

North Tahoe Public Utility District

Fiscal Year 2020 Budget

Adopted June 11, 2019





*North Tahoe Public Utility District
List of Principal Officials*

Elected Officials

Phil Thompson
Sarah Coolidge
Sue Daniels
Tim Ferrell
Alex Mourelatos

Board President
Vice-President
Secretary
Director
Director

Administrative Staff

Bradley A. Johnson, P.E.
Vanetta N. Van Cleave
Will Stelter, P.E.
Loren Holt
Pam Emmerich
Sandra Lazzareschi
Misty Moga

General Manager
Chief Financial Officer
Engineering & Operations Manager
Administrative Manager
Public Information Officer
Human Resources Manager
Administrative Services Liaison

**North Tahoe Public Utility District
2019 Budget
Table of Contents**

Introduction	Page
Mission, Vision, Values and Strategic Objectives	1
District Operations Plan	3
Example Budget Schedule	9
Consolidated Budgets	
North Tahoe Utility District - Operating	11
Operating by Division	13
Capital by Division	14
Departments by Division	15
Operating Budgets	
Sewer	
21-2110 Force Mains	17
21-2120 Collection Mains/Distribution	21
21-2130 Pump Stations	25
21-2190 Line Locations	29
21-5030 Base	31
21-1800 Base Facilities Maintenance	37
Water	
31-2105 National Ave Plant	39
31-2120 Collection Mains/Distribution	43
31-2130 Pump Stations	47
31-2190 Line Locations	51
31-3110 Main	53
31-3140 Dollar Cove	55
31-3150 Carnelian	57
31-5030 Base	59
Recreation & Parks	
43-4300 Parks Base	65
43-4310 Regional Park	69
43-4330 Kings Beach Little League	73
43-4340 Elementary School Playground	75
43-4370 Placer County Parks	77
43-4600 Tahoe Vista Rec Area	79
51-5100 Event Center Operations	83
Fleet & Equipment	
14-2400 Vehicle Shop	87
General & Administrative and Base	
11-1110 Board of Directors	91
11-1130 Engineering	95
11-1200 Accounting	99
11-5040 Administrative	103
11-5042 Employee Services	109
11-5044 Information Technology	113
43-1800 Base Facilities Maintenance	117
Capital Budgets	
Capital Outlay Summary	
21-0000 Sewer	123
31-0000 Water	124
43-0000 Recreation & Parks	125
11-0000 General & Administrative and Base	126
14-0000 Fleet	127
Appendix	
Budget Parameters	129
Budget Staffing Level Summary	133
Internal Revenue & Expense	135
Allocation Basis for Fleet	137
Organizational Chart	139
Strategic Plan	141

North Tahoe Public Utility District

Mission Statement: The mission of the North Tahoe Public Utility District is to be effective environmental stewards through the provision of efficient, safe and accountable water and sewer service; and to provide, promote and support local and regional recreation and event facilities and activities for residents and visitors that enhance the well-being of our community.

Vision Statement: The vision for the North Tahoe Public Utility District is that we will provide the highest quality water and sewer systems, efficiently and economically managing for future demands, and that we will provide outstanding recreational facilities and services that are responsive to our community, while fostering positive long-term relationships with employees, customers, suppliers and partner agencies.

Core Values:

Public and environmental safety - at the highest level

Open Communications - be open to all points of view

Customer Service Excellence - provide exemplary customer service, and meet or exceed our customers' expectations

Transparency and Honesty - be fair, straightforward and factual

Public Trust - be committed to earning this every day

Protecting the Environment - be good stewards of what we have been given

Innovation and Creative Solutions - contribute and be receptive to new ideas

Cooperation - efficiencies come from collaboration and teamwork

Accountability - be responsible, deliberate, accurate and clear

Fiscal Stewardship and Economic Sustainability - exercise careful watch over public funds

Strategic Objectives:

1. Provide Quality Recreation and Event Facilities and Activities
2. Maintain Highest Level of Safe, Sustainable Sewer and Water Service
3. Provide Exceptional District Governance
4. Empower Trained Professional Staff
5. Ensure Financial Sustainability
6. Maintain Operational Excellence



Fiscal Year 2019–2020 Operations Plan

Administration and Finance

- ▶ Develop and Implement Finance Process Improvements
- ▶ On-Board Controller
 - Improved Controls
 - Timely Reconciliations
 - Revenue Tracking Accuracy
- ▶ Expand District Accounting Support
 - NTEC Accounting
 - Grant Tracking
- ▶ Develop Plan of Action to Attain Clean Audit

Administration and Finance

- ▶ Technology Development
- ▶ Streamline Processes & Leverage Integration Opportunities
 - Conflicting Data
 - Siloed Data
 - Duplicative Processes
 - Simplify and Inform Operations
 - Improved Budget Status to Managers
- ▶ Customer Database Data Quality Assessment and Update
- ▶ Agenda Management Software Assessment
 - Compliance with California State Law
 - Leverage Industry Best Practices



Operations Management

- ▶ Utilities and Recreation & Parks
- ▶ Continued Development of Lucity Computerized Maintenance Management System
 - Assess Existing Data/Information
 - Establish Benchmarks
 - Set Priorities
 - Determine Performance/Success
 - Inform Budget
 - Inform Operations
- ▶ Roll Out of Lucity to NTEC Operations & Maintenance

Operations Management

- ▶ Utility Operations
- ▶ Continued Focus on CCTV and Hydro-flush of Sewer Collection System
 - Make Trial CCTV Crew Permanent
- ▶ Assess Availability and Use of Seasonal Employees vs Full Time Staff Member



North Tahoe Event Center

- ▶ On-Board NTEC Manager
- ▶ Establish Market Position and Targets
 - Private Sector
 - Public Sector
 - Community Use
- ▶ Assess Pricing Model
- ▶ Set Sales Targets
 - Short-Term
 - Multi-Year
- ▶ Begin Assessing Facility
 - Condition (Deferred Maintenance)
 - Improvement (Capital Improvement)
 - CIP Planning



Employee Investment

- ▶ Training and Incentive Program
- ▶ Assess & Build Morale
- ▶ Meaningful Events & Team Building
- ▶ Culture Building



20% by 2020

- ▶ Internal Water Loss
 - Data Tracking Improvement
 - Leak Targeting
 - Determine Level of Investment Required
- ▶ Targeted Public Outreach
 - Leverage Customer Use Data
 - Targeted Approach for Rebate Program
- ▶ Determine Need for Stricter Water Use Language in Ordinance



Ordinance & Policy Updates

- ▶ Complete Update with District Counsel
- ▶ Phased Roll Out
 - Ordinances
 - Policies
- ▶ Pursue Transparency Certificate



Community Outreach

- ▶ Update Utility Bills to Improve Understanding and Provide Water Use Information
- ▶ Outreach to District Residents on the Advantages of the Resident Benefit Program
 - Improved Database and Tracking of Program Users
- ▶ Targeted Outreach to Area Partners on the District Offered Facilities and Programs
- ▶ Continued Efforts to Grow Technology and Social Media Presence and Interaction
 - Grow Concessionaire Presence/Awareness
 - Improved Recruiting Efforts for Open Positions



Continued Partnerships

- ▶ Efforts to Continue and Expand Operations
 - BGCNLT
 - NTBA
 - Concessionaires
 - ▶ Placer County
 - Maintenance Contracts
 - Funding Opportunities
 - Redevelopment
 - ▶ Fuels Management
 - NLTFD
 - ▶ Land Exchange/Use
 - CTC
 - USFS
- 



Division Department	2018		2019 Budget	2019 Projected = *2019 Actual/6*12		2020 Budget	Change from Last Audited FS	
	Budget	Actual		* 2019 Actual	2019 Projected			
Income Statement								
Operations								
Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 20,000	\$ 15,000	15.4%	= (Budget 2020 - 2018 Actual)/2018 Actual
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 20,000	\$ 15,000	15.4%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	-	-	-	-	-	-	0.0%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	(3,000)	(3,100)	(3,000)	(2,200)	(4,400)	(3,200)	3.2%	
Other Operating Expenses	(2,000)	(1,500)	(4,000)	(3,080)	(6,160)	(5,000)	233.3%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(6,500)	(6,000)	(6,000)	(4,000)	(8,000)	(5,000)	-16.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (11,500)	\$ (10,600)	\$ (13,000)	\$ (9,280)	\$ (18,560)	\$ (13,200)	24.5%	
Balance	\$ 500	\$ 2,400	\$ 500	\$ 720	\$ 1,440	\$ 1,800	-25.0%	

8 months of Fiscal Year * YTD as of February 28, 2018

This section is a summary income statement (please note the format shows revenues as pluses and expenses as minuses)

Account Number	Description	2018		2019 Budget	* 2019 Actual	2019 Projected	2020 Budget	IS Line
		Budget	Actual					
xx-xxxx-3010	Service	(12,000)	(13,000)	(13,500)	(10,000)	(20,000)	(15,000)	Operating Revenue
xx-xxxx-4510	Natural Gas	1,500	1,500	1,500	1,000	2,000	1,500	Utilities
xx-xxxx-4515	Electricity	1,000	1,000	1,000	800	1,600	1,200	Utilities
xx-xxxx-4545	Disposal	500	600	500	400	800	500	Utilities
xx-xxxx-4820	Fees and Permits	-	-	-	80	160	-	Other Operating Expenses
xx-xxxx-4710	Repair & Maint. - Buildings	2,000	1,500	4,000	3,000	6,000	5,000	Other Operating Expenses
xx-xxxx-4520	Water	6,500	6,000	6,000	4,000	8,000	5,000	Internal Expense
Total		(500)	(2,400)	(500)	(720)	(1,440)	(1,800)	

This section contains detail by account the total sums of which roll up to the income statement (please note the accounting format where expenses are positive)

Division	Division Number & Name	Example Budget Schedules			
Department	Department Number & Name	2017 Budget	2018 Budget	2019 Budget	2020 Budget
	0				
Additional Information for Selected Accounts					
	4710				
	Repairs & Maintenance - Buildings				
	Item A	\$ 1,000	\$ 2,000	\$ 1,000	\$ -
	Item B	-	-	2,000	2,000
	Item C	-	-	1,000	3,000
	Total Repairs & Maintenance - Buildings	\$ 1,000	\$ 2,000	\$ 4,000	\$ 5,000

This section contains more detail for selected accounts



YTD as of December 31, 2019

Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 6,088,778	\$ 6,481,613	\$ 6,270,890	\$ 3,332,304	\$ 6,664,609	\$ 7,165,534	10.6%
Internal Revenue	153,602	119,282	146,325	85,000	170,000	149,432	25.3%
Total Operating Revenue	\$ 6,242,380	\$ 6,600,895	\$ 6,417,215	\$ 3,417,304	\$ 6,834,608	\$ 7,314,966	10.8%
Salaries and Wages	\$ (3,992,590)	\$ (4,054,335)	\$ (4,191,184)	\$ (1,954,209)	\$ (3,908,417)	\$ (4,337,618)	7.0%
Employee Benefits	(2,082,808)	(2,100,715)	(2,137,491)	(1,036,456)	(2,072,912)	(2,271,976)	8.2%
Outside Services/Contractual	(1,288,330)	(1,013,907)	(1,404,146)	(569,546)	(1,139,093)	(1,294,911)	27.7%
Utilities	(531,723)	(402,495)	(453,897)	(187,686)	(375,373)	(389,940)	-3.1%
Other Operating Expenses	(1,506,213)	(1,231,590)	(1,531,527)	(589,023)	(1,178,046)	(1,513,207)	22.9%
Internal Expense	(157,903)	(121,311)	(146,325)	(85,000)	(170,000)	(149,432)	23.2%
Debt Service	(129,748)	(134,005)	(113,000)	(56,500)	(113,000)	(98,952)	-26.2%
Depreciation	(2,472,000)	(2,758,075)	(2,808,649)	(1,351,108)	(2,702,216)	(3,178,011)	15.2%
Total Operating Expense	\$ (12,161,315)	\$ (11,816,432)	\$ (12,786,219)	\$ (5,829,528)	\$ (11,659,057)	\$ (13,234,047)	12.0%
Operating Income(Loss)	\$ (5,918,935)	\$ (5,215,536)	\$ (6,369,004)	\$ (2,412,224)	\$ (4,824,448)	\$ (5,919,081)	13.5%
Non-Operations							
Property Tax Revenue	\$ 4,740,000	\$ 5,058,623	\$ 5,250,000	\$ 2,625,000	\$ 5,250,000	\$ 5,340,000	5.6%
Community Facilities District (CFD 94-1)	597,000	608,101	610,000	307,533	615,066	615,000	1.1%
Grant Revenue	187,150	173,496	626,015	14,826	29,651	75,000	-56.8%
Interest	28,000	57,511	60,000	23,375	46,751	54,400	-5.4%
Other Non-Op Revenue	10,000	202,673	25,000	9,060	18,120	32,500	-84.0%
Capital Contribution	-	-	-	34,610	69,220	-	0.0%
Other Non-Op Expenses	(90,000)	(206,688)	(96,000)	(48,075)	(96,151)	(90,500)	-56.2%
Income(Loss)	\$ (446,785)	\$ 678,179	\$ 106,011	\$ 554,104	\$ 1,108,208	\$ 107,319	-84.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (446,785)	\$ 678,179	\$ 106,011	\$ 554,104	\$ 1,108,208	\$ 107,319	-84.2%
Operating Income		\$ (5,215,536)		\$ (2,412,224)	\$ (4,824,448)	\$ (5,919,081)	
Net Income(Loss)		\$ 678,179		\$ 554,104	\$ 1,108,208	\$ 107,319	
Net Margin (Including Property Tax & CFD)		5.5%		8.7%	8.7%	0.8%	
Earnings Before Interest, Depreciation & Amortization		\$ 3,570,259		\$ 1,961,712	\$ 3,923,424	\$ 3,384,282	
Operating Ratio		179%		171%	171%	181%	Median
Operating Ratio - plus Tax & CFD		96%		92%	92%	100%	54%



Budgeted 2020

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	\$ 2,303,266	\$ 3,908,868	\$ 910,400	\$ -	\$ 43,000	\$ 7,165,534
Internal Revenue	26,702	35,580	87,150	-	-	149,432
Total Operating Revenue	\$ 2,329,968	\$ 3,944,448	\$ 997,550	\$ -	\$ 43,000	\$ 7,314,966
Salaries and Wages	\$ (953,406)	\$ (889,913)	\$ (609,105)	\$ (128,568)	\$ (1,756,626)	\$ (4,337,618)
Employee Benefits	(485,139)	(452,021)	(313,656)	(69,433)	(951,727)	(2,271,976)
Outside Services/Contractual	(225,450)	(160,095)	(159,050)	(14,040)	(736,276)	(1,294,911)
Utilities	(151,180)	(165,855)	(60,905)	-	(12,000)	(389,940)
Other Operating Expenses	(425,281)	(360,141)	(197,603)	(182,178)	(348,005)	(1,513,207)
Internal Expense	(26,880)	(22,584)	(42,818)	-	(57,150)	(149,432)
Debt Service	-	(98,952)	-	-	-	(98,952)
Depreciation	(1,415,682)	(1,060,454)	(557,175)	(127,738)	(16,962)	(3,178,011)
Total Operating Expense	\$ (3,683,018)	\$ (3,210,015)	\$ (1,940,312)	\$ (521,957)	\$ (3,878,746)	\$ (13,234,047)
Operating Contribution	\$ (1,353,050)	\$ 734,433	\$ (942,762)	\$ (521,957)	\$ (3,835,746)	\$ (5,919,081)
Allocation of Base						
Allocation of Fleet	(201,216)	(185,861)	(66,364)	453,441	-	-
Allocation of General & Administrative						
Operating Income(Loss)	\$ (1,554,266)	\$ 548,572	\$ (1,009,126)	\$ (68,516)	\$ (3,835,746)	\$ (5,919,081)
Non-Operations						
Property Tax Revenue	\$ 818,000	\$ -	\$ 267,000	\$ 243,000	\$ 4,012,000	\$ 5,340,000
Community Facilities District (CFD 94-1)	-	-	615,000	-	-	615,000
Grant Revenue	-	-	75,000	-	-	75,000
Interest	-	-	400	-	54,000	54,400
Other Non-Op Revenue	-	32,500	-	-	-	32,500
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	(6,500)	-	(84,000)	(90,500)
Income(Loss)	\$ (736,266)	\$ 581,072	\$ (58,226)	\$ 174,484	\$ 146,254	\$ 107,319
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ (736,266)	\$ 581,072	\$ (58,226)	\$ 174,484	\$ 146,254	\$ 107,319
Earnings Before Interest, Depreciation & Amortization	\$ 679,416	\$ 1,740,478	\$ 498,949	\$ 302,222	\$ 163,216	\$ 3,384,282
Capital Budget	\$ 1,646,538	\$ 1,185,000	\$ 499,000	\$ 302,000	\$ 162,500	\$ 3,795,038
HDR Model less S/F Mandate (for reference only)	\$ 626,000	\$ 1,280,000	\$ 300,000	\$ 168,000	\$ 65,000	\$ 2,439,000
Debt Service	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ 440,000
Contribution To/(Use of) Reserves	\$ (967,122)	\$ 115,478	\$ (51)	\$ 222	\$ 716	\$ (850,756)
HDR Balance/(Use) of Funds	\$ (710,000)	\$ -	\$ -	\$ -	\$ -	\$ (710,000)
Capital Rollforward Projects	\$ 791,038	\$ 70,000	\$ 166,000	\$ 133,000	\$ 106,500	\$ 1,266,538

Capital Plan by Division

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
SEWER	\$ 1,646,538	\$ 2,250,000	\$ 2,480,000	\$ 1,540,000	\$ 1,500,000	\$ 9,416,538
WATER	\$ 1,185,000	\$ 2,940,000	\$ 1,140,000	\$ 1,040,000	\$ 1,200,000	\$ 7,505,000
RECREATION & PARKS	\$ 499,000	\$ 625,000	\$ 525,000	\$ 755,000	\$ 660,000	\$ 3,064,000
BASE	\$ 136,000	\$ 235,000	\$ -	\$ 330,000	\$ -	\$ 701,000
GENERAL & ADMINISTRATIVE	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ 26,500
FLEET	\$ 302,000	\$ 160,000	\$ 84,000	\$ 275,000	\$ 176,000	\$ 997,000
Total Capital	\$ 3,795,038	\$ 6,210,000	\$ 4,229,000	\$ 3,940,000	\$ 3,536,000	\$ 21,710,038

Departments by Division

Sewer

21-2110 Force Mains
21-2120 Collection Mains/Distribution
21-2130 Pump Stations
21-2190 Line Locations
21-5030 Base
21-1800 Base Facilities Maintenance

Water

31-2105 National Ave Plant
31-2120 Collection Mains/Distribution
31-2130 Pump Stations
31-2190 Line Locations
31-3110 Main
31-3140 Dollar Cove
31-3150 Carnelian
31-5030 Base

Recreation & Parks

43-4300 Parks Base
43-4310 Regional Park
43-4330 Kings Beach Little League
43-4340 Elementary School Playground
43-4370 Placer County Parks
43-4600 Tahoe Vista Rec Area
51-5100 Event Center Operations

Fleet & Equipment

14-2400 Vehicle Shop

General & Administrative and Base

11-1110 Board of Directors
11-1130 Engineering
11-1200 Accounting
11-5040 Administrative
11-5042 Employee Services
11-5044 Information Technology
43-1800 Base Facilities Maintenance

YTD as of December 31, 2019



Division Department	21 2110	Sewer Force Mains	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(2,560)	\$	(14,403)	\$	(7,664)	\$	(10,937)	-71.0%
Employee Benefits		(1,695)		(3,416)		(4,737)		(2,261)	-33.8%
Outside Services/Contractual		-		-		-		-	0.0%
Utilities		(400)		(320)		(500)		(360)	12.6%
Other Operating Expenses		(4,250)		(4,326)		(13,500)		(2,938)	154.3%
Administration-Buildings-Fleet		-		-		-		-	0.0%
Internal Expense		-		-		-		-	0.0%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(8,905)	\$	(22,465)	\$	(26,401)	\$	(19,463)	-20.8%
Operating Contribution	\$	(8,905)	\$	(22,465)	\$	(26,401)	\$	(19,463)	-20.8%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(8,905)	\$	(22,465)	\$	(26,401)	\$	(19,463)	-20.8%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	(8,905)	\$	(22,465)	\$	(26,401)	\$	(19,463)	-20.8%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(8,905)	\$	(22,465)	\$	(26,401)	\$	(19,463)	-20.8%

Division Department		21 2110	Sewer Force Mains								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line			
21-2110-4110	Salaries & Wage - Regular Full	\$ 2,422	\$ 14,403	\$ 7,664	\$ 4,434	\$ 8,868.12	\$ 4,170.02	Salaries and Wages			
21-2110-4115	Salaries and Wages - Temp	138	-	-	-	-	-	Salaries and Wages			
21-2110-4100	Accrued Payroll Expense	-	-	-	932	1,863	-	Salaries and Wages			
21-2110-4145	Food & Beverage Revenue	-	-	-	103	205	-	Salaries and Wages			
21-2110-4200	F.I.C.A.	195	1,091	586	345	690	319	Employee Benefits			
21-2110-4300	Accrued Benefit Expense	-	-	-	288	576	-	Employee Benefits			
21-2110-4305	Allocated Benefit	-	-	-	-	-	1,219	Employee Benefits			
21-2110-4310	Medical Insurance	1,053	-	2,739	1,270	2,539	-	Employee Benefits			
21-2110-4333	HRA Funding	65	154	162	60	120	-	Employee Benefits			
21-2110-4336	Long-Term Disability	-	-	91	-	-	-	Employee Benefits			
21-2110-4345	Workers' Comp Insurance	190	1,049	465	331	663	330	Employee Benefits			
21-2110-4356	CalPERS	192	1,088	647	338	676	372	Employee Benefits			
21-2110-4368	Unemployment Insur. Exp Rating	-	34	45	-	-	17	Employee Benefits			
21-2110-4369	Employment Training Tax	-	1	1	-	-	4	Employee Benefits			
21-2110-4515	Electricity	400	320	500	162	324	360	Utilities			
21-2110-4610	Operating Supplies	4,250	4,326	13,500	1,469	2,938	11,000	Other Operating Expenses			
Total		\$ 8,905	\$ 22,465	\$ 26,401	\$ 9,731	\$ 19,463	\$ 17,791				

Division	21	Sewer	2017	2018	2019	2020
Department	2110	Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4610	Operating Supplies					
	Air-Vacs repair or replacement		\$ 1,250	\$ 1,250	\$ 10,500	\$ -
	Force Main Supplies					11,000
	Misc. Hardware / Clamps / vaults		2,250	2,250	2,250	-
	Valve replacement parts		750	750	750	-
	Total Operating Supplies		\$ 4,250	\$ 4,250	\$ 13,500	\$ 11,000

YTD as of December 31, 2019



Division Department	21 2120		Sewer Collection Mains/Distribution			2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (334,292)	\$ (285,400)	\$ (493,981)	\$ (181,363)	\$ (362,726)	\$ (318,263)	11.5%
Employee Benefits	(188,743)	(72,722)	(274,952)	(100,104)	(200,209)	(168,800)	132.1%
Outside Services/Contractual	(102,000)	(106,440)	(119,700)	(67,543)	(135,086)	(118,500)	11.3%
Utilities	(330)	-	-	-	-	-	0.0%
Other Operating Expenses	(56,250)	(48,614)	(89,050)	(15,050)	(30,100)	(80,340)	65.3%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	(15,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (696,615)	\$ (528,176)	\$ (992,683)	\$ (371,560)	\$ (743,121)	\$ (700,903)	32.7%
Operating Contribution	\$ (696,615)	\$ (528,176)	\$ (992,683)	\$ (371,560)	\$ (743,121)	\$ (700,903)	32.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (696,615)	\$ (528,176)	\$ (992,683)	\$ (371,560)	\$ (743,121)	\$ (700,903)	32.7%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (696,615)	\$ (528,176)	\$ (992,683)	\$ (371,560)	\$ (743,121)	\$ (700,903)	32.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (696,615)	\$ (528,176)	\$ (992,683)	\$ (371,560)	\$ (743,121)	\$ (700,903)	32.7%

Division Department		21 2120	Sewer Collection Mains/Distribution							
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
21-2120-4110	Salaries & Wage - Regular Full	\$ 316,244	\$ 243,162	\$ 433,981	\$ 172,933	\$ 345,865.90	\$ 308,261.62	Salaries and Wages		
21-2120-4115	Salaries and Wages - Temp	18,048	23,090	60,000	15,310	30,620	10,001	Salaries and Wages		
21-2120-4100	Accrued Payroll Expense	-	19,148	-	(12,236)	(24,473)	-	Salaries and Wages		
21-2120-4145	Food & Beverage Revenue	-	-	-	5,357	10,713	-	Salaries and Wages		
21-2120-4200	F.I.C.A.	25,573	21,168	37,790	14,716	29,431	24,347	Employee Benefits		
21-2120-4300	Accrued Benefit Expense	-	4,965	-	(2,868)	(5,735)	-	Employee Benefits		
21-2120-4305	Allocated Benefit	-	-	-	-	-	90,140	Employee Benefits		
21-2120-4310	Medical Insurance	106,675	-	154,066	57,039	114,078	-	Employee Benefits		
21-2120-4333	HRA Funding	6,669	5,147	9,125	3,474	6,949	-	Employee Benefits		
21-2120-4336	Long-Term Disability	-	-	5,164	-	-	-	Employee Benefits		
21-2120-4345	Workers' Comp Insurance	24,824	20,262	29,940	14,178	28,355	25,162	Employee Benefits		
21-2120-4356	CalPERS	25,002	19,238	35,656	13,451	26,903	27,487	Employee Benefits		
21-2120-4368	Unemployment Insur. Exp Rating	-	1,902	3,161	112	223	1,346	Employee Benefits		
21-2120-4369	Employment Training Tax	-	40	49	2	5	318	Employee Benefits		
21-2120-4465	Contractual Services	102,000	106,440	119,700	67,543	135,086	118,500	Outside Services/Contractual		
21-2120-4515	Electricity	330	-	-	-	-	-	Utilities		
21-2120-4610	Operating Supplies	40,750	33,415	60,750	12,825	25,651	75,400	Other Operating Expenses		
21-2120-4630	Tools	-	-	300	10	19	1,200	Other Operating Expenses		
21-2120-4640	Equipment	13,500	13,283	17,000	2,215	4,430	-	Other Operating Expenses		
21-2120-4820	Fees & Permits	2,000	715	1,000	-	-	3,740	Other Operating Expenses		
21-2120-4835	Rents & Leases	-	-	10,000	-	-	-	Other Operating Expenses		
21-2120-4875	Insurance Claims - PL & PD	-	1,200	-	-	-	-	Other Operating Expenses		
21-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	15,000	Internal Expense		
Total		\$ 696,615	\$ 528,176	\$ 992,683	\$ 371,560	\$ 743,121	\$ 700,903			

Division	21	Sewer	2017	2018	2019	2020
Department	2120	Collection Mains/Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Patch Paving		\$ 59,500	\$ 59,500	\$ 59,500	\$ 70,000
	Equipment Repair - equip. failures		5,000	5,000	5,000	
	Joint Sewer Facilities with Tahoe City Public Utility District		42,000	29,500	24,000	30,000
	TV Sewer Lines		-	-	-	
	Traffic Control for Holiday Lines @ roundabouts		8,000	8,000	8,000	8,000
	Traffic Control to TV Sewer Lines		-	-	-	
	Grouting		-	-	25,000	10,500
	Steelhead Sidewalk Repair		-	-	7,000	
	Hazardous Disposal (AC Pipe)		-	-	2,000	
	Total Contractual Services		\$ 114,500	\$ 102,000	\$ 130,500	\$ 118,500
4610	Operating Supplies					
	Misc. Hardware		\$ 2,000	\$ 2,000	\$ 2,000	\$ -
	Backfill / Sand / Base Rock / Hydro Patch		3,000	15,000	18,000	21,000
	Cold Mix		-	-	-	2,400
	Traffic Control Supplies		-	-	-	3,000
	Gravity Main Supplies		-	-	-	49,000
	Sleeves / Fernco Coupling / Fittings		3,000	3,000	10,000	-
	Cost of Sales - Food & Beverage		9,000	13,000	22,000	-
	Man Hole Bases, Barrels, Cones, etc.		4,500	4,500	4,500	-
	Ram-Nec / Sealant / Misc. Hardware / concrete		1,250	1,250	1,250	-
	Signs - Required		2,000	2,000	2,000	-
	Total Operating Supplies		\$ 24,750	\$ 40,750	\$ 59,750	\$ 75,400

YTD as of December 31, 2019



Division Department	21 2130	Sewer Pump Stations	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (169,279)	\$ (166,358)	\$ (154,831)	\$ (83,586)	\$ (167,172)	\$ (224,376)	34.9%
Employee Benefits	(113,120)	(41,545)	(88,426)	(44,620)	(89,239)	(121,622)	192.7%
Outside Services/Contractual	(60,025)	(62,570)	(68,825)	(15,955)	(31,909)	(52,050)	-16.8%
Utilities	(184,900)	(115,354)	(140,500)	(43,269)	(86,538)	(92,170)	-20.1%
Other Operating Expenses	(170,500)	(107,421)	(164,000)	(92,043)	(184,085)	(161,475)	50.3%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	(6,500)	(4,132)	(5,500)	(2,047)	(4,094)	(4,200)	1.6%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (704,324)	\$ (497,380)	\$ (622,081)	\$ (281,519)	\$ (563,038)	\$ (655,893)	31.9%
Operating Contribution	\$ (704,324)	\$ (497,380)	\$ (622,081)	\$ (281,519)	\$ (563,038)	\$ (655,893)	31.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (704,324)	\$ (497,380)	\$ (622,081)	\$ (281,519)	\$ (563,038)	\$ (655,893)	31.9%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (704,324)	\$ (497,380)	\$ (622,081)	\$ (281,519)	\$ (563,038)	\$ (655,893)	31.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (704,324)	\$ (497,380)	\$ (622,081)	\$ (281,519)	\$ (563,038)	\$ (655,893)	31.9%

Division Department		21 2130	Sewer Pump Stations	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
21-2130-4110	Salaries & Wage - Regular Full	\$		160,140	\$ 158,733	\$	154,831	\$ 81,284	\$ 162,567.94	\$ 224,376.24 Salaries and Wages
21-2130-4115	Salaries and Wages - Temp			9,139	1,390	-	660	1,320	-	Salaries and Wages
21-2130-4100	Accrued Payroll Expense			-	6,235	-	(1,207)	(2,413)	-	Salaries and Wages
21-2130-4145	Food & Beverage Revenue			-	-	-	2,848	5,697	-	Salaries and Wages
21-2130-4200	F.I.C.A.			12,950	12,492	11,845	6,454	12,908	17,165	Employee Benefits
21-2130-4300	Accrued Benefit Expense			-	1,636	-	(158)	(316)	-	Employee Benefits
21-2130-4305	Allocated Benefit			-	-	-	-	-	65,611	Employee Benefits
21-2130-4310	Medical Insurance			70,531	-	49,103	24,159	48,317	-	Employee Benefits
21-2130-4333	HRA Funding			4,409	2,864	2,908	1,719	3,439	-	Employee Benefits
21-2130-4336	Long-Term Disability			-	-	1,842	-	-	-	Employee Benefits
21-2130-4345	Workers' Comp Insurance			12,570	11,940	9,384	6,240	12,480	17,739	Employee Benefits
21-2130-4356	CalPERS			12,660	11,950	12,513	6,206	12,411	20,007	Employee Benefits
21-2130-4368	Unemployment Insur. Exp Rating			-	649	814	-	-	-	876 Employee Benefits
21-2130-4369	Employment Training Tax			-	14	15	-	-	224	Employee Benefits
21-2130-4420	Engineering - Outside			2,200	2,267	-	-	-	-	Outside Services/Contractual
21-2130-4435	Software Licenses/Maintenance			1,600	-	1,600	-	-	-	Outside Services/Contractual
21-2130-4465	Contractual Services			56,225	60,302	67,225	15,955	31,909	52,050	Outside Services/Contractual
21-2130-4510	Natural Gas			3,500	3,453	4,000	702	1,405	3,170	Utilities
21-2130-4515	Electricity			175,900	107,449	131,000	40,191	80,382	83,000	Utilities
21-2130-4540	Telephone			5,500	4,451	5,500	2,376	4,751	6,000	Utilities
21-2130-4610	Operating Supplies			142,000	79,671	136,500	78,100	156,200	131,000	Other Operating Expenses
21-2130-4630	Tools			4,500	5,324	1,000	502	1,004	1,200	Other Operating Expenses
21-2130-4640	Equipment			13,500	13,416	17,000	11,067	22,134	19,200	Other Operating Expenses
21-2130-4710	Repair & Maint. - Buildings			2,000	274	2,000	-	-	2,000	Other Operating Expenses
21-2130-4816	Shipping			-	-	-	82	164	-	Other Operating Expenses
21-2130-4820	Fees & Permits			8,500	8,736	7,500	2,292	4,584	8,075	Other Operating Expenses
21-2130-4520	Water			6,500	4,132	5,500	2,047	4,094	4,200	Internal Expense
Total		\$		704,324	\$ 497,380	\$ 622,081	\$ 281,519	\$ 563,038	\$ 655,893	

Division	21	Sewer	2017	2018	2019	2020
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 33,957	\$ 36,000	\$ 38,000	\$ 38,500
	Waters Septic Wet Well		3,200	3,200	3,200	-
	Repair / Service Electrical Motors / Pumps		10,000	10,000	15,000	6,000
	Inspect / Service / Certify portable air tanks		1,225	1,425	1,425	-
	Inspect Fire Extinguishers - Sewer Facilities		600	600	600	300
	Fence Repair / Replacement - Sewer Stations		2,500	3,000	3,000	-
	SCADA - Network Maintenance		2,000	2,000	-	-
	Diesel Fuel Filtration National Dollar		-	-	-	6,000
	Tank Rental					100
	Crane Inspection					550
	Arch Flash Equipment Inspection		-	-	-	600
	Cathodic Protection (Bi-Annual) Inspection		-	-	6,000	-
	Total Contractual Services		\$ 53,482	\$ 56,225	\$ 67,225	\$ 52,050
4610	Cost of Sales - Food & Beverage					
	Misc. Hardware / Misc. Electrical		\$ 2,500	\$ 3,500	\$ 3,500	
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		5,000	5,000	10,000	24,000
	Replacement batteries for generators (Every 3 Years)		1,300	-	-	
	Replacement for Carbon Odor Control Filters		24,000	28,500	15,000	7,000
	Sodium Hypochlorite (90% Swr 10% Wtr)		102,000	105,000	108,000	100,000
	Total Cost of Sales - Food & Beverage		\$ 134,800	\$ 142,000	\$ 136,500	\$ 131,000
4640	Equipment					
	Replacement of Damaged / Failed Equipment		\$ 2,500	\$ 7,000	\$ 7,000	\$ 7,200
	SCADA - Telemetry & Network Equipment Upgrades		2,000	2,000	10,000	12,000
	SCADA - Diagnostic Tools		1,500	1,500	-	-
	Auto dialers		3,000	3,000	-	-
	Total Equipment		\$ 9,000	\$ 13,500	\$ 17,000	\$ 19,200
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary		\$ 3,200	\$ 3,200	\$ 3,200	\$ 1,875
	Placer County Environmental Health Fee		5,300	5,300	4,300	6,200
	Total Fees & Permits		\$ 8,500	\$ 8,500	\$ 7,500	\$ 8,075

YTD as of December 31, 2019



Division Department	21 2190		Sewer Line Locations		2019		2020		Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget			
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (7,539)	\$ (13,205)	\$ -	\$ -	\$ -	\$ (7,532)			-43.0%
Employee Benefits	(5,002)	(3,521)	-	(0)	(0)	(4,084)			16.0%
Outside Services/Contractual	-	-	-	-	-	-			0.0%
Utilities	-	-	-	-	-	-			0.0%
Other Operating Expenses	(3,850)	(275)	-	-	-	(3,400)			1136.8%
Administration-Buildings-Fleet	-	-	-	-	-	-			0.0%
Internal Expense	-	-	-	-	-	-			0.0%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (16,391)	\$ (17,002)	\$ -	\$ (0)	\$ (0)	\$ (15,016)			-11.7%
Operating Contribution	\$ (16,391)	\$ (17,002)	\$ -	\$ (0)	\$ (0)	\$ (15,016)			-11.7%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ (16,391)	\$ (17,002)	\$ -	\$ (0)	\$ (0)	\$ (15,016)			-11.7%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-			0.0%
Grant Revenue	-	-	-	-	-	-			0.0%
Interest	-	-	-	-	-	-			0.0%
Other Non-Op Revenue	-	-	-	-	-	-			0.0%
Capital Contribution	-	-	-	-	-	-			0.0%
Other Non-Op Expenses	-	-	-	-	-	-			0.0%
Income(Loss)	\$ (16,391)	\$ (17,002)	\$ -	\$ (0)	\$ (0)	\$ (15,016)			-11.7%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ (16,391)	\$ (17,002)	\$ -	\$ (0)	\$ (0)	\$ (15,016)			-11.7%

Division		21		Sewer						
Department		2190		Line Locations						
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
21-2190-4110	Salaries & Wage - Regular Full	\$ 7,132	\$ 10,843	\$ -	\$ 1,703	\$ 3,406	\$ 7,532.14	Salaries and Wages		
21-2190-4115	Salaries and Wages - Temp	407	660	-	-	-	-	Salaries and Wages		
21-2190-4100	Accrued Payroll Expense	-	1,703	-	(1,703)	(3,406)	-	Salaries and Wages		
21-2190-4200	Food & Beverage Revenue	576	945	-	130	260	576	Employee Benefits		
21-2190-4300	Accrued Benefit Expense	-	467	-	(467)	(935)	-	Employee Benefits		
21-2190-4305	Allocated Benefit	-	-	-	-	-	2,203	Employee Benefits		
21-2190-4310	Medical Insurance	3,108	-	-	-	-	-	Employee Benefits		
21-2190-4333	HRA Funding	194	302	-	76	153	-	Employee Benefits		
21-2190-4345	Workers' Comp Insurance	560	887	-	121	242	595	Employee Benefits		
21-2190-4356	CalPERS	564	913	-	137	273	672	Employee Benefits		
21-2190-4368	Unemployment Insur. Exp Rating	-	6	-	3	6	30	Employee Benefits		
21-2190-4369	Employment Training Tax	-	0	-	0	0	8	Employee Benefits		
21-2190-4610	Operating Supplies	1,000	275	-	-	-	1,000	Other Operating Expenses		
21-2190-4630	Tools	100	-	-	-	-	-	Other Operating Expenses		
21-2190-4640	Equipment	2,750	-	-	-	-	2,400	Other Operating Expenses		
Total		\$ 16,391	\$ 17,002	\$ -	\$ 0	\$ 0	\$ 15,016			

YTD as of December 31, 2019



Division Department	21 5030	Sewer Base	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		1,472,280	\$ 1,553,289	\$ 1,535,325	\$ 764,689	\$ 1,529,377	\$ 2,303,266	48.3%
Internal Revenue			8,700	11,023	11,675	5,512	11,024	26,702	142.2%
Total Operating Revenue	\$		1,480,980	\$ 1,564,312	\$ 1,547,000	\$ 770,200	\$ 1,540,401	\$ 2,329,968	48.9%
Salaries and Wages	\$		(484,211)	\$ (425,851)	\$ (350,396)	\$ (204,459)	\$ (408,918)	\$ (399,065)	-6.3%
Employee Benefits			(209,883)	(378,390)	(166,858)	(122,422)	(244,844)	(188,372)	-50.2%
Outside Services/Contractual			(72,330)	(42,854)	(69,565)	(19,914)	(39,827)	(54,900)	28.1%
Utilities			(400)	(23)	(100)	(987)	(1,974)	(4,700)	20028.5%
Other Operating Expenses			(150,270)	(106,596)	(157,770)	(51,489)	(102,978)	(169,066)	58.6%
Administration-Buildings-Fleet			-	-	-	-	-	-	0.0%
Internal Expense			-	-	-	-	-	-	0.0%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			(591,350)	(1,191,804)	(1,150,000)	(545,177)	(1,090,355)	(1,415,682)	18.8%
Total Operating Expense	\$		(1,508,444)	\$ (2,145,519)	\$ (1,894,688)	\$ (944,448)	\$ (1,888,895)	\$ (2,231,784)	4.0%
Operating Contribution	\$		(27,464)	\$ (581,206)	\$ (347,688)	\$ (174,247)	\$ (348,495)	\$ 98,184	-116.9%
Allocation of Base			-	-	(67,762)	(33,881)	(67,761)	-	0.0%
Allocation of Fleet			(247,000)	(247,000)	(291,064)	(145,532)	(291,064)	(201,216)	-18.5%
Allocation of General & Administrative			(3,026,420)	(3,026,420)	(1,585,272)	(792,636)	(1,585,272)	-	-100.0%
Operating Income(Loss)	\$		(3,300,884)	\$ (3,854,626)	\$ (2,291,786)	\$ (1,146,296)	\$ (2,292,593)	\$ (103,032)	-97.3%
Non-Operations									
Property Tax Revenue	\$	\$	-	-	-	-	-	\$ 818,000.00	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	152,655	-	-	-	-	-100.0%
Interest			-	46,921	-	23,375	46,751	-	-100.0%
Other Non-Op Revenue			-	55,026	-	-	-	-	-100.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	408	-	-	-	-	-100.0%
Income(Loss)	\$	\$	(3,300,884)	(3,599,617)	(2,291,786)	(1,122,921)	(2,245,842)	714,968	-119.9%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	\$	-	-	-	-	-	-	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$	\$	(3,300,884)	(3,599,617)	(2,291,786)	(1,122,921)	(2,245,842)	714,968	-119.9%

Division Department		21 5030	Sewer Base	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
21-5030-3345	Ord 100 Inspection Fee	\$	\$	(20,000)	(24,900)	(22,000)	(14,525)	(29,050)	(25,000.00)	Operating Revenue
21-5030-3110	Sewer Service			(803,000)	(817,091)	(815,000)	(407,722)	(815,443)	(1,573,088)	Operating Revenue
21-5030-3000	Sewer Service			-	-	11,675	5,512	11,024	26,702	Operating Revenue
23-5030-3120	Food & Beverage Revenue			(570,000)	(577,355)	(575,000)	(288,616)	(577,232)	(603,515)	Operating Revenue
24-5030-3130	Fed/State Mandate Fee			(49,000)	(100,950)	(103,000)	(50,995)	(101,989)	(109,865)	Operating Revenue
22-5030-3335	Connection Fees			(36,980)	(40,558)	(30,000)	(6,387)	(12,774)	(15,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee			(2,000)	(3,458)	(2,000)	(1,956)	(3,912)	(3,500)	Operating Revenue
21-5030-7000	Internal Sewer Service			-	-	(11,675)	(5,512)	(11,024)	(26,702)	Internal Revenue
21-5030-3911	Reallocation of Property Tax Revenue			-	-	-	-	-	(818,000)	Property Tax Revenue
21-5030-4110	Salaries & Wage - Regular Full			405,091	218,623	306,691	113,271	226,543	321,393	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp			17,080	1,075	1,600	1,163	2,326	1,540	Salaries and Wages
21-5030-4100	Accrued Payroll Expense			-	12,869	-	11,585	23,170	-	Salaries and Wages
21-5030-4120	Sick/Personal			-	28,622	-	13,272	26,544	-	Salaries and Wages
21-5030-4123	Bereavement Pay			-	1,901	-	-	-	-	Salaries and Wages
21-5030-4125	Vacation Time			-	48,073	-	21,004	42,007	-	Salaries and Wages
21-5030-4127	Holiday Pay			-	29,946	-	13,584	27,168	-	Salaries and Wages
21-5030-4130	Administrative Leave			-	1,813	-	1,910	3,821	-	Salaries and Wages
21-5030-4135	Compensatory Time			-	13,572	-	6,693	13,385	-	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay			36,300	32,134	36,610	17,637	35,274	39,594	Salaries and Wages
21-5030-4141	Duty Supervisor Pay			11,440	4,185	5,495	2,577	5,154	12,538	Salaries and Wages
21-5030-4145	Overtime			14,300	30,708	-	1,513	3,026	24,000	Salaries and Wages
21-5030-4185	Workers' Comp Leave			-	2,330	-	250	500	-	Salaries and Wages
21-5030-4200	F.I.C.A.			37,042	33,156	23,584	14,375	28,750	30,528	Employee Benefits
21-5030-4300	Accrued Benefit Expense			-	3,152	-	4,124	8,248	-	Employee Benefits
21-5030-4305	Allocated Benefit			-	-	-	-	-	93,980	Employee Benefits
21-5030-4310	Medical Insurance			82,541	263,111	87,711	64,956	129,913	-	Employee Benefits
21-5030-4310	Medical Insurance			-	-	-	8,169	16,338	-	Employee Benefits
21-5030-4312	Dental & Orthodontic Insurance			-	1,500	-	-	-	-	Employee Benefits
21-5030-4325	Life Insurance			2,508	2,321	790	-	-	-	Employee Benefits
21-5030-4333	HRA Funding			5,160	7,641	5,195	3,507	7,014	-	Employee Benefits
21-5030-4336	Long-Term Disability			9,488	9,033	3,650	1,430	2,859	-	Employee Benefits
21-5030-4345	Workers' Comp Insurance			35,957	29,342	18,685	12,672	25,344	31,550	Employee Benefits
21-5030-4356	CalPERS			32,568	26,990	25,611	13,108	26,215	30,798	Employee Benefits
21-5030-4360	Admin Fee - IRS 125 Plan			-	157	130	66	132	-	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating			4,542	1,946	1,471	15	30	1,116	Employee Benefits
21-5030-4369	Employment Training Tax			77	41	31	0	1	399	Employee Benefits
21-5030-4435	Software Licenses/Maintenance			10,465	4,100	5,050	-	-	2,500	Outside Services/Contractual
21-5030-4465	Contractual Services			61,865	38,754	64,515	19,914	39,827	52,400	Outside Services/Contractual
21-5030-4540	Telephone			400	17	100	888	1,775	4,700	Utilities
21-5030-4545	Disposal			-	6	-	100	199	-	Utilities
21-5030-4610	Operating Supplies			27,100	5,525	32,300	4,401	8,802	19,000	Other Operating Expenses
21-5030-4620	Uniforms			3,800	4,699	3,800	5,691	11,383	4,400	Other Operating Expenses
21-5030-4621	Safety Gear			8,000	10,498	8,000	4,066	8,132	10,000	Other Operating Expenses
21-5030-4630	Tools			3,000	3,021	3,500	761	1,522	5,000	Other Operating Expenses
21-5030-4640	Equipment			9,000	9,061	14,800	2,269	4,538	36,800	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings			-	-	-	-	-	2,000	Other Operating Expenses
21-5030-4730	Repair & Maint. - Grounds			-	5	-	-	-	5,000	Other Operating Expenses
21-5030-4820	Fees & Permits			6,770	3,665	6,970	1,339	2,678	1,970	Other Operating Expenses
21-5030-4825	Cost of Sales - Food & Beverage			3,550	2,658	3,680	1,598	3,196	3,012	Other Operating Expenses

Division		21	Sewer					
Department		5030	Base					
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
21-5030-4830	Travel & Meetings	10,800	3,181	10,500	1,187	2,374	8,700	Other Operating Expenses
21-5030-4835	Rents & Leases	1,000	396	1,000	-	-	-	Other Operating Expenses
21-5030-4855	Education & Training	7,700	3,089	12,300	1,225	2,450	12,375	Other Operating Expenses
21-5030-4870	Insurance	65,000	50,315	56,000	26,916	53,831	53,729	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD	-	751	-	-	-	2,500	Other Operating Expenses
21-5030-4880	Memberships	4,550	3,363	4,920	2,036	4,072	4,580	Other Operating Expenses
21-5030-4900	Advertising	-	417	-	-	-	-	Other Operating Expenses
21-5030-4980	Customer Information	-	5,949	-	-	-	-	Other Operating Expenses
21-5030-5600	Depreciation Expense	591,350	1,191,804	1,150,000	545,177	1,090,355	1,415,682	Depreciation
21-5030-6010	Base Allocation	-	-	67,762	33,881	67,761	-	Allocation of Base
21-5030-6020	Fleet Allocation	-	-	291,064	145,532	291,064	201,216	Allocation of Fleet
21-5030-5014	Fleet and Equipment Expense	247,000	247,000	-	-	-	-	Allocation of Fleet
21-5030-5011	Administration Expense	3,026,420	3,026,420	-	-	-	-	Allocation of General & Administrative
21-5030-6000	Administrative Allocation	-	-	1,585,272	792,636	1,585,272	-	Allocation of General & Administrative
21-5030-3435	Grant Revenue	-	(127,240)	-	-	-	-	Grant Revenue
21-5030-3435	Grant Revenue	-	(25,415)	-	-	-	-	Grant Revenue
22-5030-3940	Interest Revenue	-	(46,921)	-	(23,375)	(46,751)	-	Interest
21-5030-3940	Gain On Sale of Surplus Equip	-	(55,026)	-	-	-	-	Other Non-Op Revenue
21-5030-3945	Gain On Sale of Surplus Equip	-	-	-	-	-	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue
21-5030-4895	Miscellaneous	-	(408)	-	-	-	-	Other Non-Op Expenses
Total		\$ 3,300,884	\$ 3,599,617	\$ 2,291,786	\$ 1,122,921	\$ 2,245,842	\$ (714,968)	

Division	21	Sewer	2017	2018	2019	2020
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Granite/Cues Annual Maintenance		\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,500
	Capital Contribution-Infrastructure		5,172	5,415	-	-
	GIS Data Cleanup/Falling Connection		3,250	3,250	3,250	-
	Total Software Licenses/Maintenance		\$ 10,222	\$ 10,465	\$ 5,050	\$ 2,500
4465	Contractual Services					
	Service for Eagle Air Compressor		\$ 1,000	\$ 1,000	\$ 1,200	\$ 600
	Aramark - Mats for Sewer Facilities		1,300	1,300	1,300	-
	Inspect Fire Extinguisher for Sewer Facilities		600	600	600	-
	Safety & Hazmat Consultants		19,965	19,965	19,965	19,200
	Cost of Service Study Implementation Support		25,000	25,000	41,000	25,000
	Computerized Maintenance & Management System		-	14,000	-	-
	Fire Extinguisher Service		-	-	-	100
	USA North		-	-	-	450
	Traffic Control Training		-	-	-	750
	Respirator / Pulmonary Fit Test		-	-	-	1,400
	Forklift Training		-	-	-	1,500
	CPR / First Aid Training		-	-	-	1,600
	Handheld Radio Repairs		-	-	450	1,800
	Total Contractual Services		\$ 47,865	\$ 61,865	\$ 64,515	\$ 52,400
4640	Equipment					
	Purchase of New Equipment or Replacement of Damaged / Failed Equipment		\$ 2,000	\$ 7,000	\$ 7,000	\$ -
	Hand Held Radios		1,500	2,000	6,000	-
	Jack Hammer		-	-	-	1,500
	3000 Watt Generator		-	-	-	2,500
	Snow Blower		-	-	-	3,000
	Hoses for new sewer pump		-	-	-	5,000
	Gas Powered Pressure Washer		-	-	-	8,000
	Shoring		-	-	-	13,000
	Rigid drain cleaner		4,100	-	-	-
	Wacker		4,500	-	-	3,800
	Air Monitoring Equipment		-	-	1,800	-
	Total Equipment		\$ 12,100	\$ 9,000	\$ 14,800	\$ 36,800
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ 1,500	\$ 2,000	\$ 2,000	\$ -
	Placer County ARB For Standby Generators-Rolling		2,500	3,000	3,000	-
	TRPA MOU Monitoring Fees (65% Swr 35% Wtr)		1,300	1,500	1,500	1,400
	US Forest Service Fee		220	220	300	220
	Fuel Dispensing Fee		50	50	170	350
	Total Fees & Permits		\$ 5,570	\$ 6,770	\$ 6,970	\$ 1,970
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 600	\$ 1,900	\$ 1,900	\$ 1,080
	California Water Environment Association Certification Renewal		1,000	1,000	1,000	1,152
	Radio Licenses - Truck Mounted, Handheld, and Stationary (60% Swr 40% Wtr)		450	650	780	780
	Total Taxes & Licenses		\$ 2,050	\$ 3,550	\$ 3,680	\$ 3,012

Division	21	Sewer	2017	2018	2019	2020
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4830	Travel & Meetings					
	California Water Environment Association Awards Dinner		\$ 800	\$ 800	\$ 1,000	\$ 1,200
	Travel for Highly Specialized, individual or specific skill set training		2,000	2,000	2,000	2,000
	Travel for Lucity Annual Conference		-	4,000	3,500	3,000
	California Water Environment Association Conference		-	4,000	4,000	2,500
	Total Travel & Meetings		\$ 2,800	\$ 10,800	\$ 10,500	\$ 8,700
4855	Education & Training					
	Highly specialized, individual or specific skill set training		\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,500
	California Water Environment Association Safety Training Day Fee		850	850	850	975
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		-	500	5,100	3,000
	Lucity On-site and Remote Training and Project Management		4,000	2,000	-	-
	Lucity Annual Conference and Training		-	-	2,000	1,600
	California Water Environment Association Conference		-	1,350	1,350	1,300
	Total Education & Training		\$ 7,850	\$ 7,700	\$ 12,300	\$ 12,375
4880	Memberships					
	California Water Environment Association Membership		\$ 3,000	\$ 3,000	\$ 4,320	\$ 4,080
	National Association of Sewer Service Companies Membership		-	600	600	500
	Total Memberships		\$ 3,000	\$ 3,600	\$ 4,920	\$ 4,580

YTD as of December 31, 2019



Division Department	21 1800		Sewer Base Facilities Maintenance			2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	-	-	-	-	0.0%
Outside Services/Contractual	-	-	-	-	-	-	0.0%
Utilities	(65,042)	(54,470)	(61,000)	(20,922)	(41,845)	(53,950)	-1.0%
Other Operating Expenses	(67,000)	(136,336)	(49,500)	(13,059)	(26,117)	-	-100.0%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	(8,725)	(7,516)	(9,000)	(3,355)	(6,710)	(7,680)	2.2%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (140,767)	\$ (198,323)	\$ (119,500)	\$ (37,336)	\$ (74,672)	\$ (61,630)	-68.9%
Operating Contribution	\$ (140,767)	\$ (198,323)	\$ (119,500)	\$ (37,336)	\$ (74,672)	\$ (61,630)	-68.9%
Allocation of Base	(120,000)	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (260,767)	\$ (198,323)	\$ (119,500)	\$ (37,336)	\$ (74,672)	\$ (61,630)	-68.9%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (260,767)	\$ (198,323)	\$ (119,500)	\$ (37,336)	\$ (74,672)	\$ (61,630)	-68.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (260,767)	\$ (198,323)	\$ (119,500)	\$ (37,336)	\$ (74,672)	\$ (61,630)	-68.9%

Division Department		21 1800	Sewer Base Facilities Maintenance								IS Line
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget				
21-1800-4510	Natural Gas	\$ 20,000	\$ 13,722	\$ 18,000	\$ 2,651	\$ 5,301.48	\$ 14,120.00			Utilities	
21-1800-4515	Electricity	31,000	26,715	28,000	10,687	21,374	25,718			Utilities	
21-1800-4530	T.T.S.A.	4,042	4,042	4,000	2,021	4,042	4,200			Utilities	
21-1800-4545	Food & Beverage Revenue	10,000	9,991	11,000	5,564	11,128	9,912			Utilities	
21-1800-4820	Fees and Permits	-	281	-	-	-	-			Other Operating Expenses	
21-1800-4835	Rents & Leases	-	-	-	-	-	-			Other Operating Expenses	
21-1800-4740	Repair & Maint. - Other	-	-	20,000	-	-	-			Other Operating Expenses	
21-1800-4710	Repair & Maint. - Buildings	67,000	136,056	29,500	13,059	26,117	-			Other Operating Expenses	
21-1800-4520	Water	6,500	5,138	6,500	2,166	4,332	4,200			Internal Expense	
21-1800-4525	Sewer	2,225	2,378	2,500	1,189	2,378	3,480			Internal Expense	
21-1800-4711		120,000	-	-	-	-	-			Allocation of Base	
Total		\$ 260,767	\$ 198,323	\$ 119,500	\$ 37,336	\$ 74,672	\$ 61,630				

YTD as of December 31, 2019



Division Department	31 2105		Water National Ave Plant					Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (57,754)	\$ (45,123)	\$ (80,018)	\$ (22,426)	\$ (44,851)	\$ (115,391)		155.7%
Employee Benefits	(38,552)	(11,031)	(41,260)	(10,437)	(20,874)	(62,493)		466.5%
Outside Services/Contractual	(18,323)	(15,092)	(18,711)	(6,127)	(12,253)	(14,595)		-3.3%
Utilities	(4,630)	(6,120)	(6,120)	(3,060)	(6,120)	(6,200)		1.3%
Other Operating Expenses	(41,960)	(44,188)	(45,960)	(16,159)	(32,317)	(40,080)		-9.3%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	(5,800)	(5,448)	(5,800)	(2,726)	(5,452)	(7,584)		39.2%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (167,019)	\$ (127,002)	\$ (197,869)	\$ (60,934)	\$ (121,867)	\$ (246,343)		94.0%
Operating Contribution	\$ (167,019)	\$ (127,002)	\$ (197,869)	\$ (60,934)	\$ (121,867)	\$ (246,343)		94.0%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (167,019)	\$ (127,002)	\$ (197,869)	\$ (60,934)	\$ (121,867)	\$ (246,343)		94.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (167,019)	\$ (127,002)	\$ (197,869)	\$ (60,934)	\$ (121,867)	\$ (246,343)		94.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (167,019)	\$ (127,002)	\$ (197,869)	\$ (60,934)	\$ (121,867)	\$ (246,343)		94.0%

Division		31		Water								
Department		2105		National Ave Plant								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line				
31-2105-4110	Salaries & Wage - Regular Full	\$ 54,636	\$ 43,970	\$ 80,018	\$ 21,521	\$ 43,042.50	\$ 115,390.53	Salaries and Wages				
31-2105-4115	Salaries and Wages - Temp	3,118	-	-	-	-	-	Salaries and Wages				
31-2105-4100	Accrued Payroll Expense	-	1,153	-	660	1,320	-	Salaries and Wages				
31-2105-4145	Food & Beverage Revenue	-	-	-	244	488	-	Salaries and Wages				
31-2105-4200	F.I.C.A.	4,418	3,370	6,121	1,644	3,288	8,827	Employee Benefits				
31-2105-4300	Accrued Benefit Expense	-	299	-	247	493	-	Employee Benefits				
31-2105-4305	Allocated Benefit	-	-	-	-	-	33,742	Employee Benefits				
31-2105-4310	Medical Insurance	24,024	-	21,319	5,009	10,019	-	Employee Benefits				
31-2105-4333	HRA Funding	1,502	641	1,263	239	478	-	Employee Benefits				
31-2105-4345	Workers' Comp Insurance	4,289	3,222	4,850	1,601	3,202	9,123	Employee Benefits				
31-2105-4336	Long-Term Disability	-	-	952	-	-	-	Employee Benefits				
31-2105-4356	CalPERS	4,319	3,404	6,393	1,697	3,393	10,289	Employee Benefits				
31-2105-4368	Unemployment Insur. Exp Rating	-	93	354	-	-	397	Employee Benefits				
31-2105-4369	Employment Training Tax	-	2	8	-	-	115	Employee Benefits				
31-2105-4465	Contractual Services	18,323	15,092	18,711	6,127	12,253	14,595	Outside Services/Contractual				
31-2105-4530	T.T.S.A.	4,530	6,120	6,120	3,060	6,120	6,200	Utilities				
31-2105-4540	Telephone	100	-	-	-	-	-	Utilities				
31-2105-4610	Operating Supplies	32,900	29,897	32,900	11,747	23,494	27,000	Other Operating Expenses				
31-2105-4640	Equipment	6,000	2,823	10,000	3,757	7,513	9,600	Other Operating Expenses				
31-2105-4740	Repair & Maint. - Other	-	10,006	-	-	-	-	Other Operating Expenses				
31-2105-4816	Shipping	3,060	1,461	3,060	655	1,310	3,480	Other Operating Expenses				
31-2105-4520	Water	1,300	1,210	1,300	607	1,213	1,320	Internal Expense				
31-2105-4525	Sewer	4,500	4,238	4,500	2,119	4,238	6,264	Internal Expense				
Total		\$ 167,019	\$ 127,002	\$ 197,869	\$ 60,934	\$ 121,867	\$ 246,343					

Division	31	Water	2017	2018	2019	2020
Department	2105	National Ave Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Hach UVAS Calibration and Service		\$ 1,500	\$ 1,500	\$ 1,280	\$ 3,000
	Snow Removal		3,183	3,183	3,231	-
	Crane Inspection		-	-	-	275
	Fire Extinguisher Inspections - Water Facilities		300	300	400	40
	Monthly Giardia / Crypto Samples		4,260	4,840	4,840	4,080
	Raw Water Samples		4,900	5,250	5,460	3,900
	National Avenue WTP Intake Inspection / Cleaning		3,250	3,250	3,500	3,300
	Miscellaneous		1,600	-	-	-
	Total Contractual Services		\$ 18,993	\$ 18,323	\$ 18,711	\$ 14,595
4610	Operating Supplies					
	Sodium Hypochlorite	(90% Swr 10% Wtr)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,600
	Fittings / Connectors / Small Parts		500	500	500	-
	Plant Parts / Lamps / Filters		6,000	11,000	11,000	14,400
	Hach Misc., Parts, NTU Standards/Chlorine Test Kit / Reagents		4,000	7,000	7,000	6,000
	Replacement batteries for generator		1,300	1,300	1,300	-
	Amiad Filters, Valves, Sheer pins, etc.		1,100	1,100	1,100	-
	Total Operating Supplies		\$ 24,900	\$ 32,900	\$ 32,900	\$ 27,000
	Cost of Sales - Food & Beverage					
4816	Shipping					
	Raw Water Sample Shipping to BioVir via On-Trac		\$ 1,200	\$ 1,400	\$ 1,400	\$ 1,920
	Cooler Return (empty)		220	260	260	240
	Raw Water Sample To Cranmer		1,400	1,400	1,400	1,320
	Total Shipping		\$ 2,820	\$ 3,060	\$ 3,060	\$ 3,480

YTD as of December 31, 2019



Division Department	31 2120		Water Collection Mains/Distribution				2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (213,378)	\$ (185,565)	\$ (296,345)	\$ (140,331)	\$ (280,662)	\$ (297,334)		60.2%
Employee Benefits	(113,942)	(47,283)	(168,759)	(73,612)	(147,225)	(158,833)		235.9%
Outside Services/Contractual	(55,500)	(63,859)	(72,100)	(53,291)	(106,583)	(56,800)		-11.1%
Utilities	(1,100)	-	-	-	-	-		0.0%
Other Operating Expenses	(151,500)	(142,966)	(159,025)	(56,551)	(113,101)	(128,760)		-9.9%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	(15,000)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (550,420)	\$ (454,673)	\$ (711,228)	\$ (331,286)	\$ (662,571)	\$ (656,727)		44.4%
Operating Contribution	\$ (550,420)	\$ (454,673)	\$ (711,228)	\$ (331,286)	\$ (662,571)	\$ (656,727)		44.4%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (550,420)	\$ (454,673)	\$ (711,228)	\$ (331,286)	\$ (662,571)	\$ (656,727)		44.4%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (550,420)	\$ (454,673)	\$ (711,228)	\$ (331,286)	\$ (662,571)	\$ (656,727)		44.4%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (550,420)	\$ (454,673)	\$ (711,228)	\$ (331,286)	\$ (662,571)	\$ (656,727)		44.4%

Division Department		31 2120 Water Collection Mains/Distribution					2020		IS Line
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	Budget		
31-2120-4110	Salaries & Wage - Regular Full	\$ 201,858	\$ 168,479	\$ 276,345	\$ 124,960	\$ 249,919.12	\$ 291,213.55	Salaries and Wages	
31-2120-4115	Salaries and Wages - Temp	11,520	9,380	20,000	2,320	4,640	6,121	Salaries and Wages	
31-2120-4100	Accrued Payroll Expense	-	7,706	-	(447)	(894)	-	Salaries and Wages	
31-2120-4145	Food & Beverage Revenue	-	-	-	13,499	26,997	-	Salaries and Wages	
31-2120-4200	F.I.C.A.	16,323	14,305	22,670	10,720	21,440	22,746	Employee Benefits	
31-2120-4300	Accrued Benefit Expense	-	2,091	-	52	104	-	Employee Benefits	
31-2120-4305	Allocated Benefit	-	-	-	-	-	85,155	Employee Benefits	
31-2120-4310	Medical Insurance	61,944	-	94,139	40,520	81,040	-	Employee Benefits	
31-2120-4333	HRA Funding	3,872	3,207	5,576	2,283	4,567	-	Employee Benefits	
31-2120-4336	Long-Term Disability	-	-	3,289	-	-	-	Employee Benefits	
31-2120-4345	Workers' Comp Insurance	15,845	13,659	17,961	10,298	20,597	23,507	Employee Benefits	
31-2120-4356	CalPERS	15,958	13,199	23,330	9,710	19,421	25,967	Employee Benefits	
31-2120-4368	Unemployment Insur. Exp Rating	-	805	1,763	28	55	1,160	Employee Benefits	
31-2120-4369	Employment Training Tax	-	17	30	1	1	297	Employee Benefits	
31-2120-4435	Software Licenses/Maintenance	-	-	800	-	-	11,300	Outside Services/Contractual	
31-2120-4465	Contractual Services	55,500	63,859	71,300	53,291	106,583	45,500	Outside Services/Contractual	
31-2120-4540	Telephone	1,100	-	-	-	-	-	Utilities	
31-2120-4610	Operating Supplies	134,500	131,544	135,000	43,645	87,289	124,800	Other Operating Expenses	
31-2120-4630	Tools	400	429	3,300	4,581	9,162	-	Other Operating Expenses	
31-2120-4640	Equipment	9,000	6,239	17,500	6,909	13,819	-	Other Operating Expenses	
31-2120-4815	Postage	600	-	-	-	-	-	Other Operating Expenses	
31-2120-4816	Shipping	2,500	3,139	2,500	1,292	2,584	1,320	Other Operating Expenses	
31-2120-4820	Fees & Permits	4,500	1,615	725	55	110	2,640	Other Operating Expenses	
31-2120-4830	Travel & Meetings	-	-	-	69	137	-	Other Operating Expenses	
31-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	15,000	Internal Expense	
Total		\$ 550,420	\$ 454,673	\$ 711,228	\$ 331,286	\$ 662,571	\$ 656,727		

Division	31	Water	2017	2018	2019	2020
Department	2120	Collection Mains/Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	SCADA - Inductive Automation Ignition License Maintenance		\$ -	\$ -	\$ 800	\$ 800
	Itron Maintenance		-	-	-	10,500
	Total Software Licenses/Maintenance		\$ -	\$ -	\$ 800	\$ 11,300
4465	Contractual Services					
	Water Tank Maintenance Contract - Carnelian Woods #2 Tank		\$ 4,000	\$ 14,000	\$ 15,000	\$ -
	Diesel Fuel Filtration Park Well		-	-	-	3,000
	Monthly Water Sampling - BioVir Labs		2,000	2,000	-	-
	Monthly Water Sampling - Cranmer Labs		6,500	6,500	6,500	5,400
	Lead & Copper Testing		-	-	-	2,100
	Patch Paving		33,000	33,000	33,000	30,000
	Water Tank Cleaning and Inspection		9,000	-	-	5,000
	SCADA on the storage tanks		-	-	800	-
	Total Contractual Services		\$ 54,500	\$ 55,500	\$ 55,300	\$ 45,500
4610	Cost of Sales - Food & Beverage					
	Water Meter Repair / Taps / Saddles / Stops		\$ 21,000	\$ 21,000	\$ 21,000	\$ -
	Marking Paint, Whiskers, Nails, etc.		500	1,000	500	-
	Fittings / Connectors / Small Parts		21,000	21,000	21,000	-
	Chlorine Test Kits / Reagents		500	500	500	-
	Pipe / Meter Boxes / Lids / Tubing		31,000	31,000	31,000	67,000
	PRV / PRS units - rebuild kits		2,500	2,500	2,500	-
	Upgrade to New: Round-Style Meter Box / Lid / Bases		3,000	3,000	3,000	-
	Traffic Control Supplies		-	-	-	3,000
	Water Meter & ERT Replacements		20,000	28,000	28,000	32,000
	TCPUD Water Purchases		27,500	27,500	27,500	22,800
	Total Cost of Sales - Food & Beverage		\$ 127,000	\$ 135,500	\$ 135,000	\$ 124,800

YTD as of December 31, 2019



Division Department	31 2130		Water Pump Stations		2019		2020		Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget			
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (51,211)	\$ (68,917)	\$ (13,192)	\$ (21,683)	\$ (43,367)	\$ (89,235)			29.5%
Employee Benefits	(34,314)	(16,673)	(7,252)	(10,401)	(20,803)	(48,350)			190.0%
Outside Services/Contractual	(14,900)	(954)	(8,650)	(11,912)	(23,823)	(11,200)			1074.1%
Utilities	(181,000)	(153,870)	(165,000)	(87,468)	(174,936)	(159,355)			3.6%
Other Operating Expenses	(21,000)	(17,321)	(33,100)	(881)	(1,761)	(13,095)			-24.4%
Administration-Buildings-Fleet	-	-	-	-	-	-			0.0%
Internal Expense	-	-	-	-	-	-			0.0%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (302,425)	\$ (257,734)	\$ (227,195)	\$ (132,345)	\$ (264,690)	\$ (321,234)			24.6%
Operating Contribution	\$ (302,425)	\$ (257,734)	\$ (227,195)	\$ (132,345)	\$ (264,690)	\$ (321,234)			24.6%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ (302,425)	\$ (257,734)	\$ (227,195)	\$ (132,345)	\$ (264,690)	\$ (321,234)			24.6%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-			0.0%
Grant Revenue	-	-	-	-	-	-			0.0%
Interest	-	-	-	-	-	-			0.0%
Other Non-Op Revenue	-	-	-	-	-	-			0.0%
Capital Contribution	-	-	-	-	-	-			0.0%
Other Non-Op Expenses	-	-	-	-	-	-			0.0%
Income(Loss)	\$ (302,425)	\$ (257,734)	\$ (227,195)	\$ (132,345)	\$ (264,690)	\$ (321,234)			24.6%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ (302,425)	\$ (257,734)	\$ (227,195)	\$ (132,345)	\$ (264,690)	\$ (321,234)			24.6%

Division		31		Water								
Department		2130		Pump Stations								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line				
31-2130-4110	Salaries & Wage - Regular Full	\$ 48,446	\$ 66,399	\$ 13,192	\$ 21,493	\$ 42,986.56	\$ 89,234.75	Salaries and Wages				
31-2130-4115	Salaries and Wages - Temp	2,765	140	-	120	240	-	Salaries and Wages				
31-2130-4100	Accrued Payroll Expense	-	2,378	-	(827)	(1,655)	-	Salaries and Wages				
31-2130-4145	Food & Beverage Revenue	-	-	-	897	1,795	-	Salaries and Wages				
31-2130-4200	F.I.C.A.	3,918	5,181	1,009	1,709	3,417	6,826	Employee Benefits				
31-2130-4300	Accrued Benefit Expense	-	609	-	(135)	(271)	-	Employee Benefits				
31-2130-4305	Allocated Benefit	-	-	-	-	-	26,094	Employee Benefits				
31-2130-4310	Medical Insurance	21,424	-	4,006	5,314	10,627	-	Employee Benefits				
31-2130-4333	HRA Funding	1,339	1,084	237	301	602	-	Employee Benefits				
31-2130-4336	Long-Term Disability	-	-	157	-	-	-	Employee Benefits				
31-2130-4345	Workers' Comp Insurance	3,803	4,952	800	1,655	3,309	7,055	Employee Benefits				
31-2130-4356	CalPERS	3,830	4,684	976	1,559	3,119	7,957	Employee Benefits				
31-2130-4368	Unemployment Insur. Exp Rating	-	160	66	-	-	328	Employee Benefits				
31-2130-4369	Employment Training Tax	-	3	1	-	-	89	Employee Benefits				
31-2130-4420	Engineering - Outside	1,300	1,221	-	-	-	-	Outside Services/Contractual				
31-2130-4435	Software Licenses/Maintenance	800	-	-	-	-	-	Outside Services/Contractual				
31-2130-4465	Contractual Services	12,800	(267)	8,650	11,912	23,823	11,200	Outside Services/Contractual				
31-2130-4510	Natural Gas	3,000	1,249	2,000	368	736	1,655	Utilities				
31-2130-4515	Electricity	175,000	149,804	160,000	85,364	170,727	154,400	Utilities				
31-2130-4540	Telephone	3,000	2,817	3,000	1,736	3,473	3,300	Utilities				
31-2130-4610	Operating Supplies	15,500	10,194	18,000	472	944	2,400	Other Operating Expenses				
31-2130-4630	Tools	-	-	-	-	-	1,200	Other Operating Expenses				
31-2130-4640	Equipment	1,000	7,127	3,000	-	-	3,600	Other Operating Expenses				
31-2130-4710	Repair & Maint. - Buildings	3,500	-	11,000	-	-	4,500	Other Operating Expenses				
31-2130-4816	Shipping	-	-	-	100	200	-	Other Operating Expenses				
31-2130-4820	Fees & Permits	1,000	-	1,100	309	618	1,395	Other Operating Expenses				
Total		\$ 302,425	\$ 257,734	\$ 227,195	\$ 132,345	\$ 264,690	\$ 321,234					

Division	31	Water	2017	2018	2019	2020
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 3,343	\$ 3,800	\$ 3,400	\$ 3,000
	Fire Extinguisher Inspections - Water Facilities		300	400	400	200
	Fence Repair / Replacement - Water Stations		1,500	1,500	1,500	-
	Pump Repair		8,000	3,000	3,000	7,750
	Backflow Testing		-	-	-	-
	SCADA - Network Maintenance		800	800	-	-
	SCADA - Telemetry and Network Improvements		8,000	3,000	-	-
	Crane Inspections		-	300	350	250
	Total Contractual Services		\$ 21,943	\$ 12,800	\$ 8,650	\$ 11,200
4710	Repairs & Maintenance - Buildings					
	Minor Repairs to Carnelian Pump & Booster Station - Paint / Siding / Shingles etc.		\$ 1,000	\$ 3,500	\$ 3,500	\$ 2,000
	Roof over power panels at Zone 1 booster		-	-	7,500	2,500
	Total Repairs & Maintenance - Buildings		\$ 1,000	\$ 3,500	\$ 11,000	\$ 4,500
4820	Cost of Sales - Food & Beverage					
	Placer County Environmental Health Fees		\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,075
	Generator Fees		-	-	-	320
	Total Cost of Sales - Food & Beverage		\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,395

YTD as of December 31, 2019



Division Department	31 2190		Water Line Locations					2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected				
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (7,113)	\$ (12,689)	\$ -	\$ -	\$ -	\$ -	\$ (6,316)		-50.2%
Employee Benefits	(4,662)	(3,379)	-	-	-	-	(3,425)		1.4%
Outside Services/Contractual	-	-	-	-	-	-	-		0.0%
Utilities	-	-	-	-	-	-	-		0.0%
Other Operating Expenses	(3,850)	(5,568)	-	1,050	2,100	-	(3,500)		-37.1%
Administration-Buildings-Fleet	-	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (15,625)	\$ (21,635)	\$ -	\$ 1,050	\$ 2,100	\$ -	\$ (13,241)		-38.8%
Operating Contribution	\$ (15,625)	\$ (21,635)	\$ -	\$ 1,050	\$ 2,100	\$ -	\$ (13,241)		-38.8%
Allocation of Base	-	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (15,625)	\$ (21,635)	\$ -	\$ 1,050	\$ 2,100	\$ -	\$ (13,241)		-38.8%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (15,625)	\$ (21,635)	\$ -	\$ 1,050	\$ 2,100	\$ -	\$ (13,241)		-38.8%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-	-		0.0%
Balance	\$ (15,625)	\$ (21,635)	\$ -	\$ 1,050	\$ 2,100	\$ -	\$ (13,241)		-38.8%

Division		31	Water								
Department		2190	Line Locations								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line			
31-2190-4110	Salaries & Wage - Regular Full	\$ 6,729	\$ 11,304	\$ -	\$ 1,345	\$ 2,690.44	\$ 6,315.98	Salaries and Wages			
31-2190-4115	Salaries and Wages - Temp	384	40	-	-	-	-	Salaries and Wages			
31-2190-4100	Accrued Payroll Expense	-	1,345	-	(1,345)	(2,690)	-	Salaries and Wages			
31-2190-4200	Food & Beverage Revenue	544	914	-	102	204	483	Employee Benefits			
31-2190-4300	Accrued Benefit Expense	-	371	-	(371)	(742)	-	Employee Benefits			
31-2190-4305	Allocated Benefit	-	-	-	-	-	1,847	Employee Benefits			
31-2190-4310	Medical Insurance	2,879	-	-	-	-	-	Employee Benefits			
31-2190-4333	HRA Funding	180	322	-	68	137	-	Employee Benefits			
31-2190-4336	Long-Term Disability	-	-	-	-	-	-	#N/A			
31-2190-4345	Workers' Comp Insurance	528	849	-	97	193	499	Employee Benefits			
31-2190-4356	CalPERS	531	916	-	104	207	563	Employee Benefits			
31-2190-4368	Unemployment Insur. Exp Rating	-	6	-	-	-	26	Employee Benefits			
31-2190-4369	Employment Training Tax	-	0	-	-	-	6	Employee Benefits			
31-2190-4610	Operating Supplies	1,000	275	-	-	-	1,000	Other Operating Expenses			
31-2190-4630	Tools	100	-	-	-	-	100	Other Operating Expenses			
31-2190-4640	Equipment	2,750	5,293	-	(1,050)	(2,100)	2,400	Other Operating Expenses			
Total		\$ 15,625	\$ 21,635	\$ -	\$ (1,050)	\$ (2,100)	\$ 13,241				

YTD as of December 31, 2019



Division Department	31 3110	Water Main	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		2,278,500	\$ 2,300,695	\$ 2,326,700	\$ 1,290,026	\$ 2,580,053	\$ -	Budgeted in 31-5030
Internal Revenue			43,500	36,671	39,300	18,700	37,400	-	Budgeted in 31-5030
Total Operating Revenue	\$		2,322,000	\$ 2,337,366	\$ 2,366,000	\$ 1,308,726	\$ 2,617,453	\$ -	-100.0%
Salaries and Wages	\$	\$	-	-	-	-	-	-	0.0%
Employee Benefits			-	-	-	-	-	-	0.0%
Outside Services/Contractual			-	-	-	-	-	-	0.0%
Utilities			-	-	-	-	-	-	0.0%
Other Operating Expenses			-	-	-	-	-	-	0.0%
Administration-Buildings-Fleet			-	-	-	-	-	-	0.0%
Internal Expense			-	-	-	-	-	-	0.0%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			-	-	-	-	-	-	0.0%
Total Operating Expense	\$	\$	-	-	-	-	-	-	0.0%
Operating Contribution	\$		2,322,000	\$ 2,337,366	\$ 2,366,000	\$ 1,308,726	\$ 2,617,453	\$ -	-100.0%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			-	-	-	-	-	-	0.0%
Allocation of General & Administrative			-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$		2,322,000	\$ 2,337,366	\$ 2,366,000	\$ 1,308,726	\$ 2,617,453	\$ -	-100.0%
Non-Operations									
Property Tax Revenue	\$	\$	-	-	-	-	-	-	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	-	-	-	-	-	0.0%
Other Non-Op Revenue			-	-	-	-	-	-	0.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	-	-	-	-	-	0.0%
Income(Loss)	\$		2,322,000	\$ 2,337,366	\$ 2,366,000	\$ 1,308,726	\$ 2,617,453	\$ -	-100.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	\$	-	-	-	-	-	-	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		2,322,000	\$ 2,337,366	\$ 2,366,000	\$ 1,308,726	\$ 2,617,453	\$ -	-100.0%

Division Department		31 3110	Water Main	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
31-3110-3200	Water Sales	\$		(15,000)	\$ (16,326)	\$ (15,000)	\$ (8,137)	\$ (16,273.88)	\$	- Operating Revenue
31-3110-3205	Metered Water			(30,000)	(29,782)	(35,000)	(49,414)	(98,829)		- Operating Revenue
31-3110-3206	Relief of Charges - Main			-	-	-	3,676	7,351		- Operating Revenue
31-3110-3210	Food & Beverage Revenue			(1,353,000)	(1,371,559)	(1,370,000)	(681,130)	(1,362,259)		- Operating Revenue
31-3110-3215	Single Fam Metered Water			(138,000)	(159,138)	(185,000)	(152,027)	(304,054)		- Operating Revenue
31-3110-3220	Multi Res Water Sales			(150,000)	(151,925)	(152,000)	(76,248)	(152,497)		- Operating Revenue
31-3110-3222	Multi Res Unit Charge			(124,000)	(124,056)	(124,000)	(62,090)	(124,180)		- Operating Revenue
31-3110-3225	Multi Res Meter Water			(105,000)	(103,800)	(105,000)	(63,514)	(127,028)		- Operating Revenue
31-3110-3230	Mixed Use Water Sales			(270,000)	(280,770)	(280,000)	(140,514)	(281,028)		- Operating Revenue
31-3110-3235	Mixed Use Metered			(137,000)	(100,009)	(100,000)	(79,328)	(158,656)		- Operating Revenue
31-3110-3200	Mixed Use Water Sales			-	36,671	-	-	-		- Operating Revenue
31-3110-3230	Water Sales			43,500	-	-	-	-		- Operating Revenue
31-3110-3000	Water			(43,500)	(36,671)	-	-	-		- Internal Revenue
Total		\$		(2,322,000)	\$ (2,337,366)	\$ (2,366,000)	\$ (1,308,726)	\$ (2,617,453)	\$	-

YTD as of December 31, 2019



Division Department	31 3140	Water Dollar Cove	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	Budgeted in 31-5030
Internal Revenue			-	-	-	-	-	-	0.0%
Total Operating Revenue	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	-100.0%
Salaries and Wages	\$	\$	-	-	-	-	-	-	0.0%
Employee Benefits			-	-	-	-	-	-	0.0%
Outside Services/Contractual			-	-	-	-	-	-	0.0%
Utilities			-	-	-	-	-	-	0.0%
Other Operating Expenses			-	-	-	-	-	-	0.0%
Administration-Buildings-Fleet			-	-	-	-	-	-	0.0%
Internal Expense			-	-	-	-	-	-	0.0%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			-	-	-	-	-	-	0.0%
Total Operating Expense	\$	\$	-	-	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Contribution	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	-100.0%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			-	-	-	-	-	-	0.0%
Allocation of General & Administrative			-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	-100.0%
Non-Operations									
Property Tax Revenue	\$	\$	-	-	-	-	-	-	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	-	-	-	-	-	0.0%
Other Non-Op Revenue			-	-	-	-	-	-	0.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	-	-	-	-	-	0.0%
Income(Loss)	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	-100.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	\$	-	-	-	-	-	-	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		162,500	\$ 183,321	\$ 164,600	\$ 100,148	\$ 200,295	\$ -	-100.0%

Division Department		31 3140	Water Dollar Cove							
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget			IS Line
31-3140-3200	Water Sales	\$ (5,500)	\$ (5,444)	\$ (5,400)	\$ (2,722)	\$ (5,444.16)	\$ -	-	-	Operating Revenue
31-3140-3205	Metered Water	(20,000)	(22,696)	(20,000)	(22,858)	(45,716)	-	-	-	Operating Revenue
31-3140-3206	Relief of Charges - Dollar Cove	-	(4,800)	-	-	-	-	-	-	Operating Revenue
31-3140-3210	Food & Beverage Revenue	(121,000)	(121,274)	(121,000)	(60,787)	(121,574)	-	-	-	Operating Revenue
31-3140-3215	Single Fam Meter Water	(7,500)	(18,397)	(8,600)	(8,162)	(16,325)	-	-	-	Operating Revenue
31-3140-3216	Relief of Chgs-Multi Res	-	(756)	-	-	-	-	-	-	Operating Revenue
31-3140-3220	Multi Res Water Sales	(1,200)	(1,250)	(1,200)	(625)	(1,250)	-	-	-	Operating Revenue
31-3140-3222	Multi Res Unit Charge	(400)	(494)	(500)	(247)	(494)	-	-	-	Operating Revenue
31-3140-3225	Multi Res Meter Water	(1,000)	(1,158)	(1,400)	(1,077)	(2,154)	-	-	-	Operating Revenue
31-3140-3230	Mixed Use Water Sales	(4,900)	(4,930)	(4,900)	(2,465)	(4,930)	-	-	-	Operating Revenue
31-3140-3235	Mixed Use Metered	(1,000)	(2,120)	(1,600)	(1,204)	(2,408)	-	-	-	Operating Revenue
Total		\$ (162,500)	\$ (183,321)	\$ (164,600)	\$ (100,148)	\$ (200,295)	\$ -	-	-	

YTD as of December 31, 2019



Division Department	31 3150	Water Carnelian	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	Budgeted in 31-5030
Internal Revenue			-	-	-	-	-	-	0.0%
Total Operating Revenue	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	-100.0%
Salaries and Wages	\$	\$	-	-	-	-	-	-	0.0%
Employee Benefits			-	-	-	-	-	-	0.0%
Outside Services/Contractual			-	-	-	-	-	-	0.0%
Utilities			-	-	-	-	-	-	0.0%
Other Operating Expenses			-	-	-	-	-	-	0.0%
Administration-Buildings-Fleet			-	-	-	-	-	-	0.0%
Internal Expense			-	-	-	-	-	-	0.0%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			-	-	-	-	-	-	0.0%
Total Operating Expense	\$	\$	-	-	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Contribution	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	-100.0%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			-	-	-	-	-	-	0.0%
Allocation of General & Administrative			-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	-100.0%
Non-Operations									
Property Tax Revenue	\$	\$	-	-	-	-	-	-	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	-	-	-	-	-	0.0%
Other Non-Op Revenue			-	-	-	-	-	-	0.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	-	-	-	-	-	0.0%
Income(Loss)	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	-100.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	\$	-	-	-	-	-	-	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		178,400	\$ 196,806	\$ 186,900	\$ 111,425	\$ 222,851	\$ -	-100.0%

Division Department		31 3150	Water Carnelian							
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget			IS Line
31-3150-3200	Water Sales	\$ (1,200)	\$ (1,369)	\$ (1,500)	\$ (706)	\$ (1,412.16)	\$ -	-	Operating Revenue	
31-3150-3205	Metered Water	(200)	(258)	(200)	(125)	(251)	-	-	Operating Revenue	
31-3150-3210	S Family Water Sales	(112,000)	(114,916)	(112,000)	(57,483)	(114,967)	-	-	Operating Revenue	
31-3150-3215	Food & Beverage Revenue	(14,000)	(24,914)	(20,000)	(15,805)	(31,610)	-	-	Operating Revenue	
31-3150-3216	Relief of Chgs-SFR	-	(1,866)	-	-	-	-	-	Operating Revenue	
31-3150-3220	Multi Res Water Sales	(6,600)	(6,819)	(6,800)	(3,410)	(6,819)	-	-	Operating Revenue	
31-3150-3222	Multi Res Unit Chg	(3,400)	(3,210)	(3,200)	(1,605)	(3,210)	-	-	Operating Revenue	
31-3150-3225	Multi Res Metered	(1,000)	(1,116)	(1,200)	(1,932)	(3,864)	-	-	Operating Revenue	
31-3150-3230	Mixed Use Water Sales	(26,000)	(26,244)	(26,000)	(13,165)	(26,330)	-	-	Operating Revenue	
31-3150-3235	Mixed Use Metered	(14,000)	(16,094)	(16,000)	(17,193)	(34,387)	-	-	Operating Revenue	
Total		\$ (178,400)	\$ (196,806)	\$ (186,900)	\$ (111,425)	\$ (222,851)	\$ -			

YTD as of December 31, 2019



Division Department	31 5030		Water Base					Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 1,177,110	\$ 1,268,833	\$ 1,216,000	\$ 574,626	\$ 1,149,251	\$ 3,908,868		Rolled up Budget
Internal Revenue	-	-	-	-	-	35,580		Rolled up Budget
Total Operating Revenue	\$ 1,177,110	\$ 1,268,833	\$ 1,216,000	\$ 574,626	\$ 1,149,251	\$ 3,944,448		210.9%
Salaries and Wages	\$ (429,935)	\$ (524,396)	\$ (342,395)	\$ (199,281)	\$ (398,562)	\$ (381,638)		-27.2%
Employee Benefits	(219,278)	(356,853)	(165,655)	(103,304)	(206,609)	(178,921)		-49.9%
Outside Services/Contractual	(102,360)	(38,523)	(100,900)	(31,656)	(63,312)	(77,500)		101.2%
Utilities	(275)	(127)	(50)	(200)	(400)	(300)		135.4%
Other Operating Expenses	(190,880)	(173,373)	(188,470)	(67,253)	(134,505)	(174,706)		0.8%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	-	(503)	-	-	-	-		-100.0%
Debt Service	(129,748)	(134,005)	(113,000)	(56,500)	(113,000)	(98,952)		-26.2%
Depreciation	(937,000)	(986,048)	(990,000)	(480,857)	(961,714)	(1,060,454)		7.5%
Total Operating Expense	\$ (2,009,476)	\$ (2,213,827)	\$ (1,900,470)	\$ (939,051)	\$ (1,878,102)	\$ (1,972,470)		-10.9%
Operating Contribution	\$ (832,366)	\$ (944,994)	\$ (684,470)	\$ (364,426)	\$ (728,851)	\$ 1,971,978		-308.7%
Allocation of Base	-	-	(59,243)	(29,621)	(59,243)	-		0.0%
Allocation of Fleet	(163,000)	(163,000)	(273,142)	(136,571)	(273,142)	(185,861)		14.0%
Allocation of General & Administrative	(805,230)	(805,230)	(1,323,155)	(661,578)	(1,323,155)	-		-100.0%
Operating Income(Loss)	\$ (1,800,596)	\$ (1,913,224)	\$ (2,340,009)	\$ (1,192,195)	\$ (2,384,391)	\$ 1,786,117		-193.4%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	45,000	20,841	68,500	14,826	29,651	-		-100.0%
Interest	7,000	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	34,719	25,000	9,060	18,120	32,500		-6.4%
Capital Contribution	-	-	-	34,610	69,220	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (1,748,596)	\$ (1,857,663)	\$ (2,246,509)	\$ (1,133,700)	\$ (2,267,400)	\$ 1,818,617		-197.9%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	(75,000)	-	-	-	-	-		0.0%
Balance	\$ (1,823,596)	\$ (1,857,663)	\$ (2,246,509)	\$ (1,133,700)	\$ (2,267,400)	\$ 1,818,617		-197.9%

Division Department		31 5030	Water Base	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
31-5030-3000	Water Sales	\$	\$	-	-	\$	\$	\$	\$	35,580.00 Operating Revenue
33-5030-3120	Water System Replacement Fee			(1,040,000)	(1,053,664)	(1,050,000)	(526,292)	(1,052,583)		(1,110,672) Operating Revenue
34-5030-3130	Fed/State Mandate Fee			(31,000)	(63,692)	(65,000)	(32,138)	(64,276)		(58,106) Operating Revenue
31-5030-3310	Food & Beverage Revenue			(12,000)	-	-	-	-		- Operating Revenue
31-5030-3200	Water Sales			-	-	-	-	-		(149,228) Operating Revenue
31-5030-3205	Metered Water			-	-	-	-	-		(46,444) Operating Revenue
31-5030-3206	Relief of Charges - Main			-	-	-	-	-		(7,500) Operating Revenue
31-5030-3210	Single Family Water Sales			-	-	-	-	-		(1,215,753) Operating Revenue
31-5030-3215	Single Fam Meter Water			-	-	-	-	-		(374,091) Operating Revenue
31-5030-3220	Multi Res Water Sales			-	-	-	-	-		(289,211) Operating Revenue
31-5030-3225	Multi Res Metered			-	-	-	-	-		(144,882) Operating Revenue
31-5030-3230	Mixed Use Water Sales			-	-	-	-	-		(348,878) Operating Revenue
31-5030-3235	Mixed Use Metered			-	-	-	-	-		(151,683) Operating Revenue
31-5030-3365	Meter Install Fee			(6,000)	(54,803)	(23,000)	(6,805)	(13,610)		(18,000) Operating Revenue
31-5030-3325	Turn On / Turn Off Charge			(8,000)	(11,165)	(10,000)	(5,335)	(10,670)		(10,000) Operating Revenue
32-5030-3335	Connection Fees - Water			(69,660)	(69,949)	(60,000)	(100)	(200)		(10,000) Operating Revenue
32-5030-3336	Connection Fees - Fire Serv			(10,450)	(15,560)	(8,000)	(3,956)	(7,912)		(10,000) Operating Revenue
31-5030-7000	Internal Water Sales			-	-	-	-	-		(35,580) Internal Revenue
31-5030-3911	Reallocation of Property Tax Revenue			-	-	-	-	-		- Property Tax Revenue
31-5030-4110	Salaries & Wage - Regular Full			354,627	279,333	298,691	108,771	217,542		303,966 Salaries and Wages
31-5030-4115	Salaries and Wages - Temp			14,200	1,065	1,600	353	706		1,540 Salaries and Wages
31-5030-4100	Accrued Payroll Expense			-	12,443	-	12,280	24,560		Salaries and Wages
31-5030-4120	Sick/Personal			-	44,806	-	13,271	26,543		Salaries and Wages
31-5030-4123	Bereavement Pay			-	2,142	-	-	-		Salaries and Wages
31-5030-4125	Vacation Time			-	64,562	-	21,003	42,007		Salaries and Wages
31-5030-4127	Holiday Pay			-	36,150	-	13,584	27,167		Salaries and Wages
31-5030-4130	Administrative Leave			-	2,260	-	1,910	3,821		Salaries and Wages
31-5030-4135	Compensatory Time			-	14,305	-	6,693	13,385		Salaries and Wages
31-5030-4140	Standby/Monitoring Pay			40,048	36,950	36,609	17,636	35,273		39,594 Salaries and Wages
31-5030-4141	Duty Supervisor Pay			9,360	5,148	5,495	2,577	5,154		12,538 Salaries and Wages
31-5030-4145	Overtime			11,700	23,371	-	952	1,905		24,000 Salaries and Wages
31-5030-4185	Workers' Comp Leave			-	1,862	-	250	500		Salaries and Wages
31-5030-4200	F.I.C.A.			32,890	40,158	22,972	13,929	27,858		29,195 Employee Benefits
31-5030-4300	Accrued Benefit Expense			-	3,068	-	4,284	8,568		Employee Benefits
31-5030-4305	Allocated Benefit			-	-	-	-	-		88,884 Employee Benefits
31-5030-4310	Medical Insurance			105,681	223,795	87,711	56,649	113,298		Employee Benefits
31-5030-4325	Life Insurance			2,052	1,973	790	-	-		Employee Benefits
31-5030-4333	HRA Funding			6,607	8,950	5,195	3,367	6,734		Employee Benefits
31-5030-4336	Long-Term Disability			7,764	7,680	3,554	-	-		Employee Benefits
31-5030-4345	Workers' Comp Insurance			31,926	36,156	18,201	12,242	24,485		30,172 Employee Benefits
31-5030-4356	CalPERS			28,578	32,560	25,611	12,763	25,526		29,244 Employee Benefits
31-5030-4360	Admin Fee - IRS 125 Plan			-	145	120	61	122		Employee Benefits
31-5030-4368	Unemployment Insur. Exp Rating			3,717	2,320	1,471	9	18		1,044 Employee Benefits
31-5030-4369	Employment Training Tax			63	49	30	-	-		382 Employee Benefits
31-5030-4425	Attorney Fees			-	-	-	-	-		25,000 Outside Services/Contractual
31-5030-4435	Software Licenses/Maintenance			17,160	7,270	10,650	2,506	5,012		- Outside Services/Contractual
31-5030-4465	Contractual Services			85,200	31,253	90,250	29,150	58,299		52,500 Outside Services/Contractual
31-5030-4540	Telephone			275	127	50	200	400		300 Utilities
31-5040-4358	Cost of Sales - Food & Beverage			-	47,694	-	-	-		- Other Operating Expenses
31-5030-4610	Operating Supplies			11,200	5,903	11,800	2,278	4,556		19,000 Other Operating Expenses
31-5030-4620	Uniforms			3,800	4,204	3,800	1,254	2,509		4,400 Other Operating Expenses
31-5030-4621	Safety Gear			8,000	9,529	8,000	2,380	4,759		10,000 Other Operating Expenses
31-5030-4630	Tools			3,000	3,375	3,500	566	1,131		5,000 Other Operating Expenses

Division Department		31 5030	Water Base	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
31-5030-4640	Equipment			8,100	4,296	12,300	2,008	4,016	16,300	Other Operating Expenses
31-5030-4710	Repair & Maint. - Buildings			-	-	-	3,204	6,408	2,000	Other Operating Expenses
31-5030-4820	Fees & Permits			34,230	22,993	34,230	7,768	15,537	25,125	Other Operating Expenses
31-5030-4825	Taxes & Licenses			3,100	1,645	2,840	580	1,160	3,960	Other Operating Expenses
31-5030-4830	Travel & Meetings			11,100	1,910	10,000	1,245	2,490	15,000	Other Operating Expenses
31-5030-4835	Rents & Leases			500	-	6,000	-	-	-	Other Operating Expenses
31-5030-4855	Education & Training			14,400	4,381	15,300	1,624	3,248	11,600	Other Operating Expenses
31-5030-4870	Insurance			57,750	39,164	44,000	20,950	41,900	41,821	Other Operating Expenses
31-5030-4875	Insurance Claims - PL & PD			-	-	-	-	-	2,500	Other Operating Expenses
31-5030-4880	Memberships			18,300	17,720	19,300	17,434	34,868	18,000	Other Operating Expenses
31-5030-4900	Advertising			-	417	-	-	-	-	Other Operating Expenses
31-5030-4980	Customer Information			17,400	10,142	17,400	5,962	11,924	-	Other Operating Expenses
31-5030-4836	Rent of Event Center			-	503	-	-	-	-	Internal Expense
31-5030-5060	Interest Expense			129,748	134,005	113,000	56,500	113,000	98,952	Debt Service
31-5050-5600	Depreciation Expense			937,000	986,048	-	-	-	-	Depreciation
31-5030-5600	Depreciation Expense			-	-	990,000	480,857	961,714	1,060,454	Depreciation
31-5030-6010	Base Allocation			-	-	59,243	29,621	59,243	-	Allocation of Base
31-5030-5014	Fleet and Equipment Expense			163,000	163,000	-	-	-	-	Allocation of Fleet
31-5030-6020	Fleet Allocation			-	-	273,142	136,571	273,142	185,861	Allocation of Fleet
31-5030-5011	Administration Expense			805,230	805,230	-	-	-	-	Allocation of General & Administrative
31-5030-6000	Administrative Allocation			-	-	1,323,155	661,578	1,323,155	-	Allocation of General & Administrative
31-5050-3435	Grant Revenue			(45,000)	(4,063)	-	-	-	-	Grant Revenue
31-5050-3435	Grant Revenue			-	(16,778)	-	(14,826)	(29,651)	-	Grant Revenue
31-5030-3435	Grant Revenue			-	-	(68,500)	-	-	-	Grant Revenue
31-5030-3940	Water Non Op - Interest Rev			(7,000)	-	-	-	-	-	Interest
31-5030-3950	Miscellaneous Revenue			-	-	(25,000)	-	-	(32,500)	Other Non-Op Revenue
31-5050-3950	Facility Rent			-	(32,534)	-	(9,060)	(18,120)	-	Other Non-Op Revenue
31-5030-3945	Gain On Sale of Surplus Equip			-	(2,185)	-	-	-	-	Other Non-Op Revenue
31-5030-3438	Capital Contribution-Infrastructure			-	-	-	(34,610)	(69,220)	-	Capital Contribution
33-5030-5314	Transfer to Fd 14			75,000	-	-	-	-	-	Transfers
33-5030-5331	Transfer to Fd 31			222,968	-	-	-	-	-	Transfers
31-5030-3970	Transfer From Other Funds			(222,968)	-	-	-	-	-	Transfers
Total				\$ 1,823,596	\$ 1,857,663	\$ 2,246,509	\$ 1,133,700	\$ 2,267,399	\$ (1,818,617)	

Division	31	Water	2017	2018	2019	2020
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 500	\$ 500	\$ 500	\$ 100
	Backflow Gauge Calibrated		-	-	-	100
	Annual Service Eagle Air Compressor		-	-	-	600
	Traffic Control Training		-	-	-	750
	Respirator / Pulmonary Fit Test		-	-	-	1,400
	Forklift Training		-	-	-	1,500
	CPR / First Aid Training		-	-	-	1,600
	Handheld Radio Repairs		-	-	-	1,800
	Aramark Uniforms		900	900	-	-
	Safety & Hazmat Consultants		19,800	19,800	19,800	19,200
	Cost of Service Study Implementation Support		50,000	50,000	41,000	25,000
	Lucity Outside Contractor		-	14,000	-	-
	USA Dig Line Location Service		-	-	450	450
	Water Audit Validation Services		-	-	2,500	-
	Total Contractual Services		\$ 71,200	\$ 85,200	\$ 64,250	\$ 52,500
4640	Equipment					
	Hand Held Radios		\$ 1,800	\$ 1,800	\$ 6,000	\$ -
	Chop Saw 16"		-	-	-	1,800
	3000 Watt Generator		-	-	-	2,500
	Hydraulic Pump for valve exerciser		-	-	-	2,500
	Meter Pit Pumps		-	-	-	3,000
	Light Tower Retro Fit		-	-	-	3,500
	Air Monitoring Equipment		1,250	1,800	1,800	-
	Muck Truck wheel barrow		4,000	-	-	-
	Office / Desks		-	1,000	1,000	-
	Snow blower		3,500	3,500	3,500	3,000
	Total Equipment		\$ 10,550	\$ 8,100	\$ 12,300	\$ 16,300
4820	Fees & Permits					
	System Fees #3110001 TAHOE MAIN		\$ 9,000	\$ 9,000	\$ 9,000	\$ -
	System Fees #3110023 CARNELIAN WOODS		3,000	3,000	3,000	-
	System Fees #3110036 DOLLAR COVE		3,000	3,000	3,000	-
	Lead Poisoning		-	-	-	350
	Annual Land Use Fee		-	-	-	1,500
	Small Water System annual Fee		2,100	2,100	2,100	-
	Large Water System Annual Fee		-	14,000	14,000	17,500
	Water Rights		2,500	2,500	2,500	5,050
	TRPA MOU Monitoring Fees		630	630	630	725
	Total Fees & Permits		\$ 20,230	\$ 34,230	\$ 34,230	\$ 25,125
4825	Taxes & Licenses					
	Radio Licenses - Truck Mounted, Handheld, and Stationary		\$ 1,000	\$ 1,000	\$ 540	\$ 780
	CDPHS Renewal Fees T-1/2 D-1/2		150	1,200	1,400	2,400
	Exam Fee Reimbursements		600	900	900	780
	Total Taxes & Licenses		\$ 1,750	\$ 3,100	\$ 2,840	\$ 3,960

Division	31	Water	2017	2018	2019	2020
Department	5030	Base	Budget	Budget	Budget	Budget
4830	Travel & Meetings					
	Specialized / Individual training		\$ 2,000	\$ 3,000	\$ 5,000	\$ 3,000
	Lucity Annual Conference		-	5,000	5,000	3,000
	Springbrook Annual Conference		-	-	-	3,000
	Certification Training in Sacramento		-	-	-	6,000
	Clay Valve Training		-	2,100	-	-
	Conservation Irrigation Training		-	1,000	-	-
	Total Travel & Meetings		\$ 2,000	\$ 11,100	\$ 10,000	\$ 15,000
4855	Education & Training					
	Specialized / Individual training		\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,000
	Lucity Annual Conference and Training		5,000	5,000	5,000	1,600
	Treatment Exam Classes		2,500	2,500	2,500	-
	Certification Training		-	900	2,300	6,000
	Springbrook Conference		-	-	-	2,000
	Crystal Reporting Training		-	2,000	2,000	-
	Clay Valve Training		-	500	-	-
	Total Education & Training		\$ 11,000	\$ 14,400	\$ 15,300	\$ 11,600
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 16,300	\$ 16,300	\$ 17,000	\$ 15,800
	American Water Works Association (AWWA)		1,800	1,800	2,100	2,000
	USC Backflow Membership		-	-	-	200
	Water Education Foundation (WEF)		200	200	200	-
	Total Memberships		\$ 18,300	\$ 18,300	\$ 19,300	\$ 18,000

YTD as of December 31, 2019



Division	43	Base						
Department	4300	Parks Base						
	2018	2018	2019	2019	2019	2020	Change from Last Audited FS	
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		
Operations								
Operating Revenue	\$ -	\$ 890	\$ -	\$ -	\$ -	\$ -	-100.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 890	\$ -	\$ -	\$ -	\$ -	-100.0%	
Salaries and Wages	\$ (29,285)	\$ (1,523)	\$ (26,933)	\$ (25,717)	\$ (51,435)	\$ (80,806)	5206.4%	
Employee Benefits	(15,913)	(22,650)	(17,271)	(11,158)	(22,316)	(38,584)	70.3%	
Outside Services/Contractual	(119,040)	(116,333)	(116,000)	(58,000)	(116,000)	(116,000)	-0.3%	
Utilities	-	(1,858)	(12,480)	(6,112)	(12,224)	(12,600)	578.1%	
Other Operating Expenses	(75,650)	(41,631)	(59,250)	(28,841)	(57,681)	(52,578)	26.3%	
Administration-Buildings-Fleet	-	86,808	-	-	-	-	-100.0%	
Internal Expense	-	(3,263)	(3,575)	(1,978)	(3,956)	-	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(550,000)	(551,856)	(490,000)	(243,308)	(486,617)	(557,175)	1.0%	
Total Operating Expense	\$ (789,888)	\$ (652,306)	\$ (725,508)	\$ (375,115)	\$ (750,229)	\$ (857,743)	31.5%	
Operating Contribution	\$ (789,888)	\$ (651,416)	\$ (725,508)	\$ (375,115)	\$ (750,229)	\$ (857,743)	31.7%	
Allocation of Base	-	-	(57,633)	(28,816)	(57,633)	-	0.0%	
Allocation of Fleet	(46,000)	(46,000)	(102,303)	(51,151)	(102,303)	(66,364)	44.3%	
Allocation of General & Administrative	(58,350)	(58,350)	(701,823)	(350,911)	(701,823)	-	-100.0%	
Operating Income(Loss)	\$ (894,238)	\$ (755,766)	\$ (1,587,266)	\$ (805,994)	\$ (1,611,987)	\$ (924,107)	22.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,000.00	0.0%	
Community Facilities District (CFD 94-1)	597,000	608,101	610,000	307,533	615,066	615,000	1.1%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	8,000	606	-	-	-	400	-34.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(6,000)	(6,215)	(6,000)	(3,075)	(6,151)	(6,500)	4.6%	
Income(Loss)	\$ (295,238)	\$ (153,275)	\$ (983,266)	\$ (501,536)	\$ (1,003,072)	\$ (48,207)	-68.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (295,238)	\$ (153,275)	\$ (983,266)	\$ (501,536)	\$ (1,003,072)	\$ (48,207)	-68.5%	

Division	43	Base									
Department	4300	Parks Base									
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line			
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (870)	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue		
43-4300-3695	Miscellaneous	-	(20)	-	-	-	-	-	Operating Revenue		
43-4300-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	(267,000)	Property Tax Revenue			
43-4300-4110	Food & Beverage Revenue	29,285	23,318	26,933	9,493	18,987	78,831	Salaries and Wages			
43-4300-4115	Salaries & Wage - Temp	-	782	-	1,405	2,811	775	Salaries and Wages			
43-4300-4100	Accrued Payroll Expense	-	2,310	-	537	1,074	-	Salaries and Wages			
43-4300-4120	Sick/Personal	-	12,764	-	4,000	8,000	-	Salaries and Wages			
43-4300-4125	Vacation Time	-	24,664	-	5,649	11,298	-	Salaries and Wages			
43-4300-4127	Holiday Pay	-	8,910	-	3,222	6,444	-	Salaries and Wages			
43-4300-4130	Administrative Leave	-	2,684	-	-	-	-	Salaries and Wages			
43-4300-4135	Compensatory Time	-	2,315	-	1,411	2,821	-	Salaries and Wages			
43-4300-4145	Overtime	-	2	-	-	-	1,200	Salaries and Wages			
43-4300-4185	Workers' Comp Leave	-	129	-	-	-	-	Salaries and Wages			
43-4300-4198	Salaries & Wages Transfer Out	-	(76,355)	-	-	-	-	Salaries and Wages			
43-4300-4200	F.I.C.A.	2,240	6,315	2,060	2,076	4,152	6,182	Employee Benefits			
43-4300-4300	Accrued Benefit Expense	-	686	-	303	606	-	Employee Benefits			
43-4300-4305	Allocated Benefit	-	-	-	-	-	23,051	Employee Benefits			
43-4300-4310	Medical Insurance	8,494	99,433	11,347	1,529	3,059	-	Employee Benefits			
43-4300-4313	Vision Insurance	-	136	-	-	-	-	Employee Benefits			
43-4300-4325	Life Insurance	81	912	102	399	798	-	Employee Benefits			
43-4300-4333	HRA Funding	531	1,882	672	839	1,677	-	Employee Benefits			
43-4300-4336	Long-Term Disability	305	2,479	321	1,196	2,392	-	Employee Benefits			
43-4300-4345	Workers' Comp Insurance	179	6,270	463	2,731	5,463	1,812	Employee Benefits			
43-4300-4356	CalPERS	2,378	5,161	2,044	2,053	4,106	7,136	Employee Benefits			
43-4300-4360	Admin Fee - IRS 125 Plan	-	61	70	26	52	-	Employee Benefits			
43-4300-4368	Unemployment Insur. Exp Rating	1,677	583	188	5	11	323	Employee Benefits			
43-4300-4369	Employment Training Tax	28	12	3	0	0	81	Employee Benefits			
43-4300-4398	Employee Benefits Transfer Out	-	(101,279)	-	-	-	-	Employee Benefits			
43-4300-4435	Software Licenses/Maintenance	1,840	48	-	-	-	-	Outside Services/Contractual			
43-4300-4465	Contractual Services	117,200	116,285	116,000	58,000	116,000	116,000	Outside Services/Contractual			
43-4300-4515	Electricity	-	245	400	-	-	-	Utilities			
43-4300-4530	T.T.S.A.	-	1,080	1,080	540	1,080	1,200	Utilities			
43-4300-4540	Telephone	-	920	-	383	766	1,200	Utilities			
43-4300-4545	Disposal	-	10,064	11,000	5,189	10,378	10,200	Utilities			
43-4300-4598	Utilities Transfer Out	-	(10,451)	-	-	-	-	Utilities			
43-4300-4358	Pension Expense	-	34,686	-	-	-	-	Other Operating Expenses			
43-4300-4610	Operating Supplies	500	7,791	750	2,123	4,246	2,400	Other Operating Expenses			
43-4300-4620	Uniforms	2,250	1,909	2,250	2,893	5,785	1,800	Other Operating Expenses			
43-4300-4621	Safety Gear	600	858	-	-	-	1,600	Other Operating Expenses			
43-4300-4630	Tools	-	5	-	-	-	-	Other Operating Expenses			
43-4300-4640	Equipment	-	3,463	-	-	-	-	Other Operating Expenses			
43-4300-4830	Travel & Meetings	2,500	517	-	42	83	-	Other Operating Expenses			
43-4300-4855	Education & Training	5,000	2,839	5,000	200	400	-	Other Operating Expenses			
43-4300-4860	Cash Over/Short	-	(17)	-	-	-	-	Other Operating Expenses			
43-4300-4870	Insurance	53,550	43,806	50,000	23,434	46,867	46,778	Other Operating Expenses			
43-4300-4880	Memberships	1,250	150	1,250	150	300	-	Other Operating Expenses			
43-4300-4698	Other Op Expenses Transfer Out	-	(57,739)	-	-	-	-	Other Operating Expenses			
43-4300-4895	Miscellaneous	10,000	319	-	-	-	-	Other Operating Expenses			
43-4300-4900	Cost of Sales - Food & Beverage	-	1,660	-	-	-	-	Other Operating Expenses			
43-4300-4910	Printing & Publications	-	90	-	-	-	-	Other Operating Expenses			
43-4300-4970	Community Outreach	-	1,294	-	-	-	-	Other Operating Expenses			
43-4300-5098	Admin-Fleet Transfer Out	-	(86,808)	-	-	-	-	Administration-Buildings-Fleet			

Division		43	Base					
Department		4300	Parks Base					
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
43-4300-4525	Sewer	-	39	75	-	-	-	Internal Expense
43-4300-4836	Rent of Event Center	-	3,224	3,500	1,978	3,956	-	Internal Expense
43-4300-5600	Depreciation Expense	550,000	551,856	490,000	243,308	486,617	557,175	Depreciation
43-4300-6010	Base Allocation	-	-	57,633	28,816	57,633	-	Allocation of Base
43-4300-5014	Fleet and Equipment Expense	46,000	46,000	-	-	-	-	Allocation of Fleet
43-4300-6020	Fleet Allocation	-	-	102,303	51,151	102,303	66,364	Allocation of Fleet
43-4300-6000	Administrative Allocation	-	-	701,823	350,911	701,823	-	Allocation of General & Administrative
43-4300-5011	Administration Expense	58,350	58,350	-	-	-	-	Allocation of General & Administrative
43-4300-3925	CFD 94-1 Revenue	(597,000)	(608,101)	(610,000)	(307,533)	(615,066)	(615,000)	Community Facilities District (CFD 94-1)
43-4300-3920	Interest from County- CFD 94-1	-	(606)	-	-	-	(400)	Interest
43-4300-3940	Interest Revenue	(8,000)	-	-	-	-	-	Interest
43-4300-4850	Collection Chg on CFD 94-1	6,000	6,215	6,000	3,075	6,151	6,500	Other Non-Op Expenses
Total		\$ 295,238	\$ 153,275	\$ 983,266	\$ 501,536	\$ 1,003,072	\$ 48,207	

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YTD as of December 31, 2019



Division	43	Base						
Department	4310	Regional Park						
	2018	2018	2019	2019	2019	2020		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 335,000	\$ 365,228	\$ 330,250	\$ 245,722	\$ 491,444	\$ 403,200	10.4%	
Internal Revenue	30,000	30,000	30,000	15,000	30,000	30,000	0.0%	
Total Operating Revenue	\$ 365,000	\$ 395,228	\$ 360,250	\$ 260,722	\$ 521,444	\$ 433,200	9.6%	
Salaries and Wages	\$ (132,408)	\$ (158,299)	\$ (143,503)	\$ (81,983)	\$ (163,967)	\$ (189,165)	19.5%	
Employee Benefits	(78,339)	(81,847)	(75,181)	(24,308)	(48,616)	(100,420)	22.7%	
Outside Services/Contractual	(22,400)	(19,970)	(42,900)	(21,599)	(43,198)	(17,830)	-10.7%	
Utilities	(13,656)	(11,945)	(8,300)	(3,900)	(7,800)	(8,230)	-31.1%	
Other Operating Expenses	(19,900)	(46,243)	(18,000)	(13,129)	(26,257)	(26,500)	-42.7%	
Administration-Buildings-Fleet	-	(41,068)	-	-	-	-	-100.0%	
Internal Expense	(19,100)	(16,364)	(16,500)	(8,961)	(17,921)	(16,488)	0.8%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (285,803)	\$ (375,735)	\$ (304,384)	\$ (153,880)	\$ (307,760)	\$ (358,633)	-4.6%	
Operating Contribution	\$ 79,197	\$ 19,493	\$ 55,866	\$ 106,842	\$ 213,683	\$ 74,567	282.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 79,197	\$ 19,493	\$ 55,866	\$ 106,842	\$ 213,683	\$ 74,567	282.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	142,150	-	557,515	-	-	75,000	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 221,347	\$ 19,493	\$ 613,381	\$ 106,842	\$ 213,683	\$ 149,567	667.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 221,347	\$ 19,493	\$ 613,381	\$ 106,842	\$ 213,683	\$ 149,567	667.3%	

Account Number	Description	43 4310		Base Regional Park			2020 Budget	IS Line
		2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected		
43-4310-3421	Tennis Court Reservations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Operating Revenue
43-4310-3425	Dumping Fee Regional Park	(75,000)	(65,000)	(75,000)	-	-	(75,000)	Operating Revenue
43-4310-3429	Park per person mitigation fee	(100,000)	(142,660)	(100,000)	(94,650)	(189,300)	(135,750)	Operating Revenue
43-4310-3430	Food & Beverage Revenue	(40,000)	(40,566)	(40,000)	(34,333)	(68,666)	(38,700)	Operating Revenue
43-4310-3440	Donations	-	(367)	-	-	-	-	Operating Revenue
43-4310-3710	Parking Revenue	(40,000)	(38,256)	(35,000)	(30,045)	(60,090)	(60,250)	Operating Revenue
43-4310-3725	Concessionaire Commissions	(110,000)	(108,240)	(110,000)	(86,574)	(173,147)	(123,500)	Operating Revenue
43-4310-3760	Firewood Sales	-	(140)	(250)	(120)	(240)	-	Operating Revenue
43-4310-3000	Dumping Fee Regional Park	30,000	30,000	30,000	-	-	30,000	Operating Revenue
43-4310-7000	Eliminate Intradistrict Dumping	(30,000)	(30,000)	(30,000)	(15,000)	(30,000)	(30,000)	Internal Revenue
43-4310-4110	Salaries & Wage - Regular Full	113,583	89,196	111,178	60,906	121,811	170,565	Salaries and Wages
43-4310-4115	Salaries & Wage - Temp	18,825	25,077	32,325	21,259	42,517	18,600	Salaries and Wages
43-4310-4100	Accrued Payroll Expense	-	6,614	-	(1,318)	(2,635)	-	Salaries and Wages
43-4310-4145	Overtime	-	688	-	726	1,453	-	Salaries and Wages
43-4310-4125	Vacation Time	-	-	-	164	328	-	Salaries and Wages
43-4310-4127	Holiday Pay	-	33	-	164	328	-	Salaries and Wages
43-4310-4120	Sick/Personal	-	-	-	41	82	-	Salaries and Wages
43-4310-4130	Administrative Leave	-	-	-	41	82	-	Salaries and Wages
43-4310-4199	Salaries & Wages Transfer In	-	36,691	-	-	-	-	Salaries and Wages
43-4310-4200	F.I.C.A.	10,129	9,111	10,978	6,299	12,598	14,471	Employee Benefits
43-4310-4300	Accrued Benefit Expense	-	1,811	-	(76)	(152)	-	Employee Benefits
43-4310-4305	Allocated Benefit	-	-	-	-	-	49,876	Employee Benefits
43-4310-4310	Medical Insurance	44,774	-	46,792	3,749	7,498	-	Employee Benefits
43-4310-4325	Life Insurance	-	-	421	-	-	-	Employee Benefits
43-4310-4333	HRA Funding	2,799	2,465	2,772	1,489	2,977	-	Employee Benefits
43-4310-4336	Long-Term Disability	-	-	1,323	-	-	-	Employee Benefits
43-4310-4345	Workers' Comp Insurance	11,469	11,361	2,468	7,609	15,218	19,710	Employee Benefits
43-4310-4356	CalPERS	9,168	7,213	9,178	4,855	9,710	15,209	Employee Benefits
43-4310-4368	Unemployment Insur. Exp Rating	-	1,452	1,235	375	751	965	Employee Benefits
43-4310-4369	Employment Training Tax	-	28	14	8	16	189	Employee Benefits
43-4310-4399	Employee Benefits Transfer In	-	48,406	-	-	-	-	Employee Benefits
43-4310-4465	Contractual Services	22,400	19,970	42,900	21,599	43,198	17,830	Outside Services/Contractual
43-4310-4515	Electricity	5,656	4,309	5,600	2,570	5,140	5,430	Utilities
43-4310-4530	T.T.S.A.	3,000	2,660	2,700	1,330	2,660	2,800	Utilities
43-4310-4545	Disposal	5,000	-	-	-	-	-	Utilities
43-4310-4599	Utilities Transfer In	-	4,976	-	-	-	-	Utilities
43-4310-4610	Operating Supplies	9,500	12,047	11,000	5,596	11,192	9,600	Other Operating Expenses
43-4310-4699	Other Op Expenses Transfer In	-	27,560	-	-	-	-	Other Operating Expenses
43-4310-4710	Repair & Maint. - Buildings	900	444	1,000	4,906	9,813	3,600	Other Operating Expenses
43-4310-4730	Repair & Maint. - Grounds	6,000	5,148	2,500	-	-	4,550	Other Operating Expenses
43-4310-4816	Shipping	-	64	-	-	-	-	Other Operating Expenses
43-4310-4830	Travel & Meetings	-	-	-	-	-	3,500	Other Operating Expenses
43-4310-4855	Education & Training	-	-	-	-	-	2,500	Other Operating Expenses
43-4310-4880	Memberships	-	480	-	-	-	500	Other Operating Expenses
43-4310-4900	Advertising	-	-	-	2,293	4,586	2,250	Other Operating Expenses
43-4310-4910	Printing & Publications	3,500	501	3,500	333	666	-	Other Operating Expenses
43-4310-5099	Admin-Fleet Transfer In	-	41,068	-	-	-	-	Administration-Buildings-Fleet
43-4310-4520	Water	18,000	14,929	15,000	8,243	16,486	14,400	Internal Expense
43-4310-4525	Cost of Sales - Food & Beverage	1,100	1,435	1,500	718	1,435	2,088	Internal Expense
43-4310-3435	Grant Revenue	(142,150)	-	(557,515)	-	-	(75,000)	Grant Revenue
Total		\$ (221,347)	\$ (19,493)	\$ (613,381)	\$ (106,842)	\$ (213,683)	\$ (149,567)	

Division	43	Base	2017	2018	2019	2020
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Ball field and Tennis Court lights Repairs		\$ 16,342	\$ 2,500	\$ 1,500	\$ -
	Snow Removal		3,000	16,200	16,200	17,000
	Chemical Toilets		3,500	1,200	1,200	830
	Diseased, Dying or Dead Tree Removal		-	-	15,000	-
	Maintenance of Synthetic Turf		-	-	6,500	-
	Artificial turf field repair		1,500	2,500	2,500	-
	Total Contractual Services		\$ 24,342	\$ 22,400	\$ 42,900	\$ 17,830
4610	Operating Supplies					
	Fertilizer, Seed, infield materials, irrigation parts		\$ 2,000	\$ 2,500	\$ 2,750	\$ 3,000
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		4,000	4,500	5,000	4,950
	Miscellaneous Hardware and Parts		1,500	2,000	2,500	900
	Paint and Stain Supplies		500	500	750	750
	Total Operating Supplies		\$ 8,000	\$ 9,500	\$ 11,000	\$ 9,600
4830	Travel & Meetings					
	National Recreation & Parks Association Conference		\$ -	\$ -	\$ -	\$ 1,500
	California Park & Recreation Society Conference		-	-	-	2,000
	Total Travel & Meetings		\$ -	\$ -	\$ -	\$ 3,500

YTD as of December 31, 2019



Division	43	Base						
Department	4330	Kings Beach Little League						
	2018	2018	2019	2019	2019	2020		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 1,000	\$ (500)	\$ 1,500	\$ -	\$ -	\$ 1,500	-400.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 1,000	\$ (500)	\$ 1,500	\$ -	\$ -	\$ 1,500	-400.0%	
Salaries and Wages	\$ (4,747)	\$ (7,958)	\$ (9,954)	\$ (3,589)	\$ (7,178)	\$ (4,949)	-37.8%	
Employee Benefits	(3,068)	(3,763)	(6,101)	(945)	(1,891)	(2,751)	-26.9%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	(199)	-	-	-	-	-100.0%	
Other Operating Expenses	(500)	(1,940)	(500)	(20)	(41)	(450)	-76.8%	
Administration-Buildings-Fleet	-	(1,619)	-	-	-	-	-100.0%	
Internal Expense	(1,500)	(1,463)	(1,500)	(732)	(1,464)	(1,500)	2.5%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (9,815)	\$ (16,942)	\$ (18,056)	\$ (5,286)	\$ (10,573)	\$ (9,650)	-43.0%	
Operating Contribution	\$ (8,815)	\$ (17,442)	\$ (16,556)	\$ (5,286)	\$ (10,573)	\$ (8,150)	-53.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (8,815)	\$ (17,442)	\$ (16,556)	\$ (5,286)	\$ (10,573)	\$ (8,150)	-53.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (8,815)	\$ (17,442)	\$ (16,556)	\$ (5,286)	\$ (10,573)	\$ (8,150)	-53.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (8,815)	\$ (17,442)	\$ (16,556)	\$ (5,286)	\$ (10,573)	\$ (8,150)	-53.3%	

Division		43		Base								
Department		4330		Kings Beach Little League								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line				
43-4330-3415	Maintenance Fee Revenue	\$ (1,000)	\$ 500	\$ (1,500)	\$ -	\$ -	\$ (1,500.00)	Operating Revenue				
43-4330-4110	Salaries & Wage - Regular Full	4,747	5,486	9,229	3,317	6,634	4,794	Salaries and Wages				
43-4330-4115	Salaries & Wage - Temp	-	570	725	597	1,194	155	Salaries and Wages				
43-4330-4100	Food & Beverage Revenue	-	427	-	(325)	(650)	-	Salaries and Wages				
43-4330-4199	Salaries & Wages Transfer In	-	1,475	-	-	-	-	Salaries and Wages				
43-4330-4200	F.I.C.A.	363	459	762	290	581	379	Employee Benefits				
43-4330-4300	Accrued Benefit Expense	-	121	-	(85)	(170)	-	Employee Benefits				
43-4330-4305	Allocated Benefit	-	-	-	-	-	1,402	Employee Benefits				
43-4330-4310	Medical Insurance	1,920	-	3,993	-	-	-	Employee Benefits				
43-4330-4333	HRA Funding	-	146	237	81	162	-	Employee Benefits				
43-4330-4336	Long-Term Disability	-	-	110	-	-	-	Employee Benefits				
43-4330-4345	Workers' Comp Insurance	464	602	171	377	755	516	Employee Benefits				
43-4330-4356	CalPERS	321	428	752	264	528	427	Employee Benefits				
43-4330-4368	Unemployment Insur. Exp Rating	-	47	76	17	34	23	Employee Benefits				
43-4330-4369	Employment Training Tax	-	1	1	0	1	5	Employee Benefits				
43-4330-4399	Employee Benefits Transfer In	-	1,960	-	-	-	-	Employee Benefits				
43-4330-4599	Utilities Transfer In	-	199	-	-	-	-	Utilities				
43-4330-4610	Operating Supplies	500	586	500	20	41	450	Other Operating Expenses				
43-4330-4699	Other Op Expenses Transfer In	-	1,099	-	-	-	-	Other Operating Expenses				
43-4330-4730	Repair & Maint. - Grounds	-	255	-	-	-	-	Other Operating Expenses				
43-4330-5099	Admin-Fleet Transfer In	-	1,619	-	-	-	-	Administration-Buildings-Fleet				
43-4330-4520	Water	1,500	1,463	1,500	732	1,464	1,500	Internal Expense				
Total		\$ 8,815	\$ 17,442	\$ 16,556	\$ 5,286	\$ 10,573	\$ 8,150					

YTD as of December 31, 2019



Division	43	Base						
Department	4340	Elementary School Playgrd						
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 5,000	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 5,000	0.0%	
Salaries and Wages	\$ (4,747)	\$ (4,428)	\$ (9,466)	\$ (2,950)	\$ (5,900)	\$ (5,703)	28.8%	
Employee Benefits	(3,068)	(2,404)	(6,109)	(785)	(1,570)	(3,005)	25.0%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	(144)	-	-	-	-	-100.0%	
Other Operating Expenses	(1,250)	(787)	(2,500)	(85)	(169)	(400)	-49.2%	
Administration-Buildings-Fleet	-	(1,216)	-	-	-	-	-100.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (9,065)	\$ (8,979)	\$ (18,076)	\$ (3,820)	\$ (7,640)	\$ (9,107)	1.4%	
Operating Contribution	\$ 935	\$ (8,979)	\$ (8,076)	\$ (3,820)	\$ (7,640)	\$ (4,107)	-54.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 935	\$ (8,979)	\$ (8,076)	\$ (3,820)	\$ (7,640)	\$ (4,107)	-54.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 935	\$ (8,979)	\$ (8,076)	\$ (3,820)	\$ (7,640)	\$ (4,107)	-54.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 935	\$ (8,979)	\$ (8,076)	\$ (3,820)	\$ (7,640)	\$ (4,107)	-54.3%	

Division		43		Base									
Department		4340		Elementary School Playgrd									
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line					
43-4340-3415	Maintenance Fees	\$ (10,000)	\$ -	\$ (10,000)	\$ -	\$ -	\$ (5,000.00)	Operating Revenue					
43-4340-4110	Salaries & Wage - Regular Full	4,747	2,673	9,466	2,480	4,961	5,083	Salaries and Wages					
43-4340-4115	Salaries & Wage - Temp	-	494	-	573	1,146	620	Salaries and Wages					
43-4340-4100	Food & Beverage Revenue	-	237	-	(104)	(207)		Salaries and Wages					
43-4340-4199	Salaries & Wages Transfer In	-	1,024	-	-	-		Salaries and Wages					
43-4340-4200	F.I.C.A.	363	258	724	226	451	436	Employee Benefits					
43-4340-4300	Accrued Benefit Expense	-	71	-	(24)	(48)		Employee Benefits					
43-4340-4305	Allocated Benefit	-	-	-	-	-	1,486	Employee Benefits					
43-4340-4310	Medical Insurance	1,920	-	4,030	-	-		Employee Benefits					
43-4340-4333	HRA Funding	-	86	239	71	141		Employee Benefits					
43-4340-4336	Long-Term Disability	-	-	113	-	-		Employee Benefits					
43-4340-4345	Workers' Comp Insurance	464	337	163	297	593	594	Employee Benefits					
43-4340-4356	CalPERS	321	228	773	193	386	453	Employee Benefits					
43-4340-4368	Unemployment Insur. Exp Rating	-	37	67	23	45	29	Employee Benefits					
43-4340-4369	Employment Training Tax	-	1	1	1	1	6	Employee Benefits					
43-4340-4399	Employee Benefits Transfer In	-	1,386	-	-	-		Employee Benefits					
43-4340-4599	Utilities Transfer In	-	144	-	-	-	-	Utilities					
43-4340-4610	Operating Supplies	1,250	-	2,500	85	169	400	Other Operating Expenses					
43-4340-4699	Other Op Expenses Transfer In	-	787	-	-	-	-	Other Operating Expenses					
43-4340-5099	Admin-Fleet Transfer In	-	1,216	-	-	-	-	Administration-Buildings-Fleet					
Total		\$ (935)	\$ 8,979	\$ 8,076	\$ 3,820	\$ 7,640	\$ 4,107						

YTD as of December 31, 2019



Division	43	Base						
Department	4370	Placer County Parks						
	2018	2018	2019	2019	2019	2020		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 93,025	\$ 87,551	\$ 95,165	\$ 16,130	\$ 32,259	\$ 98,400	12.4%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 93,025	\$ 87,551	\$ 95,165	\$ 16,130	\$ 32,259	\$ 98,400	12.4%	
Salaries and Wages	\$ (39,023)	\$ (31,069)	\$ (53,214)	\$ (12,330)	\$ (24,660)	\$ (41,428)	33.3%	
Employee Benefits	(19,980)	(17,773)	(36,524)	(4,794)	(9,589)	(22,351)	25.8%	
Outside Services/Contractual	(2,200)	(2,448)	(1,700)	(1,051)	(2,102)	(1,000)	-59.2%	
Utilities	(500)	(1,490)	(1,606)	(153)	(306)	(400)	-73.2%	
Other Operating Expenses	(2,200)	(6,779)	(500)	(28)	(56)	(1,100)	-83.8%	
Administration-Buildings-Fleet	-	(9,877)	-	-	-	-	-100.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (63,903)	\$ (69,437)	\$ (93,544)	\$ (18,357)	\$ (36,713)	\$ (66,279)	-4.5%	
Operating Contribution	\$ 29,122	\$ 18,114	\$ 1,621	\$ (2,227)	\$ (4,454)	\$ 32,121	77.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 29,122	\$ 18,114	\$ 1,621	\$ (2,227)	\$ (4,454)	\$ 32,121	77.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 29,122	\$ 18,114	\$ 1,621	\$ (2,227)	\$ (4,454)	\$ 32,121	77.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 29,122	\$ 18,114	\$ 1,621	\$ (2,227)	\$ (4,454)	\$ 32,121	77.3%	

Division		43		Base							
Department		4370		Placer County Parks							
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line			
43-4370-3415	Maintenance Fee Revenue	\$ (93,025)	\$ (87,551)	\$ (95,165)	\$ (16,130)	\$ (32,259.36)	\$ (98,400.00)	Operating Revenue			
43-4370-4110	Salaries & Wage - Regular Full	25,583	17,507	53,214	8,888	17,777	38,328	Salaries and Wages			
43-4370-4115	Salaries & Wage - Temp	13,440	3,853	-	3,310	6,619	3,100	Salaries and Wages			
43-4370-4100	Food & Beverage Revenue	-	819	-	(199)	(399)	-	Salaries and Wages			
43-4370-4120	Sick/Personal	-	60	-	21	41	-	Salaries and Wages			
43-4370-4125	Vacation Time	-	53	-	82	164	-	Salaries and Wages			
43-4370-4127	Holiday Pay	-	89	-	82	164	-	Salaries and Wages			
43-4370-4130	Administrative Leave	-	33	-	21	41	-	Salaries and Wages			
43-4370-4145	Overtime	-	110	-	126	253	-	Salaries and Wages			
43-4370-4199	Salaries & Wages Transfer In	-	8,547	-	-	-	-	Salaries and Wages			
43-4370-4200	F.I.C.A.	2,985	1,795	4,071	935	1,869	3,169	Employee Benefits			
43-4370-4300	Accrued Benefit Expense	-	202	-	(9)	(17)	-	Employee Benefits			
43-4370-4305	Allocated Benefit	-	-	-	-	-	11,208	Employee Benefits			
43-4370-4310	Medical Insurance	10,030	-	24,577	1,874	3,749	-	Employee Benefits			
43-4370-4325	Life Insurance	95	-	221	-	-	-	Employee Benefits			
43-4370-4333	HRA Funding	627	482	1,456	174	349	-	Employee Benefits			
43-4370-4336	Long-Term Disability	361	-	633	-	-	-	Employee Benefits			
43-4370-4345	Workers' Comp Insurance	3,816	2,052	915	994	1,987	4,317	Employee Benefits			
43-4370-4356	CalPERS	2,066	1,582	4,238	739	1,478	3,418	Employee Benefits			
43-4370-4368	Unemployment Insur. Exp Rating	-	249	408	86	171	198	Employee Benefits			
43-4370-4369	Employment Training Tax	-	5	5	2	4	41	Employee Benefits			
43-4370-4399	Employee Benefits Transfer In	-	11,407	-	-	-	-	Employee Benefits			
43-4370-4465	Contractual Services	2,200	2,448	1,700	1,051	2,102	1,000	Outside Services/Contractual			
43-4370-4530	T.T.S.A.	-	306	306	153	306	400	Utilities			
43-4370-4545	Disposal	500	-	-	-	-	-	Utilities			
43-4370-4599	Utilities Transfer In	-	1,184	1,300	-	-	-	Utilities			
43-4370-4610	Operating Supplies	2,200	256	500	-	-	1,100	Other Operating Expenses			
43-4370-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses			
43-4370-4699	Other Op Expenses Transfer In	-	6,523	-	-	-	-	Other Operating Expenses			
43-4370-4710	Repair & Maint. - Buildings	-	-	-	28	56	-	Other Operating Expenses			
43-4370-5099	Admin-Fleet Transfer In	-	9,877	-	-	-	-	Administration-Buildings-Fleet			
Total		\$ (29,122)	\$ (18,114)	\$ (1,621)	\$ 2,227	\$ 4,454	\$ (32,121)				

YTD as of December 31, 2019



Division	43	Base						
Department	4600	Tahoe Vista Rec Area						
	2018	2018	2019	2019	2019	2020	Change from Last Audited FS	
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		
Operations								
Operating Revenue	\$ 91,500	\$ 133,069	\$ 123,400	\$ 92,868	\$ 185,735	\$ 159,500	19.9%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 91,500	\$ 133,069	\$ 123,400	\$ 92,868	\$ 185,735	\$ 159,500	19.9%	
Salaries and Wages	\$ (58,682)	\$ (76,821)	\$ (60,789)	\$ (31,830)	\$ (63,660)	\$ (47,693)	-37.9%	
Employee Benefits	(34,832)	(40,885)	(19,885)	(8,487)	(16,974)	(19,305)	-52.8%	
Outside Services/Contractual	(1,000)	(9,503)	(4,750)	(7,252)	(14,504)	-	-100.0%	
Utilities	(7,200)	(7,064)	(4,000)	(1,659)	(3,319)	(3,460)	-51.0%	
Other Operating Expenses	(9,800)	(21,747)	(12,700)	(376)	(752)	(24,750)	13.8%	
Administration-Buildings-Fleet	-	(23,708)	-	-	-	-	-100.0%	
Internal Expense	(4,500)	(4,332)	(4,000)	(2,192)	(4,383)	(14,870)	243.3%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (116,014)	\$ (184,060)	\$ (106,124)	\$ (51,796)	\$ (103,592)	\$ (110,078)	-40.2%	
Operating Contribution	\$ (24,514)	\$ (50,991)	\$ 17,276	\$ 41,072	\$ 82,144	\$ 49,422	-196.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (24,514)	\$ (50,991)	\$ 17,276	\$ 41,072	\$ 82,144	\$ 49,422	-196.9%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	1,182	-	-	-	-	-100.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (24,514)	\$ (49,809)	\$ 17,276	\$ 41,072	\$ 82,144	\$ 49,422	-199.2%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (24,514)	\$ (49,809)	\$ 17,276	\$ 41,072	\$ 82,144	\$ 49,422	-199.2%	

Division		43		Base									
Department		4600		Tahoe Vista Rec Area									
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line					
43-4600-3365	Time & Materials Revenue	\$ (24,500)	\$ (17,500)	\$ (24,500)	\$ -	\$ -	\$ (24,500.00)	Operating Revenue					
43-4600-3429	Park per person mitigation fee	-	(900)	-	(5,430)	(10,860)	(4,350)	Operating Revenue					
43-4600-3430	Facility Rent	(3,000)	(3,540)	(1,500)	(1,997)	(3,994)	(2,150)	Operating Revenue					
43-4600-3710	Food & Beverage Revenue	(30,000)	(53,586)	(7,500)	(41,483)	(82,967)	(27,500)	Operating Revenue					
43-4600-3725	Concessionaire Commissions	(14,000)	(36,758)	(40,000)	(43,073)	(86,145)	(32,500)	Operating Revenue					
43-4600-3735	Commercial Boat Launch Fee	-	(2,700)	-	(450)	(900)	-	Operating Revenue					
43-4600-3737	Boat Launch Fee-Annual Pass	-	(1,865)	(9,900)	135	270	(5,000)	Operating Revenue					
43-4600-3740	Boat Launch Fee	(20,000)	(16,220)	(40,000)	(570)	(1,140)	(63,500)	Operating Revenue					
43-4600-4110	Salaries & Wage - Regular Full	49,907	27,701	24,314	14,117	28,235	27,043	Salaries and Wages					
43-4600-4115	Salaries & Wage - Temp	8,775	23,709	36,475	20,441	40,881	20,650	Salaries and Wages					
43-4600-4100	Accrued Payroll Expense	-	3,967	-	(3,008)	(6,017)	-	Salaries and Wages					
43-4600-4120	Sick/Personal	-	272	-	95	191	-	Salaries and Wages					
43-4600-4125	Vacation Time	-	271	-	46	91	-	Salaries and Wages					
43-4600-4127	Holiday Pay	-	382	-	46	91	-	Salaries and Wages					
43-4600-4130	Administrative Leave	-	170	-	11	23	-	Salaries and Wages					
43-4600-4145	Overtime	-	270	-	82	165	-	Salaries and Wages					
43-4600-4199	Salaries & Wages Transfer In	-	20,079	-	-	-	-	Salaries and Wages					
43-4600-4200	F.I.C.A.	4,489	4,248	4,650	2,635	5,270	3,649	Employee Benefits					
43-4600-4300	Accrued Benefit Expense	-	1,009	-	(685)	(1,369)	-	Employee Benefits					
43-4600-4305	Allocated Benefit	-	-	-	-	-	7,908	Employee Benefits					
43-4600-4310	Medical Insurance	18,548	-	10,446	1,041	2,083	-	Employee Benefits					
43-4600-4325	Life Insurance	176	-	94	-	-	-	Employee Benefits					
43-4600-4333	HRA Funding	1,160	638	619	360	720	-	Employee Benefits					
43-4600-4336	Long-Term Disability	667	268	289	-	-	-	Employee Benefits					
43-4600-4345	Workers' Comp Insurance	5,739	3,798	1,045	3,019	6,037	4,969	Employee Benefits					
43-4600-4356	CalPERS	4,053	2,569	2,037	1,164	2,328	2,411	Employee Benefits					
43-4600-4368	Unemployment Insur. Exp Rating	-	1,359	698	933	1,866	320	Employee Benefits					
43-4600-4369	Employment Training Tax	-	25	6	20	40	48	Employee Benefits					
43-4600-4399	Employee Benefits Transfer In	-	26,972	-	-	-	-	Employee Benefits					
43-4600-4465	Contractual Services	1,000	9,503	4,750	7,252	14,504	-	Outside Services/Contractual					
43-4600-4515	Electricity	3,000	2,545	2,200	826	1,652	1,100	Utilities					
43-4600-4530	T.T.S.A.	1,600	1,256	1,300	628	1,256	1,400	Utilities					
43-4600-4540	Telephone	800	456	500	190	380	960	Utilities					
43-4600-4545	Disposal	1,800	-	-	16	31	-	Utilities					
43-4600-4599	Utilities Transfer In	-	2,808	-	-	-	-	Utilities					
43-4600-4610	Operating Supplies	1,800	2,915	1,950	376	752	750	Other Operating Expenses					
43-4600-4699	Other Op Expenses Transfer In	-	15,439	-	-	-	-	Other Operating Expenses					
43-4600-4710	Repair & Maint. - Buildings	500	3,392	750	(0)	(0)	21,500	Other Operating Expenses					
43-4600-4820	Fees & Permits	7,500	-	10,000	-	-	2,500	Other Operating Expenses					
43-4600-5099	Admin-Fleet Transfer In	-	23,708	-	-	-	-	Administration-Buildings-Fleet					
43-4600-4520	Water	4,000	3,902	3,500	1,957	3,915	3,960	Internal Expense					
43-4600-4525	Sewer	500	429	500	234	468	10,910	Internal Expense					
43-4600-3940	Interest Revenue	-	(1,182)	-	-	-	-	Interest					
Total		\$ 24,514	\$ 49,809	\$ (17,276)	\$ (41,072)	\$ (82,144)	\$ (49,422)						

Division	43	Base	2017	2018	2019	2020
Department	4600	Tahoe Vista Rec Area	Budget	Budget	Budget	Budget
Additional Inform	Cost of Sales - Food & Beverage					
4710	Repairs & Maintenance - Buildings					
	Repairs, Roof, Walls, and Floors		\$ 500	\$ 500	\$ 750	\$ 1,500
	Dredging		-	-	-	20,000
	Total Repairs & Maintenance - Buildings		\$ 500	\$ 500	\$ 750	\$ 21,500

YTD as of December 31, 2019



Division Department	51 5100		Recreation & Parks Event Center Operations					Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 252,598	\$ 341,402	\$ 237,050	\$ 114,550	\$ 229,101	\$ 242,800	-28.9%	
Internal Revenue	71,402	41,588	65,350	45,788	91,576	57,150	37.4%	
Total Operating Revenue	\$ 324,000	\$ 382,990	\$ 302,400	\$ 160,338	\$ 320,677	\$ 299,950	-21.7%	
Salaries and Wages	\$ (167,442)	\$ (195,336)	\$ (226,623)	\$ (91,194)	\$ (182,388)	\$ (239,362)	22.5%	
Employee Benefits	(108,176)	(122,206)	(123,069)	(71,207)	(142,415)	(127,240)	4.1%	
Outside Services/Contractual	(8,500)	(30,381)	(25,150)	(12,230)	(24,459)	(24,220)	-20.3%	
Utilities	(38,090)	(35,191)	(38,460)	(14,578)	(29,156)	(36,215)	2.9%	
Other Operating Expenses	(33,500)	(23,582)	(31,325)	(15,333)	(30,665)	(91,825)	289.4%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(8,600)	(8,400)	(8,600)	(4,200)	(8,400)	(9,960)	18.6%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (364,308)	\$ (415,095)	\$ (453,227)	\$ (208,741)	\$ (417,482)	\$ (528,822)	27.4%	
Operating Contribution	\$ (40,308)	\$ (32,105)	\$ (150,827)	\$ (48,403)	\$ (96,806)	\$ (228,872)	612.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (40,308)	\$ (32,105)	\$ (150,827)	\$ (48,403)	\$ (96,806)	\$ (228,872)	612.9%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (40,308)	\$ (32,105)	\$ (150,827)	\$ (48,403)	\$ (96,806)	\$ (228,872)	612.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (40,308)	\$ (32,105)	\$ (150,827)	\$ (48,403)	\$ (96,806)	\$ (228,872)	612.9%	

Division Department		51 5100 Recreation & Parks Event Center Operations							
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line	
51-5100-3515	Room Rent	\$ (223,598)	\$ (295,444)	\$ (260,000)	\$ (140,856)	\$ (281,712.42)	\$ (272,650)	Operating Revenue	
51-5100-3000	Rent of Event Center	-	-	65,350	45,788	91,576	57,150	Operating Revenue	
51-5100-3520	Catering Revenue	(18,000)	(19,414)	(25,000)	(9,245)	(18,491)	(19,500)	Operating Revenue	
51-5100-3525	Food & Beverage Revenue	(2,500)	(6,319)	(4,000)	(4,222)	(8,444)	(2,700)	Operating Revenue	
51-5100-3530	Linen Rent	-	(969)	(500)	(1,380)	(2,760)	(1,800)	Operating Revenue	
51-5100-3535	Kitchenware Rent	-	-	-	-	-	-	Operating Revenue	
51-5100-3540	A-V Rent	(2,500)	(6,390)	(3,500)	(2,220)	(4,440)	(1,500)	Operating Revenue	
51-5100-3545	Fax & Copy Revenue	-	(1,056)	(150)	(84)	(168)	-	Operating Revenue	
51-5100-3555	Equipment Rent	(500)	(6,154)	(5,000)	(615)	(1,230)	-	Operating Revenue	
51-5100-3560	Cleaning & Damages	-	(975)	(1,000)	(645)	(1,290)	-	Operating Revenue	
51-5100-3570	Sundry Revenue -	-	-	-	-	-	-	Operating Revenue	
51-5100-3580	Alcohol Sales	(5,000)	(1,910)	(2,000)	-	-	-	Operating Revenue	
51-5100-3636	Vending Machine Revenue	(500)	(356)	(500)	(131)	(262)	(300)	Operating Revenue	
51-5100-3710	Parking Voucher Revenue	-	(2,415)	(750)	(940)	(1,880)	(1,500)	Operating Revenue	
51-5100-7000	Rent of Event Center	(31,402)	(19,853)	(32,850)	(18,278)	(36,556)	(25,150)	Internal Revenue	
51-5100-7100	Contribution of Meeting Rooms	(40,000)	(21,735)	(32,500)	(27,510)	(55,020)	(32,000)	Internal Revenue	
51-5100-4110	Salaries & Wage - Regular Full	160,722	124,138	219,623	56,772	113,543	215,837	Salaries and Wages	
51-5100-4115	Salaries & Wage - Temp	6,720	31,072	7,000	17,950	35,901	22,125	Salaries and Wages	
51-5100-4100	Accrued Payroll Expense	-	6,991	-	1,044	2,088	-	Salaries and Wages	
51-5100-4120	Sick/Personal	-	8,223	-	4,221	8,441	-	Salaries and Wages	
51-5100-4125	Vacation Time	-	11,266	-	6,466	12,932	-	Salaries and Wages	
51-5100-4123	Bereavement Pay	-	989	-	-	-	-	Salaries and Wages	
51-5100-4127	Holiday Pay	-	9,059	-	3,850	7,700	-	Salaries and Wages	
51-5100-4130	Administrative Leave	-	120	-	16	32	-	Salaries and Wages	
51-5100-4135	Compensatory Time	-	1,712	-	302	605	-	Salaries and Wages	
51-5100-4145	Overtime	-	1,739	-	573	1,146	1,400	Salaries and Wages	
51-5100-4185	Workers' Comp Leave	-	26	-	-	-	-	Salaries and Wages	
51-5100-4200	F.I.C.A.	12,809	15,078	14,583	6,899	13,799	18,311	Employee Benefits	
51-5100-4300	Accrued Benefit Expense	-	1,723	-	784	1,568	-	Employee Benefits	
51-5100-4305	Allocated Benefit	-	-	-	-	-	63,114	Employee Benefits	
51-5100-4310	Medical Insurance	71,984	72,999	81,024	49,293	98,586	-	Employee Benefits	
51-5100-4325	Life Insurance	684	684	729	274	547	-	Employee Benefits	
51-5100-4333	HRA Funding	4,500	4,891	4,799	2,328	4,657	-	Employee Benefits	
51-5100-4336	Long-Term Disability	2,588	1,742	2,185	836	1,672	-	Employee Benefits	
51-5100-4345	Workers' Comp Insurance	1,645	10,845	3,278	5,302	10,603	24,940	Employee Benefits	
51-5100-4356	CalPERS	12,706	12,090	14,957	5,114	10,227	19,371	Employee Benefits	
51-5100-4360	Admin Fee - IRS 125 Plan	-	-	50	-	-	-	Employee Benefits	
51-5100-4368	Unemployment Insur. Exp Rating	1,239	2,111	1,445	370	740	1,265	Employee Benefits	
51-5100-4369	Employment Training Tax	21	43	19	8	16	239	Employee Benefits	
51-5100-4425	Attorney Fees	-	910	-	-	-	-	Outside Services/Contractual	
51-5100-4435	Software Licenses/Maintenance	1,000	242	1,000	-	-	-	Outside Services/Contractual	
51-5100-4465	Contractual Services	7,500	29,229	24,150	12,230	24,459	24,220	Outside Services/Contractual	
51-5100-4510	Natural Gas	6,300	5,048	6,000	1,141	2,282	2,075	Utilities	
51-5100-4515	Electricity	17,800	16,920	18,000	8,075	16,150	17,200	Utilities	
51-5100-4530	T.T.S.A.	6,710	6,710	6,710	3,355	6,710	6,800	Utilities	
51-5100-4535	Cable	1,680	1,260	750	-	-	6,000	Utilities	
51-5100-4540	Telephone	1,000	466	1,500	250	500	540	Utilities	
51-5100-4545	Disposal	4,600	4,788	5,500	1,757	3,514	3,600	Utilities	
51-5100-4665	Cost of Sales - Food & Beverage	5,000	4,421	4,500	1,791	3,581	2,700	Other Operating Expenses	
51-5100-4668	Cost of Sales - Vending Mach	300	-	300	-	-	225	Other Operating Expenses	
51-5100-4685	Cost of Sales - Alcohol	3,500	279	750	-	-	-	Other Operating Expenses	
51-5100-4610	Operating Supplies	10,500	11,211	9,500	8,060	16,120	15,000	Other Operating Expenses	

Division		51		Recreation & Parks				
Department		5100		Event Center Operations				
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
51-5100-4620	Uniforms	1,500	505	1,500	390	780	3,000	Other Operating Expenses
51-5100-4621	Safety Gear	500	331	700	-	-	800	Other Operating Expenses
51-5100-4640	Equipment	500	-	1,500	1,156	2,313	1,100	Other Operating Expenses
51-5100-4710	Repair & Maint. - Buildings	-	1,325	2,500	-	-	10,000	Other Operating Expenses
51-5100-4740	Repair & Maint. - Other	-	-	-	-	-	10,000	Other Operating Expenses
51-5100-4815	Postage	-	62	125	-	-	-	Other Operating Expenses
51-5100-4816	Shipping	-	71	-	-	-	-	Other Operating Expenses
51-5100-4820	Fees & Permits	4,500	-	1,700	-	-	-	Other Operating Expenses
51-5100-4830	Travel & Meetings	-	37	-	-	-	2,500	Other Operating Expenses
51-5100-4835	Rents & Leases	-	66	-	-	-	-	Other Operating Expenses
51-5100-4845	Bank Fees & Charges	-	155	-	-	-	-	Other Operating Expenses
51-5100-4846	Credit Card Merchant Charges	1,200	-	-	-	-	-	Other Operating Expenses
51-5100-4855	Education & Training	-	-	400	-	-	3,000	Other Operating Expenses
51-5100-4880	Memberships	750	350	350	-	-	1,000	Other Operating Expenses
51-5100-4900	Advertising	250	3,786	5,000	3,186	6,371	37,500	Other Operating Expenses
51-5100-4910	Printing & Publications	5,000	983	2,500	750	1,500	5,000	Other Operating Expenses
51-5100-4520	Water	6,000	5,896	6,000	2,948	5,896	6,000	Internal Expense
51-5100-4525	Sewer	2,600	2,503	2,600	1,252	2,503	3,960	Internal Expense
Total		\$ 40,308	\$ 32,105	\$ 150,827	\$ 48,403	\$ 96,806	\$ 228,872	

Division	51	Recreation & Parks	2017	2018	2019	2020
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linen Services		\$ -	\$ -	\$ -	4,100
	Charter		-	-	-	1,800
	Alarm Service		-	-	-	1,020
	Capital Contribution-Infrastructure		-	-	-	1,200
	Rendering		-	-	-	600
	Key and Lock Services		800	1,000	1,500	-
	Dishwasher, Kitchen Appliance Repairs		2,500	2,500	750	-
	Wallpaper Lakeview Suite/ Paint		2,500	-	2,500	-
	HVAC		-	2,500	4,500	-
	State Parks rent		5,000	-	-	-
	Fire Suppression/hood Inspection		1,500	1,500	1,500	1,500
	Snow Removal		13,400	-	13,400	14,000
	Miscellaneous		1,000	-	-	-
	Total Contractual Services		\$ 26,700	\$ 7,500	\$ 24,150	\$ 24,220
4900	Advertising					
	Web Maintenance and Advertising		\$ 5,000	\$ 5,000	\$ 5,000	\$ -
	Trade Shows		-	-	-	1,500
	Advisory Working Group Recommendation		-	-	-	25,000
	Bridal Guides		-	-	-	5,000
	Internet Presence		-	-	-	6,000
	Total Advertising		\$ 5,000	\$ 5,000	\$ 5,000	\$ 37,500

YTD as of December 31, 2019



Division Department	14 2400		Fleet & Equipment Vehicle Shop		2019		2020		Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	2020 Budget		
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (100,705)	\$ (93,376)	\$ (108,337)	\$ (52,026)	\$ (104,051)	\$ (128,568)	\$ (128,568)	\$ (128,568)	37.7%
Employee Benefits	(52,391)	(51,041)	(59,081)	(27,873)	(55,745)	(69,433)	(69,433)	(69,433)	36.0%
Outside Services/Contractual	(19,575)	(15,380)	(19,550)	(4,343)	(8,686)	(14,040)	(14,040)	(14,040)	-8.7%
Utilities	-	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	(186,008)	(178,424)	(210,432)	(108,918)	(217,836)	(182,178)	(182,178)	(182,178)	2.1%
Administration-Buildings-Fleet	-	-	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	-	0.0%
Depreciation	(285,000)	(28,366)	(70,000)	(27,440)	(54,880)	(127,738)	(127,738)	(127,738)	350.3%
Total Operating Expense	\$ (643,679)	\$ (366,587)	\$ (467,399)	\$ (220,599)	\$ (441,198)	\$ (521,957)	\$ (521,957)	\$ (521,957)	42.4%
Operating Contribution	\$ (643,679)	\$ (366,587)	\$ (467,399)	\$ (220,599)	\$ (441,198)	\$ (521,957)	\$ (521,957)	\$ (521,957)	42.4%
Allocation of Base	-	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	463,300	463,300	666,509	333,254	666,509	453,441	453,441	453,441	-2.1%
Allocation of General & Administrative	-	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (180,379)	\$ 96,713	\$ 199,109	\$ 112,655	\$ 225,311	\$ (68,516)	\$ (68,516)	\$ (68,516)	-170.8%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,000.00	\$ 243,000.00	\$ 243,000.00	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	10,967	-	-	-	-	-	-	-100.0%
Capital Contribution	-	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (180,379)	\$ 107,681	\$ 199,109	\$ 112,655	\$ 225,311	\$ 174,484	\$ 174,484	\$ 174,484	62.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	150,000	-	-	-	-	-	-	-	0.0%
Balance	\$ (30,379)	\$ 107,681	\$ 199,109	\$ 112,655	\$ 225,311	\$ 174,484	\$ 174,484	\$ 174,484	62.0%

Division		14		Fleet & Equipment				
Department		2400		Vehicle Shop				
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
14-2400-3945	Food & Beverage Revenue	\$ -	\$ (10,967)	\$ -	\$ -	\$ -	\$ -	Other Non-Op Revenue
14-2400-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	(243,000)	Property Tax Revenue
14-2400-3970	Transfer From Other Funds	(150,000)	-	-	-	-	-	Transfers
14-2400-4110	Salaries & Wage - Regular Full	100,705	73,647	107,446	46,676	93,353	127,968	Salaries and Wages
14-2400-4100	Accrued Payroll Expense	-	3,750	-	309	619	-	Salaries and Wages
14-2400-4120	Sick/Personal	-	3,394	-	676	1,352	-	Salaries and Wages
14-2400-4125	Vacation Time	-	6,026	-	1,709	3,417	-	Salaries and Wages
14-2400-4127	Holiday Pay	-	3,631	-	1,758	3,517	-	Salaries and Wages
14-2400-4130	Administrative Leave	-	235	-	319	639	-	Salaries and Wages
14-2400-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages
14-2400-4141	Duty Supervisor Pay	-	617	891	418	836	-	Salaries and Wages
14-2400-4145	Overtime	-	2,076	-	160	319	600	Salaries and Wages
14-2400-4200	F.I.C.A.	7,704	7,009	8,220	3,787	7,574	9,835	Employee Benefits
14-2400-4300	Accrued Benefit Expense	-	1,076	-	276	551	-	Employee Benefits
14-2400-4305	Allocated Benefit	-	-	-	-	-	37,420	Employee Benefits
14-2400-4310	Medical Insurance	23,995	24,333	31,023	13,709	27,417	-	Employee Benefits
14-2400-4325	Life Insurance	228	228	279	114	228	-	Employee Benefits
14-2400-4333	HRA Funding	1,500	1,698	1,838	919	1,838	-	Employee Benefits
14-2400-4336	Long-Term Disability	863	870	1,279	454	908	-	Employee Benefits
14-2400-4345	Workers' Comp Insurance	9,204	8,503	6,512	4,582	9,165	10,165	Employee Benefits
14-2400-4356	CalPERS	8,477	6,954	9,406	4,032	8,064	11,464	Employee Benefits
14-2400-4368	Unemployment Insur. Exp Rating	413	362	515	-	-	421	Employee Benefits
14-2400-4369	Employment Training Tax	7	8	11	-	-	129	Employee Benefits
14-2400-4435	Software Licenses/Maintenance	3,275	-	2,700	-	-	1,800	Outside Services/Contractual
14-2400-4465	Contractual Services	16,300	15,380	16,850	4,343	8,686	12,240	Outside Services/Contractual
14-2400-4610	Operating Supplies	65,800	65,938	79,500	47,022	94,043	52,700	Other Operating Expenses
14-2400-4611	Fuel	78,000	73,204	72,000	40,041	80,083	79,500	Other Operating Expenses
14-2400-4620	Uniforms	358	118	358	321	643	400	Other Operating Expenses
14-2400-4621	Safety Gear	650	-	650	-	-	800	Other Operating Expenses
14-2400-4630	Tools	1,500	396	2,200	-	-	2,500	Other Operating Expenses
14-2400-4640	Equipment	7,200	5,810	16,124	4,649	9,298	7,400	Other Operating Expenses
14-2400-4740	Repair & Maint. - Other	-	-	-	-	-	-	Other Operating Expenses
14-2400-4820	Fees & Permits	4,000	1,608	4,000	114	227	3,400	Other Operating Expenses
14-2400-4830	Travel & Meetings	600	-	-	-	-	1,000	Other Operating Expenses
14-2400-4855	Education & Training	600	-	600	-	-	1,000	Other Operating Expenses
14-2400-4870	Insurance	27,300	31,351	35,000	16,771	33,542	33,478	Other Operating Expenses
14-2400-5600	Depreciation Expense	285,000	28,366	70,000	27,440	54,880	127,738	Depreciation
14-2400-6020	Fleet and Equipment Expense	(254,300)	(254,300)	-	-	-	-	Allocation of Fleet
14-2400-6020	Fleet and Equipment Expense	(209,000)	(209,000)	-	-	-	-	Allocation of Fleet
14-2400-6020	Fleet Allocation	-	-	(666,509)	(333,254)	(666,509)	(453,441)	Allocation of Fleet
Total		\$ 30,379	\$ (107,681)	\$ (199,109)	\$ (112,655)	\$ (225,311)	\$ (174,484)	

Division	14	Fleet & Equipment	2017	2018	2019	2020			
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget			
Additional Inform	Cost of Sales - Food & Beverage								
4435	Software Licenses/Maintenance								
	Fuel System Control Annual Maintenance	\$	175	\$	175	\$	1,300	\$	1,800
	Fleet Analyzer Upgrade		-		-		1,400		-
	Lucity Annual Maintenance		-		3,100		-		-
	Total Software Licenses/Maintenance	\$	175	\$	3,275	\$	2,700	\$	1,800
4465	Contractual Services								
	Car Wash Services	\$	500	\$	500	\$	1,300	\$	1,440
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		500		500		500		1,200
	Mechanical Repair Services / Towing / Radiator / Engines / Transmissions		3,000		3,000		3,000		7,200
	Annual Crane Test		400		400		600		-
	CCTV Repairs and Services		500		500		1,000		-
	Aramark Uniform Service		1,500		1,500		1,800		600
	Forklift Certification		600		600		-		-
	Annual Fuel Tank Inspection		1,000		1,000		1,000		1,000
	Fire Extinguisher		300		300		450		800
	Fuel Pump Repairs		1,000		1,000		200		-
	Lucity Outside Contractor		-		7,000		7,000		-
	Total Contractual Services	\$	9,300	\$	16,300	\$	16,850	\$	12,240
4610	Operating Supplies								
	Miscellaneous Small Parts & Fasteners	\$	7,400	\$	7,400	\$	7,400	\$	-
	Miscellaneous Hardware		1,000		1,000		1,000		2,700
	Miscellaneous Vehicle Parts		19,800		19,800		23,000		12,000
	Replacement Parts - Equipment		5,000		2,800		6,300		6,000
	Tires - Heavy Equipment		7,500		8,500		8,500		-
	Tires - Vehicles		8,000		10,500		12,000		19,000
	Welding Supplies		400		400		400		-
	Motor Oil, Hydraulic Oil, etc.		4,400		4,400		4,400		7,000
	Chains for Loader and Backhoes		-		4,000		4,000		-
	Chains for big trucks		1,000		1,000		1,000		-
	Off Site Oil Transporting System		-		800		-		-
	Hydro Flushing Nozzles		-		3,000		11,500		6,000
	Total Operating Supplies	\$	54,500	\$	63,600	\$	79,500	\$	52,700
4640	Equipment								
	Capital Contribution-Infrastructure	\$	-	\$	1,500	\$	-	\$	-
	5 Ton Bottle Jack		-		-		-		400
	Vacon Hose Reel (2)		-		-		-		7,000
	Tool Box for Truck #10		-		900		-		-
	Portable Gas powered Generator/Welder		-		3,800		-		-
	CCTV & Vac Con Misc		-		-		3,550		-
	Tire Sensor System Tool (TPS Sensor)		-		-		1,904		-
	Overhead Lifting Chain Assembly		-		-		1,800		-
	Truck #45 Tailgate with Ditch Gate		-		-		1,000		-
	Kubota Cab Enclosure		-		-		3,500		-
	American Compaction DC-18S (18" compaction wheel)		-		-		4,370		-
	Miscellaneous		1,000		1,000		-		-
	Total Equipment	\$	1,000	\$	7,200	\$	16,124	\$	7,400

YTD as of December 31, 2019



Division	11	General & Administrative						
Department	1110	Board of Directors						
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (24,000)	\$ (26,000)	\$ (24,000)	\$ (12,600)	\$ (25,200)	\$ (24,000)	-7.7%	
Employee Benefits	(134,092)	(135,037)	(137,662)	(67,652)	(135,303)	(138,857)	2.8%	
Outside Services/Contractual	(29,638)	(4,013)	(10,600)	-	-	(600)	-85.0%	
Utilities	-	(791)	(2,281)	(573)	(1,147)	-	-100.0%	
Other Operating Expenses	(18,300)	(24,813)	(31,800)	(7,047)	(14,094)	(27,494)	10.8%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(21,000)	(14,315)	(19,750)	(4,734)	(9,469)	(21,150)	47.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (227,030)	\$ (204,969)	\$ (226,093)	\$ (92,606)	\$ (185,213)	\$ (212,100)	3.5%	
Operating Contribution	\$ (227,030)	\$ (204,969)	\$ (226,093)	\$ (92,606)	\$ (185,213)	\$ (212,100)	3.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (227,030)	\$ (204,969)	\$ (226,093)	\$ (92,606)	\$ (185,213)	\$ (212,100)	3.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (227,030)	\$ (204,969)	\$ (226,093)	\$ (92,606)	\$ (185,213)	\$ (212,100)	3.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (227,030)	\$ (204,969)	\$ (226,093)	\$ (92,606)	\$ (185,213)	\$ (212,100)	3.5%	

Division		11		General & Administrative						
Department		1110		Board of Directors						
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,000	\$ 24,000	\$ 12,400	\$ 24,800	\$ 24,000.00	Salaries and Wages		
11-1110-4100	Accrued Payroll Expense	-	2,000	-	200	400	-	Salaries and Wages		
11-1110-4200	F.I.C.A.	1,836	1,836	1,836	949	1,897	1,836	Employee Benefits		
11-1110-4300	Food & Beverage Revenue	-	888	-	(58)	(116)	-	Employee Benefits		
11-1110-4305	Allocated Benefit	-	-	-	-	-	135,192	Employee Benefits		
11-1110-4310	Medical Insurance	123,600	121,665	126,623	62,380	124,760	-	Employee Benefits		
11-1110-4312	Dental & Orthodontic Insurance	-	1,500	-	-	-	-	Employee Benefits		
11-1110-4333	HRA Funding	7,500	7,692	7,500	3,700	7,400	-	Employee Benefits		
11-1110-4345	Workers' Comp Insurance	300	164	285	86	172	300	Employee Benefits		
11-1110-4368	Unemployment Insur. Exp Rating	832	1,267	1,416	583	1,166	1,505	Employee Benefits		
11-1110-4369	Employment Training Tax	24	24	2	12	25	24	Employee Benefits		
11-1110-4465	Contractual Services	29,638	4,013	10,600	-	-	600	Outside Services/Contractual		
11-1110-4540	Telephone	-	791	2,281	573	1,147	-	Utilities		
11-1110-4610	Operating Supplies	-	3,294	400	-	-	700	Other Operating Expenses		
11-1110-4830	Travel & Meetings	4,700	6,416	6,200	223	446	8,500	Other Operating Expenses		
11-1110-4855	Education & Training	2,000	1,815	3,000	-	-	2,500	Other Operating Expenses		
11-1110-4870	Insurance	9,500	12,168	14,000	6,509	13,018	12,994	Other Operating Expenses		
11-1110-4880	Memberships	-	400	-	-	-	-	Other Operating Expenses		
11-1110-4910	Printing & Publications	-	721	-	-	-	-	Other Operating Expenses		
11-1110-4620	Uniforms	900	-	1,000	-	-	1,200	Other Operating Expenses		
11-1110-4900	Advertising	1,200	-	1,200	315	630	1,600	Other Operating Expenses		
11-1110-4985	Election Charges	-	-	6,000	-	-	-	Other Operating Expenses		
11-1110-4836	Rent of Event Center	21,000	14,315	19,750	4,734	9,469	21,150	Internal Expense		
Total		\$ 227,030	\$ 204,969	\$ 226,093	\$ 92,606	\$ 185,213	\$ 212,100			

Division	11	General & Administrative	2017	2018	2019	2020
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Agenda Management Software		\$ 3,588	\$ 3,588	\$ 10,000	\$ -
	JCG Technologies		-	450	-	-
	Consultant Consolidation Feasibility		-	25,000	-	-
	Outside Service to prepare minutes		-	600	600	600
	Total Contractual Services		\$ 3,588	\$ 29,638	\$ 10,600	\$ 600
4830	Travel & Meetings					
	Conference Related Travel		\$ 1,000	\$ 2,500	\$ 3,000	\$ -
	Board/District Open House/Mixer Placer County Board of Supervisors		1,200	1,200	1,200	-
	Commission		-	1,000	2,000	-
	Safety Day Conference					500
	Board of Supervisors' Reception					1,500
	California Park & Recreation Society Conference					1,600
	California Special District Association Annual Conference					4,900
	Total Travel & Meetings		\$ 2,200	\$ 4,700	\$ 6,200	\$ 8,500
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 7,000	\$ 12,000	\$ 12,000	\$ 12,000
	Cost of Sales - Food & Beverage		2,000	3,000	3,000	4,000
	Committee Meetings		-	1,000	-	-
	Recreation & Parks Commission Meetings		4,000	4,000	4,000	4,400
	Board/District Open House/Mixer Placer County Board of Supervisors		1,000	1,000	750	750
	Total Rent of Event Center		\$ 14,000	\$ 21,000	\$ 19,750	\$ 21,150

YTD as of December 31, 2019



Division	11		General & Administrative					
Department	1130		Engineering					
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%	
Salaries and Wages	\$ (482,930)	\$ (451,473)	\$ (491,304)	\$ (251,080)	\$ (502,159)	\$ (517,511)	14.6%	
Employee Benefits	(185,391)	(191,900)	(194,979)	(96,442)	(192,883)	(238,888)	24.5%	
Outside Services/Contractual	(38,050)	(17,025)	(37,050)	(15,077)	(30,154)	(51,500)	202.5%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(14,110)	(7,304)	(10,510)	(1,577)	(3,153)	(18,220)	149.4%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	(136)	-	-	-	-	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (720,481)	\$ (667,839)	\$ (733,843)	\$ (364,175)	\$ (728,349)	\$ (826,119)	23.7%	
Operating Contribution	\$ (720,481)	\$ (667,539)	\$ (733,843)	\$ (364,175)	\$ (728,349)	\$ (826,119)	23.8%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(2,000)	(2,000)	-	-	-	-	-100.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (722,481)	\$ (669,539)	\$ (733,843)	\$ (364,175)	\$ (728,349)	\$ (826,119)	23.4%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (722,481)	\$ (669,539)	\$ (733,843)	\$ (364,175)	\$ (728,349)	\$ (826,119)	23.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (722,481)	\$ (669,539)	\$ (733,843)	\$ (364,175)	\$ (728,349)	\$ (826,119)	23.4%	

Division		11		General & Administrative								
Department		1130		Engineering								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line				
11-1130-3340	Inspection Fee	\$ -	\$ (300)	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue			
11-1130-3385	Engineering Fee - external	-	-	-	-	-	-	-	Operating Revenue			
11-1130-4110	Salaries & Wage - Regular Full	468,582	359,942	481,404	200,894	401,787	507,511	Salaries and Wages				
11-1130-4115	Food & Beverage Revenue	4,000	4,050	-	6,710	13,420	10,000	Salaries and Wages				
11-1130-4100	Accrued Payroll Expense	-	18,932	-	1,355	2,711	-	Salaries and Wages				
11-1130-4120	Sick/Personal	-	10,893	-	9,773	19,546	-	Salaries and Wages				
11-1130-4123	Bereavement Pay	-	1,767	-	-	-	-	Salaries and Wages				
11-1130-4125	Vacation Time	-	19,539	-	13,014	26,029	-	Salaries and Wages				
11-1130-4127	Holiday Pay	-	19,569	-	8,063	16,125	-	Salaries and Wages				
11-1130-4130	Administrative Leave	-	4,737	-	5,189	10,378	-	Salaries and Wages				
11-1130-4135	Compensatory Time	-	1,328	-	1,232	2,464	-	Salaries and Wages				
11-1130-4141	Duty Supervisor Pay	10,348	10,646	9,900	4,776	9,552	-	Salaries and Wages				
11-1130-4185	Workers' Comp Leave	-	71	-	-	-	-	Salaries and Wages				
11-1130-4145	Overtime	-	-	-	74	148	-	Salaries and Wages				
11-1130-4200	F.I.C.A.	36,944	34,747	36,827	15,932	31,864	39,590	Employee Benefits				
11-1130-4300	Accrued Benefit Expense	-	3,533	-	1,121	2,242	-	Employee Benefits				
11-1130-4305	Allocated Benefit	-	-	-	-	-	148,404	Employee Benefits				
11-1130-4310	Medical Insurance	95,978	97,479	101,298	53,665	107,329	-	Employee Benefits				
11-1130-4325	Life Insurance	912	912	912	456	912	-	Employee Benefits				
11-1130-4333	HRA Funding	6,000	6,141	6,000	3,058	6,116	-	Employee Benefits				
11-1130-4336	Long-Term Disability	3,451	4,661	5,729	2,372	4,744	-	Employee Benefits				
11-1130-4345	Workers' Comp Insurance	3,359	3,176	2,744	1,625	3,249	3,847	Employee Benefits				
11-1130-4355	Retirement	-	5,608	-	-	-	-	Employee Benefits				
11-1130-4356	CalPERS	37,067	34,008	39,661	17,866	35,731	45,254	Employee Benefits				
11-1130-4360	Admin Fee - IRS 125 Plan	-	69	80	26	52	-	Employee Benefits				
11-1130-4368	Unemployment Insur. Exp Rating	1,652	1,533	1,680	315	631	1,276	Employee Benefits				
11-1130-4369	Employment Training Tax	28	32	48	7	13	-	Employee Benefits				
11-1130-4420	Engineering - Outside	10,000	-	10,000	-	-	30,000	Outside Services/Contractual				
11-1130-4435	Software Licenses/Maintenance	8,050	3,130	7,050	7,927	15,854	9,500	Outside Services/Contractual				
11-1130-4465	Contractual Services	20,000	13,895	20,000	7,150	14,300	12,000	Outside Services/Contractual				
11-1130-4610	Operating Supplies	600	234	500	637	1,273	500	Other Operating Expenses				
11-1130-4620	Uniforms	1,200	108	1,000	510	1,019	1,000	Other Operating Expenses				
11-1130-4621	Safety Gear	250	182	250	-	-	-	Other Operating Expenses				
11-1130-4630	Tools	-	-	-	65	130	400	Other Operating Expenses				
11-1130-4640	Equipment	-	-	-	50	100	500	Other Operating Expenses				
11-1130-4815	Postage	50	-	50	-	-	-	Other Operating Expenses				
11-1130-4816	Shipping	-	55	-	-	-	-	Other Operating Expenses				
11-1130-4820	Fees & Permits	750	79	750	148	296	120	Other Operating Expenses				
11-1130-4825	Taxes & Licenses	350	370	350	-	-	-	Other Operating Expenses				
11-1130-4830	Travel & Meetings	2,500	3,926	3,000	73	146	11,000	Other Operating Expenses				
11-1130-4835	Rents & Leases	3,800	40	-	-	-	1,200	Other Operating Expenses				
11-1130-4855	Education & Training	4,000	2,145	4,000	65	129	3,500	Other Operating Expenses				
11-1130-4880	Memberships	520	165	520	-	-	-	Other Operating Expenses				
11-1130-4910	Printing & Publications	90	-	90	30	60	-	Other Operating Expenses				
11-1130-4836	Rent of Event Center	-	136	-	-	-	-	Internal Expense				
11-1130-5014	Fleet and Equipment Expense	2,000	2,000	-	-	-	-	Allocation of Fleet				
Total		\$ 722,481	\$ 669,539	\$ 733,843	\$ 364,175	\$ 728,349	\$ 826,119					
Cost of Sales - Food & Beverage												

Division	11	General & Administrative	2017	2018	2019	2020
Department	1130	Engineering	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4420	Outside Engineering Fees					
	GIS Water Implementation and Sewer Updates		\$ 8,000	\$ 10,000	\$ 10,000	\$ 30,000
	UWMP 2015 Update		4,000	-	-	-
	Outside Engineering Fees		10,000	-	-	-
	Total Outside Engineering Fees		\$ 22,000	\$ 10,000	\$ 10,000	\$ 30,000
4435	Software Licenses/Maintenance					
	AutoCAD Annual Maintenance		\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,300
	H2O Net (Innovyze) Annual Maintenance		1,000	1,000	-	-
	Geographic Interface System (GIS) Software		4,150	4,150	4,150	7,300
	Geographic Interface System (GIS) Equipment		900	900	900	900
	Total Software Licenses/Maintenance		\$ 8,050	\$ 8,050	\$ 7,050	\$ 9,500
4465	Contractual Services					
	Inspection and Testing for non-CIP Projects		\$ 5,000	\$ -	\$ -	\$ -
	On-Call Surveying Services		10,000	10,000	10,000	12,000
	As-built Backlog and Scanning Services		5,000	-	-	-
	GIS/CMMS Update and Documentation		30,000	10,000	10,000	-
	Total Contractual Services		\$ 50,000	\$ 20,000	\$ 20,000	\$ 12,000
4830	Travel & Meetings					
	SCADA - Travel Expenses for Ignition Training		\$ 1,500	\$ 1,000	\$ 1,000	\$ -
	American Water Works Association		-	-	-	9,200
	Various Meetings and Travel Expense for Training		2,000	500	1,000	1,800
	Lucity Conference		1,500	1,000	1,000	-
	Total Travel & Meetings		\$ 5,000	\$ 2,500	\$ 3,000	\$ 11,000
4855	Education & Training					
	SCADA - Ignition Training		\$ 2,500	\$ 1,000	\$ 1,000	\$ -
	Contract Compliance Webinars		-	-	-	900
	GIS Training		-	1,000	1,000	2,600
	Various Seminars and Training		4,000	2,000	2,000	-
	Lucity		1,000	-	-	-
	Capital Contribution-Infrastructure		\$ 7,500	\$ 4,000	\$ 4,000	\$ 3,500

YTD as of December 31, 2019



Division Department	11 1200		General & Administrative Accounting				2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (450,097)	0.0%	
Employee Benefits	-	-	-	-	-	(210,774)	0.0%	
Outside Services/Contractual	-	-	-	-	-	(78,450)	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	-	-	-	-	-	(88,700)	0.0%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (828,021)	0.0%	
Operating Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (828,021)	0.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (828,021)	0.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (828,021)	0.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (828,021)	0.0%	

Division		11		General & Administrative				
Department		1200		Accounting				
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
11-1200-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,096.94	Salaries and Wages
11-1200-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages
11-1200-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages
Food & Beverage	Sick/Personal	-	-	-	-	-	-	#N/A
11-1200-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-1200-4125	Vacation Time	-	-	-	-	-	-	Salaries and Wages
11-1200-4127	Holiday Pay	-	-	-	-	-	-	Salaries and Wages
11-1200-4130	Administrative Leave	-	-	-	-	-	-	Salaries and Wages
11-1200-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages
11-1200-4145	Overtime	-	-	-	-	-	2,000	Salaries and Wages
11-1200-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
11-1200-4200	F.I.C.A.	-	-	-	-	-	34,432	Employee Benefits
11-1200-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits
11-1200-4305	Allocated Benefit	-	-	-	-	-	131,030	Employee Benefits
11-1200-4333	HRA Funding	-	-	-	-	-	-	Employee Benefits
11-1200-4345	Workers' Comp Insurance	-	-	-	-	-	2,921	Employee Benefits
11-1200-4356	CalPERS	-	-	-	-	-	40,134	Employee Benefits
11-1200-4368	Unemployment Insur. Exp Rating	-	-	-	-	-	1,806	Employee Benefits
11-1200-4369	Employment Training Tax	-	-	-	-	-	450	Employee Benefits
11-1200-4415	Accounting Fees	-	-	-	-	-	49,500	Outside Services/Contractual
11-1200-4435	Software Licenses/Maintenance	-	-	-	-	-	4,350	Outside Services/Contractual
11-1200-4465	Contractual Services	-	-	-	-	-	24,600	Outside Services/Contractual
11-1200-4620	Uniforms	-	-	-	-	-	1,900	Other Operating Expenses
11-1200-4640	Equipment	-	-	-	-	-	3,600	Other Operating Expenses
11-1200-4750	Discounts Taken	-	-	-	-	-	-	Other Operating Expenses
11-1200-4815	Postage	-	-	-	-	-	28,200	Other Operating Expenses
11-1200-4816	Shipping	-	-	-	-	-	-	Other Operating Expenses
11-1200-4820	Fees & Permits	-	-	-	-	-	-	Other Operating Expenses
11-1200-4825	Taxes & Licenses	-	-	-	-	-	-	Other Operating Expenses
11-1200-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses
11-1200-4835	Rents & Leases	-	-	-	-	-	1,100	Other Operating Expenses
11-1200-4845	Bank Fees & Charges	-	-	-	-	-	10,800	Other Operating Expenses
11-1200-4846	Credit Card Merchant Charges	-	-	-	-	-	20,000	Other Operating Expenses
11-1200-4855	Education & Training	-	-	-	-	-	23,100	Other Operating Expenses
11-1200-4880	Memberships	-	-	-	-	-	-	Other Operating Expenses
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828,021	

Division	11	General & Administrative	2017	2018	2019	2020
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	Pension Plan Audit	\$	-	\$	-	\$ 7,500
	Fiscal Year Financial Statement Audit		-		-	34,000
	Appropriation Limit Audit		-		-	3,000
	State Controller's Report		-		-	1,250
	Tax Preparation		-		-	3,000
f Sales - Food & Be	CalPERS Calculation Consultant		-		-	750
	Total Outside Accounting Fees	\$	-	\$	-	\$ 49,500
4435	Software Licenses/Maintenance					
	Check Payment Scanning Software - License Agreement	\$	-	\$	-	\$ 2,650
	Online Data/Parcel Service		-		-	1,700
	Total Software Licenses/Maintenance	\$	-	\$	-	\$ 4,350
4465	Contractual Services					
	Utility Billing Statement Processing	\$	-	\$	-	\$ 10,200
	Utility Billing Restructure	\$	-	\$	-	\$ 10,000
	Answering Service		-		-	4,400
	Total Contractual Services	\$	-	\$	-	\$ 24,600
4640	Equipment					
	Ergonomic Office Furniture	\$	-	\$	-	\$ 5,000
	Desktop Scanners		-		-	3,200
	Receipt Printer		-		-	200
	Credit Card Printer		-		-	200
	Total Equipment	\$	-	\$	-	\$ 8,600
4815	Postage					
	Utility Billing - Statement Mailing Fees	\$	-	\$	26,000	\$ 21,600
	Metered Postage Fees		-		2,000	6,600
	Total Postage	\$	-	\$	28,000	\$ 28,200
4855	Education & Training					
	Document Management Software Training	\$	-	\$	-	\$ 4,000
	Customer Service Training		-		-	9,100
	Accounting Software - Training (General & Ongoing Training)		-		-	10,000
	Total Education & Training	\$	-	\$	-	\$ 23,100

YTD as of December 31, 2019



Division Department	11 5040		General & Administrative Administrative					Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 40,800	\$ 47,895	\$ 44,000	\$ 22,151	\$ 44,302	\$ 43,000	-10.2%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 40,800	\$ 47,895	\$ 44,000	\$ 22,151	\$ 44,302	\$ 43,000	-10.2%	
Salaries and Wages	\$ (1,141,029)	\$ (1,227,822)	\$ (1,277,058)	\$ (514,507)	\$ (1,029,015)	\$ (707,966)	-42.3%	
Employee Benefits	(493,010)	(477,268)	(530,576)	(247,312)	(494,624)	(331,115)	-30.6%	
Outside Services/Contractual	(378,700)	(278,405)	(408,450)	(129,552)	(259,104)	(259,546)	-6.8%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(218,235)	(164,384)	(185,185)	(70,857)	(141,713)	(120,611)	-26.6%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(46,500)	(21,541)	(37,500)	(27,510)	(55,020)	(32,000)	48.6%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	(16,962)	0.0%	
Total Operating Expense	\$ (2,277,474)	\$ (2,169,420)	\$ (2,438,769)	\$ (989,738)	\$ (1,979,476)	\$ (1,468,200)	-32.3%	
Operating Contribution	\$ (2,236,674)	\$ (2,121,525)	\$ (2,394,769)	\$ (967,587)	\$ (1,935,174)	\$ (1,425,200)	-32.8%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(5,300)	(5,300)	-	-	-	-	-100.0%	
Allocation of General & Administrative	3,890,000	3,890,000	3,610,250	1,805,125	3,610,250	-	-100.0%	
Operating Income(Loss)	\$ 1,648,026	\$ 1,763,175	\$ 1,215,481	\$ 837,538	\$ 1,675,076	\$ (1,425,200)	-180.8%	
Non-Operations								
Property Tax Revenue	\$ 4,740,000.00	\$ 5,058,622.96	\$ 5,250,000.00	\$ 2,625,000.00	\$ 5,250,000.00	\$ 4,012,000.00	-20.7%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	13,000	8,474	60,000	-	-	54,000	537.2%	
Other Non-Op Revenue	10,000	101,960	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(84,000)	(200,798)	(90,000)	(45,000)	(90,000)	(84,000)	-58.2%	
Income(Loss)	\$ 6,327,026	\$ 6,731,435	\$ 6,435,481	\$ 3,417,538	\$ 6,835,076	\$ 2,556,800	-62.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 6,327,026	\$ 6,731,435	\$ 6,435,481	\$ 3,417,538	\$ 6,835,076	\$ 2,556,800	-62.0%	

Division Department		11 5040		General & Administrative Administrative				
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
11-5040-3910	Property Tax Rev - curr sec	\$ (4,490,000)	\$ (4,087,351)	\$ (5,000,000)	\$ (2,500,000)	\$ (5,000,000.02)	\$ (4,590,000.00)	Property Tax Revenue
11-5040-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	1,328,000	Property Tax Revenue
11-5040-3912	Property Tax Rev - Curr Unsec	(250,000)	(971,272)	(250,000)	(125,000)	(250,000)	-	Property Tax Revenue
11-5040-3913	Property Tax Rev - RDA	-	-	-	-	-	(750,000)	Property Tax Revenue
11-5040-3920	Property Tax Rev - Interest	-	(8,454)	-	-	-	(4,000)	Interest
11-5040-3310	Penalties and Interest	(24,000)	(23,876)	(24,000)	(11,335)	(22,670)	(23,000)	Operating Revenue
11-5040-3346	Ord 100 Certificate	(2,400)	(3,500)	(3,000)	(2,075)	(4,150)	(3,000)	Operating Revenue
11-5040-3380	Administrative Fee - external	(12,000)	(15,400)	(14,000)	(7,100)	(14,200)	(13,000)	Operating Revenue
11-5040-3750	Discount Earned	(2,400)	(5,119)	(3,000)	(1,641)	(3,282)	(4,000)	Operating Revenue
11-5040-4110	Salaries & Wage - Regular Full	1,132,229	924,775	1,277,058	427,809	855,618	707,966	Salaries and Wages
11-5040-4115	Salaries & Wage - Temp	7,800	710	-	610	1,220	-	Salaries and Wages
11-5040-4100	Accrued Payroll Expense	-	32,084	-	11,756	23,511	-	Salaries and Wages
11-5040-4120	Sick/Personal	-	66,335	-	12,756	25,511	-	Salaries and Wages
11-5040-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-5040-4125	Vacation Time	-	117,319	-	30,492	60,983	-	Salaries and Wages
11-5040-4127	Holiday Pay	-	50,229	-	18,250	36,501	-	Salaries and Wages
11-5040-4130	Administrative Leave	-	34,319	-	11,194	22,388	-	Salaries and Wages
11-5040-4135	Compensatory Time	-	94	-	204	407	-	Salaries and Wages
11-5040-4145	Overtime	1,000	1,957	-	1,296	2,591	-	Salaries and Wages
11-5040-4185	Workers' Comp Leave	-	-	-	141	283	-	Salaries and Wages
11-5040-4200	F.I.C.A.	87,289	86,784	95,782	37,197	74,395	54,159	Employee Benefits
11-5040-4300	Accrued Benefit Expense	-	6,393	-	3,910	7,821	-	Employee Benefits
11-5040-4305	Allocated Benefit	-	-	-	-	-	207,020	Employee Benefits
11-5040-4310	Medical Insurance	273,538	257,590	296,297	149,545	299,090	-	Employee Benefits
11-5040-4312	Dental & Orthodontic Insurance	-	758	-	-	-	-	Employee Benefits
11-5040-4325	Life Insurance	2,668	2,755	2,668	1,075	2,151	-	Employee Benefits
11-5040-4333	HRA Funding	17,550	17,961	17,550	8,087	16,174	-	Employee Benefits
11-5040-4336	Long-Term Disability	10,093	11,341	14,899	5,087	10,174	-	Employee Benefits
11-5040-4345	Workers' Comp Insurance	6,504	8,583	6,185	3,973	7,946	4,595	Employee Benefits
11-5040-4356	CalPERS	90,454	80,544	91,485	37,655	75,310	63,128	Employee Benefits
11-5040-4360	Admin Fee - IRS 125 Plan	-	228	250	81	162	-	Employee Benefits
11-5040-4368	Unemployment Insur. Exp Rating	4,832	4,242	5,334	687	1,373	1,505	Employee Benefits
11-5040-4369	Employment Training Tax	82	90	125	15	29	708	Employee Benefits
11-5040-4415	Accounting Fees	52,800	53,555	45,250	22,500	45,000	-	Outside Services/Contractual
11-5040-4425	Attorney Fees	209,000	133,731	160,000	45,775	91,550	152,000	Outside Services/Contractual
11-5040-4435	Software Licenses/Maintenance	25,300	45,079	27,600	3,564	7,128	9,186	Outside Services/Contractual
11-5040-4465	Contractual Services	91,600	46,040	175,600	57,713	115,426	98,360	Outside Services/Contractual
11-5040-4530	T.T.S.A.	-	-	-	-	-	-	Utilities
11-5040-4610	Operating Supplies	22,000	26,781	25,000	7,288	14,577	26,000	Other Operating Expenses
11-5040-4620	Uniforms	3,600	3,127	4,000	2,312	4,625	2,300	Other Operating Expenses
11-5040-4621	Safety Gear	1,600	844	1,600	384	769	800	Other Operating Expenses
11-5040-4640	Equipment	2,000	4,123	5,000	-	-	-	Other Operating Expenses
11-5040-4750	Discounts Taken	-	-	(3,000)	-	-	-	Other Operating Expenses
11-5040-4815	Postage	30,000	26,205	28,000	10,660	21,320	-	Other Operating Expenses
11-5040-4816	Shipping	2,000	1,460	2,000	865	1,729	2,400	Other Operating Expenses
11-5040-4825	Taxes & Licenses	550	-	500	-	-	400	Other Operating Expenses
11-5040-4830	Travel & Meetings	19,450	11,664	12,100	1,962	3,924	26,100	Other Operating Expenses
11-5040-4835	Rents & Leases	17,000	13,398	15,000	5,604	11,209	10,100	Other Operating Expenses
11-5040-4840	Laundry	-	-	-	1,458	2,916	-	Other Operating Expenses
11-5040-4845	Bank Fees & Charges	13,000	10,787	13,000	4,995	9,991	-	Other Operating Expenses
11-5040-4846	Credit Card Merchant Charges	15,000	18,620	20,000	9,802	19,604	-	Other Operating Expenses
11-5040-4855	Education & Training	31,025	5,484	22,900	5,364	10,728	1,200	Other Operating Expenses

Account Number	Description	General & Administrative		2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line
		11 2018 Budget	5040 2018 Actual					
11-5040-4860	Cash Over/Short	-	1,100	-	-	-	-	Other Operating Expenses
11-5040-4870	Insurance	2,000	1,125	1,000	1,268	2,536	1,201	Other Operating Expenses
11-5040-4880	Memberships	10,710	8,836	9,785	8,140	16,281	8,370	Other Operating Expenses
11-5040-4895	Miscellaneous	-	100	-	28	56	-	Other Operating Expenses
11-5040-4900	Advertising	7,000	3,410	3,000	1,245	2,491	16,940	Other Operating Expenses
11-5040-4910	Printing & Publications	-	540	-	-	-	-	Other Operating Expenses
11-5040-4970	Community Outreach	7,800	6,565	9,300	585	1,170	8,300	Other Operating Expenses
11-5040-4980	Customer Information	33,500	12,500	16,000	2,776	5,552	16,500	Other Operating Expenses
11-5040-5065	Late Penalties	-	35	-	-	-	-	Other Operating Expenses
11-5040-4836	Rent of Event Center	6,500	1,089	5,000	-	-	-	Internal Expense
11-5040-4896	Contribution of Meeting Rooms	40,000	20,452	32,500	27,510	55,020	32,000	Internal Expense
11-5040-5014	Fleet and Equipment Expense	5,300	5,300	-	-	-	-	Allocation of Fleet
11-5040-5600	Depreciation Expense	-	-	-	-	-	16,962	Depreciation
11-5040-6000	Administration Expense	(3,026,420)	(3,026,420)	-	-	-	-	Allocation of General & Administrative
11-5040-6000	Administration Expense	(863,580)	(863,580)	-	-	-	-	Allocation of General & Administrative
11-5040-6000	Administrative Allocation	-	-	(3,610,250)	(1,805,125)	(3,610,250)	-	Allocation of General & Administrative
11-5040-3940	Interest Revenue	(13,000)	(20)	(60,000)	-	-	(50,000)	Interest
11-5040-3395	Miscellaneous Revenue	(10,000)	(101,960)	-	-	-	-	Other Non-Op Revenue
11-5040-4358	Pension Expense -	-	134,409	-	-	-	-	Other Non-Op Expenses
11-5040-4850	Property Tax Direct Charges	84,000	66,389	90,000	45,000	90,000	84,000	Other Non-Op Expenses
Total		\$ (6,327,026)	\$ (6,739,112)	\$ (6,435,481)	\$ (3,423,657)	\$ (6,847,313)	\$ (2,556,800)	
			(7,677)		(6,119)	(12,237)		

Division	11	General & Administrative	2017	2018	2019	2020			
Capital Contributi	5040	Administrative	Budget	Budget	Budget	Budget			
Additional Information for Selected Accounts									
4415	Outside Accounting Fees								
	Pension Plan Audit	\$	-	\$	-	\$	6,500	\$	-
	Fiscal Year Financial Statement Audit		-		-		32,500		-
	Appropriation Limit Audit		-		-		2,750		-
	Tax Preparation		-		-		3,000		-
	CalPERS Calculation Consultant		-		800		500		-
	Total Outside Accounting Fees	\$	-	\$	800	\$	45,250	\$	-
									Moved to Accounting Department
4425	Attorney Fees								
	District Legal Counsel	\$	102,000	\$	102,000	\$	75,000	\$	100,000
	Labor Attorney - Counsel		55,000		24,000		25,000		30,000
	Labor Attorney - Personnel Ordinance and Procedures		10,000		30,000		30,000		22,000
	Labor Attorney - COU and MOU Negotiations		-		40,000		30,000		-
	Other		-		13,000		-		-
	Total Attorney Fees	\$	167,000	\$	209,000	\$	160,000	\$	152,000
4435	Software Licenses/Maintenance								
	Accounting Software - Annual Maintenance Agreement	\$	14,400	\$	14,900	\$	16,000	\$	-
	Check Payment Scanning Software - License Agreement		600		600		600		-
	Online Data/Parcel Service		1,700		1,700		1,700		-
	Content Verse Annual Maintenance		4,300		4,300		5,000		-
	Social Media Platform		-		-		-		4,800
	Subscription Services		300		300		300		886
	Performance Evaluation Software		-		3,500		4,000		3,500
	Total Software Licenses/Maintenance	\$	21,300	\$	25,300	\$	27,600	\$	9,186
									Moved to Technology
									Moved to Accounting Department
									Moved to Accounting Department
									Moved to Technology
4465	Contractual Services								
	Professional Services: Photography, Graphic Design, Signage	\$	7,500	\$	11,500	\$	7,500	\$	1,500
	Graphic Design - Annual Report & Website		-		-		-		22,000
	Contact Management System		300		300		400		-
	Website Updates/Upgrades/Maintenance		2,500		11,000		11,000		7,140
	Website Domain Names, Hosting, Forwarding		1,000		1,000		1,000		1,230
	Utility Billing Statement Processing		-		-		13,000		-
	Phone System Maintenance and Repair		-		-		500		-
	Answering Service		6,000		6,000		6,000		-
	Document Shredding Service		800		800		1,000		1,500
	Tahoe TV NTPUD Webcam Website (Split w Parks)		1,800		-		1,200		-
	California Tahoe Alliance		6,000		6,000		6,000		-
	North Tahoe Business Association Streetlight Banner Installs		-		-		-		450
	Certified Folder		-		-		-		540
	Bill Redesign		-		-		-		7,500
	Translation Services		-		-		-		1,500
	Video Production		-		-		-		5,000
	Ordinance & Policy Update		-		-		-		40,000
	Class & Compensation Study		-		-		50,000		10,000
	Consolidation Consultant		20,000		30,000		-		-
	Open Gov		-		12,000		-		-
	Total Contractual Services	\$	45,900	\$	78,600	\$	97,600	\$	98,360
4610	Operating Supplies								
	Office Supplies, District-Wide	\$	18,500	\$	22,000	\$	25,000	\$	26,000
	Total Operating Supplies	\$	18,500	\$	22,000	\$	25,000	\$	26,000

Division	11	General & Administrative	2017	2018	2019	2020	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4815	Postage						
	Utility Billing - Statement Mailing Fees		\$ -	\$ -	\$ 26,000	\$ -	Moved to Accounting Department
	Metered Postage Fees		-	-	2,000	-	Moved to Accounting Department
	Total Postage		\$ -	\$ -	\$ 28,000	\$ -	
4830	Travel & Meetings						
	California Association of Public Information Officers (CAPIO) Conference		\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,100	
	Government Finance Officers Association Conference		-	-	-	3,000	
	Professional Management Training		-	-	-	10,000	
	Grant Writing Training		-	-	-	500	
	North Tahoe Public Utility District Public Meeting Hosting		-	-	-	2,000	
	Ribbon Cutting - Parks Projects		-	-	-	1,000	
	Society of Human Resources Management		-	-	-	3,000	
	Host Tahoe Summit Meeting		-	-	2,500	-	
	Special District Institute - Travel		1,000	1,000	-	-	
	Special Meetings with Representatives of Local Regulatory Agencies		2,000	2,000	-	-	
	HR Workshops Conferences Meetings		1,800	1,800	1,800	-	
	Employee Mileage Reimbursement		600	600	600	1,200	
	Lucity Conference Travel Expenses		1,500	-	-	-	
	Lucity NorCal Users' Group Travel		300	-	-	-	
	Travel for Annual Client Conference (Accounting Software Vendor)		2,500	3,750	-	-	
	Public Information Officer Training		500	500	500	500	
	Public Workshop		1,800	1,800	-	-	
	Community Open House/Mixer		1,300	1,300	-	-	
	NLTRA/Chamber Awards - District Employee of the Year		1,100	850	850	-	
	Other		2,000	2,000	2,000	-	
	California Special Districts Association General Manager Conferences		800	1,600	1,600	1,600	
	Kings Beach State Recreation Area Parking Passes		750	750	750	1,200	
	Grant Writing Education		-	500	500	-	
	Total Travel & Meetings		\$ 18,950	\$ 19,450	\$ 12,100	\$ 26,100	
4835	Rents & Leases						
	Postage Meter Rental		\$ -	\$ -	\$ 3,000	\$ -	
	Printers/Copiers Lease & Maintenance Agreement		12,000	12,000	12,000	10,100	
	Total Rents & Leases		\$ 12,000	\$ 12,000	\$ 15,000	\$ 10,100	
4855	Education & Training						
	Special District Institute		\$ 1,500	\$ 1,500	\$ -	\$ -	
	California Association of Public Information Officers (CAPIO) Conference		600	600	700	200	
	HR Workshops		2,050	1,025	2,000	500	
	Lucity Conference Fees		700	-	-	-	
	Clerk/Board Secretary Training		500	500	500	-	
	Executive Team Training		-	-	5,000	-	
	Accounting Software - Training (General & Ongoing Training)		3,000	3,000	6,000	-	
	Annual Client Conference (Accounting Software Vendor) 2 attendees		1,100	1,100	-	-	
	Professional Development and Training		1,600	1,600	2,000	-	
	Professional Development and Training (PIO)		500	500	500	-	
	Notary Class		-	-	-	-	
	ActiveNet Training		10,000	5,000	-	-	
	Springbrook Training for change to SQL Database		15,000	15,000	5,000	-	
	CSDA 2016 General Manager Leadership Summit		700	700	700	-	
	Grant Writing Education		-	500	500	500	
	Total Education & Training		\$ 37,250	\$ 31,025	\$ 22,900	\$ 1,200	

Division	11	General & Administrative	2017	2018	2019	2020
Department	5040	Administrative	Budget	Budget	Budget	Budget
4880	Memberships					
	California Special District Association (CSDA)		\$ 5,700	\$ 5,700	\$ 5,700	\$ 7,500
	North Tahoe Chamber of Commerce		200	200	200	-
	North Lake Tahoe Resort Association		700	700	700	-
	North Tahoe Business Association		300	300	300	300
	California Association of Public Information Officers (CAPIO)		200	200	225	225
	Society for Human Resources		185	185	185	185
	Sierra Human Resources Association		50	75	75	-
	Northern California Human Resources Association		150	-	-	-
	American Institute of CPAs		300	300	-	-
	California Society of CPAs		400	400	-	-
	Government Finance Officers Association		400	400	400	160
	Accounting Software - User Group		100	100	-	-
	Gold Country Consortium		2,000	-	-	-
	American Water Works Association		2,000	2,000	2,000	-
	Misc.		150	150	-	-
	Total Memberships		\$ 12,835	\$ 10,710	\$ 9,785	\$ 8,370
4900	Advertising					
	Banners for Sponsorship		\$ 2,000	\$ 2,000	\$ -	\$ -
	Advertising (KTKE Contract)					\$ 2,640
	Advertising (Print Media)					\$ 3,600
	Advertising (Social Media)					\$ 7,200
	Advertising Summer/Winter Guide					\$ 3,500
	Other Advertising (PSA's, Newspaper, etc.)		5,000	5,000	3,000	-
	Total Advertising		\$ 7,000	\$ 7,000	\$ 3,000	\$ 16,940
4970	Community Outreach					
	4th of July Sponsorship		\$ 3,000	\$ 3,000	\$ 3,000	\$ -
	Kings Beach Snowfest Parade		500	500	500	-
	Kings Beach Music Sponsorship		3,000	3,000	3,000	-
	Kings Beach Clean Up Day		300	300	300	-
	Kings Beach Walkathon		-	-	-	500
	Sierra Watershed Education Partnerships		-	-	-	2,000
	Earth Day Booth		200	200	200	-
	Career Day & Job Fairs		-	-	1,500	-
	Community Sponsorships & Events		800	800	800	5,800
	Total Community Outreach		\$ 7,800	\$ 7,800	\$ 9,300	\$ 8,300
4980	Customer Information					
	Newsletter - Quarterly		\$ 10,000	\$ 10,000	\$ 5,000	\$ -
	Banners for Sponsorship/Publicity		-	-	-	1,000
	Reports & News Mailing Costs		-	-	-	11,000
	Sierra Watershed Education		2,000	2,000	2,000	-
	Reports and Pamphlets for Customers		1,000	1,000	1,000	-
	School Education - Urban Water Management Plan Measures		-	-	-	-
	School Education - Urban Water Management Plan - SWEP		-	-	-	-
	Public Outreach Boards Installed at District Facilities		5,000	5,000	1,500	1,500
	Customer Emergency Notification A Frames		1,500	1,500	-	-
	Radio information spots		2,000	2,000	1,500	-
	Community Outreach		8,400	12,000	5,000	3,000
	Total Customer Information		\$ 29,900	\$ 33,500	\$ 16,000	\$ 16,500

YTD as of December 31, 2019



Division	11	General & Administrative						
Department	5042	Employee Services						
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	(600)	(600)	(5,100)	-	-	0	-100.0%	
Outside Services/Contractual	(14,800)	(12,497)	(13,325)	(4,750)	(9,499)	(8,530)	-31.7%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(23,700)	(31,715)	(32,000)	(6,693)	(13,387)	(32,230)	1.6%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(5,678)	(2,616)	(4,600)	(11,566)	(23,132)	(4,000)	52.9%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (44,778)	\$ (47,428)	\$ (55,025)	\$ (23,009)	\$ (46,017)	\$ (44,760)	-5.6%	
Operating Contribution	\$ (44,778)	\$ (47,428)	\$ (55,025)	\$ (23,009)	\$ (46,017)	\$ (44,760)	-5.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (44,778)	\$ (47,428)	\$ (55,025)	\$ (23,009)	\$ (46,017)	\$ (44,760)	-5.6%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (44,778)	\$ (47,428)	\$ (55,025)	\$ (23,009)	\$ (46,017)	\$ (44,760)	-5.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (44,778)	\$ (47,428)	\$ (55,025)	\$ (23,009)	\$ (46,017)	\$ (44,760)	-5.6%	

Division		11		General & Administrative						
Department		5042		Employee Services						
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
11-5042-4300	Accrued Benefit Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Employee Benefits	
11-5042-4305	Allocated Benefit	-	-	-	-	-	(1,322,668)	Employee Benefits		
11-5042-4310	Medical Insurance	-	-	-	-	-	1,000,318	Employee Benefits		
11-5042-4312	Food & Beverage Revenue	-	-	4,500	-	-	61,410	Employee Benefits		
11-5042-4313	Vision Insurance	-	-	-	-	-	23,731	Employee Benefits		
11-5042-4325	Life Insurance	-	-	-	-	-	15,235	Employee Benefits		
11-5042-4333	HRA Funding	-	-	-	-	-	173,250	Employee Benefits		
11-5042-4336	Long-Term Disability	-	-	-	-	-	46,923	Employee Benefits		
11-5042-4337	Employee Assistance Program	-	-	-	-	-	-	Employee Benefits		
11-5042-4360	Admin Fee - IRS 125 Plan	600	600	600	-	-	1,800	Employee Benefits		
11-5042-4465	Contractual Services	4,800	1,182	3,950	-	-	-	Outside Services/Contractual		
11-5042-4470	Employee Screening	10,000	11,315	9,375	4,750	9,499	8,530	Outside Services/Contractual		
11-5042-4610	Operating Supplies	4,600	1,206	3,900	482	965	730	Other Operating Expenses		
11-5042-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses		
11-5042-4830	Travel & Meetings	-	140	-	-	-	-	Other Operating Expenses		
11-5042-4855	Education & Training	-	-	-	-	-	5,500	Other Operating Expenses		
11-5042-4875	Insurance Claims - PL & PD	-	-	5,000	-	-	-	Other Operating Expenses		
11-5042-4895	Miscellaneous	12,600	9,759	11,000	1,000	2,000	-	Other Operating Expenses		
11-5042-4900	Advertising	6,500	20,610	12,100	5,211	10,422	-	Other Operating Expenses		
11-5042-4836	Rent of Event Center	5,678	2,616	4,600	11,566	23,132	4,000	Internal Expense		
11-5042-4890	Employee Relations	-	-	-	-	-	26,000	Other Operating Expenses		
Total		\$ 44,778	\$ 47,428	\$ 55,025	\$ 23,009	\$ 46,017	\$ 44,760			

Division	11	General & Administrative	2017	2018	2019	2020
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4890	Employee Relations					
	Semi-Annual Safety Meeting		\$ -	\$ -	\$ -	\$ 2,000
	Annual Employee Appreciation Dinner		-	-	-	15,000
	Employee Recognition Events		-	-	-	7,000
	Employee Satisfaction Survey		-	-	-	2,000
	Total Employee Relations		\$ -	\$ -	\$ -	\$ 26,000
4895	Miscellaneous					
	Quarterly Employee Meeting		\$ 3,600	\$ 3,600	\$ 2,000	\$ -
	Employee Awards Dinner		9,000	9,000	9,000	-
	Total Miscellaneous		\$ 12,600	\$ 12,600	\$ 11,000	\$ -

YTD as of December 31, 2019



Division	11	General & Administrative						
Department	5044	Information Technology						
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	-	-	-	-	-	-	0.0%	
Outside Services/Contractual	(188,189)	(139,322)	(238,220)	(98,400)	(196,799)	(310,400)	122.8%	
Utilities	(24,000)	(1,727)	(2,500)	(199)	(398)	(9,600)	455.9%	
Other Operating Expenses	(36,500)	(3,343)	(28,700)	(9,956)	(19,912)	(26,550)	694.1%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (248,689)	\$ (144,393)	\$ (269,420)	\$ (108,555)	\$ (217,109)	\$ (346,550)	140.0%	
Operating Contribution	\$ (248,689)	\$ (144,393)	\$ (269,420)	\$ (108,555)	\$ (217,109)	\$ (346,550)	140.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (248,689)	\$ (144,393)	\$ (269,420)	\$ (108,555)	\$ (217,109)	\$ (346,550)	140.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (248,689)	\$ (144,393)	\$ (269,420)	\$ (108,555)	\$ (217,109)	\$ (346,550)	140.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (248,689)	\$ (144,393)	\$ (269,420)	\$ (108,555)	\$ (217,109)	\$ (346,550)	140.0%	

Division Department		11 5044		General & Administrative Information Technology						
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
11-5044-4435	Software Licenses/Maintenance	\$ 26,469	\$ 19,899	\$ 27,400	\$ 2,760	\$ 5,520	\$ 94,600.00	Outside Services/Contractual		
11-5044-4465	Contractual Services	161,720	119,423	210,820	95,640	191,279	215,800	Outside Services/Contractual		
11-5044-4535	Cable	24,000	1,727	2,500	199	398	9,600	Utilities		
11-5044-4610	Operating Supplies	11,000	1,567	6,000	159	318	2,950	Other Operating Expenses		
11-5044-4640	Equipment	25,500	1,616	22,500	9,667	19,333	21,500	Other Operating Expenses		
11-5044-4855	Education & Training	-	-	-	-	-	1,600	Other Operating Expenses		
11-5044-4880	Memberships	-	160	200	130	260	500	Other Operating Expenses		
Total		\$ 248,689	\$ 144,393	\$ 269,420	\$ 108,555	\$ 217,109	\$ 346,550			

Division	11	General & Administrative	2017	2018	2019	2020
Department	5044	Information Technology	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	North Tahoe Event Center - Anti-virus Software		\$ 2,700	\$ 2,700	\$ 2,700	\$ 3,000
	Document Management System		-	-	-	4,500
	Asset Management System		-	-	-	5,000
	Meeting Recording Software		-	-	-	11,000
	Accounting & Billing Software		-	-	-	25,000
	Symantec Back Up Exec Licenses		2,650	-	-	-
	Email Security		-	-	2,200	-
	Alloy Navigator Annual Maintenance		550	550	-	-
	Sonicwall Annual Maintenance Contract		750	750	750	-
	SPAM filter		1,000	1,000	1,000	5,200
	Microsoft Licenses		18,000	20,000	20,000	40,000
	Ruckus Wi-Fi Annual Maintenance (TTG)		-	219	-	-
	Adobe CLP Licenses		-	750	750	900
	Other		450	500	-	-
	Total Software Licenses/Maintenance		\$ 26,100	\$ 26,469	\$ 27,400	\$ 94,600
4465	Contractual Services					
	IT Services (Professional)		\$ 110,000	\$ 110,000	\$ 130,000	\$ 105,600
	IT Services Support		30,000	30,000	30,000	66,000
	Software Development Services		-	-	9,000	-
	Website Security Updates and Maintenance		2,720	2,720	2,720	-
	Phone System Support & Annual Maintenance		2,800	2,800	2,900	3,000
	Lucity (PO46100 - ArcGIS and Lucity Web, 3/27/14)		-	-	-	-
	Lucity web dashboard		-	-	-	-
	Phone System IPPort Expansion		-	-	-	-
	System and Technology Plan		28,000	15,000	-	-
	Phone System Analog Set up for Backup to PRI		-	-	-	-
	Asset Management System Support		-	-	35,000	40,000
	Web cam package at NTEC split with Recreation		-	1,200	1,200	1,200
	Total Contractual Services		\$ 173,520	\$ 161,720	\$ 210,820	\$ 215,800
4640	Equipment					
	Computer/Hardware Replacement		\$ 20,000	\$ 18,000	\$ 20,000	\$ 21,000
	District Network UPS and Switch Consolidation		7,500	5,000	-	-
	Cost of Sales - Food & Beverage		2,500	2,500	2,500	-
	Wall Mounted Screen		-	-	-	500
	Total Equipment		\$ 30,000	\$ 25,500	\$ 22,500	\$ 21,500

YTD as of December 31, 2019



Division	43	Base						
Department	1800	Base Facilities Maintenance						
Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (50,320)	\$ (38,220)	\$ (21,182)	\$ (15,805)	\$ (31,609)	\$ (57,053)	49.3%	
Employee Benefits	(24,757)	(18,503)	(8,055)	(7,960)	(15,920)	(32,094)	73.5%	
Outside Services/Contractual	(40,800)	(38,338)	(28,000)	(10,897)	(21,794)	(27,250)	-28.9%	
Utilities	(10,200)	(11,801)	(11,000)	(4,443)	(8,886)	(2,400)	-79.7%	
Other Operating Expenses	112,250	109,952	(7,750)	(13,264)	(26,527)	(34,200)	-131.1%	
Administration-Buildings-Fleet	-	(9,320)	-	-	-	-	-100.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(108,650)	-	(108,650)	(54,325)	(108,650)	-	0.0%	
Total Operating Expense	\$ (122,477)	\$ (6,230)	\$ (184,637)	\$ (106,693)	\$ (213,386)	\$ (152,996)	2356.0%	
Operating Contribution	\$ (122,477)	\$ (6,230)	\$ (184,637)	\$ (106,693)	\$ (213,386)	\$ (152,996)	2356.0%	
Allocation of Base	-	-	184,637	92,318	184,637	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (122,477)	\$ (6,230)	\$ -	\$ (14,374)	\$ (28,749)	\$ (152,996)	2356.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (122,477)	\$ (6,230)	\$ -	\$ (14,374)	\$ (28,749)	\$ (152,996)	2356.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (122,477)	\$ (6,230)	\$ -	\$ (14,374)	\$ (28,749)	\$ (152,996)	2356.0%	

Division		43		Base								
Department		1800		Base Facilities Maintenance								
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line				
43-1800-4110	Salaries & Wage - Regular Full	\$ 40,320	\$ 17,827	\$ 10,682	\$ 9,790	\$ 19,580	\$ 57,053	Salaries and Wages				
43-1800-4115	Food & Beverage Revenue	10,000	9,969	10,500	5,381	10,762	-	Salaries and Wages				
43-1800-4100	Accrued Payroll Expense	-	1,025	-	155	310	-	Salaries and Wages				
43-1800-4120	Sick/Personal	-	217	-	48	96	-	Salaries and Wages				
43-1800-4125	Vacation Time	-	201	-	191	383	-	Salaries and Wages				
43-1800-4127	Holiday Pay	-	315	-	191	383	-	Salaries and Wages				
43-1800-4130	Administrative Leave	-	126	-	48	96	-	Salaries and Wages				
43-1800-4199	Salaries & Wages Transfer In	-	8,539	-	-	-	-	Salaries and Wages				
43-1800-4200	F.I.C.A.	3,812	2,249	1,620	1,184	2,367	4,365	Employee Benefits				
43-1800-4300	Accrued Benefit Expense	-	238	-	92	184	-	Employee Benefits				
43-1800-4305	Allocated Benefit	-	-	-	-	-	16,683	Employee Benefits				
43-1800-4310	Medical Insurance	11,733	-	2,659	4,374	8,747	-	Employee Benefits				
43-1800-4325	Life Insurance	111	-	24	-	-	-	Employee Benefits				
43-1800-4333	HRA Funding	734	387	158	180	359	-	Employee Benefits				
43-1800-4336	Long-Term Disability	422	-	127	-	-	-	Employee Benefits				
43-1800-4345	Workers' Comp Insurance	4,674	1,997	1,608	990	1,981	5,648	Employee Benefits				
43-1800-4356	CalPERS	3,271	2,163	1,671	1,132	2,263	5,087	Employee Benefits				
43-1800-4368	Unemployment Insur. Exp Rating	-	313	185	9	17	253	Employee Benefits				
43-1800-4369	Employment Training Tax	-	7	2	0	0	57	Employee Benefits				
43-1800-4399	Employee Benefits Transfer In	-	11,148	-	-	-	-	Employee Benefits				
43-1800-4465	Contractual Services	40,800	38,338	28,000	6,365	12,729	27,250	Outside Services/Contractual				
43-1800-4435	Software Licenses/Maintenance	-	-	-	312	624	-	Outside Services/Contractual				
43-1800-4540	Telephone	10,200	10,661	11,000	4,443	8,886	2,400	Utilities				
43-1800-4599	Utilities Transfer In	-	1,140	-	-	-	-	Utilities				
43-1800-4710	Repair & Maint. - Buildings	-	-	-	12,442	24,884	31,800	Other Operating Expenses				
43-1800-4699	Other Op Expenses Transfer In	-	6,331	-	-	-	-	Other Operating Expenses				
43-1800-4610	Operating Supplies	7,000	1,477	-	73	147	2,400	Other Operating Expenses				
43-1800-4640	Equipment	750	2,240	750	-	-	-	Other Operating Expenses				
43-1800-5099	Admin-Fleet Transfer In	-	9,320	-	-	-	-	Administration-Buildings-Fleet				
43-1800-5600	Depreciation Expense	108,650	-	108,650	54,325	108,650	-	Depreciation				
43-1800-6010	Repair & Maint. - Buildings	(120,000)	(120,000)	-	-	-	-	Allocation of Base				
43-1800-6010	Base Allocation	-	-	(184,637)	(92,318)	(184,637)	-	Allocation of Base				
Total		\$ 122,477	\$ 6,230	\$ (7,000)	\$ 9,406	\$ 18,812	\$ 152,996					
				(7,000)	(4,968)	(9,937)						

Division	43	Base	2017	2018	2019	2020
Department	1800	Base Facilities Maintenance	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 5,650	\$ 9,000	\$ 9,000	\$ 2,400
	Snow Removal		15,915	15,500	15,600	16,500
	Fire Extinguishers		300	300	400	-
	Alarm Service		-	-	-	1,500
	Heat Ventilation Air Conditioning Maintenance		-	-	-	1,800
	Mid-Year Budget Adjustment		-	16,000	-	-
	Alarm & Sprinkler Maintenance		-	-	1,200	3,000
	Cost of Sales - Food & Beverage		-	-	1,800	2,050
	Total Contractual Services		\$ 21,865	\$ 40,800	\$ 28,000	\$ 27,250
4710	Repairs & Maintenance - Buildings					
	Base Facility Exterior		\$ -	\$ -	\$ 9,000	\$ 1,800
	HVAC Repairs/Improvement		-	-	12,000	30,000
	Total Repairs & Maintenance - Buildings		\$ -	\$ -	\$ 21,000	\$ 31,800

YTD as of December 31, 2019



Division Department	11 5050		General & Administrative Non Operating				2020 Budget	Change from Last Audited FS
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Employee Benefits	-	-	-	-	-	-	-	0.0%
Outside Services/Contractual	-	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	-	(127)	-	-	-	-	-	-100.0%
Administration-Buildings-Fleet	-	-	-	-	-	-	-	0.0%
Internal Expense	-	(1,283)	-	-	-	-	-	-100.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ -	\$ (1,410)	\$ -	\$ -	\$ -	\$ -	-	-100.0%
Operating Contribution	\$ -	\$ (1,410)	\$ -	\$ -	\$ -	\$ -	-	-100.0%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ -	\$ (1,410)	\$ -	\$ -	\$ -	\$ -	-	-100.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ -	\$ (1,410)	\$ -	\$ -	\$ -	\$ -	-	-100.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ -	\$ (1,410)	\$ -	\$ -	\$ -	\$ -	-	-100.0%

Division		11		General & Administrative						
Department		5050		Non Operating						
Account Number	Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget	IS Line		
11-5050-4850	Collection Chg on Delinq. A/R	-	127	-	-	\$ -	-	\$ -	-	Other Operating Expenses
11-5050-4896	Contribution of Meeting Rooms	-	1,283	-	-	-	-	-	-	Internal Expense
11-5050-5351	Transfer to Fund 51	-	-	-	-	-	-	-	-	Transfers
	Food & Beverage Revenue									
	Total	\$ -	\$ 1,410	\$ -	\$ -	\$ -	\$ -			

Capital Project Plan by Division

SEWER

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Supervisory Control & Data Acquisition Radio Conversions	\$ 30,000					\$ 30,000
National Ave Pump Station Rehabilitation	\$ 160,000	\$ 1,250,000	\$ 1,500,000			\$ 2,910,000
N-1 Station Rehabilitation	\$ 350,000					\$ 350,000
D-4 Easement Improvements	\$ 120,000					\$ 120,000
Easement Clearing (location TBD)	\$ 100,000		\$ 100,000		\$ 100,000	\$ 300,000
Easement Machine: Pipe Hunter	\$ 58,000					\$ 58,000
CCTV: Generator	\$ 12,500					\$ 12,500
CCTV: Camera	\$ 25,000					\$ 25,000
Loch Levon & Steelhead CIPP Lining *	\$ 791,038					\$ 791,038
D-5 Station Rehabilitation		\$ 350,000				\$ 350,000
C-1 Station Replacement/Relocation		\$ 100,000	\$ 600,000			\$ 700,000
D-3 Station Rehabilitation			\$ 30,000	\$ 350,000		\$ 380,000
N-2 Station Rehabilitation			\$ 30,000	\$ 350,000		\$ 380,000
Forcemain Inspection/Analysis			\$ 20,000	\$ 200,000		\$ 220,000
D-4 Station Rehabilitation				\$ 30,000	\$ 350,000	\$ 380,000
S-1 Station Rehabilitation				\$ 30,000	\$ 350,000	\$ 380,000
S-2 Station Rehabilitation				\$ 30,000	\$ 350,000	\$ 380,000
N-3 Station Rehabilitation						\$ -
C-2 Station Rehabilitation						\$ -
D-7 Station Rehabilitation						\$ -
Gravity Main Rehabilitation - CIPP Lining		\$ 550,000		\$ 550,000		\$ 1,100,000
Lower Lateral Replacement			\$ 200,000		\$ 350,000	\$ 550,000
						\$ -
	\$ 1,646,538	\$ 2,250,000	\$ 2,480,000	\$ 1,540,000	\$ 1,500,000	\$ 9,416,538

WATER

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Loch Levon & Steelhead Watermain *	\$ 70,000					\$ 70,000
Kingswood West Tank Rehabilitation (w/backup power)	\$ 180,000	\$ 250,000				\$ 430,000
Zone Meter - Phase I	\$ 30,000					\$ 30,000
Plaza Water Main	\$ 500,000					\$ 500,000
White Cap Service Water Main	\$ 30,000					\$ 30,000
NAWTP SCADA improvements - phase 3	\$ 250,000					\$ 250,000
NAWTP Filters (summer 2019)	\$ 25,000					\$ 25,000
Water model & implementation (GIS based)		\$ 50,000				\$ 50,000
Carnelian to Watson Creek Water Main	\$ 50,000	\$ 1,300,000				\$ 1,350,000
Lake Forest No 3 Water Main	\$ 50,000	\$ 1,300,000				\$ 1,350,000
Golden Water Main		\$ 40,000	\$ 1,100,000			\$ 1,140,000
Secline, Golden (West), Rainbow (West) Water Main			\$ 40,000	\$ 1,000,000		\$ 1,040,000
Trout Water Main				\$ 40,000	\$ 1,200,000	\$ 1,240,000
Brook & Salmon Water Main						\$ -
						\$ -
	\$ 1,185,000	\$ 2,940,000	\$ 1,140,000	\$ 1,040,000	\$ 1,200,000	\$ 7,505,000

RECREATION & PARKS

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Fuels Reduction Project *	\$ 41,000					\$ 41,000
Wayfinding Sign *	\$ 75,000					\$ 75,000
North Tahoe Regional Park Facilities Analysis	\$ 100,000					\$ 100,000
Equipment Cover (lean-to) - at Parks Shop		\$ 35,000				\$ 35,000
Replace Synthetic Turf - Field #4		\$ 465,000	\$ 200,000			\$ 665,000
Drainage Improvements - Field #4 and surrounding open area		\$ 75,000	\$ 100,000			\$ 175,000
Asphalt Repair - Parking lots & Pine Drop Trail			\$ 100,000	\$ 160,000	\$ 175,000	\$ 435,000
Tennis/Pickleball Court Reconstruction		\$ 15,000	\$ 50,000	\$ 225,000		\$ 290,000
ADA/Parking Improvements at Field #5				\$ 200,000	\$ 200,000	\$ 400,000
Rebuild Fields 1-3					\$ 35,000	\$ 35,000
Picnic Pavilion - at Playground			\$ 50,000	\$ 20,000		\$ 70,000
Replacement Gator HPX615E	\$ 18,000					\$ 18,000
Groomer (<i>PistenBully 400</i>)	\$ 80,000					\$ 80,000
NTEC - Roofing repairs to membrane *	\$ 50,000					\$ 50,000
NTEC Flooring Improvements	\$ 20,000	\$ 25,000				\$ 45,000
NTEC - Paint/Stain (Exterior)	\$ 50,000					\$ 50,000
NTEC - Paint (Interior)	\$ 40,000					\$ 40,000
NTEC - Remodel Lakeview Suite				\$ 150,000	\$ 150,000	\$ 300,000
NTEC - AV Improvements	\$ 15,000		\$ 15,000			\$ 30,000
NTEC - FFE Upgrades	\$ 10,000	\$ 10,000	\$ 10,000			\$ 30,000
NTEC - Ceiling Tiles Improvements					\$ 100,000	\$ 100,000
						\$ -
	\$ 499,000	\$ 625,000	\$ 525,000	\$ 755,000	\$ 660,000	\$ 3,064,000

BASE

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Parking Lot Drainage Controls *	\$ 100,000					\$ 100,000
Server Room Environmental Monitoring	\$ 25,000					\$ 25,000
Keyless entry door system (All base facilities)	\$ 11,000					\$ 11,000
Shop & Annex Back-up Power Supply		\$ 200,000				\$ 200,000
Master Plan: Yard layout		\$ 35,000				\$ 35,000
Annex Rehabilitation (Seismic retrofit)				\$ 330,000		\$ 330,000
						\$ -
	\$ 136,000	\$ 235,000	\$ -	\$ 330,000	\$ -	\$ 701,000
Cost of Service Model	\$ 65,000	\$ 66,000	\$ 67,000	\$ 69,000	\$ 70,000	\$ 337,000

GENERAL & ADMINISTRATIVE

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Time Clock Implementation *	\$ 6,500					\$ 6,500
Ergonomic Furniture Improvements	\$ 20,000					\$ 20,000
						\$ -
	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ 26,500

FLEET

Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total Budget
Truck: 3/4 ton 2500HD 4x4 GMC Sierra	\$ 38,000					\$ 38,000
Truck: 1 ton 3500HD 4x4 GMC Sierra w/utility boxes	\$ 50,000					\$ 50,000
Truck: 1 ton 3500HD 4x4 GMC Sierra w/utility boxes	\$ 50,000					\$ 50,000
Trailer: 8 x 16 utility	\$ 5,000					\$ 5,000
Light Equipment: Air Compressor	\$ 26,000					\$ 26,000
6" Godwin 800 GPM Mobile Pump *	\$ 38,000					\$ 38,000
8" Godwin 1800 GPM Mobile Pump *	\$ 67,000					\$ 67,000
Trailer: 25' equipment hauler *	\$ 28,000					\$ 28,000
Heavy Equipment: Backhoe		\$ 160,000				\$ 160,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			\$ 42,000			\$ 42,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			\$ 42,000			\$ 42,000
Loader				\$ 275,000		\$ 275,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
	\$ 302,000	\$ 160,000	\$ 84,000	\$ 275,000	\$ 176,000	\$ 953,000
Total Capital	\$ 3,795,038	\$ 6,210,000	\$ 4,229,000	\$ 3,940,000	\$ 3,536,000	\$ 21,666,038

Budget Parameters Assumptions

▶ Revenue

- ▶ Inclusion of Cost of Service Study Revenue Projections
 - Water & Sewer Charge Structure Change January 1st
- ▶ CFD increase 2%
- ▶ Property Tax Increase 2%

▶ Expense

- ▶ Inclusion of Compensation Study Results
- ▶ Decrease of One Full Time Equivalent Employee
- ▶ Assumed Proposed MOU Maximum CPI 2.5%
- ▶ Total Medical Benefit Decrease of 4.5%
- ▶ HRA Funding Increase of 135.7%
- ▶ Worker's Compensation Increase 48%
- ▶ Tax and Regulatory Payments No Change
- ▶ No New Debt Issued
- ▶ Depreciation Increase Due to Reinvestment in Systems

Presentation

- ▶ Property Tax Budgeted in General & Administrative
- ▶ Property Tax Distribution Based on Strategic Plan Resource Requirements
- ▶ Accounting Expenses Reassigned from Administration
- ▶ Employee Benefit Expense Assigned to Employee Services and Benefit Rate Applied to Departmental Salaries & Wages
- ▶ Rates Revenue Budgeted in Sewer Base and Water Base

Risk Factors & Contingency Plans

- ▶ Tax Revenue Decrease – Ensure one year of tax cash to provide time for 218 process
- ▶ RDA – Budget minimal level
- ▶ Salary & Benefit Negotiations – COU remains open
- ▶ Depreciation Assumptions – Refine reconciliation & recognition process, adjust long term capital plan
- ▶ Enterprise software systems & SCADA currently under going modernization
- ▶ Ongoing Sewer & Water operational risks
- ▶ Recreation & Parks economy driven risk

Budget Staffing Level Summary

Position	11-1110	11-1130	11-1200	11-5040	14-2400	21-2110	21-2120	21-2130	21-2190	21-5030	31-2105	31-2120	31-2130	31-2190	31-5030	43-1800	43-4300	43-4310	43-4330	43-4340	43-4370	43-4600	51-5100	Total	FTE		
DIRECTOR	Full Time	12																							12		
DIRECTOR	Full Time	12																								12	
DIRECTOR	Full Time	12																								12	
DIRECTOR	Full Time	12																								12	
DIRECTOR	Full Time	12																								12	
PROJECT ENGINEER & CONST	Full Time		2,080																							2,080	1.00
CONTRACTS/PLANNING COORDINA	Full Time		2,080																							2,080	1.00
ENGINEERING & OPS MGR	Full Time		2,080																							2,080	1.00
GIS & SCADA Systems Engineer	Full Time		2,080																							2,080	1.00
Intern	Part Time		500																							500	0.24
FLEET COORD/EQUIP MECH.	Full Time				2,080																					2,080	1.00
LEAD PARKS & FACILITIES MAINTEN	Full Time																200	1,150	90	90	270	280			2,080	1.00	
LEAD PARKS & FACILITIES MAINTEN	Full Time																200	1,520	10	10	140	200			2,080	1.00	
PARK & FACILITIES MAINT. WORKER	Full Time															200	1,350	20	20	260	200	30			2,080	1.00	
EQUIP. OPERATOR II	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
EQUIP. OPERATOR II	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
LEAD WATER QLTY CNTRL TECH.	Full Time				20		40	10		170		1,660	10		170											2,080	1.00
MAINT. TECH. I	Full Time				20			1,560		160	40	40	100		160											2,080	1.00
LEAD MAINTENANCE TECHNICIAN	Full Time				20			200		160	900	300	340		160											2,080	1.00
MAINT TECHNICIAN II	Full Time				20			700		160	280	200	560		160											2,080	1.00
UTILITY OPS MATENANCE WORKER	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
OPS MAINT WORKER I	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
OPS MAINT WORKER I	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
OPS MAINT. WORKER I	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
OPS MAINT. WORKER II	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
OPS MAINT WORKER II	Full Time				20	10	700	260	100	320		290	30	90	260											2,080	1.00
OPS MAINT WORKER II	Full Time				20	10	700	260	10	320		440	30	10	280											2,080	1.00
UTILITY OPS CREW CHIEF	Full Time				20	10	940	200	10	300		300	30	10	260											2,080	1.00
OPERATIONS COORDINATOR	Full Time									1,040					1,040											2,080	1.00
UTILITY OPS CREW CHIEF	Full Time				20	10	760	260	10	300		400	60		260											2,080	1.00
UTILITY OPS CREW CHIEF	Full Time				20	10	760	260	10	300		400	60		260											2,080	1.00
Utility Oper Manager	Full Time				312					884					884											2,080	1.00
UO SUPERVISOR	Full Time				156					962					962											2,080	1.00
Administrative Manager	Full Time															750	780	100			100	50	300		2,080	1.00	
ADMIN SERVICES LIAISON	Full Time			2,080																						2,080	1.00
ACCOUNTING TECHNICIAN	Full Time		2,080																							2,080	1.00
CFO	Full Time			2,080																						2,080	1.00
CUST SERVICE REP II	Full Time		2,080																							2,080	1.00
CUST SERVICE REP II	Full Time		2,080																							2,080	1.00
CUST. SVC TEAM LEAD	Full Time		2,080																							2,080	1.00
GL ACCOUNTANT	Full Time		2,080																							2,080	1.00
General Manager	Full Time			2,080																						2,080	1.00
HUMAN RESOURCES MANAGER	Full Time			2,080																						2,080	1.00
TECH & PUBLIC INFO ADMIN	Full Time			2,080																						2,080	1.00
NTEC Manager	Full Time																							2,080	2,080	2,080	1.00
PARK & FACILITIES MAINT. WORKER	Full Time																								2,080	2,080	1.00
PARK & FACILITIES MAINT. WORKER	Full Time																								2,080	2,080	1.00
NTEC Seasonal	Part Time																								1,500	1,500	0.72
PARKS & FACILITIES MAINT WKR II	Full Time																400	1,100	30	40	400	80	30		2,080	1.00	
R&P Seasonal	Part Time																50	1,200	10	40	200	1,400			2,900	1.39	
Parking	Part Time															1,000		250								1,250	0.60
CONTROLLER	Full Time		2,080																							2,080	1.00
Ops Seasonal	Part Time						500			77		306			77											960	0.46
P&R Coordinator	Full Time																	400							640	1,040	0.50
Maintenance Technician Specialist	Full Time				20			260		160	760	300	420		160											2,080	1.00
Maintenance Technician I	Full Time				20			260		160	760	300	420		160											2,080	1.00
Budget	Total Hours	60	8,820	12,480	10,400	2,908	120	9,300	6,050	210	7,713	2,740	8,016	2,270	180	7,213	1,750	2,230	6,670	160	200	1,370	2,210	8,740	101,750	48.92	
Budget	FTE	5	4.24	6.00	5.00	1.40	0.06	4.47	2.91	0.10	3.71	1.32	3.85	1.09	0.09	3.47	0.84	1.07	3.21	0.08	0.10	0.66	1.06	4.20	48.92		
Prior Year Budget	Total FTE's	4.00	-	12.70	1.23	0.11	7.40	1.94	-	3.50	0.84	4.07	0.16	-	3.50	0.44	0.45	2.94	0.18	0.16	0.97	1.66	3.44	49.69			
Increase(Decrease)			0.24	6.00	(7.70)	0.17	(0.05)	(2.93)	0.97	0.10	0.21	0.48	(0.22)	0.93	0.09	(0.03)	0.40	0.62	0.27	(0.10)	(0.06)	(0.31)	(0.60)	0.76	(0.78)		

YTD as of December 31, 2019



Internal Revenue & Expense

Income Statement	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2019 Projected	2020 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	153,602	119,282	146,325	85,000	127,500	149,432
Total Operating Revenue	\$ 153,602	\$ 119,282	\$ 146,325	\$ 85,000	\$ 127,500	\$ 149,432
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(157,903)	(121,311)	(146,325)	(85,000)	(127,500)	(149,432)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (157,903)	\$ (121,311)	\$ (146,325)	\$ (85,000)	\$ (127,500)	\$ (149,432)
Operating Contribution	\$ (4,301)	\$ (2,029)	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administration	-	-	-	-	-	-
Operating Income(Loss)	\$ (4,301)	\$ (2,029)	\$ -	\$ -	\$ -	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ (4,301)	\$ (2,029)	\$ -	\$ -	\$ -	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ (4,301)	\$ (2,029)	\$ -	\$ -	\$ -	\$ -

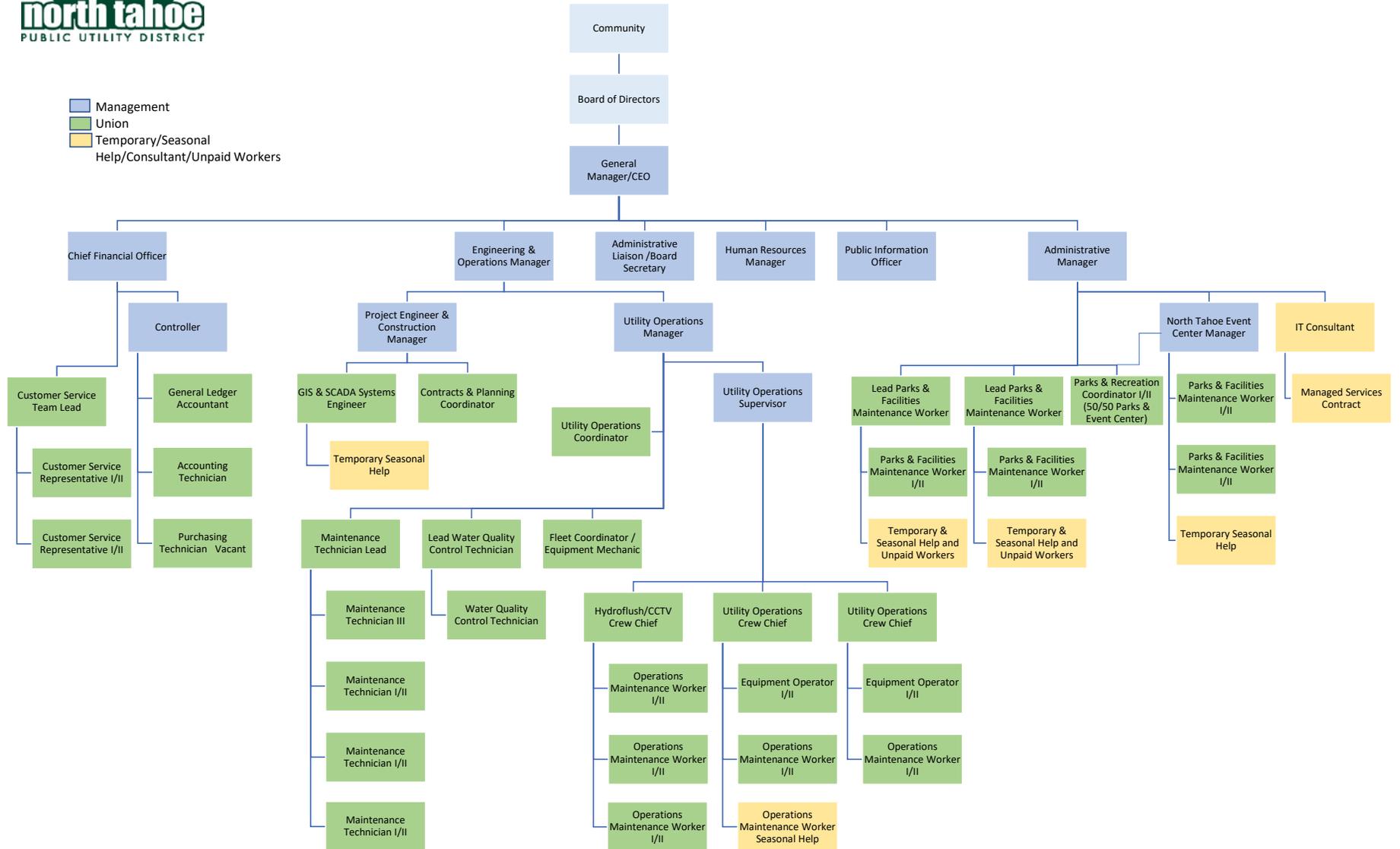
Account Number	Description	2020 Budget	IS Line	Allocation	Basis Sewer	Basis Water	Basis Recreation & Parks	Allocation 21-5030-xxxx	Allocation 31-5030-xxxx	Allocation 43-4300-xxxx
Fleet Allocation	(60,000) Vac Truck Depreciation			Sewer/Water # Connections	4,733	3,310	-	35,308	24,692	-
Fleet Allocation	(461,957) Total Operating Expense			# Vehicles Utilized	35	34	14	194,801	189,235	77,920
Total Allocations	\$ (521,957)							\$ 230,109	\$ 213,928	\$ 77,920



2019/2020 ORGANIZATIONAL CHART

6/11/2019

- Management
- Union
- Temporary/Seasonal Help/Consultant/Unpaid Workers



NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
1 PROVIDE QUALITY RECREATION, EVENT FACILITIES, AND ACTIVITIES	1.1 Establish sustainable funding sources for Recreation and Parks	a Evaluate Cost/benefit of hiring marketing manager as recommended two years ago	AM	Completed
		b Create sustainable models for facility repairs, maintenance, and replacement	AM	Initiated
		c Utilize public/private partnerships when dollars cannot be budgeted	AM	Ongoing
		d Maximize benefits of Boys & Girls Club financial support	AM	Ongoing
		e Maximize revenues through concessionaires and independent contractors; Coordinate marketing with PIO	AM	In Process
		f Equate level of maintenance services with costs to provide and establish the highest standard of affordable service that can be sustained	AM	Ongoing
		g Identify strategy for Recreation solvency and complete first year objectives. Timeline to be determined.	AM	In Process
		h Systematically apply for TOT and Park Dedication Fees for projects in the NTPUD service areas	AM	Ongoing
		i Evaluate maintenance and operation impacts of opportunities for acquisition of future park land	AM	In Process
		j Establish advisory working group to generate operational model recommendation for the NTEC	AM	Completed
		k Consider use of property tax to meet and/or bridge sustainability and maintenance standards	GM	In Process

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
	1.2 Utilize responses from needs assessment for funding programs, facilities, and services	a Review public input on desire for recreation programs b Consider subsidies for youth programs and fees charged for adult programs	GM/CFO AM	Completed Ongoing
	1.3 Update Recreation and Park Master Plan	a Work with Recreation and Parks Commission on development of priorities b Analyze ownership and/or disposal of related facilities. Assess pros and cons of acquiring public owned vacant land c Manage Board and Commission expectations to correct safety items first	AM AM AM	In Process Ongoing Ongoing
	1.4 Maintain or Update Recreation Facilities	a Implement plan to address deferred maintenance of existing assets b Implement Capital Plan to Upgrade Recreation Assets	AM AM	Initiated Initiated
2 MAINTAIN HIGHEST LEVEL OF SAFE SUSTAINABLE SEWER AND WATER SERVICE	2.1 Utilize Lucity Asset Management Program	a Work with outside consultant to maximize procedures/processes to obtain full value of this program b Complete populating equipment assets c Complete inventory update	UOM UOM UOM	Ongoing Ongoing Ongoing
	2.2 Meet all regulatory and environmental standards	a Increase frequency of emergency response training to all operations staff including mutual aid b State required reporting c Maintain state required permits	UOM UOM UOM & EOM	Ongoing Ongoing Ongoing

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
	2.3 Compliance with State Water Use mandate of 20% by 2020	a Complete 2015 Urban Water Management Plan to ID Use Sectors b Complete Annual Water Audit via "Water Loss Technical Assistance Program" State Training (required per SB555) c Develop Compliance Master Plan for implementation d Coordinate with Public Information Officer on public outreach to assist in meeting these goals	EOM EOM & UOM EOM EOM & PIO	Completed Ongoing Completed Ongoing
	2.4 Ensure Capital Funding is Adequate to Sustain Systems: Sewer, Water, Base	a Identify Appropriate Annual Budget Amounts for: Sewer, Water, Base, Fleet. b Assist in Cost of Service Study with timely data c Complete Cost of Service Study Justification	EOM EOM & UOM GM	Ongoing In Process Completed
	2.5 Prioritize Capital Projects using industry standards and field observations	a Compile all identified projects into one location b Identify all Capital Drivers c Develop Ranking and Prioritization System d Consider sewer infrastructure needs (Capital & Operations) as priority e Prioritize values at risk, i.e. sewer spills ahead of other needs	EOM EOM EOM EOM EOM	Completed Completed Completed Completed Completed
	2.6 Maintain safe system uptime	a Meet Preventative Maintenance Goals per Sanitary Sewer Management Plan	EOM & UOM	Ongoing

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
		<p>b Review Preventative Maintenance Goals for all Water and Sewer Assets after full District rotation. Revise if warranted.</p> <p>c Establish preventative maintenance goals that are achievable given current and proposed funding</p> <p>d Schedule and Maintain repairs on all Water and Sewer Assets.</p> <p>e Evaluate emergency response effectiveness annually.</p> <p>f Annual update of area resource guide</p>	<p>UOM</p> <p>UOM</p> <p>UOM</p> <p>EOM & UOM</p> <p>EOM</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>
3 PROVIDE EXCEPTIONAL DISTRICT GOVERNANCE	3.1 Create timeline to review all ordinances	a Update Personnel Ordinance & create Personnel Policies Handbook	HRM	In Process
		b Critique District ordinances considering current State requirements and new litigation	MGMT TEAM	In Process
	3.2 Budget Transparency	a Clearly identify methodologies for allocations and assumptions	CFO	Completed
		b Ensure that annual budget is understandable to the public. Provide education to the public as needed.	CFO	Ongoing
		c Hold educational sessions with Board, Commission and Managers as needed	CFO	Ongoing
	3.3 Enhance engagement of Recreation and Parks Commission	a Clarify and confirm roles of Commissions and Committees as directed by the Board	GM & AM	Ongoing
	3.4 Celebrate District accomplishments.	a Submit annual report of District's accomplishments to Board, staff, and public including successes and lessons learned. Focus on value for taxes and fees used.	GM	In Process

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
	3.5 Evaluate alternative service models including Joint Power Agreements, contracts, collaborating on shared services, etc.	a Consult with neighboring agencies at least annually	BOARD GM MGMT TEAM	Ongoing
	3.6 Obtain District Transparency Certificate of Excellence from Special District Leadership Foundation (SDLF)	a Adopt Board Policy Manual including all required policies reflecting new laws and/or legislation	PIO & ASL	In Process
		b Board to keep current status on Ethics, Sexual Harassment, and necessary filings (i.e. Form 700), and other required training	ASL	Ongoing
	3.7 Promote Board Member training	a Budget for training conferences	ASL	Ongoing
		b Educate Board regarding training opportunities in areas of interest	ASL	Ongoing
	3.8 Monitor Federal, State, and Local legislation affecting the District's ability to complete Board directed strategic goals, i.e. TRPA, LRWQCD, Placer County	a Work with District Counsel, California Tahoe Alliance lobbyist, California Special Districts Association (CSDA) and Placer County.	MGMT TEAM	Ongoing
	3.9 Increase Public Outreach and Exposure	a Review Public Outreach Plan and update as necessary to address current needs and outreach priorities of the District.	PIO	Ongoing
4 EMPOWER TRAINED PROFESSIONAL STAFF	4.1 Stabilize IT Functions	a Implement recommendations of IT Needs Assessment	AM	In Process
		b Issue RFP for Managed Services and Help Desk functions for IT	AM	Completed

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
	4.2 Provide Meaningful Employee Training Sessions/Meetings	a Provide diverse topics at each semi-annual meeting with an emphasis on safety; Consider rotation of spokespersons from each department	HRM	Ongoing
	4.3 Update Performance Evaluation Process	a Create and adopt annual General Manager Performance Evaluation form and process	HRM & GM	Completed
		b Implement Trakstar employee evaluation software	HRM	Completed
		c Tie Core Values to performance evaluations	HRM	Completed
		d Provide training to managers and employees on use of Trakstar	HRM	Ongoing
	4.4 Monitor Organizational Chart	a Take advantage of opportunities to address possible changes to the organization chart when employees move from the District's employment	GM	Ongoing
	4.5 Renew Memorandum of Understanding and Confirmation of Understanding	a Assist Labor Negotiator	MGMT TEAM	Ongoing
	4.6 Engage existing staff through career development and job enrichment	a Establish baseline and current responsibilities	MGMT TEAM	In Process
		b Assess skill sets and work with employees to identify and implement cross-training opportunities	MGMT TEAM	Ongoing
		c Enable staff to identify opportunities within their area of authority	MGMT TEAM	Ongoing
	4.7 GIS/SCADA focus with access for all employees	a Update district maps for easy access	EOM	Ongoing

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
5 ENSURE FINANCIAL SUSTAINABILITY	5.1 Maintain stable and sustainable rates	a Evaluate need for rate study.	CFO	Completed
		b Conduct external rate review with third party and staff input	CFO	In Process
		c Internal analysis of costs, allocations and funding sources as recommended by third party	CFO	Completed
		d Evaluate Debt versus Cash (Pay as you go)	GM & CFO	Ongoing
		e Make recommendation to Board and implement as Directed	GM & CFO	Ongoing
	5.2 Ensure Timely availability of accurate information for decision-making	a Establish reconciliation process and timelines.	CFO	Completed
		b Document month-end and year-end closeout procedures	CFO	Completed
		c Assess accounting software capabilities, if adequate, develop implementation plan to maximize	CFO	In Process
	5.3 Ensure consistency of data and reporting	a Work with other stakeholders to assess non-accounting software; identify and rectify redundancies	CFO	Completed
		b Assess current processes; develop automation implementation plan	CFO	Completed
	5.4 Adopt and regularly review financial policies.	a Establish review policy timelines	CFO	Complete
		b Review and access needed updates and adequacy of financial policies	CFO	In Process
	5.5 Monitor grant opportunities	a Be aware of grants and/or other public/private opportunities available.	GM	Ongoing

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
		<p>b Identify and research grant opportunities with Grant Coordination Committee for recommendations for available opportunities and planning needs to leverage or apply for funds</p> <p>c Maximize grant funding by improving applications via increased District planning efforts, preliminary design, and District contributions. Ensure project applications align with grant priorities and scoring criteria.</p> <p>d Align grant pursuit with District Capital Improvement Plan</p>	<p>GM & PIO</p> <p>GM & PIO</p> <p>GM & EOM</p>	<p>Ongoing</p> <p>In Process</p> <p>Initiated</p>
	<p>5.6 Maintain reserves at desired level according to adopted policy.</p>	<p>a Work with internal stakeholders to determine failure costs</p> <p>b Ensure compliance with Proposition 218 for current or future rate structure</p>	<p>CFO</p> <p>CFO</p>	<p>Complete</p> <p>In Process</p>
	<p>5.7 Maintain regulatory compliance and continued funding levels</p>	<p>a Continue collection of Federal and State mandate fees</p> <p>b Forecast RDA funds, pass-through dollars, etc.</p> <p>c Prepare & Submit Annual CFD 94-1 Engineer's Report</p> <p>d Review tiers as they pertain to legal requirements and water conservation</p>	<p>CFO</p> <p>GM & CFO</p> <p>EOM</p> <p>EOM & CFO</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Completed</p>
	<p>5.8 Develop tools to support ongoing financial performance and viability analyses</p>	<p>a Develop long-term financial plan and projection including operations, capital requirements and funding forecast</p>	<p>CFO</p>	<p>In Process</p>

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
		<p>b Conduct external benchmarking research</p> <p>c Develop and implement program that calls for review of prices of ongoing purchases</p> <p>d Implement Maintenance Impact Fees in all concessionaire agreements; utilize revenue for deferred maintenance items and leverage in obtaining non-District funds</p>	<p>CFO</p> <p>CFO</p> <p>AM</p>	<p>Ongoing</p> <p>Complete</p> <p>In Process</p>
6 MAINTAIN OPERATIONAL EXCELLENCE	6.1 Forecast Capital Expenditures Accurately	<p>a Annually Review and update the Capital Improvement Plan</p> <p>b Recommend realistic schedules for work being accomplished in light of current/proposed System Replacement Rates</p> <p>c Ensure Timely delivery of Capital Projects, Assess internal vs. external resources necessary to accomplish scheduled completion</p>	<p>EOM & CFO</p> <p>EOM & CFO</p> <p>EOM</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>
	6.2 Create Succession Plan	<p>a Formulate succession plan strategy and how to implement plan including timeline</p> <p>b Plan for new employees unable to afford to live in the Tahoe area. Research employee housing options, identify best practice strategies, and report to the Board with recommendations.</p> <p>c Design Talent Review Plan</p>	<p>GM & MGMT TEAM</p> <p>HRM & MGMT TEAM</p> <p>HRM & MGMT TEAM</p>	<p>In Process</p> <p>In Process</p> <p>In Process</p>

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
		d Develop and implement employee training, cross training and mentoring opportunities	HRM	Ongoing
		e Work with Department Heads to develop plan ensuring outgoing job knowledge is documented	HRM	In Process
		f Review and update job descriptions and adjust staff assignments as necessary	HRM	Ongoing
		g Evaluate unmet labor needs and implement strategy to recruit	HRM & GM	Ongoing
	6.3 Maintain a fully operational fleet	a Perform fleet maintenance per goals set	UOM	Ongoing
	6.4 Eliminate redundancy in internal processes	a Produce timesheet from Lucity Work Order input	EOM & UOM	In Process
	6.5 Focus on structure and consistency in all areas	a Develop and continue implementation of an integrated Systems and Technology Plan	EOM	Ongoing
		b Continue/complete goals and processes associated with "intent to serve" program	EOM	In Process
	6.6 Be Prepared for all scenarios	a Provide emergency response training to all operations staff and mutual aid partners	UOM	Ongoing
	6.7 Ensure staff has resources and infrastructure to perform	a Develop long term Plan for Base Facilities to include seismic and other natural hazards	EOM	In Process
	6.8 Base decisions on sound, consistent data	a Build, Populate, and Utilize CMMS (Lucity)	UOM	Ongoing

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 16, 2019)

Board Adopted April 2019

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS
	6.9 Ensure adequate staffing levels	a Evaluate adequacy of current staffing levels to achieve District goals and objectives identified in the District's Strategic Plan and Annual Budget. Consider desired schedule, outcomes, and the impacts of sick leave, vacation, injuries and the OT consequences.	GM & MGMT TEAM	Ongoing

Abbreviations Key
AM - Administrative Manager
ASL - Admin. Services Liaison
CFO - Chief Financial Officer
EOM - Engineering & Ops Manager
GM - General Manager
HRM - Human Resources Manager
PIO - Public Information Officer
UOM - Utility Operations Manager

Status Definitions
Completed - Tactic has been completed.
In Process - Working toward completion.
Initiated - Work has begun.
Ongoing - Work is continuous or annual. Tactic is an ongoing or annual project or procedure