



**DECLARATION OF A QUORUM**

James Bissell, President - Stefaniya Becking, Vice President - John Boyle, Treasurer - Ken Brown, Secretary  
Gunnar Thordarson, Member

**BOARD MEETING**

*Public comments on agenda items will be limited to 3 minutes or otherwise at the discretion of the Board Chair.*

**PUBLIC FORUM**

Any member of the public may address and ask questions of the Board relating to any matter within the Board's jurisdiction provided the matter is not on the agenda or pending before the Board.

**BOARD BUSINESS**

1. **Public Hearing** – Proposed Delinquent Sewer Service Fees To Be Added to 2018-19 Alpine County Tax Rolls - Discussion and Possible Action Item
2. **The Board will consider adoption of the June 11, 2018 Board Meeting minutes**
3. **FY 18 - 19 Final Budget Proposal** - Discussion and Possible Action Item
4. **Reserve Funding** - Discussion and Possible Action Item
5. **Operations Report – General Manager**
6. **Financial Report – General Manager**
  - 6.1 P&L and Balance Sheet Reports - Discussion and Possible Action Item
  - 6.2 Accounts Payable Report - Discussion and Possible Action Item
  - 6.3 A/R & Aging Reports – Discussion
7. **Board Member Reports**

Materials related to any item on this Agenda are available for public inspection in the District Office at 441 Creekside Drive, Bear Valley, CA 95223 during normal business hours. Information on materials in the agenda is also available on the Bear Valley Water District website at <http://www.bvwd.ca.gov>, subject to staff's ability to post the documents before the meeting. Any material provided to the legislative body at the meeting by agency staff or a member of the legislative body will be available at the public meeting, documents provided by others will be available right after the meeting.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42USC, #12132) and the Ralph M. Brown Act, CA Government Code # 54954.2.

Any persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Judi Silber at 209-753-2112, during regular business hours, at least 72 hours prior to the meetings.





bear valley  
**WATER DISTRICT**

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JAMES BISSELL  
STEFANIYA BECKING  
GUNNAR THORDARSON  
JOHN BOYLE  
KEN BROWN

List of Delinquent Accounts  
FY2018/2019  
Alpine County Tax Roll & Liens

July 24, 2017

To: Board of Directors  
Bear Valley Water District

RE: Liens & Delinquent Accounts for the Alpine County Tax Roll of 2018-2019

1. The BRW Family Trust, Waldman-TM009, 74 Bear Valley Road #9, Bear Valley, CA 95223. APN#: 005-620-009-0. Mailing address c/o Ryan Management Co., 262 El Dorado Street, STE 300, Monterey, CA 93940. In debt to the District in the amount of \$1,692.36.
2. Phil Hagar-BV083, 29 Monty Wolf Road, Lot 083. APN#: 005-331-014-0. Mailing address 2711 Euclid Street, Santa Monica, CA 90405. In debt to the District in the amount of \$1013.08.
3. Brent Waldman-BV373, 474 Snowshoe Road, Lot 373, Bear Valley, CA 95223. APN#: 005-453-002-0. Mailing address C/O Ryan Management Co., 262 El Dorado St. STE 300, Monterey, CA 93940. In debt to the District in the amount of \$1,599.08
4. David & Liza Maminski – CS006, 251 Creekside Drive, A-2 Unit, Bear Valley, CA 95223. APN #: 005-501-006-0. Mailing address 2223 Westchester Drive, San Jose, CA 95223. In debt to the District in the amount of \$1,554.91. There is a previous balance on the FY17/18 Alpine County Tax Roll in the amount of \$1,304.31. There is a previous balance on the FY16/17 Alpine County Tax Roll in the amount of \$1,365.53. There is a previous balance on the FY15/16 Alpine County Tax Roll of \$976.78. There is a previous balance on the FY14/15 Alpine County Tax Roll in the amount of \$842.07. The total amount due to the District is \$6,043.60, of which \$4,488.69 are in arrears.



5. Nancy Shamgochian – CS105, 250 Creekside Drive, C Unit, Bear Valley, CA 95223. APN #: 005-512-004-0. Mailing address 1808 Stone Cress Court, Ceres, CA 95307-4567. In debt to the District in the amount of \$1,660.67. There is a previous balance on the FY16/17 Alpine County Tax in the amount of \$1,489.27 and a previous balance of the FY15-16 Alpine County Tax Roll in the amount of \$1,365.53. The total amount due to the District is \$4,515.22 of which \$2,854.80 are in arrears.
- 6 Peter Krabacher, BV335, 309 Snowshoe Drive, Bear Valley, CA 95223. APN No. 005-461-005-0. Mailing address 9450 SW Gemini Dr. # 6025, Beaverton, OR 97008. In debt to the District in the amount of \$654.67.
7. Barbara Maas – CS116, Creekside Condo #116, 300 Creekside Drive, Bear Valley, CA 95223. APN No. 005-511-0110. Mailing address of 1076 Porto Marino Drive, San Carlos, CA 94070. In debt to the District in the amount of \$1,003.99. **Per telephone call has promised to pay.**
8. Marc Garcia, CS057, 100 Creekside B Unit, Bear Valley, CA 95223. APN #: 005-505-009-0. Mailing address 2714 Twin Lakes Court, Stockton, CA 95207. In debt to the District in the amount of \$1310.42. This property is in foreclosure.
9. Dean Maro, BV394, 128 Avalanche Road, Bear Valley, CA 95223. APN #: 005-442-007-0. Mailing address 1171 Fern Avenue, Felton, CA 95018. In debt to the District in the amount of \$1,386.17.

Public Hearing on Delinquent Accounts held July 30<sup>th</sup>, 2018

Public Hearing Open at 9:00 a.m.

Statement of Office Manager verifying mailing of notice.

List presented to the Board of unpaid sewer service charges.

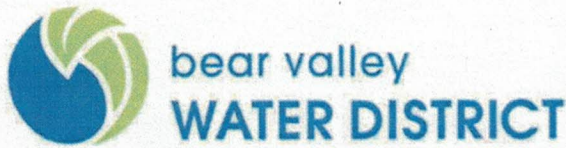
Written protests: None

Oral testimony or comments: None

Judi Silber, Office Manager, BVWD

cc: Jeffrey Gouveia, General Manager, BVWD





## BEAR VALLEY WATER DISTRICT

### BOARD MEETING

June 11, 2018 - 9 A.M.

Conference Room

441 Creekside Drive, Bear Valley, CA 95223

Call- In Info: 605-475-5920 Access Code: 475-0045

### **DECLARATION OF A QUORUM**

James Bissell, President called the meeting to order at 9:15 A. M. Directors present were Vice President Stefaniya Becking, and John Boyle. Absent with notice were Secretary Ken Brown and Director Gunnar Thordarson. Staff present were General Manager Jeff Gouveia and Office Manager Judi Silber. No public present.

### **BOARD MEETING**

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### **PUBLIC FORUM**

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### **BOARD BUSINESS**

#### **1. The Board will consider adoption of the April 9, 2018 Board Meeting Minutes**

Motion Boyle Second Becking to accept the April 9, 2018 Meeting Minutes as presented.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried

#### **2. Bee Gulch Lift Station Upgrade - Discussion and Possible Action Item**

General Manager Gouveia recommended upgrading the Bee Gulch lift station. It has ridged plumbing and staff is unable to see the pumps at the station. An overflow would drain into the creek that flows into Lake Alpine. GM got four quotes on the update project and recommends that the District give the job to Aqua Sierra Controls.

Motion Boyle Second Becking to move forward with the Bee Gulch Lift Station Upgrade with Aqua Sierra Controls.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried

#### **3. FY 18 - 19 Preliminary Budget Proposal - Discussion and Possible Action Item**

Discussion ensued regarding the line items of the proposed preliminary budget.

Motion Boyle Second Becking to approve the FY 18 - 19 Preliminary Budget as proposed.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried



#### **4. Alpine County Hazard Mitigation Plan Resolution 496 – Discussion and Possible Action Item**

In 2005 the District participated in the Alpine County multi-jurisdictional Hazardous Mitigation Plan. As a participant, FEMA required Alpine County to have the District adopt the plan by Resolution.

Motion Becking Second Boyle to adopt Resolution No. 496 the Alpine County Multi-Jurisdictional Hazard Mitigation Plan subject to no financial obligations for the Bear Valley Water District, pending Information from Alpine County.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried

#### **5. Operations Report – General Manger**

See attachment.

#### **6. Financial Report – General Manager**

##### **6.1 P&L and Balance Sheet Reports – Discussion and Possible Action Item**

Motion Boyle Second Becking to accept the P&L and Balance Sheet Reports as presented.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried

##### **6.2 Accounts Payable Report – Discussion and Possible Action Item**

Motion Boyle Second Becking to accept the Accounts Payable Reports as presented.

Ayes: Bissell, Becking, Boyle

Noes:

Absent: Brown, Thordarson

Motion Carried

##### **6.3 A/R & Aging Reports – Discussion**

The A/R balance for June 7, 2018 was a credit balance of: \$(4,918.32).

The A/R balance for June 7, 2017 was \$36, 022.63

#### **7. Board Member Reports**

The next board meeting was set for Monday, July 30<sup>th</sup>, 2018 at 9:00 A. M.

President Bissell adjourned the meeting at 10:47 A. M.



# AGENDA ITEM

DATE: JUNE 11, 2018

TO: BVWD BOARD OF DIRECTORS

FROM: JEFF GOUVEIA, DISTRICT GENERAL MANAGER

RE: MONTHLY OPERATIONS REPORT

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## 1. Collections, Treatment & Disposal Operations - Update

### a. Flows - Influent Flows & Pond Transfers

1.877 (MG) / 32.4% waste water received. 1.955 (MG) / 27.2% transferred from treatment to storage.

0.612 (MG) land application.

### b. Volumes - Storage, Capacity & Disposal

Reservoir reached highest level 2018 – 4/20/2018, 7078.3' = 42.88 (MG) = 56.1%

Current Storage Volume is 7073.1 = 24.51 (MG) = 32.1% (6/2/2018)

## Permit Compliance & Monitoring & Reporting Programs (MRPs) - Update

### b. WDR MRP - Land Discharge Permit – Compliance & Reporting Update

#### i. Reporting Status Matrix – All Reporting Submitted On-Time

April 2018 SMR /DMR Reporting Submitted on- time.

#### ii. Groundwater Monitoring Program - Update

GM reported costs of labor plus around \$3K lab cost to do well monitoring, ground Water sampling in house three times a year.

### c. NPDES MRP – Surface Water Discharge Permit – Compliance & Reporting Update

#### i. Reporting Status Matrix – All Reporting Submitted On-Time

April 2018 SMR / DMR submitted on-time.

#### ii. CVRWQCB – Self Monitoring Report Review – May 23, 2018 – No Violations of the WDR's or MRP

#### iii. Intent to Request MRP Revision Reducing Monitoring Frequency to Once per Week from Twice

GM will seek to amend the NPDES Permit to reduce monitoring of collection Constituents BOD & TSS.

## 2. Other

### a. DSOD Dam Break Analysis and Inundation Mapping – References Review, Contract Update



GM Gouveia recommend that the District use the firm of Mead & Hunt to prepare the Emergency Regulations for Dam Inundation Map. They were the second most expensive firm, but their bid included the follow up work.

**ACTION: GM TO PROCEED WITH MEAD & HUNT TO DO THE EMERGENCY REGULATIONS FOR DAM INUNDATION MAP FOR THE DISTRICT.**

b. DWR Notice of Re-adoption of Emergency Regulations for Dam Inundation Maps – March 28, 2018

The California Department of Water Resources sent a Notice of Proposed Emergency Regulatory Action to readopt regulation that establish criteria for dam owners to prepare and submit inundation maps for review and approval by the Department. Specifically, these emergency regulations specify definitions, scenarios, and submittal requirement for inundation maps for dams that could impact downstream life or property.

c. Lake Alpine Water Company Notice of Rate Increase (5.3 %)

Lake Alpine Water Company submitted an increase of (5.3%) to the Public Utilities Commission of the State of California to recover increased operating expenses and earn an adequate return on margin over current rates. Anyone may respond or protest the rate increase within 20 days of this filing.

d. Manhole Inserts – Lake Alpine Basin Pilot Project

GM to purchase 25 manhole inserts at \$25 ea. to test their efficiency.

d. Collection System – Jetting/Video Target

i. 1000 ft per week = 4000 per month = 15,000 this summer

The District has jetted 5K linear feet the last 5 – 7 years. GM plans for staff to flush / camera 15K linear feet of the collection system this summer. He plans to have the entire system on a five year plan.

e. CVCWA Annual Conference – May 9, 2018

i. Topics included

i. Changing Climate: Regulatory Activity to address Future Impacts

ii. When Disaster Strikes – Preparing for the Unexpected – City of Santa Rosa

An agency can never be fully prepared for an emergency. It is important to be prepared to be flexible and work with other agencies.

iii. CV-SALTS – Salinity Alternatives for Long Term Sustainability

Our surface water discharge contributes to the salinity problems in the Central



Valley. The new Director of the Regional Board will be addressing the salinity problem, along with the copper, lead, and nitrate problems.

- iv. Methylmercury Special Project
- v. State of the Regional Board – Patrick Palupa, Central Valley Executive Officer



## AGENDA ITEM

DATE: JULY 30, 2018

TO: BVWD BOARD OF DIRECTORS

FROM: JEFF GOUVEIA, DISTRICT GENERAL MANAGER

RE: FY2018-19 FINAL BUDGET

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### BACKGROUND & DISCUSSION:

Accompanying this memorandum is the final budget proposal for fiscal year 2018-19, presented in a 5-year budget cycle format intended to align with the District's 5 year NPDES permit cycle.

Below is a summary of the highlights of the final budget:

#### Revenue

##### Residential Revenue

Residential revenue is generally a fixed source of income due to the District's flat rate billing structure and the current rate of construction at approximately only (1) new home per year adding little to no increase in year-over-year residential revenue.

However, year-end FY2018 residential revenue was down 1.2 % or \$6533 from budget due to an unexpected increase in unpaid service fees from a combination of unintended delinquency or potentially some customers in financial distress. As of this writing, staff is working diligently to contact these customers to resolve these unpaid fees.

While most of the clients sent to the County tax roll for collection are expected to pay their tax bills in full based on past experience which will result in receipt of these fees during the next fiscal cycle, staff has determined that at least three (3) current customers will likely not settle their tax bills and consequently the District will not be paid these delinquent service charges. It should be noted here that the current unpaid aggregate tax roll total now exceeds \$6300 and could grow to twice this amount next year. As a result, residential revenue is conservatively projected to decrease approximately \$3300 or 0.60 % from the previous budget cycle.

##### Commercial Revenue

Commercial revenue is flow based. Commercial customers are charged \$0.064 per gallon of water metered at the commercial location and sent to the District for treatment. As flow is tied to water use and water use can vary depending on the seasonal economy of many of the District's commercial customers, commercial revenue to the District tends to ebb and flow as the Bear Valley economy changes.

Since for the majority of the District's commercial customers invoicing for the current budget cycle is based on water use in the previous budget cycle, commercial revenues are projected to decrease over the previous fiscal year due to drought conditions which persisted through February this past winter leading to a significant decrease in winter tourism as well as repairs some commercial customers have made to portions of their system that were inadvertently releasing water freely into the collection system and increasing their water use.

In summary, aggregate gross projected revenue for FY18-19 is expected to **decrease -3.23 %** from the previous fiscal cycle.

#### Expenses

Operating expenses for fiscal year 2018-19 are expected to **decrease approximately -1.03 % to \$602,280**. This is largely due to continued careful fiscal management by District staff which avoids wasteful spending and instead strives toward careful fiscal policy and planning.



Below is a summary of the most notable expense areas that impact this final budget projection for FY18-19:

- Salaries, Wages and Benefits: Salaries, wages and benefits area projected to **increase +7.32 %** due to enhanced retirement benefits (e.g. introduction of a 3 % grant in addition to the 3 % match) and the new cash in-lieu program for employees declining certain health, dental and vision benefits. Without these new additional benefits, the increase from the previous FY actual year end figure for salaries, wages and benefits is projected to be **only 2.2 %**.
- Surface Discharge: The practice of surface discharging stored effluent based on a more favorable 2016 NPDES permit has proven to yield dramatic savings in several previous high expense areas routinely unavoidable in the past. This includes massive savings in energy consumption due to not having to pump effluent uphill to land discharge (~\$12,000 savings), pump rentals (~\$18,000 savings), pump fuel (~\$18,000 savings) or **nearly \$50,000 in savings per year under this new operating model**.
- Capital Expenses: The CapX budget for FY18-19 is \$92,500, **a 34 % decrease over the previous year actual expense**, and includes the Bee Gulch Lift Station upgrade at \$65,000, the dam break analysis and inundation mapping work the Board approved in April 2018 for \$20,000 and a treatment pond valve replacement project for \$7500.
- Lab Fees: The District plans to **save** approximately **\$9000** in FY 18 - 19 and thereafter by bringing the groundwater monitoring program in house instead of contracting for these services as has been done since 2004.
- Repairs and Maintenance: The FY13 – FY17 5 year average for repairs and maintenance expenses is \$59,400. The past two fiscal cycles included actual R&M expenses in excess of \$80,000. These two above average expense years were largely the consequence of the damage caused by the significant snow and rain during the 2018 winter as well as other deferred and or specific budgeted projects completed over the last two years. **The current actual scheduled R&M project list only amounts to approximately \$47,000.** However, based on the historical average and the likelihood of unexpected repairs, **the budget for FY18-19 R&M has been set at \$60,000 or at the 5 year average.**

### **RECOMMENDATION**

FY17-18 year-end net income is projected to be \$89,005, \$24,974 more or 139% of budget (\$64,031). FY17-18 net income is also 18 % higher or \$16,220 more than the previous FY16-17 fiscal cycle. The conservative budgeting approach employed by staff seems to consistently provide for above budget revenue year over year.

The final FY18-19 budget as well as the 5-year budget continues to project both positive net income and positive net cash flow over the entire cycle.

The 5-year projected average annual net income is \$50,374 and the **net income projected for the upcoming FY2018-19 is \$50,544**

The 5-year projected average annual net cash flow is \$25,777 and the **net cash flow projected for the upcoming FY2018-19 is \$22,361.**

**Therefore, it is recommended that the Board vote to approve the final FY18-19 budget and 5 year projection as presented.**

### **ACTION:**

1. Motion to Accept the final FY18-19 budget proposal and 5 year projected budget as presented

Attachments:

- FY2018 -19 Budget & 5 year Budget Projection
- BVWD Reserve Fund Policy & Scenarios



											5 YR Total	
		ACTUAL	% DIFF	ACTUAL	% DIFF	BUDGET	% DIFF	BUDGET	% DIFF	BUDGET	% DIFF	
		FY 16 - 17	PREV YR	FY 17 - 18	PREV YR	FY 18 - 19	PREV YR	FY 19 - 20	PREV YR	FY 20 - 21	PREV YR	
REVENUES												
Residential		589,575		582,467		586,000		586,000		586,000		
Commercial		165,537		204,119		176,000		176,000		176,000		
Subtotal Operating Revenue		755,112	1.60%	786,586	4.00%	762,000	-3.23%	762,000	0.00%	762,000	0.00%	\$3,927,698
EXPENSES												
Salaries and Benefits		296,516		321,781		347,180	7.32%	360,030	3.57%	372,347	3.31%	
Director Expenses - Meetings, Elections, Training		2,988		2,363		3,000		3,000		3,000		
Operator Education, Training & Certifications		1,356		490		1,500		1,500		1,500		
Gas, Diesel, Oil & Filters		5,031		3,282		3,000		3,000		3,000		
Insurance		21,480		24,702		23,000		23,000		23,000		
Memberships & Conferences		5,300		5,968		8,000		8,000		8,000		
Office Expenses & Supplies		15,140		13,916		10,000		10,000		10,000		
Field Expenses & Supplies		18,771		23,682		15,000		15,000		15,000		
Grooming, Snow Removal & Vehicle Storage		4,030		2,682		3,500		3,500		3,500		
General Engineering & Consulting		5,081		6,179		5,000		5,000		5,000		
General Legal & Accounting		10,284		14,545		10,000		10,000		10,000		
Equipment Rental		9,039		558		600		600		600		
Repairs & Maintenance		83,267		80,116		60,000		60,000		60,000		
Laboratory Fees		26,090		21,477		18,000		18,000		18,000		
Regulatory Reporting & Compliance Projects		6,468		6,271		6,500		6,500		6,500		
Taxes, Fees, Licenses & Assessments		29,764		30,173		33,000		33,000		33,000		
Utilities		60,999		50,328		55,000		55,000		55,000		
Subtotal Operating Expenses		601,604	3.01%	608,513	1.14%	602,280	-1.03%	615,130	2.09%	627,447	1.96%	\$3,054,975
Net Operational Income		153,508	-3.91%	178,073	13.79%	159,720		146,870		134,553		\$772,723
OTHER REVENUE												
Interest Income - LAIF		2,259		4,318		4,000		4,000		4,000		
Late Fees, Penalties & Interest		10,152		7,163		0		0		0		
Expense Reimbursements - USFS		2,384		3,863		2,870		2,870		2,870		
Expense Reimbursements - Concessionaire		4,439		5,290		4,608		4,608		4,608		
Connection Fees (Incl Application & Inspection Fees)		0		64		0		0		0		
Other Income		1,088										
Subtotal Other Revenue		20,322		20,698		11,479		11,478		11,478		
OTHER EXPENSES												
Loan Interest		20,152		18,839		17,203		15,680		14,011		
Depreciation		80,893		90,897		103,451		114,551		120,601		
Misc Exp				30								
Subtotal Other Expenses		101,045		109,766		120,654		130,231		134,612		
Net Other Income		(80,723)		(89,068)		(109,175)		(118,753)		(123,134)		
NET INCOME		72,785	17.11%	89,005	18.22%	50,544		28,117		11,419		\$251,869
NON-CASH EXPENDITURES (included in net income)												
Depreciation		80,893		90,897		103,451		114,551		120,601		
Subtotal Non-Cash Expenses		80,893		90,897		103,451		114,551		120,601		
CASH EXPENDITURES (Not Included in net income)												
Capital Improvements / Replacements		(74,957)		(124,220)		(92,500)		(80,000)		(66,000)		(537,577)
Loan Payments - Principal		(36,186)		(37,499)		(39,134)		(40,657)		(42,326)		
		(111,043)		(161,719)		(131,634)		(120,657)		(108,326)		
Subtotal Addl Cash Expenses		42,635	-26.66%	18,183	-134.46%	22,361		22,011		23,694		\$128,883
NET CASH FLOW												



## **RESERVE FUND POLICY**

### **OVERVIEW**

The Bear Valley Water District (District) considers careful fiscal planning essential to the long term, sustainable delivery of its core services, specifically the collection, treatment and disposal of waste water for all of its customers as well as the careful stewardship of the public's financial and environmental assets.

The District has determined that a key part of the District's financial preparedness rests on sound reserve policies and guidelines. This policy is intended to provide for the prudent accumulation and management of designated reserve funds to achieve the District's long term financial goals.

### **OBJECTIVES**

Managed and allocated effectively, reserves ultimately provide stakeholders a variety of benefits. In addition to financial policies established to guarantee that the District can meet the future financial requirements of customer demand and system reliability, reserve policies are also considered essential to ensure stable rates for ratepayers in the District, well-maintained public assets, emergency preparedness, capital improvement and replacement of assets, savings to balance budgets and the proper allocation of funds for the future growth and expansion of facilities.

This Reserve Fund Policy was developed to clearly identify specific designated reserve funds and govern how they will be managed. It is the intent of this Reserve Fund Policy to clearly identify types of reserve funds as well as define the purpose, target balance, use and funding mechanism of each fund. The adequacy of the target reserve year-end balance ranges and/or annual contributions will be reviewed annually during the budgeting process and may be revised accordingly as necessary.

The Board of Directors establishes the following reserve funds with this policy:

**1.0 - Sewer Operations and Maintenance (O&M) Emergency Reserve Fund**

**2.0 - Sewer Capital Improvement & Replacement Program (CIP) Reserve Fund**

**3.0 - Sewer System Capacity Fee Reserve Fund**

**1.0 SEWER OPERATIONS AND MAINTENANCE (O&M) EMERGENCY RESERVE FUND**

- 1.1. Fund Type: Assigned Fund (GASB 54) - The District's Assigned Fund balance classification reflects a fund that the Board of Directors intends to be used for specific purposes but is subject to neither the restricted nor committed levels of constraint bound by legislation or formal Board action. As an Assigned Fund, this lower level of constraint provides for more flexibility by the General Manager to access and utilize this fund as emergencies arise.
- 1.2. Purpose: To ensure cash resources are available to fund the daily administration, operation and maintenance activities necessary to provide District services in the event of unplanned major maintenance or equipment failure.
- 1.3. Target Balance: A minimum of three (3) months of O&M expenses to fund the District's operational expenditures during a potential emergency.



- 1.4. Methodology/Rationale: The District is required to have sufficient cash flow to meet the next three months of budgeted District expenditures (Government Code Section 53646(b)(3)). In addition to holding enough cash for 3 months of operating expenses, industry standards also suggest setting aside sufficient cash in anticipation of an emergency system failure to replace the most vulnerable component of your system or one that would cause the greatest disruption of service.
- 1.5. Use of Funds: This fund will be used to pay for unplanned, emergency O&M expenditures determined necessary by the Board and/or the General Manager.
- 1.6. Funding: Annual contributions will vary depending on the current balance of the fund and current year regular and emergency expenditures. The 5-year O&M expense average is approximately \$600,000 suggesting an O&M emergency fund balance of a minimum of \$150,000. The Agency will strive to fully fund this Reserve every year based on excess cash flow as available.

## **2.0 SEWER CAPITAL IMPROVEMENT PROGRAM (CIP) RESERVE FUND**

- 2.1. Fund Type: Committed Fund (GASB 54) - The District's Committed Fund balance classification is subject to internal constraints self-imposed by formal action of the District's Board of Directors. For committed fund balances, formal action of the Board is required to establish (and modify or rescind) a commitment of fund balance.
- 2.2. Purpose: Fees are collected for the future replacement of existing facilities and major equipment.
- 2.3. Target Balance: The target balance will comprise an amount determined by the Board of Directors which considers both the District's 5-Year Capital Improvement Program (CIP) and the current total aggregate asset value as reflected in the most current depreciation schedule. The District records depreciation using the straight-line method over the estimated useful lives of facilities and equipment. The 5-Year CIP assumes replacement of capital equipment equivalent to the depreciation schedule. At a minimum, the Board should allocate to the fund enough each fiscal year to adequately fund the 5-Year CIP.
- 2.4. Methodology/Rationale: The Capital Improvement Program (CIP) reserve fund is for system rehabilitation, long term equipment replacement and equipment and component purchases that meet the District's Capital Assets Policy. The fee is collected through ratepayer service fees to replace District facilities and equipment as they reach the end of their useful life and also to handle unanticipated repairs during the life-cycle. A key objective for accumulating capital reserves is to minimize external borrowing and interest expenses.
- 2.5. Use of Funds: The CIP Reserve Fund will be used to replace facilities and equipment as necessary to continue reliable and efficient delivery of District services. The Board of Directors will authorize use of planned capital reserves during the budget process. Capital reserves are also available for unplanned (unbudgeted) capital replacement projects.
- 2.6. Funding: At a minimum, the target annual funding amount of the CIP Fund should reflect the approved annual budgeted depreciation amount in conjunction with the approved 5-Year CIP Plan. However, by vote of the Board of Directors, this reserve fund balance may be fully funded either at once or incrementally to provide for capital reserves sufficient to cover the District's total depreciated fixed asset position.



### 3.0 SEWER SYSTEM CAPACITY CHARGE RESERVE FUND

- 3.1. Fund Type: Restricted Fund (GASB 54) - The District's Restricted Fund balance classification reflects a fund subject to externally imposed and legally enforceable constraints which limit the District's Board to redirecting these funds to other uses or funds. The California Water Code explicitly limits public water agencies use of capacity funds collected from new customers to expanding system capacity.
- 3.2. Purpose: Government Code Section 66013(b)(3) does not allow us to charge new or existing customers an arbitrary amount to fund a future, undefined capacity expansion project. On the other hand, we are permitted to charge a new customer a fee that reflects an appropriate share of the historic cost of the established capacity. The amount of this fee is periodically calculated and adjusted through an engineering report that is subject to board approval. This "capacity" fee is collected from new customers and is required by law to be reserved for future capacity expansion, even if no expansion plan is in place at that time.
- 3.3. Target Balance: The target balance shall be set as a function of any board approved capacity enhancement plans. In the absence of any such approved plans, no specific target shall be set, but the funds shall accrue as available. At the time the District may need to expand capacity in the system, the target balance will be set at the amount as determined by the District Engineer.
- 3.4. Methodology/Rationale: Capacity charges are based on the capacity of the District's wastewater system to provide service to customers. Capacity charges are determined by an engineering report that establishes the basis for the charge and how it was calculated. All applicants for new or additional sewer service to the District's Sewer System shall pay a Capacity Charge as defined by Government Code Section 66013(b)(3) and District Ordinance 71 prior to issuance of a permit by the District. Capacity Charges represent the property owner's proportional capital costs associated with existing system capacity for a new sewer connection at the time of the connection. The current capacity fee calculation reflects the recommended cost for each equivalent dwelling unit (EDU) served until such time as the District reaches its current system capacity.
- 3.5. Use of Funds: The funds shall be used only for system capacity expansion/enhancement projects which ensure the property owner's proportional share of capacity in the system is associated with the specific capital cost for a new sewer connection at the time of the connection.
- 3.6. Funding: This fee is collected with each service application from a vacant parcel with the intent to connect to the wastewater system. In addition, the per new connection value of treatment and distribution capacity will be charged to all new land development projects and deposited into this account. Interest earnings will be accrued on and added to fund balance, using the District's earnings rate on investments.



# AGENDA ITEM

DATE: JULY 30, 2018

TO: BVWD BOARD OF DIRECTORS

FROM: JEFF GOUVEIA, DISTRICT GENERAL MANAGER

RE: MONTHLY OPERATIONS REPORT

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1. Collections, Treatment & Disposal Operations - Update
  - a. Flows - Influent Flows & Pond Transfers
  - a. Volumes - Storage, Capacity & Disposal
2. Permit Compliance & Monitoring & Reporting Programs (MRPs) - Update
  - a. WDR MRP - Land Discharge Permit – Compliance & Reporting Update
    - i. Reporting Status Matrix – All Reporting Submitted On-Time
    - ii. Groundwater Monitoring Program - Update
  - b. NPDES MRP – Surface Water Discharge Permit – Compliance & Reporting Update
    - i. Reporting Status Matrix – All Reporting Submitted On-Time
3. Other
  - a. DSOD Dam Break Analysis and Inundation Mapping – Data Request Received & In Process
  - b. Aeration System Upgrade Research – Tentative FY19-20 Capital Project
  - c. SSMP Development – Plan Development & Draft Document Work On-Going



# Board Meeting 7-30-18 Operations Report

## • Influent Flows (MG) – Total of ALL Wastewater Received / % change previous yr

<u>March 2018</u>	<u>March 2017</u>	<u>March 2016</u>
3.614 / 96.3%	3.752 / 101.8%	3.685 / 180.2%
<u>April 2018</u>	<u>April 2017</u>	<u>April 2016</u>
4.374 / 92.9%	4.704 / 109.3%	4.303 / 290.7%
<u>May 2018</u>	<u>May 2017</u>	<u>May 2016</u>
1.877 / 32.4%	5.784 / 188.3%	3.071 / 376.8%
<u>June 2018</u>	<u>June 2017</u>	<u>June 2016</u>
1.207 / 37.0%	3.261 / 213.7%	1.526 / 134.6%
<u>July 1-24 2018</u>	<u>July 2017</u>	<u>July 2016</u>
1.084	1.894 / 141.7%	1.337 / 96.8%

## • Transferred to PR (MG) - Volume of Water Moved from Treatment to Storage / % change previous yr

<u>March 2018</u>	<u>March 2017</u>	<u>March 2016</u>
5.800 / 106.8	5.429 / 100.1%	5.420 / 210.3%
<u>April 2018</u>	<u>April 2017</u>	<u>April 2016</u>
5.612 / 85.2%	6.586 / 1.38%	4.770 / 238.0%
<u>May 2018</u>	<u>May 2017</u>	<u>May 2016</u>
1.955 / 27.2%	7.200 / 179.4%	4.013 / 222.6%
<u>June 2018</u>	<u>June 2017</u>	<u>June 2016</u>
1.264 / 36.0%	3.515 / 350.1%	1.004 / 84.0%
<u>July 1-24 2018</u>	<u>July 2017</u>	<u>July 2016</u>
.411	1.123 / 341.3%	.329 / 32.2%

## • Land Application - Annual Totals – MG Applied / % change previous yr

<u>2018 June thru July 25</u>	<u>2017</u>	<u>2016</u>
13.663	16.051 / 30.5%	52.572 / 215.4%

2018 Land Application Began June 1

## • Surface Discharge - Effluent Flow Discharge Totals – MG

<u>March 2018</u>	<u>April 2018</u>	<u>May 2018</u>	<u>June 2018</u>	<u>Total 2018 Discharge</u>
0.0	11.9	11.7	0.0	23.6
<u>March 2017</u>	<u>April 2017</u>	<u>May 2017</u>	<u>June 2017</u>	<u>Total 2017 Discharge</u>
15.8	29.9	29.7	16.9	92.3

## • Storage Reservoir Elevations and Volumes (based on 10/6/15 pressure chart):

- Empty (minimum pool) = 7063.0' = 0 MG = 0'
- Total Depth (w/2' Freeboard) = 7086.3' = 76.45 MG = 23.3'
- Total Depth (spillway) = 7088.3' = 85.86 MG = 25.3'
- Permitted Full Reservoir (2' Freeboard) = 7086.3' = 76.45 MG = 100%
  - Highest Level 2018 – 4/20/18 = 7078.3' = 42.88 MG = 56.1%
  - Highest Level 2017 – 3/8/17 = 7083.9' = 65.67 MG = 85.9%
  - Highest Level 2016 – 5/26/16 = 7081.9' = 57.16 MG = 74.7%
  - Highest Level 2015 – 5/21/15 = 7070.1' = 15.48 MG = 20.2%
  - Highest Level 2014 – 5/8/14 = 7072.3' = 21.93 MG = 28.7%
  - Highest Level 2013 – 5/16/13 = 7073.5' = 25.84 MG = 33.8%
  - Highest Level 2012 – 5/10/12 = 7078.6' = 44.03 MG = 57.6%
  - Highest Level 2011 – 7/10/11 = 7084.47' = 112.42 MG = 106.2% (1974 capacity curve in use until 12/11)
  - Current Storage Volume = 7067.4 = 7.71 MG = 10.1% (7/24/2018)
  - Storage Volume 1 Year Ago = 7067.8 = 8.72 MG = 11.4% (7/27/2017)



**SMR / DMR Reporting**

Facility Name: Bear Valley WWTF  
Water Board Office: Region 5S - Sacramento  
Reporting Level: Level II  
Order Number: RS-2016-0045-01  
Case Worker: Mohammad Farhad  
All Electronic Date: 09/01/2016

To review or submit a report, select it from the list below. To change the list of reports, check the status types and/or enter start and end dates.

**Status:**  
☒ Submitted - report was already submitted to water board  
☒ In-Progress - report has been edited but not submitted  
☒ Past Due - report deadline has passed and report has not been submitted  
☒ Future - report due date is in the future  
☒ Withdrawn - report has been withdrawn

Show Report Due Between: 01/26/2018 and 01/26/2019

Refresh List Show Calendar Year

Search results:

ID	Report Name	Type	Frequency	Reporting Period	Due Date	Status	Date Received	Date Reviewed	Certified Violations	Report	Withdrawal
1894791	June 2018	MONNPPDES	Monthly	06/01/2018 - 06/30/2018	06/01/2018	In-Progress			No		
1894792	July 2018	MONNPPDES	Monthly	07/01/2018 - 07/31/2018	09/01/2018	Future			No		
1894793	August 2018	MONNPPDES	Monthly	08/01/2018 - 08/31/2018	10/01/2018	Future			No		
1894794	September 2018	MONNPPDES	Monthly	09/01/2018 - 09/30/2018	11/01/2018	Future			No		
1894795	October 2018	MONNPPDES	Monthly	10/01/2018 - 10/31/2018	12/01/2018	Future			No		
1894796	November 2018	MONNPPDES	Monthly	11/01/2018 - 11/30/2018	01/01/2019	Future			No		
1972962	2018/01/30 (Tech Rpt IX.D.4)	TECHRPT	Once	01/30/2018 - 01/30/2018	01/30/2018	Submitted	01/30/2018	03/06/2018	No	Download Report	
1894784	December 2017	MONNPPDES	Monthly	12/01/2017 - 12/31/2017	02/01/2018	Submitted	01/29/2018	03/06/2018	No	Download Report	
1894785	2017	MONNPPDES	Annual	01/01/2017 - 12/31/2017	02/01/2018	Submitted	01/30/2018	03/06/2018	No	Download Report	
1894786	January 2018	MONNPPDES	Monthly	01/01/2018 - 01/31/2018	03/01/2018	Submitted	02/22/2018	03/06/2018	No	Download Report	
1894787	February 2018	MONNPPDES	Monthly	02/01/2018 - 02/28/2018	04/01/2018	Submitted	03/22/2018	05/17/2018	No	Download Report	
1894788	March 2018	MONNPPDES	Monthly	03/01/2018 - 03/31/2018	05/01/2018	Submitted	04/23/2018	05/17/2018	No	Download Report	
1894789	April 2018	MONNPPDES	Monthly	04/01/2018 - 04/30/2018	06/01/2018	Submitted	05/24/2018		No	Download Report	
1894790	May 2018	MONNPPDES	Monthly	05/01/2018 - 05/31/2018	07/01/2018	Submitted	06/27/2018		No	Download Report	

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Previous 1-14 of 14 Next





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## SMR / DMR Reporting

Facility Name: Bear Valley WWTF

Water Board Office: Region 5S - Sacramento

Reporting Level: Level 1

To review or submit a report, select it from the list below. To change the list of reports, check the status types and/or enter start and end dates.

Show reports that meet these criteria

Status:

- ☒ Submitted - report was already submitted to water board
- ☒ In-Progress - report has been edited but not submitted
- ☒ Past Due - report deadline has passed and report has not been submitted
- ☒ Future - report due date is in the future
- ☒ Withdrawn - report has been withdrawn

Show Report Due Between: 01/26/2018 and 01/26/2019

Refresh List Show Calendar Year

Search results:

ID	Report Name	Type	Frequency	Reporting Period	Due Date	Status	Date Received	Date Reviewed	Certified Violations
2015243	January 2018	MONRPT	Monthly	01/01/2018 - 01/31/2018	03/01/2018	Past Due			No
2077227	July 2018	MONRPT	Monthly	07/01/2018 - 07/31/2018	09/01/2018	Future			No
2048796	Q1 2018 (3 times per year)	GR_WATER	Quarterly	04/01/2018 - 07/31/2018	09/01/2018	Future			No
1980290	Q3 2017 (3 times per year)	GR_WATER	Quarterly	10/01/2017 - 12/31/2017	02/01/2018	Submitted	01/16/2018		No
1870433	2017	MONRPT	Annual	01/01/2017 - 12/31/2017	02/01/2018	Submitted	01/16/2018		No
2005726	December 2017	MONRPT	Monthly	12/01/2017 - 12/31/2017	02/01/2018	Submitted	01/29/2018		No
2031319	February 2018	MONRPT	Monthly	02/01/2018 - 02/29/2018	04/01/2018	Submitted	03/22/2018		No
2040873	March 2018	MONRPT	Monthly	03/01/2018 - 03/31/2018	05/01/2018	Submitted	04/23/2018		No
2048795	April 2018	MONRPT	Monthly	04/01/2018 - 04/30/2018	06/01/2018	Submitted	05/21/2018		No
2058857	May 2018	MONRPT	Monthly	05/01/2018 - 05/31/2018	07/01/2018	Submitted	06/27/2018		No
2067381	June 2018	MONRPT	Monthly	06/01/2018 - 06/30/2018	08/01/2018	Submitted	07/25/2018		No

Export to Excel Show: 100  
Previous 1-11 of 11 Next



**Bear Valley Water District**

Performance vs. Budget

June 2017 vs. June 2018

6.1

	Prior Year July 1 - June. 30	FY 16 - 17 Budget	FY 16 - 17 % Budget	Current Year July 1 - June. 30	FY 17-18 Budget	FY 17- 18% Budget	Variance Explanation
<b>REVENUES</b>							
Residential	589,575	591,000	100%	581,925	589,000	99%	
Commercial	165,537	152,000	109%	204,119	190,000	107%	
<b>Subtotal Operating Revenue</b>	<b>755,112</b>	<b>743,000</b>	<b>102%</b>	<b>786,044</b>	<b>779,000</b>	<b>101%</b>	Revenue Target - 100%
<b>EXPENSES</b>							
Salaries & Benefits	290,607	289,284	100%	321,782	325,776	99%	
Director Expenses	2,988	8,500	35%	2,363	3,000	79%	
Operator Training & Certs	1,356	1,000	136%	490	1,500	33%	
Gas, Diesel, Oil & Filters	5,415	13,000	42%	3,282	3,000	109%	
Insurance	21,480	22,000	98%	24,702	22,500	110%	Prepaid + FY16-17 WC Rec
Memberships & Conferences	5,300	5,000	106%	5,968	5,500	109%	
Office Expenses & Supplies	15,140	10,000	151%	13,916	10,000	139%	Web Site + IT Work
Field Expenses & Supplies	18,813	15,000	125%	23,682	18,000	132%	Contingency Equipment
Grooming, Snow Removal & Vehicle Storage	4,030	2,500	161%	2,682	3,500	77%	
Engineering & Consulting	5,081	15,000	34%	6,179	5,000	124%	Water Balance, Rev Cap Fee
Legal & Accounting	10,284	10,000	103%	14,545	10,000	145%	Legal Rev Pers Man, Ret Docs
Equipment Rental	9,039	18,000	50%	558	600	93%	
Repairs & Maintenance	83,328	61,200	136%	80,116	78,214	102%	Projects Completed
Laboratory Fees	26,548	21,000	126%	21,477	25,000	86%	
Regulatory Reporting & Comp. Projects	6,468	7,000	92%	6,271	6,500	96%	Reporting Completed
Taxes, Fees, Licenses & Assessments	29,764	30,000	99%	30,173	30,000	101%	Prepaid
Utilities	60,999	55,000	111%	50,328	55,000	92%	Reduced Land Disposal
<b>Subtotal Operating Expenses</b>	<b>596,640</b>	<b>583,484</b>	<b>102%</b>	<b>608,513</b>	<b>603,090</b>	<b>101%</b>	Expense Target =100%
<b>Net Operational Income</b>	<b>158,473</b>	<b>159,516</b>	<b>99%</b>	<b>177,531</b>	<b>175,910</b>	<b>101%</b>	
<b>OTHER REVENUE</b>							
Interest Income - LAIF	2,259	500	452%	4,318	2,000	216%	
Late Fee, Penalties and Interest	11,423	10,000	114%	9,411	10,000	94%	
Expense Reimbursements - USFS Campgr	2,384	2,384	100%	3,863	3,863	100%	
Expense Reimbursements - Concessionn	4,439	4,439	100%	5,290	5,290	100%	
Misc Other Income	1,200	0	UBD	190	0	UBD	
<b>Subtotal Other Revenue</b>	<b>21,705</b>	<b>17,323</b>	<b>125%</b>	<b>23,071</b>	<b>21,153</b>	<b>109%</b>	
<b>OTHER EXPENSES</b>							
Loan Interest	20,152	20,156	100%	18,839	18,809	100%	
Depreciation	87,228	96,348	91%	90,897	114,223	80%	
Misc Expense				30	0	UBD	
<b>Subtotal Other Expenses</b>	<b>107,380</b>	<b>116,504</b>	<b>92%</b>	<b>109,766</b>	<b>133,032</b>	<b>83%</b>	
<b>Net Other Income</b>	<b>(85,675)</b>	<b>(99,181)</b>	<b>86%</b>	<b>(86,694)</b>	<b>(111,879)</b>	<b>77%</b>	
<b>NET INCOME</b>	<b>72,798</b>	<b>60,335</b>	<b>121%</b>	<b>90,837</b>	<b>64,031</b>	<b>142%</b>	
<b>NON CASH EXPENDITURES (included in net income)</b>							
Depreciation	87,228	96,348	91%	90,897	114,223	80%	
<b>Subtotal Non-Cash Expenses</b>	<b>87,228</b>	<b>96,348</b>	<b>91%</b>	<b>90,897</b>	<b>114,223</b>	<b>80%</b>	
<b>CASH EXPENDITURES ( Not Included in net income)</b>							
Capital Improvements / Replacements	(74,857)	(66,500)	113%	(124,220)	(117,500)	106%	
Loan Payments - Principal	(36,186)	(36,182)	100%	(37,499)	(37,629)	100%	
<b>Subtotal Addl Cash Expenses</b>	<b>(111,042)</b>	<b>(102,682)</b>	<b>108%</b>	<b>(161,719)</b>	<b>(155,129)</b>	<b>104%</b>	
<b>NET CASH FLOW</b>	<b>48,984</b>	<b>54,001</b>	<b>91%</b>	<b>20,015</b>	<b>23,125</b>	<b>-33%</b>	All Projects Completed MZ Study Phase II (UBD)



6.1

**BVWD**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2018**

	<u>Jun 30, 18</u>	<u>Jun 30, 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
11015 · F&M Bank	364,715.06	382,105.23	-17,390.17	-4.55%
11018 · LAIF	303,989.99	299,709.29	4,280.70	1.43%
11020 · Petty Cash	50.00	50.00		
11025 · Capital Facilities Fund	21,656.00	21,656.00		
<b>Total Checking/Savings</b>	<u>690,411.05</u>	<u>703,520.52</u>	<u>-13,109.47</u>	<u>-1.86%</u>
<b>Accounts Receivable</b>				
11050 · Accounts Receivable	1,915.91	11,404.33	-9,488.42	-83.2%
<b>Total Accounts Receivable</b>	<u>1,915.91</u>	<u>11,404.33</u>	<u>-9,488.42</u>	<u>-83.2%</u>
<b>Other Current Assets</b>				
11055 · Accounts Receivable-Tax Roll	404.25	13,862.95	-13,458.70	-97.08%
11140 · Prepaid Insurance	13,411.75	11,024.24	2,387.51	21.66%
11170 · Prepaid Dam Fees	9,771.00	7,244.00	2,527.00	34.88%
<b>Total Other Current Assets</b>	<u>23,587.00</u>	<u>32,131.19</u>	<u>-8,544.19</u>	<u>-26.59%</u>
<b>Total Current Assets</b>	<u>715,913.96</u>	<u>747,056.04</u>	<u>-31,142.08</u>	<u>-4.17%</u>
<b>Fixed Assets</b>				
12010 · Land	25,805.16	25,805.16		
12020 · SbSrfLine	1,196,893.29	1,196,893.29		
12040 · Col Facilities	365,904.61	365,904.61		
12041 · LA Facilities	166,428.79	166,428.79		
12050 · TRT Facilities	1,122,304.14	1,122,304.14		
12060 · DSP Facilities	1,217,330.65	1,217,330.65		
12080 · P & A (Plant & Admin)Facilities	340,264.59	340,264.59		
12100 · Accumulated Depreciation	-2,551,157.00	-2,460,260.00	-90,897.00	-3.7%
14030 · Work in Progress				
14030.0 · W.I.P. - GIS Consulting Support	23,562.00	12,674.00	10,888.00	85.91%
14030.5 · WIP - Dechlorination System II	14,223.86		14,223.86	100.0%
14030.8 · SCADA Monitoring Alarm System	118,292.32	93,945.81	24,346.51	25.92%
14031.0 · W.I.P. Eq. House Transfer Pumps	4,829.00		4,829.00	100.0%
16501.1 · W.I.P. Mix Zone Study Phase II	13,233.50		13,233.50	100.0%
16510 · FY16/17 NPDES PERMIT (5 Yr.)	580.00		580.00	100.0%
16530 · Hydro Jetter	59,272.04		59,272.04	100.0%
<b>Total 14030 · Work in Progress</b>	<u>233,992.72</u>	<u>106,619.81</u>	<u>127,372.91</u>	<u>119.47%</u>
<b>Total Fixed Assets</b>	<u>2,117,766.95</u>	<u>2,081,291.04</u>	<u>36,475.91</u>	<u>1.75%</u>
<b>TOTAL ASSETS</b>	<u><u>2,833,680.91</u></u>	<u><u>2,828,347.08</u></u>	<u><u>5,333.83</u></u>	<u><u>0.19%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
21021 · Accounts Payable	3,684.84	29,763.03	-26,078.19	-87.62%
<b>Total Accounts Payable</b>	<u>3,684.84</u>	<u>29,763.03</u>	<u>-26,078.19</u>	<u>-87.62%</u>
<b>Other Current Liabilities</b>				



**BVWD**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2018**

	<u>Jun 30, 18</u>	<u>Jun 30, 17</u>	<u>\$ Change</u>	<u>% Change</u>
21040 · Prepaid Revenue		27,649.53	-27,649.53	-100.0%
21090 · Payroll Liabilities	20,883.17	12,466.70	8,416.47	67.51%
2110 · Direct Deposit Liabilities	-8.18	3.54	-11.72	-331.07%
22021 · Accrued Vacation	7,671.06	10,351.82	-2,680.76	-25.9%
Total Other Current Liabilities	<u>28,546.05</u>	<u>50,471.59</u>	<u>-21,925.54</u>	<u>-43.44%</u>
Total Current Liabilities	32,230.89	80,234.62	-48,003.73	-59.83%
Long Term Liabilities				
26025 · F&M Bank Loan	455,717.37	493,216.33	-37,498.96	-7.6%
Total Long Term Liabilities	<u>455,717.37</u>	<u>493,216.33</u>	<u>-37,498.96</u>	<u>-7.6%</u>
Total Liabilities	487,948.26	573,450.95	-85,502.69	-14.91%
Equity				
29000 · Retained Earnings	2,254,896.13	2,182,098.28	72,797.85	3.34%
Net Income	90,836.52	72,797.85	18,038.67	24.78%
Total Equity	<u>2,345,732.65</u>	<u>2,254,896.13</u>	<u>90,836.52</u>	<u>4.03%</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,833,680.91</u></u>	<u><u>2,828,347.08</u></u>	<u><u>5,333.83</u></u>	<u><u>0.19%</u></u>



BVWD  
A/P Aging Summary  
As of May 31, 2018

Prepays May 2018	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
A.T.&T.	45.00					45.00	U-Verse Main Office
A.T.&T.	109.65					109.65	Telephone Lake Alpine Boat
A.T.&T.	202.41					202.41	Telephone Main Office
Card Services	1,941.24					1,941.24	Office, Field, Bd. Meeting
CHEQ Processing	91.73					91.73	Simply Deposit
E.D.D.	253.56					253.56	State Payroll Taxes
E.D.D.	522.49					522.49	State Payroll Taxes
F&M Bank	4,694.80					4,694.80	Principal & Interest on Loan
Glenn S. Caldwell, Ins.	15,933.00					15,933.00	Prepaid Liability Insurance
I.R.S.	2,078.40					2,078.40	Federal Payroll Tax
I.R.S.	2,726.00					2,726.00	Federal Payroll Tax
P.G.&E.	3,301.29					3,301.29	Electricity
Precision Coachwork	205.00					205.00	Repair & Maint Truck
Robin Murphy	150.00					150.00	Certification Reimbursement
SDRMA	1,746.24					1,746.24	Health Insurance
SDRMA	487.33					487.33	Dental, Vision, Life Insurance
Vantagepoint	756.48					756.48	457 Plan
Vantagepoint	242.56					242.56	401 Plan
Vantagepoint	1,042.62					1,042.62	457 Plan
Vantagepoint	312.20					312.20	401 Plan
TOTAL	36,842.00					36,842.00	

Account Payable May 2018	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Alpha Analytical Laboratories Inc.	101.00	2,080.00				2,181.00	Lab Analysis
Alpine County Public Works		248.86				248.86	Fuel
Aqua Sierra Controls, Inc.	382.16					382.16	Repair & Maintenance
Arnold Auto Supply Inc.		57.89				57.89	Auto Parts
California Water Environment Association		85.00				85.00	Membership/Certifications
EBBETTS PASS GAS CO. Inc.		504.14				504.14	Propane
Ebbetts Pass Lumber Co. Inc.		97.05				97.05	Field Supplies
El Dorado Septic Service, Inc.		171.60				171.60	Porta Potty Rental
Hach		52.43				52.43	Field Supplies



**BVWD**  
**A/P Aging Summary**  
As of May 31, 2018

Account Payable May 2018	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Jeff Gouveia	81.75					81.75	Mileage Reimbursement
Lake Alpine Water	-0.02				-0.02	-0.04	Bank Discrepancy
Neumiller and Beardslee		325.00				325.00	Legal
Pacific EcoRisk		580.00				580.00	Field Supplies
Telstar Instruments Inc.		554.77				554.77	Repair & Maintenance
Thatcher Company of California		614.07				614.07	Chlorine
<b>TOTAL</b>	564.89	5,370.81			-0.02	5,935.68	



**BVWD**  
**A/P Aging Summary**  
As of June 30, 2018

Prepays June 2018	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
A.T.&T.	169.53					169.53	Telephone for Main Office
A.T.&T.	45.00					45.00	U-Verse for Main Office
A.T.&T.	109.65					109.65	Telephone for Lake Alpine Boat Ramp & MPS
Aqua Sierra Controls	1,172.16					1,172.16	Repair & Maint
Card Services	1,190.50					1,190.50	Office, Supplies
Cheq Services	38.80					38.80	Simply Deposit
E.D.D.	605.72					605.72	State Payroll Taxes
E.D.D.	706.98					706.98	State Payroll Taxes
E.D.D.	495.37					495.37	State Payroll Taxes
Environmental Leverage	583.23					583.23	Field Supplies
F&M Bank	4,694.80					4,694.80	Principal & Interest on Loan
Guy West	930.00					930.00	Vehicle Parking for Winter
I.R.S.	3,030.62					3,030.62	Federal Payroll Taxes
I.R.S.	3,186.38					3,186.38	Federal Payroll Taxes
I.R.S.	2,682.90					2,682.90	Federal Payroll Taxes
Lake Alpine Water	160.37					160.37	Water for Main Office
P.G.&E.	6,014.06					6,014.06	Electricity for June 2018
SDRMA	513.69					513.69	Long Term Disability
SDRMA	1,746.24					1,746.24	Health Insurance
SDRMA	487.33					487.33	Dental, Vision, Life Insurance
Serra	271.11					271.11	A/R Refund
USPS	300.00					300.00	Postage for July 1st
Vantagepoint	364.36					364.36	Plan 401 Retirement
Vantagepoint	1,197.07					1,197.07	Plan 457 Retirement
Vantagepoint	1,174.48					1,174.48	Plan 457 Retirement
Vantagepoint	347.52					347.52	Plan 401 Retirement
Vantagepoint	321.23					321.23	Plan 401 Retirement
Vantagepoint	1,079.67					1,079.67	Plan 457 Retirement
The Zenith	974.00					974.00	Workers Compensation Insurance
TOTAL	34,592.77					34,592.77	



# A/P Aging Summary As of June 30, 2018

BVWD

Accounts Payable June 2018	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Al Cal Glass	78.95					78.95	Supplies
Alpha Analytical Laboratories Inc.	1,183.00					1,183.00	Lab Analysis
Alpine County Health & Human Services	820.00					820.00	Annual Fees
Alpine County Public Works	810.14					810.14	Fuel
Arnold Auto Supply Inc.	13.94					13.94	Supplies
DMV	150.00					150.00	License Renewal
Ebbetts Pass Lumber Co. Inc.		131.39				131.39	Supplies
Enviro Tech Services Company, Inc.		796.46				796.46	Supplies
Jim Bissell		100.00				100.00	Director Fees June 11, 2018, Reg. Meeting
John Boyle		100.00				100.00	Director Fees June 11, 2018, Reg. Meeting
Lake Alpine Water		-0.02			-0.02	-0.04	Bank Discrepancy
Stefaniya Becking		100.00				100.00	Director Fees June 11, 2018, Reg. Meeting
Thatcher Company of California		-150.00				-150.00	Credit Chlorine Containers
The Zenith		-449.00				-449.00	Credit Workers Compensation
<b>TOTAL</b>	<b>3,056.03</b>	<b>628.83</b>			<b>-0.02</b>	<b>3,684.84</b>	



# A/R Aging Summary

As of July 27, 2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>TOTAL</b>		<b>98,158.28</b>	<b>772.82</b>	<b>-2,576.62</b>	<b>-20,088.72</b>	<b>76,265.76</b>
<b>TOTAL CREDITS</b>		-271.50	-419.15	-2,847.73	-36,829.45	-40,367.83
<b>TOTAL DEBITS</b>		98,429.78	1,191.97	271.11	16740.73	116,633.59
<b>TOTAL</b>		<b>98,158.28</b>	<b>772.82</b>	<b>-2,576.62</b>	<b>-20,088.72</b>	<b>76,265.76</b>

As of July 27, 2017

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>TOTAL</b>		<b>70,900.99</b>	<b>104.20</b>	<b>-900.80</b>	<b>-18,073.75</b>	<b>52,030.64</b>
<b>TOTAL CREDITS</b>		-8,037.04	-2,061.28	-941.90	-30,558.82	-41,599.04
<b>TOTAL DEBITS</b>		78938.03	2,165.48	41.10	12,485.07	93,629.68
<b>TOTAL</b>		<b>70,900.99</b>	<b>104.20</b>	<b>-900.80</b>	<b>-18,073.75</b>	<b>52,030.64</b>