



Cabazon Water District
14618 Broadway Street • P.O. Box 297
Cabazon, California 92230

FINANCE & AUDIT COMMITTEE MEETING

AGENDA

Meeting Location:

Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Meeting Date:

Tuesday, May 16, 2017 – 5:00 PM

CALL TO ORDER,
PLEDGE OF ALLEGIANCE,
ROLL CALL
FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report
 - Balance Sheet
 - Profit and Loss Budget Comparison
 - Proposed FY 17-18 District Budget

2. Finance & Audit Committee District Payables Review and Approval/Signing

PUBLIC COMMENT

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. **Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining.** AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

ADJOURNMENT

ADA Compliance Issues

In compliance with the Americans with Disabilities Act & Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the Clerk of the Board at (951) 849-4442. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting.



Cabazon Water District
14618 Broadway Street • P.O. Box 297
Cabazon, California 92230

REGULAR BOARD MEETING

AGENDA

Meeting Location:
Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Meeting Date:
May 16, 2017 – 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

CONSENT CALENDAR

All matters in this category are considered to be consistent with the Board/District goals, District Policies and Regulations adopted and/or approved by the Board of Directors, and will be enacted in one motion. There will be no separate discussion of these items. If discussion is required, items may be removed from the consent calendar and will be considered separately.

1. Approval of:

- a. Finance and Audit Committee Meeting Minutes and warrants approved by the committee of April 18, 2017
- b. Regular Board Meeting Minutes and warrants of April 18, 2017

2. Warrants – None

3. Awards of Contracts – None

UPDATES

1. Update: San Gorgonio Pass Regional Water Alliance Update
(by Director Israel)
2. Update: Manager's Operations Report
(by General Manager Louie)

PUBLIC COMMENTS

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District that is listed on the agenda under Closed Session; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

OLD BUSINESS

1. Discussion: Sustainable Ground Water Update
(by General Manager Louie & Steve Anderson)

NEW BUSINESS

1. Discussion/Action: Review and approval of proposed Fiscal Year (FY) 2017-2018 District Budget.
2. Discussion/Action: Request for Waiver of Connection Fees - James F. McGarry
3. Discussion/Action: Establish Ad hoc committee to meet with General Manager regarding his annual performance appraisal to be conducted at the June 20, 2017 Board meeting.

PUBLIC COMMENTS

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GENERAL MANAGER/BOARD COMMENTS

1. Future Agenda Items

The Board Chair or the majority of the Board may direct staff to investigate and report back to an individual(s) and the Board on matters suggested or direct the General Manager/Board Secretary to place the matter on a future Board meeting.

- Suggested agenda items from the Public.
- Suggested agenda items from Management.
- Suggested agenda items from Board Members.

2. Management Comments

Staff members may speak on items of information not requiring comment or discussion to the Board and public. Topics which may be included on a future meeting agenda may be presented but cannot be discussed. (3 minutes)

3. Board Member Comments

Board members may speak on items of information not requiring comment or discussion to the Board and public. (3 minutes)

MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)

- a. Finance & Audit Workshop – Tuesday – June 20, 2017, 5:00 pm
- b. Regular Board Meeting – Tuesday – June 20, 2017, 6:00 pm
- c. Personnel Committee – None
- d. San Gorgonio Pass Regional Water Alliance – Alliance Meeting - Wednesday – May 31, 2017 - 5:00 PM to 7:00 PM

ADJOURNMENT

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Cabazon Water District
14618 Broadway Street • P.O. Box 297
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FINANCE & AUDIT COMMITTEE MEETING

MINUTES

Meeting Location:

Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Meeting Date:

Tuesday, April 18, 2017 – 5:00 PM

CALL TO ORDER, (at 17:11 hr.)

PLEDGE OF ALLEGIANCE,

ROLL CALL

Director Bui - Absent

Director Israel - Present

Calvin Louie (General Manager) - Absent

Elizabeth Lemus, Board Secretary - Present

Cindy Byerrum, Financial Consultant - Absent

***Note: This meeting was recorded by the District**

FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report

- Balance Sheet
- Profit and Loss Budget Comparison

Balance Sheet:

- The District's combined cash and LAIF balance is about \$467,000. The District's total liabilities are approximately \$1.23 million. The water rate study addresses this.

Profit and Loss:

As of March 31st the fiscal year to date net loss is 127K, which far less than the anticipated loss that is budgeted.

2. Finance & Audit Committee District Payables Review and Approval/Signing

PUBLIC COMMENT

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ADJOURNMENT

Motion to adjourn at 17:15 hr. made by Director Israel and 2nd by Director Bui.

Meeting adjourned at 17:15 hr. on April 18, 2017

Robert Lynk, Board Chair
Board of Directors
Cabazon Water District

Elizabeth Lemus, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

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Cabazon, California 92230

**REGULAR BOARD MEETING
MINUTES**

Meeting Location:
Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Meeting Date:
April 18, 2017 – 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

Director Teresa Bui – Present* *Was absent during roll call, but arrived 18:14 hr., just as Old Business item #3 was being discussed.

Director Maxine Israel - Present
Director Sarah Wargo - Present
Director Alan Davis - Present
Director Robert Lynk - Present

Calvin Louie, General Manager - Present
Elizabeth Lemus, Board Secretary - Present
Cindy Byerrum, Financial Consultant - Present
Steve Anderson, Best Best & Krieger Law Firm – Present
Greg Henry, NBS - Present

Note: This meeting was recorded by the District -

CONSENT CALENDAR

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separate discussion of these items. If discussion is required, items may be removed from the consent calendar and will be considered separately.

1. Approval of:

- a. Finance and Audit Committee Meeting Minutes and warrants approved by the committee of March 21, 2017
- b. Regular Board Meeting Minutes and warrants of March 21, 2017

Motion to approve consent calendar item(s) (a.) Finance and Audit Committee Meeting Minutes and warrants approved by the committee of March 21, 2017, and (b.) Regular Board Meeting Minutes and warrants of March 21, 2017 made by Director Israel and 2nd by Director Davis.

Director Bui - Absent
Director Israel - Aye
Director Wargo - Aye
Director Davis - Aye
Director Lynk - Aye

- 2. Warrants – None
- 3. Awards of Contracts – None

UPDATES

- 1. Update: San Gorgonio Pass Regional Water Alliance Update
(by Director Israel)
- 2. Update: Manager's Operations Report
(by General Manager Louie)

OLD BUSINESS

- 1. Discussion: Sustainable Ground Water Update
(by General Manager Louie & Steve Anderson)
- 2. Discussion/Action: Adoption of 5-year schedule of water rates and charges, which will go in effect for services provided on and after April 19, 2017, and will be adjusted each December 1 thereafter beginning December 1, 2017, and through and including December 1, 2020.

***Note:** At 18:13 hr., Due to a complete lack of a public audience, this item was temporarily tabled to be the last item for consideration on the Board Agenda for this evening.

***Note:** At 18:43 hr., the Board decided to open the public hearing for comments regarding the proposed rate adjustments. It was disclosed that only three rate adjustment opposition letters had been received to date. Due to a lack of an audience, the public hearing was closed at 18:47 hr.

Motion to approve the adoption of 5-year schedule of water rates and charges, at a 70% fixed/30% variable rate, as set forth in the Prop 218 notice distributed to the public, which will go in effect for services provided

on and after April 19, 2017, and will be adjusted each December 1st thereafter beginning December 1, 2017, and through and including December 1, 2020 made by Director Lynk and 2nd by Director Davis.

Director Bui - Nay
Director Israel - Aye
Director Wargo – Nay*
Director Davis - Aye
Director Lynk - Aye

*Note: Director Wargo wished it to be made known that although she believed a rate increase was necessary to the financial health of the District, she felt that a different fixed/variable rate structure should have been approved.

3. Discussion/Action: Review and Approval of Answering Specialists Contract: District to hire a third-party phone answering vendor to monitor and handle incoming emergency line calls during District non-business hours.

*Note: Director Bui arrived just as this item was going to be discussed.

Motion to approve the service contract by Answering Specialists subject to legal review made by Director Davis and 2nd by Director Wargo.

Director Bui - Aye
Director Israel - Aye
Director Wargo - Aye
Director Davis - Aye
Director Lynk - Aye

NEW BUSINESS

1. Discussion/Action: Adoption of Electronic Communications Policy Post Recent San Jose Case: Personal accounts and devices used for District business shall now be subject to Public Record Act (PRA requests).

*Note: It was explained that all Directors were to obtain a District-issued email address, which they could access remotely, and that all District correspondence should be executed through such email accounts as provided.

Motion to adopt the Electronic Communications Policy post the recent San Jose Case: that all personal accounts and devices used for District business shall now be subject to PRA request, made by Director Israel and 2nd by Director Davis.

Director Bui - Aye
Director Israel - Aye
Director Wargo - Aye
Director Davis - Aye
Director Lynk - Aye

2. Discussion/Action: Approval of the Fedak and Brown Engagement Letter to perform the Fiscal Year (FY) 2016-2017 annual District audit.

Motion to approve the Fedak and Brown Engagement Letter to perform the Fiscal Year 2016-2017 annual District audit made by Director Israel and 2nd by Director Wargo

Director Bui - Aye
Director Israel - Aye
Director Wargo - Aye
Director Davis - Aye
Director Lynk - Aye

PUBLIC COMMENTS

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MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)

- a. Finance & Audit Workshop – Tuesday – May 16, 2017, 5:00 pm
- b. Regular Board Meeting – Tuesday – May 16, 2017, 6:00 pm
- c. Personnel Committee – None
- d. San Geronio Pass Regional Water Alliance – Alliance Meeting - Wednesday – April 26, 2017 - 5:00 PM to 7:00 PM

ADJOURNMENT

Motion to adjourn at 18:50 hr. made by Director LYNK*

*Note: No roll call vote was made, but there were no objections voiced to adjourn the meeting by Board or the public present.

Meeting adjourned at 18:50 hr. on Tuesday, April 18, 2017

Robert LYNK, Board Chair
Board of Directors
Cabazon Water District

Elizabeth Lemus, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

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**Cabazon Water District
Balance Sheet
As of April 30, 2017**

Apr 30, 17

1	ASSETS		
2	Current Assets		
3	Checking/Savings		
4	11020 · General Bank Account-Chase	89,180	
5	11030 · Payroll Bank Account-Chase	53,132	
6	11040 · Trust Account- Chase - Cus Dep	16,581	
7	11050 · Local Petty Cash	100	
8	Total Checking/Savings	<u>158,993</u>	
9	12000 · Accounts Receivable	171,415	
10	13010 · LAIF	353,063	
11	13020 · Bank of NY Trustee Accounts	56,174	
12	13040 · Prepaid Expenses	34,912	
13	13060 · Inventory Total	87,079	
14	Total Other Current Assets	<u>702,644</u>	
15	Total Current Assets	<u>869,801</u>	
16	Fixed Assets		
17	14200 · Construction in Process		
18	14204 · CIP Cabazon Outlets Expansion	9,692	
19	14209 · CIP Super Map	9,455	
20	14210 · CIP 50100 Main St. Property	69,918	
21	Total 14200 · Construction in Process	<u>89,066</u>	
22	14310 · Tools and Equipment	118,016	
23	14320 · Source of Supply	1,510,723	
24	14330 · Transmission & Distribution	7,853,270	
25	14340 · Buildings & Structures	12,281	
26	14350 · Water Treatment	8,800	
27	14360 · Office Furniture and Equipment	63,188	
28	14370 · Intangible Plant	11,032	
29	14380 · Vehicles	106,309	
30	14400 · Land	409,331	
31	14500 · Accumulated Depreciation	<u>(4,731,226)</u>	
32	Total Fixed Assets	<u>5,450,789</u>	
33	TOTAL ASSETS	<u><u>6,320,589</u></u>	
34	LIABILITIES & EQUITY		
35	Liabilities		
36	Current Liabilities		
37	Accounts Payable	<u>1,714</u>	
38	Other Current Liabilities		
39	21210 · Misc Short Term Liability	75	
40	21300 · Customer Deposits		
41	21330 · Customer Deposits - Co 1	3,750	
42	21340 · Customer Deposits - Co 2	5,274	
43	Total 21300 · Customer Deposits	<u>9,024</u>	
44	21420 · Accrued Vacation Pay	18,345	

**Cabazon Water District
Balance Sheet
As of April 30, 2017**

		<u>Apr 30, 17</u>
45	21440 · DWR-HS Payable - Current	36,184
46	21450 · Current Portion Zion's Bank Ln	75,062
47	21460 · Accrued Payroll	4,827
48	21470 · Accrued Payroll Taxes	359
49	21480 · Accrued Interest	3,527
50	21510 · Employee Deductions	(72)
51	24000 · Payroll Liabilities	80
52	Total Other Current Liabilities	<u>147,411</u>
53	Total Current Liabilities	<u>149,125</u>
54	Long Term Liabilities	
55	22000 · DWR-H Loan Payable (Payoff '26)	318,898
56	22100 · Zion's Bank Long Term (2023)	454,027
57	22200 · RCEDA Loan Payable	300,000
58	Total Long Term Liabilities	<u>1,072,926</u>
59	Total Liabilities	<u>1,222,050</u>
60	Equity	
61	31010 · Net Investment in Capital Asset	4,091,921
62	31020 · Restricted for Debt Service	233,447
63	31030 · Unrestricted Net Assets	971,430
67	32000 · Retained Earnings	12,062
68	32001 · Prior Period Adjustment	(127,546)
69	Net Income	(132,775)
70	Total Equity	<u>6,019,969</u>
71	TOTAL LIABILITIES & EQUITY	<u><u>7,242,019</u></u>

Cabazon Water District

Profit & Loss

April 2017

	Apr-17	YTD	Budget	YTD 83%
1 Operating Income				
2 Base Rate - Water Bills	78,322	841,427	997,600	84%
3 Fire Sales - Water Bills	180	2,100	3,100	68%
4 Fire Flow Income	-	-	150	0%
5 Meter Install and Removal	-	-	80	0%
6 Penalty Fees - Water Bills	1,763	28,868	40,000	72%
7 Lien Reinstatement Fees	-	-	1,020	0%
8 New Account Fees - Water Bills	120	1,260	1,420	89%
9 Incident Fee - Water Bills	-	-	140	0%
10 Returned Check Fees	90	420	550	76%
11 Basic Facilities Fee	9,830	27,680	8,020	345%
12 Stand By Fees - Tax Revenue	-	89,345	113,600	79%
13 Total Operating Income:	90,305	991,100	1,165,680	85%
14 Non-Operating Income				
15 Property Taxes	1,232	29,211	60,700	48%
16 Cell Tower Lease Income	-	19,668	23,100	85%
17 Misc. Non-Operating Income	(170)	(140)	-	0%
18 Interest Income	964	6,175	8,850	70%
19 Total Non-Operating Income	794	25,703	31,950	80%
20 Total Income	92,331	1,046,014	1,258,330	83%
21 Expense				
22 Payroll				
24 Directors Fees	1,000	11,300	18,900	60%
23 Management & Cust. Service:				
25 Customer Accounts	3,305	36,888	39,800	93%
26 Admin Assistant	-	24,937	46,900	53%
27 Business Admin Manager	4,050	16,200	24,600	66%
28 Office Assistant	844	5,586	7,600	73%
29 General Manager	6,342	79,206	95,100	83%
30 Total Mgmt. & Cust. Service:	14,541	162,817	214,000	76%
31 Meter Reader	-	5,306	24,300	22%
32 Field Workers	7,200	44,992	104,400	43%
33 Total Payroll	21,741	213,114	342,700	62%
34 Employee Benefits Expense				
35 Workers Comp.	-	11,057	19,900	56%
35 Employee Health Care	4,485	37,519	73,600	51%
36 Pension	4,325	40,772	69,300	59%
37 Total Employee Benefits Expense	8,811	89,348	162,800	55%
38 Payroll Taxes	2,130	23,171	33,300	70%
39 Total Payroll - All Expenses:	33,682	336,933	557,700	60%

Cabazon Water District

Profit & Loss

April 2017

	Apr-17	YTD	Budget	YTD 83%	
40	Operational Expenses				
41	Facilities, Wells, T&D				
42	Lab Fees	1,055	5,730	7,800	73%
43	Site Landscaping & Maint	45	405	1,500	27%
44	Meters	122	4,121	10,000	41%
45	Generator Service Contractor	-	2,033	3,500	58%
46	Median Landscape & Maint	-	-	3,000	0%
47	Utilities - Wells	3,214	94,098	107,900	87%
48	SCADA	27	3,169	4,800	66%
49	Line R&M Contractor	-	23,958	80,000	30%
50	Line R&M Materials	4,864	17,017	38,300	44%
51	Well Maintenance	-	30,690	21,000	146%
52	Security	1,386	19,906	19,980	100%
53	Engineering Services	-	41,409	80,900	51%
54	Chlorinators	902	3,405	2,000	170%
55	Facilities, Wells, T&D - Other	-	16,270	30,000	54%
56	Total Facilities, Wells, T&D	11,613	262,210	410,680	64%
57	Utilities - Office				
58	Electricity	1,282	12,071	13,900	87%
59	Gas	39	585	520	113%
60	Telephone	724	7,569	9,800	77%
61	Trash Pickup & Office Cleaning	355	3,546	4,300	82%
62	Total Utilities - Office	2,399	23,772	28,520	83%
63	Office Expenses				
64	Water Billing System	177	15,736	11,500	137%
65	Supplies & Equipment	244	6,312	9,540	66%
66	Copier and Supplies	237	4,905	7,900	62%
67	Dues & Subscriptions	-	84	1,700	5%
68	Postage	582	7,430	12,600	59%
69	Printing & Publications	-	4,106	6,000	68%
70	Leases & Rents	-	247	340	73%
71	Computer Services	2,527	30,700	34,000	90%
72	Office Radio	-	-	1,500	0%
73	Office Storage	500	5,000	6,100	82%
74	Air Conditioning Servicing	379	3,628	4,300	84%
75	Fire Alarm System Servicing	144	576	600	96%
76	Office Expenses - Other	-	1,093	1,000	109%
77	Total Office Expenses	4,790	79,816	97,080	82%
78	Support Services				
79	Temporary Labor	-	23,564	2,000	1178%
80	Financial Audit	1,500	13,500	21,700	62%
81	Accounting	1,271	31,010	30,000	103%

Cabazon Water District

Profit & Loss

April 2017

	Apr-17	YTD	Budget	YTD 83%	
82	Legal Services	1,689	58,395	130,300	45%
83	Bank Service Charges	39	808	1,700	48%
84	Payroll Service	277	3,090	5,000	62%
85	General Liability Insurance	1,918	19,161	21,500	89%
86	Total Support Services	6,694	149,528	212,200	70%
87	Training/Travel	41	4,973	12,000	41%
88	Other Fees/SWRCB	5,711	8,968	16,180	55%
89	Service Tools & Equipment				
90	Shop Supplies and Small Tools	703	9,155	6,000	153%
91	Vehicle Fuel	799	8,378	15,000	56%
92	Employee Uniforms	-	1,216	2,000	61%
93	Safety	-	3,815	5,000	76%
94	Tractor Expenses	1	3,880	6,900	56%
95	Backhoe Fuel	-	-	1,000	0%
96	Equipment Rental	-	708	1,200	59%
97	Service Trucks - R&M	86	9,280	14,100	66%
98	Water Ops Phone & Internet	84	618	2,200	28%
99	Communications	-	2,288	3,000	76%
100	Service Tools & Equip. - Other	45	45	1,100	4%
101	Total Service Tools & Equipment	1,719	39,384	57,500	68%
102	Non-Operating Expenses				
103	Grant & Loan Processing Fee	-	1,325	2,000	66%
104	DWR Interest on Loans	6,070	12,969	13,500	96%
105	DHPO Interest Expense	-	13,642	12,707	107%
106	Bad Debt Expense	-	-	1,200	0%
107	Miscellaneous	112	4,779	8,000	60%
108	Website Support	110	1,100	2,820	39%
109	DHPO Capacity Fees	1,750	17,500	-	0%
110	Total Non-Operating Expenses	8,042	51,315	40,227	128%
111	Depreciation Expense	22,189	221,890	286,800	77%
112	Total Expense	96,881	1,178,789	1,718,887	69%
113	Net Income	(4,550.22)	(132,774.54)	(460,557.00)	29%

Cabazon Water District, Proposed Budget, FY 17/18

		Budget	Projected	Proposed	Diff.	Diff.
		16/17	16/17	Budget	\$	%
				17/18		
REVENUES						
1	41100 · Base Rate - Water Bills	\$ 997,600	\$ 696,700	\$ 801,200	104,500	13%
2	41101 · Commodity Sales	-	219,700	252,600	32,900	13%
3	41102 · DPHO Contract	-	168,500	193,800	25,300	13%
4	41220 · Fire Sales - Water Bills	3,100	2,500	2,200	(300)	-14%
5	41230 · Fire Flow Income	150	150	150	-	0%
6	41240 · Meter Install and Removal	80	80	80	-	0%
7	41310 · Penalty Fees - Water Bills	40,000	34,600	34,600	-	0%
8	41320 · Lien Reinstatement Fees	1,020	1,000	1,000	-	0%
9	41330 · New Account Fees - Water Bills	1,420	1,500	1,500	-	0%
10	41360 · Incident Fee - Water Bills	140	140	140	-	0%
11	41370 · Returned Check Fees	550	500	500	-	0%
12	41400 · Basic Facilities Fee (New Service)	8,020	33,200	33,200	-	0%
13	41500 · Stand By Fees - Tax Revenue	113,600	113,600	113,600	-	0%
14	42100 · Property Taxes	60,700	59,700	60,900	1,200	2%
15	42210 · Cell Tower Lease Income	23,100	23,100	23,100	-	0%
16	42310 · Miscellaneous Non-Operating Income	-	-	-	-	0%
17	43000 · Interest Income	8,850	7,400	7,400	-	0%
18	TOTAL REVENUES	1,258,330	1,362,370	1,525,970	163,600	11%
EXPENSES						
20	51000 · Payroll Expenses					
21	51050 · Directors' Fees	18,900	13,600	36,000	22,400	62%
22	51100 · Management and Customer Service	214,000	199,286	191,400	(7,886)	-4%
23	51120 · Customer Accounts	39,800	44,300	42,800	(1,500)	-4%
24	51130 · Admin Assistant	46,900	-	-	-	0%
25	51131 · Business Admin Manager	24,600	53,286	54,200	914	2%
26	51135 · Office Assistant (Office Assistant)	7,600	6,700	9,500	2,800	29%
27	51140 · General Manager	95,100	95,000	84,900	(10,100)	-12%
28	56200 · Field Operations					
29	51210 · Meter Reader	24,300	6,400	28,200	21,800	77%
30	56220 · Field Workers	104,400	54,000	42,000	(12,000)	-29%
31	Total 56200 · Field Operations	104,400	54,000	42,000	(12,000)	-29%
32	Total 51000 · Payroll Totals	361,600	273,286	297,600	24,314	8%
33	51300 · Payroll - Employee Ben Expense					
34	51310 · Workers Comp.	19,900	13,300	14,100	800	6%
35	51320 · Employee Health Care	73,600	45,000	59,800	14,800	25%
36	51330 · Pension	69,300	48,900	50,700	1,800	4%
37	Total 51300 · Payroll - Employee Ben Expense	162,800	107,200	124,600	17,400	-
38	Total 51400 · Payroll Expenses - Taxes, etc	33,300	27,900	26,100	(1,800)	-77%
43	Total Payroll Expenses	557,700	408,386	448,300	66,141	15%
44	53000 · Facilities, Wells, Transmission, Distribution					
	53110 · Lab Fees	7,800	7,800	8,000	200	3%
46	53120 · Site Landscaping & Maintenance	1,500	500	1,500	1,000	67%

Cabazon Water District, Proposed Budget, FY 17/18

		Budget 16/17	Projected 16/17	Proposed Budget 17/18	Diff. \$	Diff. %
47	53130 · Meters	10,000	4,900	5,000	100	2%
48	53140 · Generator Service Contractor	3,500	2,400	2,400	-	0%
49	53150 · Median Landscape & Maintenance	3,000	-	3,000	3,000	100%
50	53160 · Utilities - Wells	107,900	112,900	117,900	5,000	4%
51	53170 · SCADA	4,800	4,800	4,900	100	2%
52	53180 · Line Mtn & Rep	80,000	53,000	13,000	(40,000)	0%
53	53190 · Line Maint and Repair Materials	38,300	22,000	37,500	15,500	41%
54	53210 · Well Maintenance	21,000	31,019	36,000	4,981	14%
55	53300 · Security	19,980	23,800	24,410	610	2%
56	53610 · Engineering Services	80,900	69,700	80,900	11,200	14%
57	53620 · Chlorinators	2,000	4,100	4,180	80	2%
58	53910 · Facilities, Wells, Trans, Dist - Other	30,000	19,500	30,000	10,500	35%
59	53000 · Facilities, Wells, Trans, Dist	410,680	356,419	368,690	12,271	3%
60	54000 · Utilities - Office	28,520	28,600	30,710	2,110	7%
61	55000 · Office Expenses					
62	55220 · Fire Alarm System Servicing	600	600	600	-	0%
63	55110 · Water Billing System	11,500	18,900	2,500	(16,400)	-656%
64	55120 · Supplies & Equipment	9,540	7,600	9,700	2,100	22%
65	55130 · Copier and Supplies	7,900	5,900	8,100	2,200	27%
66	55140 · Dues & Subscriptions	1,700	100	1,700	1,600	94%
67	55150 · Postage	12,600	8,900	12,900	4,000	31%
68	55160 · Printing & Publications	6,000	4,900	6,100	1,200	20%
69	55170 · Leases & Rents	340	300	300	-	0%
70	55180 · Computer Services	34,000	36,800	36,800	-	0%
71	55190 · Office/Radio	1,500	-	1,500	1,500	0%
72	55200 · Office Storage	6,100	6,000	6,100	100	2%
73	55210 · Air Conditioning Servicing	4,300	4,400	4,500	100	2%
74	55910 · Office Expenses - Other	1,000	1,300	1,300	-	0%
75	Total 55000 · Office Expenses	97,080	95,700	92,100	(3,600)	-4%
76	56000 · Support Services					
77	56200 · Temporary Labor	2,000	28,300	10,000	(18,300)	-183%
78	56300 · Financial Audit (through 20xx)	21,700	21,700	22,100	400	2%
79	56400 · Accounting	30,000	37,200	35,700	(1,500)	-4%
80	56500 · Legal Services					
81	565-00 · Legal - General	80,000	31,600	80,000	48,400	61%
82	565.01 · Legal - Water	25,600	26,200	26,100	(100)	0%
83	565-02 · Legal - Brown Act, Public Recor	6,800	4,100	6,900	2,800	41%
84	565-07 · Legal - Personnel	5,000	8,100	5,100	(3,000)	-59%
85	565-13 · Legal - Grant/Loan Funding	10,000	-	10,000	10,000	0%
86	565-40 · Legal - Fees and Charges	2,900	-	3,000	3,000	0%
87	Total 56500 · Legal Services	130,300	70,000	131,100	61,100	47%
88	56600 · Bank Service Charges	1,700	1,500	1,500	-	0%
89	56700 · Payroll Service	5,000	5,000	5,100	100	2%
90	56800 · General Liability Insurance	21,500	21,500	21,900	400	2%

Cabazon Water District, Proposed Budget, FY 17/18

	Budget 16/17	Projected 16/17	Proposed Budget 17/18	Diff. \$	Diff. %
91	56810 · Fixed Asset Software System	-	-	-	0%
92	Total 56000 · Support Services	212,200	185,200	227,400	42,200 19%
93	Total 57000 · Training/Travel	12,000	6,000	7,000	1,000 14%
94	58000 · Other Fees				
95	58100 · County Lien Release Fees	180	100	100	- 0%
96	58110 · Riverside County Fees (election costs)	2,500	3,100	6,000	2,900 48%
97	58120 · State Water fees	12,500	12,500	12,800	300 2%
98	58910 · Other Fees - Other	1,000	700	700	- 0%
99	Total 58000 · Other Fees	16,180	16,400	19,600	3,200 16%
100	59000 · Service Tools & Equipment				
101	59110 · Shop Supplies and Small Tools	6,000	11,000	6,100	(4,900) -80%
102	59120 · Vehicle Fuel	15,000	12,000	12,200	200 2%
103	59130 · Employee Uniforms	2,000	1,500	2,000	500 25%
104	59140 · Safety	5,000	4,600	-	(4,600) #DIV/0!
105	59150 · Tractor Expenses	6,900	4,700	7,000	2,300 33%
106	59160 · Backhoe Fuel	1,000	-	-	- 0%
107	59170 · Equipment Rental	1,200	900	1,000	100 10%
108	59180 · Service Trucks - R&M	14,100	11,100	14,400	3,300 23%
109	59190 · Water Ops Cell Phone/ Internet	2,200	1,200	3,600	2,400 67%
110	59220 · Communications	3,000	2,700	3,300	600 18%
111	59000 · Service Tools & Equipment - Other	1,100	-	-	- 0%
112	Total 59000 · Service Tools & Equipment	57,500	49,700	49,600	(100) 0%
113	61160 · Grant/Loan Processing Fee	2,000	1,600	1,600	- 0%
114	61170 · DWR Interest on Loans	13,500	15,600	11,236	(4,364) -39%
115	61180 · DHPO Interest Expense ZION	12,707	16,400	10,802	(5,598) -52%
116	61190 · Bad Debt Expense	1,200	1,200	1,200	- 0%
117	61240 · Miscellaneous	8,000	5,700	5,000	(700) -14%
118	61241 · Website Support	2,820	1,300	1,300	- 0%
119	65110 · Depreciation	286,800	266,300	266,300	- 0%
120	TOTAL EXPENSES	1,718,887	1,454,506	1,540,838	86,332 6%
121	TOTAL INCOME BEFORE CAPITAL & GSA	(460,557)	(92,136)	(14,868)	77,268 0
122	14380 New Vehicle purchase	(26,800)	(16,000)	-	16,000 0%
123	14210 Main Street Property	-	(66,000)	-	66,000 -214%
124	14212 Main Street Improvements	-	-	(30,900)	(30,900) 0%
125	multiple Meter Replacements & Other Capital	-	-	(21,888)	(21,888) 0%
126	61260 DPHO Capacity Credit	-	(21,000)	(21,000)	- 0%
127	multiple FY 15/16 Debt Service Combined	-	-	-	- 0%
128	22000 Debt Service Principal - DWR	-	(35,160)	(36,261)	(1,101) 3%
129	22100 Debt Service Principal Zion	-	(75,481)	(76,943)	(1,461) 2%
130	61251 SGMA/GSA	(100,000)	-	(60,000)	(60,000) 100%
131	NET INCOME (LOSS)	(587,357)	(305,777)	(261,859)	43,918 -17%
	ADD BACK DEPRECIATION (NON-CASH)	286,800	266,300	266,300	-
133	PROJECTED CHANGE IN CASH	(300,557)	(39,477)	4,441	43,918