...	722,492.00	722,492.00	22,472.87	361,101.48	-361,390.52	49.98 %
	<b>Revenue Total:</b>	<b>1,112,122.00</b>	<b>1,112,122.00</b>	<b>22,472.87</b>	<b>572,678.81</b>	<b>-539,443.19</b>	<b>51.49 %</b>
<b>Expense</b>							
<a href="#">350-50100-00</a>	Salaries and Wages	325,243.00	325,243.00	34,202.17	189,026.79	136,216.21	58.12 %
<a href="#">350-50100-02</a>	Salaries and Wages - SLS #2	0.00	0.00	62.61	1,461.11	-1,461.11	0.00 %
<a href="#">350-50110-00</a>	Salaries and Wages - Overtime	0.00	0.00	957.73	8,473.95	-8,473.95	0.00 %
<a href="#">350-50120-00</a>	Medicare Tax	4,716.00	4,716.00	506.74	2,849.18	1,866.82	60.42 %
<a href="#">350-50130-00</a>	Worker's Compensation Insurance	10,500.00	10,500.00	0.00	10,815.82	-315.82	103.01 %
<a href="#">350-50140-00</a>	Employee Benefits-Group Insurance	33,240.00	33,240.00	1,295.72	9,767.90	23,472.10	29.39 %
<a href="#">350-50150-00</a>	Employee Benefits-Retirement	98,000.00	98,000.00	7,835.31	48,573.03	49,426.97	49.56 %
<a href="#">350-50160-00</a>	Employee Benefits-Uniform Allowance	1,110.00	1,110.00	0.00	682.60	427.40	61.50 %
<a href="#">350-53100-00</a>	Depreciation	342,950.00	342,950.00	23,680.17	142,576.15	200,373.85	41.57 %
<a href="#">350-53200-00</a>	Education & Seminars	1,000.00	1,000.00	31.29	548.05	451.95	54.81 %
<a href="#">350-53300-00</a>	Effluent Disposal	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
<a href="#">350-54100-00</a>	Gas, Fuel & Oil	6,200.00	6,200.00	1,001.23	1,292.49	4,907.51	20.85 %
<a href="#">350-54300-00</a>	Insurance - liability	11,993.00	11,993.00	0.00	11,993.07	-0.07	100.00 %
<a href="#">350-56100-00</a>	Memberships & Subscriptions	4,952.00	4,952.00	350.00	3,850.20	1,101.80	77.75 %
<a href="#">350-57100-00</a>	Permits & Fees	32,372.00	32,372.00	16,452.00	25,801.24	6,570.76	79.70 %
<a href="#">350-57100-02</a>	Permits & Fees (SLS #2)	0.00	0.00	0.00	520.00	-520.00	0.00 %
<a href="#">350-57140-00</a>	Professional Services - Treatment	33,100.00	33,100.00	3,625.80	27,077.42	6,022.58	81.80 %
<a href="#">350-57310-00</a>	Repairs & Maintenance - Sewer Inter...	10,352.50	10,352.50	0.00	4,823.95	5,528.55	46.60 %
<a href="#">350-57310-02</a>	Repairs and Maintenance (SLS #2)	0.00	0.00	0.00	1,239.29	-1,239.29	0.00 %
<a href="#">350-57314-00</a>	Repairs & Maintenance - Treatment P...	50,500.00	50,500.00	10,472.45	34,764.59	15,735.41	68.84 %
<a href="#">350-57430-00</a>	Solids Handling	60,200.00	60,200.00	1,766.73	32,487.44	27,712.56	53.97 %
<a href="#">350-57440-00</a>	Miscellaneous Supplies & Materials	6,193.00	6,193.00	665.00	3,177.21	3,015.79	51.30 %
<a href="#">350-57444-00</a>	Supplies - Office	11,243.00	11,243.00	4.92	2,342.25	8,900.75	20.83 %
<a href="#">350-58251-00</a>	Utilities - Joint Use Facilities	108,924.00	108,924.00	5,663.98	38,769.61	70,154.39	35.59 %
<a href="#">350-58251-02</a>	Utilities - SLS#2	0.00	0.00	0.00	2,864.50	-2,864.50	0.00 %
<a href="#">350-58301-00</a>	Vehicle Maintenance - Treatment	7,150.00	7,150.00	0.00	2,316.78	4,833.22	32.40 %
<a href="#">350-59200-00</a>	Wastewater Testing & Analysis	9,900.00	9,900.00	1,807.00	6,687.97	3,212.03	67.56 %
<a href="#">350-86000-00</a>	Administrative Expense	33,396.00	33,396.00	2,783.00	16,698.00	16,698.00	50.00 %
	<b>Expense Total:</b>	<b>1,211,234.50</b>	<b>1,211,234.50</b>	<b>113,163.85</b>	<b>631,480.59</b>	<b>579,753.91</b>	<b>52.14 %</b>
	<b>Fund: 350 - Sewer Treatment Surplus (Deficit):</b>	<b>-99,112.50</b>	<b>-99,112.50</b>	<b>-90,690.98</b>	<b>-58,801.78</b>	<b>40,310.72</b>	<b>59.33 %</b>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 400 - Ambulance Operating Fund</b>							
<b>Revenue</b>							
<a href="#">400-40000-00</a>	Service Charges	945,000.00	945,000.00	79,127.32	529,800.07	-415,199.93	56.06 %
<a href="#">400-40050-00</a>	Ambulance Contractural Allowance	-440,000.00	-440,000.00	-53,689.04	-366,600.12	73,399.88	83.32 %
<a href="#">400-44000-00</a>	Ambulance Late Fees	4,000.00	4,000.00	240.00	2,040.43	-1,959.57	51.01 %
<a href="#">400-49500-00</a>	Other service fees - Fire Payroll Reim...	0.00	0.00	0.00	29,195.72	29,195.72	0.00 %
<a href="#">400-74000-00</a>	Interest Income	0.00	0.00	0.00	-68.25	-68.25	0.00 %
<a href="#">400-76000-00</a>	Medi-Cal GEMT Support Reimburse...	100,000.00	100,000.00	0.00	139,177.94	39,177.94	139.18 %
<a href="#">400-76010-00</a>	Medi-Cal IGT Program	0.00	0.00	0.00	2,314.69	2,314.69	0.00 %
<a href="#">400-78100-00</a>	Gain or Loss on Sales of Capital Assets	0.00	0.00	0.00	6,725.00	6,725.00	0.00 %
	<b>Revenue Total:</b>	<b>609,000.00</b>	<b>609,000.00</b>	<b>25,678.28</b>	<b>342,585.48</b>	<b>-266,414.52</b>	<b>56.25 %</b>
<b>Expense</b>							
<a href="#">400-50100-00</a>	Salaries and Wages	424,490.00	424,490.00	20,223.58	123,132.05	301,357.95	29.01 %
<a href="#">400-50110-00</a>	Salaries and Wages - Overtime	0.00	0.00	14,079.54	84,763.64	-84,763.64	0.00 %
<a href="#">400-50120-00</a>	Medicare Tax	6,155.00	6,155.00	504.77	3,027.13	3,127.87	49.18 %
<a href="#">400-53100-00</a>	Depreciation	44,607.00	44,607.00	2,482.45	14,894.65	29,712.35	33.39 %
<a href="#">400-54100-00</a>	Gas, Fuel & Oil	9,295.00	9,295.00	840.31	3,226.92	6,068.08	34.72 %
<a href="#">400-54300-00</a>	Insurance - liability	9,619.00	9,619.00	0.00	9,618.70	0.30	100.00 %
<a href="#">400-56100-00</a>	Memberships & Subscriptions	6,005.00	6,005.00	0.00	4,942.54	1,062.46	82.31 %
<a href="#">400-57140-00</a>	Professional Services - Ambulance	38,200.00	38,200.00	1,556.79	17,893.53	20,306.47	46.84 %
<a href="#">400-57310-00</a>	Repairs and maintenance - Spec. Pur...	2,000.00	2,000.00	0.00	1,745.70	254.30	87.29 %
<a href="#">400-57441-00</a>	Supplies & Materials - Medical	21,000.00	21,000.00	2,120.87	8,761.49	12,238.51	41.72 %
<a href="#">400-57442-00</a>	Supplies & Materials - Misc	6,000.00	6,000.00	0.00	581.19	5,418.81	9.69 %
<a href="#">400-57443-00</a>	Supplies & Materials - Station	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<a href="#">400-58100-00</a>	Communications	1,440.00	1,440.00	71.93	886.92	553.08	61.59 %
<a href="#">400-58200-00</a>	Uncollectible Accounts	0.00	0.00	0.00	2,465.09	-2,465.09	0.00 %
<a href="#">400-58300-00</a>	Vehicle Maintenance	13,900.00	13,900.00	1,180.24	9,389.75	4,510.25	67.55 %
<a href="#">400-84000-00</a>	Interest Expense	0.00	0.00	0.00	555.92	-555.92	0.00 %
<a href="#">400-86000-00</a>	Administrative Expense	21,584.00	21,584.00	1,798.67	10,792.02	10,791.98	50.00 %
	<b>Expense Total:</b>	<b>605,795.00</b>	<b>605,795.00</b>	<b>44,859.15</b>	<b>296,677.24</b>	<b>309,117.76</b>	<b>48.97 %</b>
	<b>Fund: 400 - Ambulance Operating Fund Surplus (Deficit):</b>	<b>3,205.00</b>	<b>3,205.00</b>	<b>-19,180.87</b>	<b>45,908.24</b>	<b>42,703.24</b>	<b>1,432.39 %</b>
<b>Fund: 500 - Fire Operating Fund</b>							
<b>Revenue</b>							
<a href="#">500-46000-00</a>	Hazard Abatement Program	15,000.00	15,000.00	2,123.00	7,561.00	-7,439.00	50.41 %
<a href="#">500-47000-00</a>	Community Contribution	0.00	0.00	0.00	2,000.00	2,000.00	0.00 %
<a href="#">500-49000-00</a>	Other service fees	20,000.00	20,000.00	255.00	1,065.00	-18,935.00	5.33 %
<a href="#">500-49500-00</a>	Other service fees - Fire Payroll Reim...	0.00	0.00	35,764.75	110,002.76	110,002.76	0.00 %
<a href="#">500-70000-00</a>	Property Taxes	1,550,000.00	1,550,000.00	646,087.07	816,594.97	-733,405.03	52.68 %
<a href="#">500-70100-00</a>	Property Taxes - PY Taxes and Assess...	0.00	0.00	1,386.08	9,918.71	9,918.71	0.00 %
<a href="#">500-70200-00</a>	Property Tax - Penalties & cost on del...	0.00	0.00	101.60	-77.09	-77.09	0.00 %
<a href="#">500-70300-00</a>	Property Tax - Homeowners Property...	0.00	0.00	2,355.21	2,355.21	2,355.21	0.00 %
<a href="#">500-71000-00</a>	Availability Charges	205,000.00	205,000.00	85,583.20	108,517.65	-96,482.35	52.94 %
<a href="#">500-74000-00</a>	Interest Income	3,500.00	3,500.00	0.00	5,030.17	1,530.17	143.72 %
	<b>Revenue Total:</b>	<b>1,793,500.00</b>	<b>1,793,500.00</b>	<b>773,655.91</b>	<b>1,062,968.38</b>	<b>-730,531.62</b>	<b>59.27 %</b>
<b>Expense</b>							
<a href="#">500-50100-00</a>	Salaries and Wages	788,339.00	788,339.00	67,984.37	433,806.62	354,532.38	55.03 %
<a href="#">500-50110-00</a>	Salaries and Wages - Overtime	0.00	0.00	27,175.20	166,997.68	-166,997.68	0.00 %
<a href="#">500-50120-00</a>	Medicare Tax	11,431.00	11,431.00	1,350.10	8,576.72	2,854.28	75.03 %
<a href="#">500-50130-00</a>	Worker's Compensation Insurance	43,180.00	43,180.00	0.00	37,716.40	5,463.60	87.35 %
<a href="#">500-50140-00</a>	Employee Benefits-Group Insurance	96,955.00	96,955.00	6,714.46	43,415.93	53,539.07	44.78 %
<a href="#">500-50150-00</a>	Employee Benefits-Retirement	438,991.00	438,991.00	36,986.59	223,595.90	215,395.10	50.93 %
<a href="#">500-50160-00</a>	Employee Benefits-Uniform Allowance	5,000.00	5,000.00	0.00	1,665.77	3,334.23	33.32 %
<a href="#">500-50170-00</a>	Unemployment Benefit Expenses	0.00	0.00	0.00	252.99	-252.99	0.00 %
<a href="#">500-53200-00</a>	Education & Seminars	8,500.00	8,500.00	443.29	1,946.82	6,553.18	22.90 %
<a href="#">500-54100-00</a>	Gas, Fuel & Oil	10,643.00	10,643.00	1,911.40	5,587.26	5,055.74	52.50 %
<a href="#">500-54200-00</a>	Hazard Abatement Expense	8,000.00	8,000.00	5,865.00	7,193.21	806.79	89.92 %
<a href="#">500-54300-00</a>	Insurance - liability	13,271.00	13,271.00	0.00	13,270.85	0.15	100.00 %



Budget Report

For Fiscal: 2017-2018 Period Ending: 12/31/2017

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<a href="#">500-56100-00</a> Memberships & Subscriptions	4,895.00	4,895.00	230.00	4,738.95	156.05	96.81 %
<a href="#">500-56300-00</a> Office Expense	5,032.00	5,032.00	69.59	997.71	4,034.29	19.83 %
<a href="#">500-57100-00</a> Permits & Fees	6,833.00	6,833.00	0.00	4,013.70	2,819.30	58.74 %
<a href="#">500-57140-00</a> Professional Services - Fire	34,700.00	34,700.00	1,668.69	21,596.12	13,103.88	62.24 %
<a href="#">500-57143-00</a> Professional Services - Dispatching Se...	40,000.00	40,000.00	0.00	15,367.39	24,632.61	38.42 %
<a href="#">500-57310-00</a> Repairs and Maintenance - Structures...	9,500.00	9,500.00	13.53	3,964.28	5,535.72	41.73 %
<a href="#">500-57400-00</a> Safety Equipment & Clothing	26,500.00	26,500.00	287.65	19,436.76	7,063.24	73.35 %
<a href="#">500-58250-00</a> Utilities - Heat & Lights	21,576.00	21,576.00	1,361.87	10,140.21	11,435.79	47.00 %
<a href="#">500-58300-00</a> Vehicle Maintenance	25,355.00	25,355.00	4,319.50	25,740.06	-385.06	101.52 %
<a href="#">500-81000-00</a> Tax fee	0.00	0.00	1,621.64	2,053.68	-2,053.68	0.00 %
<a href="#">500-86000-00</a> Administrative Expense	66,048.00	66,048.00	5,504.00	33,024.00	33,024.00	50.00 %
<b>Expense Total:</b>	<b>1,664,749.00</b>	<b>1,664,749.00</b>	<b>163,506.88</b>	<b>1,085,099.01</b>	<b>579,649.99</b>	<b>65.18 %</b>
<b>Fund: 500 - Fire Operating Fund Surplus (Deficit):</b>	<b>128,751.00</b>	<b>128,751.00</b>	<b>610,149.03</b>	<b>-22,130.63</b>	<b>-150,881.63</b>	<b>-17.19 %</b>
<b>Fund: 510 - Fire - Workers Comp PASIS Fund</b>						
<b>Expense</b>						
<a href="#">510-50130-00</a> Worker's Comp Insurance Claims	0.00	0.00	83.45	930.40	-930.40	0.00 %
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>83.45</b>	<b>930.40</b>	<b>-930.40</b>	<b>0.00 %</b>
<b>Fund: 510 - Fire - Workers Comp PASIS Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>83.45</b>	<b>930.40</b>	<b>-930.40</b>	<b>0.00 %</b>
<b>Fund: 590 - Fire - GW (Govenment Wide)</b>						
<b>Expense</b>						
<a href="#">590-53100-00</a> Depreciation	80,453.00	80,453.00	6,288.67	37,953.51	42,499.49	47.17 %
<b>Expense Total:</b>	<b>80,453.00</b>	<b>80,453.00</b>	<b>6,288.67</b>	<b>37,953.51</b>	<b>42,499.49</b>	<b>47.17 %</b>
<b>Fund: 590 - Fire - GW (Govenment Wide) Total:</b>	<b>80,453.00</b>	<b>80,453.00</b>	<b>6,288.67</b>	<b>37,953.51</b>	<b>42,499.49</b>	<b>47.17 %</b>
<b>Report Surplus (Deficit):</b>	<b>272,026.46</b>	<b>272,026.46</b>	<b>595,892.61</b>	<b>180,498.03</b>	<b>-91,528.43</b>	<b>66.35 %</b>

**Group Summary**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 200 - Water Operating Fund</b>						
Revenue	2,054,274.00	2,054,274.00	151,662.63	1,076,371.04	-977,902.96	52.40 %
Expense	1,826,149.00	1,826,149.00	115,612.43	885,118.90	941,030.10	48.47 %
<b>Fund: 200 - Water Operating Fund Surplus (Deficit):</b>	<b>228,125.00</b>	<b>228,125.00</b>	<b>36,050.20</b>	<b>191,252.14</b>	<b>-36,872.86</b>	<b>83.84 %</b>
<b>Fund: 210 - Water Capital Improvement Fund</b>						
Revenue	10,918.00	10,918.00	0.00	4,460.00	-6,458.00	40.85 %
<b>Fund: 210 - Water Capital Improvement Fund Total:</b>	<b>10,918.00</b>	<b>10,918.00</b>	<b>0.00</b>	<b>4,460.00</b>	<b>-6,458.00</b>	<b>40.85 %</b>
<b>Fund: 220 - Water Capacity Charge Fund - Restricted</b>						
Revenue	10,764.00	10,764.00	0.00	0.00	-10,764.00	0.00 %
<b>Fund: 220 - Water Capacity Charge Fund - Restricted Total:</b>	<b>10,764.00</b>	<b>10,764.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,764.00</b>	<b>0.00 %</b>
<b>Fund: 300 - Sewer Collection</b>						
Revenue	1,079,132.24	1,079,132.24	127,279.54	558,467.65	-520,664.59	51.75 %
Expense	1,020,595.28	1,020,595.28	61,383.44	505,460.93	515,134.35	49.53 %
<b>Fund: 300 - Sewer Collection Surplus (Deficit):</b>	<b>58,536.96</b>	<b>58,536.96</b>	<b>65,896.10</b>	<b>53,006.72</b>	<b>-5,530.24</b>	<b>90.55 %</b>
<b>Fund: 310 - Sewer Capital Improvement Fund</b>						
Revenue	0.00	0.00	41.25	41.25	41.25	0.00 %
<b>Fund: 310 - Sewer Capital Improvement Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>41.25</b>	<b>41.25</b>	<b>41.25</b>	<b>0.00 %</b>
<b>Fund: 320 - Sewer Capacity Charge Fund - Restricted</b>						
Revenue	11,292.00	11,292.00	0.00	5,646.00	-5,646.00	50.00 %
<b>Fund: 320 - Sewer Capacity Charge Fund - Restricted Total:</b>	<b>11,292.00</b>	<b>11,292.00</b>	<b>0.00</b>	<b>5,646.00</b>	<b>-5,646.00</b>	<b>50.00 %</b>
<b>Fund: 350 - Sewer Treatment</b>						
Revenue	1,112,122.00	1,112,122.00	22,472.87	572,678.81	-539,443.19	51.49 %
Expense	1,211,234.50	1,211,234.50	113,163.85	631,480.59	579,753.91	52.14 %
<b>Fund: 350 - Sewer Treatment Surplus (Deficit):</b>	<b>-99,112.50</b>	<b>-99,112.50</b>	<b>-90,690.98</b>	<b>-58,801.78</b>	<b>40,310.72</b>	<b>59.33 %</b>
<b>Fund: 400 - Ambulance Operating Fund</b>						
Revenue	609,000.00	609,000.00	25,678.28	342,585.48	-266,414.52	56.25 %
Expense	605,795.00	605,795.00	44,859.15	296,677.24	309,117.76	48.97 %
<b>Fund: 400 - Ambulance Operating Fund Surplus (Deficit):</b>	<b>3,205.00</b>	<b>3,205.00</b>	<b>-19,180.87</b>	<b>45,908.24</b>	<b>42,703.24</b>	<b>1,432.39 %</b>
<b>Fund: 500 - Fire Operating Fund</b>						
Revenue	1,793,500.00	1,793,500.00	773,655.91	1,062,968.38	-730,531.62	59.27 %
Expense	1,664,749.00	1,664,749.00	163,506.88	1,085,099.01	579,649.99	65.18 %
<b>Fund: 500 - Fire Operating Fund Surplus (Deficit):</b>	<b>128,751.00</b>	<b>128,751.00</b>	<b>610,149.03</b>	<b>-22,130.63</b>	<b>-150,881.63</b>	<b>-17.19 %</b>
<b>Fund: 510 - Fire - Workers Comp PASIS Fund</b>						
Expense	0.00	0.00	83.45	930.40	-930.40	0.00 %
<b>Fund: 510 - Fire - Workers Comp PASIS Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>83.45</b>	<b>930.40</b>	<b>-930.40</b>	<b>0.00 %</b>
<b>Fund: 590 - Fire - GW (Government Wide)</b>						
Expense	80,453.00	80,453.00	6,288.67	37,953.51	42,499.49	47.17 %
<b>Fund: 590 - Fire - GW (Government Wide) Total:</b>	<b>80,453.00</b>	<b>80,453.00</b>	<b>6,288.67</b>	<b>37,953.51</b>	<b>42,499.49</b>	<b>47.17 %</b>
<b>Report Surplus (Deficit):</b>	<b>272,026.46</b>	<b>272,026.46</b>	<b>595,892.61</b>	<b>180,498.03</b>	<b>-91,528.43</b>	<b>66.35 %</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
200 - Water Operating Fund	228,125.00	228,125.00	36,050.20	191,252.14	-36,872.86
210 - Water Capital Improvement F	10,918.00	10,918.00	0.00	4,460.00	-6,458.00
220 - Water Capacity Charge Fund -	10,764.00	10,764.00	0.00	0.00	-10,764.00
300 - Sewer Collection	58,536.96	58,536.96	65,896.10	53,006.72	-5,530.24
310 - Sewer Capital Improvement F	0.00	0.00	41.25	41.25	41.25
320 - Sewer Capacity Charge Fund -	11,292.00	11,292.00	0.00	5,646.00	-5,646.00
350 - Sewer Treatment	-99,112.50	-99,112.50	-90,690.98	-58,801.78	40,310.72
400 - Ambulance Operating Fund	3,205.00	3,205.00	-19,180.87	45,908.24	42,703.24
500 - Fire Operating Fund	128,751.00	128,751.00	610,149.03	-22,130.63	-150,881.63
510 - Fire - Workers Comp PASIS Fu	0.00	0.00	-83.45	-930.40	-930.40
590 - Fire - GW (Govenment Wide)	-80,453.00	-80,453.00	-6,288.67	-37,953.51	42,499.49
<b>Report Surplus (Deficit):</b>	<b>272,026.46</b>	<b>272,026.46</b>	<b>595,892.61</b>	<b>180,498.03</b>	<b>-91,528.43</b>

## Running Springs Water District

Executive Summary - QE 12/31/2017

**SUMMARY STATEMENT OF NET POSITION**

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>Change</u>
Cash and investments	\$ 3,246,093	\$ 2,281,997	\$ 964,096
Receivables	965,541	1,091,665	(126,124)
Other current assets	90,700	92,073	(1,373)
Total current assets	4,302,333	3,465,735	836,599
Capital assets, net	21,081,544	21,342,356	(260,813)
Other noncurrent assets	-	34,007	(34,007)
Deferred outflows of resources	2,466,732	1,450,544	1,016,188
Total Assets and Deferred Outflows of Resources	27,850,609	26,292,642	1,557,967
Current liabilities	298,698	463,358	(164,661)
Noncurrent liabilities	10,736,871	9,302,604	1,434,267
Deferred inflows of resources	239,349	613,040	(373,691)
Total Liabilities and Deferred Inflows of Resources	11,274,918	10,379,002	895,916
Net Position	\$ 16,575,691	\$ 15,913,640	\$ 662,051

**SUMMARY STATEMENT OF CHANGES IN NET POSITION**

	<u>QE Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Variance to Budget:</u>	<u>PY QE Actual</u>	<u>PY YTD Actual</u>	<u>Variance to PY YTD:</u>
	<u>12/31/17</u>			<u>Favorable</u>	<u>12/31/16</u>		<u>Favorable</u>
				<u>(Unfavorable)</u>			<u>(Unfavorable)</u>
Operating revenues	\$ 1,150,100	\$ 2,329,437	\$ 2,186,964	\$ 142,474	\$ 1,141,567	\$ 2,185,009	\$ 144,429
Operating expenses	(1,505,860)	(3,377,988)	(3,206,103)	(171,886)	(1,463,346)	(3,158,655)	(219,333)
Other income	1,176,526	1,330,222	1,182,953	147,269	1,048,818	1,141,418	188,804
Other expenses	(57,009)	(64,732)	(33,494)	(31,238)	(1,208)	(14,068)	(50,664)
Change in net position	\$ 763,758	\$ 216,939	\$ 130,320	\$ 86,619	\$ 725,831	\$ 153,703	\$ 63,235

**LIQUIDITY RATIOS**

	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>Change</u>
Quick Ratio (cash and investments / current liabilities)	10.87	4.92	5.94
Current Ratio (current assets / current liabilities)	14.40	7.48	6.92
Working capital (current assets - current liabilities)	\$ 4,003,636	\$ 3,002,376	\$ 1,001,259

Liquidity is the ability to cover short-term obligations.

Quick Ratio is more rigorous form of the ratio that includes only cash, temporary investments and receivables.

Current Ratio indicates the extent to which current liabilities are covered by assets expected to be converted into cash in the near future