

# FORESTHILL PUBLIC UTILITY DISTRICT

## AGENDA

FINANCE COMMITTEE MEETING OF  
FORESTHILL PUBLIC UTILITY DISTRICT  
FORESTHILL LIBRARY CONFERENCE ROOM  
24580 MAIN STREET, FORESTHILL, CA 95631  
[www.foresthillpud.com](http://www.foresthillpud.com)

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Monday	January 30, 2017	2:00 p.m.
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Written material introduced into the record: Citizens wishing to introduce written material on any item into the record at the public meeting are requested to provide a copy of the written material to the Clerk of the Board prior to the meeting date so that the material may be distributed to the Committee Members prior to the meeting.

### A. CALL TO ORDER:

### B. ROLL CALL:

\_\_\_\_\_ Linda Cholcher, Chair  
\_\_\_\_\_ Mark Bell

### C. PLEDGE OF ALLEGIANCE:

**D. PUBLIC COMMENT:** This is the time for any member of the public to address the members of the Committee on any matter not on the agenda that is within the subject matter jurisdiction of the District. Committee members and staff are limited by law to brief responses and clarifying questions to comments. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Please note that comments from the public will also be taken on each agenda item. Comments shall be limited to five minutes per person, or such other time limit as may be imposed by the Committee Chair.

### E. BUSINESS:

1. Mid-year budget review for fiscal year 2016-17.  
Public Comment:
2. Review in process project contracts and reserves.  
Public Comment:

### F. ADJOURNMENT:

In accordance with Government Code Section 54954.2(a) this notice and agenda were posted in the District's front window at the Foresthill Public Utility District office, 24540 Main Street, Foresthill, CA 95631 on or before \_\_\_\_\_, 2017.

Any writing that is a public record under the Public Records Act that relates to an agenda item for an open session of the Board meeting that is distributed less than 72 hours prior to the meeting will be made available for public inspection at the time the writing is distributed to any Board members. Also, any such writing will be available for public inspection during normal business hours at the District's office located at 24540 Main Street, Foresthill, CA 95631.

I certify that on \_\_\_\_\_, 2017 I personally posted a copy of this agenda in public view at 24540 Main Street in Foresthill, CA 95631. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the General Manager at (530) 367-2511. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

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Henry N. White, Board Clerk & Ex-Officio Secretary

## Foresthill Public Utility District

## Trial Balance

01/16/17

As of June 30, 2017

Accrual Basis

	Jun 30, 17	
	Debit	Credit
32000 · Retained Earnings	6,785,418.91	
51000 · Wages & Salaries		5,181.16
51010 · Salaries	370,658.11	
51070 · Training/Seminars	65.00	
52010 · FICA/Medicare	27,380.72	
52020 · SUI	1,226.96	
52030 · Workers Compensation	7,408.03	
52040 · Retirement	67,555.90	
52050 · Medical Insurance	53,111.40	
52055 · Dental Insurance	3,187.00	
52060 · Life/AD&D	3,039.29	
52070 · Vision Insurance	591.31	
52090 · Retiree Medical Insurance	14,724.83	
53010 · Office Supplies	5,834.95	
53020 · Postage	6,880.19	
53030 · Operating supplies	31,228.67	
53040 · Maintenance Supplies	2,931.59	
53060 · Uniforms	2,745.68	
53500 · Chemicals	6,971.40	
54010 · Gasoline	5,260.41	
54020 · Vehicle Maintenance	2,344.05	
54040 · Equipment repairs	4,399.11	
54110 · General Maintenance	1,798.13	
54120 · Line Maintenance	2,825.00	
55010 · Water Analysis	3,172.00	
55020 · Computer Enhancement Services	4,423.26	
55030 · Accounting and Auditing	9,760.00	
55050 · Legal Services	13,043.84	
55080 · Dam Inspection	3,709.55	
55110 · Office Maintenance	1,842.00	
55210 · Other Contracts	1,054,585.34	
55310 · Board Stipends	1,000.00	
56010 · Dues & Subscriptions	8,596.00	
56015 · Certifications	150.00	
56020 · Meetings & Seminars	488.16	
56030 · Mileage	814.65	
56050 · Restoration fee	11,539.76	
56060 · State Dept. of Health Services	3,138.56	
57010 · Telephone & Internet	4,621.05	
57020 · Power	11,567.48	
57030 · Propane	1,055.02	
57040 · Other utilities	462.56	
58010 · Other Operating Expense	350.00	
58030 · USA Tags	161.20	
58050 · Bank analysis/other fees	3,867.44	
58055 · Other fees and assessments	2,626.12	
58060 · Liability and Vehicle insurance	13,876.86	
58090 · Interest expense	27,458.68	
58100 · Other Fees/Taxes	2,292.31	
66000 · Payroll Expenses	0.00	
<b>TOTAL</b>	<b>8,592,188.48</b>	<b>5,181.16</b>

**Foresthill Public Utility District**  
**Statement of Net Position**  
December 31, 2016

**ASSETS**

Current Assets

Checking/Savings

10110 · Cash on Hand	250
10120 · Wells Fargo Checking	100,359
10510 · Local Agency Investment Fund	761,252
10512 · Umpqua Savings account	501,542
10519 · Wells Fargo Adv - Money Mrkt	4,394
10520 · Wells Fargo Adv - Face Value	1,395,000

Total Checking/Savings 2,762,796

Accounts Receivable 217,277

Other Current Assets 43,342

Total Current Assets 3,023,415

Fixed Assets 7,241,040

Other Assets 53,057

**TOTAL ASSETS** **10,317,512**

**LIABILITIES & NET POSITION**

Liabilities

Current Liabilities

Accounts Payable 83,269

Other Current Liabilities 133,657

Total Current Liabilities 216,926

Long Term Liabilities 1,727,348

Total Liabilities 1,944,273

Net Position 8,373,239

**TOTAL LIABILITIES & NET POSITION** **10,317,512**

**Foresthill Public Utility District**  
**Monthly and Year to Date Report**  
**As of December 31, 2016**

	Month to Date		Year to Date	
	Operating	Non-Operating	Operating	Non-Operating
<b>Revenues:</b>				
Water Charges	134,356		782,012	
Water Overages	(4,031)		83,774	
Water Charge Penalties	3,484		20,153	
Installations - Meter/Service	750		3,750	
Inspection Fees/Standby Charges	-			
Service Charges & Reconnects	1,135		7,115	
Miscellaneous	1,536	3,072	9,238	20,715
Standby Charges	-	-		-
Water Transfer Income		-		-
Property Tax Revenue		-		1,956
Investment Income		(28,423)		(6,604)
Will Serve		10,534		52,695
Sugar Pine Surcharges		17,733		106,366
Repair & Replacement Surcharges		39,766		236,188
General Reserve Income		4,797		28,334
Assessment #2		-		-
		-		-
<b>Total Revenues</b>	<b>137,230</b>	<b>47,478</b>	<b>906,042</b>	<b>439,649</b>
<b>Expenditures:</b>				
Source of Supply	3,033		17,847	
Pumping	2,551		10,567	
Treatment	23,069		103,228	
Transmission and Distribution	46,023		180,460	
Customer Service	41,254		192,552	
Regulatory Compliance	7,533		71,118	
Administration	(2,259)	-	85,002	-
Water Transfer costs	-	-		7,920
Sugar Pine Interest Expense		-		27,089
Capital projects		106,413		1,062,190
Other outflows		-		-
Water Plant improvement		-		-
<b>Total Expenditures</b>	<b>121,203</b>	<b>106,413</b>	<b>660,774</b>	<b>1,097,199</b>
<b>Revenue in excess/(deficit) of expenses</b>	<b>16,027</b>	<b>(58,935)</b>	<b>245,268</b>	<b>(657,550)</b>

**Foresthill Public Utility District**  
**Fund Accounts**  
**As of December 31, 2016**

	<u>7/1/2016</u>	<u>Received</u>	<u>Paid Out</u>	<u>Transfers</u>	<u>Balance</u>
General Fund - unspendable	5,136,722			117,463	5,254,185
General Fund - unrestricted	842,102	922,108	(668,693)		1,095,517
Debt Service Fund	513,900	106,366	(27,089)		593,177
Repair & Replacement Fund	1,621,124	236,188	(1,062,190)	(117,463)	677,658
District 2 Assistance	14,744	-			14,744
Capital Improvements	438,448	52,695			491,143
General Reserve	218,481	28,334			246,815
<b>Total Fund balances</b>	<u>8,785,521</u>	<u>1,345,691</u>	<u>(1,757,972)</u>	<u>(117,463)</u>	<u>8,373,239</u>

**Foresthill Public Utility District**  
**Projected Actual vs. Budget**  
**For the Year Ending June 30, 2017**

	Actual	Projected	Budget	Variance
	Jul - Dec 16	June 30, 2017		
<b>Income</b>				
41011 · SP Debt Svc assessment	106,366	212,731	210,000	2,731
41012 · R&R assessment revenue	236,188	472,376	440,000	32,376
41014 · Gen Fund Reserve assessment	28,334	56,668	51,000	5,668
41100 · Residential	631,125	1,293,553	1,234,566	58,987
41105 · Residential Overage Charge	72,249	103,212	90,964	12,248
41150 · Multi Family Residential	97,405	195,711	196,994	(1,283)
41155 · Multi Family Overage Charge	1,828	2,651	2,055	596
41200 · Business	53,268	100,200	111,101	(10,901)
41205 · Business Overage Charge	31,301	44,086	23,926	20,159
41300 · Industrial	213	427	639	(213)
41305 · Industrial Overage Charge	2	4	55	(51)
42100 · Low Usage Credit	(21,606)	(50,117)	(48,000)	(2,117)
42300 · Meter Installation	3,750	5,625	5,000	625
42320 · Will Serve	52,695	63,229	18,776	44,453
42330 · Line Tap	-	-	2,000	(2,000)
49200 · Interest - LAIF	2,107	4,213	4,500	(287)
49210 · Interest - Taxes	11	21	-	21
49220 · Portfolio Income	12,789	28,389	33,500	(5,111)
49221 · Unrealized Gains/(Losses)	(21,889)	(17,511)		(17,511)
49251 · Interest - Umpqua Bank	379	758	-	758
49300 · Property Tax Revenues	1,956	3,912	80,000	(76,089)
49510 · Water Charges Penalties	20,153	40,306	35,000	5,306
49520 · Service Charges & Reconnect	7,115	14,230	10,000	4,230
49540 · System Rehab Revenue (\$4)	9,238	18,477	-	18,477
49910 · Miscellaneous Income	20,685	41,370	5,000	36,370
49920 · Standby Charges	30	60	1,000	(940)
<b>Total Income</b>	<b>1,345,691</b>	<b>2,634,581</b>	<b>2,508,076</b>	<b>126,505</b>
<b>Expense</b>				
51000 · Wages & Salaries	341,326	631,918	639,371	7,453
52000 · Taxes & Benefits	160,579	340,407	375,250	34,843
53000 · Materials & Supplies	56,417	112,835	81,400	(31,435)
54000 · Equipment costs	16,492	32,983	29,250	(3,733)
55000 · Contracted services	27,996	95,992	164,400	68,408
56000 · Resource development	24,727	37,727	41,781	4,054
57000 · Utilities	17,706	35,412	34,600	(812)
58000 · Other	50,540	297,040	320,333	23,293
<b>Total 61000 · Capital Activities</b>	<b>1,062,190</b>	<b>1,389,333</b>	<b>1,350,000</b>	<b>(39,333)</b>
<b>Total Expense</b>	<b>1,757,972</b>	<b>2,973,647</b>	<b>3,036,385</b>	<b>62,738</b>
<b>Change in Net Position</b>	<b>(412,281)</b>	<b>(339,066)</b>	<b>(528,309)</b>	<b>189,243</b>

**Foresthill Public Utility District**  
**Statement of Revenue and Expense**  
**Budget vs. Actual**

For the Six Months Ended December 31, 2016

	<u>Jul - Dec 16</u>	<u>Budget</u>	<u>Variance</u>
<b>Income</b>			
41011 · SP Debt Svc assessment	106,366	105,000	1,366
41012 · R&R assessment revenue	236,188	220,000	16,188
41014 · Gen Fund Reserve assessment	28,334	25,500	2,834
41100 · Residential	631,125	617,283	13,842
41105 · Residential Overage Charge	72,249	45,482	26,767
41150 · Multi Family Residential	97,405	98,497	(1,091)
41155 · Multi Family Overage Charge	1,828	1,027	801
41200 · Business	53,268	55,551	(2,282)
41205 · Business Overage Charge	31,301	11,963	19,338
41300 · Industrial	213	320	(106)
41305 · Industrial Overage Charge	2	28	(25)
42100 · Low Usage Credit	(21,606)	(21,134)	(471)
42300 · Meter Installation	3,750	2,500	1,250
42320 · Will Serve	52,695	1,000	51,695
42330 · Line Tap	-	500	(500)
49200 · Interest - LAIF	2,107	-	2,107
49210 · Interest - Taxes	11		11
49220 · Portfolio Income	(9,100)	3,167	(12,267)
49251 · Interest - Umpqua Bank	379		379
49300 · Property Tax Revenues	1,956	-	1,956
49510 · Water Charges Penalties	20,153	17,500	2,653
49520 · Service Charges & Reconnect	7,115	5,000	2,115
49540 · System Rehab Revenue (\$4)	9,238		9,238
49910 · Miscellaneous Income	20,685	2,500	18,185
49920 · Standby Charges	30	-	30
<b>Total Income</b>	<u>1,345,691</u>	<u>1,191,681</u>	<u>154,009</u>
<b>Expense</b>			
51000 · Wages & Salaries	341,326	319,685	(21,640)
52000 · Taxes & Benefits	160,579	187,625	27,046
53000 · Materials & Supplies	56,417	40,700	(15,717)
54000 · Equipment costs	16,492	14,625	(1,867)
55000 · Contracted services	27,996	82,200	54,204
56000 · Resource development	24,727	20,891	(3,837)
57000 · Utilities	17,706	17,300	(406)
58000 · Other	50,540	25,125	(25,415)
<b>Total 61000 · Capital Activities</b>	<u>1,062,190</u>	<u>675,000</u>	<u>(387,190)</u>
<b>Total Expense</b>	<u>1,757,972</u>	<u>1,383,151</u>	<u>(374,822)</u>
<b>Net Income</b>	<u><u>(412,282)</u></u>	<u><u>(191,470)</u></u>	<u><u>(220,812)</u></u>



In Process Contracts FY 2016/2017

Approved by Board Date	Amount	Project Description	Contractor Name	Contract Amount	Date	Paid to date
<b>Water Transfer</b>						
3/16/2016	\$ 59,215	Water Transfer 2016	ECORP Consulting Kronick	\$ 59,215	8/9/2016	\$ 8,050.00
					11/3/2016	\$ 5,524.05
						<u>\$ 13,574.05</u>
<b>Storage Tank</b>						
1/14/2015	\$ 130,000	Site Design	Peterson Brustad	\$ 127,811		
11/18/2015	\$ 4,695	Change Order 1 Electric	Peterson Brustad	\$ 132,506		
6/22/2016	\$ 165,000	Construction Mgmt	Peterson Brustad	\$ 297,506		
1/13/2017	\$ 32,112	Amended	Peterson Brustad	\$ 329,618	12/15/2016	\$ 255,689
5/11/2016	\$ 998,551	Water Tank	Paso Robles			
10/12/2016	\$ 13,623	Change Order 1	Paso Robles	\$ 1,012,174	12/23/2016	\$ 771,390
			E-Corp		3/12/2015	\$ 111
			Kronick		11/3/2016	\$ 5,348
	<u>\$ 1,343,981</u>			<u>\$ 1,309,680</u>		<u>\$ 1,032,537</u>
<b>Water Rights</b>						
2/11/2015	\$ 325,000	Water Rights CEQA	ECORP Consulting	\$ 322,494		
6/10/2015	\$ 39,800	F/S Tribal Study add'l	ECORP Consulting	\$ 362,294		
5/11/2016	\$ 255,277	F/S expanded survey area	ECORP Consulting	\$ 617,571	12/12/2016	\$ 395,597.75
Aug-15	\$ 182,000	Review ECORP work	Forest Service	\$ 182,000	Aug-15	\$ 182,000.00
			Kronick		11/3/2016	\$ 28,327.21
	<u>\$ 802,077</u>					<u>\$ 605,924.96</u>
4/8/2015	\$ 20,000	Safety Buoys				