

ITEM #1

December 22nd, 2020 Minutes

**MINUTES OF THE FINANCE STANDING COMMITTEE MEETING
DEL PASO MANOR WATER DISTRICT**

December 22nd , 2020

6:30 PM

Teleconference Meeting due to Coronavirus Pandemic

The Board of Directors of the Del Paso Manor Water District convened Finance Standing Committee Meeting using the “GoToMeeting” teleconference system on December 22nd, 2020 at 6:30 p.m. The minutes are action only. The recording to the meeting is attached to the minutes as well the District website.

[12/22/2020 Standing Finance Committee Meeting Recording](#)

Call to Order:

President Lenahan called the meeting to order at 6:30 p.m.

Roll Call:

Directors Present: Marissa Burt, John Lenahan
Directors Absent: None
Staff Present: General Manager Adam Coyan
Legal Counsel Present: N/A
Guests: Robert Merritt, CPA
Public Present: N/A

Announcements:

None

Public Comment:

None

Items for Discussion and/or Action:

1. September 30th, 2020 Minutes

Director Burt made a motion to approve September 30th, 2020 minutes, Director Lenahan seconded the motion.

Public Comment: None
Motion Passed on a Roll Call Vote

Ayes	Burt, Lenahan
Noes	0
Absent	0

2. November 24th, 2020 Minutes

Director Burt mode a motion to approve September 30th, 2020 minutes, Director Lenahan seconded the motion.

Public Comment: None
Motion Passed on a Roll Call Vote

Ayes	Burt, Lenahan
Noes	0
Absent	0

3. 2019/2020 Audit Review

No action taken.

4. LAIF Update

No action taken.

5. Banking Options

No action taken.

6. 2020-2021 Financials: Budget to Actuals

Adjournment:

President Lenahan adjourned the meeting at 7:27 p.m.

Next scheduled meeting: January 5th, 2021 Regular Board Meeting

John Lenahan, President

Victoria Hoppe, Secretary

ITEM #2

Financials: Budget to Actuals

**Del Paso Manor Water District
Expense Budget To Actual Comparison
July 1, 2020 to April 30, 2021**

	Year to Date July 1, 2020 to April 30, 2021	Budget	Percent of Budget
Employee Related			
Management Salaries	80,666	110,000	73.33%
Staff Salaries	123,217	197,000	62.55%
Director Fees	10,500	20,000	52.50%
Payroll Taxes	18,876	26,000	72.60%
PERS Retirement	70,211	80,000	87.76%
Health	119,492	116,000	103.01%
OPEB	-	45,000	0.00%
Total Employee Related	422,962	594,000	71.21%
Administration			
Insurance	18,532	18,850	98.31%
Office Expense	52,253	80,000	65.32%
Audit Fees	10,670	11,900	89.66%
Legal Fees	26,193	40,000	65.48%
Miscellaneous	1,220	1,000	122.00%
Professional Administration Fees	50,240	30,700	163.65%
Bank Charges	1,535	300	511.67%
Professional Dues	45,178	41,950	107.69%
Professional Meetings	-	10,000	0.00%
Election related	1,887	5,000	37.74%
Cert/Continuing Education	-	3,000	0.00%
Total Administration	207,708	242,700	85.58%
Operations			
Conservation	-	3,500	0.00%
Power	70,743	72,400	97.71%
Repairs & Maintenance	176,261	80,000	220.33%
Lab Fees	3,660	11,500	31.83%
Engineering/Consulting Fees	-	90,000	0.00%
Backflow program	671	Not budgeted	N/A
City Water	3,027	5,900	51.31%
Total Operating	254,362	263,300	96.61%
Total Expenses	885,032	1,100,000	80.46%

Total water sales through April 2021 is \$1,177,936

Planned system maintenance charges through April 2021 is \$498,093

Interest expense through April 2021 is \$89,223

Note: Included in repairs and maintenance are \$50,176 in expenses from Sac. Suburban Water District

Note: A new CIP account was created to capture the capitalized cost of the updated master plan.
Year to date, \$27,553 in expenses to Hydrosience Engineers has been recognized.

Note: At the timing when this report was created, the April 2021 bank statement was not available, and therefore not all expenses through April 2021 may have been captured, including the April 2021 payroll activity.

Amounts above are not audited

Expense	July 2020 to		Percentage of Budget
	April 2021	Budget	
5102.05 · Director fees	10,500.00	20,000.00	52.50%
5102.10 · Management salaries	80,666.53	110,000.00	73.33%
5102.15 · Field salaries	80,121.57	140,000.00	57.23%
5102.20 · Office manager salary	43,095.70	57,000.00	75.61%
5102.30 · Payroll soc sec	13,291.89	21,000.00	63.29%
5102.35 · Payroll medc	5,583.56	5,000.00	111.67%
	<u>233,259.25</u>		
5151.00 · Power		72,400.00	97.71%
5151.05 · PG&E	170.39		
5151.10 · SMUD	69,326.93		
5151.00 Power - Other	1,245.67		
	<u>70,742.99</u>		
5201.00 · R & M		80,000.00	220.33%
5201.05 · Leak repairs	45,978.83		
5201.10 · Field equipment	428.33		
5201.15 · Field supplies	12,007.61		
5201.20 · Fuel for vehicles	2,015.99		
5201.25 · Vehicle repairs & maintenance	3,812.85		
5201.30 · Dumb fees	1,914.11		
5201.35 · Chlorine	4,284.30		
5201.45 · Well repair & maintenance	39,839.72		
5201.55 · Field staff cellular service	2,528.86		
5201.60 · Tesco service contract (well 8)	3,166.67		
5201.65 · Aqua Sierra service contract	7,895.01		
5201.00 · R & M - Other	52,388.94		
	<u>176,261.22</u>		
5251.00 · Insurance		18,850.00	98.31%
5251.05 · Liability	12,318.00		
5251.10 · Property	2,594.04		
5251.15 · Workers compensation	3,620.24		
	<u>18,532.28</u>		
5301.00 · Lab fees (H2O testing)	3,659.50	11,500.00	31.82%
5451.00 · City water	3,027.31	5,900.00	51.31%
5452.00 · Backflow program	671.00	Not budgeted	
6151.00 · Office expense		80,000.00	65.32%
6151.05 · District office lease	21,050.00		
6151.10 · Phone service	3,190.58		
6151.15 · Internet provider	3,607.01		
6151.20 Sewer & garbage (Lusk)	887.49		

6151.25 · Postage	6,086.55		
6151.30 · Printing	1,080.96		
6151.35 · Computers & supplies	303.84		
6151.40 · Office supplies	5,473.25		
6151.45 · Answering service	4,359.50		
6151.55 · Payroll preparation	1,261.02		
6151.60 · GASB 75 valuation	1,260.00		
6151.70 · Janitorial	1,565.00		
6151.00 · Office expense - Other	<u>2,127.52</u>		
	<u>52,252.72</u>		
6171.00 · Bank fees	1,535.30	300.00	511.77%
6251.00 · Audit	10,670.00	11,900.00	89.66%
6255.00 Election Related	1,887.00	5,000.00	37.74%
6301.00 · Legal	26,192.80	40,000.00	65.48%
6401.00 · Misc	1,219.88	1,000.00	121.99%
6451.00 · PERS/retirement	70,210.69	80,000.00	87.76%
6501.00 · Employee healthcare (CalPers)	68,300.87	53,000.00	128.87%
6502.00 · Retiree health benefits	51,191.19	63,000.00	81.26%
6561.00 · Professional dues			
6561.05 · Professional dues AQUA	8,860.00	41,950.00	107.69%
6561.10 · Professional dues AWWA	681.50		
6561.15 · Professional dues CSDA	6,268.00		
6561.20 · Professional dues CRWA	816.00		
6561.25 · Professional dues RWA	9,727.00		
6561.30 · Professional dues SGA	18,265.00		
6561.35 · Professional dues SAWWA	200.00		
6561.00 · Professional dues - Other	<u>360.31</u>		
	<u>45,177.81</u>		
6601.00 · Professional Admin fees		30,700.00	163.65%
6601.05 · SWRCB annual fees	10,342.75		
6601.20 · LAFCO fees	203.00		
6601.35 · CPA fees	11,570.00		
6601.40 · General manager consultant fees	9,500.00		
6601.45 · Regulatory costs	260.00		
6601.00 · Professional Admin fees - Other	<u>18,363.77</u>		
	<u>50,239.52</u>		
6752.00 · Interest expense	89,222.76		

Other budgeted areas with no expenses year to date:

OPEB	45,000.00
Professional Meetings	10,000.00
Certifications/Continuing Education	3,000.00
Conservation	3,500.00
Engineering	90,000.00

ITEM #3

Draft Budget 2021 / 2022

Del Paso Manor Water District Budget Worksheet

Summary Sub-Code 2021/2022 O & M Budget 17/18 19/20 20/21 20/21 21/22
 Code Worksheet

	Actual	Actual	To Date	Proposed	Proposed	Increase
Income						
4101.00	\$ 1,076,902.90	\$ 1,076,902.90	\$ -	\$ 1,076,902.90	\$ 1,076,902.90	
4151.00	\$ 312,661.64	\$ 312,661.64	\$ -	\$ 312,661.64	\$ 312,661.64	
4111.00	\$ 595,035.04	\$ 595,035.04	\$ -	\$ 595,035.04	\$ 595,035.04	
Total O & M						
	\$ -	\$ -	\$ -	\$ 1,389,564.54	\$ 1,389,564.54	
Total CIP						
	\$ -	\$ -	\$ -	\$ 595,035.04	\$ 595,035.04	

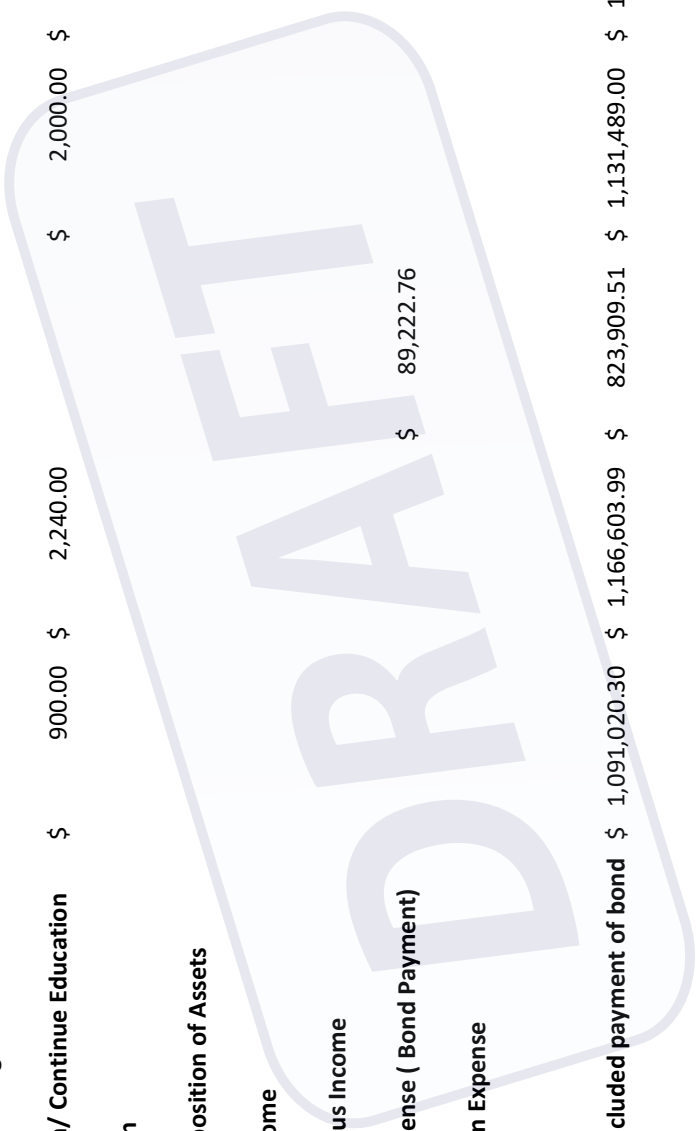
	Actual	Actual	Actual	Proposed	Proposed	Percent Increase	
Expenses							
Updated April							
5102.00	Payroll and Payroll Taxes	\$ 394,055.30	\$ 369,862.50	\$ 233,259.16	\$ 355,625.00	\$ 361,474.92	1.64%
5102.05	Directors Fees	\$ 17,500.00	\$ 20,000.00	\$ 10,500.00	\$ 20,000.00	\$ 20,000.00	0.00%
5102.10	Management Salaries	\$ 133,447.00	\$ 120,000.00	\$ 80,666.53	\$ 120,000.00	\$ 120,000.00	0.00%
5102.15	Field Wages	\$ 217,000.00	\$ 150,000.00	\$ 80,121.57	\$ 132,625.00	\$ 135,611.20	2.25%
5102.20	Office Manager Wages	\$ -	\$ 55,000.00	\$ 43,095.70	\$ 57,000.00	\$ 60,176.00	5.57%
5102.25	Office Assistant wages	\$ -	\$ -	\$ -	\$ -	\$ -	
5102.30	Payroll Soc. Sec.	\$ 21,026.82	\$ 20,150.00	\$ 13,291.80	\$ 21,000.00	\$ 20,818.81	-0.86%
5102.35	Payroll Medicare	\$ 5,081.48	\$ 4,712.50	\$ 5,583.56	\$ 5,000.00	\$ 4,868.91	-2.62%
5121.00	Conservation	\$ 3,341.00	\$ -	\$ -	\$ -	\$ -	

	Actual	Actual	To Date	Proposed	Proposed	Increase
5121.05			\$ -	\$ -	\$ -	
5121.10			\$ -	\$ -	\$ -	
5121.15			\$ -	\$ -	\$ -	
5151.00	Power	\$ 100,000.00	\$ 69,497.32	\$ 82,400.00	\$ 81,000.00	-1.70%
5151.05	PG & E	\$	170.39	2,400.00	1,000.00	-58.33%
5151.10	SMUD	\$	69,326.93	80,000.00	80,000.00	0.00%
5201.00	R & M	\$ 135,500.00	\$ 121,958.17	\$ 114,600.00	\$ 82,300.00	-28.18%
5201.05	Leak Repairs	\$	45,978.83	90,000.00	60,000.00	-33.33%
5201.10	Field Equipment	\$	428.33	800.00	800.00	0.00%
5201.15	Field Supplies	\$	12,007.61	500.00	500.00	0.00%
5201.20	Fuel For Vehicles	\$	2,015.99	3,200.00	2,500.00	-21.88%
5201.25	Vehicles Repair and Maintenance	\$	3,812.85	6,000.00	3,000.00	-50.00%
5201.30	Temp Help	\$	15,487.92	2,000.00	2,000.00	0.00%
5201.35	Chlorine	\$	4,546.86	5,000.00	6,500.00	30.00%
5201.40	Lubrication Oil	\$				
5201.45	Well Repair and Maintenance	\$	39,839.72			
5201.50	Well Rehabilitation	\$				
5201.55	Field Staff Cellular	\$	2,528.86	3,300.00	2,800.00	-15.15%
5201.60	Tesco Services Contract (Well #8)	\$	3,166.67	3,800.00	4,200.00	10.53%
5201.65	Aqua Sierra Service Contract	\$	7,895.01			
5211.00	Cross Connection					
5221.00	Water Treatment Chemical					
5251.00	Insurance	\$ 14,500.00	\$ 18,532.28	\$ 18,850.00	\$ 20,000.00	6.10%
5251.05	Liability	\$	12,318.00	13,000.00	13,000.00	0.00%
5251.10	Property	\$	2,594.04	2,350.00	3,500.00	48.94%
5251.15	Workers Compensation	\$	3,620.24	3,500.00	3,500.00	0.00%
5301.00	Lab Testing	\$ 11,300.00	\$ 3,659.50	\$ 18,000.00	\$ 14,000.00	-22.22%

	Actual	Actual	To Date	Proposed	Proposed	Increase
5351.00	Engineering	\$ 16,200.00				
5401.00	Replacements					
5451.00	City Water	\$ 5,739.00	\$ 5,700.00	\$ 3,027.31	\$ 5,900.00	\$ 4,000.00
5452.00	Backflow Program		\$ 671.00			
6151.00	Office Expense	\$ 75,000.00	\$ 86,366.69	\$ 49,237.71	\$ 82,020.00	\$ 62,460.00
6151.05	District Office Lease	\$	\$ 26,000.00	\$ 21,050.00	\$ 26,000.00	\$ 28,000.00
6151.10	Phone Service	\$	\$ 4,257.09	\$ 3,190.58	\$ 4,300.00	\$ 3,500.00
6151.15	Internet Provider	\$	\$ 16,292.24	\$ 3,607.01	\$ 2,600.00	\$ 3,600.00
6151.20	Miscellaneous	\$	\$ 8,987.26	\$ 6,086.55	\$ 16,000.00	\$ 1,000.00
6151.25	Postage	\$	\$ 2,437.23	\$ 1,080.96	\$ 9,000.00	\$ 8,000.00
6151.30	Printing	\$	\$ 14,036.77	\$ 303.84	\$ 2,500.00	\$ 1,500.00
6151.35	Computers and Supplies	\$	\$ 3,124.15	\$ 5,473.25	\$ 4,000.00	\$ 6,500.00
6151.40	Office Supplies	\$	\$ 5,811.95	\$ 4,359.50	\$ 7,000.00	\$ 5,000.00
6151.45	Answering Service	\$	\$	\$	\$	\$
6151.50	Office Furniture	\$	\$	\$	\$	\$
6151.55	Payroll Preparation	\$ 1,500.00	\$ 1,500.00	\$ 1,261.02	\$ 1,500.00	\$ 1,500.00
6151.60	GASB 75 Valuations	\$	\$ 2,000.00	\$ 1,260.00	\$ 4,000.00	\$ 1,680.00
6151.65	Office Temporary Services	\$	\$ 1,920.00	\$ 1,565.00	\$ 1,920.00	\$ 1,680.00
6151.70	Janitorial	\$	\$	\$	\$	\$
6171.00	Bank Fees		\$	\$ 1,535.30	\$ 300.00	\$ 1,780.00
6251.00	Audit	\$ 9,250.00	\$ 11,490.00	\$ 10,670.00	\$ 44,012.00	\$ 11,500.00
6255.00	Election Related		\$	\$ 1,887.00	\$	\$
6301.00	Legal	\$ 40,000.00	\$ 127,263.89	\$ 26,192.80	\$ 40,000.00	\$ 35,000.00
6401.00	Misc.	\$ 60.00	\$ 1,728.62	\$ 1,219.88	\$ 1,000.00	\$ 1,000.00

	Actual	Actual	To Date	Proposed	Proposed	Increase
6431.00						
		Pension Expense GASB 68				
6441.00	\$ 25,000.00	\$ 35,000.00	\$	\$ 45,000.00	\$ 45,000.00	0.00%
		OPEB				
6451.00	\$ 69,000.00	\$ 47,143.63	\$ 70,210.69	\$ 80,000.00	\$ 93,000.00	16.25%
		Pers Retirement				
6461.00						
		Vacation Benefit				
6501.00	\$ 65,200.00	\$ 70,897.91	\$ 68,300.87	\$ 94,632.00	\$ 75,000.00	-20.75%
		Employee Healthcare				
6502.00	\$ 63,000.00	\$ 63,000.00	\$ 51,191.19	\$ 63,000.00	\$ 63,000.00	0.00%
		Retiree Health Benefits				
6551.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 1,000.00	-90.00%
		Professional Meetings				
		Conference Fees				
		Travel Expenses				
		Lodging				
		Parking				
		Mileage				
6561.00	\$ 37,975.00	\$ 42,000.00	\$ 45,177.81	\$ 41,950.00	\$ 44,860.00	6.94%
		Professional Dues				
		AQUA	\$ 8,860.00	\$ 7,200.00	\$ 8,860.00	23.06%
		AWWA	\$ 681.50	\$ 450.00	\$ 700.00	55.56%
		CSDA	\$ 6,268.00	\$ 6,100.00	\$ 6,300.00	3.28%
		CRWA	\$ 680.00	\$ 800.00	\$ 800.00	0.00%
		RWA	\$ 9,727.00	\$ 9,700.00	\$ 9,700.00	0.00%
		SGA	\$ 18,265.00	\$ 17,200.00	\$ 18,000.00	4.65%
		SAWWA	\$ 560.31	\$ 500.00	\$ 500.00	0.00%
6601.00	\$ 15,000.00	\$ 28,000.00	\$ 50,239.52	\$ 32,200.00	\$ 32,200.00	0.00%
		Professional Admin Fees				
		SWRCB Annual Fees	\$ 9,700.00	\$ 9,700.00	\$ 9,700.00	0.00%
		NDPES Permit	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
		Cal Pers Actuarial Reports	\$ 700.00	\$ 700.00	\$ 700.00	0.00%
		LAFCO Fees				
		Air Quality Permits	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	0.00%

	Actual	Actual	To Date	Proposed	Proposed	Increase
6601.30						
6601.35						
6601.40						
6610.00	\$ 900.00	\$ 17,895.00	\$ 2,000.00	\$ 18,000.00	\$ 18,000.00	0.00%
6651.00	\$ 2,240.00	\$ 2,240.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
6711.00						
4501.00						
4502.00						
6752.00			\$ 89,222.76			
6753.00						
Total not included payment of bond	\$ 1,091,020.30	\$ 1,166,603.99	\$ 823,909.51	\$ 1,131,489.00	\$ 1,030,574.92	-8.92%



Del Paso Manor Water District CIP Worksheet

Summary Sub-Code 2021/2022 CIP Budget Worksheet

	Actual	Proposed
	2021/2022	
Income		
4101.00	Water Revenue \$ 1,076,902.90	\$ 1,076,902.90
4151.00	Usage \$ 312,661.64	\$ 312,661.64
4111.00	CIP \$ 595,035.04	\$ 595,035.04
	Total O & M \$ 1,389,564.54	\$ 1,389,564.54
	Total CIP \$ 595,035.04	\$ 595,035.04

Summary Sub-Code Expenses

Summary Code	Sub-Code	Proposed 2020/2021	Proposed 2021/2022
6760.00	Pipes		
	6760.05	Miscellaneous \$ 10,000.00	
	6760.10	Water Meters/ Meter Setters	
	6760.15	Pipe Replacement	
	6760.20	New Pipeline \$ 10,000.00	
	6760.25	Engineering (Master Plan) \$ 28,000.00	
6770.00	Wells		
	6770.05	New Well/ Well Additions/ Generators \$ 40,000.00	\$ 80,000.00 Generator @ well #9
	6770.10	Well Rehabilitation \$ 35,000.00	
	6770.15	Well Maintenance \$ 47,000.00	
	6770.20	Well Abandonment	

	Actual	Proposed
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6770.25	Scada Installation	
6770.30	Engineering (Master Plan)	\$ 28,000.00
6780.00	Buildings	
6780.05	New Construction/ Additions	\$ 500,000.00
6780.10	Renovation	
6780.15	Purchase New Property	
6780.20	Engineering	
		Install SCADA and automatic valves at interties
6752.00	Interest Expense (Bond Payment)	\$ 335,300.00
	Total	\$ 915,300.00

